

UNIVERSITY OF NEW HAMPSHIRE - DURHAM ONLY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
(ACTIVITIES STATEMENT)

	General Operating	Internally Designated	Auxiliary	Other Unrestricted Funds	Restricted Gifts & Endowment Income	Sponsored Research & Programs	Sponsored Program Appropriations	Loan Funds	Endowment & Similar Funds	Plant Funds	For year ended June 30,		
											2009	2008	
OPERATING REVENUES													
Tuition and fees	\$ 209,577,297	1,250,382			(697)							210,826,982	199,266,600
Less: student financial aid	(46,959,757)	(413,800)	(1,633,650)		(3,504,201)	(12,690,525)						(65,201,933)	(62,452,664)
Net tuition and fees	162,617,540	836,582	(1,633,650)	-	(3,504,898)	(12,690,525)	-	-	-	-		145,625,049	136,813,936
Grants and contracts	18,366,255					93,208,819	5,883,458					117,458,532	118,622,827
Sales of auxiliary services			116,482,075									116,482,075	110,343,601
Other operating revenue	4,491,325	6,828,313			1,136,114	774,211	134	260,066		169,261		13,659,424	14,517,100
TOTAL OPERATING REVENUES	185,475,120	7,664,895	114,848,425	-	(2,368,784)	81,292,505	5,883,592	260,066	-	169,261		393,225,080	380,297,464
OPERATING EXPENSES													
Employee compensation and benefits	183,689,643	16,304,270	40,325,125	(2,930,392)	3,672,736	49,503,055	4,959,002			25,713		295,549,152	288,521,285
Supplies & services	20,824,725	428,118	53,826,370		4,298,740	30,428,028	984,710	272,321	106,745	5,084,528		116,254,285	112,391,933
Utilities	12,975,490	327,099	38,365		6,263	7,996	1,168					13,356,381	14,056,836
Depreciation												29,438,876	25,715,786
TOTAL OPERATING EXPENSES	217,489,858	17,059,487	94,189,860	(2,930,392)	7,977,739	79,939,079	5,944,880	272,321	106,745	34,549,117		454,598,694	440,685,840
Operating gain (loss)	(32,014,738)	(9,394,592)	20,658,565	2,930,392	(10,346,523)	1,353,426	(61,288)	(12,255)	(106,745)	(34,379,856)		(61,373,614)	(60,388,376)
NONOPERATING REVENUES (EXPENSES)													
State of New Hampshire general appropriations	65,343,216											65,343,216	62,370,321
Gifts	105,732	710,806			4,442,177							5,258,715	7,018,062
Operating investment income (expense), net	3,250,683				8,231					15,899		3,274,813	3,152,262
Other investment income (expense)												-	-
Endowment return used for operations		2,056,453			7,028,778			623	127,960			9,213,814	8,595,267
Interest expense, net												(11,547,010)	(6,686,887)
NET INCOME (LOSS) BEFORE OTHER CHANGES IN NET ASSETS	36,684,893	(6,627,333)	20,658,565	2,930,392	1,132,663	1,353,426	(61,288)	(11,632)	21,215	(45,910,967)		10,169,934	14,060,649
OTHER CHANGES IN NET ASSETS													
State of New Hampshire capital appropriations												25,493,351	16,474,300
Plant gifts, grants and other changes, net												4,619,851	8,915,689
Endowment and similar gifts									2,880,202			2,880,202	2,333,710
Endowment return, net of amount used for operations									(28,305,493)			(28,305,493)	(9,810,327)
Other changes in net assets												-	-
TOTAL OTHER CHANGES IN NET ASSETS	-	-	-	-	-	-	-	-	(25,425,291)	30,113,202		4,687,911	17,913,372
Transfers, net	(31,160,597)	8,434,488	(21,483,044)		(591,662)	(1,583,030)	(4,526)		6,276	41,169,773		(5,212,322)	(3,409,001)
NET INCREASE (DECREASE) IN NET ASSETS	5,524,296	1,807,155	(824,479)	2,930,392	541,001	(229,604)	(65,814)	(11,632)	(25,397,800)	25,372,008		9,645,523	28,565,020
Net assets at beginning of year	16,031,511	27,910,110	14,721,124	(35,450,637)	12,658,263	1,648,108	81,176	3,993,928	103,124,074	319,344,762		464,062,419	435,497,399
NET ASSETS AT END OF YEAR	\$ 21,555,807	29,717,265	13,896,645	(32,520,245)	13,199,264	1,418,504	15,362	3,982,296	77,726,274	344,716,770		473,707,942	464,062,419

