

**Health Sciences Center
Metrics (Preliminary and Unaudited)**

Benchmark		Expected	FY 2010 2nd Quarter YTD	FY 2011 2nd Quarter YTD	FY 2012 2nd Quarter YTD	FY 2013 2nd Quarter YTD	FY 2014 2nd Quarter YTD	Fiscal Year Trend
Approximate Cash Flow/(Use) from Operations * <i>(Amounts are in thousands)</i>	HSC	↑	\$8,793	\$3,718	\$3,767	\$4,557	\$5,039	
	UNMMG	↑	\$1,984	\$5,325	\$730	(\$525)	\$1,971	
	UNMH	↑	\$15,140	\$17,731	\$17,513	\$12,411	\$17,125	
	SRMC	↑	NA	NA	NA	\$1,142	(\$664)	

* Approximate Cash Flow/(Use) from Operations = Operating Net Margin plus Depreciation Expense

Operating Net Margin <i>(Amounts are in thousands)</i>	HSC	↑	\$8,793	\$3,718	\$3,767	\$4,557	\$5,039	
	UNMMG	↑	\$1,780	\$5,078	\$448	(\$793)	\$1,768	
	UNMH	↑	(\$1,056)	\$317	\$650	(\$3,651)	\$1,372	
	SRMC	↑	NA	NA	NA	(\$2,226)	(\$5,112)	

**Health Sciences Center
Metrics (Preliminary and Unaudited)**

Benchmark	Expected	FY 2010 2nd Quarter YTD	FY 2011 2nd Quarter YTD	FY 2012 2nd Quarter YTD	FY 2013 2nd Quarter YTD	FY 2014 2nd Quarter YTD	Fiscal Year Trend	
Net Income/(Use of Reserves) <i>(Amounts are in thousands)</i>	HSC	▲	\$2,609	(\$1,097)	(\$1,371)	(\$1,180)	\$710	
	UNMMG	▲	\$1,280	\$5,078	(\$226)	\$864	(\$4,144)	
	UNMH	▲	(\$1,056)	\$317	\$647	(\$3,481)	\$1,372	
	SRMC	▲	NA	NA	NA	(\$2,226)	(\$5,112)	
Uncompensated Care <i>(Amounts are in thousands)</i>	UNMMG & UNMCC	▼	\$15,480	\$18,991	\$18,280	\$23,423	\$21,261	
	UNMH	▼	\$72,081	\$81,828	\$82,647	\$94,331	\$102,164	
	SRMC	▼	NA	NA	NA	\$187	\$5,577	

**Health Sciences Center
Metrics (Preliminary and Unaudited)**

Benchmark	Expected	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Fiscal Year Trend	
		2nd Quarter	2nd Quarter	2nd Quarter	2nd Quarter	2nd Quarter		
Days Cash on Hand								
Days of Expense in Discretionary Reserves Year End Benchmark - 10 Days	HSC	↑	NA	13.96	13.28	7.39	5.93	
ACMPE 30 Days *	UNMMG	↑	37.30	45.50	16.20	35.90	45.30	
UHC 75 Days **	UNMH	↑	45.34	63.43	50.96	46.41	46.86	
UHC 75 Days **	SRMC	↑	NA	NA	NA	NA	16.25	

* American College of Medical Practice Executives
** University HealthSystem Consortium



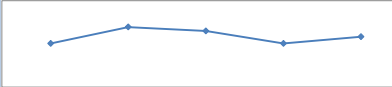

Accounts Receivable Greater Than Ninety Days
(Amounts are in thousands)

	HSC	↓	\$1,116 9%	\$1,931 13%	\$2,367 25%	\$764 6%	\$894 7%	
	UNMMG	↓	\$4,912 18%	\$3,368 14%	\$5,826 20%	\$4,466 16%	\$5,728 21%	
	UNMH	↓	\$51,809 32%	\$72,497 30%	\$62,913 29%	\$58,784 26%	\$75,308 31%	
	SRMC ***	↓	NA	NA	NA	NA	\$1,251 27%	

*** SRMC Account Receivable Greater Than Ninety Days reflects Net Accounts Receivable - all other receivables are shown at Gross

**Health Sciences Center
Metrics (Preliminary and Unaudited)**

(Amounts are in thousands)

	Expected	FY 2010 2nd Quarter YTD	FY 2011 2nd Quarter YTD	FY 2012 2nd Quarter YTD	FY 2013 2nd Quarter YTD	FY 2014 2nd Quarter YTD	Fiscal Year Trend
Proposals Submitted	↑	\$103,234	\$98,221	\$88,644	\$101,386	\$107,012	
Awards	↑	\$61,755	\$85,599	\$69,091	\$71,338	\$67,626	
Earned F&A	↑	\$10,148	\$11,414	\$11,109	\$10,142	\$10,664	
Contract & Grant Expense <i>(Includes Cost Share, Program Income and F&A Expense)</i>	↑	\$54,764	\$59,426	\$58,895	\$60,411	\$56,805	



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - University HSC Only*
2014 Fiscal Year-to-Date Summary through December 31, 2013 (Preliminary and Unaudited)
(In thousands)

