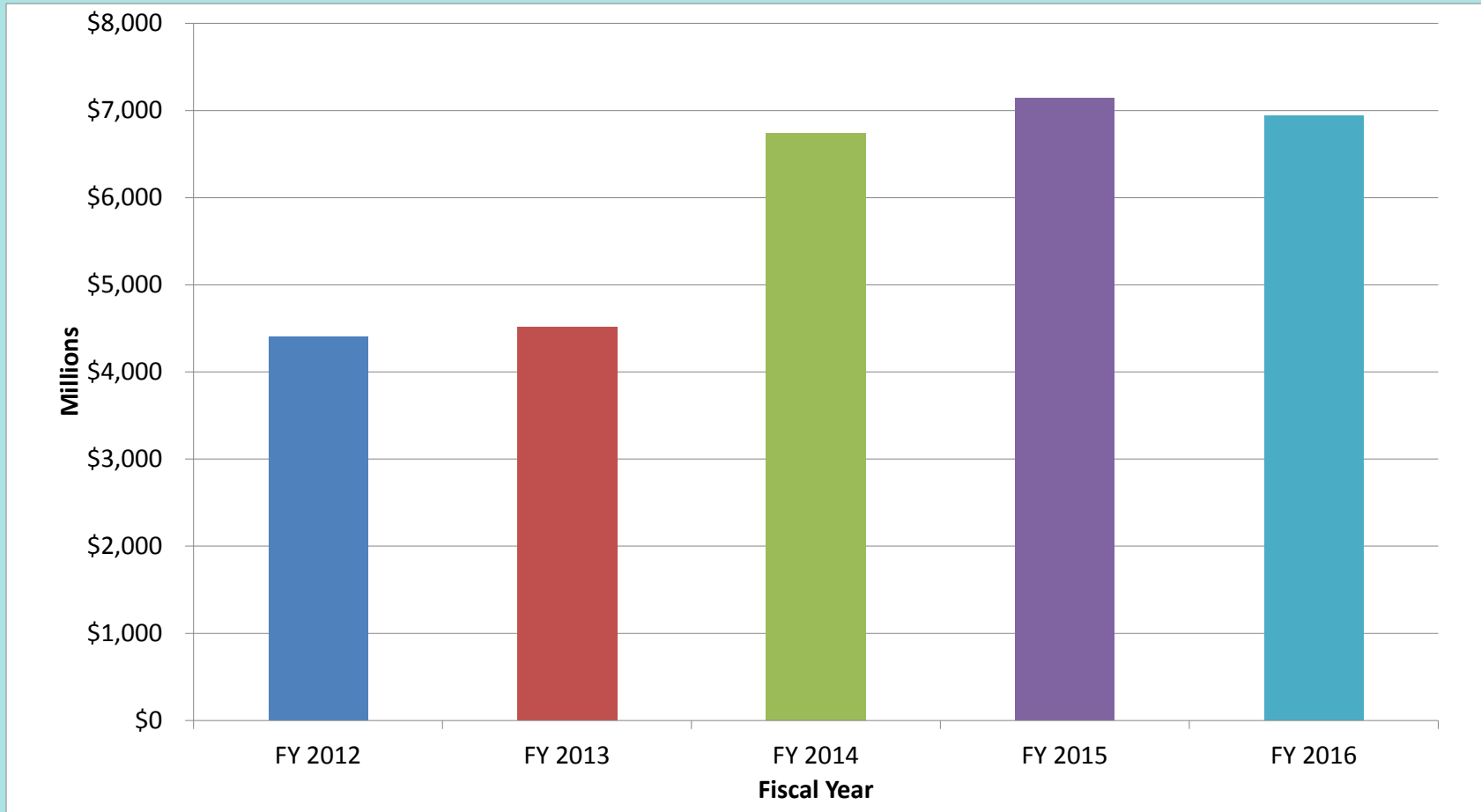


UNM Health Sciences Center
Metrics - Preliminary and Unaudited
Net Cash Revenues less Net Cash Expenses
(Amounts are in thousands)

