


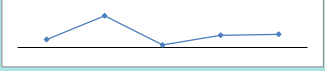
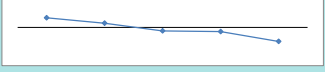


**Health Sciences Center  
Metrics (Preliminary and Unaudited)**

Benchmark	Expected	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Fiscal Year Trend	
<b>Approximate Cash Flow/(Use) from Operations *</b> <i>(Amounts are in thousands)</i>	HSC	↑	\$23,359	\$20,786	\$24,119	\$6,768	\$9,003	
	UNMMG	↑	\$6,783	\$25,920	\$2,522	\$10,350	\$10,987	
	UNMH	↑	\$54,958	\$44,673	\$27,905	\$24,397	\$2,269	
	SRMC	↑	NA	NA	NA	(\$6,040)	\$6,547	

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

<b>Operating Net Margin</b> <i>(Amounts are in thousands)</i>	HSC	↑	\$23,359	\$20,786	\$24,119	\$6,768	\$9,003	
	UNMMG	↑	\$6,375	\$25,425	\$1,956	\$9,813	\$10,594	
	UNMH	↑	\$21,116	\$9,412	(\$6,937)	(\$8,488)	(\$29,562)	
	SRMC	↑	NA	NA	NA	(\$13,998)	(\$2,565)	

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

Benchmark		Expected	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Fiscal Year Trend
<b>Net Income/(Use of Reserves)</b> <i>(Amounts are in thousands)</i>	HSC	↑	(\$7,393)	(\$9,081)	(\$2,423)	(\$6,091)	(\$3,692)	
	UNMMG	↑	\$5,875	\$23,744	(\$2,870)	\$106	(\$741)	
	UNMH	↑	\$8,116	\$9,412	\$1,854	\$4,445	\$10,311	
	SRMC	↑	NA	NA	NA	(\$13,998)	(\$2,565)	
<b>Uncompensated Care</b> <i>(Amounts are in thousands)</i>	UNMMG & UNMCC	↓	\$31,405	\$39,942	\$41,198	\$48,994	\$37,881	
	UNMH	↓	\$147,904	\$158,351	\$180,411	\$184,590	\$178,832	
	SRMC	↓	NA	NA	NA	\$8,375	\$11,928	

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

Benchmark		Expected	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Fiscal Year Trend
<b>Days Cash on Hand</b>  Days of Expense in Discretionary Reserves Year End Benchmark - 10 Days	<b>HSC</b>	↑	NA	13.96	13.28	7.39	6.99	
	ACMPE 30 Days *	↑	47.30	3.70	46.40	51.00	44.46	
	UHC 75 Days **	↑	57.00	62.51	56.85	50.47	48.34	
	UHC 75 Days **	↑	NA	NA	NA	42.90	33.33	

\* American College of Medical Practice Executives

\*\* University HealthSystem Consortium

**Accounts Receivable Greater Than Ninety Days**



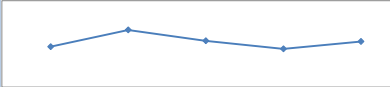

(Amounts are in thousands)

<b>HSC</b>	↓	\$587 7%	\$609 8%	\$239 4%	\$153 3%	\$46 3%	
<b>UNMMG</b>	↓	\$3,902 14%	\$3,898 13%	\$5,444 21%	\$4,109 14%	\$7,967 22%	
<b>UNMH***</b>	↓	\$47,512 21%	\$64,702 25%	\$59,733 24%	\$47,320 22%	\$77,777 28%	
<b>SRMC****</b>	↓	NA	NA	NA	\$1,802 23%	\$774 13%	

\*\*\* 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 2010	FY 2011	FY 2012	FY 2013	FY 2014	Fiscal Year Trend
<b>Proposals Submitted</b>	↑	\$240,694	\$244,913	\$255,382	\$253,553	\$283,547	
<b>Awards</b>	↑	\$141,472	\$147,382	\$148,364	\$149,738	\$156,103	
<b>Earned F&amp;A</b>	↑	\$21,792	\$24,371	\$22,709	\$21,459	\$22,595	
<b>Contract &amp; Grant Expense</b> <i>(Includes Cost Share, Program Income and F&amp;A Expense)</i>	↑	\$124,596	\$128,651	\$126,423	\$122,408	\$124,136	