* UNIVERSITY HSC ONLY INCLUDES: SOM, CON, COP, HSLIC, ADMIN, RESEARCH

	University HSC FY 2014 Re-Forecasted Budget	University HSC FY 2014 YTD 12/31/13 Actual	University HSC FY 2013 Year End Actual	University HSC FY 2014 YTD Actual to FY 2014 Re-Forecasted Budget Benchmark Rate (50%)	University HSC FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (50%)
1 UNM MEDICAL GROUP REVENUES	124,203	52,414	110,686	42%	47%
2 UNM HOSPITALS REVENUES	108,975	60,604	100,233	56%	60%
3 SRMC REVENUES	16,136	8,090	11,848	50%	68%
4 UNM CANCER CENTER CLINICAL REVENUES	0	0	13,300	N/A	0%
5 TUITION AND FEES	13,738	7,335	13,177	53%	56%
6 CIGARETTE TAX APPROPRIATIONS	3,227	2,225	3,363	69%	66%
7 RPSP APPROPRIATIONS	17,736	8,559	15,924	48%	54%
8 I&G APPROPRIATIONS	62,879	31,206	60,089	50%	52%
9 I&G MAIN CAMPUS TRANSFERS	17,666	8,833	18,615	50%	47%
10 F&A REVENUES (OH RETURN)	20,800	10,664	21,459	51%	50%
11 HSC/UNM INTERNAL TRANSFERS	(2,071)	(1,222)	(3,270)	59%	37%
12 MILL LEVY	0	0	0	N/A	N/A
13 OTHER REVENUES	12,381	6,810	13,316	55%	51%
14 CONTRACT AND GRANT REVENUES	123,387	61,189	131,070	50%	47%
TOTAL REVENUES	519,057	256,707	509,810	49%	50%
15 TOTAL COMPENSATION EXPENSES	336,181	167,052	319,157	50%	52%
16 SUPPLIES/MEDICAL SUPPLIES	9,544	4,743	11,723	50%	40%
17 UNIVERSITY CLINICIANS PROGRAM	0	0	0	N/A	N/A
18 HOUSESTAFF	0	0	0	N/A	N/A
19 TRAVEL	4,895	2,133	4,656	44%	46%
20 STUDENT COSTS	2,610	1,084	2,123	42%	51%
21 PATIENT CARE COSTS	871	288	852	33%	34%
22 TELEPHONE/COMMUNICATION COSTS	2,002	1,134	2,294	57%	49%
23 PURCHASED SERVICES	19,954	10,485	24,091	53%	44%
24 OTHER MEDICAL SERVICES	0	0	0	N/A	N/A
25 SUB AWARDS/SERVICE CONTRACTS	515	533	1,499	103%	36%
26 O&M & LEASES	6,323	3,318	6,900	52%	48%
27 UTILITIES	4,262	2,293	4,874	54%	47%
28 DEPRECIATION	0	0	0	N/A	N/A
29 INTEREST EXPENSE	2,168	1,084	2,169	50%	50%
30 OTHER EXPENSES	12,377	716	297	6%	241%
31 CONTRACT AND GRANT EXPENSES	114,996	56,805	122,407	49%	46%
TOTAL EXPENSES	516,699	251,668	503,042	49%	50%
OPERATING NET MARGIN	2,358	5,039	6,768		
NON-RECURRING ITEMS					
32 CAPITAL EXPENDITURES	1,720	741	1,386	43%	53%
33 MEANINGFUL USE REVENUE	0	0	0	N/A	N/A
34 USE OF UNMMG RESERVES	0	0	0	N/A	N/A
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	5,695	2,733	6,995	48%	39%
36 NON-RECURRING TRANSFERS	520	855	4,478	164%	19%
TOTAL NON-RECURRING ITEMS	7,935	4,329	12,859	55%	34%
NET INCOME/(USE OF RESERVES)	(5,577)	710	(6,091)		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNM Hospitals Only
2014 Fiscal Year-to-Date Summary through December 31, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	UNM Hospitals FY 2014 Re-Forecasted Budget	UNM Hospitals FY 2014 YTD 12/31/13 Actual	UNM Hospitals FY 2013 Year End Actual	UNM Hospitals FY 2014 YTD Actual to FY 2014 Re-Forecasted Budget Benchmark Rate (50%)	UNM Hospitals FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (50%)
1 UNM MEDICAL GROUP REVENUES	0	0	0	N/A	N/A
2 UNM HOSPITALS REVENUES	693,548	344,540	653,478	50%	53%
3 SRMC REVENUES	0	0	0	N/A	N/A
4 UNM CANCER CENTER CLINICAL REVENUES	0	0	0	N/A	N/A
5 TUITION AND FEES	0	0	0	N/A	N/A
6 CIGARETTE TAX APPROPRIATIONS	0	0	0	N/A	N/A
7 RPSP APPROPRIATIONS	13,241	6,635	12,966	50%	51%
8 I&G APPROPRIATIONS	0	0	0	N/A	N/A
9 I&G MAIN CAMPUS TRANSFERS	0	0	0	N/A	N/A
10 F&A REVENUES (OH RETURN)	0	0	0	N/A	N/A
11 HSC/UNM INTERNAL TRANSFERS	0	0	0	N/A	N/A
12 MILL LEVY	92,028	45,552	91,229	49%	50%
13 OTHER REVENUES	19,633	10,703	24,199	55%	44%
14 CONTRACT AND GRANT REVENUES	16,312	8,500	5,798	52%	147%
TOTAL REVENUES	834,762	415,930	787,670	50%	53%
15 TOTAL COMPENSATION EXPENSES	410,098	204,011	392,663	50%	52%
16 SUPPLIES/MEDICAL SUPPLIES	139,668	69,948	130,787	50%	53%
17 UNIVERSITY CLINICIANS PROGRAM	56,670	28,322	53,208	50%	53%
18 HOUSESTAFF	27,036	13,115	24,861	49%	53%
19 TRAVEL	754	362	674	48%	54%
20 STUDENT COSTS	0	0	0	N/A	N/A
21 PATIENT CARE COSTS	43,607	24,793	40,001	57%	62%
22 TELEPHONE/COMMUNICATION COSTS	3,522	1,750	3,554	50%	49%
23 PURCHASED SERVICES	36,455	15,035	23,715	41%	63%
24 OTHER MEDICAL SERVICES	22,510	10,447	23,680	46%	44%
25 SUB AWARDS/SERVICE CONTRACTS	9,258	4,702	7,947	51%	59%
26 O&M & LEASES	16,577	8,119	15,039	49%	54%
27 UTILITIES	6,491	3,170	6,118	49%	52%
28 DEPRECIATION	31,876	15,753	32,885	49%	48%
29 INTEREST EXPENSE	7,567	3,810	7,770	50%	49%
30 OTHER EXPENSES	21,823	11,221	20,578	51%	55%
31 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
TOTAL EXPENSES	833,912	414,558	783,480	50%	53%
OPERATING NET MARGIN	850	1,372	4,190		
NON-RECURRING ITEMS					
32 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
33 MEANINGFUL USE REVENUE	(1,039)	0	(255)	0%	0%
34 USE OF UNMMG RESERVES	0	0	0	N/A	N/A
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	N/A	N/A
36 NON-RECURRING TRANSFERS	0	0	0	N/A	N/A
TOTAL NON-RECURRING ITEMS	(1,039)	0	(255)	0%	0%
NET INCOME/(USE OF RESERVES)	1,889	1,372	4,445		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNMMG Only
2014 Fiscal Year-to-Date Summary through December 31, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	UNMMG FY 2014 Re-Forecasted Budget	UNMMG FY 2014 YTD 12/31/13 Actual	UNMMG FY 2013 Year End Actual	UNMMG FY 2014 YTD Actual to FY 2014 Re-Forecasted Budget Benchmark Rate (50%)	UNMMG FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (50%)
1 UNM MEDICAL GROUP REVENUES	162,613	78,314	155,686	48%	50%
2 UNM HOSPITALS REVENUES	0	0	0	N/A	N/A
3 SRMC REVENUES	0	0	0	N/A	N/A
4 UNM CANCER CENTER CLINICAL REVENUES	0	0	0	N/A	N/A
5 TUITION AND FEES	0	0	0	N/A	N/A
6 CIGARETTE TAX APPROPRIATIONS	0	0	0	N/A	N/A
7 RPSP APPROPRIATIONS	0	0	0	N/A	N/A
8 I&G APPROPRIATIONS	0	0	0	N/A	N/A
9 I&G MAIN CAMPUS TRANSFERS	0	0	0	N/A	N/A
10 F&A REVENUES (OH RETURN)	0	0	0	N/A	N/A
11 HSC/UNM INTERNAL TRANSFERS	0	0	0	N/A	N/A
12 MILL LEVY	0	0	0	N/A	N/A
13 OTHER REVENUES	60	1,150	4,046	1917%	28%
14 CONTRACT AND GRANT REVENUES	0	0	0	N/A	N/A
TOTAL REVENUES	162,673	79,464	159,732	49%	50%
15 TOTAL COMPENSATION EXPENSES	16,520	7,691	16,233	47%	47%
16 SUPPLIES/MEDICAL SUPPLIES	0	0	0	N/A	N/A
17 UNIVERSITY CLINICIANS PROGRAM	0	0	0	N/A	N/A
18 HOUSESTAFF	0	0	0	N/A	N/A
19 TRAVEL	0	0	0	N/A	N/A
20 STUDENT COSTS	0	0	0	N/A	N/A
21 PATIENT CARE COSTS	16,458	8,533	10,940	52%	78%
22 TELEPHONE/COMMUNICATION COSTS	0	0	0	N/A	N/A
23 PURCHASED SERVICES	114,182	58,239	117,399	51%	50%
24 OTHER MEDICAL SERVICES	0	0	0	N/A	N/A
25 SUB AWARDS/SERVICE CONTRACTS	0	0	0	N/A	N/A
26 O&M & LEASES	474	212	496	45%	43%
27 UTILITIES	0	0	0	N/A	N/A
28 DEPRECIATION	704	203	412	29%	49%
29 INTEREST EXPENSE	0	0	0	N/A	N/A
30 OTHER EXPENSES	18,764	2,818	4,439	15%	63%
31 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
TOTAL EXPENSES	167,102	77,696	149,919	46%	52%
OPERATING NET MARGIN	(4,429)	1,768	9,813		
NON-RECURRING ITEMS					
32 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
33 MEANINGFUL USE REVENUE	0	0	(2,699)	N/A	0%
34 USE OF UNMMG RESERVES	0	5,912	12,406	N/A	48%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	N/A	N/A
36 NON-RECURRING TRANSFERS	0	0	0	N/A	N/A
TOTAL NON-RECURRING ITEMS	0	5,912	9,707	N/A	61%
NET INCOME/(USE OF RESERVES)	(4,429)	(4,144)	106		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - SRMC Only
2014 Fiscal Year-to-Date Summary through December 31, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	SRMC FY 2014 Re-Forecasted Budget	SRMC FY 2014 YTD 12/31/13 Actual	SRMC FY 2013 Year End Actual	SRMC FY 2014 YTD Actual to FY 2014 Re-Forecasted Budget Benchmark Rate (50%)	SRMC FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (50%)
1 UNM MEDICAL GROUP REVENUES	0	0	0	N/A	N/A
2 UNM HOSPITALS REVENUES	0	0	0	N/A	N/A
3 SRMC REVENUES	46,237	22,420	18,927	48%	118%
4 UNM CANCER CENTER CLINICAL REVENUES	0	0	0	N/A	N/A
5 TUITION AND FEES	0	0	0	N/A	N/A
6 CIGARETTE TAX APPROPRIATIONS	0	0	0	N/A	N/A
7 RPSP APPROPRIATIONS	0	0	0	N/A	N/A
8 I&G APPROPRIATIONS	0	0	0	N/A	N/A
9 I&G MAIN CAMPUS TRANSFERS	0	0	0	N/A	N/A
10 F&A REVENUES (OH RETURN)	0	0	0	N/A	N/A
11 HSC/UNM INTERNAL TRANSFERS	0	0	0	N/A	N/A
12 MILL LEVY	8,060	4,030	20,833	50%	19%
13 OTHER REVENUES	380	199	272	52%	73%
14 CONTRACT AND GRANT REVENUES	0	0	0	N/A	N/A
TOTAL REVENUES	54,677	26,649	40,032	49%	67%
15 TOTAL COMPENSATION EXPENSES	26,737	13,244	23,364	50%	57%
16 SUPPLIES/MEDICAL SUPPLIES	12,768	6,119	6,980	48%	88%
17 UNIVERSITY CLINICIANS PROGRAM	0	0	117	N/A	0%
18 HOUSESTAFF	76	44	44	58%	100%
19 TRAVEL	27	14	52	52%	27%
20 STUDENT COSTS	0	0	0	N/A	N/A
21 PATIENT CARE COSTS	4,328	1,308	2,544	30%	51%
22 TELEPHONE/COMMUNICATION COSTS	76	36	110	47%	33%
23 PURCHASED SERVICES	2,629	1,361	3,944	52%	35%
24 OTHER MEDICAL SERVICES	245	898	905	367%	99%
25 SUB AWARDS/SERVICE CONTRACTS	1,054	560	429	53%	131%
26 O&M & LEASES	247	143	443	58%	32%
27 UTILITIES	810	385	599	48%	64%
28 DEPRECIATION	8,859	4,448	7,958	50%	56%
29 INTEREST EXPENSE	4,259	2,117	3,675	50%	58%
30 OTHER EXPENSES	2,134	1,084	2,866	51%	38%
31 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
TOTAL EXPENSES	64,249	31,761	54,030	49%	59%
OPERATING NET MARGIN	(9,572)	(5,112)	(13,998)		
NON-RECURRING ITEMS					
32 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
33 MEANINGFUL USE REVENUE	0	0	0	N/A	N/A
34 USE OF UNMMG RESERVES	0	0	0	N/A	N/A
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	N/A	N/A
36 NON-RECURRING TRANSFERS	0	0	0	N/A	N/A
TOTAL NON-RECURRING ITEMS	0	0	0	N/A	N/A
NET INCOME/(USE OF RESERVES)	(9,572)	(5,112)	(13,998)		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC
2014 Fiscal Year-to-Date Summary through December 31, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical and Academic Operations