UNIVERSITY HSC



FY 2012
1st Quarter

\$4,404

FY 2013
1st Quarter

\$4,517

FY 2014
1st Quarter

\$6,734

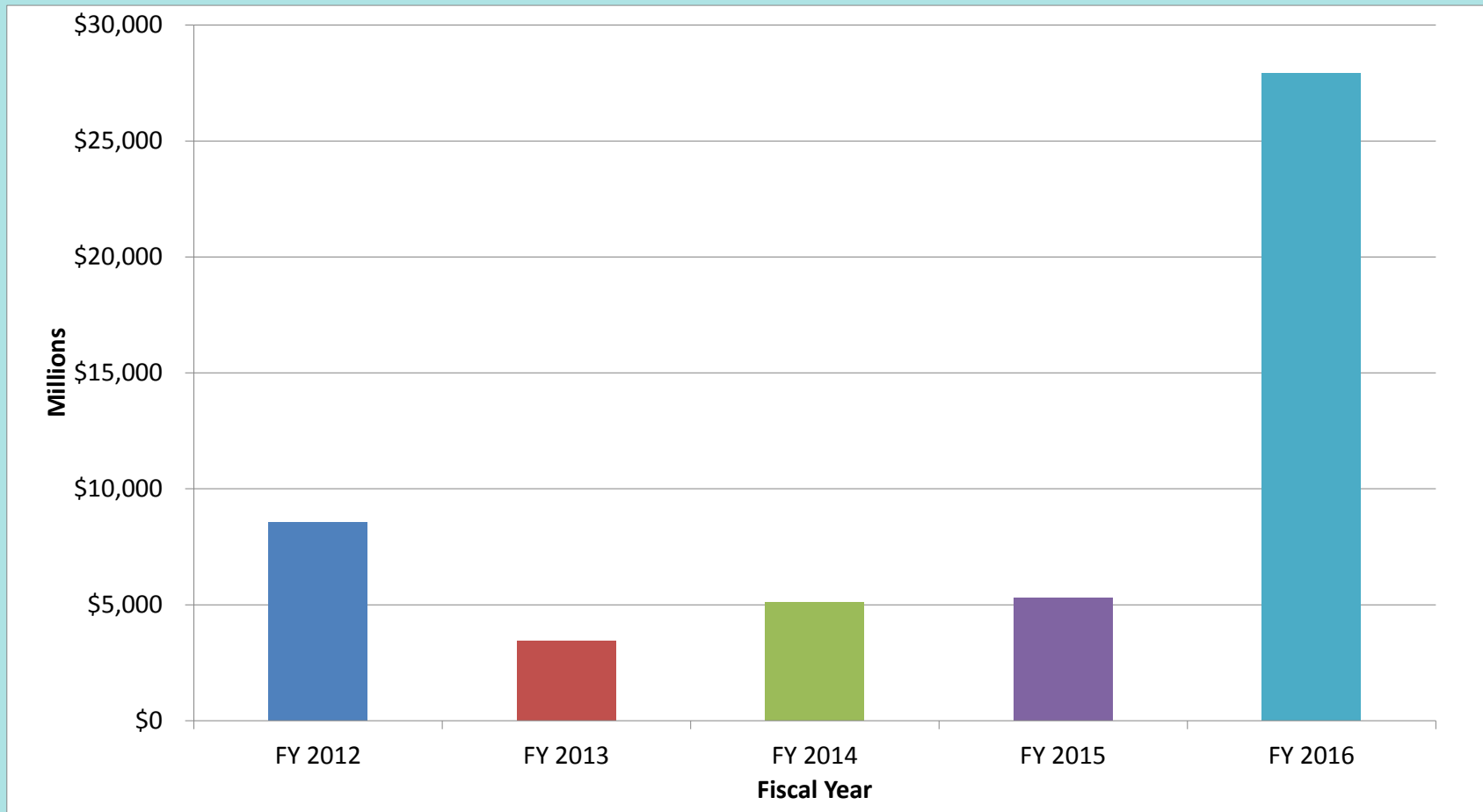
FY 2015
1st Quarter

\$7,142

FY 2016
1st Quarter

\$6,941

UNM HOSPITALS



FY 2012
1st Quarter

\$8,563

FY 2013
1st Quarter

\$3,448

FY 2014
1st Quarter

\$5,099

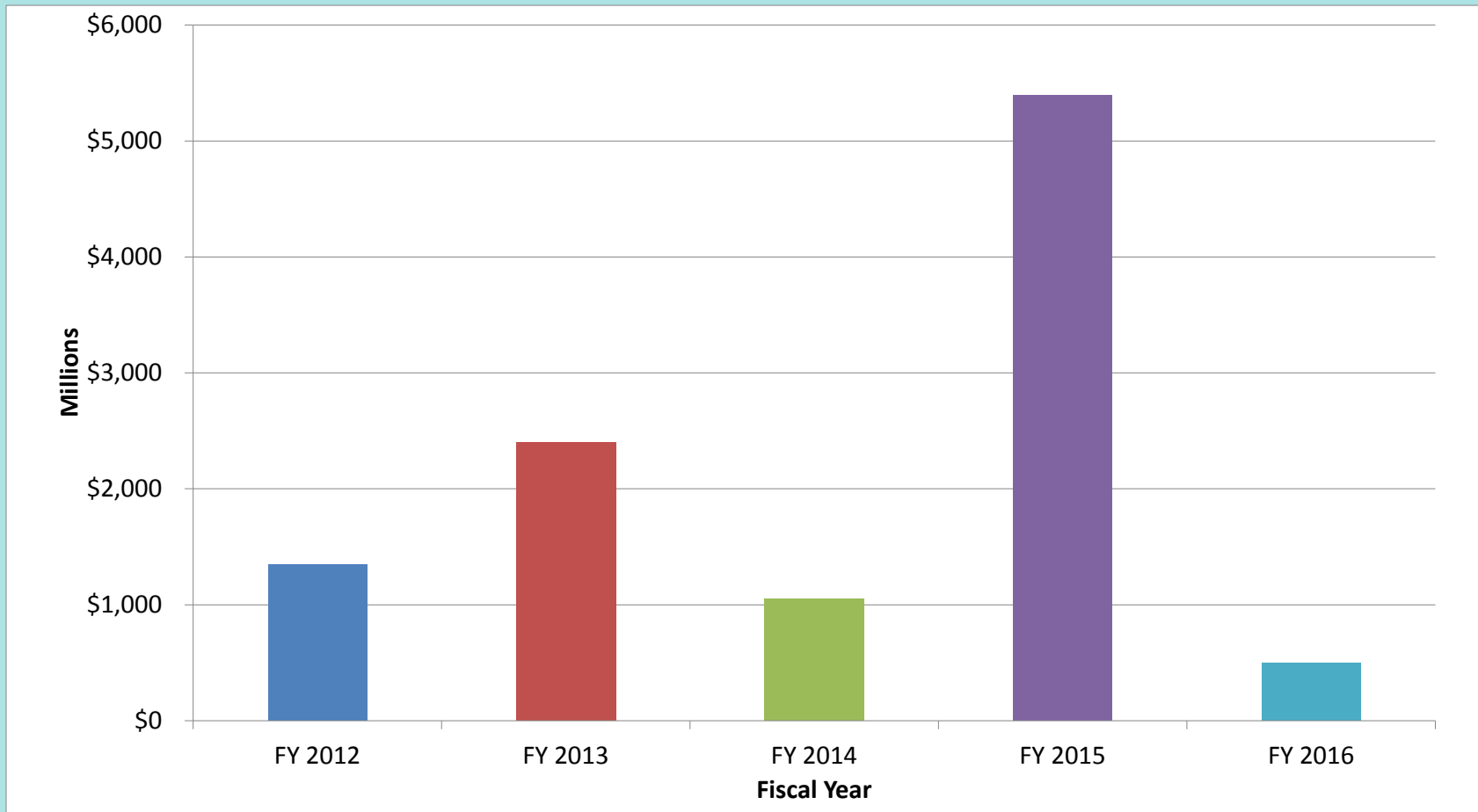
FY 2015
1st Quarter

\$5,278

FY 2016
1st Quarter

\$27,901

UNM MEDICAL GROUP



FY 2012
1st Quarter

\$1,344

FY 2013
1st Quarter

\$2,399

FY 2014
1st Quarter

\$1,049

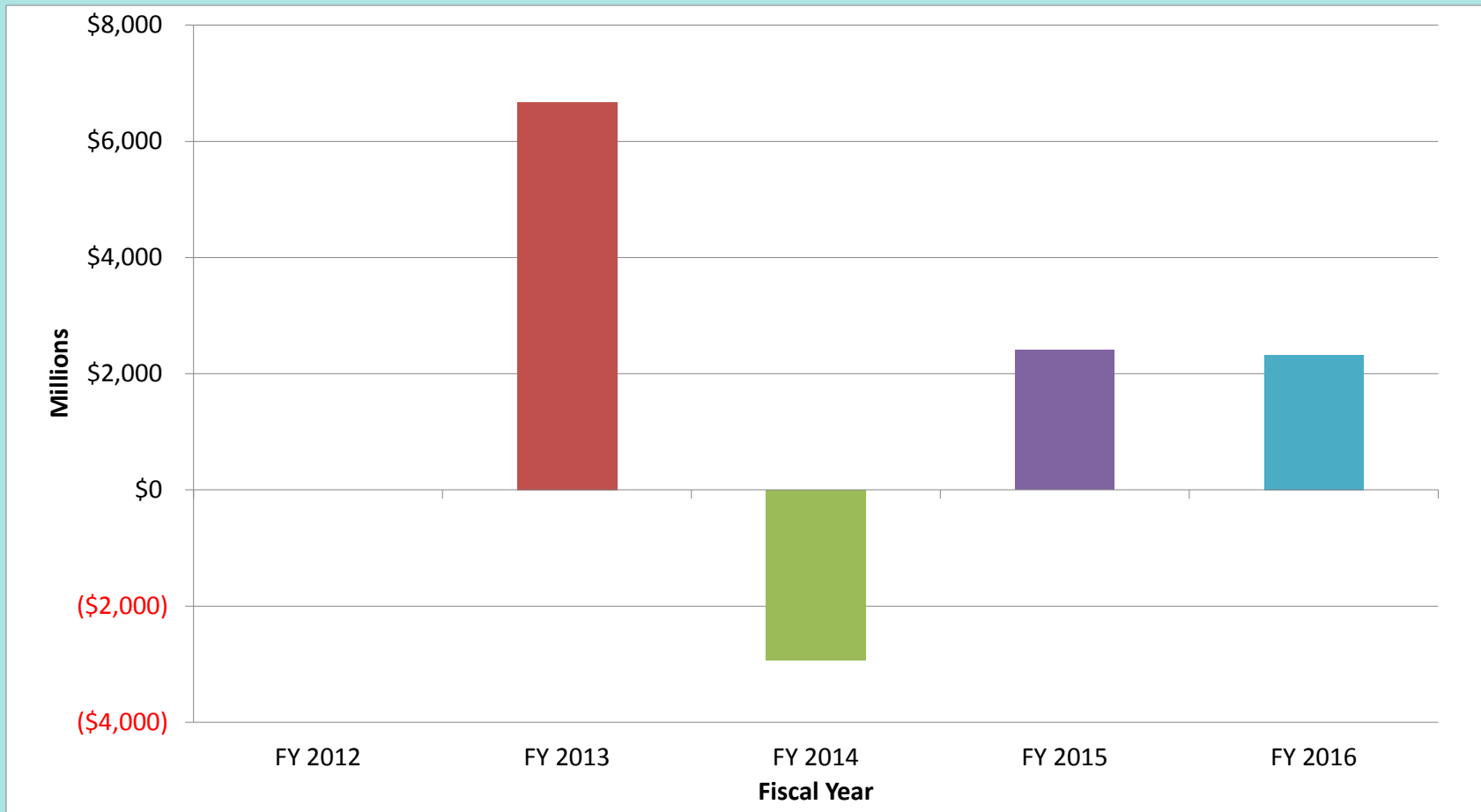
FY 2015
1st Quarter

\$5,393

FY 2016
1st Quarter

\$501

SANDOVAL REGIONAL MEDICAL CENTER



FY 2012
1st Quarter

N/A

FY 2013
1st Quarter

\$6,676

FY 2014
1st Quarter

(\$2,938)

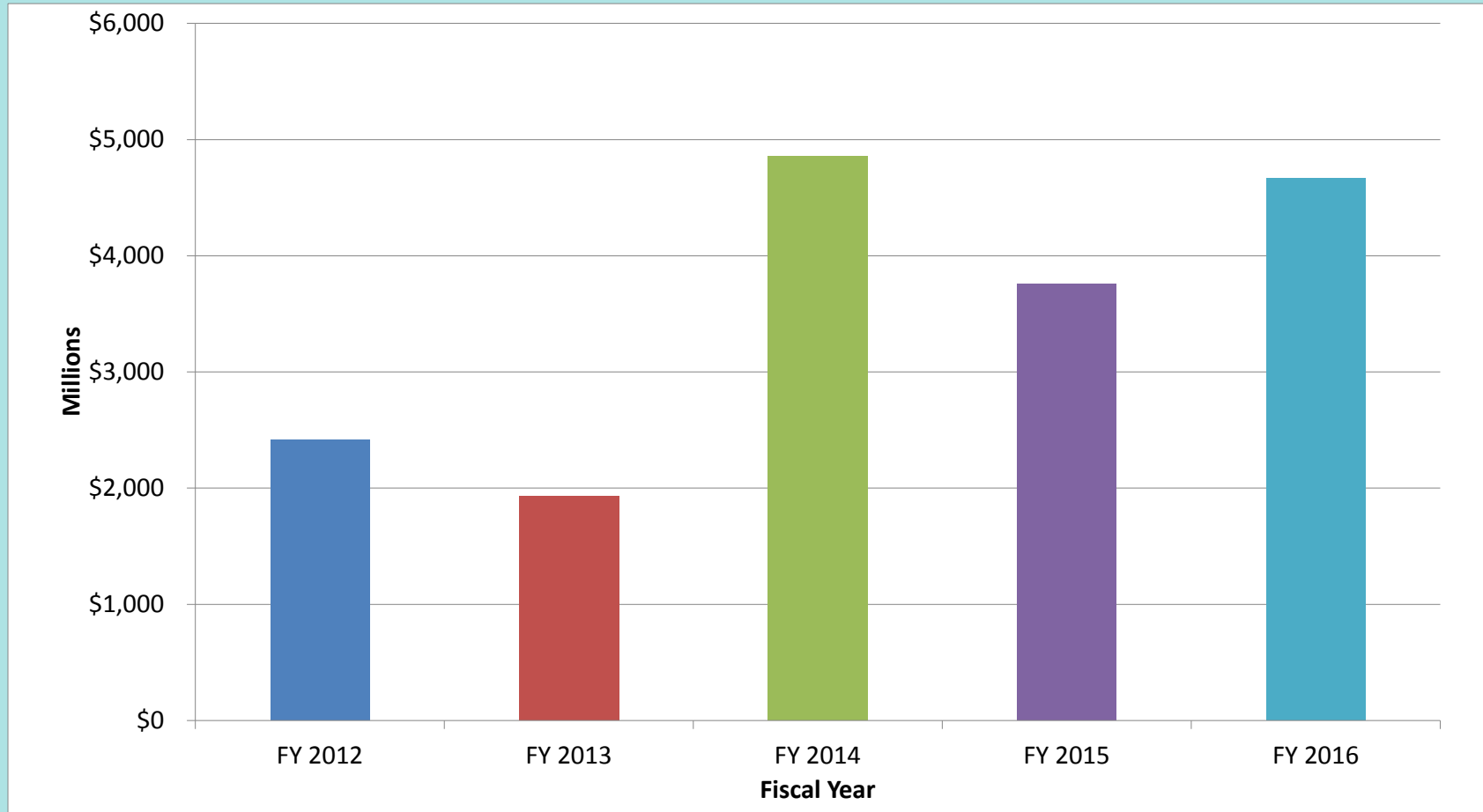
FY 2015
1st Quarter

\$2,407

FY 2016
1st Quarter

\$2,321

UNIVERSITY HSC



FY 2012
1st Quarter

\$2,417

FY 2013
1st Quarter

\$1,927

FY 2014
1st Quarter

\$4,855

FY 2015
1st Quarter

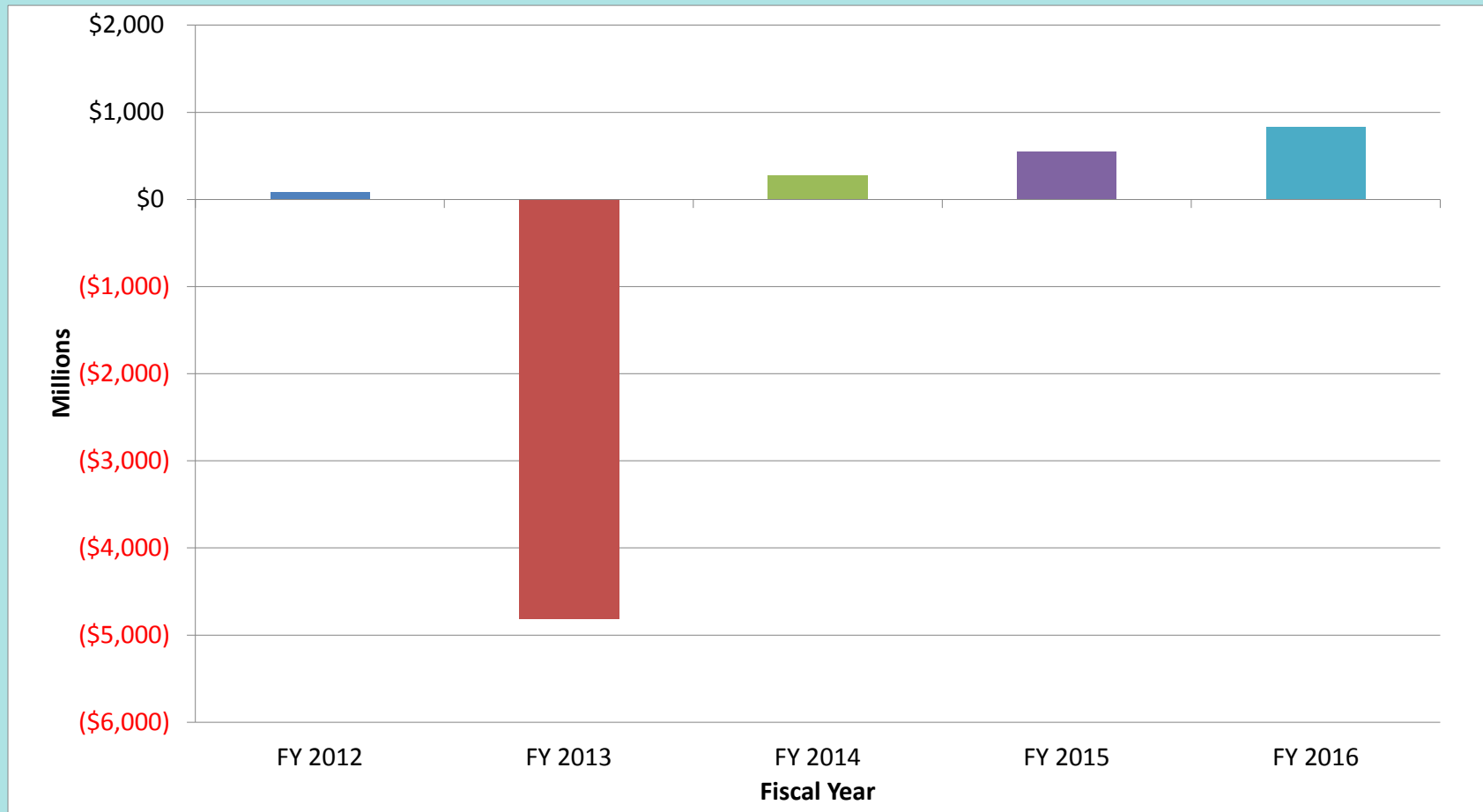
\$3,758

FY 2016
1st Quarter

\$4,663

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

UNM HOSPITALS



FY 2012
1st Quarter

\$82

FY 2013
1st Quarter

(\$4,819)

FY 2014
1st Quarter

\$274

FY 2015
1st Quarter

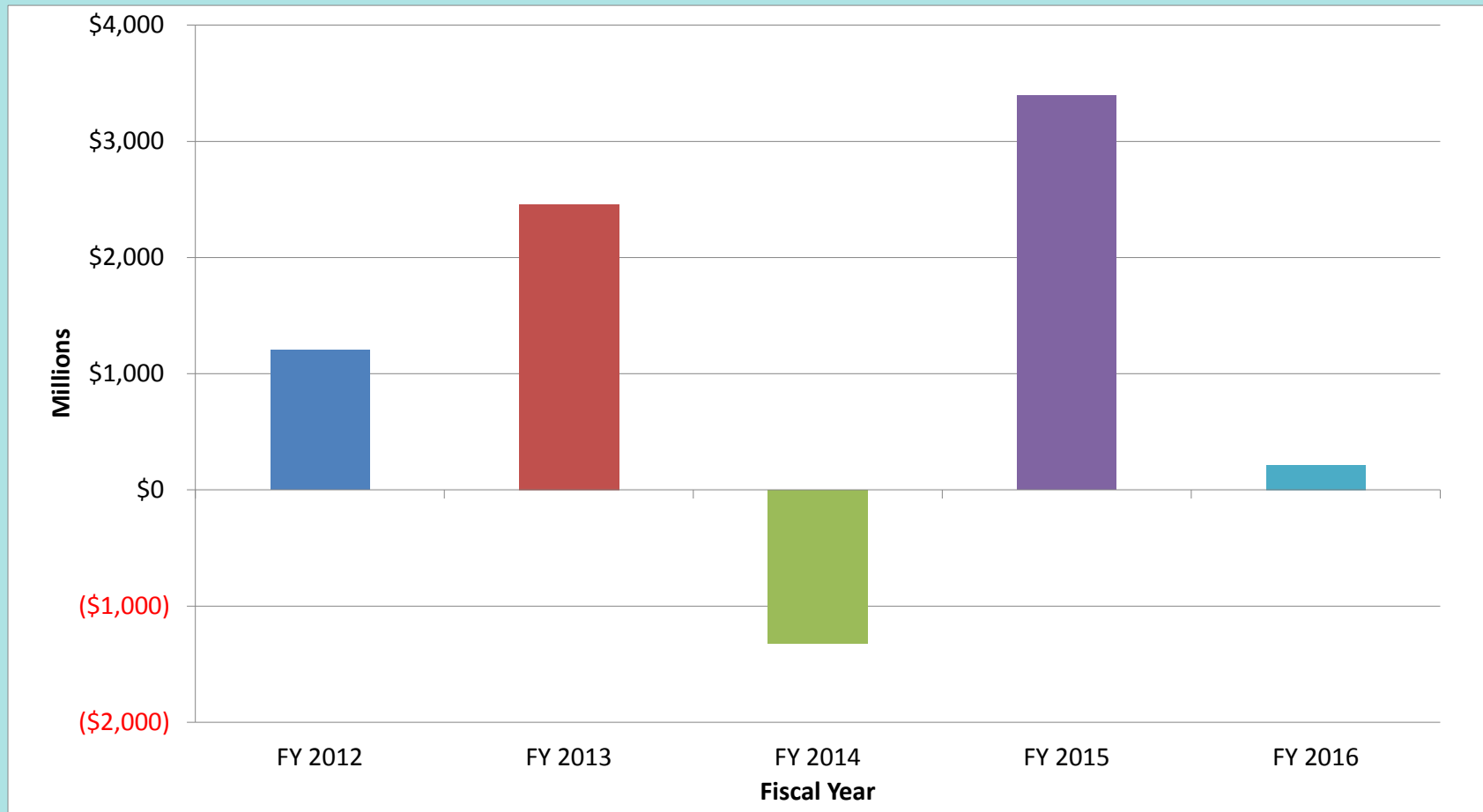
\$553

FY 2016
1st Quarter

\$827

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

UNM MEDICAL GROUP



**FY 2012
1st Quarter**

\$1,203

**FY 2013
1st Quarter**

\$2,456

**FY 2014
1st Quarter**

(\$1,326)

