University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 Fiscal Period 02



| | 2024 | 2023 | |
|---|---|---|---|
| | **Year to Date Activity** | **Year to Date Activity** | **Final Activity** |
| **OPERATING REVENUES** | | | |
| Resident tuition | 82,054,216.98 | 82,011,620.25 | 153,991,140.94 |
| Nonresident tuition | 172,943,234.47 | 169,972,440.26 | 319,729,047.94 |
| Continuing education tuition | 4,655,360.02 | 5,226,261.42 | 9,674,267.85 |
| Student fees revenue | 10,693,031.37 | 10,292,159.07 | 19,984,811.06 |
| Total tuition and fees | 270,345,842.84 | 267,502,481.00 | 503,379,267.79 |
| Less: student financial aid - grants and contracts | (1,296,810.40) | (8,794,303.01) | (31,034,671.88) |
| Less: student financial aid - all other | (52,287,490.01) | (73,128,570.99) | (187,966,036.99) |
| Net tuition and fees | 216,761,542.43 | 185,579,607.00 | 284,378,558.92 |
| Grant and Contracts - direct revenues | 27,119,480.44 | 24,329,680.69 | 178,855,575.70 |
| Grant and Contracts - facilities and administrative recovery | 5,080,550.75 | 4,709,291.40 | 31,409,288.93 |
| Sales of auxiliary services | 107,212,047.86 | 100,386,214.47 | 210,222,096.84 |
| Other operating revenue | 8,253,626.89 | 9,349,308.57 | 40,868,874.31 |
| **Total Operating Revenues** | 364,427,248.37 | 324,354,102.13 | 745,734,394.70 |
| **OPERATING EXPENSES** | | | |
| Instruction | 11,635,428.11 | 10,592,809.51 | 212,157,247.86 |
| Research & Sponsored Programs | 27,838,140.43 | 27,555,671.22 | 183,560,149.89 |
| Public Service | 2,573,807.65 | 1,733,111.44 | 18,024,010.47 |
| Academic Support | 12,105,914.57 | 10,708,490.71 | 89,177,824.78 |
| Student Services | 6,090,982.77 | 7,904,249.54 | 56,320,236.28 |
| Institutional Support | 27,712,287.08 | 16,822,997.78 | 82,436,431.44 |
| Operations and Maintenance | 15,510,855.38 | 17,283,783.10 | 125,637,557.07 |
| Student Financial Aid | 3,463.35 | 5,252.00 | 19,071.59 |
| Auxiliary Services | 16,466,017.40 | 20,603,114.40 | 154,831,771.35 |
| Depreciation | 0.00 | 0.00 | 0.00 |
| No Program Code Assigned | 8,121,200.96 | 2,033,942.25 | 2,117,020.82 |
| **Total Operating Expenses** | 128,058,097.70 | 115,243,421.95 | 924,281,321.55 |
| Operating loss | 236,369,150.67 | 209,110,680.18 | (178,546,926.85) |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| State of New Hampshire general appropriations | 18,877,192.22 | 14,750,000.00 | 88,500,000.00 |
| Federal Pell grants | 6,397.00 | (90,765.88) | 20,293,722.01 |
| Other nonoperating grant revenue | 1,204,667.16 | 1,618,831.39 | 48,746,271.84 |
| Gifts - campuses | 252,867.86 | 357,057.70 | 2,224,627.43 |
| Gifts - affiliated entities | 992,700.49 | 1,030,661.79 | 12,532,317.38 |
| Operating investment income, net | 1,098,364.99 | 1,882,587.39 | 7,604,844.24 |
| Endowment return used for operations | 11,032,416.82 | 10,708,946.88 | 41,420,616.80 |
| Interest expense, net | (2,239,893.71) | (2,052,930.95) | (15,153,506.85) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 2,197,266.17 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | **267,593,863.50** | **237,315,068.50** | **29,819,232.17** |
| **OTHER CHANGES IN NET ASSETS** | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 494,982.61 |
| Plant gifts, grants and other changes, net | 490,529.71 | 2,628,266.85 | 3,765,724.32 |
| Endowment and similar gifts - campuses | 522,545.89 | 504,532.05 | 3,084,493.90 |
| Endowment and similar gifts - affiliated entities | 915,926.13 | 1,105,647.78 | 19,038,526.96 |
| Endowment return, net of amount used for operations - campuses | 41,227.03 | 0.00 | 20,153,594.69 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 6,870,739.76 |
| **Total Other Changes in Net Position** | 1,970,228.76 | 4,238,446.68 | 53,408,062.24 |
| Transfers, net | 0.00 | 0.00 | (0.00) |
| **INCREASE (DECREASE) IN NET POSTION** | **269,564,092.26** | **241,553,515.18** | **83,227,294.41** |
| **NET POSITION AT BEGINNING OF YEAR** | **1,704,016,368.34** | **1,620,789,073.93** | **1,620,789,073.93** |
| **NET POSITION AT END OF YEAR** | **1,973,580,460.60** | **1,862,342,589.11** | **1,704,016,368.34** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | Total Year to Date Activity | Prior Year to Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | |
| Resident tuition | 61,243,383.00 | 8,544,070.48 | 12,266,763.50 | 0.00 | 0.00 | 0.00 | 82,054,216.98 | 82,011,620.25 | 153,991,140.94 |
| Nonresident tuition | 137,453,326.50 | 15,034,988.47 | 20,454,919.50 | 0.00 | 0.00 | 0.00 | 172,943,234.47 | 169,972,440.26 | 319,729,047.94 |
| Continuing education tuition | 2,033,717.02 | 2,252,490.75 | 368,755.25 | 397.00 | 0.00 | 0.00 | 4,655,360.02 | 5,226,261.42 | 9,674,267.85 |
| Student fees revenue | 6,360,621.99 | 2,107,246.80 | 2,225,142.58 | 20.00 | 0.00 | 0.00 | 10,693,031.37 | 10,292,159.07 | 19,984,811.06 |
| Total tuition and fees | 207,091,048.51 | 27,938,796.50 | 35,315,580.83 | 417.00 | 0.00 | 0.00 | 270,345,842.84 | 267,502,481 | 503,379,267.79 |
| Less: student financial aid - grants and contracts | (1,200,630.40) | (14,126.00) | (34,926.00) | (47,128.00) | 0.00 | 0.00 | (1,296,810.40) | (8,794,303.01) | (31,034,671.88) |
| Less: student financial aid - all other | (51,670,714.81) | (46,507.00) | (563,184.00) | (7,084.20) | 0.00 | 0.00 | (52,287,490.01) | (73,128,570.99) | (187,966,036.99) |
| Net tuition and fees | 154,219,703.30 | 27,878,163.50 | 34,717,470.83 | (53,795.20) | 0.00 | 0.00 | 216,761,542.43 | 185,579,607 | 284,378,558.92 |
| Grant and Contracts - direct revenues | 25,970,624.80 | 674,574.12 | 368,009.46 | 106,272.06 | 0.00 | 0.00 | 27,119,480.44 | 24,329,680.69 | 178,855,575.70 |
| Grant and Contracts - facilities and administrative recovery | 4,806,230.60 | 203,797.46 | 67,420.50 | 3,102.19 | 0.00 | 0.00 | 5,080,550.75 | 4,709,291.40 | 31,409,288.93 |
| Sales of auxiliary services | 73,613,921.88 | 15,427,652.58 | 18,170,473.40 | 0.00 | 0.00 | 0.00 | 107,212,047.86 | 100,386,214.47 | 210,222,096.84 |
| Other operating revenue | 6,896,809.80 | 1,071,896.87 | 281,290.46 | 306.00 | 0.00 | 3,323.76 | 8,253,626.89 | 9,349,308.57 | 40,868,874.31 |
| **Total Operating Revenues** | 265,507,290.38 | 45,256,084.53 | 53,604,664.65 | 55,885.05 | 0.00 | 3,323.76 | 364,427,248.37 | 324,354,102.13 | 745,734,394.70 |
| **OPERATING EXPENSES** | | | | | | | | | |
| Instruction | 9,905,628.79 | 1,103,179.95 | 627,430.17 | (810.80) | 0.00 | 0.00 | 11,635,428.11 | 10,592,809.51 | 212,157,247.86 |
| Research & Sponsored Programs | 26,925,067.52 | 594,653.66 | 318,419.25 | 0.00 | 0.00 | 0.00 | 27,838,140.43 | 27,555,671.22 | 183,560,149.89 |
| Public Service | 2,568,156.95 | 0.00 | 5,650.70 | 0.00 | 0.00 | 0.00 | 2,573,807.65 | 1,733,111.44 | 18,024,010.47 |
| Academic Support | 10,017,785.38 | 909,088.77 | 1,084,358.33 | 72,444.70 | 0.00 | 22,237.39 | 12,105,914.57 | 10,708,490.71 | 89,177,824.78 |
| Student Services | 3,003,614.97 | 1,987,135.03 | 1,086,397.20 | 13,835.57 | 0.00 | 0.00 | 6,090,982.77 | 7,904,249.54 | 56,320,236.28 |
| Institutional Support | 15,899,461.12 | 1,665,094.10 | 1,855,543.41 | 0.00 | 0.00 | 8,292,188.45 | 27,712,287.08 | 16,822,997.78 | 82,436,431.44 |
| Operations and Maintenance | 12,237,009.97 | 1,370,533.84 | 1,844,655.71 | 50.00 | 0.00 | 58,605.86 | 15,510,855.38 | 17,283,783.10 | 125,637,557.07 |
| Student Financial Aid | 2,999.24 | 0.00 | 464.11 | 0.00 | 0.00 | 0.00 | 3,463.35 | 5,252.00 | 19,071.59 |
| Auxiliary Services | 11,682,682.61 | 2,171,888.19 | 2,611,446.60 | 0.00 | 0.00 | 0.00 | 16,466,017.40 | 20,603,114.40 | 154,831,771.35 |
| Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| No Program Code Assigned | 5,155,030.49 | 2,509,023.56 | 115,345.04 | 660.15 | 0.00 | 341,141.72 | 8,121,200.96 | 2,033,942.25 | 2,117,020.82 |
| **Total Operating Expenses** | 97,397,437.04 | 12,310,597.10 | 9,549,710.52 | 86,179.62 | 0.00 | 8,714,173.42 | 128,058,097.70 | 115,243,421.95 | 924,281,321.55 |
| Operating loss | 168,109,853.34 | 32,945,487.43 | 44,054,954.13 | (30,294.57) | 0.00 | (8,710,849.66) | 236,369,150.67 | 209,110,680.18 | (178,546,926.85) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | |
| State of New Hampshire general appropriations | 10,988,456.66 | 3,907,478.92 | 3,981,256.64 | 0.00 | 0.00 | 0.00 | 18,877,192.22 | 14,750,000.00 | 88,500,000.00 |
| Federal Pell grants | 0.00 | 11,841.00 | (853.00) | (4,591.00) | 0.00 | 0.00 | 6,397.00 | (90,765.88) | 20,293,722.01 |
| Other nonoperating grant revenue | 1,198,903.68 | 5,763.48 | 0.00 | 0.00 | 0.00 | 0.00 | 1,204,667.16 | 1,618,831.39 | 48,746,271.84 |
| Gifts - campuses | (2,830.44) | 78,328.70 | 177,369.60 | 0.00 | 0.00 | 0.00 | 252,867.86 | 357,057.70 | 2,224,627.43 |
| Gifts - affiliated entities | 992,700.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 992,700.49 | 1,030,661.79 | 12,532,317.38 |
| Operating investment income, net | 1,077,891.86 | 138,678.00 | 126,576.22 | 0.00 | 0.00 | (244,781.09) | 1,098,364.99 | 1,882,587.39 | 7,604,844.24 |
| Endowment return used for operations | 5,693,098.69 | 1,186,294.82 | 422,416.81 | 0.00 | 0.00 | 3,730,606.50 | 11,032,416.82 | 10,708,946.88 | 41,420,616.80 |
| Interest expense, net | (1,115,068.16) | (468,664.00) | (487,638.00) | 0.00 | 0.00 | (168,523.55) | (2,239,893.71) | (2,052,930.95) | (15,153,506.85) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,197,266.17 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 186,943,006.12 | 37,805,208.35 | 48,274,082.40 | (34,885.57) | 0.00 | (5,393,547.80) | 267,593,863.50 | 237,315,068.5 | 29,819,232.17 |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | Total Year to Date Activity | Prior Year to Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 494,982.61 |
| Plant gifts, grants and other changes, net | 461,886.05 | 27,350.00 | 1,293.66 | 0.00 | 0.00 | 0.00 | 490,529.71 | 2,628,266.85 | 3,765,724.32 |
| Endowment and similar gifts - campuses | 306,974.46 | 98,301.56 | 117,269.87 | 0.00 | 0.00 | 0.00 | 522,545.89 | 504,532.05 | 3,084,493.90 |
| Endowment and similar gifts - affiliated entities | 915,926.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 915,926.13 | 1,105,647.78 | 19,038,526.96 |
| Endowment return, net of amount used for operations - campuses | 41,227.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,227.03 | 0.00 | 20,153,594.69 |
| 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 | 6,870,739.76 |
| **Total Other Changes in Net Position** | 1,726,013.67 | 125,651.56 | 118,563.53 | 0.00 | 0.00 | 0.00 | 1,970,228.76 | 4,238,446.68 | 53,408,062.24 |
| Transfers, net | 1,249,159.13 | (2,007.16) | (2,117.66) | (1,245,034.31) | 0.00 | 0.00 | 0.00 | 0.00 | (0.00) |
| **INCREASE (DECREASE) IN NET POSTION** | 189,918,178.92 | 37,928,852.75 | 48,390,528.27 | (1,279,919.88) | 0.00 | (5,393,547.80) | 269,564,092.26 | 241,553,515.18 | 83,227,294.41 |
| **NET POSITION AT BEGINNING OF YEAR** | 1,262,152,196.21 | 136,997,088.62 | 156,410,582.61 | 41,651,856.25 | 0.00 | 106,804,644.65 | 1,704,016,368.34 | 1,620,789,073.93 | 1,620,789,073.93 |
| **NET POSITION AT END OF YEAR** | **1,452,070,375.13** | **174,925,941.37** | **204,801,110.88** | **40,371,936.37** | **0.00** | **101,411,096.85** | **1,973,580,460.60** | **1,862,342,589.11** | **1,704,016,368.34** |

