

2013

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, 2013

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

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 29, 2013
Consolidated

	CURRENT FUNDS					PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Unexpended	Retirement of Indebtedness	Investment in Plant			
Assets											
Cash and investments:											
Equity in pooled cash and investments	\$ 104,789,437	401,639,758	42,320,028	-	1,272,535	835,747,178	8,300,080	(81)	-	-	1,394,068,935
Cash on hand	81,702	76,224,581	103,931	-	-	-	-	-	-	-	76,410,214
Investments and restricted pooled cash	21,442,917	163,022,351	11,298,788	8,622,518	148,577,629	287,174,845	10,277,116	-	-	-	650,416,164
Total cash and investments	126,314,056	640,886,690	53,722,747	8,622,518	149,850,164	1,122,922,023	18,577,196	(81)	-	-	2,120,895,313
Accounts and loans receivable, net:											
Accounts receivable:											
Accounts receivable, current	43,948,435	120,286,909	118,935,102	-	1,506	1,490,525	249,488	-	6,824	(2,584,181)	282,334,608
Accounts receivable-DPCU, current	10,290	43,951	13,806,497	-	-	1,624,782	-	-	-	-	15,485,520
Accounts receivable, noncurrent	-	-	697,418	192,934	-	-	-	-	-	-	890,352
Allowances for accounts receivable	(13,984,131)	(18,211,906)	(94,464)	(310)	-	-	-	-	-	-	(32,290,811)
Net accounts receivable	29,974,594	102,118,954	133,344,553	192,624	1,506	3,115,307	249,488	-	6,824	(2,584,181)	266,419,669
Loans receivable:											
Loans receivable, current	-	-	-	5,898,529	-	-	-	-	-	-	5,898,529
Loans receivable, noncurrent	-	2,500,000	-	27,323,173	-	-	-	-	-	-	29,823,173
Allowances for loans receivable	-	-	-	(3,026,422)	-	-	-	-	-	-	(3,026,422)
Net loans receivable	-	2,500,000	-	30,195,280	-	-	-	-	-	-	32,695,280
Total accounts and loans receivable, net	29,974,594	104,618,954	133,344,553	30,387,904	1,506	3,115,307	249,488	-	6,824	(2,584,181)	299,114,949
Inventories	1,244,311	18,163,039	-	-	-	-	-	-	-	-	19,407,350
Other assets:											
Other assets, current	1,307,473	4,445,376	717,087	-	-	27,426	-	-	(1,322,976)	-	5,174,386
Other assets, noncurrent	-	8,272,034	-	-	-	-	-	-	-	-	8,272,034
Total other assets	1,307,473	12,717,410	717,087	-	-	27,426	-	-	(1,322,976)	-	13,446,420
Capital assets, net:											
Nondepreciable capital assets:											
Land	-	-	-	-	1,955,470	-	-	54,984,698	-	-	56,940,168
Construction in progress	-	-	-	-	-	5	-	251,890,539	-	-	251,890,544
Collections	-	-	-	-	-	-	-	16,065,794	-	-	16,065,794
Total nondepreciable capital assets	-	-	-	-	1,955,470	5	-	322,941,031	-	-	324,896,506
Depreciable capital assets:											
Buildings	-	-	-	-	-	-	-	3,047,886,630	-	-	3,047,886,630
Improvements other than buildings	-	-	-	-	-	-	-	186,410,351	-	-	186,410,351
Equipment	-	-	-	-	-	-	-	442,467,186	-	-	442,467,186
Software	-	-	-	-	-	-	-	77,659,851	-	-	77,659,851
Other intangibles	-	-	-	-	-	-	-	1,909,636	-	-	1,909,636
Library and other collections	-	-	-	-	-	-	-	331,096,602	-	-	331,096,602
Less: accumulated depreciation	-	-	-	-	-	-	-	(1,698,477,431)	-	-	(1,698,477,431)
Total depreciable capital assets, net	-	-	-	-	-	-	-	2,388,952,825	-	-	2,388,952,825
Total capital assets, net	-	-	-	-	1,955,470	5	-	2,711,893,856	-	-	2,713,849,331
Interfund receivables, net of interfund payables	(6,211,057)	9,071,243	55,852	-	-	(2,537,867)	(378,171)	-	-	-	-
Total Assets	\$ 152,629,377	785,457,336	187,840,239	39,010,422	151,807,140	1,123,526,894	18,448,513	2,711,893,775	(1,316,152)	(2,584,181)	5,166,713,363
Deferred Outflows											
Loss on bond refundings	-	-	-	-	-	-	-	39,406,614	-	-	39,406,614
Total deferred outflows	-	-	-	-	-	-	-	39,406,614	-	-	39,406,614
Total Assets and Deferred Outflows	\$ 152,629,377	785,457,336	187,840,239	39,010,422	151,807,140	1,123,526,894	18,448,513	2,751,300,389	(1,316,152)	(2,584,181)	5,206,119,977

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant			
Liabilities											
Accounts payable	\$ 10,036,269	30,307,366	12,275,278	80,145	-	38,904,040	76,205	-	31,844	(2,584,181)	89,126,966
Accounts payable-DPCU	-	-	269,843	-	-	-	-	-	-	-	269,843
Accrued expenses	63,110,500	57,940,610	64,847,065	(140)	-	1,050,585	2,430,720	-	-	-	189,379,340
Compensated absences:											
Compensated absences, current	-	-	-	-	-	-	-	-	10,018,098	-	10,018,098
Compensated absences, noncurrent	-	-	-	-	-	-	-	-	147,522,435	-	147,522,435
Total compensated absences	-	-	-	-	-	-	-	-	157,540,533	-	157,540,533
Other postemployment benefits:											
Other postemployment benefits, current	-	-	-	-	-	-	-	-	12,706,500	-	12,706,500
Other postemployment benefits, noncurrent	-	-	-	-	-	-	-	-	152,686,505	-	152,686,505
Total other postemployment benefits	-	-	-	-	-	-	-	-	165,393,005	-	165,393,005
Deferred revenue:											
Unearned revenue, current	34,521,480	17,072,011	66,960,957	-	-	-	-	-	(2,176,238)	-	116,378,210
Unearned revenue, noncurrent	-	30,000	-	-	-	-	-	-	-	-	30,000
Total deferred revenue	34,521,480	17,102,011	66,960,957	-	-	-	-	-	(2,176,238)	-	116,408,210
Bonds and capital leases payable:											
Bonds and capital leases payable, current	-	-	-	-	-	3,556,818	-	56,538,898	-	-	60,095,716
Bonds and capital leases payable, noncurrent	-	-	-	-	-	229,970,089	-	1,115,037,652	-	-	1,345,007,741
Total bonds and capital leases payable	-	-	-	-	-	233,526,907	-	1,171,576,550	-	-	1,405,103,457
Alternate medicare plan											
Alternate medicare plan, current	-	-	-	-	-	-	-	-	1,410,934	-	1,410,934
Alternate medicare plan, noncurrent	-	-	-	-	-	-	-	-	5,289,057	-	5,289,057
Total Alternate medicare plan	-	-	-	-	-	-	-	-	6,699,991	-	6,699,991
Early retirement incentive											
Early retirement incentive, current	1,209,940	648,455	-	-	-	-	-	-	-	-	1,858,395
Early retirement incentive, noncurrent	2,785,173	1,601,864	-	-	-	-	-	-	-	-	4,387,037
Total Early retirement incentive	3,995,113	2,250,319	-	-	-	-	-	-	-	-	6,245,432
Other liabilities:											
Deposits held for others	9,239,143	6,256,392	1,211,486	-	-	-	-	-	-	-	16,707,021
Other liabilities, current	(245)	10,022,902	-	-	-	11,986,498	-	-	-	-	22,009,155
Other liabilities, noncurrent	-	8,642,879	-	-	31,350	-	-	-	-	-	8,674,229
Total other liabilities	9,238,898	24,922,173	1,211,486	-	31,350	11,986,498	-	-	-	-	47,390,405
Total Liabilities	\$ 120,902,260	132,522,479	145,564,629	80,005	31,350	285,468,030	2,506,925	1,171,576,550	327,489,135	(2,584,181)	2,183,557,182
Net Position											
Net investment in capital assets	\$ -	-	-	-	-	-	-	1,579,723,839	-	-	1,579,723,839
Restricted for nonexpendable purposes (endowments):											
Research	-	-	-	-	2,475,499	-	-	-	-	-	2,475,499
Academic support	-	-	-	-	15,075,639	-	-	-	-	-	15,075,639
Scholarships and fellowships	-	-	-	-	13,954,975	-	-	-	-	-	13,954,975
Institutional support	-	-	-	-	134,935	-	-	-	-	-	134,935
Capital	-	-	-	-	692,829	-	-	-	-	-	692,829
Other	-	-	-	-	527,669	-	-	-	-	-	527,669
Total restricted for nonexpendable purposes	-	-	-	-	32,861,546	-	-	-	-	-	32,861,546
Restricted for expendable purposes:											
Instruction	-	538,151	21,405,679	-	132,813	-	-	-	-	-	22,076,643
Research	-	-	422,726	-	26,009,071	-	-	-	-	-	26,431,797
Academic support	-	-	2,255,364	-	31,178,618	-	-	-	-	-	33,433,982
Student loans and services	-	-	618,343	38,446,872	-	-	-	-	-	-	39,065,215
Scholarships and fellowships	-	-	2,699,585	-	27,917,735	-	-	-	-	-	30,617,320
Auxiliary enterprises	(47,199)	75,238,992	378,673	-	-	121,516,767	3,183,182	-	-	-	200,270,415
Institutional support	-	-	13,462,380	483,545	1,198,354	4,753	-	-	-	-	15,149,032
Capital	-	-	9,946,822	-	4,211,830	3,254,841	-	-	-	-	17,413,493
Other	-	-	309,986	-	5,348,507	-	-	-	-	-	5,658,493
Total Restricted for expendable purposes	(47,199)	75,777,143	51,499,558	38,930,417	95,996,928	124,776,361	3,183,182	-	-	-	390,116,390
Unrestricted	31,774,316	577,157,714	(9,223,948)	-	22,917,316	713,282,503	12,758,406	-	(328,805,287)	-	1,019,861,020
Total Net Position	\$ 31,727,117	652,934,857	42,275,610	38,930,417	151,775,790	838,058,864	15,941,588	1,579,723,839	(328,805,287)	-	3,022,562,795

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2013
Consolidated

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant			
Operating Revenues											
Student tuition, net											
Student tuition	\$ 776,698,104	59,580,762	-	-	-	-	-	-	-	(2,813,601)	833,465,265
Scholarship allowance	-	-	-	-	-	-	-	-	(129,378,973)	-	(129,378,973)
Total Student tuition, net (pledged revenues of \$70,408,629)	776,698,104	59,580,762	-	-	-	-	-	-	(129,378,973)	(2,813,601)	704,086,292
Student fees, net											
Student fees	40,615,884	39,631,676	-	-	-	-	-	-	-	(212,672)	80,034,888
Scholarship allowance	-	-	-	-	-	-	-	-	(12,428,987)	-	(12,428,987)
Total Student fees, net (pledged revenues of \$8,175,090)	40,615,884	39,631,676	-	-	-	-	-	-	(12,428,987)	(212,672)	67,605,901
Fee for service contracts	92,901,097	-	-	-	-	-	-	-	-	-	92,901,097
Federal grants and contracts (pledged revenues of \$134,777,942)	-	-	634,179,406	-	-	-	-	-	-	(142,411)	634,036,995
State and local grants and contracts (pledged revenues of \$7,886,350)	-	-	39,136,278	-	-	-	-	-	-	(2,036,456)	37,099,822
Nongovernmental grants and contracts	-	-	105,540,005	-	-	-	-	-	-	(262,682)	105,277,323
Sales and services of educational departments (pledged revenues of \$16,362,577)	-	157,952,665	-	-	-	-	-	-	-	(515,706)	157,436,959
Auxiliary enterprises, net											
Auxiliary enterprises	-	214,274,296	-	-	-	-	-	-	-	(87,009)	214,187,287
Scholarship allowance	-	-	-	-	-	-	-	-	(3,036,615)	-	(3,036,615)
Total Auxiliary enterprises, net (pledged revenues of \$49,427,415)	-	214,274,296	-	-	-	-	-	-	(3,036,615)	(87,009)	211,150,672
Health services (pledged revenues of \$28,689)	1,453,777	561,213,612	-	-	-	-	-	-	-	(1,418,032)	561,249,357
Internal revenues:											
Internal service center revenues	-	250,760,914	-	-	-	-	-	-	-	(250,760,914)	-
Interdepartmental revenues	22,126,647	41,550,536	83,999	-	-	-	-	-	-	(63,761,182)	-
Other internal revenues	39,720,528	-	-	-	-	-	-	-	-	(39,720,528)	-
Total internal revenues	61,847,175	292,311,450	83,999	-	-	-	-	-	-	(354,242,624)	-
Other operating revenues											
Denver AHEC Library funding	4,850,663	-	-	-	-	-	-	-	-	-	4,850,663
Other revenues	17,756,337	44,551,886	4,353,550	969,202	-	307,760	-	-	-	(15,513,822)	52,424,913
Total Other operating revenues (pledged revenues of \$1,136,220)	22,607,000	44,551,886	4,353,550	969,202	-	307,760	-	-	-	(15,513,822)	57,275,576
Total Operating Revenues	996,123,037	1,369,516,347	783,293,238	969,202	-	307,760	-	-	(144,844,575)	(377,245,015)	2,628,119,994
Operating Expenses											
Education and general:											
Instruction	504,875,667	150,241,632	132,769,169	-	-	2,618	-	-	14,385,224	(27,808,873)	774,465,437
Research	10,313,973	431,068	496,742,832	-	-	-	-	-	5,577,380	(1,903,088)	511,162,165
Public service	1,363,131	58,071,685	39,013,754	-	-	-	-	-	1,758,585	(1,601,440)	98,605,715
Academic support	128,446,836	8,494,293	5,813,023	-	-	11,642	-	-	2,778,281	(1,272,140)	144,271,935
Student services	42,491,224	48,283,438	2,530,549	368,170	-	10,378	-	-	1,913,787	(5,935,964)	89,661,582
Institutional support	125,868,130	43,744,732	3,066,216	-	-	(25,668)	-	-	3,580,909	(46,705,884)	129,528,435
Operation and maintenance of plant:											
Program expenses	107,136,556	22,394,826	275,391	-	-	2,589,890	81,035	-	1,573,401	(22,474,399)	111,576,700
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	-	6,046,371	6,046,371
Total Operation and maintenance of plant	107,136,556	22,394,826	275,391	-	-	2,589,890	81,035	-	1,573,401	(16,428,028)	117,623,071
Student aid	68,548,689	10,621,806	87,456,025	-	-	-	-	-	(146,263,236)	-	20,363,284
Total Education and general expenses	989,044,206	342,283,480	767,666,959	368,170	-	2,588,860	81,035	-	(114,695,669)	(101,655,417)	1,885,681,624
Depreciation	-	-	-	-	-	-	-	170,478,197	-	-	170,478,197
Auxiliary enterprises:											
Program expenses	608	177,386,985	9,767,971	-	-	97,841	-	-	1,310,365	(7,145,010)	181,418,760
Internal service center expenses	-	256,504,503	49,163	-	-	1,313	-	-	1,165,584	(261,222,307)	(3,501,744)
Other internal expenses	-	-	1,297,259	-	-	-	-	-	-	(1,297,259)	-
Total Auxiliary enterprises, net	608	433,891,488	11,114,393	-	-	99,154	-	-	2,475,949	(269,664,576)	177,917,016
Health services	-	517,849,776	322,097	-	-	-	-	-	15,412,059	(36,413,038)	497,170,894
Other operating expenses	-	(62)	(11,887)	-	-	-	-	-	-	-	(11,949)
Total Operating Expenses	989,044,814	1,294,024,682	779,091,562	368,170	-	2,688,014	81,035	170,478,197	(96,807,661)	(407,733,031)	2,731,235,782
Operating Income (Loss)	\$ 7,078,223	75,491,665	4,201,676	601,032	-	(2,380,254)	(81,035)	(170,478,197)	(48,036,914)	30,488,016	(103,115,788)

