

Health Sciences Center

Metrics

| Benchmark | | Expected | FY 2009 3rd Quarter | FY 2010 3rd Quarter | FY 2011 3rd Quarter | FY 2012 3rd Quarter | FY 2013 3rd Quarter | Fiscal Year Trend | FY 2013 April 30th |
|--|------------|----------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|-----------------------|
| Net Income <i>(Amounts are in thousands)</i> | HSC | ↑ | \$7,010 | \$1,808 | \$1,150 | (\$3,736) | (\$1,717) | | (\$1,916) |
| | UNMMG | ↑ | (\$8,121) | \$1,082 | \$16,464 | \$1,511 | \$949 | | \$1,240 |
| | UNMH | ↑ | \$8,012 | \$419 | \$2,882 | \$349 | (\$3,695) | | (\$3,431) |
| | SRMC | ↑ | NA | NA | NA | NA | (\$7,218) | | (\$7,571) |
| Uncompensated Care <i>(Amounts are in thousands)</i> | HSC - CRTC | ↓ | \$4,535 | \$2,671 | \$4,313 | \$3,858 | \$4,511 | | \$648 |
| | UNMMG | ↓ | \$18,434 | \$20,309 | \$25,339 | \$25,508 | \$33,628 | | \$3,730 |
| | UNMH | ↓ | \$93,174 | \$104,975 | \$121,869 | \$123,917 | \$142,376 | | \$15,747 |
| | SRMC | ↓ | NA | NA | NA | NA | \$2,067 | | \$598 |

Health Sciences Center

Metrics

| Benchmark | Expected | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | Fiscal Year Trend | |
|---|--------------|-------------|-----------------|-----------------|-----------------|-----------------|----------------------|--|
| | | 3rd Quarter | 3rd Quarter | 3rd Quarter | 3rd Quarter | 3rd Quarter | | |
| Days Cash on Hand | | | | | | | | |
| Days of Expense in Discretionary Reserves Year End Benchmark - 10 Days | HSC | ↑ | NA | NA | 13.96 | 13.28 | 7.39 | |
| ACMPE 30 Days * | UNMMG | ↑ | 39.40 | 53.10 | 32.50 | 58.50 | 43.58 | |
| UHC 75 Days ** | UNMH | ↑ | 46.68 | 63.71 | 66.20 | 58.62 | 46.34 | |
| UHC 75 Days ** | SRMC | ↑ | NA | NA | NA | NA | NA | |
| Accounts Receivable Greater Than Ninety Days as of March 31st <i>(Amounts are in thousands)</i> | | | | | | | | |
| | HSC | ↓ | \$1,904 13% | \$1,574 13% | \$1,160 20% | \$1,615 15% | \$248 2% | |
| | UNMMG | ↓ | \$5,659 14% | \$5,278 19% | \$3,479 13% | \$6,235 19% | \$4,466 15% | |
| | UNMH | ↓ | \$49,372 31% | \$56,006 29% | \$70,864 27% | \$67,570 25% | \$62,862 26% | |
| | SRMC | ↓ | NA | NA | NA | NA | \$14,193 47% | |






* American College of Medical Practice Executives

** University HealthSystem Consortium

Health Sciences Center

Metrics

(Amounts are in thousands)

| | Expected | FY 2009 3rd Quarter | FY 2010 3rd Quarter | FY 2011 3rd Quarter | FY 2012 3rd Quarter | FY 2013 3rd Quarter | Trend |
|---|----------|------------------------|------------------------|------------------------|------------------------|------------------------|--|
| Proposals Submitted | ↑ | \$183,355 | \$178,815 | \$186,997 | \$189,292 | \$182,321 |  |
| Awards | ↑ | \$84,891 | \$98,787 | \$111,526 | \$89,579 | \$93,060 |  |
| Earned F&A | ↑ | \$14,392 | \$15,643 | \$17,499 | \$16,711 | \$15,572 |  |
| Contract & Grant Revenue/Net Revenue | ↑ | 22.45% | 25.05% | 26.53% | 27.03% | 25.49% |  |
| Contract & Grant Expense <i>(Includes Cost Share, Program Income and F&A Expense)</i> | ↑ | \$89,058 | \$87,255 | \$91,969 | \$89,970 | \$92,621 |  |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - University HSC Only*
2013 Fiscal Year-to-Date Summary through April 30, 2013 (Preliminary and Unaudited)
(In thousands)

