University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



| | 2018 | 2017 | |
|---|---|---|---|
| | **Year to Date Activity** | **Year to Date Activity** | **Final Activity** |
| **OPERATING REVENUES** | | | |
| Resident tuition | 85,023,207.61 | 83,786,362.00 | 164,406,219.42 |
| Nonresident tuition | 157,477,948.73 | 150,776,622.99 | 288,701,792.26 |
| Continuing education tuition | 11,440,601.50 | 11,516,878.42 | 21,110,485.07 |
| Student fees revenue | 13,329,864.50 | 13,473,099.57 | 26,900,753.04 |
| Total tuition and fees | 267,271,622.34 | 259,552,962.98 | 501,119,249.79 |
| Less: student financial aid - grants and contracts | (11,891,196.49) | (13,607,488.40) | (31,532,964.33) |
| Less: student financial aid - all other | (66,156,149.74) | (67,673,929.27) | (140,069,011.73) |
| Net tuition and fees | 189,224,276.11 | 178,271,545.31 | 329,517,273.73 |
| Grant and Contracts - direct revenues | 18,357,104.84 | 16,880,536.36 | 101,033,356.82 |
| Grant and Contracts - facilities and administrative recovery | 3,047,238.70 | 3,199,310.01 | 20,059,952.26 |
| Sales of auxiliary services | 107,519,347.46 | 105,446,603.20 | 215,554,485.36 |
| Other operating revenue | 6,900,239.92 | 5,635,488.19 | 29,800,833.51 |
| **Total Operating Revenues** | 325,048,207.03 | 309,433,483.07 | 695,965,901.68 |
| **OPERATING EXPENSES** | | | |
| Employee compensation and benefits - grants and contracts | 10,885,072.03 | 10,809,789.23 | 59,323,535.27 |
| Employee compensation and benefits - all other | 55,947,380.56 | 63,349,403.93 | 461,371,944.46 |
| Supplies & Services - grants and contracts | 5,370,159.08 | 5,016,533.63 | 31,342,489.34 |
| Supplies & Services - all other | 38,826,909.08 | 41,526,408.26 | 178,511,071.55 |
| Utilities | 1,479,525.81 | 1,641,979.69 | 17,948,931.09 |
| Depreciation | 10,894,441.44 | 10,300,374.16 | 62,942,478.05 |
| **Total Operating Expenses** | 123,403,488.00 | 132,644,488.90 | 811,440,449.76 |
| Operating loss | 201,644,719.03 | 176,788,994.17 | (115,474,548.08) |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| State of New Hampshire general appropriations | 13,500,000.00 | 13,500,000.00 | 81,000,000.00 |
| Federal Pell grants | 2,269,075.46 | 360,892.47 | 24,602,912.21 |
| Gifts | 1,347,153.26 | 1,083,994.93 | 11,424,697.48 |
| Operating investment income, net | 341,090.81 | 517,145.89 | 3,149,106.37 |
| Endowment return used for operations | 6,733,990.83 | 6,819,325.22 | 26,821,181.64 |
| Interest expense, net | (3,431,231.17) | (3,486,075.71) | (19,521,023.68) |
| Other nonoperating revenue (expense) | 85,444.50 | 0.00 | 240,663.02 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 222,490,242.72 | 195,584,276.97 | 12,242,988.96 |
| **OTHER CHANGES IN NET POSITION** | | | |
| State of New Hampshire capital appropriations | 0.00 | 61,016.00 | 3,610,709.66 |
| Plant gifts, grants and other changes, net | (67,213.95) | 215,668.63 | 7,827,876.94 |
| Endowment and similar gifts | 1,250,764.66 | 1,083,737.70 | 13,428,611.50 |
| Endowment return, net of amount used for operations | 27,065.74 | 60,444.85 | 56,508,373.38 |
| Other changes in net assets | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 1,210,616.45 | 1,420,867.18 | 81,375,571.48 |
| Transfers, net | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | **223,700,859.17** | **197,005,144.15** | **93,618,560.44** |
| **NET POSITION AT BEGINNING OF YEAR** | **1,434,818,471.76** | **1,341,199,911.32** | **1,341,199,911.32** |
| **NET POSITION AT END OF YEAR** | **1,658,519,330.93** | **1,538,205,055.47** | **1,434,818,471.76** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



| | 2018 | 2017 | |
|---|---|---|---|
| | **Year to Date Activity** | **Year to Date Activity** | **Final Activity** |
| **OPERATING REVENUES** | | | |
| Resident tuition | 85,023,207.61 | 83,786,362.00 | 164,406,219.42 |
| Nonresident tuition | 157,477,948.73 | 150,776,622.99 | 288,701,792.26 |
| Continuing education tuition | 11,440,601.50 | 11,516,878.42 | 21,110,485.07 |
| Student fees revenue | 13,329,864.50 | 13,473,099.57 | 26,900,753.04 |
| Total tuition and fees | 267,271,622.34 | 259,552,962.98 | 501,119,249.79 |
| Less: student financial aid - grants and contracts | (11,891,196.49) | (13,607,488.40) | (31,532,964.33) |
| Less: student financial aid - all other | (66,156,149.74) | (67,673,929.27) | (140,069,011.73) |
| Net tuition and fees | 189,224,276.11 | 178,271,545.31 | 329,517,273.73 |
| Grant and Contracts - direct revenues | 18,357,104.84 | 16,880,536.36 | 101,033,356.82 |
| Grant and Contracts - facilities and administrative recovery | 3,047,238.70 | 3,199,310.01 | 20,059,952.26 |
| Sales of auxiliary services | 107,519,347.46 | 105,446,603.20 | 215,554,485.36 |
| Other operating revenue | 6,900,239.92 | 5,635,488.19 | 29,800,833.51 |
| **Total Operating Revenues** | 325,048,207.03 | 309,433,483.07 | 695,965,901.68 |
| **OPERATING EXPENSES** | | | |
| Salaries & Wages | 48,632,550.66 | 48,355,368.48 | 394,853,250.10 |
| Fringe Benefits | 18,199,901.93 | 25,803,824.68 | 125,842,229.63 |
| Supplies & Services - grants and contracts | 5,370,159.08 | 5,016,533.63 | 31,342,489.34 |
| Supplies & Services - all other | 38,826,909.08 | 41,526,408.26 | 178,511,071.55 |
| Utilities | 1,479,525.81 | 1,641,979.69 | 17,948,931.09 |
| Depreciation | 10,894,441.44 | 10,300,374.16 | 62,942,478.05 |
| **Total Operating Expenses** | 123,403,488.00 | 132,644,488.90 | 811,440,449.76 |
| Operating loss | 201,644,719.03 | 176,788,994.17 | (115,474,548.08) |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| State of New Hampshire general appropriations | 13,500,000.00 | 13,500,000.00 | 81,000,000.00 |
| Federal Pell grants | 2,269,075.46 | 360,892.47 | 24,602,912.21 |
| Gifts - campuses | 813,168.87 | 183,650.50 | 2,195,472.72 |
| Gifts - affiliated entities | 533,984.39 | 900,344.43 | 9,229,224.76 |
| Operating investment income, net | 341,090.81 | 517,145.89 | 3,149,106.37 |
| Endowment return used for operations | 6,733,990.83 | 6,819,325.22 | 26,821,181.64 |
| Interest expense, net | (3,431,231.17) | (3,486,075.71) | (19,521,023.68) |
| Other nonoperating revenue (expense) | 85,444.50 | 0.00 | 240,663.02 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | **222,490,242.72** | **195,584,276.97** | **12,242,988.96** |
| **OTHER CHANGES IN NET POSITION** | | | |
| State of New Hampshire capital appropriations | 0.00 | 61,016.00 | 3,610,709.66 |
| Plant gifts, grants and other changes, net | (67,213.95) | 215,668.63 | 7,827,876.94 |
| Endowment and similar gifts - campuses | 1,055,992.50 | 853,095.74 | 8,166,914.77 |
| Endowment and similar gifts - affiliated entities | 194,772.16 | 230,641.96 | 5,261,696.73 |
| Endowment return, net of amount used for operations - campuses | 20,421.85 | 60,444.85 | 42,026,503.44 |
| Endowment return, net of amount used for operations - affiliated entities | 6,643.89 | 0.00 | 14,481,869.94 |
| Other changes in net assets | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 1,210,616.45 | 1,420,867.18 | 81,375,571.48 |
| Transfers, net | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | **223,700,859.17** | **197,005,144.15** | **93,618,560.44** |
| **NET POSITION AT BEGINNING OF YEAR** | **1,434,818,471.76** | **1,341,199,911.32** | **1,341,199,911.32** |
| **NET POSITION AT END OF YEAR** | **1,658,519,330.93** | **1,538,205,055.47** | **1,434,818,471.76** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



| | 2018 | 2017 | |
|---|---|---|---|
| | **Year to Date Activity** | **Year to Date Activity** | **Final Activity** |
| **OPERATING REVENUES** | | | |
| Resident tuition | 85,023,207.61 | 83,786,362.00 | 164,406,219.42 |
| Nonresident tuition | 157,477,948.73 | 150,776,622.99 | 288,701,792.26 |
| Continuing education tuition | 11,440,601.50 | 11,516,878.42 | 21,110,485.07 |
| Student fees revenue | 13,329,864.50 | 13,473,099.57 | 26,900,753.04 |
| Total tuition and fees | 267,271,622.34 | 259,552,962.98 | 501,119,249.79 |
| Less: student financial aid - grants and contracts | (11,891,196.49) | (13,607,488.40) | (31,532,964.33) |
| Less: student financial aid - all other | (66,156,149.74) | (67,673,929.27) | (140,069,011.73) |
| Net tuition and fees | 189,224,276.11 | 178,271,545.31 | 329,517,273.73 |
| Grant and Contracts - direct revenues | 18,357,104.84 | 16,880,536.36 | 101,033,356.82 |
| Grant and Contracts - facilities and administrative recovery | 3,047,238.70 | 3,199,310.01 | 20,059,952.26 |
| Sales of auxiliary services | 107,519,347.46 | 105,446,603.20 | 215,554,485.36 |
| Other operating revenue | 6,900,239.92 | 5,635,488.19 | 29,800,833.51 |
| **Total Operating Revenues** | 325,048,207.03 | 309,433,483.07 | 695,965,901.68 |
| **OPERATING EXPENSES** | | | |
| Employee compensation and benefits - grants and contracts | 10,885,072.03 | 10,809,789.23 | 59,323,535.27 |
| Employee compensation and benefits - all other | 55,947,380.56 | 63,349,403.93 | 461,371,944.46 |
| Supplies & Services - grants and contracts | 5,370,159.08 | 5,016,533.63 | 31,342,489.34 |
| Supplies & Services - all other | 38,826,909.08 | 41,526,408.26 | 178,511,071.55 |
| Utilities | 1,479,525.81 | 1,641,979.69 | 17,948,931.09 |
| Depreciation | 10,894,441.44 | 10,300,374.16 | 62,942,478.05 |
| **Total Operating Expenses** | 123,403,488.00 | 132,644,488.90 | 811,440,449.76 |
| Operating loss | 201,644,719.03 | 176,788,994.17 | (115,474,548.08) |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| State of New Hampshire general appropriations | 13,500,000.00 | 13,500,000.00 | 81,000,000.00 |
| Federal Pell grants | 2,269,075.46 | 360,892.47 | 24,602,912.21 |
| Gifts - campuses | 813,168.87 | 183,650.50 | 2,195,472.72 |
| Gifts - affiliated entities | 533,984.39 | 900,344.43 | 9,229,224.76 |
| Operating investment income, net | 341,090.81 | 517,145.89 | 3,149,106.37 |
| Endowment return used for operations | 6,733,990.83 | 6,819,325.22 | 26,821,181.64 |
| Interest expense, net | (3,431,231.17) | (3,486,075.71) | (19,521,023.68) |
| Other nonoperating revenue (expense) | 85,444.50 | 0.00 | 240,663.02 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | **222,490,242.72** | **195,584,276.97** | **12,242,988.96** |
| **OTHER CHANGES IN NET POSITION** | | | |
| State of New Hampshire capital appropriations | 0.00 | 61,016.00 | 3,610,709.66 |
| Plant gifts, grants and other changes, net | (67,213.95) | 215,668.63 | 7,827,876.94 |
| Endowment and similar gifts - campuses | 1,055,992.50 | 853,095.74 | 8,166,914.77 |
| Endowment and similar gifts - affiliated entities | 194,772.16 | 230,641.96 | 5,261,696.73 |
| Endowment return, net of amount used for operations - campuses | 20,421.85 | 60,444.85 | 42,026,503.44 |
| Endowment return, net of amount used for operations - affiliated entities | 6,643.89 | 0.00 | 14,481,869.94 |
| Other changes in net assets | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 1,210,616.45 | 1,420,867.18 | 81,375,571.48 |
| Transfers, net | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | **223,700,859.17** | **197,005,144.15** | **93,618,560.44** |
| **NET POSITION AT BEGINNING OF YEAR** | **1,434,818,471.76** | **1,341,199,911.32** | **1,341,199,911.32** |
| **NET POSITION AT END OF YEAR** | **1,658,519,330.93** | **1,538,205,055.47** | **1,434,818,471.76** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



