University of Massachusetts Boston Statements of Net Position As of June 30, 2023 and 2022 (\$ in thousands)

ASSETS		Restated	GASB-96	
A33273	2023	2022	Restatement	2022
Current assets				
Cash and cash equivalents	\$ 6,829	\$ 2,165	\$ - \$	2,165
Cash held by state treasurer	1,899	4,439	-	4,439
Deposits with bond trustees	-	-	-	-
Accounts receivable, net	32,270	30,733	-	30,733
Lease receivable	477	-	-	-
Short-term investments	59,963	73,581	-	73,581
Other current assets	6,778	2,000	-	2,000
Total current assets	108,216	112,918	-	112,918
Noncurrent assets				
Cash held by state treasurer	727	10,315	-	10,315
Deposits with bond trustees	32,199	29,876	-	29,876
Accounts receivable, net	2,531	2,952	-	2,952
Lease receivable	24,498	24,981	-	24,981
Long-term investments	122,082	91,986	-	91,986
Other assets	-	-	-	-
Capital assets, net	946,342	930,641	248	930,393
Total noncurrent assets	1,128,379	1,090,751	248	1,090,503
Total assets	1,236,595	1,203,669	248	1,203,421
DEFERRED OUTFLOWS OF RESOURCES	13,902	15,186	-	15,186
LIABILITIES				
Current liabilities				
Accounts payable and accrued expenses	59,080	59,574	-	59,574
Unearned revenues and advances	20,025	9,572	-	9,572
Lease and subscription liability, current portion	902	1,372	176	1,196
Long-term debt, current portion	46,843	13,461	-	13,461
Commercial paper notes	-	20,000	-	20,000
Other current liabilities	8,181	8,385	-	8,385
Total current liabilities	135,031	112,364	176	112,188
Noncurrent liabilities				
Unearned revenues and advances	6,902	6,895	-	6,895
Lease and subscription liability	6,037	6,939	69	6,870
Long-term debt	438,950	456,311	-	456,311
Net pension liability	-	-	-	-
Net other postemployment benefits liability	-	-	-	-
Other long-term liabilities	6,250	6,274	3	6,271
Total noncurrent liabilities	458,139	476,419	72	476,347
Total liabilities	593,170	588,783	248	588,535
DEFERRED INFLOWS OF RESOURCES	22,913	23,606	-	23,606
NET POSITION:				
Net investment in capital assets	447,198	438,368	-	438,368
Restricted:				-
Nonexpendable	6,759	7,723	-	7,723
Expendable	22,926	29,324	-	29,324
Expendable Unrestricted	22,926 157,531	29,324 131,051	-	29,324 131,051

University of Massachusetts Boston Statements of Revenues, Expenses, and Changes in Net Position For the Years Ended June 30, 2023 and 2022 (\$ in thousands)

