



2011 Unaudited Supplement to the Annual Financial Report



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

University of Colorado

Unaudited Supplement to the Annual Financial Report

June 30, 2011

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 Consolidated



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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2011
University of Colorado Consolidated

	CURRENT FUNDS					PLANT FUNDS			Consolidation Adjustments	FY2011 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	\$ 89,324,765	315,472,936	25,887,559	-	66,762	732,414,278	6,649,384	(130,021)	-	1,169,685,663
Cash on hand	84,725	75,530,461	115,071	-	-	3,135,000	-	-	-	78,865,257
Investments and restricted pooled cash	6,690,938	125,539,861	9,332,672	7,694,871	139,682,664	71,762,928	3,849,686	-	-	364,553,620
Total cash and investments	96,100,428	516,543,258	35,335,302	7,694,871	139,749,426	807,312,206	10,499,070	(130,021)	-	1,613,104,540
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	37,286,672	89,062,596	130,549,224	-	206	293,552	49,554	-	(5,161,657)	252,080,147
Accounts receivable-DPCU, current	14,369	30,292	15,116,449	-	-	1,226,737	-	-	-	16,387,847
Accounts receivable, noncurrent	-	-	923,025	188,925	-	-	-	-	-	1,111,950
Allowances for accounts receivable	(10,932,354)	(14,489,496)	(269)	(794)	-	-	-	-	-	(25,422,913)
Net accounts receivable	26,368,687	74,603,392	146,588,429	188,131	206	1,520,289	49,554	-	(5,161,657)	244,157,031
Loans receivable:										
Loans receivable, noncurrent	-	350,000	-	33,778,934	-	-	-	-	-	34,128,934
Allowances for loans receivable	-	-	-	(3,161,204)	-	-	-	-	-	(3,161,204)
Net loans receivable	-	350,000	-	30,617,730	-	-	-	-	-	30,967,730
Total accounts and loans receivable, net	26,368,687	74,953,392	146,588,429	30,805,861	206	1,520,289	49,554	-	(5,161,657)	275,124,761
Inventories	1,047,640	8,202,009	-	-	-	-	-	-	-	9,249,649
Other assets:										
Other assets, current	597,687	2,957,757	371,152	-	-	63,385	-	431,565	-	4,421,546
Other assets, noncurrent	-	9,814,984	-	-	-	332,584	-	6,912,646	-	17,060,214
Total other assets	597,687	12,772,741	371,152	-	-	395,969	-	7,344,211	-	21,481,760
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	1,955,470	-	-	55,686,055	-	57,641,525
Construction in progress	-	-	-	-	-	-	-	301,192,930	-	301,192,930
Collections	-	-	-	-	-	-	-	13,476,310	-	13,476,310
Total nondepreciable capital assets	-	-	-	-	1,955,470	-	-	370,355,295	-	372,310,765
Depreciable capital assets:										
Buildings	-	-	-	-	-	-	-	2,649,706,151	-	2,649,706,151
Improvements other than buildings	-	-	-	-	-	-	-	174,483,249	-	174,483,249
Equipment	499,762	-	-	-	-	-	-	441,525,397	-	442,025,159
Software	-	-	-	-	-	-	-	62,926,414	-	62,926,414
Library and other collections	-	-	-	-	-	-	-	302,206,295	-	302,206,295
Less: accumulated depreciation	-	-	-	-	-	-	-	(1,469,084,707)	-	(1,469,084,707)
Total depreciable capital assets, net	499,762	-	-	-	-	-	-	2,162,762,799	-	2,162,262,561
Total capital assets, net	499,762	-	-	-	1,955,470	-	-	2,532,118,094	-	2,534,573,326
Interfund receivables, net of interfund payables	(2,021,916)	2,905,851	75,580	-	-	(136,833)	(822,682)	-	-	-
Total Assets	\$ 122,592,288	\$ 615,377,251	\$ 182,370,463	\$ 38,500,732	\$ 141,705,102	\$ 809,091,631	\$ 9,725,942	\$ 2,539,332,284	\$ (5,161,657)	4,453,534,036

	CURRENT FUNDS					PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Retirement		Investment in Plant		
						Unexpended	of Indebtedness			
Liabilities										
Accounts payable	\$ 9,411,967	18,265,058	12,752,581	57,512	122	28,343,158	82,285	-	(5,161,657)	63,751,026
Accrued expenses	57,083,530	52,561,532	58,179,573	(140)	-	710,504	1,984,743	-	-	170,519,742
Compensated absences and other postemployment benefits:										
Compensated absences and other postemployment benefits, current	16,207,479	7,773,823	-	-	-	-	-	-	-	23,981,302
Compensated absences and other postemployment benefits, noncurrent	130,700,294	83,004,087	-	-	-	-	-	-	-	213,704,381
Total compensated absences and other postemployment benefits	146,907,773	90,777,910	-	-	-	-	-	-	-	237,685,683
Deferred revenue:										
Deferred revenue, current	27,798,408	16,309,622	73,127,038	-	-	-	-	-	-	117,235,068
Deferred revenue, noncurrent	-	3,662,463	-	-	-	-	-	-	-	3,662,463
Total deferred revenue	27,798,408	19,972,085	73,127,038	-	-	-	-	-	-	120,897,531
Bonds, leases and notes payable:										
Bonds, leases and notes payable, current	174,243	-	-	-	-	2,076,803	-	44,580,552	-	46,831,598
Bonds, leases and notes payable, noncurrent	325,438	-	-	-	-	51,969,706	-	1,053,359,102	-	1,105,654,246
Total bonds, leases and notes payable	499,681	-	-	-	-	54,046,509	-	1,097,939,654	-	1,152,485,844
Other liabilities:										
Deposits held for others	10,217,175	5,212,771	1,621,929	-	-	-	-	-	-	17,051,875
Other liabilities, current	1,971,340	6,073,061	40	-	-	15,965,782	-	-	-	24,010,223
Other liabilities, noncurrent	9,753,542	11,680,121	-	-	39,172	-	-	-	-	21,472,835
Total other liabilities	21,942,057	22,965,953	1,621,969	-	39,172	15,965,782	-	-	-	62,534,933
Total Liabilities	\$ 263,643,416	\$ 204,542,538	\$ 145,681,161	\$ 57,372	\$ 39,294	\$ 99,065,953	\$ 2,067,028	\$ 1,097,939,654	\$ (5,161,657)	\$ 1,807,874,759
Net Assets										
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	1,441,392,630	-	1,441,392,630
Restricted for nonexpendable purposes (endowments):										
Research	-	-	-	-	3,278,289	-	-	-	-	3,278,289
Academic support	-	-	-	-	22,896,953	-	-	-	-	22,896,953
Scholarships and fellowships	-	-	-	-	24,585,327	-	-	-	-	24,585,327
Institutional support	-	-	-	-	95,046	-	-	-	-	95,046
Capital	-	-	-	-	1,607,794	-	-	-	-	1,607,794
Other	-	-	-	-	24,364,509	-	-	-	-	24,364,509
Total restricted for nonexpendable purposes	-	-	-	-	76,827,918	-	-	-	-	76,827,918
Restricted for expendable purposes:										
Instruction	-	542,549	18,545,404	-	140,904	-	-	-	-	19,228,857
Research	-	-	590,899	-	25,305,745	-	-	-	-	25,896,644
Academic support	-	-	1,520,040	-	15,671,203	-	-	-	-	17,191,243
Student loans and services	-	-	302,278	38,277,314	-	-	-	-	-	38,579,592
Scholarships and fellowships	-	-	2,783,157	-	14,693,501	-	-	-	-	17,476,658
Auxiliary enterprises	(199,855)	56,709,316	338,431	-	-	85,961,212	1,818,666	-	-	144,627,770
Institutional support	-	-	10,401,059	166,046	1,224,695	4,753	-	-	-	11,796,553
Capital	-	-	11,379,961	-	3,205,945	26,244,817	-	-	-	40,830,723
Other	-	725	383,402	-	4,595,897	-	-	-	-	4,980,024
Total Restricted for expendable purposes	(199,855)	57,252,590	46,244,631	38,443,360	64,837,890	112,210,782	1,818,666	-	-	320,608,064
Unrestricted	(140,851,273)	353,582,123	(9,555,329)	-	-	597,814,896	5,840,248	-	-	806,830,665
Total Net Assets	\$ (141,051,128)	410,834,713	36,689,302	38,443,360	141,665,808	710,025,678	7,658,914	1,441,392,630	-	2,645,659,277

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
June 30, 2011
University of Colorado Consolidated

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS		Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness		
Operating Revenues									
Student tuition, net (pledged revenues of \$63,266,525)									
Student tuition	\$ 698,790,982	54,311,723	-	-	-	-	-	(25,719)	753,076,986
Scholarship allowance	(111,806,161)	(8,699,357)	-	-	-	-	-	-	(120,505,518)
Total Student tuition, net	586,984,821	45,612,366	-	-	-	-	-	(25,719)	632,571,468
Student fees, net (pledged revenues of \$7,577,708)									
Student fees	34,740,564	39,306,489	-	-	-	-	-	-	74,047,053
Scholarship allowance	(5,806,436)	(6,334,703)	-	-	-	-	-	-	(12,141,139)
Total Student fees, net	28,934,128	32,971,786	-	-	-	-	-	-	61,905,914
Fee for service contracts	130,938,905	-	-	-	-	-	-	-	130,938,905
Federal grants and contracts (pledged revenues of \$144,111,137)	-	-	653,949,063	5,524	-	-	-	(16,648)	653,937,939
State and local grants and contracts (pledged revenues of \$9,229,303)	-	-	45,507,757	-	-	-	-	(2,631,603)	42,876,154
Nongovernmental grants and contracts	-	-	95,181,312	-	-	-	-	-	95,181,312
Sales and services of educational departments (pledged revenues of \$7,455,104)	75	151,783,998	-	-	-	-	-	(620,494)	151,163,579
Auxiliary enterprises, net (pledged revenues of \$40,024,474)	-	-	-	-	-	-	-	-	-
Auxiliary enterprises	-	183,635,515	-	-	-	-	-	-	183,635,515
Scholarship allowance	-	(2,743,653)	-	-	-	-	-	-	(2,743,653)
Total Auxiliary enterprises, net	-	180,891,862	-	-	-	-	-	-	180,891,862
Health services	1,680,904	422,456,077	-	-	-	-	-	(1,646,302)	422,490,679
Internal revenues:									
Internal service center revenues	-	225,553,491	-	-	-	-	-	(225,553,491)	-
Interdepartmental revenues	22,607,222	39,260,017	321,741	-	-	-	-	(62,188,980)	-
Other internal revenues	33,618,968	-	-	-	-	-	-	(33,618,968)	-
Total internal revenues	56,226,190	264,813,508	321,741	-	-	-	-	(321,361,439)	-
Other operating revenues (pledged revenues of \$1,684,139)									
Denver AHEC Library funding	4,375,010	-	-	-	-	-	-	-	4,375,010
Other revenues	12,901,001	35,645,502	4,446,081	698,487	-	150,361	-	(9,718,312)	44,123,120
Total Other operating revenues	17,276,011	35,645,502	4,446,081	698,487	-	150,361	-	(9,718,312)	48,498,130
Total Operating Revenues	822,041,034	1,134,175,099	799,405,954	704,011	-	150,361	-	(336,020,517)	2,420,455,942
Operating Expenses									
Education and general:									
Instruction	484,957,662	141,867,872	113,336,413	-	-	1,554	-	(23,814,557)	716,348,944
Research	27,228,337	406,117	503,682,424	-	-	-	-	(1,854,239)	529,462,639
Public service	2,783,007	54,673,001	39,333,208	-	-	-	-	(1,834,966)	94,954,250
Academic support	119,247,765	7,355,617	5,431,013	-	-	48,524	-	(1,476,351)	130,606,568
Student services	37,725,988	45,608,543	2,466,284	659,785	-	12,015	-	(3,967,133)	82,505,482
Institutional support	111,293,845	36,763,239	2,007,144	-	-	71,984	-	(39,680,927)	110,455,285
Operation and maintenance of plant:									
Program expenses	94,552,352	20,955,143	358,330	-	-	4,148,543	46,338	(19,444,520)	100,616,186
Plant noncapitalizable activity	-	-	-	-	-	-	-	7,768,237	7,768,237
Total Operation and maintenance of plant	94,552,352	20,955,143	358,330	-	-	4,148,543	46,338	(11,676,283)	108,384,423
Student aid	4,482,575	685,113	10,595,632	-	-	-	-	-	15,763,320
Total Education and general expenses	882,271,531	308,314,645	677,210,448	659,785	-	4,282,620	46,338	(84,304,456)	1,788,480,911
Depreciation	-	-	-	-	-	-	140,024,095	-	140,024,095
Auxiliary enterprises:									
Program expenses	1,389	165,384,211	9,493,841	-	-	2,545	-	(9,513,174)	165,368,812
Internal service center expenses	-	225,257,101	56,723	-	-	-	-	(231,409,095)	(6,095,271)
Other internal expenses	-	-	1,599,205	-	-	-	-	(1,599,205)	-
Total Auxiliary enterprises, net	1,389	390,641,312	11,149,769	-	-	2,545	-	(242,521,474)	159,273,541
Health services	33,234	437,285,794	743,874	-	-	-	-	(28,861,390)	409,201,512
Other operating expenses	2,187	1,534	8,541	-	-	-	-	14,369	26,631
Total Operating Expenses	882,308,341	1,136,243,285	689,112,632	659,785	-	4,285,165	46,338	(355,672,951)	2,497,006,690
Operating Income (Loss)	(60,267,307)	(2,068,186)	110,293,322	44,226	-	(4,134,804)	(46,338)	19,652,434	(76,550,748)

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)										
Federal Pell Grant	\$ -	-	46,279,375	-	-	-	-	-	-	46,279,375
State appropriations	15,674,327	-	-	-	-	-	-	-	-	15,674,327
Gifts	-	40,250	116,913,989	-	-	-	-	-	(27,410,411)	89,543,828
Investment income, net (pledged revenues of \$42,473)										
Investment income	28,895,456	30,302,550	10,021,579	795,082	17,001,814	51,083,166	2,438,287	-	-	140,537,934
Investment expense	-	(4,640,928)	(49,818)	-	(2,181,673)	-	(767)	-	-	(6,873,186)
Total Investment income, net	28,895,456	25,661,622	9,971,761	795,082	14,820,141	51,083,166	2,437,520	-	-	133,664,748
Royalty income, net (pledged revenues of \$114,406)										
Royalty income	100	7,572,464	-	-	-	-	-	-	-	7,572,564
Royalty expense	-	(4,535,750)	-	-	-	-	-	-	-	(4,535,750)
Total Royalty income, net	100	3,036,714	-	-	-	-	-	-	-	3,036,814
Gain on disposal of fixed assets	2,838	174,544	-	-	-	19,183,437	-	(890,265)	-	18,470,554
Loss on debt extinguishment	-	-	-	-	-	-	-	(1,869,549)	-	(1,869,549)
Interest on capital asset-related debt	(264,249)	(134,021)	(2,187)	-	-	(76,394)	(42,773,253)	2,851,616	-	(40,398,488)
State fiscal stabilization funds	10,909,603	-	-	-	-	-	-	-	-	10,909,603
Other nonoperating revenues (pledged revenues of \$103,356)	27,882	275,277	-	-	-	3,721,869	577,691	-	(10,260)	4,592,459
Net Nonoperating Revenues (Expenses)	55,245,957	29,054,386	173,162,938	795,082	14,820,141	73,912,078	(39,758,042)	91,802	(27,420,671)	279,903,671
Income (Loss) Before Other Revenues	(5,021,350)	26,986,200	283,456,260	839,308	14,820,141	69,777,274	(39,804,380)	(139,932,293)	(7,768,237)	203,352,923
Capital contributions from the state	-	-	-	-	-	4,130,199	-	-	-	4,130,199
Capital student fee, net:										
Student fee	-	11,790,372	-	-	-	-	-	-	-	11,790,372
Scholarship allowance	-	(1,646,652)	-	-	-	-	-	-	-	(1,646,652)
Total Capital student fee, net	-	10,143,720	-	-	-	-	-	-	-	10,143,720
Capital appropriations	-	-	-	-	26,748	2,372,087	-	-	-	2,398,835
Capital grants and gifts	-	-	33,436,924	-	-	3,925,416	-	3,538,972	-	40,901,312
Additions to permanent endowments	-	-	-	-	68,916	-	-	-	-	68,916
Total Other Revenues	-	10,143,720	33,436,924	-	95,664	10,427,702	-	3,538,972	-	57,642,982
Other Interfund Related Additions and Deletions										
Indirect cost recovery transfers	122,617,603	43,270,635	(165,558,619)	(329,619)	-	-	-	-	-	-
Mandatory transfers	(14,232,391)	(61,616,180)	(581,181)	614	-	(1,952,374)	78,381,512	-	-	-
Voluntary transfers	(190,537,538)	11,563,409	(37,981,739)	(58,107)	3,494,872	203,222,267	3,035,163	7,261,673	-	-
Scholarship allowance offset	71,537,825	11,153,720	(82,691,545)	-	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(24,130,122)	(25,566,116)	(21,855,975)	-	-	(266,628,501)	-	330,412,477	7,768,237	-
Financing activity	(301,768)	(640,575)	(15,999)	-	-	148,631,776	(36,299,283)	(111,374,151)	-	-
Total Other Interfund Related Additions and Deletions	(35,046,391)	(21,835,107)	(308,685,058)	(387,112)	3,494,872	83,273,168	45,117,392	226,299,999	7,768,237	-
Increase (Decrease) in Net Assets	(40,067,741)	15,294,813	8,208,126	452,196	18,410,677	163,478,144	5,313,012	89,906,678	-	260,995,905
Net assets, beginning of year as originally stated	(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
Net Assets, End of Year	\$ (141,051,128)	410,834,713	36,689,302	38,443,360	141,665,808	710,025,678	7,658,914	1,441,392,630	-	2,645,659,277

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
 Auxiliary and Self-Funded Activities
 June 30, 2011
University of Colorado 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	\$ 41,054,476	61,875,812	1,923,794	49,658,909	154,512,991	160,959,945	315,472,936
Cash on hand	143,850	74,843	-	75,243,244	75,461,937	68,524	75,530,461
Investments and restricted cash	-	-	-	115,179,381	115,179,381	10,360,480	125,539,861
Total cash and investments	41,198,326	61,950,655	1,923,794	240,081,534	345,154,309	171,388,949	516,543,258
Accounts and loans receivable, net:							
Accounts receivable:							
Accounts receivable, current	7,182,095	8,265,303	96,662	65,172,081	80,716,141	8,346,455	89,062,596
Accounts receivable-DPCU, current	20,788	-	-	-	20,788	9,504	30,292
Allowances for accounts receivable	(2,780,989)	(3,042,764)	-	(5,109,750)	(10,933,503)	(3,555,993)	(14,489,496)
Net accounts receivable	4,421,894	5,222,539	96,662	60,062,331	69,803,426	4,799,966	74,603,392
Loans receivable, noncurrent	-	-	-	-	-	350,000	350,000
Total accounts and loans receivable, net	4,421,894	5,222,539	96,662	60,062,331	69,803,426	5,149,966	74,953,392
Inventories	5,492,452	-	-	2,363,038	7,855,490	346,519	8,202,009
Other assets:							
Other assets, current	723,166	331,093	210	1,464,448	2,518,917	438,840	2,957,757
Other assets, noncurrent	-	-	-	2,803,877	2,803,877	7,011,107	9,814,984
Total other assets	723,166	331,093	210	4,268,325	5,322,794	7,449,947	12,772,741
Interfund receivables, net of interfund payables	-	-	-	-	-	2,905,851	2,905,851
Total Assets	\$ 51,835,838	67,504,287	2,020,666	306,775,228	428,136,019	187,241,232	615,377,251
Liabilities							
Accounts payable	\$ 5,903,488	3,385,086	281,791	10,922,945	20,493,310	(2,228,252)	18,265,058
Accrued expenses	4,474,056	6,395,664	300,127	24,104,890	35,274,737	17,286,795	52,561,532
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	825,296	314,768	50,550	5,792,011	6,982,625	791,198	7,773,823
Compensated absences and other postemployment benefits, noncurrent	9,659,604	3,282,336	499,688	60,224,947	73,666,575	9,337,512	83,004,087
Total compensated absences and other postemployment benefits	10,484,900	3,597,104	550,238	66,016,958	80,649,200	10,128,710	90,777,910
Deferred revenue:							
Deferred revenue, current	-	7,223,425	260,685	793,773	8,277,883	238,230	8,516,113
Deferred revenue, noncurrent	7,793,509	-	3,662,463	-	11,455,972	-	11,455,972
Total deferred revenue	7,793,509	7,223,425	3,923,148	793,773	19,733,855	238,230	19,972,085
Other liabilities:							
Deposits held for others	3,564,110	269,297	83,489	215,193	4,132,089	1,080,682	5,212,771
Other liabilities, current	986	1,298,772	709	4,725,680	6,026,147	46,914	6,073,061
Other liabilities, noncurrent	3,668	30,074	2,615	11,492,830	11,529,187	150,934	11,680,121
Total other liabilities	3,568,764	1,598,143	86,813	16,433,703	21,687,423	1,278,530	22,965,953
Total Liabilities	\$ 32,224,717	22,199,422	5,142,117	118,272,269	177,838,525	26,704,013	204,542,538
Net Assets							
Restricted for expendable purposes auxiliary enterprises	\$ 19,611,121	542,549	569,606	36,583,331	57,306,607	(54,017)	57,252,590
Unrestricted	-	44,762,316	(3,691,057)	151,919,628	192,990,887	160,591,236	353,582,123
Total Net Assets	\$ 19,611,121	45,304,865	(3,121,451)	188,502,959	250,297,494	160,537,219	410,834,713

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Auxiliary and Self-Funded Activities
June 30, 2011
University of Colorado Consolidated

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	54,311,723	-	-	54,311,723	-	54,311,723
Scholarship allowance	-	(8,699,357)	-	-	(8,699,357)	-	(8,699,357)
Total Student tuition, net	-	45,612,366	-	-	45,612,366	-	45,612,366
Student fees, net (pledged revenues of \$7,577,708)							
Student fees	38,802,054	381,295	-	74,383	39,257,732	48,757	39,306,489
Scholarship allowance	(4,442,344)	(1,885,865)	-	-	(6,328,209)	(6,494)	(6,334,703)
Total Student fees, net	34,359,710	(1,504,570)	-	74,383	32,929,523	42,263	32,971,786
Sales and services of educational departments (pledged revenues of \$7,455,104)	13,724,574	71,771,784	-	49,055,213	134,551,571	17,232,427	151,783,998
Auxiliary enterprises, net (pledged revenues of \$40,024,474)							
Auxiliary enterprises	171,715,120	125,281	9,839,602	(8,742)	181,671,261	1,964,254	183,635,515
Scholarship allowance	(2,530,933)	(212,720)	-	-	(2,743,653)	-	(2,743,653)
Total Auxiliary enterprises, net	169,184,187	(87,439)	9,839,602	(8,742)	178,927,608	1,964,254	180,891,862
Health services	-	2,006,026	-	419,626,666	421,632,692	823,385	422,456,077
Internal revenues:							
Internal service center revenues	-	-	6,845,925	54,704,779	61,550,704	164,002,787	225,553,491
Interdepartmental revenues	11,593,871	13,262,956	-	2,101,499	26,958,326	12,301,691	39,260,017
Total internal revenues	11,593,871	13,262,956	6,845,925	56,806,278	88,509,030	176,304,478	264,813,508
Other operating revenues (pledged revenues of \$1,684,139)	1,089,214	1,603,374	758,618	15,075,388	18,526,594	17,118,908	35,645,502
Total Operating Revenues	229,951,556	132,664,497	17,444,145	540,629,186	920,689,384	213,485,715	1,134,175,099
Operating Expenses							
Education and general:							
Instruction	-	123,516,991	-	361,990	123,878,981	17,988,891	141,867,872
Research	-	-	-	-	-	406,117	406,117
Public service	-	15,679	-	47,479,711	47,495,390	7,177,611	54,673,001
Academic support	-	697,279	-	-	697,279	6,658,338	7,355,617
Student services	41,584,819	265,795	-	1,121,388	42,972,002	2,636,541	45,608,543
Institutional support	697,518	-	-	11,447,940	12,145,458	24,617,781	36,763,239
Operation and maintenance of plant program expenses	192,951	-	14,118,821	-	14,311,772	6,643,371	20,955,143
Student aid	552,281	(329,918)	-	10,607	232,970	452,143	685,113
Total Education and general expenses	43,027,569	124,165,826	14,118,821	60,421,636	241,733,852	66,580,793	308,314,645
Auxiliary enterprises							
Program expenses	157,396,641	-	6,488,387	37,442	163,922,470	1,461,741	165,384,211
Internal service center expenses	-	-	8,144,815	41,903,681	50,048,496	175,208,605	225,257,101
Total Auxiliary enterprises, net	157,396,641	-	14,633,202	41,941,123	213,970,966	176,670,346	390,641,312
Health services	-	-	-	436,381,131	436,381,131	904,663	437,285,794
Other operating expenses	-	-	-	-	-	1,534	1,534
Total Operating Expenses	200,424,210	124,165,826	28,752,023	538,743,890	892,085,949	244,157,336	1,136,243,285
Operating Income (Loss)	29,527,346	8,498,671	(11,307,878)	1,885,296	28,603,435	(30,671,621)	(2,068,186)

