

2012

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, 2012

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 POSITION
June 30, 2012
Consolidated

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2012 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	\$ 99,259,757	363,234,753	21,069,078	-	625,571	752,192,616	6,477,442	(81)	-	1,242,859,136
Cash on hand	83,276	57,031,517	120,011	-	-	-	-	-	-	57,234,804
Investments and restricted pooled cash	3,264,458	166,333,809	11,582,337	7,792,534	133,249,178	262,884,759	9,992,294	-	-	595,099,369
Total cash and investments	102,607,491	586,600,079	32,771,426	7,792,534	133,874,749	1,015,077,375	16,469,736	(81)	-	1,895,193,309
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	40,881,039	107,232,010	127,902,950	-	1,044	85,538	246,575	-	(3,763,492)	272,585,664
Accounts receivable-DPCU, current	9,527	42,272	13,977,865	-	-	1,346,068	-	-	-	15,375,732
Accounts receivable, noncurrent	-	-	754,424	199,329	-	-	-	-	-	953,753
Allowances for accounts receivable	(12,325,919)	(15,532,731)	(106,186)	(620)	-	-	-	-	-	(27,965,456)
Net accounts receivable	28,564,647	91,741,551	142,529,053	198,709	1,044	1,431,606	246,575	-	(3,763,492)	260,949,693
Loans receivable:										
Loans receivable, current	-	-	-	4,512,640	-	-	-	-	-	4,512,640
Loans receivable, noncurrent	-	-	-	28,989,330	-	-	-	-	-	28,989,330
Allowances for loans receivable	-	-	-	(3,256,550)	-	-	-	-	-	(3,256,550)
Net loans receivable	-	-	-	30,245,420	-	-	-	-	-	30,245,420
Total accounts and loans receivable, net	28,564,647	91,741,551	142,529,053	30,444,129	1,044	1,431,606	246,575	-	(3,763,492)	291,195,113
Inventories	1,153,877	17,309,674	-	-	-	2,771	-	-	-	18,466,322
Other assets:										
Other assets, current	472,994	3,257,850	203,438	-	-	261,487	-	591,203	-	4,786,972
Other assets, noncurrent	-	8,776,729	-	-	-	1,386,980	-	6,675,896	-	16,839,605
Total other assets	472,994	12,034,579	203,438	-	-	1,648,467	-	7,267,099	-	21,626,577
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	1,955,470	-	-	56,437,786	-	58,393,256
Construction in progress	-	-	-	-	-	-	-	114,159,698	-	114,159,698
Collections	-	-	-	-	-	-	-	13,924,505	-	13,924,505
Total nondepreciable capital assets	-	-	-	-	1,955,470	-	-	184,521,989	-	186,477,459
Depreciable capital assets:										
Buildings	-	-	-	-	-	-	-	2,997,444,933	-	2,997,444,933
Improvements other than buildings	-	-	-	-	-	-	-	180,220,127	-	180,220,127
Equipment	-	-	-	-	-	-	-	471,791,278	-	471,791,278
Software	-	-	-	-	-	-	-	63,017,754	-	63,017,754
Other intangibles	-	-	-	-	-	-	-	1,909,636	-	1,909,636
Library and other collections	-	-	-	-	-	-	-	315,839,824	-	315,839,824
Less: accumulated depreciation	-	-	-	-	-	-	-	(1,606,104,036)	-	(1,606,104,036)
Total depreciable capital assets, net	-	-	-	-	-	-	-	2,424,119,516	-	2,424,119,516
Total capital assets, net	-	-	-	-	1,955,470	-	-	2,608,641,505	-	2,610,596,975
Interfund receivables, net of interfund payables	(3,375,000)	8,604,776	70,954	-	-	(4,663,952)	(636,778)	-	-	-
Total Assets	\$ 129,424,009	716,290,659	175,574,871	38,236,663	135,831,263	1,013,496,267	16,079,533	2,615,908,523	(3,763,492)	4,837,078,296

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities										
Accounts payable	\$ 11,811,092	25,046,756	14,488,402	59,563	236	23,704,383	79,330	-	(3,763,492)	71,426,270
Accounts payable-DPCU	-	-	41,904	-	-	-	-	-	-	41,904
Accrued expenses	59,634,202	54,210,203	60,974,279	(140)	-	811,362	2,559,354	-	-	178,189,260
Compensated absences:										
Compensated absences, current	4,988,357	3,878,012	-	-	-	-	-	-	-	8,866,369
Compensated absences, noncurrent	75,728,905	58,875,829	-	-	-	-	-	-	-	134,604,734
Total compensated absences	80,717,262	62,753,841	-	-	-	-	-	-	-	143,471,103
Other postemployment benefits:										
Other postemployment benefits, current	7,900,583	3,865,721	-	-	-	-	-	-	-	11,766,304
Other postemployment benefits, noncurrent	77,853,105	41,888,771	-	-	-	-	-	-	-	119,741,876
Total other postemployment benefits	85,753,688	45,754,492	-	-	-	-	-	-	-	131,508,180
Deferred revenue:										
Unearned revenue, current	29,916,567	15,961,045	65,632,136	-	-	-	-	-	-	111,509,748
Unearned revenue, noncurrent	-	3,467,831	-	-	-	-	-	-	-	3,467,831
Total deferred revenue	29,916,567	19,428,876	65,632,136	-	-	-	-	-	-	114,977,579
Bonds and capital leases payable:										
Bonds and capital leases payable, current	-	-	-	-	-	1,320,539	-	70,438,834	-	71,759,373
Bonds and capital leases payable, noncurrent	-	-	-	-	-	184,535,832	-	1,072,460,354	-	1,256,996,186
Total bonds and capital leases payable	-	-	-	-	-	185,856,371	-	1,142,899,188	-	1,328,755,559
Alternate medicare plan										
Alternate medicare plan, current	626,963	284,542	-	-	-	-	-	-	-	911,505
Alternate medicare plan, noncurrent	2,946,573	1,341,924	-	-	-	-	-	-	-	4,288,497
Total Alternate medicare plan	3,573,536	1,626,466	-	-	-	-	-	-	-	5,200,002
Early retirement incentive										
Early retirement incentive, current	1,878,118	25,011	-	-	-	-	-	-	-	1,903,129
Early retirement incentive, noncurrent	5,987,188	82,661	-	-	-	-	-	-	-	6,069,849
Total Early retirement incentive	7,865,306	107,672	-	-	-	-	-	-	-	7,972,978
Other liabilities:										
Deposits held for others	9,946,286	4,884,014	1,117,924	-	-	-	-	-	-	15,948,224
Other liabilities, current	605	8,378,992	-	-	-	9,113,987	-	-	-	17,493,584
Other liabilities, noncurrent	-	9,606,167	-	-	27,826	-	-	-	-	9,633,993
Total other liabilities	9,946,891	22,869,173	1,117,924	-	27,826	9,113,987	-	-	-	43,075,801
Total Liabilities	\$ 289,218,544	231,797,479	142,254,645	59,423	28,062	219,486,103	2,638,684	1,142,899,188	(3,763,492)	2,024,618,636
Net Position										
Net investment in capital assets	\$ -	-	-	-	-	-	-	1,473,009,335	-	1,473,009,335
Restricted for nonexpendable purposes (endowments):										
Research	-	-	-	-	2,475,499	-	-	-	-	2,475,499
Academic support	-	-	-	-	15,075,639	-	-	-	-	15,075,639
Scholarships and fellowships	-	-	-	-	13,954,979	-	-	-	-	13,954,979
Institutional support	-	-	-	-	107,109	-	-	-	-	107,109
Capital	-	-	-	-	692,829	-	-	-	-	692,829
Other	-	-	-	-	555,494	-	-	-	-	555,494
Total restricted for nonexpendable purposes	-	-	-	-	32,861,549	-	-	-	-	32,861,549
Restricted for expendable purposes:										
Instruction	-	566,855	19,996,350	-	130,357	-	-	-	-	20,693,562
Research	-	-	415,536	-	24,303,542	-	-	-	-	24,719,078
Academic support	-	-	1,633,586	-	22,932,634	-	-	-	-	24,566,220
Student loans and services	-	-	431,718	38,096,570	-	-	-	-	-	38,528,288
Scholarships and fellowships	-	-	2,480,742	-	23,604,470	-	-	-	-	26,085,212
Auxiliary enterprises	(214,336)	58,385,311	251,250	-	-	95,820,902	1,962,188	-	-	156,205,315
Institutional support	-	-	10,265,008	80,670	1,159,357	4,753	-	-	-	11,509,788
Capital	-	-	10,749,981	-	3,835,821	57,396,296	-	-	-	71,982,098
Other	-	725	332,871	-	5,196,420	-	-	-	-	5,530,016
Total Restricted for expendable purposes	(214,336)	58,952,891	46,557,042	38,177,240	81,162,601	153,221,951	1,962,188	-	-	379,819,577
Unrestricted	(159,580,199)	425,540,289	(13,236,816)	-	21,779,051	640,788,213	11,478,661	-	-	926,769,199
Total Net Position	\$ (159,794,535)	484,493,180	33,320,226	38,177,240	135,803,201	794,010,164	13,440,849	1,473,009,335	-	2,812,459,660

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2012

Consolidated

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues										
Student tuition, net										
Student tuition	\$ 748,349,454	56,710,972	-	-	-	-	-	-	(23,377)	805,037,049
Scholarship allowance	(115,102,313)	(8,778,656)	-	-	-	-	-	-	-	(123,880,969)
Total Student tuition, net (pledged revenues of \$68,115,608)	633,247,141	47,932,316	-	-	-	-	-	-	(23,377)	681,156,080
Student fees, net										
Student fees	38,257,646	39,932,626	-	-	-	-	-	-	-	78,190,272
Scholarship allowance	(6,021,067)	(6,197,563)	-	-	-	-	-	-	-	(12,218,630)
Total Student fees, net (pledged revenues of \$9,503,677)	32,236,579	33,735,063	-	-	-	-	-	-	-	65,971,642
Fee for service contracts	95,529,759	-	-	-	-	-	-	-	-	95,529,759
Federal grants and contracts (pledged revenues of \$147,276,579)	-	-	662,767,360	-	-	-	-	-	(132,133)	662,635,227
State and local grants and contracts (pledged revenues of \$6,363,756)	-	-	37,054,254	-	-	-	-	-	(3,753,783)	33,300,471
Nongovernmental grants and contracts	-	-	100,592,100	-	-	-	-	-	-	100,592,100
Sales and services of educational departments (pledged revenues of \$13,019,854)	100	153,539,436	-	-	-	-	-	-	(476,690)	153,062,846
Auxiliary enterprises, net										
Auxiliary enterprises	-	195,091,623	-	-	-	-	-	-	-	195,091,623
Scholarship allowance	-	(2,726,965)	-	-	-	-	-	-	-	(2,726,965)
Total Auxiliary enterprises, net (pledged revenues of \$48,547,228)	-	192,364,658	-	-	-	-	-	-	-	192,364,658
Health services (pledged revenues of \$44,828)	1,615,050	478,868,294	-	-	-	-	-	-	(2,022,034)	478,461,310
Internal revenues:										
Internal service center revenues	-	245,402,862	-	-	-	-	-	-	(245,402,862)	-
Interdepartmental revenues	20,304,740	39,939,910	148,761	-	-	-	-	-	(60,393,411)	-
Other internal revenues	36,109,567	-	-	-	-	-	-	-	(36,109,567)	-
Total internal revenues	56,414,307	285,342,772	148,761	-	-	-	-	-	(341,905,840)	-
Other operating revenues										
Denver AHEC Library funding	4,473,310	-	-	-	-	-	-	-	-	4,473,310
Other revenues	13,768,441	44,492,091	4,278,117	723,194	-	245,789	-	-	(13,421,017)	50,086,615
Total Other operating revenues (pledged revenues of \$2,273,518)	18,241,751	44,492,091	4,278,117	723,194	-	245,789	-	-	(13,421,017)	54,559,925
Total Operating Revenues	837,284,687	1,236,274,630	804,840,592	723,194	-	245,789	-	-	(361,734,874)	2,517,634,018
Operating Expenses										
Education and general:										
Instruction	482,353,771	142,456,640	135,835,770	-	-	5,561	-	-	(21,590,335)	739,061,407
Research	15,729,822	399,029	516,393,745	-	-	-	-	-	(2,324,940)	530,197,656
Public service	1,470,605	53,772,669	36,098,906	-	-	-	-	-	(2,239,119)	89,103,061
Academic support	128,265,185	7,785,961	5,560,049	-	-	35,590	-	-	(1,089,382)	140,557,403
Student services	39,808,484	47,189,245	2,392,113	669,657	-	11,307	-	-	(4,148,374)	85,922,432
Institutional support	123,960,878	41,395,318	2,312,878	-	-	19,045	-	-	(41,675,317)	126,012,802
Operation and maintenance of plant:										
Program expenses	103,885,587	22,563,563	286,254	-	-	3,561,650	32,024	-	(21,430,246)	108,898,832
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	5,548,204	5,548,204
Total Operation and maintenance of plant	103,885,587	22,563,563	286,254	-	-	3,561,650	32,024	-	(15,882,042)	114,447,036
Student aid	6,796,758	873,210	11,339,113	-	-	-	-	-	-	19,009,081
Total Education and general expenses	902,271,090	316,435,635	710,218,828	669,657	-	3,633,153	32,024	-	(88,949,509)	1,844,310,878
Depreciation	-	-	-	-	-	-	-	153,679,971	-	153,679,971
Auxiliary enterprises:										
Program expenses	1,717	164,328,409	9,996,546	-	-	2,525	-	-	(8,242,558)	166,086,639
Internal service center expenses	1,346	236,303,770	51,542	-	-	332	-	-	(254,544,120)	(18,187,130)
Other internal expenses	-	-	2,799,464	-	-	-	-	-	(2,799,464)	-
Total Auxiliary enterprises, net	3,063	400,632,179	12,847,552	-	-	2,857	-	-	(265,586,142)	147,899,509
Health services	(25,765)	476,634,733	720,485	-	-	-	-	-	(36,233,286)	441,096,167
Other operating expenses	(5,287)	(1,307)	(18,776)	-	-	-	-	-	35,169	9,799
Total Operating Expenses	902,243,101	1,193,701,240	723,768,089	669,657	-	3,636,010	32,024	153,679,971	(390,733,768)	2,586,996,324
Operating Income (Loss)	\$ (64,958,414)	42,573,390	81,072,503	53,537	-	(3,390,221)	(32,024)	(153,679,971)	28,998,894	(69,362,306)

	CURRENT FUNDS					PLANT FUNDS				FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Unexpended	Retirement of Indebtedness	Investment in Plant	Consolidation Adjustments	
Nonoperating Revenues (Expenses)										
Federal Pell Grant	\$ -	-	44,146,313	-	-	-	-	-	-	44,146,313
State appropriations	14,364,415	-	-	-	-	-	-	-	-	14,364,415
Gifts	-	-	137,632,884	-	-	-	-	-	(34,504,062)	103,128,822
Investment income, net										
Investment income	6,196,177	9,892,389	5,746,448	154,040	(5,350,782)	14,710,975	616,122	-	-	31,965,369
Investment expense	-	(5,041,973)	(49,629)	-	(2,291,538)	-	(901)	-	-	(7,384,041)
Total Investment income, net (pledged revenues of \$2,049)	6,196,177	4,850,416	5,696,819	154,040	(7,642,320)	14,710,975	615,221	-	-	24,581,328
Royalty income, net										
Royalty income	-	56,276,500	-	-	(8,116)	-	-	-	(10,697,184)	45,571,200
Royalty expense	-	(32,090,206)	-	-	-	-	-	-	10,697,184	(21,393,022)
Total Royalty income, net (pledged revenues of \$153,944)	-	24,186,294	-	-	(8,116)	-	-	-	-	24,178,178
Gain (loss) on disposal of fixed assets	5,001	221,721	-	-	-	249,977	-	(1,459,924)	-	(983,225)
Interest on capital asset-related debt	(244,062)	(115,900)	(2,563)	-	-	(126,758)	(48,121,840)	1,888,480	-	(46,722,643)
Other nonoperating revenues (pledged revenues of \$45,587)	193,211	929,514	-	-	-	2,560,255	2,621,987	-	(43,036)	6,261,931
Net Nonoperating Revenues (Expenses)	20,514,742	30,072,045	187,473,453	154,040	(7,650,436)	17,394,449	(44,884,632)	428,556	(34,547,098)	168,955,119
Income (Loss) Before Other Revenues	(44,443,672)	72,645,435	268,545,956	207,577	(7,650,436)	14,004,228	(44,916,656)	(153,251,415)	(5,548,204)	99,592,813
Other Revenues										
Capital contributions from the state	-	-	-	-	-	1,382,705	-	-	-	1,382,705
Capital student fee, net:										
Student fee	-	11,469,563	-	-	-	-	-	-	-	11,469,563
Scholarship allowance	-	(1,591,102)	-	-	-	-	-	-	-	(1,591,102)
Total Capital student fee, net	-	9,878,461	-	-	-	-	-	-	-	9,878,461
Capital appropriations	-	-	-	-	24,119	1,653,295	-	-	-	1,677,414
Capital grants and gifts	-	-	51,102,272	-	-	378,230	-	2,679,260	-	54,159,762
Additions (deletions) to permanent endowments	-	-	-	-	67,465	-	-	-	-	67,465
Total Other Revenues	-	9,878,461	51,102,272	-	91,584	3,414,230	-	2,679,260	-	67,165,807
Other Interfund Related Additions and Deletions										
Indirect cost recovery transfers	121,963,738	44,690,191	(166,285,342)	(326,824)	-	-	-	-	-	41,763
Mandatory transfers	(16,470,537)	(65,740,141)	(4,232,516)	750	-	613,161	85,829,283	-	-	-
Voluntary transfers	(124,556,746)	10,729,076	(52,789,157)	(147,623)	1,696,245	156,569,287	8,368,897	130,021	-	-
Scholarship allowance offset	67,010,072	9,487,560	(76,497,632)	-	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(21,967,013)	(7,328,432)	(23,194,284)	-	-	(179,800,377)	-	226,741,902	5,548,204	-
Financing activity	(279,249)	(703,683)	(18,373)	-	-	89,183,957	(43,499,589)	(44,683,063)	-	-
Total Other Interfund Related Additions and Deletions	25,700,265	(8,865,429)	(323,017,304)	(473,697)	1,696,245	66,566,028	50,698,591	182,188,860	5,548,204	41,763
Increase (Decrease) in Net Position	(18,743,407)	73,658,467	(3,369,076)	(266,120)	(5,862,607)	83,984,486	5,781,935	31,616,705	-	166,800,383
Net Position, beginning 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
Net Position, end of year	\$ (159,794,535)	484,493,180	33,320,226	38,177,240	135,803,201	794,010,164	13,440,849	1,473,009,335	-	2,812,459,660

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2012
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	\$ 43,867,332	60,972,550	836,788	51,012,127	156,688,797	206,545,956	363,234,753
Cash on hand	121,450	73,129	-	56,766,369	56,960,948	70,569	57,031,517
Investments and restricted cash	-	4,086,503	-	145,694,297	149,780,800	16,553,010	166,333,810
Total cash and investments	43,988,782	65,132,182	836,788	253,472,793	363,430,545	223,169,535	586,600,080
Accounts receivable, net:							
Accounts receivable, current	7,438,097	8,932,886	317,556	75,623,726	92,312,265	14,919,745	107,232,010
Accounts receivable-DPCU, current	25,807	-	-	-	25,807	16,465	42,272
Allowances for accounts receivable	(3,146,207)	(3,486,485)	-	(4,853,698)	(11,486,390)	(4,046,341)	(15,532,731)
Total accounts and loans receivable, net	4,317,697	5,446,401	317,556	70,770,028	80,851,682	10,889,869	91,741,551
Inventories	6,194,144	-	-	10,780,778	16,974,922	334,752	17,309,674
Other assets:							
Other assets, current	795,656	242,816	210	1,759,334	2,798,016	459,834	3,257,850
Other assets, noncurrent	-	-	-	3,045,589	3,045,589	5,731,140	8,776,729
Total other assets	795,656	242,816	210	4,804,923	5,843,605	6,190,974	12,034,579
Interfund receivables, net of interfund payables	-	-	-	-	-	8,604,775	8,604,775
Total Assets	\$ 55,296,279	70,821,399	1,154,554	339,828,522	467,100,754	249,189,905	716,290,659
Liabilities							
Accounts payable	\$ 7,842,713	1,596,876	221,026	13,177,777	22,838,392	2,208,363	25,046,755
Accrued expenses	4,778,971	6,796,862	288,536	26,978,192	38,842,561	15,367,643	54,210,204
Compensated absences:							
Compensated absences, current	382,666	134,761	17,986	2,876,902	3,412,315	465,697	3,878,012
Compensated absences, noncurrent	5,808,331	2,045,787	273,043	43,675,941	51,803,102	7,072,727	58,875,829
Total compensated absences	6,190,997	2,180,548	291,029	46,552,843	55,215,417	7,538,424	62,753,841
Other postemployment benefits:							
Other postemployment benefits, current	417,410	176,410	27,448	2,935,077	3,556,345	309,376	3,865,721
Other postemployment benefits, noncurrent	5,813,452	2,016,897	286,470	30,006,533	38,123,352	3,765,419	41,888,771
Total other postemployment benefits	6,230,862	2,193,307	313,918	32,941,610	41,679,697	4,074,795	45,754,492
Deferred revenue:							
Unearned revenue, current	8,070,611	6,319,531	245,067	889,475	15,524,684	436,361	15,961,045
Unearned revenue, noncurrent	-	-	3,467,831	-	3,467,831	-	3,467,831
Total deferred revenue	8,070,611	6,319,531	3,712,898	889,475	18,992,515	436,361	19,428,876
Alternate medicare plan							
Alternate medicare plan, current	1,390	8,908	398	261,005	271,701	12,840	284,541
Alternate medicare plan, noncurrent	6,539	41,910	1,872	1,228,507	1,278,828	63,094	1,341,922
Total Alternate medicare plan	7,929	50,818	2,270	1,489,512	1,550,529	75,934	1,626,463
Early retirement incentive							
Early retirement incentive, current	-	-	-	-	-	25,011	25,011
Early retirement incentive, noncurrent	-	-	-	-	-	82,661	82,661
Total Early retirement incentive	-	-	-	-	-	107,672	107,672
Other liabilities:							
Deposits held for others	3,407,703	256,514	79,847	278,259	4,022,323	861,691	4,884,014
Other liabilities, current	-	1,408,309	-	6,745,928	8,154,237	224,757	8,378,994
Other liabilities, noncurrent	-	-	-	9,512,707	9,512,707	93,461	9,606,168
Total other liabilities	3,407,703	1,664,823	79,847	16,536,894	21,689,267	1,179,909	22,869,176
Total Liabilities	\$ 36,529,786	20,802,765	4,909,524	138,566,303	200,808,378	30,989,101	231,797,479

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Sub Total	Other Auxiliary Services	Total
Net Position							
Restricted for expendable purposes:							
Instruction	\$ -	566,855	-	-	566,855	-	566,855
Scholarships and fellowships	-	-	-	39,923,592	39,923,592	-	39,923,592
Auxiliary enterprises	18,766,493	-	(238,717)	-	18,527,776	(66,057)	18,461,719
Other	-	-	-	725	725	-	725
Total restricted for expendable purposes	18,766,493	566,855	(238,717)	39,924,317	59,018,948	(66,057)	58,952,891
Unrestricted	-	49,451,779	(3,516,253)	161,337,902	207,273,428	218,266,861	425,540,289
Total Net Position	\$ 18,766,493	50,018,634	(3,754,970)	201,262,219	266,292,376	218,200,804	484,493,180

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2012

Consolidated

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	56,710,972	-	-	56,710,972	-	56,710,972
Scholarship allowance	-	(8,778,656)	-	-	(8,778,656)	-	(8,778,656)
Total Student tuition, net	-	47,932,316	-	-	47,932,316	-	47,932,316
Student fees, net							
Student fees	39,291,308	505,901	-	77,184	39,874,393	58,233	39,932,626
Scholarship allowance	(4,293,291)	(1,897,767)	-	-	(6,191,058)	(6,505)	(6,197,563)
Total Student fees, net (pledged revenues of \$9,503,677)	34,998,017	(1,391,866)	-	77,184	33,683,335	51,728	33,735,063
Sales and services of educational departments (pledged revenues of \$13,019,854)	14,347,343	72,217,545	-	51,688,117	138,253,005	15,286,431	153,539,436
Auxiliary enterprises, net							
Auxiliary enterprises	180,396,239	133,513	12,456,042	117	192,985,911	2,105,712	195,091,623
Scholarship allowance	(2,542,589)	(184,376)	-	-	(2,726,965)	-	(2,726,965)
Total Auxiliary enterprises, net (pledged revenues of \$48,547,228)	177,853,650	(50,863)	12,456,042	117	190,258,946	2,105,712	192,364,658
Health services (pledged revenues of \$44,828)	-	3,726,180	-	472,807,364	476,533,544	2,334,750	478,868,294
Internal revenues:							
Internal service center revenues	-	-	7,097,308	54,241,584	61,338,892	184,063,970	245,402,862
Interdepartmental revenues	10,411,898	13,627,899	-	1,859,843	25,899,640	14,040,270	39,939,910
Total internal revenues	10,411,898	13,627,899	7,097,308	56,101,427	87,238,532	198,104,240	285,342,772
Other operating revenues (pledged revenues of \$2,273,518)	2,069,862	1,927,011	1,179,949	14,844,067	20,020,889	24,471,202	44,492,091
Total Operating Revenues	239,680,770	137,988,222	20,733,299	595,518,276	993,920,567	242,354,063	1,236,274,630
Operating Expenses							
Education and general:							
Instruction	-	124,396,054	-	359,708	124,755,762	17,700,878	142,456,640
Research	-	-	-	-	-	399,029	399,029
Public service	-	5,270	-	45,278,318	45,283,588	8,489,081	53,772,669
Academic support	-	521,894	-	-	521,894	7,264,067	7,785,961
Student services	42,844,179	351,950	-	1,113,295	44,309,424	2,879,821	47,189,245
Institutional support	780,337	-	-	12,079,831	12,860,168	28,535,150	41,395,318
Operation and maintenance of plant Program expenses	160,234	-	14,830,275	-	14,990,509	7,573,054	22,563,563
Student aid	651,630	(308,198)	-	17,819	361,251	511,959	873,210
Total Education and general expenses	44,436,380	124,966,970	14,830,275	58,848,971	243,082,596	73,353,039	316,435,635
Auxiliary enterprises							
Program expenses	154,114,436	-	8,640,134	744	162,755,314	1,573,095	164,328,409
Internal service center expenses	-	-	8,152,635	46,227,849	54,380,484	181,923,286	236,303,770
Total Auxiliary enterprises, net	154,114,436	-	16,792,769	46,228,593	217,135,798	183,496,381	400,632,179
Health services	-	-	-	475,732,191	475,732,191	902,542	476,634,733
Other operating expenses	-	-	-	-	-	(1,307)	(1,307)
Total Operating Expenses	198,550,816	124,966,970	31,623,044	580,809,755	935,950,585	257,750,655	1,193,701,240
Operating Income (Loss)	\$ 41,129,954	13,021,252	(10,889,745)	14,708,521	57,969,982	(15,396,592)	42,573,390