| | 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 | 56,514,591.61 | 9,092,709.00 | 14,734,620.00 | 4,681,287.00 | 0.00 | 0.00 | 0.00 | 85,023,207.61 | 83,786,362.00 | 164,406,219.42 |
| Nonresident tuition | 116,246,866.75 | 20,888,950.48 | 19,183,471.50 | 1,158,660.00 | 0.00 | 0.00 | 0.00 | 157,477,948.73 | 150,776,622.99 | 288,701,792.26 |
| Continuing education tuition | 9,774,886.75 | 328,651.00 | 1,337,063.75 | 0.00 | 0.00 | 0.00 | 0.00 | 11,440,601.50 | 11,516,878.42 | 21,110,485.07 |
| Student fees revenue | 8,126,994.69 | 2,327,368.47 | 2,600,478.34 | 275,023.00 | 0.00 | 0.00 | 0.00 | 13,329,864.50 | 13,473,099.57 | 26,900,753.04 |
| Total tuition and fees | 190,663,339.80 | 32,637,678.95 | 37,855,633.59 | 6,114,970.00 | 0.00 | 0.00 | 0.00 | 267,271,622.34 | 259,552,962.98 | 501,119,249.79 |
| Less: student financial aid - grants and contracts | (9,209,275.49) | (2,197,634.00) | (71,451.00) | (412,836.00) | 0.00 | 0.00 | 0.00 | (11,891,196.49) | (13,607,488.40) | (31,532,964.33) |
| Less: student financial aid - all other | (56,690,502.91) | (8,881,584.00) | (436,195.90) | (146,966.93) | 0.00 | (900.00) | 0.00 | (66,156,149.74) | (67,673,929.27) | (140,069,011.73) |
| Net tuition and fees | 124,763,561.40 | 21,558,460.95 | 37,347,986.69 | 5,555,167.07 | 0.00 | (900.00) | 0.00 | 189,224,276.11 | 178,271,545.31 | 329,517,273.73 |
| Grant and Contracts - direct revenues | 17,402,104.31 | 708,401.66 | 173,938.71 | 72,660.16 | 0.00 | 0.00 | 0.00 | 18,357,104.84 | 16,880,536.36 | 101,033,356.82 |
| Grant and Contracts - facilities and administrative recovery | 2,929,551.92 | 75,585.83 | 42,100.95 | 0.00 | 0.00 | 0.00 | 0.00 | 3,047,238.70 | 3,199,310.01 | 20,059,952.26 |
| Sales of auxiliary services | 74,425,514.33 | 16,283,454.75 | 16,810,378.38 | 0.00 | 0.00 | 0.00 | 0.00 | 107,519,347.46 | 105,446,603.20 | 215,554,485.36 |
| Other operating revenue | 5,442,605.92 | 532,489.09 | 721,601.27 | 64,588.92 | 0.00 | 127,304.72 | 11,650.00 | 6,900,239.92 | 5,635,488.19 | 29,800,833.51 |
| **Total Operating Revenues** | 224,963,337.88 | 39,158,392.28 | 55,096,006.00 | 5,692,416.15 | 0.00 | 126,404.72 | 11,650.00 | 325,048,207.03 | 309,433,483.07 | 695,965,901.68 |
| **OPERATING EXPENSES** | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 10,331,900.78 | 324,253.46 | 150,886.79 | 78,031.00 | 0.00 | 0.00 | 0.00 | 10,885,072.03 | 10,809,789.23 | 59,323,535.27 |
| Employee compensation and benefits - all other | 36,916,860.18 | 6,002,044.65 | 6,345,450.62 | 1,853,424.81 | 0.00 | 4,829,600.30 | 0.00 | 55,947,380.56 | 63,349,403.93 | 461,371,944.46 |
| Supplies & Services - grants and contracts | 5,169,116.46 | 139,744.70 | 56,570.23 | 4,727.69 | 0.00 | 0.00 | 0.00 | 5,370,159.08 | 5,016,533.63 | 31,342,489.34 |
| Supplies & Services - all other | 25,851,165.88 | 4,725,387.77 | 7,842,233.80 | 746,735.09 | 0.00 | (338,613.46) | 0.00 | 38,826,909.08 | 41,526,408.26 | 178,511,071.55 |
| Utilities | 1,032,531.59 | 203,197.39 | 224,225.26 | 14,136.76 | 0.00 | 5,434.81 | 0.00 | 1,479,525.81 | 1,641,979.69 | 17,948,931.09 |
| Depreciation | 7,838,041.52 | 1,485,987.55 | 1,460,774.71 | 60,434.55 | 0.00 | 49,203.11 | 0.00 | 10,894,441.44 | 10,300,374.16 | 62,942,478.05 |
| **Total Operating Expenses** | 87,139,616.41 | 12,880,615.52 | 16,080,141.41 | 2,757,489.90 | 0.00 | 4,545,624.76 | 0.00 | 123,403,488.00 | 132,644,488.90 | 811,440,449.76 |
| Operating loss | 137,823,721.47 | 26,277,776.76 | 39,015,864.59 | 2,934,926.25 | 0.00 | (4,419,220.04) | 11,650.00 | 201,644,719.03 | 176,788,994.17 | (115,474,548.08) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | |
| State of New Hampshire general appropriations | 9,224,194.00 | 1,831,920.00 | 1,908,540.00 | 535,346.00 | 0.00 | 0.00 | 0.00 | 13,500,000.00 | 13,500,000.00 | 81,000,000.00 |
| Federal Pell grants | 33,640.46 | 1,903,359.00 | 0.00 | 332,076.00 | 0.00 | 0.00 | 0.00 | 2,269,075.46 | 360,892.47 | 24,602,912.21 |
| Gifts - campuses | 222,723.88 | 549,190.37 | 39,502.62 | 1,752.00 | 0.00 | 0.00 | 0.00 | 813,168.87 | 183,650.50 | 2,195,472.72 |
| Gifts - affiliated entities | 533,984.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 533,984.39 | 900,344.43 | 9,229,224.76 |
| Operating investment income, net | 1,097,876.67 | 234,670.00 | 205,892.00 | 63,842.00 | 0.00 | (1,261,189.86) | 0.00 | 341,090.81 | 517,145.89 | 3,149,106.37 |
| Endowment return used for operations | 4,169,555.41 | 321,912.06 | 182,398.06 | 68,352.61 | 0.00 | 1,991,772.69 | 0.00 | 6,733,990.83 | 6,819,325.22 | 26,821,181.64 |
| Interest expense, net | (1,272,708.84) | (644,529.80) | (654,063.26) | 0.00 | 0.00 | (859,929.27) | 0.00 | (3,431,231.17) | (3,486,075.71) | (19,521,023.68) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,444.50 | 0.00 | 85,444.50 | 0.00 | 240,663.02 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 151,832,987.44 | 30,474,298.39 | 40,698,134.01 | 3,936,294.86 | 0.00 | (4,463,121.98) | 11,650.00 | 222,490,242.72 | 195,584,276.97 | 12,242,988.96 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,016.00 | 3,610,709.66 |
| Plant gifts, grants and other changes, net | (76,742.95) | 1,004.00 | 8,525.00 | 0.00 | 0.00 | 0.00 | 0.00 | (67,213.95) | 215,668.63 | 7,827,876.94 |
| Endowment and similar gifts - campuses | 499,711.35 | 241,208.73 | 224,093.44 | 90,978.98 | 0.00 | 0.00 | 0.00 | 1,055,992.50 | 853,095.74 | 8,166,914.77 |
| Endowment and similar gifts - affiliated entities | 194,772.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 194,772.16 | 230,641.96 | 5,261,696.73 |
| Endowment return, net of amount used for operations - campuses | 20,421.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,421.85 | 60,444.85 | 42,026,503.44 |
| Endowment return, net of amount used for operations - affiliated entities | 6,643.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,643.89 | 0.00 | 14,481,869.94 |
| 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** | 644,806.30 | 242,212.73 | 232,618.44 | 90,978.98 | 0.00 | 0.00 | 0.00 | 1,210,616.45 | 1,420,867.18 | 81,375,571.48 |
| Transfers, net | (994,149.57) | (55,761.04) | (67,925.52) | (12,080.01) | 0.00 | (431,708.86) | 1,561,625.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 151,483,644.17 | 30,660,750.08 | 40,862,826.93 | 4,015,193.83 | 0.00 | (4,894,830.84) | 1,573,275.00 | 223,700,859.17 | 197,005,144.15 | 93,618,560.44 |
| **NET POSITION AT BEGINNING OF YEAR** | 998,430,126.53 | 155,705,430.27 | 120,753,523.10 | 29,682,513.56 | 0.00 | 130,246,878.30 | 0.00 | 1,434,818,471.76 | 1,341,199,911.32 | 1,341,199,911.32 |
| **NET POSITION AT END OF YEAR** | **1,149,913,770.70** | **186,366,180.35** | **161,616,350.03** | **33,697,707.39** | **0.00** | **125,352,047.46** | **1,573,275.00** | **1,658,519,330.93** | **1,538,205,055.47** | **1,434,818,471.76** |

# University System of New Hampshire
## Statement of Revenues, Expenses and Changes in Net Position
### As of Fiscal Year 2018 Fiscal Period 02