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Gifts	\$ -	-	-	-	-	40,250	40,250
Investment income, net (pledged revenues of \$42,473)							
Investment income	-	25,275	-	5,939,989	5,965,264	24,337,286	30,302,550
Investment expense	(927)	-	(41,055)	(21,478)	(63,460)	(4,577,468)	(4,640,928)
Total Investment income, net	(927)	25,275	(41,055)	5,918,511	5,901,804	19,759,818	25,661,622
Royalty income, net (pledged revenues of \$114,406)							
Royalty income	682,110	-	-	-	682,110	6,890,354	7,572,464
Royalty expense	-	-	-	-	-	(4,535,750)	(4,535,750)
Total Royalty income, net	682,110	-	-	-	682,110	2,354,604	3,036,714
Gain on disposal of fixed assets	5,553	80	-	6,481	12,114	162,430	174,544
Interest on capital asset-related debt	-	-	-	(3,834)	(3,834)	(130,187)	(134,021)
Other nonoperating revenues (pledged revenues of \$103,356)	22,024	88	93,949	79,961	196,022	79,255	275,277
Net Nonoperating Revenues (Expenses)	708,760	25,443	52,894	6,001,119	6,788,216	22,266,170	29,054,386
Income (Loss) Before Other Revenues	30,236,106	8,524,114	(11,254,984)	7,886,415	35,391,651	(8,405,451)	26,986,200
Capital Student fee, net							
Student fee	-	-	-	-	-	11,790,372	11,790,372
Scholarship Allowance	-	-	-	-	-	(1,646,652)	(1,646,652)
Total Capital Student fee, net	-	-	-	-	-	10,143,720	10,143,720
Total Other Revenues	-	-	-	-	-	10,143,720	10,143,720
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	30,079,315	-	30,079,315	13,191,320	43,270,635
Mandatory transfers	(29,023,900)	(1,590,692)	(18,770,371)	(4,820,275)	(54,205,238)	(7,410,942)	(61,616,180)
Voluntary transfers	(3,535,409)	(11,702,586)	14,364,863	(7,107,838)	(7,980,970)	19,544,379	11,563,409
Scholarship allowance offset	2,098,287	9,866,828	-	-	11,965,115	(811,395)	11,153,720
Fixed asset additions & plant fund activity	(640,590)	(261,449)	(12,668,278)	(10,502,757)	(24,073,074)	(1,493,042)	(25,566,116)
Financing activity	-	-	-	(140,565)	(140,565)	(500,010)	(640,575)
Total Other Interfund Related Additions and Deletions	(31,101,612)	(3,687,899)	13,005,529	(22,571,435)	(44,355,417)	22,520,310	(21,835,107)
Increase (Decrease) in Net Assets	(865,506)	4,836,215	1,750,545	(14,685,020)	(8,963,766)	24,258,579	15,294,813
Net assets, beginning of year as originally stated	20,476,627	40,468,650	(4,871,996)	203,187,979	259,261,260	136,278,640	395,539,900
Net Assets, End of Year	\$ 19,611,121	45,304,865	(3,121,451)	188,502,959	250,297,494	160,537,219	410,834,713

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Auxiliary Services Enterprises
June 30, 2011
University of Colorado 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	\$ 9,256,242	1,186,140	939,499	8,652,893	5,087,634	4,131,586	10,369,726	1,430,756	41,054,476
Cash on hand	11,200	47,350	4,000	6,050	1,600	32,050	10,200	31,400	143,850
Total cash and investments	9,267,442	1,233,490	943,499	8,658,943	5,089,234	4,163,636	10,379,926	1,462,156	41,198,326
Accounts receivable:									
Accounts receivable, current	841,581	1,751,440	36,540	1,623,537	720,814	1,214,320	712,521	281,342	7,182,095
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	20,788	20,788
Allowances for accounts receivable	(167,139)	(883)	(1,979)	(787,215)	(575,561)	(705,669)	(464,127)	(78,416)	(2,780,989)
Total accounts receivable, net	674,442	1,750,557	34,561	836,322	145,253	508,651	248,394	223,714	4,421,894
Inventories	-	3,845,448	-	1,271,340	292,485	-	-	83,179	5,492,452
Other assets, current	677,201	3,136	-	-	-	-	-	42,829	723,166
Total Assets	\$ 10,619,085	6,832,631	978,060	10,766,605	5,526,972	4,672,287	10,628,320	1,811,878	51,835,838
Liabilities									
Accounts payable	\$ 889,591	1,334,231	77,487	1,405,081	1,718,355	146,767	138,638	193,338	5,903,488
Accrued expenses	977,180	206,730	142,722	1,611,738	605,755	154,715	366,827	408,389	4,474,056
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	194,739	33,645	27,700	288,146	113,367	47,119	56,829	63,751	825,296
Compensated absences and other postemployment benefits, noncurrent	2,302,962	415,987	334,126	3,387,788	1,287,305	553,169	632,302	745,965	9,659,604
Total compensated absences and other postemployment benefits	2,497,701	449,632	361,826	3,675,934	1,400,672	600,288	689,131	809,716	10,484,900
Deferred revenue, current	6,145,950	131,545	82,964	559,590	7,880	191,837	467,298	206,445	7,793,509
Other liabilities:									
Deposits held for others	44,527	293,893	4,143	3,146,889	-	62,927	5,846	5,885	3,564,110
Other liabilities, current	-	7	-	-	87	85	807	-	986
Other liabilities, noncurrent	-	57	-	-	322	315	2,974	-	3,668
Total other liabilities	44,527	293,957	4,143	3,146,889	409	63,327	9,627	5,885	3,568,764
Total Liabilities	\$ 10,554,949	2,416,095	669,142	10,399,232	3,733,071	1,156,934	1,671,521	1,623,773	32,224,717
Net Assets									
Restricted for expendable purposes auxiliary enterprises	\$ 64,136	4,416,536	308,918	367,373	1,793,901	3,515,353	8,956,799	188,105	19,611,121
Total Net Assets	\$ 64,136	4,416,536	308,918	367,373	1,793,901	3,515,353	8,956,799	188,105	19,611,121

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2011

University of Colorado Consolidated

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Operating Revenues									
Student fees, net (pledged revenues of \$7,503,325)									
Student fees	\$ 2,633,895	-	5,786,924	-	4,263,265	1,214,294	14,669,406	10,234,270	38,802,054
Scholarship allowance	(216,067)	-	(800,795)	-	(510,292)	-	(2,090,469)	(824,721)	(4,442,344)
Total Student fees, net	2,417,828	-	4,986,129	-	3,752,973	1,214,294	12,578,937	9,409,549	34,359,710
Sales and services of educational departments (pledged revenues of \$2,301,933)	-	-	1,415,252	-	8,438,978	-	602,961	3,267,383	13,724,574
Auxiliary enterprises (pledged revenues of \$32,955,453)	30,785,434	24,330,548	-	90,207,313	7,827,925	14,553,554	1,092,287	387,126	169,184,187
Interdepartmental revenues	9,519,800	-	125,599	-	183,293	-	195,808	1,569,371	11,593,871
Other operating revenues (pledged revenues of \$247,229)	39,169	64,128	235,524	793	19,003	25	211,128	519,444	1,089,214
Total Operating Revenues	42,762,231	24,394,676	6,762,504	90,208,106	20,222,172	15,767,873	14,681,121	15,152,873	229,951,556
Operating Expenses									
Education and general:									
Student services	-	-	5,776,875	-	12,365,754	-	14,401,383	9,040,807	41,584,819
Institutional support	-	-	-	194,365	-	503,153	-	-	697,518
Operation and maintenance of plant program expenses	-	-	-	192,951	-	-	-	-	192,951
Student aid	360,188	14,527	-	159,933	1,867	15,083	49	634	552,281
Total Education and general expenses	360,188	14,527	5,776,875	547,249	12,367,621	518,236	14,401,432	9,041,441	43,027,569
Auxiliary enterprises program expenses	44,852,509	24,266,051	(3,054)	65,939,251	9,053,666	9,080,562	1,358,604	2,849,052	157,396,641
Total Operating Expenses	45,212,697	24,280,578	5,773,821	66,486,500	21,421,287	9,598,798	15,760,036	11,890,493	200,424,210
Operating Income (Loss)	(2,450,466)	114,098	988,683	23,721,606	(1,199,115)	6,169,075	(1,078,915)	3,262,380	29,527,346
Nonoperating Revenues (Expenses)									
Investment expense	(591)	-	(14)	(126)	-	(42)	-	(154)	(927)
Royalty income (pledged revenue of \$114,406)	682,110	-	-	-	-	-	-	-	682,110
Gain on disposal of fixed assets	1,004	-	3,526	-	-	-	-	1,023	5,553
Other nonoperating revenues (pledged revenues of \$3,732)	19,911	-	1,040	-	-	260	-	813	22,024
Net Nonoperating Revenues (Expenses)	702,434	-	4,552	(126)	-	218	-	1,682	708,760
Income (Loss) Before Other Revenues	(1,748,032)	114,098	993,235	23,721,480	(1,199,115)	6,169,293	(1,078,915)	3,264,062	30,236,106
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,218,530)	-	(983,322)	(16,713,057)	-	(4,470,125)	(120,114)	(3,518,752)	(29,023,900)
Voluntary transfers	10,483,346	(689,651)	(756,621)	(8,792,052)	399,976	(2,566,466)	(899,705)	(714,236)	(3,535,409)
Scholarship allowance offset	(4,829,982)	-	813,481	2,624,229	517,145	-	2,141,486	831,928	2,098,287
Fixed asset additions & plant fund activity	(80,004)	6,800	(3,500)	(282,326)	(82,222)	(125,031)	(21,206)	(53,101)	(640,590)
Financing activity	-	-	-	-	-	-	-	-	-
Total Other Interfund Related Additions and Deletions	2,354,830	(682,851)	(929,962)	(23,163,206)	834,899	(7,161,622)	1,100,461	(3,454,161)	(31,101,612)
Increase (Decrease) in Net Assets	606,798	(568,753)	63,273	558,274	(364,216)	(992,329)	21,546	(190,099)	(865,506)
Net assets, beginning of year as originally stated	(542,662)	4,985,289	245,645	(190,901)	2,158,117	4,507,682	8,935,253	378,204	20,476,627
Net Assets, End of Year	\$ 64,136	4,416,536	308,918	367,373	1,793,901	3,515,353	8,956,799	188,105	19,611,121

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Education Services Enterprises
June 30, 2011
University of Colorado Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 37,392,913	3,488,378	20,994,521	61,875,812
Cash on hand	2,342	72,101	400	74,843
Total cash and investments	37,395,255	3,560,479	20,994,921	61,950,655
Accounts receivable, net:				
Accounts receivable, current	5,918,091	753,205	1,594,007	8,265,303
Allowances for accounts receivable	(2,568,049)	(8,552)	(466,163)	(3,042,764)
Total accounts receivable, net	3,350,042	744,653	1,127,844	5,222,539
Other assets, current	84,358	202,735	44,000	331,093
Total Assets	\$ 40,829,655	4,507,867	22,166,765	67,504,287
Liabilities				
Accounts payable	\$ 783,528	2,514,149	87,409	3,385,086
Accrued expenses	2,069,429	86,675	4,239,560	6,395,664
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	251,936	10,838	51,994	314,768
Compensated absences and other postemployment benefits, noncurrent	2,631,610	123,145	527,581	3,282,336
Total compensated absences and other postemployment benefits	2,883,546	133,983	579,575	3,597,104
Deferred revenue, current	5,839,393	1,214,513	169,519	7,223,425
Other liabilities:				
Deposits held for others	269,297	-	-	269,297
Other liabilities, current	6,461	-	1,292,311	1,298,772
Other liabilities, noncurrent	23,812	-	6,262	30,074
Total other liabilities	299,570	-	1,298,573	1,598,143
Total Liabilities	\$ 11,875,466	3,949,320	6,374,636	22,199,422
Net Assets				
Restricted for expendable purposes auxiliary enterprises	\$ 542,549	-	-	542,549
Unrestricted	28,411,640	558,547	15,792,129	44,762,316
Total Net Assets	\$ 28,954,189	558,547	15,792,129	45,304,865

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2011

University of Colorado Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Operating Revenues				
Student tuition, net:				
Student tuition	\$ 52,625,906	-	1,685,817	54,311,723
Scholarship allowance	(8,699,357)	-	-	(8,699,357)
Total Student tuition, net	43,926,549	-	1,685,817	45,612,366
Student fees, net:				
Student fees	249,341	-	131,954	381,295
Scholarship allowance	(1,885,865)	-	-	(1,885,865)
Total Student fees, net	(1,636,524)	-	131,954	(1,504,570)
Sales and services of educational departments	5,475,501	2,989,961	63,306,322	71,771,784
Auxiliary enterprises, net:				
Auxiliary enterprises	125,281	-	-	125,281
Scholarship allowance	(212,720)	-	-	(212,720)
Total Auxiliary enterprises, net	(87,439)	-	-	(87,439)
Health services	-	-	2,006,026	2,006,026
Interdepartmental revenues	3,334,858	12,815	9,915,283	13,262,956
Other operating revenues	652,686	-	950,688	1,603,374
Total Operating Revenues	51,665,631	3,002,776	77,996,090	132,664,497
Operating Expenses				
Education and general:				
Instruction	46,738,974	2,561,683	74,216,334	123,516,991
Public service	15,679	-	-	15,679
Academic support	697,279	-	-	697,279
Student services	265,795	-	-	265,795
Institutional support	-	-	-	-
Student aid	(343,018)	12,994	106	(329,918)
Total Education and general expenses	47,374,709	2,574,677	74,216,440	124,165,826
Total Operating Expenses	47,374,709	2,574,677	74,216,440	124,165,826
Operating Income (Loss)	4,290,922	428,099	3,779,650	8,498,671
Nonoperating Revenues (Expenses)				
Investment expense	-	25,275	-	25,275
Gain on disposal of fixed assets	80	-	-	80
Other nonoperating revenues	88	-	-	88
Net Nonoperating Revenues (Expenses)	168	25,275	-	25,443
Income Before Other Revenues	4,291,090	453,374	3,779,650	8,524,114
Other Interfund Related Additions and Deletions				
Mandatory transfers	-	-	(1,590,692)	(1,590,692)
Voluntary transfers	(12,071,729)	(2,000)	371,143	(11,702,586)
Scholarship allowance offset	9,987,004	(120,176)	-	9,866,828
Fixed asset additions & plant fund activity	(246,453)	(5,001)	(9,995)	(261,449)
Total Other Interfund Related Additions and Deletions	(2,331,178)	(127,177)	(1,229,544)	(3,687,899)
Increase (Decrease) in Net Assets	1,959,912	326,197	2,550,106	4,836,215
Net assets, beginning of year as originally stated	26,994,277	232,350	13,242,023	40,468,650
Net Assets, End of Year	\$ 28,954,189	558,547	15,792,129	45,304,865

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Research Support Services
June 30, 2011
University of Colorado Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Assets				
Equity in pooled cash and investments	\$ (1,934,172)	3,732,895	125,071	1,923,794
Accounts receivable, current	55,718	32,882	8,062	96,662
Other assets, current	-	210	-	210
Total Assets	\$ (1,878,454)	3,765,987	133,133	2,020,666
Liabilities				
Accounts payable	\$ 264,976	16,783	32	281,791
Accrued expenses	279,622	20,442	63	300,127
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	48,343	2,207	-	50,550
Compensated absences and other postemployment benefits, noncurrent	474,447	25,241	-	499,688
Total compensated absences and other postemployment benefits	522,790	27,448	-	550,238
Deferred revenue:				
Deferred revenue, current	-	67,053	193,632	260,685
Deferred revenue, noncurrent	-	32,000	3,630,463	3,662,463
Total deferred revenue	-	99,053	3,824,095	3,923,148
Other liabilities:				
Deposits held for others	-	83,489	-	83,489
Other liabilities, current	709	-	-	709
Other liabilities, noncurrent	2,615	-	-	2,615
Total other liabilities	3,324	-	-	86,813
Total Liabilities	\$ 1,070,712	247,215	3,824,190	5,142,117
Net Assets				
Restricted for expendable purposes auxiliary purposes	\$ (2,949,166)	3,518,772	-	569,606
Unrestricted	-	-	(3,691,057)	(3,691,057)
Total Net Assets	\$ (2,949,166)	3,518,772	(3,691,057)	(3,121,451)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Research Support Services

June 30, 2011

University of Colorado Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Operating Revenues				
Auxiliary enterprises (pledged revenues of \$7,069,021)	\$ -	7,842,327	1,997,275	9,839,602
Internal service center revenues	6,845,925	-	-	6,845,925
Other operating revenues (pledged revenues of \$758,618)	490,085	268,533	-	758,618
Total Operating Revenues	7,336,010	8,110,860	1,997,275	17,444,145
Operating Expenses				
Operation and maintenance of plant program expenses	-	14,118,821	-	14,118,821
Auxiliary enterprises:				
Program expenses	-	6,321,930	166,457	6,488,387
Internal service center expenses	8,144,815	-	-	8,144,815
Total Auxiliary enterprises, net	8,144,815	6,321,930	166,457	14,633,202
Total Operating Expenses	8,144,815	20,440,751	166,457	28,752,023
Operating Income (Loss)	(808,805)	(12,329,891)	1,830,818	(11,307,878)
Nonoperating Revenues (Expenses)				
Investment expense	-	(41,055)	-	(41,055)
Other nonoperating revenues (pledged revenues of \$89,029)	44,049	49,900	-	93,949
Net Nonoperating Revenues (Expenses)	44,049	8,845	-	52,894
Income (Loss) Before Other Revenues	(764,756)	(12,321,046)	1,830,818	(11,254,984)
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	30,079,315	-	30,079,315
Mandatory transfers	-	(18,770,371)	-	(18,770,371)
Voluntary transfers	(2,424)	14,367,287	-	14,364,863
Fixed asset additions & plant fund activity	(5,370)	(12,662,908)	-	(12,668,278)
Total Other Interfund Related Additions and Deletions	(7,794)	13,013,323	-	13,005,529
Increase (Decrease) in Net Assets	(772,550)	692,277	1,830,818	1,750,545
Net assets, beginning of year as originally stated	(2,176,616)	2,826,495	(5,521,875)	(4,871,996)
Net Assets, End of Year	\$ (2,949,166)	3,518,772	(3,691,057)	(3,121,451)

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Self-funded Services
June 30, 2011
University of Colorado 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	\$ 4,899,777	710,226	6,505,862	666,124	1,149,358	5,576,529	4,867,029	(2,100)	25,286,104	49,658,909
Cash on hand	(54,487)	650	-	350	200	-	75,295,186	-	1,345	75,243,244
Investments and restricted cash	35,715,055	-	-	-	-	-	79,169,818	-	294,508	115,179,381
Total cash and investments	40,560,345	710,876	6,505,862	666,474	1,149,558	5,576,529	159,332,033	(2,100)	25,581,957	240,081,534
Accounts receivable, net:										
Accounts receivable:										
Accounts receivable, current	1,548,724	397,688	997,122	3,697	823,242	21,859	51,820,519	-	9,559,230	65,172,081
Allowances for accounts receivable	-	(147,770)	-	(1,678)	(138,845)	(1,808)	(3,371,000)	-	(1,448,649)	(5,109,750)
Total accounts receivable, net	1,548,724	249,918	997,122	2,019	684,397	20,051	48,449,519	-	8,110,581	60,062,331
Inventories	-	-	581,290	-	-	-	5,929	-	1,775,819	2,363,038
Other assets:										
Other assets, current	211,818	237	-	-	-	-	1,248,497	-	3,896	1,464,448
Other assets, noncurrent	-	-	-	-	-	-	2,803,877	-	-	2,803,877
Total other assets	211,818	237	-	-	-	-	4,052,374	-	3,896	4,268,325
Total Assets	\$ 42,320,887	961,031	8,084,274	668,493	1,833,955	5,596,580	211,839,855	(2,100)	35,472,253	306,775,228
Liabilities										
Accounts payable	\$ 30,417	69,532	1,526,411	15,359	11,727	140,425	7,660,587	-	1,468,487	10,922,945
Accrued expenses	529,761	37,272	268,011	23,324	352,780	308,666	21,878,510	-	706,566	24,104,890
Compensated absences and other postemployment benefits:										
Compensated absences and other postemployment benefits, current	42,470	6,432	47,339	3,302	5,508,042	54,435	-	-	129,991	5,792,011
Compensated absences and other postemployment benefits, noncurrent	479,948	77,498	515,081	40,317	57,188,736	585,006	-	-	1,338,361	60,224,947
Total compensated absences and other postemployment benefits	522,418	83,930	562,420	43,619	62,696,778	639,441	-	-	1,468,352	66,016,958
Deferred revenue, current	-	475,546	-	318,227	-	-	-	-	-	793,773
Other liabilities:										
Deposits held for others	-	215,193	-	-	-	-	-	-	-	215,193
Other liabilities, current	4,488,000	-	80	-	232,851	142	-	-	4,607	4,725,680
Other liabilities, noncurrent	10,616,805	-	298	-	858,222	525	-	-	16,980	11,492,830
Total other liabilities	15,104,805	215,193	378	-	1,091,073	667	-	-	21,587	16,433,703
Total Liabilities	\$ 16,187,401	881,473	2,357,220	400,529	64,152,358	1,089,199	29,539,097	-	3,664,992	118,272,269
Net Assets										
Restricted for expendable purposes:										
Auxiliary enterprises	\$ -	-	-	267,964	-	4,507,381	-	-	31,807,261	36,582,606
Other	-	725	-	-	-	-	-	-	-	725
Total restricted for expendable purposes	-	725	-	267,964	-	4,507,381	-	-	31,807,261	36,583,331
Unrestricted	26,133,486	78,833	5,727,054	-	(62,318,403)	-	182,300,758	(2,100)	-	151,919,628
Total Net Assets	\$ 26,133,486	79,558	5,727,054	267,964	(62,318,403)	4,507,381	182,300,758	(2,100)	31,807,261	188,502,959

