




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

| Benchmark | Expected | FY 2011 2nd Quarter | FY 2012 2nd Quarter | FY 2013 2nd Quarter | FY 2014 2nd Quarter | FY 2015 2nd Quarter | Fiscal Year Trend | |
|--|----------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|---|
| Approximate Cash Flow/(Use) from Operations * <i>(Amounts are in thousands)</i> | HSC | ↑ | \$3,718 | \$3,767 | \$4,557 | \$5,039 | \$6,268 |  |
| | UNMMG | ↑ | \$5,325 | \$730 | (\$525) | \$1,972 | \$3,593 |  |
| | UNMH | ↑ | \$17,731 | \$17,513 | \$7,586 | \$12,418 | \$17,207 |  |
| | SRMC | ↑ | NA | NA | \$1,142 | (\$663) | \$4,834 |  |
| * Approximate Cash Flow/(Use) from Operations = Operating Net Margin plus Depreciation Expense | | | | | | | | |
| Operating Net Margin <i>(Amounts are in thousands)</i> | HSC | ↑ | \$3,718 | \$3,767 | \$4,557 | \$5,039 | \$6,268 |  |
| | UNMMG | ↑ | \$5,078 | \$448 | (\$793) | \$1,769 | \$3,399 |  |
| | UNMH | ↑ | \$317 | \$650 | (\$8,476) | (\$3,335) | (\$63) |  |
| | SRMC | ↑ | NA | NA | (\$2,226) | (\$5,112) | \$90 |  |

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

| Benchmark | | Expected | FY 2011 2nd Quarter | FY 2012 2nd Quarter | FY 2013 2nd Quarter | FY 2014 2nd Quarter | FY 2015 2nd Quarter | Fiscal Year Trend |
|--|-------------------|----------|------------------------|------------------------|------------------------|------------------------|-----------------------------------|---|
| Net Income/(Use of Reserves) <i>(Amounts are in thousands)</i> | HSC | ↑ | (\$1,097) | (\$1,371) | (\$1,180) | \$710 | (\$2,378) |  |
| | UNMMG | ↑ | \$5,078 | (\$226) | \$864 | (\$4,143) | (\$1,555) |  |
| | UNMH | ↑ | \$317 | \$647 | (\$3,481) | \$1,373 | \$5,952 |  |
| | SRMC | ↑ | NA | NA | (\$2,226) | (\$5,112) | \$90 |  |
| Uncompensated Care <i>(Amounts are in thousands)</i> | UNMMG | ↓ | \$18,991 | \$18,280 | \$23,423 | \$21,261 | \$9,027 |  |
| | UNMH | ↓ | \$81,828 | \$82,647 | \$94,331 | \$102,164 | \$57,895 |  |
| | SRMC | ↓ | NA | NA | NA | \$5,577 | \$2,766 | |
| Uncompensated Care as a Percentage of Total Patient Care | UNM HEALTH SYSTEM | ↓ | FY 2011 22% | FY 2012 24% | FY 2013 23% | FY 2014 21% | FY 2015 2nd Quarter YTD 12% |  |




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

| Benchmark | | Expected | FY 2011 2nd Quarter | FY 2012 2nd Quarter | FY 2013 2nd Quarter | FY 2014 2nd Quarter | FY 2015 2nd Quarter | Fiscal Year Trend |
|---|--------------|----------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Days Cash on Hand | | | | | | | | |
| Days of Expense in Discretionary Reserves Year End Benchmark - 10 Days | HSC | ↑ | 13.96 | 13.28 | 7.39 | 5.93 | 7.37 |  |
| ACMPE 30 Days * | UNMMG | ↑ | 45.50 | 16.20 | 35.90 | 45.30 | 53.35 |  |
| UHC 75 Days ** | UNMH | ↑ | 63.43 | 50.96 | 46.41 | 46.86 | 58.43 |  |
| UHC 75 Days ** | SRMC | ↑ | NA | NA | N/A | 16.25 | 61.72 | |

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

Accounts Receivable Greater Than Ninety Days

(Amounts are in thousands)





| | | | | | | | |
|------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| HSC | ↓ | \$1,931 13% | \$2,367 25% | \$764 6% | \$894 7% | \$205 8% |  |
| UNMMG | ↓ | \$3,368 14% | \$5,826 20% | \$4,466 16% | \$5,728 21% | \$11,072 28% |  |
| UNMH*** | ↓ | \$63,020 28% | \$52,470 28% | \$48,061 24% | \$64,069 28% | \$84,240 31% |  |
| SRMC **** | ↓ | NA | NA | NA | \$1,251 27% | \$606 9% | |

