## University of Massachusetts Supplementary Information (unaudited) BOSTON CAMPUS Statements of Net Position As of June 30, 2020 and 2019 (\$ in thousands of dollars)

ASSETS		2020	2019
Cash neid by state treasurer     1,603     1,762       Cash held by state treasurer     2,810     2,229       Accounts, grants and loans receivable     3,354     3,033       Piedges receivable     883     281       Short-term investments     41,529     22,2965       Inventories     836     799       Due from other campuses     891     459       Other assets     307     657       Total current assets     86,407     72,587       Noncurrent assets     86,407     72,687       Accounts, grants and loans receivable     5,531     6,764       Piedges receivable     1,537     644       Long-term investments     64,961     69,694       Other assets     1,002,286     990,562       Total assets     1,002,286     990,562       Total assets     1,002,286     990,562       Total assets     1,022,77     1,018       Loss on det refunding     11,267     5,991       Total assets     1,0315     12,147       Accounde liability for compensated absences     <	ASSETS		
Cash held by state treasurer     2,810     2,229       Accounts, grants and loans receivable     37,543     43,035       Pledges receivable     883     281       Short-term investments     41,529     22,685       Inventories     836     799       Due from other campuses     891     657       Other assets     307     657       Noncurrent assets     86,407     72,587       Noncurrent assets     86,407     72,587       Noncurrent assets     699     436       Deposits with bond frustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Pledges receivable     1,537     644       Long-term investments     1,002,266     998,662       Total assets     1,0315     T,0	Current assets		
Accounts, grants and loans receivable     37,548     43,035       Pledges receivable     883     281       Short-term investments     41,529     22,965       Inventories     836     799       Due from other campuses     891     859       Other assets     307     667       Total current assets     86,407     72,587       Noncurrent assets     699     436       Deposits with bond trustees     41,249     9,067       Accounts, grants and loans receivable     1,537     644       Long-term investments     64,961     69,694       Other assets     1,280     80,624       Total noncurrent assets     1,002,286     998,562       Total assets, net     887,029     80,032     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     13,344     6,309       Fair value of interest rate swap agreements     2,077     1,018       Loss on debtilly for compensated absences     11,484     10,997       Accrued liability for workers' compensation     272     329       Accrued liability for workers' compensation	Cash and cash equivalents	1,603	1,762
Pledges receivable     883     281       Short-term investments     41,529     22,965       Inventories     891     859       Due from other campuses     891     659       Other assets     307     657       Total current assets     86,407     72,587       Noncurrent assets     699     436       Deposits with bond trustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Long-term investments     64,961     69,684       Other assets     1,280     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,562       Total assets     1,002,286     998,562       Total assets     1,020,286     998,562       Total assets     1,020,286     998,562       Total assets     1,020,286     998,562       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liabilities     2,077     1,018       Accrued liability for workers	Cash held by state treasurer	2,810	2,229
Short-term investments     41,529     22,865       Inventories     836     799       Due from other campuses     307     657       Total current assets     307     657       Noncurrent assets     307     657       Total current assets     307     657       Noncurrent assets     86,407     72,587       Accounts, grants and loans receivable     5,531     6,764       Piedges receivable     1,537     644       Long-term investments     64,961     69,094       Other assets     1,280     1,333       Capital assets, net     1,002,286     980,662       Total assets     1,002,286     980,662       Total assets     1,086,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     Fair value of interest rate swap agreements     2,077     1,018       LABILITIES     20077     1,018     2,292     2,428       Cacured liability for compensated absences     11,344     10,975     2,427       Accrued liability for compensated absences     1,110     3,411     3,799 <t< td=""><td>-</td><td>37,548</td><td></td></t<>	-	37,548	