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - University HSC Only\***  
**2014 Fiscal Year-to-Date Summary through June 30, 2014 (Preliminary and Unaudited)**  
(In thousands)

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

	University HSC FY 2014 Revised Budget	University HSC FY 2014 YTD 6/30/14 Actual	University HSC FY 2013 Year End Actual	University HSC FY 2014 YTD Actual to FY 2014 Revised Budget Benchmark Rate (100%)	University HSC FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES	113,721	106,656	110,686	94%	96%
2 UNM HOSPITALS REVENUES	120,678	136,977	100,233	114%	137%
3 SRMC REVENUES	17,010	16,024	11,848	94%	135%
4 UNM CANCER CENTER CLINICAL REVENUES	0	0	13,300	N/A	0%
5 TUITION AND FEES	14,586	14,806	13,177	102%	112%
6 CIGARETTE TAX APPROPRIATIONS	3,227	3,932	3,363	122%	117%
7 RPSP APPROPRIATIONS	17,902	17,902	16,588	100%	108%
8 I&G APPROPRIATIONS	61,566	61,566	59,274	100%	104%
9 I&G MAIN CAMPUS TRANSFERS	18,518	18,518	18,615	100%	99%
10 F&A REVENUES (OH RETURN)	22,400	22,595	21,459	101%	105%
11 HSC/UNM INTERNAL TRANSFERS	(5,007)	(6,229)	(3,270)	124%	190%
12 MILL LEVY	0	0	0	N/A	N/A
13 OTHER REVENUES	20,102	13,759	13,467	68%	102%
14 CONTRACT AND GRANT REVENUES	128,092	132,502	131,070	103%	101%
<b>TOTAL REVENUES</b>	<b>532,795</b>	<b>539,008</b>	<b>509,810</b>	<b>101%</b>	<b>106%</b>
15 TOTAL COMPENSATION EXPENSES	337,504	337,729	319,157	100%	106%
16 SUPPLIES/MEDICAL SUPPLIES	11,841	11,916	11,723	101%	102%
17 UNIVERSITY CLINICIANS PROGRAM	0	0	0	N/A	N/A
18 HOUSESTAFF	0	0	0	N/A	N/A
19 TRAVEL	5,217	4,700	4,656	90%	101%
20 STUDENT COSTS	3,539	2,422	2,123	68%	114%
21 PATIENT CARE COSTS	893	1,431	852	160%	168%
22 TELEPHONE/COMMUNICATION COSTS	2,064	2,257	2,294	109%	98%
23 PURCHASED SERVICES	23,060	26,891	24,091	117%	112%
24 OTHER MEDICAL SERVICES	0	0	0	N/A	N/A
25 SUB AWARDS/SERVICE CONTRACTS	1,250	1,134	1,499	91%	76%
26 O&M & LEASES	7,960	7,461	6,900	94%	108%
27 UTILITIES	5,007	4,801	4,874	96%	99%
28 DEPRECIATION	0	0	0	N/A	N/A
29 INTEREST EXPENSE	2,169	2,169	2,169	100%	100%
30 OTHER EXPENSES	8,818	2,958	297	34%	996%
31 CONTRACT AND GRANT EXPENSES	119,394	124,136	122,407	104%	101%
<b>TOTAL EXPENSES</b>	<b>528,716</b>	<b>530,005</b>	<b>503,042</b>	<b>100%</b>	<b>105%</b>
<b>OPERATING NET MARGIN</b>	<b>4,079</b>	<b>9,003</b>	<b>6,768</b>		
<b>NON-RECURRING ITEMS</b>					
32 CAPITAL EXPENDITURES	2,870	2,030	1,386	71%	146%
33 MEANINGFUL USE REVENUE	0	0	0	N/A	N/A
34 RETURN ON INVESTMENT - TRIWEST	0	0	0	N/A	N/A
35 USE OF UNMMG RESERVES	0	0	0	N/A	N/A
36 RECRUITMENT/STARTUP/SCHOLARSHIPS	6,352	6,225	6,995	98%	89%
37 NON-RECURRING TRANSFERS	864	4,440	4,478	514%	99%
<b>TOTAL NON-RECURRING ITEMS</b>	<b>10,086</b>	<b>12,695</b>	<b>12,859</b>	<b>126%</b>	<b>99%</b>
<b>NET INCOME/(USE OF RESERVES)</b>	<b>(6,007)</b>	<b>(3,692)</b>	<b>(6,091)</b>		