*** UNMH Account Receivable Greater Than Ninety Days excludes liens

**** 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 2011 2nd Quarter | FY 2012 2nd Quarter | FY 2013 2nd Quarter | FY 2014 2nd Quarter | FY 2015 2nd Quarter | Fiscal Year Trend |
|---|----------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Proposals Submitted | ↑ | \$98,221 | \$88,644 | \$101,386 | \$108,641 | \$97,421 |  |
| Awards | ↑ | \$85,599 | \$69,091 | \$71,338 | \$68,286 | \$80,489 |  |
| Earned F&A | ↑ | \$11,414 | \$11,109 | \$10,142 | \$10,664 | \$11,175 |  |
| Contract & Grant Expense <i>(Includes Cost Share, Program Income and F&A Expense)</i> | ↑ | \$59,426 | \$58,895 | \$60,411 | \$56,805 | \$61,189 |  |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - University HSC Only*
2015 Fiscal Year-to-Date Summary through December 31, 2014 (Preliminary and Unaudited)
(In thousands)

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

| | University HSC FY 2015 Re-Forecasted Budget 12/31/2014 | University HSC FY 2015 YTD 12/31/2014 Actual | University HSC FY 2014 Year End Actual | University HSC FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (50%) | University HSC FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (50%) |
|-------------------------------------|---|---|---|---|--|
| 1 UNM MEDICAL GROUP REVENUES | 123,262 | 60,805 | 106,656 | 49% | 57% |
| 2 UNM HOSPITALS REVENUES | 141,500 | 70,514 | 136,977 | 50% | 51% |
| 3 SRMC REVENUES | 20,380 | 9,286 | 16,024 | 46% | 58% |
| 4 TUITION AND FEES | 14,921 | 7,330 | 14,806 | 49% | 50% |
| 5 CIGARETTE TAX APPROPRIATIONS | 3,949 | 2,037 | 3,932 | 52% | 52% |
| 6 RPSP APPROPRIATIONS | 19,690 | 9,845 | 17,902 | 50% | 55% |
| 7 I&G APPROPRIATIONS | 64,907 | 32,453 | 61,566 | 50% | 53% |
| 8 I&G MAIN CAMPUS TRANSFERS | 19,900 | 10,103 | 18,518 | 51% | 55% |
| 9 F&A REVENUES (OH RETURN) | 21,500 | 11,175 | 22,595 | 52% | 49% |
| 10 HSC/UNM INTERNAL TRANSFERS | (3,989) | (5,902) | (6,229) | 148% | 95% |
| 11 MILL LEVY | 0 | 0 | 0 | N/A | N/A |
| 12 OTHER REVENUES | 12,706 | 7,320 | 13,759 | 58% | 53% |
| 13 CONTRACT AND GRANT REVENUES | 136,083 | 65,499 | 132,502 | 48% | 49% |
| TOTAL REVENUES | 574,809 | 280,464 | 539,008 | 49% | 52% |
| 14 TOTAL COMPENSATION EXPENSES | 366,827 | 177,912 | 337,729 | 49% | 53% |
| 15 SUPPLIES/MEDICAL SUPPLIES | 12,828 | 5,448 | 11,916 | 42% | 46% |
| 16 UNIVERSITY CLINICIANS PROGRAM | 0 | 0 | 0 | N/A | N/A |
| 17 HOUSESTAFF | 0 | 0 | 0 | N/A | N/A |
| 18 TRAVEL | 5,808 | 2,423 | 4,700 | 42% | 52% |
| 19 STUDENT COSTS | 3,420 | 754 | 2,422 | 22% | 31% |
| 20 PATIENT CARE COSTS | 2,030 | 617 | 1,431 | 30% | 43% |
| 21 TELEPHONE/COMMUNICATION COSTS | 2,109 | 1,119 | 2,257 | 53% | 50% |
| 22 PURCHASED SERVICES | 25,321 | 15,491 | 26,891 | 61% | 58% |
| 23 OTHER MEDICAL SERVICES | 0 | 0 | 0 | N/A | N/A |
| 24 SUB AWARDS/SERVICE CONTRACTS | 572 | 403 | 1,134 | 70% | 36% |
| 25 O&M & LEASES | 8,455 | 3,557 | 7,461 | 42% | 48% |
| 26 UTILITIES | 4,831 | 2,526 | 4,801 | 52% | 53% |
| 27 DEPRECIATION | 0 | 0 | 0 | N/A | N/A |
| 28 INTEREST EXPENSE | 2,166 | 1,083 | 2,169 | 50% | 50% |
| 29 OTHER EXPENSES | 7,164 | 1,672 | 2,958 | 23% | 57% |
| 30 CONTRACT AND GRANT EXPENSES | 127,582 | 61,189 | 124,136 | 48% | 49% |
| TOTAL EXPENSES | 569,112 | 274,196 | 530,005 | 48% | 52% |
| OPERATING NET MARGIN | 5,697 | 6,268 | 9,003 | | |
| NON-RECURRING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 1,142 | 1,097 | 2,030 | 96% | 54% |
| 32 MEANINGFUL USE REVENUE | 0 | 0 | 0 | N/A | N/A |
| 33 RETURN ON INVESTMENT - TRIWEST | 0 | 0 | 0 | N/A | N/A |
| 34 USE OF UNMMG RESERVES | 0 | 0 | 0 | N/A | N/A |
| 35 RECRUITMENT/STARTUP/SCHOLARSHIPS | 6,180 | 3,028 | 6,225 | 49% | 49% |
| 36 NON-RECURRING TRANSFERS | 3,459 | 4,521 | 4,440 | 131% | 102% |
| TOTAL NON-RECURRING ITEMS | 10,781 | 8,646 | 12,695 | 80% | 68% |
| NET INCOME/(USE OF RESERVES) | (5,084) | (2,378) | (3,692) | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNM Hospitals Only
2015 Fiscal Year-to-Date Summary through December 31, 2014 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