Inventories     836     799       Due from other campuses     891     859       Other assets     307     657       Total current assets     86,407     72,597       Noncurrent assets     609     436       Deposits with bond trustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Piedges receivable     1,537     644       Long-term investments     64,961     69,694       Other assets     1,280     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,662       Total assets     1,002,286     998,662       Total assets     1,027,71     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LABILITIES     2,077     1,018       Accound liability for workers' compensation     272     329       Accrued liability for workers' compensation     22,772     24,488       Capital lease obligat	0	883	281
Due from other campuses     801     859       Other assets     307     657       Total current assets     86,407     72,887       Noncurrent assets     699     436       Deposits with bond trustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Piedges receivable     1,537     644       Long-tern investments     64,961     64,961       Capital assets     1,280     1,333       Capital assets     1,002,286     998,562       Total unneurrent assets     1,002,286     998,562       Total assets     1,002,286     998,562       Total assets     1,002,286     998,562       Total defrend outflows of resources     13,344     6,909       LIABILITIES     2,077     1,018       Current liability for compensated absences     11,464     10,997       Accrued liability for orchers' compensation     272     329       Accrued induity for orchers' compensation     272     2329       Accrued induity for compensated absences     1,144     1,997		41,529	22,965
Other assets     307     657       Total current assets     86,407     72,587       Noncurrent assets     699     436       Deposits with bond trustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Pledges receivable     1,537     6,44       Long-term investments     64,961     69,694       Other assets     1,200     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,562       Total assets     1,088,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     Fair value of interest rate swap agreements     2,077       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       Accounts payable     10,315     12,147       Accounts payable     10,315     12,147       Account inability for compensated absences     1,144     10,997       Accured liability for workers' compensation     222,772     24,488       Capital lease obigations     2			
Total current assets     86,407     72,587       Noncurrent assets     699     436       Cash held by state treasurer     699     436       Deposits with bond trustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Long-tern investments     64,961     64,961       Capital assets     1,280     1,333       Capital assets     1,002,286     998,562       Total assets     1,002,286     998,562       Total assets     1,01,071,149     1,027,10,18       DEFERRED OUTFLOWS OF RESOURCES     13,344     6,909       Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liabilities     1,858     17,596       Accrued liability for workers' compensation     22,772     24,488       Capital lease obligations     268     268       Due to related organizations     1,455     -       Due to campuses <t< td=""><td></td><td></td><td></td></t<>			
Noncurrent assets     699     436       Deposits with bond trustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Pidges receivable     1,537     644       Long-term investments     64,961     69,694       Other assets     1,200     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,5622       Total assets     1,002,286     998,5622       Total assets     1,027,286     998,5622       Total assets     1,027,286     998,5622       Total deferred outflows of resources     1,344     6,909       LIABILITIES     2,077     1,018       Cournet liability for compensated absences     1,484     10,997       Accrued liability for workers' compensation     272     329       Accrued liability for workers' compensation     272     329       Accrued liability for workers' compensation     272     329       Accrued liability for workers' compensation     22,772     24,488       Due to related organizations			
Cash held by state treasurer     699     436       Deposits with bond trustees     41,249     39,067       Accounts, grants and loans receivable     5,531     6,764       Pledges receivable     1,537     644       Long-term investments     64,691     69,694       Other assets     1,280     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,562       Total assets     1,008,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891     Total deferred outflows of resources     13,344     6,909       LABULTIES     Accound Isalities     7,2329     Accured liability for owneers' compensated absences     11,484     10,977       Accured liability for owneers' compensated absences     1,414     10,979     2,2772     24,488       Capital lease obligations     268     268     268     268     268       Due to campuses     -     110     -     100     <	Total current assets	86,407	72,587