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Other Self-funded Services
June 30, 2011
University of Colorado 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 (pledged revenues of \$74,383)	\$ -	-	-	74,383	-	-	-	-	-	74,383
Sales and services of educational departments (pledged revenues \$5,153,171)	-	523,542	-	603,373	993,998	-	-	-	46,934,300	49,055,213
Auxiliary enterprises	-	(8,742)	-	-	-	-	-	-	-	(8,742)
Health services	-	-	-	-	4,765,795	-	414,096,260	-	764,611	419,626,666
Internal revenues:										
Internal service center revenues	14,731,237	-	30,729,205	-	-	9,244,337	-	-	-	54,704,779
Interdepartmental revenues	-	606,639	-	295,861	150,447	-	-	-	1,048,552	2,101,499
Total internal revenues	14,731,237	606,639	30,729,205	295,861	150,447	9,244,337	-	-	1,048,552	56,806,278
Other operating revenues (pledged revenues of \$678,292)	1,355,922	12,018	9,125,413	175,940	1,462,991	1,118,477	1,495,164	35,000	294,463	15,075,388
Total Operating Revenues	16,087,159	1,133,457	39,854,618	1,149,557	7,373,231	10,362,814	415,591,424	35,000	49,041,926	540,629,186
Operating Expenses										
Education and general:										
Instruction	-	-	-	-	-	-	-	-	361,990	361,990
Public service	-	1,286,118	-	-	768,341	-	-	-	45,425,252	47,479,711
Academic support	-	-	-	-	-	-	-	-	-	-
Student services	-	-	-	1,121,388	-	-	-	-	-	1,121,388
Institutional support	11,129,150	2,110	-	-	-	-	-	2,100	314,580	11,447,940
Student aid	-	-	-	-	4,688	-	-	-	5,919	10,607
Total Education and general expenses	11,129,150	1,288,228	-	1,121,388	773,029	-	-	2,100	46,107,741	60,421,636
Auxiliary enterprises:										
Program expenses	-	33,233	-	-	-	4,209	-	-	-	37,442
Internal service center expenses	3,429,817	-	28,835,736	-	-	9,638,128	-	-	-	41,903,681
Total Auxiliary enterprises, net	3,429,817	33,233	28,835,736	-	-	9,642,337	-	-	-	41,941,123
Health services	-	-	-	-	29,401,605	-	406,979,526	-	-	436,381,131
Total Operating Expenses	14,558,967	1,321,461	28,835,736	1,121,388	30,174,634	9,642,337	406,979,526	2,100	46,107,741	538,743,890
Operating Income (Loss)	1,528,192	(188,004)	11,018,882	28,169	(22,801,403)	720,477	8,611,898	32,900	2,934,185	1,885,296
Nonoperating Revenues (Expenses)										
Investment income, net (pledged revenues of \$42,473)										
Investment income	918,728	-	-	-	-	-	4,978,788	-	42,473	5,939,989
Investment expense	(21,478)	-	-	-	-	-	-	-	-	(21,478)
Total Investment income, net	897,250	-	-	-	-	-	4,978,788	-	42,473	5,918,511
Gain on disposal of fixed assets	2,160	-	2,492	1,326	-	503	-	-	-	6,481
Interest on capital asset-related debt	-	-	-	-	-	-	-	-	(3,834)	(3,834)
Other nonoperating revenues (pledged revenues of \$10,595)	5,737	-	-	-	2,816	13,317	-	-	58,091	79,961
Net Nonoperating Revenues (Expenses)	905,147	-	2,492	1,326	2,816	13,820	4,978,788	-	96,730	6,001,119
Income (Loss) Before Other Revenues	2,433,339	(188,004)	11,021,374	29,495	(22,798,587)	734,297	13,590,686	32,900	3,030,915	7,886,415
Other Interfund Related Additions and Deletions										
Mandatory transfers	-	-	(3,778,502)	-	-	-	(1,001,442)	-	(40,331)	(4,820,275)
Voluntary transfers	2,195	228,113	(6,240,571)	945	480,314	(803,704)	-	(35,000)	(740,130)	(7,107,838)
Fixed asset additions & plant fund activity	-	-	(46,378)	-	-	(103,466)	(10,011,117)	-	(341,796)	(10,502,757)
Financing activity	-	-	-	-	-	-	(97,647)	-	(42,918)	(140,565)
Total Other Interfund Related Additions and Deletions	2,195	228,113	(10,065,451)	945	480,314	(907,170)	(11,110,206)	(35,000)	(1,165,175)	(22,571,435)
Increase (Decrease) in Net Assets	2,435,534	40,109	955,923	30,440	(22,318,273)	(172,873)	2,480,480	(2,100)	1,865,740	(14,685,020)
Net assets, beginning of year as originally stated	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
Net Assets, End of Year	\$ 26,133,486	79,558	5,727,054	267,964	(62,318,403)	4,507,381	182,300,758	(2,100)	31,807,261	188,502,959

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Auxiliary Services
June 30, 2011
University of Colorado Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 13,513,585	112,488,909	34,957,451	160,959,945
Cash on hand	2,325	26,630	39,569	68,524
Investments and restricted cash	-	9,783,807	576,673	10,360,480
Total cash and investments	13,515,910	122,299,346	35,573,693	171,388,949
Accounts and loans receivable, net:				
Accounts receivable:				
Accounts receivable, current	550,596	3,815,611	3,980,248	8,346,455
Accounts receivable-DPCU, current	1,870	525	7,109	9,504
Allowances for accounts receivable	(14,248)	(169,730)	(3,372,015)	(3,555,993)
Net accounts receivable	538,218	3,646,406	615,342	4,799,966
Loans receivable, noncurrent	-	350,000	-	350,000
Total accounts receivable, net	538,218	3,996,406	615,342	5,149,966
Inventories	346,519	-	-	346,519
Other assets:				
Other assets, current	13,155	11,429	414,256	438,840
Other assets, noncurrent	-	7,011,107	-	7,011,107
Total other assets	13,155	7,022,536	414,256	7,449,947
Interfund receivables, net of interfund payables	-	2,905,851	-	2,905,851
Total Assets	\$ 14,413,802	136,224,139	36,603,291	187,241,232
Liabilities				
Accounts payable	\$ 580,004	1,468,714	(4,276,970)	(2,228,252)
Accrued expenses	10,910,892	4,621,060	1,754,843	17,286,795
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	96,394	694,804	-	791,198
Compensated absences and other postemployment benefits, noncurrent	1,097,088	8,240,424	-	9,337,512
Total compensated absences and other postemployment benefits	1,193,482	8,935,228	-	10,128,710
Deferred revenue, current	10,972	(2,964)	230,222	238,230
Other liabilities:				
Deposits held for others	-	605,096	475,586	1,080,682
Other liabilities, current	-	40,903	6,011	46,914
Other liabilities, noncurrent	-	150,934	-	150,934
Total other liabilities	-	796,933	481,597	1,278,530
Total Liabilities	\$ 12,695,350	15,818,971	(1,810,308)	26,704,013
Net Assets				
Restricted for expendable purposes auxiliary enterprises	\$ -	-	(54,017)	(54,017)
Unrestricted	1,718,452	120,405,168	38,467,616	160,591,236
Total Net Assets	\$ 1,718,452	120,405,168	38,413,599	160,537,219

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Other Auxiliary Services
June 30, 2011
University of Colorado Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees, net:				
Student fees	\$ -	-	48,757	48,757
Scholarship allowance	-	-	(6,494)	(6,494)
Total Student fees, net	-	-	42,263	42,263
Sales and services of educational departments	-	-	17,232,427	17,232,427
Auxiliary enterprises	-	-	1,964,254	1,964,254
Health services	-	-	823,385	823,385
Internal revenues:				
Internal service center revenues	162,130,375	1,872,412	-	164,002,787
Interdepartmental revenues	-	3,538,464	8,763,227	12,301,691
Total internal revenues	162,130,375	5,410,876	8,763,227	176,304,478
Other operating revenues	6,858,202	1,853,022	8,407,684	17,118,908
Total Operating Revenues	168,988,577	7,263,898	37,233,240	213,485,715
Operating Expenses				
Education and general:				
Instruction	-	3,899,001	14,089,890	17,988,891
Research	-	236,976	169,141	406,117
Public service	-	499,593	6,678,018	7,177,611
Academic support	-	4,566,107	2,092,231	6,658,338
Student services	-	81,079	2,555,462	2,636,541
Institutional support	-	20,309,441	4,308,340	24,617,781
Operation and maintenance of plant program expenses	-	115,035	6,528,336	6,643,371
Student aid	1,533	281,536	169,074	452,143
Total Education and general expenses	1,533	29,988,768	36,590,492	66,580,793
Auxiliary enterprises:				
Program expenses	-	164,764	1,296,977	1,461,741
Internal service center expenses	174,046,721	1,161,884	-	175,208,605
Total Auxiliary enterprises, net	174,046,721	1,326,648	1,296,977	176,670,346
Health services	-	88,719	815,944	904,663
Other operating expenses	-	(19)	1,553	1,534
Total Operating Expenses	174,048,254	31,404,116	38,704,966	244,157,336
Operating Loss	(5,059,677)	(24,140,218)	(1,471,726)	(30,671,621)
Nonoperating Revenues (Expenses)				
Gifts	-	40,250	-	40,250
Investment income, net:				
Investment income	-	20,838,977	3,498,309	24,337,286
Investment expense	-	(4,577,468)	-	(4,577,468)
Total Investment income, net	-	16,261,509	3,498,309	19,759,818
Royalty income, net:				
Royalty income	-	6,890,354	-	6,890,354
Royalty expense	-	(4,535,750)	-	(4,535,750)
Total Royalty income, net	-	2,354,604	-	2,354,604
Gain on disposal of fixed assets	7,617	1,690	153,123	162,430
Interest on capital asset-related debt	(130,187)	-	-	(130,187)
Other nonoperating revenues	10,614	-	68,641	79,255
Net Nonoperating Revenues (Expenses)	(111,956)	18,658,053	3,720,073	22,266,170
Income (Loss) Before Other Revenues	(5,171,633)	(5,482,165)	2,248,347	(8,405,451)
Capital student fee, net:				
Student fee	-	11,790,372	-	11,790,372
Scholarship allowance	-	(1,646,652)	-	(1,646,652)
Total Capital student fee, net	-	10,143,720	-	10,143,720
Total Other Revenues	-	10,143,720	-	10,143,720
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	13,191,320	-	13,191,320
Mandatory transfers	-	(7,410,942)	-	(7,410,942)
Voluntary transfers	157,664	15,438,229	3,948,486	19,544,379
Scholarship allowance offset	-	(509,417)	(301,978)	(811,395)
Fixed asset additions & plant fund activity	(210)	(360,388)	(1,132,444)	(1,493,042)
Financing activity	(495,359)	-	(4,651)	(500,010)
Total Other Interfund Related Additions and Deletions	(337,905)	20,348,802	2,509,413	22,520,310
Increase (Decrease) in Net Assets	(5,509,538)	25,010,357	4,757,760	24,258,579
Net assets, beginning of year as originally stated	7,227,990	95,394,811	33,655,839	136,278,640
Net Assets, End of Year	\$ 1,718,452	120,405,168	38,413,599	160,537,219

University of Colorado Boulder



University of Colorado Boulder Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2011
University of Colorado Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 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	\$ 43,904,829	141,199,128	(2,878,567)	-	458,878,809	4,103,802	-	-	645,208,001
Cash on hand	52,795	214,013	63,710	-	3,135,000	-	-	-	3,465,518
Investments and restricted pooled cash	-	-	3,571,200	2,374,129	45,488,188	(7,647)	-	-	51,425,870
Total cash and investments	43,957,624	141,413,141	756,343	2,374,129	507,501,997	4,096,155	-	-	700,099,389
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	12,208,620	12,373,304	62,968,124	-	289,675	41,554	-	-	87,881,277
Accounts receivable-DPCU, current	-	29,767	6,592,591	-	-	-	-	-	6,622,358
Accounts receivable, noncurrent	-	-	923,025	6,486	-	-	-	-	929,511
Allowances for accounts receivable	(4,012,813)	(5,296,959)	(93)	-	-	-	-	-	(9,309,865)
Net accounts receivable	8,195,807	7,106,112	70,483,647	6,486	289,675	41,554	-	-	86,123,281
Loans receivable:									
Loans receivable, noncurrent	-	-	-	16,719,172	-	-	-	-	16,719,172
Allowances for loans receivable	-	-	-	(1,515,883)	-	-	-	-	(1,515,883)
Net loans receivable	-	-	-	15,203,289	-	-	-	-	15,203,289
Total accounts and loans receivable, net	8,195,807	7,106,112	70,483,647	15,209,775	289,675	41,554	-	-	101,326,570
Inventories	887,569	4,983,335	-	-	-	-	-	-	5,870,904
Other assets:									
Other assets, current	160,858	1,070,526	110,935	-	4,672	-	-	-	1,346,991
Other assets, noncurrent	-	-	-	-	240,799	-	3,058,094	-	3,298,893
Total other assets	160,858	1,070,526	110,935	-	245,471	-	3,058,094	-	4,645,884
Capital assets, net:									
Nondepreciable capital assets:									
Land	-	-	-	-	-	-	18,904,778	-	18,904,778
Construction in progress	-	-	-	-	-	-	273,663,660	-	273,663,660
Collections	-	-	-	-	-	-	9,394,745	-	9,394,745
Total nondepreciable capital assets	-	-	-	-	-	-	301,963,183	-	301,963,183
Depreciable capital assets:									
Buildings	-	-	-	-	-	-	1,176,381,777	-	1,176,381,777
Improvements other than buildings	-	-	-	-	-	-	95,493,947	-	95,493,947
Equipment	-	-	-	-	-	-	256,945,573	-	256,945,573
Software	-	-	-	-	-	-	3,503,576	-	3,503,576
Library and other collections	-	-	-	-	-	-	225,629,704	-	225,629,704
Less accumulated depreciation	-	-	-	-	-	-	(816,918,263)	-	(816,918,263)
Total depreciable capital assets, net	-	-	-	-	-	-	941,036,314	-	941,036,314
Total capital assets, net	-	-	-	-	-	-	1,242,999,497	-	1,242,999,497
Interfund receivables, net of interfund payables	-	-	75,580	-	(75,580)	(587,801)	-	-	(587,801)
Total Assets	\$ 53,201,858	154,573,114	71,426,505	17,583,904	507,961,563	3,549,908	1,246,057,591	-	2,054,354,443

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 3,599,212	11,201,228	5,446,583	-	22,323,825	-	-	42,570,848	
Accrued expenses	26,436,174	17,667,246	14,440,455	-	710,504	1,591,246	-	60,845,625	
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	7,112,193	1,326,513	-	-	-	-	-	8,438,706	
Compensated absences and other postemployment benefits, noncurrent	54,123,018	15,988,327	-	-	-	-	-	70,111,345	
Total compensated absences and other postemployment benefits	61,235,211	17,314,840	-	-	-	-	-	78,550,051	
Deferred revenue:									
Deferred revenue, current	10,713,608	12,474,647	26,371,701	-	-	-	-	49,559,956	
Deferred revenue, noncurrent	-	3,662,463	-	-	-	-	-	3,662,463	
Total deferred revenue	10,713,608	16,137,110	26,371,701	-	-	-	-	53,222,419	
Bonds, leases, and notes payable:									
Bonds, leases, and notes payable, current	-	-	-	-	2,076,803	-	23,570,908	25,647,711	
Bonds, leases, and notes payable, noncurrent	-	-	-	-	41,903,112	-	504,543,810	546,446,922	
Total bonds, leases, and notes payable	-	-	-	-	43,979,915	-	528,114,718	572,094,633	
Other liabilities:									
Deposits held for others	7,476,094	3,365,702	1,273,684	-	-	-	-	12,115,480	
Other liabilities, current	974,296	-	-	-	8,013,973	-	-	8,988,269	
Other liabilities, noncurrent	6,074,350	-	-	-	-	-	-	6,074,350	
Total other liabilities	14,524,740	3,365,702	1,273,684	-	8,013,973	-	-	27,178,099	
Total Liabilities	\$ 116,508,945	65,686,126	47,532,423	-	75,028,217	1,591,246	528,114,718	834,461,675	
Net Assets									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	717,942,873	717,942,873	
Restricted for expendable purposes:									
Instruction	-	-	6,843,931	-	-	-	-	6,843,931	
Research	-	-	332,709	-	-	-	-	332,709	
Academic support	-	-	1,265,692	-	-	-	-	1,265,692	
Student loans and services	-	-	247,948	17,583,904	-	-	-	17,831,852	
Scholarships and fellowships	-	-	1,696,865	-	-	-	-	1,696,865	
Auxiliary enterprises	(199,855)	21,657,865	396,501	-	76,362,703	606,364	-	98,823,578	
Institutional support	-	-	4,198,611	-	-	-	-	4,198,611	
Capital	-	-	11,323,292	-	22,897,405	-	-	34,220,697	
Other	-	725	150,406	-	-	-	-	151,131	
Total restricted for expendable purposes	(199,855)	21,658,590	26,455,955	17,583,904	99,260,108	606,364	-	165,365,066	
Unrestricted	(63,107,232)	67,228,398	(2,561,873)	-	333,673,238	1,352,298	-	336,584,829	
Total Net Assets	\$ (63,307,087)	88,886,988	23,894,082	17,583,904	432,933,346	1,958,662	717,942,873	1,219,892,768	

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
June 30, 2011
University of Colorado Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net: (pledged revenues of \$40,615,702)									
Student tuition	\$ 452,435,201	21,234,556	-	-	-	-	-	-	473,669,757
Scholarship allowance	(64,178,469)	(3,334,272)	-	-	-	-	-	-	(67,512,741)
Total Student tuition, net	388,256,732	17,900,284	-	-	-	-	-	-	406,157,016
Student fees, net: (pledged revenues of \$3,955,795)									
Student fees	13,868,138	27,508,560	-	-	-	-	-	-	41,376,698
Scholarship allowance	(1,966,670)	(3,848,600)	-	-	-	-	-	-	(5,815,270)
Total student fees, net	11,901,468	23,659,960	-	-	-	-	-	-	35,561,428
Fee-for-service contracts	46,765,598	-	-	-	-	-	-	-	46,765,598
Federal grants and contracts (pledged revenues of \$82,410,076)	-	-	336,641,595	-	-	-	-	-	336,641,595
State and local grants and contracts (pledged revenues of \$3,186,653)	-	-	12,701,214	-	-	-	-	(1,130,082)	11,571,132
Nongovernmental grants and contracts	-	-	27,105,977	-	-	-	-	-	27,105,977
Sales and services of educational departments (pledged revenues of \$2,905,306)	-	28,927,595	-	-	-	-	-	(619,072)	28,308,523
Auxiliary enterprises, net: (pledged revenues of \$30,595,319)									
Auxiliary enterprises	-	152,638,905	-	-	-	-	-	-	152,638,905
Scholarship allowance	-	(2,530,933)	-	-	-	-	-	-	(2,530,933)
Total Auxiliary enterprises, net	-	150,107,972	-	-	-	-	-	-	150,107,972
Internal revenues:									
Internal service center revenues	-	171,301,954	-	-	-	-	-	(171,301,954)	-
Interdepartmental revenues	18,584,347	23,699,960	20,500	-	-	-	-	(42,304,807)	-
Total internal revenues	18,584,347	195,001,914	20,500	-	-	-	-	(213,606,761)	-
Other operating revenues (pledged revenues of \$695,859)	4,989,519	7,568,862	7,956	287,990	141,651	-	-	2,532	12,998,510
Total other operating revenues	4,989,519	7,568,862	7,956	287,990	141,651	-	-	2,532	12,998,510
Total Operating Revenues	470,497,664	423,166,587	376,477,242	287,990	141,651	-	-	(215,353,383)	1,055,217,751
Operating Expenses									
Education and General:									
Instruction	268,321,328	33,292,604	28,411,938	-	1,554	-	-	(7,665,753)	322,361,671
Research	17,365,486	378,156	258,195,005	-	-	-	-	(1,992)	275,936,655
Public service	1,063,261	2,372,053	2,869,640	-	-	-	-	(743,409)	5,561,545
Academic support	68,958,691	6,169,827	3,276,792	-	43,709	-	-	(1,132,712)	77,316,307
Student services	23,156,154	39,929,718	1,566,515	70,112	12,015	-	-	(3,890,538)	60,843,976
Institutional support	33,065,160	3,648,413	655,147	-	69,584	-	-	(1,750,900)	35,687,404
Operation and maintenance of plant:									
Program expenses	61,866,640	6,598,157	149,536	-	4,035,115	28,370	-	(18,216,885)	54,460,933
Plant noncapitalizable activity	-	-	-	-	-	-	-	135,682	135,682
Total operation and maintenance of plant	61,866,640	6,598,157	149,536	-	4,035,115	28,370	-	(18,081,203)	54,596,615
Student aid	3,837,892	540,474	7,397,628	-	-	-	-	-	11,775,994
Total Education and General expenses	477,634,612	92,929,402	302,522,201	70,112	4,161,977	28,370	-	(33,266,507)	844,080,167
Depreciation	-	-	-	-	-	-	62,456,312	-	62,456,312
Auxiliary enterprises:									
Program expenses	-	137,018,064	9,274,863	-	2,545	-	-	(9,519,800)	136,775,672
Internal service center expenses	-	169,813,974	56,723	-	-	-	-	(171,306,954)	(1,436,257)
Other internal expenses	-	-	1,342,232	-	-	-	-	(1,342,232)	-
Total auxiliary enterprises, net	-	306,832,038	10,673,818	-	2,545	-	-	(182,168,986)	135,339,415
Total Operating Expenses	477,634,612	399,761,440	313,196,019	70,112	4,164,522	28,370	62,456,312	(215,435,493)	1,041,875,894
Operating Income (Loss)	(7,136,948)	23,405,147	63,281,223	217,878	(4,022,871)	(28,370)	(62,456,312)	82,110	13,341,857

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	21,373,727	-	-	-	-	-	21,373,727
Gifts	-	-	47,568,548	-	-	-	-	-	47,568,548
Investment income, net:									
Investment income	-	25,275	2,487,133	-	329,484	(7,481)	-	-	2,834,411
Investment expense	-	(41,982)	-	-	-	(231)	-	-	(42,213)
Total investment income, net	-	(16,707)	2,487,133	-	329,484	(7,712)	-	-	2,792,198
Royalty income (pledged revenues of \$114,406)	-	1,686,602	-	-	-	-	-	-	1,686,602
Gain (loss) on disposal of fixed assets	-	145,109	-	-	86,618	-	(1,018,270)	-	(786,543)
Loss on debt extinguishment	-	-	-	-	-	-	(368,231)	-	(368,231)
Interest on capital asset-related debt	-	(69,936)	(460)	-	(75,085)	(18,172,562)	1,136,070	-	(17,181,973)
State fiscal stabilization funds	5,060,175	-	-	-	-	-	-	-	5,060,175
Other operating revenues (pledged revenues of \$52,697)	-	147,015	-	-	3,132,430	352,861	-	(3,650)	3,628,656
Net Nonoperating Revenues (Expenses)	5,060,175	1,892,083	71,428,948	-	3,473,447	(17,827,413)	(250,431)	(3,650)	63,773,159
Income (Loss) Before Other Revenues	(2,076,773)	25,297,230	134,710,171	217,878	(549,424)	(17,855,783)	(62,706,743)	78,460	77,115,016
Capital student fee, net:									
Student fee	-	11,790,372	-	-	-	-	-	-	11,790,372
Scholarship allowance	-	(1,646,652)	-	-	-	-	-	-	(1,646,652)
Total capital student fee, net	-	10,143,720	-	-	-	-	-	-	10,143,720
Capital appropriations	-	-	-	-	2,104,695	-	-	-	2,104,695
Capital grants and gifts	-	-	26,815,128	-	2,654,829	-	728,066	-	30,198,023
Total Other Revenues	-	10,143,720	26,815,128	-	4,759,524	-	728,066	-	42,446,438
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	63,101,153	18,241,426	(81,138,046)	(204,533)	-	-	-	-	-
Mandatory transfers	-	(33,470,406)	(475,236)	-	(1,157,894)	35,103,536	-	-	-
Voluntary transfers	(106,951,127)	11,699,187	(26,024,445)	10,747	115,788,012	3,761,383	-	(214,142)	(1,930,385)
Scholarship allowance offset	32,945,762	3,598,798	(36,544,560)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(17,411,268)	(14,675,716)	(12,618,820)	-	(206,275,190)	-	250,845,312	135,682	-
Financing activity	-	(225,308)	(5,640)	-	130,420,675	(17,070,000)	(113,119,727)	-	-
Total Other Interfund Related Additions and Deletions	(28,315,480)	(14,832,019)	(156,806,747)	(193,786)	38,775,603	21,794,919	137,725,585	(78,460)	(1,930,385)
Increase (Decrease) in Net Assets	(30,392,253)	20,608,931	4,718,552	24,092	42,985,703	3,939,136	75,746,908	-	117,631,069
Net assets, beginning of year as originally stated	(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
	\$ (63,307,087)	88,886,988	23,894,082	17,583,904	432,933,346	1,958,662	717,942,873	-	1,219,892,768

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
 Auxiliary and Self-Funded Activities
 June 30, 2011
 University of Colorado Boulder

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Assets							
Cash and investments:							
Equity in pooled cash and investments	\$ 34,226,216	10,934,518	3,836,966	10,252,819	59,250,519	81,948,609	141,199,128
Cash on hand	130,650	73,968	-	1,000	205,618	8,395	214,013
Total cash and investments	34,356,866	11,008,486	3,836,966	10,253,819	59,456,137	81,957,004	141,413,141
Accounts receivable:							
Accounts receivable, current	5,003,883	4,396,614	40,944	398,876	9,840,317	2,532,987	12,373,304
Accounts receivable-DPCU, current	20,788	-	-	-	20,788	8,979	29,767
Allowances for accounts receivable	(2,247,808)	(1,714,937)	-	(149,728)	(4,112,473)	(1,184,486)	(5,296,959)
Total accounts receivable, net	2,776,863	2,681,677	40,944	249,148	5,748,632	1,357,480	7,106,112
Inventories	4,508,714	-	-	193,756	4,702,470	280,865	4,983,335
Other assets, current	731,345	238,768	210	237	970,560	99,966	1,070,526
Total Assets	\$ 42,373,788	13,928,931	3,878,120	10,696,960	70,877,799	83,695,315	154,573,114
Liabilities							
Accounts payable	\$ 5,339,483	3,031,782	16,815	1,184,477	9,572,557	1,628,671	11,201,228
Accrued expenses	3,777,125	1,050,376	20,505	349,450	5,197,456	12,469,790	17,667,246
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	719,548	96,459	2,207	60,472	878,686	447,827	1,326,513
Compensated absences and other postemployment benefits, noncurrent	8,479,993	1,053,363	25,241	715,462	10,274,059	5,714,268	15,988,327
Total compensated absences and other postemployment benefits	9,199,541	1,149,822	27,448	775,934	11,152,745	6,162,095	17,314,840
Deferred revenue:							
Deferred revenue, current	7,109,621	4,295,893	260,685	778,972	12,445,171	29,476	12,474,647
Deferred revenue, noncurrent	-	-	3,662,463	-	3,662,463	-	3,662,463
Total deferred revenue	7,109,621	4,295,893	3,923,148	778,972	16,107,634	29,476	16,137,110
Deposits held for others	3,077,294	-	62,489	215,193	3,354,976	10,726	3,365,702
Total Liabilities	\$ 28,503,064	9,527,873	4,050,405	3,304,026	45,385,368	20,300,758	65,686,126
Net Assets							
Restricted for expendable purposes:							
Auxiliary enterprises	\$ 13,870,724	-	3,518,772	4,322,386	21,711,882	(54,017)	21,657,865
Other	-	-	-	725	725	-	725
Total restricted for expendable purposes	13,870,724	-	3,518,772	4,323,111	21,712,607	(54,017)	21,658,590
Unrestricted	-	4,401,058	(3,691,057)	3,069,823	3,779,824	63,448,574	67,228,398
Total Net Assets	\$ 13,870,724	4,401,058	(172,285)	7,392,934	25,492,431	63,394,557	88,886,988

