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UNAUDITED SUPPLEMENT TO THE ANNUAL FINANCIAL REPORT

University of Colorado

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University of Colorado

Unaudited Supplement to the Annual Financial Report

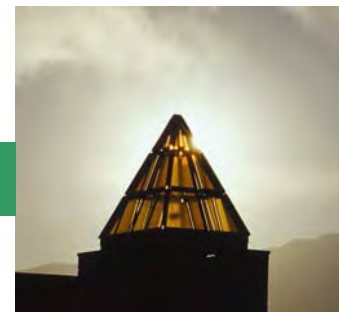
June 30, 2010

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, 2010
Consolidated

	CURRENT FUNDS					PLANT FUNDS			Consolidation Adjustments	FY2010 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	\$ 91,172,882	319,920,246	36,789,434	-	401,463	622,888,321	2,573,924	-	-	1,073,746,270
Cash on hand	77,860	44,315,649	88,485	-	-	-	-	-	-	44,481,994
Investments and restricted pooled cash	(14,318,829)	127,082,516	7,145,033	6,149,895	120,916,250	128,644,802	2,302,377	-	-	377,922,044
Total cash and investments	76,931,913	491,318,411	44,022,952	6,149,895	121,317,713	751,533,123	4,876,301	-	-	1,496,150,308
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	27,879,585	83,183,438	112,510,167	-	18,081	1,023,304	8,255	-	(3,025,721)	221,597,109
Accounts receivable-DPCU, current	9,564	43,636	10,485,251	-	-	-	-	-	-	10,538,451
Accounts receivable, noncurrent	-	-	882,635	179,900	-	-	-	-	-	1,062,535
Allowances for accounts receivable	(8,270,086)	(12,536,920)	(12,038)	(840)	-	-	-	-	-	(20,819,884)
Net accounts receivable	19,619,063	70,690,154	123,866,015	179,060	18,081	1,023,304	8,255	-	(3,025,721)	212,378,211
Loans receivable:										
Loans receivable, current	-	300,000	-	-	-	-	-	-	-	300,000
Loans receivable, noncurrent	-	200,000	-	34,687,586	-	-	-	-	-	34,887,586
Allowances for loans receivable	-	-	-	(2,961,252)	-	-	-	-	-	(2,961,252)
Net loans receivable	-	500,000	-	31,726,334	-	-	-	-	-	32,226,334
Total accounts and loans receivable, net	19,619,063	71,190,154	123,866,015	31,905,394	18,081	1,023,304	8,255	-	(3,025,721)	244,604,545
Inventories	1,038,856	10,111,966	-	-	-	-	-	-	-	11,150,822
Other assets:										
Other assets, current	223,960	3,777,222	25,159	-	-	154,685	-	307,608	-	4,488,634
Other assets, noncurrent	100,100	8,101,178	-	-	-	993,681	-	5,955,617	-	15,150,576
Total other assets	324,060	11,878,400	25,159	-	-	1,148,366	-	6,263,225	-	19,639,210
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	1,955,470	-	-	55,413,992	-	57,369,462
Construction in progress	-	-	-	-	-	-	-	307,184,454	-	307,184,454
Collections	-	-	-	-	-	-	-	12,704,738	-	12,704,738
Total nondepreciable capital assets	-	-	-	-	1,955,470	-	-	375,303,184	-	377,258,654
Depreciable capital assets:										
Buildings	-	-	-	-	-	-	-	2,388,524,494	-	2,388,524,494
Improvements other than buildings	-	-	-	-	-	-	-	171,045,835	-	171,045,835
Equipment	-	-	-	-	-	-	-	459,354,217	-	459,354,217
Library and other collections	-	-	-	-	-	-	-	291,124,075	-	291,124,075
Less: accumulated depreciation	-	-	-	-	-	-	-	(1,355,324,383)	-	(1,355,324,383)
Total depreciable capital assets, net	-	-	-	-	-	-	-	1,954,724,238	-	1,954,724,238
Total capital assets, net	-	-	-	-	1,955,470	-	-	2,330,027,422	-	2,331,982,892
Interfund receivables, net of interfund payables	-	1,217,079	76,256	-	-	(252,821)	(1,040,514)	-	-	-
Total Assets	\$ 97,913,892	585,716,010	167,990,382	38,055,289	123,291,264	753,451,972	3,844,042	2,336,290,647	(3,025,721)	4,103,527,777

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities										
Accounts payable	\$ 7,042,190	29,505,425	12,685,501	64,265	20,225	23,568,081	85,112	-	(3,025,721)	69,945,078
Accounts payable-DPCU	-	38,479	13,840	-	-	-	-	-	-	52,319
Accrued expenses	58,212,348	55,550,790	53,780,117	(140)	-	1,211,347	1,413,028	-	-	170,167,490
Compensated absences and other postemployment benefits:										
Compensated absences and other postemployment benefits, current	4,126,720	2,825,904	-	-	-	-	-	-	-	6,952,624
Compensated absences and other postemployment benefits, noncurrent	91,597,149	58,085,298	-	-	-	-	-	-	-	149,682,447
Total compensated absences and other postemployment benefits	95,723,869	60,911,202	-	-	-	-	-	-	-	156,635,071
Deferred revenue:										
Deferred revenue, current	28,178,902	16,974,942	70,996,792	-	-	-	-	-	-	116,150,636
Deferred revenue, noncurrent	-	5,375,511	-	-	-	-	-	-	-	5,375,511
Total deferred revenue	28,178,902	22,350,453	70,996,792	-	-	-	-	-	-	121,526,147
Bonds, leases and notes payable:										
Bonds, leases and notes payable, current	-	-	-	-	-	4,466,380	-	36,961,775	-	41,428,155
Bonds, leases and notes payable, noncurrent	-	-	-	-	-	163,481,656	-	947,842,920	-	1,111,324,576
Total bonds, leases and notes payable	-	-	-	-	-	167,948,036	-	984,804,695	-	1,152,752,731
Other liabilities:										
Deposits held for others	9,739,970	4,266,813	1,894,970	-	-	-	-	-	-	15,901,753
Other liabilities, current	-	7,187,202	137,986	-	-	14,176,974	-	-	-	21,502,162
Other liabilities, noncurrent	-	10,365,746	-	-	15,908	-	-	-	-	10,381,654
Total other liabilities	9,739,970	21,819,761	2,032,956	-	15,908	14,176,974	-	-	-	47,785,569
Total Liabilities	\$ 198,897,279	190,176,110	139,509,206	64,125	36,133	206,904,438	1,498,140	984,804,695	(3,025,721)	1,718,864,405
Net Assets										
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	1,351,485,952	-	1,351,485,952
Restricted for nonexpendable purposes (endowments):										
Academic support	-	-	-	-	19,063,971	-	-	-	-	19,063,971
Research	-	-	-	-	3,028,745	-	-	-	-	3,028,745
Institutional support	-	-	-	-	76,954	-	-	-	-	76,954
Scholarships and fellowships	-	-	-	-	21,635,646	-	-	-	-	21,635,646
Capital	-	-	-	-	1,432,951	-	-	-	-	1,432,951
Other	-	-	-	-	888,536	-	-	-	-	888,536
Total restricted for nonexpendable purposes	-	-	-	-	46,126,803	-	-	-	-	46,126,803
Restricted for expendable purposes:										
Academic support	-	-	1,713,541	-	12,216,132	-	-	-	-	13,929,673
Instruction	-	475,885	16,047,171	-	126,186	-	-	-	-	16,649,242
Research	-	-	928,040	-	22,298,827	-	-	-	-	23,226,867
Student loans and services	-	-	337,173	38,405,930	-	-	-	-	-	38,743,103
Auxiliary enterprises	(160,755)	55,952,362	130,668	-	-	98,930,616	1,444,151	-	-	156,297,042
Institutional support	-	-	8,006,784	(414,766)	1,114,078	4,753	-	-	-	8,710,849
Scholarships and fellowships	-	-	2,168,034	-	12,933,991	-	-	-	-	15,102,025
Capital	-	-	9,496,173	-	2,771,675	13,993,105	-	-	-	26,260,953
Other	-	-	476,729	-	4,310,378	-	-	-	-	4,787,107
Total Restricted for expendable purposes	(160,755)	56,428,247	39,304,313	37,991,164	55,771,267	112,928,474	1,444,151	-	-	303,706,861
Unrestricted	(100,822,632)	339,111,653	(10,823,137)	-	21,357,061	433,619,060	901,751	-	-	683,343,756
Total Net Assets	\$ (100,983,387)	395,539,900	28,481,176	37,991,164	123,255,131	546,547,534	2,345,902	1,351,485,952	-	2,384,663,372

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2010

Consolidated

	CURRENT FUNDS				PLANT FUNDS				Consolidation Adjustments	FY2010 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 \$58,010,584):										
Student tuition	\$ 639,020,694	49,122,487	-	-	-	-	-	-	(9,954)	688,133,227
Scholarship allowance	(100,407,380)	(7,620,001)	-	-	-	-	-	-	-	(108,027,381)
Total Student tuition, net	538,613,314	41,502,486	-	-	-	-	-	-	(9,954)	580,105,846
Student fees, net (pledged revenues of \$8,620,962):										
Student fees	33,553,835	39,103,303	-	-	-	-	-	-	-	72,657,138
Scholarship allowance	(5,142,213)	(6,143,086)	-	-	-	-	-	-	-	(11,285,299)
Total Student fees, net	28,411,622	32,960,217	-	-	-	-	-	-	-	61,371,839
Fee for service contracts	50,138,099	-	-	-	-	-	-	-	-	50,138,099
Federal grants and contracts (pledged revenues of \$129,437,070)	-	-	597,129,260	5,733	-	-	-	-	(10,820)	597,124,173
State and local grants and contracts (pledged revenues of \$9,650,435)	-	-	50,925,708	-	-	-	-	-	(3,561,312)	47,364,396
Nongovernmental grants and contracts	-	-	90,426,140	-	-	-	-	-	-	90,426,140
Sales and services of educational departments (pledged revenues of \$8,504,640)	-	139,229,983	-	-	-	-	-	-	(547,153)	138,682,830
Auxiliary enterprises, net (pledged revenues of \$48,535,651)										
Auxiliary enterprises	-	182,345,657	-	-	-	-	-	-	-	182,345,657
Scholarship allowance	-	(2,534,490)	-	-	-	-	-	-	-	(2,534,490)
Total Auxiliary enterprises, net	-	179,811,167	-	-	-	-	-	-	-	179,811,167
Health services	1,596,324	374,993,369	-	-	-	-	-	-	(1,244,757)	375,344,936
Internal revenues:										
Internal service center revenues	-	213,422,135	-	-	-	-	-	-	(213,422,135)	-
Interdepartmental revenues	20,505,183	38,080,718	292,695	-	-	-	-	-	(58,878,596)	-
Other internal revenues	33,618,966	-	-	-	-	-	-	-	(33,618,966)	-
Total internal revenues	54,124,149	251,502,853	292,695	-	-	-	-	-	(305,919,697)	-
Other operating revenues (pledged revenues of \$1,565,908):										
Denver AHEC Library funding	4,195,310	-	-	-	-	-	-	-	-	4,195,310
Other revenues	6,224,733	27,685,454	3,387,698	688,095	-	139,627	-	-	(9,130,661)	28,994,946
Total Other operating revenues	10,420,043	27,685,454	3,387,698	688,095	-	139,627	-	-	(9,130,661)	33,190,256
Total Operating Revenues	683,303,551	1,047,685,529	742,161,501	693,828	-	139,627	-	-	(320,424,354)	2,153,559,682
Operating Expenses										
Education and general:										
Instruction	449,550,450	132,553,115	116,482,529	-	-	22	-	-	(21,642,784)	676,943,332
Research	12,637,931	279,939	457,716,641	-	-	-	-	-	(3,291,200)	467,343,311
Public service	1,595,332	47,243,090	40,971,435	-	-	-	-	-	(1,260,902)	88,548,955
Academic support	113,041,414	5,266,923	5,131,507	-	-	14,270	-	-	(2,168,358)	121,285,756
Student services	36,174,837	43,521,186	2,315,313	765,434	-	17,363	-	-	(3,983,551)	78,810,582
Institutional support	111,050,084	49,696,850	2,007,793	420	-	30,999	728	-	(38,742,104)	124,044,770
Operation and maintenance of plant:										
Program expenses	90,961,465	23,584,666	772,846	-	-	3,564,032	86,262	-	(20,394,538)	98,574,733
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	(13,077,894)	(13,077,894)
Total Operation and maintenance of plant	90,961,465	23,584,666	772,846	-	-	3,564,032	86,262	-	(33,472,432)	85,496,839
Student aid	7,983,261	1,170,821	15,881,095	-	-	-	-	-	-	25,035,177
Total Education and general expenses	822,994,774	303,316,590	641,279,159	765,854	-	3,626,686	86,990	-	(104,561,331)	1,667,508,722
Depreciation	-	-	-	-	-	-	-	124,313,214	-	124,313,214
Auxiliary enterprises:										
Program expenses	(506)	155,595,950	7,955,591	-	-	325	-	-	(7,576,330)	155,975,030
Internal service center expenses	-	212,574,216	68,879	-	-	-	-	-	(218,898,239)	(6,255,144)
Other internal expenses	-	-	1,068,274	-	-	-	-	-	(1,068,274)	-
Total Auxiliary enterprises, net	(506)	368,170,166	9,092,744	-	-	325	-	-	(227,542,843)	149,719,886
Health services	7,587	367,160,933	809,882	-	-	-	-	-	(24,085,793)	343,892,609
Other operating expenses	136	1,919	36,863	-	-	-	-	-	(49,536)	(10,618)
Total Operating Expenses	823,001,991	1,038,649,608	651,218,648	765,854	-	3,627,011	86,990	124,313,214	(356,239,503)	2,285,423,813
Operating Income (Loss)	(139,698,440)	9,035,921	90,942,853	(72,026)	-	(3,487,384)	(86,990)	(124,313,214)	35,815,149	(131,864,131)

	CURRENT FUNDS					PLANT FUNDS				FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Retirement of		Investment in Plant	Consolidation Adjustments	
						Unexpended	Indebtedness			
Nonoperating Revenues (Expenses)										
Federal Pell Grant	\$ -	-	40,138,692	-	-	-	-	-	-	40,138,692
State appropriations	17,150,000	-	-	-	-	-	-	-	-	17,150,000
Gifts	-	50,000	110,624,300	-	-	-	-	-	(22,722,961)	87,951,339
Investment income, net (pledged revenues of \$24,954):										
Investment income	22,044,047	30,908,466	9,544,742	601,820	9,635,484	35,371,809	1,914,336	-	-	110,020,704
Investment expense	(17,510)	(4,186,988)	(55,055)	-	(2,274,815)	-	-	-	-	(6,534,368)
Total Investment income, net	22,026,537	26,721,478	9,489,687	601,820	7,360,669	35,371,809	1,914,336	-	-	103,486,336
Royalty income, net (pledged revenues of \$134,559):										
Royalty income	-	5,469,285	-	-	114	-	-	-	(3,108,565)	2,360,834
Royalty expense	-	(3,004,854)	-	-	-	-	-	-	3,108,565	103,711
Total Royalty income, net	-	2,464,431	-	-	114	-	-	-	-	2,464,545
Gain on disposal of fixed assets	1,282	159,163	-	-	-	109,445	-	520,691	-	790,581
Loss on debt extinguishment	-	-	-	-	-	-	-	(1,152,339)	-	(1,152,339)
Interest on capital asset-related debt	(277,723)	(97,038)	(1,347)	-	-	(761)	(40,236,796)	1,991,188	-	(38,622,477)
State fiscal stabilization funds	120,888,357	-	-	-	-	-	-	-	-	120,888,357
Other nonoperating revenues (pledged revenues of \$36,557)	6,306,450	4,555,339	-	3,410	-	4,770,392	-	-	(14,294)	15,621,297
Net Nonoperating Revenues (Expenses)	166,094,903	33,853,373	160,251,332	605,230	7,360,783	40,250,885	(38,322,460)	1,359,540	(22,737,255)	348,716,331
Income (Loss) Before Other Revenues	26,396,463	42,889,294	251,194,185	533,204	7,360,783	36,763,501	(38,409,450)	(122,953,674)	13,077,894	216,852,200
Capital contributions from the state	-	-	-	-	-	12,199,251	-	-	-	12,199,251
Capital student fee, net:										
Student fee	-	12,030,160	-	-	-	-	-	-	-	12,030,160
Scholarship allowance	-	(1,644,715)	-	-	-	-	-	-	-	(1,644,715)
Total Capital student fee, net	-	10,385,445	-	-	-	-	-	-	-	10,385,445
Capital appropriations	-	-	-	-	28,534	8,763,781	-	-	-	8,792,315
Capital grants and gifts	-	-	3,551,110	-	-	1,505,383	-	1,696,404	-	6,752,897
Additions to permanent endowments	-	-	-	-	6,813	-	-	-	-	6,813
Total Other Revenues	-	10,385,445	3,551,110	-	35,347	22,468,415	-	1,696,404	-	38,136,721
Other Interfund Related Additions and Deletions										
Indirect cost recovery transfers	104,950,852	47,613,762	(152,296,202)	(268,412)	-	-	-	-	-	-
Mandatory transfers	(16,134,261)	(54,245,457)	(1,373,642)	7,726	-	866,489	70,879,145	-	-	-
Voluntary transfers	(149,591,903)	(14,661,428)	(8,801,598)	(379,852)	1,803,888	166,672,168	4,958,725	-	-	-
Scholarship allowance offset	62,071,356	9,792,775	(71,864,131)	-	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(22,458,713)	(12,009,147)	(20,599,027)	-	-	(262,662,405)	-	330,807,186	(13,077,894)	-
Financing activity	(247,326)	(489,904)	(15,178)	-	-	139,484,364	(32,011,426)	(106,720,530)	-	-
Total Other Interfund Related Additions and Deletions	(21,409,995)	(23,999,399)	(254,949,778)	(640,538)	1,803,888	44,360,616	43,826,444	224,086,656	(13,077,894)	-
Increase (Decrease) in Net Assets	4,986,468	29,275,340	(204,483)	(107,334)	9,200,018	103,592,532	5,416,994	102,829,386	-	254,988,921
Net assets, beginning of year as originally stated	(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
Net Assets, End of Year	\$ (100,983,387)	395,539,900	28,481,176	37,991,164	123,255,131	546,547,534	2,345,902	1,351,485,952	-	2,384,663,372

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
 Auxiliary and Self-Funded Activities
 June 30, 2010
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	\$ 39,966,259	55,335,146	1,777,463	56,005,934	153,084,802	166,835,444	319,920,246
Cash on hand	122,350	119,156	-	44,013,906	44,255,412	60,237	44,315,649
Investments and restricted cash	-	-	-	130,227,007	130,227,007	(3,144,491)	127,082,516
Total cash and investments	40,088,609	55,454,302	1,777,463	230,246,847	327,567,221	163,751,190	491,318,411
Accounts and loans receivable, net:							
Accounts receivable:							
Accounts receivable, current	7,702,197	6,541,586	31,329	60,059,671	74,334,783	8,848,655	83,183,438
Accounts receivable-DPCU, current	17,986	-	-	-	17,986	25,650	43,636
Allowances for accounts receivable	(2,625,757)	(2,222,334)	-	(5,102,909)	(9,951,000)	(2,585,920)	(12,536,920)
Net accounts receivable	5,094,426	4,319,252	31,329	54,956,762	64,401,769	6,288,385	70,690,154
Loans receivable:							
Loans receivable, current	300,000	-	-	-	300,000	-	300,000
Loans receivable, noncurrent	200,000	-	-	-	200,000	-	200,000
Net loans receivable	500,000	-	-	-	500,000	-	500,000
Total accounts and loans receivable, net	5,594,426	4,319,252	31,329	54,956,762	64,901,769	6,288,385	71,190,154
Inventories	5,444,339	-	-	4,372,585	9,816,924	295,042	10,111,966
Other assets:							
Other assets, current	426,517	525,698	210	2,434,985	3,387,410	389,812	3,777,222
Other assets, noncurrent	-	-	-	1,567,888	1,567,888	6,533,290	8,101,178
Total other assets	426,517	525,698	210	4,002,873	4,955,298	6,923,102	11,878,400
Interfund receivables, net of interfund payables	-	-	-	-	-	1,217,079	1,217,079
Total Assets	\$ 51,553,891	60,299,252	1,809,002	293,579,067	407,241,212	178,474,798	585,716,010

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Sub Total	Other Auxiliary Services	Total
Liabilities							
Accounts payable	\$ 7,556,371	2,599,506	297,708	8,247,422	18,701,007	10,804,418	29,505,425
Accounts payable-DPCU	-	-	38,479	-	38,479	-	38,479
Accrued expenses	4,508,749	6,110,996	297,071	21,412,767	32,329,583	23,221,207	55,550,790
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	312,163	98,624	15,011	2,051,215	2,477,013	348,891	2,825,904
Compensated absences and other postemployment benefits, noncurrent	6,927,614	2,182,333	329,554	41,772,020	51,211,521	6,873,777	58,085,298
Total compensated absences and other postemployment benefits	7,239,777	2,280,957	344,565	43,823,235	53,688,534	7,222,668	60,911,202
Deferred revenue:							
Deferred revenue, current	8,646,906	7,257,150	290,781	573,728	16,768,565	206,377	16,974,942
Deferred revenue, noncurrent	-	-	5,375,511	-	5,375,511	-	5,375,511
Total deferred revenue	8,646,906	7,257,150	5,666,292	573,728	22,144,076	206,377	22,350,453
Other liabilities:							
Deposits held for others	3,125,428	161,754	36,883	183,902	3,507,967	758,846	4,266,813
Other liabilities, current	-	1,320,834	-	5,883,726	7,204,560	(17,358)	7,187,202
Other liabilities, noncurrent	33	99,405	-	10,266,308	10,365,746	-	10,365,746
Total other liabilities	3,125,461	1,581,993	36,883	16,333,936	21,078,273	741,488	21,819,761
Total Liabilities	\$ 31,077,264	19,830,602	6,680,998	90,391,088	147,979,952	42,196,158	190,176,110
Net Assets							
Restricted for expendable purposes auxiliary enterprises	\$ 20,476,627	475,885	649,879	34,859,299	56,461,690	(33,443)	56,428,247
Unrestricted	-	39,992,765	(5,521,875)	168,328,680	202,799,570	136,312,083	339,111,653
Total Net Assets	\$ 20,476,627	40,468,650	(4,871,996)	203,187,979	259,261,260	136,278,640	395,539,900

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

Consolidated

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	49,122,487	-	-	49,122,487	-	49,122,487
Scholarship allowance	-	(7,620,001)	-	-	(7,620,001)	-	(7,620,001)
Total Student tuition, net	-	41,502,486	-	-	41,502,486	-	41,502,486
Student fees, net (pledged revenues of \$8,620,962)							
Student fees	38,610,933	383,710	-	70,072	39,064,715	38,588	39,103,303
Scholarship allowance	(4,314,831)	(1,821,786)	-	-	(6,136,617)	(6,469)	(6,143,086)
Total Student fees, net	34,296,102	(1,438,076)	-	70,072	32,928,098	32,119	32,960,217
Sales and services of educational departments (pledged revenues of \$8,504,640)	13,774,636	66,000,517	-	42,568,987	122,344,140	16,885,843	139,229,983
Auxiliary enterprises, net (pledged revenues of \$48,535,651)							
Auxiliary enterprises	172,581,193	(32,513)	8,103,453	-	180,652,133	1,693,524	182,345,657
Scholarship allowance	(2,313,011)	(221,479)	-	-	(2,534,490)	-	(2,534,490)
Total Auxiliary enterprises, net	170,268,182	(253,992)	8,103,453	-	178,117,643	1,693,524	179,811,167
Health services	-	2,022,261	-	372,316,006	374,338,267	655,102	374,993,369
Internal revenues:							
Internal service center revenues	3,047	-	6,286,399	53,948,263	60,237,709	153,184,426	213,422,135
Interdepartmental revenues	9,815,302	13,157,371	-	1,796,080	24,768,753	13,311,965	38,080,718
Total internal revenues	9,818,349	13,157,371	6,286,399	55,744,343	85,006,462	166,496,391	251,502,853
Other operating revenues (pledged revenues of \$1,565,908)	807,594	1,179,185	751,140	13,702,374	16,440,293	11,245,161	27,685,454
Total Operating Revenues	228,964,863	122,169,752	15,140,992	484,401,782	850,677,389	197,008,140	1,047,685,529
Operating Expenses							
Education and general:							
Instruction	-	114,458,943	-	609,079	115,068,022	17,485,093	132,553,115
Research	-	-	-	-	-	279,939	279,939
Public service	-	-	-	40,130,572	40,130,572	7,112,518	47,243,090
Academic support	-	546,785	-	-	546,785	4,720,138	5,266,923
Student services	40,413,113	227,274	-	1,105,495	41,745,882	1,775,304	43,521,186
Institutional support	625,675	74,232	-	12,899,452	13,599,359	36,097,491	49,696,850
Operation and maintenance of plant program expenses	394,947	-	15,111,038	-	15,505,985	8,078,681	23,584,666
Student aid	718,114	(155,850)	-	2,217	564,481	606,340	1,170,821
Total Education and general expenses	42,151,849	115,151,384	15,111,038	54,746,815	227,161,086	76,155,504	303,316,590
Auxiliary enterprises							
Program expenses	147,958,481	-	6,194,994	714	154,154,189	1,441,761	155,595,950
Internal service center expenses	-	-	7,967,590	40,732,543	48,700,133	163,874,083	212,574,216
Total Auxiliary enterprises, net	147,958,481	-	14,162,584	40,733,257	202,854,322	165,315,844	368,170,166
Health services	-	-	-	366,563,347	366,563,347	597,586	367,160,933
Other operating expenses	-	-	-	-	-	1,919	1,919
Total Operating Expenses	190,110,330	115,151,384	29,273,622	462,043,419	796,578,755	242,070,853	1,038,649,608
Operating Income (Loss)	38,854,533	7,018,368	(14,132,630)	22,358,363	54,098,634	(45,062,713)	9,035,921