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNM Hospitals Only**  
**2014 Fiscal Year-to-Date Summary through June 30, 2014 (Preliminary and Unaudited)**  
(In thousands)

**Clinical Operations**

	<b>UNM Hospitals FY 2014 Revised Budget</b>	<b>UNM Hospitals FY 2014 YTD 6/30/14 Actual</b>	<b>UNM Hospitals FY 2013 Year End Actual</b>	<b>UNM Hospitals FY 2014 YTD Actual to FY 2014 Revised Budget Benchmark Rate (100%)</b>	<b>UNM Hospitals FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (100%)</b>
1 UNM MEDICAL GROUP REVENUES	0	0	0	N/A	N/A
2 UNM HOSPITALS REVENUES	682,147	709,468	654,142	104%	108%
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	12,520	12,520	11,698	100%	107%
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	91,861	92,020	91,229	100%	101%
13 OTHER REVENUES	7,192	10,046	12,124	140%	83%
14 CONTRACT AND GRANT REVENUES	16,731	17,863	5,799	107%	308%
<b>TOTAL REVENUES</b>	<b>810,452</b>	<b>841,917</b>	<b>774,992</b>	<b>104%</b>	<b>109%</b>
15 TOTAL COMPENSATION EXPENSES	410,897	408,780	392,663	99%	104%
16 SUPPLIES/MEDICAL SUPPLIES	139,574	141,923	130,787	102%	109%
17 UNIVERSITY CLINICIANS PROGRAM	59,793	59,387	53,208	99%	112%
18 HOUSESTAFF	27,035	25,933	24,861	96%	104%
19 TRAVEL	692	691	674	100%	103%
20 STUDENT COSTS	0	0	0	N/A	N/A
21 PATIENT CARE COSTS	45,101	46,357	40,001	103%	116%
22 TELEPHONE/COMMUNICATION COSTS	3,496	3,598	3,554	103%	101%
23 PURCHASED SERVICES	34,480	33,106	23,715	96%	140%
24 OTHER MEDICAL SERVICES	23,159	27,692	23,680	120%	117%
25 SUB AWARDS/SERVICE CONTRACTS	9,203	9,322	7,947	101%	117%
26 O&M & LEASES	16,329	16,498	15,039	101%	110%
27 UTILITIES	6,171	6,316	6,118	102%	103%
28 DEPRECIATION	32,230	31,831	32,885	99%	97%
29 INTEREST EXPENSE	7,593	7,567	7,770	100%	97%
30 OTHER EXPENSES	22,843	52,478	20,578	230%	255%
31 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
<b>TOTAL EXPENSES</b>	<b>838,598</b>	<b>871,479</b>	<b>783,480</b>	<b>104%</b>	<b>111%</b>
<b>OPERATING NET MARGIN</b>	<b>(28,146)</b>	<b>(29,562)</b>	<b>(8,488)</b>		
<b>NON-RECURRING ITEMS</b>					
32 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
33 MEANINGFUL USE REVENUE	0	0	(255)	N/A	0%
34 RETURN ON INVESTMENT - TRIWEST	(39,873)	(39,873)	(12,678)	100%	315%
35 USE OF UNMMG RESERVES	0	0	0	N/A	N/A
36 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	N/A	N/A
37 NON-RECURRING TRANSFERS	0	0	0	N/A	N/A
<b>TOTAL NON-RECURRING ITEMS</b>	<b>(39,873)</b>	<b>(39,873)</b>	<b>(12,933)</b>	<b>100%</b>	<b>308%</b>
<b>NET INCOME/(USE OF RESERVES)</b>	<b>11,727</b>	<b>10,311</b>	<b>4,445</b>		