	Consolidated HSC FY 2014 Re-Forecasted Budget	Consolidated HSC FY 2014 YTD 12/31/13 Actual	Consolidated HSC FY 2013 Year End Actual	Consolidated HSC FY 2014 YTD Actual to FY 2014 Re-Forecasted Budget Benchmark Rate (50%)	Consolidated HSC FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (50%)
1 UNM MEDICAL GROUP REVENUES	286,816	130,728	266,372	46%	49%
2 UNM HOSPITALS REVENUES	802,523	405,144	753,711	50%	54%
3 SRMC REVENUES	62,373	30,510	30,775	49%	99%
4 UNM CANCER CENTER CLINICAL REVENUES	0	0	13,300	N/A	0%
5 TUITION AND FEES	13,738	7,335	13,177	53%	56%
6 CIGARETTE TAX APPROPRIATIONS	3,227	2,225	3,363	69%	66%
7 RPSP APPROPRIATIONS	30,977	15,194	28,890	49%	53%
8 I&G APPROPRIATIONS	62,879	31,206	60,089	50%	52%
9 I&G MAIN CAMPUS TRANSFERS	17,666	8,833	18,615	50%	47%
10 F&A REVENUES (OH RETURN)	20,800	10,664	21,459	51%	50%
11 HSC/UNM INTERNAL TRANSFERS	(2,071)	(1,222)	(3,270)	59%	37%
12 MILL LEVY	100,088	49,582	112,062	50%	44%
13 OTHER REVENUES	32,454	18,862	41,833	58%	45%
14 CONTRACT AND GRANT REVENUES	139,699	69,689	136,868	50%	51%
TOTAL REVENUES	1,571,169	778,750	1,497,244	50%	52%
15 TOTAL COMPENSATION EXPENSES	789,536	391,998	751,417	50%	52%
16 SUPPLIES/MEDICAL SUPPLIES	161,980	80,810	149,490	50%	54%
17 UNIVERSITY CLINICIANS PROGRAM	56,670	28,322	53,325	50%	53%
18 HOUSESTAFF	27,112	13,159	24,905	49%	53%
19 TRAVEL	5,676	2,509	5,382	44%	47%
20 STUDENT COSTS	2,610	1,084	2,123	42%	51%
21 PATIENT CARE COSTS	65,264	34,922	54,337	54%	64%
22 TELEPHONE/COMMUNICATION COSTS	5,600	2,920	5,958	52%	49%
23 PURCHASED SERVICES	173,220	85,120	169,149	49%	50%
24 OTHER MEDICAL SERVICES	22,755	11,345	24,585	50%	46%
25 SUB AWARDS/SERVICE CONTRACTS	10,827	5,795	9,875	54%	59%
26 O&M & LEASES	23,621	11,792	22,878	50%	52%
27 UTILITIES	11,563	5,848	11,591	51%	50%
28 DEPRECIATION	41,439	20,404	41,255	49%	49%
29 INTEREST EXPENSE	13,994	7,011	13,614	50%	51%
30 OTHER EXPENSES	55,098	15,839	28,180	29%	56%
31 CONTRACT AND GRANT EXPENSES	114,996	56,805	122,407	49%	46%
TOTAL EXPENSES	1,581,962	775,683	1,490,471	49%	52%
OPERATING NET MARGIN	(10,793)	3,067	6,773		
NON-RECURRING ITEMS					
32 CAPITAL EXPENDITURES	1,720	741	1,386	43%	53%
33 MEANINGFUL USE REVENUE	(1,039)	0	(2,954)	0%	0%
34 USE OF UNMMG RESERVES	0	5,912	12,406	N/A	48%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	5,695	2,733	6,995	48%	39%
36 NON-RECURRING TRANSFERS	520	855	4,478	164%	19%
TOTAL NON-RECURRING ITEMS	6,896	10,241	22,311	149%	46%
NET INCOME/(USE OF RESERVES)	(17,689)	(7,174)	(15,538)		