| | UNM Hospitals FY 2015 Re-Forecasted Budget 12/31/2014 | UNM Hospitals FY 2015 YTD 12/31/2014 Actual | UNM Hospitals FY 2014 Year End Actual | UNM Hospitals FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (50%) | UNM Hospitals FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (50%) |
|-------------------------------------|--|--|--|--|---|
| 1 UNM MEDICAL GROUP REVENUES | 0 | 0 | 0 | N/A | N/A |
| 2 UNM HOSPITALS REVENUES | 768,692 | 388,365 | 709,437 | 51% | 55% |
| 3 SRMC REVENUES | 0 | 0 | 0 | N/A | N/A |
| 4 TUITION AND FEES | 0 | 0 | 0 | N/A | N/A |
| 5 CIGARETTE TAX APPROPRIATIONS | 0 | 0 | 0 | N/A | N/A |
| 6 RPSP APPROPRIATIONS | 13,117 | 6,558 | 12,520 | 50% | 52% |
| 7 I&G APPROPRIATIONS | 0 | 0 | 0 | N/A | N/A |
| 8 I&G MAIN CAMPUS TRANSFERS | 0 | 0 | 0 | N/A | N/A |
| 9 F&A REVENUES (OH RETURN) | 0 | 0 | 0 | N/A | N/A |
| 10 HSC/UNM INTERNAL TRANSFERS | 0 | 0 | 0 | N/A | N/A |
| 11 MILL LEVY | 92,780 | 46,390 | 92,020 | 50% | 50% |
| 12 OTHER REVENUES | 27,718 | 14,424 | 8,768 | 52% | 165% |
| 13 CONTRACT AND GRANT REVENUES | 2,567 | 1,317 | 17,863 | 51% | 7% |
| TOTAL REVENUES | 904,874 | 457,054 | 840,608 | 51% | 54% |
| 14 TOTAL COMPENSATION EXPENSES | 439,445 | 221,572 | 408,780 | 50% | 54% |
| 15 SUPPLIES/MEDICAL SUPPLIES | 148,668 | 74,018 | 141,923 | 50% | 52% |
| 16 UNIVERSITY CLINICIANS PROGRAM | 62,105 | 36,320 | 59,387 | 58% | 61% |
| 17 HOUSESTAFF | 28,084 | 14,342 | 25,933 | 51% | 55% |
| 18 TRAVEL | 643 | 324 | 691 | 50% | 47% |
| 19 STUDENT COSTS | 0 | 0 | 0 | N/A | N/A |
| 20 PATIENT CARE COSTS | 35,420 | 18,208 | 46,357 | 51% | 39% |
| 21 TELEPHONE/COMMUNICATION COSTS | 3,672 | 1,851 | 3,598 | 50% | 51% |
| 22 PURCHASED SERVICES | 44,650 | 21,632 | 33,106 | 48% | 65% |
| 23 OTHER MEDICAL SERVICES | 39,957 | 17,268 | 27,692 | 43% | 62% |
| 24 SUB AWARDS/SERVICE CONTRACTS | 9,507 | 4,793 | 9,322 | 50% | 51% |
| 25 O&M & LEASES | 16,479 | 8,421 | 16,498 | 51% | 51% |
| 26 UTILITIES | 6,574 | 3,314 | 6,316 | 50% | 52% |
| 27 DEPRECIATION | 34,259 | 17,270 | 31,831 | 50% | 54% |
| 28 INTEREST EXPENSE | 7,404 | 3,702 | 7,567 | 50% | 49% |
| 29 OTHER EXPENSES | 39,965 | 14,081 | 52,478 | 35% | 27% |
| 30 CONTRACT AND GRANT EXPENSES | 0 | 0 | 0 | N/A | N/A |
| TOTAL EXPENSES | 916,834 | 457,116 | 871,479 | 50% | 52% |
| OPERATING NET MARGIN | (11,960) | (63) | (30,871) | | |
| NON-RECURRING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 0 | 0 | 0 | N/A | N/A |
| 32 MEANINGFUL USE REVENUE | 0 | 0 | 0 | N/A | N/A |
| 33 RETURN ON INVESTMENT - TRIWEST | (12,030) | (6,015) | (39,873) | 50% | 15% |
| 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 | (12,030) | (6,015) | (39,873) | 50% | 15% |
| NET INCOME/(USE OF RESERVES) | 69 | 5,952 | 9,002 | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNMMG Only
2015 Fiscal Year-to-Date Summary through December 31, 2014 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