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNMMG Only**  
**2014 Fiscal Year-to-Date Summary through June 30, 2014 (Preliminary and Unaudited)**  
(In thousands)

Clinical Operations

	UNMMG FY 2014 Revised Budget	UNMMG FY 2014 YTD 6/30/14 Actual	UNMMG FY 2013 Year End Actual	UNMMG FY 2014 YTD Actual to FY 2014 Revised Budget Benchmark Rate (100%)	UNMMG FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES	163,686	162,835	155,686	99%	105%
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	815	815	815	100%	100%
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	377	3,546	3,231	941%	110%
14 CONTRACT AND GRANT REVENUES	0	0	0	N/A	N/A
<b>TOTAL REVENUES</b>	<b>164,878</b>	<b>167,196</b>	<b>159,732</b>	<b>101%</b>	<b>105%</b>
15 TOTAL COMPENSATION EXPENSES	15,907	15,533	16,233	98%	96%
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	15,060	19,065	10,940	127%	174%
22 TELEPHONE/COMMUNICATION COSTS	0	0	0	N/A	N/A
23 PURCHASED SERVICES	117,168	115,568	117,399	99%	98%
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	429	496	91%	86%
27 UTILITIES	0	0	0	N/A	N/A
28 DEPRECIATION	545	393	412	72%	95%
29 INTEREST EXPENSE	0	0	0	N/A	N/A
30 OTHER EXPENSES	11,428	5,614	4,439	49%	126%
31 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
<b>TOTAL EXPENSES</b>	<b>160,582</b>	<b>156,602</b>	<b>149,919</b>	<b>98%</b>	<b>104%</b>
<b>OPERATING NET MARGIN</b>	<b>4,296</b>	<b>10,594</b>	<b>9,813</b>		
<b>NON-RECURRING ITEMS</b>					
32 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
33 MEANINGFUL USE REVENUE	0	(120)	(2,699)	N/A	4%
34 RETURN ON INVESTMENT - TRIWEST	0	0	0	N/A	N/A
35 USE OF UNMMG RESERVES	8,500	11,455	12,406	135%	92%
36 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	N/A	N/A
37 NON-RECURRING TRANSFERS	0	0	0	N/A	N/A
<b>TOTAL NON-RECURRING ITEMS</b>	<b>8,500</b>	<b>11,335</b>	<b>9,707</b>	<b>133%</b>	<b>117%</b>
<b>NET INCOME/(USE OF RESERVES)</b>	<b>(4,204)</b>	<b>(741)</b>	<b>106</b>		



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - SRMC Only**  
**2014 Fiscal Year-to-Date Summary through June 30, 2014 (Preliminary and Unaudited)**  
(In thousands)

