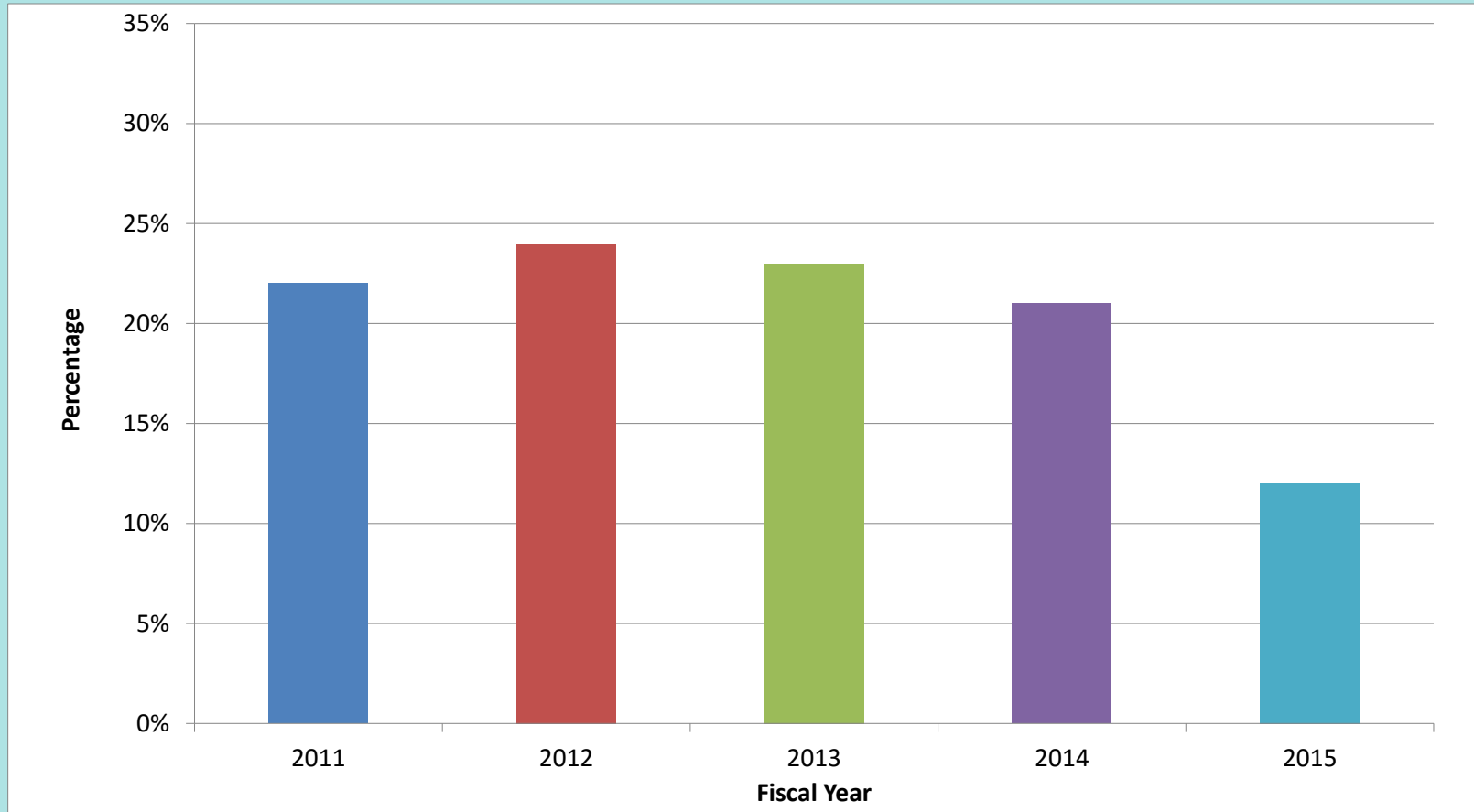


### UNM HEALTH SYSTEM



**FY 2011**

**FY 2012**

**FY 2013**

**FY 2014**

**FY 2015**

**FY 2016  
Feb. 29th YTD**

22%

24%

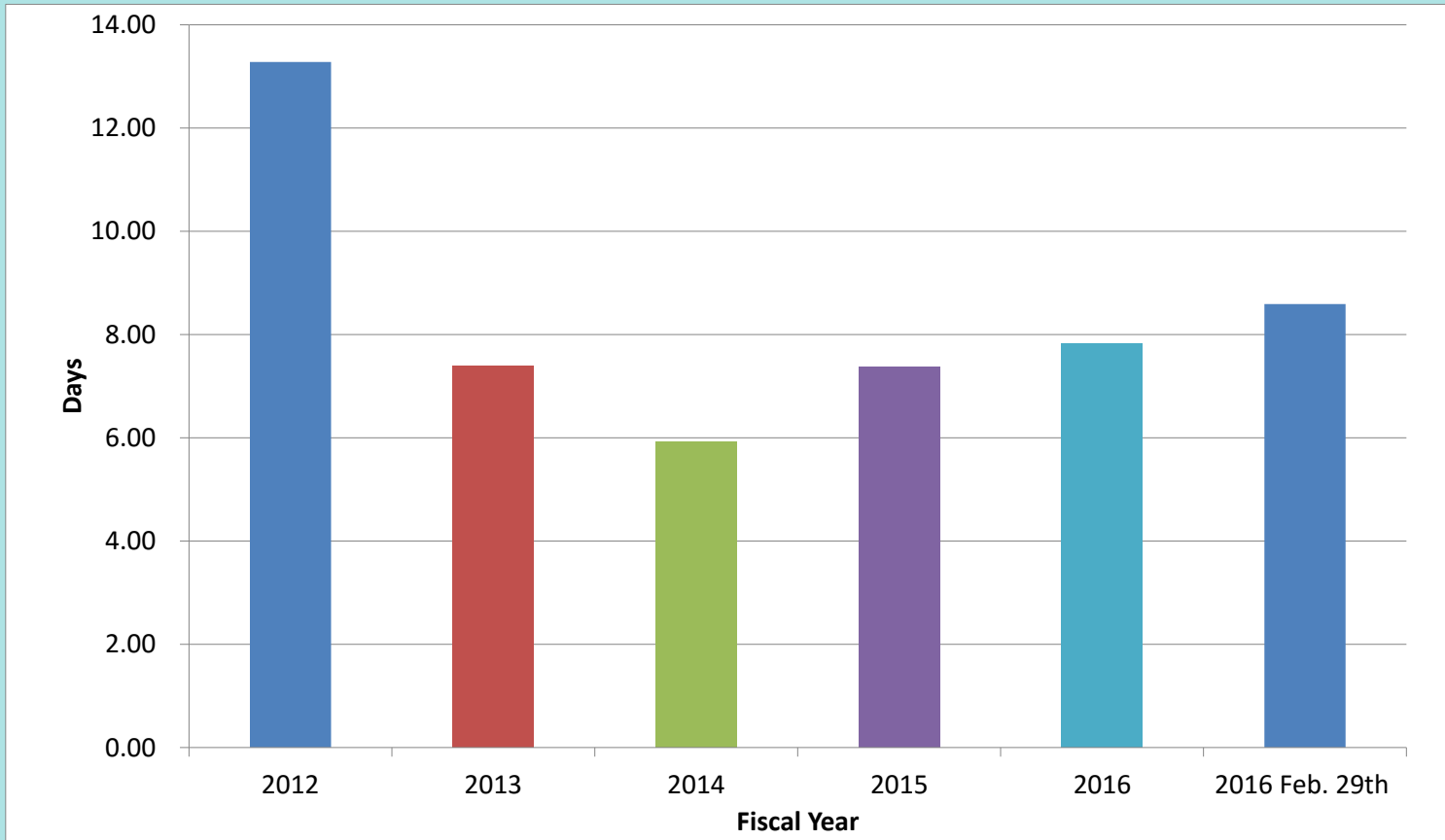
23%

21%

12%

7%

**UNIVERSITY HSC**



**FY 2012  
2nd Quarter**

**FY 2013  
2nd Quarter**

**FY 2014  
2nd Quarter**

**FY 2015  
2nd Quarter**

**FY 2016  
2nd Quarter**

**FY 2016  
Feb. 29th**

13.28

7.39

