University of Maine Statements of Net Position As of June 30, 2018 and 2017 (\$ in thousands)

ASSETS			RESTATED		
Current Assets					
Cash and cash equivalents	ACCETC	2018	2017	Variance	Variance
Cash and cash equivalents					
Accounts grants and pledges receivable, net		\$ 84.951	\$ 82,491	\$ 2,460	2 98%
Accounts. grants and pledges receivable, net 12,652 21,689 963 4.44% 10 10 10 10 10 10 10 1		-	-		-
Notes and leases receivable, net		22,652	21,689	963	4.44%
Internal loans to campuses 110,550 106,933 3,617 3,38% Noncurrent Assets 110,550 106,933 3,617 3,38% Noncurrent Assets 212 2,744 (2,532 42,27% Notes and leases receivable, net 212 2,744 (2,532 42,27% Notes and leases receivable, net 21,572 21,731 (169) 0,73% Endowment investments 79,530 76,881 2,749 3,58% Capital assets, net 350,082 349,970 711 0,03% Split interest agreements 1,673 1,602 711 0,03% Internal loans to campuses Total Noncurrent Assets 454,067 455,334 1,267 0,28% Total Noncurrent Assets 454,067 455,334 1,267 0,28% Total Assets 454,067 455,334 1,267 0,28% Total Assets 454,067 562,267 2,350 0,28% DEFERRED OUTFLOWS OF RESOURCES 2,602 2,771 3,767 0,28% Total Assets 566,617 565,267 2,350 0,28% Total Assets 567,219 565,039 2,180 0,39% Total Assets 567,219 565,039 2,180 0,39% Total Assets AND DEFERRED OUTFLOWS 567,219 565,039 2,180 0,39% Total Assets 567,219 565,039 2,180 0,39% Total A	· ·	2,948	2,754	194	7.04%
Total Current Assets 110,550 106,933 3,617 3,38% Noncurrent Assets 898 2,405 (1,507) 42,86% Accounts, grants and pleadges receivable, net 212 2,744 (2,532) 42,27% Notes and leases receivable, net 21,572 21,731 (159) -0.73% Endowment investments 79,630 76,881 (159) -0.73% Endowment investments 79,630 76,881 (159) -0.73% Endowment investments 79,630 76,881 (159) -0.73% Split interest agreements 1,673 1,602 71 4,47% Split interest agreements 1,673 1,602 71 4,47% Internal clauss to campues	Notes and leases receivable, net	-	-	-	-
Noncurrent Assets Page	Internal loans to campuses	-	-	-	-
Deposits with bond rustees	Total Current Assets	110,550	106,933	3,617	3.38%
Accounts, grants and pledges receivable, net 212 2,744 (2,532) 92.27% Notes and leases receivable, net 21,572 21,731 (159) 9.73% Endowment investments 79,630 76,881 2,749 3,58% Capital assets, net 350,082 349,970 112 0,03% Split interest agreements 1,673 1,602 71 4,43% Internal loans to campuses -					
Notes and leases receivable, net 21,572 21,731 (150) 0.73% Endowment investments 79,630 76,881 2,749 3.08% Capital assets, net 300,082 349,970 112 0.03% Split interest agreements 1,673 1,602 71 4,43% Internal loans to campuses -	•			,	-62.66%
Endowment investments					-92.27%
Capital assets, net 350,082 349,970 112 0.03% Split interest agreements 1,673 1,602 71 4,43% Campus funding commitment -	·			(159)	-0.73%
Split interest agreements 1,673 1,602 71 4.4%-Internal coans to campuses Campus funding commitment - <t< td=""><td></td><td>,</td><td></td><td>,</td><td></td></t<>		,		,	
Internal loans to campuses	·	·	·		
Campus funding commitment		1,673	1,602	71	4.43%
Total Noncurrent Assets	•	-	-	-	-
DEFERRED OUTFLOWS OF RESOURCES 2,602 2,771 (169) -6,10%				- (4.007)	-
DEFERRED OUTFLOWS OF RESOURCES 2,602 2,771 (169) -6.10%					
TOTAL ASSETS AND DEFERRED OUTFLOWS \$ 567,219 \$ 565,039 \$ 2,180 0.39%	IUIAL ASSEIS	564,617	562,267	2,350	0.42%
Current Liabilities	DEFERRED OUTFLOWS OF RESOURCES	2,602	2,771	(169)	-6.10%
Current Liabilities	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 567,219	\$ 565,039	\$ 2,180	0.39%
Unearned revenue and deposits 3,577 3,752 (175) -4.66% Accrued liabilities - current portion 967 965 2 0.21% Funds held for others - current portion 62 65 (3) -4.62% Long-term debt - current portion 5,565 5,719 (154) -2.69% Loans from University Services - current portion -	Current Liabilities	¢ 6.502	¢ 9,003	¢ (1.420)	17 740/
Accrued liabilities - current portion 967 965 2 0.21% Funds held for others - current portion 62 65 (3) 4.62% Long-term debt - current portion 5,565 5,719 (154) -2.69% Loans from University Services - current portion -				,	
Funds held for others - current portion 62 65 (3) 4.62% Long-term debt - current portion 5,5655 5,719 (154) 2.68% Loans from University Services - current portion Total Current Liabilities 16,754 18,503 (1,749) -9.45% Noncurrent Liabilities 1 31 (30) -96.77% Accrued liabilities 1 31 (30) -96.77% Funds held for others - - - - - Long-term debt 61,625 67,581 (5,956) -8.81% Loans from University Services -		·	·	` ,	