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

| | University HSC FY 2013 Revised Budget | University HSC FY 2013 YTD 4/30/13 Actual | University HSC FY 2012 Year End Actual | University HSC FY 13 YTD Actual to FY 2013 Revised Budget Benchmark Rate (83%) | University HSC FY 13 YTD Actual to FY 2012 Year End Actual Benchmark Rate (83%) |
|---------------------------------------|---|--|---|---|--|
| 1 UNM MEDICAL GROUP REVENUES | 107,442 | 82,055 | 102,884 | 76% | 80% |
| 2 UNM HOSPITALS REVENUES | 93,056 | 80,953 | 92,272 | 87% | 88% |
| 3 SRMC REVENUES | 13,939 | 8,616 | 141 | 62% | - |
| 4 UNM CANCER CENTER CLINICAL REVENUES | 29,703 | 23,424 | 22,983 | 79% | 102% |
| 5 TUITION AND FEES | 12,729 | 12,819 | 12,046 | 101% | 106% |
| 6 CIGARETTE TAX APPROPRIATIONS | 3,296 | 2,955 | 3,885 | 90% | 76% |
| 7 RPSP APPROPRIATIONS | 15,924 | 13,271 | 14,788 | 83% | 90% |
| 8 I&G APPROPRIATIONS | 60,089 | 49,992 | 58,358 | 83% | 86% |
| 9 I&G MAIN CAMPUS TRANSFERS | 18,615 | 15,544 | 16,815 | 84% | 92% |
| 10 F&A REVENUES (OH RETURN) | 20,800 | 17,302 | 22,709 | 83% | 76% |
| 11 HSC/UNM INTERNAL TRANSFERS | (543) | (423) | (8,196) | 78% | 5% |
| 12 MILL LEVY | 0 | 0 | 0 | N/A | N/A |
| 13 OTHER REVENUES | 7,391 | 11,926 | 13,720 | 161% | 87% |
| 14 CONTRACT AND GRANT REVENUES | 124,954 | 107,990 | 134,037 | 86% | 81% |
| TOTAL REVENUES | 507,395 | 426,424 | 486,442 | 84% | 88% |
| 15 TOTAL COMPENSATION EXPENSES | 316,621 | 265,254 | 292,270 | 84% | 91% |
| 16 SUPPLIES/MEDICAL SUPPLIES | 12,649 | 8,782 | 10,783 | 69% | 81% |
| 17 UNIVERSITY CLINICIANS PROGRAM | 0 | 0 | 0 | N/A | N/A |
| 18 HOUSESTAFF | 0 | 0 | 0 | N/A | N/A |
| 19 TRAVEL | 4,840 | 3,740 | 4,162 | 77% | 90% |
| 20 STUDENT COSTS | 3,096 | 1,892 | 2,010 | 61% | 94% |
| 21 PATIENT CARE COSTS | 1,042 | 626 | 929 | 60% | 67% |
| 22 TELEPHONE/COMMUNICATION COSTS | 2,118 | 1,852 | 2,136 | 87% | 87% |
| 23 PURCHASED SERVICES | 23,804 | 19,933 | 22,538 | 84% | 88% |
| 24 OTHER MEDICAL SERVICES | 0 | 0 | 0 | N/A | N/A |
| 25 SUB AWARDS/SERVICE CONTRACTS | 1,145 | 812 | 1,430 | 71% | 57% |
| 26 O&M & LEASES | 7,471 | 5,529 | 6,546 | 74% | 84% |
| 27 UTILITIES | 4,499 | 3,957 | 4,303 | 88% | 92% |
| 28 DEPRECIATION | 0 | 0 | 0 | N/A | N/A |
| 29 OTHER EXPENSES | 9,448 | 4,188 | 387 | 44% | 1082% |
| 30 CONTRACT AND GRANT EXPENSES | 116,454 | 100,745 | 126,423 | 87% | 80% |
| TOTAL EXPENSES | 503,187 | 417,310 | 473,915 | 83% | 88% |
| OPERATING NET MARGIN | 4,208 | 9,114 | 12,527 | | |
| NON-OPERATING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 1,859 | 1,133 | 1,180 | 61% | 96% |
| 32 BUILD AMERICA BOND SUBSIDY | 0 | 0 | 0 | N/A | N/A |
| 33 MEANINGFUL USE REVENUE | 0 | 0 | 0 | N/A | N/A |
| 34 INTEREST EXPENSE | 2,234 | 1,807 | 1,677 | 81% | 108% |
| 35 USE OF DEPARTMENTAL RESERVES | 0 | 0 | 0 | N/A | N/A |
| 36 RECRUITMENT/STARTUP/SCHOLARSHIPS | 7,065 | 5,539 | 539 | 78% | 1028% |
| 37 TRANSFERS TO PLANT | 2,921 | 2,551 | 11,554 | 87% | 22% |
| TOTAL NON-OPERATING ITEMS | 14,079 | 11,030 | 14,950 | 78% | 74% |
| NET INCOME/(USE OF RESERVES) | (9,871) | (1,916) | (2,423) | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNM Hospitals Only
2013 Fiscal Year-to-Date Summary through April 30, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

