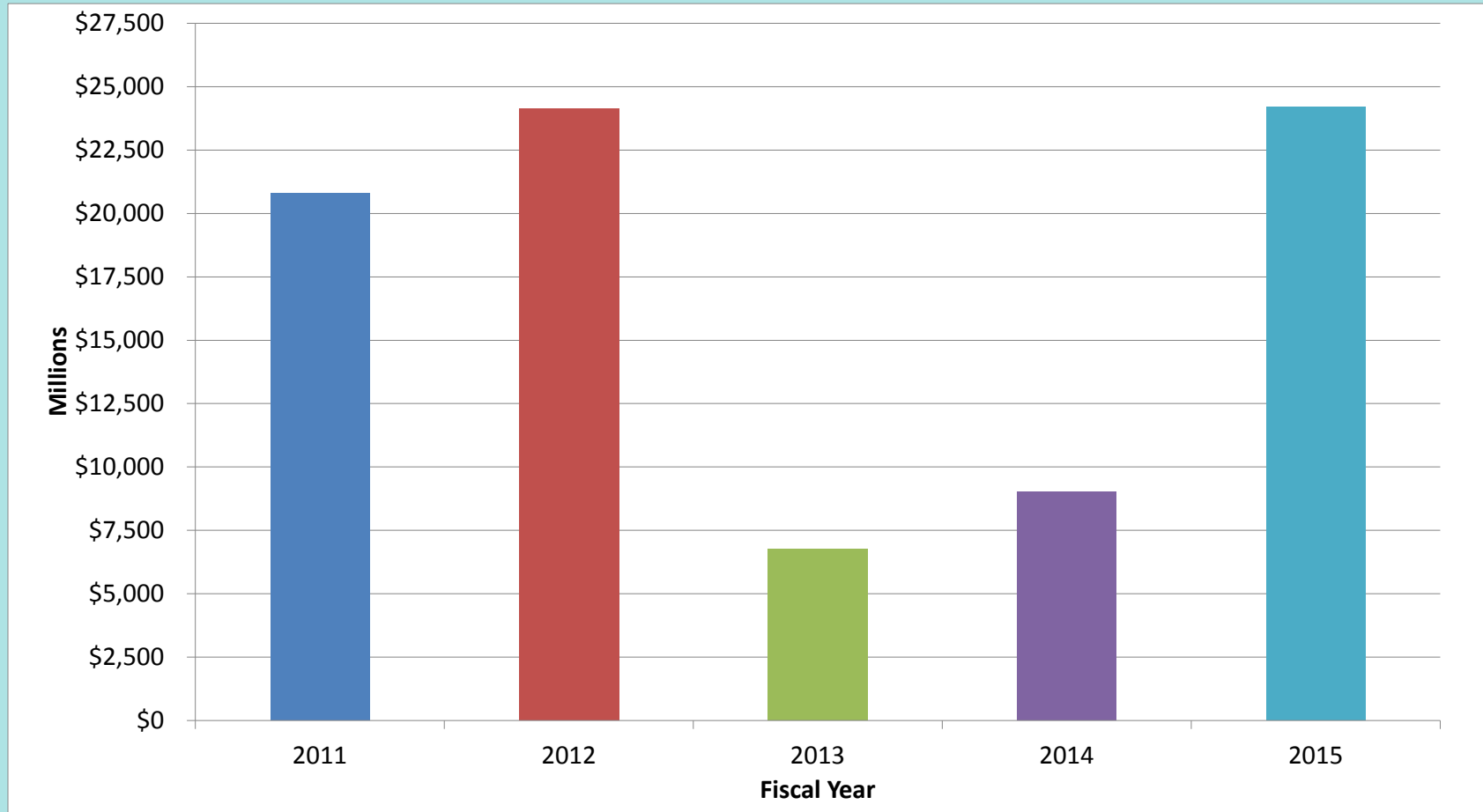


UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Net Cash Revenues less Net Cash Expenses
(Amounts are in thousands)

UNIVERSITY HSC



Expected



FY 2011

\$20,786

FY 2012

\$24,119

FY 2013

\$6,768

FY 2014

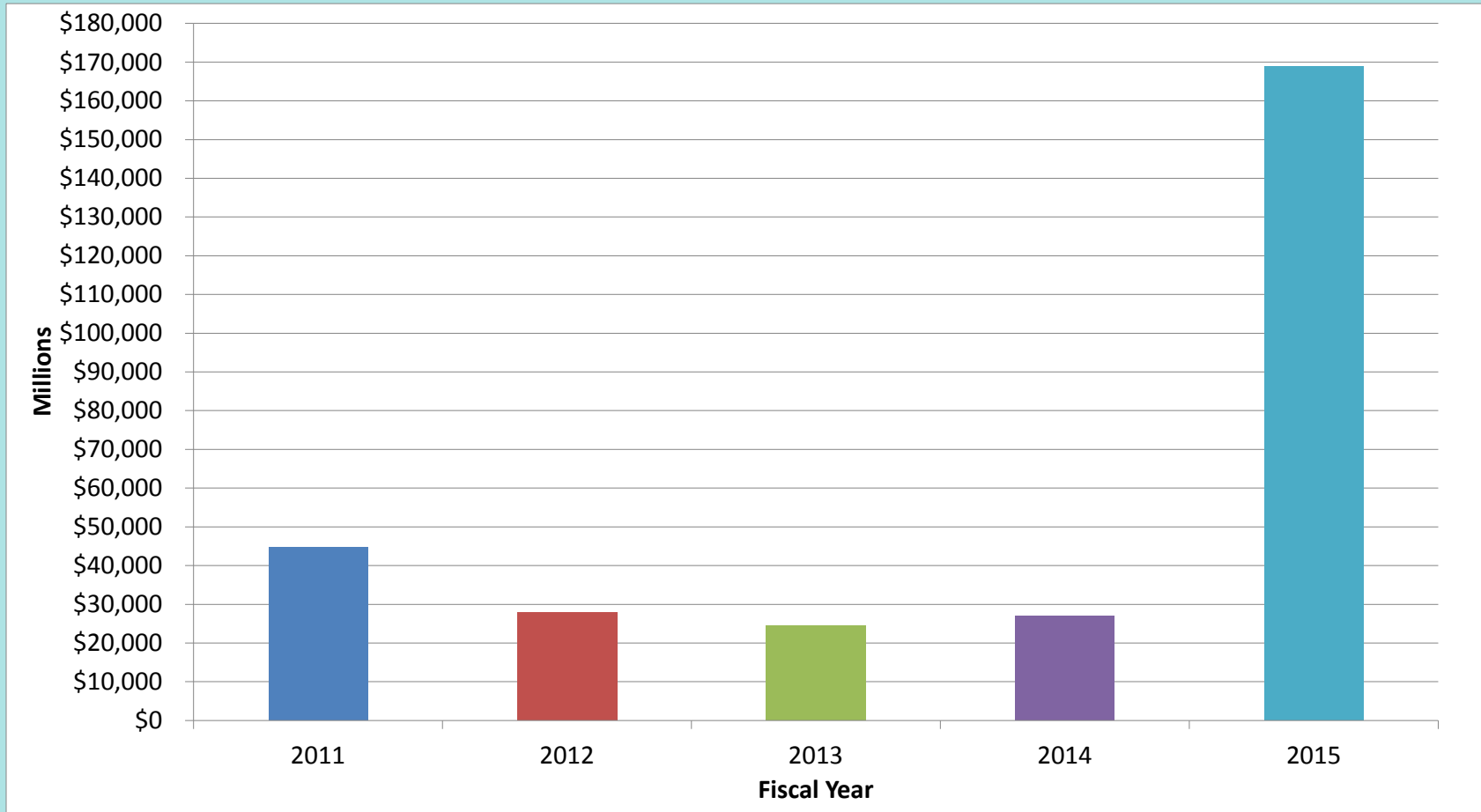
\$9,003

FY 2015

\$24,217

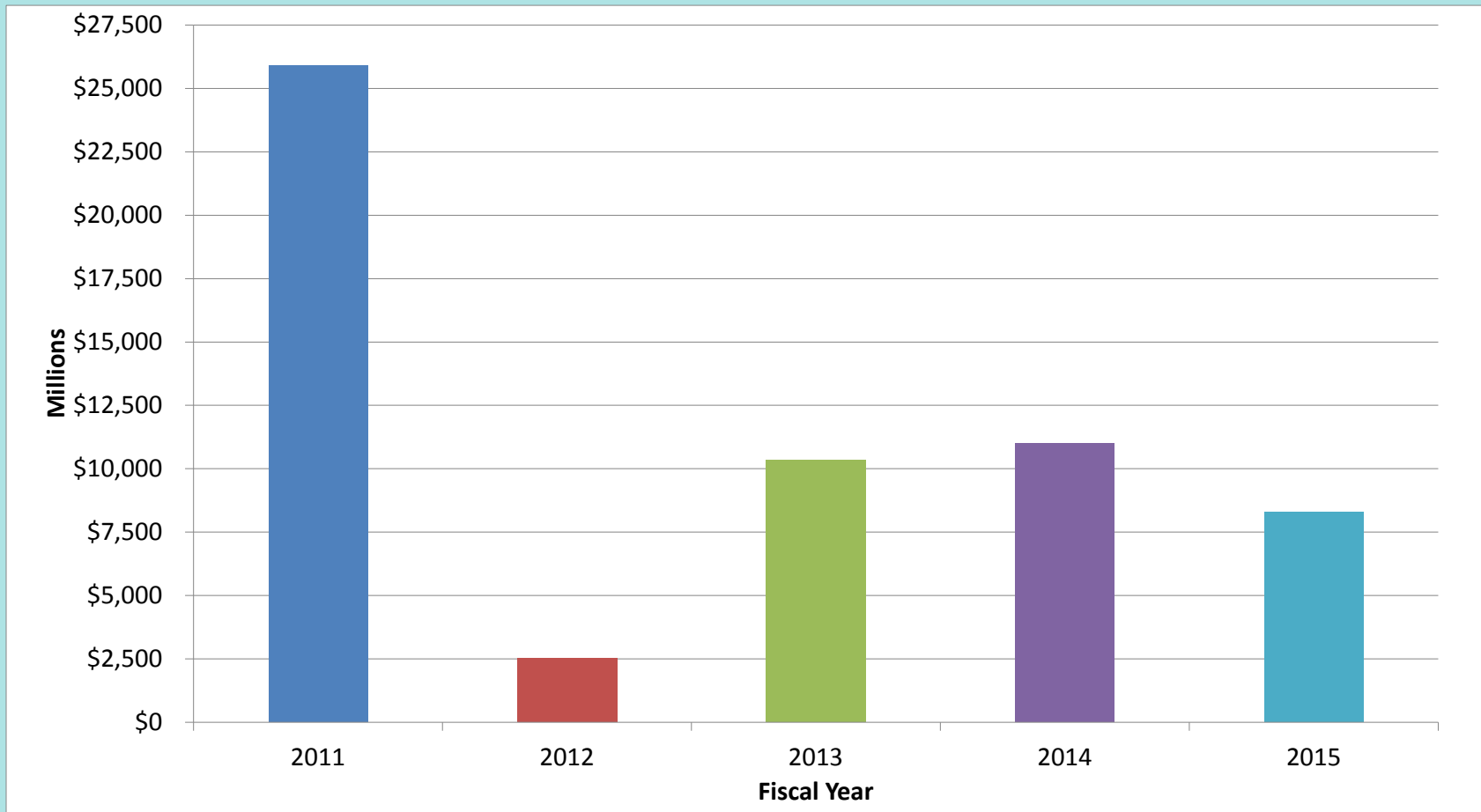
UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Net Cash Revenues less Net Cash Expenses
 (Amounts are in thousands)