	CURRENT FUNDS					PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund	Student Loan Fund	Endowment and Similar Funds	Unexpended	Retirement of Indebtedness	Investment in Plant			
Nonoperating Revenues (Expenses)											
Federal Pell Grant	\$ -	-	44,754,181	-	-	-	-	-	-	-	44,754,181
State appropriations	14,171,456	-	-	-	-	-	-	-	-	-	14,171,456
Gifts	-	-	137,973,444	-	-	-	-	-	-	(36,534,385)	101,439,059
Investment income, net											
Investment income	31,129,057	32,293,426	10,384,119	692,184	9,435,380	52,651,012	2,321,898	-	-	-	138,907,076
Investment expense	-	(5,810,166)	(51,101)	-	(2,358,996)	-	(1,840)	-	-	-	(8,222,103)
Total Investment income, net (pledged revenues of \$14,571)	31,129,057	26,483,260	10,333,018	692,184	7,076,384	52,651,012	2,320,058	-	-	-	130,684,973
Royalty income, net											
Royalty income	650	25,287,326	-	-	-	-	-	-	-	(4,248,598)	21,039,378
Royalty expense	-	(17,570,344)	-	-	-	-	-	-	-	4,248,598	(13,321,746)
Total Royalty income, net (pledged revenues of \$147,387)	650	7,716,982	-	-	-	-	-	-	-	-	7,717,632
Gain (loss) on disposal of fixed assets	2,211	314,888	-	-	-	9,771,817	-	(3,599,184)	-	-	6,489,732
Interest on capital asset-related debt	(230,181)	(95,166)	(2,611)	-	-	(12,073)	(49,148,000)	3,611,012	-	-	(45,877,019)
Bond issuance costs	-	-	-	-	-	(392,480)	-	(1,036,336)	-	-	(1,428,816)
Other nonoperating revenues (pledged revenues of \$103,259)	449,860	885,097	(1,860)	-	2,371	1,987,167	3,358,268	-	-	-	6,680,903
Net Nonoperating Revenues (Expenses)	45,523,053	35,305,061	193,056,172	692,184	7,078,755	64,005,443	(43,469,674)	(1,024,508)	-	(36,534,385)	264,632,101
Income (Loss) Before Other Revenues	52,601,276	110,796,726	197,257,848	1,293,216	7,078,755	61,625,189	(43,550,709)	(171,502,705)	(48,036,914)	(6,046,369)	161,516,313
Other Revenues											
Capital contributions from the state	-	-	-	-	-	314,107	-	-	-	-	314,107
Capital student fee, net:											
Student fee	-	9,872,374	-	-	-	-	-	-	-	-	9,872,374
Scholarship allowance	-	-	-	-	-	-	-	-	(1,356,692)	-	(1,356,692)
Total Capital student fee, net	-	9,872,374	-	-	-	-	-	-	(1,356,692)	-	8,515,682
Capital appropriations	-	-	-	-	30,435	2,238,973	-	-	-	-	2,269,408
Capital grants and gifts	-	-	31,736,238	-	-	1,589,392	-	11,918,319	-	-	45,243,949
Total Other Revenues	-	9,872,374	31,736,238	-	30,435	4,142,472	-	11,918,319	(1,356,692)	-	56,343,146
Other Interfund Related Additions and Deletions											
Indirect cost recovery transfers	124,532,457	37,755,909	(162,009,119)	(279,247)	-	-	-	-	-	-	-
Mandatory transfers	(16,284,403)	(69,623,931)	(24,022,641)	-	-	21,611,056	88,319,919	-	-	-	-
Voluntary transfers	(118,898,916)	4,519,638	(15,277,924)	(260,792)	8,863,400	96,763,585	24,291,011	-	-	(2)	-
Fixed asset additions & plant fund activity	(22,051,326)	(31,367,323)	(18,934,777)	-	-	(199,280,833)	462,141	265,125,747	-	6,046,371	-
Financing activity	(302,033)	(626,430)	(166,609)	-	-	60,740,052	(67,021,623)	7,376,643	-	-	-
Total Other Interfund Related Additions and Deletions	(33,004,221)	(59,342,137)	(220,411,070)	(540,039)	8,863,400	(20,166,140)	46,051,448	272,502,390	-	6,046,369	-
Increase (Decrease) in Net Position	19,597,055	61,326,963	8,583,016	753,177	15,972,590	45,601,521	2,500,739	112,918,004	(49,393,606)	-	217,859,459
Net Position, beginning of year as restated	12,130,062	591,607,894	33,692,594	38,177,240	135,803,200	792,457,343	13,440,849	1,466,805,835	(279,411,681)	-	2,804,703,336
Net Position, End of Year	\$ 31,727,117	652,934,857	42,275,610	38,930,417	151,775,790	838,058,864	15,941,588	1,579,723,839	(328,805,287)	-	3,022,562,795

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2013
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	\$ 51,450,369	61,949,048	115,992	77,158,665	190,674,074	210,965,684	401,639,758
Cash on hand	130,610	63,021	-	75,934,244	76,127,875	96,706	76,224,581
Investments and restricted cash	-	4,310,172	-	130,031,339	134,341,511	28,680,840	163,022,351
Total cash and investments	51,580,979	66,322,241	115,992	283,124,248	401,143,460	239,743,230	640,886,690
Accounts receivable, net:							
Accounts receivable, current	8,697,827	10,372,678	124,077	88,494,985	107,689,567	12,597,342	120,286,909
Accounts receivable-DPCU, current	28,971	-	-	-	28,971	14,980	43,951
Allowances for accounts receivable	(2,984,828)	(3,663,836)	(12,483)	(6,467,777)	(13,128,924)	(5,082,982)	(18,211,906)
Net accounts receivable	5,741,970	6,708,842	111,594	82,027,208	94,589,614	7,529,340	102,118,954
Loans receivable:							
Loans receivable, noncurrent	-	-	-	-	-	2,500,000	2,500,000
Net loans receivable	-	-	-	-	-	2,500,000	2,500,000
Total accounts and loans receivable, net	5,741,970	6,708,842	111,594	82,027,208	94,589,614	10,029,340	104,618,954
Inventories	6,294,083	-	-	11,589,798	17,883,881	279,158	18,163,039
Other assets:							
Other assets, current	807,506	288,451	-	2,332,571	3,428,528	1,016,848	4,445,376
Other assets, noncurrent	-	-	-	2,996,628	2,996,628	5,275,406	8,272,034
Total other assets	807,506	288,451	-	5,329,199	6,425,156	6,292,254	12,717,410
Interfund receivables, net of interfund payables	-	-	-	-	-	9,071,243	9,071,243
Total Assets	\$ 64,424,538	73,319,534	227,586	382,070,453	520,042,111	265,415,225	785,457,336
Liabilities							
Accounts payable	\$ 13,732,417	1,288,312	259,063	15,513,042	30,792,834	(485,468)	30,307,366
Accrued expenses	5,344,568	7,084,477	328,451	28,488,624	41,246,120	16,694,490	57,940,610
Unearned revenue							
Unearned revenue, current	8,721,177	6,881,217	50,191	965,658	16,618,243	453,768	17,072,011
Unearned revenue, noncurrent	-	-	30,000	-	30,000	-	30,000
Total deferred revenue	8,721,177	6,881,217	80,191	965,658	16,648,243	453,768	17,102,011
Early retirement incentive							
Early retirement incentive, current	-	-	-	-	-	648,455	648,455
Early retirement incentive, noncurrent	-	-	-	-	-	1,601,864	1,601,864
Total Early retirement incentive	-	-	-	-	-	2,250,319	2,250,319
Other liabilities:							
Deposits held for others	3,838,092	263,039	85,115	578,629	4,764,875	1,491,517	6,256,392
Other liabilities, current	-	1,385,538	-	8,509,822	9,895,360	127,542	10,022,902
Other liabilities, noncurrent	-	-	-	8,642,879	8,642,879	-	8,642,879
Total other liabilities	3,838,092	1,648,577	85,115	17,731,330	23,303,114	1,619,059	24,922,173
Total Liabilities	\$ 31,636,254	16,902,583	752,820	62,698,654	111,990,311	20,532,168	132,522,479
Net Position							
Restricted for expendable purposes:							
Instruction	\$ -	538,151	-	-	538,151	-	538,151
Auxiliary enterprises	32,788,284	-	(705,841)	43,224,805	75,307,248	(68,256)	75,238,992
Total restricted for expendable purposes	32,788,284	538,151	(705,841)	43,224,805	75,845,399	(68,256)	75,777,143
Unrestricted	-	55,878,800	180,607	276,146,994	332,206,401	244,951,313	577,157,714
Total Net Position	\$ 32,788,284	56,416,951	(525,234)	319,371,799	408,051,800	244,883,057	652,934,857

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2013

Consolidated

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition	\$ -	59,580,762	-	-	59,580,762	-	59,580,762
Student fees (pledged revenues of \$8,175,090)	38,901,340	591,175	-	80,552	39,573,067	58,609	39,631,676
Sales and services of educational departments (pledged revenues of \$16,362,577)	14,279,310	73,694,616	-	53,382,247	141,356,173	16,596,492	157,952,665
Auxiliary enterprises (pledged revenues of \$49,427,415)	195,169,786	371,486	16,051,766	-	211,593,038	2,681,258	214,274,296
Health services (pledged revenues of \$28,689)	-	3,742,904	-	555,215,934	558,958,838	2,254,774	561,213,612
Internal revenues:							
Internal service center revenues	-	-	8,126,279	50,792,885	58,919,164	191,841,750	250,760,914
Interdepartmental revenues	9,330,196	14,938,047	-	2,672,016	26,940,259	14,610,277	41,550,536
Total internal revenues	9,330,196	14,938,047	8,126,279	53,464,901	85,859,423	206,452,027	292,311,450
Other operating revenues (pledged revenues of \$1,136,220)	1,269,108	2,031,205	770,572	16,323,695	20,394,580	24,157,306	44,551,886
Total Operating Revenues	258,949,740	154,950,195	24,948,617	678,467,329	1,117,315,881	252,200,466	1,369,516,347
Operating Expenses							
Education and general:							
Instruction	-	127,795,321	-	1,537,926	129,333,247	20,908,385	150,241,632
Research	-	-	-	-	-	431,068	431,068
Public service	-	-	-	50,083,221	50,083,221	7,988,464	58,071,685
Academic support	-	479,060	-	-	479,060	8,015,233	8,494,293
Student services	42,570,317	390,998	-	1,283,386	44,244,701	4,038,737	48,283,438
Institutional support	759,618	-	-	15,760,279	16,519,897	27,224,835	43,744,732
Operation and maintenance of plant Program expenses	132,828	-	15,096,928	-	15,229,756	7,165,070	22,394,826
Student aid	6,860,251	1,241,462	-	27,695	8,129,408	2,492,398	10,621,806
Total Education and general expenses	50,323,014	129,906,841	15,096,928	68,692,507	264,019,290	78,264,190	342,283,480
Auxiliary enterprises							
Program expenses	168,550,817	-	7,165,853	52	175,716,722	1,670,263	177,386,985
Internal service center expenses	-	-	8,423,604	46,003,543	54,427,147	202,077,356	256,504,503
Total Auxiliary enterprises, net	168,550,817	-	15,589,457	46,003,595	230,143,869	203,747,619	433,891,488
Health services	-	-	-	516,952,489	516,952,489	897,287	517,849,776
Other operating expenses	-	-	-	-	-	(62)	(62)
Total Operating Expenses	218,873,831	129,906,841	30,686,385	631,648,591	1,011,115,648	282,909,034	1,294,024,682
Operating Income (Loss)	\$ 40,075,909	25,043,354	(5,737,768)	46,818,738	106,200,233	(30,708,568)	75,491,665