# University System of New Hampshire
## Statement of Revenues, Expenses and Changes in Net Position
### As of Fiscal Year 2024 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 | Total Year to Date Activity | Prior Year to Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | |
| Resident tuition | 50,591,032.90 | 2,698,564.10 | 7,953,786.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,544,070.48 | 0.00 | 12,266,763.50 | 0.00 | 0.00 | 0.00 | 0.00 | 82,054,216.98 | 82,011,620.25 | 153,991,140.94 |
| Nonresident tuition | 121,980,713.72 | 12,629,649.28 | 2,842,963.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,034,988.47 | 0.00 | 20,454,919.50 | 0.00 | 0.00 | 0.00 | 0.00 | 172,943,234.47 | 169,972,440.26 | 319,729,047.94 |
| Continuing education tuition | 1,801,563.02 | 53,950.00 | 178,204.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,252,490.75 | 0.00 | 368,755.25 | 397.00 | 0.00 | 0.00 | 0.00 | 4,655,360.02 | 5,226,261.42 | 9,674,267.85 |
| Student fees revenue | 5,949,061.99 | 39,090.00 | 372,470.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,107,246.80 | 0.00 | 2,225,142.58 | 20.00 | 0.00 | 0.00 | 0.00 | 10,693,031.37 | 10,292,159.07 | 19,984,811.06 |
| Total tuition and fees | 180,322,371.63 | 15,421,253.38 | 11,347,423.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,938,796.50 | 0.00 | 35,315,580.83 | 417.00 | 0.00 | 0.00 | 0.00 | 270,345,842.84 | 267,502,481.00 | 503,379,267.79 |
| Less: student financial aid - grants and contracts | (1,173,863.40) | (19,167.00) | (7,600.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,126.00) | 0.00 | (34,926.00) | (47,128.00) | 0.00 | 0.00 | 0.00 | (1,296,810.40) | (8,794,303.01) | (31,034,671.88) |
| Less: student financial aid - all other | (43,577,980.57) | (6,972,642.00) | (1,118,492.24) | 0.00 | 0.00 | (1,600.00) | 0.00 | 0.00 | (46,507.00) | 0.00 | (563,184.00) | (7,084.20) | 0.00 | 0.00 | 0.00 | (52,287,490.01) | (73,128,570.99) | (187,966,036.99) |
| Net tuition and fees | 135,570,527.66 | 8,429,444.38 | 10,221,331.26 | 0.00 | 0.00 | (1,600.00) | 0.00 | 0.00 | 27,878,163.50 | 0.00 | 34,717,470.83 | (53,795.20) | 0.00 | 0.00 | 0.00 | 216,761,542.43 | 185,579,607.00 | 284,378,558.92 |
| Grant and Contracts - direct revenues | 25,712,310.56 | 23,875.40 | 234,438.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 674,574.12 | 0.00 | 368,009.46 | 106,272.06 | 0.00 | 0.00 | 0.00 | 27,119,480.44 | 24,329,680.69 | 178,855,575.70 |
| Grant and Contracts - facilities and administrative recovery | 4,806,230.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 203,797.46 | 0.00 | 67,420.50 | 3,102.19 | 0.00 | 0.00 | 0.00 | 5,080,550.75 | 4,709,291.40 | 31,409,288.93 |
| Sales of auxiliary services | 73,474,630.98 | 43,690.90 | 95,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,427,652.58 | 0.00 | 18,170,473.40 | 0.00 | 0.00 | 0.00 | 0.00 | 107,212,047.86 | 100,386,214.47 | 210,222,096.84 |
| Other operating revenue | 6,556,620.60 | 17,828.66 | 322,360.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,071,896.87 | 0.00 | 281,290.46 | 306.00 | 0.00 | 0.00 | 3,323.76 | 8,253,626.89 | 9,349,308.57 | 40,868,874.31 |
| **Total Operating Revenues** | 246,120,320.40 | 8,514,839.34 | 10,873,730.64 | 0.00 | 0.00 | (1,600.00) | 0.00 | 0.00 | 45,256,084.53 | 0.00 | 53,604,664.65 | 55,885.05 | 0.00 | 0.00 | 3,323.76 | 364,427,248.37 | 324,354,102.13 | 745,734,394.70 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | |
| Instruction | 8,238,533.99 | 1,048,407.93 | 618,686.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,103,179.95 | 0.00 | 627,430.17 | (810.80) | 0.00 | 0.00 | 0.00 | 11,635,428.11 | 10,592,809.51 | 212,157,247.86 |
| Research & Sponsored Programs | 26,723,674.43 | 2,216.77 | 199,176.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 594,653.66 | 0.00 | 318,419.25 | 0.00 | 0.00 | 0.00 | 0.00 | 27,838,140.43 | 27,555,671.22 | 183,560,149.89 |
| Public Service | 2,567,103.39 | 1,053.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,650.70 | 0.00 | 0.00 | 0.00 | 0.00 | 2,573,807.65 | 1,733,111.44 | 18,024,010.47 |
| Academic Support | 9,578,661.26 | 320,092.58 | 119,031.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 909,088.77 | 0.00 | 1,084,358.33 | 72,444.70 | 0.00 | 0.00 | 22,237.39 | 12,105,914.57 | 10,708,490.71 | 89,177,824.78 |
| Student Services | 2,653,841.15 | 304,519.48 | 45,254.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,987,135.03 | 0.00 | 1,086,397.20 | 13,835.57 | 0.00 | 0.00 | 0.00 | 6,090,982.77 | 7,904,249.54 | 56,320,236.28 |
| Institutional Support | 13,913,705.97 | 221,203.71 | 487,817.57 | 0.00 | 0.00 | 1,276,733.87 | 0.00 | 0.00 | 1,665,094.10 | 0.00 | 1,855,543.41 | 0.00 | 0.00 | 0.00 | 8,292,188.45 | 27,712,287.08 | 16,822,997.78 | 82,436,431.44 |
| Operations and Maintenance | 11,245,651.43 | 229,538.49 | 761,820.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,370,533.84 | 0.00 | 1,844,655.71 | 50.00 | 0.00 | 0.00 | 58,605.86 | 15,510,855.38 | 17,283,783.10 | 125,637,557.07 |
| Student Financial Aid | 2,999.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 464.11 | 0.00 | 0.00 | 0.00 | 0.00 | 3,463.35 | 5,252.00 | 19,071.59 |
| Auxiliary Services | 11,716,012.17 | 14,516.34 | (47,845.90) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,171,888.19 | 0.00 | 2,611,446.60 | 0.00 | 0.00 | 0.00 | 0.00 | 16,466,017.40 | 20,603,114.40 | 154,831,771.35 |
| 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 | 0.00 | 0.00 |
| No Program Code Assigned | 3,868,851.02 | 10,047.40 | 1,276,132.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,509,023.56 | 0.00 | 115,345.04 | 660.15 | 0.00 | 0.00 | 341,141.72 | 8,121,200.96 | 2,033,942.25 | 2,117,020.82 |
| **Total Operating Expenses** | 90,509,034.05 | 2,151,596.26 | 3,460,072.86 | 0.00 | 0.00 | 1,276,733.87 | 0.00 | 0.00 | 12,310,597.10 | 0.00 | 9,549,710.52 | 86,179.62 | 0.00 | 0.00 | 8,714,173.42 | 128,058,097.70 | 115,243,421.95 | 924,281,321.55 |
| Operating loss | 155,611,286.35 | 6,363,243.08 | 7,413,657.78 | 0.00 | 0.00 | (1,278,333.87) | 0.00 | 0.00 | 32,945,487.43 | 0.00 | 44,054,954.13 | (30,294.57) | 0.00 | 0.00 | (8,710,849.66) | 236,369,150.67 | 209,110,680.18 | (178,546,926.85) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 10,988,456.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,907,478.92 | 0.00 | 3,981,256.64 | 0.00 | 0.00 | 0.00 | 0.00 | 18,877,192.22 | 14,750,000.00 | 88,500,000.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,841.00 | 0.00 | (853.00) | (4,591.00) | 0.00 | 0.00 | 0.00 | 6,397.00 | (90,765.88) | 20,293,722.01 |
| Other nonoperating grant revenue | 1,198,903.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,763.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,204,667.16 | 1,618,831.39 | 48,746,271.84 |
| Gifts - campuses | 874,761.82 | 34,812.91 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | (914,405.17) | 78,328.70 | 0.00 | 177,369.60 | 0.00 | 0.00 | 0.00 | 0.00 | 252,867.86 | 357,057.70 | 2,224,627.43 |
| Gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 992,700.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 992,700.49 | 1,030,661.79 | 12,532,317.38 |
| Operating investment income, net | 1,028,663.83 | 0.00 | 0.00 | 0.00 | 0.00 | 49,228.03 | 0.00 | 0.00 | 138,678.00 | 0.00 | 126,576.22 | 0.00 | 0.00 | 0.00 | (244,781.09) | 1,098,364.99 | 1,882,587.39 | 7,604,844.24 |
| Endowment return used for operations | 3,576,689.23 | 1,261,135.13 | 168,352.93 | 0.00 | (2,806,674.09) | 3,493,595.49 | 0.00 | 0.00 | 1,186,294.82 | 0.00 | 422,416.81 | 0.00 | 0.00 | 0.00 | 3,730,606.50 | 11,032,416.82 | 10,708,946.88 | 41,420,616.80 |
| Interest expense, net | (1,115,068.16) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (468,664.00) | 0.00 | (487,638.00) | 0.00 | 0.00 | 0.00 | (168,523.55) | (2,239,893.71) | (2,052,930.95) | (15,153,506.85) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,197,266.17 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 172,163,693.41 | 7,659,191.12 | 7,584,010.71 | 0.00 | (2,806,674.09) | 3,257,190.14 | 0.00 | (914,405.17) | 37,805,208.35 | 0.00 | 48,274,082.40 | (34,885.57) | 0.00 | 0.00 | (5,393,547.80) | 267,593,863.50 | 237,315,068.5 | 29,819,232.17 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 494,982.61 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 461,886.05 | 0.00 | 0.00 | 27,350.00 | 0.00 | 1,293.66 | 0.00 | 0.00 | 0.00 | 0.00 | 490,529.71 | 2,628,266.85 | 3,765,724.32 |
| Endowment and similar gifts - campuses | 306,974.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,301.56 | 0.00 | 117,269.87 | 0.00 | 0.00 | 0.00 | 0.00 | 522,545.89 | 504,532.05 | 3,084,493.90 |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 881,071.13 | 34,855.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 915,926.13 | 1,105,647.78 | 19,038,526.96 |
| Endowment return, net of amount used for operations - campuses | 41,227.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,227.03 | 0.00 | 20,153,594.69 |
| Endowment return, net of amount used for operations - affiliated entitie | 0.00 | 0.00 | 0.00 | 0.00 | 2,806,674.09 | (2,806,674.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,870,739.76 |
| **Total Other Changes in Net Position** | 348,201.49 | 0.00 | 0.00 | 0.00 | 2,806,674.09 | (1,463,716.91) | 34,855.00 | 0.00 | 125,651.56 | 0.00 | 118,563.53 | 0.00 | 0.00 | 0.00 | 0.00 | 1,970,228.76 | 4,238,446.68 | 53,408,062.24 |
| Transfers, net | (149,332.83) | (10,000.00) | 265,800.96 | 0.00 | 0.00 | 228,285.83 | 0.00 | 914,405.17 | (2,007.16) | 0.00 | (2,117.66) | (1,245,034.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.00) |
| **INCREASE (DECREASE) IN NET POSTION** | 172,362,562.07 | 7,649,191.12 | 7,849,811.67 | 0.00 | 0.00 | 2,021,759.06 | 34,855.00 | 0.00 | 37,928,852.75 | 0.00 | 48,390,528.27 | (1,279,919.88) | 0.00 | 0.00 | (5,393,547.80) | 269,564,092.26 | 241,553,515.18 | 83,227,294.41 |
| **NET POSITION AT BEGINNING OF YEAR** | ############ | (21,832,984.52) | (30,349,683.98) | 0.00 | 0.00 | 293,848,881.15 | 16,082,453.99 | 0.00 | 117,287,744.75 | 19,709,343.87 | 156,410,582.61 | 41,651,856.25 | 0.00 | 0.00 | 106,804,644.65 | 1,704,016,368.34 | 1,620,789,073.93 | 1,620,789,073.93 |
| **NET POSITION AT END OF YEAR** | **############** | **(14,183,793.40)** | **(22,499,872.31)** | **0.00** | **0.00** | **295,870,640.21** | **16,117,308.99** | **0.00** | **155,216,597.50** | **19,709,343.87** | **204,801,110.88** | **40,371,936.37** | **0.00** | **0.00** | **101,411,096.85** | **1,973,580,460.60** | **1,862,342,589.11** | **1,704,016,368.34** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 A | Funds Not Coded to Fgrpmaj Attribute P1 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 50,591,032.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonresident tuition | 121,980,713.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 1,743,603.02 | 0.00 | 0.00 | 0.00 | 57,960.00 | 0.00 | 0.00 | 0.00 | 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 | 5,395,302.26 | 550,113.53 | 0.00 | 0.00 | 3,646.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total tuition and fees | 179,710,651.90 | 550,113.53 | 0.00 | 0.00 | 61,606.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,173,863.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: student financial aid - all other | (37,147,587.13) | (138,698.50) | (1,467,654.50) | 0.00 | (4,824,040.44) | 0.00 | 0.00 | 0.00 | 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 | 142,563,064.77 | 411,415.03 | (1,467,654.50) | 0.00 | (4,762,434.24) | (1,173,863.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,688,243.79 | 1,024,066.77 | 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 |
| Grant and Contracts - facilities and administrative recovery | 4,806,230.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales of auxiliary services | 0.00 | 0.00 | 73,470,255.98 | 0.00 | 4,375.00 | 0.00 | 0.00 | 0.00 | 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 | 834,147.38 | 1,702,229.05 | 18,236.36 | 0.00 | 658,745.80 | 3,343,262.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Revenues** | 148,203,442.75 | 2,113,644.08 | 72,020,837.84 | 0.00 | (4,099,313.44) | 26,857,642.40 | 1,024,066.77 | 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 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | | |
| Instruction | 5,665,714.77 | 1,882,166.74 | 0.00 | 0.00 | 423,511.38 | 267,141.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Research & Sponsored Programs | 1,677,060.44 | 888,155.08 | 0.00 | 0.00 | 555,215.53 | 22,931,224.14 | 672,019.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Service | 1,008,452.10 | 728,745.16 | 0.00 | 0.00 | 261,670.82 | 335,398.02 | 232,837.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Academic Support | 8,408,647.07 | 481,181.14 | 0.00 | 0.00 | 688,833.05 | 0.00 | 0.00 | 0.00 | 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 Services | 2,112,150.54 | 240,513.39 | 0.00 | 0.00 | 302,525.02 | (1,347.80) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Institutional Support | 11,604,850.05 | 2,250,532.72 | 0.00 | 0.00 | 58,323.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operations and Maintenance | 3,411,344.27 | 633,661.77 | 0.00 | 0.00 | 1,841.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,683,196.75 | 484,174.89 | 31,432.00 | 0.00 | 0.00 |
| Student Financial Aid | 0.00 | 0.00 | 0.00 | 0.00 | 2,999.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Auxiliary Services | 0.00 | 0.00 | 11,716,012.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| No Program Code Assigned | 967,000.02 | 591,911.51 | 141.85 | 9,586.72 | 67,807.05 | 1,887,220.51 | 203,033.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 142,150.06 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | 34,855,219.26 | 7,696,867.51 | 11,716,154.02 | 9,586.72 | 2,362,727.04 | 25,419,635.97 | 1,107,889.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,683,196.75 | 626,324.95 | 31,432.00 | 0.00 | 0.00 |
| Operating loss | 113,348,223.49 | (5,583,223.43) | 60,304,683.82 | (9,586.72) | (6,462,040.48) | 1,438,006.43 | (83,823.06) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,683,196.75) | (626,324.95) | (31,432.00) | 0.00 | 0.00 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 10,988,456.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 |
| Other nonoperating grant revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,198,903.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Gifts - campuses | 0.00 | 39,989.50 | 0.00 | 0.00 | 834,772.32 | 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 | 0.00 |
| Operating investment income, net | 1,018,231.29 | 2,725.14 | 0.00 | 0.00 | 7,707.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment return used for operations | 39,551.05 | 59,523.09 | 0.00 | 0.00 | 3,475,421.60 | 0.00 | 0.00 | 0.00 | 2,193.49 | 0.00 | 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 | (1,115,068.16) | 0.00 | 0.00 | 0.00 | 0.00 |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 125,394,462.49 | (5,480,985.70) | 60,304,683.82 | (9,586.72) | (2,144,139.16) | 2,636,910.11 | (83,823.06) | 0.00 | 2,193.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,798,264.91) | (626,324.95) | (31,432.00) | 0.00 | 0.00 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Endowment and similar gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 306,974.46 | 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 | (45.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,006.11 | (5,734.08) | 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 | (45.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,006.11 | 301,240.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers, net | (30,368,805.97) | 29,104,987.29 | (2,854,546.90) | 0.00 | 989,069.43 | (875,692.01) | 33,518.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,029,077.92 | (531,940.59) | 325,000.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 95,025,656.52 | 23,624,001.59 | 57,450,136.92 | (9,586.72) | (1,155,069.73) | 1,761,218.10 | (50,350.06) | 0.00 | 2,193.49 | 0.00 | 0.00 | 0.00 | 0.00 | 47,006.11 | 301,240.38 | (3,769,186.99) | (1,158,265.54) | 293,568.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 29,812,066.28 | 134,015,128.22 | 82,178,943.74 | (50,555,367.79) | 40,155,871.11 | 3,264,889.81 | 928,338.65 | 0.00 | 716,955.66 | 0.00 | 0.00 | 14,794,067.41 | 14,416,068.28 | 25,135,442.29 | 122,433,023.78 | 584,098,947.17 | 3,009,154.96 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **124,837,722.80** | **157,639,129.81** | **139,629,080.66** | **(50,564,954.51)** | **39,000,801.38** | **5,026,107.91** | **877,988.59** | **0.00** | **719,149.15** | **0.00** | **0.00** | **14,794,067.41** | **14,416,068.28** | **25,182,448.40** | **122,734,264.16** | **580,329,760.18** | **1,850,889.42** | **293,568.00** | **0.00** | **0.00** |

| | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|
| **OPERATING REVENUES** | | | |
| Resident tuition | 50,591,032.90 | 50,681,911.32 | 92,291,708.59 |
| Nonresident tuition | 121,980,713.72 | 120,235,043.20 | 226,795,236.92 |
| Continuing education tuition | 1,801,563.02 | 2,126,670.67 | 4,215,559.66 |
| Student fees revenue | 5,949,061.99 | 5,653,253.33 | 11,044,449.46 |
| Total tuition and fees | 180,322,371.63 | 178,696,878.52 | 334,346,954.63 |
| Less: student financial aid - grants and contracts | (1,173,863.40) | (8,375,167.76) | (17,243,819.96) |
| Less: student financial aid - all other | (43,577,980.57) | (64,809,439.14) | ############# |
| Net tuition and fees | 135,570,527.66 | 105,512,271.62 | 186,709,378.69 |
| Grant and Contracts - direct revenues | 25,712,310.56 | 23,124,581.17 | 165,241,718.78 |
| Grant and Contracts - facilities and administrative recovery | 4,806,230.60 | 4,471,057.25 | 29,866,502.78 |
| Sales of auxiliary services | 73,474,630.98 | 69,252,476.47 | 150,406,541.54 |
| Other operating revenue | 6,556,620.60 | 7,928,150.45 | 28,192,092.83 |
| **Total Operating Revenues** | 246,120,320.40 | 210,288,536.96 | 560,416,234.62 |
| **OPERATING EXPENSES** | | | |
| Instruction | 8,238,533.99 | 7,130,464.23 | 144,550,031.90 |
| Research & Sponsored Programs | 26,723,674.43 | 26,343,193.43 | 175,374,872.23 |
| Public Service | 2,567,103.39 | 1,729,019.37 | 17,680,229.56 |
| Academic Support | 9,578,661.26 | 7,455,549.75 | 62,596,357.47 |
| Student Services | 2,653,841.15 | 4,203,589.90 | 27,185,597.03 |
| Institutional Support | 13,913,705.97 | 4,964,807.74 | 41,932,416.02 |
| Operations and Maintenance | 11,245,651.43 | 12,241,791.61 | 79,255,678.56 |
| Student Financial Aid | 2,999.24 | 5,252.00 | 17,307.29 |
| Auxiliary Services | 11,716,012.17 | 16,004,795.12 | 118,470,221.14 |
| Depreciation | 0.00 | 0.00 | 0.00 |
| No Program Code Assigned | 3,868,851.02 | 1,416,742.37 | 2,117,020.82 |
| **Total Operating Expenses** | 90,509,034.05 | 81,495,205.52 | 669,179,732.02 |
| Operating loss | 155,611,286.35 | 128,793,331.44 | ############# |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| State of New Hampshire general appropriations | 10,988,456.66 | 9,720,196.66 | 57,805,690.00 |
| Federal Pell grants | 0.00 | 0.00 | 10,769,564.21 |
| Other nonoperating grant revenue | 1,198,903.68 | 1,283,766.00 | 26,259,783.69 |
| Gifts - campuses | 874,761.82 | 980,560.82 | 11,409,020.38 |
| Operating investment income, net | 1,028,663.83 | 949,927.21 | 5,621,737.06 |
| Endowment return used for operations | 3,576,689.23 | 3,821,096.83 | 19,382,008.95 |
| Interest expense, net | (1,115,068.16) | (920,056.00) | (6,479,913.87) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 1,141,235.41 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 172,163,693.41 | 144,628,822.96 | 17,145,628.43 |
| **OTHER CHANGES IN NET ASSETS** | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 494,982.61 |
| Plant gifts, grants and other changes, net | 0.00 | 100,000.00 | 3,674,168.18 |
| Endowment and similar gifts - campuses | 306,974.46 | 267,506.76 | 1,658,884.49 |
| Endowment return, net of amount used for operations - campuses | 41,227.03 | 0.00 | 5,943,230.40 |
| **Total Other Changes in Net Position** | 348,201.49 | 367,506.76 | 11,771,265.68 |
| Transfers, net | (149,332.83) | (921,415.26) | 15,196,207.27 |
| **INCREASE (DECREASE) IN NET POSTION** | 172,362,562.07 | 144,074,914.46 | 44,113,101.38 |
| **NET POSITION AT BEGINNING OF YEAR** | ############# | 960,290,428.19 | 960,290,428.19 |
| **NET POSITION AT END OF YEAR** | ############# | ############# | ############# |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | Current Funds P2 | 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 | 2,698,564.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,698,564.10 | 2,703,265.18 | 4,934,161.96 |
| Nonresident tuition | 12,629,649.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,629,649.28 | 11,988,463.80 | 21,225,385.08 |
| Continuing education tuition | 53,950.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,950.00 | 17,750.00 | 36,250.00 |
| Student fees revenue | 4,240.00 | 34,850.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,090.00 | 34,840.00 | 66,995.00 |
| Total tuition and fees | 15,386,403.38 | 34,850.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,421,253.38 | 14,744,318.98 | 26,262,792.04 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (19,167.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (19,167.00) | (43,500.00) | (87,000.00) |
| Less: student financial aid - all other | (6,895,192.00) | 0.00 | 0.00 | 0.00 | (77,450.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (6,972,642.00) | (6,503,179.58) | (11,992,395.08) |
| Net tuition and fees | 8,491,211.38 | 34,850.00 | 0.00 | 0.00 | (77,450.00) | (19,167.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,429,444.38 | 8,197,639.4 | 14,183,396.96 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,729.96 | 145.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,875.40 | 47,604.98 | 120,664.27 |
| Sales of auxiliary services | 0.00 | 0.00 | 43,690.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,690.90 | 52,368.00 | 91,568.00 |
| Other operating revenue | 15,778.66 | 10.00 | 0.00 | 0.00 | 2,040.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,828.66 | 15,571.54 | 191,670.70 |
| **Total Operating Revenues** | 8,506,990.04 | 34,860.00 | 43,690.90 | 0.00 | (75,410.00) | 4,562.96 | 145.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,514,839.34 | 8,313,183.92 | 14,587,299.93 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | |
| Instruction | 1,041,600.34 | 0.00 | 0.00 | 0.00 | 3,328.03 | 3,479.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,048,407.93 | 933,722.78 | 8,446,997.83 |
| Research & Sponsored Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,216.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,216.77 | 3,350.46 | 12,140.05 |
| Public Service | 0.00 | 0.00 | 0.00 | 0.00 | 1,053.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,053.56 | 0.00 | 1,010.92 |
| Academic Support | 316,076.48 | 4,016.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 320,092.58 | 364,558.24 | 2,501,026.05 |
| Student Services | 268,039.50 | 463.00 | 0.00 | 0.00 | 36,016.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 304,519.48 | 227,401.99 | 2,045,241.23 |
| Institutional Support | 206,134.19 | 0.00 | 0.00 | 0.00 | 15,069.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 221,203.71 | 84,683.67 | 2,622,517.22 |
| Operations and Maintenance | 128,206.23 | 19,807.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81,524.84 | 0.00 | 229,538.49 | 189,558.54 | 1,545,395.59 |
| Student Financial Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135.23 |
| Auxiliary Services | 0.00 | 0.00 | 14,516.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,516.34 | 27,765.93 | 166,535.61 |
| No Program Code Assigned | 492.08 | 0.00 | 0.00 | 0.00 | 9,409.88 | 0.00 | 145.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,047.40 | 13,428.42 | 0.00 |
| **Total Operating Expenses** | 1,960,548.82 | 24,286.52 | 14,516.34 | 0.00 | 64,877.97 | 5,696.33 | 145.44 | 0.00 | 0.00 | 0.00 | 0.00 | 81,524.84 | 0.00 | 2,151,596.26 | 1,844,470.03 | 17,340,999.73 |
| Operating loss | 6,546,441.22 | 10,573.48 | 29,174.56 | 0.00 | (140,287.97) | (1,133.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (81,524.84) | 0.00 | 6,363,243.08 | 6,468,713.89 | (2,753,699.80) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,271.00 |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 34,812.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34,812.91 | 61,997.92 | 514,139.76 |
| Operating investment income, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.30 | 6.30 |
| Endowment return used for operations | 0.00 | 603,452.97 | 0.00 | 0.00 | 616,813.10 | 0.00 | 0.00 | 40,869.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,261,135.13 | 1,213,852.39 | 1,213,852.39 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 6,546,441.22 | 614,026.45 | 29,174.56 | 0.00 | 511,338.04 | (1,133.37) | 0.00 | 40,869.06 | 0.00 | 0.00 | 0.00 | (81,524.84) | 0.00 | 7,659,191.12 | 7,744,570.50 | (1,021,430.35) |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 |
| Transfers, net | (7,417.48) | (2,582.52) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10,000.00) | 0.00 | 234,117.82 |
| **INCREASE (DECREASE) IN NET POSTION** | 6,539,023.74 | 611,443.93 | 29,174.56 | 0.00 | 511,338.04 | (1,133.37) | 0.00 | 40,869.06 | 0.00 | 0.00 | 0.00 | (81,524.84) | 0.00 | 7,649,191.12 | 7,744,570.50 | (787,312.53) |
| **NET POSITION AT BEGINNING OF YEAR** | (33,936,478.84) | 2,800,737.24 | 146,928.38 | 0.00 | 1,040,328.10 | 32,158.94 | 0.00 | 334,127.61 | 59,211.76 | 0.00 | 0.00 | 7,690,002.29 | 0.00 | (21,832,984.52) | (21,045,671.99) | (21,045,671.99) |
| **NET POSITION AT END OF YEAR** | **(27,397,455.10)** | **3,412,181.17** | **176,102.94** | **0.00** | **1,551,666.14** | **31,025.57** | **0.00** | **374,996.67** | **59,211.76** | **0.00** | **0.00** | **7,608,477.45** | **0.00** | **(14,183,793.40)** | **(13,301,101.49)** | **(21,832,984.52)** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | 7,953,786.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,953,786.00 | 4,358,074.00 | 9,862,500.00 |
| Nonresident tuition | 2,842,963.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,842,963.50 | 1,155,445.75 | 2,361,223.00 |
| Continuing education tuition | 178,204.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 178,204.00 | 191,594.00 | 264,144.00 |
| Student fees revenue | 335,048.00 | 37,422.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 372,470.00 | 159,715.00 | 284,117.84 |
| Total tuition and fees | 11,310,001.50 | 37,422.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,347,423.50 | 5,864,828.75 | 12,771,984.84 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,600.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,600.00) | (10,000.00) | (55,450.00) |
| Less: student financial aid - all other | (1,084,692.24) | 0.00 | 0.00 | 0.00 | (33,800.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,118,492.24) | (944,164.34) | (2,585,217.58) |
| Net tuition and fees | 10,225,309.26 | 37,422.00 | 0.00 | 0.00 | (33,800.00) | (7,600.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,221,331.26 | 4,910,664.41 | 10,131,317.26 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,438.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 234,438.84 | 161,129.51 | 746,775.45 |
| 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 | 145,584.85 |
| Sales of auxiliary services | 0.00 | 0.00 | 95,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,600.00 | 75,645.00 | 140,084.00 |
| Other operating revenue | 203,258.92 | 119,101.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 322,360.54 | 70,430.35 | 234,989.51 |
| **Total Operating Revenues** | 10,428,568.18 | 156,523.62 | 95,600.00 | 0.00 | (33,800.00) | 226,838.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,873,730.64 | 5,217,869.27 | 11,398,751.07 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | |
| Instruction | 608,295.49 | 1,472.37 | 0.00 | 0.00 | 4,002.99 | 4,916.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 618,686.87 | 366,856.92 | 7,831,952.54 |
| Research & Sponsored Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 199,176.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 199,176.32 | 149,963.41 | 741,861.07 |
| Academic Support | 119,031.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119,031.54 | 282,950.16 | 2,618,176.37 |
| Student Services | 45,254.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,254.34 | 221,518.19 | 2,167,004.42 |
| Institutional Support | 487,817.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 487,817.57 | 11,038.35 | 1,637,715.84 |
| Operations and Maintenance | 628,420.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 133,399.36 | 0.00 | 761,820.05 | 474,613.17 | 3,656,426.90 |
| Student Financial Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Auxiliary Services | 0.00 | 0.00 | (47,845.90) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (47,845.90) | 61,935.98 | 211,429.11 |
| 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 |
| No Program Code Assigned | 1,054,556.10 | 34,791.62 | 35,503.80 | 0.00 | 130.03 | 151,150.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,276,132.07 | 328,790.99 | 0.00 |
| **Total Operating Expenses** | 2,943,375.73 | 36,263.99 | (12,342.10) | 0.00 | 4,133.02 | 355,242.86 | 0.00 | 0.00 | 0.00 | 133,399.36 | 0.00 | 3,460,072.86 | 1,897,667.17 | 18,864,566.25 |
| Operating loss | 7,485,192.45 | 120,259.63 | 107,942.10 | 0.00 | (37,933.02) | (128,404.02) | 0.00 | 0.00 | 0.00 | (133,399.36) | 0.00 | 7,413,657.78 | 3,320,202.10 | (7,465,815.18) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 349,787.34 | 2,609,947.00 |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 232.50 | 73,746.30 |
| Endowment return used for operations | 0.00 | 77,878.78 | 0.00 | 0.00 | 90,474.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 168,352.93 | 81,417.01 | 81,417.01 |
| 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 | (741,221.97) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 7,485,192.45 | 198,138.41 | 107,942.10 | 0.00 | 54,541.13 | (128,404.02) | 0.00 | 0.00 | 0.00 | (133,399.36) | 0.00 | 7,584,010.71 | 3,751,638.95 | (5,441,926.84) |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,651.88 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,651.88 |
| Transfers, net | (140,000.00) | 92,361.22 | 0.00 | 0.00 | 313,439.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 265,800.96 | 14,308.59 | (46,164.79) |
| **INCREASE (DECREASE) IN NET POSTION** | 7,345,192.45 | 290,499.63 | 107,942.10 | 0.00 | 367,980.87 | (128,404.02) | 0.00 | 0.00 | 0.00 | (133,399.36) | 0.00 | 7,849,811.67 | 3,765,947.54 | (5,422,439.75) |
| **NET POSITION AT BEGINNING OF YEAR** | (35,001,133.86) | 503,688.20 | 57,345.25 | (1,084,757.21) | 382,664.00 | 0.00 | 1,962,869.63 | 21,529.53 | 71,980.97 | 2,736,129.51 | 0.00 | (30,349,683.98) | (24,927,244.23) | (24,927,244.23) |
| **NET POSITION AT END OF YEAR** | **(27,655,941.41)** | **794,187.83** | **165,287.35** | **(1,084,757.21)** | **750,644.87** | **(128,404.02)** | **1,962,869.63** | **21,529.53** | **71,980.97** | **2,602,730.15** | **0.00** | **(22,499,872.31)** | **(21,161,296.69)** | **(30,349,683.98)** |