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment income	\$ -	79,115	-	5,764,935	5,844,050	4,048,339	9,892,389
Investment expense	(665)	(2,789)	-	(18,586)	(22,040)	(5,019,933)	(5,041,973)
Total Investment income, net (pledged revenues of \$2,049)	(665)	76,326	-	5,746,349	5,822,010	(971,594)	4,850,416
Royalty income, net							
Royalty income	696,281	-	-	-	696,281	55,580,219	56,276,500
Royalty expense	-	-	-	-	-	(32,090,206)	(32,090,206)
Total Royalty income, net (pledged revenue of \$153,944)	696,281	-	-	-	696,281	23,490,013	24,186,294
Gain (loss) on disposal of fixed assets	41,128	80	1,916	3,188	46,312	175,409	221,721
Interest on capital asset-related debt	-	-	-	(2,181)	(2,181)	(113,719)	(115,900)
Other nonoperating revenues (pledged revenues of \$45,587)	49,505	-	3,509	186,966	239,980	689,534	929,514
Net Nonoperating Revenues (Expenses)	786,249	76,406	5,425	5,934,322	6,802,402	23,269,643	30,072,045
Income (Loss) Before Other Revenues	41,916,203	13,097,658	(10,884,320)	20,642,843	64,772,384	7,873,051	72,645,435
Other Revenues							
Capital Student fee, net							
Student fee	-	-	-	-	-	11,469,563	11,469,563
Scholarship Allowance	-	-	-	-	-	(1,591,102)	(1,591,102)
Total Capital Student fee, net	-	-	-	-	-	9,878,461	9,878,461
Total Other Revenues	-	-	-	-	-	9,878,461	9,878,461
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	17,792,441	-	17,792,441	26,897,750	44,690,191
Mandatory transfers	(34,091,185)	(1,637,942)	(18,078,134)	(4,896,113)	(58,703,374)	(7,036,767)	(65,740,141)
Voluntary transfers	(9,044,245)	(16,225,555)	10,555,476	2,407,835	(12,306,489)	23,035,565	10,729,076
Scholarship allowance offset	1,233,012	9,515,933	-	(410)	10,748,535	(1,260,975)	9,487,560
Fixed asset additions & plant fund activity	(858,413)	(36,325)	(18,982)	(5,266,697)	(6,180,417)	(1,148,015)	(7,328,432)
Financing activity	-	-	-	(128,198)	(128,198)	(575,485)	(703,683)
Total Other Interfund Related Additions and Deletions	(42,760,831)	(8,383,889)	10,250,801	(7,883,583)	(48,777,502)	39,912,073	(8,865,429)
Increase (Decrease) in Net Position	(844,628)	4,713,769	(633,519)	12,759,260	15,994,882	57,663,585	73,658,467
Net Position, beginning of year	19,611,121	45,304,865	(3,121,451)	188,502,959	250,297,494	160,537,219	410,834,713
Net Position, end of year	\$ 18,766,493	50,018,634	(3,754,970)	201,262,219	266,292,376	218,200,804	484,493,180

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary Services Enterprises
June 30, 2012
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	\$ 6,733,459	1,803,221	659,796	12,119,763	5,244,566	4,290,007	11,407,126	1,609,394	43,867,332
Cash on hand	11,200	27,350	4,000	4,450	1,600	31,150	10,300	31,400	121,450
Total cash and investments	6,744,659	1,830,571	663,796	12,124,213	5,246,166	4,321,157	11,417,426	1,640,794	43,988,782
Accounts receivable, net:									
Accounts receivable, current	819,022	1,600,114	70,569	1,734,461	762,801	1,386,859	756,828	307,443	7,438,097
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	25,807	25,807
Allowances for accounts receivable	(167,806)	(1,466)	(3,083)	(1,011,764)	(598,766)	(827,446)	(449,014)	(86,862)	(3,146,207)
Total accounts receivable, net	651,216	1,598,648	67,486	722,697	164,035	559,413	307,814	246,388	4,317,697
Inventories	-	4,505,920	-	1,325,226	276,819	-	-	86,179	6,194,144
Other assets, current	626,747	2,639	-	148,096	-	-	292	17,882	795,656
Total Assets	\$ 8,022,622	7,937,778	731,282	14,320,232	5,687,020	4,880,570	11,725,532	1,991,243	55,296,279
Liabilities									
Accounts payable	\$ 639,822	2,023,842	277,013	1,890,737	2,225,654	112,951	492,050	180,644	7,842,713
Accrued expenses	1,072,424	199,878	151,571	1,708,749	639,369	160,428	415,189	431,363	4,778,971
Compensated absences:									
Compensated absences, current	103,096	14,404	13,355	127,584	49,978	20,599	26,279	27,371	382,666
Compensated absences, noncurrent	1,565,122	218,633	202,704	1,936,893	757,723	312,774	398,956	415,526	5,808,331
Total compensated absences	1,668,218	233,037	216,059	2,064,477	807,701	333,373	425,235	442,897	6,190,997
Other postemployment benefits:									
Other postemployment benefits, current	91,439	16,571	12,593	142,945	59,765	27,690	31,663	34,744	417,410
Other postemployment benefits, noncurrent	1,317,334	231,577	183,522	2,063,801	826,232	353,830	380,257	456,899	5,813,452
Total other postemployment benefits	1,408,773	248,148	196,115	2,206,746	885,997	381,520	411,920	491,643	6,230,862
Unearned revenue, current	6,255,558	169,660	93,711	675,216	10,347	164,461	471,324	230,334	8,070,611
Alternate medicare plan									
Alternate medicare plan, current	-	12	-	-	584	100	694	-	1,390
Alternate medicare plan, noncurrent	-	56	-	-	2,750	469	3,264	-	6,539
Total Alternate medicare plan	-	68	-	-	3,334	569	3,958	-	7,929
Deposits held for others	-	1,591	4,791	3,309,954	-	59,137	25,865	6,365	3,407,703
Total Liabilities	\$ 11,044,795	2,876,224	939,260	11,855,879	4,572,402	1,212,439	2,245,541	1,783,246	36,529,786
Net Position									
Restricted for expendable purposes Auxiliary enterprises	\$ (3,022,173)	5,061,554	(207,978)	2,464,353	1,114,618	3,668,131	9,479,991	207,997	18,766,493
Total Net Position	\$ (3,022,173)	5,061,554	(207,978)	2,464,353	1,114,618	3,668,131	9,479,991	207,997	18,766,493

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2012

Consolidated

	Intercollegiate	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Operating Revenues									
Student fees, net									
Student fees	\$ 2,669,587	-	5,607,773	266	4,481,394	1,392,443	15,010,132	10,129,713	39,291,308
Scholarship allowance	(208,801)	-	(752,880)	-	(479,743)	-	(2,086,951)	(764,916)	(4,293,291)
Total Student fees, net (pledged revenues of \$9,503,677)	2,460,786	-	4,854,893	266	4,001,651	1,392,443	12,923,181	9,364,797	34,998,017
Sales and services of educational departments (pledged revenues of \$3,172,142)	-	-	1,418,693	200	8,805,799	-	763,134	3,359,517	14,347,343
Auxiliary enterprises, net:									
Auxiliary enterprises	27,495,575	21,393,179	230,905	106,579,331	8,131,274	14,826,285	1,153,045	586,645	180,396,239
Scholarship allowance	-	-	-	(2,542,589)	-	-	-	-	(2,542,589)
Total auxiliary enterprises (pledged revenues of \$42,917,376)	27,495,575	21,393,179	230,905	104,036,742	8,131,274	14,826,285	1,153,045	586,645	177,853,650
Interdepartmental revenues	8,246,351	-	123,126	-	211,530	-	91,906	1,738,985	10,411,898
Other operating revenues (pledged revenues of \$638,719)	7,589	75,275	216,444	2,524	9,509	36	345,373	1,413,112	2,069,862
Total Operating Revenues	38,210,301	21,468,454	6,844,061	104,039,732	21,159,763	16,218,764	15,276,639	16,463,056	239,680,770
Operating Expenses									
Education and general:									
Student services	-	-	5,771,079	-	13,120,182	-	15,155,160	8,797,758	42,844,179
Institutional support	-	-	-	173,024	-	607,313	-	-	780,337
Operation and maintenance of plant Program expenses	-	-	-	160,234	-	-	-	-	160,234
Student aid	437,801	8,950	-	180,000	3,241	16,197	1,944	3,497	651,630
Total Education and General expenses	437,801	8,950	5,771,079	513,258	13,123,423	623,510	15,157,104	8,801,255	44,436,380
Auxiliary enterprises Program expenses	38,245,824	20,593,801	733,131	71,383,967	9,008,323	9,691,881	1,393,671	3,063,838	154,114,436
Total Operating Expenses	38,683,625	20,602,751	6,504,210	71,897,225	22,131,746	10,315,391	16,550,775	11,865,093	198,550,816
Operating Income (Loss)	(473,324)	865,703	339,851	32,142,507	(971,983)	5,903,373	(1,274,136)	4,597,963	41,129,954
Nonoperating Revenues (Expenses)									
Investment expense	(301)	-	(28)	(140)	-	(28)	-	(168)	(665)
Royalty income, net (pledged revenue of \$153,944)	696,281	-	-	-	-	-	-	-	696,281
Gain (loss) on disposal of fixed assets	29,201	1,000	5,076	4,971	-	-	455	425	41,128
Other nonoperating revenues, net (pledged revenues of \$12,455)	21,738	279	3,860	460	-	17,613	-	5,555	49,505
Net Nonoperating Revenues (Expenses)	746,919	1,279	8,908	5,291	-	17,585	455	5,812	786,249
Income (Loss) Before Other Revenues	273,595	866,982	348,759	32,147,798	(971,983)	5,920,958	(1,273,681)	4,603,775	41,916,203
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,754,531)	-	(1,118,025)	(20,974,167)	-	(4,622,097)	(123,265)	(3,499,100)	(34,091,185)
Voluntary transfers	5,739,446	(174,695)	(470,111)	(11,076,453)	(144,323)	(1,142,373)	(85,592)	(1,690,144)	(9,044,245)
Scholarship allowance offset	(5,331,000)	-	746,902	2,526,368	473,724	-	2,073,352	743,666	1,233,012
Fixed asset additions & plant fund activity	(13,819)	(47,269)	(24,421)	(526,566)	(36,701)	(3,710)	(67,622)	(138,305)	(858,413)
Total Other Interfund Related Additions and Deletions	(3,359,904)	(221,964)	(865,655)	(30,050,818)	292,700	(5,768,180)	1,796,873	(4,583,883)	(42,760,831)
Increase (Decrease) in Net Position	(3,086,309)	645,018	(516,896)	2,096,980	(679,283)	152,778	523,192	19,892	(844,628)
Net Position, beginning 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
Net Position, end of year	\$ (3,022,173)	5,061,554	(207,978)	2,464,353	1,114,618	3,668,131	9,479,991	207,997	18,766,493

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Education Services Enterprises
June 30, 2012
Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 39,545,574	1,659,683	19,767,293	60,972,550
Cash on hand	2,342	70,387	400	73,129
Investments and restricted cash	-	-	4,086,503	4,086,503
Total cash and investments	39,547,916	1,730,070	23,854,196	65,132,182
Accounts receivable, net:				
Accounts receivable, current	6,705,997	349,269	1,877,620	8,932,886
Allowances for accounts receivable	(3,030,332)	(8,552)	(447,601)	(3,486,485)
Total accounts receivable, net	3,675,665	340,717	1,430,019	5,446,401
Other assets, current	65,047	177,769	-	242,816
Total Assets	\$ 43,288,628	2,248,556	25,284,215	70,821,399
Liabilities				
Accounts payable	\$ 1,004,717	447,435	144,724	1,596,876
Accrued expenses	2,285,753	105,734	4,405,375	6,796,862
Compensated absences:				
Compensated absences, current	106,491	4,791	23,479	134,761
Compensated absences, noncurrent	1,616,617	72,730	356,440	2,045,787
Total compensated absences	1,723,108	77,521	379,919	2,180,548
Other postemployment benefits:				
Other postemployment benefits, current	143,230	5,786	27,394	176,410
Other postemployment benefits, noncurrent	1,658,035	80,077	278,785	2,016,897
Total other postemployment benefits	1,801,265	85,863	306,179	2,193,307
Unearned revenue, current	5,463,596	692,469	163,466	6,319,531
Alternate medicare plan:				
Alternate medicare plan, current	7,505	-	1,403	8,908
Alternate medicare plan, noncurrent	35,312	-	6,599	41,911
Total Alternate medicare plan	42,817	-	8,002	50,819
Other liabilities:				
Deposits held for others	256,514	-	-	256,514
Other liabilities, current	-	-	5,196	5,196
Total other liabilities	256,514	-	5,196	261,710
Total Liabilities	\$ 12,577,770	1,409,022	5,412,861	19,399,653
Net Position				
Restricted for expendable purposes Instruction	\$ 566,855	-	-	566,855
Unrestricted	30,144,003	839,534	18,468,242	49,451,779
Total Net Position	\$ 30,710,858	839,534	18,468,242	50,018,634

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Education Services Enterprises

June 30, 2012

Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Operating Revenues				
Student tuition, net:				
Student tuition	\$ 54,795,606	-	1,915,366	56,710,972
Scholarship allowance	(8,778,656)	-	-	(8,778,656)
Total Student tuition, net	46,016,950	-	1,915,366	47,932,316
Student fees, net:				
Student fees	355,263	-	150,638	505,901
Scholarship allowance	(1,897,767)	-	-	(1,897,767)
Total Student fees, net	(1,542,504)	-	150,638	(1,391,866)
Sales and services of educational departments	3,570,544	3,186,801	65,460,200	72,217,545
Auxiliary enterprises, net:				
Auxiliary enterprises	133,513	-	-	133,513
Scholarship allowance	(184,376)	-	-	(184,376)
Total Auxiliary enterprises, net	(50,863)	-	-	(50,863)
Health services	1,156,415	-	2,569,765	3,726,180
Interdepartmental revenues	3,291,294	12,352	10,324,253	13,627,899
Other revenues	825,272	-	1,101,739	1,927,011
Total Operating Revenues	53,267,108	3,199,153	81,521,961	137,988,222
Operating Expenses				
Education and general:				
Instruction	44,105,906	2,712,660	77,577,488	124,396,054
Public service	5,270	-	-	5,270
Academic support	521,894	-	-	521,894
Student services	351,950	-	-	351,950
Student aid	(327,550)	19,352	-	(308,198)
Total Education and general expenses	44,657,470	2,732,012	77,577,488	124,966,970
Total Operating Expenses	44,657,470	2,732,012	77,577,488	124,966,970
Operating Income	8,609,638	467,141	3,944,473	13,021,252
Nonoperating Revenues (Expenses)				
Investment income, net:				
Investment income	-	(10,250)	89,365	79,115
Investment expense	-	-	(2,789)	(2,789)
Total investment income, net	-	(10,250)	86,576	76,326
Gain (loss) on disposal of fixed assets	80	-	-	80
Net Nonoperating Revenues (Expenses)	80	(10,250)	86,576	76,406
Income Before Other Revenues	8,609,718	456,891	4,031,049	13,097,658
Other Interfund Related Additions and Deletions				
Mandatory transfers	-	-	(1,637,942)	(1,637,942)
Voluntary transfers	(16,508,473)	(100)	283,018	(16,225,555)
Scholarship allowance offset	9,691,737	(175,804)	-	9,515,933
Fixed asset additions & plant fund activity	(36,313)	-	(12)	(36,325)
Total Other Interfund Related Additions and Deletions	(6,853,049)	(175,904)	(1,354,936)	(8,383,889)
Increase in Net Position	1,756,669	280,987	2,676,113	4,713,769
Net Position, beginning of year	28,954,189	558,547	15,792,129	45,304,865
Net Position, end of year	\$ 30,710,858	839,534	18,468,242	50,018,634

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Research Support Services
June 30, 2012
Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Assets				
Equity in pooled cash and investments	\$ (2,117,074)	2,849,381	104,481	836,788
Accounts receivable, current	37,020	270,807	9,729	317,556
Other assets, current	-	210	-	210
Total Assets	\$ (2,080,054)	3,120,398	114,210	1,154,554
Liabilities				
Accounts payable	\$ 200,834	20,192	-	221,026
Accrued expenses	269,959	18,577	-	288,536
Compensated absences:				
Compensated absences, current	17,066	920	-	17,986
Compensated absences, noncurrent	259,082	13,961	-	273,043
Total compensated absences	276,148	14,881	-	291,029
Other postemployment benefits:				
Other postemployment benefits, current	26,124	1,324	-	27,448
Other postemployment benefits, noncurrent	265,855	20,615	-	286,470
Total other postemployment benefits	291,979	21,939	-	313,918
Deferred revenue:				
Unearned revenue, current	-	51,435	193,632	245,067
Unearned revenue, noncurrent	-	31,000	3,436,831	3,467,831
Total deferred revenue	-	82,435	3,630,463	3,712,898
Alternate medicare plan				
Alternate medicare plan, current	398	-	-	398
Alternate medicare plan, noncurrent	1,872	-	-	1,872
Total Alternate medicare plan	2,270	-	-	2,270
Deposits held for others	-	79,847	-	79,847
Total Liabilities	\$ 1,041,190	237,871	3,630,463	4,909,524
Net Position				
Restricted for expendable purposes Auxiliary enterprises	\$ (3,121,244)	2,882,527	-	(238,717)
Unrestricted	-	-	(3,516,253)	(3,516,253)
Total Net Position	\$ (3,121,244)	2,882,527	(3,516,253)	(3,754,970)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Research Support Services

June 30, 2012

Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Operating Revenues				
Auxiliary enterprises, net (pledged revenues of \$5,629,852)	\$ -	12,034,268	421,774	12,456,042
Internal service center revenues	7,097,308	-	-	7,097,308
Other operating revenues (pledged revenues of \$1,179,948)	906,304	273,645	-	1,179,949
Total Operating Revenues	8,003,612	12,307,913	421,774	20,733,299
Operating Expenses				
Operation and maintenance of plant Program expenses	-	14,830,275	-	14,830,275
Auxiliary enterprises:				
Program expenses	-	8,471,164	168,970	8,640,134
Internal service center expenses	8,152,635	-	-	8,152,635
Total auxiliary enterprises, net	8,152,635	8,471,164	168,970	16,792,769
Total Operating Expenses	8,152,635	23,301,439	168,970	31,623,044
Operating Income (Loss)	(149,023)	(10,993,526)	252,804	(10,889,745)
Nonoperating Revenues (Expenses)				
Gain (loss) on disposal of fixed assets	1,916	-	-	1,916
Other nonoperating revenues (pledged revenues of \$1,641)	-	3,509	-	3,509
Net Nonoperating Revenues (Expenses)	1,916	3,509	-	5,425
Income (Loss) Before Other Revenues	(147,107)	(10,990,017)	252,804	(10,884,320)
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	17,792,441	-	17,792,441
Mandatory transfers	-	(18,078,134)	-	(18,078,134)
Voluntary transfers	(5,466)	10,638,942	(78,000)	10,555,476
Fixed asset additions & plant fund activity	(19,505)	523	-	(18,982)
Total Other Interfund Related Additions and Deletions	(24,971)	10,353,772	(78,000)	10,250,801
Increase (Decrease) in Net Position	(172,078)	(636,245)	174,804	(633,519)
Net Position, beginning of year	(2,949,166)	3,518,772	(3,691,057)	(3,121,451)
Net Position, end of year	\$ (3,121,244)	2,882,527	(3,516,253)	(3,754,970)

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Self-funded Services
June 30, 2012
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	\$ (9,208,594)	3,108,665	7,000,378	648,651	1,634,191	5,440,555	20,991,997	600	21,395,684	51,012,127
Cash on hand	(401,664)	650	-	350	200	-	57,165,773	-	1,060	56,766,369
Investments and restricted cash	51,673,055	-	-	-	-	-	93,543,334	-	477,908	145,694,297
Total cash and investments	42,062,797	3,109,315	7,000,378	649,001	1,634,391	5,440,555	171,701,104	600	21,874,652	253,472,793
Accounts receivable, net:										
Accounts receivable:										
Accounts receivable, current	1,426,098	257,555	1,065,857	3,374	871,975	19,719	61,272,369	-	10,706,779	75,623,726
Allowances for accounts receivable	-	(8,480)	-	(1,638)	(134,497)	(1,398)	(3,216,000)	-	(1,491,685)	(4,853,698)
Total accounts receivable, net	1,426,098	249,075	1,065,857	1,736	737,478	18,321	58,056,369	-	9,215,094	70,770,028
Inventories	-	-	567,357	-	-	-	1,679	-	10,211,742	10,780,778
Other assets:										
Other assets, current	324,440	3,239	-	-	-	37,193	1,393,632	-	830	1,759,334
Other assets, noncurrent	-	-	-	-	-	-	3,045,589	-	-	3,045,589
Total other assets	324,440	3,239	-	-	-	37,193	4,439,221	-	830	4,804,923
Total Assets	\$ 43,813,335	3,361,629	8,633,592	650,737	2,371,869	5,496,069	234,198,373	600	41,302,318	339,828,522
Liabilities										
Accounts payable	\$ 2,747	169,142	1,388,062	3,674	82,281	2,229,039	8,836,258	-	466,574	13,177,777
Accrued expenses	194,143	50,580	274,034	23,356	380,386	316,122	24,931,065	-	808,506	26,978,192
Compensated absences:										
Compensated absences, current	38,580	3,323	18,495	2,143	2,721,781	22,387	-	-	70,193	2,876,902
Compensated absences, noncurrent	585,697	50,446	280,788	32,537	41,319,979	340,880	-	-	1,065,614	43,675,941
Total compensated absences	624,277	53,769	299,283	34,680	44,041,760	363,267	-	-	1,135,807	46,552,843
Other postemployment benefits:										
Other postemployment benefits, current	9,149	2,919	24,378	1,220	2,795,398	28,121	-	-	73,892	2,935,077
Other postemployment benefits, noncurrent	93,128	42,584	309,201	17,315	28,447,826	344,502	-	-	751,977	30,006,533
Total other postemployment benefits	102,277	45,503	333,579	18,535	31,243,224	372,623	-	-	825,869	32,941,610
Unearned revenue, current	-	579,991	-	309,484	-	-	-	-	-	889,475
Alternate medicare plan										
Alternate medicare plan, current	253	-	27	-	255,820	91	-	-	4,813	261,004
Alternate medicare plan, noncurrent	1,709	-	126	-	1,203,598	430	-	-	22,645	1,228,508
Total Alternate medicare plan	1,962	-	153	-	1,459,418	521	-	-	27,458	1,489,512
Other liabilities:										
Deposits held for others	-	278,259	-	-	-	-	-	-	-	278,259
Other liabilities, current	6,629,323	-	-	-	(1,412)	17	-	-	118,000	6,745,928
Other liabilities, noncurrent	9,040,707	-	-	-	-	-	-	-	472,000	9,512,707
Total other liabilities	15,670,030	278,259	-	-	(1,412)	17	-	-	590,000	16,536,894
Total Liabilities	\$ 16,595,436	1,177,244	2,295,111	389,729	77,205,657	3,281,589	33,767,323	-	3,854,214	138,566,303
Net Position										
Restricted for expendable purposes:										
Scholarships and fellowships	\$ -	-	-	261,008	-	2,214,480	-	-	37,448,104	39,923,592
Other	-	725	-	-	-	-	-	-	-	725
Total restricted for expendable purposes	-	725	-	261,008	-	2,214,480	-	-	37,448,104	39,924,317
Unrestricted	27,217,899	2,183,660	6,338,481	-	(74,833,788)	-	200,431,050	600	-	161,337,902
Total Net Position	\$ 27,217,899	2,184,385	6,338,481	261,008	(74,833,788)	2,214,480	200,431,050	600	37,448,104	201,262,219