5.93

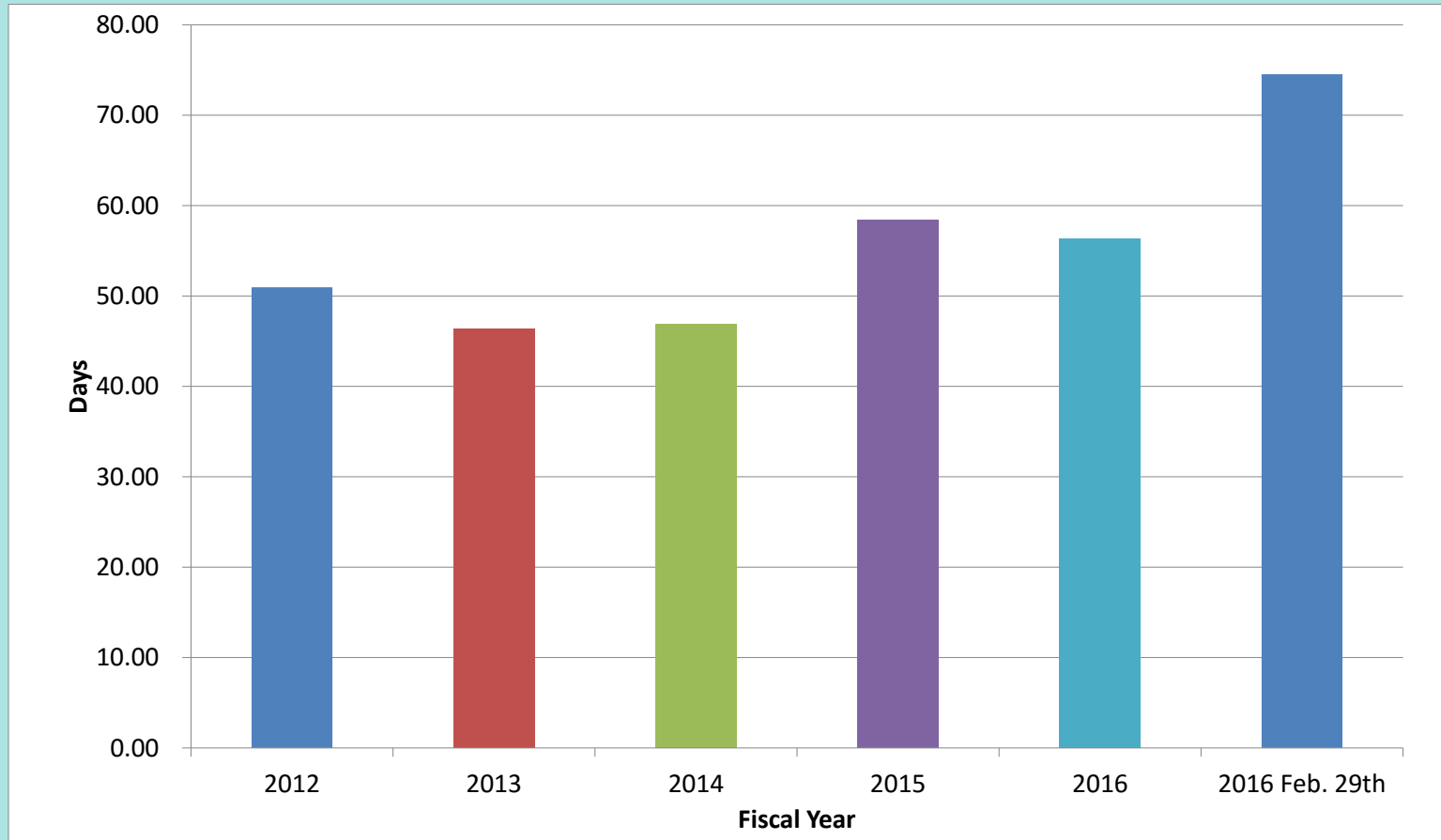
7.37

7.83

8.59

Days of Expense in Discretionary Reserves - Benchmark - 10 Days

### UNM HOSPITALS



FY 2012  
2nd Quarter

FY 2013  
2nd Quarter

FY 2014  
2nd Quarter

FY 2015  
2nd Quarter

FY 2016  
2nd Quarter

FY 2016  
Feb. 29th

50.96

46.41

46.86

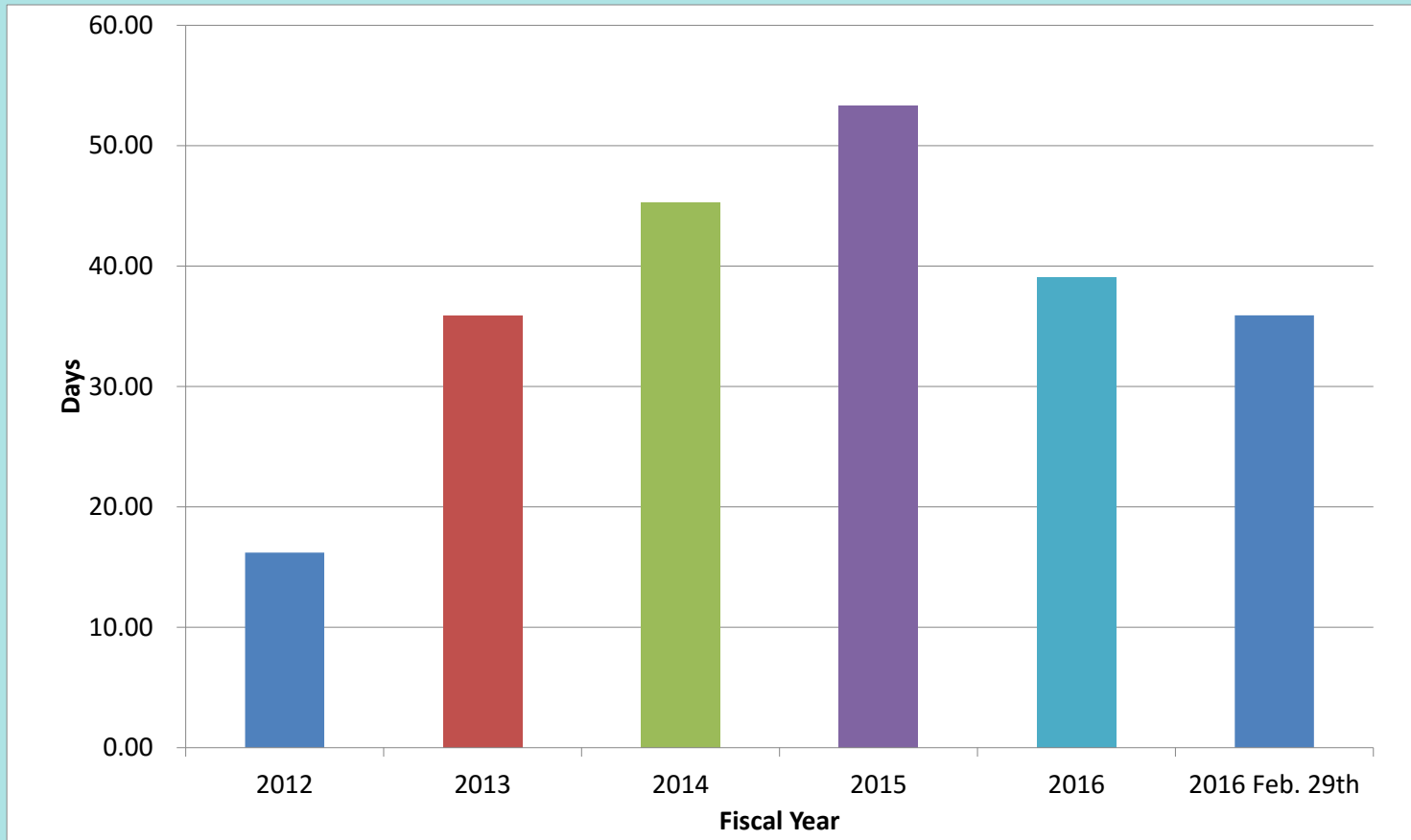
58.43

56.35

74.53

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.