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Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 POSTION** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 Fiscal Period 02



**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 | (2,806,674.09) | (2,806,674.09) | (3,074,830.10) | (12,299,320.37) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | (2,806,674.09) | (2,806,674.09) | (3,074,830.10) | (12,299,320.37) |
| **OTHER CHANGES IN NET ASSETS** | | | | |
| Endowment return, net of amount used for operations - affiliated entities | 2,806,674.09 | 2,806,674.09 | 3,074,830.10 | 12,299,320.37 |
| **Total Other Changes in Net Position** | 2,806,674.09 | 2,806,674.09 | 3,074,830.10 | 12,299,320.37 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | 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 | (1,600.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,600.00) | (1,600.00) | (1,600.00) |
| Net tuition and fees | 0.00 | (1,600.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,600.00) | -1,600 | -1,600 |
| Other operating revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (108.00) | 42,406.00 |
| **Total Operating Revenues** | 0.00 | (1,600.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,600.00) | (1,708.00) | 40,806.00 |
| **OPERATING EXPENSES** | | | | | | | | | | | | |
| Institutional Support | 1,263,941.30 | 12,792.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,276,733.87 | (153,219.25) | 4,947,707.98 |
| No Program Code Assigned | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating Expenses** | 1,263,941.30 | 12,792.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,276,733.87 | (153,219.25) | 4,947,707.98 |
| Operating loss | (1,263,941.30) | (14,392.57) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,278,333.87) | 151,511.25 | (4,906,901.98) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | |
| Gifts - affiliated entities | 25,594.09 | 967,106.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 992,700.49 | 1,030,661.79 | 12,531,899.90 |
| Operating investment income, net | 49,228.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,228.03 | 304.75 | 66,684.68 |
| Endowment return used for operations | 659,570.86 | 2,834,024.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,493,595.49 | 3,738,282.46 | 14,952,281.01 |
| 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 | (110,402.13) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | (529,548.32) | 3,786,738.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,257,190.14 | 4,920,760.25 | 22,533,561.48 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 461,886.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 461,886.05 | 2,608,566.30 | 6,898,774.17 |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 881,071.13 | 0.00 | 0.00 | 881,071.13 | 1,101,225.28 | 16,923,493.35 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | (2,806,674.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,806,674.09) | (3,074,830.10) | (6,645,676.70) |
| **Total Other Changes in Net Position** | 0.00 | (2,344,788.04) | 0.00 | 0.00 | 0.00 | 0.00 | 881,071.13 | 0.00 | 0.00 | (1,463,716.91) | 634,961.48 | 17,176,590.82 |
| Transfers, net | 1,142,691.00 | (914,405.17) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 228,285.83 | (61,396.01) | (16,830,501.02) |
| **INCREASE (DECREASE) IN NET POSTION** | 613,142.68 | 527,545.25 | 0.00 | 0.00 | 0.00 | 0.00 | 881,071.13 | 0.00 | 0.00 | 2,021,759.06 | 5,494,325.72 | 22,879,651.28 |
| **NET POSITION AT BEGINNING OF YEAR** | 1,315,174.17 | 19,561,242.26 | 162,646.25 | 1,437,407.57 | 45,907,444.79 | 2,698,174.42 | 222,766,791.69 | 0.00 | 0.00 | 293,848,881.15 | 270,969,229.87 | 270,969,229.87 |
| **NET POSITION AT END OF YEAR** | **1,928,316.85** | **20,088,787.51** | **162,646.25** | **1,437,407.57** | **45,907,444.79** | **2,698,174.42** | **223,647,862.82** | **0.00** | **0.00** | **295,870,640.21** | **276,463,555.59** | **293,848,881.15** |