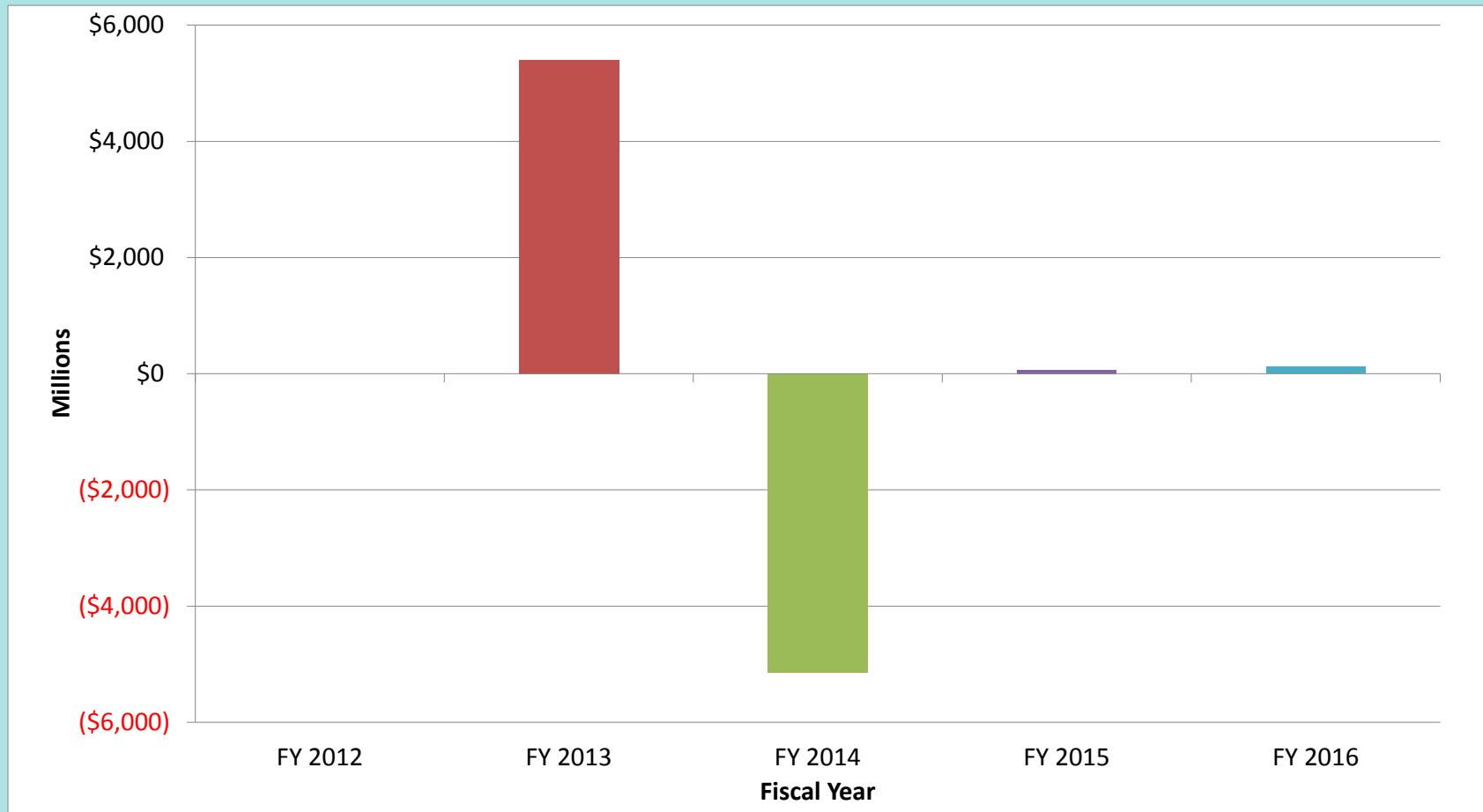
**FY 2015
1st Quarter**

\$3,392

**FY 2016
1st Quarter**

\$213

SANDOVAL REGIONAL MEDICAL CENTER



FY 2012
1st Quarter

N/A

FY 2013
1st Quarter

\$5,407

FY 2014
1st Quarter

(\$5,145)