GLOSSARY OF REPORT CATEGORIES

FINANCIAL STATEMENT CATEGORY		UNM	UNMMG	UNM Hospitals	SRMC
1	UNM MEDICAL GROUP REVENUES	Clinical revenue primarily based on Physician or Provider efforts and collection through UNMMG	Net patient services revenue including SCI & UPL from UNMMG Clinical operations	N/A	N/A
2	UNM HOSPITALS REVENUES	Revenue from University Hospital to the School of Medicine	N/A	Hospital facility revenue based on patient billings by UNMH	N/A
3	SRMC REVENUES	Revenue from SRMC to the School of Medicine	N/A	N/A	Hospital facility revenue based on patient billings by SRMC
4	UNM CANCER CENTER CLINICAL REVENUES	Cancer Center patient revenue posted from the global billings and Infusion Suite net income. Clinical Adult Infusion Suite/RO/MO	N/A	N/A	N/A
5	TUITION AND FEES	Tuition & Fees, including tuition differentials	N/A	N/A	N/A
6	CIGARETTE TAX APPROPRIATIONS	Revenues received from the State as a calculated portion of Tax Revenue on the sale of tobacco products for use in Cancer Research	N/A	N/A	N/A
7	RPSP APPROPRIATIONS	Revenue received for current operations made available to UNM by act of NM State Legislature on an annual basis for Research, Public Service and Independent Operations	N/A	Revenue received for current operations made available to UNMH by act of NM State Legislature on an annual basis for Research, Public Service and Independent Operations	N/A
8	I&G APPROPRIATIONS	Revenue received for current operations made available to UNM by act of NM State Legislature on an annual basis for I&G operations	N/A	N/A	N/A
9	I&G MAIN CAMPUS TRANSFERS	Partial transfer of tuition and formula workload generated by Nursing, Pharmacy and SOM	N/A	N/A	N/A
10	F & A REVENUES (OH RETURN)	Revenue from recovery of indirect costs (F&A) incurred by a Contract or Grant also known as overhead return	N/A	N/A	N/A
11	HSC/UNM INTERNAL TRANSFERS	All transfers to/from HSC Unrestricted Funds excluding the I&G Main Campus Transfer and Transfers for Debt Service	N/A	N/A	N/A
12	MILL LEVY	N/A	N/A	Mil levy taxes collected on behalf of the Bernalillo County Treasurer and remitted to UNMH as required by the Hospital Funding Act.	Mil levy taxes collected on behalf of the Sandoval County Treasurer and remitted to SRMC as required by the Hospital Funding Act.
13	OTHER REVENUES	All other Revenues - not contained in any other category - Sales & Services (not Internal Service Center P18 sales), Gains on Sponsored Projects, Gifts, Endowment Spending Distributions, Investment Income, etc.	Other operating revenues	All other revenues not contained in any other category: Investment income, equity loss in Tricare, donated revenue, gain/loss on sale of assets, food, nutrition, catering & vending revenue, medical records revenue, rent revenue, all other non-operating revenue	All other revenues not contained in any other category: Investment income, donated revenue, gain/loss on sale of assets, food, nutrition, catering & vending revenue, medical records revenue, rent revenue, all other non-operating revenue
14	CONTRACT AND GRANT REVENUES	All Restricted Funds Revenue and Unrestricted Contract Revenue for example VA contracts	N/A	Revenue associated with restricted and unrestricted contracts and grants	N/A

