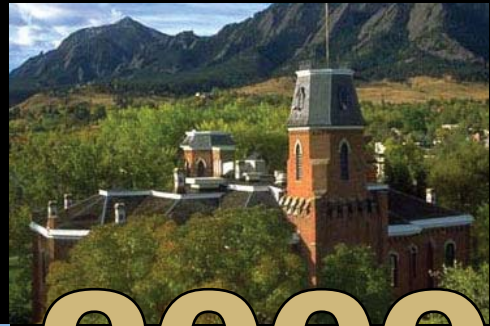


Unaudited Supplement to the

Financial
Report



2009



University
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Unaudited Supplement to the Annual Financial Report

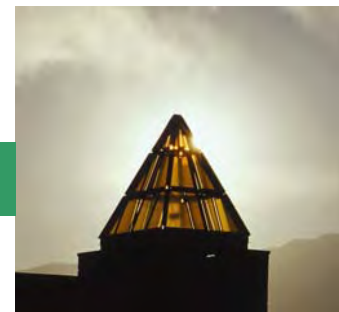
June 30, 2009

This unaudited report is supplemental to the audited consolidated financial statements and accompanying footnotes, which have been separately released as the Annual Financial Report.

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2009
Consolidated

	CURRENT FUNDS					PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Unexpended	Retirement of Indebtedness	Investment in Plant		
Assets										
Cash and investments:										
Equity in pooled cash and investments	\$ 87,969,720	285,148,225	34,038,118	-	86,333	509,951,631	2,669,997	-	-	919,864,024
Cash on hand	75,730	55,898,794	83,148	-	-	-	-	-	-	56,057,672
Investments and restricted pooled cash	(5,133,843)	134,656,272	12,611,089	6,544,561	112,033,186	92,715,272	(891,134)	-	-	352,535,403
Total cash and investments	82,911,607	475,703,291	46,732,355	6,544,561	112,119,519	602,666,903	1,778,863	-	-	1,328,457,099
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	27,031,559	80,982,250	92,591,249	-	3,370	427,055	-	-	(2,940,403)	198,095,080
Accounts receivable-DPCU, current	56	23,697	8,834,169	-	-	-	-	-	-	8,857,922
Accounts receivable, noncurrent	-	-	409,018	134,022	-	-	-	-	-	543,040
Allowances for accounts receivable	(7,474,951)	(12,371,743)	(156)	(744)	-	-	-	-	-	(19,847,594)
Net accounts receivable	19,556,664	68,634,204	101,834,280	133,278	3,370	427,055	-	-	(2,940,403)	187,648,448
Loans receivable:										
Loans receivable, noncurrent	-	-	-	35,342,812	-	-	-	-	-	35,342,812
Allowances for loans receivable	-	-	-	(2,819,823)	-	-	-	-	-	(2,819,823)
Net loans receivable	-	-	-	32,522,989	-	-	-	-	-	32,522,989
Total accounts and loans receivable, net	19,556,664	68,634,204	101,834,280	32,656,267	3,370	427,055	-	-	(2,940,403)	220,171,437
Inventories	1,119,415	9,761,064	-	-	-	-	-	-	-	10,880,479
Other assets:										
Other assets, current	227,750	3,770,174	26,205	-	-	6,151	-	1,841,600	-	5,871,880
Other assets, noncurrent	3,029,264	7,784,393	-	-	-	666,809	-	5,632,935	-	17,113,401
Total other assets	3,257,014	11,554,567	26,205	-	-	672,960	-	7,474,535	-	22,985,281
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	1,955,470	-	-	54,140,847	-	56,096,317
Construction in progress	-	-	-	-	-	-	-	173,098,840	-	173,098,840
Collections	-	-	-	-	-	-	-	11,576,139	-	11,576,139
Total nondepreciable capital assets	-	-	-	-	1,955,470	-	-	238,815,826	-	240,771,296
Depreciable capital assets:										
Buildings	-	-	-	-	-	-	-	2,273,285,888	-	2,273,285,888
Improvements other than buildings	-	-	-	-	-	-	-	154,706,353	-	154,706,353
Equipment	-	-	-	-	-	-	-	431,903,324	-	431,903,324
Library and other collections	-	-	-	-	-	-	-	280,165,425	-	280,165,425
Less: accumulated depreciation	-	-	-	-	-	-	-	(1,259,215,992)	-	(1,259,215,992)
Total depreciable capital assets, net	-	-	-	-	-	-	-	1,880,844,998	-	1,880,844,998
Total capital assets, net	-	-	-	-	1,955,470	-	-	2,119,660,824	-	2,121,616,294
Interfund receivables, net of interfund payables	-	2,038,489	-	-	-	(343,805)	(1,694,684)	-	-	-
Total Assets	\$ 106,844,700	567,691,615	148,592,840	39,200,828	114,078,359	603,423,113	84,179	2,127,135,359	(2,940,403)	3,704,110,590

	CURRENT FUNDS					PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General	Auxiliary & Self-funded	Restricted	Student	Endowment	Retirement	Investment			
	Fund	Activities	Fund	Loan	and Similar	of	in			
			Fund	Funds	Unexpended	Indebtedness	Plant			
Liabilities										
Accounts payable	\$ 15,099,034	27,572,416	10,134,948	64,069	566	20,435,066	88,063	-	(2,940,403)	70,453,759
Accounts payable-DPCU	668	-	339,831	-	-	-	-	-	-	340,499
Accrued expenses	54,338,815	56,949,033	47,815,180	(140)	-	602,957	1,411,532	-	-	161,117,377
Accrued compensated absences:										
Accrued compensated absences, current	4,147,443	2,789,069	-	-	-	-	-	-	-	6,936,512
Accrued compensated absences, noncurrent	79,388,201	50,177,619	-	-	-	-	-	-	-	129,565,820
Total accrued compensated absences	83,535,644	52,966,688	-	-	-	-	-	-	-	136,502,332
Deferred revenue:										
Deferred revenue, current	26,317,515	15,791,460	57,683,931	-	-	-	-	-	-	99,792,906
Deferred revenue, noncurrent	-	5,597,517	-	-	-	-	-	-	-	5,597,517
Total deferred revenue	26,317,515	21,388,977	57,683,931	-	-	-	-	-	-	105,390,423
Bonds, notes and leases payable:										
Bonds, notes and leases payable, current	-	-	-	-	-	498,014	-	34,114,317	-	34,612,331
Bonds, notes and leases payable, noncurrent	-	-	-	-	-	88,353,481	-	844,364,476	-	932,717,957
Total bonds, notes and leases payable	-	-	-	-	-	88,851,495	-	878,478,793	-	967,330,288
Security Lending	23,097,233	19,574,235	2,435,526	1,038,401	6,772	40,648,414	1,655,676	-	-	88,456,257
Other liabilities:										
Deposits held for others	10,425,646	4,292,289	1,543,070	-	-	-	-	-	-	16,261,005
Other liabilities, current	-	7,170,645	(45,305)	-	-	9,475,294	-	-	-	16,600,634
Other liabilities, noncurrent	-	11,512,772	-	-	15,908	454,885	-	-	-	11,983,565
Total other liabilities	10,425,646	22,975,706	1,497,765	-	15,908	9,930,179	-	-	-	44,845,204
Total Liabilities	\$ 212,814,555	201,427,055	119,907,181	1,102,330	23,246	160,468,111	3,155,271	878,478,793	(2,940,403)	1,574,436,139
Net Assets										
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	1,248,656,566	-	1,248,656,566
Restricted for nonexpendable purposes (endowments):										
Academic support	-	-	-	-	16,804,146	-	-	-	-	16,804,146
Research	-	-	-	-	2,919,146	-	-	-	-	2,919,146
Institutional support	-	-	-	-	73,549	-	-	-	-	73,549
Scholarships and fellowships	-	-	-	-	20,001,259	-	-	-	-	20,001,259
Capital	-	-	-	-	1,341,913	-	-	-	-	1,341,913
Other	-	-	-	-	828,017	-	-	-	-	828,017
Total restricted for nonexpendable purposes	-	-	-	-	41,968,030	-	-	-	-	41,968,030
Restricted for expendable purposes:										
Academic support	-	-	2,002,905	-	11,327,461	-	-	-	-	13,330,366
Instruction	-	428,137	15,544,603	-	119,390	-	-	-	-	16,092,130
Research	-	-	523,594	-	21,036,820	-	-	-	-	21,560,414
Student services	-	-	409,012	38,917,649	-	-	-	-	-	39,326,661
Auxiliary enterprises	(126,804)	52,455,143	669,963	-	-	92,574,061	1,396,608	-	-	146,968,971
Institutional support	-	-	7,578,148	(819,151)	1,047,260	4,753	-	-	-	7,811,010
Scholarships and fellowships	-	-	2,610,978	-	11,757,678	-	-	-	-	14,368,656
Capital	-	-	10,739,509	-	2,684,960	6,497,463	-	-	-	19,921,932
Other	-	-	524,930	-	4,106,977	-	-	-	-	4,631,907
Total Restricted for expendable purposes	(126,804)	52,883,280	40,603,642	38,098,498	52,080,546	99,076,277	1,396,608	-	-	284,012,047
Unrestricted net assets	(105,843,051)	313,381,280	(11,917,983)	-	20,006,537	343,878,725	(4,467,700)	-	-	555,037,808
Total Net Assets	\$ (105,969,855)	366,264,560	28,685,659	38,098,498	114,055,113	442,955,002	(3,071,092)	1,248,656,566	-	2,129,674,451

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
June 30, 2009
Consolidated

	CURRENT FUNDS				PLANT FUNDS				Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues										
Student tuition, net (pledged revenues of \$55,107,389)										
Student tuition	\$ 605,862,013	42,519,325	-	-	-	-	-	-	(24,631)	648,356,707
Scholarship allowance	(90,953,868)	(6,328,948)	-	-	-	-	-	-	-	(97,282,816)
Total Student tuition, net	514,908,145	36,190,377	-	-	-	-	-	-	(24,631)	551,073,891
Student fees, net (pledged revenues of \$7,762,075)										
Student fees	26,981,160	35,915,631	-	-	-	-	-	-	-	62,896,791
Scholarship allowance	(4,230,606)	(5,256,524)	-	-	-	-	-	-	-	(9,487,130)
Total Student fees, net	22,750,554	30,659,107	-	-	-	-	-	-	-	53,409,661
Fee for service contracts	101,940,268	-	-	-	-	-	-	-	-	101,940,268
Federal grants and contracts (pledged revenues of \$111,407,700)	-	-	556,980,874	164,730	-	-	-	-	(17,488)	557,128,116
State and local grants and contracts (pledged revenues of \$9,689,728)	-	-	54,032,968	-	-	-	-	-	(2,946,620)	51,086,348
Nongovernmental grants and contracts	-	-	84,540,768	-	-	-	-	-	-	84,540,768
Sales and services of educational departments (pledged revenues of \$7,786,733)	-	130,756,685	-	-	-	-	-	-	(699,163)	130,057,522
Auxiliary enterprises, net (pledged revenues of \$44,492,305)										
Auxiliary enterprises	-	176,792,706	-	-	-	-	-	-	-	176,792,706
Scholarship allowance	-	(2,012,786)	-	-	-	-	-	-	-	(2,012,786)
Total Auxiliary enterprises, net	-	174,779,920	-	-	-	-	-	-	-	174,779,920
Health services	1,649,890	347,703,683	-	-	-	-	-	-	(844,893)	348,508,680
Internal revenues:										
Internal service center revenues	-	211,015,358	-	-	-	-	-	-	(211,015,358)	-
Interdepartmental revenues	21,757,931	40,992,359	228,968	-	-	-	-	-	(62,979,258)	-
Other internal revenues	37,536,228	-	-	-	-	-	-	-	(37,536,228)	-
Total internal revenues	59,294,159	252,007,717	228,968	-	-	-	-	-	(311,530,844)	-
Other operating revenues (pledged revenues of \$2,092,472)										
Denver AHEC Library funding	4,419,968	-	-	-	-	-	-	-	-	4,419,968
Other revenues	6,893,403	30,164,289	2,708,122	821,576	-	58,516	-	-	(8,473,399)	32,172,507
Total Other operating revenues	11,313,371	30,164,289	2,708,122	821,576	-	58,516	-	-	(8,473,399)	36,592,475
Total Operating Revenues	711,856,387	1,002,261,778	698,491,700	986,306	-	58,516	-	-	(324,537,038)	2,089,117,649
Operating Expenses										
Education and general:										
Instruction	438,987,935	125,140,186	100,657,592	-	-	3,332	-	-	(20,120,249)	644,668,796
Research	12,895,412	387,025	412,826,321	-	-	165	-	-	(3,148,030)	422,960,893
Public service	1,631,123	44,463,139	42,825,165	-	-	-	-	-	(2,276,683)	86,642,744
Academic support	110,974,517	5,728,949	4,727,275	-	-	9,166	-	-	(926,221)	120,515,686
Student services	35,922,876	42,515,777	2,390,621	3,587,333	-	17,830	-	-	(3,652,812)	80,781,625
Institutional support	124,653,154	47,860,604	3,285,971	9,210	-	(1,951,311)	10,927	-	(43,716,545)	130,152,010
Operation and maintenance of plant:										
Program expenses	99,181,681	25,762,453	982,510	-	-	3,430,357	1,070,011	-	(24,826,033)	105,600,979
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	(2,694,800)	(2,694,800)
Total Operation and maintenance of plant	99,181,681	25,762,453	982,510	-	-	3,430,357	1,070,011	-	(27,520,833)	102,906,179
Student aid	6,061,615	867,893	9,743,747	-	-	-	-	-	-	16,673,255
Total Education and general expenses	830,308,313	292,726,026	577,439,202	3,596,543	-	1,509,539	1,080,938	-	(101,361,373)	1,605,299,188
Depreciation	-	-	-	-	-	-	-	123,156,716	-	123,156,716
Auxiliary enterprises										
Program expenses	(883)	154,363,518	7,484,140	-	-	7,728	-	-	(6,981,162)	154,873,341
Internal service center expenses	-	199,564,773	102,292	-	-	4,733	-	-	(216,781,672)	(17,109,874)
Other internal expenses	-	-	282,530	-	-	-	-	-	(287,496)	(4,966)
Total Auxiliary enterprises, net	(883)	353,928,291	7,868,962	-	-	12,461	-	-	(224,050,330)	137,758,501
Health services	19,134	341,328,104	307,502	-	-	-	-	-	(23,551,985)	318,102,755
Other operating expenses	-	(3,813)	6,907	-	-	-	-	-	-	3,094
Total Operating Expenses	830,326,564	987,978,608	585,622,573	3,596,543	-	1,522,000	1,080,938	123,156,716	(348,963,688)	2,184,320,254
Operating Income (Loss)	(118,470,177)	14,283,170	112,869,127	(2,610,237)	-	(1,463,484)	(1,080,938)	(123,156,716)	24,426,650	(95,202,605)

	CURRENT FUNDS					PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)										
State appropriations	\$ 17,997,300	-	-	-	-	-	-	-	-	17,997,300
Gifts	-	609,987	98,882,185	-	-	-	-	-	(21,572,975)	77,919,197
Investment income, net:										
Investment income	(18,007,766)	(9,789,734)	807,989	(454,238)	(29,454,158)	(31,504,883)	(1,744,309)	-	-	(90,147,099)
Investment expense	(203,311)	(3,601,316)	(46,398)	-	(1,756,090)	-	-	-	-	(5,607,115)
Total Investment income, net	(18,211,077)	(13,391,050)	761,591	(454,238)	(31,210,248)	(31,504,883)	(1,744,309)	-	-	(95,754,214)
Royalty income, net (pledged revenues of \$135,594)										
Royalty income	-	9,138,075	-	-	102	-	-	-	(1,598,407)	7,539,770
Royalty expense	-	(4,957,168)	-	-	-	-	-	-	1,598,407	(3,358,761)
Total Royalty income, net	-	4,180,907	-	-	102	-	-	-	-	4,181,009
Loss on disposal of fixed assets	16,736	160,625	-	-	-	102,183	-	20,961,483	-	21,241,027
Gain (Loss) on debt extinguishment	-	-	-	-	-	-	-	(722,346)	-	(722,346)
Interest on capital asset related debt	(571,149)	(92,391)	(1,685)	-	-	(1,495)	(37,872,780)	1,888,508	-	(36,650,992)
State Fiscal Stabilization	49,995,467	-	-	-	-	-	-	-	-	49,995,467
Other nonoperating revenues, net (pledged revenues of \$28,538)										
Other revenues	8,339,313	3,323,761	-	5,280	-	1,870,124	-	-	(16,806)	13,521,672
Other expenses	-	(905)	-	-	-	-	-	-	-	(905)
Total Other nonoperating revenues, net	8,339,313	3,322,856	-	5,280	-	1,870,124	-	-	(16,806)	13,520,767
Net Nonoperating Revenues (Expenses)	57,566,590	(5,209,066)	99,642,091	(448,958)	(31,210,146)	(29,534,071)	(39,617,089)	22,127,645	(21,589,781)	51,727,215
Income (Loss) Before Other Revenues	(60,903,587)	9,074,104	212,511,218	(3,059,195)	(31,210,146)	(30,997,555)	(40,698,027)	(101,029,071)	2,836,869	(43,475,390)
Capital contributions from state	-	-	-	-	-	8,818,176	-	-	-	8,818,176
Capital Student fee, net										
Student fee	-	8,850,485	-	-	-	-	-	-	-	8,850,485
Scholarship allowance	-	(1,120,304)	-	-	-	-	-	-	-	(1,120,304)
Total Capital Student fee, net	-	7,730,181	-	-	-	-	-	-	-	7,730,181
Capital appropriations	-	-	-	-	26,217	21,410,273	-	-	-	21,436,490
Capital grants and gifts	-	-	1,975,557	-	-	387,261	-	1,046,089	(65,000)	3,343,907
Additions (deletions) to permanent endowments	-	-	-	-	62,947	-	-	-	-	62,947
Total Other Revenues	-	7,730,181	1,975,557	-	89,164	30,615,710	-	1,046,089	(65,000)	41,391,701
Other Interfund Related Additions and Deletions										
Indirect cost recovery transfers	99,766,525	35,345,060	(134,793,516)	(318,069)	-	-	-	-	-	-
Mandatory transfers	(11,517,752)	(48,603,393)	(965,638)	1,873	-	(4,034,663)	65,119,573	-	-	-
Voluntary transfers	(103,762,135)	(24,634,242)	(2,290,948)	(2,133,430)	817,370	129,837,812	2,165,573	-	-	-
Scholarship allowance offset	53,890,388	7,162,991	(61,053,379)	-	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(21,454,628)	11,496,016	(17,569,140)	-	-	(185,452,938)	360,128	215,392,431	(2,771,869)	-
Financing activity	(445,216)	(452,851)	(47,617)	-	-	72,631,314	(4,575,590)	(67,110,040)	-	-
Total Other Interfund Related Additions and Deletions	16,477,182	(19,686,419)	(216,720,238)	(2,449,626)	817,370	12,981,525	63,069,684	148,282,391	(2,771,869)	-
Increase (Decrease) in Net Assets	(44,426,405)	(2,882,134)	(2,233,463)	(5,508,821)	(30,303,612)	12,599,680	22,371,657	48,299,409	-	(2,083,689)
Net assets, beginning of year as originally stated	(61,543,450)	369,146,694	30,919,122	43,607,319	144,358,725	430,355,322	(25,442,749)	1,200,357,157	-	2,131,758,140
Net Assets, End of Year	\$ (105,969,855)	366,264,560	28,685,659	38,098,498	114,055,113	442,955,002	(3,071,092)	1,248,656,566	-	2,129,674,451

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2009

Consolidated

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Sub Total	Other Auxiliary Services	Total
Assets							
Cash and investments:							
Equity in pooled cash and investments	\$ 36,628,350	48,701,834	2,690,435	28,548,632	116,569,251	168,578,974	285,148,225
Cash on hand	127,900	114,106	-	55,603,299	55,845,305	53,489	55,898,794
Investments and restricted cash	-	-	-	131,213,973	131,213,973	3,442,299	134,656,272
Total cash and investments	36,756,250	48,815,940	2,690,435	215,365,904	303,628,529	172,074,762	475,703,291
Accounts receivable, net:							
Accounts receivable, current	5,278,504	6,982,439	26,941	59,511,230	71,799,114	9,183,136	80,982,250
Accounts receivable-DPCU, current	16,840	-	-	-	16,840	6,857	23,697
Allowances for accounts receivable	(2,044,667)	(2,045,900)	-	(5,228,739)	(9,319,306)	(3,052,437)	(12,371,743)
Total accounts receivable, net	3,250,677	4,936,539	26,941	54,282,491	62,496,648	6,137,556	68,634,204
Inventories	5,463,206	-	-	3,964,005	9,427,211	333,853	9,761,064
Other assets:							
Other assets, current	526,353	569,521	210	1,986,238	3,082,322	687,852	3,770,174
Other assets, noncurrent	-	-	-	1,603,888	1,603,888	6,180,505	7,784,393
Total other assets	526,353	569,521	210	3,590,126	4,686,210	6,868,357	11,554,567
Interfund receivables, net of interfund payables	-	-	-	-	-	2,038,489	2,038,489
Total Assets	\$ 45,996,486	54,322,000	2,717,586	277,202,526	380,238,598	187,453,017	567,691,615
Liabilities							
Accounts payable	\$ 5,315,235	2,142,174	78,026	8,405,395	15,940,830	11,631,586	27,572,416
Accrued expenses	4,420,585	5,571,848	196,219	21,752,975	31,941,627	25,007,406	56,949,033
Accrued compensated absences:							
Accrued compensated absences, current	331,369	91,191	11,232	2,011,709	2,445,501	343,568	2,789,069
Accrued compensated absences, noncurrent	6,285,414	1,747,771	220,613	35,920,447	44,174,245	6,003,374	50,177,619
Total accrued compensated absences	6,616,783	1,838,962	231,845	37,932,156	46,619,746	6,346,942	52,966,688
Deferred revenue:							
Deferred revenue, current	8,031,843	6,224,270	328,668	1,101,135	15,685,916	105,544	15,791,460
Deferred revenue, noncurrent	-	-	5,597,517	-	5,597,517	-	5,597,517
Total deferred revenue	8,031,843	6,224,270	5,926,185	1,101,135	21,283,433	105,544	21,388,977
Security Lending	-	-	-	-	-	19,574,235	19,574,235
Other liabilities:							
Deposits held for others	3,104,163	178,509	16,596	143,803	3,443,071	849,218	4,292,289
Other liabilities, current	165,653	1,603,084	-	5,401,231	7,169,968	677	7,170,645
Other liabilities, noncurrent	33	99,404	-	11,327,352	11,426,789	85,983	11,512,772
Total other liabilities	3,269,849	1,880,997	16,596	16,872,386	22,039,828	935,878	22,975,706
Total Liabilities	\$ 27,654,295	17,658,251	6,448,871	86,064,047	137,825,464	63,601,591	201,427,055
Net Assets							
Restricted for expendable purposes:							
Instruction	\$ -	428,137	-	-	428,137	-	428,137
Auxiliary enterprises	18,342,191	-	1,760,256	32,383,052	52,485,499	(30,356)	52,455,143
Total Restricted for expendable purposes	18,342,191	428,137	1,760,256	32,383,052	52,913,636	(30,356)	52,883,280
Unrestricted net assets	-	36,235,612	(5,491,541)	158,755,427	189,499,498	123,881,782	313,381,280
Total Net Assets	\$ 18,342,191	36,663,749	(3,731,285)	191,138,479	242,413,134	123,851,426	366,264,560