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Gifts	\$ -	-	-	-	-	50,000	50,000
Investment income, net (pledged revenues of \$24,954)							
Investment income	-	(25,106)	-	10,917,280	10,892,174	20,016,292	30,908,466
Investment expense	(1,266)	-	-	(18,958)	(20,224)	(4,166,764)	(4,186,988)
Total Investment income, net	(1,266)	(25,106)	-	10,898,322	10,871,950	15,849,528	26,721,478
Royalty income, net (pledged revenues of \$134,559)							
Royalty income	603,894	-	-	-	603,894	4,865,391	5,469,285
Royalty expense	-	-	-	-	-	(3,004,854)	(3,004,854)
Total Royalty income, net	603,894	-	-	-	603,894	1,860,537	2,464,431
Gain on disposal of fixed assets	7,364	540	-	-	7,904	151,259	159,163
Interest on capital asset-related debt	(576)	-	-	(5,578)	(6,154)	(90,884)	(97,038)
Other nonoperating revenues (pledged revenues of \$36,557)	31,943	281,009	8,282	171,170	492,404	4,062,935	4,555,339
Net Nonoperating Revenues (Expenses)	641,359	256,443	8,282	11,063,914	11,969,998	21,883,375	33,853,373
Income (Loss) Before Other Revenues	39,495,892	7,274,811	(14,124,348)	33,422,277	66,068,632	(23,179,338)	42,889,294
Capital Student fee, net							
Student fee	-	-	-	-	-	12,030,160	12,030,160
Scholarship Allowance	-	-	-	-	-	(1,644,715)	(1,644,715)
Total Capital Student fee, net	-	-	-	-	-	10,385,445	10,385,445
Total Other Revenues	-	-	-	-	-	10,385,445	10,385,445
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	30,634,237	-	30,634,237	16,979,525	47,613,762
Mandatory transfers	(23,752,564)	(1,602,691)	(17,604,211)	(4,689,650)	(47,649,116)	(6,596,341)	(54,245,457)
Voluntary transfers	(15,109,129)	(10,464,580)	(46,389)	(5,846,847)	(31,466,945)	16,805,517	(14,661,428)
Scholarship allowance offset	2,264,752	8,629,615	-	(5,125)	10,889,242	(1,096,467)	9,792,775
Fixed asset additions & plant fund activity	(739,318)	(32,254)	-	(10,777,141)	(11,548,713)	(460,434)	(12,009,147)
Financing activity	(25,197)	-	-	(54,014)	(79,211)	(410,693)	(489,904)
Total Other Interfund Related Additions and Deletions	(37,361,456)	(3,469,910)	12,983,637	(21,372,777)	(49,220,506)	25,221,107	(23,999,399)
Increase (Decrease) in Net Assets	2,134,436	3,804,901	(1,140,711)	12,049,500	16,848,126	12,427,214	29,275,340
Net assets, beginning of year as originally stated	18,342,191	36,663,749	(3,731,285)	191,138,479	242,413,134	123,851,426	366,264,560
Net Assets, End of Year	\$ 20,476,627	40,468,650	(4,871,996)	203,187,979	259,261,260	136,278,640	395,539,900

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Auxiliary Services Enterprises
June 30, 2010
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	\$ 7,056,277	1,619,334	799,264	7,564,359	4,669,476	4,946,354	11,925,443	1,385,752	39,966,259
Cash on hand	11,200	25,550	4,000	6,350	1,600	32,050	10,200	31,400	122,350
Total cash and investments	7,067,477	1,644,884	803,264	7,570,709	4,671,076	4,978,404	11,935,643	1,417,152	40,088,609
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	2,102,112	2,069,247	35,283	1,150,395	433,641	1,084,187	587,184	240,148	7,702,197
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	17,986	17,986
Allowances for accounts receivable	(701,678)	1,175	(2,065)	(512,458)	(341,424)	(629,179)	(366,461)	(73,667)	(2,625,757)
Net accounts receivable	1,400,434	2,070,422	33,218	637,937	92,217	455,008	220,723	184,467	5,094,426
Loans receivable:									
Loans receivable, current	300,000	-	-	-	-	-	-	-	300,000
Loans receivable, noncurrent	200,000	-	-	-	-	-	-	-	200,000
Net loans receivable	500,000	-	-	-	-	-	-	-	500,000
Total accounts and loans receivable, net	1,900,434	2,070,422	33,218	637,937	92,217	455,008	220,723	184,467	5,594,426
Inventories	-	3,935,212	-	1,047,769	397,190	-	-	64,168	5,444,339
Other assets, current	400,143	6,907	-	-	-	-	-	19,467	426,517
Total Assets	\$ 9,368,054	7,657,425	836,482	9,256,415	5,160,483	5,433,412	12,156,366	1,685,254	51,553,891
Liabilities									
Accounts payable	\$ 920,417	1,842,007	16,086	1,989,278	1,446,424	79,091	1,105,135	157,933	7,556,371
Accrued expenses	1,004,208	245,995	165,466	1,559,504	614,394	177,501	363,731	377,950	4,508,749
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	79,353	21,226	13,089	103,781	38,818	16,141	19,475	20,280	312,163
Compensated absences and other postemployment benefits, noncurrent	1,702,702	439,286	275,659	2,337,308	886,829	381,543	430,411	473,876	6,927,614
Total compensated absences and other postemployment benefits	1,782,055	460,512	288,748	2,441,089	925,647	397,684	449,886	494,156	7,239,777
Deferred revenue, current	6,075,215	122,570	114,917	541,569	15,901	204,162	1,302,341	270,231	8,646,906
Other liabilities:									
Deposits held for others	128,821	1,019	5,620	2,915,876	-	67,292	20	6,780	3,125,428
Other liabilities, noncurrent	-	33	-	-	-	-	-	-	33
Total other liabilities	128,821	1,052	5,620	2,915,876	-	67,292	20	6,780	3,125,461
Total Liabilities	\$ 9,910,716	2,672,136	590,837	9,447,316	3,002,366	925,730	3,221,113	1,307,050	31,077,264
Net Assets									
Restricted for expendable purposes auxiliary enterprises	\$ (542,662)	4,985,289	245,645	(190,901)	2,158,117	4,507,682	8,935,253	378,204	20,476,627
Total Net Assets	\$ (542,662)	4,985,289	245,645	(190,901)	2,158,117	4,507,682	8,935,253	378,204	20,476,627

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2010

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 \$8,620,962)									
Student fees	\$ 2,603,079	-	5,854,206	-	4,338,164	1,160,957	14,244,924	10,409,603	38,610,933
Scholarship allowance	(215,955)	-	(800,310)	-	(484,089)	-	(2,022,459)	(792,018)	(4,314,831)
Total Student fees, net	2,387,124	-	5,053,896	-	3,854,075	1,160,957	12,222,465	9,617,585	34,296,102
Sales and services of educational departments (pledged revenues of \$3,072,551)	-	-	1,657,196	-	8,047,675	-	679,407	3,390,358	13,774,636
Auxiliary enterprises (pledged revenues of \$40,879,720)	30,196,568	27,954,771	-	88,148,499	8,395,497	14,793,545	1,025,334	(246,032)	170,268,182
Internal revenues:									
Internal service center revenues	-	-	-	-	-	-	3,047	-	3,047
Interdepartmental revenues	7,559,683	-	151,792	-	428,429	-	178,980	1,496,418	9,815,302
Total internal revenues	7,559,683	-	151,792	-	428,429	-	182,027	1,496,418	9,818,349
Other operating revenues (pledged revenues of \$220,980)	3,108	77,858	11,430	-	9,492	-	253,387	452,319	807,594
Total Operating Revenues	40,146,483	28,032,629	6,874,314	88,148,499	20,735,168	15,954,502	14,362,620	14,710,648	228,964,863
Operating Expenses									
Education and general:									
Student services	-	-	6,104,025	-	11,601,408	-	13,723,119	8,984,561	40,413,113
Institutional support	-	-	-	159,196	-	466,479	-	-	625,675
Operation and maintenance of plant program expenses	-	-	-	394,947	-	-	-	-	394,947
Student aid	519,773	10,000	-	170,000	863	16,238	73	1,167	718,114
Total Education and general expenses	519,773	10,000	6,104,025	724,143	11,602,271	482,717	13,723,192	8,985,728	42,151,849
Depreciation	-	-	-	-	-	-	-	-	-
Auxiliary enterprises program expenses	34,752,880	28,036,736	(1,912)	62,583,138	9,949,063	8,825,862	1,475,671	2,337,043	147,958,481
Total Operating Expenses	35,272,653	28,046,736	6,102,113	63,307,281	21,551,334	9,308,579	15,198,863	11,322,771	190,110,330
Operating Income (Loss)	4,873,830	(14,107)	772,201	24,841,218	(816,166)	6,645,923	(836,243)	3,387,877	38,854,533
Nonoperating Revenues (Expenses)									
Investment expense	(249)	-	(32)	(770)	-	(67)	-	(148)	(1,266)
Royalty income (pledged revenue of \$134,559)	603,894	-	-	-	-	-	-	-	603,894
Gain on disposal of fixed assets	50	-	1,138	5,906	-	-	220	50	7,364
Interest on capital asset-related debt	(371)	-	-	(205)	-	-	-	-	(576)
Other nonoperating revenues (pledged revenues of \$7,553)	2,594	3,905	2,709	-	19,417	650	-	2,668	31,943
Net Nonoperating Revenues (Expenses)	605,918	3,905	3,815	4,931	19,417	583	220	2,570	641,359
Income (Loss) Before Other Revenues	5,479,748	(10,202)	776,016	24,846,149	(796,749)	6,646,506	(836,023)	3,390,447	39,495,892
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,714,833)	-	(1,132,773)	(11,864,828)	-	(3,423,253)	(123,997)	(3,492,880)	(23,752,564)
Voluntary transfers	2,457,745	(130,068)	(559,400)	(14,633,761)	194,995	(1,727,927)	(108,581)	(602,132)	(15,109,129)
Scholarship allowance offset	(4,137,803)	-	800,310	2,313,011	482,016	-	2,022,032	785,186	2,264,752
Fixed asset additions & plant fund activity	(104,708)	(86,432)	-	(387,409)	(55,394)	(42,400)	-	(62,975)	(739,318)
Financing activity	(19,643)	-	-	(5,554)	-	-	-	-	(25,197)
Total Other Interfund Related Additions and Deletions	(5,519,242)	(216,500)	(891,863)	(24,578,541)	621,617	(5,193,580)	1,789,454	(3,372,801)	(37,361,456)
Increase (Decrease) in Net Assets	(39,494)	(226,702)	(115,847)	267,608	(175,132)	1,452,926	953,431	17,646	2,134,436
Net assets, beginning of year as originally stated	(503,168)	5,211,991	361,492	(458,509)	2,333,249	3,054,756	7,981,822	360,558	18,342,191
Net Assets, End of Year	\$ (542,662)	4,985,289	245,645	(190,901)	2,158,117	4,507,682	8,935,253	378,204	20,476,627

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Education Services Enterprises
June 30, 2010
Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 34,791,141	2,701,296	17,842,709	55,335,146
Cash on hand	1,642	117,114	400	119,156
Total cash and investments	34,792,783	2,818,410	17,843,109	55,454,302
Accounts receivable, net:				
Accounts receivable, current	4,231,330	590,160	1,720,096	6,541,586
Allowances for accounts receivable	(1,764,242)	(8,552)	(449,540)	(2,222,334)
Total accounts receivable, net	2,467,088	581,608	1,270,556	4,319,252
Other assets, current	325,731	155,967	44,000	525,698
Total Assets	\$ 37,585,602	3,555,985	19,157,665	60,299,252
Liabilities				
Accounts payable	\$ 573,006	1,988,863	37,637	2,599,506
Accrued expenses	2,055,964	72,995	3,982,037	6,110,996
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	77,763	3,437	17,424	98,624
Compensated absences and other postemployment benefits, noncurrent	1,742,081	79,476	360,776	2,182,333
Total compensated absences and other postemployment benefits	1,819,844	82,913	378,200	2,280,957
Deferred revenue, current	5,881,352	1,178,864	196,934	7,257,150
Other liabilities:				
Deposits held for others	161,754	-	-	161,754
Other liabilities, current	-	-	1,320,834	1,320,834
Other liabilities, noncurrent	99,405	-	-	99,405
Total other liabilities	261,159	-	1,320,834	1,581,993
Total Liabilities	\$ 10,591,325	3,323,635	5,915,642	19,830,602
Net Assets				
Restricted for expendable purposes auxiliary enterprises	\$ 475,885	-	-	475,885
Unrestricted	26,518,392	232,350	13,242,023	39,992,765
Total Net Assets	\$ 26,994,277	232,350	13,242,023	40,468,650

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2010

Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Operating Revenues				
Student tuition, net:				
Student tuition	\$ 47,440,159	-	1,682,328	49,122,487
Scholarship allowance	(7,620,001)	-	-	(7,620,001)
Total Student tuition, net	39,820,158	-	1,682,328	41,502,486
Student fees, net:				
Student fees	253,397	-	130,313	383,710
Scholarship allowance	(1,821,786)	-	-	(1,821,786)
Total Student fees, net	(1,568,389)	-	130,313	(1,438,076)
Sales and services of educational departments	3,772,177	2,383,701	59,844,639	66,000,517
Auxiliary enterprises, net:				
Auxiliary enterprises	(32,513)	-	-	(32,513)
Scholarship allowance	(221,479)	-	-	(221,479)
Total Auxiliary enterprises, net	(253,992)	-	-	(253,992)
Health services	-	-	2,022,261	2,022,261
Interdepartmental revenues	3,421,063	2,124	9,734,184	13,157,371
Other operating revenues	354,368	-	824,817	1,179,185
Total Operating Revenues	45,545,385	2,385,825	74,238,542	122,169,752
Operating Expenses:				
Education and general:				
Instruction	41,981,076	2,172,837	70,305,030	114,458,943
Academic support	546,785	-	-	546,785
Student services	227,274	-	-	227,274
Institutional support	74,232	-	-	74,232
Student aid	(187,584)	31,293	441	(155,850)
Total Education and general expenses	42,641,783	2,204,130	70,305,471	115,151,384
Total Operating Expenses	42,641,783	2,204,130	70,305,471	115,151,384
Operating Income (Loss)	2,903,602	181,695	3,933,071	7,018,368
Nonoperating Revenues (Expenses)				
Investment expense	-	(25,106)	-	(25,106)
Gain on disposal of fixed assets	540	-	-	540
Other nonoperating revenues	264,519	-	16,490	281,009
Net Nonoperating Revenues (Expenses)	265,059	(25,106)	16,490	256,443
Income Before Other Revenues	3,168,661	156,589	3,949,561	7,274,811
Other Interfund Related Additions and Deletions				
Mandatory transfers	-	-	(1,602,691)	(1,602,691)
Voluntary transfers	(10,679,040)	(1,879)	216,339	(10,464,580)
Scholarship allowance offset	8,812,797	(183,182)	-	8,629,615
Fixed asset additions & plant fund activity	(32,254)	-	-	(32,254)
Total Other Interfund Related Additions and Deletions	(1,898,497)	(185,061)	(1,386,352)	(3,469,910)
Increase (Decrease) in Net Assets	1,270,164	(28,472)	2,563,209	3,804,901
Net assets, beginning of year as originally stated	25,724,113	260,822	10,678,814	36,663,749
Net Assets, End of Year	\$ 26,994,277	232,350	13,242,023	40,468,650

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Research Support Services
June 30, 2010
Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Assets				
Equity in pooled cash and investments	\$ (1,372,654)	3,079,009	71,108	1,777,463
Accounts receivable, current	26,562	-	4,767	31,329
Other assets, current	-	210	-	210
Total Assets	\$ (1,346,092)	3,079,219	75,875	1,809,002
Liabilities				
Accounts payable	\$ 225,213	72,463	32	297,708
Accounts payable-DPCU	-	38,479	-	38,479
Accrued expenses	280,505	16,364	202	297,071
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	14,252	759	-	15,011
Compensated absences and other postemployment benefits, noncurrent	310,554	19,000	-	329,554
Total compensated absences and other postemployment benefits	324,806	19,759	-	344,565
Deferred revenue:				
Deferred revenue, current	-	36,776	254,005	290,781
Deferred revenue, noncurrent	-	32,000	5,343,511	5,375,511
Total deferred revenue	-	68,776	5,597,516	5,666,292
Deposits held for others	-	36,883	-	36,883
Total Liabilities	\$ 830,524	252,724	5,597,750	6,680,998
Net Assets				
Restricted for expendable purposes auxiliary purposes	\$ (2,176,616)	2,826,495	-	649,879
Unrestricted	-	-	(5,521,875)	(5,521,875)
Total Net Assets	\$ (2,176,616)	2,826,495	(5,521,875)	(4,871,996)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Research Support Services

June 30, 2010

Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Operating Revenues				
Auxiliary enterprises (pledged revenues of \$752,803)	\$ -	7,655,931	447,522	8,103,453
Internal service center revenues	6,286,399	-	-	6,286,399
Other operating revenues (pledged revenues of \$592,125)	308,316	442,824	-	751,140
Total Operating Revenues	6,594,715	8,098,755	447,522	15,140,992
Operating Expenses				
Operation and maintenance of plant program expenses	-	15,111,038	-	15,111,038
Auxiliary enterprises:				
Program expenses	-	6,067,138	127,856	6,194,994
Internal service center expenses	7,967,590	-	-	7,967,590
Total Auxiliary enterprises, net	7,967,590	6,067,138	127,856	14,162,584
Total Operating Expenses	7,967,590	21,178,176	127,856	29,273,622
Operating Income (Loss)	\$ (1,372,875)	(13,079,421)	319,666	(14,132,630)
Nonoperating Revenues (Expenses)				
Other nonoperating revenues (pledged revenues of \$8,282)	-	8,282	-	8,282
Net Nonoperating Revenues (Expenses)	-	8,282	-	8,282
Income (Loss) Before Other Revenues	(1,372,875)	(13,071,139)	319,666	(14,124,348)
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	30,634,237	-	30,634,237
Mandatory transfers	-	(17,604,211)	-	(17,604,211)
Voluntary transfers	(21,748)	325,359	(350,000)	(46,389)
Total Other Interfund Related Additions and Deletions	(21,748)	13,355,385	(350,000)	12,983,637
Increase (Decrease) in Net Assets	(1,394,623)	284,246	(30,334)	(1,140,711)
Net assets, beginning of year as originally stated	(781,993)	2,542,249	(5,491,541)	(3,731,285)
Net Assets, End of Year	\$ (2,176,616)	2,826,495	(5,521,875)	(4,871,996)

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Self-funded Services
June 30, 2010
Consolidated

	Insurance Services	Conference Services	Cogeneration	Other Student Services	Practice Plan	Telecom	UPI Practice Plan	Technology Transfer Operations	Health Services	Total
Assets										
Cash and investments:										
Equity in pooled cash and investments	\$ 4,155,764	294,404	5,790,780	619,063	753,001	5,599,679	17,781,703	-	21,011,540	56,005,934
Cash on hand	(27,989)	650	-	350	200	-	44,039,200	-	1,495	44,013,906
Investments and restricted cash	35,541,715	-	-	-	-	-	94,433,257	-	252,035	130,227,007
Total cash and investments	39,669,490	295,054	5,790,780	619,413	753,201	5,599,679	156,254,160	-	21,265,070	230,246,847
Accounts receivable, net:										
Accounts receivable:										
Accounts receivable, current	231,525	493,977	1,027,064	3,589	1,183,311	22,519	49,018,657	-	8,079,029	60,059,671
Allowances for accounts receivable	-	(142,272)	-	(1,577)	(116,846)	(1,540)	(3,440,000)	-	(1,400,674)	(5,102,909)
Total accounts receivable, net	231,525	351,705	1,027,064	2,012	1,066,465	20,979	45,578,657	-	6,678,355	54,956,762
Inventories	-	-	372,446	-	-	-	5,929	-	3,994,210	4,372,585
Other assets:										
Other assets, current	1,304,396	-	-	850	-	-	1,125,198	-	4,541	2,434,985
Other assets, noncurrent	-	-	-	-	-	-	1,567,888	-	-	1,567,888
Total other assets	1,304,396	-	-	850	-	-	2,693,086	-	4,541	4,002,873
Total Assets	\$ 41,205,411	646,759	7,190,290	622,275	1,819,666	5,620,658	204,531,832	-	31,942,176	293,579,067
Liabilities										
Accounts payable	\$ 211,776	83,234	1,757,534	8,330	27,289	208,963	5,598,066	-	352,230	8,247,422
Accrued expenses	543,609	35,063	270,407	27,776	481,806	297,942	19,113,488	-	642,676	21,412,767
Compensated absences and other postemployment benefits:										
Compensated absences and other postemployment benefits, current	32,525	2,055	16,544	1,470	1,932,725	18,519	-	-	47,377	2,051,215
Compensated absences and other postemployment benefits, noncurrent	569,515	47,250	374,674	29,253	39,377,976	414,980	-	-	958,372	41,772,020
Total compensated absences and other postemployment benefits	602,040	49,305	391,218	30,723	41,310,701	433,499	-	-	1,005,749	43,823,235
Deferred revenue, current	-	255,806	-	317,922	-	-	-	-	-	573,728
Other liabilities:										
Deposits held for others	-	183,902	-	-	-	-	-	-	-	183,902
Other liabilities, current	5,883,726	-	-	-	-	-	-	-	-	5,883,726
Other liabilities, noncurrent	10,266,308	-	-	-	-	-	-	-	-	10,266,308
Total other liabilities	16,150,034	183,902	-	-	-	-	-	-	-	16,333,936
Total Liabilities	\$ 17,507,459	607,310	2,419,159	384,751	41,819,796	940,404	24,711,554	-	2,000,655	90,391,088
Net Assets										
Restricted for expendable purposes auxiliary enterprises	\$ -	-	-	237,524	-	4,680,254	-	-	29,941,521	34,859,299
Unrestricted	23,697,952	39,449	4,771,131	-	(40,000,130)	-	179,820,278	-	-	168,328,680
Total Net Assets	\$ 23,697,952	39,449	4,771,131	237,524	(40,000,130)	4,680,254	179,820,278	-	29,941,521	203,187,979