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2011

University of Colorado Boulder

	Auxiliary Services	Education Services	Research Support Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	21,234,556	-	-	21,234,556	-	21,234,556
Scholarship allowance	-	(3,334,272)	-	-	(3,334,272)	-	(3,334,272)
Total student tuition, net	-	17,900,284	-	-	17,900,284	-	17,900,284
Student fees, net: (pledged revenues of \$3,955,795)							
Student fees	27,414,278	94,282	-	-	27,508,560	-	27,508,560
Scholarship allowance	(3,829,059)	(13,047)	-	-	(3,842,106)	(6,494)	(3,848,600)
Total student fees, net	23,585,219	81,235	-	-	23,666,454	(6,494)	23,659,960
Sales and services of educational departments (pledged revenues of \$2,905,306)	13,724,574	4,311,408	-	1,126,915	19,162,897	9,764,698	28,927,595
Auxiliary enterprises, net: (pledged revenues of \$30,595,319)							
Auxiliary enterprises	142,799,303	-	9,839,602	-	152,638,905	-	152,638,905
Scholarship allowance	(2,530,933)	-	-	-	(2,530,933)	-	(2,530,933)
Total auxiliary enterprises, net	140,268,370	-	9,839,602	-	150,107,972	-	150,107,972
Internal revenues:							
Internal service center revenues	-	-	-	29,334,262	29,334,262	141,967,692	171,301,954
Interdepartmental revenues	11,579,717	2,845,972	-	902,500	15,328,189	8,371,771	23,699,960
Total internal revenues	11,579,717	2,845,972	-	30,236,762	44,662,451	150,339,463	195,001,914
Other operating revenues (pledged revenues of \$695,859)	687,532	347,712	-	580,544	1,615,788	5,953,074	7,568,862
Total other operating revenues	687,532	347,712	-	580,544	1,615,788	5,953,074	7,568,862
Total Operating Revenues	189,845,412	25,486,611	9,839,602	31,944,221	257,115,846	166,050,741	423,166,587
Operating Expenses							
Education and General:							
Instruction	-	21,960,309	-	-	21,960,309	11,332,295	33,292,604
Research	-	-	-	-	-	378,156	378,156
Public service	-	15,679	-	1,286,118	1,301,797	1,070,256	2,372,053
Academic support	-	-	-	-	-	6,169,827	6,169,827
Student services	37,463,013	265,453	-	999,110	38,727,576	1,202,142	39,929,718
Institutional support	-	-	-	-	-	3,648,413	3,648,413
Operating and maintenance of plant program expenses	-	-	-	-	-	6,598,157	6,598,157
Student aid	221,223	50,344	-	-	271,567	268,907	540,474
Total Education and General expenses	37,684,236	22,291,785	-	2,285,228	62,261,249	30,668,153	92,929,402
Auxiliary enterprises:							
Program expenses	130,529,677	-	6,488,387	-	137,018,064	-	137,018,064
Internal service center expenses	-	-	-	24,369,451	24,369,451	145,444,523	169,813,974
Total auxiliary enterprises, net	130,529,677	-	6,488,387	24,369,451	161,387,515	145,444,523	306,832,038
Total Operating Expenses	168,213,913	22,291,785	6,488,387	26,654,679	223,648,764	176,112,676	399,761,440
Operating Income (Loss)	21,631,499	3,194,826	3,351,215	5,289,542	33,467,082	(10,061,935)	23,405,147

	Auxiliary Services	Education Services	Research Support Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment income	\$ -	25,275	-	-	25,275	-	25,275
Investment expense	(927)	-	(41,055)	-	(41,982)	-	(41,982)
Total investment income, net	(927)	25,275	(41,055)	-	(16,707)	-	(16,707)
Royalty income (pledged revenues of \$114,406)	682,110	-	-	-	682,110	1,004,492	1,686,602
Gain on disposal of fixed assets	5,553	80	-	1,829	7,462	137,647	145,109
Interest on capital asset-related debt	-	-	-	-	-	(69,936)	(69,936)
Other nonoperating revenues (pledged revenues of \$52,697)	21,764	-	49,900	4,067	75,731	71,284	147,015
Net Nonoperating Revenues (Expenses)	708,500	25,355	8,845	5,896	748,596	1,143,487	1,892,083
Income (Loss) Before Other Revenues	22,339,999	3,220,181	3,360,060	5,295,438	34,215,678	(8,918,448)	25,297,230
Capital student fee, net							
Student fee	-	-	-	-	-	11,790,372	11,790,372
Scholarship Allowance	-	-	-	-	-	(1,646,652)	(1,646,652)
Total capital Student fee, net	-	-	-	-	-	10,143,720	10,143,720
Total Other Revenues	-	-	-	-	-	10,143,720	10,143,720
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	5,164,000	-	5,164,000	13,077,426	18,241,426
Mandatory transfers	(22,514,778)	-	(3,544,686)	-	(26,059,464)	(7,410,942)	(33,470,406)
Voluntary transfers	(1,898,944)	(4,461,444)	10,206,629	(6,173,444)	(2,327,203)	14,026,390	11,699,187
Scholarship allowance offset	1,456,937	2,934,753	-	-	4,391,690	(792,892)	3,598,798
Fixed asset additions & plant fund activity	(466,236)	(213,743)	(12,662,908)	(103,466)	(13,446,353)	(1,229,363)	(14,675,716)
Financing activity	-	-	-	-	-	(225,308)	(225,308)
Total Other Interfund Related Additions and Deletions	(23,423,021)	(1,740,434)	(836,965)	(6,276,910)	(32,277,330)	17,445,311	(14,832,019)
Increase (Decrease) in Net Assets	(1,083,022)	1,479,747	2,523,095	(981,472)	1,938,348	18,670,583	20,608,931
Net assets, beginning of year as originally stated	14,953,746	2,921,311	(2,695,380)	8,374,406	23,554,083	44,723,974	68,278,057
Net Assets, end of year	\$ 13,870,724	4,401,058	(172,285)	7,392,934	25,492,431	63,394,557	88,886,988

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary Services Enterprises

June 30, 2011

University of Colorado 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	\$ 9,190,034	1,195,105	941,179	8,581,068	3,575,321	1,700,757	8,060,712	982,040	34,226,216
Cash on hand	10,500	41,000	4,000	6,050	300	28,600	10,100	30,100	130,650
Total cash and investments	9,200,534	1,236,105	945,179	8,587,118	3,575,621	1,729,357	8,070,812	1,012,140	34,356,866
Accounts receivable:									
Accounts receivable, current	793,475	1,212,794	36,540	1,152,913	584,269	694,032	472,561	57,299	5,003,883
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	20,788	20,788
Allowances for accounts receivable	(149,274)	(6,457)	(1,979)	(634,007)	(493,778)	(606,165)	(353,125)	(3,023)	(2,247,808)
Total accounts receivable, net	644,201	1,206,337	34,561	518,906	90,491	87,867	119,436	75,064	2,776,863
Inventories	-	3,119,885	-	1,271,340	34,310	-	-	83,179	4,508,714
Other assets, current	685,380	3,136	-	-	-	-	-	42,829	731,345
Total Assets	\$ 10,530,115	5,565,463	979,740	10,377,364	3,700,422	1,817,224	8,190,248	1,213,212	42,373,788
Liabilities									
Accounts payable	\$ 885,492	1,302,677	77,487	1,334,534	1,487,894	18,507	58,165	174,727	5,339,483
Accrued expenses	930,569	149,762	142,722	1,548,433	505,137	50,642	162,208	287,652	3,777,125
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	185,695	25,759	26,284	279,987	96,553	25,963	29,955	49,352	719,548
Compensated absences and other postemployment benefits, noncurrent	2,188,918	321,491	313,974	3,289,163	1,117,588	310,422	352,663	585,774	8,479,993
Total compensated absences and other postemployment benefits	2,374,613	347,250	340,258	3,569,150	1,214,141	336,385	382,618	635,126	9,199,541
Defer/Deferred revenue, current	6,099,465	120,797	82,964	493,834	(8,085)	59,384	234,381	26,881	7,109,621
Deposits held for others	44,527	-	4,143	2,988,363	-	35,040	5,221	-	3,077,294
Total Liabilities	\$ 10,334,666	1,920,486	647,574	9,934,314	3,199,087	499,958	842,593	1,124,386	28,503,064
Net Assets									
Restricted for expendable purposes auxiliary enterprises	\$ 195,449	3,644,977	332,166	443,050	501,335	1,317,266	7,347,655	88,826	13,870,724
Total Net Assets	\$ 195,449	3,644,977	332,166	443,050	501,335	1,317,266	7,347,655	88,826	13,870,724

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Auxiliary Services Enterprises
June 30, 2011
University of Colorado 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 \$3,955,795)									
Student fees	\$ 1,561,472	-	5,786,924	-	3,687,617	-	10,418,437	5,959,828	27,414,278
Scholarship allowance	(216,067)	-	(800,795)	-	(510,292)	-	(1,477,184)	(824,721)	(3,829,059)
Total student fees, net	1,345,405	-	4,986,129	-	3,177,325	-	8,941,253	5,135,107	23,585,219
Sales and services of educational departments (\$2,301,933)	-	-	1,415,252	-	8,438,978	-	602,961	3,267,383	13,724,574
Auxiliary enterprises, net: (pledged revenues of \$23,526,298)									
Auxiliary enterprises	30,674,727	19,175,869	-	85,430,376	-	7,518,331	-	-	142,799,303
Scholarship allowance	-	-	-	(2,530,933)	-	-	-	-	(2,530,933)
Total auxiliary enterprises, net	30,674,727	19,175,869	-	82,899,443	-	7,518,331	-	-	140,268,370
Interdepartmental revenues	9,519,800	-	125,599	-	183,293	-	181,654	1,569,371	11,579,717
Other operating revenues (pledged revenues of \$115,315)	-	-	235,524	-	18,300	-	21,368	412,340	687,532
Total Operating Revenues	41,539,932	19,175,869	6,762,504	82,899,443	11,817,896	7,518,331	9,747,236	10,384,201	189,845,412
Operating Expenses									
Education and General:									
Student services	-	-	5,776,875	-	12,365,754	-	10,362,356	8,958,028	37,463,013
Student aid	220,368	-	-	-	172	-	49	634	221,223
Total Education and General expenses	220,368	-	5,776,875	-	12,365,926	-	10,362,405	8,958,662	37,684,236
Auxiliary enterprises program expenses	43,554,760	19,293,776	-	62,541,697	-	5,139,444	-	-	130,529,677
Total Operating Expenses	43,775,128	19,293,776	5,776,875	62,541,697	12,365,926	5,139,444	10,362,405	8,958,662	168,213,913
Operating Income (Loss)	(2,235,196)	(117,907)	985,629	20,357,746	(548,030)	2,378,887	(615,169)	1,425,539	21,631,499
Nonoperating Revenues (Expenses)									
Investment expense	(591)	-	(14)	(126)	-	(42)	-	(154)	(927)
Royalty income (pledged revenues of \$114,406)	682,110	-	-	-	-	-	-	-	682,110
Gain on disposal of fixed assets	1,004	-	3,526	-	-	-	-	1,023	5,553
Other nonoperating revenues (pledged revenues of \$3,650)	19,911	-	1,040	-	-	-	-	813	21,764
Net Nonoperating Revenues (Expenses)	702,434	-	4,552	(126)	-	(42)	-	1,682	708,500
Income (Loss) Before Other Revenues	(1,532,762)	(117,907)	990,181	20,357,620	(548,030)	2,378,845	(615,169)	1,427,221	22,339,999
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,218,530)	-	(983,322)	(14,068,957)	-	(2,259,154)	-	(1,984,815)	(22,514,778)
Voluntary transfers	9,852,443	(521,210)	(756,621)	(8,249,148)	(51,074)	(1,350,425)	(453,969)	(368,940)	(1,898,944)
Scholarship allowance offset	(4,829,982)	-	813,481	2,624,229	517,145	-	1,500,136	831,928	1,456,937
Fixed asset additions & plant fund activity	(80,004)	6,800	(3,500)	(282,326)	(82,222)	-	(5,746)	(19,238)	(466,236)
Total Other Interfund Related Additions and Deletions	1,723,927	(514,410)	(929,962)	(19,976,202)	383,849	(3,609,579)	1,040,421	(1,541,065)	(23,423,021)
Increase (Decrease) in Net Assets	191,165	(632,317)	60,219	381,418	(164,181)	(1,230,734)	425,252	(113,844)	(1,083,022)
Net assets, beginning of year as originally stated	4,284	4,277,294	271,947	61,632	665,516	2,548,000	6,922,403	202,670	14,953,746
Net Assets, end of year	\$ 195,449	3,644,977	332,166	443,050	501,335	1,317,266	7,347,655	88,826	13,870,724

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Education Services Enterprises

June 30, 2011

University of Colorado Boulder

	Continuing Education Operations	International Education Operations	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 7,446,140	3,488,378	10,934,518
Cash on hand	1,867	72,101	73,968
Total cash and investments	7,448,007	3,560,479	11,008,486
Accounts receivable:			
Accounts receivable, current	3,643,409	753,205	4,396,614
Allowances for accounts receivable	(1,706,385)	(8,552)	(1,714,937)
Total accounts receivable, net	1,937,024	744,653	2,681,677
Other assets, current	36,033	202,735	238,768
Total Assets	\$ 9,421,064	4,507,867	13,928,931
Liabilities			
Accounts payable	\$ 517,633	2,514,149	3,031,782
Accrued expenses	963,701	86,675	1,050,376
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	85,621	10,838	96,459
Compensated absences and other postemployment benefits, noncurrent	930,218	123,145	1,053,363
Total compensated absences and other postemployment benefits	1,015,839	133,983	1,149,822
Deferred revenue, current	3,081,380	1,214,513	4,295,893
Total Liabilities	\$ 5,578,553	3,949,320	9,527,873
Net Assets			
Unrestricted	\$ 3,842,511	558,547	4,401,058
Total Net Assets	\$ 3,842,511	558,547	4,401,058

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2011

University of Colorado Boulder

	Continuing Education Operations	International Education Operations	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 21,234,556	-	21,234,556
Scholarship allowance	(3,334,272)	-	(3,334,272)
Total student tuition, net	17,900,284	-	17,900,284
Student fees, net:			
Student fees	94,282	-	94,282
Scholarship allowance	(13,047)	-	(13,047)
Total student fees, net	81,235	-	81,235
Sales and services of educational departments	1,321,447	2,989,961	4,311,408
Interdepartmental revenues	2,833,157	12,815	2,845,972
Other operating revenues	347,712	-	347,712
Total Operating Revenues	22,483,835	3,002,776	25,486,611
Operating Expenses			
Education and General:			
Instruction	19,398,626	2,561,683	21,960,309
Public service	15,679	-	15,679
Student services	265,453	-	265,453
Student aid	37,350	12,994	50,344
Total Education and General expenses	19,717,108	2,574,677	22,291,785
Total Operating Expenses	19,717,108	2,574,677	22,291,785
Operating Income	2,766,727	428,099	3,194,826
Nonoperating Revenues (Expenses)			
Investment income	-	25,275	25,275
Gain on disposal of fixed assets	80	-	80
Net Nonoperating Revenues (Expenses)	80	25,275	25,355
Income Before Other Revenues	2,766,807	453,374	3,220,181
Other Interfund Related Additions and Deletions			
Voluntary transfers	(4,459,444)	(2,000)	(4,461,444)
Scholarship allowance offset	3,054,929	(120,176)	2,934,753
Fixed asset additions & plant fund activity	(208,742)	(5,001)	(213,743)
Total Other Interfund Related Additions and Deletions	(1,613,257)	(127,177)	(1,740,434)
Increase in Net Assets	1,153,550	326,197	1,479,747
Net assets, beginning of year as originally stated	2,688,961	232,350	2,921,311
Net Assets, end of year	\$ 3,842,511	558,547	4,401,058

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Research Support Services
June 30, 2011
University of Colorado Boulder

	Research Building System	Research Building Exempt	Total
Assets			
Equity in pooled cash and investments	\$ 3,711,895	125,071	3,836,966
Accounts receivable, current	32,882	8,062	40,944
Other assets, current	210	-	210
Total Assets	\$ 3,744,987	133,133	3,878,120
Liabilities			
Accounts payable	\$ 16,783	32	16,815
Accrued expenses	20,442	63	20,505
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	2,207	-	2,207
Compensated absences and other postemployment benefits, noncurrent	25,241	-	25,241
Total compensated absences and other postemployment benefits	27,448	-	27,448
Deferred revenue:			
Deferred revenue, current	67,053	193,632	260,685
Deferred revenue, noncurrent	32,000	3,630,463	3,662,463
Total deferred revenue	99,053	3,824,095	3,923,148
Deposits held for others	62,489	-	62,489
Total Liabilities	\$ 226,215	3,824,190	4,050,405
Net Assets			
Restricted for expendable purposes auxiliary enterprises	\$ 3,518,772	-	3,518,772
Unrestricted	-	(3,691,057)	(3,691,057)
Total Net Assets	\$ 3,518,772	(3,691,057)	(172,285)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Research Support Services

June 30, 2011

University of Colorado Boulder

	Research Building System	Research Building Exempt	Total
Operating Revenues			
Auxiliary enterprises (pledged revenues of \$7,069,021)	\$ 7,842,327	1,997,275	9,839,602
Total Operating Revenues	7,842,327	1,997,275	9,839,602
Operating Expenses			
Auxiliary enterprises program expenses	6,321,930	166,457	6,488,387
Total Operating Expenses	6,321,930	166,457	6,488,387
Operating Income	1,520,397	1,830,818	3,351,215
Nonoperating Revenues (Expenses)			
Investment expense	(41,055)	-	(41,055)
Other operating revenues (pledged revenues of \$44,980)	49,900	-	49,900
Net Nonoperating Revenues (Expenses)	8,845	-	8,845
Income Before Other Revenues	1,529,242	1,830,818	3,360,060
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	5,164,000	-	5,164,000
Mandatory transfers	(3,544,686)	-	(3,544,686)
Voluntary transfers	10,206,629	-	10,206,629
Fixed asset additions & plant fund activity	(12,662,908)	-	(12,662,908)
Total Other Interfund Related Additions and Deletions	(836,965)	-	(836,965)
Increase in Net Assets	692,277	1,830,818	2,523,095
Net assets, beginning of year as originally stated	2,826,495	(5,521,875)	(2,695,380)
Net Assets, end of year	\$ 3,518,772	(3,691,057)	(172,285)

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2011

University of Colorado Boulder

	Total	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Assets						
Cash and investments:						
Equity in pooled cash and investments	\$	672,527	4,357,493	638,771	4,584,028	10,252,819
Cash on hand		650	-	350	-	1,000
Total cash and investments		673,177	4,357,493	639,121	4,584,028	10,253,819
Accounts receivable:						
Accounts receivable, current		397,400	-	240	1,236	398,876
Allowances for accounts receivable		(147,770)	-	(150)	(1,808)	(149,728)
Total accounts and loans receivable, net		249,630	-	90	(572)	249,148
Inventories		-	193,756	-	-	193,756
Other assets, current		237	-	-	-	237
Total Assets	\$	923,044	4,551,249	639,211	4,583,456	10,696,960
Liabilities						
Accounts payable	\$	69,322	1,060,374	15,359	39,422	1,184,477
Accrued expenses		37,272	152,425	16,318	143,435	349,450
Compensated absences and other postemployment benefits:						
Compensated absences and other postemployment benefits, current		6,432	25,032	3,302	25,706	60,472
Compensated absences and other postemployment benefits, noncurrent		77,498	294,751	40,317	302,896	715,462
Total compensated absences and other postemployment benefits		83,930	319,783	43,619	328,602	775,934
Deferred revenue, current		465,446	-	313,526	-	778,972
Deposits held for others		215,193	-	-	-	215,193
Total Liabilities	\$	871,163	1,532,582	388,822	511,459	3,304,026
Net Assets						
Restricted for expendable purposes:						
Auxiliary enterprises	\$	-	-	250,389	4,071,997	4,322,386
Other		725	-	-	-	725
Total restricted for expendable purposes		725	-	250,389	4,071,997	4,323,111
Unrestricted		51,156	3,018,667	-	-	3,069,823
Total Net Assets	\$	51,881	3,018,667	250,389	4,071,997	7,392,934

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2011

University of Colorado Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Operating Revenues					
Sales and services of educational departments (pledged revenues of \$603,373)	\$ 523,542	-	603,373	-	1,126,915
Internal revenues:					
Internal service center revenues	-	24,338,646	-	4,995,616	29,334,262
Interdepartmental revenues	606,639	-	295,861	-	902,500
Total internal revenues	606,639	24,338,646	295,861	4,995,616	30,236,762
Other operating revenues (pledged revenues of \$580,544)	-	-	175,940	404,604	580,544
Total other operating revenues	-	-	175,940	404,604	580,544
Total Operating Revenues	1,130,181	24,338,646	1,075,174	5,400,220	31,944,221
Operating Expenses					
Education and General:					
Public service	1,286,118	-	-	-	1,286,118
Student services	-	-	999,110	-	999,110
Total Education and general expenses	1,286,118	-	999,110	-	2,285,228
Internal service center expenses	-	19,023,035	-	5,346,416	24,369,451
Total Operating Expenses	1,286,118	19,023,035	999,110	5,346,416	26,654,679
Operating Income (Loss)	(155,937)	5,315,611	76,064	53,804	5,289,542
Nonoperating Revenues (Expenses)					
Gain on disposal of fixed assets	-	-	1,326	503	1,829
Other nonoperating revenues (pledged revenues of \$4,067)	-	-	-	4,067	4,067
Net Nonoperating Revenues (Expenses)	-	-	1,326	4,570	5,896
Income (Loss) Before Other Revenues	(155,937)	5,315,611	77,390	58,374	5,295,438
Other Interfund Related Additions and Deletions					
Voluntary transfers	168,229	(6,033,026)	(56,889)	(251,758)	(6,173,444)
Fixed asset additions & plant fund activity	-	-	-	(103,466)	(103,466)
Total Other Interfund Related Additions and Deletions	168,229	(6,033,026)	(56,889)	(355,224)	(6,276,910)
Increase (Decrease) in Net Assets	12,292	(717,415)	20,501	(296,850)	(981,472)
Net assets, beginning of year as originally stated	39,589	3,736,082	229,888	4,368,847	8,374,406
Net Assets, end of year	\$ 51,881	3,018,667	250,389	4,071,997	7,392,934

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Auxiliary Services

June 30, 2011

University of Colorado Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 11,089,706	49,114,455	21,744,448	81,948,609
Cash on hand	2,225	-	6,170	8,395
Total cash and investments	11,091,931	49,114,455	21,750,618	81,957,004
Accounts receivable:				
Accounts receivable, current	60,890	135,241	2,336,856	2,532,987
Accounts receivable-DPCU, current	1,870	-	7,109	8,979
Allowances for accounts receivable	-	(24,463)	(1,160,023)	(1,184,486)
Total accounts receivable, net	62,760	110,778	1,183,942	1,357,480
Inventories	280,865	-	-	280,865
Other assets, current	-	2,807	97,159	99,966
Total Assets	\$ 11,435,556	49,228,040	23,031,719	83,695,315
Liabilities				
Accounts payable	\$ 286,524	285,933	1,056,214	1,628,671
Accrued expenses	9,232,007	2,506,443	731,340	12,469,790
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	96,394	351,433	-	447,827
Compensated absences and other postemployment benefits, noncurrent	1,097,088	4,617,180	-	5,714,268
Total compensated absences and other postemployment benefits	1,193,482	4,968,613	-	6,162,095
Deferred revenue, current	10,972	(2,964)	21,468	29,476
Deposits held for others	-	-	10,726	10,726
Total Liabilities	\$ 10,722,985	7,758,025	1,819,748	20,300,758
Net Assets				
Restricted for expendable purposes auxiliary enterprises	\$ -	-	(54,017)	(54,017)
Unrestricted	712,571	41,470,015	21,265,988	63,448,574
Total Net Assets	\$ 712,571	41,470,015	21,211,971	63,394,557

