University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



| | 2017 | 2016 | |
|---|---|---|---|
| | **Year to Date Activity** | **Year to Date Activity** | **Final Activity** |
| **OPERATING REVENUES** | | | |
| Resident tuition | 84,343,850.00 | 85,243,292.25 | 165,972,100.03 |
| Nonresident tuition | 150,581,454.84 | 144,312,746.50 | 277,045,938.86 |
| Continuing education tuition | 12,279,853.96 | 11,828,282.51 | 20,932,932.48 |
| Student fees revenue | 13,789,555.23 | 13,699,690.05 | 27,181,529.96 |
| Total tuition and fees | 260,994,714.03 | 255,084,011.31 | 491,132,501.33 |
| Less: student financial aid - grants and contracts | (14,159,313.87) | (16,484,245.13) | (32,723,285.81) |
| Less: student financial aid - all other | (71,233,071.13) | (64,940,811.35) | (129,780,237.19) |
| Net tuition and fees | 175,602,329.03 | 173,658,954.83 | 328,628,978.33 |
| Grant and Contracts - direct revenues | 26,175,111.89 | 27,524,872.66 | 103,114,216.03 |
| Grant and Contracts - facilities and administrative recovery | 4,750,728.96 | 4,740,493.80 | 19,969,427.27 |
| Sales of auxiliary services | 106,661,803.21 | 103,801,258.64 | 210,699,048.49 |
| Other operating revenue | 8,127,641.41 | 7,918,046.98 | 29,675,475.14 |
| **Total Operating Revenues** | 321,317,614.50 | 317,643,626.91 | 692,087,145.26 |
| **OPERATING EXPENSES** | | | |
| Instruction | 44,824,571.62 | 44,963,771.74 | 249,910,189.70 |
| Research & Sponsored Programs | 26,859,081.97 | 26,796,280.22 | 108,064,441.39 |
| Public Service | 2,735,877.21 | 2,396,391.64 | 11,910,493.69 |
| Academic Support | 14,866,487.42 | 14,697,173.54 | 76,157,588.92 |
| Student Services | 8,801,484.31 | 7,901,751.12 | 41,799,056.71 |
| Institutional Support | 36,822,497.63 | 26,498,917.47 | 62,273,098.51 |
| Operations and Maintenance | 24,488,034.88 | 22,320,997.84 | 54,798,965.36 |
| Student Financial Aid | 392,394.83 | 237,180.65 | 894,380.91 |
| Auxiliary Services | 36,613,671.50 | 35,626,876.52 | 145,675,522.82 |
| Depreciation | 10,963,505.15 | 14,394,861.51 | 58,912,922.19 |
| Nonoperating Funds | 5,339.09 | 489.43 | (201,036.50) |
| No Program Code Assigned | 902,540.51 | 257,753.06 | 685,546.88 |
| **Total Operating Expenses** | 208,275,486.12 | 196,092,444.74 | 810,881,170.58 |
| Operating loss | 113,042,128.38 | 121,551,182.17 | (118,794,025.32) |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| State of New Hampshire general appropriations | 20,250,000.00 | 20,250,000.00 | 81,000,000.00 |
| Federal Pell grants | 8,878,335.78 | 10,362,687.50 | 25,565,317.23 |
| Gifts - campuses | 430,349.26 | 668,553.60 | 604,185.35 |
| Gifts - affiliated entities | 1,841,730.71 | 1,655,911.45 | 16,960,139.56 |
| Operating investment income, net | 650,606.77 | 32,456.80 | 5,084,517.08 |
| Endowment return used for operations | 6,863,925.44 | 6,492,616.45 | 26,624,663.78 |
| Interest expense, net | (5,412,910.73) | (5,153,203.55) | (19,432,432.76) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 369,220.27 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | **146,544,165.61** | **155,860,204.42** | **17,981,585.19** |
| **OTHER CHANGES IN NET ASSETS** | | | |
| State of New Hampshire capital appropriations | 124,221.11 | 0.00 | 1,389,290.34 |
| Plant gifts, grants and other changes, net | 161,970.73 | 1,376,292.52 | 1,287,417.33 |
| Endowment and similar gifts - campuses | 1,293,989.83 | 1,432,840.96 | 7,248,339.96 |
| Endowment and similar gifts - affiliated entities | 278,404.21 | 199,068.50 | 4,156,789.71 |
| Endowment return, net of amount used for operations - campuses | 56,991.28 | 1,866,095.20 | (24,652,758.38) |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | (1,673,819.10) | (16,567,808.46) |
| Other changes in net assets | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 1,915,577.16 | 3,200,478.08 | (27,138,729.50) |
| Transfers, net | (0.00) | (0.11) | 0.00 |
| Accounts Not Coded to Ausrecna Attribute | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | **148,459,742.77** | **159,060,682.39** | **(9,157,144.31)** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



| | 2017 | 2016 | |
|---|---|---|---|
| | **Year to Date Activity** | **Year to Date Activity** | **Final Activity** |
| **NET POSITION AT BEGINNING OF YEAR** | **1,341,199,911.32** | **1,350,357,055.63** | **1,350,357,055.63** |
| **NET POSITION AT END OF YEAR** | **1,489,659,654.09** | **1,509,417,738.02** | **1,341,199,911.32** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



| | 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | |
| Resident tuition | 54,764,529.00 | 9,796,602.50 | 14,433,290.50 | 5,349,428.00 | 0.00 | 0.00 | 0.00 | 84,343,850.00 | 85,243,292.25 | 165,972,100.03 |
| Nonresident tuition | 108,438,758.35 | 22,463,216.49 | 18,363,270.00 | 1,316,210.00 | 0.00 | 0.00 | 0.00 | 150,581,454.84 | 144,312,746.50 | 277,045,938.86 |
| Continuing education tuition | 10,148,005.12 | 563,613.04 | 1,435,935.80 | 132,300.00 | 0.00 | 0.00 | 0.00 | 12,279,853.96 | 11,828,282.51 | 20,932,932.48 |
| Student fees revenue | 8,086,569.88 | 2,751,381.00 | 2,614,344.61 | 337,259.74 | 0.00 | 0.00 | 0.00 | 13,789,555.23 | 13,699,690.05 | 27,181,529.96 |
| Total tuition and fees | 181,437,862.35 | 35,574,813.03 | 36,846,840.91 | 7,135,197.74 | 0.00 | 0.00 | 0.00 | 260,994,714.03 | 255,084,011.31 | 491,132,501.33 |
| Less: student financial aid - grants and contracts | (8,213,821.17) | (2,271,709.00) | (3,131,933.00) | (541,850.70) | 0.00 | 0.00 | 0.00 | (14,159,313.87) | (16,484,245.13) | (32,723,285.81) |
| Less: student financial aid - all other | (53,320,245.04) | (9,053,089.00) | (8,559,065.80) | (298,131.29) | 0.00 | (2,540.00) | 0.00 | (71,233,071.13) | (64,940,811.35) | (129,780,237.19) |
| Net tuition and fees | 119,903,796.14 | 24,250,015.03 | 25,155,842.11 | 6,295,215.75 | 0.00 | (2,540.00) | 0.00 | 175,602,329.03 | 173,658,954.83 | 328,628,978.33 |
| Grant and Contracts - direct revenues | 24,340,075.15 | 747,937.57 | 789,998.62 | 266,722.58 | 0.00 | 5,000.00 | 25,377.97 | 26,175,111.89 | 27,524,872.66 | 103,114,216.03 |
| Grant and Contracts - facilities and administrative recovery | 4,585,040.98 | 121,958.18 | 43,729.80 | 0.00 | 0.00 | 0.00 | 0.00 | 4,750,728.96 | 4,740,493.80 | 19,969,427.27 |
| Sales of auxiliary services | 72,862,418.01 | 18,460,923.43 | 15,338,461.77 | 0.00 | 0.00 | 0.00 | 0.00 | 106,661,803.21 | 103,801,258.64 | 210,699,048.49 |
| Other operating revenue | 6,389,253.26 | 825,460.17 | 678,592.65 | 152,038.47 | 0.00 | 82,296.86 | 0.00 | 8,127,641.41 | 7,918,046.98 | 29,675,475.14 |
| **Total Operating Revenues** | 228,080,583.54 | 44,406,294.38 | 42,006,624.95 | 6,713,976.80 | 0.00 | 84,756.86 | 25,377.97 | 321,317,614.50 | 317,643,626.91 | 692,087,145.26 |
| **OPERATING EXPENSES** | | | | | | | | | | |
| Instruction | 31,617,146.69 | 6,487,220.01 | 5,179,107.87 | 1,541,097.05 | 0.00 | 0.00 | 0.00 | 44,824,571.62 | 44,963,771.74 | 249,910,189.70 |
| Research & Sponsored Programs | 25,231,980.86 | 1,073,996.81 | 542,763.92 | 10,340.38 | 0.00 | 0.00 | 0.00 | 26,859,081.97 | 26,796,280.22 | 108,064,441.39 |
| Public Service | 2,669,067.90 | 0.00 | 66,809.31 | 0.00 | 0.00 | 0.00 | 0.00 | 2,735,877.21 | 2,396,391.64 | 11,910,493.69 |
| Academic Support | 8,379,049.28 | 2,478,376.22 | 3,125,055.91 | 853,360.80 | 0.00 | 30,645.21 | 0.00 | 14,866,487.42 | 14,697,173.54 | 76,157,588.92 |
| Student Services | 4,302,853.98 | 2,088,349.40 | 1,717,398.11 | 692,882.82 | 0.00 | 0.00 | 0.00 | 8,801,484.31 | 7,901,751.12 | 41,799,056.71 |
| Institutional Support | 23,103,940.96 | 1,071,677.02 | 1,954,780.89 | 285,227.65 | 0.00 | 10,406,871.11 | 0.00 | 36,822,497.63 | 26,498,917.47 | 62,273,098.51 |
| Operations and Maintenance | 12,834,247.58 | 7,794,551.10 | 3,461,835.74 | 351,386.79 | 0.00 | 46,013.67 | 0.00 | 24,488,034.88 | 22,320,997.84 | 54,798,965.36 |
| Student Financial Aid | 376,322.13 | 1,059.80 | 14,882.40 | 130.50 | 0.00 | 0.00 | 0.00 | 392,394.83 | 237,180.65 | 894,380.91 |
| Auxiliary Services | 29,360,011.40 | 3,212,854.50 | 4,040,805.60 | 0.00 | 0.00 | 0.00 | 0.00 | 36,613,671.50 | 35,626,876.52 | 145,675,522.82 |
| Depreciation | 7,875,481.19 | 1,574,453.99 | 1,376,189.57 | 59,515.07 | 0.00 | 77,865.33 | 0.00 | 10,963,505.15 | 14,394,861.51 | 58,912,922.19 |
| Nonoperating Funds | 403.34 | 0.00 | 4,426.54 | 0.00 | 0.00 | 509.21 | 0.00 | 5,339.09 | 489.43 | (201,036.50) |
| No Program Code Assigned | 674,824.69 | 90,157.48 | 91,685.06 | 6,199.65 | 0.00 | 7,133.20 | 32,540.43 | 902,540.51 | 257,753.06 | 685,546.88 |
| **Total Operating Expenses** | 146,425,330.00 | 25,872,696.33 | 21,575,740.92 | 3,800,140.71 | 0.00 | 10,569,037.73 | 32,540.43 | 208,275,486.12 | 196,092,444.74 | 810,881,170.58 |
| Operating loss | 81,655,253.54 | 18,533,598.05 | 20,430,884.03 | 2,913,836.09 | 0.00 | (10,484,280.87) | (7,162.46) | 113,042,128.38 | 121,551,182.17 | (118,794,025.32) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | |
| State of New Hampshire general appropriations | 13,836,291.00 | 2,747,880.00 | 2,862,810.00 | 803,019.00 | 0.00 | 0.00 | 0.00 | 20,250,000.00 | 20,250,000.00 | 81,000,000.00 |
| Federal Pell grants | 5,846,431.78 | 0.00 | 2,660,033.00 | 371,871.00 | 0.00 | 0.00 | 0.00 | 8,878,335.78 | 10,362,687.50 | 25,565,317.23 |
| Gifts - campuses | 127,491.26 | 176,327.88 | 116,745.84 | 9,154.00 | 0.00 | 630.28 | 0.00 | 430,349.26 | 668,553.60 | 604,185.35 |
| Gifts - affiliated entities | 1,840,730.71 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,841,730.71 | 1,655,911.45 | 16,960,139.56 |
| Operating investment income, net | 1,090,774.28 | 252,591.00 | 201,951.00 | 50,883.00 | 0.00 | (945,592.51) | 0.00 | 650,606.77 | 32,456.80 | 5,084,517.08 |
| Endowment return used for operations | 4,145,822.18 | 504,320.23 | 160,446.79 | 64,463.69 | 0.00 | 1,988,872.55 | 0.00 | 6,863,925.44 | 6,492,616.45 | 26,624,663.78 |
| Interest expense, net | (2,352,310.49) | (886,925.13) | (838,993.35) | 0.00 | 0.00 | (1,334,681.76) | 0.00 | (5,412,910.73) | (5,153,203.55) | (19,432,432.76) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 369,220.27 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 106,190,484.26 | 21,328,792.03 | 25,593,877.31 | 4,213,226.78 | 0.00 | (10,775,052.31) | (7,162.46) | 146,544,165.61 | 155,860,204.42 | 17,981,585.19 |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