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

Consolidated

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net							
Student tuition	\$ -	42,519,325	-	-	42,519,325	-	42,519,325
Scholarship allowance	-	(6,328,948)	-	-	(6,328,948)	-	(6,328,948)
Total Student tuition, net	-	36,190,377	-	-	36,190,377	-	36,190,377
Student fees, net (pledged revenues of \$7,762,075)							
Student fees	35,447,238	358,955	-	64,220	35,870,413	45,218	35,915,631
Scholarship allowance	(3,752,319)	(1,504,205)	-	-	(5,256,524)	-	(5,256,524)
Total Student fees, net	31,694,919	(1,145,250)	-	64,220	30,613,889	45,218	30,659,107
Nongovernmental grants and contracts	-	-	-	-	-	-	-
Sales and services of educational departments (pledged revenues of \$7,786,733)	14,168,615	60,839,448	-	37,825,509	112,833,572	17,923,113	130,756,685
Auxiliary enterprises, net (pledged revenues of \$44,492,305)							
Auxiliary enterprises	168,959,691	100	6,695,160	4,718	175,659,669	1,133,037	176,792,706
Scholarship allowance	(1,818,702)	(194,084)	-	-	(2,012,786)	-	(2,012,786)
Total Auxiliary enterprises, net	167,140,989	(193,984)	6,695,160	4,718	173,646,883	1,133,037	174,779,920
Health services	-	2,515,041	-	344,587,507	347,102,548	601,135	347,703,683
Internal revenues:							
Internal service center revenues	-	-	5,400,503	49,773,458	55,173,961	155,841,397	211,015,358
Interdepartmental revenues	9,165,842	12,586,326	-	2,878,178	24,630,346	16,362,013	40,992,359
Total internal revenues	9,165,842	12,586,326	5,400,503	52,651,636	79,804,307	172,203,410	252,007,717
Other operating revenues (pledged revenues of \$2,092,472)	800,754	1,341,021	582,209	14,832,280	17,556,264	12,608,025	30,164,289
Total Operating Revenues	222,971,119	112,132,979	12,677,872	449,965,870	797,747,840	204,513,938	1,002,261,778
Operating Expenses							
Education and general:							
Instruction	-	108,477,007	-	153,297	108,630,304	16,509,882	125,140,186
Research	-	-	-	-	-	387,025	387,025
Public service	-	140	-	36,467,249	36,467,389	7,995,750	44,463,139
Academic support	-	279,318	-	-	279,318	5,449,631	5,728,949
Student services	38,749,983	228,163	-	1,193,725	40,171,871	2,343,906	42,515,777
Institutional support	587,924	227,770	-	10,102,580	10,918,274	36,942,330	47,860,604
Operation and maintenance of plant: Program Expenses	313,255	-	14,060,365	-	14,373,620	11,388,833	25,762,453
Student aid	527,151	(212,878)	-	2,597	316,870	551,023	867,893
Total Education and general expenses	40,178,313	108,999,520	14,060,365	47,919,448	211,157,646	81,568,380	292,726,026
Auxiliary enterprises							
Program expenses	147,117,735	-	6,185,520	3,252	153,306,507	1,057,011	154,363,518
Internal service center expenses	-	-	6,568,708	42,761,888	49,330,596	150,234,177	199,564,773
Total Auxiliary enterprises, net	147,117,735	-	12,754,228	42,765,140	202,637,103	151,291,188	353,928,291
Health services	-	-	-	340,724,245	340,724,245	603,859	341,328,104
Other operating expenses	-	-	-	-	-	(3,813)	(3,813)
Total Operating Expenses	187,296,048	108,999,520	26,814,593	431,408,833	754,518,994	233,459,614	987,978,608
Operating Income (Loss)	35,675,071	3,133,459	(14,136,721)	18,557,037	43,228,846	(28,945,676)	14,283,170

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Gifts	\$ -	-	-	-	-	609,987	609,987
Investment income, net							
Investment income	-	1,347	-	6,724,481	6,725,828	(16,515,562)	(9,789,734)
Investment expense	(616)	-	-	(21,512)	(22,128)	(3,579,188)	(3,601,316)
Total Investment income, net	(616)	1,347	-	6,702,969	6,703,700	(20,094,750)	(13,391,050)
Royalty income, net (pledged revenues of \$135,594)							
Royalty income	635,597	-	-	-	635,597	8,502,478	9,138,075
Royalty expense	-	-	-	-	-	(4,957,168)	(4,957,168)
Total Royalty income, net	635,597	-	-	-	635,597	3,545,310	4,180,907
Loss on disposal of fixed assets	10,934	304	-	11,995	23,233	137,392	160,625
Interest on capital asset related debt	(2,266)	-	-	(8,284)	(10,550)	(81,841)	(92,391)
Other nonoperating revenues, net (pledged revenues of \$28,538)							
Other revenues	73,678	241,679	11,611	158,222	485,190	2,838,571	3,323,761
Other expenses	(237)	(668)	-	-	(905)	-	(905)
Total Other nonoperating revenues, net	73,441	241,011	11,611	158,222	484,285	2,838,571	3,322,856
Net Nonoperating Revenues (Expenses)	717,090	242,662	11,611	6,864,902	7,836,265	(13,045,331)	(5,209,066)
Income (Loss) Before Other Revenues	36,392,161	3,376,121	(14,125,110)	25,421,939	51,065,111	(41,991,007)	9,074,104
Capital Student fee, net							
Student fee	-	-	-	-	-	8,850,485	8,850,485
Scholarship allowance	-	-	-	-	-	(1,120,304)	(1,120,304)
Total Capital Student fee, net	-	-	-	-	-	7,730,181	7,730,181
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	31,402,129	-	31,402,129	3,942,931	35,345,060
Mandatory transfers	(20,734,904)	(1,553,554)	(18,336,225)	(4,175,682)	(44,800,365)	(3,803,028)	(48,603,393)
Voluntary transfers	(15,285,426)	(8,896,517)	1,235,524	(8,500,330)	(31,446,749)	6,812,507	(24,634,242)
Scholarship allowance offset	1,262,441	6,910,152	-	(5,321)	8,167,272	(1,004,281)	7,162,991
Fixed asset additions & plant fund activity	(629,362)	(94,043)	(31,439)	13,329,224	12,574,380	(1,078,364)	11,496,016
Financing activity	(30,388)	-	-	(79,229)	(109,617)	(343,234)	(452,851)
Total Other Interfund Related Additions and Deletions	(35,417,639)	(3,633,962)	14,269,989	568,662	(24,212,950)	4,526,531	(19,686,419)
Increase (Decrease) in Net Assets	974,522	(257,841)	144,879	25,990,601	26,852,161	(29,734,295)	(2,882,134)
Net assets, beginning of year as originally stated	17,367,669	36,921,590	(3,876,164)	165,147,878	215,560,973	153,585,721	369,146,694
Net Assets, End of Year	\$ 18,342,191	36,663,749	(3,731,285)	191,138,479	242,413,134	123,851,426	366,264,560

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary Services Enterprises

June 30, 2009

Consolidated

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Assets									
Cash and investments:									
Equity in pooled cash and investments	\$ 8,072,984	2,085,787	898,983	6,286,633	4,572,936	3,638,590	9,668,837	1,403,600	36,628,350
Cash on hand	11,200	29,550	4,000	7,900	1,600	32,050	10,200	31,400	127,900
Total cash and investments	8,084,184	2,115,337	902,983	6,294,533	4,574,536	3,670,640	9,679,037	1,435,000	36,756,250
Accounts receivable, net:									
Accounts receivable, current	449,622	1,368,056	21,447	1,105,116	459,412	1,053,120	569,131	252,600	5,278,504
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	16,840	16,840
Allowances for accounts receivable	(151,536)	(5,652)	(2,156)	(524,217)	(341,125)	(572,442)	(389,939)	(57,600)	(2,044,667)
Total accounts receivable, net	298,086	1,362,404	19,291	580,899	118,287	480,678	179,192	211,840	3,250,677
Inventories	-	3,847,588	-	1,082,170	443,414	-	-	90,034	5,463,206
Other assets:	473,908	3,203	-	32,306	-	-	-	16,936	526,353
Total Assets	\$ 8,856,178	7,328,532	922,274	7,989,908	5,136,237	4,151,318	9,858,229	1,753,810	45,996,486
Liabilities									
Accounts payable	\$ 884,601	1,337,051	22,457	1,275,761	1,175,369	231,635	98,502	289,859	5,315,235
Accrued expenses	963,033	245,443	155,480	1,579,256	613,731	186,533	299,075	378,034	4,420,585
Accrued compensated absences:									
Accrued compensated absences, current	90,256	21,209	13,511	105,326	41,076	18,317	19,373	22,301	331,369
Accrued compensated absences, noncurrent	1,653,774	383,897	246,769	2,041,091	797,283	359,377	367,887	435,336	6,285,414
Total accrued compensated absences	1,744,030	405,106	260,280	2,146,417	838,359	377,694	387,260	457,637	6,616,783
Deferred revenue	5,672,691	114,266	116,634	540,298	9,876	225,328	1,091,570	261,180	8,031,843
Other liabilities:									
Deposits held for others	94,991	14,642	5,931	2,906,685	-	75,372	-	6,542	3,104,163
Other liabilities, current	-	-	-	-	165,653	-	-	-	165,653
Other liabilities, noncurrent	-	33	-	-	-	-	-	-	33
Deposits held for others	94,991	14,675	5,931	2,906,685	165,653	75,372	-	6,542	3,269,849
Total Liabilities	\$ 9,359,346	2,116,541	560,782	8,448,417	2,802,988	1,096,562	1,876,407	1,393,252	27,654,295
Net Assets									
Restricted for expendable purposes: Auxiliary enterprises	\$ (503,168)	5,211,991	361,492	(458,509)	2,333,249	3,054,756	7,981,822	360,558	18,342,191
Total Net Assets	\$ (503,168)	\$ 5,211,991	\$ 361,492	\$ (458,509)	\$ 2,333,249	\$ 3,054,756	\$ 7,981,822	\$ 360,558	18,342,191

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2009

Consolidated

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Operating Revenues									
Student fees, net (pledged revenues of \$7,697,855)									
Student fees	\$ 2,492,535	-	5,704,209	-	4,583,696	1,079,072	11,662,269	9,925,457	35,447,238
Scholarship allowance	(196,840)	-	(722,025)	-	(519,409)	-	(1,572,746)	(741,299)	(3,752,319)
Total Student fees, net	2,295,695	-	4,982,184	-	4,064,287	1,079,072	10,089,523	9,184,158	31,694,919
Sales and services of educational departments (pledged revenues of \$3,022,641)	-	-	1,839,244	-	8,067,305	-	691,976	3,570,090	14,168,615
Auxiliary enterprises, net (pledged revenues of \$38,221,210)									
Auxiliary enterprises	30,179,300	28,695,148	1,750	87,144,740	8,258,075	13,636,678	991,402	52,598	168,959,691
Scholarship allowance	-	-	-	(1,818,702)	-	-	-	-	(1,818,702)
Total Auxiliary enterprises, net	30,179,300	28,695,148	1,750	85,326,038	8,258,075	13,636,678	991,402	52,598	167,140,989
Internal revenues:	6,986,533	-	221,530	-	282,855	-	97,248	1,577,676	9,165,842
Other operating revenues (pledged revenues of \$208,231)	4,552	62,254	107	1,425	14,961	300	297,394	419,761	800,754
Total Operating Revenues	39,466,080	28,757,402	7,044,815	85,327,463	20,687,483	14,716,050	12,167,543	14,804,283	222,971,119
Operating Expenses									
Education and general:									
Student services	-	-	6,125,390	-	11,839,152	-	11,807,201	8,978,240	38,749,983
Institutional support	-	-	-	140,649	-	447,275	-	-	587,924
Operation and maintenance of plant	-	-	-	313,255	-	-	-	-	313,255
Student aid	339,798	7,090	-	162,250	7,230	9,415	310	1,058	527,151
Total Education and general expenses	339,798	7,090	6,125,390	616,154	11,846,382	456,690	11,807,511	8,979,298	40,178,313
Auxiliary enterprises									
Program expenses	34,438,230	28,426,253	3,496	61,702,034	9,529,616	9,311,319	1,472,371	2,234,416	147,117,735
Total Operating Expenses	34,778,028	28,433,343	6,128,886	62,318,188	21,375,998	9,768,009	13,279,882	11,213,714	187,296,048
Operating Income (Loss)	4,688,052	324,059	915,929	23,009,275	(688,515)	4,948,041	(1,112,339)	3,590,569	35,675,071
Nonoperating Revenues (Expenses)									
Investment income, net:									
Investment expense	(317)	-	(32)	(120)	-	(67)	-	(80)	(616)
Royalty income, net (pledged revenues of \$135,594)	635,597	-	-	-	-	-	-	-	635,597
Loss on disposal of fixed assets	1,834	-	820	8,130	-	-	-	150	10,934
Interest on capital asset related debt	(1,313)	-	-	(953)	-	-	-	-	(2,266)
Other nonoperating revenues, net (pledged revenues of \$16,325)									
Other revenues	10,155	-	29,440	4,997	3,565	20,888	-	4,633	73,678
Other expenses	-	-	-	(237)	-	-	-	-	(237)
Total other nonoperating revenues, net	10,155	-	29,440	4,760	3,565	20,888	-	4,633	73,441
Net Nonoperating Revenues (Expenses)	645,956	-	30,228	11,817	3,565	20,821	-	4,703	717,090
Income (Loss) Before Other Revenues	5,334,008	324,059	946,157	23,021,092	(684,950)	4,968,862	(1,112,339)	3,595,272	36,392,161
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,610,894)	-	(1,133,280)	(9,494,139)	-	(3,014,547)	(137,670)	(3,344,374)	(20,734,904)
Voluntary transfers	2,401,032	45,094	(474,419)	(14,672,979)	49,531	(1,465,762)	(523,335)	(644,588)	(15,285,426)
Scholarship allowance offset	(4,101,925)	-	722,025	1,818,702	510,030	1,572,746	1,572,746	740,863	1,262,441
Fixed asset additions & plant fund activity	-	14,265	-	(301,992)	(51,091)	(96,823)	(38,278)	(155,443)	(629,362)
Financing activity	(22,704)	-	-	(7,684)	-	-	-	-	(30,388)
Total Other Interfund Related Additions and Deletions	(5,334,491)	59,359	(885,674)	(22,658,092)	508,470	(4,577,132)	873,463	(3,403,542)	(35,417,639)
Increase (Decrease) in Net Assets	(483)	383,418	60,483	363,000	(176,480)	391,730	(238,876)	191,730	974,522
Net assets, beginning of year as originally stated	(502,685)	4,828,573	301,009	(821,509)	2,509,729	2,663,026	8,220,698	168,828	17,367,669
Net Assets, End of Year	\$ (503,168)	5,211,991	361,492	(458,509)	2,333,249	3,054,756	7,981,822	360,558	18,342,191

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Education Services Enterprises

June 30, 2009

Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 31,998,733	2,111,483	14,591,618	48,701,834
Cash on hand	1,642	112,064	400	114,106
Total cash and investments	32,000,375	2,223,547	14,592,018	48,815,940
Accounts and loans receivable, net:				
Accounts receivable, current	3,913,535	692,101	2,376,803	6,982,439
Allowances for accounts receivable	(1,695,943)	(8,552)	(341,405)	(2,045,900)
Total accounts and loans receivable, net	2,217,592	683,549	2,035,398	4,936,539
Other assets, current	368,080	157,441	44,000	569,521
Total Assets	\$ 34,586,047	3,064,537	16,671,416	54,322,000
Liabilities				
Accounts payable	\$ 399,738	1,691,710	50,726	2,142,174
Accrued expenses	1,666,483	72,375	3,832,990	5,571,848
Accrued compensated absences:				
Accrued compensated absences, current	71,411	3,877	15,903	91,191
Accrued compensated absences, noncurrent	1,379,404	74,938	293,429	1,747,771
Total accrued compensated absences	1,450,815	78,815	309,332	1,838,962
Deferred revenue:	5,066,985	960,815	196,470	6,224,270
Other liabilities:				
Deposits held for others	178,509	-	-	178,509
Other liabilities, current	-	-	1,603,084	1,603,084
Other liabilities, noncurrent	99,404	-	-	99,404
Total other liabilities	277,913	-	1,603,084	1,880,997
Total Liabilities	\$ 8,861,934	2,803,715	5,992,602	17,658,251
Net Assets				
Restricted for expendable purposes: Instruction	\$ 428,137	-	-	428,137
Unrestricted net assets	25,295,976	260,822	10,678,814	36,235,612
Total Net Assets	\$ 25,724,113	260,822	10,678,814	36,663,749

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2009

Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Operating Revenues				
Student tuition, net:				
Student tuition	\$ 41,073,294	-	1,446,031	42,519,325
Scholarship allowance	(6,328,948)	-	-	(6,328,948)
Total Student tuition, net	34,744,346	-	1,446,031	36,190,377
Student fees, net:				
Student fees	228,523	-	130,432	358,955
Scholarship allowance	(1,504,205)	-	-	(1,504,205)
Total Student fees, net	(1,275,682)	-	130,432	(1,145,250)
Sales and services of educational departments	2,399,414	2,155,354	56,284,680	60,839,448
Auxiliary enterprises, net:				
Auxiliary enterprises	100	-	-	100
Scholarship allowance	(194,084)	-	-	(194,084)
Auxiliary enterprises, net:	(193,984)	-	-	(193,984)
Health services	-	-	2,515,041	2,515,041
Interdepartmental revenues	3,936,202	354	8,649,770	12,586,326
Other revenues	702,962	-	638,059	1,341,021
Total Operating Revenues	40,313,258	2,155,708	69,664,013	112,132,979
Operating Expenses				
Education and general:				
Instruction	38,000,279	2,029,231	68,447,497	108,477,007
Public service	140	-	-	140
Academic support	279,318	-	-	279,318
Student services	228,163	-	-	228,163
Institutional support	227,770	-	-	227,770
Student aid	(254,220)	41,342	-	(212,878)
Total Education and general expenses	38,481,450	2,070,573	68,447,497	108,999,520
Total Operating Expenses	38,481,450	2,070,573	68,447,497	108,999,520
Operating Income (Loss)	1,831,808	85,135	1,216,516	3,133,459
Nonoperating Revenues (Expenses)				
Investment income, net:				
Investment income, net:	-	1,347	-	1,347
Loss on disposal of fixed assets	304	-	-	304
Other nonoperating revenues, net:				
Other revenues	227,164	-	14,515	241,679
Other expenses	(668)	-	-	(668)
Other nonoperating revenues, net:	226,496	-	14,515	241,011
Net Nonoperating Revenues (Expenses)	226,800	1,347	14,515	242,662
Income (Loss) Before Other Revenues	2,058,608	86,482	1,231,031	3,376,121
Other Interfund Related Additions and Deletions				
Mandatory transfers	-	-	(1,553,554)	(1,553,554)
Voluntary transfers	(9,214,079)	(3,134)	320,696	(8,896,517)
Scholarship allowance offset	7,187,561	(277,409)	-	6,910,152
Fixed asset additions & plant fund activity	(94,043)	-	-	(94,043)
Total Other Interfund Related Additions and Deletions	(2,120,561)	(280,543)	(1,232,858)	(3,633,962)
Increase (Decrease) in Net Assets	(61,953)	(194,061)	(1,827)	(257,841)
Net assets, beginning of year as originally stated	25,786,066	454,883	10,680,641	36,921,590
Net Assets, End of Year	\$ 25,724,113	260,822	10,678,814	36,663,749

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS

Research Support Services

June 30, 2009

Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Assets				
Equity in pooled cash and investments	\$ (376,615)	2,702,643	364,407	2,690,435
Accounts receivable, net	20,124	4,141	2,676	26,941
Other assets, current	-	210	-	210
Total Assets	\$ (356,491)	2,706,994	367,083	2,717,586
Liabilities				
Accounts payable	\$ 29,946	48,048	32	78,026
Accrued expenses	180,031	16,062	126	196,219
Accrued compensated absences:				
Accrued compensated absences, current	10,505	727	-	11,232
Accrued compensated absences, noncurrent	205,020	15,593	-	220,613
Total accrued compensated absences	215,525	16,320	-	231,845
Deferred revenue:				
Deferred revenue, current	-	67,719	260,949	328,668
Deferred revenue, noncurrent	-	-	5,597,517	5,597,517
Total deferred revenue	-	67,719	5,858,466	5,926,185
Other liabilities:				
Deposits held for others	-	16,596	-	16,596
Total other liabilities	-	16,596	-	16,596
Total Liabilities	\$ 425,502	164,745	5,858,624	6,448,871
Net Assets				
Restricted for expendable purposes: Auxiliary enterprises	\$ (781,993)	2,542,249	-	1,760,256
Unrestricted net assets	-	-	(5,491,541)	(5,491,541)
Total Net Assets	\$ (781,993)	2,542,249	(5,491,541)	(3,731,285)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Research Support Services

June 30, 2009

Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Operating Revenues				
Auxiliary enterprises, net (pledged revenues of \$6,271,067)	\$ -	6,271,067	424,093	6,695,160
Internal revenues	5,400,503	-	-	5,400,503
Other operating revenues (pledged revenues of \$582,209)	221,959	360,250	-	582,209
Total Operating Revenues	5,622,462	6,631,317	424,093	12,677,872
Operating Expenses				
Education and general:				
Operation and maintenance of plant	-	14,060,365	-	14,060,365
Auxiliary enterprises				
Program expenses	-	6,071,100	114,420	6,185,520
Internal service center expenses	6,568,708	-	-	6,568,708
Total Operating Expenses	6,568,708	20,131,465	114,420	26,814,593
Operating Income (Loss)	(946,246)	(13,500,148)	309,673	(14,136,721)
Nonoperating Revenues (Expenses)				
Other nonoperating revenues (pledged revenues of \$11,611)	-	11,611	-	11,611
Net Nonoperating Revenues (Expenses)	-	11,611	-	11,611
Income (Loss) Before Other Revenues	(946,246)	(13,488,537)	309,673	(14,125,110)
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	31,402,129	-	31,402,129
Mandatory transfers	-	(18,336,225)	-	(18,336,225)
Voluntary transfers	407,468	828,056	-	1,235,524
Fixed asset additions & plant fund activity	(31,439)	-	-	(31,439)
Total Other Interfund Related Additions and Deletions	376,029	13,893,960	-	14,269,989
Increase (Decrease) in Net Assets	(570,217)	405,423	309,673	144,879
Net assets, beginning of year as originally stated	(211,776)	2,136,826	(5,801,214)	(3,876,164)
Net Assets, End of Year	\$ (781,993)	2,542,249	(5,491,541)	(3,731,285)

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2009

Consolidated

	Insurance Services	Conference Services	Cogeneration	Other Student Services	Practice Plan	Telecom	UPI Practice Plan	Health Services	Total
Assets									
Cash and investments:									
Equity in pooled cash and investments	\$ (3,316,972)	797,333	5,997,695	541,965	457,877	5,450,107	-	18,620,627	28,548,632
Cash on hand	(168,090)	650	-	350	200	-	55,768,294	1,895	55,603,299
Investments and restricted cash	40,573,841	-	-	-	-	-	90,413,051	227,081	131,213,973
Total cash and investments	37,088,779	797,983	5,997,695	542,315	458,077	5,450,107	146,181,345	18,849,603	215,365,904
Accounts receivable, net:									
Accounts receivable, current	602,649	473,463	1,890,232	3,593	1,565,038	37,779	46,891,246	8,047,230	59,511,230
Allowances for accounts receivable	-	(139,290)	(10,952)	(1,598)	(81,997)	(15,388)	(3,661,134)	(1,318,380)	(5,228,739)
Total accounts receivable, net	602,649	334,173	1,879,280	1,995	1,483,041	22,391	43,230,112	6,728,850	54,282,491
Inventories	-	-	374,676	-	-	-	5,929	3,583,400	3,964,005
Other assets:									
Other assets, current	1,177,203	-	-	-	-	-	805,323	3,712	1,986,238
Other assets, noncurrent	-	-	-	-	-	-	1,603,888	-	1,603,888
Total other assets	1,177,203	-	-	-	-	-	2,409,211	3,712	3,590,126
Total Assets	\$ 38,868,631	1,132,156	8,251,651	544,310	1,941,118	5,472,498	191,826,597	29,165,565	277,202,526
Liabilities									
Accounts payable	\$ 204,383	267,843	1,653,503	6,346	3,376	61,757	5,920,751	287,436	8,405,395
Accrued expenses	685,338	45,977	272,547	29,868	318,712	293,987	19,599,012	507,534	21,752,975
Accrued compensated absences:									
Accrued compensated absences, current	34,923	3,632	16,044	1,630	1,890,192	22,959	-	42,329	2,011,709
Accrued compensated absences, noncurrent	543,446	65,365	314,329	28,320	33,769,806	431,950	-	767,231	35,920,447
Total accrued compensated absences	578,369	68,997	330,373	29,950	35,659,998	454,909	-	809,560	37,932,156
Deferred revenue, current	-	572,524	-	317,974	75,814	-	134,823	-	1,101,135
Other liabilities:									
Deposits held for others	-	143,803	-	-	-	-	-	-	143,803
Other liabilities, current	5,401,231	-	-	-	-	-	-	-	5,401,231
Other liabilities, noncurrent	11,327,352	-	-	-	-	-	-	-	11,327,352
Total other liabilities	16,728,583	143,803	-	-	-	-	-	-	16,872,386
Total Liabilities	\$ 18,196,673	1,099,144	2,256,423	384,138	36,057,900	810,653	25,654,586	1,604,530	86,064,047
Net Assets									
Restricted for expendable purposes: Auxiliary enterprises	\$ -	-	-	160,172	-	4,661,845	-	27,561,035	32,383,052
Unrestricted net assets	20,671,958	33,012	5,995,228	-	(34,116,782)	-	166,172,011	-	158,755,427
Total Net Assets	\$ 20,671,958	33,012	5,995,228	160,172	(34,116,782)	4,661,845	166,172,011	27,561,035	191,138,479