| | UNM Hospitals FY 2013 Revised Budget | UNM Hospitals FY 2013 YTD 4/30/13 Actual | UNM Hospitals FY 2012 Year End Actual | UNM Hospitals FY 13 YTD Actual to FY 2013 Revised Budget Benchmark Rate (83%) | UNM Hospitals FY 13 YTD Actual to FY 2012 Year End Actual Benchmark Rate (83%) |
|---------------------------------------|--|---|--|--|---|
| 1 UNM MEDICAL GROUP REVENUES | 0 | 0 | 0 | N/A | N/A |
| 2 UNM HOSPITALS REVENUES | 640,635 | 537,817 | 644,244 | 84% | 83% |
| 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 | 12,975 | 10,911 | 12,283 | 84% | 89% |
| 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 | 90,977 | 75,814 | 90,166 | 83% | 84% |
| 13 OTHER REVENUES | 24,635 | 18,167 | 14,273 | 74% | 127% |
| 14 CONTRACT AND GRANT REVENUES | 4,391 | 3,539 | 4,517 | 81% | 78% |
| TOTAL REVENUES | 773,613 | 646,248 | 765,482 | 84% | 84% |
| 15 TOTAL COMPENSATION EXPENSES | 398,109 | 332,256 | 384,935 | 83% | 86% |
| 16 SUPPLIES/MEDICAL SUPPLIES | 126,440 | 108,012 | 119,894 | 85% | 90% |
| 17 UNIVERSITY CLINICIANS PROGRAM | 53,562 | 44,611 | 51,696 | 83% | 86% |
| 18 HOUSESTAFF | 25,505 | 20,691 | 22,664 | 81% | 91% |
| 19 TRAVEL | 711 | 560 | 656 | 79% | 85% |
| 20 STUDENT COSTS | 0 | 0 | 0 | N/A | N/A |
| 21 PATIENT CARE COSTS | 34,018 | 32,428 | 36,247 | 95% | 89% |
| 22 TELEPHONE/COMMUNICATION COSTS | 3,458 | 2,931 | 3,463 | 85% | 85% |
| 23 PURCHASED SERVICES | 26,816 | 18,508 | 22,048 | 69% | 84% |
| 24 OTHER MEDICAL SERVICES | 19,548 | 17,315 | 16,690 | 89% | 104% |
| 25 SUB AWARDS/SERVICE CONTRACTS | 8,032 | 6,668 | 8,007 | 83% | 83% |
| 26 O&M & LEASES | 14,640 | 11,959 | 16,078 | 82% | 74% |
| 27 UTILITIES | 6,312 | 5,142 | 6,240 | 81% | 82% |
| 28 DEPRECIATION | 31,678 | 26,241 | 34,842 | 83% | 75% |
| 29 OTHER EXPENSES | 20,647 | 16,086 | 41,002 | 78% | 39% |
| 30 CONTRACT AND GRANT EXPENSES | 0 | 0 | 0 | N/A | N/A |
| TOTAL EXPENSES | 769,476 | 643,408 | 764,460 | 84% | 84% |
| OPERATING NET MARGIN | 4,137 | 2,840 | 1,022 | | |
| NON-OPERATING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 0 | 0 | 0 | N/A | N/A |
| 32 BUILD AMERICA BOND SUBSIDY | 0 | 0 | 0 | N/A | N/A |
| 33 MEANINGFUL USE REVENUE | (191) | (212) | (8,791) | 111% | 2% |
| 34 INTEREST EXPENSE | 7,768 | 6,483 | 7,959 | 83% | 81% |
| 35 USE OF DEPARTMENTAL RESERVES | 0 | 0 | 0 | N/A | N/A |
| 36 RECRUITMENT/STARTUP/SCHOLARSHIPS | 0 | 0 | 0 | N/A | N/A |
| 37 TRANSFERS TO PLANT | 0 | 0 | 0 | N/A | N/A |
| TOTAL NON-OPERATING ITEMS | 7,577 | 6,271 | (832) | 83% | -754% |
| NET INCOME | (3,440) | (3,431) | 1,854 | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNMMG Only
2013 Fiscal Year-to-Date Summary through April 30, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