	Auxiliary Services	Education Services	Research Support Services	Other Self-Funded Services	Subtotal	Other Auxiliary Services	Total
Nonoperating Revenues (Expenses)							
Investment income	\$ -	238,981	-	6,347,021	6,586,002	25,707,424	32,293,426
Investment expense	(616)	(11,306)	-	(18,200)	(30,122)	(5,780,044)	(5,810,166)
Total Investment income, net (pledged revenues of \$14,571)	(616)	227,675	-	6,328,821	6,555,880	19,927,380	26,483,260
Royalty income, net							
Royalty income	703,124	-	-	-	703,124	24,584,202	25,287,326
Royalty expense	-	-	-	-	-	(17,570,344)	(17,570,344)
Total Royalty income, net (pledged revenue of \$147,387)	703,124	-	-	-	703,124	7,013,858	7,716,982
Gain on disposal of fixed assets	45,479	9,868	-	21,000	76,347	238,541	314,888
Interest on capital asset-related debt	(1,195)	-	-	(1,549)	(2,744)	(92,422)	(95,166)
Other nonoperating revenues (pledged revenues of \$103,259)	142,259	6,255	11,064	340,054	499,632	385,465	885,097
Net Nonoperating Revenues (Expenses)	889,051	243,798	11,064	6,688,326	7,832,239	27,472,822	35,305,061
Income (Loss) Before Other Revenues	40,964,960	25,287,152	(5,726,704)	53,507,064	114,032,472	(3,235,746)	110,796,726
Other Revenues							
Capital Student fee	-	-	-	-	-	9,872,374	9,872,374
Total Other Revenues	-	-	-	-	-	9,872,374	9,872,374
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	16,471,523	-	16,471,523	21,284,386	37,755,909
Mandatory transfers	(34,797,332)	(2,081,876)	(17,654,262)	(5,169,336)	(59,702,806)	(9,921,125)	(69,623,931)
Voluntary transfers	(3,630,924)	(21,014,822)	30,275,241	(2,914,933)	2,714,562	1,805,076	4,519,638
Fixed asset additions & plant fund activity	(809,637)	(28,886)	(20,743,280)	(8,251,933)	(29,833,736)	(1,533,587)	(31,367,323)
Financing activity	-	-	-	(45,246)	(45,246)	(581,184)	(626,430)
Total Other Interfund Related Additions and Deletions	(39,237,893)	(23,125,584)	8,349,222	(16,381,448)	(70,395,703)	11,053,566	(59,342,137)
Increase (Decrease) in Net Position	1,727,067	2,161,568	2,622,518	37,125,616	43,636,769	17,690,194	61,326,963
Net Position, beginning of year as restated	31,061,217	54,255,383	(3,147,752)	282,246,183	364,415,031	227,192,863	591,607,894
Net Position, End of Year	\$ 32,788,284	56,416,951	(525,234)	319,371,799	408,051,800	244,883,057	652,934,857

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary Services Enterprises
June 30, 2013
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	\$ 27,937	1,588,393	(461,322)	21,614,671	10,505,200	4,836,929	11,031,892	2,306,669	51,450,369
Cash on hand	11,200	27,350	4,000	5,350	1,600	29,310	10,400	41,400	130,610
Total cash and investments	39,137	1,615,743	(457,322)	21,620,021	10,506,800	4,866,239	11,042,292	2,348,069	51,580,979
Accounts receivable, net:									
Accounts receivable:									
Accounts receivable, current	1,985,973	1,539,016	90,640	1,765,132	1,072,256	1,212,290	750,536	281,984	8,697,827
Accounts receivable-DPCU, current	4,301	-	-	-	-	-	-	24,670	28,971
Allowances for accounts receivable	(187,311)	(10,250)	(10,528)	(729,966)	(628,755)	(825,132)	(492,255)	(100,631)	(2,984,828)
Net accounts receivable	1,802,963	1,528,766	80,112	1,035,166	443,501	387,158	258,281	206,023	5,741,970
Total accounts receivable, net	1,802,963	1,528,766	80,112	1,035,166	443,501	387,158	258,281	206,023	5,741,970
Inventories	-	4,684,048	-	1,244,077	284,233	-	-	81,725	6,294,083
Other assets, current	707,478	7,315	-	48,000	1	-	-	44,712	807,506
Total Assets	\$ 2,549,578	7,835,872	(377,210)	23,947,264	11,234,535	5,253,397	11,300,573	2,680,529	64,424,538
Liabilities									
Accounts payable	\$ 1,435,184	1,597,017	142,402	1,381,817	8,495,227	112,529	363,921	204,320	13,732,417
Accrued expenses	1,432,235	206,777	149,954	1,831,942	670,583	167,074	421,383	464,620	5,344,568
Unearned revenue, current	6,570,076	162,193	102,962	856,294	16,477	200,129	567,483	245,563	8,721,177
Deposits held for others	24,924	-	1	3,739,980	-	53,630	8,322	11,235	3,838,092
Total Liabilities	\$ 9,462,419	1,965,987	395,319	7,810,033	9,182,287	533,362	1,361,109	925,738	31,636,254
Net Position									
Restricted for expendable purposes Auxiliary enterprises	\$ (6,912,841)	5,869,885	(772,529)	16,137,231	2,052,248	4,720,035	9,939,464	1,754,791	32,788,284
Total Net Position	\$ (6,912,841)	5,869,885	(772,529)	16,137,231	2,052,248	4,720,035	9,939,464	1,754,791	32,788,284

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2013

Consolidated

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Operating Revenues									
Student fees (pledged revenues of \$8,154,452)	\$ 2,685,915	-	5,720,744	-	4,023,143	1,405,263	14,694,952	10,371,323	38,901,340
Sales and services of educational departments (pledged revenues of \$2,993,211)	-	-	1,268,225	-	8,831,142	-	925,127	3,254,816	14,279,310
Auxiliary enterprises, net:									
Auxiliary enterprises (pledged revenues of \$40,911,250)	37,662,772	20,823,801	1,419,485	109,599,828	8,591,484	15,243,285	1,192,204	636,927	195,169,786
Interdepartmental revenues	6,983,345	-	118,810	-	225,762	-	94,167	1,908,112	9,330,196
Other operating revenues (pledged revenues of \$266,029)	32,158	75,852	193,023	1,850	65,690	239	368,509	531,787	1,269,108
Total Operating Revenues	47,364,190	20,899,653	8,720,287	109,601,678	21,737,221	16,648,787	17,274,959	16,702,965	258,949,740
Operating Expenses									
Education and general:									
Student services	-	-	5,465,359	-	12,550,099	-	15,634,512	8,920,347	42,570,317
Institutional support	-	-	-	67,275	-	692,343	-	-	759,618
Operation and maintenance of plant Program expenses	-	-	-	132,828	-	-	-	-	132,828
Student aid	6,634,744	11,050	-	180,000	6,312	16,287	4,100	7,758	6,860,251
Total Education and General expenses	6,634,744	11,050	5,465,359	380,103	12,556,411	708,630	15,638,612	8,928,105	50,323,014
Auxiliary enterprises Program expenses	46,491,622	20,321,168	2,548,514	75,506,367	9,477,739	9,502,971	1,398,028	3,304,408	168,550,817
Total Operating Expenses	53,126,366	20,332,218	8,013,873	75,886,470	22,034,150	10,211,601	17,036,640	12,232,513	218,873,831
Operating Income (Loss)	(5,762,176)	567,435	706,414	33,715,208	(296,929)	6,437,186	238,319	4,470,452	40,075,909
Nonoperating Revenues (Expenses)									
Investment expense	(280)	-	(14)	(140)	-	(14)	-	(168)	(616)
Royalty income (pledged revenue of \$147,387)	703,124	-	-	-	-	-	-	-	703,124
Gain on disposal of fixed assets	5,991	-	6,480	27,315	-	1,870	200	3,623	45,479
Interest on capital asset-related debt	-	-	-	(1,195)	-	-	-	-	(1,195)
Other nonoperating revenues (pledged revenues of \$29,819)	38,310	2,559	24,684	22,343	-	15,388	-	38,975	142,259
Net Nonoperating Revenues (Expenses)	747,145	2,559	31,150	48,323	-	17,244	200	42,430	889,051
Income (Loss) Before Other Revenues	(5,015,031)	569,994	737,564	33,763,531	(296,929)	6,454,430	238,519	4,512,882	40,964,960
Other Interfund Related Additions and Deletions									
Voluntary transfers	(3,902,800)	-	(1,107,376)	(21,646,776)	-	(4,574,216)	(121,260)	(3,444,904)	(34,797,332)
Scholarship allowance offset	2,005,707	(171,486)	(600,204)	(2,391,212)	(249,340)	(1,543,771)	(333,534)	(347,084)	(3,630,924)
Fixed asset additions & plant fund activity	(53,675)	(71,429)	-	(246,813)	(208,858)	-	(127,039)	(101,823)	(809,637)
Total Other Interfund Related Additions and Deletions	(1,950,768)	(242,915)	(1,707,580)	(24,284,801)	(458,198)	(6,117,987)	(581,833)	(3,893,811)	(39,237,893)
Increase (Decrease) in Net Position	(6,965,799)	327,079	(970,016)	9,478,730	(755,127)	336,443	(343,314)	619,071	1,727,067
Net Position, beginning of year as restated	52,958	5,542,806	197,487	6,658,501	2,807,375	4,383,592	10,282,778	1,135,720	31,061,217
Net Position, End of Year	\$ (6,912,841)	5,869,885	(772,529)	16,137,231	2,052,248	4,720,035	9,939,464	1,754,791	32,788,284

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Education Services Enterprises
June 30, 2013
Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 39,449,275	2,032,188	20,467,585	61,949,048
Cash on hand	2,267	60,354	400	63,021
Investments and restricted cash	-	-	4,310,172	4,310,172
Total cash and investments	39,451,542	2,092,542	24,778,157	66,322,241
Accounts receivable, net:				
Accounts receivable:				
Accounts receivable, current	6,451,524	286,663	3,634,491	10,372,678
Allowances for accounts receivable	(3,215,412)	(8,552)	(439,872)	(3,663,836)
Net accounts receivable	3,236,112	278,111	3,194,619	6,708,842
Total accounts receivable, net	3,236,112	278,111	3,194,619	6,708,842
Other assets, current	43,918	244,533	-	288,451
Total Assets	\$ 42,731,572	2,615,186	27,972,776	73,319,534
Liabilities				
Accounts payable	\$ 649,575	597,570	41,167	1,288,312
Accrued expenses	2,375,140	126,610	4,582,727	7,084,477
Unearned revenue, current	5,734,451	806,299	340,467	6,881,217
Other liabilities:				
Deposits held for others	263,039	-	-	263,039
Other liabilities, current	-	-	1,385,538	1,385,538
Total other liabilities	263,039	-	1,385,538	1,648,577
Total Liabilities	\$ 9,022,205	1,530,479	6,349,899	16,902,583
Net Position				
Restricted for expendable purposes Instruction	\$ 538,151	-	-	538,151
Unrestricted	33,171,216	1,084,707	21,622,877	55,878,800
Total Net Position	\$ 33,709,367	1,084,707	21,622,877	56,416,951

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Education Services Enterprises

June 30, 2013

Consolidated

	Continuing Education Operations	International Education Operations	Graduate Medical Education	Total
Operating Revenues				
Student tuition	\$ 57,650,516	-	1,930,246	59,580,762
Student fees	435,250	-	155,925	591,175
Sales and services of educational departments	3,477,146	2,859,293	67,358,177	73,694,616
Auxiliary enterprises	371,486	-	-	371,486
Health services	1,149,801	-	2,593,103	3,742,904
Interdepartmental revenues	4,247,738	11,026	10,679,283	14,938,047
Other revenues	853,703	-	1,177,502	2,031,205
Total Operating Revenues	68,185,640	2,870,319	83,894,236	154,950,195
Operating Expenses				
Education and general:				
Instruction	44,900,146	2,622,981	80,272,194	127,795,321
Academic support	479,060	-	-	479,060
Student services	390,998	-	-	390,998
Student aid	1,046,208	195,254	-	1,241,462
Total Education and general expenses	46,816,412	2,818,235	80,272,194	129,906,841
Total Operating Expenses	46,816,412	2,818,235	80,272,194	129,906,841
Operating Income	21,369,228	52,084	3,622,042	25,043,354
Nonoperating Revenues (Expenses)				
Investment income, net:				
Investment income	-	5,168	233,813	238,981
Investment expense	-	-	(11,306)	(11,306)
Total investment income, net	-	5,168	222,507	227,675
Gain on disposal of fixed assets	9,798	70	-	9,868
Other nonoperating revenues	-	-	6,255	6,255
Net Nonoperating Revenues (Expenses)	9,798	5,238	228,762	243,798
Income Before Other Revenues	21,379,026	57,322	3,850,804	25,287,152
Other Interfund Related Additions and Deletions				
Voluntary transfers	-	-	(2,081,876)	(2,081,876)
Scholarship allowance offset	(21,730,896)	24,466	691,608	(21,014,822)
Fixed asset additions & plant fund activity	(28,886)	-	-	(28,886)
Total Other Interfund Related Additions and Deletions	(21,759,782)	24,466	(1,390,268)	(23,125,584)
Increase (Decrease) in Net Position	(380,756)	81,788	2,460,536	2,161,568
Net Position, beginning of year as restated	34,090,123	1,002,919	19,162,341	54,255,383
Net Position, End of Year	\$ 33,709,367	1,084,707	21,622,877	56,416,951