UNM HOSPITALS



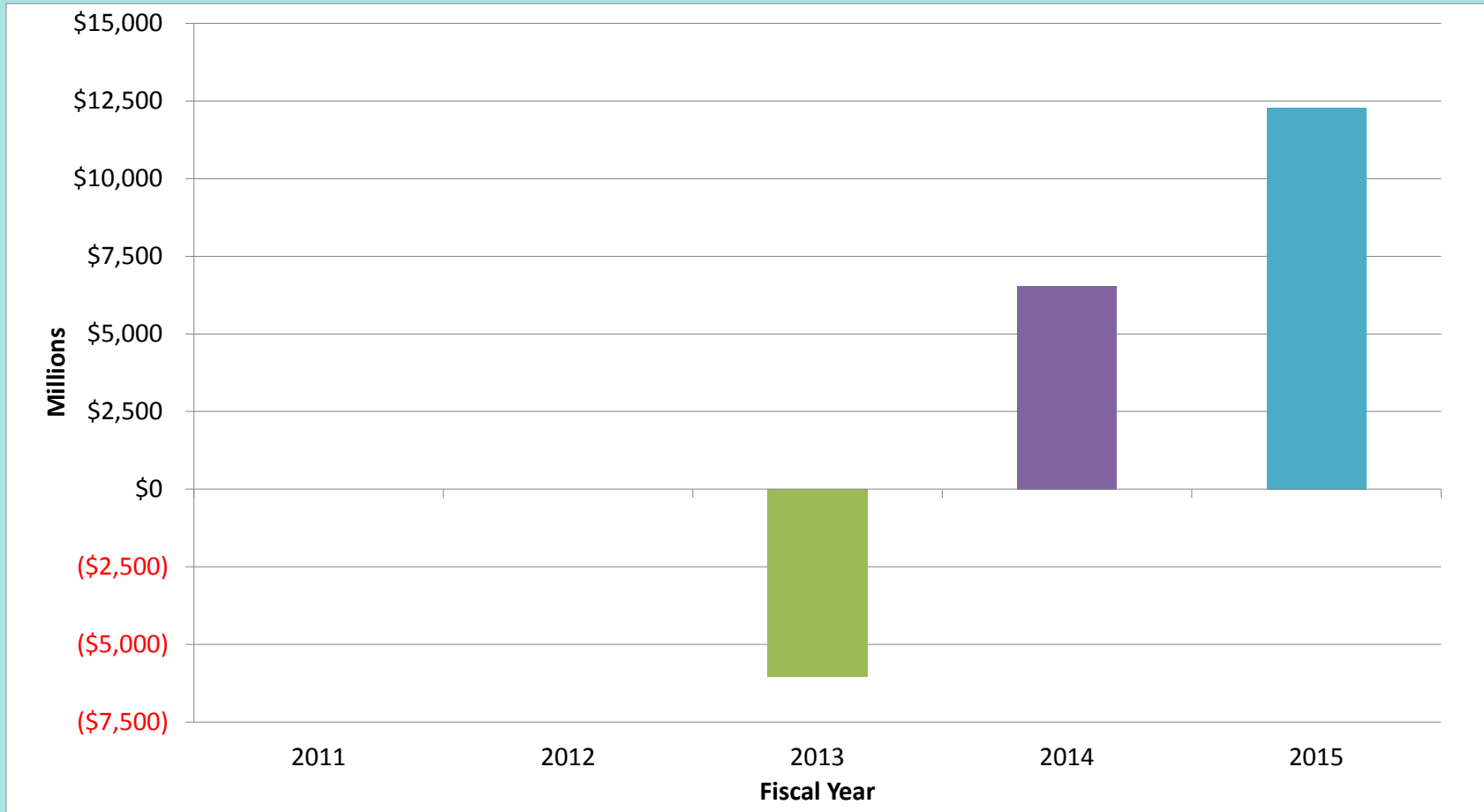
Expected	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
↑	\$44,673	\$27,905	\$24,397	\$26,960	\$168,955

UNM MEDICAL GROUP



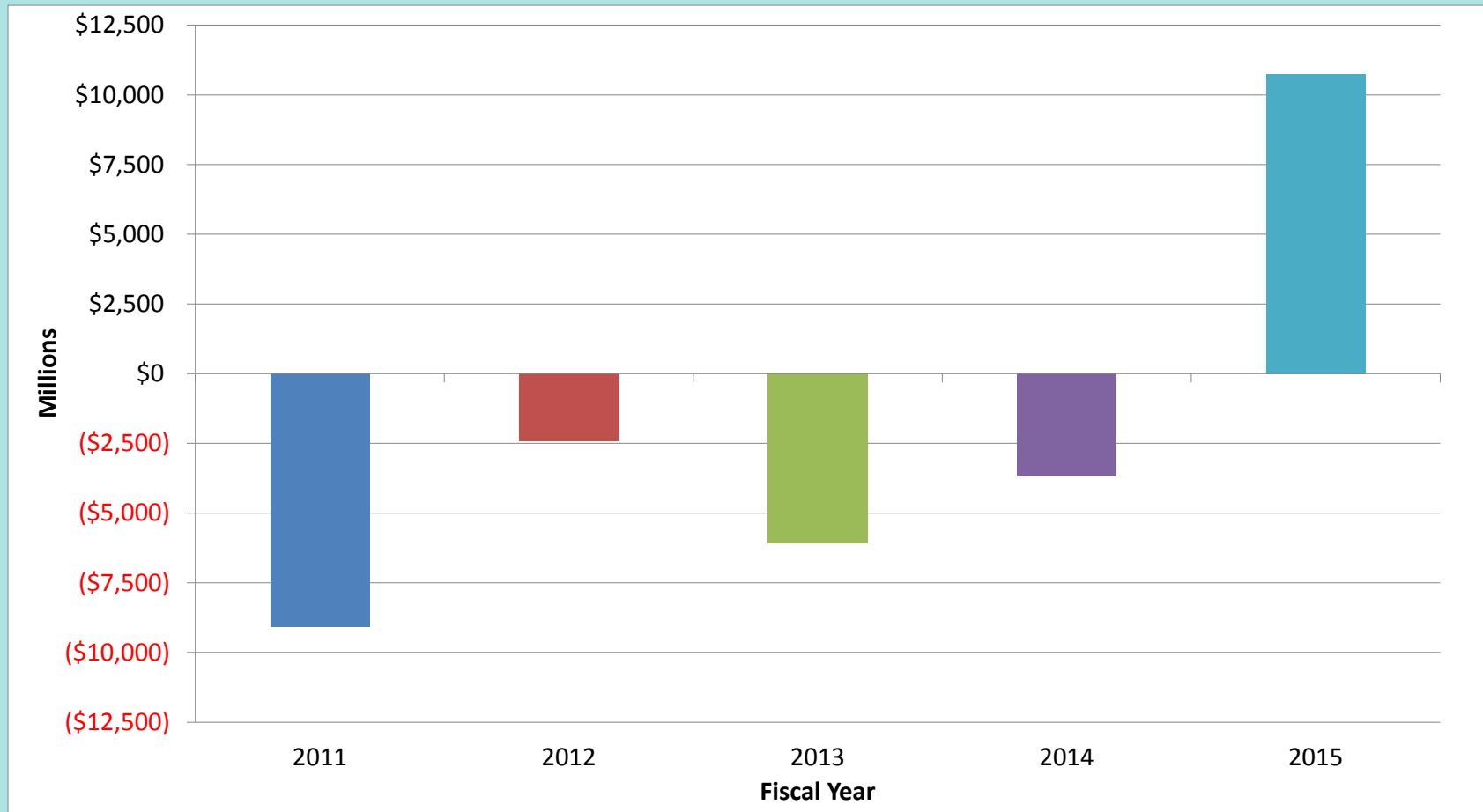
Expected	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
↑	\$25,920	\$2,522	\$10,350	\$10,987	\$8,302

SANDOVAL REGIONAL MEDICAL CENTER



Expected	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
↑	N/A	N/A	(\$6,040)	\$6,547	\$12,282

UNIVERSITY HSC



Expected



FY 2011

(\$9,081)

FY 2012

(\$2,423)

FY 2013

(\$6,091)

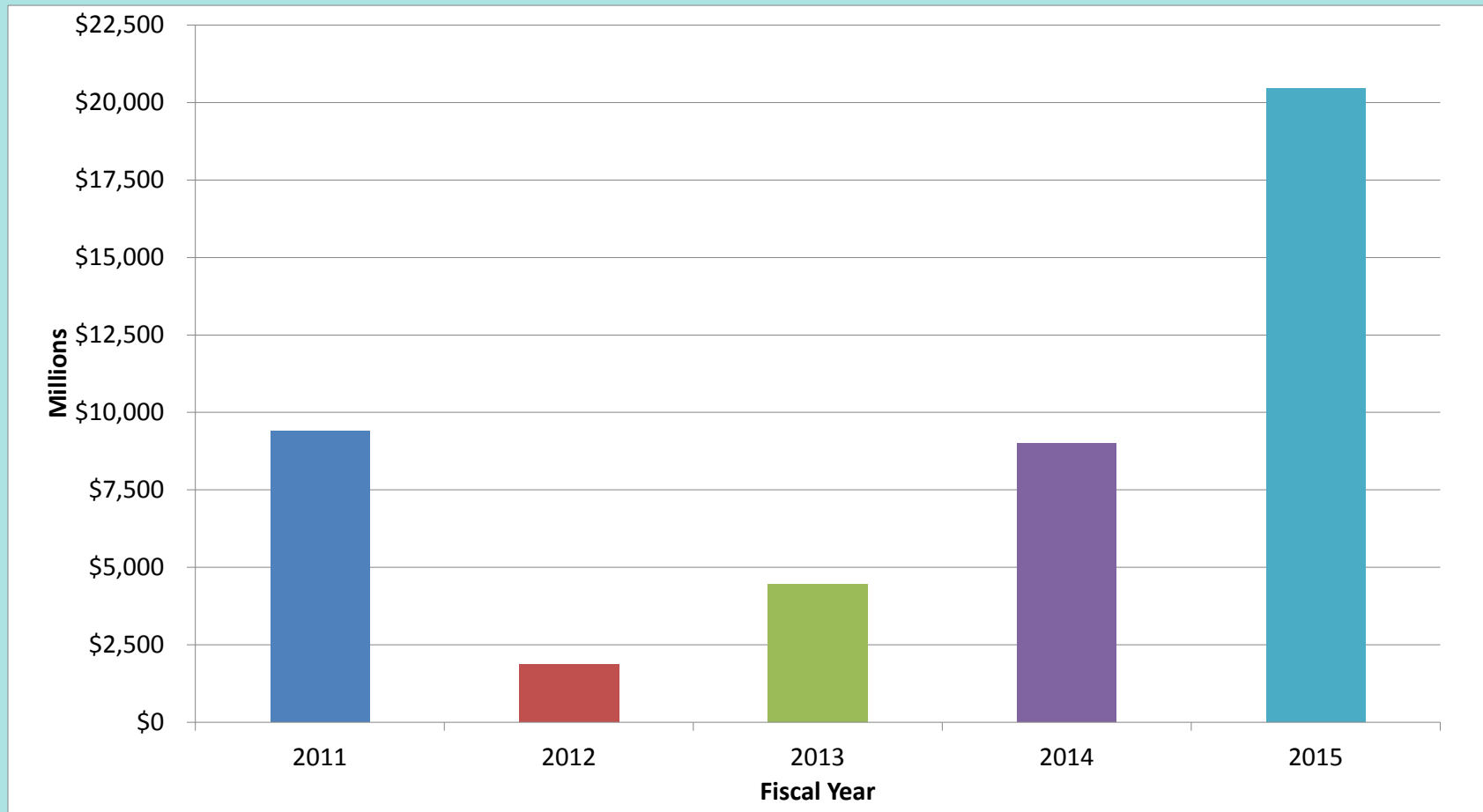
FY 2014

(\$3,692)