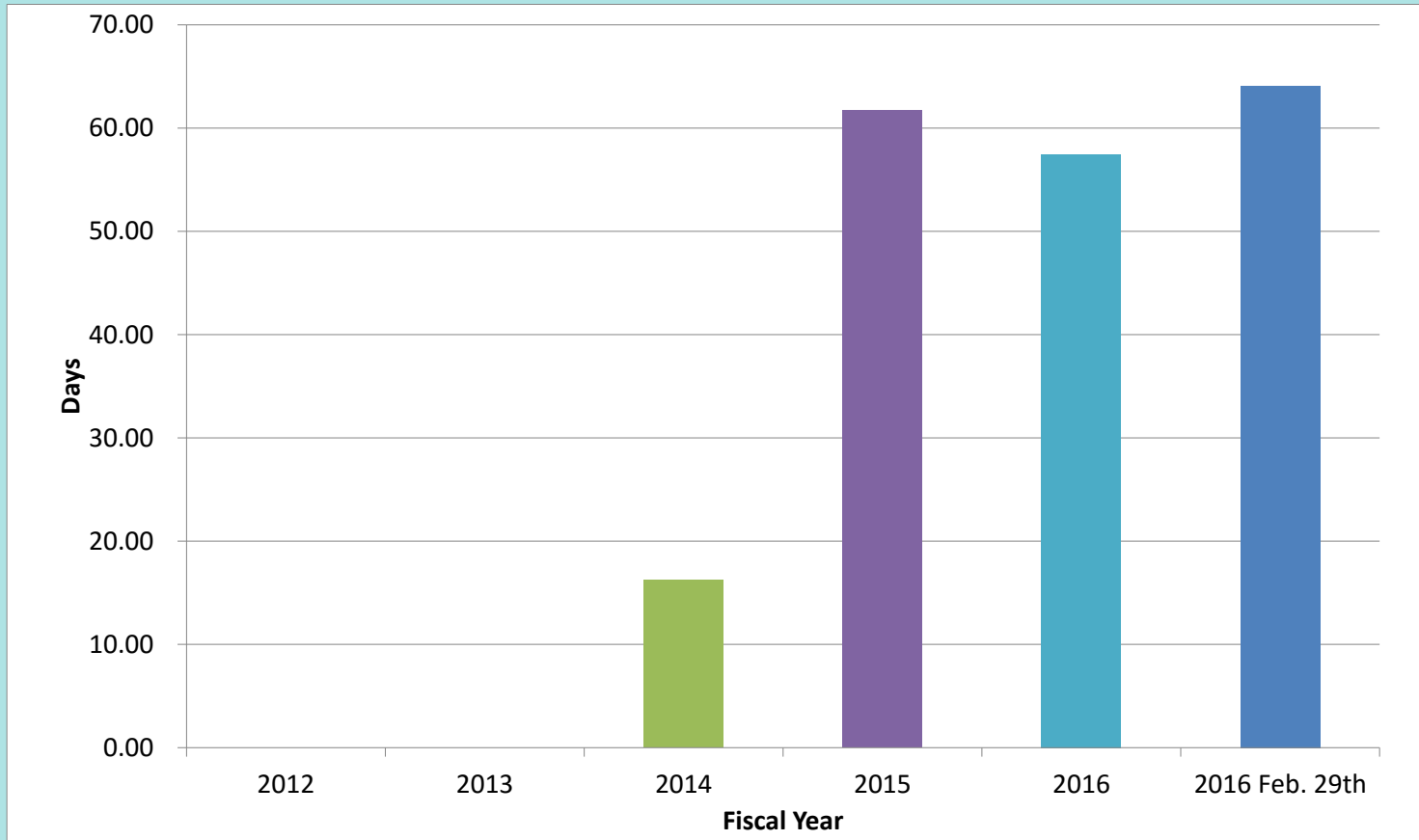
**UNM MEDICAL GROUP**



FY 2012 2nd Quarter	FY 2013 2nd Quarter	FY 2014 2nd Quarter	FY 2015 2nd Quarter	FY 2016 2nd Quarter	FY 2016 Feb. 29th
16.20	35.90	45.30	53.35	39.03	35.91

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.

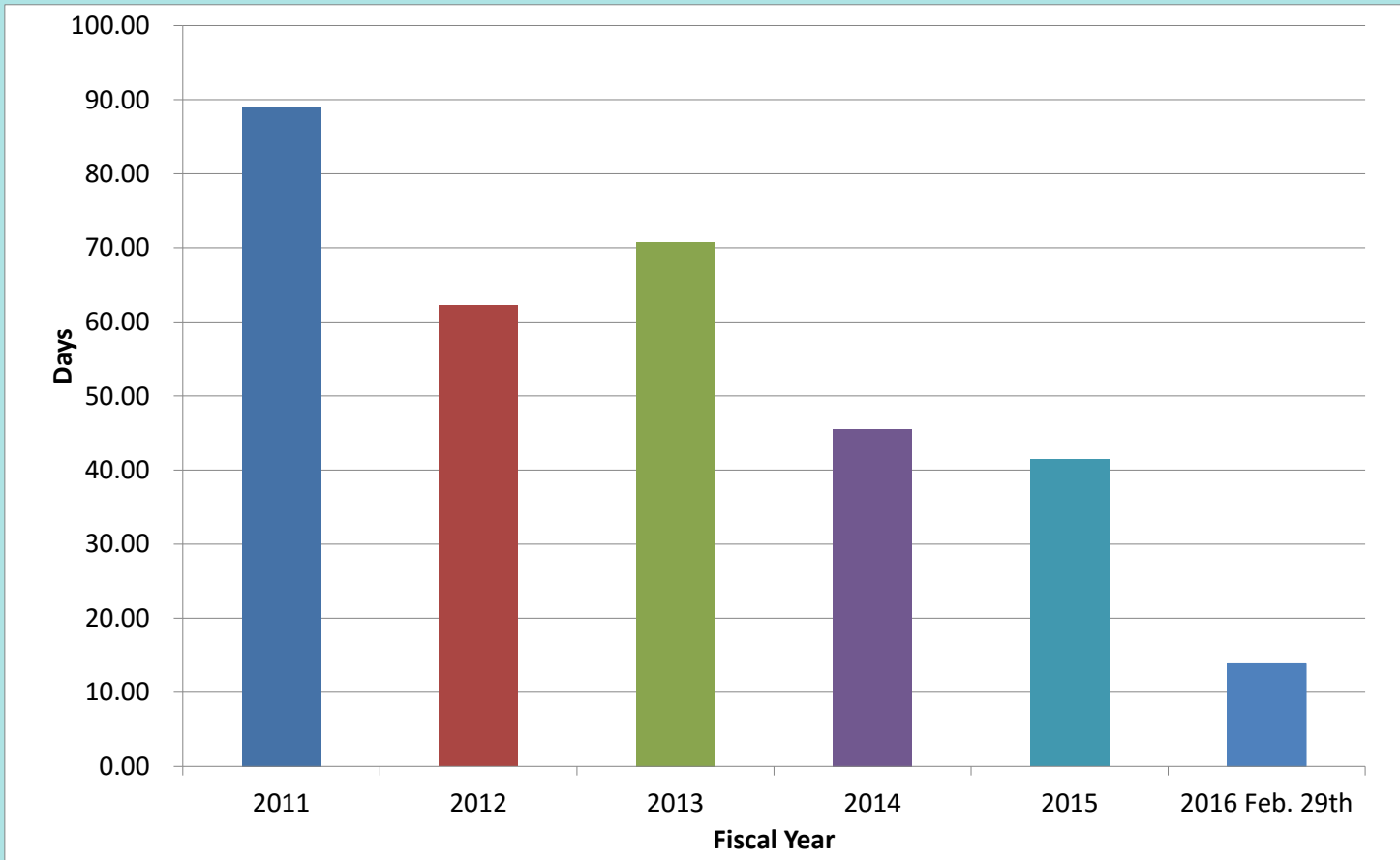
**SANDOVAL REGIONAL MEDICAL CENTER**



FY 2012 2nd Quarter	FY 2013 2nd Quarter	FY 2014 2nd Quarter	FY 2015 2nd Quarter	FY 2016 2nd Quarter	FY 2016 Feb. 29th
N/A	N/A	16.25	61.72	57.46	64.10