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2012

Consolidated

	Insurance Services	Conference Services	Cogeneration	Other Student Services	Practice Plan	Telecom	UPI Practice Plans	Technology Transfer Operations	Health Services	Total
Operating Revenues										
Student fees, net	\$ -	-	-	77,184	-	-	-	-	-	77,184
Sales and services of educational departments (pledged revenues of \$9,847,712)	-	980,498	-	610,450	513,644	-	-	-	49,583,525	51,688,117
Auxiliary enterprises	-	117	-	-	-	-	-	-	-	117
Health services (pledged revenue of \$44,828)	-	-	-	-	4,605,444	-	468,621,265	-	(419,345)	472,807,364
Internal revenues:										
Internal service center revenues	14,445,248	-	29,935,707	-	-	9,860,629	-	-	-	54,241,584
Interdepartmental revenues	-	510,833	-	341,696	34,570	-	-	-	972,744	1,859,843
Total internal revenues	14,445,248	510,833	29,935,707	341,696	34,570	9,860,629	-	-	972,744	56,101,427
Other operating revenues (pledged revenues of \$454,851)	1,769,069	23,172	7,868,336	226,655	1,903,294	724,722	1,947,432	45,000	336,387	14,844,067
Total Operating Revenues	16,214,317	1,514,620	37,804,043	1,255,985	7,056,952	10,585,351	470,568,697	45,000	50,473,311	595,518,276
Operating Expenses										
Education and general:										
Instruction	-	-	-	-	-	-	-	-	359,708	359,708
Public service	-	1,585,241	-	-	407,257	-	-	-	43,285,820	45,278,318
Student services	-	-	-	1,113,295	-	-	-	-	-	1,113,295
Institutional support	11,711,899	(210)	-	-	-	-	-	-	368,142	12,079,831
Student aid	-	-	-	(411)	313	446	-	-	17,471	17,819
Total Education and general expenses	11,711,899	1,585,031	-	1,112,884	407,570	446	-	-	44,031,141	58,848,971
Auxiliary enterprises:										
Program expenses	-	-	-	-	-	744	-	-	-	744
Internal service center expenses	4,133,127	-	27,752,867	-	-	14,341,855	-	-	-	46,227,849
Total Auxiliary enterprises, net	4,133,127	-	27,752,867	-	-	14,342,599	-	-	-	46,228,593
Health services	-	-	-	-	19,423,502	-	456,202,602	-	106,087	475,732,191
Total Operating Expenses	15,845,026	1,585,031	27,752,867	1,112,884	19,831,072	14,343,045	456,202,602	-	44,137,228	580,809,755
Operating Income (Loss)	369,291	(70,411)	10,051,176	143,101	(12,774,120)	(3,757,694)	14,366,095	45,000	6,336,083	14,708,521
Nonoperating Revenues (Expenses)										
Investment income, net										
Investment income	728,841	-	-	-	-	-	5,041,694	-	(5,600)	5,764,935
Investment expense	(18,586)	-	-	-	-	-	-	-	-	(18,586)
Total Investment income, net (pledged revenues of \$2,049)	710,255	-	-	-	-	-	5,041,694	-	(5,600)	5,746,349
Gain (loss) on disposal of fixed assets	(548)	-	-	-	-	3,736	-	-	-	3,188
Interest on capital asset-related debt	-	-	-	-	-	-	-	-	(2,181)	(2,181)
Other nonoperating revenues (pledged revenues of \$31,491)	-	-	21,866	-	-	911	-	-	164,189	186,966
Net Nonoperating Revenues (Expenses)	709,707	-	21,866	-	-	4,647	5,041,694	-	156,408	5,934,322
Income (Loss) Before Other Revenues	1,078,998	(70,411)	10,073,042	143,101	(12,774,120)	(3,753,047)	19,407,789	45,000	6,492,491	20,642,843
Other Interfund Related Additions and Deletions										
Mandatory transfers	-	-	(4,208,270)	-	-	-	(687,843)	-	-	(4,896,113)
Voluntary transfers	5,415	2,175,238	(5,264,738)	(149,647)	258,735	5,693,463	-	(42,300)	(268,331)	2,407,835
Scholarship allowance offset	-	-	-	(410)	-	-	-	-	-	(410)
Fixed asset additions & plant fund activity	-	-	11,393	-	-	(4,233,317)	(506,027)	-	(538,746)	(5,266,697)
Financing activity	-	-	-	-	-	-	(83,627)	-	(44,571)	(128,198)
Total Other Interfund Related Additions and Deletions	5,415	2,175,238	(9,461,615)	(150,057)	258,735	1,460,146	(1,277,497)	(42,300)	(851,648)	(7,883,583)
Increase (Decrease) in Net Position	1,084,413	2,104,827	611,427	(6,956)	(12,515,385)	(2,292,901)	18,130,292	2,700	5,640,843	12,759,260
Net Position, beginning 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
Net Position, end of year	\$ 27,217,899	2,184,385	6,338,481	261,008	(74,833,788)	2,214,480	200,431,050	600	37,448,104	201,262,219

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Auxiliary Services
June 30, 2012
Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 24,390,015	142,702,044	39,453,897	206,545,956
Cash on hand	5,625	26,674	38,270	70,569
Investments and restricted cash	-	16,097,122	455,888	16,553,010
Total cash and investments	24,395,640	158,825,840	39,948,055	223,169,535
Accounts receivable, net:				
Accounts receivable, current	293,746	5,844,016	8,781,983	14,919,745
Accounts receivable-DPCU, current	895	450	15,120	16,465
Allowances for accounts receivable	(147)	(196,606)	(3,849,588)	(4,046,341)
Total accounts receivable, net	294,494	5,647,860	4,947,515	10,889,869
Inventories	334,708	44	-	334,752
Other assets:				
Other assets, current	56,438	57,311	346,085	459,834
Other assets, noncurrent	-	5,731,140	-	5,731,140
Total other assets	56,438	5,788,451	346,085	6,190,974
Interfund receivables, net of interfund payables	-	8,604,775	-	8,604,775
Total Assets	\$ 25,081,280	178,866,970	45,241,655	249,189,905
Liabilities				
Accounts payable	\$ 758,758	2,237,036	(787,431)	2,208,363
Accrued expenses	11,424,094	1,857,396	2,086,153	15,367,643
Compensated absences:				
Compensated absences, current	36,484	429,213	-	465,697
Compensated absences, noncurrent	553,874	6,518,853	-	7,072,727
Total compensated absences	590,358	6,948,066	-	7,538,424
Other postemployment benefits:				
Other postemployment benefits, current	52,549	256,827	-	309,376
Other postemployment benefits, noncurrent	761,517	3,003,902	-	3,765,419
Total other postemployment benefits	814,066	3,260,729	-	4,074,795
Unearned revenue, current	9,580	364,514	62,267	436,361
Alternate medicare plan				
Alternate medicare plan, current	-	12,840	-	12,840
Alternate medicare plan, noncurrent	-	63,094	-	63,094
Total Alternate medicare plan	-	75,934	-	75,934
Early retirement incentive				
Early retirement incentive, current	-	25,011	-	25,011
Early retirement incentive, noncurrent	-	82,661	-	82,661
Total Early retirement incentive	-	107,672	-	107,672
Other liabilities:				
Deposits held for others	561	610,956	250,174	861,691
Other liabilities, current	-	-	224,757	224,757
Other liabilities, noncurrent	-	93,461	-	93,461
Total other liabilities	561	704,417	474,931	1,179,909
Total Liabilities	\$ 13,597,417	15,555,764	1,835,920	30,989,101
Net Position				
Restricted for expendable purposes Auxiliary enterprises	\$ -	-	(66,057)	(66,057)
Unrestricted	11,483,863	163,311,206	43,471,792	218,266,861
Total Net Position	\$ 11,483,863	163,311,206	43,405,735	218,200,804

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2012

Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees, net:				
Student fees	\$ -	-	58,233	58,233
Scholarship allowance	-	-	(6,505)	(6,505)
Total Student fees, net	-	-	51,728	51,728
Sales and services of educational departments	-	-	15,286,431	15,286,431
Auxiliary enterprises	-	-	2,105,712	2,105,712
Health services	-	-	2,334,750	2,334,750
Internal revenues:				
Internal service center revenues	182,627,453	1,436,517	-	184,063,970
Interdepartmental revenues	-	3,922,223	10,118,047	14,040,270
Total internal revenues	182,627,453	5,358,740	10,118,047	198,104,240
Other operating revenues	9,843,525	4,151,334	10,476,343	24,471,202
Other operating revenues	9,843,525	4,151,334	10,476,343	24,471,202
Total Operating Revenues	192,470,978	9,510,074	40,373,011	242,354,063
Operating Expenses				
Education and general:				
Instruction	-	3,727,912	13,972,966	17,700,878
Research	-	167,645	231,384	399,029
Public service	-	595,638	7,893,443	8,489,081
Academic support	-	5,693,155	1,570,912	7,264,067
Student services	-	105,539	2,774,282	2,879,821
Institutional support	-	23,686,608	4,848,542	28,535,150
Operation and maintenance of plant Program expenses	-	55,719	7,517,335	7,573,054
Student aid	2,632	286,264	223,063	511,959
Total Education and general expenses	2,632	34,318,480	39,031,927	73,353,039
Auxiliary enterprises:				
Program expenses	-	76,635	1,496,460	1,573,095
Internal service center expenses	181,499,765	423,521	-	181,923,286
Total Auxiliary enterprises, net	181,499,765	500,156	1,496,460	183,496,381
Health services	-	39,521	863,021	902,542
Other operating expenses	-	263	(1,570)	(1,307)
Total Operating Expenses	181,502,397	34,858,420	41,389,838	257,750,655
Operating Income (Loss)	\$ 10,968,581	(25,348,346)	(1,016,827)	(15,396,592)

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Nonoperating Revenues (Expenses)				
Investment income, net:				
Investment income	\$ -	3,131,173	917,166	4,048,339
Investment expense	-	(5,019,933)	-	(5,019,933)
Total Investment income, net	-	(1,888,760)	917,166	(971,594)
Royalty income, net:				
Royalty income	-	55,580,219	-	55,580,219
Royalty expense	-	(32,090,206)	-	(32,090,206)
Total Royalty income, net	-	23,490,013	-	23,490,013
Gain (loss) on disposal of fixed assets	6,656	3,288	165,465	175,409
Interest on capital asset-related debt	(113,719)	-	-	(113,719)
Other revenues	49,105	602,167	38,262	689,534
Net Nonoperating Revenues (Expenses)	(57,958)	22,206,708	1,120,893	23,269,643
Income (Loss) Before Other Revenues	10,910,623	(3,141,638)	104,066	7,873,051
Other revenues				
Capital Student fee, net:				
Student fee	-	11,469,563	-	11,469,563
Scholarship allowance	-	(1,591,102)	-	(1,591,102)
Total Capital student fee, net	-	9,878,461	-	9,878,461
Total Other Revenues	-	9,878,461	-	9,878,461
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	26,897,750	-	26,897,750
Mandatory transfers	-	(6,813,208)	(223,559)	(7,036,767)
Voluntary transfers	(571,277)	17,501,811	6,105,031	23,035,565
Scholarship allowance offset	-	(659,360)	(601,615)	(1,260,975)
Fixed asset additions & plant fund activity	-	(757,778)	(390,237)	(1,148,015)
Financing activity	(573,935)	-	(1,550)	(575,485)
Total Other Interfund Related Additions and Deletions	(1,145,212)	36,169,215	4,888,070	39,912,073
Increase in Net Position	9,765,411	42,906,038	4,992,136	57,663,585
Net Position, beginning of year	1,718,452	120,405,168	38,413,599	160,537,219
Net Position, end of year	\$ 11,483,863	163,311,206	43,405,735	218,200,804

University of Colorado Boulder



University of Colorado Boulder Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2012
Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS		Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness		
Assets								
Cash and investments:								
Equity in pooled cash and investments	\$ 52,106,260	175,431,112	(2,109,150)	-	454,238,432	3,308,400	-	682,975,054
Cash on hand	55,221	194,049	76,600	-	-	-	-	325,870
Investments and restricted pooled cash	-	-	6,495,945	2,143,669	225,715,119	610,618	-	234,965,351
Total cash and investments	52,161,481	175,625,161	4,463,395	2,143,669	679,953,551	3,919,018	-	918,266,275
Accounts and loans receivable, net:								
Accounts receivable:								
Accounts receivable, current	14,041,123	13,566,397	57,555,994	-	68,535	220,143	-	85,452,192
Accounts receivable-DPCU, current	-	39,170	6,338,390	-	-	-	-	6,377,560
Accounts receivable, noncurrent	-	-	754,424	17,352	-	-	-	771,776
Allowances for accounts receivable	(4,151,071)	(6,033,999)	(141)	-	-	-	-	(10,185,211)
Net accounts receivable	9,890,052	7,571,568	64,648,667	17,352	68,535	220,143	-	82,416,317
Loans receivable:								
Loans receivable, current	-	-	-	2,106,542	-	-	-	2,106,542
Loans receivable, noncurrent	-	-	-	14,762,220	-	-	-	14,762,220
Allowances for loans receivable	-	-	-	(1,566,630)	-	-	-	(1,566,630)
Net loans receivable	-	-	-	15,302,132	-	-	-	15,302,132
Total accounts and loans receivable, net	9,890,052	7,571,568	64,648,667	15,319,484	68,535	220,143	-	97,718,449
Inventories	985,685	5,375,486	-	-	-	-	-	6,361,171
Other assets:								
Other assets, current	180,042	1,174,052	88,833	-	4,672	-	-	1,447,599
Other assets, noncurrent	-	-	-	-	1,186,143	-	3,187,746	4,373,889
Total other assets	180,042	1,174,052	88,833	-	1,190,815	-	3,187,746	5,821,488
Capital assets, net:								
Nondepreciable capital assets:								
Land	-	-	-	-	-	-	18,904,778	18,904,778
Construction in progress	-	-	-	-	-	-	72,473,557	72,473,557
Collections	-	-	-	-	-	-	9,779,540	9,779,540
Total nondepreciable capital assets	-	-	-	-	-	-	101,157,875	101,157,875
Depreciable capital assets:								
Buildings	-	-	-	-	-	-	1,476,693,062	1,476,693,062
Improvements other than buildings	-	-	-	-	-	-	98,562,834	98,562,834
Equipment	-	-	-	-	-	-	279,251,156	279,251,156
Software	-	-	-	-	-	-	3,594,916	3,594,916
Library and other collections	-	-	-	-	-	-	235,184,080	235,184,080
Less accumulated depreciation	-	-	-	-	-	-	(879,141,347)	(879,141,347)
Total depreciable capital assets, net	-	-	-	-	-	-	1,214,144,701	1,214,144,701
Total capital assets, net	-	-	-	-	-	-	1,315,302,576	1,315,302,576
Interfund receivables, net of interfund payables	-	-	70,954	-	(70,954)	(484,966)	-	(484,966)
Total Assets	\$ 63,217,260	189,746,267	69,271,849	17,463,153	681,141,947	3,654,195	1,318,490,322	2,342,984,993

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 4,918,370	14,752,145	6,043,002	-	18,437,932	-	-	44,151,449	
Accounts payable-DPCU	-	-	41,904	-	-	-	-	41,904	
Accrued expenses	27,535,399	18,607,727	14,906,058	-	708,081	2,178,770	-	63,936,035	
Compensated absences:									
Compensated absences, current	1,756,975	706,432	-	-	-	-	-	2,463,407	
Compensated absences, noncurrent	26,673,057	10,724,475	-	-	-	-	-	37,397,532	
Total compensated absences	28,430,032	11,430,907	-	-	-	-	-	39,860,939	
Other postemployment benefits:									
Other postemployment benefits, current	4,010,643	565,329	-	-	-	-	-	4,575,972	
Other postemployment benefits, noncurrent	38,295,338	8,272,786	-	-	-	-	-	46,568,124	
Total other postemployment benefits	42,305,981	8,838,115	-	-	-	-	-	51,144,096	
Unearned revenue:									
Unearned revenue, current	12,898,909	12,758,956	25,476,831	-	-	-	-	51,134,696	
Unearned revenue, noncurrent	-	3,467,831	-	-	-	-	-	3,467,831	
Total unearned revenue	12,898,909	16,226,787	25,476,831	-	-	-	-	54,602,527	
Bonds and capital leases payable:									
Bonds and capital leases payable, current	-	-	-	-	1,016,968	-	47,029,901	48,046,869	
Bonds and capital leases payable, noncurrent	-	-	-	-	169,460,187	-	523,651,675	693,111,862	
Total bonds and capital leases payable	-	-	-	-	170,477,155	-	570,681,576	741,158,731	
Alternate medicare plan									
Alternate medicare plan, current	323,661	-	-	-	-	-	-	323,661	
Alternate medicare plan, noncurrent	1,522,782	-	-	-	-	-	-	1,522,782	
Total Alternate medicare plan	1,846,443	-	-	-	-	-	-	1,846,443	
Early retirement incentive									
Early retirement incentive, current	1,254,674	-	-	-	-	-	-	1,254,674	
Early retirement incentive, noncurrent	3,926,690	-	-	-	-	-	-	3,926,690	
Total Early retirement incentive	5,181,364	-	-	-	-	-	-	5,181,364	
Other liabilities:									
Deposits held for others	7,368,952	3,391,959	790,794	-	-	-	-	11,551,705	
Other liabilities, current	-	-	-	-	1,478,347	-	-	1,478,347	
Other liabilities, noncurrent	-	-	-	-	-	-	-	-	
Total other liabilities	7,368,952	3,391,959	790,794	-	1,478,347	-	-	13,030,052	
Total Liabilities	\$ 130,485,450	73,247,640	47,258,589	-	191,101,515	2,178,770	570,681,576	1,014,953,540	
Net Position									
Net investment in capital assets	\$ -	-	-	-	-	-	747,808,746	747,808,746	
Restricted for expendable purposes:									
Instruction	-	-	7,387,530	-	-	-	-	7,387,530	
Research	-	-	293,696	-	-	-	-	293,696	
Academic support	-	-	1,302,129	-	-	-	-	1,302,129	
Student loans and services	-	-	383,010	17,463,153	-	-	-	17,846,163	
Scholarships and fellowships	-	-	1,254,498	-	-	-	-	1,254,498	
Auxiliary enterprises	(214,336)	18,259,992	277,641	-	86,889,554	724,842	-	105,936,968	
Institutional support	-	-	4,280,502	-	-	-	-	4,280,502	
Capital	-	-	10,697,446	-	45,720,704	-	-	56,418,150	
Other	-	725	122,684	-	-	-	-	123,409	
Total restricted for expendable purposes	(214,336)	18,259,992	25,999,136	17,463,153	132,610,258	724,842	-	194,843,045	
Unrestricted	(67,053,854)	98,238,635	(3,985,876)	-	357,430,174	750,583	-	385,379,662	
Total Net Position	\$ (67,268,190)	116,498,627	22,013,260	17,463,153	490,040,432	1,475,425	747,808,746	1,328,031,453	

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2012
Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net:									
Student tuition	\$ 481,830,528	25,088,514	-	-	-	-	-	-	506,919,042
Scholarship allowance	(66,523,317)	(3,781,459)	-	-	-	-	-	-	(70,304,776)
Total Student tuition, net (pledged revenues of \$43,661,427)	415,307,211	21,307,055	-	-	-	-	-	-	436,614,266
Student fees, net:									
Student fees	14,863,835	27,059,501	-	-	-	-	-	-	41,923,336
Scholarship allowance	(2,036,711)	(3,670,887)	-	-	-	-	-	-	(5,707,598)
Total student fees, net (pledged revenues of \$5,144,954)	12,827,124	23,388,614	-	-	-	-	-	-	36,215,738
Fee-for-service contracts	29,083,458	-	-	-	-	-	-	-	29,083,458
Federal grants and contracts (pledged revenues of \$84,183,252)	-	-	339,776,207	-	-	-	-	-	339,776,207
State and local grants and contracts (pledged revenues of \$2,061,567)	-	-	9,625,092	-	-	-	-	(1,433,985)	8,191,107
Nongovernmental grants and contracts	-	-	25,940,565	-	-	-	-	-	25,940,565
Sales and services of educational departments (pledged revenues of \$3,782,518)	-	29,897,804	-	-	-	-	-	(474,964)	29,422,840
Auxiliary enterprises, net:									
Auxiliary enterprises	-	162,685,215	-	-	-	-	-	-	162,685,215
Scholarship allowance	-	(2,542,589)	-	-	-	-	-	-	(2,542,589)
Total Auxiliary enterprises, net (pledged revenues of \$38,282,470)	-	160,142,626	-	-	-	-	-	-	160,142,626
Internal revenues:									
Internal service center revenues	-	185,179,960	-	-	-	-	-	(185,179,960)	-
Interdepartmental revenues	15,410,353	23,686,269	20,000	-	-	-	-	(39,116,622)	-
Total internal revenues	15,410,353	208,866,229	20,000	-	-	-	-	(224,296,582)	-
Other operating revenues (pledged revenues of \$432,643)	4,952,184	8,006,477	16,349	328,280	234,690	-	-	5,331	13,543,311
Total other operating revenues	4,952,184	8,006,477	16,349	328,280	234,690	-	-	5,331	13,543,311
Total Operating Revenues	477,580,330	451,608,805	375,378,213	328,280	234,690	-	-	(226,200,200)	1,078,930,118
Operating Expenses									
Education and General:									
Instruction	264,909,457	30,909,970	32,352,361	-	5,561	-	-	(4,441,528)	323,735,821
Research	13,198,514	273,058	262,061,134	-	-	-	-	(374,839)	275,157,867
Public service	1,114,854	3,326,035	1,646,428	-	-	-	-	(673,164)	5,414,153
Academic support	73,293,698	6,973,511	3,348,631	-	23,963	-	-	(882,467)	82,757,336
Student services	24,144,858	40,562,248	1,300,533	183,521	11,307	-	-	(3,973,931)	62,228,536
Institutional support	36,589,996	4,318,881	793,259	-	12,396	-	-	(613,396)	41,101,136
Operation and maintenance of plant:									
Program expenses	71,134,523	7,532,951	67,124	-	3,646,130	18,942	-	(20,189,417)	62,210,253
Plant noncapitalizable activity	-	-	-	-	-	-	-	56,197	56,197
Total operation and maintenance of plant	71,134,523	7,532,951	67,124	-	3,646,130	18,942	-	(20,133,220)	62,266,450
Student aid	4,573,411	718,263	6,758,169	-	-	-	-	-	12,049,843
Total Education and General expenses	488,959,311	94,614,917	308,327,639	183,521	3,699,357	18,942	-	(31,092,545)	864,711,142
Depreciation	-	-	-	-	-	-	70,966,914	-	70,966,914
Auxiliary enterprises:									
Program expenses	-	134,792,780	9,691,891	-	2,525	-	-	(8,246,351)	136,240,845
Internal service center expenses	-	180,192,292	51,542	-	332	-	-	(185,179,960)	(4,935,794)
Other internal expenses	-	-	2,184,656	-	-	-	-	(2,184,656)	-
Total auxiliary enterprises, net	-	314,985,072	11,928,089	-	2,857	-	-	(195,610,967)	131,305,051
Total Operating Expenses	488,959,311	409,599,989	320,255,728	183,521	3,702,214	18,942	70,966,914	(226,703,512)	1,066,983,107
Operating Income (Loss)	\$ (11,378,981)	42,008,816	55,122,485	144,759	(3,467,524)	(18,942)	(70,966,914)	503,312	11,947,011

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	19,124,149	-	-	-	-	-	19,124,149
Gifts	-	-	50,593,263	-	-	-	-	-	50,593,263
Investment income, net:									
Investment income	-	(10,250)	2,021,273	-	462,380	8,107	-	-	2,481,510
Investment expense	-	(665)	-	-	-	(463)	-	-	(1,128)
Total investment income, net	-	(10,915)	2,021,273	-	462,380	7,644	-	-	2,480,382
Royalty income (pledged revenues of \$153,944)	-	1,690,094	-	-	-	-	-	-	1,690,094
Gain (loss) on disposal of fixed assets	-	216,945	-	-	221,372	-	(1,890,189)	-	(1,451,872)
Interest on capital asset-related debt	-	(87,360)	-	-	(110,736)	(23,608,135)	1,578,895	-	(22,227,336)
Other nonoperating revenues (pledged revenues of \$9,603)	-	94,965	-	-	1,520,534	1,915,427	-	(7,052)	3,523,874
Net Nonoperating Revenues (Expenses)	-	1,903,729	71,738,685	-	2,093,550	(21,685,064)	(311,294)	(7,052)	53,732,554
Income (Loss) Before Other Revenues	(11,378,981)	43,912,545	126,861,170	144,759	(1,373,974)	(21,704,006)	(71,278,208)	496,260	65,679,565
Other Revenues									
Capital student fee, net:									
Student fee	-	11,469,563	-	-	-	-	-	-	11,469,563
Scholarship allowance	-	(1,591,102)	-	-	-	-	-	-	(1,591,102)
Total capital student fee, net	-	9,878,461	-	-	-	-	-	-	9,878,461
Capital appropriations	-	-	-	-	1,362,385	-	-	-	1,362,385
Capital grants and gifts	-	-	29,734,519	-	258,899	-	805,332	-	30,798,750
Total Other Revenues	-	9,878,461	29,734,519	-	1,621,284	-	805,332	-	42,039,596
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	53,798,098	28,381,646	(81,945,431)	(234,313)	-	-	-	-	-
Mandatory transfers	(2,250,522)	(37,643,686)	(4,036,699)	-	1,430,018	42,500,889	-	-	-
Voluntary transfers	(61,189,112)	(13,681,619)	(25,545,236)	(31,197)	99,359,265	2,059,880	-	(552,457)	419,524
Scholarship allowance offset	31,389,477	2,729,596	(34,119,073)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(14,330,063)	(5,594,579)	(12,830,072)	-	(110,201,166)	-	142,899,683	56,197	-
Financing activity	-	(370,725)	-	-	66,271,659	(23,340,000)	(42,560,934)	-	-
Total Other Interfund Related Additions and Deletions	7,417,878	(26,179,367)	(158,476,511)	(265,510)	56,859,776	21,220,769	100,338,749	(496,260)	419,524
Increase (Decrease) in Net Position	(3,961,103)	27,611,639	(1,880,822)	(120,751)	57,107,086	(483,237)	29,865,873	-	108,138,685
Net Position, beginning of year	(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
Net Position, end of year	\$ (67,268,190)	116,498,627	22,013,260	17,463,153	490,040,432	1,475,425	747,808,746	-	1,328,031,453

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2012
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	\$ 37,273,654	9,231,870	2,932,862	12,673,676	62,112,062	113,319,050	175,431,112
Cash on hand	108,250	72,254	-	1,000	181,504	12,545	194,049
Total cash and investments	37,381,904	9,304,124	2,932,862	12,674,676	62,293,566	113,331,595	175,625,161
Accounts receivable, net:							
Accounts receivable, current	5,209,636	4,654,787	280,536	258,576	10,403,535	3,162,862	13,566,397
Accounts receivable-DPCU, current	25,807	-	-	-	25,807	13,363	39,170
Allowances for accounts receivable	(2,493,651)	(2,171,696)	-	(9,998)	(4,675,345)	(1,358,654)	(6,033,999)
Total accounts receivable, net	2,741,792	2,483,091	280,536	248,578	5,753,997	1,817,571	7,571,568
Inventories	4,939,702	-	-	187,491	5,127,193	248,293	5,375,486
Other assets, current	644,891	210,905	210	3,239	859,245	314,807	1,174,052
Total Assets	\$ 45,708,289	11,998,120	3,213,608	13,113,984	74,034,001	115,712,266	189,746,267
Liabilities							
Accounts payable	\$ 7,112,138	976,131	20,192	3,381,945	11,490,406	3,261,739	14,752,145
Accrued expenses	3,998,623	1,082,183	18,577	383,446	5,482,829	13,124,898	18,607,727
Compensated absences:							
Compensated absences, current	333,562	35,627	920	27,830	397,939	308,493	706,432
Compensated absences, noncurrent	5,063,865	540,861	13,961	422,503	6,041,190	4,683,285	10,724,475
Total compensated absences	5,397,427	576,488	14,881	450,333	6,439,129	4,991,778	11,430,907
Other postemployment benefits:							
Other postemployment benefits, current	350,363	54,054	1,324	29,885	435,626	129,703	565,329
Other postemployment benefits, noncurrent	5,119,530	754,167	20,615	441,305	6,335,617	1,937,169	8,272,786
Total other postemployment benefits	5,469,893	808,221	21,939	471,190	6,771,243	2,066,872	8,838,115
Unearned revenue:							
Unearned revenue, current	7,394,651	3,857,544	245,067	885,117	12,382,379	376,577	12,758,956
Unearned revenue, noncurrent	-	-	3,467,831	-	3,467,831	-	3,467,831
Total unearned revenue	7,394,651	3,857,544	3,712,898	885,117	15,850,210	376,577	16,226,787
Deposits held for others	3,077,631	-	58,847	243,883	3,380,361	11,598	3,391,959
Total Liabilities	\$ 32,450,363	7,300,567	3,847,334	5,815,914	49,414,178	23,833,462	73,247,640
Net Position							
Restricted for expendable purposes:							
Auxiliary enterprises	\$ 13,257,926	-	2,882,527	2,184,871	18,325,324	(66,057)	18,259,267
Other	-	-	-	725	725	-	725
Total restricted for expendable purposes	13,257,926	-	2,882,527	2,185,596	18,326,049	(66,057)	18,259,992
Unrestricted	-	4,697,553	(3,516,253)	5,112,474	6,293,774	91,944,861	98,238,635
Total Net Position	\$ 13,257,926	4,697,553	(633,726)	7,298,070	24,619,823	91,878,804	116,498,627

