Univ of Maine at Machias Statements of Net Position As of June 30, 2019 and 2018 (\$ in thousands)

Current Assets		2019	2018	\$ Variance	% Variance
Cash and cash equivalents					
			A 2.22	A (0.40)	
Accounts. grants and pledges receivable, net 1,034 774 260 33,59% Inventiories and repeated expenses 2 2 2 0.00% Notes and leases receivable, net - -	·	\$ 2,356	\$ 2,666	\$ (310)	-11.63%
Notes and leases receivable, net 1	, •	1.024	-	-	00.500/
Notes and leases receivable, net 1		•			
Internal loans to campuses		2	2	-	0.00%
Total Current Assets 3,393 3,442 4(49) -1,42% Noncurrent Assets 154 208 (54) -25,86% Accounts, grants and pledges receivable, net 2 - 0 2 Notes and leases raceivable, net 283 339 (56) -16,52% Endowment investments 2,505 2,512 (7) -0,28% Capital assets, net 13,431 14,029 (598) -4,68% Split interest agreements - 0 - 0 Split interest agreements - 1 - 0 Campus funding commitment - 1 - 0 Total Ancurrent Assets 16,375 17,088 (713) -4,17% TOTAL ASSETS 19,768 20,529 (761) -3,71% DEFERRED OUTFLOWS OF RESOURCES - 1 1 1 -100,00% TOTAL ASSETS AND DEFERRED OUTFLOWS \$19,768 \$20,529 \$(761) -3,71% LIABILITIES	·	-	-	-	
Noncurrent Assets Page	•	2 202	2 442	(40)	4 400/
Deposits with bond rustees		3,393	3,442	(49)	-1.42%
Accounts, grants and pledges receivable, net 2		15/	208	(54)	-25 96%
Notes and leases receivable, net 283 339 (56) 1-16.52% Endowment investments 2,505 2,512 (7) -0.28% Capital assets, net 13,431 14,029 (58) -4.26% Split interest agreements -<	·		200	, ,	-23.90 /6
Endowment investments			220		16 520/
Capital assets, net Split interest agreements Internal loans to campuses 1 14,029 (598) -4.26% Campus funding commitment Total Noncurrent Assets 16,375 17,088 (713) -4.17% TOTAL ASSETS 19,768 20,529 (761) -3.71% DEFERRED OUTFLOWS OF RESOURCES - (1) 1 -100,00% TOTAL ASSETS AND DEFERRED OUTFLOWS \$ 19,768 \$ 20,529 \$ (761) -3.71% LIABILITIES Current Liabilities \$ 20,529 \$ (761) -3.71% LIABILITIES Current Liabilities \$ 210 \$ 298 \$ (88) -29,53% Uncarned revenue and deposits 342 244 98 40,16% Accounts payable \$ 210 \$ 298 \$ (88) -29,53% Uncarned revenue and deposits 342 244 98 40,16% Accounts payable \$ 210 \$ 298 \$ (88) -29,53% Uncarned revenue and deposits 342 244 98 40,16% Account payable \$ 210 \$ 298 \$ (8	·				
Spilt interest agreements			·		
Internal loans to campuses Campus funding commitment Campus funding commitment	•	-	14,023	(336)	-4.2070
Campus funding commitment	· · · · · · · · · · · · · · · · · · ·	_	_	_	
Total Noncurrent Assets		_	_	_	
DEFERRED OUTFLOWS OF RESOURCES	·	16,375	17,088	(713)	-4.17%
DEFERRED OUTFLOWS OF RESOURCES	TOTAL ASSETS				-3.71%
TOTAL ASSETS AND DEFERRED OUTFLOWS \$ 19,768 \$ 20,529 \$ (761) -3.71%			· · · · · · · · · · · · · · · · · · ·		
Current Liabilities	DEFERRED OUTFLOWS OF RESOURCES		(1)	1	-100.00%
Current Liabilities \$ 210 \$ 298 \$ (88) -29.5% Accounts payable \$ 210 \$ 298 \$ (88) -29.5% Unearned revenue and deposits 342 244 98 40.16% Accrued liabilities - current portion 59 64 (5) -7.81% Funds held for others - current portion 137 114 23 20.16% Long-term debt - current portion 40 40 -0 0.00% Total Current Liabilities 1,233 1,176 57 4.85% Noncurrent Liabilities 3 3 - 0.00% Funds held for others - - - - - Accrued liabilities 3 3 - 0.00% Funds held for others -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 19,768	\$ 20,529	\$ (761)	-3.71%
Accounts payable \$ 210 \$ 298 (88) -29.53% Unearned revenue and deposits 342 244 98 40.16% Accrued liabilities - current portion 59 64 (5) -7.81% Funds held for others - current portion 137 114 23 20.18% Long-term debt - current portion 40 40 40 -7 0.00% Total Current Liabilities 1,233 1,176 57 4.85% Noncurrent Liabilities 3 3 - 0.00% Funds held for others - - - - Funds held for others 3 3 3 - 0.00% Funds held for others 81 122 (41) 33.61% - 1.33 1.22 (41) 33.61% - 1.34 1.22 (41) 33.61% - 1.22 (41) 33.61% - 1.24 1.24 1.24 1.24 1.24 1.24 1.24 1.24 1.24 1.2	LIABILITIES				
Unearned revenue and deposits 342 244 98 40.16% Accrued liabilities - current portion 59 64 (5) -7.81% Funds held for others - current portion 137 114 23 20.18% Long-term debt - current portion 443 416 27 6.49% Loans from University Services - current portion 40 40 - 0.00% Total Current Liabilities 3 3 - 0.00% Noncurrent Liabilities 3 3 - 0.00% Funds held for others - - - - Long-term debt 4,387 4,724 (337) -7.13% Loans from University Services 81 122 (41) -33.61% Funding obligation 1,408 1,434 (26) -1.81% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 9,187	Current Liabilities				
Accrued liabilities - current portion 59 64 (5) 7.81% Funds held for others - current portion 137 114 23 20.18% Long-term debt - current portion 443 416 27 6.49% Loans from University Services - current portion 40 40 - 0.00% Total Current Liabilities 1,233 1,176 57 4.85% Noncurrent Liabilities 3 3 - 0.00% Funds held for others - - - - Long-term debt 4,387 4,724 (337) -7,13% Loans from University Services 81 122 (41) -33.61% Funding obligation 1,408 1,434 (26) -1.81% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% Net rows 9,187 9,562<	Accounts payable	\$ 210	\$ 298	\$ (88)	-29.53%