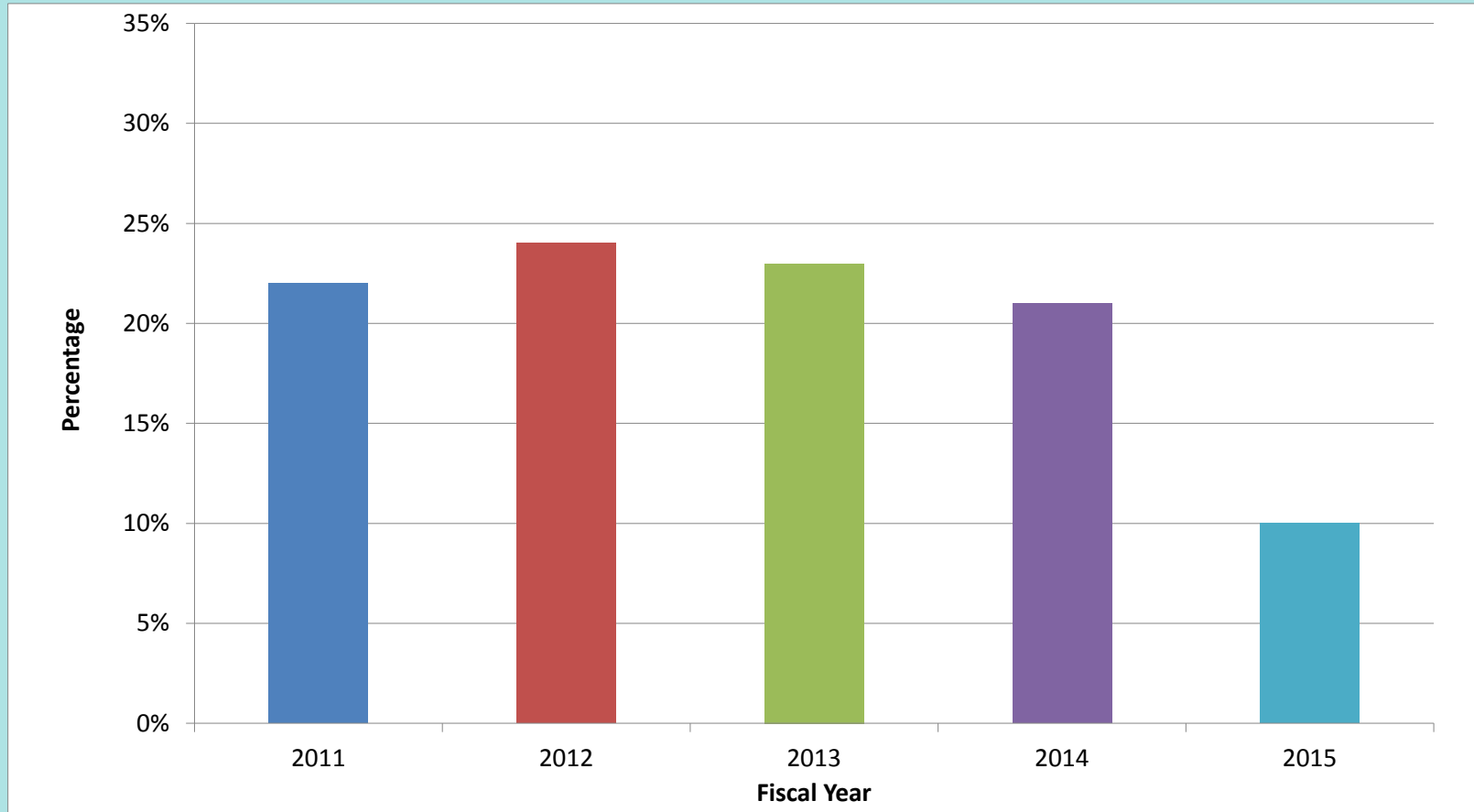
FY 2015
1st Quarter

\$62

FY 2016
1st Quarter

\$117

UNM HEALTH SYSTEM



FY 2011

FY 2012

FY 2013

FY 2014

FY 2015

**FY 2016
Sept. 30th YTD**

22%

24%

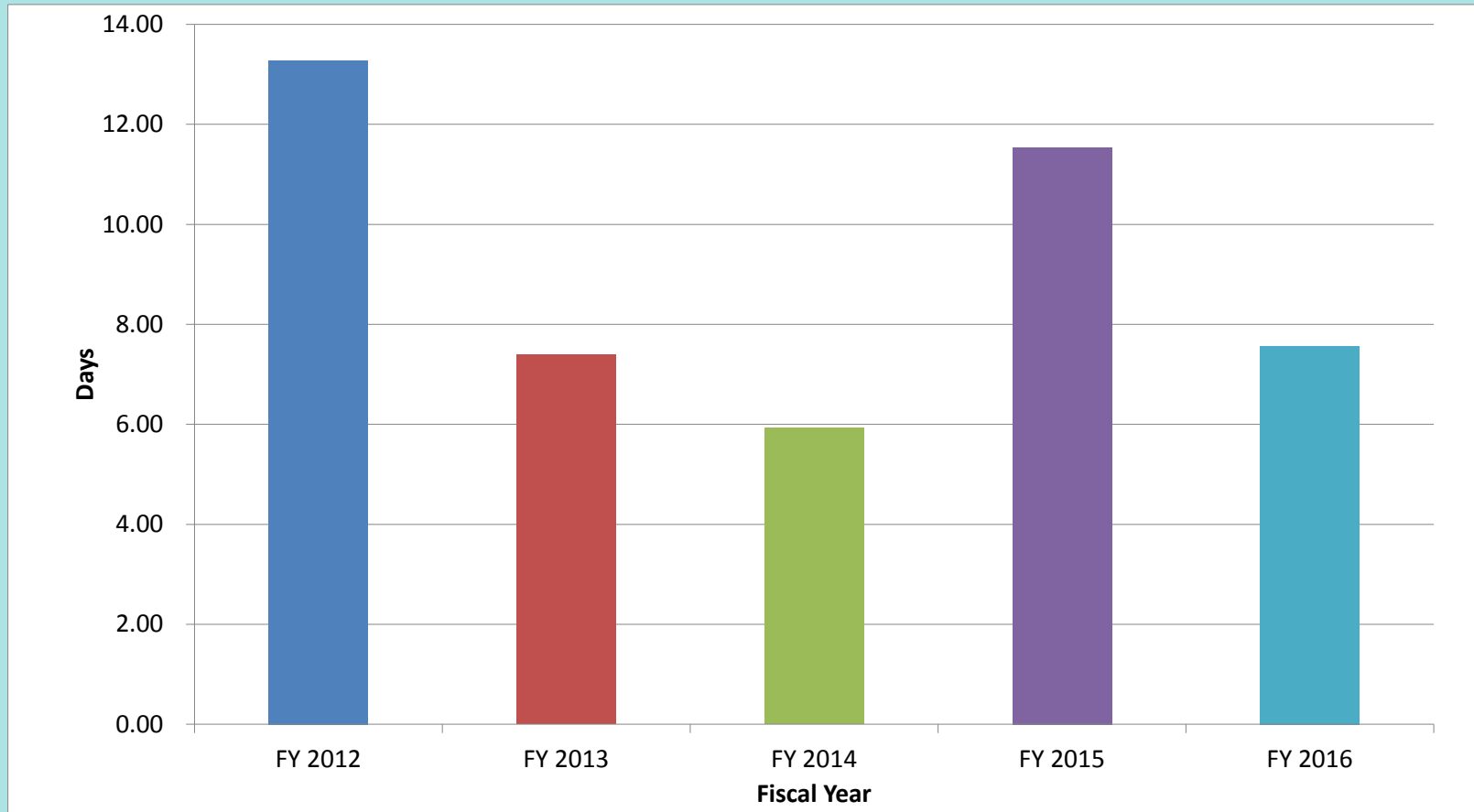
23%

21%

10%

8%

UNIVERSITY HSC



FY 2012
1st Quarter

13.28

FY 2013
1st Quarter

7.39

FY 2014
1st Quarter

5.93

FY 2015
1st Quarter

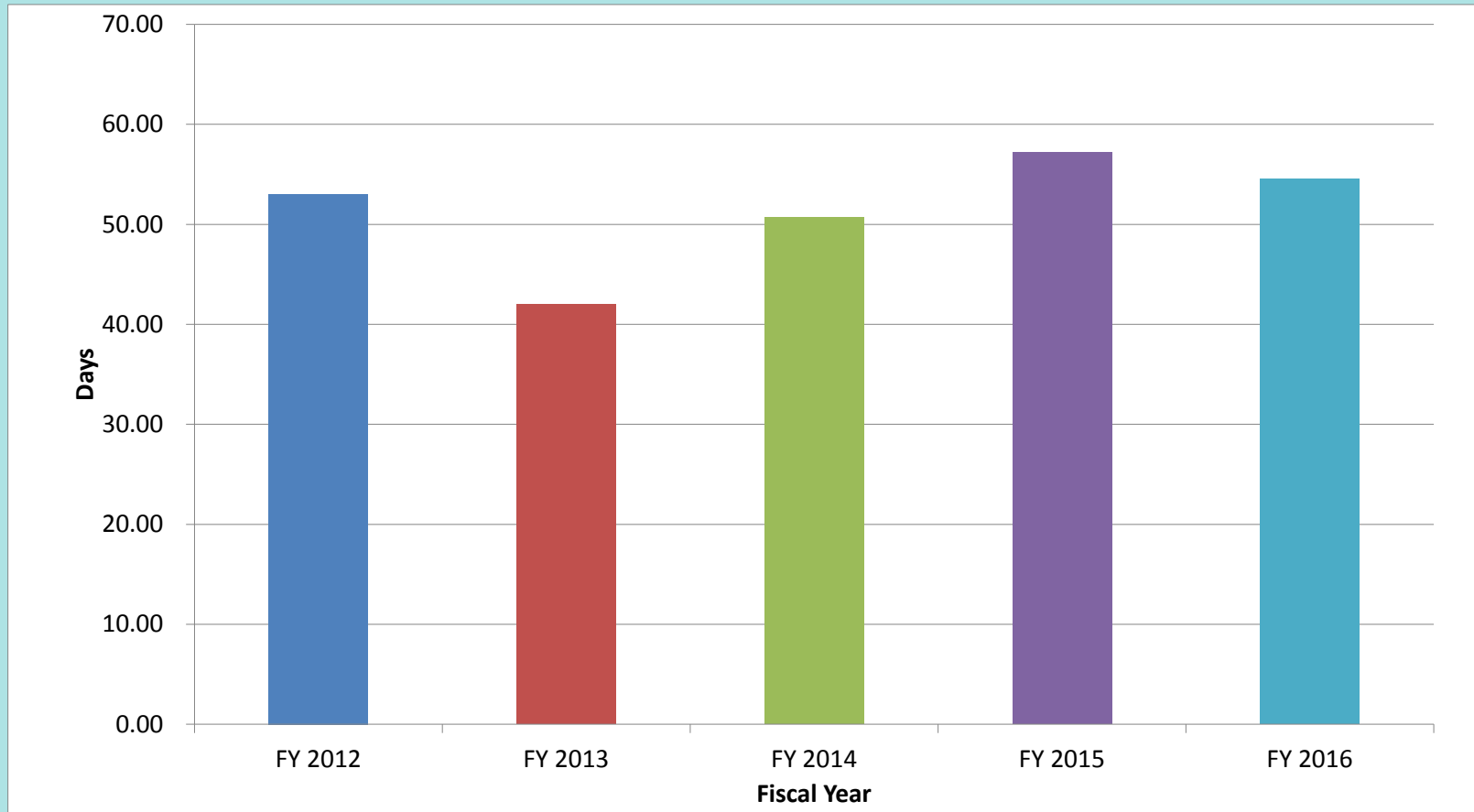
11.54

FY 2016
1st Quarter

7.57

Days of Expense in Discretionary Reserves - Benchmark - 10 Days

UNM HOSPITALS



**FY 2012
1st Quarter**

53.01

**FY 2013
1st Quarter**

42.02

**FY 2014
1st Quarter**

50.72

**FY 2015
1st Quarter**

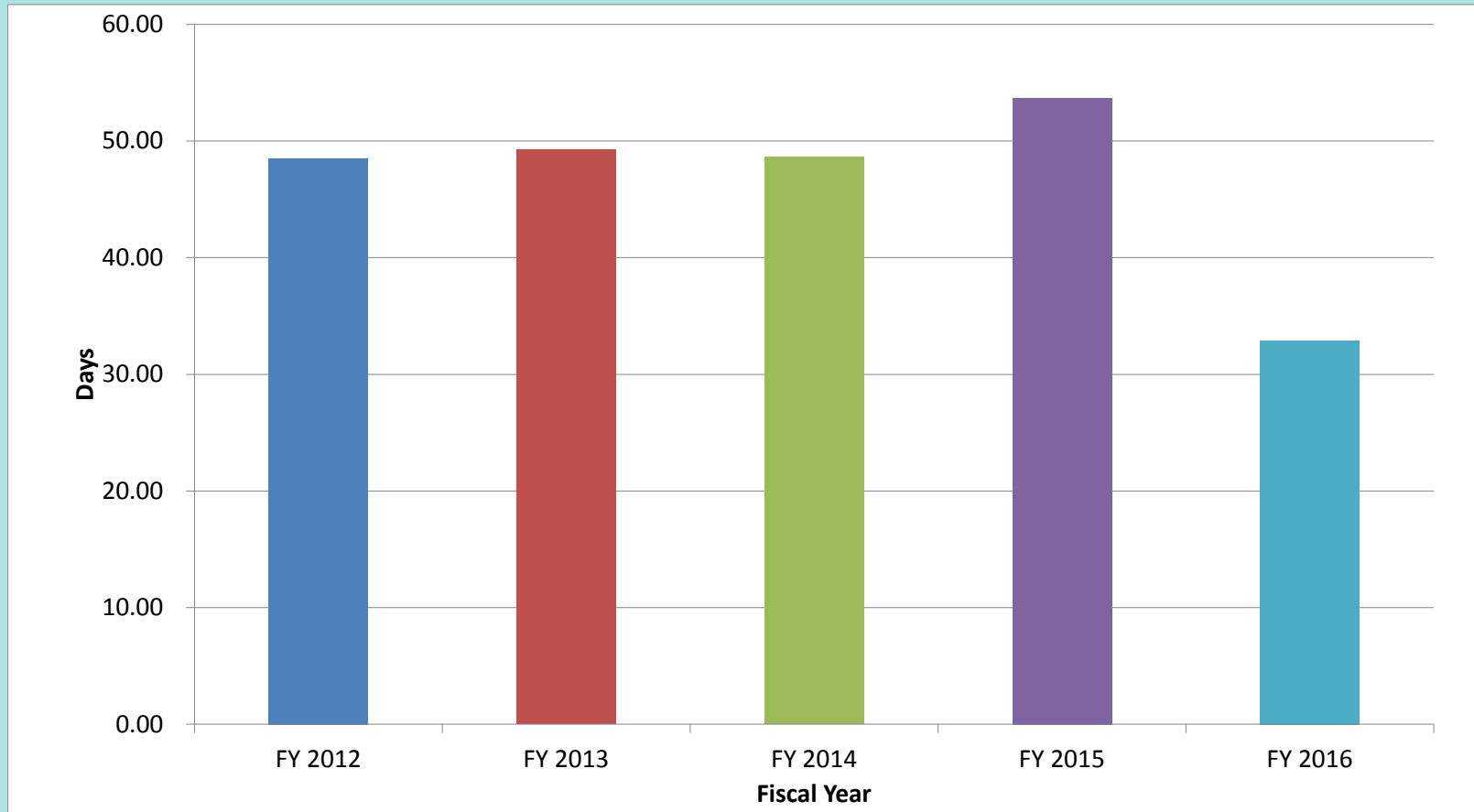
57.18

**FY 2016
1st Quarter**

54.53

Per Fitch Ratings, "2014 Median Ratios for Nonprofit Hospitals and Healthcare Systems" report, the "AA" credit rating group has a benchmark of 289.4 days cash on hand.

UNM MEDICAL GROUP



**FY 2012
1st Quarter**

48.50

**FY 2013
1st Quarter**

49.25

**FY 2014
1st Quarter**

48.60

**FY 2015
1st Quarter**

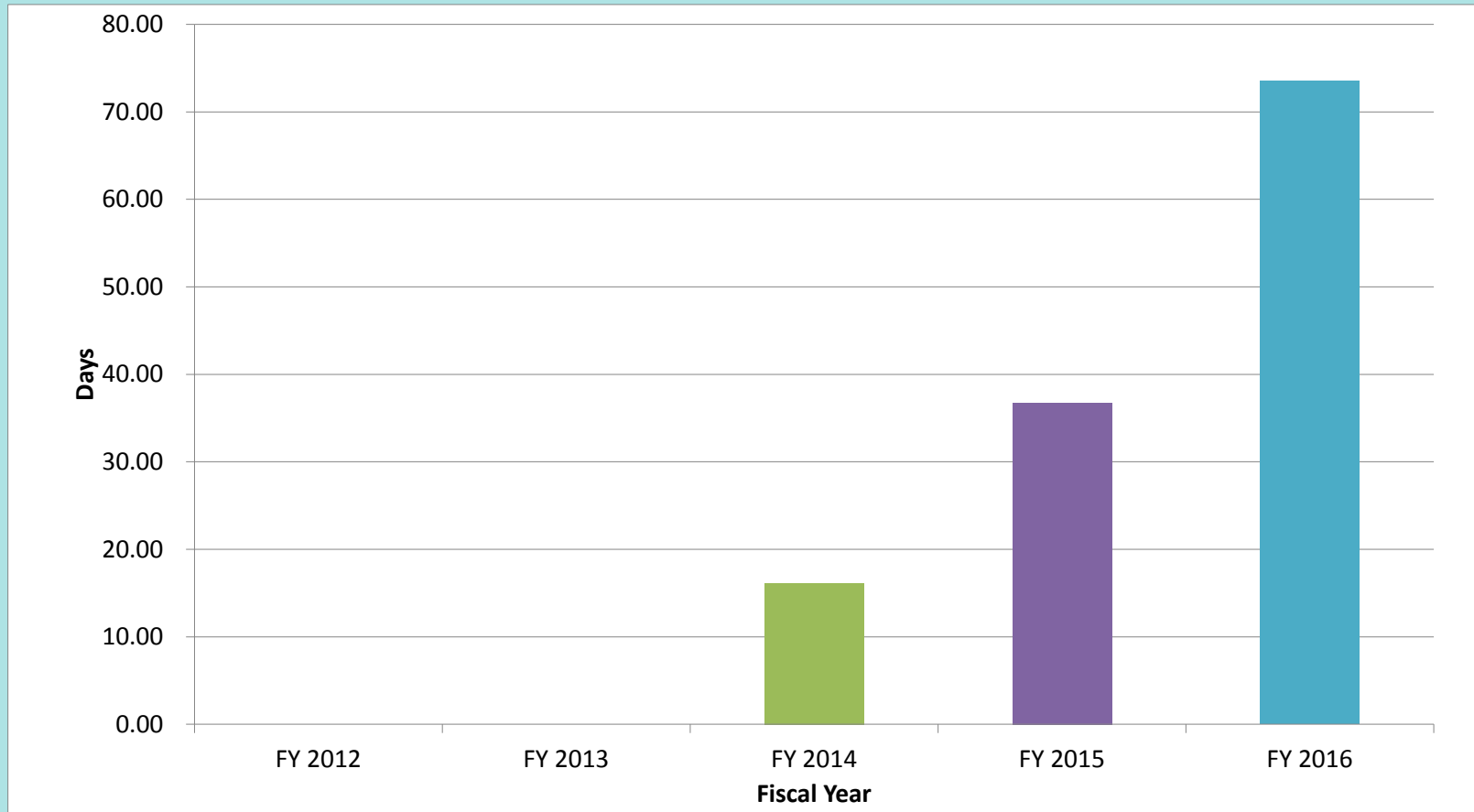
53.71

**FY 2016
1st Quarter**

32.90

Per Fitch Ratings, "2014 Median Ratios for Nonprofit Hospitals and Healthcare Systems" report, the "AA" credit rating group has a benchmark of 289.4 days cash on hand.

SANDOVAL REGIONAL MEDICAL CENTER



**FY 2012
1st Quarter**

**FY 2013
1st Quarter**

**FY 2014
1st Quarter**

**FY 2015
1st Quarter**

**FY 2016
1st Quarter**

N/A

N/A

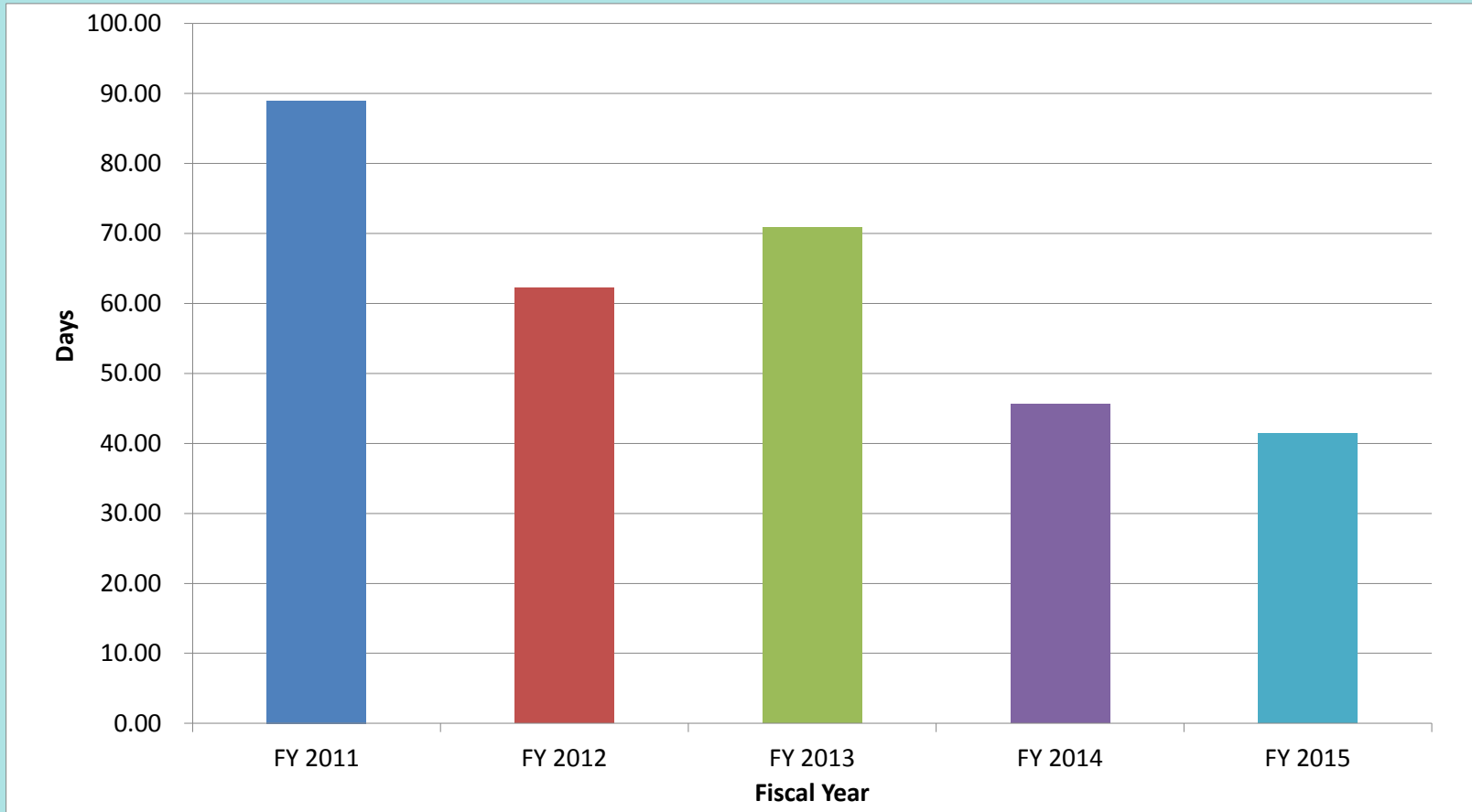
16.12

36.76

73.52

Per Fitch Ratings, "2014 Median Ratios for Nonprofit Hospitals and Healthcare Systems" report, the "AA" credit rating group has a benchmark of 289.4 days cash on hand.