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2012

Boulder

	Auxiliary Services	Education Services	Research Support Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition, net:							
Student tuition	\$ -	25,088,514	-	-	25,088,514	-	25,088,514
Scholarship allowance	-	(3,781,459)	-	-	(3,781,459)	-	(3,781,459)
Total student tuition, net	-	21,307,055	-	-	21,307,055	-	21,307,055
Student fees, net:							
Student fees	26,916,054	139,047	-	-	27,055,101	4,400	27,059,501
Scholarship allowance	(3,645,615)	(18,767)	-	-	(3,664,382)	(6,505)	(3,670,887)
Total student fees, net (pledged revenues of \$5,144,954)	23,270,439	120,280	-	-	23,390,719	(2,105)	23,388,614
Sales and services of educational departments (pledged revenues of \$3,782,518)	14,347,143	4,500,337	-	1,590,948	20,438,428	9,459,376	29,897,804
Auxiliary enterprises, net: (pledged revenues of \$38,282,470)							
Auxiliary enterprises	150,229,173	-	12,456,042	-	162,685,215	-	162,685,215
Scholarship allowance	(2,542,589)	-	-	-	(2,542,589)	-	(2,542,589)
Total auxiliary enterprises, net	147,686,584	-	12,456,042	-	160,142,626	-	160,142,626
Internal revenues:							
Internal service center revenues	-	-	-	29,580,510	29,580,510	155,599,450	185,179,960
Interdepartmental revenues	10,397,288	2,768,806	-	852,529	14,018,623	9,667,646	23,686,269
Total internal revenues	10,397,288	2,768,806	-	30,433,039	43,599,133	165,267,096	208,866,229
Other operating revenues (pledged revenues of \$432,643)	761,799	458,815	-	287,674	1,508,288	6,498,189	8,006,477
Total Operating Revenues	196,463,253	29,155,293	12,456,042	32,311,661	270,386,249	181,222,556	451,608,805
Operating Expenses							
Education and General:							
Instruction	-	19,554,767	-	-	19,554,767	11,355,203	30,909,970
Research	-	-	-	-	-	273,058	273,058
Public service	-	5,270	-	1,585,241	1,590,511	1,735,524	3,326,035
Academic support	-	-	-	-	-	6,973,511	6,973,511
Student services	37,864,505	351,950	-	963,231	39,179,686	1,382,562	40,562,248
Institutional support	-	-	-	-	-	4,318,881	4,318,881
Operation and maintenance of plant program expenses	-	-	-	-	-	7,532,951	7,532,951
Student aid	337,432	59,966	-	35	397,433	320,830	718,263
Total Education and General expenses	38,201,937	19,971,953	-	2,548,507	60,722,397	33,892,520	94,614,917
Auxiliary enterprises:							
Program expenses	126,152,646	-	8,640,134	-	134,792,780	-	134,792,780
Internal service center expenses	-	-	-	28,727,161	28,727,161	151,465,131	180,192,292
Total auxiliary enterprises, net	126,152,646	-	8,640,134	28,727,161	163,519,941	151,465,131	314,985,072
Total Operating Expenses	164,354,583	19,971,953	8,640,134	31,275,668	224,242,338	185,357,651	409,599,989
Operating Income (Loss)	\$ 32,108,670	9,183,340	3,815,908	1,035,993	46,143,911	(4,135,095)	42,008,816

	Auxiliary Services	Education Services	Research Support Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	-	(10,250)	-	-	(10,250)	-	(10,250)
Investment expense	(665)	-	-	-	(665)	-	(665)
Total investment income, net	(665)	(10,250)	-	-	(10,915)	-	(10,915)
Royalty income (pledged revenues of \$153,944)	696,281	-	-	-	696,281	993,813	1,690,094
Gain on disposal of fixed assets	41,128	80	-	3,736	44,944	172,001	216,945
Interest on capital asset-related debt	-	-	-	-	-	(87,360)	(87,360)
Other nonoperating revenues (pledged revenues \$9,603)	31,892	-	3,509	22,504	57,905	37,060	94,965
Net Nonoperating Revenues (Expenses)	768,636	(10,170)	3,509	26,240	788,215	1,115,514	1,903,729
Income (Loss) Before Other Revenues	32,877,306	9,173,170	3,819,417	1,062,233	46,932,126	(3,019,581)	43,912,545
Other Revenues							
Capital student fee, net:							
Student fee	-	-	-	-	-	11,469,563	11,469,563
Scholarship Allowance	-	-	-	-	-	(1,591,102)	(1,591,102)
Total capital Student fee, net	-	-	-	-	-	9,878,461	9,878,461
Total Other Revenues	-	-	-	-	-	9,878,461	9,878,461
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	1,599,996	-	1,599,996	26,781,650	28,381,646
Mandatory transfers	(27,653,888)	-	(2,951,590)	-	(30,605,478)	(7,038,208)	(37,643,686)
Voluntary transfers	(5,654,745)	(12,151,008)	(2,929,787)	3,074,030	(17,661,510)	3,979,891	(13,681,619)
Scholarship allowance offset	588,364	3,274,333	-	(410)	3,862,287	(1,132,691)	2,729,596
Fixed asset additions & plant fund activity	(769,835)	-	523	(4,230,717)	(5,000,029)	(594,550)	(5,594,579)
Financing activity	-	-	-	-	-	(370,725)	(370,725)
Total Other Interfund Related Additions and Deletions	(33,490,104)	(8,876,675)	(4,280,858)	(1,157,097)	(47,804,734)	21,625,367	(26,179,367)
Increase (Decrease) in Net Position	(612,798)	296,495	(461,441)	(94,864)	(872,608)	28,484,247	27,611,639
Net Position, beginning of year	13,870,724	4,401,058	(172,285)	7,392,934	25,492,431	63,394,557	88,886,988
Net Position, end of year	\$ 13,257,926	4,697,553	(633,726)	7,298,070	24,619,823	91,878,804	116,498,627

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary Services Enterprises
June 30, 2012
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	\$ 6,598,096	1,940,829	952,258	12,081,773	4,034,288	1,393,444	9,185,863	1,087,103	37,273,654
Cash on hand	10,500	21,000	4,000	4,450	300	27,700	10,200	30,100	108,250
Total cash and investments	6,608,596	1,961,829	956,258	12,086,223	4,034,588	1,421,144	9,196,063	1,117,203	37,381,904
Accounts receivable, net:									
Accounts receivable, current	774,952	1,166,435	58,284	1,243,349	588,931	762,097	518,382	97,206	5,209,636
Accounts receivable-DPCU, current	-	-	-	-	-	-	-	25,807	25,807
Allowances for accounts receivable	(148,589)	(7,234)	(3,083)	(794,104)	(520,698)	(676,692)	(343,251)	-	(2,493,651)
Total accounts and loans receivable, net	626,363	1,159,201	55,201	449,245	68,233	85,405	175,131	123,013	2,741,792
Inventories	-	3,498,127	-	1,325,226	30,170	-	-	86,179	4,939,702
Other assets, current	624,428	2,639	-	-	-	-	292	17,532	644,891
Total Assets	\$ 7,859,387	6,621,796	1,011,459	13,860,694	4,132,991	1,506,549	9,371,486	1,343,927	45,708,289
Liabilities									
Accounts payable	\$ 632,097	1,878,483	54,773	1,873,116	1,999,826	38,676	464,747	170,420	7,112,138
Accrued expenses	1,019,182	152,158	151,571	1,642,393	534,860	45,411	168,487	284,561	3,998,623
Compensated absences:									
Compensated absences, current	99,192	11,130	12,202	122,634	42,963	10,707	14,105	20,629	333,562
Compensated absences, noncurrent	1,505,855	168,964	185,231	1,861,738	652,229	162,549	214,129	313,170	5,063,865
Total compensated absences	1,605,047	180,094	197,433	1,984,372	695,192	173,256	228,234	333,799	5,397,427
Other postemployment benefits:									
Other postemployment benefits, current	87,278	11,639	12,593	137,984	49,692	13,090	13,765	24,322	350,363
Other postemployment benefits, noncurrent	1,274,154	177,683	183,522	2,012,550	724,238	199,256	191,143	356,984	5,119,530
Total other postemployment benefits	1,361,432	189,322	196,115	2,150,534	773,930	212,346	204,908	381,306	5,469,893
Unearned revenue, current	6,211,951	155,602	89,036	612,035	(4,275)	43,987	222,996	63,319	7,394,651
Deposits held for others	-	-	4,791	3,031,488	-	31,250	10,102	-	3,077,631
Total Liabilities	\$ 10,829,709	2,555,659	693,719	11,293,938	3,999,533	544,926	1,299,474	1,233,405	32,450,363
Net Position									
Restricted for expendable purposes auxiliary enterprises	\$ (2,970,322)	4,066,137	317,740	2,566,756	133,458	961,623	8,072,012	110,522	13,257,926
Total Net Position	\$ (2,970,322)	4,066,137	317,740	2,566,756	133,458	961,623	8,072,012	110,522	13,257,926

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2012

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:									
Student fees	\$ 1,554,720	-	5,607,773	266	3,573,333	-	10,481,352	5,698,610	26,916,054
Scholarship allowance	(208,801)	-	(752,880)	-	(479,743)	-	(1,439,275)	(764,916)	(3,645,615)
Total student fees, net (pledged revenues of \$5,144,954)	1,345,919	-	4,854,893	266	3,093,590	-	9,042,077	4,933,694	23,270,439
Sales and services of educational departments (pledged revenues of \$3,172,068)	-	-	1,418,693	-	8,805,799	-	763,134	3,359,517	14,347,143
Auxiliary enterprises, net:									
Auxiliary enterprises	27,371,498	16,270,111	-	99,035,050	-	7,552,514	-	-	150,229,173
Scholarship allowance	-	-	-	(2,542,589)	-	-	-	-	(2,542,589)
Total auxiliary enterprises, net (pledged revenues of \$32,652,618)	27,371,498	16,270,111	-	96,492,461	-	7,552,514	-	-	147,686,584
Interdepartmental revenues	8,246,351	-	123,126	-	211,530	-	80,198	1,736,083	10,397,288
Other operating revenues (pledged revenues of \$168,429)	-	-	216,444	-	4,425	-	114,958	425,972	761,799
Total Operating Revenues	36,963,768	16,270,111	6,613,156	96,492,727	12,115,344	7,552,514	10,000,367	10,455,266	196,463,253
Operating Expenses									
Student services	-	-	5,771,079	-	12,615,353	-	10,768,354	8,709,719	37,864,505
Student aid	335,660	-	-	-	261	-	14	1,497	337,432
Total Education and General expenses	335,660	-	5,771,079	-	12,615,614	-	10,768,368	8,711,216	38,201,937
Auxiliary enterprises program expenses	37,156,455	15,712,251	-	67,761,357	-	5,522,583	-	-	126,152,646
Total Operating Expenses	37,492,115	15,712,251	5,771,079	67,761,357	12,615,614	5,522,583	10,768,368	8,711,216	164,354,583
Operating Income (Loss)	(528,347)	557,860	842,077	28,731,370	(500,270)	2,029,931	(768,001)	1,744,050	32,108,670
Nonoperating Revenues (Expenses)									
Investment expense	(301)	-	(28)	(140)	-	(28)	-	(168)	(665)
Royalty income (pledged revenues of \$153,944)	696,281	-	-	-	-	-	-	-	696,281
Gain on disposal of fixed assets	29,201	1,000	5,076	4,971	-	-	455	425	41,128
Other nonoperating revenues (pledged revenues of \$7,051)	21,738	279	3,860	460	-	-	-	5,555	31,892
Net Nonoperating Revenues (Expenses)	746,919	1,279	8,908	5,291	-	(28)	455	5,812	768,636
Income (Loss) Before Other Revenues	218,572	559,139	850,985	28,736,661	(500,270)	2,029,903	(767,546)	1,749,862	32,877,306
Other Interfund Related Additions and Deletions									
Mandatory transfers	(3,754,531)	-	(1,118,025)	(18,353,296)	-	(2,446,490)	-	(1,981,546)	(27,653,888)
Voluntary transfers	5,715,007	(90,710)	(469,867)	(10,259,461)	(304,630)	60,944	69,699	(375,727)	(5,654,745)
Scholarship allowance offset	(5,331,000)	-	746,902	2,526,368	473,724	-	1,428,704	743,666	588,364
Fixed asset additions & plant fund activity	(13,819)	(47,269)	(24,421)	(526,566)	(36,701)	-	(6,500)	(114,559)	(769,835)
Total Other Interfund Related Additions and Deletions	(3,384,343)	(137,979)	(865,411)	(26,612,955)	132,393	(2,385,546)	1,491,903	(1,728,166)	(33,490,104)
Increase (Decrease) in Net Position	(3,165,771)	421,160	(14,426)	2,123,706	(367,877)	(355,643)	724,357	21,696	(612,798)
Net Position, beginning of year	195,449	3,644,977	332,166	443,050	501,335	1,317,266	7,347,655	88,826	13,870,724
Net Position, end of year	\$ (2,970,322)	4,066,137	317,740	2,566,756	133,458	961,623	8,072,012	110,522	13,257,926

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Education Services Enterprises
 June 30, 2012
 Boulder

	Continuing Education Operations	International Education Operations	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 7,572,187	1,659,683	9,231,870
Cash on hand	1,867	70,387	72,254
Total cash and investments	7,574,054	1,730,070	9,304,124
Accounts receivable, net:			
Accounts receivable, current	4,305,518	349,269	4,654,787
Allowances for accounts receivable	(2,163,144)	(8,552)	(2,171,696)
Total accounts receivable, net	2,142,374	340,717	2,483,091
Other assets, current	33,136	177,769	210,905
Total Assets	\$ 9,749,564	2,248,556	11,998,120
Liabilities			
Accounts payable	\$ 528,696	447,435	976,131
Accrued expenses	976,449	105,734	1,082,183
Compensated absences:			
Compensated absences, current	30,836	4,791	35,627
Compensated absences, noncurrent	468,131	72,730	540,861
Total compensated absences	498,967	77,521	576,488
Other postemployment benefits:			
Other postemployment benefits, current	48,268	5,786	54,054
Other postemployment benefits, noncurrent	674,090	80,077	754,167
Total other postemployment benefits	722,358	85,863	808,221
Unearned revenue, current	3,165,075	692,469	3,857,544
Total Liabilities	\$ 5,891,545	1,409,022	7,300,567
Net Position			
Unrestricted	\$ 3,858,019	839,534	4,697,553
Total Net Position	\$ 3,858,019	839,534	4,697,553

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Education Services Enterprises

June 30, 2012

Boulder

	Continuing Education Operations	International Education Operations	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 25,088,514	-	25,088,514
Scholarship allowance	(3,781,459)	-	(3,781,459)
Total student tuition, net	21,307,055	-	21,307,055
Student fees, net:			
Student fees	139,047	-	139,047
Scholarship allowance	(18,767)	-	(18,767)
Total student fees, net	120,280	-	120,280
Sales and services of educational departments	1,313,536	3,186,801	4,500,337
Interdepartmental revenues	2,756,454	12,352	2,768,806
Other revenues	458,815	-	458,815
Total Operating Revenues	25,956,140	3,199,153	29,155,293
Operating Expenses			
Education and General:			
Instruction	16,842,107	2,712,660	19,554,767
Public service	5,270	-	5,270
Student services	351,950	-	351,950
Student aid	40,614	19,352	59,966
Total Education and General expenses	17,239,941	2,732,012	19,971,953
Total Operating Expenses	17,239,941	2,732,012	19,971,953
Operating Income	8,716,199	467,141	9,183,340
Nonoperating Revenues (Expenses)			
Investment income	-	(10,250)	(10,250)
Gain on disposal of fixed assets	80	-	80
Net Nonoperating Revenues (Expenses)	80	(10,250)	(10,170)
Income Before Other Revenues	8,716,279	456,891	9,173,170
Other Interfund Related Additions and Deletions			
Voluntary transfers	(12,150,908)	(100)	(12,151,008)
Scholarship allowance offset	3,450,137	(175,804)	3,274,333
Total Other Interfund Related Additions and Deletions	(8,700,771)	(175,904)	(8,876,675)
Increase in Net Position	15,508	280,987	296,495
Net Position, beginning of year	3,842,511	558,547	4,401,058
Net Position, end of year	\$ 3,858,019	839,534	4,697,553

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Research Support Services
 June 30, 2012
 Boulder

	Research Building System	Research Building Exempt	Total
Assets			
Equity in pooled cash and investments	\$ 2,828,381	104,481	2,932,862
Accounts receivable, current	270,807	9,729	280,536
Other assets, current	210	-	210
Total Assets	\$ 3,099,398	114,210	3,213,608
Liabilities			
Accounts payable	\$ 20,192	-	20,192
Accrued expenses	18,577	-	18,577
Compensated absences:			
Compensated absences, current	920	-	920
Compensated absences, noncurrent	13,961	-	13,961
Total compensated absences	14,881	-	14,881
Other postemployment benefits:			
Other postemployment benefits, current	1,324	-	1,324
Other postemployment benefits, noncurrent	20,615	-	20,615
Total other postemployment benefits	21,939	-	21,939
Unearned revenue:			
Unearned revenue, current	51,435	193,632	245,067
Unearned revenue, noncurrent	31,000	3,436,831	3,467,831
Total unearned revenue	82,435	3,630,463	3,712,898
Deposits held for others	58,847	-	58,847
Total Liabilities	\$ 216,871	3,630,463	3,847,334
Net Position			
Restricted for expendable purposes auxiliary enterprises	\$ 2,882,527	-	2,882,527
Unrestricted	-	(3,516,253)	(3,516,253)
Total Net Position	\$ 2,882,527	(3,516,253)	(633,726)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Research Support Services

June 30, 2012

Boulder

	Research Building System	Research Building Exempt	Total
Operating Revenues			
Auxiliary enterprises (pledged revenues of \$5,629,852)	\$ 12,034,268	421,774	12,456,042
Total Operating Revenues	12,034,268	421,774	12,456,042
Operating Expenses			
Auxiliary enterprises program expenses	8,471,164	168,970	8,640,134
Total Operating Expenses	8,471,164	168,970	8,640,134
Operating Income	3,563,104	252,804	3,815,908
Nonoperating Revenues			
Other nonoperating revenues (pledged revenues of \$1,641)	3,509	-	3,509
Net Nonoperating Revenues	3,509	-	3,509
Income Before Other Revenues	3,566,613	252,804	3,819,417
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	1,599,996	-	1,599,996
Mandatory transfers	(2,951,590)	-	(2,951,590)
Voluntary transfers	(2,851,787)	(78,000)	(2,929,787)
Fixed asset additions & plant fund activity	523	-	523
Total Other Interfund Related Additions and Deletions	(4,202,858)	(78,000)	(4,280,858)
Increase (Decrease) in Net Position	(636,245)	174,804	(461,441)
Net Position, beginning of year	3,518,772	(3,691,057)	(172,285)
Net Position, end of year	\$ 2,882,527	(3,516,253)	(633,726)

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Self-funded Services
June 30, 2012
Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ 3,046,841	4,315,718	617,147	4,693,970	12,673,676
Cash on hand	650	-	350	-	1,000
Total cash and investments	3,047,491	4,315,718	617,497	4,693,970	12,674,676
Accounts receivable, net:					
Accounts receivable, current	257,555	-	220	801	258,576
Allowances for accounts receivable	(8,480)	-	(120)	(1,398)	(9,998)
Total accounts receivable, net	249,075	-	100	(597)	248,578
Inventories	-	187,491	-	-	187,491
Other assets, current	3,239	-	-	-	3,239
Total Assets	\$ 3,299,805	4,503,209	617,597	4,693,373	13,113,984
Liabilities					
Accounts payable	\$ 169,142	1,017,139	3,674	2,191,990	3,381,945
Accrued expenses	50,580	156,898	16,521	159,447	383,446
Compensated absences:					
Compensated absences, current	3,323	10,352	2,143	12,012	27,830
Compensated absences, noncurrent	50,446	157,156	32,537	182,364	422,503
Total compensated absences	53,769	167,508	34,680	194,376	450,333
Other postemployment benefits:					
Other postemployment benefits, current	2,919	12,910	1,220	12,836	29,885
Other postemployment benefits, noncurrent	42,584	192,492	17,315	188,914	441,305
Total other postemployment benefits	45,503	205,402	18,535	201,750	471,190
Unearned revenue, current	579,991	-	305,126	-	885,117
Deposits held for others	243,883	-	-	-	243,883
Total Liabilities	\$ 1,142,868	1,546,947	378,536	2,747,563	5,815,914
Net Position					
Restricted for expendable purposes:					
Scholarships and fellowships	\$ -	-	239,061	1,945,810	2,184,871
Other	725	-	-	-	725
Total restricted for expendable purposes	725	-	239,061	1,945,810	2,185,596
Unrestricted	2,156,212	2,956,262	-	-	5,112,474
Total Net Position	\$ 2,156,937	2,956,262	239,061	1,945,810	7,298,070

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2012

Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Operating Revenues					
Sales and services of educational departments (pledged revenues of \$610,450)	\$ 980,498	-	610,450	-	1,590,948
Internal revenues:					
Internal service center revenues	-	24,234,610	-	5,345,900	29,580,510
Interdepartmental revenues	510,833	-	341,696	-	852,529
Total internal revenues	510,833	24,234,610	341,696	5,345,900	30,433,039
Other revenues (pledged revenues of \$264,214)	23,460	-	226,655	37,559	287,674
Total other operating revenues	23,460	-	226,655	37,559	287,674
Total Operating Revenues	1,514,791	24,234,610	1,178,801	5,383,459	32,311,661
Operating Expenses					
Education and General:					
Public service	1,585,241	-	-	-	1,585,241
Student services	-	-	963,231	-	963,231
Student aid	-	-	(411)	446	35
Total Education and general expenses	1,585,241	-	962,820	446	2,548,507
Internal service center expenses	-	19,012,499	-	9,714,662	28,727,161
Total Operating Expenses	1,585,241	19,012,499	962,820	9,715,108	31,275,668
Operating Income (Loss)	(70,450)	5,222,111	215,981	(4,331,649)	1,035,993
Nonoperating Revenues					
Gain on disposal of fixed assets	-	-	-	3,736	3,736
Other nonoperating revenues (pledged revenues of \$911)	-	21,593	-	911	22,504
Net Nonoperating Revenues	-	21,593	-	4,647	26,240
Income (Loss) Before Other Revenues	(70,450)	5,243,704	215,981	(4,327,002)	1,062,233
Other Interfund Related Additions and Deletions					
Voluntary transfers	2,175,506	(5,306,109)	(226,899)	6,431,532	3,074,030
Scholarship allowance offset	-	-	(410)	-	(410)
Fixed asset additions & plant fund activity	-	-	-	(4,230,717)	(4,230,717)
Total Other Interfund Related Additions and Deletions	2,175,506	(5,306,109)	(227,309)	2,200,815	(1,157,097)
Increase (Decrease) in Net Position	2,105,056	(62,405)	(11,328)	(2,126,187)	(94,864)
Net Position, beginning of year	51,881	3,018,667	250,389	4,071,997	7,392,934
Net Position, end of year	\$ 2,156,937	2,956,262	239,061	1,945,810	7,298,070

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Other Auxiliary Services
 June 30, 2012
 Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 16,038,913	70,779,129	26,501,008	113,319,050
Cash on hand	5,525	-	7,020	12,545
Total cash and investments	16,044,438	70,779,129	26,508,028	113,331,595
Accounts receivable, net:				
Accounts receivable, current	147,140	256,845	2,758,877	3,162,862
Accounts receivable-DPCU, current	895	-	12,468	13,363
Allowances for accounts receivable	-	(37,356)	(1,321,298)	(1,358,654)
Total accounts receivable, net	148,035	219,489	1,450,047	1,817,571
Inventories	248,293	-	-	248,293
Other assets, current	53,342	1,455	260,010	314,807
Total Assets	\$ 16,494,108	71,000,073	28,218,085	115,712,266
Liabilities				
Accounts payable	\$ 376,129	74,008	2,811,602	3,261,739
Accrued expenses	9,690,313	2,570,865	863,720	13,124,898
Compensated absences:				
Compensated absences, current	36,484	272,009	-	308,493
Compensated absences, noncurrent	553,874	4,129,411	-	4,683,285
Total compensated absences	590,358	4,401,420	-	4,991,778
Other postemployment benefits:				
Other postemployment benefits, current	52,549	77,154	-	129,703
Other postemployment benefits, noncurrent	761,517	1,175,652	-	1,937,169
Total other postemployment benefits	814,066	1,252,806	-	2,066,872
Unearned revenue, current	9,580	362,584	4,413	376,577
Deposits held for others	561	-	11,037	11,598
Total Liabilities	\$ 11,481,007	8,661,683	3,690,772	23,833,462
Net Position				
Restricted for expendable purposes auxiliary enterprises	\$ -	-	(66,057)	(66,057)
Unrestricted	5,013,101	62,338,390	24,593,370	91,944,861
Total Net Position	\$ 5,013,101	62,338,390	24,527,313	91,878,804