Clinical Operations

	SRMC FY 2014 Revised Budget	SRMC FY 2014 YTD 6/30/14 Actual	SRMC FY 2013 Year End Actual	SRMC FY 2014 YTD Actual to FY 2014 Revised Budget Benchmark Rate (100%)	SRMC FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (100%)
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	48,514	53,651	18,927	111%	283%
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	7,542	7,983	20,833	106%	38%
13 OTHER REVENUES	661	441	272	67%	162%
14 CONTRACT AND GRANT REVENUES	0	0	0	N/A	N/A
<b>TOTAL REVENUES</b>	<b>56,717</b>	<b>62,075</b>	<b>40,032</b>	<b>109%</b>	<b>155%</b>
15 TOTAL COMPENSATION EXPENSES	24,994	25,732	23,364	103%	110%
16 SUPPLIES/MEDICAL SUPPLIES	12,041	12,044	6,980	100%	173%
17 UNIVERSITY CLINICIANS PROGRAM	1,709	0	117	0%	0%
18 HOUSESTAFF	110	117	44	107%	266%
19 TRAVEL	24	20	52	84%	38%
20 STUDENT COSTS	0	0	0	N/A	N/A
21 PATIENT CARE COSTS	4,268	4,346	2,544	102%	171%
22 TELEPHONE/COMMUNICATION COSTS	74	85	110	115%	77%
23 PURCHASED SERVICES	2,928	3,902	3,944	133%	99%
24 OTHER MEDICAL SERVICES	280	369	905	132%	41%
25 SUB AWARDS/SERVICE CONTRACTS	1,140	1,377	429	121%	321%
26 O&M & LEASES	417	621	443	149%	140%
27 UTILITIES	791	785	599	99%	131%
28 DEPRECIATION	8,953	9,112	7,958	102%	115%
29 INTEREST EXPENSE	4,342	4,090	3,675	94%	111%
30 OTHER EXPENSES	2,753	2,040	2,866	74%	71%
31 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
<b>TOTAL EXPENSES</b>	<b>64,823</b>	<b>64,640</b>	<b>54,030</b>	<b>100%</b>	<b>120%</b>
<b>OPERATING NET MARGIN</b>	<b>(8,107)</b>	<b>(2,565)</b>	<b>(13,998)</b>		
<b>NON-RECURRING ITEMS</b>					
32 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
33 MEANINGFUL USE REVENUE	0	0	0	N/A	N/A
34 RETURN ON INVESTMENT - TRIWEST	0	0	0	N/A	N/A
35 USE OF UNMMG RESERVES	0	0	0	N/A	N/A
36 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	N/A	N/A
37 NON-RECURRING TRANSFERS	0	0	0	N/A	N/A
<b>TOTAL NON-RECURRING ITEMS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>N/A</b>
<b>NET INCOME/(USE OF RESERVES)</b>	<b>(8,107)</b>	<b>(2,565)</b>	<b>(13,998)</b>		





**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC**  
**2014 Fiscal Year-to-Date Summary through June 30, 2014 (Preliminary and Unaudited)**  
(In thousands)