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Other Self-funded Services
June 30, 2010
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	\$ -	-	-	70,072	-	-	-	-	-	70,072
Sales and services of educational departments (pledged revenues \$5,432,089)	-	519,924	-	496,239	784,680	-	-	-	40,768,144	42,568,987
Health services	-	-	-	-	5,006,697	-	367,940,173	-	(630,864)	372,316,006
Internal revenues:										
Internal service center revenues	14,587,792	-	30,623,201	-	-	8,737,270	-	-	-	53,948,263
Interdepartmental revenues	-	307,695	13,982	375,890	38,494	-	-	-	1,060,019	1,796,080
Total internal revenues	14,587,792	307,695	30,637,183	375,890	38,494	8,737,270	-	-	1,060,019	55,744,343
Other operating revenues (pledged revenues of \$752,803)	2,106,542	-	7,094,555	147,437	1,372,704	1,193,642	1,451,108	40,000	296,386	13,702,374
Total Operating Revenues	16,694,334	827,619	37,731,738	1,089,638	7,202,575	9,930,912	369,391,281	40,000	41,493,685	484,401,782
Operating Expenses										
Education and general:										
Instruction	-	-	-	-	-	-	-	-	609,079	609,079
Public service	-	1,193,777	-	-	832,977	-	-	-	38,103,818	40,130,572
Academic support	-	-	-	-	-	-	-	-	-	-
Student services	-	-	-	1,105,495	-	-	-	-	-	1,105,495
Institutional support	12,632,724	140	-	-	-	-	-	-	266,588	12,899,452
Student aid	-	-	-	875	1,172	-	-	-	170	2,217
Total Education and general expenses	12,632,724	1,193,917	-	1,106,370	834,149	-	-	-	38,979,655	54,746,815
Auxiliary enterprises:										
Program expenses	-	-	-	-	-	714	-	-	-	714
Internal service center expenses	2,281,622	-	29,535,292	-	-	8,915,629	-	-	-	40,732,543
Total Auxiliary enterprises, net	2,281,622	-	29,535,292	-	-	8,916,343	-	-	-	40,733,257
Health services	-	-	-	-	12,239,580	-	354,323,767	-	-	366,563,347
Total Operating Expenses	14,914,346	1,193,917	29,535,292	1,106,370	13,073,729	8,916,343	354,323,767	-	38,979,655	462,043,419
Operating Income (Loss)	1,779,988	(366,298)	8,196,446	(16,732)	(5,871,154)	1,014,569	15,067,514	40,000	2,514,030	22,358,363
Nonoperating Revenues (Expenses)										
Investment income, net (pledged revenues of \$24,954):										
Investment income	1,160,924	-	-	-	-	-	9,731,402	-	24,954	10,917,280
Investment expense	(18,958)	-	-	-	-	-	-	-	-	(18,958)
Total investment income, net	1,141,966	-	-	-	-	-	9,731,402	-	24,954	10,898,322
Interest on capital asset-related debt	-	-	-	-	-	-	-	-	(5,578)	(5,578)
Other nonoperating revenues (pledged revenues of \$20,722)	101,376	-	126	13,792	-	187	-	-	55,689	171,170
Net Nonoperating Revenues (Expenses)	1,243,342	-	126	13,792	-	187	9,731,402	-	75,065	11,063,914
Income (Loss) Before Other Revenues	3,023,330	(366,298)	8,196,572	(2,940)	(5,871,154)	1,014,756	24,798,916	40,000	2,589,095	33,422,277
Other Interfund Related Additions and Deletions										
Mandatory transfers	-	-	(4,126,479)	-	-	-	(531,357)	-	(31,814)	(4,689,650)
Voluntary transfers	2,664	372,735	(5,294,190)	85,417	(12,194)	(996,347)	-	(40,000)	35,068	(5,846,847)
Scholarship allowance offset	-	-	-	(5,125)	-	-	-	-	-	(5,125)
Fixed asset additions & plant fund activity	-	-	-	-	-	-	(10,619,292)	-	(157,849)	(10,777,141)
Financing activity	-	-	-	-	-	-	-	-	(54,014)	(54,014)
Total Other Interfund Related Additions and Deletions	2,664	372,735	(9,420,669)	80,292	(12,194)	(996,347)	(11,150,649)	(40,000)	(208,609)	(21,372,777)
Increase (Decrease) in Net Assets	3,025,994	6,437	(1,224,097)	77,352	(5,883,348)	18,409	13,648,267	-	2,380,486	12,049,500
Net assets, beginning of year as originally stated	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
Net Assets, End of Year	\$ 23,697,952	39,449	4,771,131	237,524	(40,000,130)	4,680,254	179,820,278	-	29,941,521	203,187,979

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Auxiliary Services
June 30, 2010
Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 18,790,043	104,883,617	43,161,784	166,835,444
Cash on hand	2,460	26,097	31,680	60,237
Investments and restricted cash	-	(1,098,382)	(2,046,109)	(3,144,491)
Total cash and investments	18,792,503	103,811,332	41,147,355	163,751,190
Accounts receivable, net:				
Accounts receivable:				
Accounts receivable, current	415,053	3,319,115	5,114,487	8,848,655
Accounts receivable-DPCU, current	-	735	24,915	25,650
Allowances for accounts receivable	(10,949)	(13,471)	(2,561,500)	(2,585,920)
Total accounts receivable, net	404,104	3,306,379	2,577,902	6,288,385
Inventories	298,074	(3,032)	-	295,042
Other assets:				
Other assets, current	-	8,809	381,003	389,812
Other assets, noncurrent	-	6,533,290	-	6,533,290
Total other assets	-	6,542,099	381,003	6,923,102
Interfund receivables, net of interfund payables	-	1,217,079	-	1,217,079
Total Assets	\$ 19,494,681	114,873,857	44,106,260	178,474,798
Liabilities				
Accounts payable	\$ 638,424	1,998,513	8,167,481	10,804,418
Accrued expenses	10,788,557	10,494,324	1,938,326	23,221,207
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	31,854	317,037	-	348,891
Compensated absences and other postemployment benefits, noncurrent	746,655	6,127,122	-	6,873,777
Total compensated absences and other postemployment benefits	778,509	6,444,159	-	7,222,668
Deferred revenue, current	61,201	(1,825)	147,001	206,377
Other liabilities:				
Deposits held for others	-	561,233	197,613	758,846
Other liabilities, current	-	(17,358)	-	(17,358)
Total other liabilities	-	543,875	197,613	741,488
Total Liabilities	\$ 12,266,691	19,479,046	10,450,421	42,196,158
Net Assets				
Restricted for expendable purposes auxiliary enterprises	\$ -	-	(33,443)	(33,443)
Unrestricted	7,227,990	95,394,811	33,689,282	136,312,083
Total Net Assets	\$ 7,227,990	95,394,811	33,655,839	136,278,640

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

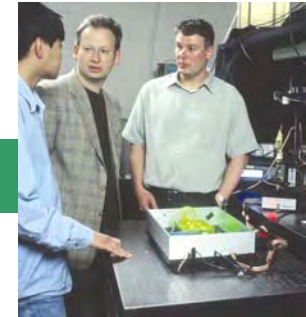
Other Auxiliary Services

June 30, 2010

Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees, net:				
Student fees	\$ -	-	38,588	38,588
Scholarship allowance	-	-	(6,469)	(6,469)
Total Student fees, net	-	-	32,119	32,119
Sales and services of educational departments	-	-	16,885,843	16,885,843
Auxiliary enterprises	-	-	1,693,524	1,693,524
Health services	-	-	655,102	655,102
Internal revenues:				
Internal service center revenues	150,453,320	2,731,106	-	153,184,426
Interdepartmental revenues	-	2,939,912	10,372,053	13,311,965
Total internal revenues	150,453,320	5,671,018	10,372,053	166,496,391
Other operating revenues	6,373,359	376,359	4,495,443	11,245,161
Total Operating Revenues	156,826,679	6,047,377	34,134,084	197,008,140
Operating Expenses				
Education and general:				
Instruction	-	2,608,092	14,877,001	17,485,093
Research	-	161,445	118,494	279,939
Public service	-	198,908	6,913,610	7,112,518
Academic support	-	3,373,556	1,346,582	4,720,138
Student services	-	89,593	1,685,711	1,775,304
Institutional support	-	31,967,102	4,130,389	36,097,491
Operation and maintenance of plant program expenses	-	(7,021)	8,085,702	8,078,681
Student aid	9,010	377,286	220,044	606,340
Total Education and general expenses	9,010	38,768,961	37,377,533	76,155,504
Auxiliary enterprises:				
Program expenses	-	117,839	1,323,922	1,441,761
Internal service center expenses	163,573,484	300,599	-	163,874,083
Total Auxiliary enterprises, net	163,573,484	418,438	1,323,922	165,315,844
Health services	-	12,673	584,913	597,586
Other operating expenses	-	1,919	-	1,919
Total Operating Expenses	163,582,494	39,201,991	39,286,368	242,070,853
Operating Income (Loss)	(6,755,815)	(33,154,614)	(5,152,284)	(45,062,713)
Nonoperating Revenues (Expenses)				
Gifts	-	50,000	-	50,000
Investment income, net:				
Investment income	-	16,197,697	3,818,595	20,016,292
Investment expense	-	(4,164,491)	(2,273)	(4,166,764)
Total Investment income, net	-	12,033,206	3,816,322	15,849,528
Royalty income, net:				
Royalty income	-	4,865,391	-	4,865,391
Royalty expense	-	(3,004,854)	-	(3,004,854)
Total Royalty income, net	-	1,860,537	-	1,860,537
Gain on disposal of fixed assets	410	-	150,849	151,259
Interest on capital asset-related debt	(90,884)	-	-	(90,884)
Other nonoperating revenues	17,242	201,597	3,844,096	4,062,935
Net Nonoperating Revenues (Expenses)	(73,232)	14,145,340	7,811,267	21,883,375
Income (Loss) Before Other Revenues	(6,829,047)	(19,009,274)	2,658,983	(23,179,338)
Capital student fee, net:				
Student fee	-	12,030,160	-	12,030,160
Scholarship allowance	-	(1,644,715)	-	(1,644,715)
Total Capital student fee, net	-	10,385,445	-	10,385,445
Total Other Revenues	-	10,385,445	-	10,385,445
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	16,979,525	-	16,979,525
Mandatory transfers	-	(6,596,341)	-	(6,596,341)
Voluntary transfers	338,682	14,087,612	2,379,223	16,805,517
Scholarship allowance offset	-	(374,971)	(721,496)	(1,096,467)
Fixed asset additions & plant fund activity	-	(270,573)	(189,861)	(460,434)
Financing activity	(398,096)	-	(12,597)	(410,693)
Total Other Interfund Related Additions and Deletions	(59,414)	23,825,252	1,455,269	25,221,107
Increase (Decrease) in Net Assets	(6,888,461)	15,201,423	4,114,252	12,427,214
Net assets, beginning of year as originally stated	14,116,451	80,193,388	29,541,587	123,851,426
Net Assets, End of Year	\$ 7,227,990	95,394,811	33,655,839	136,278,640

Boulder Campus



Boulder Campus Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2010
Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 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	\$ 42,005,782	117,680,975	6,484,439	-	432,909,456	(52,130)	-	-	599,028,522
Cash on hand	50,030	240,386	36,760	-	-	-	-	-	327,176
Investments and restricted pooled cash	-	-	3,905,905	1,668,082	149,164,225	-	-	-	154,738,212
Total cash and investments	42,055,812	117,921,361	10,427,104	1,668,082	582,073,681	(52,130)	-	-	754,093,910
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	10,450,623	12,078,131	50,869,055	-	673,383	-	-	-	74,071,192
Accounts receivable-DPCU, current	-	40,174	4,620,519	-	-	-	-	-	4,660,693
Accounts receivable, noncurrent	-	-	882,635	14,132	-	-	-	-	896,767
Allowances for accounts receivable	(3,219,331)	(4,503,568)	(112)	-	-	-	-	-	(7,723,011)
Net accounts receivable	7,231,292	7,614,737	56,372,097	14,132	673,383	-	-	-	71,905,641
Loans receivable:									
Loans receivable, current	-	300,000	-	-	-	-	-	-	300,000
Loans receivable, noncurrent	-	200,000	-	17,400,939	-	-	-	-	17,600,939
Allowances for loans receivable	-	-	-	(1,523,265)	-	-	-	-	(1,523,265)
Net loans receivable	-	500,000	-	15,877,674	-	-	-	-	16,377,674
Total accounts and loans receivable, net	7,231,292	8,114,737	56,372,097	15,891,806	673,383	-	-	-	88,283,315
Inventories	923,068	4,674,068	-	-	-	-	-	-	5,597,136
Other assets:									
Other assets, current	-	686,164	23,865	-	148,141	-	-	-	858,170
Other assets, noncurrent	-	-	-	-	958,709	-	2,536,630	-	3,495,339
Total other assets	-	686,164	23,865	-	1,106,850	-	2,536,630	-	4,353,509
Capital assets, net:									
Nondepreciable capital assets:									
Land	-	-	-	-	-	-	17,964,003	-	17,964,003
Construction in progress	-	-	-	-	-	-	196,431,985	-	196,431,985
Collections	-	-	-	-	-	-	8,871,249	-	8,871,249
Total nondepreciable capital assets	-	-	-	-	-	-	223,267,237	-	223,267,237
Depreciable capital assets:									
Buildings	-	-	-	-	-	-	1,032,807,116	-	1,032,807,116
Improvements other than buildings	-	-	-	-	-	-	95,052,148	-	95,052,148
Equipment	-	-	-	-	-	-	254,215,077	-	254,215,077
Library and other collections	-	-	-	-	-	-	216,243,964	-	216,243,964
Less: accumulated depreciation	-	-	-	-	-	-	(766,696,943)	-	(766,696,943)
Total depreciable capital assets, net	-	-	-	-	-	-	831,621,362	-	831,621,362
Total capital assets, net	-	-	-	-	-	-	1,054,888,599	-	1,054,888,599
Interfund receivables, net of interfund payables	-	-	76,256	-	(76,256)	(684,334)	-	-	(684,334)
Total Assets	\$ 50,210,172	131,396,330	66,899,322	17,559,888	583,777,658	(736,464)	1,057,425,229	-	1,906,532,135

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 2,456,131	11,952,592	6,048,267	76	21,891,926	-	-	-	42,348,992
Accounts payable-DPCU	-	38,479	13,840	-	-	-	-	-	52,319
Accrued expenses	26,495,481	17,297,053	13,980,693	-	1,074,079	1,244,010	-	-	60,091,316
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	1,443,542	559,070	-	-	-	-	-	-	2,002,612
Compensated absences and other postemployment benefits, noncurrent	35,222,062	11,725,991	-	-	-	-	-	-	46,948,053
Total compensated absences and other postemployment benefits	36,665,604	12,285,061	-	-	-	-	-	-	48,950,665
Deferred revenue:									
Deferred revenue, current	10,713,936	12,996,183	26,586,416	-	-	-	-	-	50,296,535
Deferred revenue, noncurrent	-	5,375,511	-	-	-	-	-	-	5,375,511
Total deferred revenue	10,713,936	18,371,694	26,586,416	-	-	-	-	-	55,672,046
Bonds, leases and notes payable:									
Bonds, leases and notes payable, current	-	-	-	-	4,409,052	-	17,931,485	-	22,340,537
Bonds, leases and notes payable, noncurrent	-	-	-	-	159,666,165	-	397,297,779	-	556,963,944
Total bonds, leases and notes payable	-	-	-	-	164,075,217	-	415,229,264	-	579,304,481
Other liabilities:									
Deposits held for others	6,793,854	3,173,394	1,094,576	-	-	-	-	-	11,061,824
Other liabilities, current	-	-	-	-	6,788,793	-	-	-	6,788,793
Total other liabilities	6,793,854	3,173,394	1,094,576	-	6,788,793	-	-	-	17,850,617
Total Liabilities	\$ 83,125,006	63,118,273	47,723,792	76	193,830,015	1,244,010	415,229,264	-	804,270,436
Net Assets									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	642,195,965	-	642,195,965
Restricted for expendable purposes:									
Academic support	-	-	1,329,569	-	-	-	-	-	1,329,569
Instruction	-	-	5,671,667	-	-	-	-	-	5,671,667
Research	-	-	399,749	-	-	-	-	-	399,749
Student loans and services	-	-	285,512	17,559,812	-	-	-	-	17,845,324
Auxiliary enterprises	(160,755)	22,345,533	188,791	-	91,325,369	228,739	-	-	113,927,677
Institutional support	-	-	3,608,393	-	-	-	-	-	3,608,393
Scholarships and fellowships	-	-	1,290,184	-	-	-	-	-	1,290,184
Capital	-	-	9,434,015	-	11,581,679	-	-	-	21,015,694
Other	-	-	222,281	-	-	-	-	-	222,281
Total Restricted for expendable purposes	(160,755)	22,345,533	22,430,161	17,559,812	102,907,048	228,739	-	-	165,310,538
Unrestricted	(32,754,079)	45,932,524	(3,254,631)	-	287,040,595	(2,209,213)	-	-	294,755,196
Total Net Assets	\$ (32,914,834)	68,278,057	19,175,530	17,559,812	389,947,643	(1,980,474)	642,195,965	-	1,102,261,699

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2010

Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net (pledged revenues of \$37,629,717):									
Student tuition	\$ 421,823,403	17,892,582	-	-	-	-	-	-	439,715,985
Scholarship allowance	(60,604,137)	(2,814,674)	-	-	-	-	-	-	(63,418,811)
Total Student tuition, net	361,219,266	15,077,908	-	-	-	-	-	-	376,297,174
Student fees, net (pledged revenues of \$4,928,556):									
Student fees	13,729,055	27,256,305	-	-	-	-	-	-	40,985,360
Scholarship allowance	(1,917,164)	(3,869,762)	-	-	-	-	-	-	(5,786,926)
Total Student fees, net	11,811,891	23,386,543	-	-	-	-	-	-	35,198,434
Fee for service contracts	14,461,424	-	-	-	-	-	-	-	14,461,424
Federal grants and contracts (pledged revenues of \$74,878,144)	-	-	302,376,593	-	-	-	-	-	302,376,593
State and local grants and contracts (pledged revenues of \$2,966,337)	-	-	11,922,072	-	-	-	(1,906,995)	-	10,015,077
Nongovernmental grants and contracts	-	-	26,134,422	-	-	-	-	-	26,134,422
Sales and services of educational departments (pledged revenues of \$3,559,184)	-	27,542,055	-	-	-	-	(545,018)	-	26,997,037
Auxiliary enterprises, net (pledged revenues of \$39,453,126):									
Auxiliary enterprises	-	151,929,497	-	-	-	-	-	-	151,929,497
Scholarship allowance	-	(2,313,011)	-	-	-	-	-	-	(2,313,011)
Total Auxiliary enterprises, net	-	149,616,486	-	-	-	-	-	-	149,616,486
Internal revenues:									
Internal service center revenues	-	160,982,545	-	-	-	-	(160,982,545)	-	-
Interdepartmental revenues	17,206,770	23,396,939	47,773	-	-	-	(40,651,482)	-	-
Total internal revenues	17,206,770	184,379,484	47,773	-	-	-	(201,634,027)	-	-
Other operating revenues (pledged revenues of \$720,383)	1,738,690	3,851,801	385	272,741	61,660	-	4,640	-	5,929,917
Total Operating Revenues	406,438,041	403,854,277	340,481,245	272,741	61,660	-	(204,081,400)	-	947,026,564
Operating Expenses									
Education and general:									
Instruction	252,661,665	31,289,016	34,718,094	-	22	-	(7,352,819)	-	311,315,978
Research	9,680,775	261,128	234,739,059	-	-	-	(646,143)	-	244,034,819
Public service	938,813	2,201,353	2,523,863	-	-	-	(379,255)	-	5,284,774
Academic support	62,878,908	4,319,576	3,178,526	-	14,270	-	(1,950,097)	-	68,441,183
Student services	22,507,964	39,057,080	1,571,604	226,331	17,363	-	(3,959,040)	-	59,421,302
Institutional support	31,602,093	3,639,392	795,004	-	6,452	-	(566,793)	-	35,476,148
Operation and maintenance of plant:									
Program expenses	59,644,283	8,030,529	386,440	-	3,538,472	56,376	(19,384,777)	-	52,271,323
Plant noncapitalizable activity	-	-	-	-	-	-	(551,518)	-	(551,518)
Total Operation and maintenance of plant	59,644,283	8,030,529	386,440	-	3,538,472	56,376	(19,936,295)	-	51,719,805
Student aid	5,659,024	1,016,728	8,283,671	-	-	-	-	-	14,959,423
Total Education and general expenses	445,573,525	89,814,802	286,196,261	226,331	3,576,579	56,376	(34,790,442)	-	790,653,432
Depreciation	-	-	-	-	-	-	60,796,887	-	60,796,887
Auxiliary enterprises:									
Program expenses	-	126,562,405	7,726,870	-	325	-	(7,586,056)	-	126,703,544
Internal service center expenses	-	162,688,252	68,879	-	-	-	(161,001,527)	-	1,755,604
Other internal expenses	-	-	1,018,994	-	-	-	(1,018,994)	-	-
Total Auxiliary enterprises, net	-	289,250,657	8,814,743	-	325	-	(169,606,577)	-	128,459,148
Total Operating Expenses	445,573,525	379,065,459	295,011,004	226,331	3,576,904	56,376	(204,397,019)	-	979,909,467
Operating Income (Loss)	(39,135,484)	24,788,818	45,470,241	46,410	(3,515,244)	(56,376)	(60,796,887)	315,619	(32,882,903)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	17,958,117	-	-	-	-	-	17,958,117
Gifts	-	-	51,582,866	-	-	-	-	-	51,582,866
Investment income, net:									
Investment income	-	(25,106)	2,323,045	-	45,491	7,694	-	-	2,351,124
Investment expense	-	(1,266)	-	-	-	-	-	-	(1,266)
Total Investment income, net	-	(26,372)	2,323,045	-	45,491	7,694	-	-	2,349,858
Royalty income (pledged revenues of \$134,559)	-	1,516,861	-	-	-	-	-	-	1,516,861
Gain on disposal of fixed assets	-	159,163	-	-	104,716	-	(738,649)	-	(474,770)
Loss on debt extinguishment	-	-	-	-	-	-	(378,672)	-	(378,672)
Interest on capital asset-related debt	-	(80,949)	(887)	-	(761)	(14,769,138)	1,058,646	-	(13,793,089)
State fiscal stabilization funds	50,830,262	-	-	-	-	-	-	-	50,830,262
Other nonoperating revenues (pledged revenues of \$28,222)	3,237,997	2,734,899	-	-	2,331,808	-	-	(5,960)	8,298,744
Net Nonoperating Revenues (Expenses)	54,068,259	4,303,602	71,863,141	-	2,481,254	(14,761,444)	(58,675)	(5,960)	117,890,177
Income (Loss) Before Other Revenues	14,932,775	29,092,420	117,333,382	46,410	(1,033,990)	(14,817,820)	(60,855,562)	309,659	85,007,274
Capital student fee, net									
Student fee	-	12,030,160	-	-	-	-	-	-	12,030,160
Scholarship allowance	-	(1,644,715)	-	-	-	-	-	-	(1,644,715)
Total Capital student fee, net	-	10,385,445	-	-	-	-	-	-	10,385,445
Capital appropriations	-	-	-	-	6,853,939	-	-	-	6,853,939
Capital grants and gifts	-	-	3,014,516	-	1,505,383	-	1,323,895	-	5,843,794
Total Other Revenues	-	10,385,445	3,014,516	-	8,359,322	-	1,323,895	-	23,083,178
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	50,229,045	23,179,525	(73,192,373)	(216,197)	-	-	-	-	-
Mandatory transfers	-	(27,792,568)	(878,494)	-	657,332	28,013,730	-	-	-
Voluntary transfers	(87,261,891)	(23,826,399)	(3,521,224)	27,869	113,252,311	2,055,675	-	241,859	968,200
Scholarship allowance offset	29,767,076	3,383,578	(33,150,654)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(12,888,523)	(830,909)	(11,445,098)	-	(182,914,406)	-	208,630,454	(551,518)	-
Financing activity	-	(238,589)	(11,688)	-	100,668,110	(15,185,000)	(85,232,833)	-	-
Total Other Interfund Related Additions and Deletions	(20,154,293)	(26,125,362)	(122,199,531)	(188,328)	31,663,347	14,884,405	123,397,621	(309,659)	968,200
Increase (Decrease) in Net Assets	(5,221,518)	13,352,503	(1,851,633)	(141,918)	38,988,679	66,585	63,865,954	-	109,058,652
Net assets, beginning of year as originally stated	(27,693,316)	54,925,554	21,027,163	17,701,730	350,958,964	(2,047,059)	578,330,011	-	993,203,047
Net Assets, End of Year	\$ (32,914,834)	68,278,057	19,175,530	17,559,812	389,947,643	(1,980,474)	642,195,965	-	1,102,261,699