| | UNMMG FY 2015 Re-Forecasted Budget 12/31/2014 | UNMMG FY 2015 YTD 12/31/2014 Actual | UNMMG FY 2014 Year End Actual | UNMMG FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (50%) | UNMMG FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (50%) |
|-------------------------------------|--|--|--|--|---|
| 1 UNM MEDICAL GROUP REVENUES | 181,262 | 90,633 | 162,835 | 50% | 56% |
| 2 UNM HOSPITALS REVENUES | 0 | 0 | 0 | N/A | N/A |
| 3 SRMC REVENUES | 0 | 0 | 0 | N/A | N/A |
| 4 TUITION AND FEES | 0 | 0 | 0 | N/A | N/A |
| 5 CIGARETTE TAX APPROPRIATIONS | 0 | 0 | 0 | N/A | N/A |
| 6 RPSP APPROPRIATIONS | 815 | 407 | 815 | 50% | 50% |
| 7 I&G APPROPRIATIONS | 0 | 0 | 0 | N/A | N/A |
| 8 I&G MAIN CAMPUS TRANSFERS | 0 | 0 | 0 | N/A | N/A |
| 9 F&A REVENUES (OH RETURN) | 0 | 0 | 0 | N/A | N/A |
| 10 HSC/UNM INTERNAL TRANSFERS | 0 | 0 | 0 | N/A | N/A |
| 11 MILL LEVY | 0 | 0 | 0 | N/A | N/A |
| 12 OTHER REVENUES | 11,927 | 6,127 | 3,546 | 51% | 173% |
| 13 CONTRACT AND GRANT REVENUES | 0 | 0 | 0 | N/A | N/A |
| TOTAL REVENUES | 194,004 | 97,166 | 167,196 | 50% | 58% |
| 14 TOTAL COMPENSATION EXPENSES | 18,768 | 8,712 | 15,533 | 46% | 56% |
| 15 SUPPLIES/MEDICAL SUPPLIES | 0 | 0 | 0 | N/A | N/A |
| 16 UNIVERSITY CLINICIANS PROGRAM | 0 | 0 | 0 | N/A | N/A |
| 17 HOUSESTAFF | 0 | 0 | 0 | N/A | N/A |
| 18 TRAVEL | 0 | 0 | 0 | N/A | N/A |
| 19 STUDENT COSTS | 0 | 0 | 0 | N/A | N/A |
| 20 PATIENT CARE COSTS | 25,427 | 12,166 | 19,065 | 48% | 64% |
| 21 TELEPHONE/COMMUNICATION COSTS | 0 | 0 | 0 | N/A | N/A |
| 22 PURCHASED SERVICES | 139,920 | 69,454 | 115,568 | 50% | 60% |
| 23 OTHER MEDICAL SERVICES | 0 | 0 | 0 | N/A | N/A |
| 24 SUB AWARDS/SERVICE CONTRACTS | 0 | 0 | 0 | N/A | N/A |
| 25 O&M & LEASES | 484 | 242 | 429 | 50% | 56% |
| 26 UTILITIES | 0 | 0 | 0 | N/A | N/A |
| 27 DEPRECIATION | 404 | 194 | 393 | 48% | 49% |
| 28 INTEREST EXPENSE | 0 | 0 | 0 | N/A | N/A |
| 29 OTHER EXPENSES | 5,601 | 2,999 | 5,614 | 54% | 53% |
| 30 CONTRACT AND GRANT EXPENSES | 0 | 0 | 0 | N/A | N/A |
| TOTAL EXPENSES | 190,604 | 93,768 | 156,602 | 49% | 60% |
| OPERATING NET MARGIN | 3,400 | 3,399 | 10,594 | | |
| NON-RECURRING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 0 | 0 | 0 | N/A | N/A |
| 32 MEANINGFUL USE REVENUE | 0 | 0 | (120) | N/A | 0% |
| 33 RETURN ON INVESTMENT - TRIWEST | 0 | 0 | 0 | N/A | N/A |
| 34 USE OF UNMMG RESERVES | 6,500 | 4,954 | 11,455 | 76% | 43% |
| 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 | 6,500 | 4,954 | 11,335 | 76% | 44% |
| NET INCOME/(USE OF RESERVES) | (3,100) | (1,555) | (741) | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - SRMC Only
2015 Fiscal Year-to-Date Summary through December 31, 2014 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