**UNH Foundation - UNH School of Law**

| | Current Funds | Endowment and Similar Funds | Endowment and Similar Funds | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|
| | G | Q2 | T2 | | | |
| **OTHER CHANGES IN NET ASSETS** | | | | | | |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 34,855.00 | 34,855.00 | 4,422.50 | 111,099.84 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 380,659.35 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 34,855.00 | 34,855.00 | 4,422.50 | 491,759.19 |
| Transfers, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,254.32 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 0.00 | 34,855.00 | 34,855.00 | 4,422.50 | 493,013.51 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 11,207,921.53 | 4,874,532.46 | 16,082,453.99 | 15,589,440.48 | 15,589,440.48 |
| **NET POSITION AT END OF YEAR** | **0.00** | **11,207,921.53** | **4,909,387.46** | **16,117,308.99** | **15,593,862.98** | **16,082,453.99** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | (914,405.17) | (914,405.17) | (1,026,119.68) | (12,222,961.89) |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | (914,405.17) | (914,405.17) | (1,026,119.68) | (12,222,961.89) |
| **OTHER CHANGES IN NET ASSETS** | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | (100,000.00) | (5,886,096.86) |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | (100,000.00) | (5,886,096.86) |
| Transfers, net | 914,405.17 | 914,405.17 | 1,126,119.68 | 18,109,058.75 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 0.00 | (0.00) | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **(0.00)** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | |
| Resident tuition | 8,426,326.48 | 117,744.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,544,070.48 | 8,077,332.25 | 15,619,930.39 |
| Nonresident tuition | 15,034,988.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,034,988.47 | 15,626,716.74 | 29,674,502.28 |
| Continuing education tuition | 1,869,683.00 | 382,807.75 | 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 | 2,252,490.75 | 2,460,665.50 | 3,312,669.50 |
| Student fees revenue | 1,063,032.00 | 1,044,214.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,107,246.80 | 2,037,280.40 | 3,964,625.23 |
| Total tuition and fees | 26,394,029.95 | 1,544,766.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,938,796.50 | 28,201,994.89 | 52,571,727.40 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,126.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (14,126.00) | 31,130.75 | (4,318,287.50) |
| Less: student financial aid - all other | (36,814.00) | (2,600.00) | 0.00 | 0.00 | (7,093.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (46,507.00) | (91,611.75) | (19,022,750.58) |
| Net tuition and fees | 26,357,215.95 | 1,542,166.55 | 0.00 | 0.00 | (7,093.00) | (14,126.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,878,163.50 | 28,141,513.89 | 29,230,689.32 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 674,574.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 674,574.12 | 756,736.75 | 5,806,340.90 |
| Grant and Contracts - facilities and administrative recovery | 203,797.46 | 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 | 203,797.46 | 181,092.51 | 1,075,709.34 |
| Sales of auxiliary services | 0.00 | 0.00 | 15,427,652.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,427,652.58 | 14,536,364.11 | 27,288,294.12 |
| Other operating revenue | 296,979.45 | 588,332.12 | 0.00 | 0.00 | 18,564.59 | 0.00 | 166,926.81 | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,071,896.87 | 977,087.71 | 2,852,297.50 |
| **Total Operating Revenues** | 26,857,992.86 | 2,130,498.67 | 15,427,652.58 | 0.00 | 11,471.59 | 660,448.12 | 166,926.81 | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,256,084.53 | 44,592,794.97 | 66,253,331.18 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | |
| Instruction | 781,921.73 | 300,375.24 | 0.00 | 0.00 | 20,882.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,103,179.95 | 1,079,078.40 | 22,305,411.73 |
| Research & Sponsored Programs | 18,567.55 | 0.00 | 0.00 | 0.00 | 653.75 | 575,432.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 594,653.66 | 784,227.89 | 4,868,687.08 |
| Public Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 585.00 | 2,054.03 |
| Academic Support | 798,601.42 | 73,004.59 | 0.00 | 0.00 | 37,482.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 909,088.77 | 945,562.64 | 7,983,247.70 |
| Student Services | 898,514.12 | 530,787.07 | 0.00 | 0.00 | 34,290.21 | 0.00 | 523,543.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,987,135.03 | 1,670,370.37 | 10,167,615.84 |
| Institutional Support | 1,597,523.36 | 52,330.45 | 0.00 | 0.00 | 15,240.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,665,094.10 | 2,273,342.07 | 11,708,234.27 |
| Operations and Maintenance | (938,568.53) | 1,169,526.68 | 0.00 | 0.00 | 1,641.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,304,321.82 | (166,387.63) | 1,370,533.84 | 2,190,675.45 | 18,708,634.48 |
| Auxiliary Services | 0.00 | 0.00 | 2,171,888.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,171,888.19 | 2,058,012.96 | 16,238,788.12 |
| No Program Code Assigned | 1,976,557.11 | 72,749.44 | 13,455.38 | 34,918.75 | 0.00 | 231,271.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180,071.19 | 2,509,023.56 | 6,430.94 | 0.00 |
| **Total Operating Expenses** | 5,133,116.76 | 2,198,773.47 | 2,185,343.57 | 34,918.75 | 110,191.49 | 806,704.05 | 523,543.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,304,321.82 | 13,683.56 | 12,310,597.10 | 11,008,285.72 | 91,982,673.25 |
| Operating loss | 21,724,876.10 | (68,274.80) | 13,242,309.01 | (34,918.75) | (98,719.90) | (146,255.93) | (356,616.82) | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,304,321.82) | (13,683.56) | 32,945,487.43 | 33,584,509.25 | (25,729,342.07) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 3,863,620.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,858.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,907,478.92 | 1,983,692.00 | 11,902,155.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,841.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,841.00 | 15,371.00 | 3,305,760.50 |
| Other nonoperating grant revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,763.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,763.48 | 9,468.76 | 11,806,585.14 |
| Gifts - campuses | 0.00 | 7,399.00 | 0.00 | 0.00 | 70,929.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78,328.70 | 254,770.03 | 1,319,029.32 |
| Operating investment income, net | 138,678.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138,678.00 | 138,678.00 | 834,528.18 |
| Endowment return used for operations | 53,385.92 | 8,393.11 | 0.00 | 0.00 | 1,124,515.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,186,294.82 | 1,029,262.33 | 2,362,854.53 |
| 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 | (468,664.00) | 0.00 | (468,664.00) | (498,326.00) | (3,041,603.06) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,621.29 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 25,780,560.02 | (52,482.69) | 13,242,309.01 | (34,918.75) | 1,096,725.59 | (84,792.53) | (356,616.82) | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,772,985.82) | (13,683.56) | 37,805,208.35 | 36,517,425.37 | 2,781,588.83 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,600.00 | 27,350.00 | 11,880.25 | (1,184,156.52) |
| 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 | 98,301.56 | 0.00 | 0.00 | 98,301.56 | 90,782.09 | 499,581.79 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,238,285.25 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,301.56 | 0.00 | 26,600.00 | 125,651.56 | 102,662.34 | 553,710.52 |
| Transfers, net | 139,345.24 | (993,546.76) | (1,248,686.12) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,697,256.03 | (1,596,375.55) | (2,007.16) | 2.00 | 3,320,850.24 |
| **INCREASE (DECREASE) IN NET POSTION** | 25,919,905.26 | (1,046,029.45) | 11,993,622.89 | (34,918.75) | 1,097,475.59 | (84,792.53) | (356,616.82) | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 98,301.56 | 1,924,270.21 | (1,583,459.11) | 37,928,852.75 | 36,620,089.71 | 6,656,149.59 |
| **NET POSITION AT BEGINNING OF YEAR** | (33,820,516.12) | 20,817,131.67 | 12,715,828.77 | (8,298,333.50) | 4,501,615.36 | 222,588.58 | 314,282.31 | 1,129,835.11 | 4,614.10 | 443,374.48 | 1,887,137.74 | 150,749.51 | 33,889,217.56 | 74,371,148.38 | 8,959,070.80 | 117,287,744.75 | 110,631,595.16 | 110,631,595.16 |
| **NET POSITION AT END OF YEAR** | **(7,900,610.86)** | **19,771,102.22** | **24,709,451.66** | **(8,333,252.25)** | **5,599,090.95** | **137,796.05** | **(42,334.51)** | **1,130,929.01** | **4,614.10** | **443,374.48** | **1,887,137.74** | **150,749.51** | **33,987,519.12** | **76,295,418.59** | **7,375,611.69** | **155,216,597.50** | **147,251,684.87** | **117,287,744.75** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | 417.48 |
| Operating investment income, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,711.54 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,129.02 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,003,933.77 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 836,436.74 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,840,370.51 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,843,499.53 |
| **NET POSITION AT BEGINNING OF YEAR** | 30,849.41 | 0.00 | 19,678,494.46 | 19,709,343.87 | 16,865,844.34 | 16,865,844.34 |
| **NET POSITION AT END OF YEAR** | **30,849.41** | **0.00** | **19,678,494.46** | **19,709,343.87** | **16,865,844.34** | **19,709,343.87** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 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 | 12,266,763.50 | 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 | 12,266,763.50 | 12,616,209.50 | 23,319,098.00 |
| Nonresident tuition | 20,454,919.50 | 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 | 20,454,919.50 | 20,031,105.77 | 37,669,130.66 |
| Continuing education tuition | 368,755.25 | 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 | 368,755.25 | 368,905.25 | 715,988.87 |
| Student fees revenue | 1,912,958.37 | 312,184.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,225,142.58 | 2,168,118.64 | 4,041,573.58 |
| Total tuition and fees | 35,003,396.62 | 312,184.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,315,580.83 | 35,184,339.16 | 65,745,791.11 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (34,926.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (34,926.00) | (45,026.00) | (5,972,143.75) |
| Less: student financial aid - all other | (549,845.00) | (7,162.00) | 0.00 | 0.00 | (6,177.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (563,184.00) | (480,361.90) | (22,185,113.55) |
| Net tuition and fees | 34,453,551.62 | 305,022.21 | 0.00 | 0.00 | (6,177.00) | (34,926.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34,717,470.83 | 34,658,951.26 | 37,588,533.81 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 368,009.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 368,009.46 | 69,941.80 | 3,761,638.51 |