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2011

University of Colorado Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees scholarship allowance	\$ -	-	(6,494)	(6,494)
Sales and services of educational departments	-	-	9,764,698	9,764,698
Internal revenues:				
Internal service center revenues	141,967,692	-	-	141,967,692
Interdepartmental revenues	-	-	8,371,771	8,371,771
Total internal revenues	141,967,692	-	8,371,771	150,339,463
Other operating revenues	867,811	-	5,085,263	5,953,074
Total other operating revenues	867,811	-	5,085,263	5,953,074
Total Operating Revenues	142,835,503	-	23,215,238	166,050,741
Operating Expenses				
Education and General:				
Instruction	-	1,167,411	10,164,884	11,332,295
Research	-	219,315	158,841	378,156
Public service	-	15,895	1,054,361	1,070,256
Academic support	-	4,560,916	1,608,911	6,169,827
Student services	-	19,429	1,182,713	1,202,142
Institutional support	-	27,200	3,621,213	3,648,413
Operation and maintenance of plant program expenses	-	83,138	6,515,019	6,598,157
Student aid	-	235,950	32,957	268,907
Total Education and general expenses	-	6,329,254	24,338,899	30,668,153
Internal service center expenses	145,444,523	-	-	145,444,523
Total Operating Expenses	145,444,523	6,329,254	24,338,899	176,112,676
Operating Loss	(2,609,020)	(6,329,254)	(1,123,661)	(10,061,935)
Nonoperating Revenues (Expenses)				
Royalty income	-	1,004,492	-	1,004,492
Gain on disposal of fixed assets	7,617	1,690	128,340	137,647
Interest on capital asset-related debt	(69,936)	-	-	(69,936)
Other nonoperating revenues	10,614	-	60,670	71,284
Net Nonoperating Revenues (Expenses)	(51,705)	1,006,182	189,010	1,143,487
Loss Before Other Revenues	(2,660,725)	(5,323,072)	(934,651)	(8,918,448)
Capital Student fee, net				
Student fee	-	11,790,372	-	11,790,372
Scholarship allowance	-	(1,646,652)	-	(1,646,652)
Total capital student fee, net	-	10,143,720	-	10,143,720
Total Other Revenues	-	10,143,720	-	10,143,720
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	13,077,426	-	13,077,426
Mandatory transfers	-	(7,410,942)	-	(7,410,942)
Voluntary transfers	385,388	9,387,422	4,253,580	14,026,390
Scholarship allowance offset	-	(509,417)	(283,475)	(792,892)
Fixed asset additions & plant fund activity	(210)	(277,187)	(951,966)	(1,229,363)
Financing activity	(225,308)	-	-	(225,308)
Total Other Interfund Related Additions and Deletions	159,870	14,267,302	3,018,139	17,445,311
Increase (Decrease) in Net Assets	(2,500,855)	19,087,950	2,083,488	18,670,583
Net assets, beginning of year as originally stated	3,213,426	22,382,065	19,128,483	44,723,974
Net Assets, end of year	\$ 712,571	41,470,015	21,211,971	63,394,557



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UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 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	\$ 30,507,391	110,809,591	23,519,836	-	237,113,847	2,388,230	-	-	404,338,895
Cash on hand	13,925	75,277,969	50,361	-	-	-	-	-	75,342,255
Investments and restricted pooled cash	-	84,434,629	5,162,873	4,454,246	15,380,738	-	-	-	109,432,486
Total cash and investments	30,521,316	270,522,189	28,733,070	4,454,246	252,494,585	2,388,230	-	-	589,113,636
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	14,321,122	72,657,401	65,111,641	-	3,868	-	-	(3,890,879)	148,203,153
Accounts receivable-DPCU, current	-	-	7,897,632	-	1,226,737	-	-	-	9,124,369
Accounts receivable, noncurrent	-	-	-	1,828	-	-	-	-	1,828
Allowances for accounts receivable	(5,500,570)	(8,705,724)	-	(794)	-	-	-	-	(14,207,088)
Net accounts receivable	8,820,552	63,951,677	73,009,273	1,034	1,230,605	-	-	(3,890,879)	143,122,262
Loans receivable:									
Loans receivable, noncurrent	-	-	-	13,266,917	-	-	-	-	13,266,917
Allowances for loans receivable	-	-	-	(1,180,133)	-	-	-	-	(1,180,133)
Net loans receivable	-	-	-	12,086,784	-	-	-	-	12,086,784
Total accounts and loans receivable, net	8,820,552	63,951,677	73,009,273	12,087,818	1,230,605	-	-	(3,890,879)	155,209,046
Inventories	160,071	2,736,704	-	-	-	-	-	-	2,896,775
Other assets:									
Other assets, current	295,026	1,580,166	258,728	-	58,713	-	307,234	-	2,499,867
Other assets, noncurrent	-	2,803,877	-	-	91,785	-	3,086,736	-	5,982,398
Total other assets	295,026	4,384,043	258,728	-	150,498	-	3,393,970	-	8,482,265
Capital assets, net:									
Nondepreciable capital assets:									
Land	-	-	-	-	-	-	28,890,250	-	28,890,250
Construction in progress	-	-	-	-	-	-	26,574,644	-	26,574,644
Collections	-	-	-	-	-	-	3,213,386	-	3,213,386
Total nondepreciable capital assets	-	-	-	-	-	-	58,678,280	-	58,678,280
Depreciable capital assets:									
Buildings	-	-	-	-	-	-	1,203,765,983	-	1,203,765,983
Improvements other than buildings	-	-	-	-	-	-	72,030,897	-	72,030,897
Equipment	-	-	-	-	-	-	161,057,171	-	161,057,171
Library and other collections	-	-	-	-	-	-	54,335,816	-	54,335,816
Less accumulated depreciation	-	-	-	-	-	-	(536,112,281)	-	(536,112,281)
Total depreciable capital assets, net	-	-	-	-	-	-	955,077,586	-	955,077,586
Total capital assets, net	-	-	-	-	-	-	1,013,755,866	-	1,013,755,866
Interfund receivables, net of interfund payables	-	-	-	-	-	(234,881)	-	-	(234,881)
Total Assets	\$ 39,796,965	341,594,613	102,001,071	16,542,064	253,875,688	2,153,349	1,017,149,836	(3,890,879)	1,769,222,707

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 3,669,759	12,818,250	6,929,492	56,712	5,862,678	82,285	-	(3,890,879)	25,528,297
Accrued expenses	20,598,796	31,478,515	43,089,226	-	-	-	-	-	95,166,537
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	8,204,919	6,301,271	-	-	-	-	-	-	14,506,190
Compensated absences and other postemployment benefits, noncurrent	69,904,437	65,089,502	-	-	-	-	-	-	134,993,939
Total compensated absences and other postemployment benefits	78,109,356	71,390,773	-	-	-	-	-	-	149,500,129
Deferred revenue:									
Deferred revenue, current	12,315,504	2,666,878	40,808,468	-	-	-	-	-	55,790,850
Deferred revenue, noncurrent	-	-	-	-	-	-	-	-	-
Total deferred revenue	12,315,504	2,666,878	40,808,468	-	-	-	-	-	55,790,850
Bonds, leases, and notes payable:									
Bonds, leases, and notes payable, current	-	-	-	-	-	-	17,940,264	-	17,940,264
Bonds, leases, and notes payable, noncurrent	-	-	-	-	10,066,594	-	451,403,231	-	461,469,825
Total bonds, leases, and notes payable	-	-	-	-	10,066,594	-	469,343,495	-	479,410,089
Other liabilities:									
Deposits held for others	2,649,287	593,378	173,159	-	-	-	-	-	3,415,824
Other liabilities, current	954,706	3,745,405	40	-	7,831,671	-	-	-	12,531,822
Other liabilities, noncurrent	3,523,145	4,031,238	-	-	-	-	-	-	7,554,383
Total other liabilities	7,127,138	8,370,021	173,199	-	7,831,671	-	-	-	23,502,029
Total Liabilities	\$ 121,820,553	126,724,437	91,000,385	56,712	23,760,943	82,285	469,343,495	(3,890,879)	828,897,931
Net Assets									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	547,806,341	-	547,806,341
Restricted for expendable purposes:									
Instruction	-	-	11,394,795	-	-	-	-	-	11,394,795
Research	-	-	201,829	-	-	-	-	-	201,829
Academic support	-	-	67,930	-	-	-	-	-	67,930
Student loans and services	-	-	24,704	16,485,352	-	-	-	-	16,510,056
Scholarships and fellowships	-	-	970,094	-	-	-	-	-	970,094
Auxiliary enterprises	-	34,120,721	-	-	6,173,822	1,212,302	-	-	41,506,845
Institutional support	-	-	4,726,321	-	-	-	-	-	4,726,321
Capital	-	-	56,669	-	2,103,794	-	-	-	2,160,463
Other	-	-	204,672	-	-	-	-	-	204,672
Total restricted for expendable purposes	-	34,120,721	17,647,014	16,485,352	8,277,616	1,212,302	-	-	77,743,005
Unrestricted	(82,023,588)	180,749,455	(6,646,328)	-	221,837,129	858,762	-	-	314,775,430
Total Net Assets	\$ (82,023,588)	214,870,176	11,000,686	16,485,352	230,114,745	2,071,064	547,806,341	-	940,324,776

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net: (pledged revenues of \$16,850,495)									
Student tuition	\$ 174,986,602	29,363,924	-	-	-	-	-	(25,719)	204,324,807
Scholarship allowance	(31,392,654)	(4,520,986)	-	-	-	-	-	-	(35,913,640)
Total Student tuition, net	143,593,948	24,842,938	-	-	-	-	-	(25,719)	168,411,167
Student fees, net: (pledged revenues of \$969,997)									
Student fees	17,695,594	3,968,056	-	-	-	-	-	-	21,663,650
Scholarship allowance	(3,117,597)	(706,206)	-	-	-	-	-	-	(3,823,803)
Total student fees, net	14,577,997	3,261,850	-	-	-	-	-	-	17,839,847
Fee-for-service contracts	74,317,055	-	-	-	-	-	-	-	74,317,055
Federal grants and contracts (pledged revenues of \$60,725,814)	-	-	309,516,421	5,524	-	-	-	-	309,521,945
State and local grants and contracts (pledged revenues of \$5,514,134)	-	-	27,742,842	-	-	-	-	(1,501,521)	26,241,321
Nongovernmental grants and contracts	-	-	66,353,297	-	-	-	-	-	66,353,297
Sales and services of educational departments (pledged revenues of \$4,549,798)	-	122,221,740	-	-	-	-	-	(1,422)	122,220,318
Auxiliary enterprises (pledged revenues of \$4,293,581)	-	14,511,405	-	-	-	-	-	-	14,511,405
Health services	1,680,904	422,456,077	-	-	-	-	-	(1,646,302)	422,490,679
Internal revenues:									
Internal service center revenues	-	36,945,489	-	-	-	-	-	(36,945,489)	-
Interdepartmental revenues	3,874,434	13,068,317	301,241	-	-	-	-	(17,243,992)	-
Total internal revenues	3,874,434	50,013,806	301,241	-	-	-	-	(54,189,481)	-
Other operating revenues: (pledged revenues of \$898,826)									
Denver AHEC Library funding	4,375,010	-	-	-	-	-	-	-	4,375,010
Other revenues	6,177,494	24,757,944	4,421,617	276,866	-	-	-	(9,720,844)	25,913,077
Total other operating revenues	10,552,504	24,757,944	4,421,617	276,866	-	-	-	(9,720,844)	30,288,087
Total Operating Revenues	248,596,842	662,065,760	408,335,418	282,390	-	-	-	(67,085,289)	1,252,195,121
Operating Expenses									
Education and General:									
Instruction	173,156,152	106,300,437	81,892,280	-	-	-	-	(16,148,256)	345,200,613
Research	9,332,799	(9)	241,159,728	-	-	-	-	(1,851,613)	248,640,905
Public service	1,643,242	51,222,526	35,020,962	-	-	-	-	(1,084,057)	86,802,673
Academic support	42,387,875	426,309	508,276	-	-	-	-	(343,639)	42,978,821
Student services	8,785,238	5,067,718	374,132	522,522	-	-	-	(50,252)	14,699,358
Institutional support	35,636,743	890,471	768,125	-	-	-	-	(1,771,701)	35,523,638
Operation and maintenance of plant:									
Program expenses	26,107,608	14,164,035	187,999	-	102,271	17,868	-	(1,107,219)	39,472,562
Plant noncapitalizable activity	-	-	-	-	-	-	-	4,372,573	4,372,573
Total operation and maintenance of plant	26,107,608	14,164,035	187,999	-	102,271	17,868	-	3,265,354	43,845,135
Student aid	204,268	114,989	1,488,183	-	-	-	-	-	1,807,440
Total Education and General expenses	297,253,925	178,186,476	361,399,685	522,522	102,271	17,868	-	(17,984,164)	819,498,583
Depreciation	-	-	-	-	-	-	59,458,388	-	59,458,388
Auxiliary enterprises:									
Program expenses	-	12,871,002	116,842	-	-	-	-	6,626	12,994,470
Internal service center expenses	-	54,107,436	-	-	-	-	-	(42,796,093)	11,311,343
Total auxiliary enterprises, net	-	66,978,438	116,842	-	-	-	-	(42,789,467)	24,305,813
Health services	20,497	437,285,794	586,602	-	-	-	-	(28,861,390)	409,031,503
Total Operating Expenses	297,274,422	682,450,708	362,103,129	522,522	102,271	17,868	59,458,388	(89,635,021)	1,312,294,287
Operating Income (Loss)	(48,677,580)	(20,384,948)	46,232,289	(240,132)	(102,271)	(17,868)	(59,458,388)	22,549,732	(60,099,166)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	14,679,485	-	-	-	-	-	14,679,485
State appropriations	15,674,327	-	-	-	-	-	-	-	15,674,327
Gifts	-	-	62,251,666	-	-	-	-	(27,370,162)	34,881,504
Investment income, net:									
Investment income	-	5,563,068	4,491,030	-	27,985	1,983	-	-	10,084,066
Investment expense	-	(21,478)	(49,042)	-	-	-	-	-	(70,520)
Total investment income, net	-	5,541,590	4,441,988	-	27,985	1,983	-	-	10,013,546
Royalty income	-	1,065,424	-	-	-	-	-	-	1,065,424
Gain on disposal of fixed assets	2,548	27,275	-	-	19,096,819	-	281,664	-	19,408,306
Loss on debt extinguishment	-	-	-	-	-	-	(1,383,544)	-	(1,383,544)
Interest on capital asset-related debt	(264,249)	(64,085)	(1,727)	-	(1,309)	(19,691,570)	1,523,698	-	(18,499,242)
State fiscal stabilization funds	4,833,245	-	-	-	-	-	-	-	4,833,245
Other nonoperating revenues (pledged revenues of \$50,659)	26,796	125,365	-	-	508,102	224,830	-	(6,610)	878,483
Net Nonoperating Revenues (Expenses)	20,272,667	6,695,569	81,371,412	-	19,631,597	(19,464,757)	421,818	(27,376,772)	81,551,534
Income (Loss) Before Other Revenues	(28,404,913)	(13,689,379)	127,603,701	(240,132)	19,529,326	(19,482,625)	(59,036,570)	(4,827,040)	21,452,368
Capital appropriations	-	-	-	-	228,542	-	-	-	228,542
Capital grants and gifts	-	-	6,588,246	-	1,229,490	-	220,787	-	8,038,523
Total Other Revenues	-	-	6,588,246	-	1,458,032	-	220,787	-	8,267,065
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	58,093,243	25,029,209	(83,012,952)	(109,500)	-	-	-	-	-
Mandatory transfers	(11,760,170)	(23,169,505)	(54,945)	614	(794,480)	35,778,486	-	-	-
Voluntary transfers	(66,634,856)	240,222	(10,207,831)	175,341	87,323,197	64,324	-	454,467	11,414,864
Scholarship allowance offset	25,642,472	5,103,138	(30,745,610)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(5,515,086)	(10,770,251)	(8,126,385)	-	(51,319,903)	-	71,359,052	4,372,573	-
Financing activity	(301,768)	(415,267)	(10,359)	-	18,211,101	(16,459,283)	(1,024,424)	-	-
Total Other Interfund Related Additions and Deletions	(476,165)	(3,982,454)	(132,158,082)	66,455	53,419,915	19,383,527	70,334,628	4,827,040	11,414,864
Increase (Decrease) in Net Assets	(28,881,078)	(17,671,833)	2,033,865	(173,677)	74,407,273	(99,098)	11,518,845	-	41,134,297
Net assets, beginning of year as originally stated	(53,142,510)	232,542,009	8,966,821	16,659,029	155,707,472	2,170,162	536,287,496	-	899,190,479
Net Assets, end of year	\$ (82,023,588)	214,870,176	11,000,686	16,485,352	230,114,745	2,071,064	547,806,341	-	940,324,776

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Assets							
Cash and investments:							
Equity in pooled cash and investments	\$ 5,387,377	43,796,800	(1,913,172)	35,118,170	82,389,175	28,420,416	110,809,591
Cash on hand	2,450	875	-	75,242,244	75,245,569	32,400	75,277,969
Investments and restricted cash	-	-	-	84,434,629	84,434,629	-	84,434,629
Total cash and investments	5,389,827	43,797,675	(1,913,172)	194,795,043	242,069,373	28,452,816	270,522,189
Accounts receivable:							
Accounts receivable, current	692,001	3,670,600	55,718	63,372,587	67,790,906	4,866,495	72,657,401
Allowances for accounts receivable	(238,150)	(1,288,292)	-	(4,958,494)	(6,484,936)	(2,220,788)	(8,705,724)
Total accounts and loans receivable, net	453,851	2,382,308	55,718	58,414,093	61,305,970	2,645,707	63,951,677
Inventories	509,059	-	-	2,169,282	2,678,341	58,363	2,736,704
Other assets:							
Other assets, current	-	92,275	-	1,458,393	1,550,668	29,498	1,580,166
Other assets, noncurrent	-	-	-	2,803,877	2,803,877	-	2,803,877
Total other assets	-	92,275	-	4,262,270	4,354,545	29,498	4,384,043
Total Assets	\$ 6,352,737	46,272,258	(1,857,454)	259,640,688	310,408,229	31,186,384	341,594,613
Liabilities							
Accounts payable	\$ 398,281	311,023	264,976	9,701,524	10,675,804	2,142,446	12,818,250
Accrued expenses	217,575	5,216,967	279,622	23,268,919	28,983,083	2,495,432	31,478,515
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	37,132	206,109	48,343	5,700,776	5,992,360	308,911	6,301,271
Compensated absences and other postemployment benefits, noncurrent	355,597	2,071,808	474,447	59,146,986	62,048,838	3,040,664	65,089,502
Total compensated absences and other postemployment benefits	392,729	2,277,917	522,790	64,847,762	68,041,198	3,349,575	71,390,773
Deferred revenue, current	203,051	2,379,441	-	-	2,582,492	84,386	2,666,878
Other liabilities:							
Deposits held for others	27,887	269,197	21,000	-	318,084	275,294	593,378
Other liabilities, current	986	1,298,772	709	2,398,024	3,698,491	46,914	3,745,405
Other liabilities, noncurrent	3,635	30,074	2,615	3,843,980	3,880,304	150,934	4,031,238
Total other liabilities	32,508	1,598,043	24,324	6,242,004	7,896,879	473,142	8,370,021
Total Liabilities	\$ 1,244,144	11,783,391	1,091,712	104,060,209	118,179,456	8,544,981	126,724,437
Net Assets							
Restricted for expendable purposes auxiliary enterprises	\$ 5,108,593	-	(2,949,166)	31,961,294	34,120,721	-	34,120,721
Unrestricted	-	34,488,867	-	123,619,185	158,108,052	22,641,403	180,749,455
Total Net Assets	\$ 5,108,593	34,488,867	(2,949,166)	155,580,479	192,228,773	22,641,403	214,870,176

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Auxiliary and Self-Funded Activities
June 30, 2011
University of Colorado Denver | Anschutz Medical Campus

	Auxiliary Services	Education Services	Research Support Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	29,363,924	-	-	29,363,924	-	29,363,924
Scholarship allowance	-	(4,520,986)	-	-	(4,520,986)	-	(4,520,986)
Total student tuition, net	-	24,842,938	-	-	24,842,938	-	24,842,938
Student fees, net: (pledged revenues of \$969,997)							
Student fees	3,673,460	294,596	-	-	3,968,056	-	3,968,056
Scholarship allowance	(613,285)	(92,921)	-	-	(706,206)	-	(706,206)
Total student fees, net	3,060,175	201,675	-	-	3,261,850	-	3,261,850
Sales and services of educational departments (pledged revenues of \$4,549,798)	-	67,461,194	-	47,928,298	115,389,492	6,832,248	122,221,740
Auxiliary enterprises (pledged revenues of \$4,293,581)	13,545,519	-	-	-	13,545,519	965,886	14,511,405
Health services	-	2,006,026	-	419,626,666	421,632,692	823,385	422,456,077
Internal revenues:							
Internal service center revenues	-	-	6,845,925	10,498,040	17,343,965	19,601,524	36,945,489
Interdepartmental revenues	14,154	10,416,984	-	1,198,999	11,630,137	1,438,180	13,068,317
Total internal revenues	14,154	10,416,984	6,845,925	11,697,039	28,974,102	21,039,704	50,013,806
Other operating revenues (pledged revenues of \$898,826)	133,953	1,229,279	758,618	14,400,704	16,522,554	8,235,390	24,757,944
Total Operating Revenues	16,753,801	106,158,096	7,604,543	493,652,707	624,169,147	37,896,613	662,065,760
Operating Expenses							
Education and General:							
Instruction	-	99,996,868	-	361,990	100,358,858	5,941,579	106,300,437
Research	-	-	-	-	-	(9)	(9)
Public service	-	-	-	46,193,593	46,193,593	5,028,933	51,222,526
Academic support	-	-	-	-	-	426,309	426,309
Student services	3,672,201	-	-	-	3,672,201	1,395,517	5,067,718
Institutional support	-	-	-	314,580	314,580	575,891	890,471
Operation and maintenance of plant program expenses	-	-	14,118,821	-	14,118,821	45,214	14,164,035
Student aid	1,695	(5,395)	-	10,607	6,907	108,082	114,989
Total Education and General expenses	3,673,896	99,991,473	14,118,821	46,880,770	164,664,960	13,521,516	178,186,476
Auxiliary enterprises:							
Program expenses	11,936,138	-	-	-	11,936,138	934,864	12,871,002
Internal service center expenses	-	-	8,144,815	17,184,931	25,329,746	28,777,690	54,107,436
Total auxiliary enterprises, net	11,936,138	-	8,144,815	17,184,931	37,265,884	29,712,554	66,978,438
Health services	-	-	-	436,381,131	436,381,131	904,663	437,285,794
Total Operating Expenses	15,610,034	99,991,473	22,263,636	500,446,832	638,311,975	44,138,733	682,450,708
Operating Income (Loss)	1,143,767	6,166,623	(14,659,093)	(6,794,125)	(14,142,828)	(6,242,120)	(20,384,948)
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	-	-	-	5,563,068	5,563,068	-	5,563,068
Investment expense	-	-	-	(21,478)	(21,478)	-	(21,478)
Total investment income, net	-	-	-	5,541,590	5,541,590	-	5,541,590
Royalty income	-	-	-	-	-	1,065,424	1,065,424
Gain on disposal of fixed assets	-	-	-	2,492	2,492	24,783	27,275
Interest on capital asset-related debt	-	-	-	(3,834)	(3,834)	(60,251)	(64,085)
Other nonoperating revenues (pledged revenues of \$50,659)	260	-	44,049	75,894	120,203	5,162	125,365
Net Nonoperating Revenues (Expenses)	260	-	44,049	5,616,142	5,660,451	1,035,118	6,695,569
Income (Loss) Before Other Revenues	1,144,027	6,166,623	(14,615,044)	(1,177,983)	(8,482,377)	(5,207,002)	(13,689,379)
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	24,915,315	-	24,915,315	113,894	25,029,209
Mandatory transfers	(1,532,853)	(1,590,692)	(15,225,685)	(4,820,275)	(23,169,505)	-	(23,169,505)
Voluntary transfers	47,571	(5,797,979)	4,158,234	(828,449)	(2,420,623)	2,660,845	240,222
Scholarship allowance offset	641,350	4,480,291	-	-	5,121,641	(18,503)	5,103,138
Fixed asset additions & plant fund activity	(125,031)	(27,802)	(5,370)	(10,399,291)	(10,557,494)	(212,757)	(10,770,251)
Financing activity	-	-	-	(140,565)	(140,565)	(274,702)	(415,267)
Total Other Interfund Related Additions and Deletions	(968,963)	(2,936,182)	13,842,494	(16,188,580)	(6,251,231)	2,268,777	(3,982,454)
Increase (Decrease) in Net Assets	175,064	3,230,441	(772,550)	(17,366,563)	(14,733,608)	(2,938,225)	(17,671,833)
Net assets, beginning of year as originally stated	4,933,529	31,258,426	(2,176,616)	172,947,042	206,962,381	25,579,628	232,542,009
Net Assets, end of year	\$ 5,108,593	34,488,867	(2,949,166)	155,580,479	192,228,773	22,641,403	214,870,176