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
Other Auxiliary Services
June 30, 2012
Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees, net:				
Student fees	\$ -	-	4,400	4,400
Scholarship allowance	-	-	(6,505)	(6,505)
Total student fees, net	-	-	(2,105)	(2,105)
Sales and services of educational departments	-	-	9,459,376	9,459,376
Internal revenues:				
Internal service center revenues	155,599,450	-	-	155,599,450
Interdepartmental revenues	-	-	9,667,646	9,667,646
Total internal revenues	155,599,450	-	9,667,646	165,267,096
Other revenues	1,068,008	-	5,430,181	6,498,189
Total other operating revenues	1,068,008	-	5,430,181	6,498,189
Total Operating Revenues	156,667,458	-	24,555,098	181,222,556
Operating Expenses				
Education and General:				
Instruction	-	865,124	10,490,079	11,355,203
Research	-	139,037	134,021	273,058
Public service	-	1,780	1,733,744	1,735,524
Academic support	-	5,684,411	1,289,100	6,973,511
Student services	-	27,999	1,354,563	1,382,562
Institutional support	-	59,031	4,259,850	4,318,881
Operation and maintenance of plant program expenses	-	18,500	7,514,451	7,532,951
Student aid	-	269,351	51,479	320,830
Total Education and general expenses	-	7,065,233	26,827,287	33,892,520
Internal service center expenses	151,465,131	-	-	151,465,131
Total Operating Expenses	151,465,131	7,065,233	26,827,287	185,357,651
Operating Income (Loss)	5,202,327	(7,065,233)	(2,272,189)	(4,135,095)
Nonoperating Revenues (Expenses)				
Royalty income	-	993,813	-	993,813
Gain on disposal of fixed assets	6,656	380	164,965	172,001
Interest on capital asset-related debt	(87,360)	-	-	(87,360)
Other nonoperating revenues, net	2,001	-	35,059	37,060
Net Nonoperating Revenues (Expenses)	(78,703)	994,193	200,024	1,115,514
Income (Loss) Before Other Revenues	5,123,624	(6,071,040)	(2,072,165)	(3,019,581)
Other Revenues				
Capital Student fee, net:				
Student fee	-	11,469,563	-	11,469,563
Scholarship allowance	-	(1,591,102)	-	(1,591,102)
Total capital student fee, net	-	9,878,461	-	9,878,461
Total Other Revenues	-	9,878,461	-	9,878,461
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	26,781,650	-	26,781,650
Mandatory transfers	-	(6,813,208)	(225,000)	(7,038,208)
Voluntary transfers	(452,369)	(1,976,936)	6,409,196	3,979,891
Scholarship allowance offset	-	(659,360)	(473,331)	(1,132,691)
Fixed asset additions & plant fund activity	-	(271,192)	(323,358)	(594,550)
Financing activity	(370,725)	-	-	(370,725)
Total Other Interfund Related Additions and Deletions	(823,094)	17,060,954	5,387,507	21,625,367
Increase in Net Position	4,300,530	20,868,375	3,315,342	28,484,247
Net Position, beginning of year	712,571	41,470,015	21,211,971	63,394,557
Net Position, end of year	\$ 5,013,101	62,338,390	24,527,313	91,878,804



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UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

June 30, 2012

University of Colorado Denver / Anschutz Medical Campus

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Assets									
Cash and investments:									
Equity in pooled cash and investments	\$ 32,590,854	142,441,408	19,989,157	-	262,367,793	2,446,136	-	-	459,835,348
Cash on hand	19,900	56,967,348	40,361	-	-	-	-	-	57,027,609
Investments and restricted pooled cash	-	101,999,613	4,822,940	4,778,854	4,311,600	-	-	-	115,913,007
Total cash and investments	32,610,754	301,408,369	24,852,458	4,778,854	266,679,393	2,446,136	-	-	632,775,964
Accounts and loans receivable, net:									
Accounts receivable:									
Accounts receivable, current	14,967,851	84,958,730	69,131,536	-	8,775	-	-	(2,702,904)	166,363,988
Accounts receivable-DPCU, current	-	2,652	6,852,491	-	1,346,068	-	-	-	8,201,211
Accounts receivable, noncurrent	-	-	-	1,504	-	-	-	-	1,504
Allowances for accounts receivable	(5,926,053)	(8,906,214)	-	(620)	-	-	-	-	(14,832,887)
Net accounts receivable	9,041,798	76,055,168	75,984,027	884	1,354,843	-	-	(2,702,904)	159,733,816
Loans receivable:									
Loans receivable, current	-	-	-	1,947,646	-	-	-	-	1,947,646
Loans receivable, noncurrent	-	-	-	10,946,415	-	-	-	-	10,946,415
Allowances for loans receivable	-	-	-	(1,159,556)	-	-	-	-	(1,159,556)
Net loans receivable	-	-	-	11,734,505	-	-	-	-	11,734,505
Total accounts and loans receivable, net	9,041,798	76,055,168	75,984,027	11,735,389	1,354,843	-	-	(2,702,904)	171,468,321
Inventories	163,715	11,171,276	-	-	-	-	-	-	11,334,991
Other assets:									
Other assets, current	173,501	1,726,111	110,927	-	3,212	-	313,661	-	2,327,412
Other assets, noncurrent	-	3,045,589	-	-	9,630	-	2,816,882	-	5,872,101
Total other assets	173,501	4,771,700	110,927	-	12,842	-	3,130,543	-	8,199,513
Capital assets, net:									
Nondepreciable capital assets:									
Land	-	-	-	-	-	-	28,953,634	-	28,953,634
Construction in progress	-	-	-	-	-	-	36,796,883	-	36,796,883
Collections	-	-	-	-	-	-	3,226,386	-	3,226,386
Total nondepreciable capital assets	-	-	-	-	-	-	68,976,903	-	68,976,903
Depreciable capital assets:									
Buildings	-	-	-	-	-	-	1,246,619,044	-	1,246,619,044
Improvements other than buildings	-	-	-	-	-	-	74,026,918	-	74,026,918
Equipment	-	-	-	-	-	-	168,778,077	-	168,778,077
Other intangibles	-	-	-	-	-	-	1,909,636	-	1,909,636
Library and other collections	-	-	-	-	-	-	57,519,960	-	57,519,960
Less accumulated depreciation	-	-	-	-	-	-	(596,085,148)	-	(596,085,148)
Total depreciable capital assets, net	-	-	-	-	-	-	952,768,487	-	952,768,487
Total capital assets, net	-	-	-	-	-	-	1,021,745,390	-	1,021,745,390
Interfund receivables, net of interfund payables	-	-	-	-	(1,701,535)	(151,812)	-	-	(1,853,347)
Total Assets	\$ 41,989,768	393,406,513	100,947,412	16,514,243	266,345,543	2,294,324	1,024,875,933	(2,702,904)	1,843,670,832

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 5,096,524	13,362,380	8,363,739	59,563	4,876,171	79,330	-	(2,702,904)	29,134,803
Accrued expenses	21,850,070	35,368,377	45,413,915	-	-	-	-	-	102,632,362
Compensated absences:									
Compensated absences, current	3,040,150	3,065,489	-	-	-	-	-	-	6,105,639
Compensated absences, noncurrent	46,153,213	46,537,915	-	-	-	-	-	-	92,691,128
Total compensated absences	49,193,363	49,603,404	-	-	-	-	-	-	98,796,767
Other postemployment benefits:									
Other postemployment benefits, current	3,337,557	3,235,829	-	-	-	-	-	-	6,573,386
Other postemployment benefits, noncurrent	33,965,201	32,929,941	-	-	-	-	-	-	66,895,142
Total other postemployment benefits	37,302,758	36,165,770	-	-	-	-	-	-	73,468,528
Unearned revenue, current	12,249,223	2,312,720	37,959,016	-	-	-	-	-	52,520,959
Bonds and capital leases payable:									
Bonds and capital leases payable, current	-	-	-	-	-	-	19,831,792	-	19,831,792
Bonds and capital leases payable, noncurrent	-	-	-	-	2,620,514	-	438,830,093	-	441,450,607
Total bonds and capital leases payable	-	-	-	-	2,620,514	-	458,661,885	-	461,282,399
Alternate medicare plan									
Alternate medicare plan, current	258,783	284,343	-	-	-	-	-	-	543,126
Alternate medicare plan, noncurrent	1,217,536	1,337,794	-	-	-	-	-	-	2,555,330
Total Alternate medicare plan	1,476,319	1,622,137	-	-	-	-	-	-	3,098,456
Early retirement incentive									
Early retirement incentive, current	623,444	25,011	-	-	-	-	-	-	648,455
Early retirement incentive, noncurrent	2,060,498	82,661	-	-	-	-	-	-	2,143,159
Total Early retirement incentive	2,683,942	107,672	-	-	-	-	-	-	2,791,614
Other liabilities:									
Deposits held for others	2,416,789	305,692	166,945	-	-	-	-	-	2,889,426
Other liabilities, current	-	4,150,916	-	-	7,410,298	-	-	-	11,561,214
Other liabilities, noncurrent	-	3,725,529	-	-	-	-	-	-	3,725,529
Total other liabilities	2,416,789	8,182,137	166,945	-	7,410,298	-	-	-	18,176,169
Total Liabilities	\$ 132,268,988	146,724,597	91,903,615	59,563	14,906,983	79,330	458,661,885	(2,702,904)	841,902,057
Net Postion									
Net investment in capital assets	\$ -	-	-	-	-	-	566,214,048	-	566,214,048
Restricted for expendable purposes:									
Instruction	-	-	12,252,733	-	-	-	-	-	12,252,733
Research	-	-	80,479	-	-	-	-	-	80,479
Academic support	-	-	101,457	-	-	-	-	-	101,457
Student loans and services	-	-	24,430	16,454,680	-	-	-	-	16,479,110
Scholarships and fellowships	-	-	1,126,389	-	-	-	-	-	1,126,389
Auxiliary enterprises	-	38,982,457	-	-	6,746,283	1,237,346	-	-	46,966,086
Institutional support	-	-	4,781,207	-	-	-	-	-	4,781,207
Capital	-	-	52,535	-	902,370	-	-	-	954,905
Other	-	-	206,454	-	-	-	-	-	206,454
Total restricted for expendable purposes	-	38,982,457	18,625,684	16,454,680	7,648,653	1,237,346	-	-	82,948,820
Unrestricted	(90,279,220)	207,699,459	(9,581,887)	-	243,789,907	977,648	-	-	352,605,907
Total Net Postion	\$ (90,279,220)	246,681,916	9,043,797	16,454,680	251,438,560	2,214,994	566,214,048	-	1,001,768,775

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2012

University of Colorado Denver | Anschutz Medical Campus

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net:									
Student tuition	\$ 187,408,360	28,148,935	-	-	-	-	-	(23,377)	215,533,918
Scholarship allowance	(31,456,586)	(4,245,401)	-	-	-	-	-	-	(35,701,987)
Total Student tuition, net (pledged revenues of \$17,983,193)	155,951,774	23,903,534	-	-	-	-	-	(23,377)	179,831,931
Student fees, net:									
Student fees	19,615,392	4,603,821	-	-	-	-	-	-	24,219,213
Scholarship allowance	(3,168,222)	(736,899)	-	-	-	-	-	-	(3,905,121)
Total student fees, net (pledged revenues of \$1,098,890)	16,447,170	3,866,922	-	-	-	-	-	-	20,314,092
Fee-for-service contracts	59,896,992	-	-	-	-	-	-	-	59,896,992
Federal grants and contracts (pledged revenues of \$62,189,887)	-	-	315,751,538	-	-	-	-	-	315,751,538
State and local grants and contracts (pledged revenues of \$3,787,376)	-	-	21,348,753	-	-	-	-	(2,319,798)	19,028,955
Nongovernmental grants and contracts	-	-	72,821,433	-	-	-	-	-	72,821,433
Sales and services of educational departments (pledged revenues of \$9,237,262)	-	122,972,210	-	-	-	-	-	(1,726)	122,970,484
Auxiliary enterprises (pledged revenues of \$4,376,635)	-	15,338,575	-	-	-	-	-	-	15,338,575
Health services (pledged revenues of \$44,828)	1,615,050	478,868,294	-	-	-	-	-	(2,022,034)	478,461,310
Internal revenues:									
Internal service center revenues	-	43,234,823	-	-	-	-	-	(43,234,823)	-
Interdepartmental revenues	4,757,236	13,648,379	128,761	-	-	-	-	(18,534,376)	-
Total internal revenues	4,757,236	56,883,202	128,761	-	-	-	-	(61,769,199)	-
Other operating revenues:									
Denver AHEC Library funding	4,473,310	-	-	-	-	-	-	-	4,473,310
Other revenues	6,106,515	29,914,241	4,250,086	284,782	-	-	-	(13,426,417)	27,129,207
Total other operating revenues (pledged revenues of \$1,428,157)	10,579,825	29,914,241	4,250,086	284,782	-	-	-	(13,426,417)	31,602,517
Total Operating Revenues	249,248,047	731,746,978	414,300,571	284,782	-	-	-	(79,562,551)	1,316,017,827
Operating Expenses									
Education and General:									
Instruction	173,055,854	109,323,714	100,278,130	-	-	-	-	(17,146,476)	365,511,222
Research	1,982,313	(10)	249,966,710	-	-	-	-	(1,950,101)	249,998,912
Public service	399,784	49,519,896	33,280,192	-	-	-	-	(1,562,155)	81,637,717
Academic support	46,937,976	230,247	483,439	-	-	-	-	(206,915)	47,444,747
Student services	9,108,591	5,469,962	536,172	387,155	-	-	-	(143,860)	15,358,020
Institutional support	37,464,609	715,301	789,917	-	-	-	-	(2,314,185)	36,655,642
Operation and maintenance of plant:									
Program expenses	25,415,701	14,870,378	3,179	-	(166,923)	13,082	-	(1,138,131)	38,997,286
Plant noncapitalizable activity	-	-	-	-	-	-	-	4,085,645	4,085,645
Total operation and maintenance of plant	25,415,701	14,870,378	3,179	-	(166,923)	13,082	-	2,947,514	43,082,931
Student aid	1,875,319	119,949	3,352,729	-	-	-	-	-	5,347,997
Total Education and General expenses	296,240,147	180,249,437	388,690,468	387,155	(166,923)	13,082	-	(20,376,178)	845,037,188
Depreciation	-	-	-	-	-	-	62,355,411	-	62,355,411
Auxiliary enterprises:									
Program expenses	-	14,403,270	86,073	-	-	-	-	3,793	14,493,136
Internal service center expenses	-	54,889,437	-	-	-	-	-	(52,376,081)	2,513,356
Total auxiliary enterprises, net	-	69,292,707	86,073	-	-	-	-	(52,376,081)	17,006,492
Health services	(11,929)	476,634,733	686,672	-	-	-	-	(36,233,286)	441,076,190
Total Operating Expenses	296,228,218	726,176,877	389,463,213	387,155	(166,923)	13,082	62,355,411	(108,981,752)	1,365,475,281
Operating Income (Loss)	\$ (46,980,171)	5,570,101	24,837,358	(102,373)	166,923	(13,082)	(62,355,411)	29,419,201	(49,457,454)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	14,339,226	-	-	-	-	-	14,339,226
State appropriations	14,364,415	-	-	-	-	-	-	-	14,364,415
Gifts	-	-	76,745,790	-	-	-	-	(34,504,062)	42,241,728
Investment income, net:									
Investment income	-	5,478,580	3,103,848	-	23,039	-	-	-	8,605,467
Investment expense	-	(21,375)	(49,023)	-	-	-	-	-	(70,398)
Total investment income, net (pledged revenues of \$2,049)	-	5,457,205	3,054,825	-	23,039	-	-	-	8,535,069
Royalty income	-	11,184,850	-	-	-	-	-	-	11,184,850
Gain (loss) on disposal of fixed assets	2,155	2,416	-	-	28,605	-	481,402	-	514,578
Interest on capital asset-related debt	(244,062)	(28,540)	(2,563)	-	(16,022)	(19,931,332)	234,293	-	(19,988,226)
Other nonoperating revenues (pledged revenues of \$35,915)	91,152	829,922	-	-	1,024,614	706,560	-	(35,915)	2,616,333
Net Nonoperating Revenues (Expenses)	14,213,660	17,445,853	94,137,278	-	1,060,236	(19,224,772)	715,695	(34,539,977)	73,807,973
Income (Loss) Before Other Revenues	(32,766,511)	23,015,954	118,974,636	(102,373)	1,227,159	(19,237,854)	(61,639,716)	(5,120,776)	24,350,519
Capital appropriations	-	-	-	-	(151)	-	-	-	(151)
Capital grants and gifts	-	-	21,361,963	-	119,331	-	1,231,118	-	22,712,412
Total Other Revenues	-	-	21,361,963	-	119,180	-	1,231,118	-	22,712,261
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	66,731,346	16,308,545	(82,957,891)	(82,000)	-	-	-	-	-
Mandatory transfers	(12,026,366)	(23,187,154)	(195,817)	750	(1,197,279)	36,605,866	-	-	-
Voluntary transfers	(46,536,281)	12,899,212	(23,037,171)	152,951	69,826,870	40,507	-	1,035,131	14,381,219
Scholarship allowance offset	22,164,861	4,478,538	(26,643,399)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(5,543,432)	(1,370,397)	(9,440,837)	-	(55,901,933)	-	68,170,954	4,085,645	-
Financing activity	(279,249)	(332,958)	(18,373)	-	7,249,818	(17,264,589)	10,645,351	-	-
Total Other Interfund Related Additions and Deletions	24,510,879	8,795,786	(142,293,488)	71,701	19,977,476	19,381,784	78,816,305	5,120,776	14,381,219
Increase (Decrease) in Net Position	(8,255,632)	31,811,740	(1,956,889)	(30,672)	21,323,815	143,930	18,407,707	-	61,443,999
Net Position, beginning 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
Net Position, end of year	\$ (90,279,220)	246,681,916	9,043,797	16,454,680	251,438,560	2,214,994	566,214,048	-	1,001,768,775

UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2012

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	\$ 5,369,711	44,364,850	(2,096,074)	48,124,210	95,762,697	46,678,711	142,441,408
Cash on hand	2,450	875	-	56,933,723	56,937,048	30,300	56,967,348
Investments and restricted cash	-	4,086,503	-	97,913,110	101,999,613	-	101,999,613
Total cash and investments	5,372,161	48,452,228	(2,096,074)	202,971,043	254,699,358	46,709,011	301,408,369
Accounts receivable, net:							
Accounts receivable, current	827,771	4,103,856	37,020	74,151,184	79,119,831	5,838,899	84,958,730
Accounts receivable-DPCU, current	-	-	-	-	-	2,652	2,652
Allowances for accounts receivable	(280,671)	(1,260,474)	-	(4,842,182)	(6,383,327)	(2,522,887)	(8,906,214)
Total accounts receivable, net	547,100	2,843,382	37,020	69,309,002	72,736,504	3,318,664	76,055,168
Inventories	502,081	-	-	10,593,287	11,095,368	75,908	11,171,276
Other assets:							
Other assets, current	-	31,911	-	1,640,230	1,672,141	53,970	1,726,111
Other assets, noncurrent	-	-	-	3,045,589	3,045,589	-	3,045,589
Total other assets	-	31,911	-	4,685,819	4,717,730	53,970	4,771,700
Total Assets	\$ 6,421,342	51,327,521	(2,059,054)	287,559,151	343,248,960	50,157,553	393,406,513
Liabilities							
Accounts payable	\$ 547,160	596,489	200,834	9,787,395	11,131,878	2,230,502	13,362,380
Accrued expenses	251,300	5,593,430	269,959	26,455,742	32,570,431	2,797,946	35,368,377
Compensated absences:							
Compensated absences, current	15,563	94,535	17,066	2,816,187	2,943,351	122,138	3,065,489
Compensated absences, noncurrent	236,276	1,435,165	259,082	42,753,186	44,683,709	1,854,206	46,537,915
Total compensated absences	251,839	1,529,700	276,148	45,569,373	47,627,060	1,976,344	49,603,404
Other postemployment benefits:							
Other postemployment benefits, current	22,850	113,325	26,124	2,902,139	3,064,438	171,391	3,235,829
Other postemployment benefits, noncurrent	232,525	1,153,279	265,855	29,534,097	31,185,756	1,744,185	32,929,941
Total other postemployment benefits	255,375	1,266,604	291,979	32,436,236	34,250,194	1,915,576	36,165,770
Unearned revenue, current	225,323	2,060,891	-	-	2,286,214	26,506	2,312,720
Alternate medicare plan							
Alternate medicare plan, current	1,390	8,908	398	260,973	271,669	12,674	284,343
Alternate medicare plan, noncurrent	6,539	41,911	1,872	1,227,842	1,278,164	59,630	1,337,794
Total Alternate medicare plan	7,929	50,819	2,270	1,488,815	1,549,833	72,304	1,622,137
Early retirement incentive							
Early retirement incentive, current	-	-	-	-	-	25,011	25,011
Early retirement incentive, noncurrent	-	-	-	-	-	82,661	82,661
Total Early retirement incentive	-	-	-	-	-	107,672	107,672
Other liabilities:							
Deposits held for others	27,887	256,514	21,000	-	305,401	291	305,692
Other liabilities, current	-	1,408,308	-	2,517,851	3,926,159	224,757	4,150,916
Other liabilities, noncurrent	-	-	-	3,725,529	3,725,529	-	3,725,529
Total other liabilities	27,887	1,664,822	21,000	6,243,380	7,957,089	225,048	8,182,137
Total Liabilities	\$ 1,566,813	12,762,755	1,062,190	121,980,941	137,372,699	9,351,898	146,724,597
Net Position							
Restricted for expendable purposes auxiliary enterprises	\$ 4,854,529	-	(3,121,244)	37,249,172	38,982,457	-	38,982,457
Unrestricted	-	38,564,766	-	128,329,038	166,893,804	40,805,655	207,699,459
Total Net Position	\$ 4,854,529	38,564,766	(3,121,244)	165,578,210	205,876,261	40,805,655	246,681,916

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2012

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	\$ -	28,148,935	-	-	28,148,935	-	28,148,935
Scholarship allowance	-	(4,245,401)	-	-	(4,245,401)	-	(4,245,401)
Total student tuition, net	-	23,903,534	-	-	23,903,534	-	23,903,534
Student fees, net:							
Student fees	4,236,967	366,854	-	-	4,603,821	-	4,603,821
Scholarship allowance	(647,676)	(89,223)	-	-	(736,899)	-	(736,899)
Total student fees, net (pledged revenues of \$1,098,890)	3,589,291	277,631	-	-	3,866,922	-	3,866,922
Sales and services of educational departments (pledged revenues of \$9,237,262)	-	67,717,117	-	50,097,169	117,814,286	5,157,924	122,972,210
Auxiliary enterprises (pledged revenues of \$4,376,635)	14,295,349	-	-	-	14,295,349	1,043,226	15,338,575
Health services (pledged revenues of \$44,828)	-	3,726,180	-	472,807,364	476,533,544	2,334,750	478,868,294
Internal revenues:							
Internal service center revenues	-	-	7,097,308	10,201,288	17,298,596	25,936,227	43,234,823
Interdepartmental revenues	11,708	10,858,823	-	1,007,314	11,877,845	1,770,534	13,648,379
Total internal revenues	11,708	10,858,823	7,097,308	11,208,602	29,176,441	27,706,761	56,883,202
Other operating revenues (pledged revenues of \$1,428,157)	195,564	1,434,762	1,179,949	14,463,794	17,274,069	12,640,172	29,914,241
Total Operating Revenues	18,091,912	107,918,047	8,277,257	548,576,929	682,864,145	48,882,833	731,746,978
Operating Expenses							
Education and General:							
Instruction	-	103,451,698	-	359,708	103,811,406	5,512,308	109,323,714
Research	-	-	-	-	-	(10)	(10)
Public service	-	-	-	43,693,077	43,693,077	5,826,819	49,519,896
Academic support	-	-	-	-	-	230,247	230,247
Student services	3,992,025	-	-	-	3,992,025	1,477,937	5,469,962
Institutional support	-	-	-	368,142	368,142	347,159	715,301
Operating and maintenance of program expenses	-	-	14,830,275	-	14,830,275	40,103	14,870,378
Student aid	4,910	58,227	-	17,784	80,921	39,028	119,949
Total Education and General expenses	3,996,935	103,509,925	14,830,275	44,438,711	166,775,846	13,473,591	180,249,437
Auxiliary enterprises:							
Program expenses	13,338,764	-	-	-	13,338,764	1,064,506	14,403,270
Internal service center expenses	-	-	8,152,635	17,256,407	25,409,042	29,480,395	54,889,437
Total auxiliary enterprises, net	13,338,764	-	8,152,635	17,256,407	38,747,806	30,544,901	69,292,707
Health services	-	-	-	475,732,191	475,732,191	902,542	476,634,733
Total Operating Expenses	17,335,699	103,509,925	22,982,910	537,427,309	681,255,843	44,921,034	726,176,877
Operating Income	756,213	4,408,122	(14,705,653)	11,149,620	1,608,302	3,961,799	5,570,101
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	-	89,365	-	5,389,215	5,478,580	-	5,478,580
Investment expense	-	(2,789)	-	(18,586)	(21,375)	-	(21,375)
Total investment income, net (pledged revenues of \$2,049)	-	86,576	-	5,370,629	5,457,205	-	5,457,205
Royalty income	-	-	-	-	-	11,184,850	11,184,850
Gain on disposal of fixed assets	-	-	1,916	-	1,916	500	2,416
Interest on capital asset-related debt	-	-	-	(2,181)	(2,181)	(26,359)	(28,540)
Other nonoperating revenues (pledged revenues of \$35,915)	17,426	-	-	164,462	181,888	648,034	829,922
Net Nonoperating Revenues (Expenses)	17,426	86,576	1,916	5,532,910	5,638,828	11,807,025	17,445,853
Income Before Other Revenues	773,639	4,494,698	(14,703,737)	16,682,530	7,247,130	15,768,824	23,015,954
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	16,192,445	-	16,192,445	116,100	16,308,545
Mandatory transfers	(1,527,996)	(1,637,942)	(15,126,544)	(4,896,113)	(23,188,595)	1,441	(23,187,154)
Voluntary transfers	(140,645)	(2,729,547)	13,485,263	(627,108)	9,987,963	2,911,249	12,899,212
Scholarship allowance offset	644,648	3,962,174	-	-	4,606,822	(128,284)	4,478,538
Fixed asset additions & plant fund activity	(3,710)	(13,484)	(19,505)	(1,033,380)	(1,070,079)	(300,318)	(1,370,397)
Financing activity	-	-	-	(128,198)	(128,198)	(204,760)	(332,958)
Total Other Interfund Related Additions and Deletions	(1,027,703)	(418,799)	14,531,659	(6,684,799)	6,400,358	2,395,428	8,795,786
Increase in Net Position	(254,064)	4,075,899	(172,078)	9,997,731	13,647,488	18,164,252	31,811,740
Net Position, beginning of year	5,108,593	34,488,867	(2,949,166)	155,580,479	192,228,773	22,641,403	214,870,176
Net Position, end of year	\$ 4,854,529	38,564,766	(3,121,244)	165,578,210	205,876,261	40,805,655	246,681,916

**UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION**

Auxiliary Services Enterprises

June 30, 2012

University of Colorado Denver / Anschutz Medical Campus

	Bookstore	Student Recreation Center	Student Health Facilities	Parking	Student Government Operations	Total
Assets						
Cash and investments:						
Equity in pooled cash and investments	\$ (109,582)	(291,026)	1,177,158	2,542,368	2,050,793	5,369,711
Cash on hand	1,350	-	1,100	-	-	2,450
Total cash and investments	(108,232)	(291,026)	1,178,258	2,542,368	2,050,793	5,372,161
Accounts receivable, net:						
Accounts receivable, current	9,913	12,285	156,168	467,256	182,149	827,771
Allowances for accounts receivable	(4,600)	-	(69,899)	(120,867)	(85,305)	(280,671)
Total accounts receivable, net	5,313	12,285	86,269	346,389	96,844	547,100
Inventories	264,468	-	237,613	-	-	502,081
Total Assets	\$ 161,549	(278,741)	1,502,140	2,888,757	2,147,637	6,421,342
Liabilities						
Accounts payable	\$ 10,161	222,240	225,624	63,514	25,621	547,160
Accrued expenses	9,071	-	76,281	-	165,948	251,300
Compensated absences:						
Compensated absences, current	423	-	4,623	2,318	8,199	15,563
Compensated absences, noncurrent	6,425	-	70,181	35,196	124,474	236,276
Total compensated absences	6,848	-	74,804	37,514	132,673	251,839
Other postemployment benefits:						
Other postemployment benefits, current	879	-	6,817	3,175	11,979	22,850
Other postemployment benefits, noncurrent	8,940	-	69,373	32,309	121,903	232,525
Total other postemployment benefits	9,819	-	76,190	35,484	133,882	255,375
Unearned revenue, current	807	4,675	-	-	219,841	225,323
Alternate medicare plan						
Alternate medicare plan, current	12	-	584	100	694	1,390
Alternate medicare plan, noncurrent	56	-	2,750	469	3,264	6,539
Total Alternate medicare plan	68	-	3,334	569	3,958	7,929
Deposits held for others	-	-	-	27,887	-	27,887
Total Liabilities	\$ 36,774	226,915	456,233	164,968	681,923	1,566,813
Net Position						
Restricted for expendable purposes auxiliary enterprises	\$ 124,775	(505,656)	1,045,907	2,723,789	1,465,714	4,854,529
Total Net Position	\$ 124,775	(505,656)	1,045,907	2,723,789	1,465,714	4,854,529

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2012

University of Colorado Denver / Anschutz Medical Campus

	Bookstore	Student Recreation Center	Student Health Facilities	Parking	Student Government Operations	Total
Operating Revenues						
Student fees, net:						
Student fees	\$ -	-	474,901	-	3,762,066	4,236,967
Scholarship allowance	-	-	-	-	(647,676)	(647,676)
Total student fees, net (pledged revenues of \$1,098,890)	-	-	474,901	-	3,114,390	3,589,291
Auxiliary enterprises (pledged revenues of \$4,376,635)	1,187,585	230,905	8,023,275	4,853,584	-	14,295,349
Interdepartmental revenues	-	-	-	-	11,708	11,708
Other operating revenues (pledged revenues of \$57,572)	-	-	-	36	195,528	195,564
Total Operating Revenues	1,187,585	230,905	8,498,176	4,853,620	3,321,626	18,091,912
Operating Expenses						
Education and General:						
Student services	-	-	-	-	3,992,025	3,992,025
Student aid	-	-	2,980	-	1,930	4,910
Total Education and General expenses	-	-	2,980	-	3,993,955	3,996,935
Auxiliary enterprises program expenses	1,210,654	736,317	8,995,428	2,396,365	-	13,338,764
Total Operating Expenses	1,210,654	736,317	8,998,408	2,396,365	3,993,955	17,335,699
Operating Income (Loss)	(23,069)	(505,412)	(500,232)	2,457,255	(672,329)	756,213
Nonoperating Revenues						
Other nonoperating revenues (pledged revenues of \$5,335)	-	-	-	17,426	-	17,426
Net Nonoperating Revenues	-	-	-	17,426	-	17,426
Income (Loss) Before Other Revenues	(23,069)	(505,412)	(500,232)	2,474,681	(672,329)	773,639
Other Interfund Related Additions and Deletions						
Mandatory transfers	-	-	-	(1,527,996)	-	(1,527,996)
Voluntary transfers	(634)	(244)	264,252	(395,617)	(8,402)	(140,645)
Scholarship allowance offset	-	-	-	-	644,648	644,648
Fixed asset additions & plant fund activity	-	-	-	(3,710)	-	(3,710)
Total Other Interfund Related Additions and Deletions	(634)	(244)	264,252	(1,927,323)	636,246	(1,027,703)
Increase (Decrease) in Net Position	(23,703)	(505,656)	(235,980)	547,358	(36,083)	(254,064)
Net Position, beginning of year	148,478	-	1,281,887	2,176,431	1,501,797	5,108,593
Net Position, end of year	\$ 124,775	(505,656)	1,045,907	2,723,789	1,465,714	4,854,529

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION

Education Services Enterprises

June 30, 2012

University of Colorado Denver / Anschutz Medical Campus

	Continuing Education Operations	Graduate Medical Education	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 24,597,557	19,767,293	44,364,850
Cash on hand	475	400	875
Investments and restricted cash	-	4,086,503	4,086,503
Total cash and investments	24,598,032	23,854,196	48,452,228
Accounts receivable, net:			
Accounts receivable, current	2,226,236	1,877,620	4,103,856
Allowances for accounts receivable	(812,873)	(447,601)	(1,260,474)
Total accounts receivable, net	1,413,363	1,430,019	2,843,382
Other assets, current	31,911	-	31,911
Total Assets	\$ 26,043,306	25,284,215	51,327,521
Liabilities			
Accounts payable	\$ 451,765	144,724	596,489
Accrued expenses	1,188,055	4,405,375	5,593,430
Compensated absences:			
Compensated absences, current	71,056	23,479	94,535
Compensated absences, noncurrent	1,078,725	356,440	1,435,165
Total compensated absences	1,149,781	379,919	1,529,700
Other postemployment benefits:			
Other postemployment benefits, current	85,931	27,394	113,325
Other postemployment benefits, noncurrent	874,494	278,785	1,153,279
Total other postemployment benefits	960,425	306,179	1,266,604
Unearned revenue, current	1,897,425	163,466	2,060,891
Alternate medicare plan			
Alternate medicare plan, current	7,505	1,403	8,908
Alternate medicare plan, noncurrent	35,312	6,599	41,911
Total Alternate medicare plan	42,817	8,002	50,819
Other liabilities:			
Deposits held for others	256,514	-	256,514
Other liabilities, current	-	1,408,308	1,408,308
Total other liabilities	256,514	1,408,308	1,664,822
Total Liabilities	\$ 5,946,782	6,815,973	12,762,755
Net Position			
Unrestricted	\$ 20,096,524	18,468,242	38,564,766
Total Net Position	\$ 20,096,524	18,468,242	38,564,766

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
Education Services Enterprises

June 30, 2012

University of Colorado Denver / Anschutz Medical Campus

	Continuing Education Operations	Graduate Medical Education	Total
Operating Revenues			
Student tuition, net:			
Student tuition	\$ 26,233,569	1,915,366	28,148,935
Scholarship allowance	(4,245,401)	-	(4,245,401)
Total student tuition, net	21,988,168	1,915,366	23,903,534
Student fees, net:			
Student fees	216,216	150,638	366,854
Scholarship allowance	(89,223)	-	(89,223)
Total student fees, net	126,993	150,638	277,631
Sales and services of educational departments	2,256,917	65,460,200	67,717,117
Health services	1,156,415	2,569,765	3,726,180
Interdepartmental revenues	534,570	10,324,253	10,858,823
Other operating revenues	333,023	1,101,739	1,434,762
Total Operating Revenues	26,396,086	81,521,961	107,918,047
Operating Expenses			
Instruction	25,874,210	77,577,488	103,451,698
Student aid	58,227	-	58,227
Total Education and General expenses	25,932,437	77,577,488	103,509,925
Total Operating Expenses	25,932,437	77,577,488	103,509,925
Operating Income	463,649	3,944,473	4,408,122
Nonoperating Revenues (Expenses)			
Investment income, net:			
Investment income	-	89,365	89,365
Investment expense	-	(2,789)	(2,789)
Total investment income, net	-	86,576	86,576
Net Nonoperating Revenues (Expenses)	-	86,576	86,576
Income Before Other Revenues	463,649	4,031,049	4,494,698
Other Interfund Related Additions and Deletions			
Mandatory transfers	-	(1,637,942)	(1,637,942)
Voluntary transfers	(3,012,565)	283,018	(2,729,547)
Scholarship allowance offset	3,962,174	-	3,962,174
Fixed asset additions & plant fund activity	(13,472)	(12)	(13,484)
Total Other Interfund Related Additions and Deletions	936,137	(1,354,936)	(418,799)
Increase in Net Position	1,399,786	2,676,113	4,075,899
Net Position, beginning of year	18,696,738	15,792,129	34,488,867
Net Position, end of year	\$ 20,096,524	18,468,242	38,564,766

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION

Research Support Services

June 30, 2012

University of Colorado Denver / Anschutz Medical Campus

	Research Support Operations	Research Building System	Total
Assets			
Equity in pooled cash and investments	\$ (2,117,074)	21,000	(2,096,074)
Accounts receivable, current	37,020	-	37,020
Total Assets	\$ (2,080,054)	21,000	(2,059,054)
Liabilities			
Accounts payable	\$ 200,834	-	200,834
Accrued expenses	269,959	-	269,959
Compensated absences:			
Compensated absences, current	17,066	-	17,066
Compensated absences, noncurrent	259,082	-	259,082
Total compensated absences	276,148	-	276,148
Other postemployment benefits:			
Other postemployment benefits, current	26,124	-	26,124
Other postemployment benefits, noncurrent	265,855	-	265,855
Total other postemployment benefits	291,979	-	291,979
Alternate medicare plan			
Alternate medicare plan, current	398	-	398
Alternate medicare plan, noncurrent	1,872	-	1,872
Total Alternate medicare plan	2,270	-	2,270
Deposits held for others	-	21,000	21,000
Total Liabilities	\$ 1,041,190	21,000	1,062,190
Net Position			
Restricted for expendable purposes, auxiliary enterprises	\$ (3,121,244)	-	(3,121,244)
Total Net Position	\$ (3,121,244)	-	(3,121,244)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Research Support Services

June 30, 2012

University of Colorado Denver / Anschutz Medical Campus

	Research Support Operations	Research Building System	Total
Operating Revenues			
Internal service center revenues	\$ 7,097,308	-	7,097,308
Other operating revenues (pledged revenues of \$1,179,948)	906,304	273,645	1,179,949
Total Operating Revenues	8,003,612	273,645	8,277,257
Operating Expenses			
Program expenses	-	14,830,275	14,830,275
Internal service center expenses	8,152,635	-	8,152,635
Total Operating Expenses	8,152,635	14,830,275	22,982,910
Operating Loss	(149,023)	(14,556,630)	(14,705,653)
Nonoperating Revenues (Expenses)			
Gain on disposal of fixed assets	1,916	-	1,916
Net Nonoperating Revenues (Expenses)	1,916	-	1,916
Loss Before Other Revenues	(147,107)	(14,556,630)	(14,703,737)
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	-	16,192,445	16,192,445
Mandatory transfers	-	(15,126,544)	(15,126,544)
Voluntary transfers	(5,466)	13,490,729	13,485,263
Fixed asset additions & plant fund activity	(19,505)	-	(19,505)
Total Other Interfund Related Additions and Deletions	(24,971)	14,556,630	14,531,659
Decrease in Net Position	(172,078)	-	(172,078)
Net Position, beginning of year	(2,949,166)	-	(2,949,166)
Net Position, end of year	\$ (3,121,244)	-	(3,121,244)

**UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION**

Other Self-funded Services

June 30, 2012

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	\$ 680,212	2,684,660	1,634,191	737,466	20,991,997	21,395,684	48,124,210
Cash on hand	(233,310)	-	200	-	57,165,773	1,060	56,933,723
Investments and restricted cash	4,369,776	-	-	-	93,543,334	-	97,913,110
Total cash and investments	4,816,678	2,684,660	1,634,391	737,466	171,701,104	21,396,744	202,971,043
Accounts receivable, current	215,286	1,065,857	871,975	18,918	61,272,369	10,706,779	74,151,184
Allowances for accounts receivable	-	-	(134,497)	-	(3,216,000)	(1,491,685)	(4,842,182)
Total accounts receivable, net	215,286	1,065,857	737,478	18,918	58,056,369	9,215,094	69,309,002
Inventories	-	379,866	-	-	1,679	10,211,742	10,593,287
Other assets:							
Other assets, current	208,575	-	-	37,193	1,393,632	830	1,640,230
Other assets, noncurrent	-	-	-	-	3,045,589	-	3,045,589
Total other assets	208,575	-	-	37,193	4,439,221	830	4,685,819
Total Assets	\$ 5,240,539	4,130,383	2,371,869	793,577	234,198,373	40,824,410	287,559,151
Liabilities							
Accounts payable	\$ 817	370,923	82,281	30,542	8,836,258	466,574	9,787,395
Accrued expenses	65,367	117,136	380,386	153,282	24,931,065	808,506	26,455,742
Compensated absences:							
Compensated absences, current	5,801	8,143	2,721,781	10,269	-	70,193	2,816,187
Compensated absences, noncurrent	88,073	123,632	41,319,979	155,888	-	1,065,614	42,753,186
Total compensated absences	93,874	131,775	44,041,760	166,157	-	1,135,807	45,569,373
Other postemployment benefits:							
Other postemployment benefits, current	6,700	11,468	2,795,398	14,681	-	73,892	2,902,139
Other postemployment benefits, noncurrent	68,184	116,709	28,447,826	149,401	-	751,977	29,534,097
Total other postemployment benefits	74,884	128,177	31,243,224	164,082	-	825,869	32,436,236
Alternate medicare plan							
Alternate medicare plan, current	222	27	255,820	91	-	4,813	260,973
Alternate medicare plan, noncurrent	1,043	126	1,203,598	430	-	22,645	1,227,842
Total Alternate medicare plan	1,265	153	1,459,418	521	-	27,458	1,488,815
Other liabilities:							
Other liabilities, current	2,401,246	-	(1,412)	17	-	118,000	2,517,851
Other liabilities, noncurrent	3,253,529	-	-	-	-	472,000	3,725,529
Total other liabilities	5,654,775	-	(1,412)	17	-	590,000	6,243,380
Total Liabilities	\$ 5,890,982	748,164	77,205,657	514,601	33,767,323	3,854,214	123,469,756
Net Position							
Restricted for expendable purposes, scholarships and fellowships	\$ -	-	-	278,976	-	36,970,196	37,249,172
Unrestricted	(650,443)	3,382,219	(74,833,788)	-	200,431,050	-	128,329,038
Total Net Position	\$ (650,443)	3,382,219	(74,833,788)	278,976	200,431,050	36,970,196	165,578,210

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2012

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 \$9,237,262)	\$ -	-	513,644	-	-	49,583,525	50,097,169
Health services (pledged revenues of \$44,828)	-	-	4,605,444	-	468,621,265	(419,345)	472,807,364
Internal revenues:							
Internal service center revenues	513,555	5,701,097	-	3,986,636	-	-	10,201,288
Interdepartmental revenues	-	-	34,570	-	-	972,744	1,007,314
Total internal revenues	513,555	5,701,097	34,570	3,986,636	-	972,744	11,208,602
Other operating revenues (pledged revenues of \$190,637)	1,721,182	7,868,336	1,903,294	687,163	1,947,432	336,387	14,463,794
Total Operating Revenues	2,234,737	13,569,433	7,056,952	4,673,799	470,568,697	50,473,311	548,576,929
Operating Expenses							
Education and General:							
Instruction	-	-	-	-	-	359,708	359,708
Public service	-	-	407,257	-	-	43,285,820	43,693,077
Institutional support	-	-	-	-	-	368,142	368,142
Student aid	-	-	313	-	-	17,471	17,784
Total Education and general expenses	-	-	407,570	-	-	44,031,141	44,438,711
Internal service center expenses	4,133,127	8,740,368	-	4,382,912	-	-	17,256,407
Health services	-	-	19,423,502	-	456,202,602	106,087	475,732,191
Total Operating Expenses	4,133,127	8,740,368	19,831,072	4,382,912	456,202,602	44,137,228	537,427,309
Operating Income (Loss)	(1,898,390)	4,829,065	(12,774,120)	290,887	14,366,095	6,336,083	11,149,620
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	336,521	-	-	-	5,041,694	11,000	5,389,215
Investment expense	(18,586)	-	-	-	-	-	(18,586)
Total investment income, net (pledged revenues of \$2,049)	317,935	-	-	-	5,041,694	11,000	5,370,629
Interest on capital asset related debt	-	-	-	-	-	(2,181)	(2,181)
Other nonoperating revenues (pledged revenues of \$30,580)	-	273	-	-	-	164,189	164,462
Net Nonoperating Revenues (Expenses)	317,935	273	-	-	5,041,694	173,008	5,532,910
Income (Loss) Before Other Revenues	(1,580,455)	4,829,338	(12,774,120)	290,887	19,407,789	6,509,091	16,682,530
Other Interfund Related Additions and Deletions							
Mandatory transfers	-	(4,208,270)	-	-	(687,843)	-	(4,896,113)
Voluntary transfers	1,569	41,371	258,735	(460,452)	-	(468,331)	(627,108)
Fixed asset additions & plant fund activity	-	11,393	-	-	(506,027)	(538,746)	(1,033,380)
Financing activity	-	-	-	-	(83,627)	(44,571)	(128,198)
Total Other Interfund Related Additions and Deletions	1,569	(4,155,506)	258,735	(460,452)	(1,277,497)	(1,051,648)	(6,684,799)
Increase (Decrease) in Net Position	(1,578,886)	673,832	(12,515,385)	(169,565)	18,130,292	5,457,443	9,997,731
Net Position, beginning of year	928,443	2,708,387	(62,318,403)	448,541	182,300,758	31,512,753	155,580,479
Net Position, end of year	\$ (650,443)	3,382,219	(74,833,788)	278,976	200,431,050	36,970,196	165,578,210

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION

Other Auxiliary Services

June 30, 2012

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	\$ 8,071,917	23,798,045	14,808,749	46,678,711
Cash on hand	100	-	30,200	30,300
Total cash and investments	8,072,017	23,798,045	14,838,949	46,709,011
Accounts receivable, net:				
Accounts receivable, current	146,592	82,505	5,609,802	5,838,899
Accounts receivable-DPCU, current	-	-	2,652	2,652
Allowances for accounts receivable	-	-	(2,522,887)	(2,522,887)
Total accounts receivable, net	146,592	82,505	3,089,567	3,318,664
Inventories	75,908	-	-	75,908
Other assets, current	3,096	48,061	2,813	53,970
Total Assets	\$ 8,297,613	23,928,611	17,931,329	50,157,553
Liabilities				
Accounts payable	\$ 379,831	603,910	1,246,761	2,230,502
Accrued expenses	1,678,875	130,910	988,161	2,797,946
Compensated absences:				
Compensated absences, current	-	122,138	-	122,138
Compensated absences, noncurrent	-	1,854,206	-	1,854,206
Total compensated absences	-	1,976,344	-	1,976,344
Other postemployment benefits:				
Other postemployment benefits, current	-	171,391	-	171,391
Other postemployment benefits, noncurrent	-	1,744,185	-	1,744,185
Total other postemployment benefits	-	1,915,576	-	1,915,576
Unearned revenue, current	-	-	26,506	26,506
Alternate medicare plan				
Alternate medicare plan, current	-	12,674	-	12,674
Alternate medicare plan, noncurrent	-	59,630	-	59,630
Total Alternate medicare plan	-	72,304	-	72,304
Early retirement incentive				
Early retirement incentive, current	-	25,011	-	25,011
Early retirement incentive, noncurrent	-	82,661	-	82,661
Total Early retirement incentive	-	107,672	-	107,672
Other liabilities:				
Deposits held for others	-	-	291	291
Other liabilities, current	-	-	224,757	224,757
Total other liabilities	-	-	225,048	225,048
Total Liabilities	\$ 2,058,706	4,806,716	2,486,476	9,351,898
Net Position				
Unrestricted	\$ 6,238,907	19,121,895	15,444,853	40,805,655
Total Net Position	\$ 6,238,907	19,121,895	15,444,853	40,805,655

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2012

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	\$ -	-	5,157,924	5,157,924
Auxiliary enterprises	-	-	1,043,226	1,043,226
Health services	-	-	2,334,750	2,334,750
Internal revenues:				
Internal service center revenues	25,936,227	-	-	25,936,227
Interdepartmental revenues	-	1,342,087	428,447	1,770,534
Total internal revenues	25,936,227	1,342,087	428,447	27,706,761
Other operating revenues	8,714,081	(2,893)	3,928,984	12,640,172
Total Operating Revenues	34,650,308	1,339,194	12,893,331	48,882,833
Operating Expenses				
Education and General:				
Instruction	-	2,819,267	2,693,041	5,512,308
Research	-	-	(10)	(10)
Public service	-	592,489	5,234,330	5,826,819
Academic support	-	5,866	224,381	230,247
Student services	-	77,478	1,400,459	1,477,937
Institutional support	-	66,078	281,081	347,159
Program expenses	-	37,219	2,884	40,103
Student aid	2,632	10,015	26,381	39,028
Total Education and general expenses	2,632	3,608,412	9,862,547	13,473,591
Auxiliary enterprises:				
Program expenses	-	2,945	1,061,561	1,064,506
Internal service center expenses	29,056,874	423,521	-	29,480,395
Total auxiliary enterprises, net	29,056,874	426,466	1,061,561	30,544,901
Health services	-	39,521	863,021	902,542
Total Operating Expenses	29,059,506	4,074,399	11,787,129	44,921,034
Operating Income (Loss)	5,590,802	(2,735,205)	1,106,202	3,961,799
Nonoperating Revenues (Expenses)				
Royalty income	-	11,184,850	-	11,184,850
Gain on disposal of fixed assets	-	-	500	500
Interest on capital asset-related debt	(26,359)	-	-	(26,359)
Other nonoperating revenues	43,637	602,167	2,230	648,034
Net Nonoperating Revenues (Expenses)	17,278	11,787,017	2,730	11,807,025
Income Before Other Revenues	5,608,080	9,051,812	1,108,932	15,768,824
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	116,100	-	116,100
Mandatory transfers	-	-	1,441	1,441
Voluntary transfers	(103,172)	2,082,012	932,409	2,911,249
Scholarship allowance offset	-	-	(128,284)	(128,284)
Fixed asset additions & plant fund activity	-	(255,880)	(44,438)	(300,318)
Financing activity	(203,210)	-	(1,550)	(204,760)
Total Other Interfund Related Additions and Deletions	(306,382)	1,942,232	759,578	2,395,428
Increase in Net Position	5,301,698	10,994,044	1,868,510	18,164,252
Net Position, beginning of year	937,209	8,127,851	13,576,343	22,641,403
Net Position, end of year	\$ 6,238,907	19,121,895	15,444,853	40,805,655

University of Colorado Colorado Springs



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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2012
Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS		Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness		
Assets								
Cash and investments:								
Equity in pooled cash and investments	\$ 10,734,327	12,318,824	1,817,671	-	28,175,486	722,906	-	53,769,214
Cash on hand	8,155	11,800	3,050	-	-	-	-	23,005
Investments and restricted pooled cash	-	-	-	789,341	26,689,894	9,177,042	-	36,656,277
Total cash and investments	10,742,482	12,330,624	1,820,721	789,341	54,865,380	9,899,948	-	90,448,496
Accounts and loans receivable, net:								
Accounts receivable:								
Accounts receivable, current	11,863,282	1,630,909	1,208,352	-	8,228	26,432	-	14,737,203
Accounts receivable-DPCU, current	-	-	338,226	-	-	-	-	338,226
Accounts receivable, noncurrent	-	-	-	180,473	-	-	-	180,473
Allowances for accounts receivable	(2,248,795)	(433,268)	(106,045)	-	-	-	-	(2,788,108)
Net accounts receivable	9,614,487	1,197,641	1,440,533	180,473	8,228	26,432	-	12,467,794
Loans receivable:								
Loans receivable, current	-	-	-	458,452	-	-	-	458,452
Loans receivable, noncurrent	-	-	-	3,280,695	-	-	-	3,280,695
Allowances for loans receivable	-	-	-	(530,364)	-	-	-	(530,364)
Net loans receivable	-	-	-	3,208,783	-	-	-	3,208,783
Total accounts and loans receivable, net	9,614,487	1,197,641	1,440,533	3,389,256	8,228	26,432	-	15,676,577
Inventories	-	762,868	-	-	2,771	-	-	765,639
Other assets:								
Other assets, current	119,451	234,027	3,678	-	253,603	-	277,542	888,301
Other assets, noncurrent	-	-	-	-	191,207	-	671,268	862,475
Total other assets	119,451	234,027	3,678	-	444,810	-	948,810	1,750,776
Capital assets, net:								
Nondepreciable capital assets:								
Land	-	-	-	-	-	-	6,399,864	6,399,864
Construction in progress	-	-	-	-	-	-	4,889,258	4,889,258
Collections	-	-	-	-	-	-	918,579	918,579
Total nondepreciable capital assets	-	-	-	-	-	-	12,207,701	12,207,701
Depreciable capital assets:								
Buildings	-	-	-	-	-	-	274,132,827	274,132,827
Improvements other than buildings	-	-	-	-	-	-	6,128,569	6,128,569
Equipment	-	-	-	-	-	-	20,627,191	20,627,191
Library and other collections	-	-	-	-	-	-	23,135,784	23,135,784
Less accumulated depreciation	-	-	-	-	-	-	(96,992,948)	(96,992,948)
Total depreciable capital assets, net	-	-	-	-	-	-	227,031,423	227,031,423
Total capital assets, net	-	-	-	-	-	-	239,239,124	239,239,124
Interfund receivables, net of interfund payables	(3,375,000)	-	-	-	(2,891,463)	-	-	(6,266,463)
Total Assets	\$ 17,101,420	14,525,160	3,264,932	4,178,597	52,429,726	9,926,380	240,187,934	341,614,149