| Grant and Contracts - facilities and administrative recovery | 50,565.21 | 16,855.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67,420.50 | 40,010.07 | 180,048.17 |
| Sales of auxiliary services | 0.00 | 0.00 | 18,170,473.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,170,473.40 | 16,469,360.89 | 32,295,609.18 |
| Other operating revenue | 160,756.56 | 79,624.50 | 0.00 | 0.00 | 40,909.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281,290.46 | 212,796.53 | 2,483,543.19 |
| **Total Operating Revenues** | 34,664,873.39 | 401,502.00 | 18,170,473.40 | 0.00 | 34,732.40 | 333,083.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,604,664.65 | 51,451,060.55 | 76,309,372.86 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | |
| Instruction | 622,558.06 | 0.00 | 0.00 | 0.00 | 4,872.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 627,430.17 | 666,628.45 | 24,260,853.90 |
| Research & Sponsored Programs | 13,366.26 | 6,287.09 | 0.00 | 0.00 | 0.00 | 298,765.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 318,419.25 | 274,936.03 | 1,705,353.89 |
| Public Service | 3,212.98 | 0.00 | 0.00 | 0.00 | 2,437.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,650.70 | 3,507.07 | 162,793.96 |
| Academic Support | 1,044,158.08 | 18,726.92 | 0.00 | 0.00 | 21,473.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,084,358.33 | 1,067,948.57 | 7,537,523.11 |
| Student Services | 1,022,200.23 | 21,579.22 | 0.00 | 6,445.00 | 8,401.34 | 17,586.65 | 10,184.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,086,397.20 | 1,024,147.38 | 10,040,755.13 |
| Institutional Support | 1,742,151.16 | 111,468.07 | 0.00 | 95.88 | 1,828.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,855,543.41 | 2,166,035.18 | 10,652,563.98 |
| Operations and Maintenance | 298,940.15 | 707.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,348,042.28 | 196,966.12 | 1,844,655.71 | 1,994,404.15 | 18,717,183.00 |
| Student Financial Aid | 0.00 | 464.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 464.11 | 0.00 | 1,629.07 |
| Auxiliary Services | 0.00 | 0.00 | 2,611,446.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,611,446.60 | 2,450,604.41 | 19,744,797.37 |
| No Program Code Assigned | 16,656.42 | 467.43 | 0.00 | 0.00 | 1,156.00 | 77,465.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19,600.00 | 115,345.04 | 245,150.96 | 0.00 |
| **Total Operating Expenses** | 4,763,243.34 | 159,700.00 | 2,611,446.60 | 6,540.88 | 40,168.80 | 393,817.74 | 10,184.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,348,042.28 | 216,566.12 | 9,549,710.52 | 9,893,362.20 | 92,823,453.41 |
| Operating loss | 29,901,630.05 | 241,802.00 | 15,559,026.80 | (6,540.88) | (5,436.40) | (60,734.28) | (10,184.76) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,348,042.28) | (216,566.12) | 44,054,954.13 | 41,557,698.35 | (16,514,080.55) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 3,981,256.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,981,256.64 | 2,097,904.00 | 12,587,418.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (853.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (853.00) | (160.88) | 4,241,376.12 |
| Other nonoperating grant revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 461,148.00 | 9,175,147.42 |
| Gifts - campuses | 0.00 | 1,803.30 | 0.00 | 0.00 | 175,566.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 177,369.60 | 82,747.72 | 1,106,801.81 |
| Operating investment income, net | 126,032.66 | 0.00 | 0.00 | 0.00 | 543.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 126,576.22 | 126,639.68 | 760,563.51 |
| Endowment return used for operations | 52,579.33 | 63,414.51 | 0.00 | 0.00 | 306,422.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 422,416.81 | 409,504.53 | 1,637,982.82 |
| 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 | (487,638.00) | 0.00 | (487,638.00) | (510,344.00) | (3,072,748.91) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 786,003.67 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 34,061,498.68 | 307,019.81 | 15,559,026.80 | (6,540.88) | 477,096.43 | (61,587.28) | (10,184.76) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,835,680.28) | (216,566.12) | 48,274,082.40 | 44,225,137.40 | 10,708,463.89 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 1,293.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,293.66 | 7,820.30 | 193,560.41 |
| 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 | 117,269.87 | 0.00 | 0.00 | 117,269.87 | 111,137.87 | 724,447.95 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,202,629.95 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 1,293.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 117,269.87 | 0.00 | 0.00 | 118,563.53 | 118,958.17 | 2,120,638.31 |
| Transfers, net | (5,722,457.16) | 1,663,562.66 | (964,220.95) | 0.00 | 0.00 | 13,798.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,154,257.93 | 2,852,941.86 | (2,117.66) | 42,381.00 | 206,955.68 |
| **INCREASE (DECREASE) IN NET POSTION** | 28,339,041.52 | 1,970,582.47 | 14,594,805.85 | (6,540.88) | 478,390.09 | (47,789.28) | (10,184.76) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 117,269.87 | 318,577.65 | 2,636,375.74 | 48,390,528.27 | 44,386,476.57 | 13,036,057.88 |
| **NET POSITION AT BEGINNING OF YEAR** | (2,915,391.50) | (4,172,783.26) | 23,411,847.12 | (9,026,402.00) | 3,330,358.11 | 48,911.06 | 0.00 | 150,843.25 | 12,378.32 | 16,420.75 | 6,340,187.16 | 526,588.36 | 53,051.17 | 30,732,054.06 | 90,873,647.96 | 17,028,872.05 | 156,410,582.61 | 143,374,524.73 | 143,374,524.73 |
| **NET POSITION AT END OF YEAR** | **25,423,650.02** | **(2,202,200.79)** | **38,006,652.97** | **(9,032,942.88)** | **3,808,748.20** | **1,121.78** | **(10,184.76)** | **150,843.25** | **12,378.32** | **16,420.75** | **6,340,187.16** | **526,588.36** | **53,051.17** | **30,849,323.93** | **91,192,225.61** | **19,665,247.79** | **204,801,110.88** | **187,761,001.30** | **156,410,582.61** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,574,828.00 | 7,963,742.00 |
| Nonresident tuition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 935,665.00 | 2,003,570.00 |
| Continuing education tuition | 397.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 397.00 | 60,676.00 | 1,129,655.82 |
| Student fees revenue | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.00 | 238,951.70 | 583,049.95 |
| Total tuition and fees | 417.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 417.00 | 4,810,120.70 | 11,680,017.77 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (47,128.00) | 0.00 | 0.00 | 0.00 | 0.00 | (47,128.00) | (351,740.00) | (3,357,970.67) |
| Less: student financial aid - all other | (7,480.20) | 0.00 | 0.00 | 0.00 | 0.00 | 396.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,084.20) | (298,214.28) | (1,784,204.22) |
| Net tuition and fees | (7,063.20) | 0.00 | 0.00 | 0.00 | 0.00 | (46,732.00) | 0.00 | 0.00 | 0.00 | 0.00 | (53,795.20) | 4,160,166.42 | 6,537,842.88 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 106,272.06 | 0.00 | 0.00 | 0.00 | 0.00 | 106,272.06 | 169,686.48 | 3,178,437.79 |
| Grant and Contracts - facilities and administrative recovery | 3,102.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,102.19 | 17,131.57 | 141,443.79 |
| Other operating revenue | 416.00 | 0.00 | 0.00 | 0.00 | (110.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 306.00 | 143,879.99 | 593,955.42 |
| **Total Operating Revenues** | (3,545.01) | 0.00 | 0.00 | 0.00 | (110.00) | 59,540.06 | 0.00 | 0.00 | 0.00 | 0.00 | 55,885.05 | 4,490,864.46 | 10,451,679.88 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | |
| Instruction | (810.90) | 0.00 | 0.00 | 0.00 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (810.80) | 416,058.73 | 2,863,418.96 |
| Research & Sponsored Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,210.57 |
| Academic Support | 10,253.50 | 0.00 | 0.00 | 0.00 | 0.00 | 62,191.20 | 0.00 | 0.00 | 0.00 | 0.00 | 72,444.70 | 569,743.54 | 4,709,499.43 |
| Student Services | 13,835.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,835.57 | 557,221.71 | 4,319,271.86 |
| Institutional Support | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 387,519.61 | 2,489,535.77 |
| Operations and Maintenance | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 136,718.70 | 981,950.47 |
| No Program Code Assigned | 660.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 660.15 | 23,398.57 | 0.00 |
| **Total Operating Expenses** | 23,988.32 | 0.00 | 0.00 | 0.00 | 0.10 | 62,191.20 | 0.00 | 0.00 | 0.00 | 0.00 | 86,179.62 | 2,090,660.86 | 15,381,887.06 |
| Operating loss | (27,533.33) | 0.00 | 0.00 | 0.00 | (110.10) | (2,651.14) | 0.00 | 0.00 | 0.00 | 0.00 | (30,294.57) | 2,400,203.60 | (4,930,207.18) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 598,420.00 | 3,590,519.00 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (4,591.00) | 0.00 | 0.00 | 0.00 | 0.00 | (4,591.00) | (105,976.00) | 1,977,021.18 |
| Other nonoperating grant revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (135,551.37) | 32,536.42 |
| Gifts - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,868.39 | 24,817.29 |
| Operating investment income, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,052.00 | 528,309.08 |
| Endowment return used for operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121,119.98 | 617,810.95 |
| 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 | (33,810.34) |
| Other nonoperating revenue (expense) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,142.07 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | (27,533.33) | 0.00 | 0.00 | 0.00 | (110.10) | (7,242.14) | 0.00 | 0.00 | 0.00 | 0.00 | (34,885.57) | 2,969,136.60 | 1,818,138.47 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,136.72 |
| 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 | 35,105.33 | 201,579.67 |
| 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 | 315,229.43 |
| **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 | 35,105.33 | 544,945.82 |
| Transfers, net | 0.00 | (92,361.22) | 0.00 | 0.00 | (1,152,673.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,245,034.31) | 0.00 | (1,468,058.00) |
| **INCREASE (DECREASE) IN NET POSTION** | (27,533.33) | (92,361.22) | 0.00 | 0.00 | (1,152,783.19) | (7,242.14) | 0.00 | 0.00 | 0.00 | 0.00 | (1,279,919.88) | 3,004,241.93 | 895,026.29 |
| **NET POSITION AT BEGINNING OF YEAR** | 25,213,011.92 | 394,820.15 | 0.00 | (1,899,396.00) | 1,177,391.98 | 5,383.00 | 17,455.85 | 10,582,807.85 | 6,160,381.50 | 0.00 | 41,651,856.25 | 40,756,829.96 | 40,756,829.96 |
| **NET POSITION AT END OF YEAR** | **25,185,478.59** | **302,458.93** | **0.00** | **(1,899,396.00)** | **24,608.79** | **(1,859.14)** | **17,455.85** | **10,582,807.85** | **6,160,381.50** | **0.00** | **40,371,936.37** | **43,761,071.89** | **41,651,856.25** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 Fiscal Period 02