Deposits with bond trustees     41,249     39,067       Accounts, grants and leans receivable     5,531     6,764       Piedges receivable     1,537     644       Long-term investments     64,961     69,694       Other assets     1,280     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,562       Total assets     1,088,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891     Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liabilities     2,077     1,018     1,247     Accrued liability for compensated absences     11,484     10,997     Accrued liability for workers' compensation     272     329     Accrued liability for workers' compensation     272     329     Accrued liability for workers' compensation     2772     24,488     Capital lease obligations     268     268     268     268     268     268     269     100     Loss or leability for			(00
Accounts, grants and loans receivable     5,531     6,764       Pledges receivable     1,537     644       Long-term investments     64,961     66,894       Other assets     1,280     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,562       Total assets     1,088,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     F     F       Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liabilititis     Accound inability for compensated absences     11,484     10,979       Accrued liability for compensated absences     11,484     10,979     Accrued liability for workers' compensation     272     329       Accrued interest payable     3,411     3,788     S,199     Accrued interest payable, current portion     22,772     24,488     Capital lease obligations     145     -       Due to related organizations     145     -			
Pledges receivable     1,537     644       Long-term investments     64,961     69,694       Other assets     1,280     1,333       Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,562       Total assets     1,002,286     998,562       Total assets     1,088,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     2,077     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     2007     1,018       Current liability for compensated absences     11,484     10,997       Accrued liability for workers' compensation     272     329       Accrued liability for workers' compensation     268     268       Due to related organizations     145     -       Due to related organizations     268     268       Due to related organizations     268     268       Due to related organizations     268     28,333       Other ilabilitites     3,131     8,339		,	
Long-lerm investments     64,961     69,694       Other assets     1,280     1,333       Capital assets, net     1,002,286     998,562       Total assets     1,001,149     1,002,286       DEFERRED OUTFLOWS OF RESOURCES     F     F       Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liability for compensated absences     11,484     10,997       Accrued liability for compensated absences     14,484     10,997     Accrued liability for workers' compensation     227     24,488       Capital lease obligations     268     268     268     268     268     268     268     268     263     100     1,562 </td <td></td> <td></td> <td></td>			
Other assets     1,280     1,333       Capital assets, net     1,002,286     998,562       Total noncurrent assets     1,002,286     998,562       Total assets     1,088,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liabilities     3,411     3,798       Accourds payable     10,315     12,147       Accrued liability for compensated absences     11,484     10,997       Accrued iability for workers' compensation     22,772     24,488       Due to related organizations     248     268       Due to related organizations     145     -       Due to related organizations     1,525     5,199       Advances and deposits     1,582     1,333       Other liabilities     24,473     86,804       Noncurrent liabilities     24,473     86,804       Noncurent liabilities     24,443     <	-		
Capital assets, net     887,029     880,624       Total noncurrent assets     1,002,286     998,562       Total assets     1,002,286     998,562       Total assets     1,002,286     998,562       Total assets     1,002,286     998,562       Fair value of interest rate swap agreements Loss on debt refunding     1,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liability for compensated absences     11,484     10,997       Accrued liability for compensated absences     11,484     10,997     222       Accrued liability for compensated absences     14,484     10,997       Accrued liability for compensated absences     14,484     10,997       Accrued liability for compensated absences     -     110       Due to campuses     -     110     -       Due to campuses     -     110     4,835     5,199       Advances and deposits     1,582     1,338     6,0759       Othal lability for compensated absences     4,301     4,783     Accrued liability for workers' compensation     1,224	5		