| | SRMC FY 2015 Re-Forecasted Budget 12/31/2014 | SRMC FY 2015 YTD 12/31/2014 Actual | SRMC FY 2014 Year End Actual | SRMC FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (50%) | SRMC FY 2015 YTD Actual to FY 2014 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 | 71,732 | 34,152 | 53,651 | 48% | 64% |
| 4 TUITION AND FEES | 0 | 0 | 0 | N/A | N/A |
| 5 CIGARETTE TAX APPROPRIATIONS | 0 | 0 | 0 | N/A | N/A |
| 6 RPSP APPROPRIATIONS | 0 | 0 | 0 | N/A | N/A |
| 7 I&G APPROPRIATIONS | 0 | 0 | 0 | N/A | N/A |
| 8 I&G MAIN CAMPUS TRANSFERS | 0 | 0 | 0 | N/A | N/A |
| 9 F&A REVENUES (OH RETURN) | 0 | 0 | 0 | N/A | N/A |
| 10 HSC/UNM INTERNAL TRANSFERS | 0 | 0 | 0 | N/A | N/A |
| 11 MILL LEVY | 5,592 | 2,796 | 7,983 | 50% | 35% |
| 12 OTHER REVENUES | 453 | 243 | 441 | 54% | 55% |
| 13 CONTRACT AND GRANT REVENUES | 59 | 59 | 0 | 100% | N/A |
| TOTAL REVENUES | 77,836 | 37,250 | 62,075 | 48% | 60% |
| 14 TOTAL COMPENSATION EXPENSES | 33,677 | 15,603 | 25,732 | 46% | 61% |
| 15 SUPPLIES/MEDICAL SUPPLIES | 16,110 | 7,802 | 12,044 | 48% | 65% |
| 16 UNIVERSITY CLINICIANS PROGRAM | 0 | 0 | 0 | N/A | N/A |
| 17 HOUSESTAFF | 239 | 120 | 117 | 50% | 103% |
| 18 TRAVEL | 10 | 5 | 20 | 50% | 25% |
| 19 STUDENT COSTS | 0 | 0 | 0 | N/A | N/A |
| 20 PATIENT CARE COSTS | 4,555 | 2,014 | 4,346 | 44% | 46% |
| 21 TELEPHONE/COMMUNICATION COSTS | 81 | 41 | 85 | 50% | 48% |
| 22 PURCHASED SERVICES | 3,247 | 1,465 | 3,902 | 45% | 38% |
| 23 OTHER MEDICAL SERVICES | 426 | 365 | 369 | 86% | 99% |
| 24 SUB AWARDS/SERVICE CONTRACTS | 1,653 | 833 | 1,377 | 50% | 61% |
| 25 O&M & LEASES | 1,044 | 433 | 621 | 41% | 70% |
| 26 UTILITIES | 826 | 417 | 785 | 50% | 53% |
| 27 DEPRECIATION | 9,411 | 4,744 | 9,112 | 50% | 52% |
| 28 INTEREST EXPENSE | 4,022 | 2,043 | 4,090 | 51% | 50% |
| 29 OTHER EXPENSES | 2,536 | 1,275 | 2,040 | 50% | 62% |
| 30 CONTRACT AND GRANT EXPENSES | 0 | 0 | 0 | N/A | N/A |
| TOTAL EXPENSES | 77,835 | 37,160 | 64,640 | 48% | 57% |
| OPERATING NET MARGIN | 1 | 90 | (2,565) | | |
| NON-RECURRING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 0 | 0 | 0 | N/A | N/A |
| 32 MEANINGFUL USE REVENUE | 0 | 0 | 0 | N/A | N/A |
| 33 RETURN ON INVESTMENT - TRIWEST | 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) | 1 | 90 | (2,565) | | |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC
2015 Fiscal Year-to-Date Summary through December 31, 2014 (Preliminary and Unaudited)
(In thousands)