**New Hampshire Public Television (NHPTV)**

| | Current Funds | Current Funds | Current Funds | Current Funds | Current Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Plant Funds | Plant Funds | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | D | W | G | P1 | Z | M | Q1 | T2 | N | X | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT BEGINNING OF YEAR** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET POSITION AT END OF YEAR** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 Fiscal Period 02



**NHPB Disaffiliation**

| | Current Funds | Current Funds | Current Funds | Current Funds | Endowment and Similar Funds | Endowment and Similar Funds | Endowment and Similar Funds | Plant Funds | Plant Funds | Total Year To Date Activity | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | D | W | G | Z | M | Q1 | T2 | N | X | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **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 |
| **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** |

University System of New Hampshire
Statement of Revenues, Expenses and Changes in Net Position
As of Fiscal Year 2024 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,000.00) |
| Net tuition and fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | -1,000 |
| 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 | 0.00 | 0.00 |
| Other operating revenue | 3,323.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,323.76 | 1,500.00 | 6,277,919.16 |
| **Total Operating Revenues** | 3,323.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,323.76 | 1,500.00 | 6,276,919.16 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | |
| Instruction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,898,581.00 |
| Research & Sponsored Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 839,025.00 |
| Public Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 177,922.00 |
| Academic Support | 22,237.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,237.39 | 22,177.81 | 1,231,994.65 |
| Student Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 394,750.77 |
| Institutional Support | (998,970.59) | 9,281,745.40 | 0.00 | 0.00 | 9,413.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,292,188.45 | 7,088,790.41 | 6,445,740.36 |
| Operations and Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,605.86 | 0.00 | 58,605.86 | 56,021.48 | 2,772,288.07 |
| No Program Code Assigned | 341,141.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341,141.72 | 0.00 | 0.00 |
| **Total Operating Expenses** | (635,591.48) | 9,281,745.40 | 0.00 | 0.00 | 9,413.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,605.86 | 0.00 | 8,714,173.42 | 7,166,989.70 | 13,760,301.85 |
| Operating loss | 638,915.24 | (9,281,745.40) | 0.00 | 0.00 | (9,413.64) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (58,605.86) | 0.00 | (8,710,849.66) | (7,165,489.70) | (7,483,382.69) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | |
| Other nonoperating grant revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,472,219.17 |
| 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 | 34.46 |
| Operating investment income, net | 0.00 | (244,781.09) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (244,781.09) | 578,979.45 | (209,696.11) |
| Endowment return used for operations | 0.00 | 3,136,887.55 | 0.00 | 2,204.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 591,514.27 | 3,730,606.50 | 3,369,241.45 | 13,471,729.51 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (168,523.55) | 0.00 | (168,523.55) | (124,204.95) | (1,673,806.57) |
| 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 | 237,263.73 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSTION** | 638,915.24 | (6,389,638.94) | 0.00 | 2,204.68 | (9,413.64) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (227,129.41) | 591,514.27 | (5,393,547.80) | (3,341,473.75) | 5,814,361.50 |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | |
| Plant gifts, grants and other changes, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36,338.22 |
| 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 | 11,393,567.78 |
| **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 | 11,429,906.00 |
| Transfers, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,750.00 | 0.00 | 0.00 | 0.00 | (16,750.00) | 0.00 | 0.00 | (200,000.00) | (18,723,720.27) |
| **INCREASE (DECREASE) IN NET POSTION** | 638,915.24 | (6,389,638.94) | 0.00 | 2,204.68 | (9,413.64) | 0.00 | 16,750.00 | 0.00 | 0.00 | 0.00 | (243,879.41) | 591,514.27 | (5,393,547.80) | (3,541,473.75) | (1,479,452.77) |
| **NET POSITION AT BEGINNING OF YEAR** | (52,629.53) | 52,247,376.19 | (1,283,475.00) | 43,819.36 | 0.00 | 1,207,720.00 | 77,018,190.77 | 14,331.76 | 0.00 | 32,010.28 | (22,422,699.18) | 0.00 | 106,804,644.65 | 108,284,097.42 | 108,284,097.42 |
| **NET POSITION AT END OF YEAR** | **586,285.71** | **45,857,737.25** | **(1,283,475.00)** | **46,024.04** | **(9,413.64)** | **1,207,720.00** | **77,034,940.77** | **14,331.76** | **0.00** | **32,010.28** | **(22,666,578.59)** | **591,514.27** | **101,411,096.85** | **104,742,623.67** | **106,804,644.65** |