Clinical and Academic Operations

	Consolidated HSC FY 2014 Revised Budget	Consolidated HSC FY 2014 YTD 6/30/14 Actual	Consolidated HSC FY 2013 Year End Actual	Consolidated HSC FY 2014 YTD Actual to FY 2014 Revised Budget Benchmark Rate (100%)	Consolidated HSC FY 2014 YTD Actual to FY 2013 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES	277,407	269,491	266,372	97%	101%
2 UNM HOSPITALS REVENUES	802,825	846,445	754,375	105%	112%
3 SRMC REVENUES	65,524	69,675	30,775	106%	226%
4 UNM CANCER CENTER CLINICAL REVENUES	0	0	13,300	N/A	0%
5 TUITION AND FEES	14,586	14,806	13,177	102%	112%
6 CIGARETTE TAX APPROPRIATIONS	3,227	3,932	3,363	122%	117%
7 RPSP APPROPRIATIONS	31,237	31,237	29,101	100%	107%
8 I&G APPROPRIATIONS	61,566	61,566	59,274	100%	104%
9 I&G MAIN CAMPUS TRANSFERS	18,518	18,518	18,615	100%	99%
10 F&A REVENUES (OH RETURN)	22,400	22,595	21,459	101%	105%
11 HSC/UNM INTERNAL TRANSFERS	(5,007)	(6,229)	(3,270)	124%	190%
12 MILL LEVY	99,403	100,003	112,062	101%	89%
13 OTHER REVENUES	28,332	27,792	29,094	98%	96%
14 CONTRACT AND GRANT REVENUES	144,823	150,365	136,869	104%	110%
<b>TOTAL REVENUES</b>	<b>1,564,842</b>	<b>1,610,196</b>	<b>1,484,566</b>	<b>103%</b>	<b>108%</b>
15 TOTAL COMPENSATION EXPENSES	789,302	787,774	751,417	100%	105%
16 SUPPLIES/MEDICAL SUPPLIES	163,457	165,883	149,490	101%	111%
17 UNIVERSITY CLINICIANS PROGRAM	61,502	59,387	53,325	97%	111%
18 HOUSESTAFF	27,145	26,050	24,905	96%	105%
19 TRAVEL	5,933	5,411	5,382	91%	101%
20 STUDENT COSTS	3,539	2,422	2,123	68%	114%
21 PATIENT CARE COSTS	65,323	71,199	54,337	109%	131%
22 TELEPHONE/COMMUNICATION COSTS	5,634	5,940	5,958	105%	100%
23 PURCHASED SERVICES	177,636	179,467	169,149	101%	106%
24 OTHER MEDICAL SERVICES	23,438	28,061	24,585	120%	114%
25 SUB AWARDS/SERVICE CONTRACTS	11,592	11,833	9,875	102%	120%
26 O&M & LEASES	25,180	25,009	22,878	99%	109%
27 UTILITIES	11,969	11,902	11,591	99%	103%
28 DEPRECIATION	41,728	41,336	41,255	99%	100%
29 INTEREST EXPENSE	14,104	13,826	13,614	98%	102%
30 OTHER EXPENSES	45,842	63,090	28,180	138%	224%
31 CONTRACT AND GRANT EXPENSES	119,394	124,136	122,407	104%	101%
<b>TOTAL EXPENSES</b>	<b>1,592,720</b>	<b>1,622,726</b>	<b>1,490,471</b>	<b>102%</b>	<b>109%</b>
<b>OPERATING NET MARGIN</b>	<b>(27,878)</b>	<b>(12,530)</b>	<b>(5,905)</b>		
<b>NON-RECURRING ITEMS</b>					
32 CAPITAL EXPENDITURES	2,870	2,030	1,386	71%	146%
33 MEANINGFUL USE REVENUE	0	(120)	(2,954)	N/A	4%
34 RETURN ON INVESTMENT - TRIWEST	(39,873)	(39,873)	(12,678)	100%	315%
35 USE OF UNMMG RESERVES	8,500	11,455	12,406	135%	92%
36 RECRUITMENT/STARTUP/SCHOLARSHIPS	6,352	6,225	6,995	98%	89%
37 NON-RECURRING TRANSFERS	864	4,440	4,478	514%	99%
<b>TOTAL NON-RECURRING ITEMS</b>	<b>(21,287)</b>	<b>(15,843)</b>	<b>9,633</b>	<b>74%</b>	<b>-164%</b>
<b>NET INCOME/(USE OF RESERVES)</b>	<b>(6,591)</b>	<b>3,313</b>	<b>(15,538)</b>		

**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 Tricore, 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 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
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
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

**GLOSSARY OF REPORT CATEGORIES**

FINANCIAL STATEMENT CATEGORY		UNM	UNMMG	UNM Hospitals	SRMC
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	RETURN ON INVESTMENT - TRIWEST	NA	NA	Dividend payments from investment in TriWest	NA
35	USE OF UNMMG 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	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**  
**2014 Fiscal Year as of June 30, 2014 (Preliminary and Unaudited)**  
**(In thousands)**