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

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	\$ 33,340,319	8,533,637	3,129,117	10,928,876	55,931,949	61,749,026	117,680,975
Cash on hand	110,950	118,481	-	1,000	230,431	9,955	240,386
Total cash and investments	33,451,269	8,652,118	3,129,117	10,929,876	56,162,380	61,758,981	117,921,361
Accounts and loans receivable, net:							
Accounts receivable:							
Accounts receivable, current	6,108,794	3,315,965	4,767	495,657	9,925,183	2,152,948	12,078,131
Accounts receivable-DPCU, current	17,986	-	-	-	17,986	22,188	40,174
Allowances for accounts receivable	(2,173,924)	(1,255,315)	-	(143,962)	(3,573,201)	(930,367)	(4,503,568)
Net accounts receivable	3,952,856	2,060,650	4,767	351,695	6,369,968	1,244,769	7,614,737
Loans receivable:							
Loans receivable, current	300,000	-	-	-	300,000	-	300,000
Loans receivable, noncurrent	200,000	-	-	-	200,000	-	200,000
Net loans receivable	500,000	-	-	-	500,000	-	500,000
Total accounts and loans receivable, net	4,452,856	2,060,650	4,767	351,695	6,869,968	1,244,769	8,114,737
Inventories	4,289,216	-	-	93,203	4,382,419	291,649	4,674,068
Other assets, current	425,198	190,305	210	850	616,563	69,601	686,164
Total Assets	\$ 42,618,539	10,903,073	3,134,094	11,375,624	68,031,330	63,365,000	131,396,330
Liabilities							
Accounts payable	\$ 6,716,721	2,257,281	72,495	1,382,910	10,429,407	1,523,185	11,952,592
Accounts payable-DPCU	-	-	38,479	-	38,479	-	38,479
Accrued expenses	3,819,394	935,415	16,566	330,609	5,101,984	12,195,069	17,297,053
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	274,703	26,907	759	22,801	325,170	233,900	559,070
Compensated absences and other postemployment benefits, noncurrent	6,086,524	634,889	19,000	513,523	7,253,936	4,472,055	11,725,991
Total compensated absences and other postemployment benefits	6,361,227	661,796	19,759	536,324	7,579,106	4,705,955	12,285,061
Deferred revenue:							
Deferred revenue, current	7,861,482	4,125,190	290,781	567,473	12,844,926	151,257	12,996,183
Deferred revenue, noncurrent	-	-	5,375,511	-	5,375,511	-	5,375,511
Total deferred revenue	7,861,482	4,125,190	5,666,292	567,473	18,220,437	151,257	18,371,694
Deposits held for others	2,905,969	2,080	15,883	183,902	3,107,834	65,560	3,173,394
Total Liabilities	\$ 27,664,793	7,981,762	5,829,474	3,001,218	44,477,247	18,641,026	63,118,273
Net Assets							
Restricted for expendable purposes auxiliary enterprises	\$ 14,953,746	-	2,826,495	4,598,735	22,378,976	(33,443)	22,345,533
Unrestricted	-	2,921,311	(5,521,875)	3,775,671	1,175,107	44,757,417	45,932,524
Total Net Assets	\$ 14,953,746	2,921,311	(2,695,380)	8,374,406	23,554,083	44,723,974	68,278,057

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

Boulder

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	17,892,582	-	-	17,892,582	-	17,892,582
Scholarship allowance	-	(2,814,674)	-	-	(2,814,674)	-	(2,814,674)
Total Student tuition, net	-	15,077,908	-	-	15,077,908	-	15,077,908
Student fees, net (pledged revenues of \$4,928,556):							
Student fees	27,161,280	95,025	-	-	27,256,305	-	27,256,305
Scholarship allowance	(3,850,302)	(12,991)	-	-	(3,863,293)	(6,469)	(3,869,762)
Total Student fees, net	23,310,978	82,034	-	-	23,393,012	(6,469)	23,386,543
Sales and services of educational departments (pledged revenues of \$3,559,184)	13,745,206	3,066,990	-	1,016,163	17,828,359	9,713,696	27,542,055
Auxiliary enterprises, net (pledged revenues of \$39,453,126):							
Auxiliary enterprises	143,826,044	-	8,103,453	-	151,929,497	-	151,929,497
Scholarship allowance	(2,313,011)	-	-	-	(2,313,011)	-	(2,313,011)
Total Auxiliary enterprises, net	141,513,033	-	8,103,453	-	149,616,486	-	149,616,486
Internal revenues:							
Internal service center revenues	-	-	-	28,974,632	28,974,632	132,007,913	160,982,545
Interdepartmental revenues	9,812,582	2,936,213	-	697,567	13,446,362	9,950,577	23,396,939
Total internal revenues	9,812,582	2,936,213	-	29,672,199	42,420,994	141,958,490	184,379,484
Other operating revenues (pledged revenues of \$720,383)	401,360	133,459	-	630,944	1,165,763	2,686,038	3,851,801
Total Operating Revenues	188,783,159	21,296,604	8,103,453	31,319,306	249,502,522	154,351,755	403,854,277
Operating Expenses							
Education and general:							
Instruction	-	18,752,357	-	-	18,752,357	12,536,659	31,289,016
Research	-	-	-	-	-	261,128	261,128
Public service	-	-	-	1,193,777	1,193,777	1,007,576	2,201,353
Academic support	-	-	-	-	-	4,319,576	4,319,576
Student services	36,960,258	199,862	-	946,450	38,106,570	950,510	39,057,080
Institutional support	-	-	-	-	-	3,639,392	3,639,392
Operation and maintenance of plant program expenses	-	-	-	-	-	8,030,529	8,030,529
Student aid	473,701	125,259	-	875	599,835	416,893	1,016,728
Total Education and general expenses	37,433,959	19,077,478	-	2,141,102	58,652,539	31,162,263	89,814,802
Auxiliary enterprises:							
Program expenses	120,359,514	-	6,194,994	-	126,554,508	7,897	126,562,405
Internal service center expenses	-	-	-	24,094,398	24,094,398	138,593,854	162,688,252
Total Auxiliary enterprises, net	120,359,514	-	6,194,994	24,094,398	150,648,906	138,601,751	289,250,657
Total Operating Expenses	157,793,473	19,077,478	6,194,994	26,235,500	209,301,445	169,764,014	379,065,459
Operating Income (Loss)	30,989,686	2,219,126	1,908,459	5,083,806	40,201,077	(15,412,259)	24,788,818

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment expense	(1,266)	(25,106)	-	-	(26,372)	-	(26,372)
Royalty income (pledged revenues of \$134,559)	603,894	-	-	-	603,894	912,967	1,516,861
Gain on disposal of fixed assets	7,364	540	-	-	7,904	151,259	159,163
Interest on capital asset-related debt	(576)	-	-	-	(576)	(80,373)	(80,949)
Other nonoperating revenues (pledged revenues of \$28,222)	26,752	247,046	8,282	14,105	296,185	2,438,714	2,734,899
Net Nonoperating Revenues (Expenses)	636,168	222,480	8,282	14,105	881,035	3,422,567	4,303,602
Income (Loss) Before Other Revenues	31,625,854	2,441,606	1,916,741	5,097,911	41,082,112	(11,989,692)	29,092,420
Capital student fee, net							
Student fee	-	-	-	-	-	12,030,160	12,030,160
Scholarship Allowance	-	-	-	-	-	(1,644,715)	(1,644,715)
Total Capital student fee, net	-	-	-	-	-	10,385,445	10,385,445
Total Other Revenues	-	-	-	-	-	10,385,445	10,385,445
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	6,294,000	-	6,294,000	16,885,525	23,179,525
Mandatory transfers	(17,257,320)	-	(3,938,907)	-	(21,196,227)	(6,596,341)	(27,792,568)
Voluntary transfers	(13,947,316)	(4,790,182)	(4,017,922)	(4,795,618)	(27,551,038)	3,724,639	(23,826,399)
Scholarship allowance offset	1,800,223	2,327,936	-	(5,125)	4,123,034	(739,456)	3,383,578
Fixed asset additions & plant fund activity	(690,001)	-	-	-	(690,001)	(140,908)	(830,909)
Financing activity	(25,197)	-	-	-	(25,197)	(213,392)	(238,589)
Total Other Interfund Related Additions and Deletions	(30,119,611)	(2,462,246)	(1,662,829)	(4,800,743)	(39,045,429)	12,920,067	(26,125,362)
Increase (Decrease) in Net Assets	1,506,243	(20,640)	253,912	297,168	2,036,683	11,315,820	13,352,503
Net assets, beginning of year as originally stated	13,447,503	2,941,951	(2,949,292)	8,077,238	21,517,400	33,408,154	54,925,554
Net Assets, End of Year	\$ 14,953,746	2,921,311	(2,695,380)	8,374,406	23,554,083	44,723,974	68,278,057

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary Services Enterprises

June 30, 2010

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	\$ 7,433,931	1,635,492	801,196	7,705,920	2,798,575	2,862,040	9,280,322	822,843	33,340,319
Cash on hand	10,500	21,000	4,000	6,350	300	28,600	10,100	30,100	110,950
Total cash and investments	7,444,431	1,656,492	805,196	7,712,270	2,798,875	2,890,640	9,290,422	852,943	33,451,269
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	2,059,476	1,842,449	35,283	722,179	350,239	632,142	401,793	65,233	6,108,794
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	17,986	17,986
Allowances for accounts receivable	(683,945)	(4,193)	(2,065)	(363,786)	(290,928)	(540,445)	(285,431)	(3,131)	(2,173,924)
Net accounts receivable	1,375,531	1,838,256	33,218	358,393	59,311	91,697	116,362	80,088	3,952,856
Loans receivable:									
Loans receivable, current	300,000	-	-	-	-	-	-	-	300,000
Loans receivable, noncurrent	200,000	-	-	-	-	-	-	-	200,000
Net loans receivable	500,000	-	-	-	-	-	-	-	500,000
Total accounts and loans receivable, net	1,875,531	1,838,256	33,218	358,393	59,311	91,697	116,362	80,088	4,452,856
Inventories	-	3,177,279	-	1,047,769	-	-	-	64,168	4,289,216
Other assets, current	398,824	6,907	-	-	-	-	-	19,467	425,198
Total Assets	\$ 9,718,786	6,678,934	838,414	9,118,432	2,858,186	2,982,337	9,406,784	1,016,666	42,618,539
Liabilities									
Accounts payable	\$ 911,690	1,755,625	16,086	1,956,055	897,793	19,523	1,030,005	129,944	6,716,721
Accrued expenses	967,523	180,174	165,466	1,498,843	502,193	62,853	182,818	259,524	3,819,394
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	75,575	16,311	11,757	100,610	33,109	9,429	11,903	16,009	274,703
Compensated absences and other postemployment benefits, noncurrent	1,623,997	334,592	252,621	2,267,528	759,575	220,438	251,904	375,869	6,086,524
Total compensated absences and other postemployment benefits	1,699,572	350,903	264,378	2,368,138	792,684	229,867	263,807	391,878	6,361,227
Deferred revenue, current	6,006,896	114,938	114,917	501,641	-	82,689	1,007,751	32,650	7,861,482
Deposits held for others	128,821	-	5,620	2,732,123	-	39,405	-	-	2,905,969
Total Liabilities	\$ 9,714,502	2,401,640	566,467	9,056,800	2,192,670	434,337	2,484,381	813,996	27,664,793
Net Assets									
Restricted for expendable purposes auxiliary enterprises	\$ 4,284	4,277,294	271,947	61,632	665,516	2,548,000	6,922,403	202,670	14,953,746
Total Net Assets	\$ 4,284	4,277,294	271,947	61,632	665,516	2,548,000	6,922,403	202,670	14,953,746

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2010

Boulder

	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 \$4,928,556):									
Student fees	\$ 1,579,971	-	5,854,206	-	3,541,069	-	10,392,483	5,793,551	27,161,280
Scholarship allowance	(215,955)	-	(800,310)	-	(484,089)	-	(1,557,930)	(792,018)	(3,850,302)
Total Student fees, net	1,364,016	-	5,053,896	-	3,056,980	-	8,834,553	5,001,533	23,310,978
Sales and services of educational departments (pledged revenues of \$3,062,890)	-	-	1,657,196	-	8,047,675	-	679,407	3,360,928	13,745,206
Auxiliary enterprises, net (pledged revenues of \$31,797,195):									
Auxiliary enterprises	30,079,022	22,545,505	-	83,390,965	-	7,810,552	-	-	143,826,044
Scholarship allowance	-	-	-	(2,313,011)	-	-	-	-	(2,313,011)
Total Auxiliary enterprises, net	30,079,022	22,545,505	-	81,077,954	-	7,810,552	-	-	141,513,033
Interdepartmental revenues	7,559,683	-	151,792	-	428,429	-	176,260	1,496,418	9,812,582
Other operating revenues (pledged revenues of \$89,439)	-	-	11,430	-	200	-	17,263	372,467	401,360
Total Operating Revenues	39,002,721	22,545,505	6,874,314	81,077,954	11,533,284	7,810,552	9,707,483	10,231,346	188,783,159
Operating Expenses									
Education and general:									
Student services	-	-	6,104,025	-	11,601,408	-	10,369,932	8,884,893	36,960,258
Student aid	472,098	-	-	-	363	-	73	1,167	473,701
Total Education and general expenses	472,098	-	6,104,025	-	11,601,771	-	10,370,005	8,886,060	37,433,959
Auxiliary enterprises program expenses	33,555,769	22,356,163	-	59,279,835	158,676	5,009,071	-	-	120,359,514
Total Operating Expenses	34,027,867	22,356,163	6,104,025	59,279,835	11,760,447	5,009,071	10,370,005	8,886,060	157,793,473
Operating Income (Loss)	4,974,854	189,342	770,289	21,798,119	(227,163)	2,801,481	(662,522)	1,345,286	30,989,686
Nonoperating Revenues (Expenses)									
Investment expense	(249)	-	(32)	(770)	-	(67)	-	(148)	(1,266)
Royalty income (pledged revenues of \$134,559)	603,894	-	-	-	-	-	-	-	603,894
Gain on disposal of fixed assets	50	-	1,138	5,906	-	-	220	50	7,364
Interest on capital asset-related debt	(371)	-	-	(205)	-	-	-	-	(576)
Other nonoperating revenues (pledged revenues of \$5,960)	2,594	166	2,709	-	19,375	-	-	1,908	26,752
Net Nonoperating Revenues (Expenses)	605,918	166	3,815	4,931	19,375	(67)	220	1,810	636,168
Income (Loss) Before Other Revenues	5,580,772	189,508	774,104	21,803,050	(207,788)	2,801,414	(662,302)	1,347,096	31,625,854
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,714,833)	-	(1,132,773)	(9,221,578)	-	(1,204,217)	-	(1,983,919)	(17,257,320)
Voluntary transfers	2,390,152	(249,126)	(559,400)	(14,499,864)	(240,215)	(627,000)	(17,471)	(144,392)	(13,947,316)
Scholarship allowance offset	(4,137,803)	-	800,310	2,313,011	482,016	-	1,557,503	785,186	1,800,223
Fixed asset additions & plant fund activity	(104,708)	(86,432)	-	(387,409)	(55,394)	606	-	(56,664)	(690,001)
Financing activity	(19,643)	-	-	(5,554)	-	-	-	-	(25,197)
Total Other Interfund Related Additions and Deletions	(5,586,835)	(335,558)	(891,863)	(21,801,394)	186,407	(1,830,611)	1,540,032	(1,399,789)	(30,119,611)
Increase (Decrease) in Net Assets	(6,063)	(146,050)	(117,759)	1,656	(21,381)	970,803	877,730	(52,693)	1,506,243
Net assets, beginning of year as originally stated	10,347	4,423,344	389,706	59,976	686,897	1,577,197	6,044,673	255,363	13,447,503
Net Assets, End of Year	\$ 4,284	4,277,294	271,947	61,632	665,516	2,548,000	6,922,403	202,670	14,953,746

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Education Services Enterprises

June 30, 2010

Boulder

	Continuing Education Operations	International Education Operations	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 5,832,341	2,701,296	8,533,637
Cash on hand	1,367	117,114	118,481
Total cash and investments	5,833,708	2,818,410	8,652,118
Accounts and loans receivable, net:			
Accounts receivable, current	2,725,805	590,160	3,315,965
Allowances for accounts receivable	(1,246,763)	(8,552)	(1,255,315)
Total accounts receivable, net	1,479,042	581,608	2,060,650
Other assets, current	34,338	155,967	190,305
Total Assets	\$ 7,347,088	3,555,985	10,903,073
Liabilities			
Accounts payable	\$ 268,418	1,988,863	2,257,281
Accrued expenses	862,420	72,995	935,415
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	23,470	3,437	26,907
Compensated absences and other postemployment benefits, noncurrent	555,413	79,476	634,889
Total compensated absences and other postemployment benefits	578,883	82,913	661,796
Deferred revenue, current	2,946,326	1,178,864	4,125,190
Deposits held for others	2,080	-	2,080
Total Liabilities	\$ 4,658,127	3,323,635	7,981,762
Net Assets			
Unrestricted	\$ 2,688,961	232,350	2,921,311
Total Net Assets	\$ 2,688,961	232,350	2,921,311

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2010

Boulder

	Continuing Education Operations	International Education Operations	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 17,892,582	-	17,892,582
Scholarship allowance	(2,814,674)	-	(2,814,674)
Total Student tuition, net	15,077,908	-	15,077,908
Student fees, net:			
Student fees	95,025	-	95,025
Scholarship allowance	(12,991)	-	(12,991)
Total Student fees, net	82,034	-	82,034
Sales and services of educational departments	683,289	2,383,701	3,066,990
Internal service center revenues	2,934,089	2,124	2,936,213
Other operating revenues	133,459	-	133,459
Total Operating Revenues	18,910,779	2,385,825	21,296,604
Operating Expenses			
Education and general:			
Instruction	16,579,520	2,172,837	18,752,357
Student services	199,862	-	199,862
Student aid	93,966	31,293	125,259
Total Education and general expenses	16,873,348	2,204,130	19,077,478
Total Operating Expenses	16,873,348	2,204,130	19,077,478
Operating Income (Loss)	2,037,431	181,695	2,219,126
Nonoperating Revenues (Expenses)			
Investment expense	-	(25,106)	(25,106)
Gain on disposal of fixed assets	540	-	540
Other nonoperating revenues, net	247,046	-	247,046
Net Nonoperating Revenues (Expenses)	247,586	(25,106)	222,480
Income Before Other Revenues	2,285,017	156,589	2,441,606
Other Interfund Related Additions and Deletions			
Voluntary transfers	(4,788,303)	(1,879)	(4,790,182)
Scholarship allowance offset	2,511,118	(183,182)	2,327,936
Total Other Interfund Related Additions and Deletions	(2,277,185)	(185,061)	(2,462,246)
Increase (Decrease) in Net Assets	7,832	(28,472)	(20,640)
Net assets, beginning of year as originally stated	2,681,129	260,822	2,941,951
Net Assets, End of Year	\$ 2,688,961	232,350	2,921,311

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Research Support Services

June 30, 2010

Boulder

	Research Building System	Research Building Exempt	Total
Assets			
Equity in pooled cash and investments	\$ 3,058,009	71,108	3,129,117
Accounts receivable, current	-	4,767	4,767
Other assets, current	210	-	210
Total Assets	\$ 3,058,219	75,875	3,134,094
Liabilities			
Accounts payable	\$ 72,463	32	72,495
Accounts payable-DPCU	38,479	-	38,479
Accrued expenses	16,364	202	16,566
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	759	-	759
Compensated absences and other postemployment benefits, noncurrent	19,000	-	19,000
Total compensated absences and other postemployment benefits	19,759	-	19,759
Deferred revenue:			
Deferred revenue, current	36,776	254,005	290,781
Deferred revenue, noncurrent	32,000	5,343,511	5,375,511
Total deferred revenue	68,776	5,597,516	5,666,292
Deposits held for others	15,883	-	15,883
Total Liabilities	\$ 231,724	5,597,750	5,829,474
Net Assets			
Restricted for expendable purposes auxiliary enterprises	\$ 2,826,495	-	2,826,495
Unrestricted	-	(5,521,875)	(5,521,875)
Total Net Assets	\$ 2,826,495	(5,521,875)	(2,695,380)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Research Support Services

June 30, 2010

Boulder

	Research Building System	Research Building Exempt	Total
Operating Revenues			
Auxiliary enterprises (pledged revenues of \$7,655,931)	\$ 7,655,931	447,522	8,103,453
Total Operating Revenues	7,655,931	447,522	8,103,453
Operating Expenses			
Auxiliary enterprises program expenses	6,067,138	127,856	6,194,994
Total Operating Expenses	6,067,138	127,856	6,194,994
Operating Income	1,588,793	319,666	1,908,459
Nonoperating Revenues			
Other nonoperating revenues (pledged revenues of \$8,282)	8,282	-	8,282
Net Nonoperating Revenues	8,282	-	8,282
Income Before Other Revenues	1,597,075	319,666	1,916,741
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	6,294,000	-	6,294,000
Mandatory transfers	(3,938,907)	-	(3,938,907)
Voluntary transfers	(3,667,922)	(350,000)	(4,017,922)
Total Other Interfund Related Additions and Deletions	(1,312,829)	(350,000)	(1,662,829)
Increase (Decrease) in Net Assets	284,246	(30,334)	253,912
Net assets, beginning of year as originally stated	2,542,249	(5,491,541)	(2,949,292)
Net Assets, End of Year	\$ 2,826,495	(5,521,875)	(2,695,380)

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2010

Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ 294,544	5,228,089	599,217	4,807,026	10,928,876
Cash on hand	650	-	350	-	1,000
Total cash and investments	295,194	5,228,089	599,567	4,807,026	10,929,876
Accounts receivable, net:					
Accounts receivable, current	493,977	-	150	1,530	495,657
Allowances for accounts receivable	(142,272)	-	(150)	(1,540)	(143,962)
Net accounts receivable	351,705	-	-	(10)	351,695
Total accounts receivable, net	351,705	-	-	(10)	351,695
Inventories	-	93,203	-	-	93,203
Other assets, current	-	-	850	-	850
Total Assets	\$ 646,899	5,321,292	600,417	4,807,016	11,375,624
Liabilities					
Accounts payable	\$ 83,234	1,217,999	8,330	73,347	1,382,910
Accrued expenses	35,063	142,081	19,809	133,656	330,609
Compensated absences and other postemployment benefits:					
Compensated absences and other postemployment benefits, current	2,055	9,403	1,470	9,873	22,801
Compensated absences and other postemployment benefits, noncurrent	47,250	215,727	29,253	221,293	513,523
Total compensated absences and other postemployment benefits	49,305	225,130	30,723	231,166	536,324
Deferred revenue, current	255,806	-	311,667	-	567,473
Deposits held for others	183,902	-	-	-	183,902
Total Liabilities	\$ 607,310	1,585,210	370,529	438,169	3,001,218
Net Assets					
Restricted for expendable purposes auxiliary enterprises	\$ -	-	229,888	4,368,847	4,598,735
Unrestricted	39,589	3,736,082	-	-	3,775,671
Total Net Assets	\$ 39,589	3,736,082	229,888	4,368,847	8,374,406

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2010

Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Operating Revenues					
Sales and services of educational departments (pledged revenues of \$496,294)	\$ 519,924	-	496,239	-	1,016,163
Internal revenues:					
Internal service center revenues	-	24,260,601	-	4,714,031	28,974,632
Interdepartmental revenues	307,695	13,982	375,890	-	697,567
Total internal revenues	307,695	24,274,583	375,890	4,714,031	29,672,199
Other operating revenues (pledged revenues of \$630,944)	-	-	147,437	483,507	630,944
Total Operating Revenues	827,619	24,274,583	1,019,566	5,197,538	31,319,306
Operating Expenses					
Education and general:					
Public service	1,193,777	-	-	-	1,193,777
Student services	-	-	946,450	-	946,450
Student aid	-	-	875	-	875
Total Education and general expenses	1,193,777	-	947,325	-	2,141,102
Auxiliary enterprises internal service center expenses	-	19,341,265	-	4,753,133	24,094,398
Total Operating Expenses	1,193,777	19,341,265	947,325	4,753,133	26,235,500
Operating Income (Loss)	(366,158)	4,933,318	72,241	444,405	5,083,806
Nonoperating Revenues					
Other nonoperating revenues (pledged revenues of \$13,980)	-	126	13,792	187	14,105
Net Nonoperating Revenues	-	126	13,792	187	14,105
Income (Loss) Before Other Revenues	(366,158)	4,933,444	86,033	444,592	5,097,911
Other Interfund Related Additions and Deletions					
Voluntary transfers	372,735	(5,141,736)	4,389	(31,006)	(4,795,618)
Scholarship allowance offset	-	-	(5,125)	-	(5,125)
Total Other Interfund Related Additions and Deletions	372,735	(5,141,736)	(736)	(31,006)	(4,800,743)
Increase (Decrease) in Net Assets	6,577	(208,292)	85,297	413,586	297,168
Net assets, beginning of year as originally stated	33,012	3,944,374	144,591	3,955,261	8,077,238
Net Assets, End of Year	\$ 39,589	3,736,082	229,888	4,368,847	8,374,406