FY 2015

\$10,750

UNM HOSPITALS



Expected



FY 2011

\$9,412

FY 2012

\$1,854

FY 2013

\$4,445

FY 2014

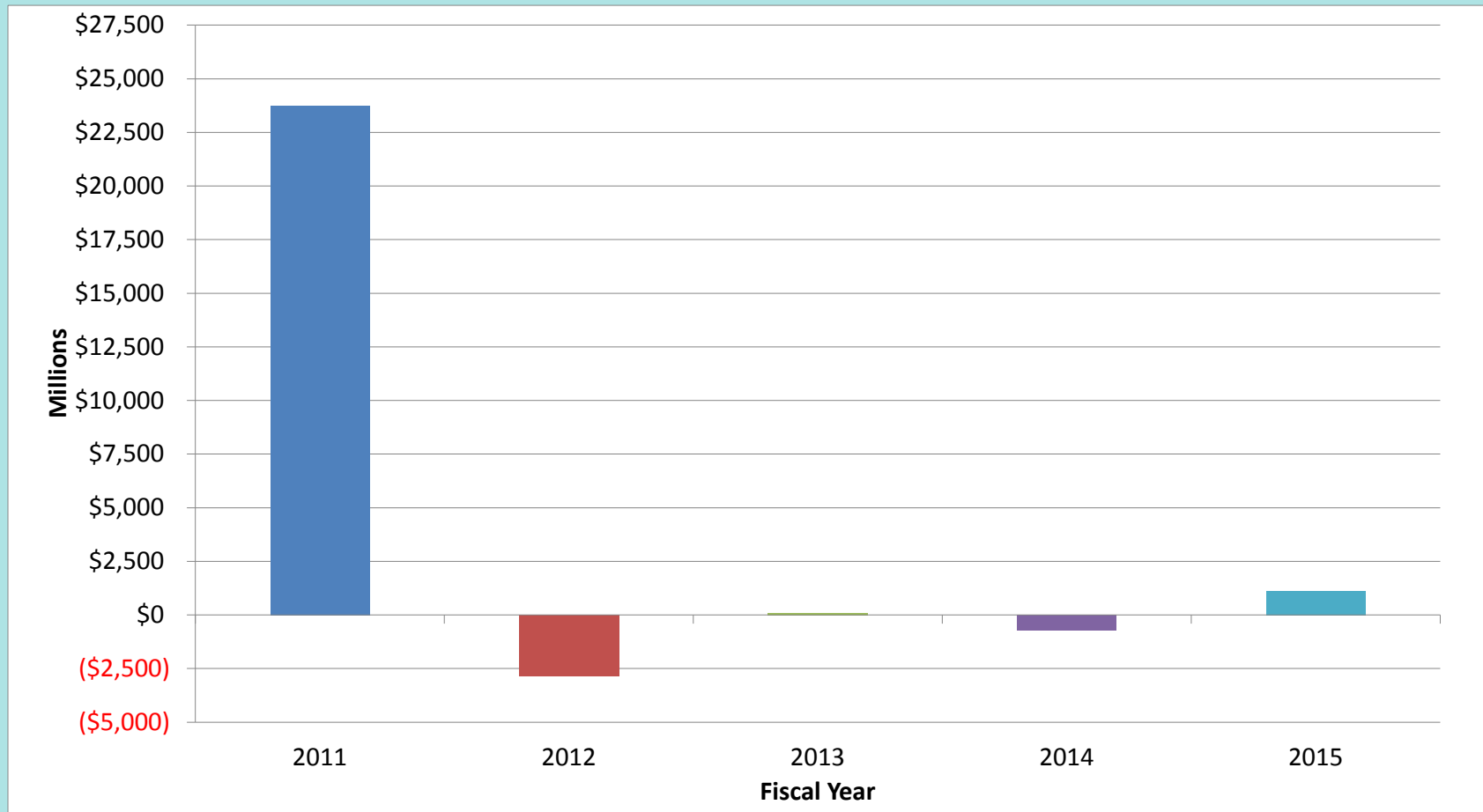
\$9,002

FY 2015

\$20,439

UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Net Revenue less Expense
 (Amounts are in thousands)

UNM MEDICAL GROUP



Expected



FY 2011

\$23,744

FY 2012

(\$2,870)

FY 2013

\$106

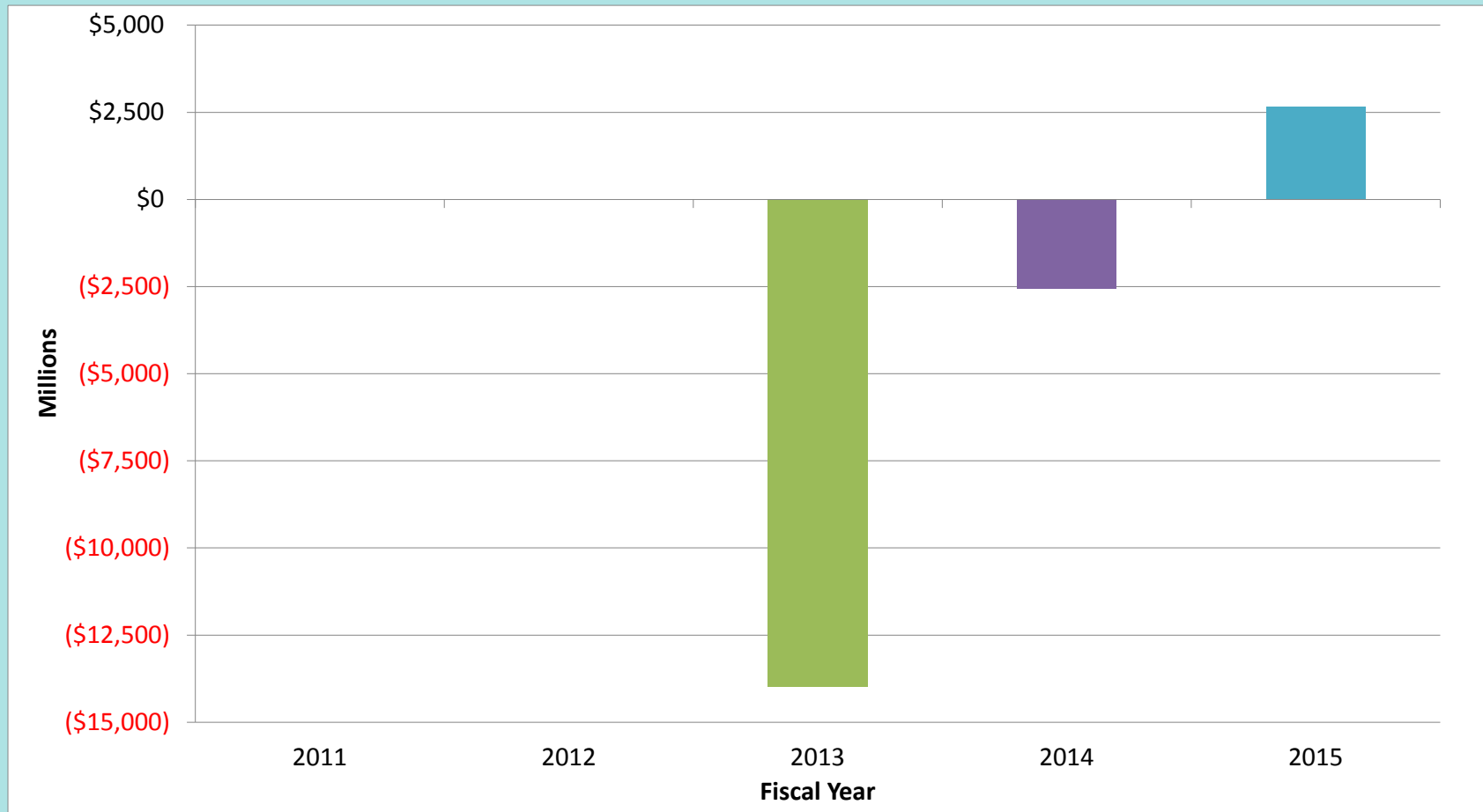
FY 2014

(\$741)

FY 2015

\$1,109

SANDOVAL REGIONAL MEDICAL CENTER



Expected



FY 2011

N/A

FY 2012

N/A

FY 2013

(\$13,998)

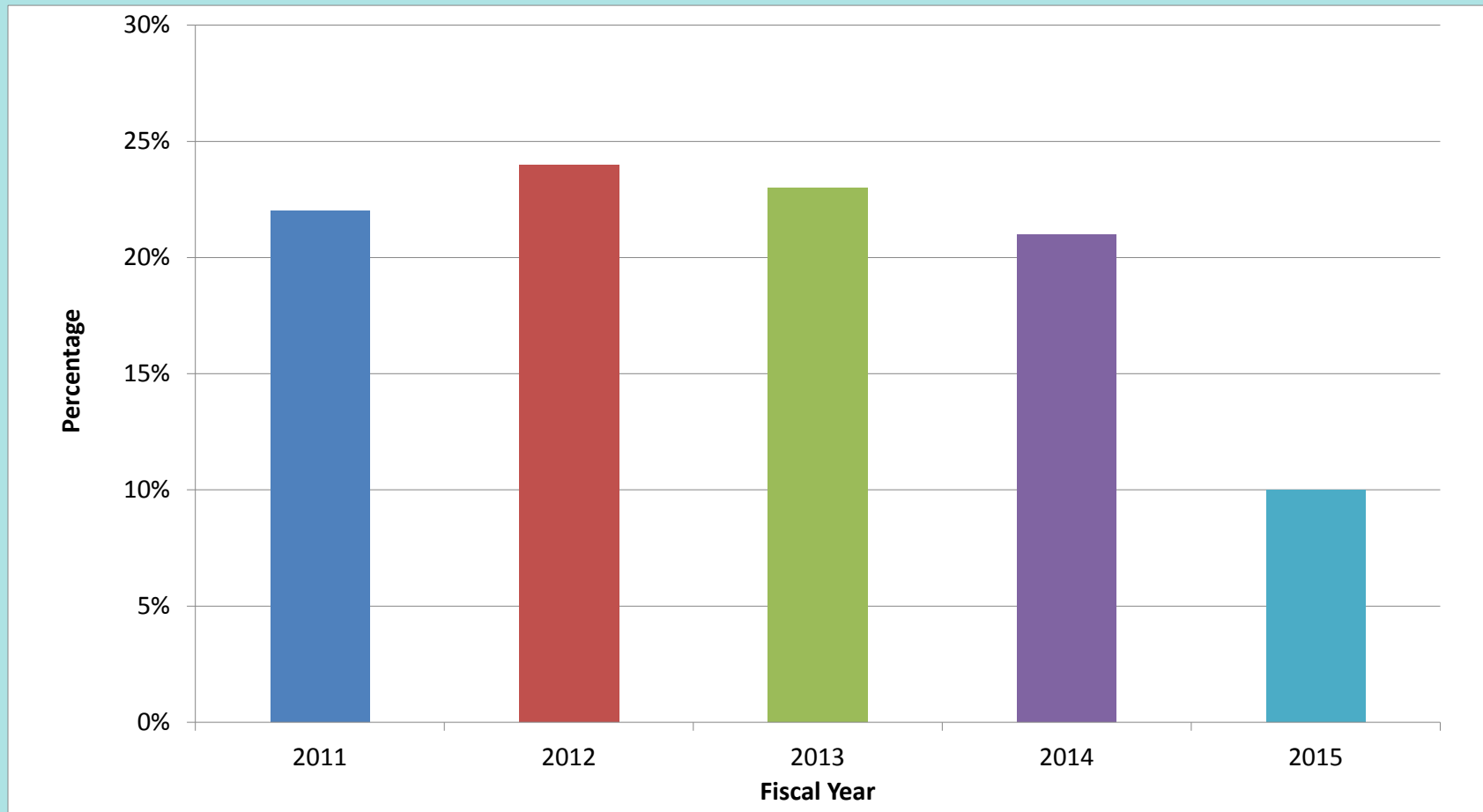
FY 2014

(\$2,565)

FY 2015

\$2,661

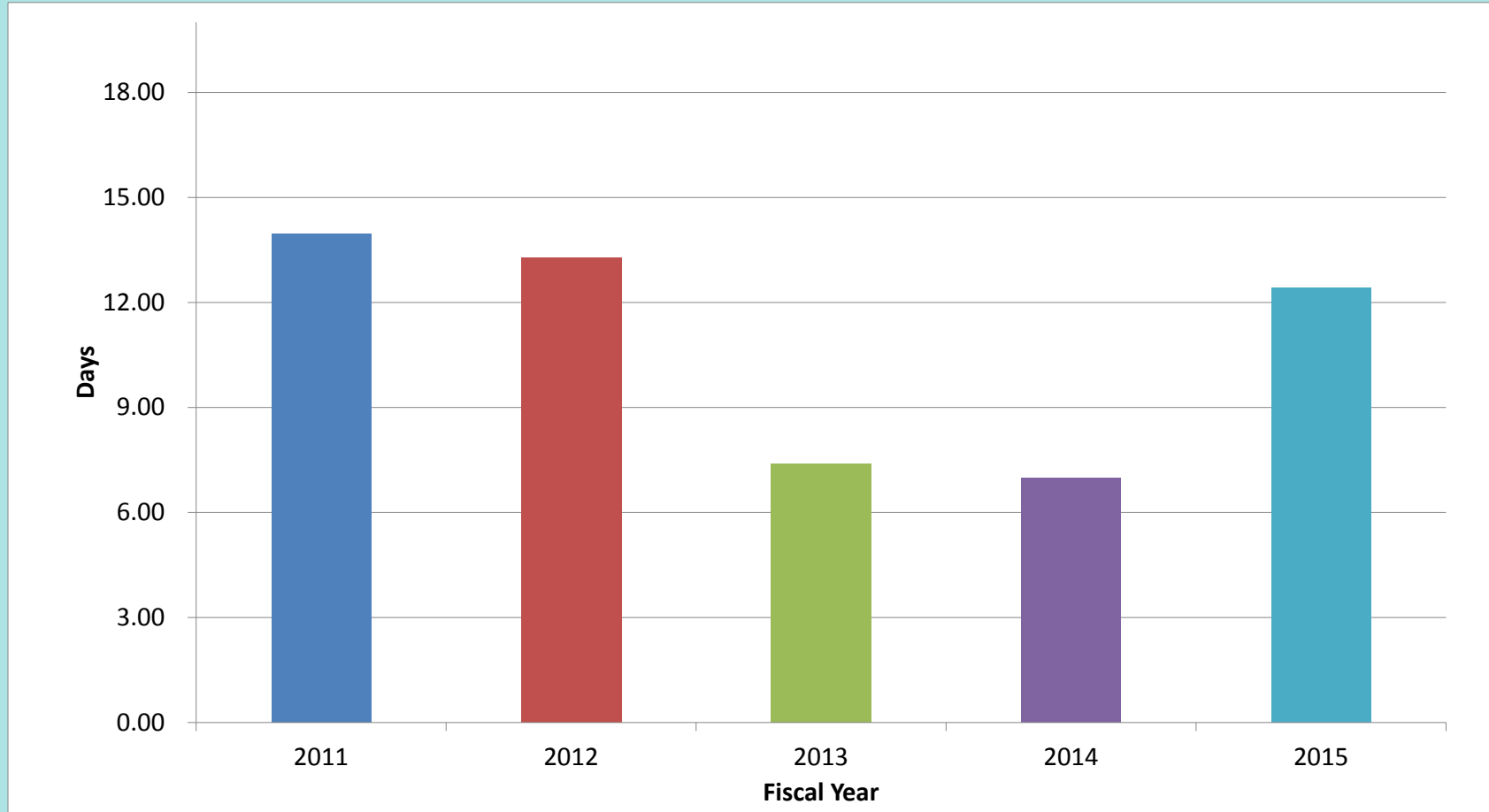
UNM HEALTH SYSTEM



Expected	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 *
↓	22%	24%	23%	21%	10%