Total noncurrent assets     1,002,286     998,562       Total assets     1,088,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES     Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     2,077     1,018       Current liabilities     3,444     6,909       Accrued salaries and wages     18,958     17,596       Accrued liability for compensated absences     11,484     10,977       Accrued liability for compensated absences     14,484     10,979       Accrued liability for workers' compensation     22772     24,488       Capital lease obligations     268     268       Due to campuses     -     110     Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,939     704     268     268       Noncurrent liabilities     5,131     8,939     710     4443     460,759       Otal current liabilities     5,131     8,939     750			
Total assets     1,088,693     1,071,149       DEFERRED OUTFLOWS OF RESOURCES Fair value of interest rate swap agreements Loss on debt refunding     2,077     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES Current liabilities     10,315     12,147       Accounds payable     10,315     12,147       Accrued liability for compensated absences     11,484     10,997       Accrued liability for workers' compensation     272     328       Accrued liability for workers' compensation     22,772     24,488       Capital lease obligations     268     268       Due to related organizations     145     -       Due to campuses     -     110       Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933       Other liabilities     5,131     8,939       Accrued liability for compensated absences     4,301     4,783       Accrue diability for compensated absences     4,301     4,783       Accrue diability for workers' compensated	•		
DEFERRED OUTFLOWS OF RESOURCES     Fair value of interest rate swap agreements     Loss on debt refunding     Total deferred outflows of resources     LIABILITIES     Current liabilities     Accounts payable     Accrued liability for compensated absences     11,484     Current liabilities     Accrued liability for workers' compensation     272   329     Accrued liability for workers' compensation     272   329     Accrued liability for workers' compensation     272   329     Accrued liability for workers' compensation     272   324     Bonds payable, current portion   22,772     Due to campuses   -     Due to campuses   -     Other liabilities   5,131     81,355   5,199     Advances and deposits   1,582     Other liabilities   5,131     Rocrued liability for compensated absences   4,301     Accrued liability for workers' compensation   1,224     Accrued liability for workers' compensation   2,2473     Bonds payable   4409   3,508	i otal honcurrent assets	1,002,286	998,562
Fair value of interest rate swap agreements     2,077     1,018       Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liabilities     Accounts payable     10,315     12,147       Accrued salaries and wages     18,958     17,596     Accrued liability for compensated absences     11,484     10,997       Accrued liability for compensated absences     11,484     10,997     3,411     3,798       Bonds payable, current portion     22,772     24,488     Capital lease obligations     268     268       Due to related organizations     145     -     110     Unearned revenues and credits     8,135     5,199       Advances and deposits     5,131     8,939     70tal current liabilities     5,131     8,939       Total current liabilities     268     537     268     537       Derivative instrument, interest rate swap     4,409     3,508     1,224     1,224       Advances and deposits     2,403     3,720     0ther liabilities     -     345       Advan	Total assets	1,088,693	1,071,149
Loss on debt refunding     11,267     5,891       Total deferred outflows of resources     13,344     6,909       LIABILITIES     Current liabilities     10,315     12,147       Accouds payable     10,315     12,147     3,244       Accoud liability for compensated absences     11,484     10,997     3,411     3,798       Bonds payable, current portion     22,772     329     3,411     3,798       Bonds payable, current portion     22,772     24,488     Capital lease obligations     268     268       Due to related organizations     145     -     110     11,822     1,933       Other liabilities     8,135     5,199     Advances and deposits     1,582     1,933       Other liabilities     8,135     5,199     4dvances and deposits     1,582     1,933       Total current liabilities     82,473     85,804     82,473     85,804       Noncurrent liability for workers' compensation     1,224     1,224     1,224     1,224     1,224       Bonds payable     4,409     3,508     -     345 <td></td> <td></td> <td></td>			