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Research Support Services
June 30, 2013
Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Assets				
Equity in pooled cash and investments	\$ (1,723,685)	1,663,940	175,737	115,992
Accounts receivable, net:				
Accounts receivable, current	37,714	78,956	7,407	124,077
Allowances for accounts receivable	(12,483)	-	-	(12,483)
Total accounts receivable, net	25,231	78,956	7,407	111,594
Total Assets	\$ (1,698,454)	1,742,896	183,144	227,586
Liabilities				
Accounts payable	\$ 200,802	55,724	2,537	259,063
Accrued expenses	310,395	18,056	-	328,451
Deferred revenue:				
Unearned revenue, current	-	50,191	-	50,191
Unearned revenue, noncurrent	-	30,000	-	30,000
Total deferred revenue	-	80,191	-	80,191
Deposits held for others	-	85,115	-	85,115
Total other liabilities	-	85,115	-	85,115
Total Liabilities	\$ 511,197	239,086	2,537	752,820
Net Position				
Restricted for expendable purposes Auxiliary enterprises	\$ (2,209,651)	1,503,810	-	(705,841)
Unrestricted	-	-	180,607	180,607
Total Net Position	\$ (2,209,651)	1,503,810	180,607	(525,234)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Research Support Services

June 30, 2013

Consolidated

	Research Support Operations	Research Building System	Research Building Exempt	Total
Operating Revenues				
Auxiliary enterprises, net (pledged revenues of \$8,516,165)	\$ -	12,168,349	3,883,417	16,051,766
Internal service center revenues	8,126,279	-	-	8,126,279
Other operating revenues (pledged revenues of \$539,295)	557,762	212,810	-	770,572
Total Operating Revenues	8,684,041	12,381,159	3,883,417	24,948,617
Operating Expenses				
Operation and maintenance of plant Program expenses	-	15,096,928	-	15,096,928
Auxiliary enterprises:				
Program expenses	-	6,979,296	186,557	7,165,853
Internal service center expenses	8,423,604	-	-	8,423,604
Total auxiliary enterprises, net	8,423,604	6,979,296	186,557	15,589,457
Total Operating Expenses	8,423,604	22,076,224	186,557	30,686,385
Operating Income (Loss)	260,437	(9,695,065)	3,696,860	(5,737,768)
Nonoperating Revenues (Expenses)				
Other nonoperating revenues (pledged revenues of \$7,743)	-	11,064	-	11,064
Net Nonoperating Revenues (Expenses)	-	11,064	-	11,064
Income (Loss) Before Other Revenues	260,437	(9,684,001)	3,696,860	(5,726,704)
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	16,471,523	-	16,471,523
Mandatory transfers	-	(17,654,262)	-	(17,654,262)
Voluntary transfers	80,758	30,194,483	-	30,275,241
Fixed asset additions & plant fund activity	-	(20,743,280)	-	(20,743,280)
Total Other Interfund Related Additions and Deletions	80,758	8,268,464	-	8,349,222
Increase (Decrease) in Net Position	341,195	(1,415,537)	3,696,860	2,622,518
Net Position, beginning of year as restated	(2,550,846)	2,919,347	(3,516,253)	(3,147,752)
Net Position, End of Year	\$ (2,209,651)	1,503,810	180,607	(525,234)

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Self-funded Services
June 30, 2013
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	\$ 15,346,797	2,573,489	6,381,543	588,932	1,691,286	1,173,483	22,631,569	-	26,771,566	77,158,665
Cash on hand	(309,990)	-	-	300	200	-	76,242,674	-	1,060	75,934,244
Investments and restricted cash	25,347,419	-	-	-	-	-	104,149,140	-	534,780	130,031,339
Total cash and investments	40,384,226	2,573,489	6,381,543	589,232	1,691,486	1,173,483	203,023,383	-	27,307,406	283,124,248
Accounts receivable, net:										
Accounts receivable, current	1,875,789	413,805	1,804,865	2,796	765,714	23,465	75,706,385	-	7,902,166	88,494,985
Allowances for accounts receivable	-	(8,480)	-	(1,716)	(120,187)	(831)	(4,790,619)	-	(1,545,944)	(6,467,777)
Net accounts receivable	1,875,789	405,325	1,804,865	1,080	645,527	22,634	70,915,766	-	6,356,222	82,027,208
Total accounts receivable, net	1,875,789	405,325	1,804,865	1,080	645,527	22,634	70,915,766	-	6,356,222	82,027,208
Inventories	-	-	270,686	-	-	-	3,161	-	11,315,951	11,589,798
Other assets:										
Other assets, current	301,628	1,428	-	79,359	-	380	1,943,658	-	6,118	2,332,571
Other assets, noncurrent	-	-	-	-	-	-	2,996,628	-	-	2,996,628
Total other assets	301,628	1,428	-	79,359	-	380	4,940,286	-	6,118	5,329,199
Total Assets	\$ 42,561,643	2,980,242	8,457,094	669,671	2,337,013	1,196,497	278,882,596	-	44,985,697	382,070,453
Liabilities										
Accounts payable	\$ 228,694	118,413	1,914,810	4,731	28,118	328,258	11,905,728	-	984,290	15,513,042
Accrued expenses	259,562	38,926	289,482	31,372	350,334	319,025	26,258,580	-	941,343	28,488,624
Unearned revenue, current	-	613,127	-	275,541	76,990	-	-	-	-	965,658
Other liabilities:										
Deposits held for others	-	578,629	-	-	-	-	-	-	-	578,629
Other liabilities, current	8,361,322	-	-	-	-	-	-	-	148,500	8,509,822
Other liabilities, noncurrent	8,048,879	-	-	-	-	-	-	-	594,000	8,642,879
Total other liabilities	16,410,201	578,629	-	-	-	-	-	-	742,500	17,731,330
Total Liabilities	\$ 16,898,457	1,349,095	2,204,292	311,644	455,442	647,283	38,164,308	-	2,668,133	62,698,654
Net Position										
Restricted for expendable purposes, Scholarships and fellowships	\$ -	-	-	358,027	-	549,214	-	-	42,317,564	43,224,805
Unrestricted	25,663,186	1,631,147	6,252,802	-	1,881,571	-	240,718,288	-	-	276,146,994
Total Net Position	\$ 25,663,186	1,631,147	6,252,802	358,027	1,881,571	549,214	240,718,288	-	42,317,564	319,371,799

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2013

Consolidated

	Insurance Services	Conference Services	Cogeneration	Other Student Services	Practice Plan	Telecom	UPI Practice Plans	Technology Transfer Operations	Health Services	Total
Operating Revenues										
Student fees, net (pledged revenues of \$20,638)	\$ -	-	-	80,552	-	-	-	-	-	80,552
Sales and services of educational departments (pledged revenues of \$6,459,695)	-	753,424	-	612,189	447,471	-	-	-	51,569,163	53,382,247
Health services (pledged revenue of \$28,689)	-	-	-	-	6,426,522	-	548,677,436	-	111,976	555,215,934
Internal revenues:										
Internal service center revenues	11,504,625	-	29,151,661	-	-	10,136,599	-	-	-	50,792,885
Interdepartmental revenues	-	115,145	-	330,109	49,091	-	-	-	2,177,671	2,672,016
Total internal revenues	11,504,625	115,145	29,151,661	330,109	49,091	10,136,599	-	-	2,177,671	53,464,901
Other operating revenues (pledged revenues of \$330,896)	3,947,506	13,692	8,873,790	311,079	24,000	777,881	2,148,183	25,020	202,544	16,323,695
Total Operating Revenues	15,452,131	882,261	38,025,451	1,333,929	6,947,084	10,914,480	550,825,619	25,020	54,061,354	678,467,329
Operating Expenses										
Education and general:										
Instruction	-	-	-	-	-	-	-	-	1,537,926	1,537,926
Public service	-	1,340,790	-	65	629,172	-	-	-	48,113,194	50,083,221
Student services	-	-	-	1,283,386	-	-	-	-	-	1,283,386
Institutional support	15,175,651	99	-	-	-	-	-	-	584,529	15,760,279
Student aid	(101)	-	-	1,500	-	-	-	-	26,296	27,695
Total Education and general expenses	15,175,550	1,340,889	-	1,284,951	629,172	-	-	-	50,261,945	68,692,507
Auxiliary enterprises:										
Program expenses	-	52	-	-	-	-	-	-	-	52
Internal service center expenses	3,159,336	-	29,074,849	-	-	13,769,358	-	-	-	46,003,543
Total Auxiliary enterprises, net	3,159,336	52	29,074,849	-	-	13,769,358	-	-	-	46,003,595
Health services	-	-	-	-	6,545,245	-	509,774,636	-	632,608	516,952,489
Total Operating Expenses	18,334,886	1,340,941	29,074,849	1,284,951	7,174,417	13,769,358	509,774,636	-	50,894,553	631,648,591
Operating Income (Loss)	(2,882,755)	(458,680)	8,950,602	48,978	(227,333)	(2,854,878)	41,050,983	25,020	3,166,801	46,818,738
Nonoperating Revenues (Expenses)										
Investment income, net										
Investment income	607,848	-	-	-	-	-	5,682,301	-	56,872	6,347,021
Investment expense	(18,200)	-	-	-	-	-	-	-	-	(18,200)
Total Investment income, net (pledged revenues of \$14,571)	589,648	-	-	-	-	-	5,682,301	-	56,872	6,328,821
Gain (loss) on disposal of fixed assets	-	-	4,796	-	-	5,176	-	-	11,028	21,000
Interest on capital asset-related debt	-	-	-	-	-	-	-	-	(1,549)	(1,549)
Other nonoperating revenues, net:										
Other nonoperating revenues (pledged revenues of \$65,697)	773	-	82,861	-	-	13,269	-	-	243,151	340,054
Net Nonoperating Revenues (Expenses)	590,421	-	87,657	-	-	18,445	5,682,301	-	309,502	6,688,326
Income (Loss) Before Other Revenues	(2,292,334)	(458,680)	9,038,259	48,978	(227,333)	(2,836,433)	46,733,284	25,020	3,476,303	53,507,064
Other Interfund Related Additions and Deletions										
Voluntary transfers	-	-	(4,412,827)	-	-	-	(756,509)	-	-	(5,169,336)
Scholarship allowance offset	9,105	(193,829)	(5,352,303)	(5,174)	198,289	2,888,597	-	(25,620)	(433,998)	(2,914,933)
Fixed asset additions & plant fund activity	-	-	8,177	-	-	(2,453,840)	(5,689,537)	-	(116,733)	(8,251,933)
Financing activity	-	-	-	-	-	-	-	-	(45,246)	(45,246)
Total Other Interfund Related Additions and Deletions	9,105	(193,829)	(9,756,953)	(5,174)	198,289	434,757	(6,446,046)	(25,620)	(595,977)	(16,381,448)
Increase (Decrease) in Net Position	(2,283,229)	(652,509)	(718,694)	43,804	(29,044)	(2,401,676)	40,287,238	(600)	2,880,326	37,125,616
Net Position, beginning of year as restated	27,946,415	2,283,656	6,971,496	314,223	1,910,615	2,950,890	200,431,050	600	39,437,238	282,246,183
Net Position, End of Year	\$ 25,663,186	1,631,147	6,252,802	358,027	1,881,571	549,214	240,718,288	-	42,317,564	319,371,799