* After adjusting for prior year cash

UNIVERSITY HSC



Expected

FY 2011

FY 2012

FY 2013

FY 2014

FY 2015



13.96

13.28

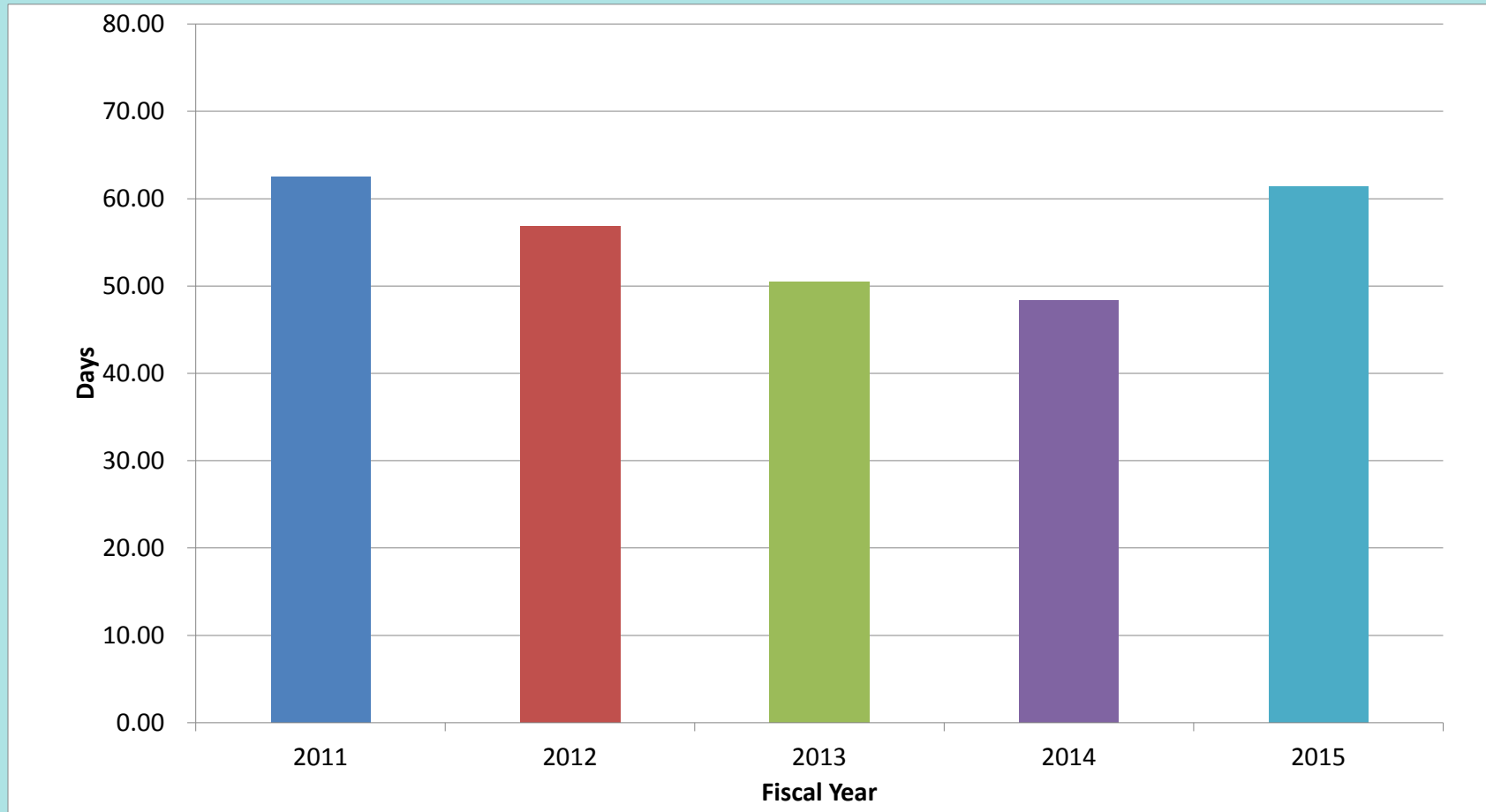
7.39

6.99

12.43

Days of Expense in Discretionary Reserves - Benchmark - 10 Days

UNM HOSPITALS



Expected



FY 2011

62.51

FY 2012

56.85

FY 2013

50.47

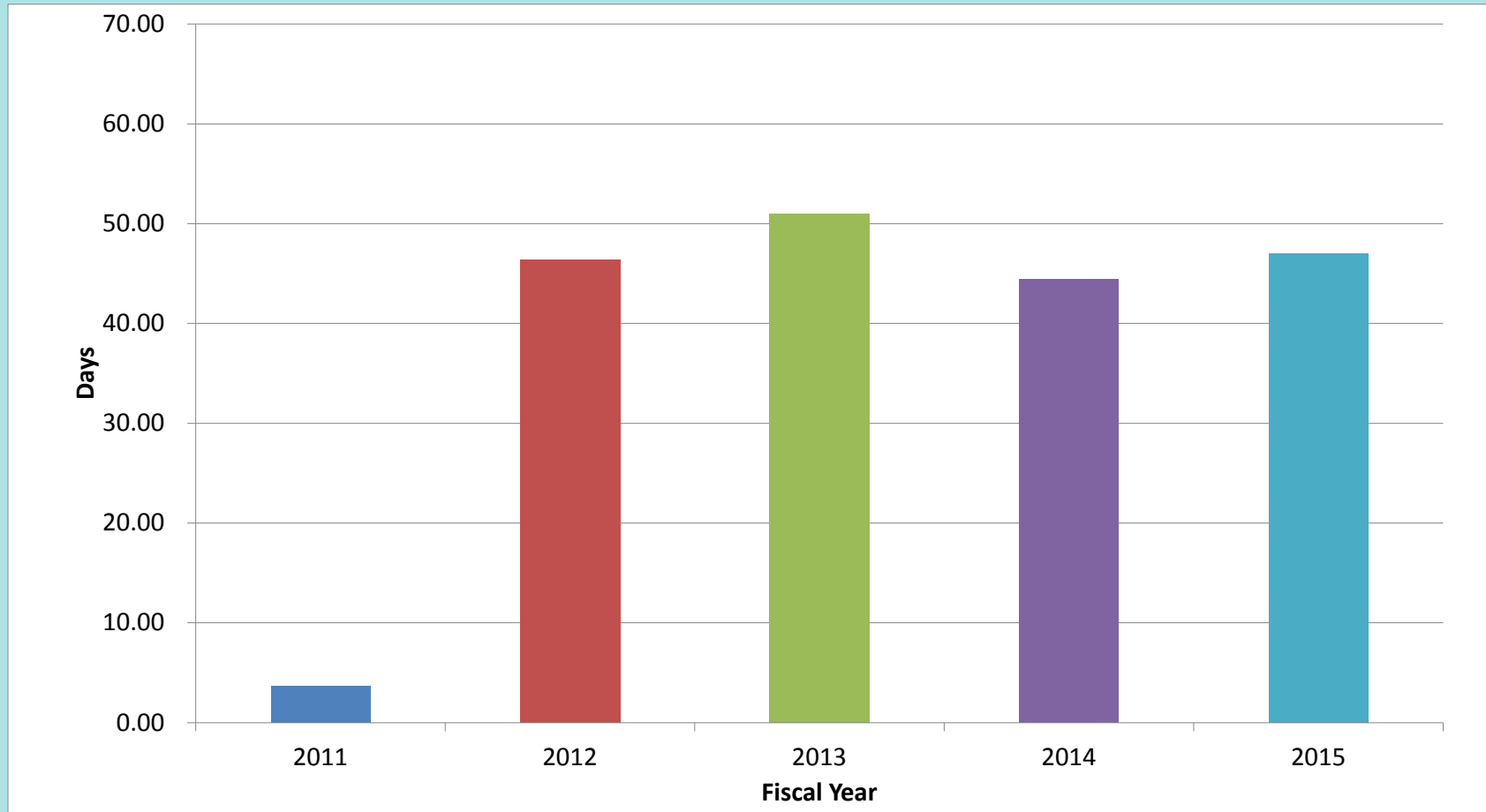
FY 2014

48.34

FY 2015

61.38

UNM MEDICAL GROUP



Expected



FY 2011

3.70

FY 2012

46.40

FY 2013

51.00

FY 2014

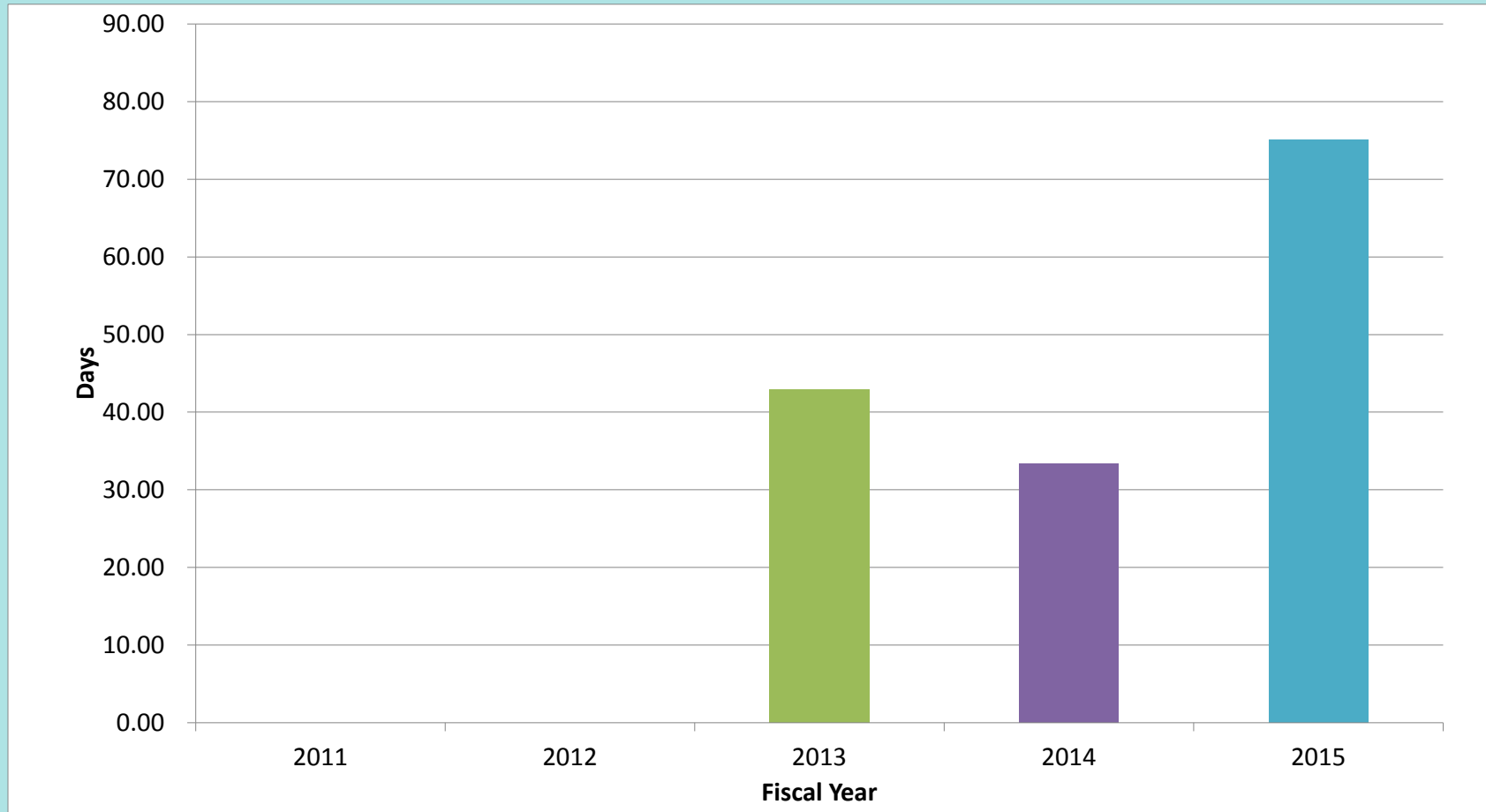
44.46

FY 2015

47.00

American College of Medical Practice Executives - Benchmark 30 Days

SANDOVAL REGIONAL MEDICAL CENTER



Expected



FY 2011

N/A

FY 2012

N/A

FY 2013

42.90

FY 2014

33.33

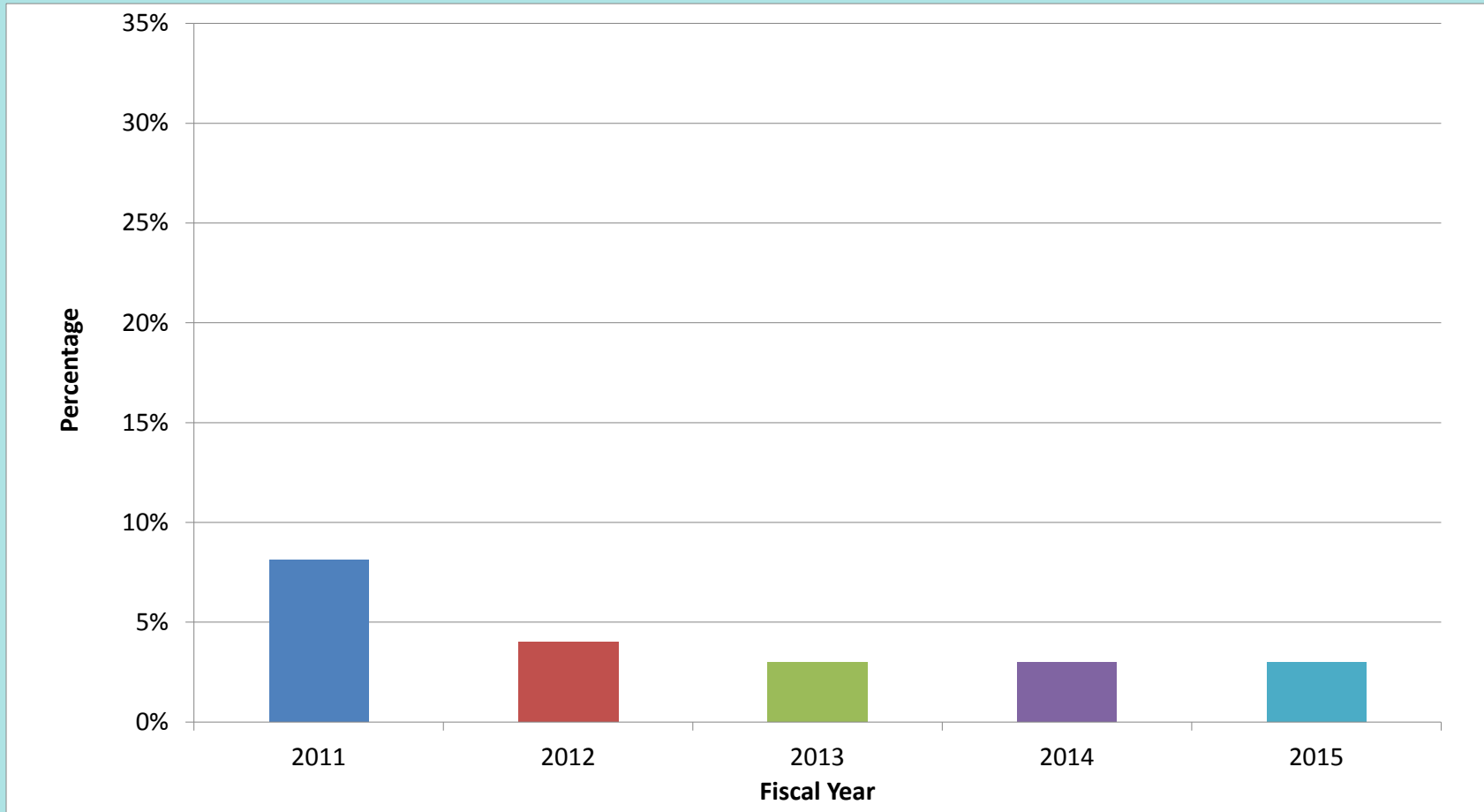
FY 2015

75.12

University Health System Consortium - Benchmark 75 Days

UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Accounts Receivable Greater Than Ninety Days
(Amounts are in thousands)

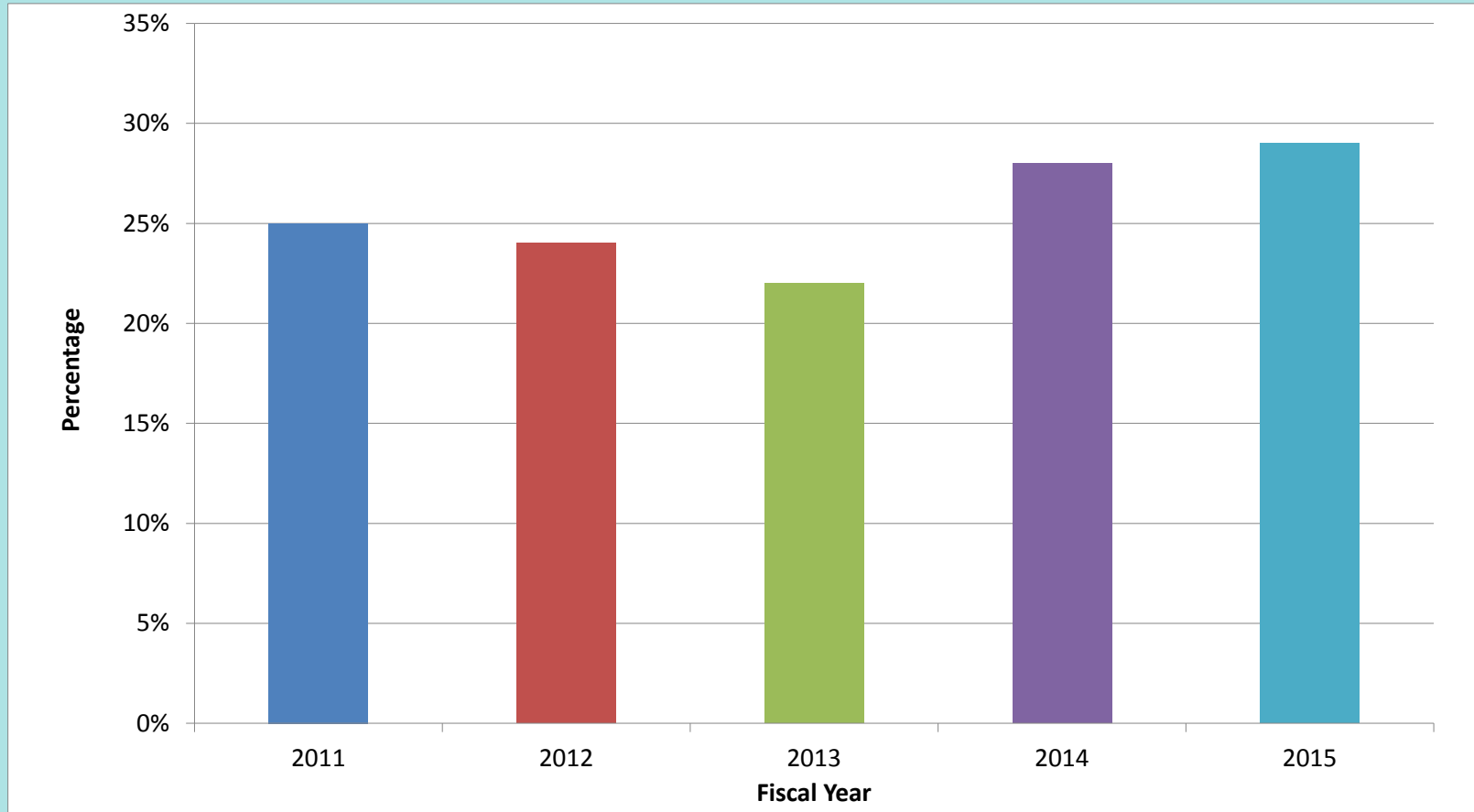
UNIVERSITY HSC



Expected	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
↓	\$609 8%	\$239 4%	\$153 3%	\$46 3%	\$55 3%

**UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Accounts Receivable Greater Than Ninety Days
(Amounts are in thousands)**

UNM HOSPITALS



Expected

FY 2011

FY 2012

FY 2013

FY 2014

FY 2015

\$64,702

\$59,733

\$47,320

\$77,777

\$79,719

25%

24%

22%

28%

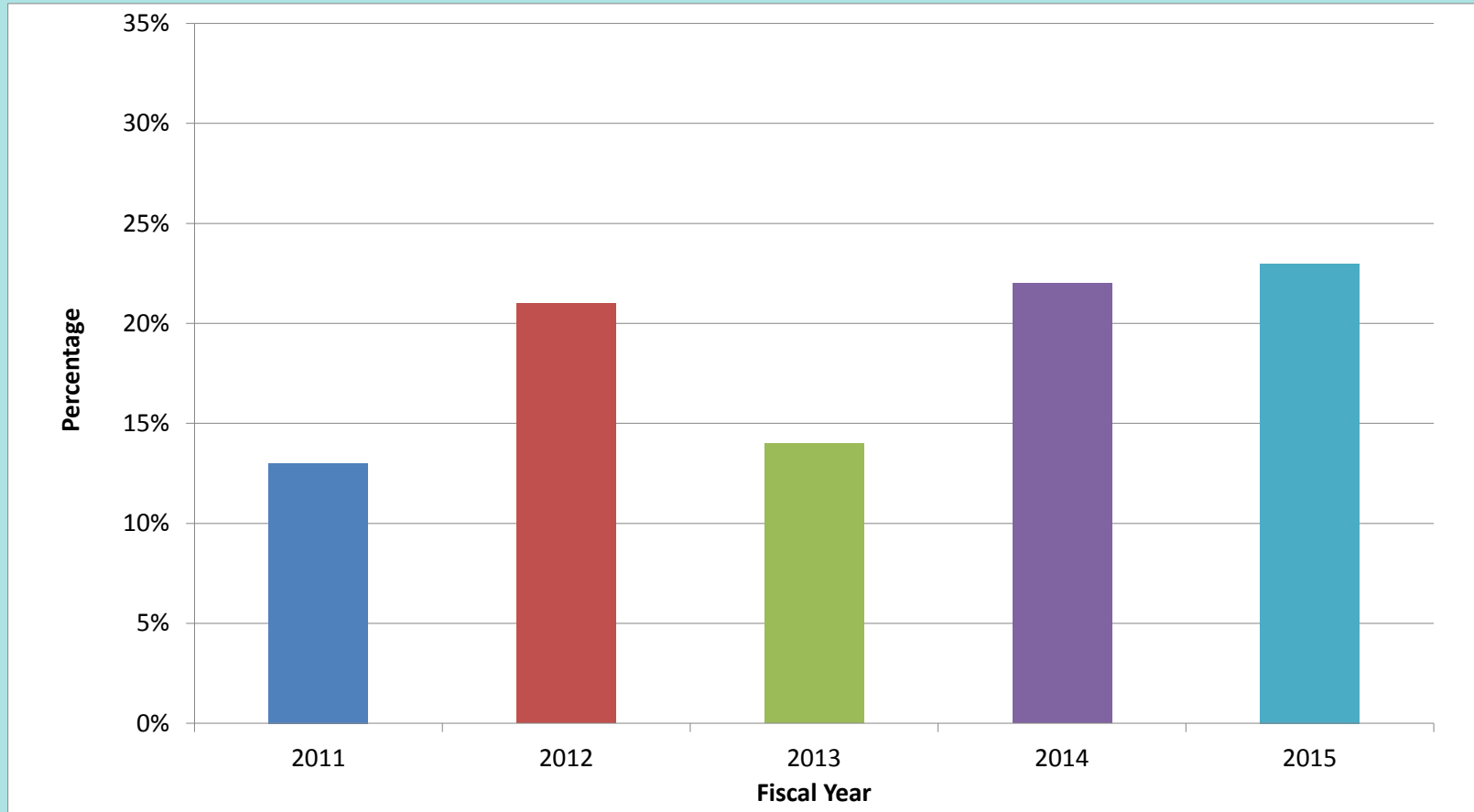
29%



UNM Hospitals Accounts Receivable Greater Than Ninety Days excludes liens

**UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Accounts Receivable Greater Than Ninety Days
(Amounts are in thousands)**