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary Services Enterprises

June 30, 2011

University of Colorado Denver / Anschutz Medical Campus

	Bookstore	Student Health Facilities	Parking	Student Government Operations	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ (105,572)	1,416,315	2,068,207	2,008,427	5,387,377
Cash on hand	1,350	1,100	-	-	2,450
Total cash and investments	(104,222)	1,417,415	2,068,207	2,008,427	5,389,827
Accounts and loans receivable, net:					
Accounts receivable:					
Accounts receivable, current	5,631	118,351	382,537	185,482	692,001
Allowances for accounts receivable	(4,769)	(73,508)	(71,660)	(88,213)	(238,150)
Total accounts and loans receivable, net	862	44,843	310,877	97,269	453,851
Inventories	260,802	248,257	-	-	509,059
Total Assets	\$ 157,442	1,710,515	2,379,084	2,105,696	6,352,737
Liabilities					
Accounts payable	\$ (13,846)	229,771	115,084	67,272	398,281
Accrued expenses	9,384	73,525	-	134,666	217,575
Compensated absences and other postemployment benefits:					
Compensated absences and other postemployment benefits, current	1,230	11,938	5,333	18,631	37,132
Compensated absences and other postemployment benefits, noncurrent	11,297	112,985	53,949	177,366	355,597
Total compensated absences and other postemployment benefits	12,527	124,923	59,282	195,997	392,729
Deferred revenue, current	868	-	-	202,183	203,051
Other liabilities:					
Deposits held for others	-	-	27,887	-	27,887
Other liabilities, current	7	87	85	807	986
Other liabilities, noncurrent	24	322	315	2,974	3,635
Total other liabilities	31	409	28,287	3,781	32,508
Total Liabilities	\$ 8,964	428,628	202,653	603,899	1,244,144
Net Assets					
Restricted for expendable purposes auxiliary enterprises	\$ 148,478	1,281,887	2,176,431	1,501,797	5,108,593
Total Net Assets	\$ 148,478	1,281,887	2,176,431	1,501,797	5,108,593

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	Bookstore	Student Health Facilities	Parking	Student Government Operations	Total
Operating Revenues					
Student fees, net: (pledged revenues of \$969,997)					
Student fees	\$ -	163,651	-	3,509,809	3,673,460
Scholarship allowance	-	-	-	(613,285)	(613,285)
Total student fees, net	-	163,651	-	2,896,524	3,060,175
Auxiliary enterprises (pledged revenues of \$4,293,581)	1,243,422	7,690,037	4,612,060	-	13,545,519
Interdepartmental revenues	-	-	-	14,154	14,154
Other operating revenues (pledged revenues of \$42,460)	-	-	-	133,953	133,953
Total Operating Revenues	1,243,422	7,853,688	4,612,060	3,044,631	16,753,801
Operating Expenses					
Education and General:					
Student services	-	-	-	3,672,201	3,672,201
Student aid	-	1,695	-	-	1,695
Total Education and General expenses	-	1,695	-	3,672,201	3,673,896
Auxiliary enterprises program expenses	1,243,405	8,535,262	2,157,471	-	11,936,138
Total Operating Expenses	1,243,405	8,536,957	2,157,471	3,672,201	15,610,034
Operating Income (Loss)	17	(683,269)	2,454,589	(627,570)	1,143,767
Nonoperating Revenues (Expenses)					
Other nonoperating revenues (pledged revenues of \$82)	-	-	260	-	260
Income (Loss) Before Other Revenues	17	(683,269)	2,454,849	(627,570)	1,144,027
Other Interfund Related Additions and Deletions					
Mandatory transfers	-	-	(1,532,853)	-	(1,532,853)
Voluntary transfers	(90)	499,550	(488,879)	36,990	47,571
Scholarship allowance offset	-	-	-	641,350	641,350
Fixed asset additions & plant fund activity	-	-	(125,031)	-	(125,031)
Total Other Interfund Related Additions and Deletions	(90)	499,550	(2,146,763)	678,340	(968,963)
Increase (Decrease) in Net Assets	(73)	(183,719)	308,086	50,770	175,064
Net assets, beginning of year as originally stated	148,551	1,465,606	1,868,345	1,451,027	4,933,529
Net Assets, end of year	\$ 148,478	1,281,887	2,176,431	1,501,797	5,108,593

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Education Services Enterprises

June 30, 2011

University of Colorado Denver / Anschutz Medical Campus

	Continuing Education Operations	Graduate Medical Education	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 22,802,279	20,994,521	43,796,800
Cash on hand	475	400	875
Total cash and investments	22,802,754	20,994,921	43,797,675
Accounts receivable:			
Accounts receivable, current	2,076,593	1,594,007	3,670,600
Allowances for accounts receivable	(822,129)	(466,163)	(1,288,292)
Total accounts receivable, net	1,254,464	1,127,844	2,382,308
Other assets, current	48,275	44,000	92,275
Total Assets	\$ 24,105,493	22,166,765	46,272,258
Liabilities			
Accounts payable	\$ 223,614	87,409	311,023
Accrued expenses	977,407	4,239,560	5,216,967
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	154,115	51,994	206,109
Compensated absences and other postemployment benefits, noncurrent	1,544,227	527,581	2,071,808
Total compensated absences and other postemployment benefits	1,698,342	579,575	2,277,917
Deferred revenue, current	2,209,922	169,519	2,379,441
Other liabilities:			
Deposits held for others	269,197	-	269,197
Other liabilities, current	6,461	1,292,311	1,298,772
Other liabilities, noncurrent	23,812	6,262	30,074
Total other liabilities	299,470	1,298,573	1,598,043
Total Liabilities	\$ 5,408,755	6,374,636	11,783,391
Unrestricted	\$ 18,696,738	15,792,129	34,488,867
Total Net Assets	\$ 18,696,738	15,792,129	34,488,867

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Education Services Enterprises

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	Continuing Education Operations	Graduate Medical Education	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 27,678,107	1,685,817	29,363,924
Scholarship allowance	(4,520,986)	-	(4,520,986)
Total student tuition, net	23,157,121	1,685,817	24,842,938
Student fees, net:			
Student fees	162,642	131,954	294,596
Scholarship allowance	(92,921)	-	(92,921)
Total student fees, net	69,721	131,954	201,675
Sales and services of educational departments	4,154,872	63,306,322	67,461,194
Health services	-	2,006,026	2,006,026
Interdepartmental revenues	501,701	9,915,283	10,416,984
Other operating revenues	278,591	950,688	1,229,279
Total Operating Revenues	28,162,006	77,996,090	106,158,096
Operating Expenses			
Education and General:			
Instruction	25,780,534	74,216,334	99,996,868
Student aid	(5,501)	106	(5,395)
Total Education and General expenses	25,775,033	74,216,440	99,991,473
Total Operating Expenses	25,775,033	74,216,440	99,991,473
Operating Income	2,386,973	3,779,650	6,166,623
Other Interfund Related Additions and Deletions			
Mandatory transfers	-	(1,590,692)	(1,590,692)
Voluntary transfers	(6,169,122)	371,143	(5,797,979)
Scholarship allowance offset	4,480,291	-	4,480,291
Fixed asset additions & plant fund activity	(17,807)	(9,995)	(27,802)
Total Other Interfund Related Additions and Deletions	(1,706,638)	(1,229,544)	(2,936,182)
Increase in Net Assets	680,335	2,550,106	3,230,441
Net assets, beginning of year as originally stated	18,016,403	13,242,023	31,258,426
Net Assets, end of year	\$ 18,696,738	15,792,129	34,488,867

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Research Support Services

June 30, 2011

University of Colorado Denver / Anschutz Medical Campus

	Research Support Operations	Research Building System	Total
Assets			
Equity in pooled cash and investments	\$ (1,934,172)	21,000	(1,913,172)
Accounts receivable, current	55,718	-	55,718
Total Assets	\$ (1,878,454)	21,000	(1,857,454)
Liabilities			
Accounts payable	\$ 264,976	-	264,976
Accrued expenses	279,622	-	279,622
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	48,343	-	48,343
Compensated absences and other postemployment benefits, noncurrent	474,447	-	474,447
Total compensated absences and other postemployment benefits	522,790	-	522,790
Other liabilities:			
Deposits held for others	-	21,000	21,000
Other liabilities, current	709	-	709
Other liabilities, noncurrent	2,615	-	2,615
Total other liabilities	3,324	21,000	24,324
Total Liabilities	\$ 1,070,712	21,000	1,091,712
Net Assets			
Restricted for expendable purposes auxiliary enterprises	\$ (2,949,166)	-	(2,949,166)
Total Net Assets	\$ (2,949,166)	-	(2,949,166)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Research Support Services

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	Research Support Operations	Research Building System	Total
Operating Revenues			
Internal service center revenues	\$ 6,845,925	-	6,845,925
Other operating revenues (pledged revenues of \$758,618)	490,085	268,533	758,618
Total Operating Revenues	7,336,010	268,533	7,604,543
Operating Expenses			
Operation and maintenance of plant program expenses	-	14,118,821	14,118,821
Internal service center expenses	8,144,815	-	8,144,815
Total Operating Expenses	8,144,815	14,118,821	22,263,636
Operating Loss	(808,805)	(13,850,288)	(14,659,093)
Nonoperating Revenues (Expenses)			
Other nonoperating revenues (pledged revenues of \$44,049)	44,049	-	44,049
Net Nonoperating Revenues (Expenses)	44,049	-	44,049
Loss Before Other Revenues	(764,756)	(13,850,288)	(14,615,044)
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	-	24,915,315	24,915,315
Mandatory transfers	-	(15,225,685)	(15,225,685)
Voluntary transfers	(2,424)	4,160,658	4,158,234
Fixed asset additions & plant fund activity	(5,370)	-	(5,370)
Total Other Interfund Related Additions and Deletions	(7,794)	13,850,288	13,842,494
Decrease in Net Assets	(772,550)	-	(772,550)
Net assets, beginning of year as originally stated	(2,176,616)	-	(2,176,616)
Net Assets, end of year	\$ (2,949,166)	-	(2,949,166)

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2011

University of Colorado Denver / Anschutz Medical Campus

	Insurance Services	Cogeneration	Practice Plan	Telecom	UPI Practice Plan	Health Services	Total
Assets							
Cash and investments:							
Equity in pooled cash and investments	\$ 685,992	2,148,369	1,149,358	981,318	4,867,029	25,286,104	35,118,170
Cash on hand	(54,487)	-	200	-	75,295,186	1,345	75,242,244
Investments and restricted cash	5,264,811	-	-	-	79,169,818	-	84,434,629
Total cash and investments	5,896,316	2,148,369	1,149,558	981,318	159,332,033	25,287,449	194,795,043
Accounts receivable:							
Accounts receivable, current	151,851	997,122	823,242	20,623	51,820,519	9,559,230	63,372,587
Allowances for accounts receivable	-	-	(138,845)	-	(3,371,000)	(1,448,649)	(4,958,494)
Total accounts receivable, net	151,851	997,122	684,397	20,623	48,449,519	8,110,581	58,414,093
Inventories	-	387,534	-	-	5,929	1,775,819	2,169,282
Other assets:							
Other assets, current	206,000	-	-	-	1,248,497	3,896	1,458,393
Other assets, noncurrent	-	-	-	-	2,803,877	-	2,803,877
Total other assets	206,000	-	-	-	4,052,374	3,896	4,262,270
Total Assets	\$ 6,254,167	3,533,025	1,833,955	1,001,941	211,839,855	35,177,745	259,640,688
Liabilities							
Accounts payable	\$ 1,567	466,037	11,727	93,119	7,660,587	1,468,487	9,701,524
Accrued expenses	57,796	115,586	352,780	157,681	21,878,510	706,566	23,268,919
Compensated absences and other postemployment benefits:							
Compensated absences and other postemployment benefits, current	12,439	22,307	5,508,042	27,997	-	129,991	5,700,776
Compensated absences and other postemployment benefits, noncurrent	125,623	220,330	57,188,736	273,936	-	1,338,361	59,146,986
Total compensated absences and other postemployment benefits	138,062	242,637	62,696,778	301,933	-	1,468,352	64,847,762
Other liabilities:							
Other liabilities, current	2,160,344	80	232,851	142	-	4,607	2,398,024
Other liabilities, noncurrent	2,967,955	298	858,222	525	-	16,980	3,843,980
Total other liabilities	5,128,299	378	1,091,073	667	-	21,587	6,242,004
Total Liabilities	\$ 5,325,724	824,638	64,152,358	553,400	29,539,097	3,664,992	104,060,209
Net Assets							
Restricted for expendable purposes auxiliary enterprises	\$ -	-	-	448,541	-	31,512,753	31,961,294
Unrestricted	928,443	2,708,387	(62,318,403)	-	182,300,758	-	123,619,185
Total Net Assets	\$ 928,443	2,708,387	(62,318,403)	448,541	182,300,758	31,512,753	155,580,479

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	Insurance Services	Cogeneration	Practice Plan	Telecom	UPI Practice Plan	Health Services	Total
Operating Revenues							
Sales and services of educational departments (pledged revenues of \$4,549,798)	\$ -	-	993,998	-	-	46,934,300	47,928,298
Health services	-	-	4,765,795	-	414,096,260	764,611	419,626,666
Internal revenues:							
Internal service center revenues	394,148	6,390,559	-	3,713,333	-	-	10,498,040
Interdepartmental revenues	-	-	150,447	-	-	1,048,552	1,198,999
Total internal revenues	394,148	6,390,559	150,447	3,713,333	-	1,048,552	11,697,039
Other operating revenues (pledged revenues of \$97,748)	1,308,800	9,125,413	1,462,991	713,873	1,495,164	294,463	14,400,704
Total Operating Revenues	1,702,948	15,515,972	7,373,231	4,427,206	415,591,424	49,041,926	493,652,707
Operating Expenses							
Education and General:							
Instruction	-	-	-	-	-	361,990	361,990
Public service	-	-	768,341	-	-	45,425,252	46,193,593
Institutional support	-	-	-	-	-	314,580	314,580
Student aid	-	-	4,688	-	-	5,919	10,607
Total Education and general expenses	-	-	773,029	-	-	46,107,741	46,880,770
Auxiliary enterprises internal service center expenses	3,429,817	9,812,701	-	3,942,413	-	-	17,184,931
Health services	-	-	29,401,605	-	406,979,526	-	436,381,131
Total Operating Expenses	3,429,817	9,812,701	30,174,634	3,942,413	406,979,526	46,107,741	500,446,832
Operating Income (Loss)	(1,726,869)	5,703,271	(22,801,403)	484,793	8,611,898	2,934,185	(6,794,125)
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	584,280	-	-	-	4,978,788	-	5,563,068
Investment expense	(21,478)	-	-	-	-	-	(21,478)
Total investment income, net	562,802	-	-	-	4,978,788	-	5,541,590
Gain on disposal of fixed assets	-	2,492	-	-	-	-	2,492
Interest on capital asset related debt	-	-	-	-	-	(3,834)	(3,834)
Other nonoperating revenues (pledged revenues of \$6,528)	5,737	-	2,816	9,250	-	58,091	75,894
Net Nonoperating Revenues (Expenses)	568,539	2,492	2,816	9,250	4,978,788	54,257	5,616,142
Income (Loss) Before Other Revenues	(1,158,330)	5,705,763	(22,798,587)	494,043	13,590,686	2,988,442	(1,177,983)
Other Interfund Related Additions and Deletions							
Mandatory transfers	-	(3,778,502)	-	-	(1,001,442)	(40,331)	(4,820,275)
Voluntary transfers	2,195	(207,545)	480,314	(363,283)	-	(740,130)	(828,449)
Fixed asset additions & plant fund activity	-	(46,378)	-	-	(10,011,117)	(341,796)	(10,399,291)
Financing activity	-	-	-	-	(97,647)	(42,918)	(140,565)
Total Other Interfund Related Additions and Deletions	2,195	(4,032,425)	480,314	(363,283)	(11,110,206)	(1,165,175)	(16,188,580)
Increase (Decrease) in Net Assets	(1,156,135)	1,673,338	(22,318,273)	130,760	2,480,480	1,823,267	(17,366,563)
Net assets, beginning of year as originally stated	2,084,578	1,035,049	(40,000,130)	317,781	179,820,278	29,689,486	172,947,042
Net Assets, end of year	\$ 928,443	2,708,387	(62,318,403)	448,541	182,300,758	31,512,753	155,580,479

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Auxiliary Services

June 30, 2011

University of Colorado Denver / Anschutz Medical Campus

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 2,307,341	11,926,762	14,186,313	28,420,416
Cash on hand	100	-	32,300	32,400
Total cash and investments	2,307,441	11,926,762	14,218,613	28,452,816
Accounts receivable:				
Accounts receivable, current	489,688	118,954	4,257,853	4,866,495
Allowances for accounts receivable	(14,103)	-	(2,206,685)	(2,220,788)
Total accounts receivable, net	475,585	118,954	2,051,168	2,645,707
Inventories	58,363	-	-	58,363
Other assets, current	13,155	-	16,343	29,498
Total Assets	\$ 2,854,544	12,045,716	16,286,124	31,186,384
Liabilities				
Accounts payable	\$ 290,805	256,290	1,595,351	2,142,446
Accrued expenses	1,626,530	120,163	748,739	2,495,432
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	-	308,911	-	308,911
Compensated absences and other postemployment benefits, noncurrent	-	3,040,664	-	3,040,664
Total compensated absences and other postemployment benefits	-	3,349,575	-	3,349,575
Deferred revenue, current	-	-	84,386	84,386
Other liabilities:				
Deposits held for others	-	-	275,294	275,294
Other liabilities, current	-	40,903	6,011	46,914
Other liabilities, noncurrent	-	150,934	-	150,934
Total other liabilities	-	191,837	281,305	473,142
Total Liabilities	\$ 1,917,335	3,917,865	2,709,781	8,544,981
Net Assets				
Unrestricted	\$ 937,209	8,127,851	13,576,343	22,641,403
Total Net Assets	\$ 937,209	8,127,851	13,576,343	22,641,403

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

Other Auxiliary Services

June 30, 2011

University of Colorado Denver | Anschutz Medical Campus

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Sales and services of educational departments	\$ -	-	6,832,248	6,832,248
Auxiliary enterprises	-	-	965,886	965,886
Health services	-	-	823,385	823,385
Internal revenues:				
Internal service center revenues	19,601,524	-	-	19,601,524
Interdepartmental revenues	-	1,067,004	371,176	1,438,180
Total internal revenues	19,601,524	1,067,004	371,176	21,039,704
Other operating revenues	5,941,999	(4,800)	2,298,191	8,235,390
Total Operating Revenues	25,543,523	1,062,204	11,290,886	37,896,613
Operating Expenses				
Education and General:				
Instruction	-	2,720,896	3,220,683	5,941,579
Research	-	-	(9)	(9)
Public service	-	479,295	4,549,638	5,028,933
Academic support	-	5,191	421,118	426,309
Student services	-	60,967	1,334,550	1,395,517
Institutional support	-	74,564	501,327	575,891
Operation and maintenance of plant program expenses	-	31,897	13,317	45,214
Student aid	1,533	45,586	60,963	108,082
Total Education and general expenses	1,533	3,418,396	10,101,587	13,521,516
Auxiliary enterprises:				
Program expenses	-	4,714	930,150	934,864
Internal service center expenses	27,615,806	1,161,884	-	28,777,690
Total auxiliary enterprises, net	27,615,806	1,166,598	930,150	29,712,554
Health services	-	88,719	815,944	904,663
Total Operating Expenses	27,617,339	4,673,713	11,847,681	44,138,733
Operating Loss	(2,073,816)	(3,611,509)	(556,795)	(6,242,120)
Nonoperating Revenues (Expenses)				
Royalty income	-	1,065,424	-	1,065,424
Gain on disposal of fixed assets	-	-	24,783	24,783
Interest on capital asset-related debt	(60,251)	-	-	(60,251)
Other nonoperating revenues	-	-	5,162	5,162
Net Nonoperating Revenues (Expenses)	(60,251)	1,065,424	29,945	1,035,118
Loss Before Other Revenues	(2,134,067)	(2,546,085)	(526,850)	(5,207,002)
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	113,894	-	113,894
Voluntary transfers	(227,312)	2,391,715	496,442	2,660,845
Scholarship allowance offset	-	-	(18,503)	(18,503)
Fixed asset additions & plant fund activity	-	(28,926)	(183,831)	(212,757)
Financing activity	(270,051)	-	(4,651)	(274,702)
Total Other Interfund Related Additions and Deletions	(497,363)	2,476,683	289,457	2,268,777
Decrease in Net Assets	(2,631,430)	(69,402)	(237,393)	(2,938,225)
Net assets, beginning of year as originally stated	3,568,639	8,197,253	13,813,736	25,579,628
Net Assets, end of year	\$ 937,209	8,127,851	13,576,343	22,641,403

University of Colorado Colorado Springs



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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2011
University of Colorado Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 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	\$ 10,427,078	12,361,358	3,705,063	-	28,274,424	157,352	-	-	54,925,275
Cash on hand	18,005	11,849	1,000	-	-	-	-	-	30,854
Investments and restricted pooled cash	-	-	-	700,450	114,763	3,298,793	-	-	4,114,006
Total cash and investments	10,445,083	12,373,207	3,706,063	700,450	28,389,187	3,456,145	-	-	59,070,135
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	10,753,001	1,800,964	2,453,023	-	9	8,000	-	-	15,014,997
Accounts receivable-DPCU, current	-	-	334,186	-	-	-	-	-	334,186
Accounts receivable, noncurrent	-	-	-	180,611	-	-	-	-	180,611
Allowances for accounts receivable	(1,418,971)	(341,546)	(176)	-	-	-	-	-	(1,760,693)
Net accounts receivable	9,334,030	1,459,418	2,787,033	180,611	9	8,000	-	-	13,769,101
Loans receivable:									
Loans receivable, noncurrent	-	-	-	3,792,845	-	-	-	-	3,792,845
Allowances for loans receivable	-	-	-	(465,188)	-	-	-	-	(465,188)
Net loans receivable	-	-	-	3,327,657	-	-	-	-	3,327,657
Total accounts and loans receivable, net	9,334,030	1,459,418	2,787,033	3,508,268	9	8,000	-	-	17,096,758
Inventories	-	481,970	-	-	-	-	-	-	481,970
Other assets:									
Other assets, current	141,803	75,332	3,678	-	-	-	124,331	-	345,144
Other assets, noncurrent	-	-	-	-	-	-	767,816	-	767,816
Total other assets	141,803	75,332	3,678	-	-	-	892,147	-	1,112,960
Capital assets, net:									
Nondepreciable capital assets:									
Land	-	-	-	-	-	-	5,711,517	-	5,711,517
Construction in progress	-	-	-	-	-	-	954,626	-	954,626
Collections	-	-	-	-	-	-	868,179	-	868,179
Total nondepreciable capital assets	-	-	-	-	-	-	7,534,322	-	7,534,322
Depreciable capital assets:									
Buildings	-	-	-	-	-	-	269,558,391	-	269,558,391
Improvements other than buildings	-	-	-	-	-	-	6,130,395	-	6,130,395
Equipment	-	-	-	-	-	-	16,525,324	-	16,525,324
Library and other collections	-	-	-	-	-	-	22,240,775	-	22,240,775
Less accumulated depreciation	-	-	-	-	-	-	(86,387,348)	-	(86,387,348)
Total depreciable capital assets, net	-	-	-	-	-	-	228,067,537	-	228,067,537
Total capital assets, net	-	-	-	-	-	-	235,601,859	-	235,601,859
Interfund receivables, net of interfund payables	(2,021,916)	-	-	-	(61,253)	-	-	-	(2,083,169)
Total Assets	\$ 17,899,000	14,389,927	6,496,774	4,208,718	28,327,943	3,464,145	236,494,006	-	311,280,513
Liabilities									
Accounts payable	\$ 1,613,468	296,508	374,274	800	155,055	-	-	-	2,440,105
Accrued expenses	7,496,753	860,634	596,960	(140)	-	393,497	-	-	9,347,704
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	881,376	87,083	-	-	-	-	-	-	968,459
Compensated absences and other postemployment benefits, noncurrent	6,559,399	1,071,096	-	-	-	-	-	-	7,630,495
Total compensated absences and other postemployment benefits	7,440,775	1,158,179	-	-	-	-	-	-	8,598,954
Deferred revenue, current	4,769,296	1,168,097	5,246,869	-	-	-	-	-	11,184,262
Bonds, leases, and notes payable:									
Bonds, leases, and notes payable, current	-	-	-	-	-	-	3,069,380	-	3,069,380
Bonds, leases, and notes payable, noncurrent	-	-	-	-	-	-	97,412,061	-	97,412,061
Total bonds, leases, and notes payable	-	-	-	-	-	-	100,481,441	-	100,481,441
Other liabilities:									
Deposits held for others	91,794	648,595	174,584	-	-	-	-	-	914,973
Other liabilities, current	32,208	-	-	-	120,138	-	-	-	152,346
Other liabilities, noncurrent	118,710	33	-	-	-	-	-	-	118,743
Total other liabilities	242,712	648,628	174,584	-	120,138	-	-	-	1,186,062
Total Liabilities	\$ 21,563,004	4,132,046	6,392,687	660	275,193	393,497	100,481,441	-	133,238,528
Net Assets									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	136,012,565	-	136,012,565
Restricted for expendable purposes:									
Instruction	-	542,549	110,947	-	-	-	-	-	653,496
Research	-	-	53,361	-	-	-	-	-	53,361
Academic support	-	-	186,418	-	-	-	-	-	186,418
Student loans and services	-	-	29,626	4,208,058	-	-	-	-	4,237,684
Scholarships and fellowships	-	-	116,198	-	-	-	-	-	116,198
Auxiliary enterprises	-	636,222	(58,070)	-	3,424,687	-	-	-	4,002,839
Institutional support	-	-	380,839	-	4,753	-	-	-	385,592
Capital	-	-	-	-	1,243,618	-	-	-	1,243,618
Other	-	-	28,324	-	-	-	-	-	28,324
Total restricted for expendable purposes	-	1,178,771	847,643	4,208,058	4,673,058	-	-	-	10,907,530
Unrestricted	(3,664,004)	9,079,110	(743,556)	-	23,379,692	3,070,648	-	-	31,121,890
Total Net Assets	\$ (3,664,004)	10,257,881	104,087	4,208,058	28,052,750	3,070,648	136,012,565	-	178,041,985