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION

Other Auxiliary Services

June 30, 2013

Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 21,727,841	145,361,245	43,876,598	210,965,684
Cash on hand	1,095	53,613	41,998	96,706
Investments and restricted cash	-	26,460,786	2,220,054	28,680,840
Total cash and investments	21,728,936	171,875,644	46,138,650	239,743,230
Accounts receivable, net:				
Accounts receivable:				
Accounts receivable, current	167,835	6,452,132	5,977,375	12,597,342
Accounts receivable-DPCU, current	-	270	14,710	14,980
Allowances for accounts receivable	(147)	(201,812)	(4,881,023)	(5,082,982)
Net accounts receivable	167,688	6,250,590	1,111,062	7,529,340
Loans receivable, noncurrent	-	2,500,000	-	2,500,000
Total accounts receivable, net	167,688	8,750,590	1,111,062	10,029,340
Inventories	279,158	-	-	279,158
Other assets:				
Other assets, current	3,095	172,239	841,514	1,016,848
Other assets, noncurrent	-	5,275,406	-	5,275,406
Total other assets	3,095	5,447,645	841,514	6,292,254
Interfund receivables, net of interfund payables	-	9,071,243	-	9,071,243
Total Assets	\$ 22,178,877	195,145,122	48,091,226	265,415,225
Liabilities				
Accounts payable	\$ 626,813	3,916,771	(5,029,052)	(485,468)
Accrued expenses	13,076,293	1,718,005	1,900,192	16,694,490
Unearned revenue, current	-	313,943	139,825	453,768
Early retirement incentive				
Early retirement incentive, current	-	648,455	-	648,455
Early retirement incentive, noncurrent	-	1,601,864	-	1,601,864
Total Early retirement incentive	-	2,250,319	-	2,250,319
Other liabilities:				
Deposits held for others	13,881	591,205	886,431	1,491,517
Other liabilities, current	-	5,778	121,764	127,542
Total other liabilities	13,881	596,983	1,008,195	1,619,059
Total Liabilities	\$ 13,716,987	8,796,021	(1,980,840)	20,532,168
Net Position				
Restricted for expendable purposes Auxiliary enterprises	\$ -	-	(68,256)	(68,256)
Unrestricted	8,461,890	186,349,101	50,140,322	244,951,313
Total Net Position	\$ 8,461,890	186,349,101	50,072,066	244,883,057

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2013

Consolidated

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees	\$ -	-	58,609	58,609
Sales and services of educational departments (Pledged revenues of \$6,909,671)	-	193	16,596,299	16,596,492
Auxiliary enterprises, net:				
Auxiliary enterprises	-	-	2,681,258	2,681,258
Health services	-	-	2,254,774	2,254,774
Internal revenues:				
Internal service center revenues	188,771,969	3,069,781	-	191,841,750
Interdepartmental revenues	-	4,996,175	9,614,102	14,610,277
Total internal revenues	188,771,969	8,065,956	9,614,102	206,452,027
Other operating revenues	10,062,461	3,673,561	10,421,284	24,157,306
Total Operating Revenues	198,834,430	11,739,710	41,626,326	252,200,466
Operating Expenses				
Education and general:				
Instruction	-	3,479,617	17,428,768	20,908,385
Research	-	206,418	224,650	431,068
Public service	-	326,940	7,661,524	7,988,464
Academic support	-	5,570,064	2,445,169	8,015,233
Student services	-	71,433	3,967,304	4,038,737
Institutional support	-	22,629,065	4,595,770	27,224,835
Operation and maintenance of plant Program expenses	-	(72,243)	7,237,313	7,165,070
Student aid	4,473	1,938,447	549,478	2,492,398
Total Education and general expenses	4,473	34,149,741	44,109,976	78,264,190
Auxiliary enterprises:				
Program expenses	-	130,095	1,540,168	1,670,263
Internal service center expenses	202,098,381	(21,025)	-	202,077,356
Total Auxiliary enterprises, net	202,098,381	109,070	1,540,168	203,747,619
Health services	-	(1,368)	898,655	897,287
Other operating expenses	-	(62)	-	(62)
Total Operating Expenses	202,102,854	34,257,381	46,548,799	282,909,034
Operating Loss	\$ (3,268,424)	(22,517,671)	(4,922,473)	(30,708,568)

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Nonoperating Revenues (Expenses)				
Investment income, net:				
Investment income	\$ -	22,666,052	3,041,372	25,707,424
Investment expense	-	(5,780,044)	-	(5,780,044)
Total Investment income, net	-	16,886,008	3,041,372	19,927,380
Royalty income, net:				
Royalty income	-	24,584,202	-	24,584,202
Royalty expense	-	(17,570,344)	-	(17,570,344)
Total Royalty income, net	-	7,013,858	-	7,013,858
Gain on disposal of fixed assets	36,832	1,268	200,441	238,541
Interest on capital asset-related debt	(92,422)	-	-	(92,422)
Other nonoperating revenues	69,753	66,455	249,257	385,465
Net Nonoperating Revenues (Expenses)	14,163	23,967,589	3,491,070	27,472,822
Income (Loss) Before Other Revenues	(3,254,261)	1,449,918	(1,431,403)	(3,235,746)
Other revenues				
Capital Student fee, net	-	9,872,374	-	9,872,374
Total Other Revenues	-	9,872,374	-	9,872,374
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	21,284,386	-	21,284,386
Mandatory transfers	-	(9,471,125)	(450,000)	(9,921,125)
Voluntary transfers	(588,965)	(6,445,227)	8,839,268	1,805,076
Fixed asset additions & plant fund activity	(1,987)	(1,239,043)	(292,557)	(1,533,587)
Financing activity	(581,184)	-	-	(581,184)
Total Other Interfund Related Additions and Deletions	(1,172,136)	4,128,991	8,096,711	11,053,566
Increase (Decrease) in Net Position	(4,426,397)	15,451,283	6,665,308	17,690,194
Net Position, beginning of year as restated	12,888,287	170,897,818	43,406,758	227,192,863
Net Position, End of Year	\$ 8,461,890	186,349,101	50,072,066	244,883,057

University of Colorado Boulder



University of Colorado Boulder Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2013
Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 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	\$ 51,841,114	161,758,963	4,747,095	-	517,851,392	4,647,052	-	-	-	740,845,616
Cash on hand	52,472	187,294	56,470	-	-	-	-	-	-	296,236
Investments and restricted pooled cash	-	-	4,521,920	2,424,369	151,430,626	288,363	-	-	-	158,665,278
Total cash and investments	51,893,586	161,946,257	9,325,485	2,424,369	669,282,018	4,935,415	-	-	-	899,807,130
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	14,869,983	14,597,681	48,270,601	-	400,048	224,438	-	-	-	78,362,751
Accounts receivable-DPCU, current	-	43,681	6,108,446	-	-	-	-	-	-	6,152,127
Accounts receivable, noncurrent	-	-	697,418	11,682	-	-	-	-	-	709,100
Allowances for accounts receivable	(4,741,359)	(6,415,251)	(174)	-	-	-	-	-	-	(11,156,784)
Net accounts receivable	10,128,624	8,226,111	55,076,291	11,682	400,048	224,438	-	-	-	74,067,194
Loans receivable:										
Loans receivable, current	-	-	-	2,724,986	-	-	-	-	-	2,724,986
Loans receivable, noncurrent	-	-	-	14,120,980	-	-	-	-	-	14,120,980
Allowances for loans receivable	-	-	-	(1,333,106)	-	-	-	-	-	(1,333,106)
Net loans receivable	-	-	-	15,512,860	-	-	-	-	-	15,512,860
Total accounts and loans receivable, net	10,128,624	8,226,111	55,076,291	15,524,542	400,048	224,438	-	-	-	89,580,054
Inventories	923,271	5,754,692	-	-	-	-	-	-	-	6,677,963
Other assets, current	208,605	1,397,144	267,803	-	4,672	-	-	-	-	1,878,224
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	-	-	18,904,778	-	-	18,904,778
Construction in progress	-	-	-	-	5	-	194,509,401	-	-	194,509,406
Collections	-	-	-	-	-	-	11,847,390	-	-	11,847,390
Total nondepreciable capital assets	-	-	-	-	5	-	225,261,569	-	-	225,261,574
Depreciable capital assets:										
Buildings	-	-	-	-	-	-	1,508,552,310	-	-	1,508,552,310
Improvements other than buildings	-	-	-	-	-	-	102,464,481	-	-	102,464,481
Equipment	-	-	-	-	-	-	234,894,612	-	-	234,894,612
Software	-	-	-	-	-	-	3,594,916	-	-	3,594,916
Library and other collections	-	-	-	-	-	-	244,983,596	-	-	244,983,596
Less accumulated depreciation and amortization	-	-	-	-	-	-	(899,580,365)	-	-	(899,580,365)
Total depreciable capital assets, net	-	-	-	-	-	-	1,194,909,550	-	-	1,194,909,550
Total capital assets, net	-	-	-	-	5	-	1,420,171,119	-	-	1,420,171,124
Interfund receivables, net of interfund payables	-	-	55,852	-	(55,852)	(378,171)	-	-	-	(378,171)
Total Assets	\$ 63,154,086	177,324,204	64,725,431	17,948,911	669,630,891	4,781,682	1,420,171,119	-	-	2,417,736,324
Deferred Outflows										
Loss on bond refundings	-	-	-	-	-	-	13,221,614	-	-	13,221,614
Total Assets and Deferred Outflows	\$ 63,154,086	177,324,204	64,725,431	17,948,911	669,630,891	4,781,682	1,433,392,733	-	-	2,430,957,938

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General	Auxiliary &	Restricted		Retirement	Investment				
	Fund	Self-funded Activities	Fund		of Indebtedness	in Plant	Unexpended			
Liabilities										
Accounts payable	\$ 3,201,152	17,564,876	5,012,863	-	23,855,315	-	-	-	-	49,634,206
Accounts payable-DPCU	-	-	269,843	-	-	-	-	-	-	269,843
Accrued expenses	28,824,499	20,466,898	14,788,636	-	769,899	2,063,506	-	-	-	66,913,438
Compensated absences:										
Compensated absences, current	-	-	-	-	-	-	-	2,784,554	-	2,784,554
Compensated absences, noncurrent	-	-	-	-	-	-	-	40,997,759	-	40,997,759
Total compensated absences	-	-	-	-	-	-	-	43,782,313	-	43,782,313
Other postemployment benefits:										
Other postemployment benefits, current	-	-	-	-	-	-	-	4,880,680	-	4,880,680
Other postemployment benefits, noncurrent	-	-	-	-	-	-	-	58,648,234	-	58,648,234
Total other postemployment benefits	-	-	-	-	-	-	-	63,528,914	-	63,528,914
Unearned revenue:										
Unearned revenue, current	13,536,536	12,989,873	21,008,204	-	-	-	-	(853,262)	-	46,681,351
Unearned revenue, noncurrent	-	30,000	-	-	-	-	-	-	-	30,000
Total unearned revenue	13,536,536	13,019,873	21,008,204	-	-	-	-	(853,262)	-	46,711,351
Bonds and capital leases payable:										
Bonds and capital leases payable, current	-	-	-	-	1,796,207	-	30,074,229	-	-	31,870,436
Bonds and capital leases payable, noncurrent	-	-	-	-	132,849,800	-	562,966,131	-	-	695,815,931
Total bonds and capital leases payable	-	-	-	-	134,646,007	-	593,040,360	-	-	727,686,367
Alternate medicare plan										
Alternate medicare plan, current	-	-	-	-	-	-	-	497,765	-	497,765
Alternate medicare plan, noncurrent	-	-	-	-	-	-	-	1,865,928	-	1,865,928
Total alternate medicare plan	-	-	-	-	-	-	-	2,363,693	-	2,363,693
Early retirement incentive program										
Early retirement incentive program, current	1,209,940	-	-	-	-	-	-	-	-	1,209,940
Early retirement incentive program, noncurrent	2,785,173	-	-	-	-	-	-	-	-	2,785,173
Total early retirement incentive program	3,995,113	-	-	-	-	-	-	-	-	3,995,113
Other liabilities:										
Deposits held for others	7,467,252	3,916,423	772,841	-	-	-	-	-	-	12,156,516
Other liabilities, current	-	-	-	-	4,614,768	-	-	-	-	4,614,768
Total other liabilities	7,467,252	3,916,423	772,841	-	4,614,768	-	-	-	-	16,771,284
Total Liabilities	\$ 57,024,552	54,968,070	41,852,387	-	163,885,989	2,063,506	593,040,360	108,821,658	-	1,021,656,522
Net Position										
Net investment in capital assets	\$ -	-	-	-	-	-	840,352,373	-	-	840,352,373
Restricted for expendable purposes:										
Instruction	-	-	7,633,184	-	-	-	-	-	-	7,633,184
Research	-	-	267,421	-	-	-	-	-	-	267,421
Academic support	-	-	1,149,664	-	-	-	-	-	-	1,149,664
Student loans and services	-	-	564,161	17,948,911	-	-	-	-	-	18,513,072
Scholarships and fellowships	-	-	1,538,208	-	-	-	-	-	-	1,538,208
Auxiliary enterprises	(47,199)	28,378,527	391,126	-	112,264,186	2,075,169	-	-	-	143,061,809
Institutional support	-	-	4,683,776	-	-	-	-	-	-	4,683,776
Capital	-	-	9,818,770	-	3,076,101	-	-	-	-	12,894,871
Other	-	-	72,055	-	-	-	-	-	-	72,055
Total restricted for expendable purposes	(47,199)	28,378,527	26,118,365	17,948,911	115,340,287	2,075,169	-	-	-	189,814,060
Unrestricted	6,176,733	93,977,607	(3,245,321)	-	390,404,615	643,007	-	(108,821,658)	-	379,134,983
Total Net Position	\$ 6,129,534	122,356,134	22,873,044	17,948,911	505,744,902	2,718,176	840,352,373	(108,821,658)	-	1,409,301,416