| | 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 | Chancellor & System Office | Funds Not Coded to Fsubcamp Attribute | Total Year to Date Activity | Prior Year to Date Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | |
| Resident tuition | 50,250,993.46 | 1,457,720.00 | 4,805,878.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,092,709.00 | 0.00 | 14,734,620.00 | 4,681,287.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,023,207.61 | 83,786,362.00 |
| Nonresident tuition | 112,640,406.45 | 3,265,477.80 | 340,982.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,888,950.48 | 0.00 | 19,183,471.50 | 1,158,660.00 | 0.00 | 0.00 | 0.00 | 0.00 | 157,477,948.73 | 150,776,622.99 |
| Continuing education tuition | 8,882,662.75 | 30,140.00 | 862,084.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 328,651.00 | 0.00 | 1,337,063.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,440,601.50 | 11,516,878.42 |
| Student fees revenue | 7,946,824.69 | 13,470.00 | 166,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,327,368.47 | 0.00 | 2,600,478.34 | 275,023.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,329,864.50 | 13,473,099.57 |
| Total tuition and fees | 179,720,887.35 | 4,766,807.80 | 6,175,644.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,637,678.95 | 0.00 | 37,855,633.59 | 6,114,970.00 | 0.00 | 0.00 | 0.00 | 0.00 | 267,271,622.34 | 259,552,962.98 |
| Less: student financial aid - grants and contracts | (9,209,275.49) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,197,634.00) | 0.00 | (71,451.00) | (412,836.00) | 0.00 | 0.00 | 0.00 | 0.00 | (11,891,196.49) | (13,607,488.40) |
| Less: student financial aid - all other | (52,971,726.56) | (2,880,330.00) | (838,446.35) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (8,881,584.00) | 0.00 | (436,195.90) | (146,966.93) | 0.00 | 0.00 | (900.00) | 0.00 | (66,156,149.74) | (67,673,929.27) |
| Net tuition and fees | 117,539,885.30 | 1,886,477.80 | 5,337,198.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,558,460.95 | 0.00 | 37,347,986.69 | 5,555,167.07 | 0.00 | 0.00 | (900.00) | 0.00 | 189,224,276.11 | 178,271,545.31 |
| Grant and Contracts - direct revenues | 17,394,040.31 | 0.00 | 8,064.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 708,401.66 | 0.00 | 173,938.71 | 72,660.16 | 0.00 | 0.00 | 0.00 | 0.00 | 18,357,104.84 | 16,880,536.36 |
| Grant and Contracts - facilities and administrative recovery | 2,929,551.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 75,585.83 | 0.00 | 42,100.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,047,238.70 | 3,199,310.01 |
| Sales of auxiliary services | 74,419,079.35 | 6,434.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,283,454.75 | 0.00 | 16,810,378.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 107,519,347.46 | 105,446,603.20 |
| Other operating revenue | 5,348,308.98 | 40,545.75 | 53,751.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 532,489.09 | 0.00 | 721,601.27 | 64,588.92 | 0.00 | 0.00 | 127,304.72 | 11,650.00 | 6,900,239.92 | 5,635,488.19 |
| **Total Operating Revenues** | 217,630,865.86 | 1,933,458.53 | 5,399,013.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,158,392.28 | 0.00 | 55,096,006.00 | 5,692,416.15 | 0.00 | 0.00 | 126,404.72 | 11,650.00 | 325,048,207.03 | 309,433,483.07 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 10,331,900.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 324,253.46 | 0.00 | 150,886.79 | 78,031.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,885,072.03 | 10,809,789.23 |
| Employee compensation and benefits - all other | 33,826,092.77 | 1,104,741.72 | 1,281,153.15 | 0.00 | 0.00 | 704,872.54 | 0.00 | 0.00 | 6,002,044.65 | 0.00 | 6,345,450.62 | 1,853,424.81 | 0.00 | 0.00 | 4,829,600.30 | 0.00 | 55,947,380.56 | 63,349,403.93 |
| Supplies & Services - grants and contracts | 5,161,052.46 | 0.00 | 8,064.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 139,744.70 | 0.00 | 56,570.23 | 4,727.69 | 0.00 | 0.00 | 0.00 | 0.00 | 5,370,159.08 | 5,016,533.63 |
| Supplies & Services - all other | 24,878,814.41 | 319,126.79 | 868,610.01 | 0.00 | 0.00 | (215,385.33) | 0.00 | 0.00 | 4,725,387.77 | 0.00 | 7,842,233.80 | 746,735.09 | 0.00 | 0.00 | (338,613.46) | 0.00 | 38,826,909.08 | 41,526,408.26 |
| Utilities | 997,002.04 | 25,676.88 | 9,852.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 203,197.39 | 0.00 | 224,225.26 | 14,136.76 | 0.00 | 0.00 | 5,434.81 | 0.00 | 1,479,525.81 | 1,641,979.69 |
| Depreciation | 7,592,635.71 | 97,065.75 | 148,340.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,485,987.55 | 0.00 | 1,460,774.71 | 60,434.55 | 0.00 | 0.00 | 49,203.11 | 0.00 | 10,894,441.44 | 10,300,374.16 |
| **Total Operating Expenses** | 82,787,498.17 | 1,546,611.14 | 2,316,019.89 | 0.00 | 0.00 | 489,487.21 | 0.00 | 0.00 | 12,880,615.52 | 0.00 | 16,080,141.41 | 2,757,489.90 | 0.00 | 0.00 | 4,545,624.76 | 0.00 | 123,403,488.00 | 132,644,488.90 |
| Operating loss | 134,843,367.69 | 386,847.39 | 3,082,993.60 | 0.00 | 0.00 | (489,487.21) | 0.00 | 0.00 | 26,277,776.76 | 0.00 | 39,015,864.59 | 2,934,926.25 | 0.00 | 0.00 | (4,419,220.04) | 11,650.00 | 201,644,719.03 | 176,788,994.17 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 8,800,250.00 | 614.00 | 423,330.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,831,920.00 | 0.00 | 1,908,540.00 | 535,346.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,500,000.00 | 13,500,000.00 |
| Federal Pell grants | 33,640.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,903,359.00 | 0.00 | 0.00 | 332,076.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,269,075.46 | 360,892.47 |
| Gifts - campuses | 718,154.33 | 7,157.84 | 4,177.50 | 0.00 | 0.00 | 0.00 | 0.00 | (506,765.79) | 549,190.37 | 0.00 | 39,502.62 | 1,752.00 | 0.00 | 0.00 | 0.00 | 0.00 | 813,168.87 | 183,650.50 |
| Gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 533,984.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 533,984.39 | 900,344.43 |
| Operating investment income, net | 1,097,716.67 | 0.00 | 0.00 | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 234,670.00 | 0.00 | 205,892.00 | 63,842.00 | 0.00 | 0.00 | (1,261,189.86) | 0.00 | 341,090.81 | 517,145.89 |
| Endowment return used for operations | 2,330,678.33 | 1,255,521.18 | 63,706.28 | 0.00 | (2,116,130.12) | 2,635,779.74 | 0.00 | 0.00 | 321,912.06 | 0.00 | 182,398.06 | 68,352.61 | 0.00 | 0.00 | 1,991,772.69 | 0.00 | 6,733,990.83 | 6,819,325.22 |
| Interest expense, net | (1,272,708.84) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (644,529.80) | 0.00 | (654,063.26) | 0.00 | 0.00 | 0.00 | (859,929.27) | 0.00 | (3,431,231.17) | (3,486,075.71) |
| 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 | 85,444.50 | 0.00 | 85,444.50 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 146,551,098.64 | 1,650,140.41 | 3,574,207.38 | 0.00 | (2,116,130.12) | 2,680,436.92 | 0.00 | (506,765.79) | 30,474,298.39 | 0.00 | 40,698,134.01 | 3,936,294.86 | 0.00 | 0.00 | (4,463,121.98) | 11,650.00 | 222,490,242.72 | 195,584,276.97 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,016.00 |
| Plant gifts, grants and other changes, net | (77,153.95) | 0.00 | 0.00 | 0.00 | 0.00 | 411.00 | 0.00 | 0.00 | 1,004.00 | 0.00 | 8,525.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (67,213.95) | 215,668.63 |
| Endowment and similar gifts - campuses | 499,511.35 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 241,208.73 | 0.00 | 224,093.44 | 90,978.98 | 0.00 | 0.00 | 0.00 | 0.00 | 1,055,992.50 | 853,095.74 |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 192,522.16 | 2,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 194,772.16 | 230,641.96 |
| Endowment return, net of amount used for operations - campuses | 20,421.85 | 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 | 20,421.85 | 60,444.85 |
| Endowment return, net of amount used for operations - affiliated entitie | 0.00 | 0.00 | 0.00 | 0.00 | 2,116,130.12 | (2,109,486.23) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,643.89 | 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** | 442,779.25 | 0.00 | 200.00 | 0.00 | 2,116,130.12 | (1,916,553.07) | 2,250.00 | 0.00 | 242,212.73 | 0.00 | 232,618.44 | 90,978.98 | 0.00 | 0.00 | 0.00 | 0.00 | 1,210,616.45 | 1,420,867.18 |
| Transfers, net | (8,400,238.69) | 20,000.00 | 63,802.68 | 0.00 | 0.00 | 6,815,520.65 | 0.00 | 506,765.79 | (55,761.04) | 0.00 | (67,925.52) | (12,080.01) | 0.00 | 0.00 | (431,708.86) | 1,561,625.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 138,593,639.20 | 1,670,140.41 | 3,638,210.06 | 0.00 | 0.00 | 7,579,404.50 | 2,250.00 | 0.00 | 30,660,750.08 | 0.00 | 40,862,826.93 | 4,015,193.83 | 0.00 | 0.00 | (4,894,830.84) | 1,573,275.00 | 223,700,859.17 | 197,005,144.15 |
| **NET POSITION AT BEGINNING OF YEAR** | 786,507,827.23 | (3,067,612.09) | (5,370,353.87) | 0.00 | 0.00 | 205,808,190.32 | 14,552,074.94 | 0.00 | 147,865,679.47 | 7,839,750.80 | 120,753,523.10 | 29,682,513.56 | 30,477.10 | (30,477.10) | 130,246,878.30 | 0.00 | 1,434,818,471.76 | 1,341,199,911.32 |
| **NET POSITION AT END OF YEAR** | **925,101,466.43** | **(1,397,471.68)** | **(1,732,143.81)** | **0.00** | **0.00** | **213,387,594.82** | **14,554,324.94** | **0.00** | **178,526,429.55** | **7,839,750.80** | **161,616,350.03** | **33,697,707.39** | **30,477.10** | **(30,477.10)** | **125,352,047.46** | **1,573,275.00** | **1,658,519,330.93** | **1,538,205,055.47** |

| | Prior Year Final Activity |
|---|---|
| **OPERATING REVENUES** | |
| Resident tuition | 164,406,219.42 |
| Nonresident tuition | 288,701,792.26 |
| Continuing education tuition | 21,110,485.07 |
| Student fees revenue | 26,900,753.04 |
| Total tuition and fees | 501,119,249.79 |
| Less: student financial aid - grants and contracts | (31,532,964.33) |
| Less: student financial aid - all other | (140,069,011.73) |
| Net tuition and fees | 329,517,273.73 |
| Grant and Contracts - direct revenues | 101,033,356.82 |
| Grant and Contracts - facilities and administrative recovery | 20,059,952.26 |
| Sales of auxiliary services | 215,554,485.36 |
| Other operating revenue | 29,800,833.51 |
| **Total Operating Revenues** | 695,965,901.68 |
| **OPERATING EXPENSES** | |
| Employee compensation and benefits - grants and contracts | 59,323,535.27 |
| Employee compensation and benefits - all other | 461,371,944.46 |
| Supplies & Services - grants and contracts | 31,342,489.34 |
| Supplies & Services - all other | 178,511,071.55 |
| Utilities | 17,948,931.09 |
| Depreciation | 62,942,478.05 |
| **Total Operating Expenses** | 811,440,449.76 |
| Operating loss | (115,474,548.08) |
| **NONOPERATING REVENUES (EXPENSES)** | |
| State of New Hampshire general appropriations | 81,000,000.00 |
| Federal Pell grants | 24,602,912.21 |
| Gifts - campuses | 2,195,472.72 |
| Gifts - affiliated entities | 9,229,224.76 |
| Operating investment income, net | 3,149,106.37 |
| Endowment return used for operations | 26,821,181.64 |
| Interest expense, net | (19,521,023.68) |
| Other nonoperating revenue (expense) | 240,663.02 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 12,242,988.96 |
| **OTHER CHANGES IN NET POSITION** | |
| State of New Hampshire capital appropriations | 3,610,709.66 |
| Plant gifts, grants and other changes, net | 7,827,876.94 |
| Endowment and similar gifts - campuses | 8,166,914.77 |
| Endowment and similar gifts - affiliated entities | 5,261,696.73 |
| Endowment return, net of amount used for operations - campuses | 42,026,503.44 |
| Endowment return, net of amount used for operations - affiliated entitie | 14,481,869.94 |
| Other changes in net assets | 0.00 |
| **Total Other Changes in Net Position** | 81,375,571.48 |
| Transfers, net | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 93,618,560.44 |
| **NET POSITION AT BEGINNING OF YEAR** | 1,341,199,911.32 |
| **NET POSITION AT END OF YEAR** | **1,434,818,471.76** |