Total deferred outflows of resources13,3446,909LIABILITIESCurrent liabilitiesAccounts payableAccrued liability for compensated absencesAccrued liability for workers' compensationAccrued liability for workers' compensationCapital lease obligationsDue to related organizationsDue to campuses-Other liabilitiesAccrued liability for workers' compensated absencesAdvances and deposits1,5821,5821,5821,5821,5821,5821,5821,5841,5821,5821,5841,5821,5821,5841,5851,5821,5821,5821,5841,5841,5851,2441,2241,2241,2241,2241,2241,2241,2241,2241,2241,233Advances and deposits1,2401,2411,2411,2421,2433,6081010101010111111111213141415 <td< td=""><td></td><td></td><td></td></td<>			
LIABILITIESCurrent liabilitiesAccounts payableAccounts payableAccrued ilability for compensated absencesAccrued liability for compensated absencesAccrued liability for compensated absencesAccrued liability for workers' compensationAccrued liability for workers' compensationDue to related organizationsDue to related organizations145Due to campuses-10Unearned revenues and credits8,1355,1318,247385,804Noncurrent liabilitiesAccrued liability for compensated absencesAccrued liability for compensated absences4,3014,783Accrued liability for workers' compensation1,224Bonds payable44093,508Unearned revenues and credits4,4093,508Unearned revenues and credits4,409-3,684Other liabilities2,6853764440944093,508Unearned revenues and credits4,1133,082Advances and deposits2,4033,720Other liabilities53,634563,634563,634563,634 <t< td=""><td></td><td></td><td>,</td></t<>			,
Current liabilities     10,315     12,147       Accrued salaries and wages     10,315     12,147       Accrued salaries and wages     18,958     17,596       Accrued liability for compensated absences     11,484     10,997       Accrued liability for compensation     272     329       Accrued liability for workers' compensation     272     329       Accrued liability for workers' compensation     272     329       Accrued liability for workers' compensation     22,772     24,488       Due to related organizations     145     -       Due to campuses     -     110     Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933     Other liabilities     82,473     85,804       Noncurrent liabilities     5,131     8,939     704     4,783     Accrued liability for workers' compensation     1,224     1,224       Bonds payable     4,401     3,0162     3,720     044     3,508       Unearned revenues and credits     4,113     3,082     3,444     460,759       Ordal liability for workers'	Total deferred outflows of resources	13,344	6,909
Accounts payable   10,315   12,147     Accrued salaries and wages   18,958   17,596     Accrued liability for compensated absences   11,484   10,997     Accrued liability for workers' compensation   272   329     Accrued interest payable   3,411   3,798     Bonds payable, current portion   22,772   24,488     Capital lease obligations   268   268     Due to related organizations   145   -     Due to campuses   -   110     Unearned revenues and credits   8,135   5,199     Advances and deposits   1,582   1,933     Other liabilities   82,473   85,804     Noncurrent liabilities   82,473   85,804     Noncurrent liabilities   4,301   4,783     Accrued liability for workers' compensation   1,224   1,224     Bonds payable   4454,443   460,759     Capital lease obligations   268   537     Derivative instrument, interest rate swap   4,409   3,508     Unearned revenues and credits   4,113   3,082     Advances and deposits   2,403			
Accrued salaries and wages     18,958     17,596       Accrued liability for compensated absences     11,484     10,997       Accrued liability for workers' compensation     272     329       Accrued interest payable     3,411     3,798       Bonds payable, current portion     22,772     24,488       Capital lease obligations     268     268       Due to related organizations     145     -       Due to campuses     -     110       Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933       Other liabilities     5,131     8,939       Total current liabilities     82,473     85,804       Noncurrent liabilities     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     4454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,4	Current liabilities		