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Auxiliary Services

June 30, 2010

Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 13,205,651	28,450,379	20,092,996	61,749,026
Cash on hand	2,285	-	7,670	9,955
Total cash and investments	13,207,936	28,450,379	20,100,666	61,758,981
Accounts receivable, net:				
Accounts receivable, current	15,830	179,139	1,957,979	2,152,948
Accounts receivable-DPCU, current	-	-	22,188	22,188
Allowances for accounts receivable	-	(13,471)	(916,896)	(930,367)
Total accounts receivable, net	15,830	165,668	1,063,271	1,244,769
Inventories	291,649	-	-	291,649
Other assets, current	-	-	69,601	69,601
Total Assets	\$ 13,515,415	28,616,047	21,233,538	63,365,000
Liabilities				
Accounts payable	\$ 321,465	16,134	1,185,586	1,523,185
Accrued expenses	9,140,814	2,290,402	763,853	12,195,069
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	31,854	202,046	-	233,900
Compensated absences and other postemployment benefits, noncurrent	746,655	3,725,400	-	4,472,055
Total compensated absences and other postemployment benefits	778,509	3,927,446	-	4,705,955
Deferred revenue, current	61,201	-	90,056	151,257
Deposits held for others	-	-	65,560	65,560
Total Liabilities	\$ 10,301,989	6,233,982	2,105,055	18,641,026
Net Assets				
Restricted for expendable purposes auxiliary enterprises	\$ -	-	(33,443)	(33,443)
Unrestricted	3,213,426	22,382,065	19,161,926	44,757,417
Total Net Assets	\$ 3,213,426	22,382,065	19,128,483	44,723,974

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2010

Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees scholarship allowance	\$ -	-	(6,469)	(6,469)
Sales and services of educational departments	-	-	9,713,696	9,713,696
Internal revenues:				
Internal service center revenues	132,007,913	-	-	132,007,913
Interdepartmental revenues	-	-	9,950,577	9,950,577
Total internal revenues	132,007,913	-	9,950,577	141,958,490
Other operating revenues	942,531	-	1,743,507	2,686,038
Total Operating Revenues	132,950,444	-	21,401,311	154,351,755
Operating Expenses				
Education and general:				
Instruction	-	1,603,852	10,932,807	12,536,659
Research	-	143,618	117,510	261,128
Public service	-	21,705	985,871	1,007,576
Academic support	-	3,368,585	950,991	4,319,576
Student services	-	931	949,579	950,510
Institutional support	-	109,639	3,529,753	3,639,392
Operation and maintenance of plant program expenses	-	(17,745)	8,048,274	8,030,529
Student aid	2,004	345,023	69,866	416,893
Total Education and general expenses	2,004	5,575,608	25,584,651	31,162,263
Auxiliary enterprises:				
Program expenses	-	-	7,897	7,897
Internal service center expenses	138,593,854	-	-	138,593,854
Total Auxiliary enterprises, net	138,593,854	-	7,897	138,601,751
Total Operating Expenses	138,595,858	5,575,608	25,592,548	169,764,014
Operating Loss	(5,645,414)	(5,575,608)	(4,191,237)	(15,412,259)
Nonoperating Revenues (Expenses)				
Royalty income	-	912,967	-	912,967
Gain on disposal of fixed assets	410	-	150,849	151,259
Interest on capital asset-related debt	(80,373)	-	-	(80,373)
Other nonoperating revenues	17,242	-	2,421,472	2,438,714
Net Nonoperating Revenues (Expenses)	(62,721)	912,967	2,572,321	3,422,567
Loss Before Other Revenues	(5,708,135)	(4,662,641)	(1,618,916)	(11,989,692)
Capital student fee, net:				
Student fee	-	12,030,160	-	12,030,160
Scholarship allowance	-	(1,644,715)	-	(1,644,715)
Total Capital student fee, net	-	10,385,445	-	10,385,445
Total Other Revenues	-	10,385,445	-	10,385,445
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	16,885,525	-	16,885,525
Mandatory transfers	-	(6,596,341)	-	(6,596,341)
Voluntary transfers	303,876	(1,489,089)	4,909,852	3,724,639
Scholarship allowance offset	-	(374,971)	(364,485)	(739,456)
Fixed asset additions & plant fund activity	-	(46,645)	(94,263)	(140,908)
Financing activity	(210,766)	-	(2,626)	(213,392)
Total Other Interfund Related Additions and Deletions	93,110	8,378,479	4,448,478	12,920,067
Increase (Decrease) in Net Assets	(5,615,025)	14,101,283	2,829,562	11,315,820
Net assets, beginning of year as originally stated	8,828,451	8,280,782	16,298,921	33,408,154
Net Assets, End of Year	\$ 3,213,426	22,382,065	19,128,483	44,723,974

Denver



UCD Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2010
University of Colorado Denver

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 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	\$ 34,423,305	115,143,923	25,864,634	-	163,015,731	2,611,454	-	-	341,059,047
Cash on hand	15,175	44,039,541	46,975	-	-	-	-	-	44,101,691
Investments and restricted pooled cash	-	99,584,038	4,669,849	4,166,259	4,700,543	-	-	-	113,120,689
Total cash and investments	34,438,480	258,767,502	30,581,458	4,166,259	167,716,274	2,611,454	-	-	498,281,427
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	10,105,823	67,445,543	59,856,296	-	349,892	-	-	(2,309,444)	135,448,110
Accounts receivable-DPCU, current	-	2,727	4,920,080	-	-	-	-	-	4,922,807
Accounts receivable, noncurrent	-	-	-	1,894	-	-	-	-	1,894
Allowances for accounts receivable	(3,657,465)	(7,702,566)	(11,750)	(840)	-	-	-	-	(11,372,621)
Net accounts receivable	6,448,358	59,745,704	64,764,626	1,054	349,892	-	-	(2,309,444)	129,000,190
Loans receivable:									
Loans receivable, noncurrent	-	-	-	13,546,256	-	-	-	-	13,546,256
Allowances for loans receivable	-	-	-	(990,351)	-	-	-	-	(990,351)
Total accounts and loans receivable, net	6,448,358	59,745,704	64,764,626	12,556,959	349,892	-	-	(2,309,444)	141,556,095
Inventories	115,788	4,951,469	-	-	-	-	-	-	5,067,257
Other assets:									
Other assets, current	99,099	1,464,979	600	-	6,544	-	203,662	-	1,774,884
Other assets, noncurrent	100,100	1,567,888	-	-	34,972	-	2,601,808	-	4,304,768
Total other assets	199,199	3,032,867	600	-	41,516	-	2,805,470	-	6,079,652
Capital assets, net:									
Nondepreciable capital assets:									
Land	-	-	-	-	-	-	29,558,962	-	29,558,962
Construction in progress	-	-	-	-	-	-	77,586,532	-	77,586,532
Collections	-	-	-	-	-	-	3,146,165	-	3,146,165
Total nondepreciable capital assets	-	-	-	-	-	-	110,291,659	-	110,291,659
Depreciable capital assets:									
Buildings	-	-	-	-	-	-	1,104,210,080	-	1,104,210,080
Improvements other than buildings	-	-	-	-	-	-	70,248,949	-	70,248,949
Equipment	-	-	-	-	-	-	150,922,046	-	150,922,046
Library and other collections	-	-	-	-	-	-	53,822,575	-	53,822,575
Less: accumulated depreciation	-	-	-	-	-	-	(489,792,344)	-	(489,792,344)
Total depreciable capital assets, net	-	-	-	-	-	-	889,411,306	-	889,411,306
Total capital assets, net	-	-	-	-	-	-	999,702,965	-	999,702,965
Interfund receivables, net of interfund payables	-	-	-	-	-	(356,180)	-	-	(356,180)
Total Assets	\$ 41,201,825	326,497,542	95,346,684	16,723,218	168,107,682	2,255,274	1,002,508,435	(2,309,444)	1,650,331,216

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 3,772,084	9,613,065	6,388,752	64,189	1,614,323	85,112	-	(2,309,444)	19,228,081
Accrued expenses	20,716,744	28,714,505	39,126,082	-	19,162	-	-	-	88,576,493
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	2,524,866	2,177,709	-	-	-	-	-	-	4,702,575
Compensated absences and other postemployment benefits, noncurrent	52,156,149	44,644,060	-	-	-	-	-	-	96,800,209
Total compensated absences and other postemployment benefits	54,681,015	46,821,769	-	-	-	-	-	-	101,502,784
Deferred revenue, current	13,060,530	2,568,399	40,122,781	-	-	-	-	-	55,751,710
Bonds, leases and notes payable:									
Bonds, leases and notes payable, current	-	-	-	-	57,328	-	16,059,378	-	16,116,706
Bonds, leases and notes payable, noncurrent	-	-	-	-	3,815,491	-	450,161,561	-	453,977,052
Total bonds, leases and notes payable	-	-	-	-	3,872,819	-	466,220,939	-	470,093,758
Other liabilities:									
Deposits held for others	2,113,962	228,615	604,262	-	-	-	-	-	2,946,839
Other liabilities, current	-	3,292,317	137,986	-	6,893,906	-	-	-	10,324,209
Other liabilities, noncurrent	-	2,716,863	-	-	-	-	-	-	2,716,863
Total other liabilities	2,113,962	6,237,795	742,248	-	6,893,906	-	-	-	15,987,911
Total Liabilities	\$ 94,344,335	93,955,533	86,379,863	64,189	12,400,210	85,112	466,220,939	(2,309,444)	751,140,737
Net Assets									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	536,287,496	-	536,287,496
Restricted for expendable purposes:									
Academic support	-	-	187,760	-	-	-	-	-	187,760
Instruction	-	-	9,809,159	-	-	-	-	-	9,809,159
Research	-	-	483,006	-	-	-	-	-	483,006
Student services	-	-	22,996	16,659,029	-	-	-	-	16,682,025
Auxiliary enterprises	-	32,764,180	-	-	4,458,852	1,215,412	-	-	38,438,444
Institutional support	-	-	3,859,421	-	-	-	-	-	3,859,421
Scholarships and fellowships	-	-	757,776	-	-	-	-	-	757,776
Capital	-	-	62,158	-	1,077,519	-	-	-	1,139,677
Other	-	-	220,986	-	-	-	-	-	220,986
Total Restricted for expendable purposes	-	32,764,180	15,403,262	16,659,029	5,536,371	1,215,412	-	-	71,578,254
Unrestricted	(53,142,510)	199,777,829	(6,436,441)	-	150,171,101	954,750	-	-	291,324,729
Total Net Assets	\$ (53,142,510)	232,542,009	8,966,821	16,659,029	155,707,472	2,170,162	536,287,496	-	899,190,479

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2010

University of Colorado Denver

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net (pledged revenues of \$15,277,004):									
Student tuition	\$ 156,038,681	25,910,498	-	-	-	-	-	(9,954)	181,939,225
Scholarship allowance	(25,528,105)	(3,641,078)	-	-	-	-	-	-	(29,169,183)
Total Student tuition, net	130,510,576	22,269,420	-	-	-	-	-	(9,954)	152,770,042
Student fees, net (pledged revenues of \$935,889):									
Student fees	16,744,002	3,840,037	-	-	-	-	-	-	20,584,039
Scholarship allowance	(2,550,765)	(524,497)	-	-	-	-	-	-	(3,075,262)
Total Student fees, net	14,193,237	3,315,540	-	-	-	-	-	-	17,508,777
Fee for service contracts	33,016,976	-	-	-	-	-	-	-	33,016,976
Federal grants and contracts (pledged revenues of \$53,550,379)	-	-	285,127,512	5,733	-	-	-	-	285,133,245
State and local grants and contracts (pledged revenues of \$6,157,293)	-	-	32,694,767	-	-	-	-	(1,654,317)	31,040,450
Nongovernmental grants and contracts	-	-	62,709,658	-	-	-	-	-	62,709,658
Sales and services of educational departments (pledged revenues of \$4,935,795)	-	110,912,110	-	-	-	-	-	(2,135)	110,909,975
Auxiliary enterprises (pledged revenues of \$4,306,547)	-	15,074,613	-	-	-	-	-	-	15,074,613
Health services	1,596,324	374,993,369	-	-	-	-	-	(1,244,757)	375,344,936
Internal revenues:									
Internal service center revenues	-	34,598,226	-	-	-	-	-	(34,598,226)	-
Interdepartmental revenues	3,180,358	11,814,066	244,922	-	-	-	-	(15,239,346)	-
Total internal revenues	3,180,358	46,412,292	244,922	-	-	-	-	(49,837,572)	-
Other operating revenues (pledged revenues of \$735,884):									
Denver AHEC Library funding	4,195,310	-	-	-	-	-	-	-	4,195,310
Other revenues	3,692,497	22,003,460	3,385,159	283,541	-	-	-	(9,135,564)	20,229,093
Total Other operating revenues	7,887,807	22,003,460	3,385,159	283,541	-	-	-	(9,135,564)	24,424,403
Total Operating Revenues	190,385,278	594,980,804	384,162,018	289,274	-	-	-	(61,884,299)	1,107,933,075
Operating Expenses									
Education and general:									
Instruction	156,721,926	98,241,051	79,290,231	-	-	-	-	(14,289,465)	319,963,743
Research	2,582,619	(126)	216,777,928	-	-	-	-	(2,645,057)	216,715,364
Public service	653,550	44,002,132	37,056,971	-	-	-	-	(880,147)	80,832,506
Academic support	41,523,125	371,855	637,974	-	-	-	-	(218,261)	42,314,693
Student services	8,409,459	3,845,656	343,436	462,588	-	-	-	(24,511)	13,036,628
Institutional support	35,552,624	758,096	656,934	-	-	-	-	(1,788,378)	35,179,276
Operation and maintenance of plant:									
Program expenses	24,832,983	15,159,190	330,147	-	2,926	29,886	-	(891,496)	39,463,636
Plant noncapitalizable activity	-	-	-	-	-	-	-	2,352,058	2,352,058
Total Operation and maintenance of plant	24,832,983	15,159,190	330,147	-	2,926	29,886	-	1,460,562	41,815,694
Student aid	1,842,836	132,133	5,742,482	-	-	-	-	-	7,717,451
Total Education and general expenses	272,119,122	162,509,987	340,836,103	462,588	2,926	29,886	-	(18,385,257)	757,575,355
Depreciation	-	-	-	-	-	-	54,288,996	-	54,288,996
Auxiliary enterprises:									
Program expenses	-	13,795,140	98,847	-	-	-	-	9,726	13,903,713
Internal service center expenses	-	48,635,596	-	-	-	-	-	(40,055,348)	8,580,248
Other internal expenses	-	-	49,280	-	-	-	-	(49,280)	-
Total Auxiliary enterprises, net	-	62,430,736	148,127	-	-	-	-	(40,094,902)	22,483,961
Health services	8,735	367,160,933	639,378	-	-	-	-	(24,085,793)	343,723,253
Total Operating Expenses	272,127,857	592,101,656	341,623,608	462,588	2,926	29,886	54,288,996	(82,565,952)	1,178,071,565
Operating Income (Loss)	(81,742,579)	2,879,148	42,538,410	(173,314)	(2,926)	(29,886)	(54,288,996)	20,681,653	(70,138,490)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	13,052,439	-	-	-	-	-	13,052,439
State appropriations	17,150,000	-	-	-	-	-	-	-	17,150,000
Gifts	-	-	50,533,311	-	-	-	-	(22,772,961)	27,760,350
Investment income, net:									
Investment income	-	10,655,007	2,877,329	13	-	11,982	-	-	13,544,331
Investment expense	-	(18,958)	(52,475)	-	-	-	-	-	(71,433)
Total Investment income, net	-	10,636,049	2,824,854	13	-	11,982	-	-	13,472,898
Royalty income, net:									
Royalty income	-	656,199	-	-	-	-	-	-	656,199
Royalty expense	-	(948)	-	-	-	-	-	-	(948)
Total Royalty income, net	-	655,251	-	-	-	-	-	-	655,251
Gain on disposal of fixed assets	808	-	-	-	2,047	-	1,397,559	-	1,400,414
Loss on debt extinguishment	-	-	-	-	-	-	(681,778)	-	(681,778)
Interest on capital asset-related debt	(277,723)	(16,089)	(460)	-	-	(20,638,656)	764,000	-	(20,168,928)
State fiscal stabilization funds	57,101,178	-	-	-	-	-	-	-	57,101,178
Other nonoperating revenues (pledged revenues of \$8,072)	2,089,037	1,795,126	-	3,410	2,346,843	-	-	(8,071)	6,226,345
Net Nonoperating Revenues (Expenses)	76,063,300	13,070,337	66,410,144	3,423	2,348,890	(20,626,674)	1,479,781	(22,781,032)	115,968,169
Income (Loss) Before Other Revenues	(5,679,279)	15,949,485	108,948,554	(169,891)	2,345,964	(20,656,560)	(52,809,215)	(2,099,379)	45,829,679
Capital contributions from the state	-	-	-	-	244	-	-	-	244
Capital appropriations	-	-	-	-	693,829	-	-	-	693,829
Capital grants and gifts	-	-	505,932	-	-	-	372,509	-	878,441
Total Other Revenues	-	-	505,932	-	694,073	-	372,509	-	1,572,514
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	53,164,136	24,434,237	(77,568,477)	(29,896)	-	-	-	-	-
Mandatory transfers	(13,858,819)	(21,489,468)	(198,920)	7,726	209,157	35,330,324	-	-	-
Voluntary transfers	(55,441,904)	2,462,513	(614,617)	(210,798)	62,652,753	(93,198)	-	(252,679)	8,502,070
Scholarship allowance offset	20,921,641	3,598,605	(24,520,246)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(5,304,239)	(11,069,501)	(8,148,906)	-	(60,998,440)	-	83,169,028	2,352,058	-
Financing activity	(247,326)	(251,315)	(3,490)	-	37,415,034	(14,211,426)	(22,701,477)	-	-
Total Other Interfund Related Additions and Deletions	(766,511)	(2,314,929)	(111,054,656)	(232,968)	39,278,504	21,025,700	60,467,551	2,099,379	8,502,070
Increase (Decrease) in Net Assets	(6,445,790)	13,634,556	(1,600,170)	(402,859)	42,318,541	369,140	8,030,845	-	55,904,263
Net assets, beginning of year as originally stated	(46,696,720)	218,907,453	10,566,991	17,061,888	113,388,931	1,801,022	528,256,651	-	843,286,216
Net Assets, End of Year	\$ (53,142,510)	232,542,009	8,966,821	16,659,029	155,707,472	2,170,162	536,287,496	-	899,190,479

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

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	\$ 5,278,449	39,478,263	(1,351,654)	42,860,790	86,265,848	28,878,075	115,143,923
Cash on hand	2,650	675	-	44,012,906	44,016,231	23,310	44,039,541
Investments and restricted cash	-	-	-	99,584,038	99,584,038	-	99,584,038
Total cash and investments	5,281,099	39,478,938	(1,351,654)	186,457,734	229,866,117	28,901,385	258,767,502
Accounts receivable, net:							
Accounts receivable:							
Accounts receivable, current	555,934	3,040,552	26,562	59,329,078	62,952,126	4,493,417	67,445,543
Accounts receivable-DPCU, current	-	-	-	-	-	2,727	2,727
Allowances for accounts receivable	(167,283)	(926,720)	-	(4,957,520)	(6,051,523)	(1,651,043)	(7,702,566)
Total accounts receivable, net	388,651	2,113,832	26,562	54,371,558	56,900,603	2,845,101	59,745,704
Inventories	672,087	-	-	4,279,382	4,951,469	-	4,951,469
Other assets:							
Other assets, current	-	334,938	-	1,129,739	1,464,677	302	1,464,979
Other assets, noncurrent	-	-	-	1,567,888	1,567,888	-	1,567,888
Total other assets	-	334,938	-	2,697,627	3,032,565	302	3,032,867
Total Assets	\$ 6,341,837	41,927,708	(1,325,092)	247,806,301	294,750,754	31,746,788	326,497,542
Liabilities							
Accounts payable	\$ 657,085	282,901	225,213	6,849,450	8,014,649	1,598,416	9,613,065
Accrued expenses	207,306	5,028,700	280,505	20,608,883	26,125,394	2,589,111	28,714,505
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	11,495	67,278	14,252	2,001,681	2,094,706	83,003	2,177,709
Compensated absences and other postemployment benefits, noncurrent	250,050	1,425,464	310,554	40,810,304	42,796,372	1,847,688	44,644,060
Total compensated absences and other postemployment benefits	261,545	1,492,742	324,806	42,811,985	44,891,078	1,930,691	46,821,769
Deferred revenue, current	254,485	2,285,126	-	-	2,539,611	28,788	2,568,399
Other liabilities:							
Deposits held for others	27,887	159,574	21,000	-	208,461	20,154	228,615
Other liabilities, current	-	1,320,834	-	1,971,483	3,292,317	-	3,292,317
Other liabilities, noncurrent	-	99,405	-	2,617,458	2,716,863	-	2,716,863
Total other liabilities	27,887	1,579,813	21,000	4,588,941	6,217,641	20,154	6,237,795
Total Liabilities	\$ 1,408,308	10,669,282	851,524	74,859,259	87,788,373	6,167,160	93,955,533
Net Assets							
Restricted for expendable purposes auxiliary enterprises	\$ 4,933,529	-	(2,176,616)	30,007,267	32,764,180	-	32,764,180
Unrestricted	-	31,258,426	-	142,939,775	174,198,201	25,579,628	199,777,829
Total Net Assets	\$ 4,933,529	31,258,426	(2,176,616)	172,947,042	206,962,381	25,579,628	232,542,009

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

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	\$ -	25,910,498	-	-	25,910,498	-	25,910,498
Scholarship allowance	-	(3,641,078)	-	-	(3,641,078)	-	(3,641,078)
Total Student tuition, net	-	22,269,420	-	-	22,269,420	-	22,269,420
Student fees, net (pledged revenues of \$935,889)							
Student fees	3,551,873	288,164	-	-	3,840,037	-	3,840,037
Scholarship allowance	(464,529)	(59,968)	-	-	(524,497)	-	(524,497)
Total Student fees, net	3,087,344	228,196	-	-	3,315,540	-	3,315,540
Sales and services of educational departments (pledged revenues of \$4,935,795)	-	62,820,205	-	41,552,824	104,373,029	6,539,081	110,912,110
Auxiliary enterprises (pledged revenues of \$4,306,547)	14,206,587	-	-	-	14,206,587	868,026	15,074,613
Health services	-	2,022,261	-	372,316,006	374,338,267	655,102	374,993,369
Internal revenues:							
Internal service center revenues	-	-	6,286,399	10,453,192	16,739,591	17,858,635	34,598,226
Interdepartmental revenues	2,720	10,220,948	-	1,098,513	11,322,181	491,885	11,814,066
Total internal revenues	2,720	10,220,948	6,286,399	11,551,705	28,061,772	18,350,520	46,412,292
Other operating revenues (pledged revenues of \$735,884)	72,246	1,019,551	751,140	12,982,116	14,825,053	7,178,407	22,003,460
Total Operating Revenues	17,368,897	98,580,581	7,037,539	438,402,651	561,389,668	33,591,136	594,980,804
Operating Expenses							
Education and general:							
Instruction	-	93,200,680	-	609,079	93,809,759	4,431,292	98,241,051
Research	-	-	-	-	-	(126)	(126)
Public service	-	-	-	38,936,795	38,936,795	5,065,337	44,002,132
Academic support	-	-	-	-	-	371,855	371,855
Student services	3,053,565	-	-	-	3,053,565	792,091	3,845,656
Institutional support	-	-	-	266,588	266,588	491,508	758,096
Operation and maintenance of plant program expenses	-	-	15,111,038	-	15,111,038	48,152	15,159,190
Student aid	500	37,587	-	1,342	39,429	92,704	132,133
Total Education and general expenses	3,054,065	93,238,267	15,111,038	39,813,804	151,217,174	11,292,813	162,509,987
Auxiliary enterprises:							
Program expenses	12,849,875	-	-	-	12,849,875	945,265	13,795,140
Internal service center expenses	-	-	7,967,590	16,263,452	24,231,042	24,404,554	48,635,596
Total Auxiliary enterprises, net	12,849,875	-	7,967,590	16,263,452	37,080,917	25,349,819	62,430,736
Health services	-	-	-	366,563,347	366,563,347	597,586	367,160,933
Total Operating Expenses	15,903,940	93,238,267	23,078,628	422,640,603	554,861,438	37,240,218	592,101,656
Operating Income (Loss)	1,464,957	5,342,314	(16,041,089)	15,762,048	6,528,230	(3,649,082)	2,879,148