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2011

University of Colorado Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net: (pledged revenues of \$5,800,328)									
Student tuition	\$ 71,369,179	3,713,243	-	-	-	-	-	-	75,082,422
Scholarship allowance	(16,235,038)	(844,099)	-	-	-	-	-	-	(17,079,137)
Total Student tuition, net	55,134,141	2,869,144	-	-	-	-	-	-	58,003,285
Student fees, net: (pledged revenues of \$2,651,916)									
Student fees	3,176,832	7,829,873	-	-	-	-	-	-	11,006,705
Scholarship allowance	(722,169)	(1,779,897)	-	-	-	-	-	-	(2,502,066)
Total student fees, net	2,454,663	6,049,976	-	-	-	-	-	-	8,504,639
Fee-for-service contracts	9,856,252	-	-	-	-	-	-	-	9,856,252
Federal grants and contracts (pledged revenues of \$975,247)	-	-	7,762,535	-	-	-	-	(16,648)	7,745,887
State and local grants and contracts (pledged revenues of \$528,516)	-	-	4,198,262	-	-	-	-	-	4,198,262
Nongovernmental grants and contracts	-	-	1,722,038	-	-	-	-	-	1,722,038
Sales and services of educational departments	75	634,663	-	-	-	-	-	-	634,738
Auxiliary enterprises, net: (pledged revenues of \$5,135,574)									
Auxiliary enterprises	-	16,485,205	-	-	-	-	-	-	16,485,205
Scholarship allowance	-	(212,720)	-	-	-	-	-	-	(212,720)
Total Auxiliary enterprises, net	-	16,272,485	-	-	-	-	-	-	16,272,485
Internal revenues:									
Internal service center revenues	-	775,330	-	-	-	-	-	(775,330)	-
Interdepartmental revenues	148,441	20,280	-	-	-	-	-	(168,721)	-
Total internal revenues	148,441	795,610	-	-	-	-	-	(944,051)	-
Other operating revenues (pledged revenues of \$89,454)	1,656,990	1,480,415	16,508	133,631	8,710	-	-	-	3,296,254
Total Operating Revenues	69,250,562	28,102,293	13,699,343	133,631	8,710	-	-	(960,699)	110,233,840
Operating Expenses									
Education and General:									
Instruction	43,480,182	2,274,831	2,196,717	-	-	-	-	(548)	47,951,182
Research	530,052	27,970	3,403,270	-	-	-	-	(634)	3,960,658
Public service	76,504	1,078,422	1,442,606	-	-	-	-	(7,500)	2,590,032
Academic support	7,901,199	759,481	1,639,229	-	4,815	-	-	-	10,304,724
Student services	5,784,596	611,107	525,637	67,151	-	-	-	(26,343)	6,962,148
Institutional support	10,475,939	883,318	517,876	-	-	-	-	(13,280)	11,863,853
Operation and maintenance of plant:									
Program expenses	6,578,104	192,951	20,795	-	11,157	100	-	(120,416)	6,682,691
Plant noncapitalizable activity	-	-	-	-	-	-	-	3,487,362	3,487,362
Total operation and maintenance of plant	6,578,104	192,951	20,795	-	11,157	100	-	3,366,946	10,170,053
Student aid	440,415	29,650	1,698,070	-	-	-	-	-	2,168,135
Total Education and General expenses	75,266,991	5,857,730	11,444,200	67,151	15,972	100	-	3,318,641	95,970,785
Depreciation	-	-	-	-	-	-	9,903,376	-	9,903,376
Auxiliary enterprises:									
Program expenses	1,389	15,368,905	102,136	-	-	-	-	-	15,472,430
Internal service center expenses	-	625,700	-	-	-	-	-	(775,330)	(149,630)
Total auxiliary enterprises, net	1,389	15,994,605	102,136	-	-	-	-	(775,330)	15,322,800
Health services	12,737	-	157,272	-	-	-	-	-	170,009
Other operating expenses	2,187	1,553	8,541	-	-	-	-	-	12,281
Total Operating Expenses	75,283,304	21,853,888	11,712,149	67,151	15,972	100	9,903,376	2,543,311	121,379,251
Operating Income (Loss)	(6,032,742)	6,248,405	1,987,194	66,480	(7,262)	(100)	(9,903,376)	(3,504,010)	(11,145,411)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	10,226,163	-	-	-	-	-	10,226,163
Gifts	-	-	5,208,926	-	-	-	-	-	5,208,926
Investment income, net:									
Investment income	-	-	196,194	-	(1,208)	217,507	-	-	412,493
Investment expense	-	-	-	-	-	(536)	-	-	(536)
Total investment income, net	-	-	196,194	-	(1,208)	216,971	-	-	411,957
Royalty income	-	9,798	-	-	-	-	-	-	9,798
Loss on disposal of fixed assets	-	-	-	-	-	-	(97,722)	-	(97,722)
Loss on debt extinguishment	-	-	-	-	-	-	(117,774)	-	(117,774)
Interest on capital asset-related debt	-	-	-	-	-	(4,909,121)	191,848	-	(4,717,273)
State fiscal stabilization funds	1,016,183	-	-	-	-	-	-	-	1,016,183
Other nonoperating revenues, net:	1,086	2,897	-	-	81,337	-	-	-	85,320
Net Nonoperating Revenues (Expenses)	1,017,269	12,695	15,631,283	-	80,129	(4,692,150)	(23,648)	-	12,025,578
Income (Loss) Before Other Revenues	(5,015,473)	6,261,100	17,618,477	66,480	72,867	(4,692,250)	(9,927,024)	(3,504,010)	880,167
Capital contributions from the State	-	-	-	-	4,130,199	-	-	-	4,130,199
Capital appropriations	-	-	-	-	38,850	-	-	-	38,850
Capital grants and gifts	-	-	33,550	-	41,097	-	2,590,119	-	2,664,766
Total Other Revenues	-	-	33,550	-	4,210,146	-	2,590,119	-	6,833,815
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	1,405,754	-	(1,390,168)	(15,586)	-	-	-	-	-
Mandatory transfers	(2,472,221)	(4,976,269)	(51,000)	-	-	7,499,490	-	-	-
Voluntary transfers	(9,484,167)	(3,208,524)	(8,917)	(29,925)	13,638,329	(331,247)	-	16,648	592,197
Scholarship allowance offset	12,949,591	2,451,784	(15,401,375)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(1,190,097)	(65,874)	(1,110,770)	-	(8,797,299)	-	7,676,678	3,487,362	-
Financing activity	-	-	-	-	-	(2,770,000)	2,770,000	-	-
Total Other Interfund Related Additions and Deletions	1,208,860	(5,798,883)	(17,962,230)	(45,511)	4,841,030	4,398,243	10,446,678	3,504,010	592,197
Increase (Decrease) in Net Assets	(3,806,613)	462,217	(310,203)	20,969	9,124,043	(294,007)	3,109,773	-	8,306,179
Net assets, beginning of year as originally stated	142,609	9,795,664	414,290	4,187,089	18,928,707	3,364,655	132,902,792	-	169,735,806
Net Assets, end of year	\$ (3,664,004)	10,257,881	104,087	4,208,058	28,052,750	3,070,648	136,012,565	-	178,041,985

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
 Auxiliary and Self-Funded Activities
 June 30, 2011
 University of Colorado Colorado Springs

	Auxiliary Services	Education Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Assets						
Cash and investments:						
Equity in pooled cash and investments	\$ 1,440,883	7,144,494	78,275	8,663,652	3,697,706	12,361,358
Cash on hand	10,750	-	-	10,750	1,099	11,849
Total cash and investments	1,451,633	7,144,494	78,275	8,674,402	3,698,805	12,373,207
Accounts and loans receivable, net:						
Accounts receivable:						
Accounts receivable, current	1,486,211	198,089	3,745	1,688,045	112,919	1,800,964
Allowances for accounts receivable	(295,031)	(39,535)	(1,528)	(336,094)	(5,452)	(341,546)
Total accounts and loans receivable, net	1,191,180	158,554	2,217	1,351,951	107,467	1,459,418
Inventories	474,679	-	-	474,679	7,291	481,970
Other assets, current	(8,179)	50	-	(8,129)	83,461	75,332
Total Assets	\$ 3,109,313	7,303,098	80,492	10,492,903	3,897,024	14,389,927
Liabilities						
Accounts payable	\$ 165,724	42,281	7,884	215,889	80,619	296,508
Accrued expenses	479,356	128,321	14,556	622,233	238,401	860,634
Compensated absences and other postemployment benefits:						
Compensated absences and other postemployment benefits, current	68,616	12,200	732	81,548	5,535	87,083
Compensated absences and other postemployment benefits, noncurrent	824,014	157,165	8,174	989,353	81,743	1,071,096
Total compensated absences and other postemployment benefits	892,630	169,365	8,906	1,070,901	87,278	1,158,179
Deferred revenue, current	480,837	548,091	14,801	1,043,729	124,368	1,168,097
Other liabilities:						
Deposits held for others	458,929	100	-	459,029	189,566	648,595
Other liabilities, noncurrent	33	-	-	33	-	33
Total other liabilities	458,962	100	-	459,062	189,566	648,628
Total Liabilities	\$ 2,477,509	888,158	46,147	3,411,814	720,232	4,132,046
Net Assets						
Restricted for expendable purposes:						
Instruction	\$ -	542,549	-	542,549	-	542,549
Auxiliary enterprises	631,804	-	4,418	636,222	-	636,222
Total restricted for expendable purposes	631,804	542,549	4,418	1,178,771	-	1,178,771
Unrestricted	-	5,872,391	29,927	5,902,318	3,176,792	9,079,110
Total Net Assets	\$ 631,804	6,414,940	34,345	7,081,089	3,176,792	10,257,881

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
Auxiliary and Self-Funded Activities
June 30, 2011
University of Colorado Colorado Springs

	Auxiliary Services	Education Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues						
Student tuition, net:						
Student tuition	\$ -	3,713,243	-	3,713,243	-	3,713,243
Scholarship allowance	-	(844,099)	-	(844,099)	-	(844,099)
Total student tuition, net	-	2,869,144	-	2,869,144	-	2,869,144
Student fees, net: (pledged revenues of \$2,651,916)						
Student fees	7,714,316	(7,583)	74,383	7,781,116	48,757	7,829,873
Scholarship allowance	-	(1,779,897)	-	(1,779,897)	-	(1,779,897)
Total student fees, net	7,714,316	(1,787,480)	74,383	6,001,219	48,757	6,049,976
Sales and services of educational departments	-	(818)	-	(818)	635,481	634,663
Auxiliary enterprises, net: (pledged revenues of \$5,135,574)						
Auxiliary enterprises	15,370,298	125,281	(8,742)	15,486,837	998,368	16,485,205
Scholarship allowance	-	(212,720)	-	(212,720)	-	(212,720)
Total auxiliary enterprises, net	15,370,298	(87,439)	(8,742)	15,274,117	998,368	16,272,485
Internal revenues:						
Internal service center revenues	-	-	535,388	535,388	239,942	775,330
Interdepartmental revenues	-	-	-	-	20,280	20,280
Total internal revenues	-	-	535,388	535,388	260,222	795,610
Other operating revenues (pledged revenues of \$89,454)	267,729	26,383	12,018	306,130	1,174,285	1,480,415
Total Operating Revenues	23,352,343	1,019,790	613,047	24,985,180	3,117,113	28,102,293
Operating Expenses						
Education and General:						
Instruction	-	1,559,814	-	1,559,814	715,017	2,274,831
Research	-	-	-	-	27,970	27,970
Public service	-	-	-	-	1,078,422	1,078,422
Academic support	-	697,279	-	697,279	62,202	759,481
Student services	449,605	342	122,278	572,225	38,882	611,107
Institutional support	697,518	-	-	697,518	185,800	883,318
Program expenses	192,951	-	-	192,951	-	192,951
Student aid	329,363	(374,867)	-	(45,504)	75,154	29,650
Total Education and General expenses	1,669,437	1,882,568	122,278	3,674,283	2,183,447	5,857,730
Auxiliary enterprises:						
Program expenses	14,930,826	-	37,442	14,968,268	400,637	15,368,905
Internal service center expenses	-	-	349,299	349,299	276,401	625,700
Total auxiliary enterprises, net	14,930,826	-	386,741	15,317,567	677,038	15,994,605
Other operating expenses	-	-	-	-	1,553	1,553
Total Operating Expenses	16,600,263	1,882,568	509,019	18,991,850	2,862,038	21,853,888
Operating Income (Loss)	6,752,080	(862,778)	104,028	5,993,330	255,075	6,248,405
Nonoperating Revenues (Expenses)						
Royalty income	-	-	-	-	9,798	9,798
Other nonoperating revenues	-	88	-	88	2,809	2,897
Net Nonoperating Revenues (Expenses)	-	88	-	88	12,607	12,695
Income (Loss) Before Other Revenues	6,752,080	(862,690)	104,028	5,993,418	267,682	6,261,100
Other Interfund Related Additions and Deletions						
Mandatory transfers	(4,976,269)	-	-	(4,976,269)	-	(4,976,269)
Voluntary transfers	(1,684,036)	(1,443,163)	(70,945)	(3,198,144)	(10,380)	(3,208,524)
Scholarship allowance offset	-	2,451,784	-	2,451,784	-	2,451,784
Fixed asset additions & plant fund activity	(49,323)	(19,904)	-	(69,227)	3,353	(65,874)
Total Other Interfund Related Additions and Deletions	(6,709,628)	988,717	(70,945)	(5,791,856)	(7,027)	(5,798,883)
Increase in Net Assets	42,452	126,027	33,083	201,562	260,655	462,217
Net assets, beginning of year as originally stated	589,352	6,288,913	1,262	6,879,527	2,916,137	9,795,664
Net Assets, end of year	\$ 631,804	6,414,940	34,345	7,081,089	3,176,792	10,257,881

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Auxiliary Services Enterprises
June 30, 2011
University of Colorado 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	\$ 66,208	96,607	(1,680)	71,825	95,998	362,622	300,587	448,716	1,440,883
Cash on hand	700	5,000	-	-	200	3,450	100	1,300	10,750
Total cash and investments	66,908	101,607	(1,680)	71,825	96,198	366,072	300,687	450,016	1,451,633
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	48,106	533,015	-	470,624	18,194	137,751	54,478	224,043	1,486,211
Allowances for accounts receivable	(17,865)	10,343	-	(153,208)	(8,275)	(27,844)	(22,789)	(75,393)	(295,031)
Net accounts receivable	30,241	543,358	-	317,416	9,919	109,907	31,689	148,650	1,191,180
Inventories	-	464,761	-	-	9,918	-	-	-	474,679
Other assets, current	(8,179)	-	-	-	-	-	-	-	(8,179)
Total Assets	\$ 88,970	1,109,726	(1,680)	389,241	116,035	475,979	332,376	598,666	3,109,313
Liabilities									
Accounts payable	\$ 4,099	45,400	-	70,547	690	13,176	13,201	18,611	165,724
Accrued expenses	46,611	47,584	-	63,305	27,093	104,073	69,953	120,737	479,356
Compensated absences and other postemployment benefits:									
Compensated absences and other postemployment benefits, current	9,044	6,656	1,416	8,159	4,876	15,823	8,243	14,399	68,616
Compensated absences and other postemployment benefits, noncurrent	114,044	83,199	20,152	98,625	56,732	188,798	102,273	160,191	824,014
Total compensated absences and other postemployment benefits	123,088	89,855	21,568	106,784	61,608	204,621	110,516	174,590	892,630
Deferred revenue, current	46,485	9,880	-	65,756	15,965	132,453	30,734	179,564	480,837
Other liabilities:									
Deposits held for others	-	293,893	-	158,526	-	-	625	5,885	458,929
Other liabilities, noncurrent	-	33	-	-	-	-	-	-	33
Total other liabilities	-	293,926	-	158,526	-	-	625	5,885	458,962
Total Liabilities	\$ 220,283	486,645	21,568	464,918	105,356	454,323	225,029	499,387	2,477,509
Net Assets									
Restricted for expendable purposes auxiliary enterprises	\$ (131,313)	623,081	(23,248)	(75,677)	10,679	21,656	107,347	99,279	631,804
Total Net Assets	\$ (131,313)	623,081	(23,248)	(75,677)	10,679	21,656	107,347	99,279	631,804

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary Services Enterprises

June 30, 2011

University of Colorado 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 \$2,577,533)	\$ 1,072,423	-	-	-	411,997	1,214,294	741,160	4,274,442	7,714,316
Auxiliary enterprises (pledged revenues of \$5,135,574)	110,707	3,911,257	-	7,307,870	137,888	2,423,163	1,092,287	387,126	15,370,298
Other operating revenues (pledged revenues of \$89,454)	39,169	64,128	-	793	703	25	55,807	107,104	267,729
Total Operating Revenues	1,222,299	3,975,385	-	7,308,663	550,588	3,637,482	1,889,254	4,768,672	23,352,343
Operating Expenses									
Education and General:									
Student services	-	-	-	-	-	-	366,826	82,779	449,605
Institutional support	-	-	-	194,365	-	503,153	-	-	697,518
Operation and Maintenance of plant p.rogram expenses	-	-	-	192,951	-	-	-	-	192,951
Student aid	139,820	14,527	-	159,933	-	15,083	-	-	329,363
Total Education and General expenses	139,820	14,527	-	547,249	-	518,236	366,826	82,779	1,669,437
Auxiliary enterprises, program expenses	1,297,749	3,728,870	(3,054)	3,397,554	518,404	1,783,647	1,358,604	2,849,052	14,930,826
Total Operating Expenses	1,437,569	3,743,397	(3,054)	3,944,803	518,404	2,301,883	1,725,430	2,931,831	16,600,263
Operating Income (Loss)	(215,270)	231,988	3,054	3,363,860	32,184	1,335,599	163,824	1,836,841	6,752,080
Other Interfund Related Additions and Deletions									
Mandatory transfers	-	-	-	(2,644,100)	-	(678,118)	(120,114)	(1,533,937)	(4,976,269)
Voluntary transfers	630,903	(168,351)	-	(542,904)	(48,500)	(727,162)	(482,726)	(345,296)	(1,684,036)
Fixed asset additions & plant fund activity	-	-	-	-	-	-	(15,460)	(33,863)	(49,323)
Total Other Interfund Related Additions and Deletions	630,903	(168,351)	-	(3,187,004)	(48,500)	(1,405,280)	(618,300)	(1,913,096)	(6,709,628)
Increase (Decrease) in Net Assets	415,633	63,637	3,054	176,856	(16,316)	(69,681)	(454,476)	(76,255)	42,452
Net assets, beginning of year as originally stated	(546,946)	559,444	(26,302)	(252,533)	26,995	91,337	561,823	175,534	589,352
Net Assets, end of year	\$ (131,313)	623,081	(23,248)	(75,677)	10,679	21,656	107,347	99,279	631,804

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Self-funded Services
June 30, 2011
University of Colorado Colorado Springs

	Conference Services	Other Student Services	Telecom	Total
Assets				
Equity in pooled cash and investments	\$ 39,739	27,353	11,183	78,275
Cash on hand	-	-	-	-
Investments and restricted cash	-	-	-	-
Total cash and investments	39,739	27,353	11,183	78,275
Accounts receivable, current	288	3,457	-	3,745
Allowances for accounts receivable	-	(1,528)	-	(1,528)
Net accounts receivable	288	1,929	-	2,217
Total Assets	\$ 40,027	29,282	11,183	80,492
Liabilities				
Accounts payable	\$ -	-	7,884	7,884
Accrued expenses	-	7,006	7,550	14,556
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	-	-	732	732
Compensated absences and other postemployment benefits, noncurrent	-	-	8,174	8,174
Total compensated absences and other postemployment benefits	-	-	8,906	8,906
Deferred revenue, current	10,100	4,701	-	14,801
Total Liabilities	\$ 10,100	11,707	24,340	46,147
Net Assets				
Auxiliary enterprises	\$ -	17,575	(13,157)	4,418
Unrestricted	29,927	-	-	29,927
Total Net Assets	\$ 29,927	17,575	(13,157)	34,345

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2011

University of Colorado Colorado Springs

	Conference Services	Other Student Services	Telecom	Total
Operating Revenues				
Student fees (pledged revenues of \$74,383)	\$ -	74,383	-	74,383
Auxiliary enterprises	(8,742)	-	-	(8,742)
Internal service center revenues	-	-	535,388	535,388
Other revenues	12,018	-	-	12,018
Total Operating Revenues	3,276	74,383	535,388	613,047
Operating Expenses				
Student services	-	122,278	-	122,278
Auxiliary enterprises:				
Program expenses	33,233	-	4,209	37,442
Internal service center expenses	-	-	349,299	349,299
Total auxiliary enterprises, net	33,233	-	353,508	386,741
Total Operating Expenses	33,233	122,278	353,508	509,019
Operating Income (Loss)	(29,957)	(47,895)	181,880	104,028
Income (Loss) Before Other Revenues	(29,957)	(47,895)	181,880	104,028
Other Interfund Related Additions and Deletions				
Voluntary transfers	59,884	57,834	(188,663)	(70,945)
Total Other Interfund Related Additions and Deletions	59,884	57,834	(188,663)	(70,945)
Increase (Decrease) in Net Assets	29,927	9,939	(6,783)	33,083
Net assets, beginning of year as originally stated	-	7,636	(6,374)	1,262
Net Assets, end of year	\$ 29,927	17,575	(13,157)	34,345