Accrued liability for compensated absences   11,484   10,997     Accrued liability for workers' compensation   272   329     Accrued interest payable   3,411   3,798     Bonds payable, current portion   22,772   24,488     Capital lease obligations   268   268     Due to related organizations   145   -     Due to campuses   -   110     Unearned revenues and credits   8,135   5,199     Advances and deposits   1,582   1,933     Other liabilities   5,131   8,939     Total current liabilities   82,473   85,804     Noncurrent liabilities   4,301   4,783     Accrued liability for compensated absences   4,301   4,783     Accrued liability for workers' compensation   1,224   1,224     Bonds payable   454,443   460,759     Capital lease obligations   268   537     Derivative instrument, interest rate swap   4,409   3,508     Unearned revenues and credits   4,113   3,082     Advances and deposits   2,403   3,720     Other liabilities <t< td=""><td></td><td></td><td></td></t<>			
Accrued liability for workers' compensation     272     329       Accrued interest payable     3,411     3,798       Bonds payable, current portion     22,772     24,488       Capital lease obligations     268     268       Due to related organizations     145     -       Due to campuses     -     110       Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933       Other liabilities     5,131     8,939       Total current liabilities     82,473     85,804       Noncurrent liabilities     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total noncurrent liabilities     553,634     563,762       NET POSITION:     7,685     9,742       Nonexpendable     7,685     9,742	-		
Accrued interest payable   3,411   3,798     Bonds payable, current portion   22,772   24,488     Capital lease obligations   268   268     Due to related organizations   145   -     Due to campuses   -   110     Unearned revenues and credits   8,135   5,199     Advances and deposits   1,582   1,933     Other liabilities   5,131   8,939     Total current liabilities   82,473   85,804     Noncurrent liabilities   4,301   4,783     Accrued liability for compensated absences   4,301   4,783     Accrued liability for workers' compensation   1,224   1,224     Bonds payable   268   537     Capital lease obligations   268   537     Derivative instrument, interest rate swap   4,409   3,508     Unearned revenues and credits   4,113   3,082     Advances and deposits   2,403   3,720     Other liabilities   -   345     Total noncurrent liabilities   553,634   563,762     Net investment in capital assets   451,018   435,985<			
Bonds payable, current portion     22,772     24,488       Capital lease obligations     268     268       Due to related organizations     145     -       Due to campuses     -     110       Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933       Other liabilities     5,131     8,939       Total current liabilities     82,473     85,804       Noncurrent liabilities     4,301     4,783       Accrued liability for compensated absences     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,082       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     451,018     435,985       Restricted:     Nonexpendable     7,685			
Capital lease obligations     268     268     268       Due to related organizations     145     -       Due to campuses     -     110       Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933       Other liabilities     5,131     8,939       Total current liabilities     82,473     85,804       Noncurrent liabilities     4,301     4,783       Accrued liability for compensated absences     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total noncurrent liabilities     553,634     563,762       Net investment in capital assets     451,018     435,985       Restricted:     7,685			
Due to related organizations     145       Due to campuses     -       Unearned revenues and credits     8,135       Advances and deposits     1,582       Other liabilities     5,131 <b>Noncurrent liabilities</b> 5,131       Accrued liabilities     8,301       Accrued liability for compensated absences     4,301       Accrued liability for workers' compensation     1,224       Bonds payable     268       Capital lease obligations     268       Derivative instrument, interest rate swap     4,409       Unearned revenues and credits     4,113       Advances and deposits     2,403       Other liabilities     -       Total noncurrent liabilities     -       Total noncurrent liabilities     471,161       Atrapes     435,985       Restricted:     -       Nonexpendable     7,685       Nonexpendable     7,685       23,369     21,549       Unrestricted     66,331			
Due to campuses     -     110       Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933       Other liabilities     5,131     8,939       Total current liabilities     82,473     85,804       Noncurrent liabilities     82,473     85,804       Noncurrent liabilities     82,473     85,804       Accrued liability for compensated absences     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total noncurrent liabilities     553,634     563,762       NET POSITION:     -     345       Net investment in capital assets     451,018     435,985			