Long-term debt - current portion 5,565 5,719 (154) 2-69% Loans from University Services - current portion -	·				
Total Current Liabilities 16,754 18,503 (1,749) -9.45% Noncurrent Liabilities 1 31 (30) -96.77% Accrued liabilities 1 31 (30) -96.77% Funds held for others - <td< td=""><td>Long-term debt - current portion</td><td>5,565</td><td>5,719</td><td></td><td>-2.69%</td></td<>	Long-term debt - current portion	5,565	5,719		-2.69%
Noncurrent Liabilities 1 31 (30) -96.77% Funds held for others -	Loans from University Services - current portion	<u></u> _			-
Accrued liabilities 1 31 (30) -96.77% Funds held for others - - - - Long-term debt 61,625 67,581 (5,956) -8.81% Loans from University Services -		16,754	18,503	(1,749)	-9.45%
Funds held for others -					
Long-term debt 61,625 67,581 (5,956) -8.81% Loans from University Services - 0.00% 6 - 0.00% 6 0.21 - 4.3 0.34% - - 1.89% - - 1.89% - <		1	31	(30)	-96.77%
Loans from University Services - - - - - - - - -		- 64 605	- 67 501	(F 0F6)	- 0.040/
Funding obligation 41,488 41,488 - 0.00% Government advances refundable 12,582 12,539 43 0.34% Total Noncurrent Liabilities 115,696 121,640 (5,944) -4.89% TOTAL LIABILITIES 132,450 140,143 (7,693) -5.49% DEFERRED INFLOWS OF RESOURCES 1,673 1,602 71 4.43% NET POSITION Net investment in capital assets 286,105 281,598 4,507 1.60% Restricted: Nonexpendable 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 433,095 423,294 9,801 2.32%		01,025	07,381	(5,956)	-8.81%
Government advances refundable 12,582 12,539 43 0.34% Total Noncurrent Liabilities 115,696 121,640 (5,944) -4.89% TOTAL LIABILITIES 132,450 140,143 (7,693) -5.49% DEFERRED INFLOWS OF RESOURCES 1,673 1,602 71 4.43% NET POSITION Net investment in capital assets 286,105 281,598 4,507 1.60% Restricted: Nonexpendable 31,816 31,258 558 1.79% Nonexpendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 433,095 423,294 9,801 2.32%		41 488	41 488	-	0.00%
Total Noncurrent Liabilities 115,696 121,640 (5,944) -4.89% TOTAL LIABILITIES 132,450 140,143 (7,693) -5.49% DEFERRED INFLOWS OF RESOURCES 1,673 1,602 71 4.43% NET POSITION Net investment in capital assets 286,105 281,598 4,507 1.60% Restricted: 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 433,095 423,294 9,801 2.32%		,	,	43	
TOTAL LIABILITIES 132,450 140,143 (7,693) -5.49% DEFERRED INFLOWS OF RESOURCES 1,673 1,602 71 4.43% NET POSITION Net investment in capital assets 286,105 281,598 4,507 1.60% Restricted: Nonexpendable 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 433,095 423,294 9,801 2.32%	± 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
NET POSITION Net investment in capital assets 286,105 281,598 4,507 1.60% Restricted: 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 7 433,095 423,294 9,801 2.32%					
NET POSITION Net investment in capital assets 286,105 281,598 4,507 1.60% Restricted: 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 7 433,095 423,294 9,801 2.32%					
Net investment in capital assets 286,105 281,598 4,507 1.60% Restricted: 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 707AL NET POSITION 433,095 423,294 9,801 2.32%	DEFERRED INFLOWS OF RESOURCES	1,673	1,602	71	4.43%
Restricted: Nonexpendable 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 707AL NET POSITION 433,095 423,294 9,801 2.32%	NET POSITION				
Nonexpendable 31,816 31,258 558 1.79% Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 707AL NET POSITION 433,095 423,294 9,801 2.32%	Net investment in capital assets	286,105	281,598	4,507	1.60%
Expendable 67,976 67,507 469 0.69% Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 433,095 423,294 9,801 2.32%					
Unrestricted 47,198 42,931 4,267 9.94% Commitments and contingencies 433,095 423,294 9,801 2.32%	•	·	·		
Commitments and contingencies TOTAL NET POSITION 433,095 423,294 9,801 2.32%	•				
TOTAL NET POSITION 433,095 423,294 9,801 2.32%		47,198	42,931	4,267	9.94%
		100.005	400.001		
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION \$ 567,219 \$ 565,039 \$ 2,180 0.39%	IUIAL NEI PUSIIIUN	433,095	423,294	9,801	2.32%
	TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 567,219	\$ 565,039	\$ 2,180	0.39%

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

Note: FY17 has been restated for the implementation of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, and GASB Statement No. 81, Irrevocable Split-Interest Agreements.