| | 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | |
| State of New Hampshire capital appropriations | 21,412.50 | 2,790.00 | 100,018.61 | 0.00 | 0.00 | 0.00 | 0.00 | 124,221.11 | 0.00 | 1,389,290.34 |
| Plant gifts, grants and other changes, net | 151,126.23 | 1,007.00 | 9,837.50 | 0.00 | 0.00 | 0.00 | 0.00 | 161,970.73 | 1,376,292.52 | 1,287,417.33 |
| Endowment and similar gifts - campuses | 716,058.41 | 208,901.71 | 244,172.15 | 124,857.56 | 0.00 | 0.00 | 0.00 | 1,293,989.83 | 1,432,840.96 | 7,248,339.96 |
| Endowment and similar gifts - affiliated entities | 278,404.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 278,404.21 | 199,068.50 | 4,156,789.71 |
| Endowment return, net of amount used for operations - campuses | 56,991.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,991.28 | 1,866,095.20 | (24,652,758.38) |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,673,819.10) | (16,567,808.46) |
| 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 |
| **Total Other Changes in Net Position** | 1,223,992.63 | 212,698.71 | 354,028.26 | 124,857.56 | 0.00 | 0.00 | 0.00 | 1,915,577.16 | 3,200,478.08 | (27,138,729.50) |
| Transfers, net | (215,828.80) | (110,391.36) | (115,919.82) | (18,108.61) | 0.00 | 445,023.74 | 15,224.85 | (0.00) | (0.11) | 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 |
| **INCREASE (DECREASE) IN NET POSTION** | 107,198,648.09 | 21,431,099.38 | 25,831,985.75 | 4,319,975.73 | 0.00 | (10,330,028.57) | 8,062.39 | 148,459,742.77 | 159,060,682.39 | (9,157,144.31) |
| **NET POSITION AT BEGINNING OF YEAR** | 942,152,555.75 | 153,815,130.00 | 111,194,685.10 | 26,385,553.39 | 0.00 | 107,651,987.08 | 0.00 | 1,341,199,911.32 | 1,350,357,055.63 | 1,350,357,055.63 |
| **NET POSITION AT END OF YEAR** | **1,049,351,203.84** | **175,246,229.38** | **137,026,670.85** | **30,705,529.12** | **0.00** | **97,321,958.51** | **8,062.39** | **1,489,659,654.09** | **1,509,417,738.02** | **1,341,199,911.32** |

# University System of New Hampshire
## Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



| | 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 | BOT Funds | System-wide Services |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | |
| Resident tuition | 48,802,730.68 | 1,399,977.32 | 4,561,821.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,796,602.50 | 0.00 | 14,433,290.50 | 5,349,428.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonresident tuition | 104,763,980.85 | 3,349,270.00 | 325,507.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,463,216.49 | 0.00 | 18,363,270.00 | 1,316,210.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Continuing education tuition | 9,128,853.12 | 75,898.00 | 943,254.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 563,613.04 | 0.00 | 1,435,935.80 | 132,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student fees revenue | 7,905,484.88 | 12,925.00 | 168,160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,751,381.00 | 0.00 | 2,614,344.61 | 337,259.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total tuition and fees | 170,601,049.53 | 4,838,070.32 | 5,998,742.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,574,813.03 | 0.00 | 36,846,840.91 | 7,135,197.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: student financial aid - grants and contracts | (8,213,821.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,271,709.00) | 0.00 | (3,131,933.00) | (541,850.70) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: student financial aid - all other | (49,720,504.54) | (2,670,889.00) | (928,851.50) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (9,053,089.00) | 0.00 | (8,559,065.80) | (298,131.29) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,540.00) |
| Net tuition and fees | 112,666,723.82 | 2,167,181.32 | 5,069,891.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,250,015.03 | 0.00 | 25,155,842.11 | 6,295,215.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,540.00) |
| Grant and Contracts - direct revenues | 24,336,541.79 | 327.71 | 3,205.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 747,937.57 | 0.00 | 789,998.62 | 266,722.58 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 |
| Grant and Contracts - facilities and administrative recovery | 4,575,803.50 | 0.00 | 9,237.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121,958.18 | 0.00 | 43,729.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales of auxiliary services | 72,851,397.22 | 11,020.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,460,923.43 | 0.00 | 15,338,461.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other operating revenue | 6,271,552.63 | 56,661.33 | 61,039.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 825,460.17 | 0.00 | 678,592.65 | 152,038.47 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 82,146.86 |
| **Total Operating Revenues** | 220,702,018.96 | 2,235,191.15 | 5,143,373.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,406,294.38 | 0.00 | 42,006,624.95 | 6,713,976.80 | 0.00 | 0.00 | 0.00 | 0.00 | 5,150.00 | 79,606.86 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | |
| Instruction | 29,095,856.20 | 1,185,463.62 | 1,335,826.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,487,220.01 | 0.00 | 5,179,107.87 | 1,541,097.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Research & Sponsored Programs | 25,229,124.16 | (348.95) | 3,205.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,073,996.81 | 0.00 | 542,763.92 | 10,340.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Service | 2,669,067.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66,809.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Academic Support | 7,129,158.00 | 621,299.56 | 628,591.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,478,376.22 | 0.00 | 3,125,055.91 | 853,360.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,645.21 |
| Student Services | 3,768,436.29 | 263,177.39 | 271,240.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,088,349.40 | 0.00 | 1,717,398.11 | 692,882.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Institutional Support | 22,718,014.96 | 181,213.92 | 112,510.07 | 0.00 | 0.00 | 92,202.01 | 0.00 | 0.00 | 1,071,677.02 | 0.00 | 1,954,780.89 | 285,227.65 | 0.00 | 0.00 | 0.00 | 0.00 | 1,104,025.33 | 9,302,845.78 |
| Operations and Maintenance | 11,689,728.22 | 194,134.02 | 950,385.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,794,551.10 | 0.00 | 3,461,835.74 | 351,386.79 | 0.00 | 0.00 | 0.00 | 0.00 | 15,274.26 | 30,739.41 |
| Student Financial Aid | 376,477.32 | (155.19) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,059.80 | 0.00 | 14,882.40 | 130.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Auxiliary Services | 29,348,767.62 | 11,243.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,212,854.50 | 0.00 | 4,040,805.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciation | 7,734,565.21 | 0.00 | 140,915.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,574,453.99 | 0.00 | 1,376,189.57 | 59,515.07 | 0.00 | 0.00 | 0.00 | 0.00 | 77,865.33 | 0.00 |
| Nonoperating Funds | 403.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,426.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 509.21 |
| No Program Code Assigned | 531,118.62 | 106,857.41 | 36,848.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,157.48 | 0.00 | 91,685.06 | 6,199.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,133.20 |
| **Total Operating Expenses** | 140,290,717.84 | 2,562,885.56 | 3,479,524.59 | 0.00 | 0.00 | 92,202.01 | 0.00 | 0.00 | 25,872,696.33 | 0.00 | 21,575,740.92 | 3,800,140.71 | 0.00 | 0.00 | 0.00 | 0.00 | 1,197,164.92 | 9,371,872.81 |
| Operating loss | 80,411,301.12 | (327,694.41) | 1,663,848.84 | 0.00 | 0.00 | (92,202.01) | 0.00 | 0.00 | 18,533,598.05 | 0.00 | 20,430,884.03 | 2,913,836.09 | 0.00 | 0.00 | 0.00 | 0.00 | (1,192,014.92) | (9,292,265.95) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 13,201,296.00 | 0.00 | 634,995.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,747,880.00 | 0.00 | 2,862,810.00 | 803,019.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Pell grants | 5,846,431.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,660,033.00 | 371,871.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts - campuses | 1,779,076.88 | 82,158.28 | 3,375.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,737,118.90) | 175,327.88 | 0.00 | 116,745.84 | 9,154.00 | 0.00 | 0.00 | 0.00 | 0.00 | 492.91 | 137.37 |
| Gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,840,730.71 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating investment income, net | 1,090,614.28 | 0.00 | 0.00 | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 252,591.00 | 0.00 | 201,951.00 | 50,883.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (945,592.51) |
| Endowment return used for operations | 2,328,228.55 | 1,244,722.90 | 62,774.98 | 0.00 | (2,085,433.45) | 2,595,529.20 | 0.00 | 0.00 | 504,320.23 | 0.00 | 160,446.79 | 64,463.69 | 0.00 | 0.00 | 0.00 | 0.00 | 2,008.56 | 1,986,863.99 |
| Interest expense, net | (2,352,310.49) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (886,925.13) | 0.00 | (838,993.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,334,681.76) | 0.00 |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 102,304,638.12 | 999,186.77 | 2,364,993.82 | 0.00 | (2,085,433.45) | 4,344,217.90 | 0.00 | (1,737,118.90) | 21,326,792.03 | 1,000.00 | 25,593,877.31 | 4,213,226.78 | 0.00 | 0.00 | 0.00 | 0.00 | (2,524,195.21) | (8,250,857.10) |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 21,412.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,790.00 | 0.00 | 100,018.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Plant gifts, grants and other changes, net | (53,832.94) | 0.00 | 0.00 | 0.00 | 0.00 | 240,959.17 | 0.00 | (36,000.00) | 1,007.00 | 0.00 | 9,837.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment and similar gifts - campuses | 716,058.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 208,901.71 | 0.00 | 244,172.15 | 124,857.56 | 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 | 275,024.21 | 3,380.00 | 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 | 56,991.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 entitie | 0.00 | 0.00 | 0.00 | 0.00 | 2,085,433.45 | (2,085,433.45) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 249.82 | (249.82) | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 740,629.25 | 0.00 | 0.00 | 0.00 | 2,085,433.45 | (1,569,450.07) | 3,380.00 | (36,000.00) | 212,698.71 | 0.00 | 354,028.26 | 124,857.56 | 249.82 | (249.82) | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers, net | (1,519,269.44) | 191,837.29 | (6,048.30) | 0.00 | 0.00 | (655,467.25) | 0.00 | 1,773,118.90 | (110,391.36) | 0.00 | (115,919.82) | (18,108.61) | 0.00 | 0.00 | 0.00 | 0.00 | 11,500.00 | 433,523.74 |
| Accounts Not Coded to Ausrecna Attribute | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 101,525,997.93 | 1,191,024.06 | 2,358,945.52 | 0.00 | 0.00 | 2,119,300.58 | 3,380.00 | 0.00 | 21,429,099.38 | 1,000.00 | 25,831,985.75 | 4,319,975.73 | 249.82 | (249.82) | 0.00 | 0.00 | (2,512,695.21) | (7,817,333.36) |
| **NET POSITION AT BEGINNING OF YEAR** | 738,227,577.57 | 2,305,221.11 | (695,662.74) | 0.00 | 0.00 | 188,788,321.84 | 13,527,097.97 | 0.00 | 146,373,510.18 | 7,441,619.82 | 111,194,685.10 | 26,385,553.39 | 30,301.13 | (30,301.13) | 0.00 | 0.00 | 72,520,332.19 | 35,131,654.89 |