| | UNMMG FY 2013 Revised Budget | UNMMG FY 2013 YTD 4/30/13 Actual | UNMMG FY 2012 Year End Actual | UNMMG FY 13 YTD Actual to FY 2013 Revised Budget Benchmark Rate (83%) | UNMMG FY 13 YTD Actual to FY 2012 Year End Actual Benchmark Rate (83%) |
|---------------------------------------|------------------------------------|---|--|--|---|
| 1 UNM MEDICAL GROUP REVENUES | 153,267 | 125,822 | 127,701 | 82% | 99% |
| 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 | 2,853 | 5,549 | 1,817 | 194% | 305% |
| 14 CONTRACT AND GRANT REVENUES | 0 | 0 | 0 | N/A | N/A |
| TOTAL REVENUES | 156,120 | 131,371 | 129,518 | 84% | 101% |
| 15 TOTAL COMPENSATION EXPENSES | 16,117 | 13,942 | 14,261 | 87% | 98% |
| 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 | 11,160 | 8,813 | 5,229 | 79% | 169% |
| 22 TELEPHONE/COMMUNICATION COSTS | 0 | 0 | 0 | N/A | N/A |
| 23 PURCHASED SERVICES | 126,497 | 105,134 | 102,511 | 83% | 103% |
| 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 | 453 | 395 | 473 | 87% | 83% |
| 27 UTILITIES | 0 | 0 | 0 | N/A | N/A |
| 28 DEPRECIATION | 516 | 350 | 488 | 68% | 72% |
| 29 OTHER EXPENSES | 4,487 | 4,196 | 4,600 | 94% | 91% |
| 30 CONTRACT AND GRANT EXPENSES | 0 | 0 | 0 | N/A | N/A |
| TOTAL EXPENSES | 159,231 | 132,830 | 127,562 | 83% | 104% |
| OPERATING NET MARGIN | (3,111) | (1,459) | 1,956 | | |
| NON-OPERATING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 0 | 0 | 0 | N/A | N/A |
| 32 BUILD AMERICA BOND SUBSIDY | 0 | 0 | 0 | N/A | N/A |
| 33 MEANINGFUL USE REVENUE | (2,650) | (2,699) | (1,636) | 102% | 165% |
| 34 INTEREST EXPENSE | 0 | 0 | 0 | N/A | N/A |
| 35 USE OF DEPARTMENTAL RESERVES | 0 | 0 | 6,462 | N/A | 0% |
| 36 RECRUITMENT/STARTUP/SCHOLARSHIPS | 0 | 0 | 0 | N/A | N/A |
| 37 TRANSFERS TO PLANT | 0 | 0 | 0 | N/A | N/A |
| TOTAL NON-OPERATING ITEMS | (2,650) | (2,699) | 4,826 | 102% | -56% |
| NET INCOME | (461) | 1,240 | (2,870) | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - SRMC Only
2013 Fiscal Year-to-Date Summary through April 30, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