# University System of New Hampshire
## Statement of Revenues, Expenses and Changes in Net Position
### As of Fiscal Year 2024 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 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 A | Funds Not Coded to Fgrpmaj Attribute P1 | Total Year To Date Activity |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | | | | | | | | | | | | | | | | |
| Resident tuition | 81,936,472.98 | 117,744.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 82,054,216.98 |
| Nonresident tuition | 172,943,234.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 172,943,234.47 |
| Continuing education tuition | 4,214,592.27 | 382,807.75 | 0.00 | 0.00 | 57,960.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,655,360.02 |
| Student fees revenue | 8,710,600.63 | 1,978,784.54 | 0.00 | 0.00 | 3,646.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,693,031.37 |
| Total tuition and fees | 267,804,900.35 | 2,479,336.29 | 0.00 | 0.00 | 61,606.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 270,345,842.84 |
| Less: student financial aid - grants and contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,296,810.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,296,810.40) |
| Less: student financial aid - all other | (45,721,610.57) | (148,460.50) | (1,467,654.50) | 0.00 | (4,950,160.44) | 396.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (52,287,490.01) |
| Net tuition and fees | 222,083,289.78 | 2,330,875.79 | (1,467,654.50) | 0.00 | (4,888,554.24) | (1,296,414.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 216,761,542.43 |
| Grant and Contracts - direct revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,095,268.23 | 1,024,212.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,119,480.44 |
| Grant and Contracts - facilities and administrative recovery | 5,063,695.46 | 16,855.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,080,550.75 |
| Sales of auxiliary services | 0.00 | 0.00 | 107,207,672.86 | 0.00 | 4,375.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 107,212,047.86 |
| Other operating revenue | 1,514,660.73 | 2,489,297.29 | 18,236.36 | 0.00 | 720,149.79 | 3,343,262.01 | 0.00 | 0.00 | 166,926.81 | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,253,626.89 |
| **Total Operating Revenues** | 228,661,645.97 | 4,837,028.37 | 105,758,254.72 | 0.00 | (4,164,029.45) | 28,142,115.84 | 1,024,212.21 | 0.00 | 166,926.81 | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 364,427,248.37 |
| **OPERATING EXPENSES** | | | | | | | | | | | | | | | | | | | | | |
| Instruction | 8,719,279.49 | 2,184,014.35 | 0.00 | 0.00 | 456,597.59 | 275,536.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,635,428.11 |
| Research & Sponsored Programs | 1,708,994.25 | 894,442.17 | 0.00 | 0.00 | 555,869.28 | 24,006,815.49 | 672,019.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,838,140.43 |
| Public Service | 1,011,665.08 | 728,745.16 | 0.00 | 0.00 | 265,162.10 | 335,398.02 | 232,837.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,573,807.65 |
| Academic Support | 10,719,005.48 | 576,928.75 | 0.00 | 0.00 | 747,789.14 | 62,191.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,105,914.57 |
| Student Services | 4,359,994.30 | 793,342.68 | 0.00 | 6,445.00 | 381,233.55 | 16,238.85 | 0.00 | 10,184.76 | 523,543.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,090,982.77 |
| Institutional Support | 14,639,505.74 | 12,960,017.94 | 0.00 | 95.88 | 103,253.88 | 9,413.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,712,287.08 |
| Operations and Maintenance | 3,528,392.81 | 1,823,703.03 | 0.00 | 0.00 | 3,483.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,609,090.91 | 514,753.38 | 31,432.00 | 0.00 | 0.00 | 15,510,855.38 |
| Student Financial Aid | 0.00 | 464.11 | 0.00 | 0.00 | 2,999.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,463.35 |
| Auxiliary Services | 0.00 | 0.00 | 16,466,017.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,466,017.40 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| No Program Code Assigned | 4,357,063.60 | 699,920.00 | 49,101.03 | 44,505.47 | 78,502.96 | 2,347,107.91 | 203,178.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341,821.25 | 0.00 | 0.00 | 0.00 | 8,121,200.96 |
| **Total Operating Expenses** | 49,043,900.75 | 20,661,578.19 | 16,515,118.43 | 51,046.35 | 2,594,890.99 | 27,052,701.79 | 1,108,035.27 | 10,184.76 | 523,543.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,609,090.91 | 856,574.63 | 31,432.00 | 0.00 | 0.00 | 128,058,097.70 |
| Operating loss | 179,617,745.22 | (15,824,549.82) | 89,243,136.29 | (51,046.35) | (6,758,920.44) | 1,089,414.05 | (83,823.06) | (10,184.76) | (356,616.82) | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (9,609,090.91) | (856,574.63) | (31,432.00) | 0.00 | 0.00 | 236,369,150.67 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire general appropriations | 18,833,333.30 | 0.00 | 0.00 | 0.00 | 0.00 | 43,858.92 | 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 | 18,877,192.22 |
| Federal Pell grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,397.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,397.00 |
| Other nonoperating grant revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,204,667.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,204,667.16 |
| Gifts - campuses | 0.00 | 49,191.80 | 0.00 | 0.00 | 203,676.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 252,867.86 |
| Gifts - affiliated entities | 0.00 | 25,594.09 | 0.00 | 0.00 | 967,106.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 992,700.49 |
| Operating investment income, net | 1,282,941.95 | (192,827.92) | 0.00 | 0.00 | 8,250.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,098,364.99 |
| Endowment return used for operations | 145,516.30 | 4,609,120.87 | 0.00 | 0.00 | 5,643,202.83 | 0.00 | 0.00 | 0.00 | 43,062.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 591,514.27 | 0.00 | 0.00 | 0.00 | 11,032,416.82 |
| Interest expense, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (2,239,893.71) | 0.00 | 0.00 | 0.00 | 0.00 | (2,239,893.71) |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | 199,879,536.77 | (11,333,470.98) | 89,243,136.29 | (51,046.35) | 63,315.81 | 2,344,337.13 | (83,823.06) | (10,184.76) | (313,554.27) | 1,093.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (11,848,984.62) | (265,060.36) | (31,432.00) | 0.00 | 0.00 | **267,593,863.50** |
| **OTHER CHANGES IN NET ASSETS** | | | | | | | | | | | | | | | | | | | | | |
| State of New Hampshire capital appropriations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 463,929.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,600.00 | 0.00 | 0.00 | 0.00 | 490,529.71 |
| 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 | 522,545.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 522,545.89 |
| Endowment and similar gifts - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 915,926.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 915,926.13 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (45.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,006.11 | (5,734.08) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,227.03 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Other Changes in Net Position** | 0.00 | 0.00 | 0.00 | 0.00 | 463,929.71 | 0.00 | (45.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,006.11 | 1,432,737.94 | 0.00 | 26,600.00 | 0.00 | 0.00 | 0.00 | 1,970,228.76 |
| Transfers, net | (36,099,335.37) | 30,915,111.67 | (5,067,453.97) | 0.00 | 149,836.08 | (861,894.01) | 33,518.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,750.00 | 0.00 | 0.00 | 0.00 | 9,863,841.88 | 724,625.72 | 325,000.00 | 0.00 | 0.00 | 0.00 |
| **INCREASE (DECREASE) IN NET POSTION** | 163,780,201.40 | 19,581,640.69 | 84,175,682.32 | (51,046.35) | 677,081.60 | 1,482,443.12 | (50,350.06) | (10,184.76) | (313,554.27) | 1,093.90 | 0.00 | 16,750.00 | 0.00 | 47,006.11 | 1,432,737.94 | (1,985,142.74) | 486,165.36 | 293,568.00 | 0.00 | 0.00 | 269,564,092.26 |
| **NET POSITION AT BEGINNING OF YEAR** | (50,701,071.65) | 207,952,121.99 | 118,510,893.26 | (72,147,731.50) | 70,193,290.28 | 3,573,931.39 | 928,338.65 | 1,207,720.00 | 1,516,208.83 | 1,201,425.19 | 183,681.10 | 101,996,097.02 | 73,998,477.84 | 28,037,417.39 | 445,060,913.11 | 743,507,557.63 | 28,997,097.81 | 0.00 | 0.00 | 0.00 | 1,704,016,368.34 |
| **NET POSITION AT END OF YEAR** | **113,079,129.75** | **227,533,762.68** | **202,686,575.58** | **(72,198,777.85)** | **70,870,371.88** | **5,056,374.51** | **877,988.59** | **1,197,535.24** | **1,202,654.56** | **1,202,519.09** | **183,681.10** | **102,012,847.02** | **73,998,477.84** | **28,084,423.50** | **446,493,651.05** | **741,522,414.89** | **29,483,263.17** | **293,568.00** | **0.00** | **0.00** | **1,973,580,460.60** |

| | Prior Year To Date Activity | Prior Year Final Activity |
|---|---|---|
| **OPERATING REVENUES** | | |
| Resident tuition | 82,011,620.25 | 153,991,140.94 |
| Nonresident tuition | 169,972,440.26 | 319,729,047.94 |
| Continuing education tuition | 5,226,261.42 | 9,674,267.85 |
| Student fees revenue | 10,292,159.07 | 19,984,811.06 |
| Total tuition and fees | 267,502,481.00 | 503,379,267.79 |
| Less: student financial aid - grants and contracts | (8,794,303.01) | (31,034,671.88) |
| Less: student financial aid - all other | (73,128,570.99) | (187,966,036.99) |
| Net tuition and fees | 185,579,607 | 284,378,558.92 |
| Grant and Contracts - direct revenues | 24,329,680.69 | 178,855,575.70 |
| Grant and Contracts - facilities and administrative recovery | 4,709,291.40 | 31,409,288.93 |
| Sales of auxiliary services | 100,386,214.47 | 210,222,096.84 |
| Other operating revenue | 9,349,308.57 | 40,868,874.31 |
| **Total Operating Revenues** | 324,354,102.13 | 745,734,394.70 |
| **OPERATING EXPENSES** | | |
| Instruction | 10,592,809.51 | 212,157,247.86 |
| Research & Sponsored Programs | 27,555,671.22 | 183,560,149.89 |
| Public Service | 1,733,111.44 | 18,024,010.47 |
| Academic Support | 10,708,490.71 | 89,177,824.78 |
| Student Services | 7,904,249.54 | 56,320,236.28 |
| Institutional Support | 16,822,997.78 | 82,436,431.44 |
| Operations and Maintenance | 17,283,783.10 | 125,637,557.07 |
| Student Financial Aid | 5,252.00 | 19,071.59 |
| Auxiliary Services | 20,603,114.40 | 154,831,771.35 |
| Depreciation | 0.00 | 0.00 |
| No Program Code Assigned | 2,033,942.25 | 2,117,020.82 |
| **Total Operating Expenses** | 115,243,421.95 | 924,281,321.55 |
| Operating loss | 209,110,680.18 | (178,546,926.85) |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| State of New Hampshire general appropriations | 14,750,000.00 | 88,500,000.00 |
| Federal Pell grants | (90,765.88) | 20,293,722.01 |
| Other nonoperating grant revenue | 1,618,831.39 | 48,746,271.84 |
| Gifts - campuses | 357,057.70 | 2,224,627.43 |
| Gifts - affiliated entities | 1,030,661.79 | 12,532,317.38 |
| Operating investment income, net | 1,882,587.39 | 7,604,844.24 |
| Endowment return used for operations | 10,708,946.88 | 41,420,616.80 |
| Interest expense, net | (2,052,930.95) | (15,153,506.85) |
| Other nonoperating revenue (expense) | 0.00 | 2,197,266.17 |
| **NET INCOME BEFORE OTHER CHANGES IN NET POSITION** | **237,315,068.5** | **29,819,232.17** |
| **OTHER CHANGES IN NET ASSETS** | | |
| State of New Hampshire capital appropriations | 0.00 | 494,982.61 |
| Plant gifts, grants and other changes, net | 2,628,266.85 | 3,765,724.32 |
| Endowment and similar gifts - campuses | 504,532.05 | 3,084,493.90 |
| Endowment and similar gifts - affiliated entities | 1,105,647.78 | 19,038,526.96 |
| Endowment return, net of amount used for operations - campuses | 0.00 | 20,153,594.69 |
| Endowment return, net of amount used for operations - affiliated entities | 0.00 | 6,870,739.76 |
| **Total Other Changes in Net Position** | 4,238,446.68 | 53,408,062.24 |
| Transfers, net | 0.00 | (0.00) |
| **INCREASE (DECREASE) IN NET POSTION** | 241,553,515.18 | 83,227,294.41 |
| **NET POSITION AT BEGINNING OF YEAR** | 1,620,789,073.93 | 1,620,789,073.93 |
| **NET POSITION AT END OF YEAR** | **1,862,342,589.11** | **1,704,016,368.34** |

Last Edit: 07.08.2013

# University System of New Hampshire
## Ausrecna Variable Detail



| Ausrecna | Auscrena Description |
|---|---|
| A01RESTU | Resident tuition |
| A04NRTUI | Nonresident tuition |
| A06CNTED | Continuing education tuition |
| A07STFEE | Student fees revenue |
| A10SFNAD | Student financial aid |
| A15GVGRC | Grant and Contracts |
| A25AXREV | Sales of auxiliary services |
| A30OTHRV | Other operating revenue |
| B05SALWG | Salaries & Wages |
| B10FRNGE | Fringe Benefits |
| B20SUPLY | Supplies & Services |
| B25UTILY | Utilities |
| B35DEPRE | Depreciation |
| B50MTRAN | Mandatory transfers |
| B55NTRAN | Non-mandatory transfers |
| C05STAPR | State of New Hampshire general appropriations |
| C08FPELL | Federal Pell grants |
| C09NGRRV | Other nonoperating grant revenue |
| 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 |

| 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 | C09NGRRV | Other nonoperating grant revenue | C09 |
| 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 |
| E | B50MTRAN | Transfers, net | D50 |
| E | B55NTRAN | Transfers, net | D50 |