Last Edit: 07.08.2013

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 D | Funds Not Coded to Fgrpmaj Attribute P1 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 50,250,993.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonresident tuition | 112,640,406.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Continuing education tuition | 8,882,662.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student fees revenue | 7,330,370.44 | 616,454.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total tuition and fees | 179,104,433.10 | 616,454.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (9,209,275.49) | 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 |
| Less: student financial aid - all other | (48,099,119.23) | (105,352.55) | (1,265,929.50) | 0.00 | (3,472,910.78) | (28,414.50) | 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 |
| Net tuition and fees | 131,005,313.87 | 511,101.70 | (1,265,929.50) | 0.00 | (3,472,910.78) | (9,237,689.99) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,455,410.68 | 938,629.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grant and Contracts - facilities and administrative recovery | 2,929,551.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales of auxiliary services | 0.00 | 0.00 | 74,419,079.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other operating revenue | 1,539,751.89 | 3,060,875.31 | 0.00 | 0.00 | 543,388.51 | 153,033.41 | 0.00 | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,224.86 | 5,250.00 | 985.00 |
| **Total Operating Revenues** | 135,474,617.68 | 3,571,977.01 | 73,153,149.85 | 0.00 | (2,929,522.27) | 7,370,754.10 | 938,629.63 | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,224.86 | 5,250.00 | 985.00 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,581,409.80 | 750,490.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee compensation and benefits - all other | 20,937,374.47 | 5,399,635.17 | 5,879,176.00 | 591,100.11 | 881,778.82 | 114,602.67 | 4,540.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,885.35 | 0.00 | 0.00 |
| Supplies & Services - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,103,845.82 | 34,607.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,599.27 | 0.00 | 0.00 |
| Supplies & Services - all other | 6,186,223.34 | (1,178,045.84) | 12,131,995.09 | 17,622.77 | 951,851.99 | 54,185.25 | 12,946.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,188.36 | 6,655,866.86 | 3,129.96 | 0.00 |
| Utilities | 571,036.07 | 274,443.99 | 149,791.65 | 0.00 | 68.09 | 74.36 | 1,587.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 7,592,635.71 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | 27,694,633.88 | 4,496,033.32 | 18,160,962.74 | 608,722.88 | 1,833,698.90 | 14,854,117.90 | 804,173.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,632,824.07 | 6,696,351.48 | 3,129.96 | 0.00 |
| Operating loss | 107,779,983.80 | (924,056.31) | 54,992,187.11 | (608,722.88) | (4,763,221.17) | (7,483,363.80) | 134,456.59 | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,632,824.07) | (6,652,126.62) | 2,120.04 | 985.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 8,800,250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,640.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts - campuses | 0.00 | 55,091.01 | 0.00 | 0.00 | 663,063.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating investment income, net | 1,093,313.48 | 0.00 | 0.00 | 0.00 | 4,403.19 | 0.00 | 0.00 | 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 | (46,111.53) | 0.00 | 0.00 | 2,376,200.79 | 0.00 | 0.00 | 0.00 | 589.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | (1,272,708.84) | 0.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 117,673,547.28 | (915,076.83) | 54,992,187.11 | (608,722.88) | (1,719,553.87) | (7,449,723.34) | 134,456.59 | 800.00 | 589.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (8,905,532.91) | (6,652,126.62) | 2,120.04 | 985.00 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (99,753.22) | 22,599.27 | 0.00 | 0.00 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,820.00 | 0.00 | 489,691.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,421.85 | 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 | 0.00 | 0.00 | 9,820.00 | 20,421.85 | 489,691.35 | (99,753.22) | 22,599.27 | 0.00 | 0.00 |
| Transfers, net | (18,212,849.70) | (1,563,556.14) | (3,584,851.10) | 0.00 | (4,239.14) | (701,853.58) | 15,403.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,909,419.33) | (1,569,159.58) | 21,916,040.89 | 200,000.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 99,460,697.58 | (2,478,632.97) | 51,407,336.01 | (608,722.88) | (1,723,793.01) | (8,151,576.92) | 149,860.58 | 800.00 | 589.07 | 0.00 | 0.00 | 0.00 | 9,820.00 | 20,421.85 | (4,419,727.98) | (10,574,445.71) | 15,286,513.54 | 202,120.04 | 985.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 37,645,751.99 | 66,647,231.11 | 24,330,396.21 | (39,197,087.41) | 32,069,051.86 | 640,420.83 | 478,768.39 | 0.00 | 4,042,303.09 | 84,369.34 | 0.00 | 10,645,861.09 | 12,516,196.64 | 23,132,031.51 | 92,607,360.49 | 440,376,421.29 | 80,488,750.80 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **137,106,449.57** | **64,168,598.14** | **75,737,732.22** | **(39,805,810.29)** | **30,345,258.85** | **(7,511,156.09)** | **628,628.97** | **800.00** | **4,042,892.16** | **84,369.34** | **0.00** | **10,645,861.09** | **12,526,016.64** | **23,152,453.36** | **88,187,632.51** | **429,801,975.58** | **95,775,264.34** | **202,120.04** | **985.00** |

| | Funds Not Coded to Fgrpmaj Attribute | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|
| | X | | | |
| **OPERATING REVENUES** | | | | |
| Resident tuition | 0.00 | 50,250,993.46 | 48,822,720.50 | 93,454,421.36 |
| Nonresident tuition | 0.00 | 112,640,406.45 | 104,789,519.25 | 200,939,670.13 |
| Continuing education tuition | 0.00 | 8,882,662.75 | 8,674,215.58 | 13,865,850.44 |
| Student fees revenue | 0.00 | 7,946,824.69 | 7,854,147.61 | 15,248,871.24 |
| Total tuition and fees | 0.00 | 179,720,887.35 | 170,140,602.94 | 323,508,813.17 |
| Less: student financial aid - grants and contracts | 0.00 | (9,209,275.49) | (8,004,485.40) | (16,918,373.18) |
| Less: student financial aid - all other | 0.00 | (52,971,726.56) | (46,728,153.17) | (96,733,887.53) |
| Net tuition and fees | 0.00 | 117,539,885.30 | 115,407,964.37 | 209,856,552.46 |
| Grant and Contracts - direct revenues | 0.00 | 17,394,040.31 | 15,846,731.10 | 92,987,570.62 |
| Grant and Contracts - facilities and administrative recovery | 0.00 | 2,929,551.92 | 3,099,060.36 | 19,386,104.98 |
| Sales of auxiliary services | 0.00 | 74,419,079.35 | 71,207,434.49 | 149,114,604.61 |
| Other operating revenue | 0.00 | 5,348,308.98 | 4,191,987.30 | 23,410,144.59 |
| **Total Operating Revenues** | 0.00 | 217,630,865.86 | 209,753,177.62 | 494,754,977.26 |
| **OPERATING EXPENSES** | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 10,331,900.78 | 10,196,285.95 | 55,487,851.29 |
| Employee compensation and benefits - all other | 0.00 | 33,826,092.77 | 37,247,054.05 | 298,483,392.91 |
| Supplies & Services - grants and contracts | 0.00 | 5,161,052.46 | 4,372,948.58 | 29,614,790.19 |
| Supplies & Services - all other | 2,850.00 | 24,878,814.41 | 25,535,211.30 | 114,329,646.44 |
| Utilities | 0.00 | 997,002.04 | 973,580.99 | 8,394,934.10 |
| Depreciation | 0.00 | 7,592,635.71 | 7,054,470.39 | 43,668,536.78 |
| **Total Operating Expenses** | 2,850.00 | 82,787,498.17 | 85,379,551.26 | 549,979,151.71 |
| Operating loss | (2,850.00) | 134,843,367.69 | 124,373,626.36 | (55,224,174.45) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| State of New Hampshire general appropriations | 0.00 | 8,800,250.00 | 8,800,864.00 | 52,805,202.00 |
| Federal Pell grants | 0.00 | 33,640.46 | 3,131.47 | 12,376,219.21 |
| Gifts - campuses | 0.00 | 718,154.33 | 847,981.88 | 10,094,161.58 |
| Operating investment income, net | 0.00 | 1,097,716.67 | 729,780.97 | 4,362,561.17 |
| Endowment return used for operations | 0.00 | 2,330,678.33 | 2,283,628.33 | 13,383,044.86 |
| Interest expense, net | 0.00 | (1,272,708.84) | (1,488,376.06) | (9,945,053.42) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | (2,850.00) | 146,551,098.64 | 135,550,636.95 | 27,851,960.95 |
| **OTHER CHANGES IN NET POSITION** | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 750.00 | 2,564,833.25 |
| Plant gifts, grants and other changes, net | 0.00 | (77,153.95) | 32,581.81 | 4,249,149.08 |
| Endowment and similar gifts - campuses | 0.00 | 499,511.35 | 470,346.89 | 2,980,325.71 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 20,421.85 | 60,444.85 | 11,435,442.20 |
| **Total Other Changes in Net Position** | 0.00 | 442,779.25 | 564,123.55 | 21,229,750.24 |
| Transfers, net | 14,245.00 | (8,400,238.69) | (431,095.57) | (801,461.53) |
| **INCREASE (DECREASE) IN NET POSITION** | 11,395.00 | 138,593,639.20 | 135,683,664.93 | 48,280,249.66 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 786,507,827.23 | 738,227,577.57 | 738,227,577.57 |
| **NET POSITION AT END OF YEAR** | **11,395.00** | **925,101,466.43** | **873,911,242.50** | **786,507,827.23** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 | 1,457,720.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,457,720.00 | 1,381,982.00 | 2,877,906.41 |
| Nonresident tuition | 3,265,477.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,265,477.80 | 3,332,431.00 | 6,463,490.00 |
| Continuing education tuition | 30,140.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,140.00 | 75,898.00 | 75,898.00 |
| Student fees revenue | 720.00 | 12,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,470.00 | 15,015.00 | 24,690.00 |
| Total tuition and fees | 4,754,057.80 | 12,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,766,807.80 | 4,805,326.00 | 9,441,984.41 |
| 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 | (2,668,184.00) | 0.00 | 0.00 | 0.00 | (212,146.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,880,330.00) | (2,667,124.00) | (5,301,265.77) |
| Net tuition and fees | 2,085,873.80 | 12,750.00 | 0.00 | 0.00 | (212,146.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,886,477.80 | 2,138,202 | 4,140,718.64 |
| 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 | 84.33 | 2,396.44 |
| Grant and Contracts - facilities and administrative recovery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales of auxiliary services | 0.00 | 0.00 | 6,434.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,434.98 | 6,968.69 | 49,585.40 |
| Other operating revenue | 25,178.70 | 15,367.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,545.75 | 32,492.53 | 259,894.92 |
| **Total Operating Revenues** | 2,111,052.50 | 28,117.05 | 6,434.98 | 0.00 | (212,146.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,933,458.53 | 2,177,747.55 | 4,452,595.40 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84.33 | 2,396.44 |
| Employee compensation and benefits - all other | 1,070,542.11 | (41,372.39) | 0.00 | 0.00 | 75,572.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,104,741.72 | 1,159,670.61 | 7,684,984.27 |
| Supplies & Services - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies & Services - all other | 254,187.76 | 4,843.76 | 7,148.27 | 0.00 | 4,312.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,634.75 | 319,126.79 | 554,809.57 | 2,911,706.82 |
| Utilities | 24,767.16 | 0.00 | 909.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,676.88 | 33,439.67 | 237,148.00 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 97,065.75 | 0.00 | 97,065.75 | 98,491.13 | 665,580.26 |
| **Total Operating Expenses** | 1,349,497.03 | (36,528.63) | 8,057.99 | 0.00 | 79,884.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 97,065.75 | 48,634.75 | 1,546,611.14 | 1,846,495.31 | 11,501,815.79 |
| Operating loss | 761,555.47 | 64,645.68 | (1,623.01) | 0.00 | (292,030.25) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (97,065.75) | (48,634.75) | 386,847.39 | 331,252.24 | (7,049,220.39) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 614.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 614.00 | 0.00 | 0.00 |
| Gifts - campuses | 50.00 | 0.00 | 0.00 | 0.00 | 7,107.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,157.84 | 49,996.03 | 234,752.86 |
| Endowment return used for operations | 0.00 | 648,647.81 | 0.00 | 0.00 | 571,120.74 | 0.00 | 35,752.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,255,521.18 | 1,244,722.90 | 1,226,322.33 |
| 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 POSITION** | 762,219.47 | 713,293.49 | (1,623.01) | 0.00 | 286,198.33 | 0.00 | 35,752.63 | 0.00 | 0.00 | 0.00 | (97,065.75) | (48,634.75) | 1,650,140.41 | 1,625,971.17 | -5,588,145.2 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers, net | 194,647.81 | (648,647.81) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 474,000.00 | 20,000.00 | 190,570.92 | 215,312.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 956,867.28 | 64,645.68 | (1,623.01) | 0.00 | 286,198.33 | 0.00 | 35,752.63 | 0.00 | 0.00 | 0.00 | (97,065.75) | 425,365.25 | 1,670,140.41 | 1,816,542.09 | (5,372,833.20) |
| **NET POSITION AT BEGINNING OF YEAR** | (16,936,122.02) | 1,228,730.47 | 135,226.34 | 0.00 | 728,743.89 | 29,841.16 | 228,957.97 | 75,187.43 | 0.00 | 0.00 | 10,800,434.28 | 641,388.39 | (3,067,612.09) | 2,305,221.11 | 2,305,221.11 |
| **NET POSITION AT END OF YEAR** | **(15,979,254.74)** | **1,293,376.15** | **133,603.33** | **0.00** | **1,014,942.22** | **29,841.16** | **264,710.60** | **75,187.43** | **0.00** | **0.00** | **10,703,368.53** | **1,066,753.64** | **(1,397,471.68)** | **4,121,763.20** | **(3,067,612.09)** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 | 4,805,878.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,805,878.15 | 4,655,755.00 | 9,034,621.75 |
| Nonresident tuition | 340,982.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 340,982.50 | 315,577.50 | 597,633.00 |
| Continuing education tuition | 862,084.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 862,084.00 | 919,750.00 | 1,029,655.00 |
| Student fees revenue | 112,100.00 | 54,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 166,700.00 | 167,107.50 | 325,652.50 |
| Total tuition and fees | 6,121,044.65 | 54,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,175,644.65 | 6,058,190.00 | 10,987,562.25 |
| 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 |
| Less: student financial aid - all other | (833,021.35) | 0.00 | 0.00 | 0.00 | (5,425.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (838,446.35) | (858,826.50) | (1,751,115.60) |
| Net tuition and fees | 5,288,023.30 | 54,600.00 | 0.00 | 0.00 | (5,425.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,337,198.30 | 5,199,363.5 | 9,236,446.65 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,064.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,064.00 | 0.00 | 65,324.69 |
| Grant and Contracts - facilities and administrative recovery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,385.20 |
| Other operating revenue | 51,726.19 | 2,025.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,751.19 | 63,272.49 | 126,605.45 |
| **Total Operating Revenues** | 5,339,749.49 | 56,625.00 | 0.00 | 0.00 | (5,425.00) | 8,064.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,399,013.49 | 5,262,635.99 | 9,480,761.99 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,141.85 |
| Employee compensation and benefits - all other | 1,197,427.66 | 24,834.48 | 0.00 | 52,770.07 | 6,120.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,281,153.15 | 1,244,872.41 | 10,288,707.91 |
| Supplies & Services - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,064.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,064.00 | 0.00 | 39,612.84 |
| Supplies & Services - all other | 832,514.05 | 26,206.53 | 0.00 | 3,480.48 | 6,408.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 868,610.01 | 798,475.72 | 5,403,460.77 |
| Utilities | 9,852.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,852.67 | 9,435.01 | 123,214.84 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 148,340.06 | 0.00 | 148,340.06 | 140,869.28 | 851,485.35 |
| **Total Operating Expenses** | 2,039,794.38 | 51,041.01 | 0.00 | 56,250.55 | 12,529.89 | 8,064.00 | 0.00 | 0.00 | 0.00 | 148,340.06 | 0.00 | 2,316,019.89 | 2,193,652.42 | 16,719,623.56 |
| Operating loss | 3,299,955.11 | 5,583.99 | 0.00 | (56,250.55) | (17,954.89) | 0.00 | 0.00 | 0.00 | 0.00 | (148,340.06) | 0.00 | 3,082,993.60 | 3,068,983.57 | (7,238,861.57) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 423,330.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 423,330.00 | 423,330.00 | 2,539,974.00 |
| Gifts - campuses | 0.00 | 3,125.00 | 0.00 | 0.00 | 1,052.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,177.50 | 125.00 | 33,824.48 |
| Endowment return used for operations | 0.00 | 60,420.46 | 0.00 | 0.00 | 3,285.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,706.28 | 62,774.98 | 62,774.98 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 3,723,285.11 | 69,129.45 | 0.00 | (56,250.55) | (13,616.57) | 0.00 | 0.00 | 0.00 | 0.00 | (148,340.06) | 0.00 | 3,574,207.38 | 3,555,213.55 | -4,602,288.11 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 | 800.00 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 132,080.09 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 | 132,880.09 |
| Transfers, net | 59,363.42 | 4,439.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,802.68 | 27,970.70 | (205,283.11) |
| **INCREASE (DECREASE) IN NET POSITION** | 3,782,648.53 | 73,568.71 | 0.00 | (56,250.55) | (13,616.57) | 0.00 | 0.00 | 0.00 | 200.00 | (148,340.06) | 0.00 | 3,638,210.06 | 3,583,184.25 | (4,674,691.13) |
| **NET POSITION AT BEGINNING OF YEAR** | (10,470,325.52) | 88,827.77 | 0.00 | (841,044.34) | 233,115.66 | 0.00 | 1,726,534.40 | 42,987.67 | 63,081.63 | 3,774,656.45 | 11,812.41 | (5,370,353.87) | (695,662.74) | (695,662.74) |
| **NET POSITION AT END OF YEAR** | **(6,687,676.99)** | **162,396.48** | **0.00** | **(897,294.89)** | **219,499.09** | **0.00** | **1,726,534.40** | **42,987.67** | **63,281.63** | **3,626,316.39** | **11,812.41** | **(1,732,143.81)** | **2,887,521.51** | **(5,370,353.87)** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 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 |
| **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** |