| | SRMC FY 2013 Revised Budget | SRMC FY 2013 YTD 4/30/13 Actual | SRMC FY 2012 Year End Actual | SRMC FY 13 YTD Actual to FY 2013 Revised Budget Benchmark Rate (83%) | SRMC FY 13 YTD Actual to FY 2012 Year End Actual Benchmark Rate (83%) |
|---------------------------------------|-----------------------------------|--|---------------------------------------|---|--|
| 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 | 24,350 | 17,592 | 0 | 72% | 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 RPSA 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 | 20,549 | 19,214 | 0 | 94% | N/A |
| 13 OTHER REVENUES | 223 | 215 | 48 | 96% | 448% |
| 14 CONTRACT AND GRANT REVENUES | 0 | 0 | 0 | N/A | N/A |
| TOTAL REVENUES | 45,122 | 37,021 | 48 | 82% | - |
| 15 TOTAL COMPENSATION EXPENSES | 21,653 | 18,341 | 3,997 | 85% | 459% |
| 16 SUPPLIES/MEDICAL SUPPLIES | 6,423 | 5,422 | 0 | 84% | N/A |
| 17 UNIVERSITY CLINICIANS PROGRAM | 4,625 | 2,620 | 0 | 57% | N/A |
| 18 HOUSESTAFF | 0 | 11 | 0 | N/A | N/A |
| 19 TRAVEL | 60 | 43 | 0 | 72% | N/A |
| 20 STUDENT COSTS | 0 | 0 | 0 | N/A | N/A |
| 21 PATIENT CARE COSTS | 3,164 | 2,066 | 0 | 65% | N/A |
| 22 TELEPHONE/COMMUNICATION COSTS | 135 | 90 | 0 | 67% | N/A |
| 23 PURCHASED SERVICES | 3,872 | 3,108 | 0 | 80% | N/A |
| 24 OTHER MEDICAL SERVICES | 718 | 288 | 0 | 40% | N/A |
| 25 SUB AWARDS/SERVICE CONTRACTS | 450 | 293 | 0 | 65% | N/A |
| 26 O&M & LEASES | 264 | 335 | 0 | 127% | N/A |
| 27 UTILITIES | 558 | 468 | 0 | 84% | N/A |
| 28 DEPRECIATION | 8,158 | 6,347 | 214 | 78% | 2962% |
| 29 OTHER EXPENSES | 1,008 | 348 | 2,350 | 35% | 15% |
| 30 CONTRACT AND GRANT EXPENSES | 0 | 0 | 0 | N/A | N/A |
| TOTAL EXPENSES | 51,088 | 39,780 | 6,561 | 78% | - |
| OPERATING NET MARGIN | (5,965) | (2,759) | (6,513) | | |
| NON-OPERATING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 0 | 0 | 0 | N/A | N/A |
| 32 BUILD AMERICA BOND SUBSIDY | (2,100) | (876) | (2,327) | 42% | 38% |
| 33 MEANINGFUL USE REVENUE | 0 | 0 | 0 | N/A | N/A |
| 34 INTEREST EXPENSE | 7,007 | 5,688 | 6,228 | 81% | 91% |
| 35 USE OF DEPARTMENTAL RESERVES | 0 | 0 | 0 | N/A | N/A |
| 36 RECRUITMENT/STARTUP/SCHOLARSHIPS | 0 | 0 | 0 | N/A | N/A |
| 37 TRANSFERS TO PLANT | 0 | 0 | 0 | N/A | N/A |
| TOTAL NON-OPERATING ITEMS | 4,907 | 4,812 | 3,901 | 98% | 123% |
| NET INCOME/(USE OF RESERVES) | (10,872) | (7,571) | (10,415) | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC
2013 Fiscal Year-to-Date Summary through April 30, 2013 (Preliminary and Unaudited)
(In thousands)