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  
Feb. 29th**

88.93

62.23

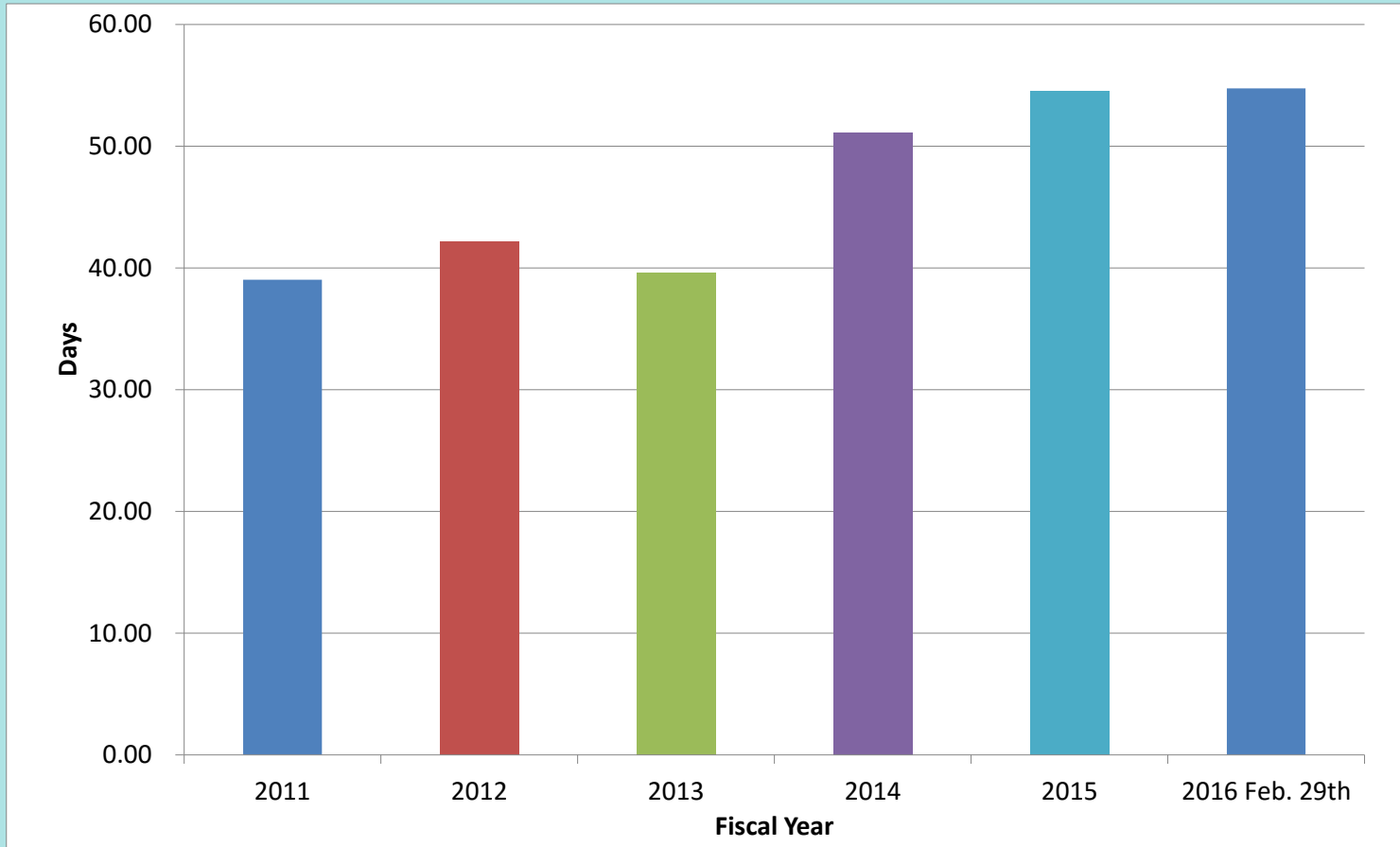
70.81

45.57

41.40

13.84

### UNM HOSPITALS



**FY 2011**

**FY 2012**

**FY 2013**

**FY 2014**

**FY 2015**

**FY 2016  
Feb. 29th**

39.03

42.14

39.58

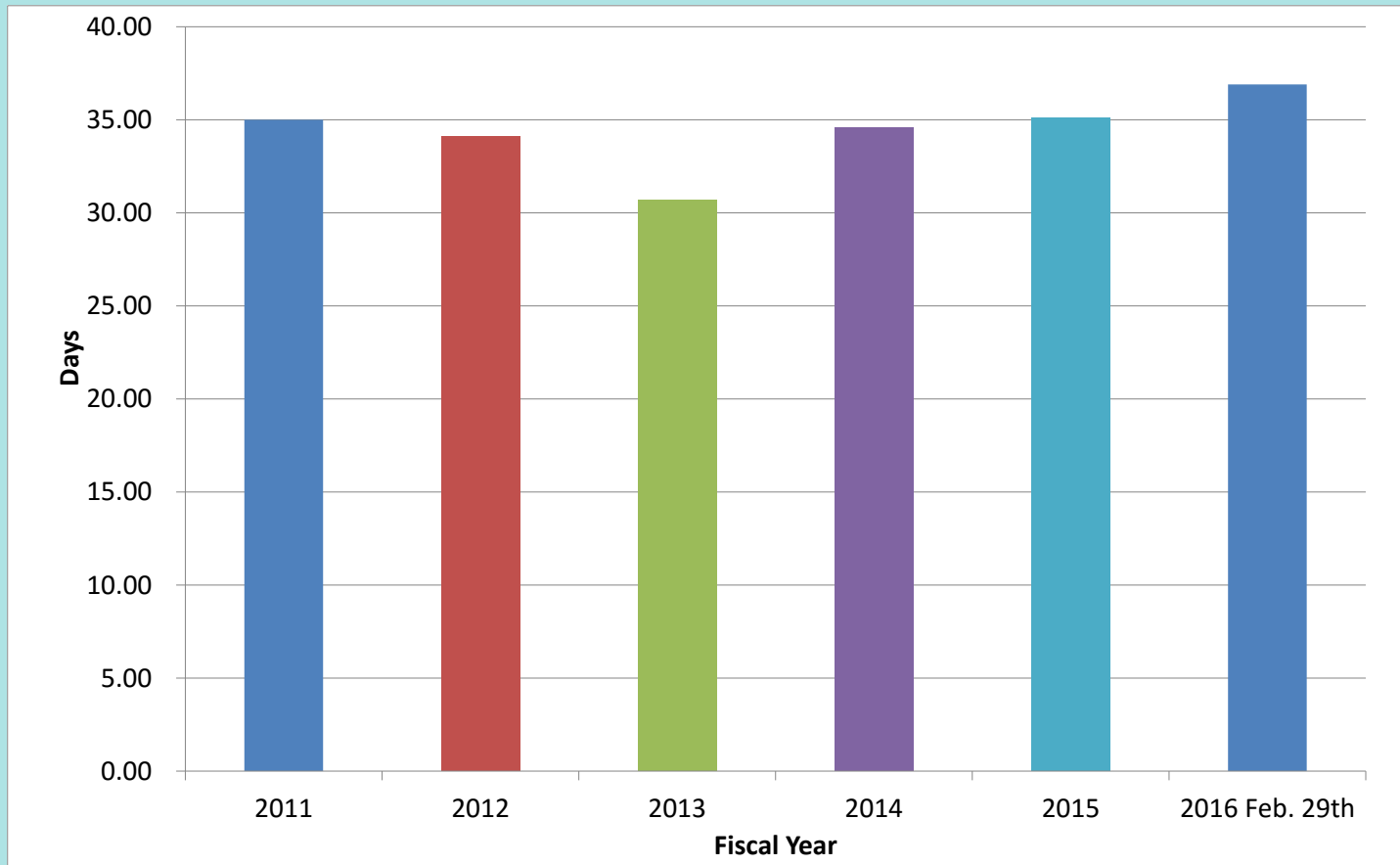
51.09

54.52

54.75

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  
Feb. 29th**

35.00

34.10

30.70

34.60

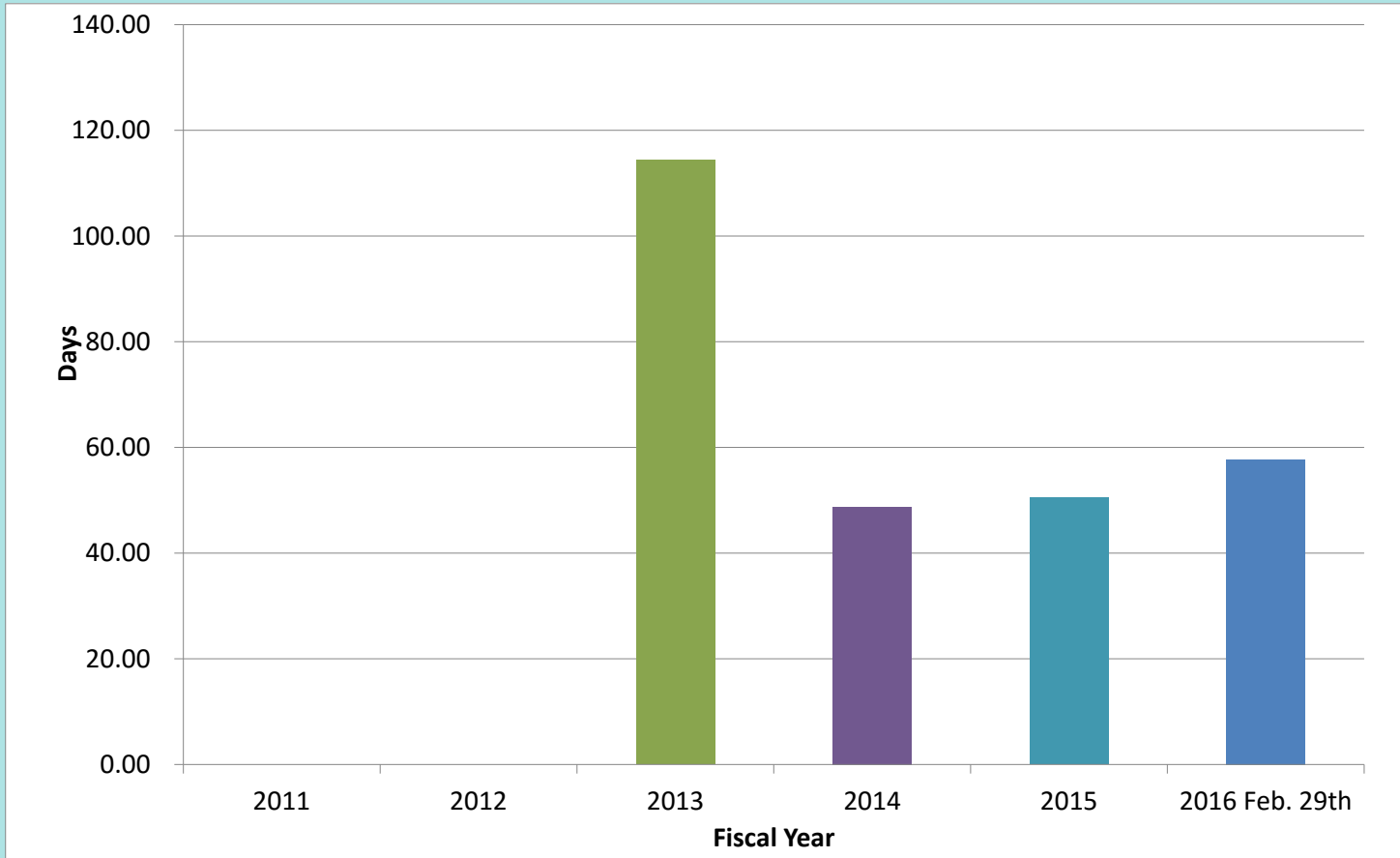
35.10

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

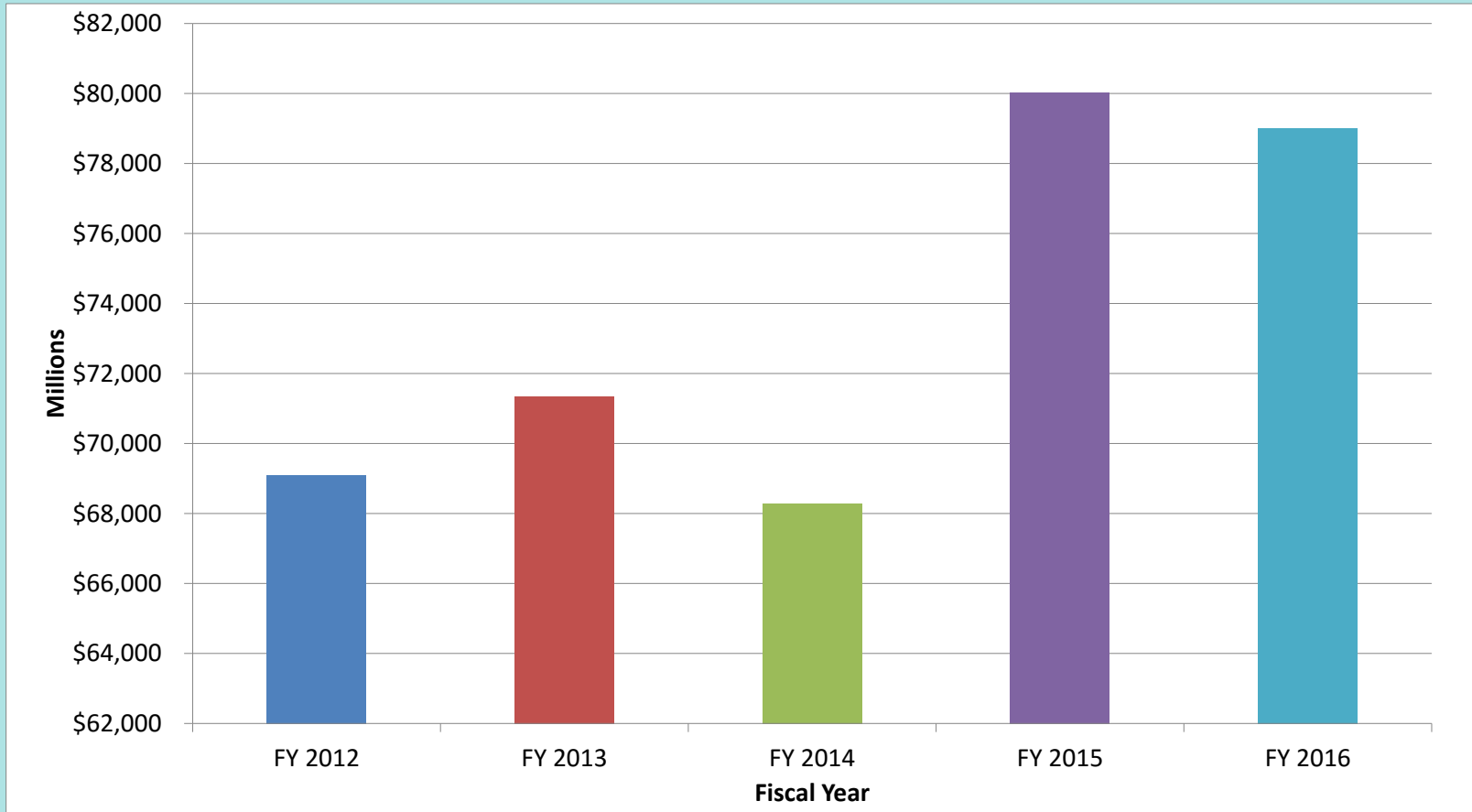


FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 Feb. 29th
N/A	N/A	114.39	48.71	50.50	57.66

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  
Awards  
(Amounts are in thousands)**

**UNIVERSITY HSC**



**FY 2012  
2nd Quarter**

\$69,091

**FY 2013  
2nd Quarter**

\$71,338

**FY 2014  
2nd Quarter**

\$68,286

**FY 2015  
2nd Quarter**

\$80,032

**FY 2016  
2nd Quarter**

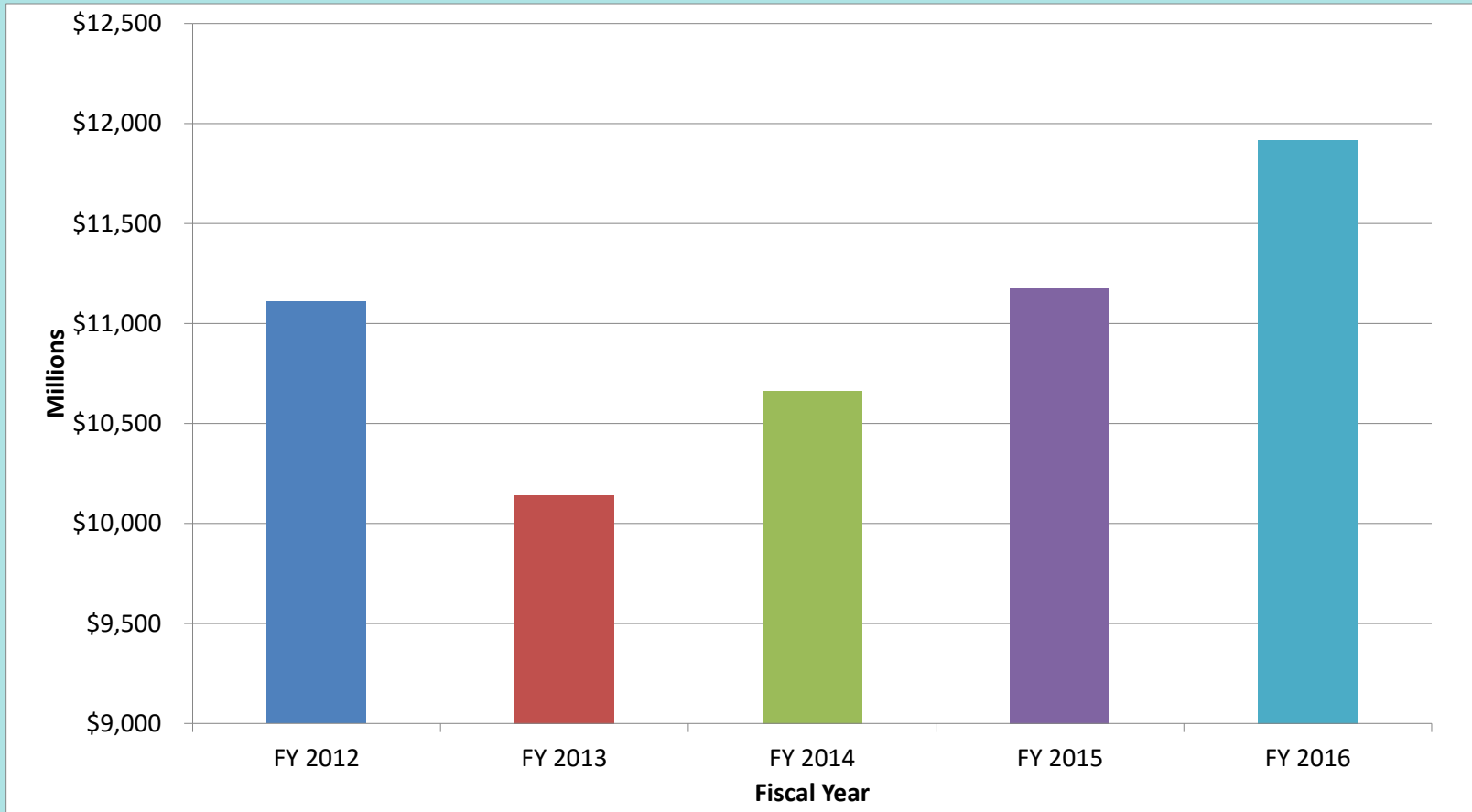
\$79,007

**FY 2016  
Feb. 29th YTD**

\$89,941

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

**UNIVERSITY HSC**



**FY 2012**  
2nd Quarter

\$11,109

**FY 2013**  
2nd Quarter

\$10,142

**FY 2014**  
2nd Quarter

\$10,664

**FY 2015**  
2nd Quarter

\$11,175

**FY 2016**  
2nd Quarter

\$11,917

**FY 2016**  
Feb. 29th YTD

\$15,898



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - University HSC Only\***  
**2016 Fiscal Year-to-Date Summary through February 29, 2016 (Preliminary and Unaudited)**  
(In thousands)

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

	University HSC FY 2016 Re-Forecasted Budget 2/29/2016	University HSC FY 2016 YTD 2/29/2016 Actual	University HSC FY 2015 Year End Actual	University HSC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (67%)	University HSC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (67%)
1 UNM MEDICAL GROUP REVENUES	127,873	80,205	125,625	63%	64%