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities									
Accounts payable	\$ 731,667	280,196	77,013	-	375,007	-	-	-	1,463,883
Accrued expenses	7,959,179	857,826	600,510	(140)	103,281	380,584	-	-	9,901,240
Compensated absences:									
Compensated absences, current	187,311	41,188	-	-	-	-	-	-	228,499
Compensated absences, noncurrent	2,843,106	628,139	-	-	-	-	-	-	3,471,245
Total compensated absences	3,030,417	669,327	-	-	-	-	-	-	3,699,744
Other postemployment benefits:									
Other postemployment benefits, current	512,633	53,832	-	-	-	-	-	-	566,465
Other postemployment benefits, noncurrent	5,187,688	577,213	-	-	-	-	-	-	5,764,901
Total other postemployment benefits	5,700,321	631,045	-	-	-	-	-	-	6,331,366
Unearned revenue, current	4,768,435	887,439	1,640,724	-	-	-	-	-	7,296,598
Bonds and capital leases payable:									
Bonds and capital leases payable, current	-	-	-	-	303,571	-	3,410,609	-	3,714,180
Bonds and capital leases payable, noncurrent	-	-	-	-	12,455,131	-	109,808,242	-	122,263,373
Total bonds and capital leases payable	-	-	-	-	12,758,702	-	113,218,851	-	125,977,553
Alternate medicare plan									
Alternate medicare plan, current	33,949	-	-	-	-	-	-	-	33,949
Alternate medicare plan, noncurrent	159,724	-	-	-	-	-	-	-	159,724
Total Alternate medicare plan	193,673	-	-	-	-	-	-	-	193,673
Other liabilities:									
Deposits held for others	160,545	575,407	159,463	-	-	-	-	-	895,415
Other liabilities, current	850	-	-	-	225,342	-	-	-	226,192
Total other liabilities	161,395	575,407	159,463	-	225,342	-	-	-	1,121,607
Total Liabilities	\$ 22,545,087	3,901,240	2,477,710	(140)	13,462,332	380,584	113,218,851	-	155,985,664
Net Position									
Net investment in capital assets	\$ -	-	-	-	-	-	126,969,083	-	126,969,083
Restricted for expendable purposes:									
Instruction	-	566,855	90,947	-	-	-	-	-	657,802
Research	-	-	38,361	-	-	-	-	-	38,361
Academic support	-	-	230,000	-	-	-	-	-	230,000
Student loans and services	-	-	24,278	4,178,737	-	-	-	-	4,203,015
Scholarships and fellowships	-	-	99,855	-	-	-	-	-	99,855
Auxiliary enterprises	-	665,679	(26,391)	-	2,185,065	-	-	-	2,824,353
Institutional support	-	-	607,356	-	4,753	-	-	-	612,109
Capital	-	-	-	-	10,773,222	-	-	-	10,773,222
Other	-	-	3,733	-	-	-	-	-	3,733
Total restricted for expendable purposes	-	1,232,534	1,068,139	4,178,737	12,963,040	-	-	-	19,442,450
Unrestricted	(5,443,667)	9,391,386	(280,917)	-	26,004,354	9,545,796	-	-	39,216,952
Total Net Position	\$ (5,443,667)	10,623,920	787,222	4,178,737	38,967,394	9,545,796	126,969,083	-	185,628,485

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2012

Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues									
Student tuition, net:									
Student tuition	\$ 79,110,566	3,473,523	-	-	-	-	-	-	82,584,089
Scholarship allowance	(17,122,410)	(751,796)	-	-	-	-	-	-	(17,874,206)
Total Student tuition, net (pledged revenues of \$6,470,988)	61,988,156	2,721,727	-	-	-	-	-	-	64,709,883
Student fees, net:									
Student fees	3,778,419	8,269,304	-	-	-	-	-	-	12,047,723
Scholarship allowance	(816,134)	(1,789,777)	-	-	-	-	-	-	(2,605,911)
Total student fees, net (pledged revenues of \$3,259,833)	2,962,285	6,479,527	-	-	-	-	-	-	9,441,812
Fee-for-service contracts	6,549,309	-	-	-	-	-	-	-	6,549,309
Federal grants and contracts (pledged revenues of \$903,440)	-	-	7,206,755	-	-	-	-	(132,133)	7,074,622
State and local grants and contracts (pledged revenues of \$514,813)	-	-	4,031,374	-	-	-	-	-	4,031,374
Nongovernmental grants and contracts	-	-	1,825,102	-	-	-	-	-	1,825,102
Sales and services of educational departments (pledged revenues of \$74)	100	669,422	-	-	-	-	-	-	669,522
Auxiliary enterprises, net:									
Auxiliary enterprises	-	17,067,833	-	-	-	-	-	-	17,067,833
Scholarship allowance	-	(184,376)	-	-	-	-	-	-	(184,376)
Total Auxiliary enterprises, net (pledged revenues of \$5,888,123)	-	16,883,457	-	-	-	-	-	-	16,883,457
Internal revenues:									
Internal service center revenues	-	765,806	-	-	-	-	-	(765,806)	-
Interdepartmental revenues	137,151	25,126	-	-	-	-	-	(162,277)	-
Total internal revenues	137,151	790,932	-	-	-	-	-	(928,083)	-
Other operating revenues (pledged revenues of \$412,718)	2,231,072	2,424,241	11,682	110,132	11,099	-	-	69	4,788,295
Total Operating Revenues	73,868,073	29,969,306	13,074,913	110,132	11,099	-	-	(1,060,147)	115,973,376
Operating Expenses									
Education and General:									
Instruction	44,388,460	2,222,956	2,380,110	-	-	-	-	(2,331)	48,989,195
Research	548,995	125,981	3,086,676	-	-	-	-	-	3,761,652
Public service	(44,033)	926,738	1,172,286	-	-	-	-	(3,800)	2,051,191
Academic support	8,033,511	582,203	1,711,735	-	11,627	-	-	-	10,339,076
Student services	6,555,035	1,157,035	555,408	98,981	-	-	-	(30,583)	8,335,876
Institutional support	13,351,913	1,035,379	675,222	-	6,649	-	-	(22,865)	15,046,298
Operation and maintenance of plant:									
Program expenses	7,335,363	160,234	215,951	-	82,443	-	-	(102,698)	7,691,293
Plant noncapitalizable activity	-	-	-	-	-	-	-	1,849,629	1,849,629
Total operation and maintenance of plant	7,335,363	160,234	215,951	-	82,443	-	-	1,746,931	9,540,922
Student aid	348,028	34,998	1,216,728	-	-	-	-	-	1,599,754
Total Education and General expenses	80,517,272	6,245,524	11,014,116	98,981	100,719	-	-	1,687,352	99,663,964
Depreciation	-	-	-	-	-	-	10,615,911	-	10,615,911
Auxiliary enterprises:									
Program expenses	1,717	15,019,033	218,582	-	-	-	-	-	15,239,332
Internal service center expenses	1,346	525,551	-	-	-	-	-	(765,806)	(238,909)
Total auxiliary enterprises, net	3,063	15,544,584	218,582	-	-	-	-	(765,806)	15,000,423
Health services	(13,836)	-	33,813	-	-	-	-	-	19,977
Other operating expenses	(5,287)	(1,570)	(18,776)	-	-	-	-	-	(25,633)
Total Operating Expenses	80,501,212	21,788,538	11,247,735	98,981	100,719	-	10,615,911	921,546	125,274,642
Operating Income (Loss)	\$ (6,633,139)	8,180,768	1,827,178	11,151	(89,620)	-	(10,615,911)	(1,981,693)	(9,301,266)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant		
Nonoperating Revenues (Expenses)									
Federal Pell Grant	\$ -	-	10,682,938	-	-	-	-	-	10,682,938
Gifts	-	-	6,348,706	-	-	-	-	-	6,348,706
Investment income, net:									
Investment income	-	-	167,293	-	67,074	461,683	-	-	696,050
Investment expense	-	-	-	-	-	(438)	-	-	(438)
Total investment income, net	-	-	167,293	-	67,074	461,245	-	-	695,612
Royalty income	-	8,850	-	-	-	-	-	-	8,850
Gain (loss) on disposal of fixed assets	2,796	-	-	-	-	-	(8,824)	-	(6,028)
Interest on capital asset-related debt	-	-	-	-	-	(4,582,373)	86,730	-	(4,495,643)
Other nonoperating revenues (pledged revenues of \$69)	102,059	4,627	-	-	15,107	-	-	(69)	121,724
Net Nonoperating Revenues (Expenses)	104,855	13,477	17,198,937	-	82,181	(4,121,128)	77,906	(69)	13,356,159
Income (Loss) Before Other Revenues	(6,528,284)	8,194,245	19,026,115	11,151	(7,439)	(4,121,128)	(10,538,005)	(1,981,762)	4,054,893
Other Revenues									
Capital contributions from the State	-	-	-	-	1,382,705	-	-	-	1,382,705
Capital appropriations	-	-	-	-	291,061	-	-	-	291,061
Capital grants and gifts	-	-	5,790	-	-	-	642,810	-	648,600
Additions (deletions) to permanent endowments	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	-	5,790	-	1,673,766	-	642,810	-	2,322,366
Other Interfund Related Additions and Deletions									
Indirect cost recovery transfers	1,408,370	-	(1,397,859)	(10,511)	-	-	-	-	-
Mandatory transfers	(2,193,649)	(4,909,301)	-	-	380,422	6,722,528	-	-	-
Voluntary transfers	(6,190,326)	(5,065,581)	(292,376)	(29,961)	5,886,604	6,768,748	-	132,133	1,209,241
Scholarship allowance offset	13,455,734	2,279,426	(15,735,160)	-	-	-	-	-	-
Fixed asset additions & plant fund activity	(1,731,508)	(132,750)	(923,375)	-	(12,681,189)	-	13,619,193	1,849,629	-
Financing activity	-	-	-	-	15,662,480	(2,895,000)	(12,767,480)	-	-
Total Other Interfund Related Additions and Deletions	4,748,621	(7,828,206)	(18,348,770)	(40,472)	9,248,317	10,596,276	851,713	1,981,762	1,209,241
Increase (Decrease) in Net Position	(1,779,663)	366,039	683,135	(29,321)	10,914,644	6,475,148	(9,043,482)	-	7,586,500
Net Position, beginning 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
Net Position, end of year	\$ (5,443,667)	10,623,920	787,222	4,178,737	38,967,394	9,545,796	126,969,083	-	185,628,485

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2012
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	\$ 1,223,967	7,375,830	104,487	8,704,284	3,614,540	12,318,824
Cash on hand	10,750	-	-	10,750	1,050	11,800
Total cash and investments	1,234,717	7,375,830	104,487	8,715,034	3,615,590	12,330,624
Accounts receivable, net:						
Accounts receivable, current	1,400,690	174,243	3,154	1,578,087	52,822	1,630,909
Allowances for accounts receivable	(371,885)	(54,315)	(1,518)	(427,718)	(5,550)	(433,268)
Total accounts receivable, net	1,028,805	119,928	1,636	1,150,369	47,272	1,197,641
Inventories	752,361	-	-	752,361	10,507	762,868
Other assets, current	150,765	-	-	150,765	83,262	234,027
Total Assets	\$ 3,166,648	7,495,758	106,123	10,768,529	3,756,631	14,525,160
Liabilities						
Accounts payable	\$ 183,415	24,256	6,507	214,178	66,018	280,196
Accrued expenses	529,048	121,249	10,228	660,525	197,301	857,826
Compensated absences:						
Compensated absences, current	33,541	4,599	106	38,246	2,942	41,188
Compensated absences, noncurrent	508,190	69,761	2,628	580,579	47,560	628,139
Total compensated absences	541,731	74,360	2,734	618,825	50,502	669,327
Other postemployment benefits:						
Other postemployment benefits, current	44,197	9,031	604	53,832	-	53,832
Other postemployment benefits, noncurrent	461,397	109,451	6,187	577,035	178	577,213
Total other postemployment benefits	505,594	118,482	6,791	630,867	178	631,045
Unearned revenue, current	450,637	401,096	4,358	856,091	31,348	887,439
Deposits held for others	302,185	-	34,376	336,561	238,846	575,407
Total other liabilities	302,185	-	34,376	336,561	238,846	575,407
Total Liabilities	\$ 2,512,610	739,443	64,994	3,317,047	584,193	3,901,240
Net Position						
Restricted for expendable purposes:						
Instruction	\$ -	566,855	-	566,855	-	566,855
Auxiliary enterprises	654,038	-	11,641	665,679	-	665,679
Total restricted for expendable purposes	654,038	566,855	11,641	1,232,534	-	1,232,534
Unrestricted	-	6,189,460	29,488	6,218,948	3,172,438	9,391,386
Total Net Position	\$ 654,038	6,756,315	41,129	7,451,482	3,172,438	10,623,920

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2012

Colorado Springs

	Auxiliary Services	Education Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues						
Student tuition, net:						
Student tuition	\$ -	3,473,523	-	3,473,523	-	3,473,523
Scholarship allowance	-	(751,796)	-	(751,796)	-	(751,796)
Total student tuition, net	-	2,721,727	-	2,721,727	-	2,721,727
Student fees, net:						
Student fees	8,138,287	-	77,184	8,215,471	53,833	8,269,304
Scholarship allowance	-	(1,789,777)	-	(1,789,777)	-	(1,789,777)
Total student fees, net (pledged revenues of \$3,259,833)	8,138,287	(1,789,777)	77,184	6,425,694	53,833	6,479,527
Sales and services of educational departments (pledged revenue of \$74)	200	91	-	291	669,131	669,422
Auxiliary enterprises, net:						
Auxiliary enterprises	15,871,717	133,513	117	16,005,347	1,062,486	17,067,833
Scholarship allowance	-	(184,376)	-	(184,376)	-	(184,376)
Total auxiliary enterprises, net (pledged revenues of \$5,888,123)	15,871,717	(50,863)	117	15,820,971	1,062,486	16,883,457
Internal revenues:						
Internal service center revenues	-	-	528,093	528,093	237,713	765,806
Interdepartmental revenues	2,902	270	-	3,172	21,954	25,126
Total internal revenues	2,902	270	528,093	531,265	259,667	790,932
Other operating revenues (pledged revenues of \$412,718)	1,112,499	33,434	(288)	1,145,645	1,278,596	2,424,241
Total other operating revenues	1,112,499	33,434	(288)	1,145,645	1,278,596	2,424,241
Total Operating Revenues	25,125,605	914,882	605,106	26,645,593	3,323,713	29,969,306
Operating Expenses						
Education and General:						
Instruction	-	1,389,589	-	1,389,589	833,367	2,222,956
Research	-	-	-	-	125,981	125,981
Public service	-	-	-	-	926,738	926,738
Academic support	-	521,894	-	521,894	60,309	582,203
Student services	987,649	-	150,064	1,137,713	19,322	1,157,035
Institutional support	780,337	-	-	780,337	255,042	1,035,379
Operation and maintenance of plant:						
Program expenses	160,234	-	-	160,234	-	160,234
Student aid	309,288	(426,391)	-	(117,103)	152,101	34,998
Total Education and General expenses	2,237,508	1,485,092	150,064	3,872,664	2,372,860	6,245,524
Auxiliary enterprises:						
Program expenses	14,623,026	-	744	14,623,770	395,263	15,019,033
Internal service center expenses	-	-	244,281	244,281	281,270	525,551
Total auxiliary enterprises, net	14,623,026	-	245,025	14,868,051	676,533	15,544,584
Other operating expenses	-	-	-	-	(1,570)	(1,570)
Total Operating Expenses	16,860,534	1,485,092	395,089	18,740,715	3,047,823	21,788,538
Operating Income (Loss)	8,265,071	(570,210)	210,017	7,904,878	275,890	8,180,768

	Auxiliary Services	Education Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues						
Royalty income	-	-	-	-	8,850	8,850
Other nonoperating revenues (pledged revenues of \$69)	187	-	-	187	4,440	4,627
Net Nonoperating Revenues	187	-	-	187	13,290	13,477
Income (Loss) Before Other Revenues	8,265,258	(570,210)	210,017	7,905,065	289,180	8,194,245
Other Interfund Related Additions and Deletions						
Mandatory transfers	(4,909,301)	-	-	(4,909,301)	-	(4,909,301)
Voluntary transfers	(3,248,855)	(1,345,000)	(200,633)	(4,794,488)	(271,093)	(5,065,581)
Scholarship allowance offset	-	2,279,426	-	2,279,426	-	2,279,426
Fixed asset additions & plant fund activity	(84,868)	(22,841)	(2,600)	(110,309)	(22,441)	(132,750)
Total Other Interfund Related Additions and Deletions	(8,243,024)	911,585	(203,233)	(7,534,672)	(293,534)	(7,828,206)
Increase (Decrease) in Net Position	22,234	341,375	6,784	370,393	(4,354)	366,039
Net Position, beginning of year	631,804	6,414,940	34,345	7,081,089	3,176,792	10,257,881
Net Position, end of year	\$ 654,038	6,756,315	41,129	7,451,482	3,172,438	10,623,920

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary Services Enterprises
June 30, 2012
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	\$ 135,363	(28,026)	(1,436)	37,990	33,120	354,195	170,470	522,291	1,223,967
Cash on hand	700	5,000	-	-	200	3,450	100	1,300	10,750
Total cash and investments	136,063	(23,026)	(1,436)	37,990	33,320	357,645	170,570	523,591	1,234,717
Accounts receivable, net:									
Accounts receivable:									
Accounts receivable, current	44,070	423,766	-	491,112	17,702	157,506	56,297	210,237	1,400,690
Allowances for accounts receivable	(19,217)	10,368	-	(217,660)	(8,169)	(29,887)	(20,458)	(86,862)	(371,885)
Total accounts receivable, net	24,853	434,134	-	273,452	9,533	127,619	35,839	123,375	1,028,805
Inventories	-	743,325	-	-	9,036	-	-	-	752,361
Other assets, current	2,319	-	-	148,096	-	-	-	350	150,765
Total Assets	\$ 163,235	1,154,433	(1,436)	459,538	51,889	485,264	206,409	647,316	3,166,648
Liabilities									
Accounts payable	\$ 7,725	135,198	-	17,621	204	10,761	1,682	10,224	183,415
Accrued expenses	53,242	38,649	-	66,356	28,228	115,017	80,754	146,802	529,048
Compensated absences:									
Compensated absences, current	3,904	2,851	1,153	4,950	2,392	7,574	3,975	6,742	33,541
Compensated absences, noncurrent	59,267	43,244	17,473	75,155	35,313	115,029	60,353	102,356	508,190
Total compensated absences	63,171	46,095	18,626	80,105	37,705	122,603	64,328	109,098	541,731
Other postemployment benefits:									
Other postemployment benefits, current	4,161	4,053	-	4,961	3,256	11,425	5,919	10,422	44,197
Other postemployment benefits, noncurrent	43,180	44,954	-	51,251	32,621	122,265	67,211	99,915	461,397
Total other postemployment benefits	47,341	49,007	-	56,212	35,877	133,690	73,130	110,337	505,594
Unearned revenue, current	43,607	13,251	-	63,181	14,622	120,474	28,487	167,015	450,637
Deposits held for others	-	1,591	-	278,466	-	-	15,763	6,365	302,185
Total other liabilities	-	1,591	-	278,466	-	-	15,763	6,365	302,185
Total Liabilities	\$ 215,086	283,791	18,626	561,941	116,636	502,545	264,144	549,841	2,512,610
Net Position									
Restricted for expendable purposes Auxiliary enterprises	\$ (51,851)	870,642	(20,062)	(102,403)	(64,747)	(17,281)	(57,735)	97,475	654,038
Total Net Position	\$ (51,851)	870,642	(20,062)	(102,403)	(64,747)	(17,281)	(57,735)	97,475	654,038

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2012

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, net (pledged revenues of \$3,259,833)	\$ 1,114,867	-	-	-	433,160	1,392,443	766,714	4,431,103	8,138,287
Sales and services of educational departments (pledged revenues of \$74)	-	-	-	200	-	-	-	-	200
Auxiliary enterprises (pledged revenue of \$5,888,123)	124,077	3,935,483	-	7,544,281	107,999	2,420,187	1,153,045	586,645	15,871,717
Interdepartmental revenues	-	-	-	-	-	-	-	2,902	2,902
Other operating revenues (pledged revenues of \$412,718)	7,589	75,275	-	2,524	5,084	-	34,887	987,140	1,112,499
Total Operating Revenues	1,246,533	4,010,758	-	7,547,005	546,243	3,812,630	1,954,646	6,007,790	25,125,605
Operating Expenses									
Education and General:									
Student services	-	-	-	-	504,829	-	394,781	88,039	987,649
Institutional support	-	-	-	173,024	-	607,313	-	-	780,337
Program expenses	-	-	-	160,234	-	-	-	-	160,234
Student aid	102,141	8,950	-	180,000	-	16,197	-	2,000	309,288
Total Education and General expenses	102,141	8,950	-	513,258	504,829	623,510	394,781	90,039	2,237,508
Auxiliary Enterprises, program expenses	1,089,369	3,670,896	(3,186)	3,622,610	12,895	1,772,933	1,393,671	3,063,838	14,623,026
Total Operating Expenses	1,191,510	3,679,846	(3,186)	4,135,868	517,724	2,396,443	1,788,452	3,153,877	16,860,534
Operating Income	55,023	330,912	3,186	3,411,137	28,519	1,416,187	166,194	2,853,913	8,265,071
Nonoperating Revenues (Expenses)									
Other nonoperating revenues, net (pledged revenues of \$69)	-	-	-	-	-	187	-	-	187
Net Nonoperating Revenues (Expenses)	-	-	-	-	-	187	-	-	187
Income (Loss) Before Other Revenues	55,023	330,912	3,186	3,411,137	28,519	1,416,374	166,194	2,853,913	8,265,258
Other Interfund Related Additions and Deletions									
Mandatory transfers	-	-	-	(2,620,871)	-	(647,611)	(123,265)	(1,517,554)	(4,909,301)
Voluntary transfers	24,439	(83,351)	-	(816,992)	(103,945)	(807,700)	(146,889)	(1,314,417)	(3,248,855)
Fixed asset additions & plant fund activity	-	-	-	-	-	-	(61,122)	(23,746)	(84,868)
Total Other Interfund Related Additions and Deletions	24,439	(83,351)	-	(3,437,863)	(103,945)	(1,455,311)	(331,276)	(2,855,717)	(8,243,024)
Decrease in Net Position	79,462	247,561	3,186	(26,726)	(75,426)	(38,937)	(165,082)	(1,804)	22,234
Net Position, beginning of year	(131,313)	623,081	(23,248)	(75,677)	10,679	21,656	107,347	99,279	631,804
Net Position, end of year	\$ (51,851)	870,642	(20,062)	(102,403)	(64,747)	(17,281)	(57,735)	97,475	654,038

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Other Self-funded Services
 June 30, 2012
 Colorado Springs

	Conference Services	Other Student Services	Telecom	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 63,864	31,504	9,119	104,487
Accounts receivable, net:				
Accounts receivable, current	-	3,154	-	3,154
Allowances for accounts receivable	-	(1,518)	-	(1,518)
Total accounts receivable, net	-	1,636	-	1,636
Total Assets	\$ 63,864	33,140	9,119	106,123
Liabilities				
Accounts payable	\$ -	-	6,507	6,507
Accrued expenses	-	6,835	3,393	10,228
Compensated absences:				
Compensated absences, current	-	-	106	106
Compensated absences, noncurrent	-	-	2,628	2,628
Total compensated absences	-	-	2,734	2,734
Other postemployment benefits:				
Other postemployment benefits, current	-	-	604	604
Other postemployment benefits, noncurrent	-	-	6,187	6,187
Total other postemployment benefits	-	-	6,791	6,791
Unearned revenue, current	-	4,358	-	4,358
Deposits held for others	34,376	-	-	34,376
Total Liabilities	\$ 34,376	11,193	19,425	64,994
Net Position				
Restricted for expendable purposes Auxiliary enterprises	\$ -	21,947	(10,306)	11,641
Unrestricted	29,488	-	-	29,488
Total Net Position	\$ 29,488	21,947	(10,306)	41,129

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2012

Colorado Springs

	Conference Services	Other Student Services	Telecom	Total
Operating Revenues				
Student fees, net (pledged revenues of \$240,674)	\$ -	77,184	-	77,184
Auxiliary enterprises	117	-	-	117
Internal service center revenues	-	-	528,093	528,093
Other operating revenues	(288)	-	-	(288)
Total Operating Revenues	(171)	77,184	528,093	605,106
Operating Expenses				
Student services	-	150,064	-	150,064
Auxiliary enterprises:				
Program expenses	-	-	744	744
Internal service center expenses	-	-	244,281	244,281
Total auxiliary enterprises, net	-	-	245,025	245,025
Total Operating Expenses	-	150,064	245,025	395,089
Operating Income (Loss)	(171)	(72,880)	283,068	210,017
Income (Loss) Before Other Revenues	(171)	(72,880)	283,068	210,017
Other Interfund Related Additions and Deletions				
Voluntary transfers	(268)	77,252	(277,617)	(200,633)
Fixed asset additions & plant fund activity	-	-	(2,600)	(2,600)
Total Other Interfund Related Additions and Deletions	(268)	77,252	(280,217)	(203,233)
Increase (Decrease) in Net Position	(439)	4,372	2,851	6,784
Net Position, beginning of year	29,927	17,575	(13,157)	34,345
Net Position, end of year	\$ 29,488	21,947	(10,306)	41,129