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Auxiliary Services
June 30, 2011
University of Colorado Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 37,397	236,731	3,423,578	3,697,706
Cash on hand	-	-	1,099	1,099
Total cash and investments	37,397	236,731	3,424,677	3,698,805
Accounts receivable:				
Accounts receivable, current	18	-	112,901	112,919
Allowances for accounts receivable	(145)	-	(5,307)	(5,452)
Net accounts receivable	(127)	-	107,594	107,467
Inventories	7,291	-	-	7,291
Other assets, current	-	-	83,461	83,461
Total Assets	\$ 44,561	236,731	3,615,732	3,897,024
Liabilities				
Accounts payable	\$ 2,675	2,766	75,178	80,619
Accrued expenses	7,380	768	230,253	238,401
Compensated absences and other postemployment benefits:				
Compensated absences and other postemployment benefits, current	-	5,535	-	5,535
Compensated absences and other postemployment benefits, noncurrent	-	81,743	-	81,743
Total compensated absences and other postemployment benefits	-	87,278	-	87,278
Deferred revenue, current	-	-	124,368	124,368
Deposits held for others	-	-	189,566	189,566
Total Liabilities	\$ 10,055	90,812	619,365	720,232
Net Assets				
Unrestricted	\$ 34,506	145,919	2,996,367	3,176,792
Total Net Assets	\$ 34,506	145,919	2,996,367	3,176,792

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2011

University of Colorado Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees	\$ -	-	48,757	48,757
Sales and services of educational departments	-	-	635,481	635,481
Auxiliary enterprises	-	-	998,368	998,368
Internal revenues:				
Internal service center revenues	239,942	-	-	239,942
Interdepartmental revenues	-	-	20,280	20,280
Total internal revenues	239,942	-	20,280	260,222
Other revenues	48,392	101,663	1,024,230	1,174,285
Total Operating Revenues	288,334	101,663	2,727,116	3,117,113
Operating Expenses				
Education and General:				
Instruction	-	10,694	704,323	715,017
Research	-	17,661	10,309	27,970
Public service	-	4,403	1,074,019	1,078,422
Academic support	-	-	62,202	62,202
Student services	-	683	38,199	38,882
Institutional support	-	-	185,800	185,800
Student aid	-	-	75,154	75,154
Total Education and general expenses	-	33,441	2,150,006	2,183,447
Auxiliary enterprises:				
Program expenses	-	33,810	366,827	400,637
Internal service center expenses	276,401	-	-	276,401
Total auxiliary enterprises, net	276,401	33,810	366,827	677,038
Other operating expenses	-	-	1,553	1,553
Total Operating Expenses	276,401	67,251	2,518,386	2,862,038
Operating Income	11,933	34,412	208,730	255,075
Nonoperating Revenues (Expenses)				
Royalty income	-	9,798	-	9,798
Other revenues	-	-	2,809	2,809
Net Nonoperating Revenues (Expenses)	-	9,798	2,809	12,607
Income Before Other Revenues	11,933	44,210	211,539	267,682
Other Interfund Related Additions and Deletions				
Voluntary transfers	(412)	(83,960)	73,992	(10,380)
Fixed asset additions & plant fund activity	-	-	3,353	3,353
Total Other Interfund Related Additions and Deletions	(412)	(83,960)	77,345	(7,027)
Increase (Decrease) in Net Assets	11,521	(39,750)	288,884	260,655
Net assets, beginning of year as originally stated	22,985	185,669	2,707,483	2,916,137
Net Assets, end of year	\$ 34,506	145,919	2,996,367	3,176,792

University of Colorado System Administration



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UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
June 30, 2011
University of Colorado System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2011 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	\$ 4,485,467	51,102,859	1,541,227	-	66,762	8,147,198	-	(130,021)	-	65,213,492
Cash on hand	-	26,630	-	-	-	-	-	-	-	26,630
Investments and restricted pooled cash	6,690,938	41,105,232	598,599	166,046	139,682,664	10,779,239	558,540	-	-	199,581,258
Total cash and investments	11,176,405	92,234,721	2,139,826	166,046	139,749,426	18,926,437	558,540	(130,021)	-	264,821,380
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	3,929	2,230,927	16,436	-	206	-	-	-	(1,270,778)	980,720
Accounts receivable-DPCU, current	14,369	525	292,040	-	-	-	-	-	-	306,934
Allowances for accounts receivable	-	(145,267)	-	-	-	-	-	-	-	(145,267)
Net accounts receivable	18,298	2,086,185	308,476	-	206	-	-	-	(1,270,778)	1,142,387
Loans receivable, noncurrent	-	350,000	-	-	-	-	-	-	-	350,000
Total accounts and loans receivable, net	18,298	2,436,185	308,476	-	206	-	-	-	(1,270,778)	1,492,387
Other assets:										
Other assets, current	-	231,733	(2,189)	-	-	-	-	-	-	229,544
Other assets, noncurrent	-	7,011,107	-	-	-	-	-	-	-	7,011,107
Total other assets	-	7,242,840	(2,189)	-	-	-	-	-	-	7,240,651
Capital assets, net:										
Land	-	-	-	-	1,955,470	-	-	2,179,510	-	4,134,980
Depreciable capital assets:										
Improvements other than buildings	-	-	-	-	-	-	-	828,010	-	828,010
Equipment	499,762	-	-	-	-	-	-	6,997,329	-	7,497,091
Software	-	-	-	-	-	-	-	59,422,838	-	59,422,838
Less accumulated depreciation	-	-	-	-	-	-	-	(29,666,815)	-	(29,666,815)
Total depreciable capital assets, net	499,762	-	-	-	-	-	-	37,581,362	-	38,081,124
Total capital assets, net	499,762	-	-	-	1,955,470	-	-	39,760,872	-	42,216,104
Interfund receivables, net of interfund payables	-	2,905,851	-	-	-	-	-	-	-	2,905,851
Total Assets	\$ 11,694,465	104,819,597	2,446,113	166,046	141,705,102	18,926,437	558,540	39,630,851	(1,270,778)	318,676,373

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Retirement of Indebtedness	Investment in Plant			
Liabilities										
Accounts payable	\$ 529,528	(6,050,928)	2,232	-	122	1,600	-	-	(1,270,778)	(6,788,224)
Accrued expenses	2,551,807	2,555,137	52,932	-	-	-	-	-	-	5,159,876
Compensated absences and other postemployment benefits:										
Compensated absences and other postemployment benefits, current	8,991	58,956	-	-	-	-	-	-	-	67,947
Compensated absences and other postemployment benefits, noncurrent	113,440	855,162	-	-	-	-	-	-	-	968,602
Total compensated absences and other postemployment benefits	122,431	914,118	-	-	-	-	-	-	-	1,036,549
Deferred revenue, current	-	-	700,000	-	-	-	-	-	-	700,000
Bonds, leases, and notes payable:										
Bonds, leases, and notes payable, current	174,243	-	-	-	-	-	-	-	-	174,243
Bonds, leases, and notes payable, noncurrent	325,438	-	-	-	-	-	-	-	-	325,438
Total bonds, leases, and notes payable	499,681	-	-	-	-	-	-	-	-	499,681
Other liabilities:										
Deposits held for others	-	605,096	502	-	-	-	-	-	-	605,598
Other liabilities, current	10,130	2,327,656	-	-	-	-	-	-	-	2,337,786
Other liabilities, noncurrent	37,337	7,648,850	-	-	39,172	-	-	-	-	7,725,359
Total other liabilities	47,467	10,581,602	502	-	39,172	-	-	-	-	10,668,743
Total Liabilities	\$ 3,750,914	7,999,929	755,666	-	39,294	1,600	-	-	(1,270,778)	11,276,625
Net Assets										
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	39,630,851	-	39,630,851
Restricted for nonexpendable purposes (endowments):										
Research	-	-	-	-	3,278,289	-	-	-	-	3,278,289
Academic support	-	-	-	-	22,896,953	-	-	-	-	22,896,953
Scholarships and fellowships	-	-	-	-	24,585,327	-	-	-	-	24,585,327
Institutional support	-	-	-	-	95,046	-	-	-	-	95,046
Capital	-	-	-	-	1,607,794	-	-	-	-	1,607,794
Other	-	-	-	-	24,364,509	-	-	-	-	24,364,509
Total restricted for nonexpendable purposes	-	-	-	-	76,827,918	-	-	-	-	76,827,918
Restricted for expendable purposes:										
Instruction	-	-	195,731	-	140,904	-	-	-	-	336,635
Research	-	-	3,000	-	25,305,745	-	-	-	-	25,308,745
Academic support	-	-	-	-	15,671,203	-	-	-	-	15,671,203
Scholarships and fellowships	-	-	-	-	14,693,501	-	-	-	-	14,693,501
Auxiliary enterprises	-	294,508	-	-	-	-	-	-	-	294,508
Institutional support	-	-	1,095,288	166,046	1,224,695	-	-	-	-	2,486,029
Capital	-	-	-	-	3,205,945	-	-	-	-	3,205,945
Other	-	-	-	-	4,595,897	-	-	-	-	4,595,897
Total restricted for expendable purposes	-	294,508	1,294,019	166,046	64,837,890	-	-	-	-	66,592,463
Unrestricted	7,943,551	96,525,160	396,428	-	-	18,924,837	558,540	-	-	124,348,516
Total Net Assets	\$ 7,943,551	96,819,668	1,690,447	166,046	141,665,808	18,924,837	558,540	39,630,851	-	307,399,748

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

June 30, 2011

University of Colorado System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues										
Federal grants and contracts	\$ -	-	28,512	-	-	-	-	-	-	28,512
State and local grants and contracts	-	-	865,439	-	-	-	-	-	-	865,439
Internal revenues:										
Internal service center revenues	-	16,530,718	-	-	-	-	-	-	(16,530,718)	-
Interdepartmental revenues	-	2,471,460	-	-	-	-	-	-	(2,471,460)	-
Other internal revenues	33,618,968	-	-	-	-	-	-	-	(33,618,968)	-
Total internal revenues	33,618,968	19,002,178	-	-	-	-	-	-	(52,621,146)	-
Other operating revenues	76,998	1,838,281	-	-	-	-	-	-	-	1,915,279
Total Operating Revenues	33,695,966	20,840,459	893,951	-	-	-	-	-	(52,621,146)	2,809,230
Operating Expenses										
Education and General:										
Instruction	-	-	835,478	-	-	-	-	-	-	835,478
Research	-	-	924,421	-	-	-	-	-	-	924,421
Academic support	-	-	6,716	-	-	-	-	-	-	6,716
Institutional support	32,116,003	31,341,037	65,996	-	-	2,400	-	-	(36,145,046)	27,380,390
Operation and maintenance of plant	-	-	-	-	-	-	-	-	(227,380)	(227,380)
Student aid	-	-	11,751	-	-	-	-	-	-	11,751
Total Education and General expenses	32,116,003	31,341,037	1,844,362	-	-	2,400	-	-	(36,372,426)	28,931,376
Depreciation	-	-	-	-	-	-	-	8,206,019	-	8,206,019
Auxiliary enterprises:										
Program expenses	-	126,240	-	-	-	-	-	-	-	126,240
Internal service center expenses	-	709,991	-	-	-	-	-	-	(16,530,718)	(15,820,727)
Other internal expenses	-	-	256,973	-	-	-	-	-	(256,973)	-
Total auxiliary enterprises, net	-	836,231	256,973	-	-	-	-	-	(16,787,691)	(15,694,487)
Other operating expenses	-	(19)	-	-	-	-	-	-	14,369	14,350
Total Operating Expenses	32,116,003	32,177,249	2,101,335	-	-	2,400	-	8,206,019	(53,145,748)	21,457,258
Operating Income (Loss)	1,579,963	(11,336,790)	(1,207,384)	-	-	(2,400)	-	(8,206,019)	524,602	(18,648,028)

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2011 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)										
Gifts	\$ -	40,250	1,884,849	-	-	-	-	-	(40,249)	1,884,850
Investment income, net: (pledged revenues of \$42,473)										
Investment income	28,895,456	24,714,207	2,847,222	795,082	17,001,814	50,726,905	2,226,278	-	-	127,206,964
Investment expense	-	(4,577,468)	(776)	-	(2,181,673)	-	-	-	-	(6,759,917)
Total investment income, net	28,895,456	20,136,739	2,846,446	795,082	14,820,141	50,726,905	2,226,278	-	-	120,447,047
Royalty income, net:										
Royalty income	100	4,810,640	-	-	-	-	-	-	-	4,810,740
Royalty expense	-	(4,535,750)	-	-	-	-	-	-	-	(4,535,750)
Total royalty income, net	100	274,890	-	-	-	-	-	-	-	274,990
Gain on disposal of fixed assets	290	2,160	-	-	-	-	-	(55,937)	-	(53,487)
Net Nonoperating Revenues (Expenses)	28,895,846	20,454,039	4,731,295	795,082	14,820,141	50,726,905	2,226,278	(55,937)	(40,249)	122,553,400
Income (Loss) Before Other Revenues	30,475,809	9,117,249	3,523,911	795,082	14,820,141	50,724,505	2,226,278	(8,261,956)	484,353	103,905,372
Capital appropriations	-	-	-	-	26,748	-	-	-	-	26,748
Additions (deletions) to permanent endowments	-	-	-	-	68,916	-	-	-	-	68,916
Total Other Revenues	-	-	-	-	95,664	-	-	-	-	95,664
Other Interfund Related Additions and Deletions										
Indirect cost recovery transfers	17,453	-	(17,453)	-	-	-	-	-	-	-
Voluntary transfers	(7,467,388)	2,832,524	(1,740,546)	(214,270)	3,494,872	(13,527,271)	(459,297)	7,261,673	(256,973)	(10,076,676)
Fixed asset additions & plant fund activity	(13,671)	(54,275)	-	-	-	(236,109)	-	531,435	(227,380)	-
Total Other Interfund Related Additions and Deletions	(7,463,606)	2,778,249	(1,757,999)	(214,270)	3,494,872	(13,763,380)	(459,297)	7,793,108	(484,353)	(10,076,676)
Increase (Decrease) in Net Assets	23,012,203	11,895,498	1,765,912	580,812	18,410,677	36,961,125	1,766,981	(468,848)	-	93,924,360
Net assets, beginning of year as originally stated	(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
Net Assets, end of year	\$ 7,943,551	96,819,668	1,690,447	166,046	141,665,808	18,924,837	558,540	39,630,851	-	307,399,748

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2011

University of Colorado System Administration

	Other Self-Funded Services	Other Auxiliary Services	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 4,209,645	46,893,214	51,102,859
Cash on hand	-	26,630	26,630
Investments and restricted cash	30,744,752	10,360,480	41,105,232
Total cash and investments	34,954,397	57,280,324	92,234,721
Accounts and loans receivable, net:			
Accounts receivable:			
Accounts receivable, current	1,396,873	834,054	2,230,927
Accounts receivable-DPCU, current	-	525	525
Allowances for accounts receivable	-	(145,267)	(145,267)
Net accounts receivable	1,396,873	689,312	2,086,185
Loans receivable, noncurrent	-	350,000	350,000
Total accounts and loans receivable, net	1,396,873	1,039,312	2,436,185
Other assets:			
Other assets, current	5,818	225,915	231,733
Other assets, noncurrent	-	7,011,107	7,011,107
Total other assets	5,818	7,237,022	7,242,840
Interfund receivables, net of interfund payables	-	2,905,851	2,905,851
Total Assets	\$ 36,357,088	68,462,509	104,819,597
Liabilities			
Accounts payable	\$ 29,060	(6,079,988)	(6,050,928)
Accrued expenses	471,965	2,083,172	2,555,137
Compensated absences and other postemployment benefits:			
Compensated absences and other postemployment benefits, current	30,031	28,925	58,956
Compensated absences and other postemployment benefits, noncurrent	354,325	500,837	855,162
Total compensated absences and other postemployment benefits	384,356	529,762	914,118
Other liabilities:			
Deposits held for others	-	605,096	605,096
Other liabilities, current	2,327,656	-	2,327,656
Other liabilities, noncurrent	7,648,850	-	7,648,850
Total other liabilities	9,976,506	605,096	10,581,602
Total Liabilities	\$ 10,861,887	(2,861,958)	7,999,929
Net Assets			
Restricted for expendable purposes auxiliary enterprises	\$ 294,508	-	294,508
Unrestricted	25,200,693	71,324,467	96,525,160
Total Net Assets	\$ 25,495,201	71,324,467	96,819,668

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Auxiliary and Self-Funded Activities

June 30, 2011

University of Colorado System Administration

	Other Self-funded Services	Other Auxiliary Services	Total
Operating Revenues			
Internal revenues:			
Internal service center revenues	\$ 14,337,089	2,193,629	16,530,718
Interdepartmental revenues	-	2,471,460	2,471,460
Total internal revenues	14,337,089	4,665,089	19,002,178
Other operating revenues	82,122	1,756,159	1,838,281
Total Operating Revenues	14,419,211	6,421,248	20,840,459
Operating Expenses			
Institutional support	11,133,360	20,207,677	31,341,037
Auxiliary enterprises:			
Program expenses	-	126,240	126,240
Internal service center expenses	-	709,991	709,991
Total auxiliary enterprises, net	-	836,231	836,231
Other operating expenses	-	(19)	(19)
Total Operating Expenses	11,133,360	21,043,889	32,177,249
Operating Income (Loss)	3,285,851	(14,622,641)	(11,336,790)
Nonoperating Revenues (Expenses)			
Gifts	-	40,250	40,250
Investment income, net: (pledged revenues of \$42,473)			
Investment income	376,921	24,337,286	24,714,207
Investment expense	-	(4,577,468)	(4,577,468)
Total investment income, net	376,921	19,759,818	20,136,739
Royalty income, net:			
Royalty income	-	4,810,640	4,810,640
Royalty expense	-	(4,535,750)	(4,535,750)
Total Royalty income, net	-	274,890	274,890
Gain on disposal of fixed assets	2,160	-	2,160
Net Nonoperating Revenues (Expenses)	379,081	20,074,958	20,454,039
Income Before Other Revenues	3,664,932	5,452,317	9,117,249
Other Interfund Related Additions and Deletions			
Voluntary transfers	(35,000)	2,867,524	2,832,524
Fixed asset additions & plant fund activity	-	(54,275)	(54,275)
Total Other Interfund Related Additions and Deletions	(35,000)	2,813,249	2,778,249
Increase in Net Assets	3,629,932	8,265,566	11,895,498
Net assets, beginning of year as originally stated	21,865,269	63,058,901	84,924,170
Net Assets, end of year	\$ 25,495,201	71,324,467	96,819,668

UNIVERSITY OF COLORADO

STATEMENT OF NET ASSETS

Other Self-funded Services

June 30, 2011

University of Colorado System Administration

	Total	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Assets						
Cash and investments:						
Equity in pooled cash and investments	\$	4,213,785	(2,040)	(2,100)	-	4,209,645
Investments and restricted cash		30,450,244	-	-	294,508	30,744,752
Total cash and investments		34,664,029	(2,040)	(2,100)	294,508	34,954,397
Accounts receivable, current		1,396,873	-	-	-	1,396,873
Other assets, current		5,818	-	-	-	5,818
Total Assets	\$	36,066,720	(2,040)	(2,100)	294,508	36,357,088
Liabilities						
Accounts payable	\$	28,850	210	-	-	29,060
Accrued expenses		471,965	-	-	-	471,965
Compensated absences and other postemployment benefits:						
Compensated absences and other postemployment benefits, current		30,031	-	-	-	30,031
Compensated absences and other postemployment benefits, noncurrent		354,325	-	-	-	354,325
Total compensated absences and other postemployment benefits		384,356	-	-	-	384,356
Other liabilities:						
Other liabilities, current		2,327,656	-	-	-	2,327,656
Other liabilities, noncurrent		7,648,850	-	-	-	7,648,850
Total other liabilities		9,976,506	-	-	-	9,976,506
Total Liabilities	\$	10,861,677	210	-	-	10,861,887
Net Assets						
Restricted for expendable purposes auxiliary enterprises	\$	-	-	-	294,508	294,508
Unrestricted		25,205,043	(2,250)	(2,100)	-	25,200,693
Total Net Assets	\$	25,205,043	(2,250)	(2,100)	294,508	25,495,201

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Self-funded Services

June 30, 2011

University of Colorado System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Operating Revenues					
Internal revenues	\$ 14,337,089	-	-	-	14,337,089
Other operating revenues	47,122	-	35,000	-	82,122
Total Operating Revenues	14,384,211	-	35,000	-	14,419,211
Operating Expenses					
Institutional support	11,129,150	2,110	2,100	-	11,133,360
Total Operating Expenses	11,129,150	2,110	2,100	-	11,133,360
Operating Income (Loss)	3,255,061	(2,110)	32,900	-	3,285,851
Nonoperating Revenues (Expenses)					
Investment income (pledged revenues of \$42,473)	334,448	-	-	42,473	376,921
Gain on disposal of fixed assets	2,160	-	-	-	2,160
Net Nonoperating Revenues (Expenses)	336,608	-	-	42,473	379,081
Income (Loss) Before Other Revenues	3,591,669	(2,110)	32,900	42,473	3,664,932
Other Interfund Related Additions and Deletions					
Voluntary transfers	-	-	(35,000)	-	(35,000)
Total Other Interfund Related Additions and Deletions	-	-	(35,000)	-	(35,000)
Increase (Decrease) in Net Assets	3,591,669	(2,110)	(2,100)	42,473	3,629,932
Net assets, beginning of year as originally stated	21,613,374	(140)	-	252,035	21,865,269
Net Assets, end of year	\$ 25,205,043	(2,250)	(2,100)	294,508	25,495,201

UNIVERSITY OF COLORADO
STATEMENT OF NET ASSETS
Other Auxiliary Services
June 30, 2011
University of Colorado System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 79,141	51,210,961	(4,396,888)	46,893,214
Cash on hand	-	26,630	-	26,630
Investments and restricted cash	-	9,783,807	576,673	10,360,480
Total cash and investments	79,141	61,021,398	(3,820,215)	57,280,324
Accounts and loans receivable, net:				
Accounts receivable:				
Accounts receivable, current	-	3,561,416	(2,727,362)	834,054
Accounts receivable-DPCU, current	-	525	-	525
Allowances for accounts receivable	-	(145,267)	-	(145,267)
Net accounts receivable	-	3,416,674	(2,727,362)	689,312
Loans receivable, noncurrent	-	350,000	-	350,000
Total accounts and loans receivable, net	-	3,766,674	(2,727,362)	1,039,312
Other assets:				
Other assets, current	-	8,622	217,293	225,915
Other assets, noncurrent	-	7,011,107	-	7,011,107
Total other assets	-	7,019,729	217,293	7,237,022
Interfund receivables, net of interfund payables	-	2,905,851	-	2,905,851
Total Assets	\$ 79,141	74,713,652	(6,330,284)	68,462,509
Liabilities				
Accounts payable	\$ -	923,725	(7,003,713)	(6,079,988)
Accrued expenses	44,975	1,993,686	44,511	2,083,172
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
Deposits held for others	-	605,096	-	605,096
Total Liabilities	\$ 44,975	4,052,269	(6,959,202)	(2,861,958)
Net Assets				
Unrestricted	\$ 34,166	70,661,383	628,918	71,324,467
Total Net Assets	\$ 34,166	70,661,383	628,918	71,324,467

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Other Auxiliary Services

June 30, 2011

University of Colorado System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Internal revenues:				
Internal service center revenues	\$ 321,217	1,872,412	-	2,193,629
Interdepartmental revenues	-	2,471,460	-	2,471,460
Total internal revenues	321,217	4,343,872	-	4,665,089
Other operating revenues	-	1,756,159	-	1,756,159
Total Operating Revenues	321,217	6,100,031	-	6,421,248
Operating Expenses				
Institutional support	-	20,207,677	-	20,207,677
Auxiliary enterprises:				
Program expenses	-	126,240	-	126,240
Internal service center expenses	709,991	-	-	709,991
Total auxiliary enterprises, net	709,991	126,240	-	836,231
Other operating expenses	-	(19)	-	(19)
Total Operating Expenses	709,991	20,333,898	-	21,043,889
Operating Loss	(388,774)	(14,233,867)	-	(14,622,641)
Nonoperating Revenues (Expenses)				
Gifts	-	40,250	-	40,250
Investment income, net:				
Investment income	-	20,838,977	3,498,309	24,337,286
Investment expense	-	(4,577,468)	-	(4,577,468)
Total investment income, net	-	16,261,509	3,498,309	19,759,818
Royalty income, net:				
Royalty income	-	4,810,640	-	4,810,640
Royalty expense	-	(4,535,750)	-	(4,535,750)
Total royalty income, net	-	274,890	-	274,890
Net Nonoperating Revenues (Expenses)	-	16,576,649	3,498,309	20,074,958
Income (Loss) Before Other Revenues	(388,774)	2,342,782	3,498,309	5,452,317
Other Interfund Related Additions and Deletions				
Voluntary transfers	-	3,743,052	(875,528)	2,867,524
Fixed asset additions & plant fund activity	-	(54,275)	-	(54,275)
Total Other Interfund Related Additions and Deletions	-	3,688,777	(875,528)	2,813,249
Increase (Decrease) in Net Assets	(388,774)	6,031,559	2,622,781	8,265,566
Net assets, beginning of year as originally stated	422,940	64,629,824	(1,993,863)	63,058,901
Net Assets, end of year	\$ 34,166	70,661,383	628,918	71,324,467