GLOSSARY OF REPORT CATEGORIES

FINANCIAL STATEMENT CATEGORY	UNM	UNMMG	UNM Hospitals	SRMC
15 TOTAL COMPENSATION EXPENSES	Salary, wages & benefits	Salaries and benefits considered to be operating and certain clinical expenses of UNMMG	Salary, wages & benefits	Salary, wages & benefits
16 SUPPLIES/MEDICAL SUPPLIES	Office supplies, computer supplies, dues & memberships, postage charges, recruitment expenses, non capital equipment, computers, food, lab supplies, uniforms, training materials, etc.	N/A	Medical supplies for: lab, radiology, blood, pharmaceuticals, biologics, implantable devices, office supplies, computer supplies, photocopy expense, forms, linen, food, uniforms, and training materials.	Medical supplies for: lab, radiology, blood, pharmaceuticals, biologics, implantable devices, office supplies, computer supplies, photocopy expense, forms, linen, food, uniforms, and training materials.
17 UNIVERSITY CLINICIANS PROGRAM	N/A	N/A	Special clinician program to support SOM	Special clinician program to support SOM
18 HOUSESTAFF	N/A	N/A	Reimbursement of patient care services provided by residents who are employed by SOM.	Reimbursement of patient care services provided by SOM through UNMMG.
19 TRAVEL	Travel - in state, out of state, foreign, business meals, rental vehicles, new employee moving expenses, vehicle fuel etc.	N/A	Travel - in state, out of state, business meals, rental vehicles, flights, ground transportation, vehicle fuel etc.	Travel - in state, out of state, business meals, rental vehicles, flights, ground transportation, vehicle fuel etc.
20 STUDENT COSTS	Student tuition/fee expense, student travel, scholarships/fellowships, housing, insurance for students, student awards, etc.	N/A	N/A	N/A
21 PATIENT CARE COSTS	Patient Care costs for inpatient, outpatient care & lab, pharmacy and x-ray services for patients	Patient Care costs for inpatient, outpatient care & lab, pharmacy and x-ray services for patients	Patient Care costs for inpatient, outpatient care including Tricare laboratory expense, OR instruments, NM Insurance pool premiums, kidney acquisition, step down care (snf) for IV dependent patients, radiation oncology and patient assistance	Patient Care costs for inpatient, outpatient care including Tricare laboratory expense, OR instruments, NM Insurance pool premiums, kidney acquisition, step down care (snf) for IV dependent patients, radiation oncology and patient assistance
22 TELEPHONE/COMMUNICATION COSTS	Telephone, voicemail, cellular, long distance, paging and data networking charges	N/A	Telephone, voicemail, cellular, long distance, paging and data networking charges	Telephone, voicemail, cellular, long distance, paging and data networking charges
23 PURCHASED SERVICES	Alarm fees, internet fees, architectural services, auditing services, printing/copying/binding fees, conference/event fees, honoraria, insurance charges (general liability, professional liability), legal services, electronic journals & books, consultant fees, etc.	Includes payment to UNM SOM for physician and other provider services	Recruitment, professional, legal, auditing, consulting fees, promotional/graphics, IT Hosting Cerner, Siemens and PACS, safety and risk services, equifax, laundry, malpractice and liability insurance, etc.	Recruitment, professional, legal, auditing, consulting fees, promotional/graphics, IT Hosting Cerner, Siemens and PACS, safety and risk services, equifax, laundry, malpractice and liability insurance, etc.
24 OTHER MEDICAL SERVICES	N/A	N/A	Pathology contract, physician services, Executive Medical Directors, Medical Directors, dialysis services for UNM Care patients, OMI MOU, Adult Infusion net	Physician services
25 SUB AWARDS/SERVICE CONTRACTS	Unrestricted Sub Awards, Gain/Loss on Unrestricted Projects	N/A	All service contracts	All service contracts
26 O&M & LEASES	Plant maintenance and repairs, equipment repairs and maintenance, property insurance, auto insurance, facility rent expense	Building maintenance and repairs, equipment repairs and maintenance, repair parts, equipment rent, property insurance, auto insurance, facility rent expense, and housekeeping supplies	Building maintenance and repairs, equipment repairs and maintenance, repair parts, equipment rent, property insurance, auto insurance, facility rent expense, and housekeeping supplies	Building maintenance and repairs, equipment repairs and maintenance, repair parts, equipment rent, property insurance, auto insurance, facility rent expense, and housekeeping supplies

GLOSSARY OF REPORT CATEGORIES

FINANCIAL STATEMENT CATEGORY		UNM	UNMMG	UNM Hospitals	SRMC
27	UTILITIES	Natural gas, electricity, steam, sewer, water, chilled water	N/A	Natural gas, electricity, steam, sewer, water, chilled water	Natural gas, electricity, steam, sewer, water, chilled water
28	DEPRECIATION	N/A	The annual amortization for the furniture and equipment.	The annual amortization for the capital outlay associated with building, building improvement, fixed and moveable equipment which is based on the estimated useful lives of the assets as determined by the AHA "Estimated useful lives of Depreciable Hospital Assets".	The annual amortization for the capital outlay associated with building, building improvement, fixed and moveable equipment which is based on the estimated useful lives of the assets as determined by the AHA "Estimated useful lives of Depreciable Hospital Assets".
29	INTEREST EXPENSE	Transfers to cover debt service	N/A	Interest expense associated with the series 2004 FHA Insured Hospital Mortgage Revenue Bonds.	SRMC receives subsidy payments related to interest payments under the federal Build America Bond program. Under the program SRMC applies for subsidy funds commensurate with each bond payment, so the application for the subsidy is made semiannually. Also includes interest expense on the Series A & B Bonds.
30	OTHER EXPENSES	Banking fees, cost of goods sold, research costs, royalties, bad debt expense, other operating costs, Banner tax, etc.	Billings & collections expenses and other operating expenses of UNMMG	Programming, application, software and maintenance expenses, non capital equipment (less than \$5k), signs, dues & memberships, freight, postage, subscriptions, licenses/permits, Gap Tax, Intergovernmental Transfers for the SCI and IME, bond issuance costs, capital initiatives and other non-operating expenses.	Programming, application, software and maintenance expenses, non capital equipment (less than \$5k), signs, dues & memberships, freight, postage, subscriptions, licenses/permits, Gap Tax, Intergovernmental Transfers for the SCI and IME, bond issuance costs, capital initiatives and other non-operating expenses.
31	CONTRACT AND GRANT EXPENSES	All Restricted Funds Expense and Unrestricted Contract Expense for example VA contracts	N/A	N/A	N/A
32	CAPITAL EXPENDITURES	Equipment/furniture >\$5,000, Computer hardware, library acquisitions, etc.	N/A	N/A	N/A
33	MEANINGFUL USE REVENUE	N/A	Medicare and Medicaid programs provide incentive payments for hospital and physicians that make meaningful use of certified electronic health record technology.	Medicare and Medicaid programs provide incentive payments for hospital and physicians that make meaningful use of certified electronic health record technology.	N/A
34	USE OF UNMMG RESERVES	N/A	To fund and support the mission of the Health Sciences Center.	N/A	N/A
35	RECRUITMENT/STARTUP/SCHOLARSHIPS	Chair and Startup Packages, Dean's Scholars/Professorships, and Recruitment Costs	N/A	N/A	N/A
36	NON-RECURRING TRANSFERS	Transfers from current unrestricted funds to plant funds or any other non-recurring transfers	N/A	N/A	N/A



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Monthly Comparative Balance Sheet for University HSC
2014 Fiscal Year as of December 31, 2013 (Preliminary and Unaudited)
(In thousands)