UNM MEDICAL GROUP



Expected

FY 2011

FY 2012

FY 2013

FY 2014

FY 2015



\$3,898
13%

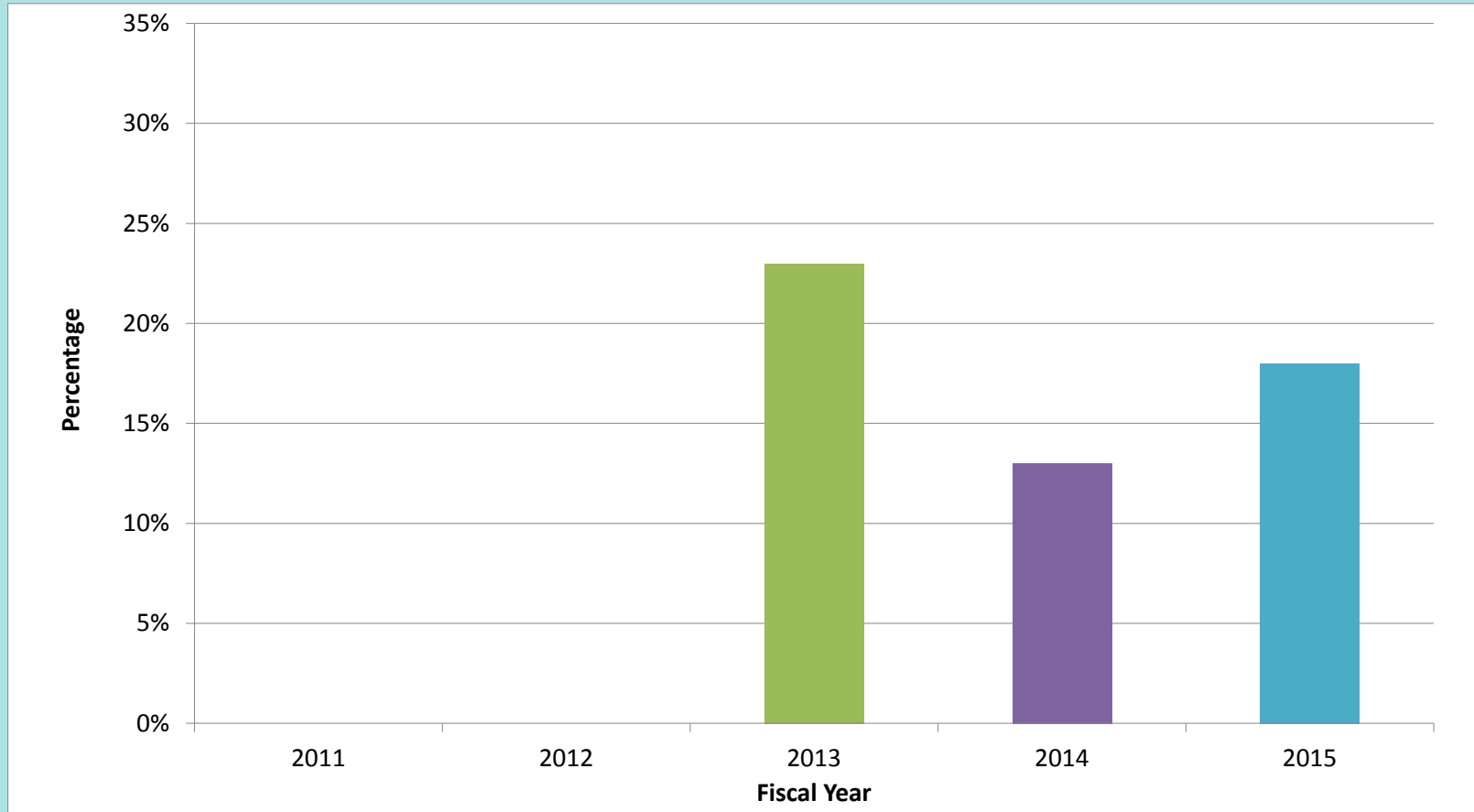
\$5,444
21%

\$4,109
14%

\$7,967
22%

\$9,981
23%

SANDOVAL REGIONAL MEDICAL CENTER



Expected

FY 2011

FY 2012

FY 2013

FY 2014

FY 2015

N/A

N/A

\$1,802

\$774

\$1,619

23%

13%

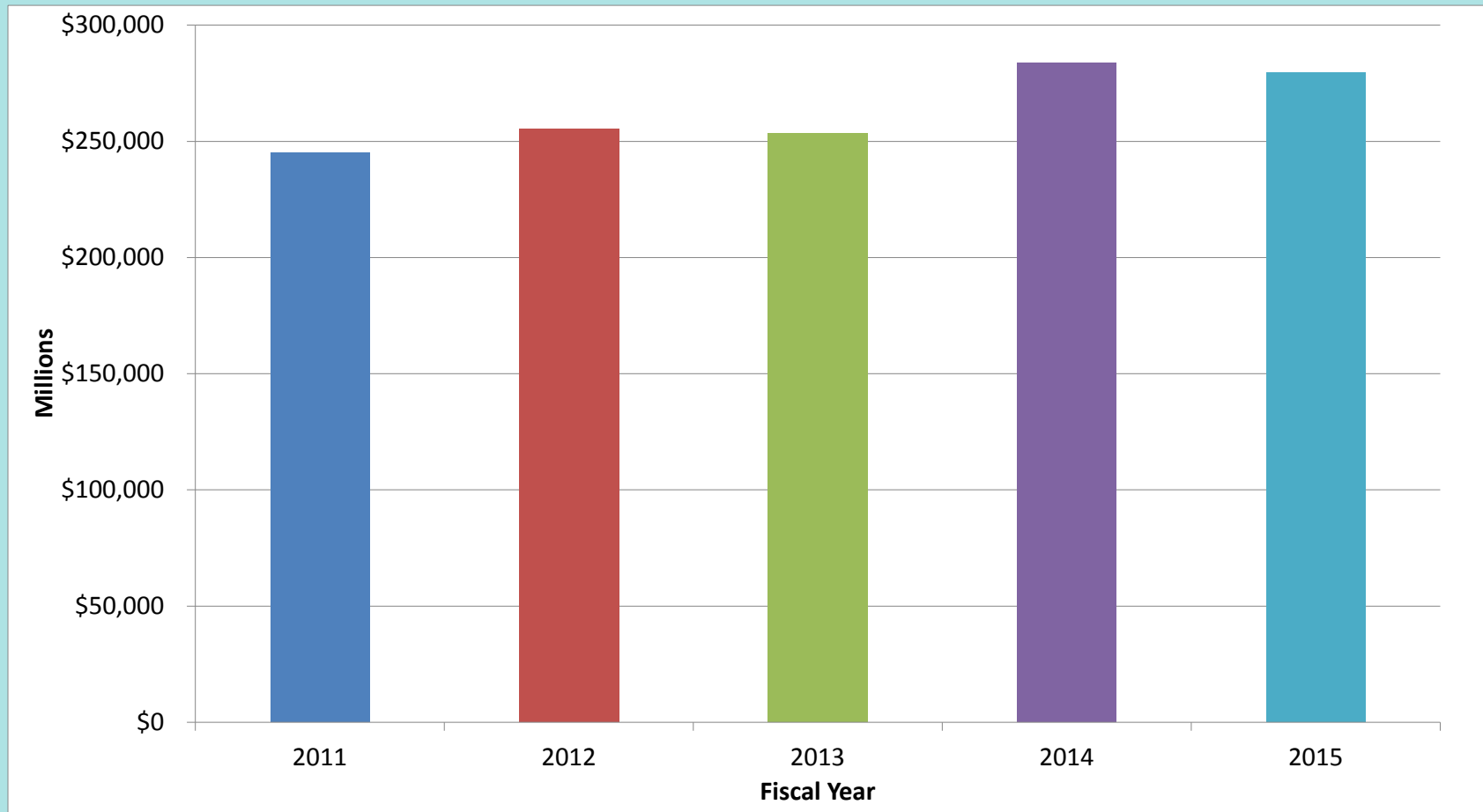
18%



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

**UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Proposals Submitted
(Amounts are in thousands)**

UNIVERSITY HSC



Expected



FY 2011

\$244,913

FY 2012

\$255,382

FY 2013

\$253,553

FY 2014

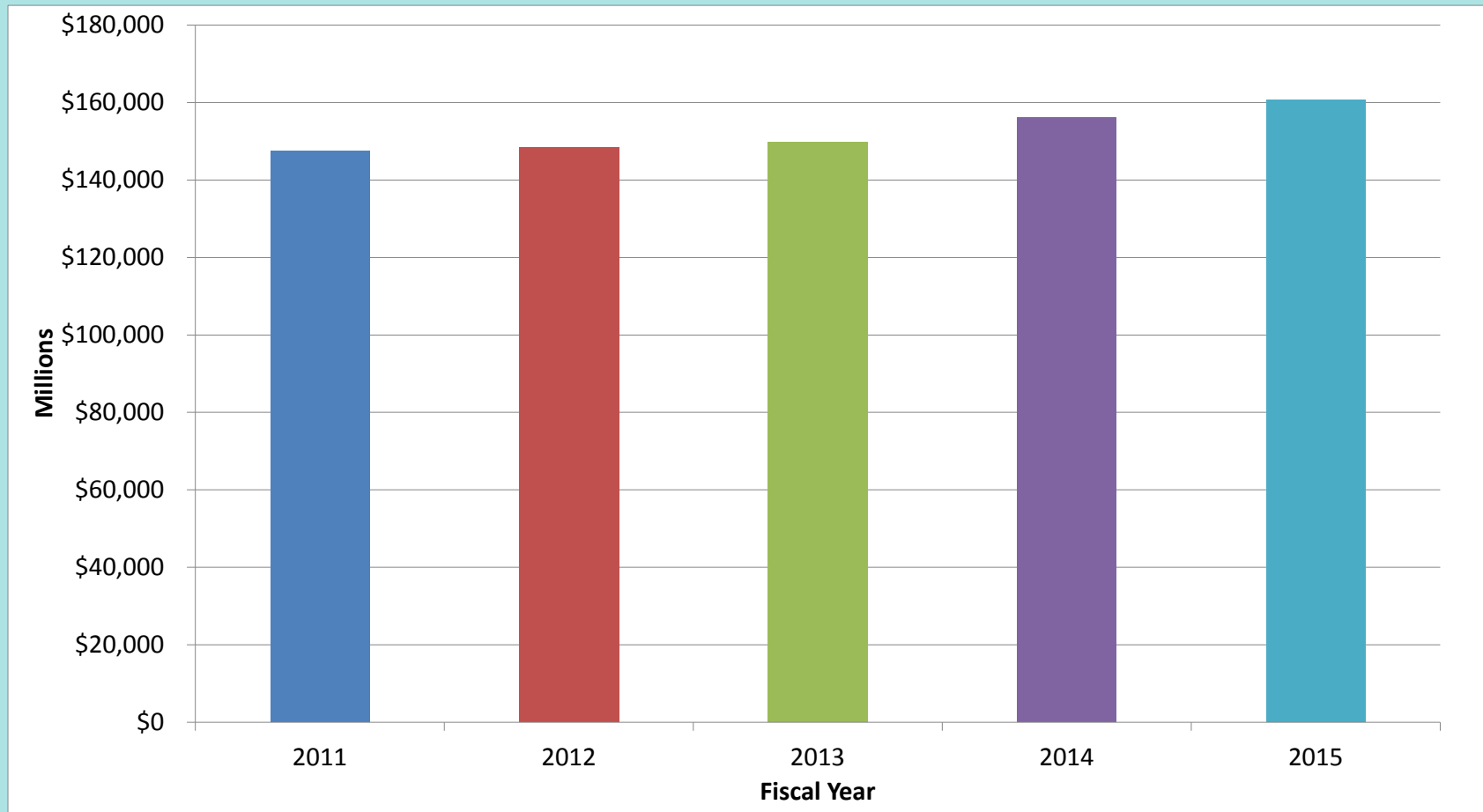
\$283,547

FY 2015

\$279,445

**UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Awards
(Amounts are in thousands)**

UNIVERSITY HSC



Expected



FY 2011

\$147,382

FY 2012

\$148,364

FY 2013

\$149,738

FY 2014

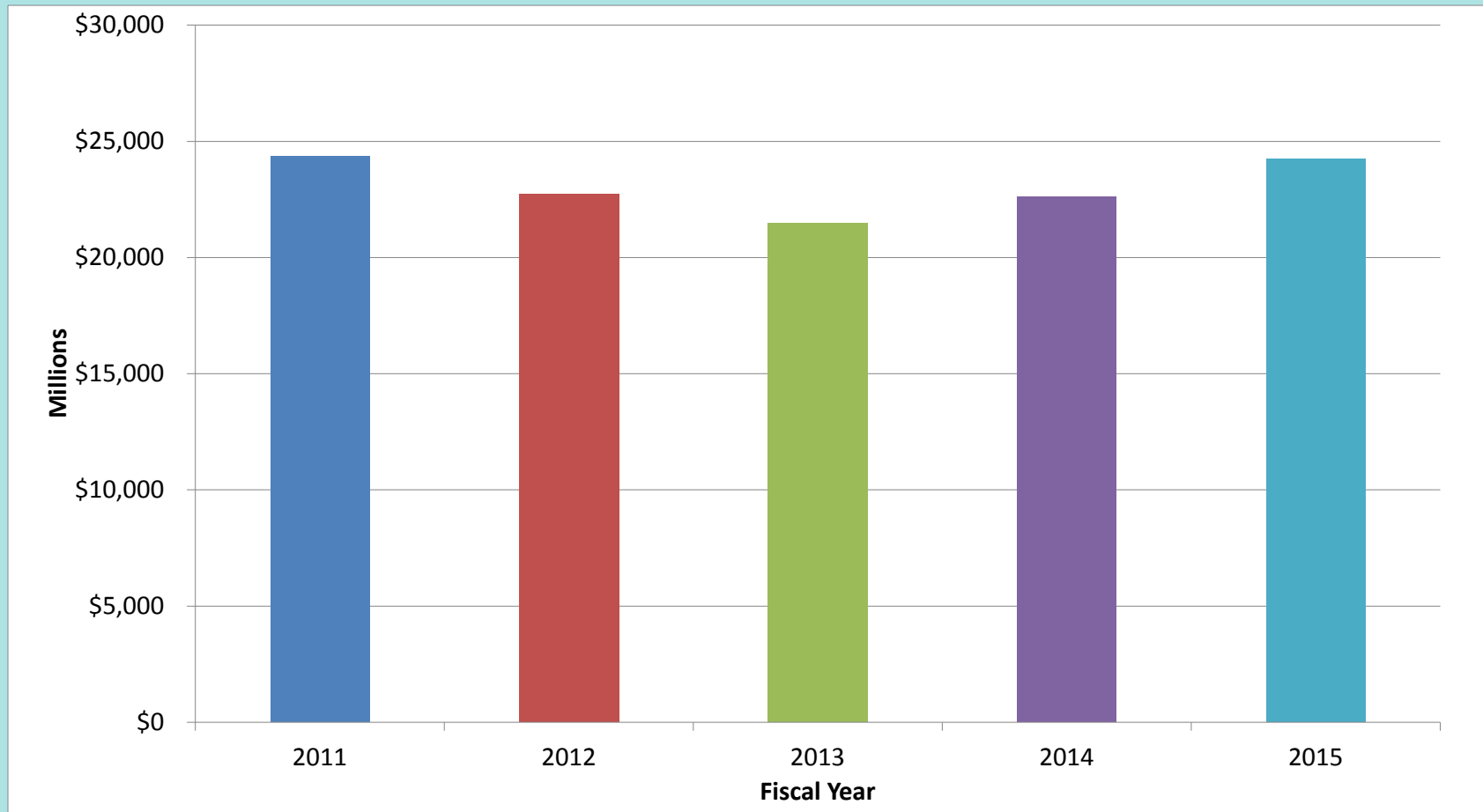
\$156,103

FY 2015

\$160,754

UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Earned F&A
 (Amounts are in thousands)

UNIVERSITY HSC



Expected



FY 2011

\$24,371

FY 2012

\$22,709

FY 2013

\$21,459

FY 2014

\$22,595

FY 2015

\$24,250



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - University HSC Only*
2015 Fiscal Year-to-Date Summary through June 30, 2015 (Preliminary and Unaudited)
(In thousands)

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

	University HSC FY 2015 Revised Budget 3/31/2015	University HSC FY 2015 YTD 6/30/15 Actual	University HSC FY 2014 Year End Actual	University HSC FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (100%)	University HSC FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES	122,961	125,625	106,236	102%	118%
2 UNM HOSPITALS REVENUES	132,642	142,751	126,718	108%	113%
3 SRMC REVENUES	20,387	19,679	15,912	97%	124%
4 TUITION AND FEES	15,173	15,811	14,806	104%	107%
5 CIGARETTE TAX APPROPRIATIONS	3,949	3,824	3,932	97%	97%
6 RPSP APPROPRIATIONS	19,689	19,690	17,902	100%	110%
7 I&G APPROPRIATIONS	64,907	64,907	61,566	100%	105%
8 I&G MAIN CAMPUS TRANSFERS	19,900	19,900	18,518	100%	107%
9 F&A REVENUES (OH RETURN)	23,500	24,250	22,595	103%	107%
10 HSC/UNM INTERNAL TRANSFERS	(4,871)	(5,578)	(6,229)	115%	90%
11 MILL LEVY	0	0	0	N/A	N/A
12 OTHER REVENUES	35,538	32,502	24,550	91%	132%
13 CONTRACT AND GRANT REVENUES	134,174	142,683	132,502	106%	108%
TOTAL REVENUES	587,949	606,044	539,008	103%	112%
14 TOTAL COMPENSATION EXPENSES	361,842	368,308	337,729	102%	109%
15 SUPPLIES/MEDICAL SUPPLIES	14,032	13,441	11,916	96%	113%
16 UNIVERSITY CLINICIANS PROGRAM	0	0	0	N/A	N/A
17 HOUSESTAFF	0	0	0	N/A	N/A
18 TRAVEL	6,288	5,080	4,700	81%	108%
19 STUDENT COSTS	4,291	3,024	2,422	70%	125%
20 PATIENT CARE COSTS	1,330	1,282	1,431	96%	90%
21 TELEPHONE/COMMUNICATION COSTS	2,277	2,277	2,257	100%	101%
22 PURCHASED SERVICES	35,490	35,628	26,891	100%	132%
23 OTHER MEDICAL SERVICES	0	0	0	N/A	N/A
24 SUB AWARDS/SERVICE CONTRACTS	988	1,399	1,134	142%	123%
25 O&M & LEASES	7,467	7,208	7,461	97%	97%
26 UTILITIES	4,966	5,292	4,801	107%	110%
27 DEPRECIATION	0	0	0	N/A	N/A
28 INTEREST EXPENSE	2,284	2,284	2,169	100%	105%
29 OTHER EXPENSES	9,043	2,637	2,958	29%	89%
30 CONTRACT AND GRANT EXPENSES	130,054	133,967	124,136	103%	108%
TOTAL EXPENSES	580,352	581,827	530,005	100%	110%
OPERATING NET MARGIN	7,597	24,217	9,003		
NON-RECURRING ITEMS					
31 CAPITAL EXPENDITURES	2,865	1,620	2,030	57%	80%
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	1,908	1,870	6,225	98%	30%
36 NON-RECURRING TRANSFERS	4,867	9,977	4,440	205%	225%
TOTAL NON-RECURRING ITEMS	9,640	13,467	12,695	140%	106%
NET INCOME/(USE OF RESERVES)	(2,043)	10,750	(3,692)		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNM Hospitals Only
2015 Fiscal Year-to-Date Summary through June 30, 2015 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	UNM Hospitals FY 2015 Revised Budget 3/31/2015	UNM Hospitals FY 2015 YTD 6/30/15 Actual	UNM Hospitals FY 2014 Year End Actual	UNM Hospitals FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (100%)	UNM Hospitals FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES	0	0	0	N/A	N/A
2 UNM HOSPITALS REVENUES	836,613	911,756	709,438	109%	129%
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	13,117	12,520	100%	105%
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	93,249	92,020	101%	101%
12 OTHER REVENUES	27,313	28,172	23,062	103%	122%
13 CONTRACT AND GRANT REVENUES	3,083	3,576	3,569	116%	100%
TOTAL REVENUES	972,906	1,049,870	840,609	108%	125%
14 TOTAL COMPENSATION EXPENSES	457,179	431,161	408,780	94%	105%
15 SUPPLIES/MEDICAL SUPPLIES	151,215	149,878	141,923	99%	106%