2 UNM HOSPITALS REVENUES	161,362	105,114	142,751	65%	74%
3 SRMC REVENUES	20,717	13,843	19,679	67%	70%
4 TUITION AND FEES	15,745	14,544	15,811	92%	92%
5 CIGARETTE TAX APPROPRIATIONS	3,899	2,721	3,824	70%	71%
6 RPSA APPROPRIATIONS	20,423	13,771	19,690	67%	70%
7 I&G APPROPRIATIONS	64,257	43,085	64,907	67%	66%
8 I&G MAIN CAMPUS TRANSFERS	19,388	12,586	19,900	65%	63%
9 F&A REVENUES (OH RETURN)	24,500	15,898	24,250	65%	66%
10 HSC/UNM INTERNAL TRANSFERS	(2,108)	(1,882)	(5,578)	89%	34%
11 MILL LEVY	0	0	0	N/A	N/A
12 OTHER REVENUES	31,028	21,559	32,502	69%	66%
13 CONTRACT AND GRANT REVENUES	144,100	94,569	142,683	66%	66%
<b>TOTAL REVENUES</b>	<b>631,183</b>	<b>416,013</b>	<b>606,044</b>	66%	69%
14 TOTAL COMPENSATION EXPENSES	398,778	257,889	368,308	65%	70%
15 SUPPLIES/MEDICAL SUPPLIES	14,084	8,092	13,441	57%	60%
16 UNIVERSITY CLINICIANS PROGRAM	0	0	0	N/A	N/A
17 HOUSESTAFF	0	0	0	N/A	N/A
18 TRAVEL	6,581	3,092	5,080	47%	61%
19 STUDENT COSTS	2,489	2,616	3,024	105%	87%
20 PATIENT CARE COSTS	1,542	486	1,282	32%	38%
21 TELEPHONE/COMMUNICATION COSTS	2,268	1,571	2,277	69%	69%
22 PURCHASED SERVICES	28,309	18,744	35,628	66%	53%
23 OTHER MEDICAL SERVICES	0	0	0	N/A	N/A
24 SUB AWARDS/SERVICE CONTRACTS	992	478	1,399	48%	34%
25 O&M & LEASES	5,472	3,958	7,208	72%	55%
26 UTILITIES	5,266	3,437	5,292	65%	65%
27 DEPRECIATION	0	0	0	N/A	N/A
28 INTEREST EXPENSE	2,399	1,599	2,284	67%	70%
29 OTHER EXPENSES	4,126	2,282	2,637	55%	87%
30 CONTRACT AND GRANT EXPENSES	135,307	88,710	133,967	66%	66%
<b>TOTAL EXPENSES</b>	<b>607,611</b>	<b>392,954</b>	<b>581,827</b>	65%	68%
<b>OPERATING NET MARGIN</b>	<b>23,572</b>	<b>23,059</b>	<b>24,217</b>		
<b>NON-RECURRING ITEMS</b>					
31 CAPITAL EXPENDITURES	2,345	1,227	1,620	52%	76%
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	3,062	1,990	1,870	65%	106%
36 NON-RECURRING TRANSFERS	11,278	13,288	9,977	118%	133%
<b>TOTAL NON-RECURRING ITEMS</b>	<b>16,685</b>	<b>16,505</b>	<b>13,467</b>	99%	123%
<b>NET INCOME/(USE OF RESERVES)</b>	<b>6,887</b>	<b>6,554</b>	<b>10,750</b>		