NONOPERATING REVENUES (EXPENSES)Federal appropriationsState appropriationsState appropriationsGiftsInvestment returnInvestment return used for operationsInvestment return used for operationsA,273Interest expense(19,094)(19,094)Other nonoperating revenuesLoss before other revenues, expenses,gains, and lossesCapital appropriationsState appropriationsCapital appropriationsCapital appropriationsCapital grants, contracts and giftsEndowment return, net of amount used for operationsState appropriationsCapital diffusionsState appropriationsCapital diffusionsState appropriationsState appropriationsState appropriationsState appropriationsState appropriationsCapital diffusionsState appropriationsState appropriations			
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Depreciation and amortization34,19634,280Scholarships and fellowships21,15935,893Auxiliary enterprises10,72810,806Other expenditures10,72810,806Independent operationsPublic service activitiesTotal operating expenses472,363462,498Operating loss(198,968)(213,299)NONOPERATING REVENUES (EXPENSES)Federal appropriationsState appropriations184,083158,380Gifts7,1634,078Investment return7,346(301)Endowment return used for operations4,2733,394Interest expense(19,094)(19,209)Nonoperating federal grants28,68166,110Other nonoperating revenues213,696213,955Loss before other revenues, expenses, gains, and losses14,728656OTHER REVENUES, EXPENSES, GAINS AND LOSSES5,6927,510Capital appropriations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION	Operation and maintenance of capital assets	34,888	33,131
Auxiliary enterprises10,72810,806Other expendituresIndependent operationsPublic service activitiesTotal operating expenses472,363462,498Operating loss(198,968)(213,299)NONOPERATING REVENUES (EXPENSES)Federal appropriationsState appropriationsInterest expense(19,094)(19,209)Nonoperating federal grants28,68166,110Other nonoperating revenues213,696213,955Loss before other revenues, expenses, gains, and losses5,6927,510Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION		34,196	34,280
Other expendituresIndependent operations-Public service activities-Total operating expenses472,363Operating loss(198,968)VONOPERATING REVENUES (EXPENSES)Federal appropriations-State appropriations-State appropriations184,083184,083158,380Gifts7,163Investment return7,346Investment return used for operations4,273Nonoperating federal grants28,681Other nonoperating income1,2441,2441,503Net nonoperating revenues213,696Loss before other revenues, expenses, gains, and losses5,692Capital appropriations5,692Capital appropriations1,8411,8411,691Capital appropriations5,967Capital appropriations5,967Capital appropriations5,967Capital appropriations5,967Capital appropriations5,967Capital appropriations5,967Capital appropriations5,967Capital appropriations5,967Capital difts1,841Index expenses, gains, and losses13,220Multiplications27,948(4,116)NET POSITION	Scholarships and fellowships	21,159	35,893
Independent operations-Public service activities-Total operating expenses472,363Operating loss(198,968)VONOPERATING REVENUES (EXPENSES)Federal appropriations-State appropriations-State appropriations-Gifts7,163Investment return7,346Investment return used for operations4,273Appropriating federal grants28,681Other nonoperating revenues213,696Loss before other revenues, expenses, gains, and losses14,728Capital appropriations5,692Capital appropriations5,692Capital grants, contracts and gifts1,841Endowment return, net of amount used for operations5,967Capital grants, contracts and gifts1,841Endowment return, net of amount used for operations5,967Capital grants, contracts and gifts1,841Endowment return, net of amount used for operations5,967Capital grants, contracts and gifts1,3220Inder revenues, expenses, gains, and losses13,220Total other revenues, expenses, gains, and losses13,220Ket POSITION27,948NET POSITION		10,728	10,806
Public service activities-Total operating expenses472,363Operating loss(198,968)VONOPERATING REVENUES (EXPENSES)Federal appropriations184,083State appropriations184,083Gifts7,163Investment return7,346Investment return used for operations4,273Nonoperating federal grants28,681Other nonoperating income1,2441,2441,503Net nonoperating revenues213,696Loss before other revenues, expenses, gains, and losses14,728Capital appropriations5,692Capital appropriations5,692OTHER REVENUES, EXPENSES, GAINS AND LOSSESCapital appropriations5,692Capital appropriations5,967Capital appropriations5,967Capital digrants, contracts and gifts1,841Indowment return, net of amount used for operations5,967Capital grants, (deductions)(280)(280)(906)Total other revenues, expenses, gains, and losses13,220MET POSITION27,948	Other expenditures		
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Federal appropriations-State appropriations184,083158,380Gifts7,1634,078Investment return7,346(301)Endowment return used for operations4,2733,394Interest expense(19,094)(19,209)Nonoperating federal grants28,68166,110Other nonoperating income1,2441,503Net nonoperating revenues213,696213,955Loss before other revenues, expenses, gains, and losses14,728656OTHER REVENUES, EXPENSES, GAINS AND LOSSES5,6927,510Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)NET POSITIONNET POSITION27,948(4,116)	Operating loss	(198,968)	(213,299)
Federal appropriations-State appropriations184,083158,380Gifts7,1634,078Investment return7,346(301)Endowment return used for operations4,2733,394Interest expense(19,094)(19,209)Nonoperating federal grants28,68166,110Other nonoperating income1,2441,503Net nonoperating revenues213,696213,955Loss before other revenues, expenses, gains, and losses14,728656OTHER REVENUES, EXPENSES, GAINS AND LOSSES5,6927,510Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)NET POSITIONNET POSITION27,948(4,116)	NONOPERATING REVENUES (EXPENSES)		
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Investment return7,346(301)Endowment return used for operations4,2733,394Interest expense(19,094)(19,209)Nonoperating federal grants28,68166,110Other nonoperating income1,2441,503Net nonoperating revenues213,696213,955Loss before other revenues, expenses, gains, and losses14,728656OTHER REVENUES, EXPENSES, GAINS AND LOSSES5,6927,510Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION111			
Endowment return used for operations4,2733,394Interest expense(19,094)(19,209)Nonoperating federal grants28,68166,110Other nonoperating income1,2441,503Net nonoperating revenues213,696213,955Loss before other revenues, expenses, gains, and losses14,728656OTHER REVENUES, EXPENSES, GAINS AND LOSSES5,6927,510Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)NET POSITIONXET POSITION27,948(4,116)	Investment return		(301)
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Net nonoperating revenues213,696213,955Loss before other revenues, expenses, gains, and losses14,728656OTHER REVENUES, EXPENSES, GAINS AND LOSSES14,728656Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)NET POSITIONNET POSITION1000000000000000000000000000000000000			1,503
gains, and losses14,728656OTHER REVENUES, EXPENSES, GAINS AND LOSSES5,6927,510Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION10,00010,00010,000			213,955
OTHER REVENUES, EXPENSES, GAINS AND LOSSESCapital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION100010001000		· · · · · ·	· · · · ·
Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION111	gains, and losses	14,728	656
Capital appropriations5,6927,510Capital grants, contracts and gifts1,8411,691Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION111	OTHER REVENUES, EXPENSES, GAINS AND LOSSES		
Endowment return, net of amount used for operations5,967(13,067)Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION10,00010,00010,000	Capital appropriations	5,692	7,510
Other additions (deductions)(280)(906)Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION444	Capital grants, contracts and gifts	1,841	1,691
Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION		5,967	(13,067)
Total other revenues, expenses, gains, and losses13,220(4,772)Total increase (decrease) in net position27,948(4,116)NET POSITION	Other additions (deductions)	(280)	(906)
Total increase (decrease) in net position27,948(4,116)NET POSITION		· · · · · · · · · · · · · · · · · · ·	(4,772)
	Total increase (decrease) in net position	27,948	(4,116)
Net position at beginning of year606,466610,582	NET POSITION		
Net position at end of year \$ 634,414 \$ 606,466	Net position at end of year	\$ 634,414	\$ 606,466