UNIVERSITY HSC



FY 2011

FY 2012

FY 2013

FY 2014

FY 2015

**FY 2016
Sept. 30th**

88.93

62.23

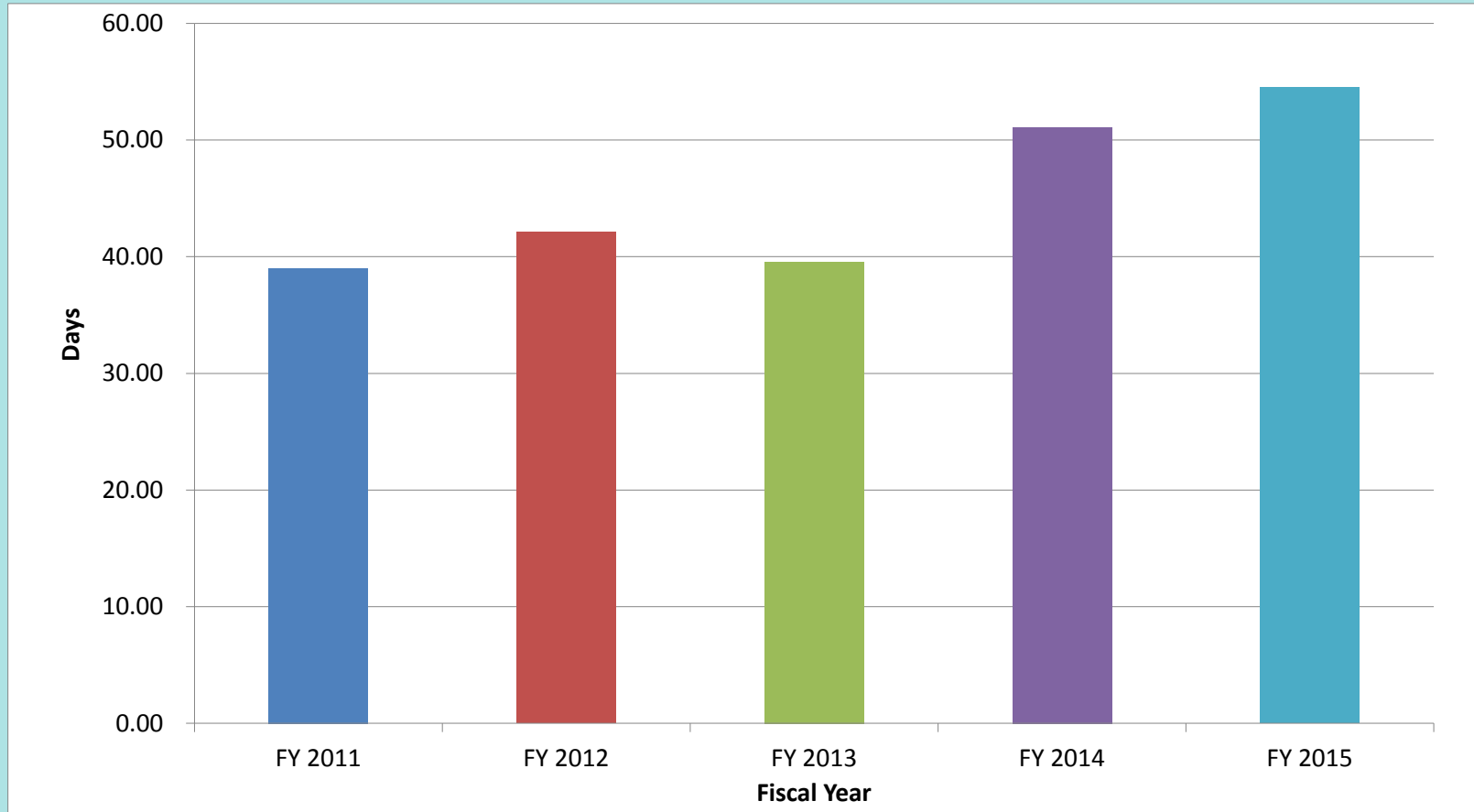
70.81

45.57

41.40

40.34

UNM HOSPITALS



FY 2011

FY 2012

FY 2013

FY 2014

FY 2015

**FY 2016
Sept. 30th**

39.03

42.14

39.58

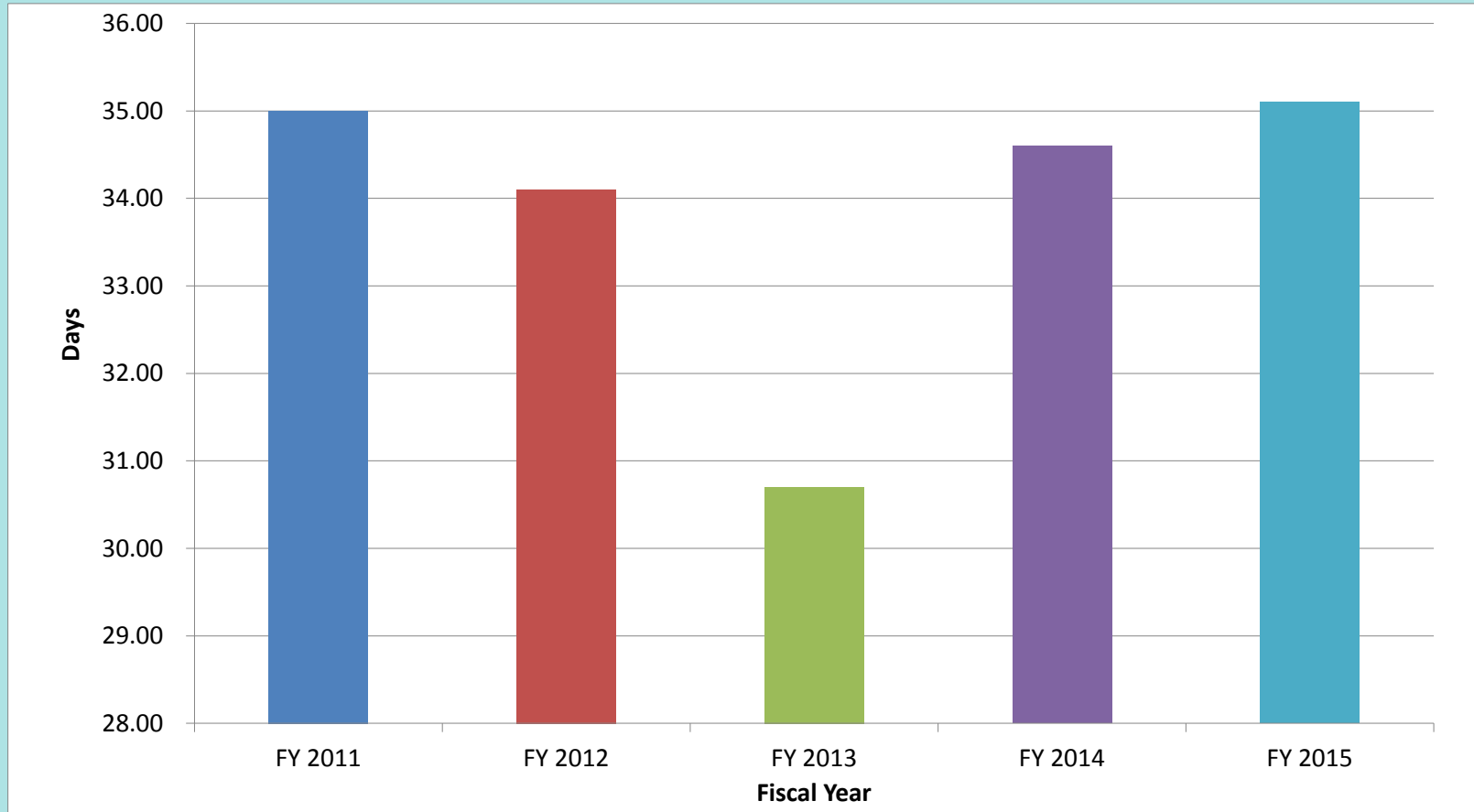
51.09

54.52

53.70

Per Fitch Ratings, "2014 Median Ratios for Nonprofit Hospitals and Healthcare Systems" report, the "AA" credit rating group has a benchmark of 47.4 days in accounts receivable

UNM MEDICAL GROUP



FY 2011

FY 2012

FY 2013

FY 2014

FY 2015

**FY 2016
Sept. 30th**

35.00

34.10

30.70

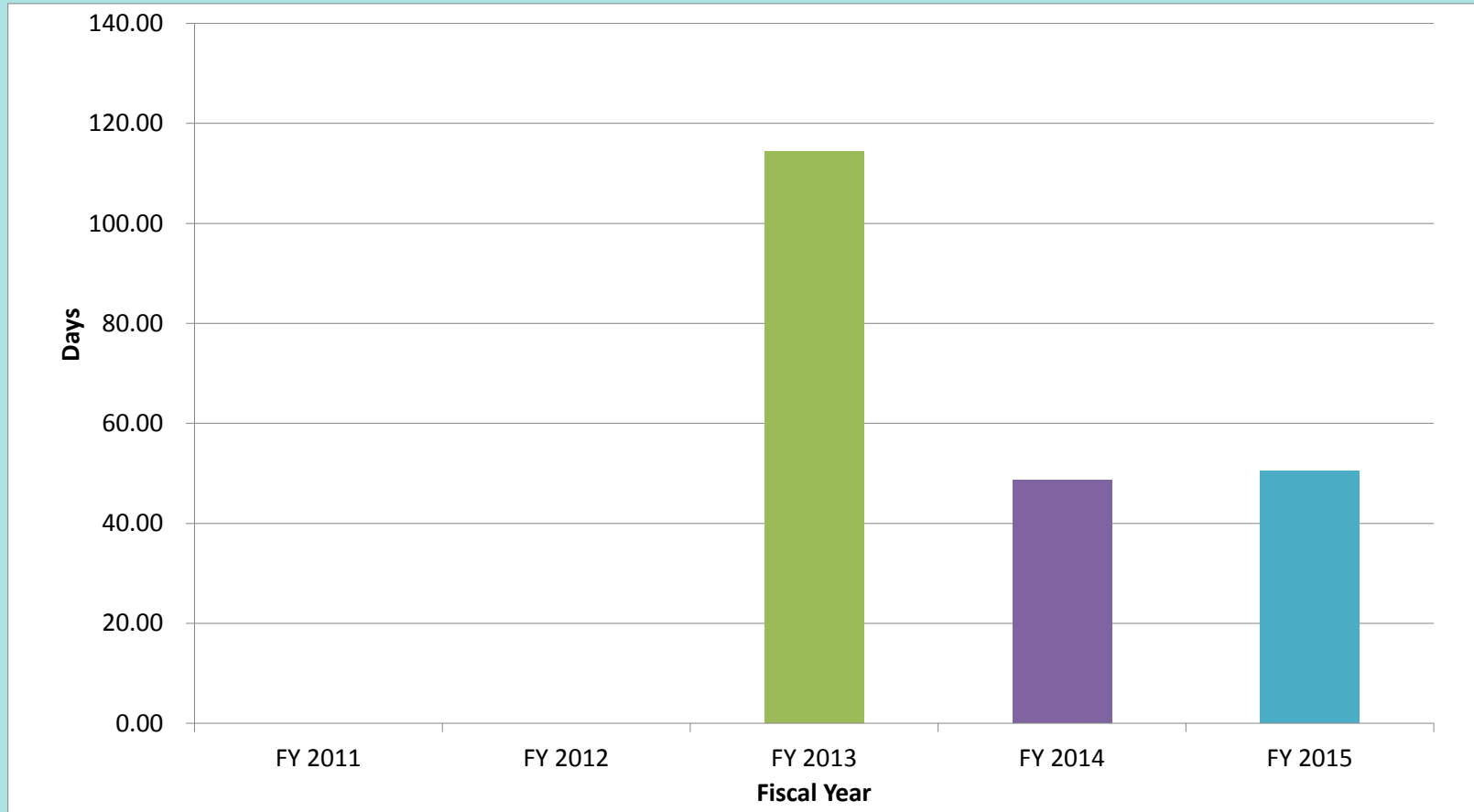
34.60

35.10

36.90

Per Fitch Ratings, "2014 Median Ratios for Nonprofit Hospitals and Healthcare Systems" report, the "AA" credit rating group has a benchmark of 47.4 days in accounts receivable