Clinical and Academic Operations

| | Consolidated HSC FY 2013 Revised Budget | Consolidated HSC FY 2013 YTD 4/30/13 Actual | Consolidated HSC FY 2012 Year End Actual | Consolidated HSC FY 13 YTD Actual to FY 2013 Revised Budget Benchmark Rate (83%) | Consolidated HSC FY 13 YTD Actual to FY 2012 Year End Actual Benchmark Rate (83%) |
|---------------------------------------|---|--|---|---|--|
| 1 UNM MEDICAL GROUP REVENUES | 260,709 | 207,877 | 230,585 | 80% | 90% |
| 2 UNM HOSPITALS REVENUES | 733,691 | 618,770 | 736,517 | 84% | 84% |
| 3 SRMC REVENUES | 38,289 | 26,208 | 141 | 68% | - |
| 4 UNM CANCER CENTER CLINICAL REVENUES | 29,703 | 23,424 | 22,983 | 79% | 102% |
| 5 TUITION AND FEES | 12,729 | 12,819 | 12,046 | 101% | 106% |
| 6 CIGARETTE TAX APPROPRIATIONS | 3,296 | 2,955 | 3,885 | 90% | 76% |
| 7 RPSP APPROPRIATIONS | 28,899 | 24,182 | 27,071 | 84% | 89% |
| 8 I&G APPROPRIATIONS | 60,089 | 49,992 | 58,358 | 83% | 86% |
| 9 I&G MAIN CAMPUS TRANSFERS | 18,615 | 15,544 | 16,815 | 84% | 92% |
| 10 F&A REVENUES (OH RETURN) | 20,800 | 17,302 | 22,709 | 83% | 76% |
| 11 HSC/UNM INTERNAL TRANSFERS | (543) | (423) | (8,196) | 78% | 5% |
| 12 MILL LEVY | 111,526 | 95,028 | 90,166 | 85% | 105% |
| 13 OTHER REVENUES | 35,102 | 35,857 | 29,857 | 102% | 120% |
| 14 CONTRACT AND GRANT REVENUES | 129,345 | 111,529 | 138,553 | 86% | 80% |
| TOTAL REVENUES | 1,482,251 | 1,241,064 | 1,381,490 | 84% | 90% |
| 15 TOTAL COMPENSATION EXPENSES | 752,500 | 629,793 | 695,464 | 84% | 91% |
| 16 SUPPLIES/MEDICAL SUPPLIES | 145,512 | 122,216 | 130,676 | 84% | 94% |
| 17 UNIVERSITY CLINICIANS PROGRAM | 58,188 | 47,231 | 51,696 | 81% | 91% |
| 18 HOUSESTAFF | 25,505 | 20,702 | 22,664 | 81% | 91% |
| 19 TRAVEL | 5,611 | 4,343 | 4,817 | 77% | 90% |
| 20 STUDENT COSTS | 3,096 | 1,892 | 2,010 | 61% | 94% |
| 21 PATIENT CARE COSTS | 49,384 | 43,933 | 42,404 | 89% | 104% |
| 22 TELEPHONE/COMMUNICATION COSTS | 5,711 | 4,873 | 5,598 | 85% | 87% |
| 23 PURCHASED SERVICES | 180,989 | 146,683 | 147,097 | 81% | 100% |
| 24 OTHER MEDICAL SERVICES | 20,266 | 17,603 | 16,690 | 87% | 105% |
| 25 SUB AWARDS/SERVICE CONTRACTS | 9,627 | 7,773 | 9,437 | 81% | 82% |
| 26 O&M & LEASES | 22,828 | 18,218 | 23,097 | 80% | 79% |
| 27 UTILITIES | 11,368 | 9,567 | 10,542 | 84% | 91% |
| 28 DEPRECIATION | 40,352 | 32,938 | 35,544 | 82% | 93% |
| 29 OTHER EXPENSES | 35,590 | 24,818 | 48,338 | 70% | 51% |
| 30 CONTRACT AND GRANT EXPENSES | 116,454 | 100,745 | 126,423 | 87% | 80% |
| TOTAL EXPENSES | 1,482,982 | 1,233,328 | 1,372,499 | 83% | 90% |
| OPERATING NET MARGIN | (731) | 7,736 | 8,991 | | |
| NON-OPERATING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 1,859 | 1,133 | 1,180 | 61% | 96% |
| 32 BUILD AMERICA BOND SUBSIDY | (2,100) | (876) | (2,327) | 42% | 38% |
| 33 MEANINGFUL USE REVENUE | (2,841) | (2,911) | (10,427) | 102% | 28% |
| 34 INTEREST EXPENSE | 17,009 | 13,978 | 15,864 | 82% | 88% |
| 35 USE OF DEPARTMENTAL RESERVES | 0 | 0 | 6,462 | N/A | 0% |
| 36 RECRUITMENT/STARTUP/SCHOLARSHIPS | 7,065 | 5,539 | 539 | 78% | 1028% |
| 37 TRANSFERS TO PLANT | 2,921 | 2,551 | 11,554 | 87% | 22% |
| TOTAL NON-OPERATING ITEMS | 23,913 | 19,414 | 22,845 | 81% | 85% |
| NET INCOME/(USE OF RESERVES) | (24,643) | (11,678) | (13,854) | | |