**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 | (2,116,130.12) | (2,116,130.12) | (2,085,433.45) | (8,372,885.46) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | (2,116,130.12) | (2,116,130.12) | -2,085,433.45 | -8,372,885.46 |
| **OTHER CHANGES IN NET POSITION** | | | | |
| Endowment return, net of amount used for operations - affiliated entities | 2,116,130.12 | 2,116,130.12 | 2,085,433.45 | 8,372,885.46 |
| **Total Other Changes in Net Position** | 2,116,130.12 | 2,116,130.12 | 2,085,433.45 | 8,372,885.46 |
| **INCREASE (DECREASE) IN NET POSITION** | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**UNH Foundation**

| | Current Funds D | Current Funds G | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | |
| Less: student financial aid - all other | 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 | 0 |
| Other operating revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 880.00 |
| **Total Operating Revenues** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 880.00 |
| **OPERATING EXPENSES** | | | | | | | | | | | |
| Employee compensation and benefits - all other | 704,872.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 704,872.54 | 668,194.70 | 4,942,719.72 |
| Supplies & Services - all other | (216,935.33) | 1,550.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (215,385.33) | (817,073.60) | (1,914,006.05) |
| **Total Operating Expenses** | 487,937.21 | 1,550.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 489,487.21 | (148,878.90) | 3,028,713.67 |
| Operating loss | (487,937.21) | (1,550.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (489,487.21) | 148,878.90 | (3,027,833.67) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | |
| Gifts - affiliated entities | 12,625.26 | 521,359.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 533,984.39 | 900,344.43 | 9,228,792.11 |
| Operating investment income, net | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 160.00 | 160.00 | 2,093.34 |
| Endowment return used for operations | 495,175.76 | 2,140,603.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,635,779.74 | 2,595,529.20 | 10,412,865.62 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (11,474.29) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 20,023.81 | 2,660,413.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,680,436.92 | 3,644,912.53 | 16,604,443.11 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 411.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 411.00 | 210,556.82 | 4,649,221.63 |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | (12,625.26) | 0.00 | 0.00 | 0.00 | 205,147.42 | 0.00 | 192,522.16 | 229,371.96 | 5,210,943.06 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | (2,116,130.12) | 6,643.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,109,486.23) | (2,085,433.45) | 4,775,941.38 |
| **Total Other Changes in Net Position** | 0.00 | (2,115,719.12) | (5,981.37) | 0.00 | 0.00 | 0.00 | 205,147.42 | 0.00 | (1,916,553.07) | (1,645,504.67) | 14,636,106.07 |
| Transfers, net | 2,196,535.49 | (320,434.17) | 0.00 | 0.00 | 42,180.11 | 0.00 | 4,897,239.22 | 0.00 | 6,815,520.65 | (798,267.58) | (14,220,680.70) |
| **INCREASE (DECREASE) IN NET POSITION** | 2,216,559.30 | 224,259.82 | (5,981.37) | 0.00 | 42,180.11 | 0.00 | 5,102,386.64 | 0.00 | 7,579,404.50 | 1,201,140.28 | 17,019,868.48 |
| **NET POSITION AT BEGINNING OF YEAR** | 1,913,382.89 | 12,260,554.59 | 1,718,557.72 | 1,279,947.27 | 9,702,603.06 | 2,207,813.14 | 176,725,331.65 | 0.00 | 205,808,190.32 | 188,788,321.84 | 188,788,321.84 |
| **NET POSITION AT END OF YEAR** | **4,129,942.19** | **12,484,814.41** | **1,712,576.35** | **1,279,947.27** | **9,744,783.17** | **2,207,813.14** | **181,827,718.29** | **0.00** | **213,387,594.82** | **189,989,462.12** | **205,808,190.32** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 POSITION** | | | | | | |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 2,250.00 | 2,250.00 | 1,270.00 | 8,313.21 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,016,663.76 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 2,250.00 | 2,250.00 | 1,270.00 | 1,024,976.97 |
| **INCREASE (DECREASE) IN NET POSITION** | 0.00 | 0.00 | 2,250.00 | 2,250.00 | 1,270.00 | 1,024,976.97 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 10,585,143.63 | 3,966,931.31 | 14,552,074.94 | 13,527,097.97 | 13,527,097.97 |
| **NET POSITION AT END OF YEAR** | **0.00** | **10,585,143.63** | **3,969,181.31** | **14,554,324.94** | **13,528,367.97** | **14,552,074.94** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 | (506,765.79) | (506,765.79) | (840,602.58) | (9,939,758.63) |
| Endowment return used for operations | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | (506,765.79) | (506,765.79) | -840,602.58 | -9,939,758.63 |
| **OTHER CHANGES IN NET POSITION** | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | (36,000.00) | (3,829,576.10) |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | (36,000.00) | (3,829,576.10) |
| Transfers, net | 506,765.79 | 506,765.79 | 876,602.58 | 13,769,334.73 |
| **INCREASE (DECREASE) IN NET POSITION** | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 | Funds Not Coded to Fgrpmaj Attribute P1 | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 8,845,824.50 | 246,884.50 | 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 | 9,092,709.00 | 9,508,337.00 | 19,481,917.40 |
| Nonresident tuition | 20,888,950.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,888,950.48 | 22,428,630.74 | 42,520,873.38 |
| Continuing education tuition | 243,295.00 | 85,356.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 328,651.00 | 522,133.04 | 2,476,227.88 |
| Student fees revenue | 1,148,832.20 | 1,178,536.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,327,368.47 | 2,556,896.21 | 5,416,575.30 |
| Total tuition and fees | 31,126,902.18 | 1,510,776.77 | 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 | 0.00 | 32,637,678.95 | 35,015,996.99 | 69,895,593.96 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,197,634.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,197,634.00) | (2,186,470.00) | (4,465,367.55) |
| Less: student financial aid - all other | (8,307,589.00) | (5,000.00) | (385,875.00) | 0.00 | (170,818.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (12,302.00) | (8,881,584.00) | (8,910,675.00) | (17,793,993.95) |
| Net tuition and fees | 22,819,313.18 | 1,505,776.77 | (385,875.00) | 0.00 | (170,818.00) | (2,197,634.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (12,302.00) | 21,558,460.95 | 23,918,851.99 | 47,636,232.46 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 696,099.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,302.00 | 708,401.66 | 536,535.60 | 3,016,369.42 |
| Grant and Contracts - facilities and administrative recovery | 75,585.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 75,585.83 | 63,813.50 | 325,219.55 |
| Sales of auxiliary services | 0.00 | 0.00 | 16,283,454.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,283,454.75 | 17,779,809.23 | 36,447,208.01 |
| Other operating revenue | 132,931.83 | 379,303.40 | 0.00 | 0.00 | 5,242.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,011.86 | 0.00 | 0.00 | 532,489.09 | 690,928.88 | 2,493,976.77 |
| **Total Operating Revenues** | 23,027,830.84 | 1,885,080.17 | 15,897,579.75 | 0.00 | (165,576.00) | (1,501,534.34) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,011.86 | 0.00 | 0.00 | 39,158,392.28 | 42,989,939.20 | 89,919,006.21 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 324,253.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 324,253.46 | 305,074.58 | 1,908,908.52 |
| Employee compensation and benefits - all other | 4,762,758.17 | 326,581.97 | 754,606.77 | 109,179.50 | 30,283.32 | 18,634.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,002,044.65 | 6,563,423.18 | 62,981,168.86 |
| Supplies & Services - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 139,744.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 139,744.70 | 538,706.54 | 526,004.23 |
| Supplies & Services - all other | 1,429,241.23 | 238,421.93 | 2,601,267.55 | (487.16) | 32,668.43 | 1,792.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,465.00 | 419,018.75 | 0.00 | 4,725,387.77 | 5,687,412.94 | 27,599,207.32 |
| Utilities | 201,563.54 | 0.00 | 1,633.85 | 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 | 203,197.39 | 414,102.13 | 4,606,350.92 |
| 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 | 1,485,987.55 | 0.00 | 0.00 | 1,485,987.55 | 1,537,078.68 | 8,822,022.17 |
| **Total Operating Expenses** | 6,393,562.94 | 565,003.90 | 3,357,508.17 | 108,692.34 | 62,951.75 | 484,425.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,489,452.55 | 419,018.75 | 0.00 | 12,880,615.52 | 15,045,798.05 | 106,443,662.02 |
| Operating loss | 16,634,267.90 | 1,320,076.27 | 12,540,071.58 | (108,692.34) | (228,527.75) | (1,985,959.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,474,440.69) | (419,018.75) | 0.00 | 26,277,776.76 | 27,944,141.15 | (16,524,655.81) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 1,831,920.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,831,920.00 | 1,831,920.00 | 10,991,515.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,903,359.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,903,359.00 | 0.00 | 3,949,786.00 |
| Gifts - campuses | 0.00 | 2,549.34 | 0.00 | 0.00 | 546,641.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 549,190.37 | 85,980.09 | 1,065,920.70 |
| Operating investment income, net | 234,670.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,670.00 | 168,369.00 | 1,026,023.74 |
| Endowment return used for operations | 39,077.64 | 78,190.04 | 0.00 | 0.00 | 204,644.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 321,912.06 | 504,320.23 | 1,258,976.41 |
| 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 | (644,529.80) | 0.00 | 0.00 | (644,529.80) | (591,283.42) | (4,172,987.49) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 18,739,935.54 | 1,400,815.65 | 12,540,071.58 | (108,692.34) | 522,757.66 | (82,600.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,118,970.49) | (419,018.75) | 0.00 | 30,474,298.39 | 29,943,447.05 | -2,405,421.45 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,790.00 | 156,944.31 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 1,004.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,004.00 | 1,005.00 | 2,609,481.51 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 241,208.73 | 0.00 | 0.00 | 0.00 | 241,208.73 | 140,644.31 | 1,576,979.57 |
| 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 | 1,953,383.84 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 1,004.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 241,208.73 | 0.00 | 0.00 | 0.00 | 242,212.73 | 144,439.31 | 6,296,789.23 |
| Transfers, net | 10,969.00 | (2,695.00) | (1,400,959.64) | 0.00 | (4,000,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,671,667.14 | 3,665,257.46 | 0.00 | (55,761.04) | (73,585.36) | (2,399,198.49) |
| **INCREASE (DECREASE) IN NET POSITION** | 18,750,904.54 | 1,398,120.65 | 11,139,111.94 | (108,692.34) | (3,476,238.34) | (82,600.46) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 241,208.73 | (447,303.35) | 3,246,238.71 | 0.00 | 30,660,750.08 | 30,014,301.00 | 1,492,169.29 |
| **NET POSITION AT BEGINNING OF YEAR** | 7,696,525.05 | 8,111,432.28 | 10,464,978.86 | (6,789,218.98) | 6,682,281.97 | 67,109.54 | 1,627,722.70 | 1,307,068.30 | 1,524.11 | 389,990.90 | 1,204,709.28 | 132,598.82 | 24,257,140.22 | 75,344,865.38 | 17,366,951.04 | 0.00 | 147,865,679.47 | 146,373,510.18 | 146,373,510.18 |
| **NET POSITION AT END OF YEAR** | **26,447,429.59** | **9,509,552.93** | **21,604,090.80** | **(6,897,911.32)** | **3,206,043.63** | **(15,490.92)** | **1,627,722.70** | **1,307,068.30** | **1,524.11** | **389,990.90** | **1,204,709.28** | **132,598.82** | **24,498,348.95** | **74,897,562.03** | **20,613,189.75** | **0.00** | **178,526,429.55** | **176,387,811.18** | **147,865,679.47** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 | 0.00 | 0.00 | 0.00 | 0.00 | 432.65 |
| Operating investment income, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,293.74 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 1,726.39 |
| **OTHER CHANGES IN NET POSITION** | | | | | | |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,440.46 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 316,379.34 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 358,819.80 |
| Transfers, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,584.79 |
| **INCREASE (DECREASE) IN NET POSITION** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 398,130.98 |
| **NET POSITION AT BEGINNING OF YEAR** | 19,760.75 | 0.00 | 7,819,990.05 | 7,839,750.80 | 7,441,619.82 | 7,441,619.82 |
| **NET POSITION AT END OF YEAR** | **19,760.75** | **0.00** | **7,819,990.05** | **7,839,750.80** | **7,441,619.82** | **7,839,750.80** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 G | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 14,734,620.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,734,620.00 | 14,493,435.50 | 28,115,568.50 |
| Nonresident tuition | 19,183,471.50 | 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 | 19,183,471.50 | 18,640,619.50 | 35,376,010.75 |
| Continuing education tuition | 1,337,063.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,337,063.75 | 1,324,881.80 | 2,913,453.75 |
| Student fees revenue | 2,099,610.84 | 500,867.50 | 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 | 2,600,478.34 | 2,580,928.25 | 5,109,338.51 |