	University HSC	UNM Hospitals	UNMMG	SRMC
<b>ASSETS</b>				
1 Cash and cash equivalents	20,214	106,311	19,474	4,590
2 Marketable securities	30,166	34,329	-	-
Receivables:				
3 Patient, net	1,289	99,351	25,471	6,126
4 Receivable from Affiliates	43,955	5,337	6,247	2,131
5 Estimated third party payor settlements	-	32,856	-	2,285
6 County Treasurer	-	1,547	-	103
7 Contracts, Grants and Other	19,140	2,707	-	1,312
8 Other	629	14,674	753	2,736
Total Current Assets	<u>115,393</u>	<u>297,112</u>	<u>51,945</u>	<u>19,283</u>
Assets whose use is limited:				
9 Held by trustee for debt service & other	-	43,494	-	25,041
10 By UNM Hospital Board of Trustees	-	22,422	-	-
11 Board and Other Designated Assets	98,901	-	22,110	-
12 Endowments	107,748	-	-	-
13 Capital Assets, net of depreciation	272,096	247,860	2,564	128,091
<b>TOTAL ASSETS</b>	<b><u>594,138</u></b>	<b><u>610,888</u></b>	<b><u>76,619</u></b>	<b><u>172,415</u></b>
<b>LIABILITIES</b>				
14 Accounts Payable	3,195	47,232	3,937	3,586
15 Other accrued liabilities	34,494	37,975	-	2,239
16 Payable to Affiliates	4,124	23,659	26,428	3,459
17 Bonds payable - current	922	5,240	-	11,545
18 Interest payable bonds	103	3,908	-	3,252
19 Estimated third party payor settlements	-	16,057	-	-
20 Bonds payable - non current	17,681	154,180	-	131,880
21 Other liabilities - non current	23,971	7,248	-	-
22 Sponsored Project and Other Deferred Revenue	14,888	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>99,378</u></b>	<b><u>295,499</u></b>	<b><u>30,365</u></b>	<b><u>155,961</u></b>
<b>NET POSITION</b>				
23 Restricted - expendable grants, bequests and contributions	109,242	14,242	-	2
24 Restricted - trust indenture and debt agreement	-	29,981	-	24,098
25 Committed and Dedicated agreements	129,255	-	22,110	-
26 Discretionary Reserve	2,772	170,138	21,571	(7,646)
27 Assets invested in Capital, net of related debt	253,491	101,028	2,573	-
<b>TOTAL NET POSITION</b>	<b><u>494,760</u></b>	<b><u>315,389</u></b>	<b><u>46,254</u></b>	<b><u>16,454</u></b>
Current Ratio	2.69	2.22	1.71	2.54
Days Cash on Hand	N/A	48.34	44.46	33.33



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER**  
**Comparative Balance Sheet for the Health Sciences Center**  
**Fiscal Years ended June 30, 2012, 2013 and 2014 (Preliminary and Unaudited)**  
**(In thousands)**