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 Country Treasurer and remitted to UNMH as required by the Hospital Funding Act. | Mil levy taxes collected on behalf of the Sandoval Country 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 | 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. |
| 30 | CONTRACT AND GRANT EXPENSES | All Restricted Funds Expense and Unrestricted Contract Expense for example VA contracts | N/A | N/A | N/A |
| 31 | CAPITAL EXPENDITURES | Equipment/furniture >\$5,000, Computer hardware, library acquisitions, etc. | N/A | N/A | N/A |
| 32 | BUILD AMERICA BOND SUBSIDY | N/A | N/A | N/A | 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. |
| 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 | INTEREST EXPENSE | Transfers to cover debt service | N/A | Interest expense associated with the series 2004 FHA Insured Hospital Mortgage Revenue Bonds. | Interest expense associated with the series A & B Bonds. |
| 35 | USE OF DEPARTMENTAL RESERVES | N/A | To fund and support the mission of the Health Sciences Center. | N/A | N/A |
| 36 | RECRUITMENT/STARTUP/SCHOLARSHIPS | Chair and Startup Packages, Dean's Scholars/Professorships, and Recruitment Costs | N/A | N/A | N/A |
| 37 | TRANSFERS TO PLANT | Transfers from current unrestricted funds to plant funds. | N/A | N/A | N/A |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Balance Sheet for the Health Sciences Center
2013 Fiscal Year as of April 30, 2013 (Preliminary and Unaudited)
(In thousands)