| Total tuition and fees | 37,354,766.09 | 500,867.50 | 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 | 37,855,633.59 | 37,039,865.05 | 71,514,371.51 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (71,451.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (71,451.00) | (2,978,081.00) | (6,071,341.50) |
| Less: student financial aid - all other | (411,841.90) | 0.00 | 0.00 | 0.00 | (16,208.00) | (8,146.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (436,195.90) | (8,329,530.00) | (17,157,049.22) |
| Net tuition and fees | 36,942,924.19 | 500,867.50 | 0.00 | 0.00 | (16,208.00) | (79,597.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,347,986.69 | 25,732,254.05 | 48,285,980.79 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173,938.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 173,938.71 | 371,146.56 | 3,267,706.50 |
| Grant and Contracts - facilities and administrative recovery | 42,100.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,100.95 | 36,436.15 | 296,242.53 |
| Sales of auxiliary services | 0.00 | 0.00 | 16,810,378.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,810,378.38 | 16,452,390.79 | 29,943,087.34 |
| Other operating revenue | 136,339.70 | 503,176.73 | 0.00 | 25,842.20 | 27,414.95 | 1,452.00 | (543.80) | 0.00 | 0.00 | 0.00 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | 0.00 | 2,739.99 | 721,601.27 | 506,458.30 | 2,903,739.60 |
| **Total Operating Revenues** | 37,121,364.84 | 1,004,044.23 | 16,810,378.38 | 25,842.20 | 11,206.95 | 95,793.71 | (543.80) | 0.00 | 0.00 | 0.00 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | 0.00 | 2,739.99 | 55,096,006.00 | 43,098,685.85 | 84,696,756.76 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,886.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,886.79 | 215,357.32 | 1,342,599.89 |
| Employee compensation and benefits - all other | 5,437,257.78 | 355,679.92 | 330,686.51 | 196,709.99 | 4,459.92 | 20,656.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,345,450.62 | 7,129,657.99 | 55,011,460.11 |
| Supplies & Services - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,570.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,570.23 | 94,956.32 | 1,074,648.31 |
| Supplies & Services - all other | 1,025,852.57 | 1,202,449.83 | 1,618,119.64 | 319,740.44 | 22,110.26 | 969.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,613,195.37 | 1,039,795.98 | 7,842,233.80 | 4,403,778.25 | 25,479,918.89 |
| Utilities | 224,225.26 | 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 | 0.00 | 224,225.26 | 188,327.71 | 4,385,302.59 |
| 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 | 1,460,774.71 | 0.00 | 1,460,774.71 | 1,353,266.60 | 8,250,260.44 |
| **Total Operating Expenses** | 6,687,335.61 | 1,558,129.75 | 1,948,806.15 | 516,450.43 | 26,570.18 | 229,083.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,073,970.08 | 1,039,795.98 | 16,080,141.41 | 13,385,344.19 | 95,544,190.23 |
| Operating loss | 30,434,029.23 | (554,085.52) | 14,861,572.23 | (490,608.23) | (15,363.23) | (133,289.52) | (543.80) | 0.00 | 0.00 | 0.00 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | (4,073,970.08) | (1,037,055.99) | 39,015,864.59 | 29,713,341.66 | (10,847,433.47) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 1,908,540.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,908,540.00 | 1,908,540.00 | 11,451,238.00 |
| 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 | 0.00 | 0.00 | 10,890.00 | 5,236,943.00 |
| Gifts - campuses | 159.40 | 5,617.24 | 0.00 | 0.00 | 30,725.98 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,502.62 | 32,375.80 | 677,886.52 |
| Operating investment income, net | 205,892.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 205,892.00 | 134,634.00 | 807,102.43 |
| Endowment return used for operations | 22,877.50 | 6,511.60 | 0.00 | 0.00 | 150,139.13 | 0.00 | 0.00 | 0.00 | 0.00 | 2,869.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 182,398.06 | 160,446.79 | 641,786.58 |
| 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 | (654,063.26) | 0.00 | (654,063.26) | (559,328.90) | (4,051,567.31) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 32,571,498.13 | (541,956.68) | 14,861,572.23 | (490,608.23) | 165,501.88 | (133,289.52) | (543.80) | 0.00 | 0.00 | 5,869.83 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | (4,728,033.34) | (1,037,055.99) | 40,698,134.01 | 31,400,899.35 | 3,915,955.75 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,476.00 | 252,826.41 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 8,525.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,525.00 | 7,525.00 | 149,600.82 |
| 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 | 224,093.44 | 0.00 | 0.00 | 224,093.44 | 158,829.08 | 3,104,070.78 |
| 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 | 0.00 | 1,890,171.64 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 8,525.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 224,093.44 | 0.00 | 0.00 | 232,618.44 | 223,830.08 | 5,396,669.65 |
| Transfers, net | (7,176,088.91) | 4,802,122.51 | (5,401,583.93) | 0.00 | 6,000.00 | 12,877.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (386,875.00) | 0.00 | 0.00 | 0.00 | 1,246,184.86 | 6,829,437.95 | (67,925.52) | (77,268.82) | 246,212.60 |
| **INCREASE (DECREASE) IN NET POSITION** | 25,395,409.22 | 4,260,165.83 | 9,459,988.30 | (490,608.23) | 180,026.88 | (120,412.52) | (543.80) | 0.00 | 0.00 | 5,869.83 | 0.00 | (361,695.50) | 0.00 | 0.00 | 224,093.44 | (3,481,848.48) | 5,792,381.96 | 40,862,826.93 | 31,547,460.61 | 9,558,838.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 2,268,808.83 | 9,146,074.34 | 7,184,584.49 | (6,933,081.66) | 1,640,165.43 | 146,735.92 | 0.00 | 969,287.99 | 28,813.73 | 137,054.51 | 6,335.27 | 4,933,576.41 | 269,441.62 | 46,663.64 | 18,861,803.96 | 59,705,316.80 | 22,341,941.82 | 120,753,523.10 | 111,194,685.10 | 111,194,685.10 |
| **NET POSITION AT END OF YEAR** | **27,664,218.05** | **13,406,240.17** | **16,644,572.79** | **(7,423,689.89)** | **1,820,192.31** | **26,323.40** | **(543.80)** | **969,287.99** | **28,813.73** | **142,924.34** | **6,335.27** | **4,571,880.91** | **269,441.62** | **46,663.64** | **19,085,897.40** | **56,223,468.32** | **28,134,323.78** | **161,616,350.03** | **142,742,145.71** | **120,753,523.10** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 | 4,681,287.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,681,287.00 | 4,924,132.00 | 11,441,784.00 |
| Nonresident tuition | 1,158,660.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,158,660.00 | 1,269,845.00 | 2,804,115.00 |
| Continuing education tuition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 749,400.00 |
| Student fees revenue | 270,270.00 | 0.00 | 0.00 | 0.00 | 4,753.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 275,023.00 | 299,005.00 | 775,625.49 |
| Total tuition and fees | 6,110,217.00 | 0.00 | 0.00 | 0.00 | 4,753.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,114,970.00 | 6,492,982.00 | 15,770,924.49 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (412,836.00) | 0.00 | 0.00 | 0.00 | 0.00 | (412,836.00) | (438,452.00) | (4,077,882.10) |
| Less: student financial aid - all other | (136,481.93) | 0.00 | 0.00 | 0.00 | (85.00) | (10,400.00) | 0.00 | 0.00 | 0.00 | 0.00 | (146,966.93) | (177,080.60) | (1,325,359.66) |
| Net tuition and fees | 5,973,735.07 | 0.00 | 0.00 | 0.00 | 4,668.00 | (423,236.00) | 0.00 | 0.00 | 0.00 | 0.00 | 5,555,167.07 | 5,877,449.4 | 10,367,682.73 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,660.16 | 0.00 | 0.00 | 0.00 | 0.00 | 72,660.16 | 121,038.77 | 1,688,989.15 |
| Grant and Contracts - facilities and administrative recovery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other operating revenue | 27,400.06 | 1,477.86 | 0.00 | 0.00 | 35,711.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,588.92 | 69,514.44 | 516,989.42 |
| **Total Operating Revenues** | 6,001,135.13 | 1,477.86 | 0.00 | 0.00 | 40,379.00 | (350,575.84) | 0.00 | 0.00 | 0.00 | 0.00 | 5,692,416.15 | 6,068,002.61 | 12,573,661.30 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78,031.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78,031.00 | 75,033.58 | 563,637.28 |
| Employee compensation and benefits - all other | 1,799,136.33 | 8,708.43 | 0.00 | 9,095.13 | 31,285.39 | 5,199.53 | 0.00 | 0.00 | 0.00 | 0.00 | 1,853,424.81 | 1,877,156.12 | 12,401,771.60 |
| Supplies & Services - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,727.69 | 0.00 | 0.00 | 0.00 | 0.00 | 4,727.69 | 9,922.19 | 87,433.77 |
| Supplies & Services - all other | 781,197.48 | (201,045.09) | 0.00 | 103,968.00 | 14,849.03 | 600.00 | 0.00 | 0.00 | 0.00 | 47,165.67 | 746,735.09 | 649,751.74 | 4,080,415.13 |
| Utilities | 14,136.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,136.76 | 17,754.45 | 147,498.41 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,434.55 | 0.00 | 60,434.55 | 57,865.94 | 336,211.11 |
| **Total Operating Expenses** | 2,594,470.57 | (192,336.66) | 0.00 | 113,063.13 | 46,134.42 | 88,558.22 | 0.00 | 0.00 | 60,434.55 | 47,165.67 | 2,757,489.90 | 2,687,484.02 | 17,616,967.30 |
| Operating loss | 3,406,664.56 | 193,814.52 | 0.00 | (113,063.13) | (5,755.42) | (439,134.06) | 0.00 | 0.00 | (60,434.55) | (47,165.67) | 2,934,926.25 | 3,380,518.59 | (5,043,306.00) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 535,346.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 535,346.00 | 535,346.00 | 3,212,071.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 332,076.00 | 0.00 | 0.00 | 0.00 | 0.00 | 332,076.00 | 346,871.00 | 3,039,964.00 |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 1,752.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,752.00 | 7,289.00 | 27,619.00 |
| Operating investment income, net | 63,842.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 63,842.00 | 33,922.00 | 203,535.00 |
| Endowment return used for operations | 332.30 | 0.00 | 0.00 | 0.00 | 68,020.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68,352.61 | 64,463.69 | 257,854.79 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 4,006,184.86 | 193,814.52 | 0.00 | (113,063.13) | 64,016.89 | (107,058.06) | 0.00 | 0.00 | (60,434.55) | (47,165.67) | 3,936,294.86 | 4,368,410.28 | 1,697,737.79 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 636,105.69 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,978.98 | 0.00 | 0.00 | 90,978.98 | 83,275.46 | 504,738.71 |
| 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 | 478,598.96 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,978.98 | 0.00 | 0.00 | 90,978.98 | 83,275.46 | 1,619,443.36 |
| Transfers, net | (86,572.91) | 0.00 | 0.00 | 0.00 | 0.00 | 16,199.53 | 0.00 | 0.00 | 58,293.37 | 0.00 | (12,080.01) | (12,068.61) | (20,220.98) |
| **INCREASE (DECREASE) IN NET POSITION** | 3,919,611.95 | 193,814.52 | 0.00 | (113,063.13) | 64,016.89 | (90,858.53) | 0.00 | 90,978.98 | (2,141.18) | (47,165.67) | 4,015,193.83 | 4,439,617.13 | 3,296,960.17 |
| **NET POSITION AT BEGINNING OF YEAR** | 10,398,902.97 | 3,779,504.27 | 204,840.35 | (603,117.00) | 324,238.84 | 5,262.56 | 14,857.62 | 6,668,379.04 | 4,809,924.37 | 4,079,720.54 | 29,682,513.56 | 26,385,553.39 | 26,385,553.39 |
| **NET POSITION AT END OF YEAR** | **14,318,514.92** | **3,973,318.79** | **204,840.35** | **(716,180.13)** | **388,255.73** | **(85,595.97)** | **14,857.62** | **6,759,358.02** | **4,807,783.19** | **4,032,554.87** | **33,697,707.39** | **30,825,170.52** | **29,682,513.56** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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 EXPENSES** | | | | | | | | | | | | | |
| Supplies & Services - 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 | 416.46 |
| 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 |
| **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 | 416.46 |
| 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 | (416.46) |
| **NET INCOME BEFORE 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 | -416.46 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 592.43 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 592.43 |
| 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 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 | 175.97 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 30,477.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,477.10 | 30,301.13 | 30,301.13 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** | **30,477.10** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **30,477.10** | **30,301.13** | **30,477.10** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**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** | | | | | | | | | | | | |
| Supplies & Services - all other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (416.46) |
| **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 | (416.46) |
| Operating loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 416.46 |
| **NET INCOME BEFORE 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 | 416.46 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | |
| 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 | (592.43) |
| **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 | (592.43) |
| **INCREASE (DECREASE) 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 | (175.97) |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | (30,477.10) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (30,477.10) | (30,301.13) | (30,301.13) |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **(30,477.10)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **(30,477.10)** | **(30,301.13)** | **(30,477.10)** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**Chancellor & System Office**