SANDOVAL REGIONAL MEDICAL CENTER

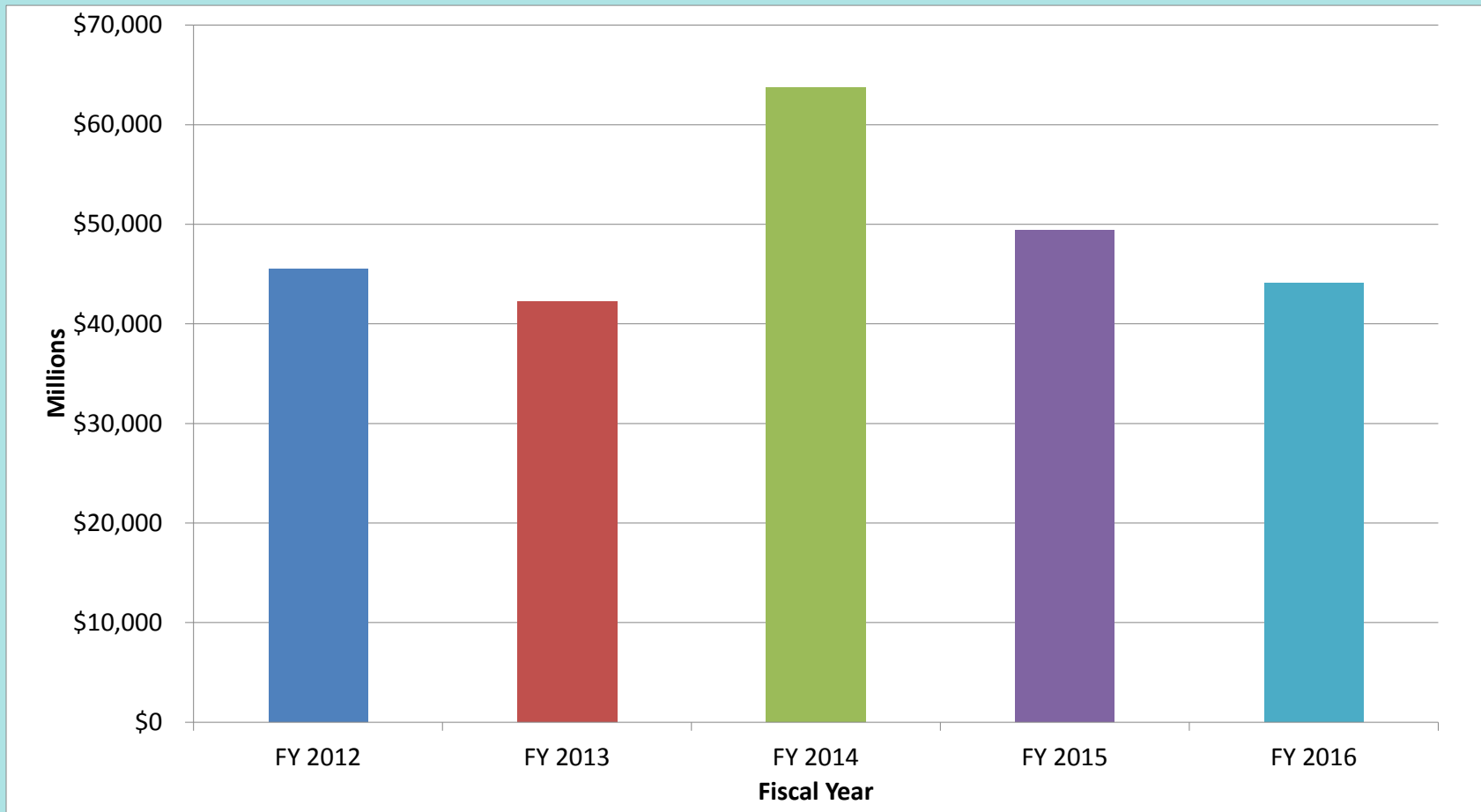


FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 Sept. 30th
N/A	N/A	114.39	48.71	50.50	53.99

Per Fitch Ratings, "2014 Median Ratios for Nonprofit Hospitals and Healthcare Systems" report, the "AA" credit rating group has a benchmark of 47.4 days in accounts receivable

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

UNIVERSITY HSC



FY 2012
1st Quarter

\$45,546

FY 2013
1st Quarter

\$42,262

FY 2014
1st Quarter

\$63,733

FY 2015
1st Quarter

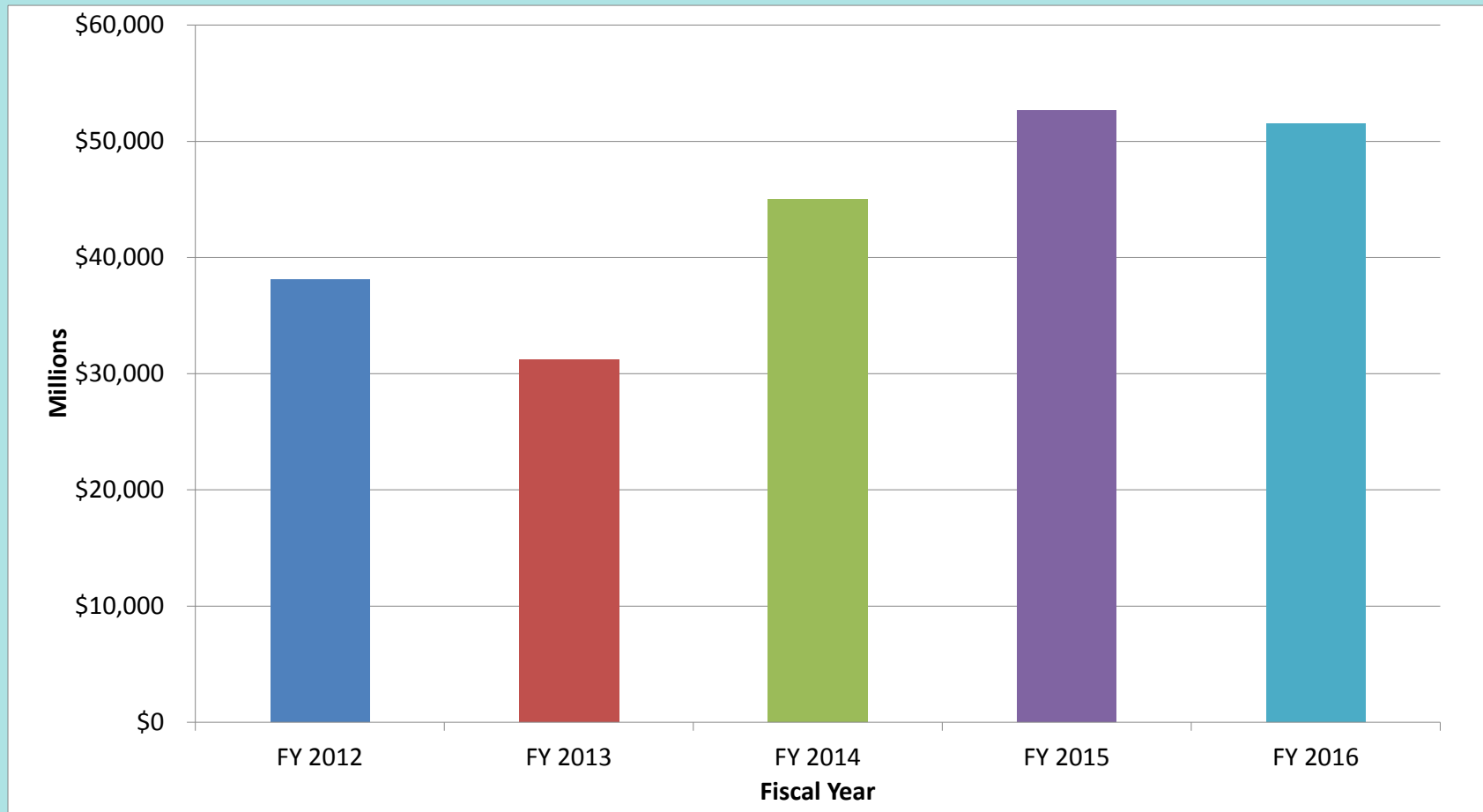
\$49,356

FY 2016
1st Quarter

\$44,091

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

UNIVERSITY HSC



FY 2012
1st Quarter

\$38,114

FY 2013
1st Quarter

\$31,225

FY 2014
1st Quarter

\$45,039

FY 2015
1st Quarter

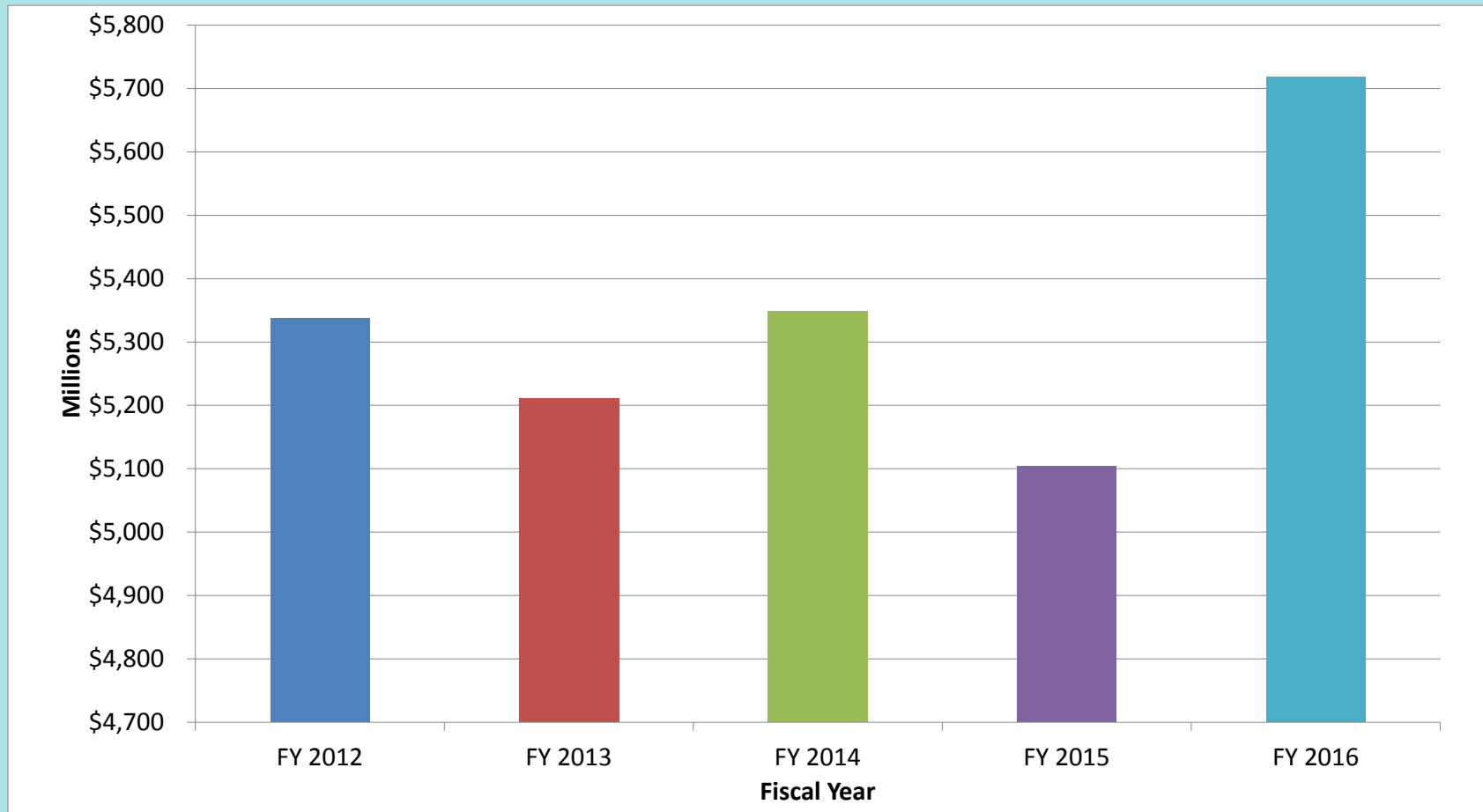
\$52,630

FY 2016
1st Quarter

\$51,477

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

UNIVERSITY HSC



FY 2012
1st Quarter

\$5,337

FY 2013
1st Quarter

\$5,211

FY 2014
1st Quarter

\$5,349

FY 2015
1st Quarter

\$5,104

FY 2016
1st Quarter

\$5,719



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - University HSC Only*
2016 Fiscal Year-to-Date Summary through September 30, 2015 (Preliminary and Unaudited)
(In thousands)