| | Funds Not Coded to Fsubcamp Attribute | Total Year to Date Activity | Prior Year to Date Activity | Prior Year Final Activity |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Resident tuition | 0.00 | 84,343,850.00 | 85,243,292.25 | 165,972,100.03 |
| Nonresident tuition | 0.00 | 150,581,454.84 | 144,312,746.50 | 277,045,938.86 |
| Continuing education tuition | 0.00 | 12,279,853.96 | 11,828,282.51 | 20,932,932.48 |
| Student fees revenue | 0.00 | 13,789,555.23 | 13,699,690.05 | 27,181,529.96 |
| Total tuition and fees | 0.00 | 260,994,714.03 | 255,084,011.31 | 491,132,501.33 |
| Less: student financial aid - grants and contracts | 0.00 | (14,159,313.87) | (16,484,245.13) | (32,723,285.81) |
| Less: student financial aid - all other | 0.00 | (71,233,071.13) | (64,940,811.35) | (129,780,237.19) |
| Net tuition and fees | 0.00 | 175,602,329.03 | 173,658,954.83 | 328,628,978.33 |
| Grant and Contracts - direct revenues | 25,377.97 | 26,175,111.89 | 27,524,872.66 | 103,114,216.03 |
| Grant and Contracts - facilities and administrative recovery | 0.00 | 4,750,728.96 | 4,740,493.80 | 19,969,427.27 |
| Sales of auxiliary services | 0.00 | 106,661,803.21 | 103,801,258.64 | 210,699,048.49 |
| Other operating revenue | 0.00 | 8,127,641.41 | 7,918,046.98 | 29,675,475.14 |
| **Total Operating Revenues** | 25,377.97 | 321,317,614.50 | 317,643,626.91 | 692,087,145.26 |
| **OPERATING EXPENSES** | | | | |
| Instruction | 0.00 | 44,824,571.62 | 44,963,771.74 | 249,910,189.70 |
| Research & Sponsored Programs | 0.00 | 26,859,081.97 | 26,796,280.22 | 108,064,441.39 |
| Public Service | 0.00 | 2,735,877.21 | 2,396,391.64 | 11,910,493.69 |
| Academic Support | 0.00 | 14,866,487.42 | 14,697,173.54 | 76,157,588.92 |
| Student Services | 0.00 | 8,801,484.31 | 7,901,751.12 | 41,799,056.71 |
| Institutional Support | 0.00 | 36,822,497.63 | 26,498,917.47 | 62,273,098.51 |
| Operations and Maintenance | 0.00 | 24,488,034.88 | 22,320,997.84 | 54,798,965.36 |
| Student Financial Aid | 0.00 | 392,394.83 | 237,180.65 | 894,380.91 |
| Auxiliary Services | 0.00 | 36,613,671.50 | 35,626,876.52 | 145,675,522.82 |
| Depreciation | 0.00 | 10,963,505.15 | 14,394,861.51 | 58,912,922.19 |
| Nonoperating Funds | 0.00 | 5,339.09 | 489.43 | (201,036.50) |
| No Program Code Assigned | 32,540.43 | 902,540.51 | 257,753.06 | 685,546.88 |
| **Total Operating Expenses** | 32,540.43 | 208,275,486.12 | 196,092,444.74 | 810,881,170.58 |
| Operating loss | (7,162.46) | 113,042,128.38 | 121,551,182.17 | (118,794,025.32) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| State of New Hampshire general appropriations | 0.00 | 20,250,000.00 | 20,250,000.00 | 81,000,000.00 |
| Federal Pell grants | 0.00 | 8,878,335.78 | 10,362,687.50 | 25,565,317.23 |
| Gifts - campuses | 1,000.00 | 430,349.26 | 668,553.60 | 604,185.35 |
| Gifts - affiliated entities | 0.00 | 1,841,730.71 | 1,655,911.45 | 16,960,139.56 |
| Operating investment income, net | 0.00 | 650,606.77 | 32,456.80 | 5,084,517.08 |
| Endowment return used for operations | 0.00 | 6,863,925.44 | 6,492,616.45 | 26,624,663.78 |
| Interest expense, net | 0.00 | (5,412,910.73) | (5,153,203.55) | (19,432,432.76) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 369,220.27 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | (6,162.46) | 146,544,165.61 | 155,860,204.42 | 17,981,585.19 |
| **OTHER CHANGES IN NET ASSETS** | | | | |
| State of New Hampshire capital appropriations | 0.00 | 124,221.11 | 0.00 | 1,389,290.34 |
| Plant gifts, grants and other changes, net | 0.00 | 161,970.73 | 1,376,292.52 | 1,287,417.33 |
| Endowment and similar gifts - campuses | 0.00 | 1,293,989.83 | 1,432,840.96 | 7,248,339.96 |
| Endowment and similar gifts - affiliated entities | 0.00 | 278,404.21 | 199,068.50 | 4,156,789.71 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 56,991.28 | 1,866,095.20 | (24,652,758.38) |
| Endowment return, net of amount used for operations - affiliated entitie | 0.00 | 0.00 | (1,673,819.10) | (16,567,808.46) |
| Other changes in net assets | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 0.00 | 1,915,577.16 | 3,200,478.08 | (27,138,729.50) |
| Transfers, net | 15,224.85 | (0.00) | (0.11) | 0.00 |
| Accounts Not Coded to Ausrecna Attribute | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 9,062.39 | 148,459,742.77 | 159,060,682.39 | (9,157,144.31) |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 1,341,199,911.32 | 1,350,357,055.63 | 1,350,357,055.63 |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



| | 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 | BOT Funds | System-wide Services |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **NET POSITION AT END OF YEAR** | **839,753,575.50** | **3,496,245.17** | **1,663,282.78** | **0.00** | **0.00** | **190,907,622.42** | **13,530,477.97** | **0.00** | **167,802,609.56** | **7,442,619.82** | **137,026,670.85** | **30,705,529.12** | **30,550.95** | **(30,550.95)** | **0.00** | **0.00** | **70,007,636.98** | **27,314,321.53** |

| | Funds Not Coded to Fsubcamp Attribute | Total Year to Date Activity | Prior Year to Date Activity | Prior Year Final Activity |
|---|---|---|---|---|
| **NET POSITION AT END OF YEAR** | **9,062.39** | **1,489,659,654.09** | **1,509,417,738.02** | **1,341,199,911.32** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**UNH - Durham**

| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Current Funds P2 | Current Funds Z | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Funds Not Coded to Fgrpmaj Attribute P1 | Total Year To Date Activity | Prior Year To Date Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 48,809,405.68 | 0.00 | 0.00 | 0.00 | (4,175.00) | (2,500.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,802,730.68 | 49,345,012.75 |
| Nonresident tuition | 104,763,980.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104,763,980.85 | 100,076,927.50 |
| Continuing education tuition | 9,128,853.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,128,853.12 | 8,938,157.65 |
| Student fees revenue | 7,241,650.35 | 663,834.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,905,484.88 | 8,022,450.44 |
| Total tuition and fees | 169,943,890.00 | 663,834.53 | 0.00 | 0.00 | (4,175.00) | (2,500.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 170,601,049.53 | 166,382,548.34 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (8,213,821.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (8,213,821.17) | (9,382,762.63) |
| Less: student financial aid - all other | (44,792,493.55) | (184,610.60) | (1,206,473.25) | 0.00 | (3,534,689.64) | (2,237.50) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (49,720,504.54) | (46,906,625.30) |
| Net tuition and fees | 125,151,396.45 | 479,223.93 | (1,206,473.25) | 0.00 | (3,538,864.64) | (8,218,558.67) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 112,666,723.82 | 110,093,160.41 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,196,356.73 | 2,140,185.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,336,541.79 | 25,958,387.40 |
| Grant and Contracts - facilities and administrative recovery | 4,575,803.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,575,803.50 | 4,551,107.36 |
| Sales of auxiliary services | 36.70 | 295.00 | 72,849,987.07 | 0.00 | 1,078.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,851,397.22 | 71,657,256.53 |
| Other operating revenue | 1,523,629.91 | 4,028,003.08 | 100.00 | 0.00 | 452,073.43 | 197,435.45 | 0.00 | 790.00 | 45,923.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,597.15 | 0.00 | 6,271,552.63 | 5,711,220.00 |
| **Total Operating Revenues** | 131,250,866.56 | 4,507,522.01 | 71,643,613.82 | 0.00 | (3,085,712.76) | 14,175,233.51 | 2,140,185.06 | 790.00 | 45,923.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,597.15 | 0.00 | 220,702,018.96 | 217,971,131.70 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | | |
| Instruction | 24,571,622.31 | 3,413,662.32 | 0.00 | 0.00 | 903,944.37 | 206,627.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,095,856.20 | 28,441,906.40 |
| Research & Sponsored Programs | 2,979,927.08 | 815,089.80 | 0.00 | 0.00 | 207,794.64 | 19,528,505.74 | 1,697,806.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,229,124.16 | 25,635,298.54 |
| Public Service | 1,823,571.06 | 561,966.78 | 0.00 | 0.00 | 283,530.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,669,067.90 | 2,323,791.01 |
| Academic Support | 5,491,342.21 | 909,832.45 | 0.00 | 2,720.00 | 725,263.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,129,158.00 | 6,830,106.44 |
| Student Services | 3,130,321.38 | 249,509.67 | 0.00 | 0.00 | 184,481.54 | 204,123.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,768,436.29 | 3,285,891.26 |
| Institutional Support | 17,333,331.01 | 5,376,898.11 | 0.00 | 0.00 | 7,785.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,718,014.96 | 14,211,337.36 |
| Operations and Maintenance | (7,289,494.09) | 267,137.21 | 0.00 | 0.00 | 1,337.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,116,815.10 | 14,593,932.21 | 0.00 | 11,689,728.22 | 8,400,303.49 |
| Student Financial Aid | 0.00 | 0.00 | 0.00 | 0.00 | 28,061.33 | 143,227.59 | 0.00 | 0.00 | 205,188.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 376,477.32 | 196,098.31 |
| Auxiliary Services | 0.00 | 0.00 | 29,348,767.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,348,767.62 | 26,235,337.49 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,734,565.21 | 0.00 | 0.00 | 7,734,565.21 | 10,372,050.06 |
| Nonoperating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 403.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 403.34 | 230.83 |
| No Program Code Assigned | 21,246.20 | 98,514.53 | 440.00 | (2,720.00) | 1,280.00 | 41,525.38 | 117,026.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,099.75 | 252,706.10 | 0.00 | 531,118.62 | 63,600.89 |
| **Total Operating Expenses** | 48,061,867.16 | 11,692,610.87 | 29,349,207.62 | 0.00 | 2,343,478.91 | 20,124,009.61 | 1,814,833.56 | 403.34 | 205,188.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,852,480.06 | 14,846,638.31 | 0.00 | 140,290,717.84 | 125,995,952.08 |
| Operating loss | 83,188,999.40 | (7,185,088.86) | 42,294,406.20 | 0.00 | (5,429,191.67) | (5,948,776.10) | 325,351.50 | 386.66 | (159,264.79) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (11,852,480.06) | (14,823,041.16) | 0.00 | 80,411,301.12 | 91,975,179.62 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 13,201,296.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,201,296.00 | 13,228,725.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,846,431.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,846,431.78 | 6,417,762.50 |
| Gifts - campuses | 0.00 | 58,341.01 | 0.00 | 0.00 | 1,720,735.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,779,076.88 | 1,667,202.97 |
| Operating investment income, net | 1,080,264.60 | 0.00 | 0.00 | 0.00 | 10,349.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,090,614.28 | 992,318.68 |
| Endowment return used for operations | 0.00 | (3,626.14) | 0.00 | 0.00 | 2,331,277.82 | 0.00 | 0.00 | 0.00 | 0.00 | 576.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,328,228.55 | 2,219,135.74 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,352,310.49) | 0.00 | 0.00 | (2,352,310.49) | (2,480,955.04) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 97,470,560.00 | (7,130,373.99) | 42,294,406.20 | 0.00 | (1,366,828.30) | (102,344.32) | 325,351.50 | 386.66 | (159,264.79) | 576.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,204,790.55) | (14,823,041.16) | 0.00 | 102,304,638.12 | 114,019,369.47 |
| **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 | 0.00 | 0.00 | 0.00 | 21,412.50 | 0.00 | 21,412.50 | 0.00 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 36,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (87,514.75) | (2,318.19) | 0.00 | (53,832.94) | 1,277,423.89 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 716,058.41 | 0.00 | 0.00 | 0.00 | 716,058.41 | 740,758.35 |
| 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 | 56,991.28 | 0.00 | 0.00 | 0.00 | 0.00 | 56,991.28 | (106,240.61) |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 36,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,991.28 | 716,058.41 | (87,514.75) | 19,094.31 | 0.00 | 740,629.25 | 1,911,941.63 |
| Transfers, net | (18,404,832.16) | (320,127.25) | (10,537,990.60) | 0.00 | (134,081.85) | (794,334.69) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (20,131,840.34) | 48,803,937.45 | 0.00 | (1,519,269.44) | (874,445.49) |
| Accounts Not Coded to Ausrecna Attribute | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 79,065,727.84 | (7,450,501.24) | 31,756,415.60 | 0.00 | (1,464,910.15) | (896,679.01) | 325,351.50 | 386.66 | (159,264.79) | 576.87 | 0.00 | 0.00 | 0.00 | 56,991.28 | 716,058.41 | (34,424,145.64) | 33,999,990.60 | 0.00 | 101,525,997.93 | 115,056,865.61 |
| **NET POSITION AT BEGINNING OF YEAR** | 35,390,508.10 | 64,880,935.61 | 25,341,402.33 | (38,365,214.00) | 27,051,496.21 | 957,754.56 | 383,835.94 | 0.00 | 4,031,073.28 | 83,792.47 | 0.00 | 7,714,864.78 | 11,604,913.84 | 21,598,177.45 | 82,746,975.75 | 424,633,002.61 | 70,174,058.64 | 0.00 | 738,227,577.57 | 715,877,175.71 |
| **NET POSITION AT END OF YEAR** | **114,456,235.94** | **57,430,434.37** | **57,097,817.93** | **(38,365,214.00)** | **25,586,586.06** | **61,075.55** | **709,187.44** | **386.66** | **3,871,808.49** | **84,369.34** | **0.00** | **7,714,864.78** | **11,604,913.84** | **21,655,168.73** | **83,463,034.16** | **390,208,856.97** | **104,174,049.24** | **0.00** | **839,753,575.50** | **830,934,041.32** |

| | Prior Year Final Activity |
|---|---|
| **OPERATING REVENUES** | |
| Resident tuition | 94,052,007.00 |
| Nonresident tuition | 191,496,418.00 |
| Continuing education tuition | 13,459,375.26 |
| Student fees revenue | 15,469,954.98 |
| Total tuition and fees | 314,477,755.24 |
| Less: student financial aid - grants and contracts | (17,555,715.68) |
| Less: student financial aid - all other | (92,642,017.00) |
| Net tuition and fees | 204,280,022.56 |
| Grant and Contracts - direct revenues | 95,109,836.17 |
| Grant and Contracts - facilities and administrative recovery | 19,209,364.94 |
| Sales of auxiliary services | 146,084,894.64 |
| Other operating revenue | 22,936,494.56 |
| **Total Operating Revenues** | 487,620,612.87 |
| **OPERATING EXPENSES** | |
| Instruction | 157,298,496.60 |
| Research & Sponsored Programs | 101,751,641.97 |
| Public Service | 10,958,134.20 |
| Academic Support | 47,158,459.27 |
| Student Services | 17,372,738.78 |
| Institutional Support | 29,636,891.50 |
| Operations and Maintenance | 33,165,384.21 |
| Student Financial Aid | 719,728.65 |
| Auxiliary Services | 100,594,698.74 |
| Depreciation | 41,891,682.52 |
| Nonoperating Funds | 0.00 |
| No Program Code Assigned | 4,398.97 |
| **Total Operating Expenses** | 540,552,255.41 |
| Operating loss | (52,931,642.54) |
| **NONOPERATING REVENUES (EXPENSES)** | |
| State of New Hampshire general appropriations | 52,914,910.00 |
| Federal Pell grants | 12,823,508.23 |
| Gifts - campuses | 10,968,611.94 |
| Operating investment income, net | 4,008,738.92 |
| Endowment return used for operations | 13,065,123.73 |
| Interest expense, net | (9,752,276.69) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 31,096,973.59 |
| **OTHER CHANGES IN NET ASSETS** | |
| State of New Hampshire capital appropriations | 851,666.75 |
| Plant gifts, grants and other changes, net | 1,362,379.85 |
| Endowment and similar gifts - campuses | 3,514,103.95 |
| Endowment return, net of amount used for operations - campuses | (8,512,237.96) |
| **Total Other Changes in Net Position** | (2,784,087.41) |
| Transfers, net | (5,962,484.32) |
| Accounts Not Coded to Ausrecna Attribute | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 22,350,401.86 |
| **NET POSITION AT BEGINNING OF YEAR** | 715,877,175.71 |
| **NET POSITION AT END OF YEAR** | **738,227,577.57** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**UNH School of Law**

| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Loan Funds L | Loan Funds LU | Endowment and Similar Funds Q2 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | |
| Resident tuition | 1,400,977.32 | 0.00 | 0.00 | 0.00 | (1,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,399,977.32 | 1,500,484.55 | 2,860,608.65 |
| Nonresident tuition | 3,349,270.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,349,270.00 | 3,340,445.00 | 6,463,696.64 |
| Continuing education tuition | 75,898.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 75,898.00 | 159,605.00 | 159,605.00 |
| Student fees revenue | 1,270.00 | 11,655.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,925.00 | 13,087.50 | 32,560.00 |
| Total tuition and fees | 4,827,415.32 | 11,655.00 | 0.00 | 0.00 | (1,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,838,070.32 | 5,013,622.05 | 9,516,470.29 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: student financial aid - all other | (2,510,123.00) | 0.00 | 0.00 | 0.00 | (160,766.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,670,889.00) | (2,595,602.05) | (5,038,734.01) |
| Net tuition and fees | 2,317,292.32 | 11,655.00 | 0.00 | 0.00 | (161,766.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,167,181.32 | 2,418,020 | 4,477,736.28 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 327.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 327.71 | 7,237.18 | 30,103.82 |
| Sales of auxiliary services | 0.00 | 0.00 | 11,020.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,020.79 | 11,733.84 | 50,690.50 |
| Other operating revenue | 49,478.73 | 50.00 | 0.00 | 0.00 | 557.99 | 0.00 | 6,532.94 | 41.67 | 0.00 | 0.00 | 0.00 | 0.00 | 56,661.33 | 1,134.31 | 234,608.52 |
| **Total Operating Revenues** | 2,366,771.05 | 11,705.00 | 11,020.79 | 0.00 | (161,208.01) | 327.71 | 6,532.94 | 41.67 | 0.00 | 0.00 | 0.00 | 0.00 | 2,235,191.15 | 2,438,125.33 | 4,793,139.12 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | |
| Instruction | 1,063,640.30 | 0.00 | 0.00 | 0.00 | 121,081.01 | 742.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,185,463.62 | 1,159,069.63 | 5,066,099.37 |
| Research & Sponsored Programs | 65.65 | 0.00 | 0.00 | 0.00 | 0.00 | (414.60) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (348.95) | 12,309.06 | 40,770.93 |
| Academic Support | 621,299.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 621,299.56 | 660,652.97 | 2,299,819.05 |
| Student Services | 251,608.52 | 2,526.52 | 0.00 | 0.00 | 9,042.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 263,177.39 | 270,413.55 | 1,268,478.31 |
| Institutional Support | 246,935.89 | (65,721.97) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 181,213.92 | 220,968.18 | 1,492,641.89 |
| Operations and Maintenance | 118,535.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 75,598.95 | 194,134.02 | 138,830.61 | 612,051.99 |
| Student Financial Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (155.19) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (155.19) | (16.00) | 28,334.04 |
| Auxiliary Services | 0.00 | 0.00 | 11,243.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,243.78 | 1,363.69 | 36,603.48 |
| No Program Code Assigned | 0.00 | 0.00 | 0.00 | 0.00 | 3,739.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103,117.91 | 0.00 | 106,857.41 | 187,039.34 | 675,090.52 |
| **Total Operating Expenses** | 2,302,084.99 | (63,195.45) | 11,243.78 | 0.00 | 133,862.86 | 327.71 | (155.19) | 0.00 | 0.00 | 0.00 | 103,117.91 | 75,598.95 | 2,562,885.56 | 2,650,631.03 | 11,519,889.58 |
| Operating loss | 64,686.06 | 74,900.45 | (222.99) | 0.00 | (295,070.87) | 0.00 | 6,688.13 | 41.67 | 0.00 | 0.00 | (103,117.91) | (75,598.95) | (327,694.41) | (212,505.70) | (6,726,750.46) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 82,158.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 82,158.28 | 126,758.91 | 406,982.25 |
| Endowment return used for operations | 0.00 | 635,204.50 | 0.00 | 0.00 | 573,911.35 | 0.00 | 35,607.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,244,722.90 | 1,224,378.16 | 1,215,445.84 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 64,686.06 | 710,104.95 | (222.99) | 0.00 | 360,998.76 | 0.00 | 42,295.18 | 41.67 | 0.00 | 0.00 | (103,117.91) | (75,598.95) | 999,186.77 | 1,138,631.37 | (5,104,322.37) |
| **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 | (3,137.40) |
| **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 | 0.00 | (3,137.40) |
| Transfers, net | 535,840.66 | (635,204.50) | 0.00 | 0.00 | 0.00 | 2,533.11 | 0.00 | (171,831.98) | 0.00 | 0.00 | 6,460.46 | 454,039.54 | 191,837.29 | 490,828.58 | 482,488.29 |
| **INCREASE (DECREASE) IN NET POSTION** | 600,526.72 | 74,900.45 | (222.99) | 0.00 | 360,998.76 | 2,533.11 | 42,295.18 | (171,790.31) | 0.00 | 0.00 | (96,657.45) | 378,440.59 | 1,191,024.06 | 1,629,459.95 | (4,624,971.48) |
| **NET POSITION AT BEGINNING OF YEAR** | (12,217,749.16) | 1,072,616.85 | 129,560.24 | 0.00 | 1,117,772.63 | 14,665.46 | 244,557.13 | 248,405.66 | 0.00 | 0.00 | 11,336,021.02 | 359,371.28 | 2,305,221.11 | 6,930,192.59 | 6,930,192.59 |
| **NET POSITION AT END OF YEAR** | **(11,617,222.44)** | **1,147,517.30** | **129,337.25** | **0.00** | **1,478,771.39** | **17,198.57** | **286,852.31** | **76,615.35** | **0.00** | **0.00** | **11,239,363.57** | **737,811.87** | **3,496,245.17** | **8,559,652.54** | **2,305,221.11** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**UNH - Manchester**

| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | |
| Resident tuition | 4,561,821.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,561,821.00 | 4,345,927.00 | 8,696,536.00 |
| Nonresident tuition | 325,507.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 325,507.50 | 260,507.50 | 495,982.50 |
| Continuing education tuition | 943,254.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 943,254.00 | 830,899.00 | 991,668.00 |
| Student fees revenue | 114,985.00 | 53,175.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168,160.00 | 171,578.00 | 292,889.50 |
| Total tuition and fees | 5,945,567.50 | 53,175.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,998,742.50 | 5,608,911.50 | 10,477,076.00 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (60,800.00) | (122,200.00) |
| Less: student financial aid - all other | (919,776.50) | 0.00 | 0.00 | 0.00 | (9,075.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (928,851.50) | (551,185.00) | (1,115,781.60) |
| Net tuition and fees | 5,025,791.00 | 53,175.00 | 0.00 | 0.00 | (9,075.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,069,891.00 | 4,996,926.5 | 9,239,094.4 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,205.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,205.65 | 2,716.28 | 68,922.98 |
| Grant and Contracts - facilities and administrative recovery | 9,237.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,237.48 | 13,336.14 | 24,197.80 |
| Other operating revenue | 60,839.30 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,039.30 | 57,416.28 | 193,635.90 |
| **Total Operating Revenues** | 5,095,867.78 | 53,375.00 | 0.00 | 0.00 | (9,075.00) | 3,205.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,143,373.43 | 5,070,395.20 | 9,525,851.08 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | |
| Instruction | 1,293,606.62 | 25,860.30 | 0.00 | 0.00 | 16,359.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,335,826.87 | 1,422,506.28 | 7,304,327.79 |
| Research & Sponsored Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,205.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,205.65 | (58,083.72) | (41,997.05) |
| Academic Support | 600,646.18 | 17,590.00 | 0.00 | 641.27 | 9,714.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 628,591.72 | 714,146.14 | 2,708,024.00 |
| Student Services | 253,612.99 | 17,627.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 271,240.30 | 344,958.65 | 1,538,013.28 |
| Institutional Support | 108,661.41 | 3,848.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 112,510.07 | 152,691.51 | 1,844,959.81 |
| Operations and Maintenance | 904,503.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,881.94 | 950,385.34 | 926,802.34 | 2,985,728.97 |
| 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 | 140,915.98 | 0.00 | 140,915.98 | 7,619.50 | 451,451.35 |
| No Program Code Assigned | 0.00 | 0.00 | 0.00 | 32,134.30 | 3,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,514.36 | 0.00 | 36,848.66 | 1,514.35 | 6,057.39 |
| **Total Operating Expenses** | 3,161,030.60 | 64,926.27 | 0.00 | 32,775.57 | 29,274.22 | 3,205.65 | 0.00 | 0.00 | 0.00 | 142,430.34 | 45,881.94 | 3,479,524.59 | 3,512,155.05 | 16,796,565.54 |
| Operating loss | 1,934,837.18 | (11,551.27) | 0.00 | (32,775.57) | (38,349.22) | 0.00 | 0.00 | 0.00 | 0.00 | (142,430.34) | (45,881.94) | 1,663,848.84 | 1,558,240.15 | (7,270,714.46) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 634,995.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 634,995.00 | 607,566.00 | 2,430,266.00 |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 3,375.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,375.00 | 4,600.00 | 101,911.17 |
| Endowment return used for operations | 0.00 | 59,168.24 | 0.00 | 0.00 | 3,606.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 62,774.98 | 62,968.27 | 62,968.27 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 2,569,832.18 | 47,616.97 | 0.00 | (32,775.57) | (31,367.48) | 0.00 | 0.00 | 0.00 | 0.00 | (142,430.34) | (45,881.94) | 2,364,993.82 | 2,233,374.42 | (4,675,569.02) |
| **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 | (6,760.25) |
| 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 | (113,717.03) |
| **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 | (120,477.28) |
| Transfers, net | (48.85) | 4,000.55 | 0.00 | 0.00 | (10,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | (21,400.00) | 21,400.00 | (6,048.30) | 3,657.11 | 4,461,113.75 |
| **INCREASE (DECREASE) IN NET POSTION** | 2,569,783.33 | 51,617.52 | 0.00 | (32,775.57) | (41,367.48) | 0.00 | 0.00 | 0.00 | 0.00 | (163,830.34) | (24,481.94) | 2,358,945.52 | 2,237,031.53 | (334,932.55) |
| **NET POSITION AT BEGINNING OF YEAR** | (6,702,983.04) | 103,478.67 | 0.00 | (823,195.00) | 356,071.51 | 0.00 | 1,602,065.89 | 39,888.61 | 57,769.11 | 4,650,309.05 | 20,932.46 | (695,662.74) | (360,730.19) | (360,730.19) |
| **NET POSITION AT END OF YEAR** | **(4,133,199.71)** | **155,096.19** | **0.00** | **(855,970.57)** | **314,704.03** | **0.00** | **1,602,065.89** | **39,888.61** | **57,769.11** | **4,486,478.71** | **(3,549.48)** | **1,663,282.78** | **1,876,301.34** | **(695,662.74)** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**NH Public Television**

| | 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 | M | Q1 | T2 | N | X | | | |
| | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**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 | (2,085,433.45) | (2,085,433.45) | 0.00 | (8,099,752.31) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | (2,085,433.45) | (2,085,433.45) | 0.00 | (8,099,752.31) |
| **OTHER CHANGES IN NET ASSETS** | | | | |
| Endowment return, net of amount used for operations - affiliated entities | 2,085,433.45 | 2,085,433.45 | 0.00 | 8,099,752.31 |
| **Total Other Changes in Net Position** | 2,085,433.45 | 2,085,433.45 | 0.00 | 8,099,752.31 |
| **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 2017 Fiscal Period 03