UNIVERSITY OF NEW HAMPSHIRE AT MANCHESTER
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
(ACTIVITIES STATEMENT)

	For year ended June 30,											
	General Operating	Internally Designated	Auxilliary	Other Unrestricted Funds	Restricted Gifts & Endowment Income	Sponsored Research & Programs	Sponsored Program Appropriations	Loan Funds	Endowment & Similar Funds	Plant Funds	2009	2008
OPERATING REVENUES												
Tuition and fees	\$ 8,011,913	115,725									8,127,638	7,366,462
Less: student financial aid	(190,653)				(1,900)	(20,801)					(213,354)	(230,348)
Net tuition and fees	7,821,260	115,725	-	-	(1,900)	(20,801)	-	-	-	-	7,914,284	7,136,114
Grants and contracts	2,372					393,528					395,900	19,763
Sales of auxiliary services											-	-
Other operating revenue	248,880	2,207			1,707	50					252,844	262,490
TOTAL OPERATING REVENUES	8,072,512	117,932	-	-	(193)	372,777	-	-	-	-	8,563,028	7,418,367
OPERATING EXPENSES												
Employee compensation and benefits	8,386,124	37,215		(62,653)	6,504	316,454			12,553		8,696,197	8,193,931
Supplies & services	1,870,758	56,684			7,425	45,604			75,394		2,055,865	2,188,119
Utilities	197,748										197,748	179,215
Depreciation									69,448		69,448	68,842
TOTAL OPERATING EXPENSES	10,454,630	93,899	-	(62,653)	13,929	362,058	-	-	-	157,395	11,019,258	10,630,107
Operating gain (loss)	(2,382,118)	24,033	-	62,653	(14,122)	10,719	-	-	-	(157,395)	(2,456,230)	(3,211,740)
NONOPERATING REVENUES (EXPENSES)												
State of New Hampshire general appropriations	2,520,780										2,520,780	2,452,422
Gifts	1,205	200			16,835						18,240	15,400
Operating investment income (expense), net											-	-
Other investment income (expense)											-	-
Endowment return used for operations		63,863			3,003						66,866	65,400
Interest expense, net											-	-
NET INCOME (LOSS) BEFORE OTHER CHANGES IN NET ASSETS	139,867	88,096	-	62,653	5,716	10,719	-	-	-	(157,395)	149,656	(678,518)
OTHER CHANGES IN NET ASSETS												
State of New Hampshire capital appropriations											-	-
Plant gifts, grants and other changes, net											-	(4,102)
Endowment and similar gifts											-	-
Endowment return, net of amount used for operations									(538,444)		(538,444)	(182,165)
Other changes in net assets											-	-
TOTAL OTHER CHANGES IN NET ASSETS	-	-	-	-	-	-	-	-	(538,444)	-	(538,444)	(186,267)
Transfers, net	(21,092)	(53,053)				(6,099)				145,213	64,969	177,297
NET INCREASE (DECREASE) IN NET ASSETS	118,775	35,043	-	62,653	5,716	4,620	-	-	(538,444)	(12,182)	(323,819)	(687,488)
Net assets at beginning of year	(766,278)	80,590	-	(761,258)	137,785	764	-	-	1,923,815	795,431	1,410,849	2,098,337
NET ASSETS AT END OF YEAR	\$ (647,503)	115,633	-	(698,605)	143,501	5,384	-	-	1,385,371	783,249	1,087,030	1,410,849