| | Current Funds U | Current Funds D | Current Funds W | Current Funds G | Current Funds P1 | Current Funds Z | 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 | (900.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (900.00) | (2,540.00) | (6,340.00) |
| Net tuition and fees | 0.00 | 0.00 | 0.00 | (900.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (900.00) | -2,540 | -6,340 |
| 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 | 5,000.00 | 5,000.00 |
| Other operating revenue | 20,804.72 | 106,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 127,304.72 | 80,834.25 | 88,602.76 |
| **Total Operating Revenues** | 20,804.72 | 106,500.00 | 0.00 | (900.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 126,404.72 | 83,294.25 | 87,262.76 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,953.47 | 5,000.00 |
| Employee compensation and benefits - all other | 1,486,241.42 | 4,150,672.35 | (819,813.47) | 0.00 | 0.00 | 12,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,829,600.30 | 7,459,374.87 | 9,577,739.08 |
| Supplies & Services - all other | (2,458,977.86) | 2,084,508.01 | 0.00 | 0.00 | 0.00 | 280.99 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 15,575.40 | (338,613.46) | 4,714,042.34 | 620,722.23 |
| Utilities | 5,434.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,434.81 | 5,339.73 | 54,482.23 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,203.11 | 0.00 | 49,203.11 | 58,332.14 | 348,381.94 |
| **Total Operating Expenses** | (967,301.63) | 6,235,180.36 | (819,813.47) | 0.00 | 0.00 | 12,780.99 | 0.00 | 0.00 | 0.00 | 0.00 | 69,203.11 | 15,575.40 | 4,545,624.76 | 12,255,042.55 | 10,606,325.48 |
| Operating loss | 988,106.35 | (6,128,680.36) | 819,813.47 | (900.00) | 0.00 | (12,780.99) | 0.00 | 0.00 | 0.00 | 0.00 | (69,203.11) | (15,575.40) | (4,419,220.04) | (12,171,748.30) | (10,519,062.72) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 505.28 | 1,066.21 |
| Operating investment income, net | 0.00 | (1,261,189.86) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,261,189.86) | (549,720.08) | (3,253,503.05) |
| Endowment return used for operations | 0.00 | 1,989,763.25 | 0.00 | 2,009.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,991,772.69 | 1,988,872.55 | 7,950,441.53 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (859,929.27) | 0.00 | (859,929.27) | (847,087.33) | (1,339,941.17) |
| Other nonoperating revenue (expense) | 0.00 | 85,444.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,444.50 | 0.00 | 240,663.02 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 988,106.35 | (5,314,662.47) | 819,813.47 | 1,109.44 | 0.00 | (12,780.99) | 0.00 | 0.00 | 0.00 | 0.00 | (929,132.38) | (15,575.40) | (4,463,121.98) | -11,579,177.88 | -6,920,336.18 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,136,826.71 |
| **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 | 26,136,826.71 |
| Transfers, net | (231,000.00) | (6,349,828.33) | 0.00 | 0.00 | 0.00 | 0.00 | 16,749.24 | 0.00 | 0.00 | 0.00 | 6,127,370.23 | 5,000.00 | (431,708.86) | 297,141.74 | 3,378,400.69 |
| **INCREASE (DECREASE) IN NET POSITION** | 757,106.35 | (11,664,490.80) | 819,813.47 | 1,109.44 | 0.00 | (12,780.99) | 16,749.24 | 0.00 | 0.00 | 0.00 | 5,198,237.85 | (10,575.40) | (4,894,830.84) | (11,282,036.14) | 22,594,891.22 |
| **NET POSITION AT BEGINNING OF YEAR** | 5,309,661.45 | (78,161,489.12) | (1,802,724.11) | 29,809.07 | 0.00 | 993,236.00 | 145,557,185.17 | 11,879.57 | 0.00 | 26,533.25 | 56,156,710.16 | 2,126,076.86 | 130,246,878.30 | 107,651,987.08 | 107,651,987.08 |
| **NET POSITION AT END OF YEAR** | **6,066,767.80** | **(89,825,979.92)** | **(982,910.64)** | **30,918.51** | **0.00** | **980,455.01** | **145,573,934.41** | **11,879.57** | **0.00** | **26,533.25** | **61,354,948.01** | **2,115,501.46** | **125,352,047.46** | **96,369,950.94** | **130,246,878.30** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2018 Fiscal Period 02



**Funds Not Coded to Fsubcamp Attribute**

| | Funds Not Coded to Fgrpmaj Attribute D | Funds Not Coded to Fgrpmaj Attribute P1 | 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 |
| Net tuition and fees | 0.00 | 0.00 | 0.00 | 0 | 0 |
| Other operating revenue | 0.00 | 11,650.00 | 11,650.00 | 0.00 | 0.00 |
| **Total Operating Revenues** | 0.00 | 11,650.00 | 11,650.00 | 0.00 | 0.00 |
| **OPERATING EXPENSES** | | | | | |
| Employee compensation and benefits - all other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies & Services - all other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating loss | 0.00 | 11,650.00 | 11,650.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 0.00 | 11,650.00 | 11,650.00 | 0 | 0 |
| Transfers, net | 1,561,625.00 | 0.00 | 1,561,625.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 1,561,625.00 | 11,650.00 | 1,573,275.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **1,561,625.00** | **11,650.00** | **1,573,275.00** | **0.00** | **0.00** |