Clinical and Academic Operations

| | Consolidated HSC FY 2015 Re-Forecasted Budget 12/31/2014 | Consolidated HSC FY 2015 YTD 12/31/2014 Actual | Consolidated HSC FY 2014 Year End Actual | Consolidated HSC FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (50%) | Consolidated HSC FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (50%) |
|-------------------------------------|---|---|---|---|--|
| 1 UNM MEDICAL GROUP REVENUES | 304,524 | 151,437 | 269,491 | 50% | 56% |
| 2 UNM HOSPITALS REVENUES | 910,192 | 458,879 | 846,414 | 50% | 54% |
| 3 SRMC REVENUES | 92,113 | 43,438 | 69,675 | 47% | 62% |
| 4 TUITION AND FEES | 14,921 | 7,330 | 14,806 | 49% | 50% |
| 5 CIGARETTE TAX APPROPRIATIONS | 3,949 | 2,037 | 3,932 | 52% | 52% |
| 6 RPSP APPROPRIATIONS | 33,622 | 16,810 | 31,237 | 50% | 54% |
| 7 I&G APPROPRIATIONS | 64,907 | 32,453 | 61,566 | 50% | 53% |
| 8 I&G MAIN CAMPUS TRANSFERS | 19,900 | 10,103 | 18,518 | 51% | 55% |
| 9 F&A REVENUES (OH RETURN) | 21,500 | 11,175 | 22,595 | 52% | 49% |
| 10 HSC/UNM INTERNAL TRANSFERS | (3,989) | (5,902) | (6,229) | 148% | 95% |
| 11 MILL LEVY | 98,372 | 49,186 | 100,003 | 50% | 49% |
| 12 OTHER REVENUES | 52,804 | 28,114 | 26,514 | 53% | 106% |
| 13 CONTRACT AND GRANT REVENUES | 138,709 | 66,874 | 150,365 | 48% | 44% |
| TOTAL REVENUES | 1,751,523 | 871,934 | 1,608,887 | 50% | 54% |
| 14 TOTAL COMPENSATION EXPENSES | 858,717 | 423,799 | 787,774 | 49% | 54% |
| 15 SUPPLIES/MEDICAL SUPPLIES | 177,607 | 87,268 | 165,883 | 49% | 53% |
| 16 UNIVERSITY CLINICIANS PROGRAM | 62,105 | 36,320 | 59,387 | 58% | 61% |
| 17 HOUSESTAFF | 28,322 | 14,462 | 26,050 | 51% | 56% |
| 18 TRAVEL | 6,461 | 2,752 | 5,411 | 43% | 51% |
| 19 STUDENT COSTS | 3,420 | 754 | 2,422 | 22% | 31% |
| 20 PATIENT CARE COSTS | 67,431 | 33,006 | 71,199 | 49% | 46% |
| 21 TELEPHONE/COMMUNICATION COSTS | 5,861 | 3,011 | 5,940 | 51% | 51% |
| 22 PURCHASED SERVICES | 213,138 | 108,042 | 179,467 | 51% | 60% |
| 23 OTHER MEDICAL SERVICES | 40,384 | 17,633 | 28,061 | 44% | 63% |
| 24 SUB AWARDS/SERVICE CONTRACTS | 11,732 | 6,029 | 11,833 | 51% | 51% |
| 25 O&M & LEASES | 26,462 | 12,653 | 25,009 | 48% | 51% |
| 26 UTILITIES | 12,231 | 6,257 | 11,902 | 51% | 53% |
| 27 DEPRECIATION | 44,074 | 22,208 | 41,336 | 50% | 54% |
| 28 INTEREST EXPENSE | 13,592 | 6,828 | 13,826 | 50% | 49% |
| 29 OTHER EXPENSES | 55,266 | 20,027 | 63,090 | 36% | 32% |
| 30 CONTRACT AND GRANT EXPENSES | 127,582 | 61,189 | 124,136 | 48% | 49% |
| TOTAL EXPENSES | 1,754,385 | 862,240 | 1,622,726 | 49% | 53% |
| OPERATING NET MARGIN | (2,862) | 9,694 | (13,839) | | |
| NON-RECURRING ITEMS | | | | | |
| 31 CAPITAL EXPENDITURES | 1,142 | 1,097 | 2,030 | 96% | 54% |
| 32 MEANINGFUL USE REVENUE | 0 | 0 | (120) | N/A | 0% |