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	\$ -	-	-	10,655,007	10,655,007	-	10,655,007
Investment expense	-	-	-	(18,958)	(18,958)	-	(18,958)
Total Investment income, net	-	-	-	10,636,049	10,636,049	-	10,636,049
Royalty income, net:							
Royalty income	-	-	-	-	-	656,199	656,199
Royalty expense	-	-	-	-	-	(948)	(948)
Total Royalty income, net	-	-	-	-	-	655,251	655,251
Interest on capital asset-related debt	-	-	-	(5,578)	(5,578)	(10,511)	(16,089)
Other nonoperating revenues (pledged revenues of \$8,072)	4,389	29,730	-	157,065	191,184	1,603,942	1,795,126
Net Nonoperating Revenues (Expenses)	4,389	29,730	-	10,787,536	10,821,655	2,248,682	13,070,337
Income (Loss) Before Other Revenues	1,469,346	5,372,044	(16,041,089)	26,549,584	17,349,885	(1,400,400)	15,949,485
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	24,340,237	-	24,340,237	94,000	24,434,237
Mandatory transfers	(1,531,823)	(1,602,691)	(13,665,304)	(4,689,650)	(21,489,468)	-	(21,489,468)
Voluntary transfers	132,649	(4,300,359)	3,971,533	(426,010)	(622,187)	3,084,700	2,462,513
Scholarship allowance offset	464,529	3,491,087	-	-	3,955,616	(357,011)	3,598,605
Fixed asset additions & plant fund activity	(43,006)	(14,875)	-	(10,777,141)	(10,835,022)	(234,479)	(11,069,501)
Financing activity	-	-	-	(54,014)	(54,014)	(197,301)	(251,315)
Total Other Interfund Related Additions and Deletions	(977,651)	(2,426,838)	14,646,466	(15,946,815)	(4,704,838)	2,389,909	(2,314,929)
Increase (Decrease) in Net Assets	491,695	2,945,206	(1,394,623)	10,602,769	12,645,047	989,509	13,634,556
Net assets, beginning of year as originally stated	4,441,834	28,313,220	(781,993)	162,344,273	194,317,334	24,590,119	218,907,453
Net Assets, End of Year	\$ 4,933,529	31,258,426	(2,176,616)	172,947,042	206,962,381	25,579,628	232,542,009

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary Services Enterprises

June 30, 2010

University of Colorado Denver

	Bookstore	Student Health Facilities	Parking	Student Government Operations	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ (80,984)	1,760,952	1,710,367	1,888,114	5,278,449
Cash on hand	1,550	1,100	-	-	2,650
Total cash and investments	(79,434)	1,762,052	1,710,367	1,888,114	5,281,099
Accounts receivable, net:					
Accounts receivable:					
Accounts receivable, current	10,174	66,494	334,186	145,080	555,934
Allowances for accounts receivable	(4,768)	(42,664)	(62,005)	(57,846)	(167,283)
Total accounts receivable, net	5,406	23,830	272,181	87,234	388,651
Inventories	274,897	397,190	-	-	672,087
Total Assets	\$ 200,869	2,183,072	1,982,548	1,975,348	6,341,837
Liabilities					
Accounts payable	\$ 10,533	543,387	55,254	47,911	657,085
Accrued expenses	14,274	82,579	-	110,453	207,306
Compensated absences and other postemployment benefits:					
Compensated absences and other postemployment benefits, current	1,266	3,950	1,402	4,877	11,495
Compensated absences and other postemployment benefits, noncurrent	25,556	87,550	29,660	107,284	250,050
Total compensated absences and other postemployment benefits	26,822	91,500	31,062	112,161	261,545
Deferred revenue, current	689	-	-	253,796	254,485
Deposits held for others	-	-	27,887	-	27,887
Total Liabilities	\$ 52,318	717,466	114,203	524,321	1,408,308
Net Assets					
Restricted for expendable purposes auxiliary enterprises	\$ 148,551	1,465,606	1,868,345	1,451,027	4,933,529
Total Net Assets	\$ 148,551	1,465,606	1,868,345	1,451,027	4,933,529

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2010

University of Colorado Denver

	Bookstore	Student Health Facilities	Parking	Student Government Operations	Total
Operating Revenues					
Student fees, net (pledged revenues of \$935,889):					
Student fees	\$ -	409,001	-	3,142,872	3,551,873
Scholarship allowance	-	-	-	(464,529)	(464,529)
Total Student fees, net	-	409,001	-	2,678,343	3,087,344
Auxiliary enterprises (pledged revenues of \$4,306,547)	1,362,807	8,246,619	4,597,161	-	14,206,587
Interdepartmental revenues	-	-	-	2,720	2,720
Other operating revenues (pledged revenues of \$21,900)	-	-	-	72,246	72,246
Total Operating Revenues	1,362,807	8,655,620	4,597,161	2,753,309	17,368,897
Operating Expenses					
Education and general:					
Student services	-	-	-	3,053,565	3,053,565
Student aid	-	500	-	-	500
Total Education and general expenses	-	500	-	3,053,565	3,054,065
Auxiliary enterprises program expenses	1,625,242	9,237,025	1,987,608	-	12,849,875
Total Operating Expenses	1,625,242	9,237,525	1,987,608	3,053,565	15,903,940
Operating Income (Loss)	(262,435)	(581,905)	2,609,553	(300,256)	1,464,957
Nonoperating Revenues					
Other nonoperating revenues (pledged revenues of \$1,330)	3,739	-	650	-	4,389
Net Nonoperating Revenues	3,739	-	650	-	4,389
Income (Loss) Before Other Revenues	(258,696)	(581,905)	2,610,203	(300,256)	1,469,346
Other Interfund Related Additions and Deletions					
Mandatory transfers	-	-	(1,531,823)	-	(1,531,823)
Voluntary transfers	188,309	443,810	(569,492)	70,022	132,649
Scholarship allowance offset	-	-	-	464,529	464,529
Fixed asset additions & plant fund activity	-	-	(43,006)	-	(43,006)
Total Other Interfund Related Additions and Deletions	188,309	443,810	(2,144,321)	534,551	(977,651)
Increase (Decrease) in Net Assets	(70,387)	(138,095)	465,882	234,295	491,695
Net assets, beginning of year as originally stated	218,938	1,603,701	1,402,463	1,216,732	4,441,834
Net Assets, End of Year	\$ 148,551	1,465,606	1,868,345	1,451,027	4,933,529

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Education Services Enterprises
June 30, 2010
University of Colorado Denver

	Continuing Education Operations	Graduate Medical Education	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 21,635,554	17,842,709	39,478,263
Cash on hand	275	400	675
Total cash and investments	21,635,829	17,843,109	39,478,938
Accounts receivable, net:			
Accounts receivable:			
Accounts receivable, current	1,320,456	1,720,096	3,040,552
Allowances for accounts receivable	(477,180)	(449,540)	(926,720)
Total accounts receivable, net	843,276	1,270,556	2,113,832
Other assets, current	290,938	44,000	334,938
Total Assets	\$ 22,770,043	19,157,665	41,927,708
Liabilities			
Accounts payable	\$ 245,264	37,637	282,901
Accrued expenses	1,046,663	3,982,037	5,028,700
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	49,854	17,424	67,278
Compensated absences and other postemployment benefits, noncurrent	1,064,688	360,776	1,425,464
Total compensated absences and other postemployment benefits	1,114,542	378,200	1,492,742
Deferred revenue, current	2,088,192	196,934	2,285,126
Other liabilities:			
Deposits held for others	159,574	-	159,574
Other liabilities, current	-	1,320,834	1,320,834
Other liabilities, noncurrent	99,405	-	99,405
Total other liabilities	258,979	1,320,834	1,579,813
Total Liabilities	\$ 4,753,640	5,915,642	10,669,282
Net Assets			
Unrestricted	\$ 18,016,403	13,242,023	31,258,426
Total Net Assets	\$ 18,016,403	13,242,023	31,258,426

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2010

University of Colorado Denver

	Continuing Education Operations	Graduate Medical Education	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 24,228,170	1,682,328	25,910,498
Scholarship allowance	(3,641,078)	-	(3,641,078)
Total Student tuition, net	20,587,092	1,682,328	22,269,420
Student fees, net:			
Student fees	157,851	130,313	288,164
Scholarship allowance	(59,968)	-	(59,968)
Total Student fees, net	97,883	130,313	228,196
Sales and services of educational departments	2,975,566	59,844,639	62,820,205
Health services	-	2,022,261	2,022,261
Interdepartmental revenues	486,764	9,734,184	10,220,948
Other operating revenues	194,734	824,817	1,019,551
Total Operating Revenues	24,342,039	74,238,542	98,580,581
Operating Expenses			
Education and general:			
Instruction	22,895,650	70,305,030	93,200,680
Student aid	37,146	441	37,587
Total Education and general expenses	22,932,796	70,305,471	93,238,267
Total Operating Expenses	22,932,796	70,305,471	93,238,267
Operating Income	1,409,243	3,933,071	5,342,314
Nonoperating Revenues			
Other nonoperating revenues	13,240	16,490	29,730
Net Nonoperating Revenues	13,240	16,490	29,730
Income Before Other Revenues	1,422,483	3,949,561	5,372,044
Other Interfund Related Additions and Deletions			
Mandatory transfers	-	(1,602,691)	(1,602,691)
Voluntary transfers	(4,516,698)	216,339	(4,300,359)
Scholarship allowance offset	3,491,087	-	3,491,087
Fixed asset additions & plant fund activity	(14,875)	-	(14,875)
Total Other Interfund Related Additions and Deletions	(1,040,486)	(1,386,352)	(2,426,838)
Increase in Net Assets	381,997	2,563,209	2,945,206
Net assets, beginning of year as originally stated	17,634,406	10,678,814	28,313,220
Net Assets, End of Year	\$ 18,016,403	13,242,023	31,258,426

UNIVERSITY OF COLORADO**STATEMENT OF NET ASSETS**

Research Support Services

June 30, 2010

University of Colorado Denver

	Research Support Operations	Research Building System	Total
Assets			
Equity in pooled cash and investments	\$ (1,372,654)	21,000	(1,351,654)
Accounts receivable, current	26,562	-	26,562
Total Assets	\$ (1,346,092)	21,000	(1,325,092)
Liabilities			
Accounts payable	\$ 225,213	-	225,213
Accrued expenses	280,505	-	280,505
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	14,252	-	14,252
Compensated absences and other postemployment benefits, noncurrent	310,554	-	310,554
Total compensated absences and other postemployment benefits	324,806	-	324,806
Deposits held for others	-	21,000	21,000
Total Liabilities	\$ 830,524	21,000	851,524
Net Assets			
Restricted for expendable purposes auxiliary enterprises	\$ (2,176,616)	-	(2,176,616)
Total Net Assets	\$ (2,176,616)	-	(2,176,616)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Research Support Services

June 30, 2010

University of Colorado Denver

	Research Support Operations	Research Building System	Total
Operating Revenues			
Internal service center revenues	\$ 6,286,399	-	6,286,399
Other operating revenues (pledged revenues of \$592,125)	308,316	442,824	751,140
Total Operating Revenues	6,594,715	442,824	7,037,539
Operating Expenses			
Operation and maintenance of plant program expenses	-	15,111,038	15,111,038
Auxiliary enterprises internal service center expenses	7,967,590	-	7,967,590
Total Operating Expenses	7,967,590	15,111,038	23,078,628
Loss Before Other Revenues	(1,372,875)	(14,668,214)	(16,041,089)
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	-	24,340,237	24,340,237
Mandatory transfers	-	(13,665,304)	(13,665,304)
Voluntary transfers	(21,748)	3,993,281	3,971,533
Total Other Interfund Related Additions and Deletions	(21,748)	14,668,214	14,646,466
Decrease in Net Assets	(1,394,623)	-	(1,394,623)
Net assets, beginning of year as originally stated	(781,993)	-	(781,993)
Net Assets, End of Year	\$ (2,176,616)	-	(2,176,616)

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Self-funded Services
June 30, 2010
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	\$ 1,977,826	562,691	753,001	774,029	17,781,703	21,011,540	42,860,790
Cash on hand	(27,989)	-	200	-	44,039,200	1,495	44,012,906
Investments and restricted cash	5,150,781	-	-	-	94,433,257	-	99,584,038
Total cash and investments	7,100,618	562,691	753,201	774,029	156,254,160	21,013,035	186,457,734
Accounts receivable, net:							
Accounts receivable:							
Accounts receivable, current	28	1,027,064	1,183,311	20,989	49,018,657	8,079,029	59,329,078
Allowances for accounts receivable	-	-	(116,846)	-	(3,440,000)	(1,400,674)	(4,957,520)
Total accounts receivable, net	28	1,027,064	1,066,465	20,989	45,578,657	6,678,355	54,371,558
Inventories	-	279,243	-	-	5,929	3,994,210	4,279,382
Other assets:							
Other assets, current	-	-	-	-	1,125,198	4,541	1,129,739
Other assets, noncurrent	-	-	-	-	1,567,888	-	1,567,888
Total other assets	-	-	-	-	2,693,086	4,541	2,697,627
Total Assets	\$ 7,100,646	1,868,998	1,819,666	795,018	204,531,832	31,690,141	247,806,301
Liabilities							
Accounts payable	\$ 208,374	539,535	27,289	123,956	5,598,066	352,230	6,849,450
Accrued expenses	86,516	128,326	481,806	156,071	19,113,488	642,676	20,608,883
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	5,970	7,141	1,932,725	8,468	-	47,377	2,001,681
Compensated absences and other postemployment benefits, noncurrent	126,267	158,947	39,377,976	188,742	-	958,372	40,810,304
Total compensated absences and other postemployment benefits	132,237	166,088	41,310,701	197,210	-	1,005,749	42,811,985
Other liabilities:							
Other liabilities, current	1,971,483	-	-	-	-	-	1,971,483
Other liabilities, noncurrent	2,617,458	-	-	-	-	-	2,617,458
Total other liabilities	4,588,941	-	-	-	-	-	4,588,941
Total Liabilities	\$ 5,016,068	833,949	41,819,796	477,237	24,711,554	2,000,655	74,859,259
Net Assets							
Restricted for expendable purposes auxiliary enterprises	\$ -	-	-	317,781	-	29,689,486	30,007,267
Unrestricted	2,084,578	1,035,049	(40,000,130)	-	179,820,278	-	142,939,775
Total Net Assets	\$ 2,084,578	1,035,049	(40,000,130)	317,781	179,820,278	29,689,486	172,947,042

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

June 30, 2010

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 \$4,935,795)	\$ -	-	784,680	-	-	40,768,144	41,552,824
Health services	-	-	5,006,697	-	367,940,173	(630,864)	372,316,006
Internal revenues:							
Internal service center revenues	651,470	6,362,600	-	3,439,122	-	-	10,453,192
Interdepartmental revenues	-	-	38,494	-	-	1,060,019	1,098,513
Total internal revenues	651,470	6,362,600	38,494	3,439,122	-	1,060,019	11,551,705
Other operating revenues (pledged revenues of \$121,859)	2,057,228	7,094,555	1,372,704	710,135	1,451,108	296,386	12,982,116
Total Operating Revenues	2,708,698	13,457,155	7,202,575	4,149,257	369,391,281	41,493,685	438,402,651
Operating Expenses							
Education and general:							
Instruction	-	-	-	-	-	609,079	609,079
Public service	-	-	832,977	-	-	38,103,818	38,936,795
Institutional support	-	-	-	-	-	266,588	266,588
Student aid	-	-	1,172	-	-	170	1,342
Total Education and general expenses	-	-	834,149	-	-	38,979,655	39,813,804
Auxiliary enterprises internal service center expenses	2,281,622	10,194,027	-	3,787,803	-	-	16,263,452
Health services	-	-	12,239,580	-	354,323,767	-	366,563,347
Total Operating Expenses	2,281,622	10,194,027	13,073,729	3,787,803	354,323,767	38,979,655	422,640,603
Operating Income (Loss)	427,076	3,263,128	(5,871,154)	361,454	15,067,514	2,514,030	15,762,048
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	923,605	-	-	-	9,731,402	-	10,655,007
Investment expense	(18,958)	-	-	-	-	-	(18,958)
Total investment income, net	904,647	-	-	-	9,731,402	-	10,636,049
Interest on capital asset-related debt	-	-	-	-	-	(5,578)	(5,578)
Other nonoperating revenues (pledged revenues of \$6,742)	101,376	-	-	-	-	55,689	157,065
Net Nonoperating Revenues (Expenses)	1,006,023	-	-	-	9,731,402	50,111	10,787,536
Income (Loss) Before Other Revenues	1,433,099	3,263,128	(5,871,154)	361,454	24,798,916	2,564,141	26,549,584
Other Interfund Related Additions and Deletions							
Mandatory transfers	-	(4,126,479)	-	-	(531,357)	(31,814)	(4,689,650)
Voluntary transfers	2,664	(152,454)	(12,194)	(299,094)	-	35,068	(426,010)
Fixed asset additions & plant fund activity	-	-	-	-	(10,619,292)	(157,849)	(10,777,141)
Financing activity	-	-	-	-	-	(54,014)	(54,014)
Total Other Interfund Related Additions and Deletions	2,664	(4,278,933)	(12,194)	(299,094)	(11,150,649)	(208,609)	(15,946,815)
Increase (Decrease) in Net Assets	1,435,763	(1,015,805)	(5,883,348)	62,360	13,648,267	2,355,532	10,602,769
Net assets, beginning of year as originally stated	648,815	2,050,854	(34,116,782)	255,421	166,172,011	27,333,954	162,344,273
Net Assets, End of Year	\$ 2,084,578	1,035,049	(40,000,130)	317,781	179,820,278	29,689,486	172,947,042

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Auxiliary Services
June 30, 2010
University of Colorado Denver

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 5,088,882	10,159,361	13,629,832	28,878,075
Cash on hand	100	-	23,210	23,310
Total cash and investments	5,088,982	10,159,361	13,653,042	28,901,385
Accounts receivable, net:				
Accounts receivable:				
Accounts receivable, current	399,210	138,886	3,955,321	4,493,417
Accounts receivable-DPCU, current	-	-	2,727	2,727
Allowances for accounts receivable	(10,800)	-	(1,640,243)	(1,651,043)
Total accounts receivable, net	388,410	138,886	2,317,805	2,845,101
Other assets, current	-	-	302	302
Total Assets	\$ 5,477,392	10,298,247	15,971,149	31,746,788
Liabilities				
Accounts payable	\$ 311,331	105,218	1,181,867	1,598,416
Accrued expenses	1,597,422	65,085	926,604	2,589,111
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	-	83,003	-	83,003
Compensated absences and other postemployment benefits, noncurrent	-	1,847,688	-	1,847,688
Total compensated absences and other postemployment benefits	-	1,930,691	-	1,930,691
Deferred revenue, current	-	-	28,788	28,788
Deposits held for others	-	-	20,154	20,154
Total Liabilities	\$ 1,908,753	2,100,994	2,157,413	6,167,160
Net Assets				
Unrestricted	\$ 3,568,639	8,197,253	13,813,736	25,579,628
Total Net Assets	\$ 3,568,639	8,197,253	13,813,736	25,579,628

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2010

University of Colorado Denver

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Sales and services of educational departments	\$ -	-	6,539,081	6,539,081
Auxiliary enterprises	-	-	868,026	868,026
Health services	-	-	655,102	655,102
Internal revenues:				
Internal service center revenues	17,858,635	-	-	17,858,635
Interdepartmental revenues	-	85,512	406,373	491,885
Total internal revenues	17,858,635	85,512	406,373	18,350,520
Other operating revenues	5,397,069	18,975	1,762,363	7,178,407
Total Operating Revenues	23,255,704	104,487	10,230,945	33,591,136
Operating Expenses				
Education and general:				
Instruction	-	986,852	3,444,440	4,431,292
Research	-	-	(126)	(126)
Public service	-	174,623	4,890,714	5,065,337
Academic support	-	4,661	367,194	371,855
Student services	-	88,662	703,429	792,091
Institutional support	-	52,064	439,444	491,508
Operation and maintenance of plant program expenses	-	10,724	37,428	48,152
Student aid	7,006	31,638	54,060	92,704
Total Education and general expenses	7,006	1,349,224	9,936,583	11,292,813
Auxiliary enterprises				
Program expenses	-	3,627	941,638	945,265
Internal service center expenses	24,103,955	300,599	-	24,404,554
Total Auxiliary enterprises, net	24,103,955	304,226	941,638	25,349,819
Health services	-	12,673	584,913	597,586
Total Operating Expenses	24,110,961	1,666,123	11,463,134	37,240,218
Operating Loss	(855,257)	(1,561,636)	(1,232,189)	(3,649,082)
Nonoperating Revenues (Expenses)				
Royalty income, net:				
Royalty income	-	656,199	-	656,199
Royalty expense	-	(948)	-	(948)
Total Royalty income, net	-	655,251	-	655,251
Interest on capital asset-related debt	(10,511)	-	-	(10,511)
Other revenues	-	201,597	1,402,345	1,603,942
Net Nonoperating Revenues (Expenses)	(10,511)	856,848	1,402,345	2,248,682
Income (Loss) Before Other Revenues	(865,768)	(704,788)	170,156	(1,400,400)
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	94,000	-	94,000
Voluntary transfers	44,154	1,534,522	1,506,024	3,084,700
Scholarship allowance offset	-	-	(357,011)	(357,011)
Fixed asset additions & plant fund activity	-	(176,704)	(57,775)	(234,479)
Financing activity	(187,330)	-	(9,971)	(197,301)
Total Other Interfund Related Additions and Deletions	(143,176)	1,451,818	1,081,267	2,389,909
Increase (Decrease) in Net Assets	(1,008,944)	747,030	1,251,423	989,509
Net assets, beginning of year as originally stated	4,577,583	7,450,223	12,562,313	24,590,119
Net Assets, End of Year	\$ 3,568,639	8,197,253	13,813,736	25,579,628

Colorado Springs Campus



Colorado Springs Campus Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2010
Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 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	\$ 11,759,476	11,930,136	3,041,547	-	19,603,505	14,600	-	-	46,349,264
Cash on hand	12,655	9,625	4,750	-	-	-	-	-	27,030
Investments and restricted pooled cash	-	-	-	730,320	152,346	3,510,818	-	-	4,393,484
Total cash and investments	11,772,131	11,939,761	3,046,297	730,320	19,755,851	3,525,418	-	-	50,769,778
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	6,970,046	1,402,389	1,485,750	-	29	8,255	-	-	9,866,469
Accounts receivable-DPCU, current	-	-	642,301	-	-	-	-	-	642,301
Accounts receivable, noncurrent	-	-	-	163,874	-	-	-	-	163,874
Allowances for accounts receivable	(1,393,290)	(330,786)	(176)	-	-	-	-	-	(1,724,252)
Net accounts receivable	5,576,756	1,071,603	2,127,875	163,874	29	8,255	-	-	8,948,392
Loans receivable:									
Loans receivable, noncurrent	-	-	-	3,740,391	-	-	-	-	3,740,391
Allowances for loans receivable	-	-	-	(447,636)	-	-	-	-	(447,636)
Total accounts and loans receivable, net	5,576,756	1,071,603	2,127,875	3,456,629	29	8,255	-	-	12,241,147
Inventories	-	489,461	-	-	-	-	-	-	489,461
Other assets:									
Other assets, current	124,071	85,117	694	-	-	-	103,946	-	313,828
Other assets, noncurrent	-	-	-	-	-	-	817,179	-	817,179
Total other assets	124,071	85,117	694	-	-	-	921,125	-	1,131,007
Capital assets, net:									
Nondepreciable capital assets:									
Land	-	-	-	-	-	-	5,711,517	-	5,711,517
Construction in progress	-	-	-	-	-	-	15,052,417	-	15,052,417
Collections	-	-	-	-	-	-	687,324	-	687,324
Total nondepreciable capital assets	-	-	-	-	-	-	21,451,258	-	21,451,258
Depreciable capital assets:									
Buildings	-	-	-	-	-	-	251,507,298	-	251,507,298
Improvements other than buildings	-	-	-	-	-	-	5,025,984	-	5,025,984
Equipment	-	-	-	-	-	-	13,142,372	-	13,142,372
Library and other collections	-	-	-	-	-	-	21,057,536	-	21,057,536
Less: accumulated depreciation	-	-	-	-	-	-	(76,848,289)	-	(76,848,289)
Total depreciable capital assets, net	-	-	-	-	-	-	213,884,901	-	213,884,901
Total capital assets, net	-	-	-	-	-	-	235,336,159	-	235,336,159
Interfund receivables, net of interfund payables	-	-	-	-	(176,565)	-	-	-	(176,565)
Total Assets	\$ 17,472,958	13,585,942	5,174,866	4,186,949	19,579,315	3,533,673	236,257,284	-	299,790,987