**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 | Funds Not Coded to Fgrpmaj Attribute | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | D | G | M | Q1 | Q2 | T1 | T2 | N | Q1 | | | |
| **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 | 0.00 | 0.00 | 0.00 |
| Net tuition and fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| Other operating revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30.08 | 1,430.08 |
| **Total Operating Revenues** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30.08 | 1,430.08 |
| **OPERATING EXPENSES** | | | | | | | | | | | | |
| Institutional Support | 67,180.20 | 25,021.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 92,202.01 | (227,920.98) | 2,623,371.54 |
| 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 |
| **Total Operating Expenses** | 67,180.20 | 25,021.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 92,202.01 | (227,920.98) | 2,623,371.54 |
| Operating loss | (67,180.20) | (25,021.81) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (92,202.01) | 227,951.06 | (2,621,941.46) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | |
| Gifts - affiliated entities | 46,530.95 | 1,794,199.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,840,730.71 | 1,655,911.45 | 16,959,717.95 |
| Operating investment income, net | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 160.00 | 160.00 | 31,515.79 |
| Endowment return used for operations | 485,482.70 | 2,110,046.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,595,529.20 | 2,475,623.74 | 10,119,479.37 |
| 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 | (12,443.76) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 464,993.45 | 3,879,224.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,344,217.90 | 4,359,646.25 | 24,476,327.89 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 240,959.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 240,959.17 | 1,146,065.90 | 1,959,473.87 |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | (30.95) | 0.00 | 0.00 | 0.00 | 275,055.16 | 0.00 | 0.00 | 275,024.21 | 199,445.20 | 3,919,918.63 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | (2,085,433.45) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,085,433.45) | (1,972,335.81) | (23,594,954.28) |
| **Total Other Changes in Net Position** | 0.00 | (1,844,474.28) | (30.95) | 0.00 | 0.00 | 0.00 | 275,055.16 | 0.00 | 0.00 | (1,569,450.07) | (626,824.71) | (17,715,561.78) |
| Transfers, net | 1,117,651.65 | (1,773,118.90) | 0.00 | 0.00 | (116,122.06) | 0.00 | 0.00 | 0.00 | 116,122.06 | (655,467.25) | (1,527,673.84) | (15,601,138.65) |
| **INCREASE (DECREASE) IN NET POSTION** | 1,582,645.10 | 261,631.27 | (30.95) | 0.00 | (116,122.06) | 0.00 | 275,055.16 | 0.00 | 116,122.06 | 2,119,300.58 | 2,205,147.70 | (8,840,372.54) |
| **NET POSITION AT BEGINNING OF YEAR** | 3,790,924.56 | 12,457,340.16 | 1,460,947.34 | 500,754.70 | 9,381,735.34 | 1,998,412.66 | 159,198,207.08 | 0.00 | 0.00 | 188,788,321.84 | 197,628,694.38 | 197,628,694.38 |
| **NET POSITION AT END OF YEAR** | **5,373,569.66** | **12,718,971.43** | **1,460,916.39** | **500,754.70** | **9,265,613.28** | **1,998,412.66** | **159,473,262.24** | **0.00** | **116,122.06** | **190,907,622.42** | **199,833,842.08** | **188,788,321.84** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**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 | | | |
| **OTHER CHANGES IN NET ASSETS** | | | | | | |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 3,380.00 | 3,380.00 | 9,780.43 | 21,253.43 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,194,109.05) |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 3,380.00 | 3,380.00 | 9,780.43 | (1,172,855.62) |
| Transfers, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 0.00 | 3,380.00 | 3,380.00 | 9,780.43 | (1,172,855.62) |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 9,845,902.21 | 3,681,195.76 | 13,527,097.97 | 14,699,953.59 | 14,699,953.59 |
| **NET POSITION AT END OF YEAR** | **0.00** | **9,845,902.21** | **3,684,575.76** | **13,530,477.97** | **14,709,734.02** | **13,527,097.97** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**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 | (1,737,118.90) | (1,737,118.90) | (1,679,804.41) | (13,556,740.73) |
| Endowment return used for operations | 0.00 | 0.00 | (1,972,335.81) | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | (1,737,118.90) | (1,737,118.90) | (3,652,140.22) | (13,556,740.73) |
| **OTHER CHANGES IN NET ASSETS** | | | | |
| Plant gifts, grants and other changes, net | (36,000.00) | (36,000.00) | (1,075,000.00) | (2,634,444.17) |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 1,972,335.81 | 0.00 |
| **Total Other Changes in Net Position** | (36,000.00) | (36,000.00) | 897,335.81 | (2,634,444.17) |
| Transfers, net | 1,773,118.90 | 1,773,118.90 | 2,754,804.41 | 16,191,184.90 |
| **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 2017 Fiscal Period 03



**Keene State College**

| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | |
| Resident tuition | 9,564,432.00 | 232,170.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,796,602.50 | 10,168,674.45 | 20,196,380.38 |
| Nonresident tuition | 22,463,216.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,463,216.49 | 21,844,485.50 | 41,841,210.47 |
| Continuing education tuition | 469,095.04 | 94,518.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 563,613.04 | 488,941.11 | 2,613,685.24 |
| Student fees revenue | 1,369,934.13 | 1,381,446.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,751,381.00 | 2,424,070.55 | 5,272,861.65 |
| Total tuition and fees | 33,866,677.66 | 1,708,135.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,574,813.03 | 34,926,171.61 | 69,924,137.74 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,271,709.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,271,709.00) | (2,499,598.00) | (4,776,074.00) |
| Less: student financial aid - all other | (8,656,286.00) | (23,550.00) | 0.00 | 0.00 | (366,978.00) | (6,275.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (9,053,089.00) | (7,033,234.00) | (14,238,620.50) |
| Net tuition and fees | 25,210,391.66 | 1,684,585.37 | 0.00 | 0.00 | (366,978.00) | (2,277,984.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,250,015.03 | 25,393,339.61 | 50,909,443.24 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 747,937.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 747,937.57 | 613,767.98 | 3,102,250.62 |
| Grant and Contracts - facilities and administrative recovery | 121,958.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121,958.18 | 80,727.06 | 382,166.33 |
| Sales of auxiliary services | 0.00 | 0.00 | 18,459,898.33 | 0.00 | 0.00 | 1,025.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,460,923.43 | 17,408,021.42 | 35,436,366.01 |
| Other operating revenue | 162,865.20 | 624,740.17 | 0.00 | 0.00 | 0.00 | 0.00 | 12,203.59 | 3,133.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,517.82 | 0.00 | 825,460.17 | 1,113,613.92 | 2,815,097.55 |
| **Total Operating Revenues** | 25,495,215.04 | 2,309,325.54 | 18,459,898.33 | 0.00 | (366,978.00) | (1,529,021.33) | 12,203.59 | 3,133.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,517.82 | 0.00 | 44,406,294.38 | 44,609,469.99 | 92,645,323.75 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | |
| Instruction | 5,716,606.20 | 743,743.06 | 0.00 | 0.00 | 26,870.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,487,220.01 | 6,653,710.61 | 37,245,205.08 |
| Research & Sponsored Programs | 76,633.35 | 2,235.67 | 0.00 | 0.00 | 0.00 | 995,127.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,073,996.81 | 646,588.61 | 2,827,360.60 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 13,080.33 |
| Academic Support | 2,283,634.09 | 114,652.42 | 0.00 | 0.00 | 80,089.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,478,376.22 | 2,729,197.85 | 9,069,948.53 |
| Student Services | 1,589,616.47 | 497,837.71 | 0.00 | 45.22 | 850.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,088,349.40 | 2,131,191.11 | 10,068,817.83 |
| Institutional Support | 1,594,715.64 | (526,746.67) | 0.00 | 0.00 | 3,708.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,071,677.02 | 669,373.95 | 9,461,094.61 |
| Operations and Maintenance | 3,263,516.87 | 3,057.68 | 0.00 | 0.00 | 1,158.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,209,079.28 | 1,317,738.84 | 7,794,551.10 | 5,475,100.45 | 6,476,379.70 |
| Student Financial Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,059.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,059.80 | 12,091.40 | 381,107.93 |
| Auxiliary Services | 0.00 | 0.00 | 3,212,854.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,212,854.50 | 5,269,315.23 | 27,269,873.46 |
| 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 | 1,574,453.99 | 0.00 | 1,574,453.99 | 2,199,296.81 | 8,540,810.50 |
| No Program Code Assigned | 0.00 | 675.00 | 0.00 | 0.00 | 3,000.00 | 86,482.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,157.48 | 109.38 | 0.00 |
| **Total Operating Expenses** | 14,524,722.62 | 835,454.87 | 3,212,854.50 | 45.22 | 115,676.94 | 1,081,610.27 | 1,059.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,783,533.27 | 1,317,738.84 | 25,872,696.33 | 25,785,975.40 | 111,353,678.57 |
| Operating loss | 10,970,492.42 | 1,473,870.67 | 15,247,043.83 | (45.22) | (482,654.94) | (2,610,631.60) | 11,143.79 | 3,133.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,761,015.45) | (1,317,738.84) | 18,533,598.05 | 18,823,494.59 | (18,708,354.82) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 2,747,880.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,747,880.00 | 2,747,880.00 | 10,991,515.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,225.00 | 4,247,093.00 |
| Gifts - campuses | 0.00 | 88,475.88 | 0.00 | 0.00 | 86,852.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175,327.88 | 392,870.52 | 1,772,297.94 |
| Operating investment income, net | 246,305.52 | 0.00 | 0.00 | 0.00 | 6,285.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 252,591.00 | 283,301.00 | 1,138,273.74 |
| Endowment return used for operations | 36,269.22 | 1,136.04 | 0.00 | 0.00 | 466,914.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 504,320.23 | 233,864.82 | 1,270,364.85 |
| 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 | (886,925.13) | 0.00 | (886,925.13) | (962,543.30) | (3,557,485.10) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 14,000,947.16 | 1,563,482.59 | 15,247,043.83 | (45.22) | 77,397.51 | (2,610,631.60) | 11,143.79 | 3,133.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,647,940.58) | (1,317,738.84) | 21,326,792.03 | 21,520,092.63 | (2,846,295.39) |
| **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 | 0.00 | 2,790.00 | 2,790.00 | 0.00 | 60,450.00 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 1,007.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,007.00 | 1,658.98 | (54,989.49) |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 208,901.71 | 0.00 | 0.00 | 208,901.71 | 337,628.82 | 1,112,219.61 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | (1,356,164.93) |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 1,007.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 208,901.71 | 0.00 | 2,790.00 | 212,698.71 | 339,287.80 | (238,484.81) |
| Transfers, net | (4,271,852.00) | (128,978.44) | (2,182,644.58) | 0.00 | 3,926.87 | 354,285.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,012,505.33 | 4,102,365.82 | (110,391.36) | 113,404.50 | (314,652.78) |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 9,729,095.16 | 1,434,504.15 | 13,064,399.25 | (45.22) | 82,331.38 | (2,256,345.96) | 11,143.79 | 3,133.39 | 0.00 | 0.00 | 0.00 | 0.00 | 208,901.71 | (3,635,435.25) | 2,787,416.98 | 21,429,099.38 | 21,972,784.93 | (3,399,432.98) |
| **NET POSITION AT BEGINNING OF YEAR** | 10,076,191.49 | 8,474,213.69 | 10,253,407.34 | (6,645,132.50) | 2,494,763.93 | 72,199.06 | 1,622,041.84 | 1,284,884.45 | 6,908.01 | 348,940.22 | 1,027,666.21 | 123,039.56 | 20,893,633.08 | 80,115,762.08 | 16,224,991.72 | 146,373,510.18 | 149,772,943.16 | 149,772,943.16 |
| **NET POSITION AT END OF YEAR** | **19,805,286.65** | **9,908,717.84** | **23,317,806.59** | **(6,645,177.72)** | **2,577,095.31** | **(2,184,146.90)** | **1,633,185.63** | **1,288,017.84** | **6,908.01** | **348,940.22** | **1,027,666.21** | **123,039.56** | **21,102,534.79** | **76,480,326.83** | **19,012,408.70** | **167,802,609.56** | **171,745,728.09** | **146,373,510.18** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**Keene Endowment Association**

| | Current Funds D | Current Funds G | Endowment and Similar Funds T2 | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Gifts - affiliated entities | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 421.61 |
| Operating investment income, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 705.97 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,127.58 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | (10,157.13) | 215,617.65 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 298,516.71 | 121,502.56 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 288,359.58 | 337,120.21 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 288,359.58 | 338,247.79 |
| **NET POSITION AT BEGINNING OF YEAR** | 18,205.31 | 0.00 | 7,423,414.51 | 7,441,619.82 | 7,103,372.03 | 7,103,372.03 |
| **NET POSITION AT END OF YEAR** | **18,205.31** | **1,000.00** | **7,423,414.51** | **7,442,619.82** | **7,391,731.61** | **7,441,619.82** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**Plymouth State University**

| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Current Funds Z | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 14,433,290.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,433,290.50 | 14,249,905.50 | 27,899,851.00 |
| Nonresident tuition | 18,363,270.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,363,270.00 | 17,678,181.00 | 34,184,656.25 |
| Continuing education tuition | 1,434,451.30 | 1,484.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,435,935.80 | 1,410,679.75 | 3,111,808.98 |
| Student fees revenue | 1,581,883.07 | 1,032,461.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,614,344.61 | 2,743,417.56 | 5,285,480.83 |
| Total tuition and fees | 35,812,894.87 | 1,033,946.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36,846,840.91 | 36,082,183.81 | 70,481,797.06 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,131,933.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,131,933.00) | (2,927,109.50) | (5,881,029.34) |
| Less: student financial aid - all other | (8,331,107.80) | (9,192.00) | 0.00 | 0.00 | (218,766.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (8,559,065.80) | (7,710,245.00) | (15,638,261.41) |
| Net tuition and fees | 27,481,787.07 | 1,024,754.04 | 0.00 | 0.00 | (218,766.00) | (3,131,933.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,155,842.11 | 25,444,829.31 | 48,962,506.31 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 789,998.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 789,998.62 | 626,968.30 | 3,243,703.35 |
| Grant and Contracts - facilities and administrative recovery | 43,729.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,729.80 | 93,169.05 | 351,545.26 |
| Sales of auxiliary services | 0.00 | 0.00 | 15,338,461.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,338,461.77 | 14,724,246.85 | 29,127,097.34 |
| Other operating revenue | 329,084.20 | 226,275.67 | 0.00 | 0.00 | 55,792.30 | 15,037.25 | 2,411.59 | 7,497.20 | 0.00 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,244.44 | 678,592.65 | 832,006.81 | 2,905,444.99 |
| **Total Operating Revenues** | 27,854,601.07 | 1,251,029.71 | 15,338,461.77 | 0.00 | (162,973.70) | (2,326,897.13) | 2,411.59 | 7,497.20 | 0.00 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,244.44 | 42,006,624.95 | 41,721,220.32 | 84,590,297.25 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | |
| Instruction | 4,762,463.03 | 244,333.31 | 0.00 | 152,940.99 | 12,032.87 | 7,337.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,179,107.87 | 5,702,947.84 | 33,036,573.32 |
| Research & Sponsored Programs | 90,056.00 | 7,954.59 | 0.00 | 0.00 | 0.00 | 444,753.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 542,763.92 | 533,839.74 | 2,658,124.98 |
| Public Service | 66,677.41 | 129.73 | 0.00 | 0.00 | 2.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 66,809.31 | 72,455.15 | 565,059.39 |
| Academic Support | 3,088,400.87 | 24,351.42 | 0.00 | 5,543.68 | 6,759.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,125,055.91 | 3,034,556.76 | 11,480,245.28 |
| Student Services | 1,187,235.76 | 421,753.37 | 0.00 | 0.00 | 59,879.49 | 48,529.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,717,398.11 | 1,354,113.05 | 8,346,617.79 |
| Institutional Support | 1,487,547.50 | 464,525.58 | 0.00 | 0.00 | 2,707.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,954,780.89 | 343,566.14 | 7,771,310.12 |
| Operations and Maintenance | 284,472.29 | 66,009.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,667,200.06 | 1,444,153.98 | 3,461,835.74 | 6,932,166.46 | 8,100,687.07 |
| Student Financial Aid | 3,079.08 | 0.00 | 0.00 | 0.00 | 1,040.83 | 14,612.98 | 0.00 | (3,850.49) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,882.40 | 8,479.94 | (320,887.09) |
| Auxiliary Services | 0.00 | 0.00 | 4,040,805.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,040,805.60 | 4,120,860.11 | 17,774,347.14 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,376,189.57 | 0.00 | 1,376,189.57 | 1,665,336.13 | 7,335,972.94 |
| Nonoperating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,426.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,426.54 | 0.00 | (1,006.50) |
| No Program Code Assigned | 0.00 | 17,344.91 | 10,795.17 | 32,727.18 | 0.00 | 30,817.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,685.06 | 905.76 | 0.00 |
| **Total Operating Expenses** | 10,969,931.94 | 1,246,402.32 | 4,051,600.77 | 191,211.85 | 82,423.11 | 546,051.27 | 4,426.54 | (3,850.49) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,043,389.63 | 1,444,153.98 | 21,575,740.92 | 23,769,227.08 | 96,747,044.44 |
| Operating loss | 16,884,669.13 | 4,627.39 | 11,286,861.00 | (191,211.85) | (245,396.81) | (2,872,948.40) | (2,014.95) | 11,347.69 | 0.00 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | (3,043,389.63) | (1,439,909.54) | 20,430,884.03 | 17,951,993.24 | (12,156,747.19) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 2,862,810.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,862,810.00 | 2,862,810.00 | 11,451,238.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,660,033.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,660,033.00 | 2,528,555.00 | 5,069,375.00 |
| Gifts - campuses | 0.00 | 21,855.21 | 0.00 | 0.00 | 94,890.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 116,745.84 | 151,439.61 | 888,675.77 |
| Operating investment income, net | 201,951.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 201,951.00 | 203,148.00 | 814,175.41 |
| Endowment return used for operations | 20,557.45 | 6,376.65 | 0.00 | 0.00 | 133,512.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 160,446.79 | 166,892.34 | 667,568.67 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (838,993.35) | 0.00 | (838,993.35) | (883,353.71) | (3,614,051.44) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 19,969,987.58 | 32,859.25 | 11,286,861.00 | (191,211.85) | (16,993.49) | (212,915.40) | (2,014.95) | 11,347.69 | 0.00 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | (3,882,382.98) | (1,439,909.54) | 25,593,877.31 | 22,981,484.48 | 3,120,234.22 |
| **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 | 0.00 | 0.00 | 100,018.61 | 100,018.61 | 0.00 | 454,173.59 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 9,837.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,837.50 | 26,143.75 | 263,310.42 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 244,172.15 | 0.00 | 0.00 | 244,172.15 | 225,490.14 | 1,173,418.65 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,026,488.93) |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 9,837.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 244,172.15 | 0.00 | 100,018.61 | 354,028.26 | 251,633.89 | 864,413.73 |
| Transfers, net | (9,863,337.75) | 2,096,988.72 | (5,322,879.45) | 0.00 | 6,000.00 | (1,278.00) | 0.00 | 0.00 | 0.00 | 0.00 | 4,621.28 | 0.00 | 0.00 | 0.00 | 1,976,170.50 | 10,987,794.88 | (115,919.82) | 180,303.89 | (172,258.84) |
| Accounts Not Coded to Ausrecna Attribute | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 10,106,649.83 | 2,129,847.97 | 5,963,981.55 | (191,211.85) | (1,155.99) | (214,193.40) | (2,014.95) | 11,347.69 | 0.00 | 0.00 | 42,871.28 | 0.00 | 0.00 | 244,172.15 | (1,906,212.48) | 9,647,903.95 | 25,831,985.75 | 23,413,422.26 | 3,812,389.11 |
| **NET POSITION AT BEGINNING OF YEAR** | 6,237,634.03 | 8,258,754.11 | 5,938,957.82 | (6,785,942.00) | 1,372,592.40 | 186,716.96 | 0.00 | 954,094.91 | 28,813.73 | 4,180.86 | 4,183,479.33 | 250,017.15 | 43,299.59 | 14,443,012.43 | 57,746,601.35 | 18,332,472.43 | 111,194,685.10 | 107,382,295.99 | 107,382,295.99 |
| **NET POSITION AT END OF YEAR** | **16,344,283.86** | **10,388,602.08** | **11,902,939.37** | **(6,977,153.85)** | **1,371,436.41** | **(27,476.44)** | **(2,014.95)** | **965,442.60** | **28,813.73** | **4,180.86** | **4,226,350.61** | **250,017.15** | **43,299.59** | **14,687,184.58** | **55,840,388.87** | **27,980,376.38** | **137,026,670.85** | **130,795,718.25** | **111,194,685.10** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**Granite State College**

| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | |
| Resident tuition | 5,349,428.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,349,428.00 | 5,633,288.00 | 12,266,717.00 |
| Nonresident tuition | 1,316,210.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,316,210.00 | 1,112,200.00 | 2,563,975.00 |
| Continuing education tuition | 132,300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 132,300.00 | 0.00 | 596,790.00 |
| Student fees revenue | 309,051.74 | 0.00 | 0.00 | 0.00 | 28,208.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 337,259.74 | 325,086.00 | 827,783.00 |
| Total tuition and fees | 7,106,989.74 | 0.00 | 0.00 | 0.00 | 28,208.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,135,197.74 | 7,070,574.00 | 16,255,265.00 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (541,850.70) | 0.00 | 0.00 | 0.00 | 0.00 | (541,850.70) | (1,613,975.00) | (4,388,266.79) |
| Less: student financial aid - all other | (227,162.99) | 0.00 | 0.00 | 0.00 | (420.00) | (70,548.30) | 0.00 | 0.00 | 0.00 | 0.00 | (298,131.29) | (141,920.00) | (1,102,822.67) |
| Net tuition and fees | 6,879,826.75 | 0.00 | 0.00 | 0.00 | 27,788.00 | (612,399.00) | 0.00 | 0.00 | 0.00 | 0.00 | 6,295,215.75 | 5,314,679 | 10,764,175.54 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 266,722.58 | 0.00 | 0.00 | 0.00 | 0.00 | 266,722.58 | 315,795.52 | 1,559,399.09 |
| 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 | 2,154.19 | 2,152.94 |
| Other operating revenue | 68,620.32 | 818.15 | 0.00 | 0.00 | 82,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 152,038.47 | 198,149.26 | 506,739.69 |
| **Total Operating Revenues** | 6,948,447.07 | 818.15 | 0.00 | 0.00 | 110,388.00 | (345,676.42) | 0.00 | 0.00 | 0.00 | 0.00 | 6,713,976.80 | 5,830,777.97 | 12,832,467.26 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | |
| Instruction | 1,338,205.69 | 0.00 | 0.00 | 0.00 | 77,782.42 | 125,108.94 | 0.00 | 0.00 | 0.00 | 0.00 | 1,541,097.05 | 1,583,630.98 | 6,721,206.85 |
| Research & Sponsored Programs | 10,340.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,340.38 | 26,327.99 | 81,436.99 |
| Public Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 145.48 | 7,486.15 |
| Academic Support | 854,304.04 | (943.24) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 853,360.80 | 697,934.62 | 2,678,827.63 |
| Student Services | 668,599.23 | 0.00 | 0.00 | 0.00 | 0.00 | 24,283.59 | 0.00 | 0.00 | 0.00 | 0.00 | 692,882.82 | 515,183.50 | 2,777,147.10 |
| Institutional Support | 540,151.69 | (254,924.04) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 285,227.65 | 549,789.46 | 2,575,189.35 |
| Operations and Maintenance | 319,248.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 717.50 | 31,420.88 | 351,386.79 | 408,764.20 | 1,521,675.87 |
| Student Financial Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 130.50 | 0.00 | 0.00 | 0.00 | 0.00 | 130.50 | 20,527.00 | 86,097.38 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,515.07 | 0.00 | 59,515.07 | 62,450.38 | 341,361.71 |
| No Program Code Assigned | 0.00 | 0.00 | 0.00 | 4,270.37 | 9.28 | 1,920.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,199.65 | 4,583.34 | 0.00 |
| **Total Operating Expenses** | 3,730,849.44 | (255,867.28) | 0.00 | 4,270.37 | 77,791.70 | 151,443.03 | 0.00 | 0.00 | 60,232.57 | 31,420.88 | 3,800,140.71 | 3,869,336.95 | 16,790,429.03 |
| Operating loss | 3,217,597.63 | 256,685.43 | 0.00 | (4,270.37) | 32,596.30 | (497,119.45) | 0.00 | 0.00 | (60,232.57) | (31,420.88) | 2,913,836.09 | 1,961,441.02 | (3,957,961.77) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 803,019.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 803,019.00 | 803,019.00 | 3,212,071.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 371,871.00 | 0.00 | 0.00 | 0.00 | 0.00 | 371,871.00 | 1,415,145.00 | 3,425,341.00 |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 9,154.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,154.00 | 5,486.00 | 22,386.00 |
| Operating investment income, net | 50,883.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,883.00 | 46,170.00 | 184,679.00 |
| Endowment return used for operations | 297.21 | 0.00 | 0.00 | 0.00 | 64,166.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,463.69 | 49,232.72 | 196,930.86 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 4,071,796.84 | 256,685.43 | 0.00 | (4,270.37) | 105,916.78 | (125,248.45) | 0.00 | 0.00 | (60,232.57) | (31,420.88) | 4,213,226.78 | 4,280,493.74 | 3,083,446.09 |
| **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 | 23,000.00 |
| 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 | (1,337.45) |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124,857.56 | 0.00 | 0.00 | 124,857.56 | 128,963.65 | 1,448,597.75 |
| 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 | (283,815.50) |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124,857.56 | 0.00 | 0.00 | 124,857.56 | 128,963.65 | 1,186,444.80 |
| Transfers, net | (175,115.50) | 0.00 | 0.00 | 0.00 | 0.00 | 71,755.54 | 0.00 | 0.00 | 85,251.35 | 0.00 | (18,108.61) | 32,682.10 | (21,053.94) |
| **INCREASE (DECREASE) IN NET POSTION** | 3,896,681.34 | 256,685.43 | 0.00 | (4,270.37) | 105,916.78 | (53,492.91) | 0.00 | 124,857.56 | 25,018.78 | (31,420.88) | 4,319,975.73 | 4,442,139.49 | 4,248,836.95 |
| **NET POSITION AT BEGINNING OF YEAR** | 9,222,446.12 | 3,738,796.60 | 204,840.35 | (590,317.00) | 277,875.85 | 5,262.56 | 13,786.51 | 5,686,112.48 | 3,766,053.20 | 4,060,696.72 | 26,385,553.39 | 22,136,716.44 | 22,136,716.44 |
| **NET POSITION AT END OF YEAR** | **13,119,127.46** | **3,995,482.03** | **204,840.35** | **(594,587.37)** | **383,792.63** | **(48,230.35)** | **13,786.51** | **5,810,970.04** | **3,791,071.98** | **4,029,275.84** | **30,705,529.12** | **26,578,855.93** | **26,385,553.39** |

University System of New Hampshire
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As of Fiscal Year 2017 Fiscal Period 03