| 33 RETURN ON INVESTMENT - TRIWEST | (12,030) | (6,015) | (39,873) | 50% | 15% |
| 34 USE OF UNMMG RESERVES | 6,500 | 4,954 | 11,455 | 76% | 43% |
| 35 RECRUITMENT/STARTUP/SCHOLARSHIPS | 6,180 | 3,028 | 6,225 | 49% | 49% |
| 36 NON-RECURRING TRANSFERS | 3,459 | 4,521 | 4,440 | 131% | 102% |
| TOTAL NON-RECURRING ITEMS | 5,251 | 7,586 | (15,843) | 144% | -48% |
| NET INCOME/(USE OF RESERVES) | (8,113) | 2,109 | 2,004 | | |

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 | TUITION AND FEES | Tuition & Fees, including tuition differentials | N/A | N/A | N/A |
| 5 | 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 |
| 6 | 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 |
| 7 | 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 |
| 8 | I&G MAIN CAMPUS TRANSFERS | Partial transfer of tuition and formula workload generated by Nursing, Pharmacy and SOM | N/A | N/A | N/A |
| 9 | 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 |
| 10 | 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 |
| 11 | 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. |
| 12 | 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 |
| 13 | 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 |
| 14 | 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 |

GLOSSARY OF REPORT CATEGORIES

| FINANCIAL STATEMENT CATEGORY | | UNM | UNMMG | UNM Hospitals | SRMC |
|------------------------------|-------------------------------|--|---|---|---|
| 15 | 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. |
| 16 | UNIVERSITY CLINICIANS PROGRAM | N/A | N/A | Special clinician program to support SOM | Special clinician program to support SOM |
| 17 | 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. |
| 18 | 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. |
| 19 | STUDENT COSTS | Student tuition/fee expense, student travel, scholarships/fellowships, housing, insurance for students, student awards, etc. | N/A | N/A | N/A |
| 20 | 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 Tricore 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 Tricore laboratory expense, OR instruments, NM Insurance pool premiums, kidney acquisition, step down care (snf) for IV dependent patients, radiation oncology and patient assistance |
| 21 | 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 |
| 22 | 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. |
| 23 | 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 |
| 24 | SUB AWARDS/SERVICE CONTRACTS | Unrestricted Sub Awards, Gain/Loss on Unrestricted Projects | N/A | All service contracts | All service contracts |
| 25 | 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 |
| 26 | 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 |