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2009

Consolidated

	Insurance Services	Conference Services	Cogeneration	Other Student Services	Practice Plan	Telecom	UPI Practice Plans	Technology Transfer Operations	Health Services	Total
Operating Revenues										
Student fees, net (pledged revenues of \$64,220)	\$ -	-	-	64,220	-	-	-	-	-	64,220
Sales and services of educational departments (pledged revenues of \$4,764,092)	-	427,433	-	682,612	253,683	-	-	-	36,461,781	37,825,509
Auxiliary enterprises, net (pledged revenues of \$28)	-	-	4,690	28	-	-	-	-	-	4,718
Health services, net	-	-	-	-	5,139,561	-	338,864,248	-	583,698	344,587,507
Internal revenues:										
Internal service center revenues	9,904,057	-	30,756,171	-	-	9,113,230	-	-	-	49,773,458
Interdepartmental revenues	-	1,304,703	150,823	323,215	236,076	11,975	-	-	851,386	2,878,178
Total internal revenues	9,904,057	1,304,703	30,906,994	323,215	236,076	9,125,205	-	-	851,386	52,651,636
Other operating revenues (pledged revenues of \$1,302,032)	1,184,260	-	9,118,296	10,375	1,111,628	1,890,806	1,299,079	52,000	165,836	14,832,280
Total Operating Revenues	11,088,317	1,732,136	40,029,980	1,080,450	6,740,948	11,016,011	340,163,327	52,000	38,062,701	449,965,870
Operating Expenses										
Education and general:										
Instruction	-	-	-	-	-	-	-	-	153,297	153,297
Public service	-	1,819,583	-	-	258,058	-	-	-	34,389,608	36,467,249
Student services	-	-	-	1,193,725	-	-	-	-	-	1,193,725
Institutional support	9,810,582	5,935	-	-	-	-	-	-	286,063	10,102,580
Student aid	-	-	114	679	415	-	-	-	1,389	2,597
Total Education and general expenses	9,810,582	1,825,518	114	1,194,404	258,473	-	-	-	34,830,357	47,919,448
Auxiliary enterprises										
Program expenses	-	-	-	-	-	3,252	-	-	-	3,252
Internal service center expenses	4,907,158	-	28,778,128	-	-	9,076,602	-	-	-	42,761,888
Total Auxiliary enterprises, net	4,907,158	-	28,778,128	-	-	9,079,854	-	-	-	42,765,140
Health services	-	-	-	-	12,694,888	-	328,123,591	-	(94,234)	340,724,245
Total Operating Expenses	14,717,740	1,825,518	28,778,242	1,194,404	12,953,361	9,079,854	328,123,591	-	34,736,123	431,408,833
Operating Income (Loss)	(3,629,423)	(93,382)	11,251,738	(113,954)	(6,212,413)	1,936,157	12,039,736	52,000	3,326,578	18,557,037
Nonoperating Revenues (Expenses)										
Investment income, net:										
Investment income	873,482	-	-	-	-	-	5,903,057	-	(52,058)	6,724,481
Investment expense	(21,512)	-	-	-	-	-	-	-	-	(21,512)
Total Investment income, net	851,970	-	-	-	-	-	5,903,057	-	(52,058)	6,702,969
Loss on disposal of fixed assets	-	1,056	1,344	-	-	9,595	-	-	-	11,995
Interest on capital asset related debt	-	-	-	-	-	-	-	-	(8,284)	(8,284)
Other nonoperating revenues (pledged revenues of \$602)	146,747	-	6,787	-	266	122	-	-	4,300	158,222
Net Nonoperating Revenues (Expenses)	998,717	1,056	8,131	-	266	9,717	5,903,057	-	(56,042)	6,864,902
Income (Loss) Before Other Revenues	(2,630,706)	(92,326)	11,259,869	(113,954)	(6,212,147)	1,945,874	17,942,793	52,000	3,270,536	25,421,939
Other Interfund Related Additions and Deletions										
Mandatory transfers	-	-	(4,124,653)	-	-	-	-	-	(51,029)	(4,175,682)
Voluntary transfers	(1,634,716)	86,391	(5,163,450)	(20,973)	(45,184)	(846,825)	-	(52,000)	(823,573)	(8,500,330)
Scholarship allowance offset	-	-	-	(5,321)	-	-	-	-	-	(5,321)
Fixed asset additions & plant fund activity	-	-	-	(9,626)	-	124,744	13,506,946	-	(292,840)	13,329,224
Financing activity	-	-	-	-	-	-	-	-	(79,229)	(79,229)
Total Other Interfund Related Additions and Deletions	(1,634,716)	86,391	(9,288,103)	(35,920)	(45,184)	(722,081)	13,506,946	(52,000)	(1,246,671)	568,662
Increase (Decrease) in Net Assets	(4,265,422)	(5,935)	1,971,766	(149,874)	(6,257,331)	1,223,793	31,449,739	-	2,023,865	25,990,601
Net assets, beginning of year as originally stated	24,937,380	38,947	4,023,462	310,046	(27,859,451)	3,438,052	134,722,272	-	25,537,170	165,147,878
Net Assets, End of Year	\$ 20,671,958	33,012	5,995,228	160,172	(34,116,782)	4,661,845	166,172,011	-	27,561,035	191,138,479

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Auxiliary Services

June 30, 2009

Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 21,263,322	106,244,272	41,071,380	168,578,974
Cash on hand	2,585	22,564	28,340	53,489
Investments and restricted cash	-	4,299,730	(857,431)	3,442,299
Total cash and investments	21,265,907	110,566,566	40,242,289	172,074,762
Accounts receivable, net:				
Accounts receivable, current	293,068	3,381,013	5,509,055	9,183,136
Accounts receivable-DPCU, current	-	-	6,857	6,857
Allowances for accounts receivable	(10,800)	(7,254)	(3,034,383)	(3,052,437)
Total accounts receivable, net	282,268	3,373,759	2,481,529	6,137,556
Inventories	332,778	1,075	-	333,853
Other assets:				
Other assets, current	1,453	8,633	677,766	687,852
Other assets, noncurrent	-	6,180,505	-	6,180,505
Total other assets	1,453	6,189,138	677,766	6,868,357
Interfund receivables, net of interfund payables	-	2,038,489	-	2,038,489
Total Assets	\$ 21,882,406	122,169,027	43,401,584	187,453,017
Liabilities				
Accounts payable	\$ 457,439	3,292,199	7,881,948	11,631,586
Accrued expenses	6,616,374	16,669,037	1,721,995	25,007,406
Accrued compensated absences:				
Accrued compensated absences, current	32,054	311,514	-	343,568
Accrued compensated absences, noncurrent	641,935	5,361,439	-	6,003,374
Total accrued compensated absences	673,989	5,672,953	-	6,346,942
Deferred revenue, current	18,153	-	87,391	105,544
Security Lending	-	15,584,747	3,989,488	19,574,235
Other liabilities:				
Deposits held for others	-	670,043	179,175	849,218
Other liabilities, current	-	677	-	677
Other liabilities, noncurrent	-	85,983	-	85,983
Total other liabilities	-	756,703	179,175	935,878
Total Liabilities	\$ 7,765,955	41,975,639	13,859,997	63,601,591
Net Assets				
Restricted for expendable purposes: Auxiliary enterprises	\$ -	-	(30,356)	(30,356)
Unrestricted net assets	14,116,451	80,193,388	29,571,943	123,881,782
Total Net Assets	\$ 14,116,451	80,193,388	29,541,587	123,851,426

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

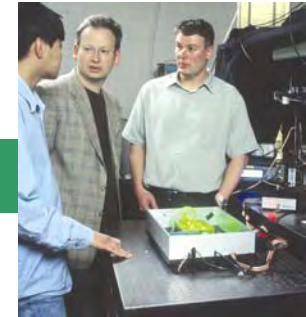
June 30, 2009

Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees, net:	\$ -	-	45,218	45,218
Sales and services of educational departments	-	145	17,922,968	17,923,113
Auxiliary enterprises, net	-	-	1,133,037	1,133,037
Health services	-	-	601,135	601,135
Internal revenues:				
Internal service center revenues	153,507,769	2,333,628	-	155,841,397
Interdepartmental revenues	-	3,510,706	12,851,307	16,362,013
Total internal revenues	153,507,769	5,844,334	12,851,307	172,203,410
Other operating revenues	7,356,781	441,134	4,810,110	12,608,025
Total Operating Revenues	160,864,550	6,285,613	37,363,775	204,513,938
Operating Expenses				
Education and general:				
Instruction	-	3,077,637	13,432,245	16,509,882
Research	-	238,532	148,493	387,025
Public service	-	1,411,034	6,584,716	7,995,750
Academic support	-	3,712,380	1,737,251	5,449,631
Student services	-	73,019	2,270,887	2,343,906
Institutional support	-	33,459,950	3,482,380	36,942,330
Operation and maintenance of plant:	(16,672)	142,269	11,263,236	11,388,833
Student aid	8,266	243,021	299,736	551,023
Total Education and general expenses	(8,406)	42,357,842	39,218,944	81,568,380
Auxiliary enterprises				
Program expenses	-	71,949	985,062	1,057,011
Internal service center expenses	149,975,230	258,947	-	150,234,177
Total Auxiliary enterprises, net	149,975,230	330,896	985,062	151,291,188
Health services	-	32,433	571,426	603,859
Other operating expenses	-	(4,337)	524	(3,813)
Total Operating Expenses	149,966,824	42,716,834	40,775,956	233,459,614
Operating Income (Loss)	10,897,726	(36,431,221)	(3,412,181)	(28,945,676)

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Nonoperating Revenues (Expenses)				
Gifts	\$ -	609,987	-	609,987
Investment income, net:				
Investment income	-	(13,235,124)	(3,280,438)	(16,515,562)
Investment expense	-	(3,548,160)	(31,028)	(3,579,188)
Total Investment income, net	-	(16,783,284)	(3,311,466)	(20,094,750)
Royalty income, net:				
Royalty income	-	8,502,478	-	8,502,478
Royalty expense	-	(4,957,168)	-	(4,957,168)
Total Royalty income, net	-	3,545,310	-	3,545,310
Loss on disposal of fixed assets	1,865	555	134,972	137,392
Interest on capital asset related debt	(81,841)	-	-	(81,841)
Other nonoperating revenues	25,363	215,340	2,597,868	2,838,571
Net Nonoperating Revenues (Expenses)	(54,613)	(12,412,092)	(578,626)	(13,045,331)
Income (Loss) Before Other Revenues	10,843,113	(48,843,313)	(3,990,807)	(41,991,007)
Capital Student fee, net				
Student fee	-	8,850,485	-	8,850,485
Scholarship allowance	-	(1,120,304)	-	(1,120,304)
Total Capital Student fee, net	-	7,730,181	-	7,730,181
Total Other Revenues	-	7,730,181	-	7,730,181
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	3,942,931	-	3,942,931
Mandatory transfers	-	(4,824,479)	1,021,451	(3,803,028)
Voluntary transfers	1,079,386	1,542,880	4,190,241	6,812,507
Scholarship allowance offset	-	(473,080)	(531,201)	(1,004,281)
Fixed asset additions & plant fund activity	5,141	(877,383)	(206,122)	(1,078,364)
Financing activity	(342,308)	-	(926)	(343,234)
Total Other Interfund Related Additions and Deletions	742,219	(689,131)	4,473,443	4,526,531
Increase (Decrease) in Net Assets	11,585,332	(41,802,263)	482,636	(29,734,295)
Net assets, beginning of year as originally stated	2,531,119	121,668,597	29,386,005	153,585,721
Adjustments	-	327,054	(327,054)	-
Net Assets, End of Year	\$ 14,116,451	80,193,388	29,541,587	123,851,426

Boulder Campus



Boulder Campus Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2009
Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant	
Assets								
Cash and investments:								
Equity in pooled cash and investments	\$ 46,670,440	99,047,982	9,751,903	-	360,254,140	339,731	-	516,064,196
Cash on hand	51,030	236,561	42,710	-	-	-	-	330,301
Investments and restricted pooled cash	-	-	10,000,021	1,805,596	78,159,465	-	-	89,965,082
Total cash and investments	46,721,470	99,284,543	19,794,634	1,805,596	438,413,605	339,731	-	606,359,579
Accounts and loans receivable, net:								
Accounts receivable:								
Accounts receivable, current	10,925,050	9,575,392	37,402,966	-	79,207	-	-	57,982,615
Accounts receivable-DPCU, current	-	23,697	3,562,721	-	-	-	-	3,586,418
Accounts receivable, noncurrent	-	-	409,018	3,379	-	-	-	412,397
Allowances for accounts receivable	(3,090,246)	(4,284,113)	(156)	-	-	-	-	(7,374,515)
Net accounts receivable	7,834,804	5,314,976	41,374,549	3,379	79,207	-	-	54,606,915
Loans receivable:								
Loans receivable, noncurrent	-	-	-	17,370,621	-	-	-	17,370,621
Allowances for loans receivable	-	-	-	(1,477,866)	-	-	-	(1,477,866)
Net loans receivable	-	-	-	15,892,755	-	-	-	15,892,755
Total accounts and loans receivable, net	7,834,804	5,314,976	41,374,549	15,896,134	79,207	-	-	70,499,670
Inventories	1,007,415	4,662,750	-	-	-	-	-	5,670,165
Other assets:								
Other assets, current	-	947,899	24,508	-	4,672	-	-	977,079
Other assets, noncurrent	-	-	-	-	613,128	-	2,102,481	2,715,609
Total other assets	-	947,899	24,508	-	617,800	-	2,102,481	3,692,688
Capital assets, net:								
Nondepreciable capital assets:								
Land	-	-	-	-	-	-	17,964,003	17,964,003
Construction in progress	-	-	-	-	-	-	115,137,033	115,137,033
Collections	-	-	-	-	-	-	7,795,949	7,795,949
Total nondepreciable capital assets	-	-	-	-	-	-	140,896,985	140,896,985
Depreciable capital assets:								
Buildings	-	-	-	-	-	-	940,023,741	940,023,741
Improvements other than buildings	-	-	-	-	-	-	90,081,713	90,081,713
Equipment	-	-	-	-	-	-	244,749,992	244,749,992
Library and other collections	-	-	-	-	-	-	205,816,003	205,816,003
Less: accumulated depreciation	-	-	-	-	-	-	(715,115,285)	(715,115,285)
Total depreciable capital assets, net	-	-	-	-	-	-	765,556,164	765,556,164
Total capital assets, net	-	-	-	-	-	-	906,453,149	906,453,149
Interfund receivables, net of interfund payables	-	-	-	-	-	(1,253,356)	-	(1,253,356)
Total Assets	\$ 55,563,689	110,210,168	61,193,691	17,701,730	439,110,612	(913,625)	908,555,630	1,591,421,895

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant	
Liabilities								
Accounts payable	\$ 8,069,489	10,717,642	4,071,585	-	13,236,093	-	-	36,094,809
Accounts payable-DPCU	-	-	339,831	-	-	-	-	339,831
Accrued expenses	25,955,290	13,135,922	12,818,744	-	448,904	1,133,434	-	53,492,294
Comp absences and post employment benefits:								
Comp absences and post employment benefits, current	1,444,552	572,080	-	-	-	-	-	2,016,632
Comp absences and post employment benefits, noncurrent	29,822,542	10,476,315	-	-	-	-	-	40,298,857
Total comp absences and post employment benefits	31,267,094	11,048,395	-	-	-	-	-	42,315,489
Deferred revenue:								
Deferred revenue, current	10,400,575	11,627,794	21,787,294	-	-	-	-	43,815,663
Deferred revenue, noncurrent	-	5,597,517	-	-	-	-	-	5,597,517
Total deferred revenue	10,400,575	17,225,311	21,787,294	-	-	-	-	49,413,180
Bonds, notes and leases payable:								
Bonds, notes and leases payable, current	-	-	-	-	408,109	-	16,392,429	16,800,538
Bonds, notes and leases payable, noncurrent	-	-	-	-	71,756,302	-	313,833,190	385,589,492
Total bonds, notes and leases payable	-	-	-	-	72,164,411	-	330,225,619	402,390,030
Other liabilities:								
Deposits held for others	7,564,557	3,157,344	1,149,074	-	-	-	-	11,870,975
Other liabilities, current	-	-	-	-	2,302,240	-	-	2,302,240
Total other liabilities	7,564,557	3,157,344	1,149,074	-	2,302,240	-	-	14,173,215
Total Liabilities	\$ 83,257,005	55,284,614	40,166,528	-	88,151,648	1,133,434	330,225,619	598,218,848
Net Assets								
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	578,330,011	578,330,011
Restricted for expendable purposes:								
Academic support	-	-	1,491,145	-	-	-	-	1,491,145
Instruction	-	-	4,989,550	-	-	-	-	4,989,550
Research	-	-	333,727	-	-	-	-	333,727
Student services	-	-	340,142	17,701,730	-	-	-	18,041,872
Auxiliary enterprises	(126,804)	20,059,248	666,996	-	86,148,562	175,572	-	106,923,574
Institutional support	-	-	3,489,363	-	-	-	-	3,489,363
Scholarships and fellowships	-	-	1,727,222	-	-	-	-	1,727,222
Capital	-	-	10,350,578	-	5,231,163	-	-	15,581,741
Other	-	-	130,577	-	-	-	-	130,577
Total Restricted for expendable purposes	(126,804)	20,059,248	23,519,300	17,701,730	91,379,725	175,572	-	152,708,771
Unrestricted net assets	(27,566,512)	34,866,306	(2,492,137)	-	259,579,239	(2,222,631)	-	262,164,265
Total Net Assets	\$ (27,693,316)	54,925,554	21,027,163	17,701,730	350,958,964	(2,047,059)	578,330,011	993,203,047

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2009

Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net (pledged revenues of \$36,370,196)									
Student tuition	\$ 403,303,797	16,663,359	-	-	-	-	-	-	419,967,156
Scholarship allowance	(53,894,618)	(2,370,577)	-	-	-	-	-	-	(56,265,195)
Total Student tuition, net	349,409,179	14,292,782	-	-	-	-	-	-	363,701,961
Student fees, net (pledged revenues of \$4,781,895)									
Student fees	12,831,544	25,860,322	-	-	-	-	-	-	38,691,866
Scholarship allowance	(1,664,421)	(3,385,178)	-	-	-	-	-	-	(5,049,599)
Total Student fees, net	11,167,123	22,475,144	-	-	-	-	-	-	33,642,267
Fee for service contracts	33,274,713	-	-	-	-	-	-	-	33,274,713
Federal grants and contracts (pledged revenues of \$61,595,015)	-	-	272,423,764	70,467	-	-	-	-	272,494,231
State and local grants and contracts (pledged revenues of \$2,802,249)	-	-	12,339,924	-	-	-	-	(2,009,378)	10,330,546
Nongovernmental grants and contracts	-	-	23,724,877	-	-	-	-	-	23,724,877
Sales and services of educational departments (pledged revenues of \$3,705,253)	-	27,575,623	-	-	-	-	-	(695,855)	26,879,768
Auxiliary enterprises, net (pledged revenue of \$35,806,500)									
Auxiliary enterprises	-	146,965,630	-	-	-	-	-	-	146,965,630
Scholarship allowance	-	(1,818,702)	-	-	-	-	-	-	(1,818,702)
Total Auxiliary enterprises, net	-	145,146,928	-	-	-	-	-	-	145,146,928
Internal revenues:									
Internal service center revenues	-	161,196,047	-	-	-	-	-	(161,196,047)	-
Interdepartmental revenues	18,283,961	26,591,282	22,420	-	-	-	-	(44,897,663)	-
Total internal revenues	18,283,961	187,787,329	22,420	-	-	-	-	(206,093,710)	-
Other operating revenues (pledged revenues of \$1,290,874)	1,572,255	4,778,504	-	239,483	33,516	-	-	14,514	6,638,272
Total Operating Revenues	413,707,231	402,056,310	308,510,985	309,950	33,516	-	-	(208,784,429)	915,833,563
Operating Expenses									
Education and general:									
Instruction	251,489,843	30,107,877	25,254,778	-	3,332	-	-	(7,428,143)	299,427,687
Research	10,243,162	365,759	202,817,966	-	165	-	-	(753,044)	212,674,008
Public service	925,081	2,581,870	2,381,642	-	-	-	-	(1,335,363)	4,553,230
Academic support	62,801,412	4,704,884	3,134,414	-	9,166	-	-	(637,883)	70,011,993
Student services	22,307,059	38,628,394	1,678,674	(1,935)	17,830	-	-	(3,595,112)	59,034,910
Institutional support	35,385,324	3,073,056	1,508,905	-	(2,238,103)	-	-	(1,829,397)	35,899,785
Operation and maintenance of plant:									
Program expenses	63,167,239	11,370,342	314,340	-	3,349,523	83,817	-	(23,690,357)	54,594,904
Plant noncapitalizable activity	-	-	-	-	-	-	-	2,492,918	2,492,918
Total Operation and maintenance of plant	63,167,239	11,370,342	314,340	-	3,349,523	83,817	-	(21,197,439)	57,087,822
Student aid	4,708,915	724,663	5,962,358	-	-	-	-	-	11,395,936
Total Education and general expenses	451,028,035	91,556,845	243,053,077	(1,935)	1,141,913	83,817	-	(36,776,381)	750,085,371
Depreciation	-	-	-	-	-	-	62,634,714	-	62,634,714
Auxiliary enterprises									
Program expenses	-	125,861,245	7,242,259	-	7,728	-	-	(6,986,532)	126,124,700
Internal service center expenses	-	149,302,064	102,292	-	4,733	-	-	(161,363,844)	(11,954,755)
Other internal expenses	-	-	200,311	-	-	-	-	(200,311)	-
Total Auxiliary enterprises, net	-	275,163,309	7,544,862	-	12,461	-	-	(168,550,687)	114,169,945
Total Operating Expenses	451,028,035	366,720,154	250,597,939	(1,935)	1,154,374	83,817	62,634,714	(205,327,068)	926,890,030
Operating Income (Loss)	(37,320,804)	35,336,156	57,913,046	311,885	(1,120,858)	(83,817)	(62,634,714)	(3,457,361)	(11,056,467)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Gifts	\$ -	-	39,957,321	-	-	-	-	-	39,957,321
Investment income, net:									
Investment income	-	1,347	2,136,717	-	22,317	25	-	-	2,160,406
Investment expense	-	(616)	-	-	-	-	-	-	(616)
Total Investment income, net	-	731	2,136,717	-	22,317	25	-	-	2,159,790
Royalty income, net (pledged revenue of \$135,594)									
Royalty income	-	1,743,219	-	-	-	-	-	-	1,743,219
Royalty expense	-	(150)	-	-	-	-	-	-	(150)
Total Royalty income, net	-	1,743,069	-	-	-	-	-	-	1,743,069
Loss on disposal of fixed assets	-	159,108	-	-	86,633	-	(1,446,732)	-	(1,200,991)
Gain (Loss) on debt extinguishment	-	-	-	-	-	-	(401,866)	-	(401,866)
Interest on capital asset related debt	(151)	(66,529)	-	-	(1,374)	(14,055,522)	1,050,174	-	(13,073,402)
State Fiscal Stabilization	22,337,843	-	-	-	-	-	-	-	22,337,843
Other nonoperating revenues, net (pledged revenues of \$26,244)									
Other revenues	2,600,735	1,881,865	-	-	540,721	-	-	(14,512)	5,008,809
Other expenses	-	(905)	-	-	-	-	-	-	(905)
Total Other nonoperating revenues, net	2,600,735	1,880,960	-	-	540,721	-	-	(14,512)	5,007,904
Net Nonoperating Revenues (Expenses)	24,938,427	3,717,339	42,094,038	-	648,297	(14,055,497)	(798,424)	(14,512)	56,529,668
Income (Loss) Before Other Revenues	(12,382,377)	39,053,495	100,007,084	311,885	(472,561)	(14,139,314)	(63,433,138)	(3,471,873)	45,473,201
Capital Student fee, net									
Student fee	-	8,850,485	-	-	-	-	-	-	8,850,485
Scholarship allowance	-	(1,120,304)	-	-	-	-	-	-	(1,120,304)
Total Capital Student fee, net	-	7,730,181	-	-	-	-	-	-	7,730,181
Capital appropriations	-	-	-	-	11,331,462	-	-	-	11,331,462
Capital grants and gifts	-	-	773,507	-	362,260	-	334,380	-	1,470,147
Total Other Revenues	-	7,730,181	773,507	-	11,693,722	-	334,380	-	20,531,790
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	51,306,404	10,866,448	(61,956,408)	(216,444)	-	-	-	-	-
Mandatory transfers	-	(23,716,048)	(874,909)	-	(1,091,758)	25,682,715	-	-	-
Voluntary transfers	(56,291,412)	(23,994,929)	(884,440)	44,417	78,385,556	2,856,706	-	1,056,024	1,171,922
Scholarship allowance offset	24,521,799	1,814,599	(26,336,398)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(13,810,529)	(804,438)	(8,649,265)	-	(105,121,772)	-	125,970,155	2,415,849	-
Financing activity	(6,799)	(187,834)	-	-	39,494,158	(13,532,618)	(25,766,907)	-	-
Total Other Interfund Related Additions and Deletions	5,719,463	(36,022,202)	(98,701,420)	(172,027)	11,666,184	15,006,803	100,203,248	3,471,873	1,171,922
Increase (Decrease) in Net Assets	(6,662,914)	10,761,474	2,079,171	139,858	22,887,345	867,489	37,104,490	-	67,176,913
Net assets, beginning of year as originally stated	(21,030,402)	44,164,080	18,947,992	17,561,872	328,071,619	(2,914,548)	541,225,521	-	926,026,134
Net Assets, End of Year	\$ (27,693,316)	54,925,554	21,027,163	17,701,730	350,958,964	(2,047,059)	578,330,011	-	993,203,047