Unearned revenues and credits     8,135     5,199       Advances and deposits     1,582     1,933       Other liabilities     5,131     8,939       Total current liabilities     82,473     85,804       Noncurrent liabilities     82,473     85,804       Noncurrent liabilities     82,473     85,804       Accrued liability for compensated absences     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:     Net investment in capital assets     451,018     435,985       Restricted:     7,685     9,742       Nonexpendable	5		
Advances and deposits   1,582   1,933     Other liabilities   5,131   8,939     Total current liabilities   82,473   85,804     Noncurrent liabilities   82,473   85,804     Noncurrent liabilities   82,473   85,804     Accrued liability for compensated absences   4,301   4,783     Accrued liability for workers' compensation   1,224   1,224     Bonds payable   454,443   460,759     Capital lease obligations   268   537     Derivative instrument, interest rate swap   4,409   3,508     Unearned revenues and credits   4,113   3,082     Advances and deposits   2,403   3,720     Other liabilities   -   345     Total noncurrent liabilities   471,161   477,958     Total noncurrent liabilities   553,634   563,762     NET POSITION:   Net investment in capital assets   451,018   435,985     Restricted:   7,685   9,742   53,369   21,549     Unrestricted   66,331   47,020   66,331   47,020	•		
Other liabilities     5,131     8,939       Total current liabilities     82,473     85,804       Noncurrent liabilities     82,473     85,804       Accrued liability for compensated absences     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:     Net investment in capital assets     451,018     435,985       Restricted:     -     -     -       Nonexpendable     7,685     9,742     -       Expendable     23,369     21,549     -       Unrestric			
Total current liabilities     82,473     85,804       Noncurrent liabilities     Accrued liability for compensated absences     4,301     4,783       Accrued liability for compensated absences     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:     -     345       Nonexpendable     7,685     9,742       Expendable     23,369     21,549       Unrestricted     66,331     47,020			
Noncurrent liabilities       Accrued liability for compensated absences     4,301     4,783       Accrued liability for workers' compensation     1,224     1,224       Bonds payable     454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     -     345       Total noncurrent liabilities     553,634     563,762       NET POSITION:     Net investment in capital assets     451,018     435,985       Restricted:     Nonexpendable     7,685     9,742       Expendable     23,369     21,549     47,020			
Accrued liability for compensated absences   4,301   4,783     Accrued liability for workers' compensation   1,224   1,224     Bonds payable   454,443   460,759     Capital lease obligations   268   537     Derivative instrument, interest rate swap   4,409   3,508     Unearned revenues and credits   4,113   3,082     Advances and deposits   2,403   3,720     Other liabilities   -   345     Total noncurrent liabilities   -   345     Total noncurrent liabilities   553,634   563,762     NET POSITION:   Net investment in capital assets   451,018   435,985     Restricted:   7,685   9,742   53,369   21,549     Unrestricted   66,331   47,020   47,020	Total current habilities	02,473	00,004
Accrued liability for workers' compensation   1,224   1,224     Bonds payable   454,443   460,759     Capital lease obligations   268   537     Derivative instrument, interest rate swap   4,409   3,508     Unearned revenues and credits   4,113   3,082     Advances and deposits   2,403   3,720     Other liabilities   -   345     Total noncurrent liabilities   471,161   477,958     Total liabilities   553,634   563,762     NET POSITION:   Net investment in capital assets   451,018   435,985     Restricted:   7,685   9,742   53,369   21,549     Unrestricted   66,331   47,020   47,020			. ====
Bonds payable     454,443     460,759       Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:     Net investment in capital assets     451,018     435,985       Restricted:     7,685     9,742     53,369     21,549       Unrestricted     66,331     47,020     66,331     47,020			
Capital lease obligations     268     537       Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:     Net investment in capital assets     451,018     435,985       Restricted:     7,685     9,742     53,369     21,549       Unrestricted     66,331     47,020     47,020	, ,	·	,