GLOSSARY OF REPORT CATEGORIES

| FINANCIAL STATEMENT CATEGORY | | UNM | UNMMG | UNM Hospitals | SRMC |
|------------------------------|----------------------------------|--|--|---|---|
| 27 | 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". |
| 28 | 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. |
| 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 | 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 |
| 33 | RETURN ON INVESTMENT - TRIWEST | NA | NA | Dividend payments from investment in TriWest | NA |
| 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
Balance Sheet for the Health Sciences Center
2015 Fiscal Year as of December 31, 2014 (Preliminary and Unaudited)
(In thousands)

| | University HSC | UNM Hospitals | UNMMG | SRMC |
|---|-----------------------|-----------------------|----------------------|-----------------------|
| ASSETS | | | | |
| 1 Cash and cash equivalents | 22,380 | 138,314 | 22,588 | 9,935 |
| 2 Marketable securities | 33,569 | 34,164 | - | - |
| Receivables: | | - | | |
| 3 Patient, net | 959 | 83,798 | 26,773 | 7,002 |
| 4 Receivable from Affiliates | 56,049 | 2,693 | 4,119 | 505 |
| 5 Estimated third party payor settlements | - | 30,464 | - | 2,542 |
| 6 County Treasurer | - | 25,136 | - | 1,479 |
| 7 Contracts, Grants and Other | 4,413 | 10,955 | - | 996 |
| 8 Other | 5,505 | 17,221 | 457 | 2,815 |
| Total Current Assets | <u>122,875</u> | <u>342,745</u> | <u>53,937</u> | <u>25,274</u> |
| | | | | |
| Assets whose use is limited: | | | | |
| 9 Held by trustee for debt service & other | - | 43,539 | - | 9,752 |
| 10 By UNM Hospital Board of Trustees | - | 21,403 | - | - |
| 11 Board and Other Designated Assets | 126,025 | - | 20,070 | - |
| 12 Endowments | 108,147 | - | - | - |
| 13 Capital Assets, net of depreciation | 264,625 | 236,566 | 2,870 | 126,274 |
| TOTAL ASSETS | <u>621,672</u> | <u>644,253</u> | <u>76,878</u> | <u>161,300</u> |
| LIABILITIES | | | | |
| 14 Accounts Payable | 6,666 | 40,047 | 5,378 | 4,416 |
| 15 Other accrued liabilities | 39,123 | 40,480 | - | 2,488 |
| 16 Payable to Affiliates | 2,458 | 32,823 | 26,801 | 1,284 |
| 17 Bonds payable - current | 942 | 5,630 | - | 1,635 |
| 18 Interest payable bonds | 104 | 3,844 | - | 3,053 |
| 19 Estimated third party payor settlements | - | 42,573 | - | - |
| 20 Bonds payable - non current | 17,200 | 151,075 | - | 131,880 |
| 21 Other liabilities - non current | 25,225 | 7,748 | - | - |
| 22 Sponsored Project and Other Deferred Revenue | 17,805 | - | - | - |
| TOTAL LIABILITIES | <u>109,523</u> | <u>324,220</u> | <u>32,179</u> | <u>144,756</u> |
| NET POSITION | | | | |
| 23 Restricted - expendable grants, bequests and contributions | 109,642 | 15,310 | - | 61 |
| 24 Restricted - trust indenture and debt agreement | - | 29,695 | 20,070 | 9,474 |
| 25 Committed and Dedicated agreements | 145,037 | - | - | - |
| 26 Discretionary Reserve | 10,988 | 181,828 | 21,758 | 7,009 |
| 27 Assets invested in Capital, net of related debt | 246,482 | 93,200 | 2,870 | - |
| TOTAL NET POSITION | <u>512,149</u> | <u>320,033</u> | <u>44,699</u> | <u>16,544</u> |
| | | | | |
| Current Ratio | 2.49 | 2.07 | 1.68 | 3.09 |
| Days Cash on Hand | N/A | 58.43 | 53.35 | 61.72 |



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 |
| 11 | Board and Other Designated Assets | Funds dedicated to UNM Hospitals Capital Initiatives and unexpended plant funds | 14 | 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 |



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 | 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 |
| 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 | 15 N/A | N/A | N/A |



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER
Glossary of Report Categories

University HSC

UNM Hospitals

UNMMG

SRMC

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 |