16 UNIVERSITY CLINICIANS PROGRAM	69,553	70,757	59,387	102%	119%
17 HOUSESTAFF	28,084	27,459	25,934	98%	106%
18 TRAVEL	636	652	691	103%	94%
19 STUDENT COSTS	0	0	0	N/A	N/A
20 PATIENT CARE COSTS	36,960	36,148	46,357	98%	78%
21 TELEPHONE/COMMUNICATION COSTS	3,847	3,768	3,598	98%	105%
22 PURCHASED SERVICES	51,210	48,939	33,106	96%	148%
23 OTHER MEDICAL SERVICES	33,904	36,867	27,692	109%	133%
24 SUB AWARDS/SERVICE CONTRACTS	9,772	9,927	9,322	102%	106%
25 O&M & LEASES	18,572	17,824	16,498	96%	108%
26 UTILITIES	6,738	6,670	6,316	99%	106%
27 DEPRECIATION	33,069	33,706	31,831	102%	106%
28 INTEREST EXPENSE	7,375	6,868	7,567	93%	91%
29 OTHER EXPENSES	32,572	33,997	26,478	104%	128%
30 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
TOTAL EXPENSES	940,686	914,621	845,480	97%	108%
OPERATING NET MARGIN	32,220	135,249	(4,871)		
NON-RECURRING ITEMS					
31 CAPITAL EXPENDITURES	37,360	128,982	26,000	345%	496%
32 MEANINGFUL USE REVENUE	0	0	0	N/A	N/A
33 RETURN ON INVESTMENT - TRIWEST	(12,030)	(14,172)	(39,873)	118%	36%
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	25,330	114,810	(13,873)	453%	-828%
NET INCOME/(USE OF RESERVES)	6,890	20,439	9,002		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNMMG Only
2015 Fiscal Year-to-Date Summary through June 30, 2015 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	UNMMG FY 2015 Revised Budget 3/31/2015	UNMMG FY 2015 YTD 6/30/15 Actual	UNMMG FY 2014 Year End Actual	UNMMG FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (100%)	UNMMG FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES	184,416	189,966	162,835	103%	117%
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 RPSA APPROPRIATIONS	813	813	815	100%	100%
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	8,301	10,513	3,546	127%	296%
13 CONTRACT AND GRANT REVENUES	0	0	0	N/A	N/A
TOTAL REVENUES	193,530	201,292	167,196	104%	120%
14 TOTAL COMPENSATION EXPENSES	17,817	17,473	15,533	98%	112%
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	23,360	24,266	19,065	104%	127%
21 TELEPHONE/COMMUNICATION COSTS	0	0	0	N/A	N/A
22 PURCHASED SERVICES	139,595	144,340	115,568	103%	125%
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	485	429	100%	113%
26 UTILITIES	0	0	0	N/A	N/A
27 DEPRECIATION	404	419	393	104%	107%
28 INTEREST EXPENSE	0	0	0	N/A	N/A
29 OTHER EXPENSES	7,252	6,426	5,614	89%	114%
30 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
TOTAL EXPENSES	188,912	193,409	156,602	102%	124%
OPERATING NET MARGIN	4,618	7,883	10,594		
NON-RECURRING ITEMS					
31 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
32 MEANINGFUL USE REVENUE	0	(55)	(120)	N/A	46%
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	N/A	N/A
34 USE OF UNMMG RESERVES	6,903	6,829	11,455	99%	60%
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	6,903	6,774	11,335	98%	60%
NET INCOME/(USE OF RESERVES)	(2,285)	1,109	(741)		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - SRMC Only
2015 Fiscal Year-to-Date Summary through June 30, 2015 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	SRMC FY 2015 Revised Budget 3/31/2015	SRMC FY 2015 YTD 6/30/15 Actual	SRMC FY 2014 Year End Actual	SRMC FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (100%)	SRMC FY 2015 YTD Actual to FY 2014 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	71,912	74,755	53,651	104%	139%
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	5,997	6,081	7,983	101%	76%
12 OTHER REVENUES	502	468	441	93%	106%
13 CONTRACT AND GRANT REVENUES	0	59	0	N/A	N/A
TOTAL REVENUES	78,411	81,363	62,075	104%	131%
14 TOTAL COMPENSATION EXPENSES	33,972	34,376	25,732	101%	134%
15 SUPPLIES/MEDICAL SUPPLIES	15,319	15,098	12,044	99%	125%
16 UNIVERSITY CLINICIANS PROGRAM	310	324	0	105%	N/A
17 HOUSESTAFF	262	246	117	94%	210%
18 TRAVEL	17	33	20	194%	165%
19 STUDENT COSTS	0	0	0	N/A	N/A
20 PATIENT CARE COSTS	4,229	4,342	4,346	103%	100%
21 TELEPHONE/COMMUNICATION COSTS	90	94	85	104%	111%
22 PURCHASED SERVICES	2,885	3,718	3,902	129%	95%
23 OTHER MEDICAL SERVICES	870	864	369	99%	234%
24 SUB AWARDS/SERVICE CONTRACTS	1,536	1,581	1,377	103%	115%
25 O&M & LEASES	989	935	621	95%	151%
26 UTILITIES	830	830	785	100%	106%
27 DEPRECIATION	9,571	9,621	9,112	101%	106%
28 INTEREST EXPENSE	4,009	4,013	4,090	100%	98%
29 OTHER EXPENSES	2,640	2,627	2,040	100%	129%
30 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
TOTAL EXPENSES	77,529	78,702	64,640	102%	122%
OPERATING NET MARGIN	882	2,661	(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)	882	2,661	(2,565)		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC
2015 Fiscal Year-to-Date Summary through June 30, 2015 (Preliminary and Unaudited)
(In thousands)