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNM Hospitals Only**  
**2016 Fiscal Year-to-Date Summary through February 29, 2016 (Preliminary and Unaudited)**  
(In thousands)

Clinical Operations

	UNM Hospitals FY 2016 Re-Forecasted Budget 2/29/2016	UNM Hospitals FY 2016 YTD 2/29/2016 Actual	UNM Hospitals FY 2015 Year End Actual	UNM Hospitals FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (67%)	UNM Hospitals FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (67%)
1 UNM MEDICAL GROUP REVENUES	0	0	0	N/A	N/A
2 UNM HOSPITALS REVENUES	870,849	567,911	911,756	65%	62%
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	13,038	8,692	13,117	67%	66%
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	93,617	62,411	93,249	67%	67%
12 OTHER REVENUES	23,860	15,701	28,172	66%	56%
13 CONTRACT AND GRANT REVENUES	2,902	3,068	3,576	106%	86%
<b>TOTAL REVENUES</b>	<b>1,004,266</b>	<b>657,783</b>	<b>1,049,870</b>	65%	63%
14 TOTAL COMPENSATION EXPENSES	465,586	308,631	430,998	66%	72%
15 SUPPLIES/MEDICAL SUPPLIES	167,952	109,629	149,878	65%	73%
16 UNIVERSITY CLINICIANS PROGRAM	79,700	54,072	70,757	68%	76%
17 HOUSESTAFF	29,224	19,519	27,459	67%	71%
18 TRAVEL	703	450	652	64%	69%
19 STUDENT COSTS	0	0	0	N/A	N/A
20 PATIENT CARE COSTS	38,144	25,143	36,148	66%	70%
21 TELEPHONE/COMMUNICATION COSTS	3,911	2,596	3,768	66%	69%
22 PURCHASED SERVICES	55,235	31,219	48,939	57%	64%
23 OTHER MEDICAL SERVICES	47,931	27,084	36,867	57%	73%
24 SUB AWARDS/SERVICE CONTRACTS	10,605	6,848	9,927	65%	69%
25 O&M & LEASES	17,995	12,183	17,824	68%	68%
26 UTILITIES	7,775	5,102	6,670	66%	76%
27 DEPRECIATION	33,336	21,463	33,706	64%	64%
28 INTEREST EXPENSE	3,166	2,116	6,868	67%	31%
29 OTHER EXPENSES	35,095	23,744	33,997	68%	70%
30 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
<b>TOTAL EXPENSES</b>	<b>996,358</b>	<b>649,799</b>	<b>914,458</b>	65%	71%
<b>OPERATING NET MARGIN</b>	<b>7,908</b>	<b>7,984</b>	<b>135,412</b>		
<b>NON-RECURRING ITEMS</b>					
31 CAPITAL EXPENDITURES	494	0	128,982	0%	0%
32 MEANINGFUL USE REVENUE	0	0	0	N/A	N/A
33 RETURN ON INVESTMENT - TRIWEST	0	0	(14,172)	N/A	0%
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
<b>TOTAL NON-RECURRING ITEMS</b>	<b>494</b>	<b>0</b>	<b>114,810</b>	0%	0%
<b>NET INCOME/(USE OF RESERVES)</b>	<b>7,414</b>	<b>7,984</b>	<b>20,602</b>		



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - UNMMG Only**  
**2016 Fiscal Year-to-Date Summary through February 29, 2016 (Preliminary and Unaudited)**  
(In thousands)

Clinical Operations

	<b>UNMMG FY 2016 Re-Forecasted Budget 2/29/2016</b>	<b>UNMMG FY 2016 YTD 2/29/2016 Actual</b>	<b>UNMMG FY 2015 Year End Actual</b>	<b>UNMMG FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (67%)</b>	<b>UNMMG FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (67%)</b>
1 UNM MEDICAL GROUP REVENUES	199,794	125,932	189,966	63%	66%
2 UNM HOSPITALS REVENUES	0	0	0	N/A	N/A
3 SRMC REVENUES	0	0	0	N/A	N/A
4 TUITION AND FEES	0	0	0	N/A	N/A
5 CIGARETTE TAX APPROPRIATIONS	0	0	0	N/A	N/A
6 RPSP APPROPRIATIONS	1,257	843	813	67%	104%
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	9,627	7,099	10,513	74%	68%
13 CONTRACT AND GRANT REVENUES	0	0	0	N/A	N/A
<b>TOTAL REVENUES</b>	<b>210,678</b>	<b>133,874</b>	<b>201,292</b>	<b>64%</b>	<b>67%</b>
14 TOTAL COMPENSATION EXPENSES	20,392	12,309	17,473	60%	70%
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	30,497	18,031	24,266	59%	74%
21 TELEPHONE/COMMUNICATION COSTS	0	0	0	N/A	N/A
22 PURCHASED SERVICES	148,240	97,228	144,340	66%	67%
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	544	354	485	65%	73%
26 UTILITIES	0	0	0	N/A	N/A
27 DEPRECIATION	390	318	419	81%	76%
28 INTEREST EXPENSE	0	0	0	N/A	N/A
29 OTHER EXPENSES	7,323	3,765	6,426	51%	59%
30 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
<b>TOTAL EXPENSES</b>	<b>207,386</b>	<b>132,005</b>	<b>193,409</b>	<b>64%</b>	<b>68%</b>
<b>OPERATING NET MARGIN</b>	<b>3,291</b>	<b>1,869</b>	<b>7,883</b>		
<b>NON-RECURRING ITEMS</b>					
31 CAPITAL EXPENDITURES	0	0	0	N/A	N/A
32 MEANINGFUL USE REVENUE	(100)	0	(55)	0%	0%
33 RETURN ON INVESTMENT - TRIWEST	0	0	0	N/A	N/A
34 USE OF UNMMG RESERVES	2,500	1,086	6,829	43%	16%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	0	0	0	N/A	N/A
36 NON-RECURRING TRANSFERS	0	0	0	N/A	N/A
<b>TOTAL NON-RECURRING ITEMS</b>	<b>2,400</b>	<b>1,086</b>	<b>6,774</b>	<b>45%</b>	<b>16%</b>
<b>NET INCOME/(USE OF RESERVES)</b>	<b>891</b>	<b>783</b>	<b>1,109</b>		



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - SRMC Only**  
**2016 Fiscal Year-to-Date Summary through February 29, 2016 (Preliminary and Unaudited)**  
(In thousands)

Clinical Operations

	<b>SRMC FY 2016 Re-Forecasted Budget 2/29/2016</b>	<b>SRMC FY 2016 YTD 2/29/2016 Actual</b>	<b>SRMC FY 2015 Year End Actual</b>	<b>SRMC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (67%)</b>	<b>SRMC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (67%)</b>
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	76,236	49,679	74,755	65%	66%
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	6,117	4,078	6,081	67%	67%
12 OTHER REVENUES	510	342	468	67%	73%
13 CONTRACT AND GRANT REVENUES	0	0	59	N/A	0%
<b>TOTAL REVENUES</b>	<b>82,863</b>	<b>54,099</b>	<b>81,363</b>	65%	66%
14 TOTAL COMPENSATION EXPENSES	38,619	25,538	34,376	66%	74%
15 SUPPLIES/MEDICAL SUPPLIES	17,776	10,710	15,098	60%	71%
16 UNIVERSITY CLINICIANS PROGRAM	0	0	324	N/A	0%
17 HOUSESTAFF	238	160	246	67%	65%
18 TRAVEL	44	25	33	57%	76%
19 STUDENT COSTS	0	0	0	N/A	N/A
20 PATIENT CARE COSTS	4,474	3,423	4,342	77%	79%
21 TELEPHONE/COMMUNICATION COSTS	122	80	94	66%	85%
22 PURCHASED SERVICES	3,120	1,927	3,718	62%	52%
23 OTHER MEDICAL SERVICES	857	585	864	68%	68%
24 SUB AWARDS/SERVICE CONTRACTS	1,622	1,080	1,581	67%	68%
25 O&M & LEASES	894	606	935	68%	65%
26 UTILITIES	731	399	830	55%	48%
27 DEPRECIATION	8,264	5,670	9,621	69%	59%
28 INTEREST EXPENSE	3,605	2,610	4,013	72%	65%
29 OTHER EXPENSES	2,489	1,651	2,627	66%	63%
30 CONTRACT AND GRANT EXPENSES	0	0	0	N/A	N/A
<b>TOTAL EXPENSES</b>	<b>82,854</b>	<b>54,464</b>	<b>78,702</b>	66%	69%
<b>OPERATING NET MARGIN</b>	<b>8</b>	<b>(365)</b>	<b>2,661</b>		
<b>NON-RECURRING ITEMS</b>					
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
<b>TOTAL NON-RECURRING ITEMS</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A	N/A
<b>NET INCOME/(USE OF RESERVES)</b>	<b>8</b>	<b>(365)</b>	<b>2,661</b>		