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2009

Boulder

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Sub Total	Other Auxiliary Services	Total
Assets							
Cash and investments:							
Equity in pooled cash and investments	\$ 30,334,621	7,274,564	3,067,050	11,122,580	51,798,815	47,249,167	99,047,982
Cash on hand	111,850	113,431	-	1,000	226,281	10,280	236,561
Total cash and investments	30,446,471	7,387,995	3,067,050	11,123,580	52,025,096	47,259,447	99,284,543
Accounts receivable, net:							
Accounts receivable, current	3,823,995	2,991,999	6,817	489,183	7,311,994	2,263,398	9,575,392
Accounts receivable-DPCU, current	16,840	-	-	-	16,840	6,857	23,697
Allowances for accounts receivable	(1,591,608)	(1,320,228)	-	(155,020)	(3,066,856)	(1,217,257)	(4,284,113)
Total accounts receivable, net	2,249,227	1,671,771	6,817	334,163	4,261,978	1,052,998	5,314,976
Inventories	4,242,275	-	-	95,307	4,337,582	325,168	4,662,750
Other assets, current	518,869	171,824	210	-	690,903	256,996	947,899
Total Assets	\$ 37,456,842	9,231,590	3,074,077	11,553,050	61,315,559	48,894,609	110,210,168
Liabilities							
Accounts payable	\$ 4,041,138	1,918,418	48,080	1,568,314	7,575,950	3,141,692	10,717,642
Accrued expenses	3,824,723	789,586	16,188	352,973	4,983,470	8,152,452	13,135,922
Comp absences and post employment benefits:							
Comp absences and post employment benefits, current	294,241	25,722	727	26,357	347,047	225,033	572,080
Comp absences and post employment benefits, noncurrent	5,576,392	521,720	15,593	499,988	6,613,693	3,862,622	10,476,315
Total comp absences and post employment benefits	5,870,633	547,442	16,320	526,345	6,960,740	4,087,655	11,048,395
Deferred revenue:							
Deferred revenue, current	7,321,214	3,034,193	328,668	884,377	11,568,452	59,342	11,627,794
Deferred revenue, noncurrent	-	-	5,597,517	-	5,597,517	-	5,597,517
Total deferred revenue	7,321,214	3,034,193	5,926,185	884,377	17,165,969	59,342	17,225,311
Deposits held for others	2,951,631	-	16,596	143,803	3,112,030	45,314	3,157,344
Total Liabilities	\$ 24,009,339	6,289,639	6,023,369	3,475,812	39,798,159	15,486,455	55,284,614
Net Assets							
Restricted for expendable purposes: Auxiliary enterprises	\$ 13,447,503	-	2,542,249	4,099,852	20,089,604	(30,356)	20,059,248
Unrestricted net assets	-	2,941,951	(5,491,541)	3,977,386	1,427,796	33,438,510	34,866,306
Total Net Assets	\$ 13,447,503	2,941,951	(2,949,292)	8,077,238	21,517,400	33,408,154	54,925,554

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2009

Boulder

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net (pledged revenues of \$4,781,895)							
Student tuition	\$ -	16,663,359	-	-	16,663,359	-	16,663,359
Scholarship allowance	-	(2,370,577)	-	-	(2,370,577)	-	(2,370,577)
Total Student tuition, net	-	14,292,782	-	-	14,292,782	-	14,292,782
Student fees, net:							
Student fees	25,791,585	68,737	-	-	25,860,322	-	25,860,322
Scholarship allowance	(3,376,477)	(8,701)	-	-	(3,385,178)	-	(3,385,178)
Total Student fees, net	22,415,108	60,036	-	-	22,475,144	-	22,475,144
Sales and services of educational departments (pledged revenues of \$3,705,253)	14,168,615	2,416,719	-	1,110,045	17,695,379	9,880,244	27,575,623
Auxiliary enterprises, net (pledged revenues of \$35,806,500)							
Auxiliary enterprises	140,265,752	-	6,695,160	4,718	146,965,630	-	146,965,630
Scholarship allowance	(1,818,702)	-	-	-	(1,818,702)	-	(1,818,702)
Total Auxiliary enterprises, net	138,447,050	-	6,695,160	4,718	145,146,928	-	145,146,928
Internal revenues:							
Internal service center revenues	-	-	-	27,836,326	27,836,326	133,359,721	161,196,047
Interdepartmental revenues	9,159,132	3,317,497	-	1,790,716	14,267,345	12,323,937	26,591,282
Total internal revenues	9,159,132	3,317,497	-	29,627,042	42,103,671	145,683,658	187,787,329
Other operating revenues (pledged revenues of \$1,290,874)	399,691	72,918	-	1,205,607	1,678,216	3,100,288	4,778,504
Total Operating Revenues	184,589,596	20,159,952	6,695,160	31,947,412	243,392,120	158,664,190	402,056,310
Operating Expenses							
Education and general:							
Instruction	-	18,563,238	-	-	18,563,238	11,544,639	30,107,877
Research	-	-	-	-	-	365,759	365,759
Public service	-	140	-	1,819,583	1,819,723	762,147	2,581,870
Academic support	-	-	-	-	-	4,704,884	4,704,884
Student services	36,150,139	121,434	-	991,876	37,263,449	1,364,945	38,628,394
Institutional support	-	-	-	-	-	3,073,056	3,073,056
Operation and maintenance of plant: Program expenses	-	-	-	-	-	11,370,342	11,370,342
Student aid	341,645	93,418	-	793	435,856	288,807	724,663
Total Education and general expenses	36,491,784	18,778,230	-	2,812,252	58,082,266	33,474,579	91,556,845
Auxiliary enterprises							
Program expenses	119,675,840	-	6,185,520	-	125,861,360	(115)	125,861,245
Internal service center expenses	-	-	-	22,374,591	22,374,591	126,927,473	149,302,064
Total Auxiliary enterprises, net	119,675,840	-	6,185,520	22,374,591	148,235,951	126,927,358	275,163,309
Total Operating Expenses	156,167,624	18,778,230	6,185,520	25,186,843	206,318,217	160,401,937	366,720,154
Operating Income (Loss)	28,421,972	1,381,722	509,640	6,760,569	37,073,903	(1,737,747)	35,336,156

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	\$ -	1,347	-	-	1,347	-	1,347
Investment expense	(616)	-	-	-	(616)	-	(616)
Total Investment income, net	(616)	1,347	-	-	731	-	731
Royalty income, net (pledged revenues of \$135,594)							
Royalty income	635,597	-	-	-	635,597	1,107,622	1,743,219
Royalty expense	-	-	-	-	-	(150)	(150)
Total Royalty income, net	635,597	-	-	-	635,597	1,107,472	1,743,069
Loss on disposal of fixed assets	10,934	304	-	10,651	21,889	137,219	159,108
Interest on capital asset related debt	(2,266)	-	-	-	(2,266)	(64,263)	(66,529)
Other nonoperating revenues, net (pledged revenues of \$26,244)							
Other revenues	68,023	213,741	11,611	1,175	294,550	1,587,315	1,881,865
Other expenses	(237)	(668)	-	-	(905)	-	(905)
Total Other nonoperating revenues, net	67,786	213,073	11,611	1,175	293,645	1,587,315	1,880,960
Net Nonoperating Revenues (Expenses)	711,435	214,724	11,611	11,826	949,596	2,767,743	3,717,339
Income (Loss) Before Other Revenues	29,133,407	1,596,446	521,251	6,772,395	38,023,499	1,029,996	39,053,495
Capital Student fee, net							
Student fee	-	-	-	-	-	8,850,485	8,850,485
Scholarship Allowance	-	-	-	-	-	(1,120,304)	(1,120,304)
Total Capital Student fee, net	-	-	-	-	-	7,730,181	7,730,181
Total Other Revenues	-	-	-	-	-	7,730,181	7,730,181
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	7,154,000	-	7,154,000	3,712,448	10,866,448
Mandatory transfers	(14,783,979)	-	(4,107,590)	-	(18,891,569)	(4,824,479)	(23,716,048)
Voluntary transfers	(14,195,898)	(5,051,158)	(2,857,250)	(5,261,967)	(27,366,273)	3,371,344	(23,994,929)
Scholarship allowance offset	886,599	1,750,925	-	(5,321)	2,632,203	(817,604)	1,814,599
Fixed asset additions & plant fund activity	(505,658)	549	-	(9,626)	(514,735)	(289,703)	(804,438)
Financing activity	(30,388)	-	-	-	(30,388)	(157,446)	(187,834)
Total Other Interfund Related Additions and Deletions	(28,629,324)	(3,299,684)	189,160	(5,276,914)	(37,016,762)	994,560	(36,022,202)
Increase (Decrease) in Net Assets	504,083	(1,703,238)	710,411	1,495,481	1,006,737	9,754,737	10,761,474
Net assets, beginning of year as originally stated	12,943,420	4,645,189	(3,659,703)	6,581,757	20,510,663	23,653,417	44,164,080
Net Assets, End of Year	\$ 13,447,503	2,941,951	(2,949,292)	8,077,238	21,517,400	33,408,154	54,925,554

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary Services Enterprises

June 30, 2009

Boulder

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Assets									
Cash and investments:									
Equity in pooled cash and investments	\$ 8,444,769	1,896,193	901,073	6,762,211	2,332,618	1,901,785	7,264,769	831,203	30,334,621
Cash on hand	10,500	21,000	4,000	7,250	300	28,600	10,100	30,100	111,850
Total cash and investments	8,455,269	1,917,193	905,073	6,769,461	2,332,918	1,930,385	7,274,869	861,303	30,446,471
Accounts receivable, net:									
Accounts receivable, current	400,443	1,248,788	21,447	687,382	390,805	553,507	425,631	95,992	3,823,995
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	16,840	16,840
Allowances for accounts receivable	(136,647)	(5,607)	(2,156)	(374,295)	(301,867)	(449,523)	(321,367)	(146)	(1,591,608)
Total accounts receivable, net	263,796	1,243,181	19,291	313,087	88,938	103,984	104,264	112,686	2,249,227
Inventories	-	3,070,071	-	1,082,170	-	-	-	90,034	4,242,275
Other assets, current	466,424	3,203	-	32,306	-	-	-	16,936	518,869
Total Assets	\$ 9,185,489	6,233,648	924,364	8,197,024	2,421,856	2,034,369	7,379,133	1,080,959	37,456,842
Liabilities									
Accounts payable	\$ 875,687	1,219,934	22,457	1,231,659	488,082	17,363	65,533	120,423	4,041,138
Accrued expenses	927,392	175,202	155,480	1,531,174	518,088	77,624	148,223	291,540	3,824,723
Comp absences and post employment benefits:									
Comp absences and post employment benefits, current	86,324	16,361	11,924	102,396	35,612	10,546	12,449	18,629	294,241
Comp absences and post employment benefits, noncurrent	1,583,155	295,369	222,232	1,985,286	693,177	207,004	226,860	363,309	5,576,392
Total comp absences and post employment benefits	1,669,479	311,730	234,156	2,087,682	728,789	217,550	239,309	381,938	5,870,633
Deferred revenue, current	5,607,593	103,438	116,634	489,302	-	97,150	881,395	25,702	7,321,214
Deposits held for others	94,991	-	5,931	2,797,231	-	47,485	-	5,993	2,951,631
Total Liabilities	\$ 9,175,142	1,810,304	534,658	8,137,048	1,734,959	457,172	1,334,460	825,596	24,009,339
Net Assets									
Restricted for expendable purposes: Auxiliary enterprises	\$ 10,347	4,423,344	389,706	59,976	686,897	1,577,197	6,044,673	255,363	13,447,503
Total Net Assets	\$ 10,347	4,423,344	389,706	59,976	686,897	1,577,197	6,044,673	255,363	13,447,503

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2009

Boulder

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Operating Revenues									
Student fees (pledged revenues of \$4,781,895)	\$ 1,555,065	-	5,704,209	-	4,103,488	-	8,572,344	5,856,479	25,791,585
Scholarship allowance	(196,840)	-	(722,025)	-	(519,409)	-	(1,196,904)	(741,299)	(3,376,477)
Total Student fees, net	1,358,225	-	4,982,184	-	3,584,079	-	7,375,440	5,115,180	22,415,108
Sales and services of educational departments (pledged revenues of \$3,022,641)	-	-	1,839,244	-	8,067,305	-	691,976	3,570,090	14,168,615
Auxiliary enterprises, net (pledged revenues of \$29,535,405)									
Auxiliary enterprises	29,997,284	22,902,791	1,750	80,353,487	-	7,009,915	525	-	140,265,752
Scholarship allowance	-	-	-	(1,818,702)	-	-	-	-	(1,818,702)
Total Auxiliary enterprises, net	29,997,284	22,902,791	1,750	78,534,785	-	7,009,915	525	-	138,447,050
Interdepartmental revenues	6,986,533	-	221,530	-	282,855	-	90,538	1,577,676	9,159,132
Other operating revenues (pledged revenues of \$85,267)	-	-	107	2	14,475	-	15,345	369,762	399,691
Total Operating Revenues	38,342,042	22,902,791	7,044,815	78,534,787	11,948,714	7,009,915	8,173,824	10,632,708	184,589,596
Operating Expenses									
Education and general:									
Student services	-	-	6,125,390	-	11,839,152	-	9,207,357	8,978,240	36,150,139
Student aid	339,798	-	-	-	1,782	-	-	65	341,645
Total Education and general expenses	339,798	-	6,125,390	-	11,840,934	-	9,207,357	8,978,305	36,491,784
Auxiliary enterprises: Program expenses	33,245,490	22,554,491	-	58,587,103	155,754	5,133,002	-	-	119,675,840
Total Operating Expenses	33,585,288	22,554,491	6,125,390	58,587,103	11,996,688	5,133,002	9,207,357	8,978,305	156,167,624
Operating Income (Loss)	4,756,754	348,300	919,425	19,947,684	(47,974)	1,876,913	(1,033,533)	1,654,403	28,421,972
Nonoperating Revenues (Expenses)									
Investment expense	(317)	-	(32)	(120)	-	(67)	-	(80)	(616)
Royalty income (pledged revenues of \$135,594)	635,597	-	-	-	-	-	-	-	635,597
Loss on disposal of fixed assets	1,834	-	820	8,130	-	-	-	150	10,934
Interest on capital asset related debt	(1,313)	-	-	(953)	-	-	-	-	(2,266)
Other nonoperating revenues, net (pledged revenues of \$14,512)									
Other revenues	10,155	-	29,440	4,997	3,454	15,344	-	4,633	68,023
Other expenses	-	-	-	(237)	-	-	-	-	(237)
Total Other nonoperating revenues, net	10,155	-	29,440	4,760	3,454	15,344	-	4,633	67,786
Net Nonoperating Revenues (Expenses)	645,956	-	30,228	11,817	3,454	15,277	-	4,703	711,435
Income (Loss) Before Other Revenues	5,402,710	348,300	949,653	19,959,501	(44,520)	1,892,190	(1,033,533)	1,659,106	29,133,407
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,610,894)	-	(1,133,280)	(6,853,239)	-	(1,202,150)	-	(1,984,416)	(14,783,979)
Voluntary transfers	2,338,947	(21,500)	(474,419)	(14,607,433)	(4,708)	(845,000)	(488,961)	(92,824)	(14,195,898)
Scholarship allowance offset	(4,101,925)	-	722,025	1,818,702	510,030	-	1,196,904	740,863	886,599
Fixed asset additions & plant fund activity	-	14,265	-	(296,973)	(51,091)	(6,078)	(10,338)	(155,443)	(505,658)
Financing activity	(22,704)	-	-	(7,684)	-	-	-	-	(30,388)
Total Other Interfund Related Additions and Deletions	(5,396,576)	(7,235)	(885,674)	(19,946,627)	454,231	(2,053,228)	697,605	(1,491,820)	(28,629,324)
Increase (Decrease) in Net Assets	6,134	341,065	63,979	12,874	409,711	(161,038)	(335,928)	167,286	504,083
Net assets, beginning of year as originally stated	4,213	4,082,279	325,727	47,102	277,186	1,738,235	6,380,601	88,077	12,943,420
Net Assets, End of Year	\$ 10,347	4,423,344	389,706	59,976	686,897	1,577,197	6,044,673	255,363	13,447,503

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Education Services Enterprises

June 30, 2009

Boulder

	Continuing Education Operations	International Education Operations	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 5,163,081	2,111,483	7,274,564
Cash on hand	1,367	112,064	113,431
Total cash and investments	5,164,448	2,223,547	7,387,995
Accounts receivable, net:			
Accounts receivable, current	2,299,898	692,101	2,991,999
Allowances for accounts receivable	(1,311,676)	(8,552)	(1,320,228)
Total accounts receivable, net	988,222	683,549	1,671,771
Other assets, current	14,383	157,441	171,824
Total Assets	\$ 6,167,053	3,064,537	9,231,590
Liabilities			
Accounts payable	\$ 226,708	1,691,710	1,918,418
Accrued expenses	717,211	72,375	789,586
Comp absences and post employment benefits:			
Comp absences and post employment benefits, current	21,845	3,877	25,722
Comp absences and post employment benefits, noncurrent	446,782	74,938	521,720
Total comp absences and post employment benefits	468,627	78,815	547,442
Deferred revenue, current	2,073,378	960,815	3,034,193
Total Liabilities	\$ 3,485,924	2,803,715	6,289,639
Net Assets			
Unrestricted net assets	\$ 2,681,129	260,822	2,941,951
Total Net Assets	\$ 2,681,129	260,822	2,941,951

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2009

Boulder

	Continuing Education Operations	International Education Operations	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 16,663,359	-	16,663,359
Scholarship allowance	(2,370,577)	-	(2,370,577)
Total Student tuition, net	14,292,782	-	14,292,782
Student fees, net:			
Student fees	68,737	-	68,737
Scholarship allowance	(8,701)	-	(8,701)
Total Student fees, net	60,036	-	60,036
Sales and services of educational departments	261,365	2,155,354	2,416,719
Interdepartmental revenues	3,317,143	354	3,317,497
Other operating revenues	72,918	-	72,918
Total Operating Revenues	18,004,244	2,155,708	20,159,952
Operating Expenses			
Education and general:			
Instruction	16,534,007	2,029,231	18,563,238
Public service	140	-	140
Student services	121,434	-	121,434
Student aid	52,076	41,342	93,418
Total Education and general expenses	16,707,657	2,070,573	18,778,230
Total Operating Expenses	16,707,657	2,070,573	18,778,230
Operating Income (Loss)	1,296,587	85,135	1,381,722
Nonoperating Revenues (Expenses)			
Investment income	-	1,347	1,347
Loss on disposal of fixed assets	304	-	304
Other nonoperating revenues, net:			
Other revenues	213,741	-	213,741
Other expenses	(668)	-	(668)
Total Other nonoperating revenues, net	213,073	-	213,073
Net Nonoperating Revenues (Expenses)	213,377	1,347	214,724
Income (Loss) Before Other Revenues	1,509,964	86,482	1,596,446
Other Interfund Related Additions and Deletions			
Voluntary transfers	(5,048,024)	(3,134)	(5,051,158)
Scholarship allowance offset	2,028,334	(277,409)	1,750,925
Fixed asset additions & plant fund activity	549	-	549
Total Other Interfund Related Additions and Deletions	(3,019,141)	(280,543)	(3,299,684)
Increase (Decrease) in Net Assets	(1,509,177)	(194,061)	(1,703,238)
Net assets, beginning of year as originally stated	4,190,306	454,883	4,645,189
Net Assets, End of Year	\$ 2,681,129	260,822	2,941,951

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Research Support Services

June 30, 2009

Boulder

	Research Building System	Research Building Exempt	Total
Assets			
Equity in pooled cash and investments	\$ 2,702,643	364,407	3,067,050
Accounts receivable, current	4,141	2,676	6,817
Other assets, current	210	-	210
Total Assets	\$ 2,706,994	367,083	3,074,077
Liabilities			
Accounts payable	\$ 48,048	32	48,080
Accrued expenses	16,062	126	16,188
Comp absences and post employment benefits:			
Comp absences and post employment benefits, current	727	-	727
Comp absences and post employment benefits, noncurrent	15,593	-	15,593
Total comp absences and post employment benefits	16,320	-	16,320
Deferred revenue:			
Deferred revenue, current	67,719	260,949	328,668
Deferred revenue, noncurrent	-	5,597,517	5,597,517
Total deferred revenue	67,719	5,858,466	5,926,185
Deposits held for others	16,596	-	16,596
Total Liabilities	\$ 164,745	5,858,624	6,023,369
Net Assets			
Restricted for expendable purposes: Auxiliary enterprises	\$ 2,542,249	-	2,542,249
Unrestricted net assets	-	(5,491,541)	(5,491,541)
Total Net Assets	\$ 2,542,249	(5,491,541)	(2,949,292)

UNIVERSITY OF COLORADO**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS****Research Support Services**

June 30, 2009

Boulder

	Research Building System	Research Building Exempt	Total
Operating Revenues			
Auxiliary enterprises (pledged revenues of \$6,271,067)	\$ 6,271,067	424,093	6,695,160
Total Operating Revenues	6,271,067	424,093	6,695,160
Operating Expenses			
Auxiliary enterprises: Program expenses	6,071,100	114,420	6,185,520
Total Operating Expenses	6,071,100	114,420	6,185,520
Operating Income (Loss)	199,967	309,673	509,640
Nonoperating Revenues (Expenses)			
Other nonoperating revenues (pledged revenues of \$11,611)	11,611	-	11,611
Net Nonoperating Revenues (Expenses)	11,611	-	11,611
Income (Loss) Before Other Revenues	211,578	309,673	521,251
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	7,154,000	-	7,154,000
Mandatory transfers	(4,107,590)	-	(4,107,590)
Voluntary transfers	(2,857,250)	-	(2,857,250)
Total Other Interfund Related Additions and Deletions	189,160	-	189,160
Increase (Decrease) in Net Assets	400,738	309,673	710,411
Net assets, beginning of year as originally stated	2,141,511	(5,801,214)	(3,659,703)
Net Assets, End of Year	\$ 2,542,249	(5,491,541)	(2,949,292)

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2009

Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ 797,333	5,452,935	511,452	4,360,860	11,122,580
Cash on hand	650	-	350	-	1,000
Total cash and investments	797,983	5,452,935	511,802	4,360,860	11,123,580
Accounts receivable, net:					
Accounts receivable, current	473,463	-	342	15,378	489,183
Allowances for accounts receivable	(139,290)	-	(342)	(15,388)	(155,020)
Total accounts receivable, net	334,173	-	-	(10)	334,163
Inventories	-	95,307	-	-	95,307
Total Assets	\$ 1,132,156	5,548,242	511,802	4,360,850	11,553,050
Liabilities					
Accounts payable	\$ 267,843	1,257,550	6,346	36,575	1,568,314
Accrued expenses	45,977	153,925	19,062	134,009	352,973
Comp absences and post employment benefits:					
Comp absences and post employment benefits, current	3,632	9,219	1,630	11,876	26,357
Comp absences and post employment benefits, noncurrent	65,365	183,174	28,320	223,129	499,988
Total comp absences and post employment benefits	68,997	192,393	29,950	235,005	526,345
Deferred revenue, current	572,524	-	311,853	-	884,377
Deposits held for others	143,803	-	-	-	143,803
Total Liabilities	\$ 1,099,144	1,603,868	367,211	405,589	3,475,812
Net Assets					
Restricted for expendable purposes: Auxiliary enterprises	\$ -	-	144,591	3,955,261	4,099,852
Unrestricted net assets	33,012	3,944,374	-	-	3,977,386
Total Net Assets	\$ 33,012	3,944,374	144,591	3,955,261	8,077,238

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2009

Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Operating Revenues					
Sales and services of educational departments (pledged revenues of \$682,612)	\$ 427,433	-	682,612	-	1,110,045
Auxiliary enterprises (pledged revenues of \$28)	-	4,690	28	-	4,718
Internal revenues:					
Internal service center revenues	-	23,089,387	-	4,746,939	27,836,326
Interdepartmental revenues	1,304,703	150,823	323,215	11,975	1,790,716
Total internal revenues	1,304,703	23,240,210	323,215	4,758,914	29,627,042
Other operating revenues (pledged revenues of \$1,205,607)	-	-	10,375	1,195,232	1,205,607
Total Operating Revenues	1,732,136	23,244,900	1,016,230	5,954,146	31,947,412
Operating Expenses					
Education and general:					
Public service	1,819,583	-	-	-	1,819,583
Student services	-	-	991,876	-	991,876
Student aid	-	114	679	-	793
Total Education and general expenses	1,819,583	114	992,555	-	2,812,252
Internal service center expenses	-	18,163,329	-	4,211,262	22,374,591
Total Operating Expenses	1,819,583	18,163,443	992,555	4,211,262	25,186,843
Operating Income (Loss)	(87,447)	5,081,457	23,675	1,742,884	6,760,569
Nonoperating Revenues (Expenses)					
Loss on disposal of fixed assets	1,056	-	-	9,595	10,651
Other nonoperating revenues (pledged revenues of \$121)	-	1,053	-	122	1,175
Net Nonoperating Revenues (Expenses)	1,056	1,053	-	9,717	11,826
Income (Loss) Before Other Revenues	(86,391)	5,082,510	23,675	1,752,601	6,772,395
Other Interfund Related Additions and Deletions					
Voluntary transfers	86,391	(4,630,313)	(149,814)	(568,231)	(5,261,967)
Scholarship allowance offset	-	-	(5,321)	-	(5,321)
Fixed asset additions & plant fund activity	-	-	(9,626)	-	(9,626)
Total Other Interfund Related Additions and Deletions	86,391	(4,630,313)	(164,761)	(568,231)	(5,276,914)
Increase (Decrease) in Net Assets	-	452,197	(141,086)	1,184,370	1,495,481
Net assets, beginning of year as originally stated	33,012	3,492,177	285,677	2,770,891	6,581,757
Net Assets, End of Year	\$ 33,012	3,944,374	144,591	3,955,261	8,077,238