	University HSC			University Hospital			UNM Medical Group			Sandoval Regional Medical Center		
	30-Jun-12	30-Jun-13	30-Jun-14	30-Jun-12	30-Jun-13	30-Jun-14	30-Jun-12	30-Jun-13	30-Jun-14	30-Jun-12	30-Jun-13	30-Jun-14
<b>ASSETS</b>												
1 Cash and cash equivalents	19,088	25,285	20,214	88,335	102,654	106,311	24,252	21,396	19,474	1,055	6,144	4,590
2 Marketable securities	28,633	37,762	30,166	34,078	34,139	34,329	-	-	-	-	-	-
Receivables:												
3 Patient, net	2,130	938	1,289	74,956	70,940	99,351	20,758	23,072	25,471	-	6,017	6,126
4 Receivable from Affiliates	46,076	33,875	43,955	1,505	2,732	5,337	4,640	6,623	6,247	1,588	3,797	2,131
5 Estimated third party payor settlements	-	-	-	25,226	27,478	32,856	-	-	-	-	1,574	2,285
6 Bernalillo County Treasurer	-	-	-	1,519	1,467	1,547	-	-	-	-	126	103
7 Contracts, Grants and Other	20,689	14,543	19,140	9,021	2,634	2,707	-	-	-	-	634	1,312
8 Other	1,048	469	629	12,764	14,933	14,674	3,991	922	753	406	2,775	2,736
<b>Total Current Assets</b>	<b>117,664</b>	<b>112,872</b>	<b>115,393</b>	<b>247,404</b>	<b>256,977</b>	<b>297,112</b>	<b>53,641</b>	<b>52,013</b>	<b>51,945</b>	<b>3,049</b>	<b>21,067</b>	<b>19,283</b>
Assets whose use is limited:												
9 Held by trustee for debt service & other	-	-	-	42,064	44,134	43,494	-	-	-	67,640	17,594	25,041
10 By UNM Hospital Board of Trustees	-	-	-	17,657	19,098	22,422	-	-	-	-	-	-
11 Board and Other Designated Assets	99,501	94,651	98,901	-	-	-	29,069	26,465	22,110	-	-	-
12 Endowments	86,775	93,272	107,748	-	-	-	-	-	-	-	-	-
13 Capital Assets, net of depreciation	250,260	279,314	272,096	277,258	261,850	247,860	1,241	1,039	2,564	122,042	136,486	128,091
<b>TOTAL ASSETS</b>	<b>554,200</b>	<b>580,109</b>	<b>594,138</b>	<b>584,383</b>	<b>582,059</b>	<b>610,888</b>	<b>83,951</b>	<b>79,517</b>	<b>76,619</b>	<b>192,731</b>	<b>175,147</b>	<b>172,415</b>
<b>LIABILITIES</b>												
14 Accounts Payable	5,152	6,677	3,195	29,455	29,901	47,232	6,548	3,003	3,937	5,045	4,574	3,586
15 Other accrued liabilities	28,925	30,655	34,494	36,144	47,784	37,975	-	-	-	-	1,938	2,239
16 Payable to Affiliates	1,942	2,064	4,124	18,489	10,950	23,659	28,738	29,519	26,428	4,640	2,939	3,459
17 Bonds payable - current	661	844	922	5,240	5,240	5,240	-	-	-	-	4,700	11,545
18 Interest payable bonds	548	110	103	4,120	4,021	3,908	-	-	-	-	3,252	3,252
19 Estimated third party payor settlements	-	-	-	15,126	15,418	16,057	-	-	-	-	-	-
20 Bonds payable - non current	20,315	18,604	17,681	164,405	159,419	154,180	-	-	-	143,425	138,725	131,880
21 Other liabilities - non current	21,179	23,033	23,971	6,865	7,023	7,248	-	-	-	-	-	-
22 Sponsored Project and Other Deferred Revenue	13,181	9,652	14,888	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>91,903</b>	<b>91,639</b>	<b>99,378</b>	<b>279,844</b>	<b>279,756</b>	<b>295,499</b>	<b>35,286</b>	<b>32,522</b>	<b>30,365</b>	<b>153,110</b>	<b>156,128</b>	<b>155,961</b>
<b>NET POSITION</b>												
23 Restricted - expendable grants, bequests and contributions	88,059	95,193	109,242	10,629	12,358	14,242	-	-	-	46,000	1	2
24 Restricted - trust indenture and debt agreement	-	-	-	24,972	27,396	29,981	-	-	-	-	10,094	24,098
25 Committed and Dedicated agreements	134,626	125,008	129,255	-	-	-	29,069	26,465	22,110	-	-	-
26 Discretionary Reserve	10,328	8,402	2,772	145,779	159,077	170,138	18,355	19,491	21,571	(6,379)	8,924	(7,646)
27 Assets invested in Capital, net of related debt	229,284	259,867	253,491	123,159	109,472	101,028	1,241	1,039	2,573	-	-	-
<b>TOTAL NET POSITION</b>	<b>462,297</b>	<b>488,470</b>	<b>494,760</b>	<b>304,539</b>	<b>308,303</b>	<b>315,389</b>	<b>48,665</b>	<b>46,995</b>	<b>46,254</b>	<b>39,621</b>	<b>19,019</b>	<b>16,454</b>
Current Ratio	3.12	2.80	2.69	2.15	2.40	2.22	1.52	1.60	1.71	0.03	2.53	2.54
Days Cash on Hand	N/A	N/A	N/A	56.85	50.53	48.34	18.48	51.00	44.46	N/A	54.37	33.33



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER**  
**Glossary of Report Categories**

	University HSC	UNM Hospitals	UNMMG	SRMC
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**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	15	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
<b>LIABILITIES</b>				
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	16 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