	30-Jun-13	30-Sep-13	31-Oct-13	30-Nov-13	31-Dec-13
ASSETS					
1 Cash and cash equivalents	25,285	22,624	20,806	17,308	20,124
2 Marketable securities	37,762	33,935	31,426	25,961	30,186
Receivables:					
3 Patient, net	938	1,072	1,161	1,297	1,226
4 Receivable from Affiliates	33,875	43,284	43,153	45,534	45,891
5 Estimated third party payor settlements	-	-	-	-	-
6 Bernalillo County Treasurer	-	-	-	-	-
7 Contracts, Grants and Other	14,543	11,031	10,126	12,244	13,283
8 Other	469	1,117	3,246	4,934	4,217
Total Current Assets	<u>112,872</u>	<u>113,063</u>	<u>109,918</u>	<u>107,278</u>	<u>114,927</u>
Assets whose use is limited:					
9 Held by trustee for debt service & other	-	-	-	-	-
10 By UNM Hospital Board of Trustees	-	-	-	-	-
11 Board and Other Designated Assets	94,651	94,594	94,534	93,754	90,337
12 Endowments	93,272	93,514	96,277	98,478	100,247
13 Capital Assets, net of depreciation	279,314	275,273	273,926	272,579	271,232
TOTAL ASSETS	<u>580,109</u>	<u>576,444</u>	<u>574,655</u>	<u>572,089</u>	<u>576,743</u>
LIABILITIES					
14 Accounts Payable	6,677	1,387	2,479	1,177	2,790
15 Other accrued liabilities	30,655	31,656	30,513	28,910	29,204
16 Payable to Affiliates	2,064	1,785	823	1,746	2,232
17 Bonds payable - current	844	843	843	843	843
18 Interest payable bonds	110	442	552	663	110
19 Estimated third party payor settlements	-	-	-	-	-
20 Bonds payable - non current	18,604	18,604	18,604	18,604	18,182
21 Other liabilities - non current	23,033	23,775	23,787	23,812	23,996
22 Sponsored Project and Other Deferred Revenue	9,652	9,023	9,321	10,875	17,063
TOTAL LIABILITIES	<u>91,639</u>	<u>87,515</u>	<u>86,922</u>	<u>86,630</u>	<u>94,420</u>
NET POSITION					
23 Restricted - expendable grants, bequests and contributions	95,193	96,441	98,284	100,486	102,254
24 Restricted - trust indenture and debt agreement	-	-	-	-	-
25 Committed and Dedicated agreements	125,008	124,948	124,888	124,108	120,691
26 Discretionary Reserve	8,402	11,714	10,081	7,732	7,171
27 Assets invested in Capital, net of related debt	259,867	255,826	254,480	253,133	252,207
TOTAL NET POSITION	<u>488,470</u>	<u>488,929</u>	<u>487,733</u>	<u>485,459</u>	<u>482,323</u>
Current Ratio	2.80	3.18	3.07	3.22	3.26
Days Cash on Hand	N/A	N/A	N/A	N/A	N/A



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Monthly Comparative Balance Sheet for University Hospital
2014 Fiscal Year as of December 31, 2013 (Preliminary and Unaudited)
(In thousands)

	30-Jun-13	30-Sep-13	31-Oct-13	30-Nov-13	31-Dec-13
ASSETS					
1 Cash and cash equivalents	102,654	106,581	105,657	88,431	100,342
2 Marketable securities	34,139	34,220	34,226	34,251	34,228
Receivables:					
3 Patient, net	70,940	72,836	75,617	75,526	75,256
4 Receivable from Affiliates	2,732	3,740	4,790	5,209	4,663
5 Estimated third party payor settlements	27,478	24,452	19,195	24,393	29,592
6 Bernalillo County Treasurer	1,467	21,835	29,170	36,598	25,450
7 Contracts, Grants and Other	2,634	15,926	13,278	11,177	12,612
8 Other	14,933	15,543	16,872	16,247	16,130
Total Current Assets	<u>256,977</u>	<u>295,133</u>	<u>298,805</u>	<u>291,832</u>	<u>298,273</u>
Assets whose use is limited:					
9 Held by trustee for debt service & other	44,134	40,641	44,081	45,093	45,416
10 By UNM Hospital Board of Trustees	19,098	19,321	19,411	19,436	19,564
11 Board and Other Designated Assets	-	-	-	-	-
12 Endowments	-	-	-	-	-
13 Capital Assets, net of depreciation	261,850	257,341	255,507	253,643	252,122
TOTAL ASSETS	<u>582,059</u>	<u>612,436</u>	<u>617,804</u>	<u>610,004</u>	<u>615,375</u>
LIABILITIES					
14 Accounts Payable	29,901	41,866	38,843	42,490	42,197
15 Other accrued liabilities	47,784	50,249	52,904	41,509	43,818
16 Payable to Affiliates	10,950	22,064	26,472	27,093	27,589
17 Bonds payable - current	5,240	5,240	5,240	5,240	5,240
18 Interest payable bonds	4,021	1,982	2,643	3,303	3,964
19 Estimated third party payor settlements	15,418	18,671	18,796	17,500	18,433
20 Bonds payable - non current	159,419	156,840	156,839	156,840	156,840
21 Other liabilities - non current	7,023	6,946	6,921	6,895	7,619
22 Sponsored Project and Other Deferred Revenue	-	-	-	-	-
TOTAL LIABILITIES	<u>279,756</u>	<u>303,858</u>	<u>308,658</u>	<u>300,870</u>	<u>305,700</u>
NET POSITION					
23 Restricted - expendable grants, bequests and contributions	12,358	13,382	13,631	13,842	14,255
24 Restricted - trust indenture and debt agreement	27,396	23,988	27,456	28,496	28,510
25 Committed and Dedicated agreements	-	-	-	-	-
26 Discretionary Reserve	159,077	163,587	162,247	162,822	164,225
27 Assets invested in Capital, net of related debt	109,472	107,621	105,812	103,974	102,685
TOTAL NET POSITION	<u>308,303</u>	<u>308,578</u>	<u>309,146</u>	<u>309,134</u>	<u>309,675</u>
Current Ratio	2.40	2.10	2.06	2.13	2.11
Days Cash on Hand	50.53	50.72	49.49	41.36	46.86



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Monthly Comparative Balance Sheet for UNM Medical Group
2014 Fiscal Year as of December 31, 2013 (Preliminary and Unaudited)
(In thousands)