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2013

Boulder

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant			
Operating Revenues										
Student tuition, net:										
Student tuition	\$ 492,864,736	27,371,169	-	-	-	-	-	(891,204)	-	519,344,701
Scholarship allowance	-	-	-	-	-	-	-	(71,514,745)	-	(71,514,745)
Total student tuition, net (pledged revenues of \$44,782,995)	492,864,736	27,371,169	-	-	-	-	-	(71,514,745)	(891,204)	447,829,956
Student fees, net:										
Student fees	15,006,360	26,587,459	-	-	-	-	-	(24,681)	-	41,569,138
Scholarship allowance	-	-	-	-	-	-	-	(5,628,106)	-	(5,628,106)
Total student fees, net (pledged revenues of \$5,031,898)	15,006,360	26,587,459	-	-	-	-	-	(5,628,106)	(24,681)	35,941,032
Fee-for-service contracts	28,041,935	-	-	-	-	-	-	-	-	28,041,935
Federal grants and contracts (pledged revenues of \$77,100,172)	-	-	332,373,707	-	-	-	-	-	-	332,373,707
State and local grants and contracts (pledged revenues of \$2,593,873)	-	-	9,968,806	-	-	-	-	(1,226,489)	-	8,742,317
Nongovernmental grants and contracts	-	-	30,830,051	-	-	-	-	(215,254)	-	30,614,797
Sales and services of educational departments (pledged revenues of \$9,902,882)	-	29,287,951	-	-	-	-	-	(520,688)	-	28,767,263
Auxiliary enterprises, net:										
Auxiliary enterprises (pledged revenues \$40,621,260)	-	177,442,827	-	-	-	-	-	292,465	-	177,735,292
Scholarship allowance	-	-	-	-	-	-	-	(2,823,733)	-	(2,823,733)
Total auxiliary enterprises, net	-	177,442,827	-	-	-	-	-	(2,823,733)	292,465	174,911,559
Internal revenues:										
Internal service center revenues	-	192,461,225	-	-	-	-	-	(192,461,225)	-	-
Interdepartmental revenues	16,965,724	22,670,613	20,000	-	-	-	-	(39,656,337)	-	-
Total internal revenues	16,965,724	215,131,838	20,000	-	-	-	-	(232,117,562)	-	-
Other operating revenues (pledged revenues of \$180,965)	5,101,500	8,032,690	3,764	566,789	300,332	-	-	(386,488)	-	13,618,587
Total Operating Revenues	557,980,255	483,853,934	373,196,328	566,789	300,332	-	-	(79,966,584)	(235,089,901)	1,100,841,153
Operating Expenses										
Education and general:										
Instruction	279,182,816	33,499,793	31,250,387	-	2,618	-	-	6,671,840	(6,632,124)	343,975,330
Research	9,160,565	416,823	260,415,908	-	-	-	-	3,259,568	(244,442)	273,008,422
Public service	1,196,581	2,613,674	1,263,561	-	-	-	-	66,726	(261,891)	4,878,651
Academic support	71,636,641	7,634,184	3,526,621	-	11,642	-	-	1,729,517	(987,476)	83,551,129
Student services	24,967,688	40,885,880	1,342,913	(157,828)	10,378	-	-	1,255,385	(4,569,392)	63,735,024
Institutional support	35,153,906	3,729,903	1,408,429	-	13,290	-	-	1,070,881	(286,714)	41,089,695
Operation and maintenance of plant:										
Program expenses	71,470,051	7,239,678	180,490	-	2,545,926	14,982	-	961,074	(21,156,279)	61,255,922
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	(572,903)	(572,903)
Total operation and maintenance of plant	71,470,051	7,239,678	180,490	-	2,545,926	14,982	-	961,074	(21,729,182)	60,683,019
Student aid	44,860,563	9,506,101	39,424,050	-	-	-	-	(81,408,940)	-	12,381,774
Total education and general expenses	537,628,811	105,526,036	338,812,359	(157,828)	2,583,854	14,982	-	(66,393,949)	(34,711,221)	883,303,044
Depreciation	-	-	-	-	-	-	79,807,815	-	-	79,807,815
Auxiliary enterprises:										
Program expenses	-	142,871,488	9,484,846	-	32,389	-	-	1,239,947	(6,690,880)	146,937,790
Internal service center expenses	-	197,643,307	49,163	-	1,313	-	-	568,506	(192,461,225)	5,801,064
Other internal expenses	-	-	2,102,373	-	-	-	-	-	(2,102,373)	-
Total auxiliary enterprises, net	-	340,514,795	11,636,382	-	33,702	-	-	1,808,453	(201,254,478)	152,738,854
Total Operating Expenses	537,628,811	446,040,831	350,448,741	(157,828)	2,617,556	14,982	79,807,815	(64,585,496)	(235,965,699)	1,115,849,713
Operating Income (Loss)	\$ 20,351,444	37,813,103	22,747,587	724,617	(2,317,224)	(14,982)	(79,807,815)	(15,381,088)	875,798	(15,008,560)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total	
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant				
Nonoperating Revenues (Expenses)											
Federal Pell Grant	\$ -	-	18,679,593	-	-	-	-	-	-	18,679,593	
Gifts	-	-	50,375,411	-	-	-	-	-	-	50,375,411	
Investment income, net:											
Investment income	-	5,168	2,987,755	-	664,834	26,058	-	-	-	3,683,815	
Investment expense	-	(476)	-	-	-	(247)	-	-	-	(723)	
Total investment income, net	-	4,692	2,987,755	-	664,834	25,811	-	-	-	3,683,092	
Royalty income (pledged revenues \$147,387)	-	1,810,128	-	-	-	-	-	-	-	1,810,128	
Gain (loss) on disposal of capital assets	-	287,344	-	-	432,081	-	(1,535,933)	-	-	(816,508)	
Interest on capital asset-related debt	-	(75,255)	-	-	(654)	(25,544,507)	2,016,086	-	-	(23,604,330)	
Bond issuance costs	-	-	-	-	(116,328)	-	(165,334)	-	-	(281,662)	
Other nonoperating revenues (pledged revenues of \$80,816)	-	162,249	-	-	589,836	2,552,768	-	-	-	3,304,853	
Net Nonoperating Revenues (Expenses)	-	2,189,158	72,042,759	-	1,569,769	(22,965,928)	314,819	-	-	53,150,577	
Income (Loss) Before Other Revenues	20,351,444	40,002,261	94,790,346	724,617	(747,455)	(22,980,910)	(79,492,996)	(15,381,088)	875,798	38,142,017	
Other Revenues											
Capital student fee, net:											
Student fee	-	9,872,374	-	-	-	-	-	-	-	9,872,374	
Scholarship allowance	-	-	-	-	-	-	-	(1,356,692)	-	(1,356,692)	
Total capital student fee, net	-	9,872,374	-	-	-	-	-	(1,356,692)	-	8,515,682	
Capital appropriations	-	-	-	-	1,733,100	-	-	-	-	1,733,100	
Capital grants and gifts	-	-	27,325,258	-	-	-	2,190,331	-	-	29,515,589	
Total Other Revenues	-	9,872,374	27,325,258	-	1,733,100	-	2,190,331	(1,356,692)	-	39,764,371	
Other Interfund-related Additions and Deletions											
Indirect cost recovery transfers	58,536,660	22,757,386	(81,045,195)	(248,851)	-	-	-	-	-	-	
Mandatory transfers	(1,952,700)	(41,280,679)	(23,452,815)	-	22,909,515	43,776,679	-	-	-	-	
Voluntary transfers	(62,866,924)	(20,940,590)	(6,818,678)	9,992	74,210,693	24,278,608	-	(302,895)	-	7,570,206	
Capital asset additions & plant fund activity	(12,643,171)	(24,294,729)	(9,939,132)	-	(136,574,829)	-	184,024,764	-	(572,903)	-	
Financing activity	-	(369,978)	-	-	55,511,431	(43,831,626)	(11,309,827)	-	-	-	
Total Other Interfund-related Additions and Deletions	(18,926,135)	(64,128,590)	(121,255,820)	(238,859)	16,056,810	24,223,661	172,714,937	-	(875,798)	7,570,206	
Increase (Decrease) in Net Position	1,425,309	(14,253,955)	859,784	485,758	17,042,455	1,242,751	95,412,272	(16,737,780)	-	85,476,594	
Net Position, beginning of year	4,704,225	136,610,089	22,013,260	17,463,153	488,702,447	1,475,425	744,940,101	(92,083,878)	-	1,323,824,822	
Net Position, end of year	\$ 6,129,534	122,356,134	22,873,044	17,948,911	505,744,902	2,718,176	840,352,373	(108,821,658)	-	1,409,301,416	

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2013
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	\$ 45,217,419	9,827,838	1,818,677	7,360,234	64,224,168	97,534,795	161,758,963
Cash on hand	117,410	62,221	-	300	179,931	7,363	187,294
Total cash and investments	45,334,829	9,890,059	1,818,677	7,360,534	64,404,099	97,542,158	161,946,257
Accounts and loans receivable, net:							
Accounts receivable, current	6,157,765	4,509,515	86,363	414,816	11,168,459	3,429,222	14,597,681
Accounts receivable-DPCU, current	28,971	-	-	-	28,971	14,710	43,681
Allowances for accounts receivable	(2,238,328)	(2,411,548)	-	(9,431)	(4,659,307)	(1,755,944)	(6,415,251)
Total accounts receivable, net	3,948,408	2,097,967	86,363	405,385	6,538,123	1,687,988	8,226,111
Inventories	5,403,416	-	-	185,622	5,589,038	165,654	5,754,692
Other assets, current	755,777	273,026	-	80,787	1,109,590	287,554	1,397,144
Total Assets	\$ 55,442,430	12,261,052	1,905,040	8,032,328	77,640,850	99,683,354	177,324,204
Liabilities							
Accounts payable	\$ 12,917,862	849,564	58,261	1,817,111	15,642,798	1,922,078	17,564,876
Accrued expenses	4,518,069	1,108,044	18,056	389,122	6,033,291	14,433,607	20,466,898
Compensated absences:							
Unearned revenue:							
Unearned revenue, current	7,879,524	3,831,882	50,191	883,795	12,645,392	344,481	12,989,873
Unearned revenue, noncurrent	-	-	30,000	-	30,000	-	30,000
Total unearned revenue	7,879,524	3,831,882	80,191	883,795	12,675,392	344,481	13,019,873
Deposits held for others	3,254,432	101	64,115	574,489	3,893,137	23,286	3,916,423
Total Liabilities	\$ 28,569,887	5,789,591	220,623	3,664,517	38,244,618	16,723,452	54,968,070
Net Position							
Total restricted for expendable purposes, Auxiliary enterprises	\$ 26,872,543	-	1,503,810	70,430	28,446,783	(68,256)	28,378,527
Unrestricted	-	6,471,461	180,607	4,297,381	10,949,449	83,028,158	93,977,607
Total Net Position	\$ 26,872,543	6,471,461	1,684,417	4,367,811	39,396,232	82,959,902	122,356,134

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2013

Boulder

	Auxiliary Services	Education Services	Research Support Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues							
Student tuition	\$ -	27,371,169	-	-	27,371,169	-	27,371,169
Student fees (pledged revenues of \$5,031,898)	26,446,019	141,440	-	-	26,587,459	-	26,587,459
Sales and services of educational departments (pledged revenues of \$9,902,882)	14,279,310	3,556,055	-	1,365,613	19,200,978	10,086,973	29,287,951
Auxiliary enterprises (pledged revenues of \$40,621,260)	161,391,061	-	16,051,766	-	177,442,827	-	177,442,827
Internal revenues:							
Internal service center revenues	-	-	-	29,249,484	29,249,484	163,211,741	192,461,225
Interdepartmental revenues	9,329,872	3,724,689	-	445,254	13,499,815	9,170,798	22,670,613
Total internal revenues	9,329,872	3,724,689	-	29,694,738	42,749,299	172,382,539	215,131,838
Other operating revenues (pledged revenues of \$180,965)	727,193	482,395	-	379,976	1,589,564	6,443,126	8,032,690
Total Operating Revenues	212,173,455	35,275,748	16,051,766	31,440,327	294,941,296	188,912,638	483,853,934
Operating Expenses							
Education and General:							
Instruction	-	18,610,250	-	-	18,610,250	14,889,543	33,499,793
Research	-	-	-	-	-	416,823	416,823
Public service	-	-	-	1,340,855	1,340,855	1,272,819	2,613,674
Academic support	-	-	-	-	-	7,634,184	7,634,184
Student services	37,789,305	390,998	-	1,131,295	39,311,598	1,574,282	40,885,880
Institutional support	-	-	-	-	-	3,729,903	3,729,903
Program expenses	-	-	-	-	-	7,239,678	7,239,678
Student aid	6,634,198	565,962	-	1,500	7,201,660	2,304,441	9,506,101
Total Education and General expenses	44,423,503	19,567,210	-	2,473,650	66,464,363	39,061,673	105,526,036
Auxiliary enterprises:							
Program expenses	135,705,635	-	7,165,853	-	142,871,488	-	142,871,488
Internal service center expenses	-	-	-	28,289,197	28,289,197	169,354,110	197,643,307
Total auxiliary enterprises, net	135,705,635	-	7,165,853	28,289,197	171,160,685	169,354,110	340,514,795
Total Operating Expenses	180,129,138	19,567,210	7,165,853	30,762,847	237,625,048	208,415,783	446,040,831
Operating Income (Loss)	32,044,317	15,708,538	8,885,913	677,480	57,316,248	(19,503,145)	37,813,103
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	-	5,168	-	-	5,168	-	5,168
Investment expense	(476)	-	-	-	(476)	-	(476)
Total investment income, net	(476)	5,168	-	-	4,692	-	4,692
Royalty income (pledged revenue of \$147,387)	703,124	-	-	-	703,124	1,107,004	1,810,128
Gain on disposal of fixed assets	43,609	368	-	5,176	49,153	238,191	287,344
Interest on capital asset-related debt	(1,195)	-	-	-	(1,195)	(74,060)	(75,255)
Other nonoperating revenues (pledged revenues of \$80,816)	97,237	-	11,064	14,384	122,685	39,564	162,249
Net Nonoperating Revenues (Expenses)	842,299	5,536	11,064	19,560	878,459	1,310,699	2,189,158
Income (Loss) Before Other Revenues	32,886,616	15,714,074	8,896,977	697,040	58,194,707	(18,192,446)	40,002,261
Other Revenues							
Capital Student fee	-	-	-	-	-	9,872,374	9,872,374
Total Other Revenues	-	-	-	-	-	9,872,374	9,872,374
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	1,600,000	-	1,600,000	21,157,386	22,757,386
Mandatory transfers	(28,429,941)	-	(2,940,923)	-	(31,370,864)	(9,909,815)	(41,280,679)
Voluntary transfers	(828,924)	(15,291,104)	15,468,549	(2,094,981)	(2,746,460)	(18,194,130)	(20,940,590)
Fixed asset additions & plant fund activity	(770,897)	-	(20,743,280)	(2,453,840)	(23,968,017)	(326,712)	(24,294,729)
Financing activity	-	-	-	-	-	(369,978)	(369,978)
Total Other Interfund Related Additions and Deletions	(30,029,762)	(15,291,104)	(6,615,654)	(4,548,821)	(56,485,341)	(7,643,249)	(64,128,590)
Increase (Decrease) in Net Position	2,856,854	422,970	2,281,323	(3,851,781)	1,709,366	(15,963,321)	(14,253,955)
Net Position, beginning of year as restated	24,015,689	6,048,491	(596,906)	8,219,592	37,686,866	98,923,223	136,610,089
Net Position, end of year	\$ 26,872,543	6,471,461	1,684,417	4,367,811	39,396,232	82,959,902	122,356,134