Derivative instrument, interest rate swap     4,409     3,508       Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:     Net investment in capital assets     451,018     435,985       Restricted:     7,685     9,742     53,369     21,549       Unrestricted     66,331     47,020     47,020			
Unearned revenues and credits     4,113     3,082       Advances and deposits     2,403     3,720       Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:         Net investment in capital assets     451,018     435,985       Restricted:     -     -       Nonexpendable     7,685     9,742       Expendable     23,369     21,549       Unrestricted     66,331     47,020			
Advances and deposits   2,403   3,720     Other liabilities   -   345     Total noncurrent liabilities   471,161   477,958     Total liabilities   553,634   563,762     NET POSITION:       Net investment in capital assets   451,018   435,985     Restricted:       Nonexpendable   7,685   9,742     Expendable   23,369   21,549     Unrestricted   66,331   47,020	· · ·		
Other liabilities     -     345       Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION: Net investment in capital assets     451,018     435,985       Restricted: Nonexpendable     7,685     9,742       Expendable     23,369     21,549       Unrestricted     66,331     47,020			
Total noncurrent liabilities     471,161     477,958       Total liabilities     553,634     563,762       NET POSITION:         Net investment in capital assets     451,018     435,985       Restricted:         Nonexpendable     7,685     9,742       Expendable     23,369     21,549       Unrestricted     66,331     47,020	•	2,403	
NET POSITION:Net investment in capital assets451,018435,985Restricted:7,6859,742Expendable23,36921,549Unrestricted66,33147,020		471,161	
NET POSITION:Net investment in capital assets451,018435,985Restricted:7,6859,742Expendable23,36921,549Unrestricted66,33147,020	<b>T</b> - 4 - 1 11 - 11 11		500 700
Net investment in capital assets     451,018     435,985       Restricted:     7,685     9,742       Nonexpendable     7,685     9,742       Expendable     23,369     21,549       Unrestricted     66,331     47,020	i otai liäbilities	553,634	563,762
Restricted:     7,685     9,742       Nonexpendable     7,685     9,742       Expendable     23,369     21,549       Unrestricted     66,331     47,020			10-00-
Nonexpendable     7,685     9,742       Expendable     23,369     21,549       Unrestricted     66,331     47,020		451,018	435,985
Expendable     23,369     21,549       Unrestricted     66,331     47,020			
Unrestricted 66,331 47,020			,
	-		
I otal net position 548,403 514,296			
	I otal net position	548,403	514,296

## University of Massachusetts Supplementary Information (unaudited) BOSTON CAMPUS Statements of Revenues, Expenses, and Changes in Net Position For The Years Ended June 30, 2020 and 2019 (\$ in thousands of dollars)

	2020	2019
REVENUES		
Operating Revenues		
Tuition and fees (net of scholarship allowances of \$69,974	400.000	400.000
at June 30, 2020 and \$64,836 at June 30, 2019)	182,630	180,898
Federal grants and contracts	23,013	25,335
State grants and contracts	14,740	11,200
Local grants and contracts	925	1,062
Private grants and contracts	16,054	15,939
Sales and services, educational activities	1,744	4,312
Auxiliary enterprises	10,381	12,315
Other operating revenues: Other	3,138	2,218
Total operating revenues	252,625	253,279
EXPENSES		
Operating expenses		
Educational and general		
Instruction	162,618	165,746
Research	31,805	36,263
Public service	7,866	8,010
Academic support	36,967	33,957
Student services	30,010	29,571
Institutional support	53,159	48,844
Operation and maintenance of capital assets	33,451	35,139
Depreciation and amortization	32,460	28,010
Scholarships and fellowships	20,771	17,983
Auxiliary enterprises	10,538	10,622
Total operating expenses	419,645	414,145
Operating loss	(167,020)	(160,866)
NONOPERATING REVENUES (EXPENSES)		
State appropriations	146,284	140,659
Gifts	5,199	4,908
Investment income	4,585	5,822
Unrealized gain on investments	(399)	1,604
Endowment income distributed for operations	3,182	3,082
Interest on indebtedness	(19,312)	(16,823)
Nonoperating federal grants	32,018	26,783
Other nonoperating income	121	330
Net nonoperating revenues	171,678	166,365
Income before other revenues, expenses,		
gains, and losses	4,658	5,499
OTHER REVENUES, EXPENSES, GAINS AND LOSSES	~~~~~	40.000
Capital appropriations	30,625	19,662
Capital grants, contracts and gifts	-	2,300
Endowment return, net of amount used for operations	(658)	726
Disposal of plant facilities Other deductions	(792)	(393)
	274	30
Total other revenues, expenses, gains, and losses Total increase in net position	<u>29,449</u> 34,107	<u>22,325</u> 27,824
NET POSITION		
Net position at beginning of year	514,296	486,472
Net position at end of year	548,403	514,296
		,