**New Hampshire Public Television (NHPTV)**

| | Current Funds D | Current Funds W | Current Funds G | Current Funds P1 | Current Funds Z | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | |
| 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 |
| **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 | 568.25 |
| 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 |
| **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 | 568.25 |
| 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 | (568.25) |
| **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 | (568.25) |
| **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 - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 249.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 249.82 | (584.14) | 115.75 |
| 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 | 249.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 249.82 | (584.14) | 115.75 |
| 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 | 249.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 249.82 | (584.14) | (452.50) |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 30,301.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,301.13 | 30,753.63 | 30,753.63 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** | **30,550.95** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **30,550.95** | **30,169.49** | **30,301.13** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**NHPB Disaffiliation**

| | Current Funds D | Current Funds W | Current Funds G | Current Funds Z | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING 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 | (568.25) |
| **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 | (568.25) |
| Operating loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 568.25 |
| **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 | 568.25 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | (249.82) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (249.82) | 584.14 | (115.75) |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | (249.82) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (249.82) | 584.14 | (115.75) |
| 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 | (249.82) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (249.82) | 584.14 | 452.50 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | (30,301.13) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (30,301.13) | (30,753.63) | (30,753.63) |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **(30,550.95)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(30,550.95)** | **(30,169.49)** | **(30,301.13)** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**USNH Executive Allocation**

| | Current Funds U | Current Funds D | Current Funds G | Current Funds P1 | Endowment and Similar Funds Q1 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 |
| **Total Operating Revenues** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OPERATING EXPENSES** | | | | | | | | | | |
| Research & Sponsored Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Academic Support | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| **Total Operating Expenses** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **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 |
| Transfers, net | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**USNH Central Services Alloc**

| | Current Funds D | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | |
| Other operating revenue | 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 |
| **OPERATING EXPENSES** | | | | | | | | | | |
| Institutional Support | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operations and Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 294.99 | 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 |
| **Total Operating Expenses** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 294.99 | 0.00 |
| Operating loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (294.99) | 0.00 |
| **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 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (294.99) | 0.00 |
| **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 |
| **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 |
| Transfers, net | 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 | 0.00 | 0.00 | 0.00 | 0.00 | (294.99) | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(294.99)** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**BOT Funds**

| | Current Funds D | Current Funds W | Current Funds G | Current Funds P1 | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | |
| Less: student financial aid - all other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,000.00) | (4,000.00) |
| Net tuition and fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -2,000 | -4,000 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 |
| Other operating revenue | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 0.00 | 450.00 |
| **Total Operating Revenues** | 150.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,150.00 | (2,000.00) | (3,550.00) |
| **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 | 2,547,967.00 |
| 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 | 594,959.00 |
| 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 | 324,351.00 |
| 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 | 488,170.00 |
| 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 | 325,307.00 |
| Institutional Support | 1,099,400.33 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | (375.00) | 0.00 | 1,104,025.33 | 1,581,779.23 | (4,327,473.38) |
| Operations and Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,274.26 | 0.00 | 15,274.26 | 188.51 | 1,367,464.19 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77,865.33 | 0.00 | 77,865.33 | 88,108.63 | 351,643.17 |
| **Total Operating Expenses** | 1,099,400.33 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 92,764.59 | 0.00 | 1,197,164.92 | 1,670,076.37 | 1,672,387.98 |
| Operating loss | (1,099,250.33) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (92,764.59) | 0.00 | (1,192,014.92) | (1,672,076.37) | (1,675,937.98) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | |
| Gifts - campuses | 492.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 492.91 | 0.00 | 61.01 |
| 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 | 0.00 | 0.00 | 2,008.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,008.56 | 1,955.11 | 2,929.10 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,334,681.76) | 0.00 | (1,334,681.76) | (826,351.50) | (2,496,175.77) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | (1,098,757.42) | 0.00 | 2,008.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,427,446.35) | 0.00 | (2,524,195.21) | (2,496,472.76) | (4,169,123.64) |
| **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 | 402,921.95 |
| 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 | (13,038,002.73) |
| **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 | (12,635,080.78) |
| Transfers, net | 11,500.00 | 0.00 | 0.00 | 0.00 | 1,102,178.06 | 0.00 | 0.00 | 0.00 | (1,102,178.06) | 0.00 | 11,500.00 | 2,004,500.00 | 1,191,441.33 |
| **INCREASE (DECREASE) IN NET POSTION** | (1,087,257.42) | 0.00 | 2,008.56 | 0.00 | 1,102,178.06 | 0.00 | 0.00 | 0.00 | (2,529,624.41) | 0.00 | (2,512,695.21) | (491,972.76) | (15,612,763.09) |
| **NET POSITION AT BEGINNING OF YEAR** | 11,435,289.85 | 0.00 | 29,125.49 | 0.00 | 109,481,275.22 | 10,908.41 | 0.00 | 24,364.16 | (50,191,705.31) | 1,731,074.37 | 72,520,332.19 | 88,133,095.28 | 88,133,095.28 |
| **NET POSITION AT END OF YEAR** | **10,348,032.43** | **0.00** | **31,134.05** | **0.00** | **110,583,453.28** | **10,908.41** | **0.00** | **24,364.16** | **(52,721,329.72)** | **1,731,074.37** | **70,007,636.98** | **87,641,122.52** | **72,520,332.19** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**System-wide Services**

| | Current Funds U | Current Funds D | Current Funds W | Current Funds P1 | Current Funds Z | Endowment and Similar Funds Q1 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | |
| Less: student financial aid - all other | (500.00) | (2,040.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,540.00) | 0.00 | 0.00 |
| Net tuition and fees | (500.00) | (2,040.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,540.00) | 0 | 0 |
| Other operating revenue | 80,842.86 | 0.00 | 0.00 | 0.00 | 1,250.00 | 0.00 | 0.00 | 54.00 | 82,146.86 | 4,476.32 | 81,573.85 |
| **Total Operating Revenues** | 80,342.86 | (2,040.00) | 0.00 | 0.00 | 1,250.00 | 0.00 | 0.00 | 54.00 | 79,606.86 | 4,476.32 | 81,573.85 |
| **OPERATING EXPENSES** | | | | | | | | | | | |
| Instruction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 690,313.69 |
| Research & Sponsored Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 152,143.97 |
| Public Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,382.62 |
| Academic Support | 30,645.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,645.21 | 30,578.76 | 274,095.16 |
| Student Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 101,936.62 |
| Institutional Support | (1,129,700.41) | 10,432,464.26 | 0.00 | 81.93 | 0.00 | 0.00 | 0.00 | 0.00 | 9,302,845.78 | 8,997,332.62 | 11,195,113.07 |
| Operations and Maintenance | 0.00 | 18,989.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,750.06 | 30,739.41 | 38,546.79 | 569,593.36 |
| Nonoperating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 509.21 | 0.00 | 0.00 | 0.00 | 509.21 | 258.60 | (200,030.00) |
| No Program Code Assigned | 0.00 | 7,133.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,133.20 | 0.00 | 0.00 |
| **Total Operating Expenses** | (1,099,055.20) | 10,458,586.81 | 0.00 | 81.93 | 509.21 | 0.00 | 0.00 | 11,750.06 | 9,371,872.81 | 9,066,716.77 | 12,825,548.49 |
| Operating loss | 1,179,398.06 | (10,460,626.81) | 0.00 | (81.93) | 740.79 | 0.00 | 0.00 | (11,696.06) | (9,292,265.95) | (9,062,240.45) | (12,743,974.64) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | |
| Gifts - campuses | 0.00 | 137.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 137.37 | 0.00 | 0.00 |
| Operating investment income, net | 0.00 | (945,592.51) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (945,592.51) | (1,492,640.88) | (1,093,571.75) |
| Endowment return used for operations | 0.00 | 1,986,863.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,986,863.99 | 2,030,901.36 | 8,123,605.40 |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 369,220.27 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 1,179,398.06 | (9,419,217.96) | 0.00 | (81.93) | 740.79 | 0.00 | 0.00 | (11,696.06) | (8,250,857.10) | (8,523,979.97) | (5,344,720.72) |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | |
| 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 | (322,331.30) |
| **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 | (322,331.30) |
| Transfers, net | 0.00 | (28,425,732.26) | 0.00 | 0.00 | 0.00 | 0.00 | 28,859,256.00 | 0.00 | 433,523.74 | (3,178,061.37) | (254,639.74) |
| **INCREASE (DECREASE) IN NET POSTION** | 1,179,398.06 | (37,844,950.22) | 0.00 | (81.93) | 740.79 | 0.00 | 28,859,256.00 | (11,696.06) | (7,817,333.36) | (11,702,041.34) | (5,921,691.76) |
| **NET POSITION AT BEGINNING OF YEAR** | 5,381,821.82 | (65,903,996.77) | (2,122,057.25) | 0.00 | 0.00 | (1,126,589.53) | 98,385,887.98 | 516,588.64 | 35,131,654.89 | 41,053,346.65 | 41,053,346.65 |
| **NET POSITION AT END OF YEAR** | **6,561,219.88** | **############** | **(2,122,057.25)** | **(81.93)** | **740.79** | **(1,126,589.53)** | **127,245,143.98** | **504,892.58** | **27,314,321.53** | **29,351,305.31** | **35,131,654.89** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2017 Fiscal Period 03



**Funds Not Coded to Fsubcamp Attribute**

| | Current Funds | Funds Not Coded to Fgrpmaj Attribute | Funds Not Coded to Fgrpmaj Attribute | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|
| | G | P1 | X | | | |
| **OPERATING REVENUES** | | | | | | |
| Less: student financial aid - all other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net tuition and fees | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 |
| Grant and Contracts - direct revenues | 0.00 | 25,377.97 | 0.00 | 25,377.97 | 0.00 | 0.00 |
| **Total Operating Revenues** | 0.00 | 25,377.97 | 0.00 | 25,377.97 | 0.00 | 0.00 |
| **OPERATING EXPENSES** | | | | | | |
| No Program Code Assigned | 0.00 | 32,540.43 | 0.00 | 32,540.43 | 0.00 | 0.00 |
| **Total Operating Expenses** | 0.00 | 32,540.43 | 0.00 | 32,540.43 | 0.00 | 0.00 |
| Operating loss | 0.00 | (7,162.46) | 0.00 | (7,162.46) | 0.00 | 0.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Gifts - campuses | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 1,000.00 | (7,162.46) | 0.00 | (6,162.46) | 0.00 | 0.00 |
| Transfers, net | 0.00 | 124.85 | 15,100.00 | 15,224.85 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 1,000.00 | (7,037.61) | 15,100.00 | 9,062.39 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **1,000.00** | **(7,037.61)** | **15,100.00** | **9,062.39** | **0.00** | **0.00** |

# University System of New Hampshire
## Statement of Revenues, Expenses and Changes in Net Position
### As of Fiscal Year 2017 Fiscal Period 03