**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC**  
**2016 Fiscal Year-to-Date Summary through February 29, 2016 (Preliminary and Unaudited)**

(In thousands)

\* INCLUDES INTERCOMPANY ELIMINATIONS

Clinical and Academic Operations

	Consolidated HSC FY 2016 Re-Forecasted Budget 2/29/2016	Consolidated HSC FY 2016 YTD 2/29/2016 Actual	Consolidated HSC FY 2015 Year End Actual	Consolidated HSC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (67%)	Consolidated HSC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (67%)
1 UNM MEDICAL GROUP REVENUES *	199,794	125,932	189,966	63%	66%
2 UNM HOSPITALS REVENUES *	882,119	569,403	914,420	65%	62%
3 SRMC REVENUES *	76,236	49,679	74,755	65%	66%
4 TUITION AND FEES	15,745	14,544	15,811	92%	92%
5 CIGARETTE TAX APPROPRIATIONS	3,899	2,721	3,824	70%	71%
6 RPSB APPROPRIATIONS	34,718	23,306	33,620	67%	69%
7 I&G APPROPRIATIONS	64,257	43,085	64,907	67%	66%
8 I&G MAIN CAMPUS TRANSFERS	19,388	12,586	19,900	65%	63%
9 F&A REVENUES (OH RETURN)	24,500	15,898	24,250	65%	66%
10 HSC/UNM INTERNAL TRANSFERS	(2,108)	(1,882)	(5,578)	89%	34%
11 MILL LEVY	99,734	66,489	99,330	67%	67%
12 OTHER REVENUES *	45,047	35,327	54,801	78%	64%
13 CONTRACT AND GRANT REVENUES	147,002	97,637	146,318	66%	67%
<b>TOTAL REVENUES</b>	<b>1,610,329</b>	<b>1,054,725</b>	<b>1,636,324</b>	65%	64%
14 TOTAL COMPENSATION EXPENSES *	624,834	410,731	567,656	66%	72%
15 SUPPLIES/MEDICAL SUPPLIES	199,812	128,431	178,187	64%	72%
16 UNIVERSITY CLINICIANS PROGRAM	79,700	54,072	71,081	68%	76%
17 HOUSESTAFF	29,462	19,679	27,705	67%	71%
18 TRAVEL	7,328	3,567	5,765	49%	62%
19 STUDENT COSTS	2,489	2,616	3,024	105%	87%
20 PATIENT CARE COSTS	74,657	47,083	66,038	63%	71%
21 TELEPHONE/COMMUNICATION COSTS	6,301	4,247	6,139	67%	69%
22 PURCHASED SERVICES *	214,783	135,710	213,964	63%	63%
23 OTHER MEDICAL SERVICES	48,789	27,669	37,731	57%	73%
24 SUB AWARDS/SERVICE CONTRACTS	13,218	8,406	12,907	64%	65%
25 O&M & LEASES	24,905	17,101	26,598	69%	64%
26 UTILITIES	13,772	8,938	12,792	65%	70%
27 DEPRECIATION	41,990	27,451	43,746	65%	63%
28 INTEREST EXPENSE	9,169	6,325	13,165	69%	48%
29 OTHER EXPENSES	49,032	31,442	45,686	64%	69%
30 CONTRACT AND GRANT EXPENSES	135,307	88,710	133,967	66%	66%
<b>TOTAL EXPENSES</b>	<b>1,575,550</b>	<b>1,022,178</b>	<b>1,466,151</b>	65%	70%
<b>OPERATING NET MARGIN</b>	<b>34,779</b>	<b>32,547</b>	<b>170,173</b>		
<b>NON-RECURRING ITEMS</b>					
31 CAPITAL EXPENDITURES	2,840	1,227	130,602	43%	1%
32 MEANINGFUL USE REVENUE	(100)	0	(55)	0%	0%
33 RETURN ON INVESTMENT - TRIWEST	0	0	(14,172)	N/A	0%
34 USE OF UNMMG RESERVES	2,500	1,086	6,829	43%	16%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	3,062	1,990	1,870	65%	106%
36 NON-RECURRING TRANSFERS	11,278	13,288	9,977	118%	133%
<b>TOTAL NON-RECURRING ITEMS</b>	<b>19,579</b>	<b>17,591</b>	<b>135,051</b>	90%	13%
<b>NET INCOME/(USE OF RESERVES)</b>	<b>15,200</b>	<b>14,956</b>	<b>35,122</b>		





**UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER - Consolidated HSC**  
**2016 Fiscal Year-to-Date Summary through February 29, 2016 (Preliminary and Unaudited)**

(In thousands)

**DOES NOT INCLUDE INTERCOMPANY ELIMINATIONS**

Clinical and Academic Operations

	<b>Consolidated HSC FY 2016 Re-Forecasted Budget 2/29/2016</b>	<b>Consolidated HSC FY 2016 YTD 2/29/2016 Actual</b>	<b>Consolidated HSC FY 2015 Year End Actual</b>	<b>Consolidated HSC FY 2016 YTD Actual to FY 2016 Re-Forecasted Budget Benchmark Rate (67%)</b>	<b>Consolidated HSC FY 2016 YTD Actual to FY 2015 Year End Actual Benchmark Rate (67%)</b>
1 UNM MEDICAL GROUP REVENUES	327,667	206,137	315,591	63%	65%
2 UNM HOSPITALS REVENUES	1,032,211	673,025	1,054,507	65%	64%
3 SRMC REVENUES	96,953	63,522	94,434	66%	67%
4 TUITION AND FEES	15,745	14,544	15,811	92%	92%
5 CIGARETTE TAX APPROPRIATIONS	3,899	2,721	3,824	70%	71%
6 RPSA APPROPRIATIONS	34,718	23,306	33,620	67%	69%
7 I&G APPROPRIATIONS	64,257	43,085	64,907	67%	66%
8 I&G MAIN CAMPUS TRANSFERS	19,388	12,586	19,900	65%	63%
9 F&A REVENUES (OH RETURN)	24,500	15,898	24,250	65%	66%
10 HSC/UNM INTERNAL TRANSFERS	(2,108)	(1,882)	(5,578)	89%	34%
11 MILL LEVY	99,734	66,489	99,330	67%	67%
12 OTHER REVENUES	65,025	44,701	71,655	69%	62%
13 CONTRACT AND GRANT REVENUES	147,002	97,637	146,318	66%	67%
<b>TOTAL REVENUES</b>	<b>1,928,989</b>	<b>1,261,769</b>	<b>1,938,569</b>	65%	65%
14 TOTAL COMPENSATION EXPENSES	923,374	604,367	851,155	65%	71%
15 SUPPLIES/MEDICAL SUPPLIES	199,812	128,431	178,417	64%	72%
16 UNIVERSITY CLINICIANS PROGRAM	79,700	54,072	71,081	68%	76%
17 HOUSESTAFF	29,462	19,679	27,705	67%	71%
18 TRAVEL	7,328	3,567	5,765	49%	62%
19 STUDENT COSTS	2,489	2,616	3,024	105%	87%
20 PATIENT CARE COSTS	74,657	47,083	66,038	63%	71%
21 TELEPHONE/COMMUNICATION COSTS	6,301	4,247	6,139	67%	69%
22 PURCHASED SERVICES	234,903	149,118	232,625	63%	64%
23 OTHER MEDICAL SERVICES	48,789	27,669	37,731	57%	73%
24 SUB AWARDS/SERVICE CONTRACTS	13,218	8,406	12,907	64%	65%
25 O&M & LEASES	24,905	17,101	26,452	69%	65%
26 UTILITIES	13,772	8,938	12,792	65%	70%
27 DEPRECIATION	41,990	27,451	43,746	65%	63%
28 INTEREST EXPENSE	9,169	6,325	13,165	69%	48%
29 OTHER EXPENSES	49,032	31,442	45,687	64%	69%
30 CONTRACT AND GRANT EXPENSES	135,307	88,710	133,967	66%	66%
<b>TOTAL EXPENSES</b>	<b>1,894,210</b>	<b>1,229,222</b>	<b>1,768,396</b>	65%	70%
<b>OPERATING NET MARGIN</b>	<b>34,779</b>	<b>32,547</b>	<b>170,173</b>		
<b>NON-RECURRING ITEMS</b>					
31 CAPITAL EXPENDITURES	2,840	1,227	130,602	43%	1%
32 MEANINGFUL USE REVENUE	(100)	0	(55)	0%	0%
33 RETURN ON INVESTMENT - TRIWEST	0	0	(14,172)	N/A	0%
34 USE OF UNMMG RESERVES	2,500	1,086	6,829	43%	16%
35 RECRUITMENT/STARTUP/SCHOLARSHIPS	3,062	1,990	1,870	65%	106%
36 NON-RECURRING TRANSFERS	11,278	13,288	9,977	118%	133%
<b>TOTAL NON-RECURRING ITEMS</b>	<b>19,579</b>	<b>17,591</b>	<b>135,051</b>	90%	13%
<b>NET INCOME/(USE OF RESERVES)</b>	<b>15,200</b>	<b>14,956</b>	<b>35,122</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	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 Cerner, Siemens and PACS, safety and risk services, equifax, laundry, malpractice and liability insurance, etc.	Recruitment, professional, legal, auditing, consulting fees, promotional/graphics, IT Hosting Cerner, Siemens and PACS, safety and risk services, equifax, laundry, malpractice and liability insurance, etc.
23	OTHER MEDICAL SERVICES	N/A	N/A	Pathology contract, physician services, Executive Medical Directors, Medical Directors, dialysis services for UNM Care patients, OMI MOU, Adult Infusion net	Physician services
24	SUB AWARDS/SERVICE CONTRACTS	Unrestricted Sub Awards, Gain/Loss on Unrestricted Projects	N/A	All service contracts	All service contracts
25	O&M & LEASES	Plant maintenance and repairs, equipment repairs and maintenance, property insurance, auto insurance, facility rent expense	Building maintenance and repairs, equipment repairs and maintenance, repair parts, equipment rent, property insurance, auto insurance, facility rent expense, and housekeeping supplies	Building maintenance and repairs, equipment repairs and maintenance, repair parts, equipment rent, property insurance, auto insurance, facility rent expense, and housekeeping supplies	Building maintenance and repairs, equipment repairs and maintenance, repair parts, equipment rent, property insurance, auto insurance, facility rent expense, and housekeeping supplies
26	UTILITIES	Natural gas, electricity, steam, sewer, water, chilled water	N/A	Natural gas, electricity, steam, sewer, water, chilled water	Natural gas, electricity, steam, sewer, water, chilled water

