

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

	General Operating	Internally Designated	Auxiliary	Unfunded Benefits	Restricted Gifts & Endowment Income	Sponsored Research & Programs	Sponsored Program Appropriations	Loan Funds	Endowment & Similar Funds	Plant Funds	For the year ended June 30,	
											2006	2005
OPERATING REVENUES												
Tuition and fees	\$ 6,145,869	15,120									6,160,989	5,735,752
Less: student financial aid	(190,257)				(1,500)						(191,757)	(154,915)
Net tuition and fees	5,955,612	15,120	-	-	(1,500)	-	-	-	-	-	5,969,232	5,580,837
Grants and contracts											-	4,404
Sales of auxiliary services			2,745								2,745	770
Other operating revenues	146,908	1,589			14,000					11,263	173,760	173,492
Total Operating Revenues	6,102,520	16,709	2,745	-	12,500	-	-	-	-	11,263	6,145,737	5,759,503
OPERATING EXPENSES												
Employee compensation and benefits	6,395,076	217	78	15,064	6,504					7,588	6,424,527	6,135,343
Separation incentives											-	-
Supplies and services	1,745,795	40,636			25,306					200,406	2,012,143	1,695,925
Utilities	223,641										223,641	243,229
Depreciation										93,866	93,866	67,875
Total Operating Expenses	8,364,512	40,853	78	15,064	31,810	-	-	-	-	301,860	8,754,177	8,142,372
Operating gain (loss)	(2,261,992)	(24,144)	2,667	(15,064)	(19,310)	-	-	-	-	(290,597)	(2,608,440)	(2,382,869)
NONOPERATING REVENUES (EXPENSES)												
State of New Hampshire general appropriations	2,165,439										2,165,439	2,134,965
Gifts		800			29,800						30,600	38,815
Operating investment income											-	-
Endowment return used for operations		58,157			2,735						60,892	59,067
Interest expense, net											-	-
Other non-operating rev (exp) net											-	-
NET INCOME (LOSS)												
BEFORE OTHER CHANGES IN NET ASSETS	(96,553)	34,813	2,667	(15,064)	13,225	-	-	-	-	(290,597)	(351,509)	(150,022)
OTHER CHANGES IN NET ASSETS												
State of New Hampshire capital appropriations											-	-
Plant gifts, grants, and other changes, net											-	10,000
Endowment gifts											-	400
Endowment return, net of amount used for operations									163,270		163,270	79,333
Postretirement health - special item				(47,460)							(47,460)	-
TOTAL OTHER CHANGES IN NET ASSETS	-	-	-	(47,460)	-	-	-	-	163,270	-	115,810	89,733
Transfers, net	(83,533)	(68,523)	(3,500)	-	6,628	-	-	-	-	169,746	20,818	101,573
INCREASE (DECREASE) IN NET ASSETS	(180,086)	(33,710)	(833)	(62,524)	19,853	-	-	-	163,270	(120,851)	(214,881)	41,284
Net assets at beginning of year	(74,643)	63,392	1,073	(662,721)	147,405	-	-	-	1,718,368	920,043	2,112,917	2,071,633
NET ASSETS AT END OF YEAR	\$ (254,729)	29,682	240	(725,245)	167,258	-	-	-	1,881,638	799,192	1,898,036	2,112,917