Funds held for others - current portion 137 114 23 20.18% Long-term debt - current portion 443 416 27 6.49% Loans from University Services - current portion 40 40 - 0.00% Total Current Liabilities 3 1,176 57 4.85% Noncurrent Liabilities 3 3 - 0.00% Funds held for others - - - - - Long-term debt 4,387 4,724 (337) -7.13% 1.00%		342	244	98	40.16%
Long-term debt - current portion 443 416 27 6.49% Loans from University Services - current portion 40 40 - 0.00% Total Current Liabilities 1,233 1,176 57 4.85% Noncurrent Liabilities 3 3 - 0.00% Funds held for others - - - - Long-term debt 4,387 4,724 (337) -7.13% Loans from University Services 81 122 (41) -33.61% Funding obligation 1,408 1,434 (26) -1.81% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: 9,187 9,562 (375) -3.92% Nonexpendable 1,841 1,818					
Loans from University Services - current portion Total Current Liabilities 40 40 - 0.00% Commended to the commended to					
Total Current Liabilities 1,233 1,176 57 4.85% Noncurrent Liabilities 3 3 - 0.00% Accrued liabilities 3 3 - 0.00% Funds held for others - - - - Long-term debt 4,387 4,724 (337) -7.13% Loans from University Services 81 122 (41) -33.61% Funding obligation 1,408 1,434 (26) -1.81% Funding obligation 378 366 12 3.28% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% NET POSITION 9,187 9,562 (375) -3.92% Restricted: 8 9,187 9,562 (375) -3.92% Nonexpendable 1,841 1,818 23 1.27%				27	
Noncurrent Liabilities 3 3 - 0.00% Funds held for others -<					
Accrued liabilities 3 3 - 0.00% Funds held for others - - - - Long-term debt 4,387 4,724 (337) -7.13% Loans from University Services 81 122 (41) -33.61% Funding obligation 1,408 1,434 (26) -1.81% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% NET POSITION 3 152 (19) -12.50% Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: 1 1,841 1,818 23 1.27% Nonexpendable 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19%		1,233	1,176	5/	4.85%
Funds held for others -		3	3	_	0.00%
Long-term debt 4,387 4,724 (337) -7.13% Loans from University Services 81 122 (41) -33.61% Funding obligation 1,408 1,434 (26) -1.81% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% NET POSITION Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%		3	-	_	0.00%
Loans from University Services 81 122 (41) -33.61% Funding obligation 1,408 1,434 (26) -1.81% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% DEFERRED INFLOWS OF RESOURCES Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: 9,187 9,562 (375) -3.92% Restricted: 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%		4.387	4.724	(337)	-7.13%
Funding obligation 1,408 1,434 (26) -1.81% Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% NET POSITION Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: 8 1,841 1,818 23 1.27% Nonexpendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%	· · · · · · · · · · · · · · · · · · ·	•	•	` ,	
Government advances refundable 378 366 12 3.28% Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% DEFERRED INFLOWS OF RESOURCES 133 152 (19) -12.50% NET POSITION Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: Nonexpendable 1,841 1,818 23 1.27% Nonexpendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%				` ,	
Total Noncurrent Liabilities 6,257 6,647 (390) -5.87% TOTAL LIABILITIES 7,490 7,823 (333) -4.26% DEFERRED INFLOWS OF RESOURCES 133 152 (19) -12.50% NET POSITION Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: Nonexpendable 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%					
DEFERRED INFLOWS OF RESOURCES 133 152 (19) -12.50% NET POSITION Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: Nonexpendable 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%	Total Noncurrent Liabilities				
NET POSITION Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: Nonexpendable 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies TOTAL NET POSITION 12,145 12,554 (409) -3.26%	TOTAL LIABILITIES	7,490	7,823	(333)	-4.26%
Net investment in capital assets 9,187 9,562 (375) -3.92% Restricted: Nonexpendable 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies TOTAL NET POSITION 12,145 12,554 (409) -3.26%	DEFERRED INFLOWS OF RESOURCES	133	152_	(19)	-12.50%
Restricted: Nonexpendable 1,841 1,818 23 1.27% Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%		0.407	0.500	(275)	0.000/
Expendable 1,482 1,360 122 8.97% Unrestricted (365) (187) (178) 95.19% Commitments and contingencies	·	9,187	9,562	(375)	-3.92%
Unrestricted (365) (187) (178) 95.19% Commitments and contingencies 12,145 12,554 (409) -3.26%		·	·		1.27%
Commitments and contingencies TOTAL NET POSITION 12,145 12,554 (409) -3.26%	·	1,482	·		8.97%
TOTAL NET POSITION 12,145 12,554 (409) -3.26%		(365)	(187)	(178)	95.19%
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION \$ 19,768 \$ 20,529 \$ (761) -3.71%		12,145	12,554	(409)	-3.26%
	TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 19,768	\$ 20,529	\$ (761)	-3.71%

Note: The above totals have not been adjusted for rounding.