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Auxiliary Services Enterprises
June 30, 2013
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	\$ (172,591)	1,403,624	1,159,976	21,166,065	9,827,733	1,608,683	8,614,333	1,609,596	45,217,419
Cash on hand	10,500	21,000	4,000	5,350	300	25,860	10,300	40,100	117,410
Total cash and investments	(162,091)	1,424,624	1,163,976	21,171,415	9,828,033	1,634,543	8,624,633	1,649,696	45,334,829
Accounts receivable, net:									
Accounts receivable, current	1,945,766	1,006,573	62,817	1,221,048	589,758	731,314	502,780	97,709	6,157,765
Accounts receivable-DPCU, current	4,301	-	-	-	-	-	-	24,670	28,971
Allowances for accounts receivable	(165,763)	(6,280)	(10,528)	(469,416)	(534,239)	(678,363)	(373,739)	-	(2,238,328)
Total accounts receivable, net	1,784,304	1,000,293	52,289	751,632	55,519	52,951	129,041	122,379	3,948,408
Inventories	-	4,050,854	-	1,244,077	26,840	-	-	81,645	5,403,416
Other assets, current	708,226	2,838	-	-	1	-	-	44,712	755,777
Total Assets	\$ 2,330,439	6,478,609	1,216,265	23,167,124	9,910,393	1,687,494	8,753,674	1,898,432	55,442,430
Liabilities									
Accounts payable	\$ 1,432,881	1,581,188	41,286	1,356,665	8,083,788	56,163	180,059	185,832	12,917,862
Accrued expenses	1,388,109	154,927	149,954	1,751,783	549,879	49,612	173,503	300,302	4,518,069
Unearned revenue, current	6,521,571	146,611	78,279	804,749	-	16,500	253,253	58,561	7,879,524
Deposits held for others	24,924	-	1	3,196,612	-	25,743	7,152	-	3,254,432
Total Liabilities	\$ 9,367,485	1,882,726	269,520	7,109,809	8,633,667	148,018	613,967	544,695	28,569,887
Net Position									
Restricted for expendable purposes, Auxiliary enterprises	\$ (7,037,046)	4,595,883	946,745	16,057,315	1,276,726	1,539,476	8,139,707	1,353,737	26,872,543
Total Net Position	\$ (7,037,046)	4,595,883	946,745	16,057,315	1,276,726	1,539,476	8,139,707	1,353,737	26,872,543

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2013

Boulder

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Operating Revenues									
Student fees (pledged revenues of \$5,031,898)	\$ 1,514,507	-	5,720,744	-	3,578,077	-	9,900,650	5,732,041	26,446,019
Sales and services of educational departments (pledged revenues of \$2,993,211)	-	-	1,268,225	-	8,831,142	-	925,127	3,254,816	14,279,310
Auxiliary enterprises (pledged revenues of \$33,441,551)	37,481,290	15,230,926	-	100,632,523	-	8,046,322	-	-	161,391,061
Interdepartmental revenues	6,983,345	-	118,810	-	225,762	-	93,843	1,908,112	9,329,872
Other operating revenues (pledged revenues of \$156,165)	4,301	-	193,023	-	63,625	-	29,622	436,622	727,193
Total Operating Revenues	45,983,443	15,230,926	7,300,802	100,632,523	12,698,606	8,046,322	10,949,242	11,331,591	212,173,455
Operating Expenses									
Education and General:									
Student services	-	-	5,465,359	-	12,550,099	-	10,942,232	8,831,615	37,789,305
Student aid	6,617,928	-	-	-	6,312	-	2,200	7,758	6,634,198
Total Education and General expenses	6,617,928	-	5,465,359	-	12,556,411	-	10,944,432	8,839,373	44,423,503
Auxiliary enterprises, Program expenses	45,192,602	14,981,394	-	70,156,763	-	5,374,876	-	-	135,705,635
Total Operating Expenses	51,810,530	14,981,394	5,465,359	70,156,763	12,556,411	5,374,876	10,944,432	8,839,373	180,129,138
Operating Income (Loss)	(5,827,087)	249,532	1,835,443	30,475,760	142,195	2,671,446	4,810	2,492,218	32,044,317
Nonoperating Revenues (Expenses)									
Investment expense	(280)	-	(14)	-	-	(14)	-	(168)	(476)
Royalty income (pledged revenues of \$147,387)	703,124	-	-	-	-	-	-	-	703,124
Gain on disposal of fixed assets	5,991	-	6,480	27,315	-	-	200	3,623	43,609
Interest on capital asset related debt	-	-	-	(1,195)	-	-	-	-	(1,195)
Other nonoperating revenues (pledged revenues of \$18,149)	38,310	2,559	24,684	22,343	-	-	-	9,341	97,237
Net Nonoperating Revenues (Expenses)	747,145	2,559	31,150	48,463	-	(14)	200	12,796	842,299
Income (Loss) Before Other Revenues	(5,079,942)	252,091	1,866,593	30,524,223	142,195	2,671,432	5,010	2,505,014	32,886,616
Other Revenues									
Mandatory transfers	(3,902,800)	-	(1,107,376)	(19,041,843)	-	(2,435,709)	-	(1,942,213)	(28,429,941)
Voluntary transfers	2,005,074	(20,331)	(517,051)	(1,802,839)	(254,916)	(43,471)	(269,338)	73,948	(828,924)
Fixed asset additions & plant fund activity	(53,675)	(71,429)	-	(246,813)	(208,858)	-	(88,300)	(101,822)	(770,897)
Total Other Interfund Related Additions and Deletions	(1,951,401)	(91,760)	(1,624,427)	(21,091,495)	(463,774)	(2,479,180)	(357,638)	(1,970,087)	(30,029,762)
Increase (Decrease) in Net Position	(7,031,343)	160,331	242,166	9,432,728	(321,579)	192,252	(352,628)	534,927	2,856,854
Net Position, beginning of year as restated	(5,703)	4,435,552	704,579	6,624,587	1,598,305	1,347,224	8,492,335	818,810	24,015,689
Net Position, end of year	\$ (7,037,046)	4,595,883	946,745	16,057,315	1,276,726	1,539,476	8,139,707	1,353,737	26,872,543

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Education Services Enterprises
 June 30, 2013
Boulder

	Continuing Education Operations	International Education Operations	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 7,795,650	2,032,188	9,827,838
Cash on hand	1,867	60,354	62,221
Total cash and investments	7,797,517	2,092,542	9,890,059
Accounts receivable, net:			
Accounts receivable, current	4,222,852	286,663	4,509,515
Allowances for accounts receivable	(2,402,996)	(8,552)	(2,411,548)
Total accounts receivable, net	1,819,856	278,111	2,097,967
Other assets, current	28,493	244,533	273,026
Total Assets	\$ 9,645,866	2,615,186	12,261,052
Liabilities			
Accounts payable	\$ 251,994	597,570	849,564
Accrued expenses	981,434	126,610	1,108,044
Unearned revenue, current	3,025,583	806,299	3,831,882
Deposits held for others	101	-	101
Total Liabilities	\$ 4,259,112	1,530,479	5,789,591
Net Position			
Unrestricted	\$ 5,386,754	1,084,707	6,471,461
Total Net Position	\$ 5,386,754	1,084,707	6,471,461

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Education Services Enterprises

June 30, 2013

Boulder

	Continuing Education Operations	International Education Operations	Total
Operating Revenues			
Student tuition	\$ 27,371,169	-	27,371,169
Student fees	141,440	-	141,440
Sales and services of educational departments	696,762	2,859,293	3,556,055
Interdepartmental revenues	3,713,663	11,026	3,724,689
Other operating revenues	482,395	-	482,395
Total Operating Revenues	32,405,429	2,870,319	35,275,748
Operating Expenses			
Education and General:			
Instruction	15,987,269	2,622,981	18,610,250
Student services	390,998	-	390,998
Student aid	370,708	195,254	565,962
Total Education and General expenses	16,748,975	2,818,235	19,567,210
Operating Income	15,656,454	52,084	15,708,538
Nonoperating Revenues (Expenses)			
Investment income	-	5,168	5,168
Gain on disposal of fixed assets	298	70	368
Net Nonoperating Revenues (Expenses)	298	5,238	5,536
Income Before Other Revenues	15,656,752	57,322	15,714,074
Other Revenues			
Voluntary transfers	(15,315,570)	24,466	(15,291,104)
Increase in Net Position	341,182	81,788	422,970
Net Position, beginning of year as restated	5,045,572	1,002,919	6,048,491
Net Position, end of year	\$ 5,386,754	1,084,707	6,471,461

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Research Support Services
 June 30, 2013
 Boulder

	Research Building System	Research Building Exempt	Total
Assets			
Equity in pooled cash and investments	\$ 1,642,940	175,737	1,818,677
Accounts receivable, current	78,956	7,407	86,363
Total Assets	\$ 1,721,896	183,144	1,905,040
Liabilities			
Accounts payable	\$ 55,724	2,537	58,261
Accrued expenses	18,056	-	18,056
Unearned revenue:			
Unearned revenue, current	50,191	-	50,191
Unearned revenue, noncurrent	30,000	-	30,000
Total unearned revenue	80,191	-	80,191
Deposits held for others	64,115	-	64,115
Total Liabilities	\$ 218,086	2,537	220,623
Net Position			
Restricted for expendable purposes, Auxiliary enterprises	\$ 1,503,810	-	1,503,810
Unrestricted	-	180,607	180,607
Total Net Position	\$ 1,503,810	180,607	1,684,417

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Research Support Services

June 30, 2013

Boulder

	Research Building System	Research Building Exempt	Total
Operating Revenues			
Auxiliary enterprises (pledged revenues of \$7,179,709)	\$ 12,168,349	3,883,417	16,051,766
Total Operating Revenues	12,168,349	3,883,417	16,051,766
Auxiliary enterprises, Program expenses/Program expenses	6,979,296	186,557	7,165,853
Total Operating Expenses	6,979,296	186,557	7,165,853
Operating Income	5,189,053	3,696,860	8,885,913
Nonoperating Revenues			
Other nonoperating revenues (pledged revenues of \$6,528)	11,064	-	11,064
Total Nonoperating Revenues	11,064	-	11,064
Income Before Other Revenues	5,200,117	3,696,860	8,896,977
Other Revenues			
Indirect cost recovery transfers	1,600,000	-	1,600,000
Mandatory transfers	(2,940,923)	-	(2,940,923)
Voluntary transfers	15,468,549	-	15,468,549
Fixed asset additions & plant fund activity	(20,743,280)	-	(20,743,280)
Total Other Interfund Related Additions and Deletions	(6,615,654)	-	(6,615,654)
Increase (Decrease) in Net Position	(1,415,537)	3,696,860	2,281,323
Net Position, beginning of year as restated	2,919,347	(3,516,253)	(596,906)
Net Position, end of year	\$ 1,503,810	180,607	1,684,417

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Self-funded Services
June 30, 2013
Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ 2,537,812	4,072,741	567,146	182,535	7,360,234
Cash on hand	-	-	300	-	300
Total cash and investments	2,537,812	4,072,741	567,446	182,535	7,360,534
Accounts receivable, net:					
Accounts receivable, current	413,805	-	180	831	414,816
Allowances for accounts receivable	(8,480)	-	(120)	(831)	(9,431)
Total accounts receivable, net	405,325	-	60	-	405,385
Inventories	-	185,622	-	-	185,622
Other assets, current	1,428	-	79,359	-	80,787
Total Assets	\$ 2,944,565	4,258,363	646,865	182,535	8,032,328
Liabilities					
Accounts payable	\$ 118,365	1,402,373	4,731	291,642	1,817,111
Accrued expenses	38,926	158,267	24,265	167,664	389,122
Unearned revenue, current	613,127	-	270,668	-	883,795
Deposits held for others	574,489	-	-	-	574,489
Total Liabilities	\$ 1,344,907	1,560,640	299,664	459,306	3,664,517
Net Position					
Restricted for expendable purposes, Scholarships and fellowships	\$ -	-	347,201	(276,771)	70,430
Unrestricted	1,599,658	2,697,723	-	-	4,297,381
Total Net Position	\$ 1,599,658	2,697,723	347,201	(276,771)	4,367,811