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Other Auxiliary Services

June 30, 2009

Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 14,835,487	14,387,536	18,026,144	47,249,167
Cash on hand	2,410	-	7,870	10,280
Total cash and investments	14,837,897	14,387,536	18,034,014	47,259,447
Accounts receivable, net:				
Accounts receivable, current	59,802	153,263	2,050,333	2,263,398
Accounts receivable-DPCU, current	-	-	6,857	6,857
Allowances for accounts receivable	-	(7,254)	(1,210,003)	(1,217,257)
Total accounts receivable, net	59,802	146,009	847,187	1,052,998
Inventories	325,168	-	-	325,168
Other assets, current	1,453	-	255,543	256,996
Total Assets	\$ 15,224,320	14,533,545	19,136,744	48,894,609
Liabilities				
Accounts payable	\$ 228,468	776,459	2,136,765	3,141,692
Accrued expenses	5,475,259	2,062,638	614,555	8,152,452
Comp absences and post employment benefits:				
Comp absences and post employment benefits, current	32,054	192,979	-	225,033
Comp absences and post employment benefits, noncurrent	641,935	3,220,687	-	3,862,622
Total comp absences and post employment benefits	673,989	3,413,666	-	4,087,655
Deferred revenue, current	18,153	-	41,189	59,342
Deposits held for others	-	-	45,314	45,314
Total Liabilities	\$ 6,395,869	6,252,763	2,837,823	15,486,455
Net Assets				
Restricted for expendable purposes: Auxiliary enterprises	\$ -	-	(30,356)	(30,356)
Unrestricted net assets	8,828,451	8,280,782	16,329,277	33,438,510
Total Net Assets	\$ 8,828,451	8,280,782	16,298,921	33,408,154

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2009

Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Sales and services of educational departments	\$ -	-	9,880,244	9,880,244
Internal revenues:				
Internal service center revenues	133,359,721	-	-	133,359,721
Interdepartmental revenues	-	8,807	12,315,130	12,323,937
Total internal revenues	133,359,721	8,807	12,315,130	145,683,658
Other operating revenues	1,002,055	-	2,098,233	3,100,288
Total Operating Revenues	134,361,776	8,807	24,293,607	158,664,190
Operating Expenses				
Education and general:				
Instruction	-	1,496,669	10,047,970	11,544,639
Research	-	230,743	135,016	365,759
Public service	-	4,197	757,950	762,147
Academic support	-	3,698,070	1,006,814	4,704,884
Student services	-	5,108	1,359,837	1,364,945
Institutional support	-	52,074	3,020,982	3,073,056
Operation and maintenance of plant: Program expenses	(16,672)	142,269	11,244,745	11,370,342
Student aid	-	237,462	51,345	288,807
Total Education and general expenses	(16,672)	5,866,592	27,624,659	33,474,579
Auxiliary enterprises				
Program expenses	-	-	(115)	(115)
Internal service center expenses	126,927,473	-	-	126,927,473
Total Auxiliary enterprises, net	126,927,473	-	(115)	126,927,358
Total Operating Expenses	126,910,801	5,866,592	27,624,544	160,401,937
Operating Income (Loss)	7,450,975	(5,857,785)	(3,330,937)	(1,737,747)
Nonoperating Revenues (Expenses)				
Royalty income, net:				
Royalty income	-	1,107,622	-	1,107,622
Royalty expense	-	(150)	-	(150)
Total Royalty income, net	-	1,107,472	-	1,107,472
Loss on disposal of fixed assets	1,865	450	134,904	137,219
Interest on capital asset related debt	(64,263)	-	-	(64,263)
Other nonoperating revenues	25,363	-	1,561,952	1,587,315
Net Nonoperating Revenues (Expenses)	(37,035)	1,107,922	1,696,856	2,767,743
Income (Loss) Before Other Revenues	7,413,940	(4,749,863)	(1,634,081)	1,029,996
Capital Student fee, net				
Student fee	-	8,850,485	-	8,850,485
Scholarship allowance	-	(1,120,304)	-	(1,120,304)
Total Capital Student fee, net	-	7,730,181	-	7,730,181
Total Other Revenues	-	7,730,181	-	7,730,181
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	3,712,448	-	3,712,448
Mandatory transfers	-	(4,824,479)	-	(4,824,479)
Voluntary transfers	1,140,750	(1,955,639)	4,186,233	3,371,344
Scholarship allowance offset	-	(473,080)	(344,524)	(817,604)
Fixed asset additions & plant fund activity	(144)	(175,660)	(113,899)	(289,703)
Financing activity	(157,446)	-	-	(157,446)
Total Other Interfund Related Additions and Deletions	983,160	(3,716,410)	3,727,810	994,560
Increase (Decrease) in Net Assets	8,397,100	(736,092)	2,093,729	9,754,737
Net assets, beginning of year as originally stated	431,351	9,016,874	14,205,192	23,653,417
Net Assets, End of Year	\$ 8,828,451	8,280,782	16,298,921	33,408,154

Denver



UCD Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2009
University of Colorado Denver

	CURRENT FUNDS				Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Assets										
Cash and investments:										
Equity in pooled cash and investments	\$ 32,722,465	93,711,184	18,928,450	-	121,186,384	2,330,266	-	-	-	268,878,749
Cash on hand	13,450	55,625,394	35,538	-	-	-	-	-	-	55,674,382
Investments and restricted pooled cash	-	95,982,292	4,328,843	3,721,455	16,516,179	-	-	-	-	120,548,769
Total cash and investments	32,735,915	245,318,870	23,292,831	3,721,455	137,702,563	2,330,266	-	-	-	445,101,900
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	9,658,788	66,206,218	53,823,448	-	341,068	-	-	(2,300,061)	-	127,729,461
Accounts receivable-DPCU, current	-	-	4,701,389	-	-	-	-	-	-	4,701,389
Accounts receivable, noncurrent	-	-	-	2,388	-	-	-	-	-	2,388
Allowances for accounts receivable	(3,248,851)	(7,789,044)	-	(744)	-	-	-	-	-	(11,038,639)
Net accounts receivable	6,409,937	58,417,174	58,524,837	1,644	341,068	-	-	(2,300,061)	-	121,394,599
Loans receivable:										
Loans receivable, noncurrent	-	-	-	14,327,174	-	-	-	-	-	14,327,174
Allowances for loans receivable	-	-	-	(924,316)	-	-	-	-	-	(924,316)
Net loans receivable	-	-	-	13,402,858	-	-	-	-	-	13,402,858
Total accounts and loans receivable, net	6,409,937	58,417,174	58,524,837	13,404,502	341,068	-	-	(2,300,061)	-	134,797,457
Inventories	112,000	4,620,065	-	-	-	-	-	-	-	4,732,065
Other assets:										
Other assets, current	89,404	1,178,899	1,664	-	1,479	-	1,761,935	-	-	3,033,381
Other assets, noncurrent	193,600	1,603,888	-	-	-	-	2,746,453	-	-	4,543,941
Total other assets	283,004	2,782,787	1,664	-	1,479	-	4,508,388	-	-	7,577,322
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	-	-	28,285,817	-	-	28,285,817
Construction in progress	-	-	-	-	-	-	27,969,492	-	-	27,969,492
Collections	-	-	-	-	-	-	3,092,866	-	-	3,092,866
Total nondepreciable capital assets	-	-	-	-	-	-	59,348,175	-	-	59,348,175
Depreciable capital assets:										
Buildings	-	-	-	-	-	-	1,096,594,111	-	-	1,096,594,111
Improvements other than buildings	-	-	-	-	-	-	58,879,901	-	-	58,879,901
Equipment	-	-	-	-	-	-	152,166,852	-	-	152,166,852
Library and other collections	-	-	-	-	-	-	54,290,635	-	-	54,290,635
Less: accumulated depreciation	-	-	-	-	-	-	(453,865,703)	-	-	(453,865,703)
Total depreciable capital assets, net	-	-	-	-	-	-	908,065,796	-	-	908,065,796
Total capital assets, net	-	-	-	-	-	-	967,413,971	-	-	967,413,971
Interfund receivables, net of interfund payables	-	-	-	-	-	(441,328)	-	-	-	(441,328)
Total Assets	\$ 39,540,856	311,138,896	81,819,332	17,125,957	138,045,110	1,888,938	971,922,359	(2,300,061)	-	1,559,181,387

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 4,604,806	14,330,240	5,742,040	64,069	2,461,969	87,916	-	(2,300,061)	24,990,979
Accrued expenses	18,949,261	27,840,574	34,435,414	-	9,873	-	-	-	81,235,122
Comp absences and post employment benefits:									
Comp absences and post employment benefits, current	2,522,154	2,126,503	-	-	-	-	-	-	4,648,657
Comp absences and post employment benefits, noncurrent	45,776,474	38,187,267	-	-	-	-	-	-	83,963,741
Total comp absences and post employment benefits	48,298,628	40,313,770	-	-	-	-	-	-	88,612,398
Deferred revenue, current	11,529,418	2,577,247	30,892,831	-	-	-	-	-	44,999,496
Bonds, notes and leases payable:									
Bonds, notes and leases payable, current	-	-	-	-	-	-	15,013,200	-	15,013,200
Bonds, notes and leases payable, noncurrent	-	-	-	-	15,232,183	-	428,652,508	-	443,884,691
Total bonds, notes and leases payable	-	-	-	-	15,232,183	-	443,665,708	-	458,897,891
Other liabilities:									
Deposits held for others	2,855,463	236,094	227,361	-	-	-	-	-	3,318,918
Other liabilities, current	-	3,690,638	(45,305)	-	6,497,269	-	-	-	10,142,602
Other liabilities, noncurrent	-	3,242,880	-	-	454,885	-	-	-	3,697,765
Total other liabilities	2,855,463	7,169,612	182,056	-	6,952,154	-	-	-	17,159,285
Total Liabilities	\$ 86,237,576	92,231,443	71,252,341	64,069	24,656,179	87,916	443,665,708	(2,300,061)	715,895,171
Net Assets									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	528,256,651	-	528,256,651
Restricted for expendable purposes:									
Academic support	-	-	349,483	-	-	-	-	-	349,483
Instruction	-	-	10,244,953	-	-	-	-	-	10,244,953
Research	-	-	122,491	-	-	-	-	-	122,491
Student services	-	-	38,408	17,061,888	-	-	-	-	17,100,296
Auxiliary enterprises	-	31,249,216	-	-	3,631,580	1,221,036	-	-	36,101,832
Institutional support	-	-	3,622,471	-	-	-	-	-	3,622,471
Scholarships and fellowships	-	-	728,980	-	-	-	-	-	728,980
Capital	-	-	53,724	-	1,097,115	-	-	-	1,150,839
Other	-	-	329,495	-	-	-	-	-	329,495
Total Restricted for expendable purposes	-	31,249,216	15,490,005	17,061,888	4,728,695	1,221,036	-	-	69,750,840
Unrestricted net assets	(46,696,720)	187,658,237	(4,923,014)	-	108,660,236	579,986	-	-	245,278,725
Total Net Assets	\$ (46,696,720)	218,907,453	10,566,991	17,061,888	113,388,931	1,801,022	528,256,651	-	843,286,216

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
June 30, 2009
University of Colorado Denver

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net (pledged revenues of \$13,617,671)									
Student tuition	\$ 143,701,819	20,887,888	-	-	-	-	-	(24,631)	164,565,076
Scholarship allowance	(25,371,730)	(3,016,636)	-	-	-	-	-	-	(28,388,366)
Total Student tuition, net	118,330,089	17,871,252	-	-	-	-	-	(24,631)	136,176,710
Student fees, net (pledged revenues of \$612,358)									
Student fees	11,752,286	2,808,407	-	-	-	-	-	-	14,560,693
Scholarship allowance	(2,112,079)	(435,274)	-	-	-	-	-	-	(2,547,353)
Total Student fees, net	9,640,207	2,373,133	-	-	-	-	-	-	12,013,340
Fee for service contracts	62,545,513	-	-	-	-	-	-	-	62,545,513
Federal grants and contracts (pledged revenues of \$48,958,975)	-	-	272,835,426	94,263	-	-	-	-	272,929,689
State and local grants and contracts (pledged revenues of \$6,476,003)	-	-	35,870,807	-	-	-	-	(937,242)	34,933,565
Nongovernmental grants and contracts	-	-	59,142,659	-	-	-	-	-	59,142,659
Sales and services of educational departments (pledged revenues of \$4,081,480)	-	102,617,038	-	-	-	-	-	(3,308)	102,613,730
Auxiliary enterprises (pledged revenues of \$3,886,129)	-	14,576,234	-	-	-	-	-	-	14,576,234
Health services	1,649,890	347,703,683	-	-	-	-	-	(844,893)	348,508,680
Internal revenues:									
Internal service center revenues	-	36,673,657	-	-	-	-	-	(36,673,657)	-
Interdepartmental revenues	3,358,330	10,908,006	206,548	-	-	-	-	(14,472,884)	-
Total internal revenues	3,358,330	47,581,663	206,548	-	-	-	-	(51,146,541)	-
Other operating revenues (pledged revenues of \$723,547)									
Denver AHEC Library funding	4,419,968	-	-	-	-	-	-	-	4,419,968
Other revenues	5,110,490	23,404,781	2,700,647	378,122	-	-	-	(8,489,573)	23,104,467
Total Other operating revenues	9,530,458	23,404,781	2,700,647	378,122	-	-	-	(8,489,573)	27,524,435
Total Operating Revenues	205,054,487	556,127,784	370,756,087	472,385	-	-	-	(61,446,188)	1,070,964,555
Operating Expenses									
Education and general:									
Instruction	150,280,933	92,160,647	73,160,925	-	-	-	-	(12,692,106)	302,910,399
Research	2,365,274	13,101	204,926,908	-	-	-	-	(2,394,986)	204,910,297
Public service	650,090	40,874,514	39,018,466	-	-	-	-	(939,320)	79,603,750
Academic support	40,258,385	713,060	446,577	-	-	-	-	(288,238)	41,129,784
Student services	8,166,471	3,368,014	347,756	3,518,850	-	-	-	(57,700)	15,343,391
Institutional support	41,228,280	658,947	1,354,560	-	-	-	-	(1,470,036)	41,771,751
Operation and maintenance of plant:									
Program expenses	30,230,132	14,078,856	522,512	-	30,099	986,194	-	(1,019,936)	44,827,857
Plant noncapitalizable activity	-	-	-	-	-	-	-	14,749,373	14,749,373
Total Operation and maintenance of plant	30,230,132	14,078,856	522,512	-	30,099	986,194	-	13,729,437	59,577,230
Student aid	1,046,731	115,079	2,809,074	-	-	-	-	-	3,970,884
Total Education and general expenses	274,226,296	151,982,218	322,586,778	3,518,850	30,099	986,194	-	(4,112,949)	749,217,486
Depreciation	-	-	-	-	-	-	53,106,578	-	53,106,578
Auxiliary enterprises									
Program expenses	-	13,372,755	114,799	-	-	-	-	5,370	13,492,924
Internal service center expenses	-	49,226,015	-	-	-	-	-	(42,272,174)	6,953,841
Other internal expenses	-	-	82,219	-	-	-	-	(82,219)	-
Total Auxiliary enterprises, net	-	62,598,770	197,018	-	-	-	-	(42,349,023)	20,446,765
Health services	1,572	341,328,104	175,756	-	-	-	-	(23,551,985)	317,953,447
Total Operating Expenses	274,227,868	555,909,092	322,959,552	3,518,850	30,099	986,194	53,106,578	(70,013,957)	1,140,724,276
Operating Income (Loss)	(69,173,381)	218,692	47,796,535	(3,046,465)	(30,099)	(986,194)	(53,106,578)	8,567,769	(69,759,721)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
State appropriations	\$ 17,997,300	-	-	-	-	-	-	-	17,997,300
Gifts	-	-	52,722,502	-	-	-	-	(22,182,962)	30,539,540
Investment income, net:									
Investment income	-	5,687,983	1,999,866	(49,164)	-	144,782	-	-	7,783,467
Investment expense	-	(21,512)	(21,191)	-	-	-	-	-	(42,703)
Total Investment income, net	-	5,666,471	1,978,675	(49,164)	-	144,782	-	-	7,740,764
Royalty income, net:									
Royalty income	-	1,271,135	-	-	-	-	-	-	1,271,135
Royalty expense	-	(1,741)	-	-	-	-	-	-	(1,741)
Total Royalty income, net	-	1,269,394	-	-	-	-	-	-	1,269,394
Loss on disposal of fixed assets	16,736	1,412	-	-	10,675	-	23,367,149	-	23,395,972
Gain (Loss) on debt extinguishment	-	-	-	-	-	-	(238,478)	-	(238,478)
Interest on capital asset related debt	(570,998)	(25,862)	(1,685)	-	(121)	(20,455,025)	689,122	-	(20,364,569)
State Fiscal Stabilization	22,725,129	-	-	-	-	-	-	-	22,725,129
Other nonoperating revenues (pledged revenues of \$634)	4,844,065	1,425,424	-	5,280	1,088,003	-	-	(634)	7,362,138
Net Nonoperating Revenues (Expenses)	45,012,232	8,336,839	54,699,492	(43,884)	1,098,557	(20,310,243)	23,817,793	(22,183,596)	90,427,190
Income (Loss) Before Other Revenues	(24,161,149)	8,555,531	102,496,027	(3,090,349)	1,068,458	(21,296,437)	(29,288,785)	(13,615,827)	20,667,469
Capital contributions from state	-	-	-	-	7,746,958	-	-	-	7,746,958
Capital appropriations	-	-	-	-	1,532,537	-	-	-	1,532,537
Capital grants and gifts	-	-	1,176,588	-	25,001	-	657,509	(65,000)	1,794,098
Total Other Revenues	-	-	1,176,588	-	9,304,496	-	657,509	(65,000)	11,073,593
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	47,246,095	24,478,612	(71,634,095)	(90,612)	-	-	-	-	-
Mandatory transfers	(10,828,116)	(20,065,154)	(16,729)	1,873	(2,942,905)	33,851,031	-	-	-
Voluntary transfers	(33,015,251)	3,340,912	553,375	(1,865,098)	43,559,574	(349,933)	-	(1,068,546)	11,155,033
Scholarship allowance offset	20,723,632	3,103,476	(23,827,108)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(4,800,401)	13,062,034	(8,471,787)	-	(48,500,246)	360,128	33,600,899	14,749,373	-
Financing activity	(438,417)	(265,017)	(47,617)	-	201,607	11,187,028	(10,637,584)	-	-
Total Other Interfund Related Additions and Deletions	18,887,542	23,654,863	(103,443,961)	(1,953,837)	(7,681,970)	45,048,254	22,963,315	13,680,827	11,155,033
Increase (Decrease) in Net Assets	(5,273,607)	32,210,394	228,654	(5,044,186)	2,690,984	23,751,817	(5,667,961)	-	42,896,095
Net assets, beginning of year as originally stated	(41,423,113)	186,697,059	10,338,337	22,106,074	110,697,947	(21,950,795)	533,924,612	-	800,390,121
Net Assets, End of Year	\$ (46,696,720)	218,907,453	10,566,991	17,061,888	113,388,931	1,801,022	528,256,651	-	843,286,216

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2009

University of Colorado Denver

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Sub Total	Other Auxiliary Services	Total
Assets							
Cash and investments:							
Equity in pooled cash and investments	\$ 4,956,998	34,917,063	(376,615)	20,768,237	60,265,683	33,445,501	93,711,184
Cash on hand	2,650	675	-	55,602,299	55,605,624	19,770	55,625,394
Investments and restricted cash	-	-	-	95,982,292	95,982,292	-	95,982,292
Total cash and investments	4,959,648	34,917,738	(376,615)	172,352,828	211,853,599	33,465,271	245,318,870
Accounts receivable, net:							
Accounts receivable, current	565,735	3,678,713	20,124	58,425,888	62,690,460	3,515,758	66,206,218
Allowances for accounts receivable	(191,923)	(692,232)	-	(5,072,463)	(5,956,618)	(1,832,426)	(7,789,044)
Total accounts receivable, net	373,812	2,986,481	20,124	53,353,425	56,733,842	1,683,332	58,417,174
Inventories	751,367	-	-	3,868,698	4,620,065	-	4,620,065
Other assets:							
Other assets, current	-	369,352	-	809,035	1,178,387	512	1,178,899
Other assets, noncurrent	-	-	-	1,603,888	1,603,888	-	1,603,888
Total other assets	-	369,352	-	2,412,923	2,782,275	512	2,782,787
Total Assets	\$ 6,084,827	38,273,571	(356,491)	231,987,874	275,989,781	35,149,115	311,138,896
Liabilities							
Accounts payable	\$ 888,612	171,619	29,946	6,659,177	7,749,354	6,580,886	14,330,240
Accrued expenses	176,054	4,573,138	180,031	20,774,482	25,703,705	2,136,869	27,840,574
Comp absences and post employment benefits:							
Comp absences and post employment benefits, current	11,266	60,220	10,505	1,955,882	2,037,873	88,630	2,126,503
Comp absences and post employment benefits, noncurrent	212,479	1,113,892	205,020	34,978,046	36,509,437	1,677,830	38,187,267
Total comp absences and post employment benefits	223,745	1,174,112	215,525	36,933,928	38,547,310	1,766,460	40,313,770
Deferred revenue, current	161,042	2,162,915	-	210,637	2,534,594	42,653	2,577,247
Other liabilities:							
Deposits held for others	27,887	176,079	-	-	203,966	32,128	236,094
Other liabilities, current	165,653	1,603,084	-	1,921,901	3,690,638	-	3,690,638
Other liabilities, noncurrent	-	99,404	-	3,143,476	3,242,880	-	3,242,880
Total other liabilities	193,540	1,878,567	-	5,065,377	7,137,484	32,128	7,169,612
Total Liabilities	\$ 1,642,993	9,960,351	425,502	69,643,601	81,672,447	10,558,996	92,231,443
Net Assets							
Restricted for expendable purposes: Auxiliary enterprises	\$ 4,441,834	-	(781,993)	27,589,375	31,249,216	-	31,249,216
Unrestricted net assets	-	28,313,220	-	134,754,898	163,068,118	24,590,119	187,658,237
Total Net Assets	\$ 4,441,834	28,313,220	(781,993)	162,344,273	194,317,334	24,590,119	218,907,453

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Auxiliary and Self-Funded Activities

June 30, 2009

University of Colorado Denver

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	20,887,888	-	-	20,887,888	-	20,887,888
Scholarship allowance	-	(3,016,636)	-	-	(3,016,636)	-	(3,016,636)
Total Student tuition, net	-	17,871,252	-	-	17,871,252	-	17,871,252
Student fees, net (pledged revenues of \$612,358)							
Student fees	2,571,431	236,976	-	-	2,808,407	-	2,808,407
Scholarship allowance	(375,842)	(59,432)	-	-	(435,274)	-	(435,274)
Total Student fees, net	2,195,589	177,544	-	-	2,373,133	-	2,373,133
Sales and services of educational departments (pledged revenues of \$4,081,480)	-	58,419,074	-	36,715,464	95,134,538	7,482,500	102,617,038
Auxiliary enterprises (pledged revenues of \$3,886,129)	13,933,590	-	-	-	13,933,590	642,644	14,576,234
Health services	-	2,515,041	-	344,587,507	347,102,548	601,135	347,703,683
Internal revenues:							
Internal service center revenues	-	-	5,400,503	11,763,634	17,164,137	19,509,520	36,673,657
Interdepartmental revenues	6,710	9,268,829	-	1,087,462	10,363,001	545,005	10,908,006
Total internal revenues	6,710	9,268,829	5,400,503	12,851,096	27,527,138	20,054,525	47,581,663
Other operating revenues (pledged revenues of \$723,547)	161,034	1,210,402	582,209	13,533,743	15,487,388	7,917,393	23,404,781
Total Operating Revenues	16,296,923	89,462,142	5,982,712	407,687,810	519,429,587	36,698,197	556,127,784
Operating Expenses							
Education and general:							
Instruction	-	87,500,758	-	153,297	87,654,055	4,506,592	92,160,647
Research	-	-	-	-	-	13,101	13,101
Public service	-	-	-	34,647,666	34,647,666	6,226,848	40,874,514
Academic support	-	-	-	-	-	713,060	713,060
Student services	2,425,316	-	-	-	2,425,316	942,698	3,368,014
Institutional support	-	-	-	286,063	286,063	372,884	658,947
Operation and maintenance of plant: Program expenses	-	-	14,060,365	-	14,060,365	18,491	14,078,856
Student aid	5,758	12,235	-	1,804	19,797	95,282	115,079
Total Education and general expenses	2,431,074	87,512,993	14,060,365	35,088,830	139,093,262	12,888,956	151,982,218
Auxiliary enterprises							
Program expenses	12,714,637	-	-	-	12,714,637	658,118	13,372,755
Internal service center expenses	-	-	6,568,708	20,028,584	26,597,292	22,628,723	49,226,015
Total Auxiliary enterprises, net	12,714,637	-	6,568,708	20,028,584	39,311,929	23,286,841	62,598,770
Health services	-	-	-	340,724,245	340,724,245	603,859	341,328,104
Total Operating Expenses	15,145,711	87,512,993	20,629,073	395,841,659	519,129,436	36,779,656	555,909,092
Operating Income (Loss)	1,151,212	1,949,149	(14,646,361)	11,846,151	300,151	(81,459)	218,692