	30-Jun-13	30-Sep-13	31-Oct-13	30-Nov-13	31-Dec-13
ASSETS					
1 Cash and cash equivalents	21,396	19,121	19,425	21,209	16,944
2 Marketable securities	-	-	-	-	-
Receivables:					
3 Patient, net	23,072	22,425	22,397	22,047	23,526
4 Receivable from Affiliates	6,623	4,848	4,935	4,963	5,315
5 Estimated third party payor settlements	-	-	-	-	-
6 Bernalillo County Treasurer	-	-	-	-	-
7 Contracts, Grants and Other	-	-	-	-	-
8 Other	922	787	817	756	759
Total Current Assets	<u>52,013</u>	<u>47,181</u>	<u>47,574</u>	<u>48,975</u>	<u>46,544</u>
Assets whose use is limited:					
9 Held by trustee for debt service & other	-	-	-	-	-
10 By UNM Hospital Board of Trustees	-	-	-	-	-
11 Board and Other Designated Assets	26,465	25,859	25,307	24,939	22,901
12 Endowments	-	-	-	-	-
13 Capital Assets, net of depreciation	1,039	1,101	1,219	1,289	1,270
TOTAL ASSETS	<u>79,517</u>	<u>74,141</u>	<u>74,100</u>	<u>75,203</u>	<u>70,715</u>
LIABILITIES					
14 Accounts Payable	3,003	3,238	4,815	4,949	3,693
15 Other accrued liabilities	-	-	-	-	-
16 Payable to Affiliates	29,519	25,234	24,447	26,201	24,170
17 Bonds payable - current	-	-	-	-	-
18 Interest payable bonds	-	-	-	-	-
19 Estimated third party payor settlements	-	-	-	-	-
20 Bonds payable - non current	-	-	-	-	-
21 Other liabilities - non current	-	-	-	-	-
22 Sponsored Project and Other Deferred Revenue	-	-	-	-	-
TOTAL LIABILITIES	<u>32,522</u>	<u>28,472</u>	<u>29,262</u>	<u>31,150</u>	<u>27,863</u>
NET POSITION					
23 Restricted - expendable grants, bequests and contributions	-	-	-	-	-
24 Restricted - trust indenture and debt agreement	-	-	-	-	-
25 Committed and Dedicated agreements	26,465	25,859	25,307	24,939	22,901
26 Discretionary Reserve	19,491	18,709	18,312	17,825	18,681
27 Assets invested in Capital, net of related debt	1,039	1,101	1,219	1,289	1,270
TOTAL NET POSITION	<u>46,995</u>	<u>45,669</u>	<u>44,838</u>	<u>44,053</u>	<u>42,852</u>
Current Ratio	1.60	1.66	1.63	1.57	1.67
Days Cash on Hand	51.00	48.60	48.80	54.30	45.30



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Monthly Comparative Balance Sheet for Sandoval Regional Medical Center
2014 Fiscal Year as of December 31, 2013 (Preliminary and Unaudited)
(In thousands)

	30-Jun-13	30-Sep-13	31-Oct-13	30-Nov-13	31-Dec-13
ASSETS					
1 Cash and cash equivalents	6,144	2,280	2,156	3,195	2,181
2 Marketable securities	-	-	-	-	-
Receivables:					
3 Patient, net	6,017	4,950	4,865	4,379	4,600
4 Receivable from Affiliates	3,797	373	945	1,809	690
5 Estimated third party payor settlements	1,574	1,574	1,574	1,938	2,052
6 County Treasurer	126	1,978	2,622	3,264	3,870
7 Contracts, Grants and Other	634	1,234	1,346	1,524	1,717
8 Other	2,775	2,640	2,609	2,556	3,093
Total Current Assets	<u>21,067</u>	<u>15,029</u>	<u>16,117</u>	<u>18,665</u>	<u>18,203</u>
Assets whose use is limited:					
9 Held by trustee for debt service & other	17,594	21,691	22,486	20,280	21,341
10 By UNM Hospital Board of Trustees	-	-	-	-	-
11 Board and Other Designated Assets	-	-	-	-	-
12 Endowments	-	-	-	-	-
13 Capital Assets, net of depreciation	136,486	134,727	134,334	133,533	132,763
TOTAL ASSETS	<u>175,147</u>	<u>171,447</u>	<u>172,937</u>	<u>172,478</u>	<u>172,307</u>
LIABILITIES					
14 Accounts Payable	4,574	6,660	8,013	7,686	7,113
15 Other accrued liabilities	1,938	2,700	2,648	1,845	2,042
16 Payable to Affiliates	2,939	3,162	2,081	2,475	2,568
17 Bonds payable - current	4,700	4,700	4,700	4,700	4,700
18 Interest payable bonds	3,252	1,626	2,168	2,710	3,252
19 Estimated third party payor settlements	-	-	-	-	-
20 Bonds payable - non current	138,725	138,725	138,725	138,725	138,725
21 Other liabilities - non current	-	-	-	-	-
22 Sponsored Project and Other Deferred Revenue	-	-	-	-	-
TOTAL LIABILITIES	<u>156,128</u>	<u>157,573</u>	<u>158,335</u>	<u>158,141</u>	<u>158,400</u>
NET POSITION					
23 Restricted - expendable grants, bequests and contributions	1	2	2	2	2
24 Restricted - trust indenture and debt agreement	10,094	13,417	13,949	11,484	12,019
25 Committed and Dedicated agreements	-	-	-	-	-
26 Discretionary Reserve	8,924	455	651	2,851	1,886
27 Assets invested in Capital, net of related debt	-	-	-	-	-
TOTAL NET POSITION	<u>19,019</u>	<u>13,874</u>	<u>14,602</u>	<u>14,337</u>	<u>13,907</u>
Current Ratio	2.53	2.50	2.82	2.71	2.31
Days Cash on Hand	54.37	16.12	15.96	23.72	16.25



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Balance Sheet for the Health Sciences Center
2014 Fiscal Year as of December 31, 2013 (Preliminary and Unaudited)
(In thousands)

	University HSC	UNM Hospitals	UNMMG	SRMC
ASSETS				
1 Cash and cash equivalents	20,124	100,342	16,944	2,181
2 Marketable securities	30,186	34,228	-	-
Receivables:				
3 Patient, net	1,226	75,256	23,526	4,600
4 Receivable from Affiliates	45,891	4,663	5,315	690
5 Estimated third party payor settlements	-	29,592	-	2,052
6 County Treasurer	-	25,450	-	3,870
7 Contracts, Grants and Other	13,283	12,612	-	1,717
8 Other	4,217	16,130	759	3,093
Total Current Assets	<u>114,927</u>	<u>298,273</u>	<u>46,544</u>	<u>18,203</u>
Assets whose use is limited:				
9 Held by trustee for debt service & other	-	45,416	-	21,341
10 By UNM Hospital Board of Trustees	-	19,564	-	-
11 Board and Other Designated Assets	90,337	-	22,901	-
12 Endowments	100,247	-	-	-
13 Capital Assets, net of depreciation	271,232	252,122	1,270	132,763
TOTAL ASSETS	<u>576,743</u>	<u>615,375</u>	<u>70,715</u>	<u>172,307</u>
LIABILITIES				
14 Accounts Payable	2,790	42,197	3,693	7,113
15 Other accrued liabilities	29,204	43,818	-	2,042
16 Payable to Affiliates	2,232	27,589	24,170	2,568
17 Bonds payable - current	843	5,240	-	4,700
18 Interest payable bonds	110	3,964	-	3,252
19 Estimated third party payor settlements	-	18,433	-	-
20 Bonds payable - non current	18,182	156,840	-	138,725
21 Other liabilities - non current	23,996	7,619	-	-
22 Sponsored Project and Other Deferred Revenue	17,063	-	-	-
TOTAL LIABILITIES	<u>94,420</u>	<u>305,700</u>	<u>27,863</u>	<u>158,400</u>
NET POSITION				
23 Restricted - expendable grants, bequests and contributions	102,254	14,255	-	2
24 Restricted - trust indenture and debt agreement	-	28,510	-	12,019
25 Committed and Dedicated agreements	120,691	-	22,901	-
26 Discretionary Reserve	7,171	164,225	18,681	1,886
27 Assets invested in Capital, net of related debt	252,207	102,685	1,270	-
TOTAL NET POSITION	<u>482,323</u>	<u>309,675</u>	<u>42,852</u>	<u>13,907</u>
Current Ratio	3.26	2.11	1.67	2.31
Days Cash on Hand	N/A	46.86	45.30	16.25