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

	University HSC FY 2016 Re-Forecasted Budget 9/30/2015	University HSC FY 2016 Re-Forecasted YTD Budget 9/30/2015	University HSC FY 2016 YTD 9/30/2015 Actual	University HSC FY 2015 Year End Actual	University HSC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (25%)	University HSC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (25%)
1 UNM MEDICAL GROUP REVENUES	130,650	32,663	29,898	125,625	23%	24%
2 UNM HOSPITALS REVENUES	151,730	37,933	36,525	142,751	24%	26%
3 SRMC REVENUES	20,958	5,240	5,171	19,679	25%	26%
4 TUITION AND FEES	15,745	7,873	7,507	15,811	48%	47%
5 CIGARETTE TAX APPROPRIATIONS	3,899	975	1,025	3,824	26%	27%
6 RPSP APPROPRIATIONS	20,532	5,133	5,320	19,690	26%	27%
7 I&G APPROPRIATIONS	64,455	16,114	16,114	64,907	25%	25%
8 I&G MAIN CAMPUS TRANSFERS	20,406	5,102	5,102	19,900	25%	26%
9 F&A REVENUES (OH RETURN)	24,500	6,125	5,719	24,250	23%	24%
10 HSC/UNM INTERNAL TRANSFERS	(2,195)	(549)	(2,235)	(5,578)	102%	40%
11 MILL LEVY	0	0	0	0	N/A	N/A
12 OTHER REVENUES	33,789	8,447	8,224	32,502	24%	25%
13 CONTRACT AND GRANT REVENUES	144,110	36,028	33,700	142,683	23%	24%
TOTAL REVENUES	628,579	161,081	152,070	606,044	24%	25%
14 TOTAL COMPENSATION EXPENSES	398,470	99,618	95,446	368,308	24%	26%
15 SUPPLIES/MEDICAL SUPPLIES	13,935	3,484	2,724	13,441	20%	20%
16 UNIVERSITY CLINICIANS PROGRAM	0	0	0	0	N/A	N/A
17 HOUSESTAFF	0	0	0	0	N/A	N/A
18 TRAVEL	5,131	1,283	967	5,080	19%	19%
19 STUDENT COSTS	3,341	835	1,188	3,024	36%	39%
20 PATIENT CARE COSTS	1,389	347	238	1,282	17%	19%
21 TELEPHONE/COMMUNICATION COSTS	2,316	579	569	2,277	25%	25%
22 PURCHASED SERVICES	38,162	9,541	8,184	35,628	21%	23%
23 OTHER MEDICAL SERVICES	0	0	0	0	N/A	N/A
24 SUB AWARDS/SERVICE CONTRACTS	1,470	368	146	1,399	10%	10%
25 O&M & LEASES	8,540	2,135	1,423	7,208	17%	20%
26 UTILITIES	5,245	1,311	1,287	5,292	25%	24%
27 DEPRECIATION	0	0	0	0	N/A	N/A
28 INTEREST EXPENSE	2,399	600	599	2,284	25%	26%
29 OTHER EXPENSES	6,344	1,586	788	2,637	12%	30%
30 CONTRACT AND GRANT EXPENSES	135,307	33,827	31,570	133,967	23%	24%
TOTAL EXPENSES	622,049	155,512	145,129	581,827	23%	25%
OPERATING NET MARGIN	6,530	5,569	6,941	24,217		
NON-RECURRING ITEMS						
31 CAPITAL EXPENDITURES	1,850	463	775	1,620	42%	48%
32 MEANINGFUL USE REVENUE	0	0	0	0	N/A	N/A
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	0	N/A	N/A
34 USE OF UNMMG RESERVES	0	0	0	0	N/A	N/A
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	957	239	230	1,870	24%	12%
36 NON-RECURRING TRANSFERS	2,983	746	1,273	9,977	43%	13%
TOTAL NON-RECURRING ITEMS	5,790	1,448	2,278	13,467	39%	17%
NET INCOME/(USE OF RESERVES)	740	4,121	4,663	10,750		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNM Hospitals Only
2016 Fiscal Year-to-Date Summary through September 30, 2015 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	UNM Hospitals FY 2016 Re-Forecasted Budget 9/30/2015	UNM Hospitals FY 2016 Re-Forecasted YTD Budget 9/30/2015	UNM Hospitals FY 2016 YTD 9/30/2015 Actual	UNM Hospitals FY 2015 Year End Actual	UNM Hospitals FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (25%)	UNM Hospitals FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (25%)
1 UNM MEDICAL GROUP REVENUES	0	0	0	0	N/A	N/A
2 UNM HOSPITALS REVENUES	892,825	223,206	228,463	911,756	26%	25%
3 SRMC REVENUES	0	0	0	0	N/A	N/A
4 TUITION AND FEES	0	0	0	0	N/A	N/A
5 CIGARETTE TAX APPROPRIATIONS	0	0	0	0	N/A	N/A
6 RPSF APPROPRIATIONS	13,117	3,279	3,279	13,117	25%	25%
7 I&G APPROPRIATIONS	0	0	0	0	N/A	N/A
8 I&G MAIN CAMPUS TRANSFERS	0	0	0	0	N/A	N/A
9 F&A REVENUES (OH RETURN)	0	0	0	0	N/A	N/A
10 HSC/UNM INTERNAL TRANSFERS	0	0	0	0	N/A	N/A
11 MILL LEVY	93,617	23,404	23,304	93,249	25%	25%
12 OTHER REVENUES	28,206	7,052	8,063	28,172	29%	29%
13 CONTRACT AND GRANT REVENUES	2,851	713	649	3,576	23%	18%
TOTAL REVENUES	1,030,616	257,654	263,758	1,049,870	26%	25%
14 TOTAL COMPENSATION EXPENSES	479,870	119,968	115,068	430,998	24%	27%
15 SUPPLIES/MEDICAL SUPPLIES	163,146	40,787	40,361	149,878	25%	27%
16 UNIVERSITY CLINICIANS PROGRAM	79,983	19,996	19,911	70,757	25%	28%
17 HOUSESTAFF	29,224	7,306	7,421	27,459	25%	27%
18 TRAVEL	694	174	170	652	24%	26%
19 STUDENT COSTS	0	0	0	0	N/A	N/A
20 PATIENT CARE COSTS	38,000	9,500	8,980	36,148	24%	25%
21 TELEPHONE/COMMUNICATION COSTS	4,722	1,181	938	3,768	20%	25%
22 PURCHASED SERVICES	53,738	13,435	13,127	48,939	24%	27%
23 OTHER MEDICAL SERVICES	37,915	9,479	10,390	36,867	27%	28%
24 SUB AWARDS/SERVICE CONTRACTS	10,920	2,730	2,583	9,927	24%	26%
25 O&M & LEASES	20,109	5,027	4,807	17,824	24%	27%
26 UTILITIES	7,651	1,913	2,058	6,670	27%	31%
27 DEPRECIATION	33,538	8,385	8,036	33,706	24%	24%
28 INTEREST EXPENSE	3,201	800	800	6,868	25%	12%
29 OTHER EXPENSES	38,417	9,604	9,243	33,997	24%	27%
30 CONTRACT AND GRANT EXPENSES	0	0	0	0	N/A	N/A
TOTAL EXPENSES	1,001,128	250,282	243,893	914,458	24%	27%
OPERATING NET MARGIN	29,488	7,372	19,865	135,412		
NON-RECURRING ITEMS						
31 CAPITAL EXPENDITURES	29,025	7,256	19,038	128,982	66%	15%
32 MEANINGFUL USE REVENUE	0	0	0	0	N/A	N/A
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	(14,172)	N/A	0%
34 USE OF UNMMG RESERVES	0	0	0	0	N/A	N/A
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	0	N/A	N/A
36 NON-RECURRING TRANSFERS	0	0	0	0	N/A	N/A
TOTAL NON-RECURRING ITEMS	29,025	7,256	19,038	114,810	66%	17%
NET INCOME/(USE OF RESERVES)	463	116	827	20,602		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNMMG Only
2016 Fiscal Year-to-Date Summary through September 30, 2015 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	UNMMG FY 2016 Re-Forecasted Budget 9/30/2015	UNMMG FY 2016 Re-Forecasted YTD Budget 9/30/2015	UNMMG FY 2016 YTD 9/30/2015 Actual	UNMMG FY 2015 Year End Actual	UNMMG FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (25%)	UNMMG FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (25%)
1 UNM MEDICAL GROUP REVENUES	200,318	50,080	46,469	189,966	23%	24%
2 UNM HOSPITALS REVENUES	0	0	0	0	N/A	N/A
3 SRMC REVENUES	0	0	0	0	N/A	N/A
4 TUITION AND FEES	0	0	0	0	N/A	N/A
5 CIGARETTE TAX APPROPRIATIONS	0	0	0	0	N/A	N/A
6 RPSA APPROPRIATIONS	1,265	316	316	813	25%	39%
7 I&G APPROPRIATIONS	0	0	0	0	N/A	N/A
8 I&G MAIN CAMPUS TRANSFERS	0	0	0	0	N/A	N/A
9 F&A REVENUES (OH RETURN)	0	0	0	0	N/A	N/A
10 HSC/UNM INTERNAL TRANSFERS	0	0	0	0	N/A	N/A
11 MILL LEVY	0	0	0	0	N/A	N/A
12 OTHER REVENUES	9,102	2,276	2,349	10,513	26%	22%
13 CONTRACT AND GRANT REVENUES	0	0	0	0	N/A	N/A
TOTAL REVENUES	210,685	52,671	49,134	201,292	23%	24%
14 TOTAL COMPENSATION EXPENSES	20,392	5,098	4,503	17,473	22%	26%
15 SUPPLIES/MEDICAL SUPPLIES	0	0	0	0	N/A	N/A
16 UNIVERSITY CLINICIANS PROGRAM	0	0	0	0	N/A	N/A
17 HOUSESTAFF	0	0	0	0	N/A	N/A
18 TRAVEL	0	0	0	0	N/A	N/A
19 STUDENT COSTS	0	0	0	0	N/A	N/A
20 PATIENT CARE COSTS	30,497	7,624	6,715	24,266	22%	28%
21 TELEPHONE/COMMUNICATION COSTS	0	0	0	0	N/A	N/A
22 PURCHASED SERVICES	148,240	37,060	35,759	144,340	24%	25%
23 OTHER MEDICAL SERVICES	0	0	0	0	N/A	N/A
24 SUB AWARDS/SERVICE CONTRACTS	0	0	0	0	N/A	N/A
25 O&M & LEASES	544	136	133	485	24%	27%
26 UTILITIES	0	0	0	0	N/A	N/A
27 DEPRECIATION	390	98	118	419	30%	28%
28 INTEREST EXPENSE	0	0	0	0	N/A	N/A
29 OTHER EXPENSES	7,323	1,831	1,523	6,426	21%	24%
30 CONTRACT AND GRANT EXPENSES	0	0	0	0	N/A	N/A
TOTAL EXPENSES	207,386	51,847	48,751	193,409	24%	25%
OPERATING NET MARGIN	3,299	825	383	7,883		
NON-RECURRING ITEMS						
31 CAPITAL EXPENDITURES	0	0	0	0	N/A	N/A
32 MEANINGFUL USE REVENUE	(100)	(25)	0	(55)	0%	0%
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	0	N/A	N/A
34 USE OF UNMMG RESERVES	2,500	625	170	6,829	7%	2%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	0	N/A	N/A
36 NON-RECURRING TRANSFERS	0	0	0	0	N/A	N/A
TOTAL NON-RECURRING ITEMS	2,400	600	170	6,774	7%	3%
NET INCOME/(USE OF RESERVES)	899	225	213	1,109		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - SRMC Only
2016 Fiscal Year-to-Date Summary through September 30, 2015 (Preliminary and Unaudited)
(In thousands)

Clinical Operations

	SRMC FY 2016 Re-Forecasted Budget 9/30/2015	SRMC FY 2016 Re-Forecasted YTD Budget 9/30/2015	SRMC FY 2016 YTD 9/30/2015 Actual	SRMC FY 2015 Year End Actual	SRMC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (25%)	SRMC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (25%)
1 UNM MEDICAL GROUP REVENUES	0	0	0	0	N/A	N/A
2 UNM HOSPITALS REVENUES	0	0	0	0	N/A	N/A
3 SRMC REVENUES	79,351	19,838	19,533	74,755	25%	26%
4 TUITION AND FEES	0	0	0	0	N/A	N/A
5 CIGARETTE TAX APPROPRIATIONS	0	0	0	0	N/A	N/A
6 RPSAP APPROPRIATIONS	0	0	0	0	N/A	N/A
7 I&G APPROPRIATIONS	0	0	0	0	N/A	N/A
8 I&G MAIN CAMPUS TRANSFERS	0	0	0	0	N/A	N/A
9 F&A REVENUES (OH RETURN)	0	0	0	0	N/A	N/A
10 HSC/UNM INTERNAL TRANSFERS	0	0	0	0	N/A	N/A
11 MILL LEVY	6,117	1,529	1,529	6,081	25%	25%
12 OTHER REVENUES	468	117	122	468	26%	26%
13 CONTRACT AND GRANT REVENUES	0	0	0	59	N/A	0%
TOTAL REVENUES	85,936	21,484	21,184	81,363	25%	26%
14 TOTAL COMPENSATION EXPENSES	37,257	9,314	9,344	34,376	25%	27%
15 SUPPLIES/MEDICAL SUPPLIES	16,309	4,077	4,057	15,098	25%	27%
16 UNIVERSITY CLINICIANS PROGRAM	517	129	150	324	29%	46%
17 HOUSESTAFF	207	52	46	246	22%	19%
18 TRAVEL	37	9	8	33	22%	24%
19 STUDENT COSTS	0	0	0	0	N/A	N/A
20 PATIENT CARE COSTS	6,370	1,593	1,329	4,342	21%	31%
21 TELEPHONE/COMMUNICATION COSTS	113	28	28	94	25%	30%
22 PURCHASED SERVICES	3,487	872	1,049	3,718	30%	28%
23 OTHER MEDICAL SERVICES	1,714	429	184	864	11%	21%
24 SUB AWARDS/SERVICE CONTRACTS	2,241	560	564	1,581	25%	36%
25 O&M & LEASES	1,037	259	198	935	19%	21%
26 UTILITIES	968	242	237	830	24%	29%
27 DEPRECIATION	8,488	2,122	2,204	9,621	26%	23%
28 INTEREST EXPENSE	3,939	985	985	4,013	25%	25%
29 OTHER EXPENSES	3,064	766	684	2,627	22%	26%
30 CONTRACT AND GRANT EXPENSES	0	0	0	0	N/A	N/A
TOTAL EXPENSES	85,748	21,437	21,067	78,702	25%	27%
OPERATING NET MARGIN	188	47	117	2,661		
NON-RECURRING ITEMS						
31 CAPITAL EXPENDITURES	0	0	0	0	N/A	N/A
32 MEANINGFUL USE REVENUE	0	0	0	0	N/A	N/A
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	0	N/A	N/A
34 USE OF UNMMG RESERVES	0	0	0	0	N/A	N/A
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	0	N/A	N/A
36 NON-RECURRING TRANSFERS	0	0	0	0	N/A	N/A
TOTAL NON-RECURRING ITEMS	0	0	0	0	N/A	N/A
NET INCOME/(USE OF RESERVES)	188	47	117	2,661		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC
2016 Fiscal Year-to-Date Summary through September 30, 2015 (Preliminary and Unaudited)
(In thousands)