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Other Auxiliary Services
 June 30, 2012
 Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 40,113	206,248	3,368,179	3,614,540
Cash on hand	-	-	1,050	1,050
Total cash and investments	40,113	206,248	3,369,229	3,615,590
Accounts receivable:				
Accounts receivable, current	14	-	52,808	52,822
Allowances for accounts receivable	(147)	-	(5,403)	(5,550)
Net accounts receivable	(133)	-	47,405	47,272
Inventories	10,507	-	-	10,507
Other assets, current	-	-	83,262	83,262
Total Assets	\$ 50,487	206,248	3,499,896	3,756,631
Liabilities				
Accounts payable	\$ 2,798	-	63,220	66,018
Accrued expenses	8,823	-	188,478	197,301
Compensated absences:				
Compensated absences, current	-	2,942	-	2,942
Compensated absences, noncurrent	-	47,560	-	47,560
Total compensated absences	-	50,502	-	50,502
Other postemployment benefits, noncurrent	-	178	-	178
Unearned revenue, current	-	-	31,348	31,348
Deposits held for others	-	-	238,846	238,846
Total other liabilities	-	-	238,846	238,846
Total Liabilities	\$ 11,621	50,680	521,892	584,193
Net Position				
Unrestricted	\$ 38,866	155,568	2,978,004	3,172,438
Total Net Position	\$ 38,866	155,568	2,978,004	3,172,438

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2012

Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees	\$ -	-	53,833	53,833
Sales and services of educational departments	-	-	669,131	669,131
Auxiliary enterprises	-	-	1,062,486	1,062,486
Internal revenues:				
Internal service center revenues	237,713	-	-	237,713
Interdepartmental revenues	-	-	21,954	21,954
Total internal revenues	237,713	-	21,954	259,667
Other revenues	61,436	99,982	1,117,178	1,278,596
Total Operating Revenues	299,149	99,982	2,924,582	3,323,713
Operating Expenses				
Education and General:				
Instruction	-	43,521	789,846	833,367
Research	-	28,608	97,373	125,981
Public service	-	1,369	925,369	926,738
Academic support	-	2,878	57,431	60,309
Student services	-	62	19,260	19,322
Institutional support	-	-	255,042	255,042
Student aid	-	6,898	145,203	152,101
Total Education and general expenses	-	83,336	2,289,524	2,372,860
Auxiliary enterprises:				
Program expenses	-	(39,636)	434,899	395,263
Internal service center expenses	281,270	-	-	281,270
Total auxiliary enterprises, net	281,270	(39,636)	434,899	676,533
Other operating expenses	-	-	(1,570)	(1,570)
Total Operating Expenses	281,270	43,700	2,722,853	3,047,823
Operating Income	17,879	56,282	201,729	275,890
Nonoperating Revenues				
Royalty income	-	8,850	-	8,850
Other nonoperating revenues	3,467	-	973	4,440
Net Nonoperating Revenues	3,467	8,850	973	13,290
Income Before Other Revenues	21,346	65,132	202,702	289,180
Other Interfund Related Deletions				
Voluntary transfers	(16,986)	(55,483)	(198,624)	(271,093)
Fixed asset additions & plant fund activity	-	-	(22,441)	(22,441)
Total Other Interfund Related Deletions	(16,986)	(55,483)	(221,065)	(293,534)
Increase (Decrease) in Net Position	4,360	9,649	(18,363)	(4,354)
Net Position, beginning of year	34,506	145,919	2,996,367	3,176,792
Net Position, end of year	\$ 38,866	155,568	2,978,004	3,172,438

University of Colorado System Administration



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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2012
System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2012 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	\$ 3,828,316	33,043,409	1,371,400	-	625,571	7,410,905	-	(81)	-	46,279,520
Cash on hand	-	(141,680)	-	-	-	-	-	-	-	(141,680)
Investments and restricted pooled cash	3,264,458	64,334,196	263,452	80,670	133,249,178	6,168,146	204,634	-	-	207,564,734
Total cash and investments	7,092,774	97,235,925	1,634,852	80,670	133,874,749	13,579,051	204,634	(81)	-	253,702,574
Accounts receivable, net:										
Accounts receivable, current	8,783	7,075,974	7,068	-	1,044	-	-	-	(1,060,588)	6,032,281
Accounts receivable-DPCU, current	9,527	450	448,758	-	-	-	-	-	-	458,735
Allowances for accounts receivable	-	(159,250)	-	-	-	-	-	-	-	(159,250)
Total accounts receivable, net	18,310	6,917,174	455,826	-	1,044	-	-	-	(1,060,588)	6,331,766
Inventories	4,477	44	-	-	-	-	-	-	-	4,521
Other assets:										
Other assets, current	-	123,660	-	-	-	-	-	-	-	123,660
Other assets, noncurrent	-	5,731,140	-	-	-	-	-	-	-	5,731,140
Total other assets	-	5,854,800	-	-	-	-	-	-	-	5,854,800
Capital assets, net:										
Land	-	-	-	-	1,955,470	-	-	2,179,510	-	4,134,980
Depreciable capital assets:										
Improvements other than buildings	-	-	-	-	-	-	-	1,501,806	-	1,501,806
Equipment	-	-	-	-	-	-	-	3,134,854	-	3,134,854
Software	-	-	-	-	-	-	-	59,422,838	-	59,422,838
Less accumulated depreciation	-	-	-	-	-	-	-	(33,884,593)	-	(33,884,593)
Total depreciable capital assets, net	-	-	-	-	-	-	-	30,174,905	-	30,174,905
Total capital assets, net	-	-	-	-	1,955,470	-	-	32,354,415	-	34,309,885
Interfund receivables, net of interfund payables	-	8,604,776	-	-	-	-	-	-	-	8,604,776
Total Assets	\$ 7,115,561	118,612,719	2,090,678	80,670	135,831,263	13,579,051	204,634	32,354,334	(1,060,588)	308,808,322

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Liabilities										
Accounts payable	\$ 1,064,531	(3,347,965)	4,648	-	236	15,273	-	-	(1,060,588)	(3,323,865)
Accrued expenses	2,289,554	(623,727)	53,796	-	-	-	-	-	-	1,719,623
Compensated absences:										
Compensated absences, current	3,921	64,903	-	-	-	-	-	-	-	68,824
Compensated absences, noncurrent	59,529	985,300	-	-	-	-	-	-	-	1,044,829
Total compensated absences	63,450	1,050,203	-	-	-	-	-	-	-	1,113,653
Other postemployment benefits:										
Other postemployment benefits, current	39,750	10,731	-	-	-	-	-	-	-	50,481
Other postemployment benefits, noncurrent	404,878	108,831	-	-	-	-	-	-	-	513,709
Total other postemployment benefits	444,628	119,562	-	-	-	-	-	-	-	564,190
Unearned revenue, current	-	1,930	555,565	-	-	-	-	-	-	557,495
Bonds and capital leases payable:										
Bonds and capital leases payable, current	-	-	-	-	-	-	-	166,532	-	166,532
Bonds and capital leases payable, noncurrent	-	-	-	-	-	-	-	170,344	-	170,344
Total bonds and capital leases payable	-	-	-	-	-	-	-	336,876	-	336,876
Alternate medicare plan										
Alternate medicare plan, current	10,570	199	-	-	-	-	-	-	-	10,769
Alternate medicare plan, noncurrent	46,531	4,130	-	-	-	-	-	-	-	50,661
Total Alternate medicare plan	57,101	4,329	-	-	-	-	-	-	-	61,430
Other liabilities:										
Deposits held for others	-	610,956	722	-	-	-	-	-	-	611,678
Other liabilities, current	(245)	4,228,076	-	-	-	-	-	-	-	4,227,831
Other liabilities, noncurrent	-	5,880,638	-	-	27,826	-	-	-	-	5,908,464
Total other liabilities	(245)	10,719,670	722	-	27,826	-	-	-	-	10,747,973
Total Liabilities	\$ 3,919,019	7,924,002	614,731	-	28,062	15,273	-	336,876	(1,060,588)	11,777,375
Net Postion										
Net investment in capital assets	\$ -	-	-	-	-	-	-	32,017,458	-	32,017,458
Restricted for nonexpendable purposes (endowments):										
Research	-	-	-	-	2,475,499	-	-	-	-	2,475,499
Academic support	-	-	-	-	15,075,639	-	-	-	-	15,075,639
Scholarships and fellowships	-	-	-	-	13,954,979	-	-	-	-	13,954,979
Institutional support	-	-	-	-	107,109	-	-	-	-	107,109
Capital	-	-	-	-	692,829	-	-	-	-	692,829
Other	-	-	-	-	555,494	-	-	-	-	555,494
Total restricted for nonexpendable purposes	-	-	-	-	32,861,549	-	-	-	-	32,861,549
Restricted for expendable purposes:										
Instruction	-	-	265,140	-	130,357	-	-	-	-	395,497
Research	-	-	3,000	-	24,303,542	-	-	-	-	24,306,542
Academic support	-	-	-	-	22,932,634	-	-	-	-	22,932,634
Scholarships and fellowships	-	-	-	-	23,604,470	-	-	-	-	23,604,470
Auxiliary enterprises	-	477,908	-	-	-	-	-	-	-	477,908
Institutional support	-	-	595,943	80,670	1,159,357	-	-	-	-	1,835,970
Capital	-	-	-	-	3,835,821	-	-	-	-	3,835,821
Other	-	-	-	-	5,196,420	-	-	-	-	5,196,420
Total restricted for expendable purposes	-	477,908	864,083	80,670	81,162,601	-	-	-	-	82,585,262
Unrestricted	3,196,542	110,210,809	611,864	-	21,779,051	13,563,778	204,634	-	-	149,566,678
Total Net Postion	\$ 3,196,542	110,688,717	1,475,947	80,670	135,803,201	13,563,778	204,634	32,017,458	-	297,030,947

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2012
System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant		
Operating Revenues										
Federal grants and contracts	\$ -	-	32,860	-	-	-	-	-	-	32,860
State and local grants and contracts	-	-	2,049,035	-	-	-	-	-	-	2,049,035
Nongovernmental grants and contracts	-	-	5,000	-	-	-	-	-	-	5,000
Internal revenues:										
Internal service center revenues	-	16,222,273	-	-	-	-	-	-	(16,222,273)	-
Interdepartmental revenues	-	2,580,136	-	-	-	-	-	-	(2,580,136)	-
Other internal revenues	36,109,567	-	-	-	-	-	-	-	(36,109,567)	-
Total internal revenues	36,109,567	18,802,409	-	-	-	-	-	-	(54,911,976)	-
Other operating revenues	478,670	4,147,132	-	-	-	-	-	-	-	4,625,802
Total Operating Revenues	36,588,237	22,949,541	2,086,895	-	-	-	-	-	(54,911,976)	6,712,697
Operating Expenses										
Education and General:										
Instruction	-	-	825,169	-	-	-	-	-	-	825,169
Research	-	-	1,279,225	-	-	-	-	-	-	1,279,225
Academic support	-	-	16,244	-	-	-	-	-	-	16,244
Institutional support	36,554,360	35,325,757	54,480	-	-	-	-	-	(38,724,871)	33,209,726
Operation and maintenance of plant noncapitalizable activity	-	-	-	-	-	-	-	-	(443,267)	(443,267)
Student aid	-	-	11,487	-	-	-	-	-	-	11,487
Total Education and General expenses	36,554,360	35,325,757	2,186,605	-	-	-	-	-	(39,168,138)	34,898,584
Depreciation	-	-	-	-	-	-	-	9,741,735	-	9,741,735
Auxiliary enterprises:										
Program expenses	-	113,326	-	-	-	-	-	-	-	113,326
Internal service center expenses	-	696,490	-	-	-	-	-	-	(16,222,273)	(15,525,783)
Other internal expenses	-	-	614,808	-	-	-	-	-	(614,808)	-
Total auxiliary enterprises, net	-	809,816	614,808	-	-	-	-	-	(16,837,081)	(15,412,457)
Other operating expenses	-	263	-	-	-	-	-	-	35,169	35,432
Total Operating Expenses	36,554,360	36,135,836	2,801,413	-	-	-	-	9,741,735	(55,970,050)	29,263,294
Operating Income (Loss)	33,877	(13,186,295)	(714,518)	-	-	-	-	(9,741,735)	1,058,074	(22,550,597)

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Consolidation Adjustments	FY2012 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Retirement of Indebtedness	Investment in Plant			
						Unexpended				
Nonoperating Revenues (Expenses)										
Gifts	\$ -	-	3,945,125	-	-	-	-	-	-	3,945,125
Investment income, net:										
Investment income	6,196,177	4,424,059	454,034	154,040	(5,350,782)	14,158,482	146,332	-	-	20,182,342
Investment expense	-	(5,019,933)	(606)	-	(2,291,538)	-	-	-	-	(7,312,077)
Total investment income, net	6,196,177	(595,874)	453,428	154,040	(7,642,320)	14,158,482	146,332	-	-	12,870,265
Royalty income, net:										
Royalty income	-	43,392,706	-	-	(8,116)	-	-	-	(10,697,184)	32,687,406
Royalty expense	-	(32,090,206)	-	-	-	-	-	-	10,697,184	(21,393,022)
Total royalty income, net	-	11,302,500	-	-	(8,116)	-	-	-	-	11,294,384
Gain (loss) on disposal of fixed assets	50	2,360	-	-	-	-	-	(42,313)	-	(39,903)
Interest on capital asset-related debt	-	-	-	-	-	-	-	(11,438)	-	(11,438)
Net Nonoperating Revenues (Expenses)	6,196,227	10,708,986	4,398,553	154,040	(7,650,436)	14,158,482	146,332	(53,751)	-	28,058,433
Income (Loss) Before Other Revenues	6,230,104	(2,477,309)	3,684,035	154,040	(7,650,436)	14,158,482	146,332	(9,795,486)	1,058,074	5,507,836
Capital appropriations	-	-	-	-	24,119	-	-	-	-	24,119
Additions (deletions) to permanent endowments	-	-	-	-	67,465	-	-	-	-	67,465
Total Other Revenues	-	-	-	-	91,584	-	-	-	-	91,584
Other Interfund Related Additions and Deletions										
Indirect cost recovery transfers	25,924	-	15,839	-	-	-	-	-	-	41,763
Voluntary transfers	(10,641,027)	16,577,064	(3,914,374)	(239,416)	1,696,245	(18,503,452)	(500,238)	130,021	(614,807)	(16,009,984)
Fixed asset additions & plant fund activity	(362,010)	(230,706)	-	-	-	(1,016,089)	-	2,052,072	(443,267)	-
Total Other Interfund Related Additions and Deletions	(10,977,113)	16,346,358	(3,898,535)	(239,416)	1,696,245	(19,519,541)	(500,238)	2,182,093	(1,058,074)	(15,968,221)
Increase (Decrease) in Net Position	(4,747,009)	13,869,049	(214,500)	(85,376)	(5,862,607)	(5,361,059)	(353,906)	(7,613,393)	-	(10,368,801)
Net Position, beginning of year	7,943,351	96,819,668	1,690,447	166,046	141,665,808	18,924,837	558,540	39,630,851	-	307,399,748
Net Position, end of year	\$ 3,196,542	110,688,717	1,475,947	80,670	135,803,201	13,563,778	204,634	32,017,458	-	297,030,947

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2012
System Administration

	Other Self-Funded Services	Other Auxiliary Services	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ (9,890,246)	42,933,655	33,043,409
Cash on hand	(168,354)	26,674	(141,680)
Investments and restricted cash	47,781,187	16,553,010	64,334,197
Total cash and investments	37,722,587	59,513,339	97,235,926
Accounts receivable, net:			
Accounts receivable, current	1,210,812	5,865,162	7,075,974
Accounts receivable-DPCU, current	-	450	450
Allowances for accounts receivable	-	(159,250)	(159,250)
Total accounts receivable, net	1,210,812	5,706,362	6,917,174
Inventories	-	44	44
Other assets:			
Other assets, current	115,865	7,795	123,660
Other assets, noncurrent	-	5,731,140	5,731,140
Total other assets	115,865	5,738,935	5,854,800
Interfund receivables, net of interfund payables	-	8,604,775	8,604,775
Total Assets	\$ 39,049,264	79,563,455	118,612,719
Liabilities			
Accounts payable	\$ 1,930	(3,349,896)	(3,347,966)
Accrued expenses	128,776	(752,502)	(623,726)
Compensated absences:			
Compensated absences, current	32,779	32,124	64,903
Compensated absences, noncurrent	497,624	487,676	985,300
Total compensated absences	530,403	519,800	1,050,203
Other postemployment benefits:			
Other postemployment benefits, current	2,449	8,282	10,731
Other postemployment benefits, noncurrent	24,944	83,887	108,831
Total other postemployment benefits	27,393	92,169	119,562
Unearned revenue, current	-	1,930	1,930
Alternate medicare plan			
Alternate medicare plan, current	32	167	199
Alternate medicare plan, noncurrent	666	3,464	4,130
Total Alternate medicare plan	698	3,631	4,329
Other liabilities:			
Deposits held for others	-	610,956	610,956
Other liabilities, current	4,228,076	-	4,228,076
Other liabilities, noncurrent	5,787,178	93,460	5,880,638
Total other liabilities	10,015,254	704,416	10,719,670
Total Liabilities	\$ 10,704,454	(2,780,452)	7,924,002
Net Position			
Restricted for expendable purposes auxiliary enterprises	\$ 477,908	-	477,908
Unrestricted	27,866,902	82,343,907	110,210,809
Total Net Position	\$ 28,344,810	82,343,907	110,688,717

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2012
System Administration

	Other Self-funded Services	Other Auxiliary Services	Total
Operating Revenues			
Internal revenues:			
Internal service center revenues	\$ 13,931,693	2,290,580	16,222,273
Interdepartmental revenues	-	2,580,136	2,580,136
Total internal revenues	13,931,693	4,870,716	18,802,409
Other operating revenues:			
Other revenues	92,887	4,054,245	4,147,132
Total Operating Revenues	14,024,580	8,924,961	22,949,541
Operating Expenses			
Institutional support	11,711,689	23,614,068	35,325,757
Auxiliary enterprises:			
Program expenses	-	113,326	113,326
Internal service center expenses	-	696,490	696,490
Total auxiliary enterprises, net	-	809,816	809,816
Other operating expenses	-	263	263
Total Operating Expenses	11,711,689	24,424,147	36,135,836
Operating Income (Loss)	2,312,891	(15,499,186)	(13,186,295)
Nonoperating Revenues (Expenses)			
Investment income, net:			
Investment income	375,720	4,048,339	4,424,059
Investment expense	-	(5,019,933)	(5,019,933)
Total investment income, net	375,720	(971,594)	(595,874)
Royalty income, net:			
Royalty income	-	43,392,706	43,392,706
Royalty expense	-	(32,090,206)	(32,090,206)
Total Royalty income, net	-	11,302,500	11,302,500
Gain (loss) on disposal of fixed assets	(548)	2,908	2,360
Net Nonoperating Revenues (Expenses)	375,172	10,333,814	10,708,986
Income (Loss) Before Other Revenues	2,688,063	(5,165,372)	(2,477,309)
Other Interfund Related Additions and Deletions			
Voluntary transfers	161,546	16,415,518	16,577,064
Fixed asset additions & plant fund activity	-	(230,706)	(230,706)
Total Other Interfund Related Additions and Deletions	161,546	16,184,812	16,346,358
Increase in Net Position	2,849,609	11,019,440	13,869,049
Net Position, beginning of year	25,495,201	71,324,467	96,819,668
Net Position, end of year	\$ 28,344,810	82,343,907	110,688,717

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Self-funded Services
June 30, 2012
System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ (9,888,806)	(2,040)	600	-	(9,890,246)
Cash on hand	(168,354)	-	-	-	(168,354)
Investments and restricted cash	47,303,279	-	-	477,908	47,781,187
Total cash and investments	37,246,119	(2,040)	600	477,908	37,722,587
Accounts receivable, current	1,210,812	-	-	-	1,210,812
Other assets, current	115,865	-	-	-	115,865
Total Assets	\$ 38,572,796	(2,040)	600	477,908	39,049,264
Liabilities					
Accounts payable	\$ 1,930	-	-	-	1,930
Accrued expenses	128,776	-	-	-	128,776
Compensated absences:					
Compensated absences, current	32,779	-	-	-	32,779
Compensated absences, noncurrent	497,624	-	-	-	497,624
Total compensated absences	530,403	-	-	-	530,403
Other postemployment benefits:					
Other postemployment benefits, current	2,449	-	-	-	2,449
Other postemployment benefits, noncurrent	24,944	-	-	-	24,944
Total other postemployment benefits	27,393	-	-	-	27,393
Alternate medicare plan					
Alternate medicare plan, current	32	-	-	-	32
Alternate medicare plan, noncurrent	666	-	-	-	666
Total Alternate medicare plan	698	-	-	-	698
Other liabilities:					
Other liabilities, current	4,228,076	-	-	-	4,228,076
Other liabilities, noncurrent	5,787,178	-	-	-	5,787,178
Total other liabilities	10,015,254	-	-	-	10,015,254
Total Liabilities	\$ 10,704,454	-	-	-	10,704,454
Net Position					
Restricted for expendable purposes scholarships and fellowships	\$ -	-	-	477,908	477,908
Unrestricted	27,868,342	(2,040)	600	-	27,866,902
Total Net Position	\$ 27,868,342	(2,040)	600	477,908	28,344,810

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2012

System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Operating Revenues					
Internal service center revenues	\$ 13,931,693	-	-	-	13,931,693
Other revenues	47,887	-	45,000	-	92,887
Total Operating Revenues	13,979,580	-	45,000	-	14,024,580
Operating Expenses					
Institutional support	11,711,899	(210)	-	-	11,711,689
Total Operating Expenses	11,711,899	(210)	-	-	11,711,689
Operating Income	2,267,681	210	45,000	-	2,312,891
Nonoperating Revenues (Expenses)					
Investment income	392,320	-	-	(16,600)	375,720
Loss on disposal of fixed assets	(548)	-	-	-	(548)
Net Nonoperating Revenues (Expenses)	391,772	-	-	(16,600)	375,172
Income (Loss) Before Other Revenues	2,659,453	210	45,000	(16,600)	2,688,063
Other Interfund Related Additions and Deletions					
Voluntary transfers	3,846	-	(42,300)	200,000	161,546
Total Other Interfund Related Additions and Deletions	3,846	-	(42,300)	200,000	161,546
Increase in Net Position	2,663,299	210	2,700	183,400	2,849,609
Net Position, beginning of year	25,205,043	(2,250)	(2,100)	294,508	25,495,201
Net Position, end of year	\$ 27,868,342	(2,040)	600	477,908	28,344,810

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Auxiliary Services
June 30, 2012
System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 239,072	47,918,622	(5,224,039)	42,933,655
Cash on hand	-	26,674	-	26,674
Investments and restricted cash	-	16,097,122	455,888	16,553,010
Total cash and investments	239,072	64,042,418	(4,768,151)	59,513,339
Accounts receivable, net:				
Accounts receivable, current	-	5,504,666	360,496	5,865,162
Accounts receivable-DPCU, current	-	450	-	450
Allowances for accounts receivable	-	(159,250)	-	(159,250)
Total accounts receivable, net	-	5,345,866	360,496	5,706,362
Inventories	-	44	-	44
Other assets:				
Other assets, current	-	7,795	-	7,795
Other assets, noncurrent	-	5,731,140	-	5,731,140
Total other assets	-	5,738,935	-	5,738,935
Interfund receivables, net of interfund payables	-	8,604,775	-	8,604,775
Total Assets	\$ 239,072	83,732,038	(4,407,655)	79,563,455
Liabilities				
Accounts payable	\$ -	1,559,118	(4,909,014)	(3,349,896)
Accrued expenses	46,083	(844,379)	45,794	(752,502)
Compensated absences:				
Compensated absences, current	-	32,124	-	32,124
Compensated absences, noncurrent	-	487,676	-	487,676
Total compensated absences	-	519,800	-	519,800
Other postemployment benefits:				
Other postemployment benefits, current	-	8,282	-	8,282
Other postemployment benefits, noncurrent	-	83,887	-	83,887
Total other postemployment benefits	-	92,169	-	92,169
Unearned revenue, current	-	1,930	-	1,930
Alternate medicare plan				
Alternate medicare plan, current	-	167	-	167
Alternate medicare plan, noncurrent	-	3,464	-	3,464
Total Alternate medicare plan	-	3,631	-	3,631
Other liabilities:				
Deposits held for others	-	610,956	-	610,956
Other liabilities, noncurrent	-	93,460	-	93,460
Total other liabilities	-	704,416	-	704,416
Total Liabilities	\$ 46,083	2,036,685	(4,863,220)	(2,780,452)
Net Position				
Unrestricted	\$ 192,989	81,695,353	455,565	82,343,907
Total Net Position	\$ 192,989	81,695,353	455,565	82,343,907

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2012

System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Internal revenues:				
Internal service center revenues	\$ 854,063	1,436,517	-	2,290,580
Interdepartmental revenues	-	2,580,136	-	2,580,136
Total internal revenues	854,063	4,016,653	-	4,870,716
Other revenues	-	4,054,245	-	4,054,245
Total Operating Revenues	854,063	8,070,898	-	8,924,961
Operating Expenses				
Institutional support	-	23,561,499	52,569	23,614,068
Auxiliary enterprises:				
Program expenses	-	113,326	-	113,326
Internal service center expenses	696,490	-	-	696,490
Total auxiliary enterprises, net	696,490	113,326	-	809,816
Other operating expenses	-	263	-	263
Total Operating Expenses	696,490	23,675,088	52,569	24,424,147
Operating Income (Loss)	157,573	(15,604,190)	(52,569)	(15,499,186)
Nonoperating Revenues (Expenses)				
Investment income	-	3,131,173	917,166	4,048,339
Investment expense	-	(5,019,933)	-	(5,019,933)
Total investment income, net	-	(1,888,760)	917,166	(971,594)
Royalty income, net:				
Royalty income	-	43,392,706	-	43,392,706
Royalty expense	-	(32,090,206)	-	(32,090,206)
Total royalty income, net	-	11,302,500	-	11,302,500
Gain (loss) on disposal of fixed assets	-	2,908	-	2,908
Net Nonoperating Revenues (Expenses)	-	9,416,648	917,166	10,333,814
Income (Loss) Before Other Revenues	157,573	(6,187,542)	864,597	(5,165,372)
Other Interfund Related Additions and Deletions				
Voluntary transfers	1,250	17,452,218	(1,037,950)	16,415,518
Fixed asset additions & plant fund activity	-	(230,706)	-	(230,706)
Total Other Interfund Related Additions and Deletions	1,250	17,221,512	(1,037,950)	16,184,812
Increase (Decrease) in Net Position	158,823	11,033,970	(173,353)	11,019,440
Net Position, beginning of year	34,166	70,661,383	628,918	71,324,467
Net Position, end of year	\$ 192,989	81,695,353	455,565	82,343,907