* INCLUDES INTERCOMPANY ELIMINATIONS

Clinical and Academic Operations

	Consolidated HSC FY 2015 Revised Budget 3/31/2015	Consolidated HSC FY 2015 YTD 6/30/15 Actual	Consolidated HSC FY 2014 Year End Actual	Consolidated HSC FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (100%)	Consolidated HSC FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES *	184,416	189,966	162,416	103%	117%
2 UNM HOSPITALS REVENUES *	838,666	914,420	700,985	109%	130%
3 SRMC REVENUES *	71,913	74,755	53,540	104%	140%
4 TUITION AND FEES	15,173	15,811	14,806	104%	107%
5 CIGARETTE TAX APPROPRIATIONS	3,949	3,824	3,932	97%	97%
6 RPSP APPROPRIATIONS	33,619	33,620	31,237	100%	108%
7 I&G APPROPRIATIONS	64,907	64,907	61,566	100%	105%
8 I&G MAIN CAMPUS TRANSFERS	19,900	19,900	18,518	100%	107%
9 F&A REVENUES (OH RETURN)	23,500	24,250	22,595	103%	107%
10 HSC/UNM INTERNAL TRANSFERS	(4,871)	(5,578)	(6,229)	115%	90%
11 MILL LEVY	98,777	99,330	100,003	101%	99%
12 OTHER REVENUES *	55,362	54,802	51,599	99%	106%
13 CONTRACT AND GRANT REVENUES	137,257	146,318	136,071	107%	108%
TOTAL REVENUES	1,542,568	1,636,325	1,351,039	106%	121%
14 TOTAL COMPENSATION EXPENSES *	598,044	567,819	546,144	95%	104%
15 SUPPLIES/MEDICAL SUPPLIES *	180,566	178,187	165,883	99%	107%
16 UNIVERSITY CLINICIANS PROGRAM	69,863	71,081	59,387	102%	120%
17 HOUSESTAFF	28,346	27,705	26,051	98%	106%
18 TRAVEL	6,941	5,765	5,411	83%	107%
19 STUDENT COSTS	4,291	3,024	2,422	70%	125%
20 PATIENT CARE COSTS	65,879	66,038	71,199	100%	93%
21 TELEPHONE/COMMUNICATION COSTS	6,214	6,139	5,940	99%	103%
22 PURCHASED SERVICES *	211,718	213,964	163,248	101%	131%
23 OTHER MEDICAL SERVICES	34,774	37,731	28,061	109%	134%
24 SUB AWARDS/SERVICE CONTRACTS	12,296	12,907	11,833	105%	109%
25 O&M & LEASES *	27,512	26,598	25,009	97%	106%
26 UTILITIES	12,534	12,792	11,902	102%	107%
27 DEPRECIATION	43,044	43,746	41,336	102%	106%
28 INTEREST EXPENSE	13,668	13,165	13,826	96%	95%
29 OTHER EXPENSES	51,507	45,687	37,090	89%	123%
30 CONTRACT AND GRANT EXPENSES	130,054	133,967	124,136	103%	108%
TOTAL EXPENSES	1,497,251	1,466,315	1,338,878	98%	110%
OPERATING NET MARGIN	45,317	170,010	12,161		
NON-RECURRING ITEMS					
31 CAPITAL EXPENDITURES	40,225	130,602	28,030	325%	466%
32 MEANINGFUL USE REVENUE	0	(55)	(120)	N/A	46%
33 RETURN ON INVESTMENT - TRIWEST	(12,030)	(14,172)	(39,873)	118%	36%
34 USE OF UNMMG RESERVES	6,903	6,829	11,455	99%	60%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	1,908	1,870	6,225	98%	30%
36 NON-RECURRING TRANSFERS	4,867	9,977	4,440	205%	225%
TOTAL NON-RECURRING ITEMS	41,873	135,051	10,157	323%	1330%
NET INCOME/(USE OF RESERVES)	3,444	34,959	2,004		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC
2015 Fiscal Year-to-Date Summary through June 30, 2015 (Preliminary and Unaudited)
(In thousands)
DOES NOT INCLUDE INTERCOMPANY ELIMINATIONS

Clinical and Academic Operations

	Consolidated HSC FY 2015 Revised Budget 3/31/2015	Consolidated HSC FY 2015 YTD 6/30/15 Actual	Consolidated HSC FY 2014 Year End Actual	Consolidated HSC FY 2015 YTD Actual to FY 2015 Re-Forecasted Budget Benchmark Rate (100%)	Consolidated HSC FY 2015 YTD Actual to FY 2014 Year End Actual Benchmark Rate (100%)
1 UNM MEDICAL GROUP REVENUES	307,377	315,591	269,071	103%	117%
2 UNM HOSPITALS REVENUES	969,255	1,054,507	836,156	109%	126%
3 SRMC REVENUES	92,299	94,434	69,563	102%	136%
4 TUITION AND FEES	15,173	15,811	14,806	104%	107%
5 CIGARETTE TAX APPROPRIATIONS	3,949	3,824	3,932	97%	97%
6 RPSP APPROPRIATIONS	33,619	33,620	31,237	100%	108%
7 I&G APPROPRIATIONS	64,907	64,907	61,566	100%	105%
8 I&G MAIN CAMPUS TRANSFERS	19,900	19,900	18,518	100%	107%
9 F&A REVENUES (OH RETURN)	23,500	24,250	22,595	103%	107%
10 HSC/UNM INTERNAL TRANSFERS	(4,871)	(5,578)	(6,229)	115%	90%
11 MILL LEVY	98,777	99,330	100,003	101%	99%
12 OTHER REVENUES	71,654	71,655	51,599	100%	139%
13 CONTRACT AND GRANT REVENUES	137,257	146,318	136,071	107%	108%
TOTAL REVENUES	1,832,796	1,938,569	1,608,888	106%	120%
14 TOTAL COMPENSATION EXPENSES	870,810	851,318	787,774	98%	108%
15 SUPPLIES/MEDICAL SUPPLIES	180,566	178,417	165,883	99%	108%
16 UNIVERSITY CLINICIANS PROGRAM	69,863	71,081	59,387	102%	120%
17 HOUSESTAFF	28,346	27,705	26,051	98%	106%
18 TRAVEL	6,941	5,765	5,411	83%	107%
19 STUDENT COSTS	4,291	3,024	2,422	70%	125%
20 PATIENT CARE COSTS	65,879	66,038	71,199	100%	93%
21 TELEPHONE/COMMUNICATION COSTS	6,214	6,139	5,940	99%	103%
22 PURCHASED SERVICES	229,180	232,625	179,467	102%	130%
23 OTHER MEDICAL SERVICES	34,774	37,731	28,061	109%	134%
24 SUB AWARDS/SERVICE CONTRACTS	12,296	12,907	11,833	105%	109%
25 O&M & LEASES	27,512	26,452	25,009	96%	106%
26 UTILITIES	12,534	12,792	11,902	102%	107%
27 DEPRECIATION	43,044	43,746	41,336	102%	106%
28 INTEREST EXPENSE	13,668	13,165	13,826	96%	95%
29 OTHER EXPENSES	51,507	45,687	37,090	89%	123%
30 CONTRACT AND GRANT EXPENSES	130,054	133,967	124,136	103%	108%
TOTAL EXPENSES	1,787,479	1,768,559	1,596,727	99%	111%
OPERATING NET MARGIN	45,317	170,010	12,161		
NON-RECURRING ITEMS					
31 CAPITAL EXPENDITURES	40,225	130,602	28,030	325%	466%
32 MEANINGFUL USE REVENUE	0	(55)	(120)	N/A	46%
33 RETURN ON INVESTMENT - TRIWEST	(12,030)	(14,172)	(39,873)	118%	36%
34 USE OF UNMMG RESERVES	6,903	6,829	11,455	99%	60%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	1,908	1,870	6,225	98%	30%
36 NON-RECURRING TRANSFERS	4,867	9,977	4,440	205%	225%
TOTAL NON-RECURRING ITEMS	41,873	135,051	10,157	323%	1330%
NET INCOME/(USE OF RESERVES)	3,444	34,959	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 and revenue received from UNM Hospitals to cover SRMC physician costs.	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 Center, Siemens and PACS, safety and risk services, equifax, laundry, malpractice and liability insurance, etc.	Recruitment, professional, legal, auditing, consulting fees, promotional/graphics, IT Hosting Center, 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	This is capital initiatives in the case of UNM Hospitals.	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 June 30, 2015 (Preliminary and Unaudited)
(In thousands)

	University HSC	UNM Hospitals	UNMMG	SRMC
ASSETS				
1 Cash and cash equivalents	5,486	146,491	23,360	13,184
2 Marketable securities	8,230	34,558	-	-
Receivables:				
3 Patient, net	916	134,264	28,476	10,300
4 Receivable from Affiliates	94,663	1,993	7,894	-
5 Estimated third party payor settlements	-	33,450	-	1,513
6 County Treasurer	-	1,668	-	73
7 Contracts, Grants and Other	21,222	3,167	-	994
8 Other	631	16,998	716	3,036
Total Current Assets	<u>131,148</u>	<u>372,589</u>	<u>60,446</u>	<u>29,100</u>
Assets whose use is limited:				
9 Held by trustee for debt service & other	-	15,072	-	11,258
10 By UNM Hospital Board of Trustees	-	21,453	-	-
11 Board and Other Designated Assets	254,081	-	18,985	-
12 Endowments	107,309	-	-	-
13 Capital Assets, net of depreciation	254,438	239,294	3,541	121,779
TOTAL ASSETS	<u>746,976</u>	<u>648,408</u>	<u>82,972</u>	<u>162,137</u>
LIABILITIES				
14 Accounts Payable	7,468	49,522	5,265	3,876
15 Other accrued liabilities	36,074	40,086	-	2,807
16 Payable to Affiliates	2,687	71,056	30,344	463
17 Bonds payable - current	869	5,630	-	3,380
18 Interest payable bonds	127	427	-	2,992
19 Estimated third party payor settlements	-	30,986	-	1,004
20 Bonds payable - non current	16,373	109,370	-	128,500
21 Other liabilities - non current	22,739	6,811	-	-
22 Sponsored Project and Other Deferred Revenue	17,410	-	-	-
TOTAL LIABILITIES	<u>103,747</u>	<u>313,888</u>	<u>35,609</u>	<u>143,022</u>
NET POSITION				
23 Restricted - expendable grants, bequests and contributions	108,824	14,980	-	79
24 Restricted - trust indenture and debt agreement	-	14,347	18,985	11,258
25 Committed and Dedicated agreements	277,393	-	-	-
26 Discretionary Reserve	19,816	180,899	24,837	7,778
27 Assets invested in Capital, net of related debt	237,196	124,294	3,541	-
TOTAL NET POSITION	<u>643,229</u>	<u>334,520</u>	<u>47,363</u>	<u>19,115</u>
Current Ratio	2.78	1.88	1.70	4.07
Days Cash on Hand	N/A	61.38	47.00	75.12



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	31	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	Medicare/Medicaid Settlements
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), bond premiums and Mortgage payable	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	32 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