* INCLUDES INTERCOMPANY ELIMINATIONS

Clinical and Academic Operations

	Consolidated HSC FY 2016 Re-Forecasted Budget 9/30/2015	Consolidated HSC FY 2016 Re-Forecasted YTD Budget 9/30/2015	Consolidated HSC FY 2016 YTD 9/30/2015 Actual	Consolidated HSC FY 2015 Year End Actual	Consolidated HSC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (25%)	Consolidated HSC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (25%)
1 UNM MEDICAL GROUP REVENUES *	200,318	50,080	46,469	189,966	23%	24%
2 UNM HOSPITALS REVENUES *	895,456	223,864	228,923	914,420	26%	25%
3 SRMC REVENUES *	79,351	19,838	19,533	74,755	25%	26%
4 TUITION AND FEES	15,745	7,873	7,507	15,811	48%	47%
5 CIGARETTE TAX APPROPRIATIONS	3,899	975	1,025	3,824	26%	27%
6 RPSAP APPROPRIATIONS	34,914	8,729	8,915	33,620	26%	27%
7 I&G APPROPRIATIONS	64,455	16,114	16,114	64,907	25%	25%
8 I&G MAIN CAMPUS TRANSFERS	20,406	5,102	5,102	19,900	25%	26%
9 F&A REVENUES (OH RETURN)	24,500	6,125	5,719	24,250	23%	24%
10 HSC/UNM INTERNAL TRANSFERS	(2,195)	(549)	(2,235)	(5,578)	102%	40%
11 MILL LEVY	99,734	24,934	24,833	99,330	25%	25%
12 OTHER REVENUES *	52,157	13,039	14,484	54,801	28%	26%
13 CONTRACT AND GRANT REVENUES	146,961	36,740	34,349	146,318	23%	23%
TOTAL REVENUES	1,635,701	412,862	410,738	1,636,324	25%	25%
14 TOTAL COMPENSATION EXPENSES *	635,872	158,968	153,745	567,656	24%	27%
15 SUPPLIES/MEDICAL SUPPLIES	193,390	48,348	47,142	178,187	24%	26%
16 UNIVERSITY CLINICIANS PROGRAM	80,500	20,125	20,061	71,081	25%	28%
17 HOUSESTAFF	29,431	7,358	7,467	27,705	25%	27%
18 TRAVEL	5,862	1,466	1,145	5,765	20%	20%
19 STUDENT COSTS	3,341	835	1,188	3,024	36%	39%
20 PATIENT CARE COSTS	76,256	19,064	17,262	66,038	23%	26%
21 TELEPHONE/COMMUNICATION COSTS	7,151	1,788	1,535	6,139	21%	25%
22 PURCHASED SERVICES *	223,629	55,907	53,327	213,964	24%	25%
23 OTHER MEDICAL SERVICES	39,629	9,907	10,574	37,731	27%	28%
24 SUB AWARDS/SERVICE CONTRACTS	14,631	3,658	3,293	12,907	23%	26%
25 O&M & LEASES	30,230	7,558	6,561	26,598	22%	25%
26 UTILITIES	13,864	3,466	3,582	12,792	26%	28%
27 DEPRECIATION	42,416	10,604	10,358	43,746	24%	24%
28 INTEREST EXPENSE	9,539	2,385	2,384	13,165	25%	18%
29 OTHER EXPENSES	55,148	13,787	12,238	45,686	22%	27%
30 CONTRACT AND GRANT EXPENSES	135,307	33,827	31,570	133,967	23%	24%
TOTAL EXPENSES	1,596,196	399,049	383,432	1,466,151	24%	26%
OPERATING NET MARGIN	39,505	13,813	27,306	170,173		
NON-RECURRING ITEMS						
31 CAPITAL EXPENDITURES	30,876	7,719	19,813	130,602	64%	15%
32 MEANINGFUL USE REVENUE	(100)	(25)	0	(55)	0%	0%
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	(14,172)	N/A	0%
34 USE OF UNMMG RESERVES	2,500	625	170	6,829	7%	2%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	957	239	230	1,870	24%	12%
36 NON-RECURRING TRANSFERS	2,983	746	1,273	9,977	43%	13%
TOTAL NON-RECURRING ITEMS	37,216	9,304	21,486	135,051	58%	16%
NET INCOME/(USE OF RESERVES)	2,289	4,509	5,820	35,122		



UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC
2016 Fiscal Year-to-Date Summary through September 30, 2015 (Preliminary and Unaudited)
(In thousands)
DOES NOT INCLUDE INTERCOMPANY ELIMINATIONS

Clinical and Academic Operations

	Consolidated HSC FY 2016 Re-Forecasted Budget 9/30/2015	Consolidated HSC FY 2016 Re-Forecasted YTD Budget 9/30/2015	Consolidated HSC FY 2016 YTD 9/30/2015 Actual	Consolidated HSC FY 2015 Year End Actual	Consolidated HSC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (25%)	Consolidated HSC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (25%)
1 UNM MEDICAL GROUP REVENUES	330,968	82,742	76,367	315,591	23%	24%
2 UNM HOSPITALS REVENUES	1,044,555	261,139	264,988	1,054,507	25%	25%
3 SRMC REVENUES	100,309	25,077	24,704	94,434	25%	26%
4 TUITION AND FEES	15,745	7,873	7,507	15,811	48%	47%
5 CIGARETTE TAX APPROPRIATIONS	3,899	975	1,025	3,824	26%	27%
6 RPSAP APPROPRIATIONS	34,914	8,729	8,915	33,620	26%	27%
7 I&G APPROPRIATIONS	64,455	16,114	16,114	64,907	25%	25%
8 I&G MAIN CAMPUS TRANSFERS	20,406	5,102	5,102	19,900	25%	26%
9 F&A REVENUES (OH RETURN)	24,500	6,125	5,719	24,250	23%	24%
10 HSC/UNM INTERNAL TRANSFERS	(2,195)	(549)	(2,235)	(5,578)	102%	40%
11 MILL LEVY	99,734	24,934	24,833	99,330	25%	25%
12 OTHER REVENUES	71,565	17,891	18,758	71,655	26%	26%
13 CONTRACT AND GRANT REVENUES	146,961	36,740	34,349	146,318	23%	23%
TOTAL REVENUES	1,955,816	492,890	486,146	1,938,569	25%	25%
14 TOTAL COMPENSATION EXPENSES	935,989	233,997	224,361	851,155	24%	26%
15 SUPPLIES/MEDICAL SUPPLIES	193,390	48,348	47,142	178,417	24%	26%
16 UNIVERSITY CLINICIANS PROGRAM	80,500	20,125	20,061	71,081	25%	28%
17 HOUSESTAFF	29,431	7,358	7,467	27,705	25%	27%
18 TRAVEL	5,862	1,466	1,145	5,765	20%	20%
19 STUDENT COSTS	3,341	835	1,188	3,024	36%	39%
20 PATIENT CARE COSTS	76,256	19,064	17,262	66,038	23%	26%
21 TELEPHONE/COMMUNICATION COSTS	7,151	1,788	1,535	6,139	21%	25%
22 PURCHASED SERVICES	243,627	60,907	58,119	232,625	24%	25%
23 OTHER MEDICAL SERVICES	39,629	9,907	10,574	37,731	27%	28%
24 SUB AWARDS/SERVICE CONTRACTS	14,631	3,658	3,293	12,907	23%	26%
25 O&M & LEASES	30,230	7,558	6,561	26,452	22%	25%
26 UTILITIES	13,864	3,466	3,582	12,792	26%	28%
27 DEPRECIATION	42,416	10,604	10,358	43,746	24%	24%
28 INTEREST EXPENSE	9,539	2,385	2,384	13,165	25%	18%
29 OTHER EXPENSES	55,148	13,787	12,238	45,687	22%	27%
30 CONTRACT AND GRANT EXPENSES	135,307	33,827	31,570	133,967	23%	24%
TOTAL EXPENSES	1,916,311	479,078	458,840	1,768,396	24%	26%
OPERATING NET MARGIN	39,505	13,813	27,306	170,173		
NON-RECURRING ITEMS						
31 CAPITAL EXPENDITURES	30,876	7,719	19,813	130,602	64%	15%
32 MEANINGFUL USE REVENUE	(100)	(25)	0	(55)	0%	0%
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	(14,172)	N/A	0%
34 USE OF UNMMG RESERVES	2,500	625	170	6,829	7%	2%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	957	239	230	1,870	24%	12%
36 NON-RECURRING TRANSFERS	2,983	746	1,273	9,977	43%	13%
TOTAL NON-RECURRING ITEMS	37,216	9,304	21,486	135,051	58%	16%
NET INCOME/(USE OF RESERVES)	2,289	4,509	5,820	35,122		

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
2016 Fiscal Year as of September 30, 2015 (Preliminary and Unaudited)
(In thousands)

	University HSC	UNM Hospitals	UNMMG	SRMC
ASSETS				
1 Cash and cash equivalents	10,125	138,313	15,761	14,069
2 Marketable securities	15,188	34,619	-	-
Receivables:				
3 Patient, net	999	138,978	28,722	11,559
4 Receivable from Affiliates	83,170	1,464	9,948	-
5 Estimated third party payor settlements	-	15,868	-	1,394
6 County Treasurer	-	22,355	-	1,465
7 Contracts, Grants and Other	18,240	3,123	-	686
8 Other	9,527	20,510	1,002	3,255
Total Current Assets	<u>137,249</u>	<u>375,230</u>	<u>55,433</u>	<u>32,428</u>
Assets whose use is limited:				
9 Held by trustee for debt service & other	-	19,513	-	9,468
10 By UNM Hospital Board of Trustees	227,112	21,482	-	-
11 Board and Other Dedicated Assets	46,097	-	21,210	-
12 Endowments	104,971	-	-	-
13 Capital Assets, net of depreciation	266,648	238,383	3,637	119,704
TOTAL ASSETS	<u>782,077</u>	<u>654,608</u>	<u>80,280</u>	<u>161,600</u>
LIABILITIES				
14 Accounts Payable	8,494	42,928	6,048	4,883
15 Other accrued liabilities	33,922	49,518	-	3,454
16 Payable to Affiliates	1,208	65,378	26,656	1,340
17 Bonds payable - current	869	6,035	-	3,455
18 Interest payable bonds	510	1,227	-	1,477
19 Estimated third party payor settlements	-	38,041	-	1,004
20 Bonds payable - non current	16,373	108,965	-	126,755
21 Other liabilities - non current	9,695	14,247	-	-
22 Sponsored Project and Other Deferred Revenue	17,040	-	-	-
TOTAL LIABILITIES	<u>88,111</u>	<u>326,339</u>	<u>32,704</u>	<u>142,368</u>
NET POSITION				
23 Restricted - expendable grants, bequests and contributions	106,542	15,361	-	78
24 Restricted - trust indenture and debt agreement	-	18,432	21,210	9,467
25 Committed and Dedicated agreements	326,077	-	-	-
26 Discretionary Reserve	11,940	171,093	22,729	9,687
27 Assets invested in Capital, net of related debt	249,407	123,383	3,637	-
TOTAL NET POSITION	<u>693,966</u>	<u>328,269</u>	<u>47,576</u>	<u>19,232</u>
Current Ratio	3.05	1.85	1.69	3.35
Days Cash on Hand	7.57	54.53	32.90	73.52



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, and total deferred outflows related to pensions	N/A	Funds held in Trustee Accounts, Mortgage reserve funds, bond debt service accounts
10	By UNM Hospital Clinical Operations Board	Funds held by the University for UH capital initiatives	Investment in TriWest/Tricore Reference Laboratory	N/A	N/A



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



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	University HSC	UNM Hospitals	UNMMG	SRMC
21 Other liabilities - non current	Estimated future cost associated with 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	N/A	N/A	N/A
NET POSITION				
23 Restricted - expendable grants, bequests and contributions	Restricted monies used in accordance with donor intent, contracts and bequests	Restricted monies used in accordance with donor intent, contracts and bequests	N/A	Restricted monies used in accordance with donor intent, contracts and bequests
24 Restricted - trust indenture and debt agreement	N/A	Restricted monies for Debt Service, Collateral, and Mortgage Reserve	N/A	Restricted monies for Mortgage reserve, Bond Debt Service
25 Committed and Dedicated agreements	Funds that have been committed for future expenditures. Dedicated funds have a clear focused purposed with for specific use.	N/A	Department, SOM Investment in UNMMG and Quality Fund Balances	N/A
26 Discretionary Reserve	Remaining fund balance after accounting for all restricted, committed and dedicated funds	Chief operating fund for all financial resources except those accounted for in another fund	Other operating reserves	Chief operating fund for all financial resources except those accounted for in another fund
27 Assets invested in Capital, net of related debt	Property, Plant and Equipment after adjustment for related bond debt	Property, Plant and Equipment after adjustment for related bond debt	Furniture and Equipment after adjustment for related bond debt	Property, Plant and Equipment after adjustment for related bond debt