University System of New Hampshire
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As of Fiscal Year 2018 Fiscal Period 02



| | 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 G | Endowment and Similar Funds M | Endowment and Similar Funds Q1 | Endowment and Similar Funds Q2 | Endowment and Similar Funds T1 | Endowment and Similar Funds T2 | Plant Funds N | Plant Funds X | Funds Not Coded to Fgrpmaj Attribute D | Funds Not Coded to Fgrpmaj Attribute P1 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 84,776,323.11 | 246,884.50 | 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 |
| Nonresident tuition | 157,477,948.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Continuing education tuition | 11,355,245.50 | 85,356.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student fees revenue | 10,961,903.48 | 2,363,208.02 | 0.00 | 0.00 | 4,753.00 | 0.00 | 0.00 | 0.00 | 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 tuition and fees | 264,571,420.82 | 2,695,448.52 | 0.00 | 0.00 | 4,753.00 | 0.00 | 0.00 | 0.00 | 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 - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (11,891,196.49) | 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 |
| Less: student financial aid - all other | (60,456,237.41) | (110,352.55) | (1,651,804.50) | 0.00 | (3,878,492.78) | (46,960.50) | 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 | (12,302.00) |
| Net tuition and fees | 204,115,183.41 | 2,585,095.97 | (1,651,804.50) | 0.00 | (3,873,739.78) | (11,938,156.99) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (12,302.00) |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,406,173.21 | 938,629.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,302.00 |
| Grant and Contracts - facilities and administrative recovery | 3,047,238.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales of auxiliary services | 0.00 | 0.00 | 107,519,347.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other operating revenue | 1,934,133.09 | 4,068,725.35 | 0.00 | 25,842.20 | 611,756.46 | 154,485.41 | 0.00 | 256.20 | 0.00 | 0.00 | 0.00 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | 15,011.86 | 46,964.85 | 5,250.00 | 12,635.00 |
| **Total Operating Revenues** | 209,096,555.20 | 6,653,821.32 | 105,867,542.96 | 25,842.20 | (3,261,983.32) | 5,622,501.63 | 938,629.63 | 256.20 | 0.00 | 0.00 | 0.00 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | 15,011.86 | 46,964.85 | 5,250.00 | 12,635.00 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,134,581.05 | 750,490.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee compensation and benefits - all other | 36,690,737.94 | 10,929,612.47 | 6,964,469.28 | 139,041.33 | 1,029,500.39 | 159,093.62 | 4,540.18 | 12,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,885.35 | 0.00 | 0.00 |
| Supplies & Services - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,312,952.44 | 34,607.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,599.27 | 0.00 | 0.00 |
| Supplies & Services - all other | 8,050,238.57 | 1,960,403.80 | 16,358,530.55 | 444,324.53 | 1,033,750.91 | 57,547.00 | 12,946.63 | 280.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,676,848.73 | 8,226,057.41 | 3,129.96 | 0.00 |
| Utilities | 1,051,016.27 | 274,443.99 | 152,335.22 | 0.00 | 68.09 | 74.36 | 1,587.88 | 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 |
| 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 | 0.00 | 10,894,441.44 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | 45,791,992.78 | 13,164,460.26 | 23,475,335.05 | 583,365.86 | 2,063,319.39 | 15,664,248.47 | 804,173.04 | 12,780.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,571,290.17 | 8,266,542.03 | 3,129.96 | 0.00 |
| Operating loss | 163,304,562.42 | (6,510,638.94) | 82,392,207.91 | (557,523.66) | (5,325,302.71) | (10,041,746.84) | 134,456.59 | (12,524.79) | 0.00 | 0.00 | 0.00 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | (13,556,278.31) | (8,219,577.18) | 2,120.04 | 12,635.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 13,500,000.00 | 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 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,269,075.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts - campuses | 209.40 | 66,382.59 | 0.00 | 0.00 | 743,576.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts - affiliated entities | 0.00 | 12,625.26 | 0.00 | 0.00 | 521,359.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating investment income, net | 1,597,717.48 | (1,261,029.86) | 0.00 | 0.00 | 4,403.19 | 0.00 | 0.00 | 0.00 | 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 | 62,287.44 | 3,232,597.39 | 0.00 | 0.00 | 3,399,894.47 | 0.00 | 0.00 | 0.00 | 36,341.70 | 0.00 | 2,869.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | (3,431,231.17) | 0.00 | 0.00 | 0.00 |
| Other nonoperating revenue (expense) | 0.00 | 85,444.50 | 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 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 178,464,776.74 | (4,374,619.06) | 82,392,207.91 | (557,523.66) | (656,069.04) | (7,772,671.38) | 134,456.59 | (12,524.79) | 36,341.70 | 0.00 | 5,869.83 | 0.00 | 25,179.50 | 0.00 | 0.00 | 0.00 | (16,987,509.48) | (8,219,577.18) | 2,120.04 | 12,635.00 |
| **OTHER CHANGES IN NET POSITION** | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 9,940.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (99,753.22) | 22,599.27 | 0.00 | 0.00 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,820.00 | 0.00 | 1,046,172.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (12,625.26) | 0.00 | 0.00 | 0.00 | 207,397.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,421.85 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,643.89 | 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 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 9,940.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5,981.37) | 0.00 | 9,820.00 | 20,421.85 | 1,253,569.92 | (99,753.22) | 22,599.27 | 0.00 | 0.00 |
| Transfers, net | (25,441,531.29) | (1,561,630.02) | (10,387,394.67) | 0.00 | (3,811,907.52) | (672,777.05) | 15,403.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (370,125.76) | 42,180.11 | 0.00 | (12,180.11) | 7,534,356.02 | 32,889,736.30 | 1,761,625.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 153,023,245.45 | (5,936,249.08) | 72,004,813.24 | (557,523.66) | (4,458,036.56) | (8,445,448.43) | 149,860.58 | (12,524.79) | 36,341.70 | 0.00 | 5,869.83 | (5,981.37) | (344,946.26) | 52,000.11 | 20,421.85 | 1,241,389.81 | (9,552,906.68) | 24,692,758.39 | 1,763,745.04 | 12,635.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 35,913,202.75 | 12,773,454.76 | 42,320,026.25 | (56,166,273.50) | 53,967,961.31 | 889,370.01 | 478,768.39 | 993,236.00 | 6,868,271.75 | 1,495,438.80 | 137,054.51 | 1,726,417.10 | 164,533,095.24 | 34,347,819.09 | 25,519,107.11 | 330,996,551.60 | 650,968,328.73 | 127,056,641.86 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **188,936,448.20** | **6,837,205.68** | **114,324,839.49** | **(56,723,797.16)** | **49,509,924.75** | **(7,556,078.42)** | **628,628.97** | **980,711.21** | **6,904,613.45** | **1,495,438.80** | **142,924.34** | **1,720,435.73** | **164,188,148.98** | **34,399,819.20** | **25,539,528.96** | **332,237,941.41** | **641,415,422.05** | **151,749,400.25** | **1,763,745.04** | **12,635.00** |

| | Funds Not Coded to Fgrpmaj Attribute | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|
| | X | | | |
| **OPERATING REVENUES** | | | | |
| Resident tuition | 0.00 | 85,023,207.61 | 83,786,362.00 | 164,406,219.42 |
| Nonresident tuition | 0.00 | 157,477,948.73 | 150,776,622.99 | 288,701,792.26 |
| Continuing education tuition | 0.00 | 11,440,601.50 | 11,516,878.42 | 21,110,485.07 |
| Student fees revenue | 0.00 | 13,329,864.50 | 13,473,099.57 | 26,900,753.04 |
| Total tuition and fees | 0.00 | 267,271,622.34 | 259,552,962.98 | 501,119,249.79 |
| Less: student financial aid - grants and contracts | 0.00 | (11,891,196.49) | (13,607,488.40) | (31,532,964.33) |
| Less: student financial aid - all other | 0.00 | (66,156,149.74) | (67,673,929.27) | (140,069,011.73) |
| Net tuition and fees | 0.00 | 189,224,276.11 | 178,271,545.31 | 329,517,273.73 |
| Grant and Contracts - direct revenues | 0.00 | 18,357,104.84 | 16,880,536.36 | 101,033,356.82 |
| Grant and Contracts - facilities and administrative recovery | 0.00 | 3,047,238.70 | 3,199,310.01 | 20,059,952.26 |
| Sales of auxiliary services | 0.00 | 107,519,347.46 | 105,446,603.20 | 215,554,485.36 |
| Other operating revenue | 0.00 | 6,900,239.92 | 5,635,488.19 | 29,800,833.51 |
| **Total Operating Revenues** | 0.00 | 325,048,207.03 | 309,433,483.07 | 695,965,901.68 |
| **OPERATING EXPENSES** | | | | |
| Employee compensation and benefits - grants and contracts | 0.00 | 10,885,072.03 | 10,809,789.23 | 59,323,535.27 |
| Employee compensation and benefits - all other | 0.00 | 55,947,380.56 | 63,349,403.93 | 461,371,944.46 |
| Supplies & Services - grants and contracts | 0.00 | 5,370,159.08 | 5,016,533.63 | 31,342,489.34 |
| Supplies & Services - all other | 2,850.00 | 38,826,909.08 | 41,526,408.26 | 178,511,071.55 |
| Utilities | 0.00 | 1,479,525.81 | 1,641,979.69 | 17,948,931.09 |
| Depreciation | 0.00 | 10,894,441.44 | 10,300,374.16 | 62,942,478.05 |
| **Total Operating Expenses** | 2,850.00 | 123,403,488.00 | 132,644,488.90 | 811,440,449.76 |
| Operating loss | (2,850.00) | 201,644,719.03 | 176,788,994.17 | (115,474,548.08) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| State of New Hampshire general appropriations | 0.00 | 13,500,000.00 | 13,500,000.00 | 81,000,000.00 |
| Federal Pell grants | 0.00 | 2,269,075.46 | 360,892.47 | 24,602,912.21 |
| Gifts - campuses | 0.00 | 813,168.87 | 183,650.50 | 2,195,472.72 |
| Gifts - affiliated entities | 0.00 | 533,984.39 | 900,344.43 | 9,229,224.76 |
| Operating investment income, net | 0.00 | 341,090.81 | 517,145.89 | 3,149,106.37 |
| Endowment return used for operations | 0.00 | 6,733,990.83 | 6,819,325.22 | 26,821,181.64 |
| Interest expense, net | 0.00 | (3,431,231.17) | (3,486,075.71) | (19,521,023.68) |
| Other nonoperating revenue (expense) | 0.00 | 85,444.50 | 0.00 | 240,663.02 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | (2,850.00) | 222,490,242.72 | 195,584,276.97 | 12,242,988.96 |
| **OTHER CHANGES IN NET POSITION** | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 61,016.00 | 3,610,709.66 |
| Plant gifts, grants and other changes, net | 0.00 | (67,213.95) | 215,668.63 | 7,827,876.94 |
| Endowment and similar gifts - campuses | 0.00 | 1,055,992.50 | 853,095.74 | 8,166,914.77 |
| Endowment and similar gifts - affiliated entities | 0.00 | 194,772.16 | 230,641.96 | 5,261,696.73 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 20,421.85 | 60,444.85 | 42,026,503.44 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 6,643.89 | 0.00 | 14,481,869.94 |
| Other changes in net assets | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 0.00 | 1,210,616.45 | 1,420,867.18 | 81,375,571.48 |
| Transfers, net | 14,245.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSITION** | 11,395.00 | 223,700,859.17 | 197,005,144.15 | 93,618,560.44 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 1,434,818,471.76 | 1,341,199,911.32 | 1,341,199,911.32 |
| **NET POSITION AT END OF YEAR** | **11,395.00** | **1,658,519,330.93** | **1,538,205,055.47** | **1,434,818,471.76** |

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 |