**GLOSSARY OF REPORT CATEGORIES**

FINANCIAL STATEMENT CATEGORY		UNM	UNMMG	UNM Hospitals	SRMC
27	DEPRECIATION	N/A	The annual amortization for the furniture and equipment.	The annual amortization for the capital outlay associated with building, building improvement, fixed and moveable equipment which is based on the estimated useful lives of the assets as determined by the AHA "Estimated useful lives of Depreciable Hospital Assets".	The annual amortization for the capital outlay associated with building, building improvement, fixed and moveable equipment which is based on the estimated useful lives of the assets as determined by the AHA "Estimated useful lives of Depreciable Hospital Assets".
28	INTEREST EXPENSE	Transfers to cover debt service	N/A	Interest expense associated with the series 2004 FHA Insured Hospital Mortgage Revenue Bonds.	SRMC receives subsidy payments related to interest payments under the federal Build America Bond program. Under the program SRMC applies for subsidy funds commensurate with each bond payment, so the application for the subsidy is made semiannually. Also includes interest expense on the Series A & B Bonds.
29	OTHER EXPENSES	Banking fees, cost of goods sold, research costs, royalties, bad debt expense, other operating costs, Banner tax, etc.	Billings & collections expenses and other operating expenses of UNMMG	Programming, application, software and maintenance expenses, non capital equipment (less than \$5k), signs, dues & memberships, freight, postage, subscriptions, licenses/permits, Gap Tax, Intergovernmental Transfers for the SCI and IME, bond issuance costs, capital initiatives and other non-operating expenses.	Programming, application, software and maintenance expenses, non capital equipment (less than \$5k), signs, dues & memberships, freight, postage, subscriptions, licenses/permits, Gap Tax, Intergovernmental Transfers for the SCI and IME, bond issuance costs, capital initiatives and other non-operating expenses.
30	CONTRACT AND GRANT EXPENSES	All Restricted Funds Expense and Unrestricted Contract Expense for example VA contracts	N/A	N/A	N/A
31	CAPITAL EXPENDITURES	Equipment/furniture >\$5,000, Computer hardware, library acquisitions, etc.	N/A	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 February 29, 2016 (Preliminary and Unaudited)**  
**(In thousands)**

	University HSC	UNM Hospitals	UNMMG	SRMC
<b>ASSETS</b>				
1 Cash and cash equivalents	5,522	190,974	19,039	11,939
2 Marketable securities	8,283	34,632	-	-
Receivables:				
3 Patient, net	996	141,383	28,933	11,987
4 Receivable from Affiliates	100,657	5,105	8,160	778
5 Estimated third party payor settlements	-	29,102	-	1,166
6 County Treasurer	-	6,779	-	447
7 Contracts, Grants and Other	16,013	3,360	-	326
8 Other	4,451	20,051	1,097	4,010
Total Current Assets	<u>135,922</u>	<u>431,386</u>	<u>57,229</u>	<u>30,653</u>
Assets whose use is limited:				
9 Held by trustee for debt service & other	-	21,218	-	10,232
10 By UNM Hospital Board of Trustees	205,473	20,369	-	-
11 Board and Other Dedicated Assets	60,090	-	21,334	-
12 Endowments	103,515	-	-	-
13 Capital Assets, net of depreciation	259,865	236,377	3,596	116,611
<b>TOTAL ASSETS</b>	<b><u>764,865</u></b>	<b><u>709,350</u></b>	<b><u>82,159</u></b>	<b><u>157,496</u></b>
<b>LIABILITIES</b>				
14 Accounts Payable	9,979	57,867	4,520	4,161
15 Other accrued liabilities	36,709	52,951	3,347	3,469
16 Payable to Affiliates	2,866	83,884	26,424	1,526
17 Bonds payable - current	1,090	6,035	-	3,540
18 Interest payable bonds	333	622	-	972
19 Estimated third party payor settlements	-	56,164	-	118
20 Bonds payable - non current	15,619	108,965	-	124,960
21 Other liabilities - non current	9,006	7,436	-	-
22 Sponsored Project and Other Deferred Revenue	12,271	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>87,873</u></b>	<b><u>373,924</u></b>	<b><u>34,291</u></b>	<b><u>138,746</u></b>
<b>NET POSITION</b>				
23 Restricted - expendable grants, bequests and contributions	105,086	15,289	-	77
24 Restricted - trust indenture and debt agreement	-	20,861	21,334	10,232
25 Committed and Dedicated agreements	314,918	-	-	-
26 Discretionary Reserve	13,832	177,767	22,938	8,441
27 Assets invested in Capital, net of related debt	243,156	121,509	3,596	-
<b>TOTAL NET POSITION</b>	<b><u>676,992</u></b>	<b><u>335,426</u></b>	<b><u>47,868</u></b>	<b><u>18,750</u></b>

Note: Under the UNMH Pavilion Mortgage, and the separate Security Agreement, UNMH and UNM Regents granted a security interest in all of UNMH's cash, accounts receivable, and contract rights to the Mortgagee (HUD



**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. Under the UNMH Pavilion Mortgage, and the separate Security Agreement, UNMH and UNM Regents granted a security interest in all of UNMH's cash, accounts receivable, and contract rights to the Mortgagee (HUD).	Funds on deposit with Financial Institution. Under the UNMH Pavilion Mortgage, and the separate Security Agreement, UNMH and UNM Regents granted a security interest in all of UNMH's cash, accounts receivable, and contract rights to the Mortgagee (HUD).	Funds on deposit with Financial Institution	Funds on deposit with Financial Institution
2	Marketable securities	Funds invested in securities in accordance with UNM Investment policy. Under the UNMH Pavilion Mortgage, and the separate Security Agreement, UNMH and UNM Regents granted a security interest in all of UNMH's cash, accounts receivable, and contract rights to the Mortgagee (HUD).	Funds invested in US Treasury . Under the UNMH Pavilion Mortgage, and the separate Security Agreement, UNMH and UNM Regents granted a security interest in all of UNMH's cash, accounts receivable, and contract rights to the Mortgagee (HUD).	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 Receivables for goods or services provided to UNM Hospitals, University HSC and 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	22 Bernalillo County Mil Levy Receivable	N/A	Sandoval County Mil Levy Receivable



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

	University HSC	UNM Hospitals	UNMMG	SRMC
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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. Includes BAB Subsidy receivable balance.
8	Other	Prepaid contractual obligations, such as library subscription services and maintenance contacts	Prepaid Expense and Inventory	Prepaid expense and 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. Under the UNMH Pavilion Mortgage, and the separate Security Agreement, UNMH and UNM Regents granted a security interest in all of UNMH's cash, accounts receivable, and contract rights to the Mortgagee (HUD).	Investment in TriWest/Tricare Reference Laboratory. Under the UNMH Pavilion Mortgage, and the separate Security Agreement, UNMH and UNM Regents granted a security interest in all of UNMH's cash, accounts receivable, and contract rights to the Mortgagee (HUD).	N/A	N/A
11	Board and Other Designated Assets	Funds dedicated to UNM HSC 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**



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

	University HSC	UNM Hospitals	UNMMG	SRMC
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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	Accrued payroll and other payroll benefits and taxes	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 self-funded health insurance plan	Estimated future cost associated with Other Post Employment Benefits (OPEB), bond premiums and Mortgage payable	N/A	N/A
22	Sponsored Project and Other Deferred Revenue	Prepaid contract and grant revenue, tuition, and other prepaid student fees	24	N/A	N/A

**NET POSITION**





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

	University HSC	UNM Hospitals	UNMMG	SRMC
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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