| | Current Funds U | Current Funds D | Current Funds A | Current Funds W | Current Funds G | Current Funds P1 | Current Funds P2 | Current Funds Z | Loan Funds L | Loan Funds LU | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Funds Not Coded to Fgrpmaj Attribute P1 | Funds Not Coded to Fgrpmaj Attribute Q1 | Funds Not Coded to Fgrpmaj Attribute X | Total Year To Date Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 84,119,354.50 | 232,170.50 | 0.00 | 0.00 | (5,175.00) | (2,500.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84,343,850.00 |
| Nonresident tuition | 150,581,454.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,581,454.84 |
| Continuing education tuition | 12,183,851.46 | 96,002.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,279,853.96 |
| Student fees revenue | 10,618,774.29 | 3,142,572.94 | 0.00 | 0.00 | 28,208.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,789,555.23 |
| Total tuition and fees | 257,503,435.09 | 3,470,745.94 | 0.00 | 0.00 | 23,033.00 | (2,500.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 260,994,714.03 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,159,313.87) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,159,313.87) |
| Less: student financial aid - all other | (65,437,449.84) | (219,392.60) | (1,206,473.25) | 0.00 | (4,290,694.64) | (79,060.80) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (71,233,071.13) |
| Net tuition and fees | 192,065,985.25 | 3,251,353.34 | (1,206,473.25) | 0.00 | (4,267,661.64) | (14,240,874.67) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175,602,329.03 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,009,548.86 | 2,140,185.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,377.97 | 0.00 | 0.00 | 26,175,111.89 |
| Grant and Contracts - facilities and administrative recovery | 4,750,728.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,750,728.96 |
| Sales of auxiliary services | 36.70 | 295.00 | 106,659,367.96 | 0.00 | 1,078.45 | 1,025.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 106,661,803.21 |
| Other operating revenue | 2,275,360.52 | 4,880,237.07 | 100.00 | 0.00 | 591,023.72 | 212,472.70 | 0.00 | 4,451.59 | 72,157.34 | 3,175.06 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | 22,517.82 | 27,895.59 | 0.00 | 0.00 | 0.00 | 8,127,641.41 |
| **Total Operating Revenues** | 199,092,111.43 | 8,131,885.41 | 105,452,994.71 | 0.00 | (3,675,559.47) | 9,982,171.99 | 2,140,185.06 | 4,451.59 | 72,157.34 | 3,175.06 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | 22,517.82 | 27,895.59 | 25,377.97 | 0.00 | 0.00 | 321,317,614.50 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | | | |
| Instruction | 38,746,144.15 | 4,427,598.99 | 0.00 | 152,940.99 | 1,158,071.37 | 339,816.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,824,571.62 |
| Research & Sponsored Programs | 3,157,022.46 | 825,280.06 | 0.00 | 0.00 | 207,794.64 | 20,971,177.91 | 1,697,806.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,859,081.97 |
| Public Service | 1,890,248.47 | 562,096.51 | 0.00 | 0.00 | 283,532.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,735,877.21 |
| Academic Support | 12,970,272.16 | 1,065,483.05 | 0.00 | 8,904.95 | 821,827.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,866,487.42 |
| Student Services | 7,080,994.35 | 1,189,254.58 | 0.00 | 45.22 | 254,253.38 | 276,936.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,801,484.31 |
| Institutional Support | 20,181,642.73 | 16,596,924.46 | 0.00 | 0.00 | 39,223.51 | 5,081.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (375.00) | 0.00 | 0.00 | 0.00 | 0.00 | 36,822,497.63 |
| Operations and Maintenance | (2,399,218.05) | 355,193.65 | 0.00 | 0.00 | 2,496.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,009,086.20 | 17,520,476.86 | 0.00 | 0.00 | 0.00 | 24,488,034.88 |
| Student Financial Aid | 3,079.08 | 0.00 | 0.00 | 0.00 | 29,102.16 | 157,971.07 | 0.00 | 0.00 | 202,242.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 392,394.83 |
| Auxiliary Services | 0.00 | 0.00 | 36,613,671.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36,613,671.50 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,963,505.15 | 0.00 | 0.00 | 0.00 | 0.00 | 10,963,505.15 |
| Nonoperating Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,339.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,339.09 |
| No Program Code Assigned | 21,246.20 | 123,667.64 | 11,235.17 | 66,411.85 | 11,228.78 | 160,745.66 | 117,026.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 105,732.02 | 252,706.10 | 32,540.43 | 0.00 | 0.00 | 902,540.51 |
| **Total Operating Expenses** | 81,651,431.55 | 25,145,498.94 | 36,624,906.67 | 228,303.01 | 2,807,529.55 | 21,911,729.47 | 1,814,833.56 | 5,339.09 | 202,242.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,077,948.37 | 17,773,182.96 | 32,540.43 | 0.00 | 0.00 | 208,275,486.12 |
| Operating loss | 117,440,679.88 | (17,013,613.53) | 68,828,088.04 | (228,303.01) | (6,483,089.02) | (11,929,557.48) | 325,351.50 | (887.50) | (130,085.18) | 3,175.06 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | (20,055,430.55) | (17,745,287.37) | (7,162.46) | 0.00 | 0.00 | 113,042,128.38 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 20,250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,250,000.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,878,335.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,878,335.78 |
| Gifts - campuses | 0.00 | 169,302.38 | 0.00 | 0.00 | 261,046.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 430,349.26 |
| Gifts - affiliated entities | 0.00 | 46,530.95 | 0.00 | 0.00 | 1,795,199.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,841,730.71 |
| Operating investment income, net | 1,579,404.12 | (945,432.51) | 0.00 | 0.00 | 16,635.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 650,606.77 |
| Endowment return used for operations | 57,123.88 | 3,170,605.98 | 0.00 | 0.00 | 3,600,011.66 | 0.00 | 0.00 | 0.00 | 35,607.05 | 576.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,863,925.44 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,412,910.73) | 0.00 | 0.00 | 0.00 | 0.00 | (5,412,910.73) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 139,327,207.88 | (14,572,606.73) | 68,828,088.04 | (228,303.01) | (810,195.56) | (3,051,221.70) | 325,351.50 | (887.50) | (94,478.13) | 3,751.93 | 0.00 | 38,250.00 | 0.00 | 0.00 | 0.00 | (25,468,341.28) | (17,745,287.37) | (7,162.46) | 0.00 | 0.00 | **146,544,165.61** |
| **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 | 0.00 | 0.00 | 0.00 | 124,221.11 | 0.00 | 0.00 | 0.00 | 124,221.11 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 251,803.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (87,514.75) | (2,318.19) | 0.00 | 0.00 | 0.00 | 161,970.73 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,293,989.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,293,989.83 |
| 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 | (30.95) | 0.00 | 0.00 | 0.00 | 278,435.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 278,404.21 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,991.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,991.28 |
| Endowment return, net of amount used for operations - 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 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 | 251,803.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (30.95) | 0.00 | 0.00 | 56,991.28 | 1,572,424.99 | (87,514.75) | 121,902.92 | 0.00 | 0.00 | 0.00 | 1,915,577.16 |
| Transfers, net | (32,179,345.60) | (26,279,901.53) | (18,043,514.63) | 0.00 | (134,154.98) | (367,038.40) | 0.00 | 0.00 | 0.00 | (171,831.98) | 0.00 | 1,106,799.34 | (116,122.06) | 0.00 | 0.00 | 11,684,225.24 | 64,369,537.69 | 124.85 | 116,122.06 | 15,100.00 | (0.00) |
| Accounts Not Coded to Ausrecna Attribute | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 107,147,862.28 | (40,852,508.26) | 50,784,573.41 | (228,303.01) | (692,546.87) | (3,418,260.10) | 325,351.50 | (887.50) | (94,478.13) | (168,080.05) | (30.95) | 1,145,049.34 | (116,122.06) | 56,991.28 | 1,572,424.99 | (13,871,630.79) | 46,746,153.24 | (7,037.61) | 116,122.06 | 15,100.00 | 148,459,742.77 |
| **NET POSITION AT BEGINNING OF YEAR** | 47,387,869.36 | 35,869,218.48 | 41,868,168.08 | (55,331,857.75) | 45,157,038.18 | 1,236,598.60 | 383,835.94 | 0.00 | 6,851,767.16 | 1,645,896.31 | 1,472,036.21 | 122,704,790.61 | 32,174,818.28 | 23,762,929.26 | 294,154,684.36 | 630,441,931.98 | 111,420,186.26 | 0.00 | 0.00 | 0.00 | 1,341,199,911.32 |
| **NET POSITION AT END OF YEAR** | **154,535,731.64** | **(4,983,289.78)** | **92,652,741.49** | **(55,560,160.76)** | **44,464,491.31** | **(2,181,661.50)** | **709,187.44** | **(887.50)** | **6,757,289.03** | **1,477,816.26** | **1,472,005.26** | **123,849,839.95** | **32,058,696.22** | **23,819,920.54** | **295,727,109.35** | **616,570,301.19** | **158,166,339.50** | **(7,037.61)** | **116,122.06** | **15,100.00** | **1,489,659,654.09** |

| | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|
| **OPERATING REVENUES** | | |
| Resident tuition | 85,243,292.25 | 165,972,100.03 |
| Nonresident tuition | 144,312,746.50 | 277,045,938.86 |
| Continuing education tuition | 11,828,282.51 | 20,932,932.48 |
| Student fees revenue | 13,699,690.05 | 27,181,529.96 |
| Total tuition and fees | 255,084,011.31 | 491,132,501.33 |
| Less: student financial aid - grants and contracts | (16,484,245.13) | (32,723,285.81) |
| Less: student financial aid - all other | (64,940,811.35) | (129,780,237.19) |
| Net tuition and fees | 173,658,954.83 | 328,628,978.33 |
| Grant and Contracts - direct revenues | 27,524,872.66 | 103,114,216.03 |
| Grant and Contracts - facilities and administrative recovery | 4,740,493.80 | 19,969,427.27 |
| Sales of auxiliary services | 103,801,258.64 | 210,699,048.49 |
| Other operating revenue | 7,918,046.98 | 29,675,475.14 |
| **Total Operating Revenues** | 317,643,626.91 | 692,087,145.26 |
| **OPERATING EXPENSES** | | |
| Instruction | 44,963,771.74 | 249,910,189.70 |
| Research & Sponsored Programs | 26,796,280.22 | 108,064,441.39 |
| Public Service | 2,396,391.64 | 11,910,493.69 |
| Academic Support | 14,697,173.54 | 76,157,588.92 |
| Student Services | 7,901,751.12 | 41,799,056.71 |
| Institutional Support | 26,498,917.47 | 62,273,098.51 |
| Operations and Maintenance | 22,320,997.84 | 54,798,965.36 |
| Student Financial Aid | 237,180.65 | 894,380.91 |
| Auxiliary Services | 35,626,876.52 | 145,675,522.82 |
| Depreciation | 14,394,861.51 | 58,912,922.19 |
| Nonoperating Funds | 489.43 | (201,036.50) |
| No Program Code Assigned | 257,753.06 | 685,546.88 |
| **Total Operating Expenses** | 196,092,444.74 | 810,881,170.58 |
| Operating loss | 121,551,182.17 | (118,794,025.32) |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| State of New Hampshire general appropriations | 20,250,000.00 | 81,000,000.00 |
| Federal Pell grants | 10,362,687.50 | 25,565,317.23 |
| Gifts - campuses | 668,553.60 | 604,185.35 |
| Gifts - affiliated entities | 1,655,911.45 | 16,960,139.56 |
| Operating investment income, net | 32,456.80 | 5,084,517.08 |
| Endowment return used for operations | 6,492,616.45 | 26,624,663.78 |
| Interest expense, net | (5,153,203.55) | (19,432,432.76) |
| Other nonoperating revenue (expense) | 0.00 | 369,220.27 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | **155,860,204.42** | **17,981,585.19** |
| **OTHER CHANGES IN NET ASSETS** | | |
| State of New Hampshire capital appropriations | 0.00 | 1,389,290.34 |
| Plant gifts, grants and other changes, net | 1,376,292.52 | 1,287,417.33 |
| Endowment and similar gifts - campuses | 1,432,840.96 | 7,248,339.96 |
| Endowment and similar gifts - affiliated entities | 199,068.50 | 4,156,789.71 |
| Endowment return, net of amount used for operations - campuses | 1,866,095.20 | (24,652,758.38) |
| Endowment return, net of amount used for operations - affiliated entities | (1,673,819.10) | (16,567,808.46) |
| Other changes in net assets | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 3,200,478.08 | (27,138,729.50) |
| Transfers, net | (0.11) | 0.00 |
| Accounts Not Coded to Ausrecna Attribute | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 159,060,682.39 | (9,157,144.31) |
| **NET POSITION AT BEGINNING OF YEAR** | 1,350,357,055.63 | 1,350,357,055.63 |
| **NET POSITION AT END OF YEAR** | **1,509,417,738.02** | **1,341,199,911.32** |

Last Edit: 07.08.2013

# University System of New Hampshire
## Ausrecna Variable Detail



| Ausrecna | Auscrena Description |
|---|---|
| A01RESTU | Resident tuition |
| A04NRTUI | Nonresident tuition |
| A06CNTED | Continuing education tuition |
| A07STFEE | Student fees revenue |
| A10SFNAD | Student financial aid |
| A15GVGRC | Grant and Contracts |
| A25AXREV | Sales of auxiliary services |
| A30OTHRV | Other operating revenue |
| B05SALWG | Salaries & Wages |
| B10FRNGE | Fringe Benefits |
| B20SUPLY | Supplies & Services |
| B25UTILY | Utilities |
| B35DEPRE | Depreciation |
| B50MTRAN | Mandatory transfers |
| B55NTRAN | Non-mandatory transfers |
| C05STAPR | State of New Hampshire general appropriations |
| C08FPELL | Federal Pell grants |
| C10PVGFT | Gifts |
| C20INVIC | Operating investment income, net |
| C25EPYOT | Endowment return used for operations |
| C30INTDT | Interest expense, net |
| C40OTHEX | Other nonoperating revenue (expense) |
| D05STAPR | State of New Hampshire capital appropriations |
| D15PLGGC | Plant gifts, grants and other changes, net |
| D30GNLSS | Endowment gain (loss) - Net |
| D35YIELD | Gains to Support Distribution |
| D40SITEM | Other changes in net assets |

| Substr | v_ausrecna | Custom Description - grants and affiliated | Sort |
|---|---|---|---|
| A | A01RESTU | Resident tuition | A01 |
| A | A04NRTUI | Nonresident tuition | A04 |
| A | A06CNTED | Continuing education tuition | A06 |
| A | A07STFEE | Student fees revenue | A07 |
| A | A10SFNAD | Less: student financial aid - all other | A10Z |
| A | A10SFNAD | Less: student financial aid - grants and contracts | A10 |
| A | A15GVGRC | Grant and Contracts - direct revenues | A15 |
| A | A15GVGRC | Grant and Contracts - facilities and administrative recovery | A15 |
| A | A25AXREV | Sales of auxiliary services | A25 |
| A | A30OTHRV | Other operating revenue | A30 |
| B | B05SALWG | Employee compensation and benefits - all other | B05Z |
| B | B05SALWG | Employee compensation and benefits - grants and contracts | B05 |
| B | B10FRNGE | Employee compensation and benefits - all other | B05Z |
| B | B10FRNGE | Employee compensation and benefits - grants and contracts | B05 |
| B | B20SUPLY | Supplies & Services - all other | B20Z |
| B | B20SUPLY | Supplies & Services - grants and contracts | B20 |
| B | B25UTILY | Utilities | B25 |
| B | B35DEPRE | Depreciation | B35 |
| C | C05STAPR | State of New Hampshire general appropriations | C05 |
| C | C08FPELL | Federal Pell grants | C08 |
| C | C10PVGFT | Gifts - affiliated entities | C10Z |
| C | C10PVGFT | Gifts - campuses | C10 |
| C | C20INVIC | Operating investment income, net | C20 |
| C | C25EPYOT | Endowment return used for operations | C25 |
| C | C30INTDT | Interest expense, net | C30 |
| C | C40OTHEX | Other nonoperating revenue (expense) | C40 |
| 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 |