| | University HSC | UNM Hospitals | UNMMG | SRMC |
|---|-----------------------|-----------------------|----------------------|-----------------------|
| ASSETS | | | | |
| 1 Cash and cash equivalents | 17,227 | 91,244 | 18,449 | 361 |
| 2 Marketable securities | 25,840 | 34,212 | - | - |
| Receivables: | | | | |
| 3 Patient, net | 1,033 | 70,754 | 19,918 | 13,244 |
| 4 Receivable from Affiliates | 60,335 | 4,029 | 4,413 | - |
| 5 Estimated third party payor settlements | - | 19,521 | - | - |
| 6 County Treasurer | - | 20,743 | - | 5,431 |
| 7 Contracts, Grants and Other | 16,580 | 30,051 | - | - |
| 8 Other | 1,939 | 14,462 | 1,222 | 1,449 |
| Total Current Assets | <u>122,954</u> | <u>285,016</u> | <u>44,002</u> | <u>20,485</u> |
| Assets whose use is limited: | | | | |
| 9 Held by trustee for debt service & other | - | 41,771 | - | 15,356 |
| 10 By UNM Hospital Board of Trustees | - | 18,799 | - | - |
| 11 Board and Other Designated Assets | 81,570 | - | 31,520 | - |
| 12 Endowments | 93,485 | - | - | - |
| 13 Capital Assets, net of depreciation | 285,915 | 260,170 | 1,009 | 146,617 |
| TOTAL ASSETS | <u>583,924</u> | <u>605,756</u> | <u>76,531</u> | <u>182,458</u> |
| LIABILITIES | | | | |
| 14 Accounts Payable | 13,380 | 26,895 | 4,120 | 2,318 |
| 15 Other accrued liabilities | 32,581 | 48,502 | - | 1,948 |
| 16 Payable to Affiliates | 740 | 40,670 | 24,281 | 3,086 |
| 17 Bonds payable - current | 856 | 5,240 | - | 4,700 |
| 18 Interest payable bonds | 455 | 2,680 | - | 5,851 |
| 19 Estimated third party payor settlements | - | 14,469 | - | - |
| 20 Bonds payable - non current | 19,042 | 159,420 | - | 135,907 |
| 21 Other liabilities - non current | 22,406 | 7,453 | - | - |
| 22 Sponsored Project Deferred Revenue | 8,504 | - | - | - |
| TOTAL LIABILITIES | <u>97,964</u> | <u>305,329</u> | <u>28,401</u> | <u>153,810</u> |
| NET POSITION | | | | |
| 23 Restricted - expendable grants, bequests and contributions | 95,404 | 12,632 | - | 26,485 |
| 24 Restricted - trust indenture and debt agreement | - | 24,974 | 31,520 | - |
| 25 Committed and Dedicated agreements | 119,407 | - | - | - |
| 26 Discretionary Reserve | 5,132 | 151,799 | 15,601 | - |
| 27 Assets invested in Capital, net of related debt | 266,017 | 111,022 | 1,009 | 2,163 |
| TOTAL NET POSITION | <u>485,960</u> | <u>300,427</u> | <u>48,130</u> | <u>28,648</u> |
| Current Ratio | 2.88 | 2.60 | 1.55 | 2.05 |
| Days Cash on Hand | N/A | 45.03 | 46.91 | 147.40 |



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 |
| 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 | N/A |
| 5 Estimated third party payor settlements | N/A | Accounts Receivable for IME/GME /DSH | N/A | 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 | N/A |
| 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 |
| 10 By UNM Hospital Clinical Operations Board | N/A | Investment in TriWest/Tricore Reference Laboratory | N/A | N/A |
| 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 | N/A |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Glossary of Report Categories

| | University HSC | UNM Hospitals | UNMMG | SRMC |
|--|---|--|---|---|
| 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 | Land, 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 and UNMMG |
| 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 and Mortgage |
| 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 to State of New Mexico 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 |
| 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 | N/A |
| 22 Sponsored Project Deferred Revenue | Prepaid contract and grant revenue | N/A | N/A | N/A |

NET POSITION



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Glossary of Report Categories

| | University HSC | UNM Hospitals | UNMMG | SRMC |
|---|--|---|--|--|
| 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 | Capital contributions from University HSC and UNM Hospitals |
| 24 Restricted - trust indenture and debt agreement | N/A | Restricted monies for Debt Service, Collateral, and Mortgage Reserve | Department, SOM Investment in UNMMG and Quality Fund Balances | N/A |
| 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 | N/A | 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 | Other operating reserves |
| 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 |