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 368,395	402,782	245,524	-	38,227	-	-	-	1,054,928
Accrued expenses	7,472,828	866,900	613,506	(140)	118,106	169,018	-	-	9,240,218
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	151,503	33,645	-	-	-	-	-	-	185,148
Compensated absences and other postemployment benefits, noncurrent	4,101,033	771,162	-	-	-	-	-	-	4,872,195
Total compensated absences and other postemployment benefits	4,252,536	804,807	-	-	-	-	-	-	5,057,343
Deferred revenue, current	4,404,436	1,412,185	3,709,347	-	-	-	-	-	9,525,968
Bonds, leases and notes payable:									
Bonds, leases and notes payable, current	-	-	-	-	-	-	2,970,912	-	2,970,912
Bonds, leases and notes payable, noncurrent	-	-	-	-	-	-	100,383,580	-	100,383,580
Total bonds, leases and notes payable	-	-	-	-	-	-	103,354,492	-	103,354,492
Other liabilities:									
Deposits held for others	832,154	303,571	192,199	-	-	-	-	-	1,327,924
Other liabilities, current	-	-	-	-	494,275	-	-	-	494,275
Other liabilities, noncurrent	-	33	-	-	-	-	-	-	33
Total other liabilities	832,154	303,604	192,199	-	494,275	-	-	-	1,822,232
Total Liabilities	\$ 17,330,349	3,790,278	4,760,576	(140)	650,608	169,018	103,354,492	-	130,055,181
Net Assets									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	132,902,792	-	132,902,792
Restricted for expendable purposes:									
Academic support	-	-	195,212	-	-	-	-	-	195,212
Instruction	-	475,885	125,733	-	-	-	-	-	601,618
Research	-	-	45,285	-	-	-	-	-	45,285
Student services	-	-	28,665	4,187,089	-	-	-	-	4,215,754
Auxiliary enterprises	-	590,614	(58,123)	-	3,146,395	-	-	-	3,678,886
Institutional support	-	-	297,934	-	4,753	-	-	-	302,687
Scholarships and fellowships	-	-	120,074	-	-	-	-	-	120,074
Capital	-	-	-	-	1,333,907	-	-	-	1,333,907
Other	-	-	33,462	-	-	-	-	-	33,462
Total Restricted for expendable purposes	-	1,066,499	788,242	4,187,089	4,485,055	-	-	-	10,526,885
Unrestricted	142,609	8,729,165	(373,952)	-	14,443,652	3,364,655	-	-	26,306,129
Total Net Assets	\$ 142,609	9,795,664	414,290	4,187,089	18,928,707	3,364,655	132,902,792	-	169,735,806

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2010

Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net (pledged revenues of \$5,103,863):									
Student tuition	\$ 61,158,610	5,319,407	-	-	-	-	-	-	66,478,017
Scholarship allowance	(14,275,138)	(1,164,249)	-	-	-	-	-	-	(15,439,387)
Total Student tuition, net	46,883,472	4,155,158	-	-	-	-	-	-	51,038,630
Student fees, net (pledged revenues of \$2,756,517):									
Student fees	3,080,778	8,006,961	-	-	-	-	-	-	11,087,739
Scholarship allowance	(674,284)	(1,748,827)	-	-	-	-	-	-	(2,423,111)
Total Student fees, net	2,406,494	6,258,134	-	-	-	-	-	-	8,664,628
Fee for service contracts	2,659,699	-	-	-	-	-	-	-	2,659,699
Federal grants and contracts (pledged revenues of \$1,008,547)	-	-	9,625,155	-	-	-	-	(10,820)	9,614,335
State and local grants and contracts (pledged revenues of \$526,805)	-	-	5,027,626	-	-	-	-	-	5,027,626
Nongovernmental grants and contracts	-	-	1,582,060	-	-	-	-	-	1,582,060
Sales and services of educational departments (pledged revenues of \$9,661)	-	775,818	-	-	-	-	-	-	775,818
Auxiliary enterprises, net (pledged revenues of \$4,775,978):									
Auxiliary enterprises	-	15,341,547	-	-	-	-	-	-	15,341,547
Scholarship allowance	-	(221,479)	-	-	-	-	-	-	(221,479)
Total Auxiliary enterprises, net	-	15,120,068	-	-	-	-	-	-	15,120,068
Internal revenues:									
Internal service center revenues	-	818,101	-	-	-	-	-	(818,101)	-
Interdepartmental revenues	118,055	15,313	-	-	-	-	-	(133,368)	-
Total internal revenues	118,055	833,414	-	-	-	-	-	(951,469)	-
Other operating revenues (pledged revenues of \$109,641)	523,106	1,442,948	2,154	131,813	77,967	-	-	263	2,178,251
Total Operating Revenues	52,590,826	28,585,540	16,236,995	131,813	77,967	-	-	(962,026)	96,661,115
Operating Expenses									
Education and general:									
Instruction	40,166,859	3,023,048	1,720,830	-	-	-	-	(500)	44,910,237
Research	374,537	18,937	4,851,405	-	-	-	-	-	5,244,879
Public service	2,969	1,039,605	1,390,601	-	-	-	-	(1,500)	2,431,675
Academic support	8,639,381	575,492	1,305,188	-	-	-	-	-	10,520,061
Student services	5,257,414	618,450	400,273	76,515	-	-	-	-	6,352,652
Institutional support	9,955,636	868,787	474,750	-	-	-	-	(13,103)	11,286,070
Operation and maintenance of plant:									
Program expenses	6,484,199	394,947	56,259	-	22,634	-	-	(118,265)	6,839,774
Plant noncapitalizable activity	-	-	-	-	-	-	-	721,148	721,148
Total Operation and maintenance of plant	6,484,199	394,947	56,259	-	22,634	-	-	602,883	7,560,922
Student aid	481,401	21,960	1,852,442	-	-	-	-	-	2,355,803
Total Education and general expenses	71,362,396	6,561,226	12,051,748	76,515	22,634	-	-	587,780	90,662,299
Depreciation	-	-	-	-	-	-	8,220,397	-	8,220,397
Auxiliary enterprises:									
Program expenses	(506)	15,145,584	129,874	-	-	-	-	-	15,274,952
Internal service center expenses	-	642,954	-	-	-	-	-	(818,101)	(175,147)
Total Auxiliary enterprises, net	(506)	15,788,538	129,874	-	-	-	-	(818,101)	15,099,805
Health services	(1,148)	-	170,504	-	-	-	-	-	169,356
Other operating expenses (pledged revenues of \$263)	136	-	36,863	-	-	-	-	-	36,999
Total Operating Expenses	71,360,878	22,349,764	12,388,989	76,515	22,634	-	8,220,397	(230,321)	114,188,856
Operating Income (Loss)	(18,770,052)	6,235,776	3,848,006	55,298	55,333	-	(8,220,397)	(731,705)	(17,527,741)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	9,128,136	-	-	-	-	-	9,128,136
Gifts	-	-	5,940,818	-	-	-	-	-	5,940,818
Investment income	-	-	179,412	-	1,436	99,726	-	-	280,574
Royalty income	-	13,022	-	-	-	-	-	-	13,022
Gain on disposal of fixed assets	-	-	-	-	2,682	-	-	-	2,682
Loss on debt extinguishment	-	-	-	-	-	-	(91,889)	-	(91,889)
Interest on capital asset-related debt	-	-	-	-	-	(4,829,002)	168,542	-	(4,660,460)
State fiscal stabilization funds	12,956,917	-	-	-	-	-	-	-	12,956,917
Other revenues	979,416	25,314	-	-	91,741	-	-	(263)	1,096,208
Net Nonoperating Revenues (Expenses)	13,936,333	38,336	15,248,366	-	95,859	(4,729,276)	76,653	(263)	24,666,008
Income (Loss) Before Other Revenues	(4,833,719)	6,274,112	19,096,372	55,298	151,192	(4,729,276)	(8,143,744)	(731,968)	7,138,267
Capital contributions from the state	-	-	-	-	12,199,007	-	-	-	12,199,007
Capital appropriations	-	-	-	-	1,216,013	-	-	-	1,216,013
Capital grants and gifts	-	-	30,662	-	-	-	-	-	30,662
Total Other Revenues	-	-	30,662	-	13,415,020	-	-	-	13,445,682
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	1,557,671	-	(1,535,352)	(22,319)	-	-	-	-	-
Mandatory transfers	(2,275,442)	(4,963,421)	(296,228)	-	-	7,535,091	-	-	-
Voluntary transfers	1,376,536	(5,155,480)	(2,396,114)	79	3,627,109	3,452,085	-	10,820	915,035
Scholarship allowance offset	11,382,639	2,810,592	(14,193,231)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(4,121,552)	(61,513)	(1,005,023)	-	(18,710,943)	-	23,177,883	721,148	-
Financing activity	-	-	-	-	1,401,220	(2,615,000)	1,213,780	-	-
Total Other Interfund Related Additions and Deletions	7,919,852	(7,369,822)	(19,425,948)	(22,240)	(13,682,614)	8,372,176	24,391,663	731,968	915,035
Increase (Decrease) in Net Assets	3,086,133	(1,095,710)	(298,914)	33,058	(116,402)	3,642,900	16,247,919	-	21,498,984
Net assets, beginning of year as originally stated	(2,943,524)	10,891,374	713,204	4,154,031	19,045,109	(278,245)	116,654,873	-	148,236,822
Net Assets, End of Year	\$ 142,609	9,795,664	414,290	4,187,089	18,928,707	3,364,655	132,902,792	-	169,735,806

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

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	\$ 1,347,491	7,323,246	38,470	8,709,207	3,220,929	11,930,136
Cash on hand	8,750	-	-	8,750	875	9,625
Total cash and investments	1,356,241	7,323,246	38,470	8,717,957	3,221,804	11,939,761
Accounts receivable, net:						
Accounts receivable, current	1,037,469	185,069	3,439	1,225,977	176,412	1,402,389
Allowances for accounts receivable	(284,550)	(40,299)	(1,427)	(326,276)	(4,510)	(330,786)
Total accounts and loans receivable, net	752,919	144,770	2,012	899,701	171,902	1,071,603
Inventories	483,036	-	-	483,036	6,425	489,461
Other assets, current	1,319	455	-	1,774	83,343	85,117
Total Assets	\$ 2,593,515	7,468,471	40,482	10,102,468	3,483,474	13,585,942
Liabilities						
Accounts payable	\$ 182,565	59,324	11,660	253,549	149,233	402,782
Accrued expenses	482,049	146,881	16,182	645,112	221,788	866,900
Compensated absences and other postemployment benefits:						
Compensated absences and other postemployment benefits, current	25,965	4,439	178	30,582	3,063	33,645
Compensated absences and other postemployment benefits, noncurrent	591,040	121,980	4,945	717,965	53,197	771,162
Total compensated absences and other postemployment benefits	617,005	126,419	5,123	748,547	56,260	804,807
Deferred revenue, current	530,939	846,834	6,255	1,384,028	28,157	1,412,185
Other liabilities:						
Deposits held for others	191,572	100	-	191,672	111,899	303,571
Other liabilities, noncurrent	33	-	-	33	-	33
Total other liabilities	191,605	100	-	191,705	111,899	303,604
Total Liabilities	\$ 2,004,163	1,179,558	39,220	3,222,941	567,337	3,790,278
Net Assets						
Restricted for expendable purposes:						
Instruction	\$ -	475,885	-	475,885	-	475,885
Auxiliary enterprises	589,352	-	1,262	590,614	-	590,614
Total Restricted for expendable purposes	589,352	475,885	1,262	1,066,499	-	1,066,499
Unrestricted	-	5,813,028	-	5,813,028	2,916,137	8,729,165
Total Net Assets	\$ 589,352	6,288,913	1,262	6,879,527	2,916,137	9,795,664

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

Colorado Springs

	Auxiliary Services	Education Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues						
Student tuition, net:						
Student tuition	\$ -	5,319,407	-	5,319,407	-	5,319,407
Scholarship allowance	-	(1,164,249)	-	(1,164,249)	-	(1,164,249)
Total Student tuition, net	-	4,155,158	-	4,155,158	-	4,155,158
Student fees, net (pledged revenues of \$2,756,517)						
Student fees	7,897,780	521	70,072	7,968,373	38,588	8,006,961
Scholarship allowance	-	(1,748,827)	-	(1,748,827)	-	(1,748,827)
Total Student fees, net	7,897,780	(1,748,306)	70,072	6,219,546	38,588	6,258,134
Sales and services of educational departments (pledged revenues of \$9,661)	29,430	113,322	-	142,752	633,066	775,818
Auxiliary enterprises, net (pledged revenues of \$4,775,978):						
Auxiliary enterprises	14,548,562	(32,513)	-	14,516,049	825,498	15,341,547
Scholarship allowance	-	(221,479)	-	(221,479)	-	(221,479)
Total Auxiliary enterprises, net	14,548,562	(253,992)	-	14,294,570	825,498	15,120,068
Internal revenues:						
Internal service center revenues	3,047	-	584,117	587,164	230,937	818,101
Interdepartmental revenues	-	210	-	210	15,103	15,313
Total internal revenues	3,047	210	584,117	587,374	246,040	833,414
Other revenues (pledged revenues of \$109,941)	333,988	26,175	-	360,163	1,082,785	1,442,948
Total Operating Revenues	22,812,807	2,292,567	654,189	25,759,563	2,825,977	28,585,540
Operating Expenses						
Education and general:						
Instruction	-	2,505,906	-	2,505,906	517,142	3,023,048
Research	-	-	-	-	18,937	18,937
Public service	-	-	-	-	1,039,605	1,039,605
Academic support	-	546,785	-	546,785	28,707	575,492
Student services	399,290	27,412	159,045	585,747	32,703	618,450
Institutional support	625,675	74,232	-	699,907	168,880	868,787
Operation and maintenance of plant program expenses	394,947	-	-	394,947	-	394,947
Student aid	243,913	(318,696)	-	(74,783)	96,743	21,960
Total Education and general expenses	1,663,825	2,835,639	159,045	4,658,509	1,902,717	6,561,226
Auxiliary enterprises						
Program expenses	14,749,092	-	714	14,749,806	395,778	15,145,584
Internal service center expenses	-	-	374,693	374,693	268,261	642,954
Total Auxiliary enterprises, net	14,749,092	-	375,407	15,124,499	664,039	15,788,538
Total Operating Expenses	16,412,917	2,835,639	534,452	19,783,008	2,566,756	22,349,764
Operating Income (Loss)	6,399,890	(543,072)	119,737	5,976,555	259,221	6,235,776
Nonoperating Revenues						
Royalty income	-	-	-	-	13,022	13,022
Other revenues (pledged revenues of \$263)	802	4,233	-	5,035	20,279	25,314
Net Nonoperating Revenues	802	4,233	-	5,035	33,301	38,336
Income (Loss) Before Other Revenues	6,400,692	(538,839)	119,737	5,981,590	292,522	6,274,112
Other Interfund Related Additions and Deletions						
Mandatory transfers	(4,963,421)	-	-	(4,963,421)	-	(4,963,421)
Voluntary transfers	(1,294,462)	(1,374,039)	(585,219)	(3,253,720)	(1,901,760)	(5,155,480)
Scholarship allowance offset	-	2,810,592	-	2,810,592	-	2,810,592
Fixed asset additions & plant fund activity	(6,311)	(17,379)	-	(23,690)	(37,823)	(61,513)
Total Other Interfund Related Additions and Deletions	(6,264,194)	1,419,174	(585,219)	(5,430,239)	(1,939,583)	(7,369,822)
Increase (Decrease) in Net Assets	136,498	880,335	(465,482)	551,351	(1,647,061)	(1,095,710)
Net assets, beginning of year as originally stated	452,854	5,408,578	466,744	6,328,176	4,563,198	10,891,374
Net Assets, End of Year	\$ 589,352	6,288,913	1,262	6,879,527	2,916,137	9,795,664

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Auxiliary Services Enterprises
June 30, 2010
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	\$ (377,654)	64,826	(1,932)	(141,561)	109,949	373,947	757,007	562,909	1,347,491
Cash on hand	700	3,000	-	-	200	3,450	100	1,300	8,750
Total cash and investments	(376,954)	67,826	(1,932)	(141,561)	110,149	377,397	757,107	564,209	1,356,241
Accounts receivable, net:									
Accounts receivable, current	42,636	216,624	-	428,216	16,908	117,859	40,311	174,915	1,037,469
Allowances for accounts receivable	(17,733)	10,136	-	(148,672)	(7,832)	(26,729)	(23,184)	(70,536)	(284,550)
Total accounts receivable, net	24,903	226,760	-	279,544	9,076	91,130	17,127	104,379	752,919
Inventories	-	483,036	-	-	-	-	-	-	483,036
Other assets, current	1,319	-	-	-	-	-	-	-	1,319
Total Assets	\$ (350,732)	777,622	(1,932)	137,983	119,225	468,527	774,234	668,588	2,593,515
Liabilities									
Accounts payable	\$ 8,727	75,849	-	33,223	5,244	4,314	27,219	27,989	182,565
Accrued expenses	36,685	51,547	-	60,661	29,622	114,648	70,460	118,426	482,049
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	3,778	3,649	1,332	3,171	1,759	5,310	2,695	4,271	25,965
Compensated absences and other postemployment benefits, noncurrent	78,705	79,138	23,038	69,780	39,704	131,445	71,223	98,007	591,040
Total compensated absences and other postemployment benefits	82,483	82,787	24,370	72,951	41,463	136,755	73,918	102,278	617,005
Deferred revenue, current	68,319	6,943	-	39,928	15,901	121,473	40,794	237,581	530,939
Other liabilities:									
Deposits held for others	-	1,019	-	183,753	-	-	20	6,780	191,572
Other liabilities, noncurrent	-	33	-	-	-	-	-	-	33
Total other liabilities	-	1,052	-	183,753	-	-	20	6,780	191,605
Total Liabilities	\$ 196,214	218,178	24,370	390,516	92,230	377,190	212,411	493,054	2,004,163
Net Assets									
Restricted for expendable purposes auxiliary enterprises	\$ (546,946)	559,444	(26,302)	(252,533)	26,995	91,337	561,823	175,534	589,352
Total Net Assets	\$ (546,946)	559,444	(26,302)	(252,533)	26,995	91,337	561,823	175,534	589,352

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2010

Colorado Springs

	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 \$2,756,517)	\$ 1,023,108	-	-	-	388,094	1,160,957	709,569	4,616,052	7,897,780
Sales and services of educational departments (pledged revenues of \$9,661)	-	-	-	-	-	-	-	29,430	29,430
Auxiliary enterprises (pledged revenues of \$4,775,978)	117,546	4,046,459	-	7,070,545	148,878	2,385,832	1,025,334	(246,032)	14,548,562
Internal service center revenues	-	-	-	-	-	-	3,047	-	3,047
Other revenues (pledged revenues of \$109,641)	3,108	77,858	-	-	9,292	-	163,878	79,852	333,988
Total Operating Revenues	1,143,762	4,124,317	-	7,070,545	546,264	3,546,789	1,901,828	4,479,302	22,812,807
Operating Expenses									
Education and general:									
Student services	-	-	-	-	-	-	299,622	99,668	399,290
Institutional support	-	-	-	159,196	-	466,479	-	-	625,675
Operation and maintenance of plant program expenses	-	-	-	394,947	-	-	-	-	394,947
Student aid	47,675	10,000	-	170,000	-	16,238	-	-	243,913
Total Education and general expenses	47,675	10,000	-	724,143	-	482,717	299,622	99,668	1,663,825
Auxiliary enterprises program expenses	1,197,111	4,055,331	(1,912)	3,303,303	553,362	1,829,183	1,475,671	2,337,043	14,749,092
Total Operating Expenses	1,244,786	4,065,331	(1,912)	4,027,446	553,362	2,311,900	1,775,293	2,436,711	16,412,917
Operating Income (Loss)	(101,024)	58,986	1,912	3,043,099	(7,098)	1,234,889	126,535	2,042,591	6,399,890
Nonoperating Revenues									
Other revenues (pledged revenues of \$263)	-	-	-	-	42	-	-	760	802
Net Nonoperating Revenues	-	-	-	-	42	-	-	760	802
Income (Loss) Before Other Revenues	(101,024)	58,986	1,912	3,043,099	(7,056)	1,234,889	126,535	2,043,351	6,400,692
Other Interfund Related Additions and Deletions									
Mandatory transfers	-	-	-	(2,643,250)	-	(687,213)	(123,997)	(1,508,961)	(4,963,421)
Voluntary transfers	67,593	(69,251)	-	(133,897)	(8,600)	(531,435)	(161,132)	(457,740)	(1,294,462)
Fixed asset additions & plant fund activity	-	-	-	-	-	-	-	(6,311)	(6,311)
Total Other Interfund Related Additions and Deletions	67,593	(69,251)	-	(2,777,147)	(8,600)	(1,218,648)	(285,129)	(1,973,012)	(6,264,194)
Increase (Decrease) in Net Assets	(33,431)	(10,265)	1,912	265,952	(15,656)	16,241	(158,594)	70,339	136,498
Net assets, beginning of year as originally stated	(513,515)	569,709	(28,214)	(518,485)	42,651	75,096	720,417	105,195	452,854
Net Assets, End of Year	\$ (546,946)	559,444	(26,302)	(252,533)	26,995	91,337	561,823	175,534	589,352

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2010

Colorado Springs

		Other Student Services	Telecom	Total
Assets				
Equity in pooled cash and investments	\$	19,846	18,624	38,470
Accounts receivable, net:				
Accounts receivable, current		3,439	-	3,439
Allowances for accounts receivable		(1,427)	-	(1,427)
Total accounts receivable, net		2,012	-	2,012
Total Assets	\$	21,858	18,624	40,482
Liabilities				
Accounts payable	\$	-	11,660	11,660
Accrued expenses		7,967	8,215	16,182
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current		-	178	178
Compensated absences and other postemployment benefits, noncurrent		-	4,945	4,945
Total compensated absences and other postemployment benefits		-	5,123	5,123
Deferred revenue, current		6,255	-	6,255
Total Liabilities	\$	14,222	24,998	39,220
Net Assets				
Restricted for expendable purposes auxiliary enterprises	\$	7,636	(6,374)	1,262
Total Net Assets	\$	7,636	(6,374)	1,262

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2010

Colorado Springs

	Other Student Services	Telecom	Total
Operating Revenues			
Student fees	\$ 70,072	-	70,072
Internal service center revenues	-	584,117	584,117
Total Operating Revenues	70,072	584,117	654,189
Operating Expenses			
Student services	159,045	-	159,045
Auxiliary enterprises			
Program expenses	-	714	714
Internal service center expenses	-	374,693	374,693
Total Auxiliary enterprises, net	-	375,407	375,407
Total Operating Expenses	159,045	375,407	534,452
Income (Loss) Before Other Revenues	(88,973)	208,710	119,737
Other Interfund Related Additions and Deletions			
Voluntary transfers	81,028	(666,247)	(585,219)
Total Other Interfund Related Additions and Deletions	81,028	(666,247)	(585,219)
Decrease in Net Assets	(7,945)	(457,537)	(465,482)
Net assets, beginning of year as originally stated	15,581	451,163	466,744
Net Assets, End of Year	\$ 7,636	(6,374)	1,262