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	\$ -	-	-	5,687,983	5,687,983	-	5,687,983
Investment expense	-	-	-	(21,512)	(21,512)	-	(21,512)
Total Investment income, net	-	-	-	5,666,471	5,666,471	-	5,666,471
Royalty income, net:							
Royalty income	-	-	-	-	-	1,271,135	1,271,135
Royalty expense	-	-	-	-	-	(1,741)	(1,741)
Total Royalty income, net	-	-	-	-	-	1,269,394	1,269,394
Loss on disposal of fixed assets	-	-	-	1,344	1,344	68	1,412
Interest on capital asset related debt	-	-	-	(8,284)	(8,284)	(17,578)	(25,862)
Other nonoperating revenues (pledged revenues of \$634)	550	27,938	-	157,047	185,535	1,239,889	1,425,424
Net Nonoperating Revenues (Expenses)	550	27,938	-	5,816,578	5,845,066	2,491,773	8,336,839
Income (Loss) Before Other Revenues	1,151,762	1,977,087	(14,646,361)	17,662,729	6,145,217	2,410,314	8,555,531
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	24,248,129	-	24,248,129	230,483	24,478,612
Mandatory transfers	(1,128,734)	(1,553,554)	(14,228,635)	(4,175,682)	(21,086,605)	1,021,451	(20,065,154)
Voluntary transfers	(128,966)	(2,419,631)	4,092,774	(1,682,581)	(138,404)	3,479,316	3,340,912
Scholarship allowance offset	375,842	2,914,311	-	-	3,290,153	(186,677)	3,103,476
Fixed asset additions & plant fund activity	(90,745)	(70,065)	(31,439)	13,338,850	13,146,601	(84,567)	13,062,034
Financing activity	-	-	-	(79,229)	(79,229)	(185,788)	(265,017)
Total Other Interfund Related Additions and Deletions	(972,603)	(1,128,939)	14,080,829	7,401,358	19,380,645	4,274,218	23,654,863
Increase (Decrease) in Net Assets	179,159	848,148	(565,532)	25,064,087	25,525,862	6,684,532	32,210,394
Net assets, beginning of year as originally stated	4,262,675	27,465,072	(216,461)	137,280,186	168,791,472	17,905,587	186,697,059
Net Assets, End of Year	\$ 4,441,834	28,313,220	(781,993)	162,344,273	194,317,334	24,590,119	218,907,453

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Auxiliary Services Enterprises

June 30, 2009

University of Colorado Denver

		Bookstore	Student Health Facilities	Parking	Student Government Operations	Total
Assets						
Cash and investments:						
Equity in pooled cash and investments	\$	32,867	2,144,958	1,272,890	1,506,283	4,956,998
Cash on hand		1,550	1,100	-	-	2,650
Total cash and investments		34,417	2,146,058	1,272,890	1,506,283	4,959,648
Accounts receivable, net:						
Accounts receivable, current		14,836	53,334	396,194	101,371	565,735
Allowances for accounts receivable		(10,181)	(32,506)	(100,104)	(49,132)	(191,923)
Total accounts receivable, net		4,655	20,828	296,090	52,239	373,812
Inventories		307,953	443,414	-	-	751,367
Total Assets	\$	347,025	2,610,300	1,568,980	1,558,522	6,084,827
Liabilities						
Accounts payable	\$	87,053	686,725	112,301	2,533	888,612
Accrued expenses		18,561	70,685	150	86,658	176,054
Comp absences and post employment benefits:						
Comp absences and post employment benefits, current		1,121	4,254	1,292	4,599	11,266
Comp absences and post employment benefits, noncurrent		19,972	79,282	24,887	88,338	212,479
Total comp absences and post employment benefits		21,093	83,536	26,179	92,937	223,745
Deferred revenue, current		1,380	-	-	159,662	161,042
Other liabilities:						
Deposits held for others		-	-	27,887	-	27,887
Other liabilities, current		-	165,653	-	-	165,653
Total other liabilities		-	165,653	27,887	-	193,540
Total Liabilities	\$	128,087	1,006,599	166,517	341,790	1,642,993
Net Assets						
Restricted for expendable purposes: Auxiliary enterprises	\$	218,938	1,603,701	1,402,463	1,216,732	4,441,834
Unrestricted net assets		-	-	-	-	-
Total Net Assets	\$	218,938	1,603,701	1,402,463	1,216,732	4,441,834

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2009

University of Colorado Denver

	Bookstore	Student Health Facilities	Parking	Student Government Operations	Total
Operating Revenues					
Student fees, net (pledged revenues of \$612,358)					
Student fees	\$ -	111,389	-	2,460,042	2,571,431
Scholarship allowance	-	-	-	(375,842)	(375,842)
Total Student fees, net	-	111,389	-	2,084,200	2,195,589
Auxiliary enterprises (pledged revenues of \$3,886,129)	1,564,516	8,133,144	4,235,930	-	13,933,590
Interdepartmental revenues	-	-	-	6,710	6,710
Other operating revenues (pledged revenues of \$44,913)	-	-	-	161,034	161,034
Total Operating Revenues	1,564,516	8,244,533	4,235,930	2,251,944	16,296,923
Operating Expenses					
Education and general:					
Student services	-	-	-	2,425,316	2,425,316
Student aid	-	5,448	-	310	5,758
Total Education and general expenses	-	5,448	-	2,425,626	2,431,074
Auxiliary enterprises: Program expenses	1,614,271	8,886,737	2,213,629	-	12,714,637
Total Operating Expenses	1,614,271	8,892,185	2,213,629	2,425,626	15,145,711
Operating Income (Loss)	(49,755)	(647,652)	2,022,301	(173,682)	1,151,212
Nonoperating Revenues (Expenses)					
Other nonoperating revenues (pledged revenues of \$153)	-	-	550	-	550
Net Nonoperating Revenues (Expenses)	-	-	550	-	550
Income (Loss) Before Other Revenues	(49,755)	(647,652)	2,022,851	(173,682)	1,151,762
Other Interfund Related Additions and Deletions					
Mandatory transfers	-	-	(1,128,734)	-	(1,128,734)
Voluntary transfers	67,836	53,739	(261,504)	10,963	(128,966)
Scholarship allowance offset	-	-	-	375,842	375,842
Fixed asset additions & plant fund activity	-	-	(90,745)	-	(90,745)
Total Other Interfund Related Additions and Deletions	67,836	53,739	(1,480,983)	386,805	(972,603)
Increase (Decrease) in Net Assets	18,081	(593,913)	541,868	213,123	179,159
Net assets, beginning of year as originally stated	200,857	2,197,614	860,595	1,003,609	4,262,675
Net Assets, End of Year	\$ 218,938	1,603,701	1,402,463	1,216,732	4,441,834

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Education Services Enterprises

June 30, 2009

University of Colorado Denver

	Continuing Education Operations	Graduate Medical Education	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 20,325,445	14,591,618	34,917,063
Cash on hand	275	400	675
Total cash and investments	20,325,720	14,592,018	34,917,738
Accounts receivable, net:			
Accounts receivable, current	1,301,910	2,376,803	3,678,713
Allowances for accounts receivable	(350,827)	(341,405)	(692,232)
Total accounts receivable, net	951,083	2,035,398	2,986,481
Other assets, current	325,352	44,000	369,352
Total Assets	\$ 21,602,155	16,671,416	38,273,571
Liabilities			
Accounts payable	\$ 120,893	50,726	171,619
Accrued expenses	740,148	3,832,990	4,573,138
Comp absences and post employment benefits:			
Comp absences and post employment benefits, current	44,317	15,903	60,220
Comp absences and post employment benefits, noncurrent	820,463	293,429	1,113,892
Total comp absences and post employment benefits	864,780	309,332	1,174,112
Deferred revenue, current	1,966,445	196,470	2,162,915
Other liabilities:			
Deposits held for others	176,079	-	176,079
Other liabilities, current	-	1,603,084	1,603,084
Other liabilities, noncurrent	99,404	-	99,404
Total other liabilities	275,483	1,603,084	1,878,567
Total Liabilities	\$ 3,967,749	5,992,602	9,960,351
Net Assets			
Unrestricted net assets	\$ 17,634,406	10,678,814	28,313,220
Total Net Assets	\$ 17,634,406	10,678,814	28,313,220

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2009

University of Colorado Denver

	Continuing Education Operations	Graduate Medical Education	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 19,441,857	1,446,031	20,887,888
Scholarship allowance	(3,016,636)	-	(3,016,636)
Total Student tuition, net	16,425,221	1,446,031	17,871,252
Student fees, net:			
Student fees	106,544	130,432	236,976
Scholarship allowance	(59,432)	-	(59,432)
Total Student fees, net	47,112	130,432	177,544
Sales and services of educational departments	2,134,394	56,284,680	58,419,074
Health services	-	2,515,041	2,515,041
Interdepartmental revenues	619,059	8,649,770	9,268,829
Other operating revenues	572,343	638,059	1,210,402
Total Operating Revenues	19,798,129	69,664,013	89,462,142
Operating Expenses			
Education and general:			
Instruction	19,053,261	68,447,497	87,500,758
Student aid	12,235	-	12,235
Total Education and general expenses	19,065,496	68,447,497	87,512,993
Total Operating Expenses	19,065,496	68,447,497	87,512,993
Operating Income (Loss)	732,633	1,216,516	1,949,149
Nonoperating Revenues (Expenses)			
Other nonoperating revenues	13,423	14,515	27,938
Net Nonoperating Revenues (Expenses)	13,423	14,515	27,938
Income (Loss) Before Other Revenues	746,056	1,231,031	1,977,087
Other Interfund Related Additions and Deletions			
Mandatory transfers	-	(1,553,554)	(1,553,554)
Voluntary transfers	(2,740,327)	320,696	(2,419,631)
Scholarship allowance offset	2,914,311	-	2,914,311
Fixed asset additions & plant fund activity	(70,065)	-	(70,065)
Total Other Interfund Related Additions and Deletions	103,919	(1,232,858)	(1,128,939)
Increase (Decrease) in Net Assets	849,975	(1,827)	848,148
Net assets, beginning of year as originally stated	16,784,431	10,680,641	27,465,072
Net Assets, End of Year	\$ 17,634,406	10,678,814	28,313,220

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Research Support Services

June 30, 2009

University of Colorado Denver

	Research Support Operations	Total
Assets		
Equity in pooled cash and investments	\$ (376,615)	(376,615)
Accounts receivable, current	20,124	20,124
Total Assets	\$ (356,491)	(356,491)
Liabilities		
Accounts payable	\$ 29,946	29,946
Accrued expenses	180,031	180,031
Comp absences and post employment benefits:		
Comp absences and post employment benefits, current	10,505	10,505
Comp absences and post employment benefits, noncurrent	205,020	205,020
Total comp absences and post employment benefits	215,525	215,525
Total Liabilities	\$ 425,502	425,502
Net Assets		
Restricted for expendable purposes: Auxiliary enterprises	\$ (781,993)	(781,993)
Total Net Assets	\$ (781,993)	(781,993)

UNIVERSITY OF COLORADO**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS****Research Support Services**

June 30, 2009

University of Colorado Denver

	Research Support Operations	Research Building System	Total
Operating Revenues			
Internal service center revenues	\$ 5,400,503	-	5,400,503
Other operating revenues (pledged revenues of \$582,209)	221,959	360,250	582,209
Total Operating Revenues	5,622,462	360,250	5,982,712
Operating Expenses			
Education and general:			
Operation and maintenance of plant: Program expenses	-	14,060,365	14,060,365
Total Education and general expenses	-	14,060,365	14,060,365
Internal service center expenses	6,568,708	-	6,568,708
Total Operating Expenses	6,568,708	14,060,365	20,629,073
Operating Income (Loss)	(946,246)	(13,700,115)	(14,646,361)
Income (Loss) Before Other Revenues	(946,246)	(13,700,115)	(14,646,361)
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	-	24,248,129	24,248,129
Mandatory transfers	-	(14,228,635)	(14,228,635)
Voluntary transfers	407,468	3,685,306	4,092,774
Fixed asset additions & plant fund activity	(31,439)	-	(31,439)
Total Other Interfund Related Additions and Deletions	376,029	13,704,800	14,080,829
Increase (Decrease) in Net Assets	(570,217)	4,685	(565,532)
Net assets, beginning of year as originally stated	(211,776)	(4,685)	(216,461)
Net Assets, End of Year	\$ (781,993)	-	(781,993)

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2009

University of Colorado Denver

	Insurance Services	Cogeneration	Practice Plan	Telecom	UPI Practice Plan	Health Services	Total
Assets							
Cash and investments:							
Equity in pooled cash and investments	\$ 534,441	544,760	457,877	610,532	-	18,620,627	20,768,237
Cash on hand	(168,090)	-	200	-	55,768,294	1,895	55,602,299
Investments and restricted cash	5,569,241	-	-	-	90,413,051	-	95,982,292
Total cash and investments	5,935,592	544,760	458,077	610,532	146,181,345	18,622,522	172,352,828
Accounts receivable, net:							
Accounts receivable, current	9,741	1,890,232	1,565,038	22,401	46,891,246	8,047,230	58,425,888
Allowances for accounts receivable	-	(10,952)	(81,997)	-	(3,661,134)	(1,318,380)	(5,072,463)
Total accounts and loans receivable, net	9,741	1,879,280	1,483,041	22,401	43,230,112	6,728,850	53,353,425
Inventories	-	279,369	-	-	5,929	3,583,400	3,868,698
Other assets:							
Other assets, current	-	-	-	-	805,323	3,712	809,035
Other assets, noncurrent	-	-	-	-	1,603,888	-	1,603,888
Total other assets	-	-	-	-	2,409,211	3,712	2,412,923
Total Assets	\$ 5,945,333	2,703,409	1,941,118	632,933	191,826,597	28,938,484	231,987,874
Liabilities							
Accounts payable	\$ 42,242	395,953	3,376	9,419	5,920,751	287,436	6,659,177
Accrued expenses	77,945	118,622	318,712	152,657	19,599,012	507,534	20,774,482
Comp absences and post employment benefits:							
Comp absences and post employment benefits, current	5,647	6,825	1,890,192	10,889	-	42,329	1,955,882
Comp absences and post employment benefits, noncurrent	105,307	131,155	33,769,806	204,547	-	767,231	34,978,046
Total comp absences and post employment benefits	110,954	137,980	35,659,998	215,436	-	809,560	36,933,928
Deferred revenue, current	-	-	75,814	-	134,823	-	210,637
Other liabilities:							
Other liabilities, current	1,921,901	-	-	-	-	-	1,921,901
Other liabilities, noncurrent	3,143,476	-	-	-	-	-	3,143,476
Total other liabilities	5,065,377	-	-	-	-	-	5,065,377
Total Liabilities	\$ 5,296,518	652,555	36,057,900	377,512	25,654,586	1,604,530	69,643,601
Net Assets							
Restricted for expendable purposes: Auxiliary enterprises	\$ -	-	-	255,421	-	27,333,954	27,589,375
Unrestricted net assets	648,815	2,050,854	(34,116,782)	-	166,172,011	-	134,754,898
Total Net Assets	\$ 648,815	2,050,854	(34,116,782)	255,421	166,172,011	27,333,954	162,344,273

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2009

University of Colorado Denver

	Insurance Services	Cogeneration	Practice Plan	Telecom	UPI Practice Plans	Health Services	Total
Operating Revenues							
Sales and services of educational departments (pledged revenues of \$4,081,480)	\$ -	-	253,683	-	-	36,461,781	36,715,464
Health services	-	-	5,139,561	-	338,864,248	583,698	344,587,507
Internal revenues:							
Internal service center revenues	303,823	7,666,784	-	3,793,027	-	-	11,763,634
Interdepartmental revenues	-	-	236,076	-	-	851,386	1,087,462
Total internal revenues	303,823	7,666,784	236,076	3,793,027	-	851,386	12,851,096
Other operating revenues (pledged revenues of \$96,425)	1,143,330	9,118,296	1,111,628	695,574	1,299,079	165,836	13,533,743
Total Operating Revenues	1,447,153	16,785,080	6,740,948	4,488,601	340,163,327	38,062,701	407,687,810
Operating Expenses							
Education and general:							
Instruction	-	-	-	-	-	153,297	153,297
Public service	-	-	258,058	-	-	34,389,608	34,647,666
Institutional support	-	-	-	-	-	286,063	286,063
Student aid	-	-	415	-	-	1,389	1,804
Total Education and general expenses	-	-	258,473	-	-	34,830,357	35,088,830
Internal service center expenses	4,907,158	10,614,799	-	4,506,627	-	-	20,028,584
Health services	-	-	12,694,888	-	328,123,591	(94,234)	340,724,245
Total Operating Expenses	4,907,158	10,614,799	12,953,361	4,506,627	328,123,591	34,736,123	395,841,659
Operating Income (Loss)	(3,460,005)	6,170,281	(6,212,413)	(18,026)	12,039,736	3,326,578	11,846,151
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	(215,074)	-	-	-	5,903,057	-	5,687,983
Investment expense	(21,512)	-	-	-	-	-	(21,512)
Total Investment income, net	(236,586)	-	-	-	5,903,057	-	5,666,471
Loss on disposal of fixed assets	-	1,344	-	-	-	-	1,344
Interest on capital asset related debt	-	-	-	-	-	(8,284)	(8,284)
Other nonoperating revenues (pledged revenues of \$481)	146,747	5,734	266	-	-	4,300	157,047
Net Nonoperating Revenues (Expenses)	(89,839)	7,078	266	-	5,903,057	(3,984)	5,816,578
Income (Loss) Before Other Revenues	(3,549,844)	6,177,359	(6,212,147)	(18,026)	17,942,793	3,322,594	17,662,729
Other Interfund Related Additions and Deletions							
Mandatory transfers	-	(4,124,653)	-	-	-	(51,029)	(4,175,682)
Voluntary transfers	2,158	(533,137)	(45,184)	(282,845)	-	(823,573)	(1,682,581)
Fixed asset additions & plant fund activity	-	-	-	124,744	13,506,946	(292,840)	13,338,850
Financing activity	-	-	-	-	-	(79,229)	(79,229)
Total Other Interfund Related Additions and Deletions	2,158	(4,657,790)	(45,184)	(158,101)	13,506,946	(1,246,671)	7,401,358
Increase (Decrease) in Net Assets	(3,547,686)	1,519,569	(6,257,331)	(176,127)	31,449,739	2,075,923	25,064,087
Net assets, beginning of year as originally stated	4,196,501	531,285	(27,859,451)	431,548	134,722,272	25,258,031	137,280,186
Net Assets, End of Year	\$ 648,815	2,050,854	(34,116,782)	255,421	166,172,011	27,333,954	162,344,273

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS

Other Auxiliary Services

June 30, 2009

University of Colorado Denver

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 5,716,094	10,378,679	17,350,728	33,445,501
Cash on hand	100	-	19,670	19,770
Total cash and investments	5,716,194	10,378,679	17,370,398	33,465,271
Accounts receivable, net:				
Accounts receivable, current	233,246	62,612	3,219,900	3,515,758
Allowances for accounts receivable	(10,800)	-	(1,821,626)	(1,832,426)
Total accounts receivable, net	222,446	62,612	1,398,274	1,683,332
Other assets, current	-	-	512	512
Total Assets	\$ 5,938,640	10,441,291	18,769,184	35,149,115
Liabilities				
Accounts payable	\$ 228,676	1,098,836	5,253,374	6,580,886
Accrued expenses	1,132,381	125,772	878,716	2,136,869
Comp absences and post employment benefits:				
Comp absences and post employment benefits, current	-	88,630	-	88,630
Comp absences and post employment benefits, noncurrent	-	1,677,830	-	1,677,830
Total comp absences and post employment benefits	-	1,766,460	-	1,766,460
Deferred revenue, current	-	-	42,653	42,653
Deposits held for others	-	-	32,128	32,128
Total Liabilities	\$ 1,361,057	2,991,068	6,206,871	10,558,996
Net Assets				
Unrestricted net assets	\$ 4,577,583	7,450,223	12,562,313	24,590,119
Total Net Assets	\$ 4,577,583	7,450,223	12,562,313	24,590,119

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2009

University of Colorado Denver

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Sales and services of educational departments	\$ -	-	7,482,500	7,482,500
Auxiliary enterprises	-	-	642,644	642,644
Health services	-	-	601,135	601,135
Internal revenues:				
Internal service center revenues	19,509,520	-	-	19,509,520
Interdepartmental revenues	-	33,658	511,347	545,005
Total internal revenues	19,509,520	33,658	511,347	20,054,525
Other operating revenues	6,322,378	112,785	1,482,230	7,917,393
Total Operating Revenues	25,831,898	146,443	10,719,856	36,698,197
Operating Expenses				
Education and general:				
Instruction	-	1,552,950	2,953,642	4,506,592
Research	-	-	13,101	13,101
Public service	-	1,401,363	4,825,485	6,226,848
Academic support	-	12,832	700,228	713,060
Student services	-	67,911	874,787	942,698
Institutional support	-	912	371,972	372,884
Operation and maintenance of plant: Program expenses	-	-	18,491	18,491
Student aid	8,266	3,688	83,328	95,282
Total Education and general expenses	8,266	3,039,656	9,841,034	12,888,956
Auxiliary enterprises				
Program expenses	-	5,615	652,503	658,118
Internal service center expenses	22,369,776	258,947	-	22,628,723
Total Auxiliary enterprises, net	22,369,776	264,562	652,503	23,286,841
Health services	-	32,433	571,426	603,859
Total Operating Expenses	22,378,042	3,336,651	11,064,963	36,779,656
Operating Income (Loss)	3,453,856	(3,190,208)	(345,107)	(81,459)
Nonoperating Revenues (Expenses)				
Royalty income, net:				
Royalty income	-	1,271,135	-	1,271,135
Royalty expense	-	(1,741)	-	(1,741)
Total Royalty income, net	-	1,269,394	-	1,269,394
Loss on disposal of fixed assets	-	-	68	68
Interest on capital asset related debt	(17,578)	-	-	(17,578)
Other nonoperating revenues	-	227,664	1,012,225	1,239,889
Net Nonoperating Revenues (Expenses)	(17,578)	1,497,058	1,012,293	2,491,773
Income (Loss) Before Other Revenues	3,436,278	(1,693,150)	667,186	2,410,314
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	230,483	-	230,483
Mandatory transfers	-	-	1,021,451	1,021,451
Voluntary transfers	(42,803)	1,364,293	2,157,826	3,479,316
Scholarship allowance offset	-	-	(186,677)	(186,677)
Fixed asset additions & plant fund activity	5,285	(12,143)	(77,709)	(84,567)
Financing activity	(184,862)	-	(926)	(185,788)
Total Other Interfund Related Additions and Deletions	(222,380)	1,582,633	2,913,965	4,274,218
Increase (Decrease) in Net Assets	3,213,898	(110,517)	3,581,151	6,684,532
Net assets, beginning of year as originally stated	1,363,685	7,560,740	8,981,162	17,905,587
Net Assets, End of Year	\$ 4,577,583	7,450,223	12,562,313	24,590,119