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Glossary of Report Categories

	University HSC	UNM Hospitals	UNMMG	SRMC
ASSETS				
1 Cash and cash equivalents	Funds on deposit with Financial Institution with UNM	Funds on deposit with Financial Institution	Funds on deposit with Financial Institution	Funds on deposit with Financial Institution, plus the remaining balance of the \$46m
2 Marketable securities	Funds invested in securities in accordance with UNM Investment policy	Funds invested in US Treasury	N/A	N/A
3 Patient, net	Pediatric/Newborn Transport Services, net of estimated contractual allowances and estimated bad debt	Patient Receivable after adjustments for discounts and allowances	Patient Receivable for care provided by UNM SOM facility and other practitioners, net of estimated contractual allowances and estimated bad debt	Patient Receivable for facility costs, net of estimated contractual allowances and estimated bad debt
4 Receivable from Affiliates	Related Party Receivables for goods or services provided to UNM Hospitals, UNMMG and SRMC	Related Party Receivable from University HSC and SRMC	Related Party Receivable for negative arbitrage for SRMC	Related Party Receivable from UNMMG and UNMH
5 Estimated third party payor settlements	N/A	Accounts Receivable for IME/GME /DSH	N/A	
6 County Treasurer	N/A	Bernalillo County Mil Levy Receivable	N/A	Sandoval County Mil Levy Receivable
7 Contracts, Grants and Other	Sponsored project receivables and other services invoiced by UNM such as OMI, Resident Physician contracts, etc.	Accounts Receivable from Contracts/UNM MG/Special Billing/Investments	N/A	Other receivable balances. As of year end, a receivable was recorded for the insurance proceeds associated with the damage in the OR due to the flood
8 Other	Prepaid contractual obligations, such as library subscription services and maintenance contacts	Prepaid Expense and Inventory	Pharmacy Inventory	Prepaid Expense and Inventory
9 Held by trustee for debt service & other	N/A	Debt/Mortgage reserve funds to include collateral and intangible assets	N/A	Funds held in Trustee Accounts, Mortgage reserve funds, bond debt service accounts
10 By UNM Hospital Clinical Operations Board	N/A	Investment in TriWest/Tricare Reference Laboratory	N/A	N/A



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
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	University HSC	UNM Hospitals	UNMMG	SRMC
11 Board and Other Designated Assets	Funds dedicated to UNM Hospitals Capital Initiatives and unexpended plant funds	N/A	Department, SOM Investment in UNMMG and Quality Reserves	The original bond proceeds were used to purchase GNMA's which collateralize the mortgage with Prudential
12 Endowments	Balance of endowed corpus funds generating revenue according to donor intent	N/A	N/A	N/A
13 Capital Assets, net of depreciation	Property, Plant and Equipment	Land, Property, Plant and Equipment	Furniture and Equipment	Land, Property, Plant and Equipment
LIABILITIES				
14 Accounts Payable	Unpaid balances owed to vendors for goods and services; amounts owed to employees for expense reimbursements	Amount owed to creditors	Unpaid balances owed to vendors for goods and services; accrued payroll and other payroll benefits and taxes	Unpaid balances owed to vendors for goods and services
15 Other accrued liabilities	Payroll withholding liabilities and estimated value of compensated absences	Accrued liabilities to include payroll, compensated benefit, and Incurred but not Recognized (IBNR) State Coverage Insurance	N/A	Accrued liabilities to include payroll, compensated benefits and other payroll benefits and taxes
16 Payable to Affiliates	Unpaid balances for services provided by UNM Hospitals, and UNMMG	Unpaid balances for services provided by University HSC	Unpaid balances for services provided by University HSC for purchased services, special arrangements, and indigent distribution	Unpaid balances for services provided by University HSC, UNMMG and UNMH
17 Bonds payable - current	Debt service payment that will be due within the next twelve months	Series 2004 Bonds payable in next year - FHA Insured Hospital Mortgage Revenue Bonds	N/A	Debt service payment that will be due within the next twelve months
18 Interest payable bonds	Interest Payable on outstanding debt	Interest Payable Series 2004 Bonds (FHA Insured Hospital Mortgage Revenue Bonds)	N/A	Interest Payable on Bonds
19 Estimated third party payor settlements	N/A	Medicare/Medicaid Settlements	N/A	N/A
20 Bonds payable - non current	Outstanding balance due in the long-term for bond funding	Series Bonds Payable in the long-term (FHA Insured Hospital Mortgage Revenue Bonds)	N/A	Outstanding balance due in the long-term for FHA Insured Hospital Revenue Bonds



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	University HSC	UNM Hospitals	UNMMG	SRMC
21 Other liabilities - non current	Estimated future cost associated with Other Post Retirement Benefits (OPEB) and self-funded health insurance plan	Estimated future cost associated with Other Post Employment Benefits (OPEB) and bond premiums	N/A	The balance of the mortgage payable
22 Sponsored Project and Other Deferred Revenue	Prepaid contract and grant revenue, tuition, and other prepaid student fees	N/A	N/A	N/A
NET POSITION				
23 Restricted - expendable grants, bequests and contributions	Restricted monies used in accordance with donor intent, contracts and bequests	Restricted monies used in accordance with donor intent, contracts and bequests	N/A	Restricted monies used in accordance with donor intent, contracts and bequests
24 Restricted - trust indenture and debt agreement	N/A	Restricted monies for Debt Service, Collateral, and Mortgage Reserve	N/A	Restricted monies for Mortgage reserve, Bond Debt Service
25 Committed and Dedicated agreements	Funds that have been committed for future expenditures. Dedicated funds have a clear focused purposed with for specific use.	N/A	Department, SOM Investment in UNMMG and Quality Fund Balances	N/A
26 Discretionary Reserve	Remaining fund balance after accounting for all restricted, committed and dedicated funds	Chief operating fund for all financial resources except those accounted for in another fund	Other operating reserves	Chief operating fund for all financial resources except those accounted for in another fund
27 Assets invested in Capital, net of related debt	Property, Plant and Equipment after adjustment for related bond debt	Property, Plant and Equipment after adjustment for related bond debt	Furniture and Equipment after adjustment for related bond debt	Property, Plant and Equipment after adjustment for related bond debt