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Auxiliary Services

June 30, 2010

Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 31,915	241,929	2,947,085	3,220,929
Cash on hand	75	-	800	875
Total cash and investments	31,990	241,929	2,947,885	3,221,804
Accounts receivable, net:				
Accounts receivable, current	13	-	176,399	176,412
Allowances for accounts receivable	(149)	-	(4,361)	(4,510)
Total accounts receivable, net	(136)	-	172,038	171,902
Inventories	6,425	-	-	6,425
Other assets, current	-	-	83,343	83,343
Total Assets	\$ 38,279	241,929	3,203,266	3,483,474
Liabilities				
Accounts payable	\$ 5,628	-	143,605	149,233
Accrued expenses	9,666	-	212,122	221,788
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	-	3,063	-	3,063
Compensated absences and other postemployment benefits, noncurrent	-	53,197	-	53,197
Total compensated absences and other postemployment benefits	-	56,260	-	56,260
Deferred revenue, current	-	-	28,157	28,157
Deposits held for others	-	-	111,899	111,899
Total Liabilities	\$ 15,294	56,260	495,783	567,337
Net Assets				
Unrestricted	\$ 22,985	185,669	2,707,483	2,916,137
Total Net Assets	\$ 22,985	185,669	2,707,483	2,916,137

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

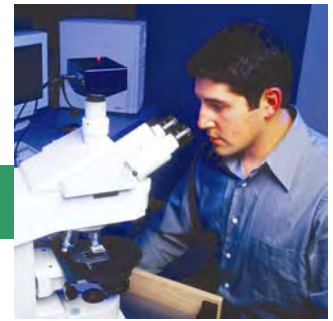
Other Auxiliary Services

June 30, 2010

Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees	\$ -	-	38,588	38,588
Sales and services of educational departments	-	-	633,066	633,066
Auxiliary enterprises	-	-	825,498	825,498
Internal revenues:				
Internal service center revenues	230,937	-	-	230,937
Interdepartmental revenues	-	-	15,103	15,103
Total internal revenues	230,937	-	15,103	246,040
Other revenues	32,759	60,427	989,599	1,082,785
Total Operating Revenues	263,696	60,427	2,501,854	2,825,977
Operating Expenses				
Education and general:				
Instruction	-	17,388	499,754	517,142
Research	-	17,827	1,110	18,937
Public service	-	2,580	1,037,025	1,039,605
Academic support	-	310	28,397	28,707
Student services	-	-	32,703	32,703
Institutional support	-	-	168,880	168,880
Student aid	-	625	96,118	96,743
Total Education and general expenses	-	38,730	1,863,987	1,902,717
Auxiliary enterprises:				
Program expenses	-	21,391	374,387	395,778
Internal service center expenses	268,261	-	-	268,261
Total Auxiliary enterprises, net	268,261	21,391	374,387	664,039
Total Operating Expenses	268,261	60,121	2,238,374	2,566,756
Operating Income (Loss)	(4,565)	306	263,480	259,221
Nonoperating Revenues				
Royalty income	-	13,022	-	13,022
Other revenues	-	-	20,279	20,279
Net Nonoperating Revenues	-	13,022	20,279	33,301
Income (Loss) Before Other Revenues	(4,565)	13,328	283,759	292,522
Other Interfund Related Additions and Deletions				
Voluntary transfers	(17,348)	21,950	(1,906,362)	(1,901,760)
Fixed asset additions & plant fund activity	-	-	(37,823)	(37,823)
Total Other Interfund Related Additions and Deletions	(17,348)	21,950	(1,944,185)	(1,939,583)
Increase (Decrease) in Net Assets	(21,913)	35,278	(1,660,426)	(1,647,061)
Net assets, beginning of year as originally stated	44,898	150,391	4,367,909	4,563,198
Net Assets, End of Year	\$ 22,985	185,669	2,707,483	2,916,137

System Offices



System Administration Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2010
System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2010 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	\$ 2,984,319	75,165,212	1,398,814	-	401,463	7,359,629	-	-	-	87,309,437
Cash on hand	-	26,097	-	-	-	-	-	-	-	26,097
Investments and restricted pooled cash	(14,318,829)	27,498,478	(1,430,721)	(414,766)	120,916,250	(25,372,312)	(1,208,441)	-	-	105,669,659
Total cash and investments	(11,334,510)	102,689,787	(31,907)	(414,766)	121,317,713	(18,012,683)	(1,208,441)	-	-	193,005,193
Accounts receivable:										
Accounts receivable, current	353,093	2,257,375	299,066	-	18,081	-	-	-	(716,277)	2,211,338
Accounts receivable-DPCU, current	9,564	735	302,351	-	-	-	-	-	-	312,650
Total accounts receivable	362,657	2,258,110	601,417	-	18,081	-	-	-	(716,277)	2,523,988
Inventories	-	(3,032)	-	-	-	-	-	-	-	(3,032)
Other assets:										
Other assets, current	790	1,540,962	-	-	-	-	-	-	-	1,541,752
Other assets, noncurrent	-	6,533,290	-	-	-	-	-	-	-	6,533,290
Total other assets	790	8,074,252	-	-	-	-	-	-	-	8,075,042
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	1,955,470	-	-	2,179,510	-	4,134,980
Construction in progress	-	-	-	-	-	-	-	18,113,520	-	18,113,520
Total nondepreciable capital assets	-	-	-	-	1,955,470	-	-	20,293,030	-	22,248,500
Depreciable capital assets:										
Improvements other than buildings	-	-	-	-	-	-	-	718,754	-	718,754
Equipment	-	-	-	-	-	-	-	41,074,722	-	41,074,722
Less: accumulated depreciation	-	-	-	-	-	-	-	(21,986,807)	-	(21,986,807)
Total depreciable capital assets, net	-	-	-	-	-	-	-	19,806,669	-	19,806,669
Total capital assets, net	-	-	-	-	1,955,470	-	-	40,099,699	-	42,055,169
Interfund receivables, net of interfund payables	-	1,217,079	-	-	-	-	-	-	-	1,217,079
Total Assets	\$ (10,971,063)	114,236,196	569,510	(414,766)	123,291,264	(18,012,683)	(1,208,441)	40,099,699	(716,277)	246,873,439

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Retirement of Indebtedness	Investment in Plant			
Liabilities										
Accounts payable	\$ 445,580	7,536,986	2,958	-	20,225	23,605	-	-	(716,277)	7,313,077
Accrued expenses	3,527,295	8,672,332	59,836	-	-	-	-	-	-	12,259,463
Compensated absences and other postemployment benefits:										
Compensated absences and other postemployment benefits, current	6,809	55,480	-	-	-	-	-	-	-	62,289
Compensated absences and other postemployment benefits, noncurrent	117,905	944,085	-	-	-	-	-	-	-	1,061,990
Total compensated absences and other postemployment benefits	124,714	999,565	-	-	-	-	-	-	-	1,124,279
Deferred revenue, current	-	(1,825)	578,248	-	-	-	-	-	-	576,423
Other liabilities:										
Deposits held for others	-	561,233	3,933	-	-	-	-	-	-	565,166
Other liabilities, current	-	3,894,885	-	-	-	-	-	-	-	3,894,885
Other liabilities, noncurrent	-	7,648,850	-	-	15,908	-	-	-	-	7,664,758
Total other liabilities	-	12,104,968	3,933	-	15,908	-	-	-	-	12,124,809
Total Liabilities	\$ 4,097,589	29,312,026	644,975	-	36,133	23,605	-	-	(716,277)	33,398,051
Net Assets										
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	40,099,699	-	40,099,699
Restricted for nonexpendable purposes (endowments):										
Academic support	-	-	-	-	19,063,971	-	-	-	-	19,063,971
Research	-	-	-	-	3,028,745	-	-	-	-	3,028,745
Institutional support	-	-	-	-	76,954	-	-	-	-	76,954
Scholarships and fellowships	-	-	-	-	21,635,646	-	-	-	-	21,635,646
Capital	-	-	-	-	1,432,951	-	-	-	-	1,432,951
Other	-	-	-	-	888,536	-	-	-	-	888,536
Total restricted for nonexpendable purposes	-	-	-	-	46,126,803	-	-	-	-	46,126,803
Restricted for expendable purposes:										
Academic support	-	-	1,000	-	12,216,132	-	-	-	-	12,217,132
Instruction	-	-	440,612	-	126,186	-	-	-	-	566,798
Research	-	-	-	-	22,298,827	-	-	-	-	22,298,827
Auxiliary enterprises	-	252,035	-	-	-	-	-	-	-	252,035
Institutional support	-	-	241,036	(414,766)	1,114,078	-	-	-	-	940,348
Scholarships and fellowships	-	-	-	-	12,933,991	-	-	-	-	12,933,991
Capital	-	-	-	-	2,771,675	-	-	-	-	2,771,675
Other	-	-	-	-	4,310,378	-	-	-	-	4,310,378
Total Restricted for expendable purposes	-	252,035	682,648	(414,766)	55,771,267	-	-	-	-	56,291,184
Unrestricted	(15,068,652)	84,672,135	(758,113)	-	21,357,061	(18,036,288)	(1,208,441)	-	-	70,957,702
Total Net Assets	\$ (15,068,652)	84,924,170	(75,465)	(414,766)	123,255,131	(18,036,288)	(1,208,441)	40,099,699	-	213,475,388

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2010

System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS		Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness		
Operating Revenues									
State and local grants and contracts	\$ -	-	1,281,243	-	-	-	-	-	1,281,243
Internal revenues:									
Internal service center revenues	-	17,023,263	-	-	-	-	-	(17,023,263)	-
Interdepartmental revenues	-	2,854,400	-	-	-	-	-	(2,854,400)	-
Other internal revenues	33,618,966	-	-	-	-	-	-	(33,618,966)	-
Total internal revenues	33,618,966	19,877,663	-	-	-	-	-	(53,496,629)	-
Other operating revenues:	270,440	387,245	-	-	-	-	-	-	657,685
Total Operating Revenues	33,889,406	20,264,908	1,281,243	-	-	-	-	(53,496,629)	1,938,928
Operating Expenses									
Education and general:									
Instruction	-	-	753,374	-	-	-	-	-	753,374
Research	-	-	1,348,249	-	-	-	-	-	1,348,249
Academic support	-	-	9,819	-	-	-	-	-	9,819
Institutional support	33,939,731	44,430,575	81,105	420	-	24,547	728	(36,373,830)	42,103,276
Plant noncapitalizable activity	-	-	-	-	-	-	-	(15,599,582)	(15,599,582)
Student aid	-	-	2,500	-	-	-	-	-	2,500
Total Education and general expenses	33,939,731	44,430,575	2,195,047	420	-	24,547	728	(51,973,412)	28,617,636
Depreciation	-	-	-	-	-	-	-	1,006,934	1,006,934
Auxiliary enterprises:									
Program expenses	-	92,821	-	-	-	-	-	-	92,821
Internal service center expenses	-	607,414	-	-	-	-	-	(17,023,263)	(16,415,849)
Total Auxiliary enterprises, net	-	700,235	-	-	-	-	-	(17,023,263)	(16,323,028)
Other operating expenses	-	1,919	-	-	-	-	-	(49,536)	(47,617)
Total Operating Expenses	33,939,731	45,132,729	2,195,047	420	-	24,547	728	(69,046,211)	13,253,925
Operating Income (Loss)	(50,325)	(24,867,821)	(913,804)	(420)	-	(24,547)	(728)	15,549,582	(11,314,997)

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2010 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Retirement of Indebtedness	Investment in Plant			
Nonoperating Revenues (Expenses)										
Gifts	\$ -	50,000	2,567,305	-	-	-	-	-	50,000	2,667,305
Investment income, net:(pledged revenues of \$24,954):										
Investment income	22,044,047	20,278,565	4,164,956	601,807	9,635,484	35,324,882	1,794,934	-	-	93,844,675
Investment expense	(17,510)	(4,166,764)	(2,580)	-	(2,274,815)	-	-	-	-	(6,461,669)
Total Investment income, net	22,026,537	16,111,801	4,162,376	601,807	7,360,669	35,324,882	1,794,934	-	-	87,383,006
Royalty income, net:										
Royalty income	-	3,283,203	-	-	114	-	-	-	(3,108,565)	174,752
Royalty expense	-	(3,003,906)	-	-	-	-	-	-	3,108,565	104,659
Total Royalty income, net	-	279,297	-	-	114	-	-	-	-	279,411
Gain (loss) on disposal of fixed assets	474	-	-	-	-	-	-	(138,219)	-	(137,745)
Net Nonoperating Revenues (Expenses)	22,027,011	16,441,098	6,729,681	601,807	7,360,783	35,324,882	1,794,934	(138,219)	50,000	90,191,977
Income (Loss) Before Other Revenues	21,976,686	(8,426,723)	5,815,877	601,387	7,360,783	35,300,335	1,794,206	(1,145,153)	15,599,582	78,876,980
Capital appropriations	-	-	-	-	28,534	-	-	-	-	28,534
Additions to permanent endowments	-	-	-	-	6,813	-	-	-	-	6,813
Total Other Revenues	-	-	-	-	35,347	-	-	-	-	35,347
Other Interfund Related Additions and Deletions										
Voluntary transfers	(8,264,644)	11,857,938	(2,269,643)	(197,002)	1,803,888	(12,860,005)	(455,837)	-	-	(10,385,305)
Fixed asset additions & plant fund activity	(144,399)	(47,224)	-	-	-	(38,616)	-	15,829,821	(15,599,582)	-
Total Other Interfund Related Additions and Deletions	(8,409,043)	11,810,714	(2,269,643)	(197,002)	1,803,888	(12,898,621)	(455,837)	15,829,821	(15,599,582)	(10,385,305)
Increase in Net Assets	13,567,643	3,383,991	3,546,234	404,385	9,200,018	22,401,714	1,338,369	14,684,668	-	68,527,022
	(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
Net Assets, End of Year	\$ (15,068,652)	84,924,170	(75,465)	(414,766)	123,255,131	(18,036,288)	(1,208,441)	40,099,699	-	213,475,388

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

System Administration

	Other Self-Funded Services	Other Auxiliary Services	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 2,177,798	72,987,414	75,165,212
Cash on hand	-	26,097	26,097
Investments and restricted cash	30,642,969	(3,144,491)	27,498,478
Total cash and investments	32,820,767	69,869,020	102,689,787
Accounts receivable:			
Accounts receivable, current	231,497	2,025,878	2,257,375
Accounts receivable-DPCU, current	-	735	735
Total accounts receivable	231,497	2,026,613	2,258,110
Inventories	-	(3,032)	(3,032)
Other assets:			
Other assets, current	1,304,396	236,566	1,540,962
Other assets, noncurrent	-	6,533,290	6,533,290
Total other assets	1,304,396	6,769,856	8,074,252
Interfund receivables, net of interfund payables	-	1,217,079	1,217,079
Total Assets	\$ 34,356,660	79,879,536	114,236,196
Liabilities			
Accounts payable	\$ 3,402	7,533,584	7,536,986
Accounts payable-DPCU	-	-	-
Accrued expenses	457,093	8,215,239	8,672,332
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	26,555	28,925	55,480
Compensated absences and other postemployment benefits, noncurrent	443,248	500,837	944,085
Total compensated absences and other postemployment benefits	469,803	529,762	999,565
Defered revenue, current	-	(1,825)	(1,825)
Other liabilities:			
Deposits held for others	-	561,233	561,233
Other liabilities, current	3,912,243	(17,358)	3,894,885
Other liabilities, noncurrent	7,648,850	-	7,648,850
Total other liabilities	11,561,093	543,875	12,104,968
Total Liabilities	\$ 12,491,391	16,820,635	29,312,026
Net Assets			
Restricted for expendable purposes: auxiliary enterprises	\$ 252,035	-	252,035
Unrestricted	21,613,234	63,058,901	84,672,135
Total Net Assets	\$ 21,865,269	63,058,901	84,924,170

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2010

System Administration

	Other Self-Funded Services	Other Auxiliary Services	Total
Operating Revenues			
Internal revenues:			
Internal service center revenues	\$ 13,936,322	3,086,941	17,023,263
Interdepartmental revenues	-	2,854,400	2,854,400
Total internal revenues	13,936,322	5,941,341	19,877,663
Other operating revenues	89,314	297,931	387,245
Total Operating Revenues	14,025,636	6,239,272	20,264,908
Operating Expenses			
Institutional support	12,632,864	31,797,711	44,430,575
Auxiliary enterprises:			
Program expenses	-	92,821	92,821
Internal service center expenses	-	607,414	607,414
Total Auxiliary enterprises, net	-	700,235	700,235
Other operating expenses	-	1,919	1,919
Total Operating Expenses	12,632,864	32,499,865	45,132,729
Operating Income (Loss)	1,392,772	(26,260,593)	(24,867,821)
Nonoperating Revenues (Expenses)			
Gifts	-	50,000	50,000
Investment income, net:(pledged revenues of \$24,954):			
Investment income	262,273	20,016,292	20,278,565
Investment expense	-	(4,166,764)	(4,166,764)
Total Investment income, net	262,273	15,849,528	16,111,801
Royalty income, net:			
Royalty income	-	3,283,203	3,283,203
Royalty expense	-	(3,003,906)	(3,003,906)
Total Royalty income, net	-	279,297	279,297
Net Nonoperating Revenues (Expenses)	262,273	16,178,825	16,441,098
Income (Loss) Before Other Revenues	1,655,045	(10,081,768)	(8,426,723)
Other Interfund Related Additions and Deletions			
Voluntary transfers	(40,000)	11,897,938	11,857,938
Fixed asset additions & plant fund activity	-	(47,224)	(47,224)
Total Other Interfund Related Additions and Deletions	(40,000)	11,850,714	11,810,714
Increase in Net Assets	1,615,045	1,768,946	3,383,991
Net assets, beginning of year as originally stated	20,250,224	61,289,955	81,540,179
Net Assets, End of Year	\$ 21,865,269	63,058,901	84,924,170

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2010

System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ 2,177,938	(140)	-	-	2,177,798
Investments and restricted cash	30,390,934	-	-	252,035	30,642,969
Total cash and investments	32,568,872	(140)	-	252,035	32,820,767
Accounts receivable, current	231,497	-	-	-	231,497
Other assets, current	1,304,396	-	-	-	1,304,396
Total Assets	\$ 34,104,765	(140)	-	252,035	34,356,660
Liabilities					
Accounts payable	\$ 3,402	-	-	-	3,402
Accounts payable-DPCU	-	-	-	-	-
Accrued expenses	457,093	-	-	-	457,093
Compensated absences and other postemployment benefits:					
Compensated absences and other postemployment benefits, current	26,555	-	-	-	26,555
Compensated absences and other postemployment benefits, noncurrent	443,248	-	-	-	443,248
Total compensated absences and other postemployment benefits	469,803	-	-	-	469,803
Other liabilities:					
Other liabilities, current	3,912,243	-	-	-	3,912,243
Other liabilities, noncurrent	7,648,850	-	-	-	7,648,850
Total other liabilities	11,561,093	-	-	-	11,561,093
Total Liabilities	\$ 12,491,391	-	-	-	12,491,391
Net Assets					
Restricted for expendable purposes: auxiliary enterprises	\$ -	-	-	252,035	252,035
Unrestricted	21,613,374	(140)	-	-	21,613,234
Total Net Assets	\$ 21,613,374	(140)	-	252,035	21,865,269

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2010

System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Operating Revenues					
Internal service center revenues	\$ 13,936,322	-	-	-	13,936,322
Other operating revenues	49,314	-	40,000	-	89,314
Total Operating Revenues	13,985,636	-	40,000	-	14,025,636
Operating Expenses					
Institutional support	12,632,724	140	-	-	12,632,864
Total Operating Expenses	12,632,724	140	-	-	12,632,864
Operating Income (Loss)	1,352,912	(140)	40,000	-	1,392,772
Nonoperating Revenues					
Investment income (pledged revenues of \$24,954)	237,319	-	-	24,954	262,273
Net Nonoperating Revenues	237,319	-	-	24,954	262,273
Income (Loss) Before Other Revenues	1,590,231	(140)	40,000	24,954	1,655,045
Other Interfund Related Additions and Deletions					
Voluntary transfers	-	-	(40,000)	-	(40,000)
Total Other Interfund Related Additions and Deletions	-	-	(40,000)	-	(40,000)
Increase (Decrease) in Net Assets	1,590,231	(140)	-	24,954	1,615,045
Net assets, beginning of year as originally stated	20,023,143	-	-	227,081	20,250,224
Net Assets, End of Year	\$ 21,613,374	(140)	-	252,035	21,865,269

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Auxiliary Services
June 30, 2010
System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 463,595	66,031,948	6,491,871	72,987,414
Cash on hand	-	26,097	-	26,097
Investments and restricted cash	-	(1,098,382)	(2,046,109)	(3,144,491)
Total cash and investments	463,595	64,959,663	4,445,762	69,869,020
Accounts receivable:				
Accounts receivable, current	-	3,001,090	(975,212)	2,025,878
Accounts receivable-DPCU, current	-	735	-	735
Total accounts receivable	-	3,001,825	(975,212)	2,026,613
Inventories	-	(3,032)	-	(3,032)
Other assets:				
Other assets, current	-	8,809	227,757	236,566
Other assets, noncurrent	-	6,533,290	-	6,533,290
Total other assets	-	6,542,099	227,757	6,769,856
Interfund receivables, net of interfund payables	-	1,217,079	-	1,217,079
Total Assets	\$ 463,595	75,717,634	3,698,307	79,879,536
Liabilities				
Accounts payable	\$ -	1,877,161	5,656,423	7,533,584
Accrued expenses	40,655	8,138,837	35,747	8,215,239
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	-	28,925	-	28,925
Compensated absences and other postemployment benefits, noncurrent	-	500,837	-	500,837
Total compensated absences and other postemployment benefits	-	529,762	-	529,762
Deferred revenue, current	-	(1,825)	-	(1,825)
Other liabilities:				
Deposits held for others	-	561,233	-	561,233
Other liabilities, current	-	(17,358)	-	(17,358)
Total other liabilities	-	543,875	-	543,875
Total Liabilities	\$ 40,655	11,087,810	5,692,170	16,820,635
Net Assets				
Unrestricted	\$ 422,940	64,629,824	(1,993,863)	63,058,901
Total Net Assets	\$ 422,940	64,629,824	(1,993,863)	63,058,901

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2010

System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Internal revenues:				
Internal service center revenues	\$ 355,835	2,731,106	-	3,086,941
Interdepartmental revenues	-	2,854,400	-	2,854,400
Total internal revenues	355,835	5,585,506	-	5,941,341
Other operating revenues	1,000	296,957	(26)	297,931
Total Operating Revenues	356,835	5,882,463	(26)	6,239,272
Operating Expenses				
Institutional support	-	31,805,399	(7,688)	31,797,711
Auxiliary enterprises:				
Program expenses	-	92,821	-	92,821
Internal service center expenses	607,414	-	-	607,414
Total Auxiliary enterprises, net	607,414	92,821	-	700,235
Other operating expenses	-	1,919	-	1,919
Total Operating Expenses	607,414	31,900,139	(7,688)	32,499,865
Operating Income (Loss)	(250,579)	(26,017,676)	7,662	(26,260,593)
Nonoperating Revenues (Expenses)				
Gifts	-	50,000	-	50,000
Investment income, net:				
Investment income	-	16,197,697	3,818,595	20,016,292
Investment expense	-	(4,164,491)	(2,273)	(4,166,764)
Total Investment income, net	-	12,033,206	3,816,322	15,849,528
Royalty income, net:				
Royalty income	-	3,283,203	-	3,283,203
Royalty expense	-	(3,003,906)	-	(3,003,906)
Total Royalty income, net	-	279,297	-	279,297
Net Nonoperating Revenues (Expenses)	-	12,362,503	3,816,322	16,178,825
Income (Loss) Before Other Revenues	(250,579)	(13,655,173)	3,823,984	(10,081,768)
Other Interfund Related Additions and Deletions				
Voluntary transfers	8,000	14,020,229	(2,130,291)	11,897,938
Fixed asset additions & plant fund activity	-	(47,224)	-	(47,224)
Total Other Interfund Related Additions and Deletions	8,000	13,973,005	(2,130,291)	11,850,714
Increase (Decrease) in Net Assets	(242,579)	317,832	1,693,693	1,768,946
Net assets, beginning of year as originally stated	665,519	64,311,992	(3,687,556)	61,289,955
Net Assets, End of Year	\$ 422,940	64,629,824	(1,993,863)	63,058,901