Colorado Springs Campus



Colorado Springs Campus Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2009
Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant	
Assets								
Cash and investments:								
Equity in pooled cash and investments	\$ 5,970,499	13,182,592	4,992,523	-	21,041,446	-	-	45,187,060
Cash on hand	11,250	14,275	4,900	-	-	-	-	30,425
Investments and restricted pooled cash	-	-	-	798,260	5,298,877	-	-	6,097,137
Total cash and investments	5,981,749	13,196,867	4,997,423	798,260	26,340,323	-	-	51,314,622
Accounts and loans receivable, net:								
Accounts receivable:								
Accounts receivable, current	6,093,045	1,377,906	1,364,564	-	6,780	-	-	8,842,295
Accounts receivable-DPCU, current	-	-	355,299	-	-	-	-	355,299
Accounts receivable, noncurrent	-	-	-	128,255	-	-	-	128,255
Allowances for accounts receivable	(1,135,854)	(298,586)	-	-	-	-	-	(1,434,440)
Net accounts receivable	4,957,191	1,079,320	1,719,863	128,255	6,780	-	-	7,891,409
Loans receivable:								
Loans receivable, noncurrent	-	-	-	3,645,017	-	-	-	3,645,017
Allowances for loans receivable	-	-	-	(417,641)	-	-	-	(417,641)
Net loans receivable	-	-	-	3,227,376	-	-	-	3,227,376
Total accounts and loans receivable, net	4,957,191	1,079,320	1,719,863	3,355,631	6,780	-	-	11,118,785
Inventories	-	477,174	-	-	-	-	-	477,174
Other assets:								
Other assets, current	137,556	119,172	33	-	-	-	79,665	336,426
Other assets, noncurrent	2,835,664	-	-	-	53,681	-	784,001	3,673,346
Total other assets	2,973,220	119,172	33	-	53,681	-	863,666	4,009,772
Capital assets, net:								
Nondepreciable capital assets:								
Land	-	-	-	-	-	-	5,711,517	5,711,517
Construction in progress	-	-	-	-	-	-	9,342,474	9,342,474
Collections	-	-	-	-	-	-	687,324	687,324
Total nondepreciable capital assets	-	-	-	-	-	-	15,741,315	15,741,315
Depreciable capital assets:								
Buildings	-	-	-	-	-	-	236,668,036	236,668,036
Improvements other than buildings	-	-	-	-	-	-	5,025,985	5,025,985
Equipment	-	-	-	-	-	-	11,512,443	11,512,443
Library and other collections	-	-	-	-	-	-	20,058,787	20,058,787
Less: accumulated depreciation	-	-	-	-	-	-	(68,627,893)	(68,627,893)
Total depreciable capital assets, net	-	-	-	-	-	-	204,637,358	204,637,358
Total capital assets, net	-	-	-	-	-	-	220,378,673	220,378,673
Interfund receivables, net of interfund payables	-	-	-	-	(343,805)	-	-	(343,805)
Total Assets	\$ 13,912,160	14,872,533	6,717,319	4,153,891	26,056,979	-	221,242,339	286,955,221

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant	
Liabilities								
Accounts payable	\$ 2,026,887	653,907	320,116	-	4,737,004	147	-	7,738,061
Accounts payable-DPCU	668	-	-	-	-	-	-	668
Accrued expenses	6,823,805	846,669	514,437	(140)	144,180	278,098	-	8,607,049
Comp absences and post employment benefits:								
Comp absences and post employment benefits, current	158,961	33,519	-	-	-	-	-	192,480
Comp absences and post employment benefits, noncurrent	3,452,215	647,397	-	-	-	-	-	4,099,612
Total comp absences and post employment benefits	3,611,176	680,916	-	-	-	-	-	4,292,092
Deferred revenue, current	4,387,522	1,586,419	5,003,806	-	-	-	-	10,977,747
Bonds, notes and leases payable:								
Bonds, notes and leases payable, current	-	-	-	-	89,905	-	2,708,688	2,798,593
Bonds, notes and leases payable, noncurrent	-	-	-	-	1,364,996	-	101,878,778	103,243,774
Total bonds, notes and leases payable	-	-	-	-	1,454,901	-	104,587,466	106,042,367
Other liabilities:								
Deposits held for others	5,626	213,215	165,756	-	-	-	-	384,597
Other liabilities, current	-	-	-	-	675,785	-	-	675,785
Other liabilities, noncurrent	-	33	-	-	-	-	-	33
Total other liabilities	5,626	213,248	165,756	-	675,785	-	-	1,060,415
Total Liabilities	\$ 16,855,684	3,981,159	6,004,115	(140)	7,011,870	278,245	104,587,466	138,718,399
Net Assets								
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	116,654,873	116,654,873
Restricted for expendable purposes:								
Academic support	-	-	162,277	-	-	-	-	162,277
Instruction	-	428,137	69,646	-	-	-	-	497,783
Research	-	-	67,376	-	-	-	-	67,376
Student services	-	-	30,462	4,154,031	-	-	-	4,184,493
Auxiliary enterprises	-	919,598	2,967	-	2,793,919	-	-	3,716,484
Institutional support	-	-	240,926	-	4,753	-	-	245,679
Scholarships and fellowships	-	-	88,335	-	-	-	-	88,335
Capital	-	-	335,207	-	169,185	-	-	504,392
Other	-	-	64,858	-	-	-	-	64,858
Total Restricted for expendable purposes	-	1,347,735	1,062,054	4,154,031	2,967,857	-	-	9,531,677
Unrestricted net assets	(2,943,524)	9,543,639	(348,850)	-	16,077,252	(278,245)	-	22,050,272
Total Net Assets	\$ (2,943,524)	10,891,374	713,204	4,154,031	19,045,109	(278,245)	116,654,873	148,236,822

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2009

Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net (pledged revenues of \$5,119,522)									
Student tuition	\$ 58,856,397	4,968,078	-	-	-	-	-	-	63,824,475
Scholarship allowance	(11,687,520)	(941,735)	-	-	-	-	-	-	(12,629,255)
Total Student tuition, net	47,168,877	4,026,343	-	-	-	-	-	-	51,195,220
Student fees, net (pledged revenues of \$2,267,822)									
Student fees	2,397,330	7,246,902	-	-	-	-	-	-	9,644,232
Scholarship allowance	(454,106)	(1,436,072)	-	-	-	-	-	-	(1,890,178)
Total Student fees, net	1,943,224	5,810,830	-	-	-	-	-	-	7,754,054
Fee for service contracts	6,120,042	-	-	-	-	-	-	-	6,120,042
Federal grants and contracts (pledged revenues of \$853,710)	-	-	11,721,684	-	-	-	-	(17,488)	11,704,196
State and local grants and contracts (pledged revenues of \$411,476)	-	-	5,649,689	-	-	-	-	-	5,649,689
Nongovernmental grants and contracts	-	-	1,673,232	-	-	-	-	-	1,673,232
Sales and services of educational departments	-	563,879	-	-	-	-	-	-	563,879
Auxiliary enterprises, net (pledged revenues of \$4,799,676)									
Auxiliary enterprises	-	15,250,842	-	-	-	-	-	-	15,250,842
Scholarship allowance	-	(194,084)	-	-	-	-	-	-	(194,084)
Total Auxiliary enterprises, net	-	15,056,758	-	-	-	-	-	-	15,056,758
Internal revenues:									
Internal service center revenues	-	830,173	-	-	-	-	-	(830,173)	-
Interdepartmental revenues	115,840	12,990	-	-	-	-	-	(128,830)	-
Total internal revenues	115,840	843,163	-	-	-	-	-	(959,003)	-
Other operating revenues (pledged revenues of \$78,051)	150,396	1,615,428	7,475	203,971	25,000	-	-	1,660	2,003,930
Total Operating Revenues	55,498,379	27,916,401	19,052,080	203,971	25,000	-	-	(974,831)	101,721,000
Operating Expenses									
Education and general:									
Instruction	37,217,159	2,871,662	1,509,645	-	-	-	-	-	41,598,466
Research	286,976	8,165	4,809,116	-	-	-	-	-	5,104,257
Public service	55,952	1,006,755	1,425,057	-	-	-	-	(2,000)	2,485,764
Academic support	7,914,720	311,005	1,124,126	-	-	-	-	(100)	9,349,751
Student services	5,449,346	519,369	364,191	70,418	-	-	-	-	6,403,324
Institutional support	10,105,774	852,482	376,429	-	-	-	-	(10,990)	11,323,695
Operation and maintenance of plant:									
Program expenses	5,784,310	313,255	145,658	-	43,336	-	-	(115,740)	6,170,819
Plant noncapitalizable activity	-	-	-	-	-	-	-	1,025,640	1,025,640
Total Operation and maintenance of plant	5,784,310	313,255	145,658	-	43,336	-	-	909,900	7,196,459
Student aid	305,969	28,280	969,115	-	-	-	-	-	1,303,364
Total Education and general expenses	67,120,206	5,910,973	10,723,337	70,418	43,336	-	-	896,810	84,765,080
Depreciation	-	-	-	-	-	-	6,575,999	-	6,575,999
Auxiliary enterprises									
Program expenses	(883)	15,020,953	127,082	-	-	-	-	-	15,147,152
Internal service center expenses	-	638,783	-	-	-	-	-	(830,173)	(191,390)
Other internal expenses	-	-	-	-	-	-	-	(4,966)	(4,966)
Total Auxiliary enterprises, net	(883)	15,659,736	127,082	-	-	-	-	(835,139)	14,950,796
Health services	17,562	-	131,746	-	-	-	-	-	149,308
Other operating expenses	-	-	6,907	-	-	-	-	-	6,907
Total Operating Expenses	67,136,885	21,570,709	10,989,072	70,418	43,336	-	6,575,999	61,671	106,448,090
Operating Income (Loss)	(11,638,506)	6,345,692	8,063,008	133,553	(18,336)	-	(6,575,999)	(1,036,502)	(4,727,090)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Gifts	\$ -	-	4,081,180	-	-	-	-	-	4,081,180
Investment income	-	-	209,604	-	-	26	-	-	209,630
Royalty income	-	9,230	-	-	-	-	-	-	9,230
Loss on disposal of fixed assets	-	-	-	-	4,875	-	(39,501)	-	(34,626)
Gain (Loss) on debt extinguishment	-	-	-	-	-	-	(82,002)	-	(82,002)
Interest on capital asset related debt	-	-	-	-	-	(3,362,233)	149,212	-	(3,213,021)
State Fiscal Stabilization	4,932,495	-	-	-	-	-	-	-	4,932,495
Other nonoperating revenues	894,513	28,796	-	-	229,076	-	-	(1,660)	1,150,725
Net Nonoperating Revenues (Expenses)	5,827,008	38,026	4,290,784	-	233,951	(3,362,207)	27,709	(1,660)	7,053,611
Income (Loss) Before Other Revenues	(5,811,498)	6,383,718	12,353,792	133,553	215,615	(3,362,207)	(6,548,290)	(1,038,162)	2,326,521
Capital contributions from state	-	-	-	-	1,071,218	-	-	-	1,071,218
Capital appropriations	-	-	-	-	8,546,274	-	-	-	8,546,274
Capital grants and gifts	-	-	25,462	-	-	-	54,200	-	79,662
Total Other Revenues	-	-	25,462	-	9,617,492	-	54,200	-	9,697,154
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	1,214,026	-	(1,203,013)	(11,013)	-	-	-	-	-
Mandatory transfers	(689,636)	(4,822,191)	(74,000)	-	-	5,585,827	-	-	-
Voluntary transfers	(6,825,622)	(2,176,534)	335,224	(97,432)	10,191,169	-	-	12,522	1,439,327
Scholarship allowance offset	8,644,957	2,244,916	(10,889,873)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(2,727,716)	(72,000)	(448,088)	-	(31,700,819)	-	33,922,983	1,025,640	-
Financing activity	-	-	-	-	32,935,549	(2,230,000)	(30,705,549)	-	-
Total Other Interfund Related Additions and Deletions	(383,991)	(4,825,809)	(12,279,750)	(108,445)	11,425,899	3,355,827	3,217,434	1,038,162	1,439,327
Increase (Decrease) in Net Assets	(6,195,489)	1,557,909	99,504	25,108	21,259,006	(6,380)	(3,276,656)	-	13,463,002
Net assets, beginning of year as originally stated	3,251,965	9,333,465	613,700	4,128,923	(2,213,897)	(271,865)	119,931,529	-	134,773,820
Net Assets, End of Year	\$ (2,943,524)	10,891,374	713,204	4,154,031	19,045,109	(278,245)	116,654,873	-	148,236,822

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2009

Colorado Springs

	Auxiliary Services	Education Services	Other Self-Funded Services	Sub Total	Other Auxiliary Services	Total
Assets						
Cash and investments:						
Equity in pooled cash and investments	\$ 1,336,731	6,510,207	509,228	8,356,166	4,826,426	13,182,592
Cash on hand	13,400	-	-	13,400	875	14,275
Total cash and investments	1,350,131	6,510,207	509,228	8,369,566	4,827,301	13,196,867
Accounts receivable, net:						
Accounts receivable, current	888,774	311,727	3,251	1,203,752	174,154	1,377,906
Allowances for accounts receivable	(261,136)	(33,440)	(1,256)	(295,832)	(2,754)	(298,586)
Total accounts receivable, net	627,638	278,287	1,995	907,920	171,400	1,079,320
Inventories	469,564	-	-	469,564	7,610	477,174
Other assets, current	7,484	28,345	-	35,829	83,343	119,172
Total Assets	\$ 2,454,817	6,816,839	511,223	9,782,879	5,089,654	14,872,533
Liabilities						
Accounts payable	\$ 385,485	52,137	15,763	453,385	200,522	653,907
Accrued expenses	419,808	209,124	18,127	647,059	199,610	846,669
Comp absences and post employment benefits:						
Comp absences and post employment benefits, current	25,862	5,249	194	31,305	2,214	33,519
Comp absences and post employment benefits, noncurrent	496,543	112,159	4,274	612,976	34,421	647,397
Total comp absences and post employment benefits	522,405	117,408	4,468	644,281	36,635	680,916
Deferred revenue, current	549,587	1,027,162	6,121	1,582,870	3,549	1,586,419
Other liabilities:						
Deposits held for others	124,645	2,430	-	127,075	86,140	213,215
Other liabilities, noncurrent	33	-	-	33	-	33
Total other liabilities	124,678	2,430	-	127,108	86,140	213,248
Total Liabilities	\$ 2,001,963	1,408,261	44,479	3,454,703	526,456	3,981,159
Net Assets						
Restricted for expendable purposes:						
Instruction	\$ -	428,137	-	428,137	-	428,137
Auxiliary enterprises	452,854	-	466,744	919,598	-	919,598
Total Restricted for expendable purposes	452,854	428,137	466,744	1,347,735	-	1,347,735
Unrestricted net assets	-	4,980,441	-	4,980,441	4,563,198	9,543,639
Total Net Assets	\$ 452,854	5,408,578	466,744	6,328,176	4,563,198	10,891,374

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2009

Colorado Springs

	Auxiliary Services	Education Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues						
Student tuition, net:						
Student tuition	\$ -	4,968,078	-	4,968,078	-	4,968,078
Scholarship allowance	-	(941,735)	-	(941,735)	-	(941,735)
Total Student tuition, net	-	4,026,343	-	4,026,343	-	4,026,343
Student fees, net (pledged revenues of \$2,367,822)						
Student fees	7,084,222	53,242	64,220	7,201,684	45,218	7,246,902
Scholarship allowance	-	(1,436,072)	-	(1,436,072)	-	(1,436,072)
Total Student fees, net	7,084,222	(1,382,830)	64,220	5,765,612	45,218	5,810,830
Sales and services of educational departments	-	3,655	-	3,655	560,224	563,879
Auxiliary enterprises, net (pledged revenues of \$4,799,676)						
Auxiliary enterprises	14,760,349	100	-	14,760,449	490,393	15,250,842
Scholarship allowance	-	(194,084)	-	(194,084)	-	(194,084)
Total Auxiliary enterprises, net	14,760,349	(193,984)	-	14,566,365	490,393	15,056,758
Internal revenues:						
Internal service center revenues	-	-	573,264	573,264	256,909	830,173
Interdepartmental revenues	-	-	-	-	12,990	12,990
Total internal revenues	-	-	573,264	573,264	269,899	843,163
Other operating revenues (pledged revenues of \$78,051)	240,029	57,701	-	297,730	1,317,698	1,615,428
Total Operating Revenues	22,084,600	2,510,885	637,484	25,232,969	2,683,432	27,916,401
Operating Expenses						
Education and general:						
Instruction	-	2,413,011	-	2,413,011	458,651	2,871,662
Research	-	-	-	-	8,165	8,165
Public service	-	-	-	-	1,006,755	1,006,755
Academic support	-	279,318	-	279,318	31,687	311,005
Student services	174,528	106,729	201,849	483,106	36,263	519,369
Institutional support	587,924	227,770	-	815,694	36,788	852,482
Operation and maintenance of plant: Program expenses	313,255	-	-	313,255	-	313,255
Student aid	179,748	(318,531)	-	(138,783)	167,063	28,280
Total Education and general expenses	1,255,455	2,708,297	201,849	4,165,601	1,745,372	5,910,973
Auxiliary enterprises						
Program expenses	14,727,258	-	3,252	14,730,510	290,443	15,020,953
Internal service center expenses	-	-	358,713	358,713	280,070	638,783
Total Auxiliary enterprises, net	14,727,258	-	361,965	15,089,223	570,513	15,659,736
Total Operating Expenses	15,982,713	2,708,297	563,814	19,254,824	2,315,885	21,570,709
Operating Income (Loss)	6,101,887	(197,412)	73,670	5,978,145	367,547	6,345,692

	Auxiliary Services	Education Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)						
Royalty income	\$ -	-	-	-	9,230	9,230
Other nonoperating revenues, net (pledged revenues of \$1,660)	5,105	-	-	5,105	23,691	28,796
Net Nonoperating Revenues (Expenses)	5,105	-	-	5,105	32,921	38,026
Income (Loss) Before Other Revenues	6,106,992	(197,412)	73,670	5,983,250	400,468	6,383,718
Other Interfund Related Additions and Deletions						
Mandatory transfers	(4,822,191)	-	-	(4,822,191)	-	(4,822,191)
Voluntary transfers	(960,562)	(1,425,728)	133,092	(2,253,198)	76,664	(2,176,534)
Scholarship allowance offset	-	2,244,916	-	2,244,916	-	2,244,916
Fixed asset additions & plant fund activity	(32,959)	(24,527)	-	(57,486)	(14,514)	(72,000)
Total Other Interfund Related Additions and Deletions	(5,815,712)	794,661	133,092	(4,887,959)	62,150	(4,825,809)
Increase (Decrease) in Net Assets	291,280	597,249	206,762	1,095,291	462,618	1,557,909
Net assets, beginning of year as originally stated	161,574	4,811,329	259,982	5,232,885	4,100,580	9,333,465
Net Assets, End of Year	\$ 452,854	5,408,578	466,744	6,328,176	4,563,198	10,891,374

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
 Auxiliary Services Enterprises
 June 30, 2009
 Colorado Springs

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Assets									
Cash and investments:									
Equity in pooled cash and investments	\$ (371,785)	156,727	(2,090)	(475,578)	95,360	463,915	897,785	572,397	1,336,731
Cash on hand	700	7,000	-	650	200	3,450	100	1,300	13,400
Total cash and investments	(371,085)	163,727	(2,090)	(474,928)	95,560	467,365	897,885	573,697	1,350,131
Accounts receivable, net:									
Accounts receivable, current	49,179	104,432	-	417,734	15,273	103,419	42,129	156,608	888,774
Allowances for accounts receivable	(14,889)	10,136	-	(149,922)	(6,752)	(22,815)	(19,440)	(57,454)	(261,136)
Total accounts receivable, net	34,290	114,568	-	267,812	8,521	80,604	22,689	99,154	627,638
Inventories	-	469,564	-	-	-	-	-	-	469,564
Other assets, current	7,484	-	-	-	-	-	-	-	7,484
Total Assets	\$ (329,311)	747,859	(2,090)	(207,116)	104,081	547,969	920,574	672,851	2,454,817
Liabilities									
Accounts payable	\$ 8,914	30,064	-	44,102	562	101,971	30,436	169,436	385,485
Accrued expenses	35,641	51,680	-	48,082	24,958	108,759	64,194	86,494	419,808
Comp absences and post employment benefits:									
Comp absences and post employment benefits, current	3,932	3,727	1,587	2,930	1,210	6,479	2,325	3,672	25,862
Comp absences and post employment benefits, noncurrent	70,619	68,556	24,537	55,805	24,824	127,486	52,689	72,027	496,543
Total comp absences and post employment benefits	74,551	72,283	26,124	58,735	26,034	133,965	55,014	75,699	522,405
Deferred revenue, current	65,098	9,448	-	50,996	9,876	128,178	50,513	235,478	549,587
Other liabilities:									
Deposits held for others	-	14,642	-	109,454	-	-	-	549	124,645
Other liabilities, noncurrent	-	33	-	-	-	-	-	-	33
Total other liabilities	-	14,675	-	109,454	-	-	-	549	124,678
Total Liabilities	\$ 184,204	178,150	26,124	311,369	61,430	472,873	200,157	567,656	2,001,963
Net Assets									
Restricted for expendable purposes: Auxiliary enterprises	\$ (513,515)	569,709	(28,214)	(518,485)	42,651	75,096	720,417	105,195	452,854
Total Net Assets	\$ (513,515)	569,709	(28,214)	(518,485)	42,651	75,096	720,417	105,195	452,854

UNIVERSITY OF COLORADO**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS****Other Self-funded Services**

June 30, 2009

Colorado Springs

	Other Student Services	Telecom	Total
Operating Revenues			
Student fees (pledged revenues of \$64,220)	\$ 64,220	-	64,220
Internal service center revenues	-	573,264	573,264
Total Operating Revenues	64,220	573,264	637,484
Operating Expenses			
Education and general:			
Education and general: Student Services	201,849	-	201,849
Auxiliary enterprises			
Program expenses	-	3,252	3,252
Internal service center expenses	-	358,713	358,713
Total Auxiliary enterprises, net	-	361,965	361,965
Total Operating Expenses	201,849	361,965	563,814
Operating Income (Loss)	(137,629)	211,299	73,670
Income (Loss) Before Other Revenues	(137,629)	211,299	73,670
Other Interfund Related Additions and Deletions			
Voluntary transfers	128,841	4,251	133,092
Total Other Interfund Related Additions and Deletions	128,841	4,251	133,092
Increase (Decrease) in Net Assets	(8,788)	215,550	206,762
Net assets, beginning of year as originally stated	24,369	235,613	259,982
Net Assets, End of Year	\$ 15,581	451,163	466,744

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Other Self-funded Services

June 30, 2009

Colorado Springs

	Other Student Services	Telecom	Total
Assets			
Equity in pooled cash and investments	\$ 30,513	478,715	509,228
Accounts receivable, net:			
Accounts receivable, current	3,251	-	3,251
Allowances for accounts receivable	(1,256)	-	(1,256)
Total accounts receivable, net	1,995	-	1,995
Total Assets	\$ 32,508	478,715	511,223
Liabilities			
Accounts payable	\$ -	15,763	15,763
Accrued expenses	10,806	7,321	18,127
Comp absences and post employment benefits:			
Comp absences and post employment benefits, current	-	194	194
Comp absences and post employment benefits, noncurrent	-	4,274	4,274
Total comp absences and post employment benefits	-	4,468	4,468
Deferred revenue, current	6,121	-	6,121
Total Liabilities	\$ 16,927	27,552	44,479
Net Assets			
Restricted for expendable purposes: Auxiliary enterprises	\$ 15,581	451,163	466,744
Total Net Assets	\$ 15,581	451,163	466,744

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2009

Colorado Springs

	Other Student Services	Telecom	Total
Operating Revenues			
Student fees (pledged revenues of \$64,220)	\$ 64,220	-	64,220
Internal service center revenues	-	573,264	573,264
Total Operating Revenues	64,220	573,264	637,484
Operating Expenses			
Education and general:			
Education and general: Student Services	201,849	-	201,849
Auxiliary enterprises			
Program expenses	-	3,252	3,252
Internal service center expenses	-	358,713	358,713
Total Auxiliary enterprises, net	-	361,965	361,965
Total Operating Expenses	201,849	361,965	563,814
Operating Income (Loss)	(137,629)	211,299	73,670
Income (Loss) Before Other Revenues	(137,629)	211,299	73,670
Other Interfund Related Additions and Deletions			
Voluntary transfers	128,841	4,251	133,092
Total Other Interfund Related Additions and Deletions	128,841	4,251	133,092
Increase (Decrease) in Net Assets	(8,788)	215,550	206,762
Net assets, beginning of year as originally stated	24,369	235,613	259,982
Net Assets, End of Year	\$ 15,581	451,163	466,744

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Other Auxiliary Services

June 30, 2009

Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 44,880	187,267	4,594,279	4,826,426
Cash on hand	75	-	800	875
Total cash and investments	44,955	187,267	4,595,079	4,827,301
Accounts receivable, net:				
Accounts receivable, current	20	-	174,134	174,154
Allowances for accounts receivable	-	-	(2,754)	(2,754)
Total accounts receivable, net	20	-	171,380	171,400
Inventories	7,610	-	-	7,610
Other assets, current	-	-	83,343	83,343
Total Assets	\$ 52,585	187,267	4,849,802	5,089,654
Liabilities				
Accounts payable	\$ 295	-	200,227	200,522
Accrued expenses	7,392	241	191,977	199,610
Comp absences and post employment benefits:				
Comp absences and post employment benefits, current	-	2,214	-	2,214
Comp absences and post employment benefits, noncurrent	-	34,421	-	34,421
Total comp absences and post employment benefits	-	36,635	-	36,635
Deferred revenue, current	-	-	3,549	3,549
Deposits held for others	-	-	86,140	86,140
Total Liabilities	\$ 7,687	36,876	481,893	526,456
Net Assets				
Unrestricted net assets	\$ 44,898	150,391	4,367,909	4,563,198
Total Net Assets	\$ 44,898	150,391	4,367,909	4,563,198

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

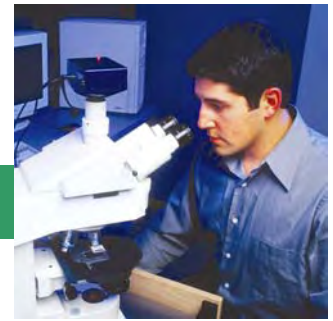
Other Auxiliary Services

June 30, 2009

Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees	\$ -	-	45,218	45,218
Sales and services of educational departments	-	-	560,224	560,224
Auxiliary enterprises	-	-	490,393	490,393
Internal revenues:				
Internal service center revenues	256,909	-	-	256,909
Interdepartmental revenues	-	-	12,990	12,990
Total internal revenues	256,909	-	12,990	269,899
Other operating revenues	32,348	67,412	1,217,938	1,317,698
Total Operating Revenues	289,257	67,412	2,326,763	2,683,432
Operating Expenses				
Education and general:				
Instruction	-	28,018	430,633	458,651
Research	-	7,789	376	8,165
Public service	-	5,474	1,001,281	1,006,755
Academic support	-	1,478	30,209	31,687
Student services	-	-	36,263	36,263
Institutional support	-	-	36,788	36,788
Student aid	-	2,000	165,063	167,063
Total Education and general expenses	-	44,759	1,700,613	1,745,372
Auxiliary enterprises				
Program expenses	-	(42,231)	332,674	290,443
Internal service center expenses	280,070	-	-	280,070
Total Auxiliary enterprises, net	280,070	(42,231)	332,674	570,513
Total Operating Expenses	280,070	2,528	2,033,287	2,315,885
Operating Income (Loss)	9,187	64,884	293,476	367,547
Nonoperating Revenues (Expenses)				
Royalty income	-	9,230	-	9,230
Other nonoperating revenues	-	-	23,691	23,691
Net Nonoperating Revenues (Expenses)	-	9,230	23,691	32,921
Income (Loss) Before Other Revenues	9,187	74,114	317,167	400,468
Other Interfund Related Additions and Deletions				
Voluntary transfers	(9,711)	77,552	8,823	76,664
Fixed asset additions & plant fund activity	-	-	(14,514)	(14,514)
Total Other Interfund Related Additions and Deletions	(9,711)	77,552	(5,691)	62,150
Increase (Decrease) in Net Assets	(524)	151,666	311,476	462,618
Net assets, beginning of year as originally stated	45,422	(1,275)	4,056,433	4,100,580
Net Assets, End of Year	\$ 44,898	150,391	4,367,909	4,563,198

System Offices



System Offices Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2009
System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Assets										
Cash and investments:										
Equity in pooled cash and investments	\$ 2,606,316	79,206,467	365,242	-	86,333	7,469,661	-	-	-	89,734,019
Cash on hand	-	22,564	-	-	-	-	-	-	-	22,564
Investments and restricted pooled cash	(5,133,843)	38,673,980	(1,717,775)	219,250	112,033,186	(7,259,249)	(891,134)	-	-	135,924,415
Total cash and investments	(2,527,527)	117,903,011	(1,352,533)	219,250	112,119,519	210,412	(891,134)	-	-	225,680,998
Accounts receivable, net:										
Accounts receivable:										
Accounts receivable, current	354,676	3,822,734	271	-	3,370	-	-	-	(640,342)	3,540,709
Accounts receivable-DPCU, current	56	-	214,760	-	-	-	-	-	-	214,816
Total accounts receivable, net	354,732	3,822,734	215,031	-	3,370	-	-	-	(640,342)	3,755,525
Inventories	-	1,075	-	-	-	-	-	-	-	1,075
Other assets:										
Other assets, current	790	1,524,204	-	-	-	-	-	-	-	1,524,994
Other assets, noncurrent	-	6,180,505	-	-	-	-	-	-	-	6,180,505
Total other assets	790	7,704,709	-	-	-	-	-	-	-	7,705,499
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	1,955,470	-	-	2,179,510	-	4,134,980
Construction in progress	-	-	-	-	-	-	-	20,649,841	-	20,649,841
Total nondepreciable capital assets	-	-	-	-	1,955,470	-	-	22,829,351	-	24,784,821
Depreciable capital assets:										
Improvements other than buildings	-	-	-	-	-	-	-	718,754	-	718,754
Equipment	-	-	-	-	-	-	-	23,474,037	-	23,474,037
Less: accumulated depreciation	-	-	-	-	-	-	-	(21,607,111)	-	(21,607,111)
Total depreciable capital assets, net	-	-	-	-	-	-	-	2,585,680	-	2,585,680
Total capital assets, net	-	-	-	-	1,955,470	-	-	25,415,031	-	27,370,501
Interfund receivables, net of interfund payables	-	2,038,489	-	-	-	-	-	-	-	2,038,489
Total Assets	\$ (2,172,005)	131,470,018	(1,137,502)	219,250	114,078,359	210,412	(891,134)	25,415,031	(640,342)	266,552,087

	CURRENT FUNDS					PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities										
Accounts payable	\$ 397,852	1,870,627	1,207	-	566	-	-	-	(640,342)	1,629,910
Accrued expenses	2,610,459	15,125,868	46,585	-	-	-	-	-	-	17,782,912
Comp absences and post employment benefits:										
Comp absences and post employment benefits, current	21,776	56,967	-	-	-	-	-	-	-	78,743
Comp absences and post employment benefits, noncurrent	336,970	866,640	-	-	-	-	-	-	-	1,203,610
Total comp absences and post employment benefits	358,746	923,607	-	-	-	-	-	-	-	1,282,353
Security Lending	23,097,233	19,574,235	2,435,526	1,038,401	6,772	40,648,414	1,655,676	-	-	88,456,257
Other liabilities:										
Deposits held for others	-	685,636	879	-	-	-	-	-	-	686,515
Other liabilities, current	-	3,480,007	-	-	-	-	-	-	-	3,480,007
Other liabilities, noncurrent	-	8,269,859	-	-	15,908	-	-	-	-	8,285,767
Total other liabilities	-	12,435,502	879	-	15,908	-	-	-	-	12,452,289
Total Liabilities	\$ 26,464,290	49,929,839	2,484,197	1,038,401	23,246	40,648,414	1,655,676	-	(640,342)	121,603,721
Net Assets										
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	25,415,031	-	25,415,031
Restricted for nonexpendable purposes (endowments):										
Academic support	-	-	-	-	16,804,146	-	-	-	-	16,804,146
Research	-	-	-	-	2,919,146	-	-	-	-	2,919,146
Institutional support	-	-	-	-	73,549	-	-	-	-	73,549
Scholarships and fellowships	-	-	-	-	20,001,259	-	-	-	-	20,001,259
Capital	-	-	-	-	1,341,913	-	-	-	-	1,341,913
Other	-	-	-	-	828,017	-	-	-	-	828,017
Total restricted for nonexpendable purposes	-	-	-	-	41,968,030	-	-	-	-	41,968,030
Restricted for expendable purposes:										
Academic support	-	-	-	-	11,327,461	-	-	-	-	11,327,461
Instruction	-	-	240,454	-	119,390	-	-	-	-	359,844
Research	-	-	-	-	21,036,820	-	-	-	-	21,036,820
Auxiliary enterprises	-	227,081	-	-	-	-	-	-	-	227,081
Institutional support	-	-	225,388	(819,151)	1,047,260	-	-	-	-	453,497
Scholarships and fellowships	-	-	66,441	-	11,757,678	-	-	-	-	11,824,119
Capital	-	-	-	-	2,684,960	-	-	-	-	2,684,960
Other	-	-	-	-	4,106,977	-	-	-	-	4,106,977
Total Restricted for expendable purposes	-	227,081	532,283	(819,151)	52,080,546	-	-	-	-	52,020,759
Unrestricted net assets	(28,636,295)	81,313,098	(4,153,982)	-	20,006,537	(40,438,002)	(2,546,810)	-	-	25,544,546
Total Net Assets	\$ (28,636,295)	81,540,179	(3,621,699)	(819,151)	114,055,113	(40,438,002)	(2,546,810)	25,415,031	-	144,948,366

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2009

System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues										
State and local grants and contracts	\$ -	-	172,548	-	-	-	-	-	-	172,548
Sales and services of educational departments	-	145	-	-	-	-	-	-	-	145
Internal revenues:										
Internal service center revenues	-	12,315,481	-	-	-	-	-	-	(12,315,481)	-
Interdepartmental revenues	(200)	3,480,081	-	-	-	-	-	-	(3,479,881)	-
Other internal revenues	37,536,228	-	-	-	-	-	-	-	(37,536,228)	-
Total internal revenues	37,536,028	15,795,562	-	-	-	-	-	-	(53,331,590)	-
Other revenues	60,262	365,576	-	-	-	-	-	-	-	425,838
Total Other operating revenues	60,262	365,576	-	-	-	-	-	-	-	425,838
Total Operating Revenues	37,596,290	16,161,283	172,548	-	-	-	-	-	(53,331,590)	598,531
Operating Expenses										
Education and general:										
Instruction	-	-	732,244	-	-	-	-	-	-	732,244
Research	-	-	272,331	-	-	-	-	-	-	272,331
Academic support	-	-	22,158	-	-	-	-	-	-	22,158
Institutional support	37,933,776	43,276,119	46,077	9,210	-	286,792	10,927	-	(40,406,122)	41,156,779
Operation and maintenance of plant:										
Program expenses	-	-	-	-	-	7,399	-	-	-	7,399
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	(20,962,731)	(20,962,731)
Total Operation and maintenance of plant	-	-	-	-	-	7,399	-	-	(20,962,731)	(20,955,332)
Student aid	-	(129)	3,200	-	-	-	-	-	-	3,071
Total Education and general expenses	37,933,776	43,275,990	1,076,010	9,210	-	294,191	10,927	-	(61,368,853)	21,231,251
Depreciation	-	-	-	-	-	-	-	839,425	-	839,425
Auxiliary enterprises										
Program expenses	-	108,565	-	-	-	-	-	-	-	108,565
Internal service center expenses	-	397,911	-	-	-	-	-	-	(12,315,481)	(11,917,570)
Total Auxiliary enterprises, net	-	506,476	-	-	-	-	-	-	(12,315,481)	(11,809,005)
Other operating expenses	-	(3,813)	-	-	-	-	-	-	-	(3,813)
Total Operating Expenses	37,933,776	43,778,653	1,076,010	9,210	-	294,191	10,927	839,425	(73,684,334)	10,257,858
Operating Income (Loss)	(337,486)	(27,617,370)	(903,462)	(9,210)	-	(294,191)	(10,927)	(839,425)	20,352,744	(9,659,327)

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2009 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)										
Gifts	\$ -	609,987	2,121,182	-	-	-	-	-	609,987	3,341,156
Investment income, net:										
Investment income	(18,007,766)	(15,479,064)	(3,538,198)	(405,074)	(29,454,158)	(31,527,200)	(1,889,142)	-	-	(100,300,602)
Investment expense	(203,311)	(3,579,188)	(25,207)	-	(1,756,090)	-	-	-	-	(5,563,796)
Total Investment income, net	(18,211,077)	(19,058,252)	(3,563,405)	(405,074)	(31,210,248)	(31,527,200)	(1,889,142)	-	-	(105,864,398)
Royalty income, net:										
Royalty income	-	6,114,491	-	-	102	-	-	-	(1,598,407)	4,516,186
Royalty expense	-	(4,955,277)	-	-	-	-	-	-	1,598,407	(3,356,870)
Total Royalty income, net	-	1,159,214	-	-	102	-	-	-	-	1,159,316
Loss on disposal of fixed assets	-	105	-	-	-	-	-	(919,433)	-	(919,328)
Other revenues	-	(12,324)	-	-	-	12,324	-	-	-	-
Net Nonoperating Revenues (Expenses)	(18,211,077)	(17,301,270)	(1,442,223)	(405,074)	(31,210,146)	(31,514,876)	(1,889,142)	(919,433)	609,987	(102,283,254)
Income (Loss) Before Other Revenues	(18,548,563)	(44,918,640)	(2,345,685)	(414,284)	(31,210,146)	(31,809,067)	(1,900,069)	(1,758,858)	20,962,731	(111,942,581)
Capital appropriations	-	-	-	-	26,217	-	-	-	-	26,217
Additions (deletions) to permanent endowments	-	-	-	-	62,947	-	-	-	-	62,947
Total Other Revenues	-	-	-	-	89,164	-	-	-	-	89,164
Other Interfund Related Additions and Deletions										
Voluntary transfers	(7,629,850)	(1,803,691)	(2,295,107)	(215,317)	817,370	(2,298,487)	(341,200)	-	-	(13,766,282)
Fixed asset additions & plant fund activity	(115,982)	(689,580)	-	-	-	(130,101)	-	21,898,394	(20,962,731)	-
Total Other Interfund Related Additions and Deletions	(7,745,832)	(2,493,271)	(2,295,107)	(215,317)	817,370	(2,428,588)	(341,200)	21,898,394	(20,962,731)	(13,766,282)
Increase (Decrease) in Net Assets	(26,294,395)	(47,411,911)	(4,640,792)	(629,601)	(30,303,612)	(34,237,655)	(2,241,269)	20,139,536	-	(125,619,699)
Net assets, beginning of year as originally stated	(2,341,900)	128,952,090	1,019,093	(189,550)	144,358,725	(6,200,347)	(305,541)	5,275,495	-	270,568,065
Net Assets, End of Year	\$ (28,636,295)	81,540,179	(3,621,699)	(819,151)	114,055,113	(40,438,002)	(2,546,810)	25,415,031	-	144,948,366

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Auxiliary and Self-Funded Activities

June 30, 2009

System Administration

	Other Self-Funded Services	Other Auxiliary Services	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ (3,851,413)	83,057,880	79,206,467
Cash on hand	-	22,564	22,564
Investments and restricted cash	35,231,681	3,442,299	38,673,980
Total cash and investments	31,380,268	86,522,743	117,903,011
Accounts receivable, net:			
Accounts receivable, current	592,908	3,229,826	3,822,734
Total accounts receivable, net	592,908	3,229,826	3,822,734
Inventories	-	1,075	1,075
Other assets:			
Other assets, current	1,177,203	347,001	1,524,204
Other assets, noncurrent	-	6,180,505	6,180,505
Total other assets	1,177,203	6,527,506	7,704,709
Interfund receivables, net of interfund payables	-	2,038,489	2,038,489
Total Assets	\$ 33,150,379	98,319,639	131,470,018
Liabilities			
Accounts payable	\$ 162,141	1,708,486	1,870,627
Accrued expenses	607,393	14,518,475	15,125,868
Comp absences and post employment benefits:			
Comp absences and post employment benefits, current	29,276	27,691	56,967
Comp absences and post employment benefits, noncurrent	438,139	428,501	866,640
Total comp absences and post employment benefits	467,415	456,192	923,607
Security Lending	-	19,574,235	19,574,235
Other liabilities:			
Deposits held for others	-	685,636	685,636
Other liabilities, current	3,479,330	677	3,480,007
Other liabilities, noncurrent	8,183,876	85,983	8,269,859
Total other liabilities	11,663,206	772,296	12,435,502
Total Liabilities	\$ 12,900,155	37,029,684	49,929,839
Net Assets			
Restricted for expendable purposes: Auxiliary enterprises	\$ 227,081	-	227,081
Unrestricted net assets	20,023,143	61,289,955	81,313,098
Total Net Assets	\$ 20,250,224	61,289,955	81,540,179

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2009

System Administration

	Other Self-Funded Services	Other Auxiliary Services	Total
Operating Revenues			
Sales and services of educational departments	\$ -	145	145
Internal revenues:			
Internal service center revenues	9,600,234	2,715,247	12,315,481
Interdepartmental revenues	-	3,480,081	3,480,081
Total internal revenues	9,600,234	6,195,328	15,795,562
Other revenues	92,930	272,646	365,576
Total Operating Revenues	9,693,164	6,468,119	16,161,283
Operating Expenses			
Education and general:			
Institutional support	9,816,517	33,459,602	43,276,119
Student aid	-	(129)	(129)
Total Education and general expenses	9,816,517	33,459,473	43,275,990
Auxiliary enterprises			
Program expenses	-	108,565	108,565
Internal service center expenses	-	397,911	397,911
Total Auxiliary enterprises, net	-	506,476	506,476
Other operating expenses	-	(3,813)	(3,813)
Total Operating Expenses	9,816,517	33,962,136	43,778,653
Operating Income (Loss)	(123,353)	(27,494,017)	(27,617,370)
Nonoperating Revenues (Expenses)			
Gifts	-	609,987	609,987
Investment income, net:			
Investment income	1,036,498	(16,515,562)	(15,479,064)
Investment expense	-	(3,579,188)	(3,579,188)
Total Investment income, net	1,036,498	(20,094,750)	(19,058,252)
Royalty income, net:			
Royalty income	-	6,114,491	6,114,491
Royalty expense	-	(4,955,277)	(4,955,277)
Total Royalty income, net	-	1,159,214	1,159,214
Loss on disposal of fixed assets	-	105	105
Other revenues	-	(12,324)	(12,324)
Net Nonoperating Revenues (Expenses)	1,036,498	(18,337,768)	(17,301,270)
Income (Loss) Before Other Revenues	913,145	(45,831,785)	(44,918,640)
Other Interfund Related Additions and Deletions			
Voluntary transfers	(1,688,874)	(114,817)	(1,803,691)
Fixed asset additions & plant fund activity	-	(689,580)	(689,580)
Total Other Interfund Related Additions and Deletions	(1,688,874)	(804,397)	(2,493,271)
Increase (Decrease) in Net Assets	(775,729)	(46,636,182)	(47,411,911)
Net assets, beginning of year as originally stated	21,025,953	107,926,137	128,952,090
Net Assets, End of Year	\$ 20,250,224	61,289,955	81,540,179

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Other Self-funded Services

June 30, 2009

System Administration

	Insurance Services	Health Services	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ (3,851,413)	-	(3,851,413)
Investments and restricted cash	35,004,600	227,081	35,231,681
Total cash and investments	31,153,187	227,081	31,380,268
Accounts receivable, net:			
Accounts receivable, current	592,908	-	592,908
Total accounts receivable, net	592,908	-	592,908
Other assets	1,177,203	-	1,177,203
Total Assets	\$ 32,923,298	227,081	33,150,379
Liabilities			
Accounts payable	\$ 162,141	-	162,141
Accrued expenses	607,393	-	607,393
Comp absences and post employment benefits:			
Comp absences and post employment benefits, current	29,276	-	29,276
Comp absences and post employment benefits, noncurrent	438,139	-	438,139
Total comp absences and post employment benefits	467,415	-	467,415
Other liabilities:			
Other liabilities, current	3,479,330	-	3,479,330
Other liabilities, noncurrent	8,183,876	-	8,183,876
Total other liabilities	11,663,206	-	11,663,206
Total Liabilities	\$ 12,900,155	-	12,900,155
Net Assets			
Restricted for expendable purposes: Auxiliary enterprises	\$ -	227,081	227,081
Unrestricted net assets	20,023,143	-	20,023,143
Total Net Assets	\$ 20,023,143	227,081	20,250,224

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2009

System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Operating Revenues					
Internal revenues	\$ 9,600,234	-	-	-	9,600,234
Other revenues	40,930	-	52,000	-	92,930
Total Operating Revenues	9,641,164	-	52,000	-	9,693,164
Operating Expenses					
Education and general:					
Institutional support	9,810,582	5,935	-	-	9,816,517
Total Operating Expenses	9,810,582	5,935	-	-	9,816,517
Operating Income (Loss)	(169,418)	(5,935)	52,000	-	(123,353)
Nonoperating Revenues (Expenses)					
Investment income	1,088,556	-	-	(52,058)	1,036,498
Net Nonoperating Revenues (Expenses)	1,088,556	-	-	(52,058)	1,036,498
Income (Loss) Before Other Revenues	919,138	(5,935)	52,000	(52,058)	913,145
Other Interfund Related Additions and Deletions					
Voluntary transfers	(1,636,874)	-	(52,000)	-	(1,688,874)
Total Other Interfund Related Additions and Deletions	(1,636,874)	-	(52,000)	-	(1,688,874)
Increase (Decrease) in Net Assets	(717,736)	(5,935)	-	(52,058)	(775,729)
Net assets, beginning of year as originally stated	20,740,879	5,935	-	279,139	21,025,953
Net Assets, End of Year	\$ 20,023,143	-	-	227,081	20,250,224

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Auxiliary Services

June 30, 2009

System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 666,861	81,290,790	1,100,229	83,057,880
Cash on hand	-	22,564	-	22,564
Investments and restricted cash	-	4,299,730	(857,431)	3,442,299
Total cash and investments	666,861	85,613,084	242,798	86,522,743
Accounts receivable, net:				
Accounts receivable, current	-	3,165,138	64,688	3,229,826
Total accounts receivable, net	-	3,165,138	64,688	3,229,826
Inventories	-	1,075	-	1,075
Other assets:				
Other assets, current	-	8,633	338,368	347,001
Other assets, noncurrent	-	6,180,505	-	6,180,505
Total other assets	-	6,189,138	338,368	6,527,506
Interfund receivables, net of interfund payables	-	2,038,489	-	2,038,489
Total Assets	\$ 666,861	97,006,924	645,854	98,319,639
Liabilities				
Accounts payable	\$ -	1,416,904	291,582	1,708,486
Accrued expenses	1,342	14,480,386	36,747	14,518,475
Comp absences and post employment benefits:				
Comp absences and post employment benefits, current	-	27,691	-	27,691
Comp absences and post employment benefits, noncurrent	-	428,501	-	428,501
Total comp absences and post employment benefits	-	456,192	-	456,192
Security Lending	-	15,584,747	3,989,488	19,574,235
Other liabilities:				
Deposits held for others	-	670,043	15,593	685,636
Other liabilities, current	-	677	-	677
Other liabilities, noncurrent	-	85,983	-	85,983
Total other liabilities	-	756,703	15,593	772,296
Total Liabilities	\$ 1,342	32,694,932	4,333,410	37,029,684
Net Assets				
Unrestricted net assets	\$ 665,519	64,311,992	(3,687,556)	61,289,955
Total Net Assets	\$ 665,519	64,311,992	(3,687,556)	61,289,955

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2009

System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Sales and services of educational departments	\$ -	145	-	145
Internal revenues:				
Internal service center revenues	381,619	2,333,628	-	2,715,247
Interdepartmental revenues	-	3,468,241	11,840	3,480,081
Total internal revenues	381,619	5,801,869	11,840	6,195,328
Other operating revenues:				
Other revenues	-	260,937	11,709	272,646
Total Other operating revenues	-	260,937	11,709	272,646
Total Operating Revenues	381,619	6,062,951	23,549	6,468,119
Operating Expenses				
Education and general:				
Institutional support	-	33,406,964	52,638	33,459,602
Student aid	-	(129)	-	(129)
Total Education and general expenses	-	33,406,835	52,638	33,459,473
Auxiliary enterprises				
Program expenses	-	108,565	-	108,565
Internal service center expenses	397,911	-	-	397,911
Total Auxiliary enterprises, net	397,911	108,565	-	506,476
Other operating expenses	-	(4,337)	524	(3,813)
Total Operating Expenses	397,911	33,511,063	53,162	33,962,136
Operating Income (Loss)	(16,292)	(27,448,112)	(29,613)	(27,494,017)
Nonoperating Revenues (Expenses)				
Gifts	-	609,987	-	609,987
Investment income, net:				
Investment income	-	(13,235,124)	(3,280,438)	(16,515,562)
Investment expense	-	(3,548,160)	(31,028)	(3,579,188)
Total Investment income, net	-	(16,783,284)	(3,311,466)	(20,094,750)
Royalty income, net:				
Royalty income	-	6,114,491	-	6,114,491
Royalty expense	-	(4,955,277)	-	(4,955,277)
Total Royalty income, net	-	1,159,214	-	1,159,214
Loss on disposal of fixed assets	-	105	-	105
Other revenues	-	(12,324)	-	(12,324)
Net Nonoperating Revenues (Expenses)	-	(15,026,302)	(3,311,466)	(18,337,768)
Income (Loss) Before Other Revenues	(16,292)	(42,474,414)	(3,341,079)	(45,831,785)
Other Interfund Related Additions and Deletions				
Voluntary transfers	(8,850)	2,056,674	(2,162,641)	(114,817)
Fixed asset additions & plant fund activity	-	(689,580)	-	(689,580)
Total Other Interfund Related Additions and Deletions	(8,850)	1,367,094	(2,162,641)	(804,397)
Increase (Decrease) in Net Assets	(25,142)	(41,107,320)	(5,503,720)	(46,636,182)
Net assets, beginning of year as originally stated	690,661	105,092,258	2,143,218	107,926,137
Adjustments	-	327,054	(327,054)	-
Net Assets, End of Year	\$ 665,519	64,311,992	(3,687,556)	61,289,955