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
Other Self-funded Services
June 30, 2013
Boulder

	Conference Services	Cogeneration	Other Student Services	Telecom	Total
Operating Revenues					
Sales and services of educational departments	\$ 753,424	-	612,189	-	1,365,613
Internal revenues:					
Internal service center revenues	-	23,750,487	-	5,498,997	29,249,484
Interdepartmental revenues	115,145	-	330,109	-	445,254
Total internal revenues	115,145	23,750,487	330,109	5,498,997	29,694,738
Other operating revenues:					
Denver AHEC Library funding	-	-	-	-	-
Miscellaneous interdepartmental sales	-	-	-	-	-
Other operating revenues (pledged revenues of \$24,800)	9,500	-	311,079	59,397	379,976
Total Operating Revenues	878,069	23,750,487	1,253,377	5,558,394	31,440,327
Operating Expenses					
Education and General:					
Public service	1,340,790	-	65	-	1,340,855
Student services	-	-	1,131,295	-	1,131,295
Student aid	-	-	1,500	-	1,500
Total Education and general expenses	1,340,790	-	1,132,860	-	2,473,650
Internal service center expenses	-	19,036,176	-	9,253,021	28,289,197
Total Operating Expenses	1,340,790	19,036,176	1,132,860	9,253,021	30,762,847
Operating Income (Loss)	(462,721)	4,714,311	120,517	(3,694,627)	677,480
Nonoperating Revenues (Expenses)					
Gain on disposal of fixed assets	-	-	-	5,176	5,176
Other nonoperating revenues (pledged revenues of \$56,139)	-	1,115	-	13,269	14,384
Net Nonoperating Revenues (Expenses)	-	1,115	-	18,445	19,560
Income (Loss) Before Other Revenues	(462,721)	4,715,426	120,517	(3,676,182)	697,040
Other Revenues					
Voluntary transfers	(193,829)	(5,346,875)	(65,592)	3,511,315	(2,094,981)
Fixed asset additions & plant fund activity	-	-	-	(2,453,840)	(2,453,840)
Total Other Interfund Related Additions and Deletions	(193,829)	(5,346,875)	(65,592)	1,057,475	(4,548,821)
Increase (Decrease) in Net Position	(656,550)	(631,449)	54,925	(2,618,707)	(3,851,781)
Net Position, beginning of year as restated	2,256,208	3,329,172	292,276	2,341,936	8,219,592
Net Position, end of year	\$ 1,599,658	2,697,723	347,201	(276,771)	4,367,811

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Other Auxiliary Services
 June 30, 2013
 Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 11,227,862	58,479,666	27,827,267	97,534,795
Cash on hand	995	-	6,368	7,363
Total cash and investments	11,228,857	58,479,666	27,833,635	97,542,158
Accounts receivable, net:				
Accounts receivable, current	85,231	212,806	3,131,185	3,429,222
Accounts receivable-DPCU, current	-	-	14,710	14,710
Allowances for accounts receivable	-	(42,531)	(1,713,413)	(1,755,944)
Total accounts receivable, net	85,231	170,275	1,432,482	1,687,988
Inventories	165,654	-	-	165,654
Other assets, current	-	334	287,220	287,554
Total Assets	\$ 11,479,742	58,650,275	29,553,337	99,683,354
Liabilities				
Accounts payable	\$ 323,150	50,345	1,548,583	1,922,078
Accrued expenses	11,071,156	2,491,979	870,472	14,433,607
Unearned revenue, current	-	313,943	30,538	344,481
Deposits held for others	13,881	-	9,405	23,286
Total Liabilities	\$ 11,408,187	2,856,267	2,458,998	16,723,452
Net Position				
Restricted for expendable purposes, Auxiliary enterprises	\$ -	-	(68,256)	(68,256)
Unrestricted	71,555	55,794,008	27,162,595	83,028,158
Total Net Position	\$ 71,555	55,794,008	27,094,339	82,959,902

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
Other Auxiliary Services
June 30, 2013
Boulder

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Sales and services of educational departments (pledged revenues of \$6,909,671)	\$ -	-	10,086,973	10,086,973
Internal revenues:				
Internal service center revenues	163,211,741	-	-	163,211,741
Interdepartmental revenues	-	-	9,170,798	9,170,798
Total internal revenues	163,211,741	-	9,170,798	172,382,539
Other operating revenues	953,518	-	5,489,608	6,443,126
Total Operating Revenues	164,165,259	-	24,747,379	188,912,638
Operating Expenses				
Education and General:				
Instruction	-	1,079,190	13,810,353	14,889,543
Research	-	264,244	152,579	416,823
Public service	-	-	1,272,819	1,272,819
Academic support	-	5,565,591	2,068,593	7,634,184
Student services	-	-	1,574,282	1,574,282
Institutional support	-	7,226	3,722,677	3,729,903
Operation and maintenance of plant, Program expenses	-	7,597	7,232,081	7,239,678
Student aid	-	1,922,862	381,579	2,304,441
Total Education and general expenses	-	8,846,710	30,214,963	39,061,673
Internal service center expenses	169,354,110	-	-	169,354,110
Total Operating Expenses	169,354,110	8,846,710	30,214,963	208,415,783
Operating Loss	(5,188,851)	(8,846,710)	(5,467,584)	(19,503,145)
Nonoperating Revenues (Expenses)				
Royalty income	-	1,107,004	-	1,107,004
Gain on disposal of fixed assets	36,482	1,268	200,441	238,191
Interest on capital asset-related debt	(74,060)	-	-	(74,060)
Other nonoperation revenues	14,672	-	24,892	39,564
Net Nonoperating Revenues (Expenses)	(22,906)	1,108,272	225,333	1,310,699
Loss Before Other Revenues	(5,211,757)	(7,738,438)	(5,242,251)	(18,192,446)
Other Revenues				
Capital Student fee	-	9,872,374	-	9,872,374
Total Other Revenues	-	9,872,374	-	9,872,374
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	21,157,386	-	21,157,386
Mandatory transfers	-	(9,459,815)	(450,000)	(9,909,815)
Voluntary transfers	(762,248)	(25,980,486)	8,548,604	(18,194,130)
Fixed asset additions & plant fund activity	(1,987)	(35,455)	(289,270)	(326,712)
Financing activity	(369,978)	-	-	(369,978)
Total Other Interfund Related Additions and Deletions	(1,134,213)	(14,318,370)	7,809,334	(7,643,249)
Increase (Decrease) in Net Position	(6,345,970)	(12,184,434)	2,567,083	(15,963,321)
Net Position, beginning of year as restated	6,417,525	67,978,442	24,527,256	98,923,223
Net Position, end of year	\$ 71,555	55,794,008	27,094,339	82,959,902



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UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

June 30, 2013

University of Colorado Denver / Anschutz Medical Campus

	CURRENT FUNDS				Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 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	\$ 33,686,136	154,019,499	32,665,796	-	282,306,462	2,863,622	-	-	-	-	505,541,515
Cash on hand	22,175	76,110,998	41,411	-	-	-	-	-	-	-	76,174,584
Investments and restricted pooled cash	-	114,232,690	5,342,776	4,575,063	40,511,739	-	-	-	-	-	164,662,268
Total cash and investments	33,708,311	344,363,187	38,049,983	4,575,063	322,818,201	2,863,622	-	-	-	-	746,378,367
Accounts and loans receivable, net:											
Accounts receivable:											
Accounts receivable, current	16,873,294	99,310,345	69,281,264	-	1,071,219	11	-	-	(2,122,164)	-	184,413,969
Accounts receivable-DPCU, current	-	-	6,913,778	-	1,624,782	-	-	-	-	-	8,538,560
Accounts receivable, noncurrent	-	-	-	1,224	-	-	-	-	-	-	1,224
Allowances for accounts receivable	(6,179,061)	(11,108,918)	(132)	(310)	-	-	-	-	-	-	(17,288,421)
Net accounts receivable	10,694,233	88,201,427	76,194,910	914	2,696,001	11	-	-	(2,122,164)	-	175,665,332
Loans receivable:											
Loans receivable, current	-	-	-	2,503,926	-	-	-	-	-	-	2,503,926
Loans receivable, noncurrent	-	-	-	10,471,600	-	-	-	-	-	-	10,471,600
Allowances for loans receivable	-	-	-	(1,142,597)	-	-	-	-	-	-	(1,142,597)
Net loans receivable	-	-	-	11,832,929	-	-	-	-	-	-	11,832,929
Total accounts and loans receivable, net	10,694,233	88,201,427	76,194,910	11,833,843	2,696,001	11	-	-	(2,122,164)	-	187,498,261
Inventories	316,870	12,013,702	-	-	-	-	-	-	-	-	12,330,572
Other assets:											
Other assets, current	1,015,452	2,373,053	451,585	-	22,754	-	-	(1,322,976)	-	-	2,539,868
Other assets, noncurrent	-	2,996,628	-	-	-	-	-	-	-	-	2,996,628
Total other assets	1,015,452	5,369,681	451,585	-	22,754	-	-	(1,322,976)	-	-	5,536,496
Capital assets, net:											
Nondepreciable capital assets:											
Land	-	-	-	-	-	-	27,500,546	-	-	-	27,500,546
Construction in progress	-	-	-	-	-	-	22,903,887	-	-	-	22,903,887
Collections	-	-	-	-	-	-	3,232,386	-	-	-	3,232,386
Total nondepreciable capital assets	-	-	-	-	-	-	53,636,819	-	-	-	53,636,819
Depreciable capital assets:											
Buildings	-	-	-	-	-	-	1,263,414,678	-	-	-	1,263,414,678
Improvements other than buildings	-	-	-	-	-	-	75,147,707	-	-	-	75,147,707
Equipment	-	-	-	-	-	-	183,094,632	-	-	-	183,094,632
Software	-	-	-	-	-	-	14,363,500	-	-	-	14,363,500
Other intangibles	-	-	-	-	-	-	1,909,636	-	-	-	1,909,636
Library and other collections	-	-	-	-	-	-	61,750,102	-	-	-	61,750,102
Less accumulated depreciation and amortization	-	-	-	-	-	-	(648,683,003)	-	-	-	(648,683,003)
Total depreciable capital assets, net	-	-	-	-	-	-	950,997,252	-	-	-	950,997,252
Total capital assets, net	-	-	-	-	-	-	1,004,634,071	-	-	-	1,004,634,071
Interfund receivables, net of interfund payables	-	-	-	-	(2,482,015)	-	-	-	-	-	(2,482,015)
Total Assets	\$ 45,734,866	449,947,997	114,696,478	16,408,906	323,054,941	2,863,633	1,004,634,071	(1,322,976)	(2,122,164)	-	1,953,895,752
Deferred Outflows											
Loss on bond refundings	-	-	-	-	-	-	22,273,858	-	-	-	22,273,858
Total deferred outflows	-	-	-	-	-	-	22,273,858	-	-	-	22,273,858
Total Assets and Deferred Outflows	\$ 45,734,866	449,947,997	114,696,478	16,408,906	323,054,941	2,863,633	1,026,907,929	(1,322,976)	(2,122,164)	-	1,976,169,610

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant			
Liabilities										
Accounts payable	\$ 5,078,329	16,892,757	7,103,553	80,145	6,287,543	76,205	-	-	(2,122,164)	33,396,368
Accrued expenses	22,805,411	37,123,838	49,320,659	-	12,901	-	-	-	-	109,262,809
Compensated absences:										
Compensated absences, current	-	-	-	-	-	-	-	6,876,433	-	6,876,433
Compensated absences, noncurrent	-	-	-	-	-	-	-	101,243,555	-	101,243,555
Total compensated absences	-	-	-	-	-	-	-	108,119,988	-	108,119,988
Other postemployment benefits:										
Other postemployment benefits, current	-	-	-	-	-	-	-	7,118,201	-	7,118,201
Other postemployment benefits, noncurrent	-	-	-	-	-	-	-	85,535,206	-	85,535,206
Total other postemployment benefits	-	-	-	-	-	-	-	92,653,407	-	92,653,407
Unearned revenue, current	15,612,381	3,020,656	43,639,693	-	-	-	-	(1,322,976)	-	60,949,754
Bonds and capital leases payable:										
Bonds and capital leases payable, current	-	-	-	-	892,550	-	22,682,078	-	-	23,574,628
Bonds and capital leases payable, noncurrent	-	-	-	-	38,651,240	-	441,428,015	-	-	480,079,255
Total bonds and capital leases payable	-	-	-	-	39,543,790	-	464,110,093	-	-	503,653,883
Alternate medicare plan										
Alternate medicare plan, current	-	-	-	-	-	-	-	841,081	-	841,081
Alternate medicare plan, noncurrent	-	-	-	-	-	-	-	3,152,899	-	3,152,899
Total alternate medicare plan	-	-	-	-	-	-	-	3,993,980	-	3,993,980
Early retirement incentive program										
Early retirement incentive program, current	-	648,455	-	-	-	-	-	-	-	648,455
Early retirement incentive program, noncurrent	-	1,601,864	-	-	-	-	-	-	-	1,601,864
Total early retirement incentive program	-	2,250,319	-	-	-	-	-	-	-	2,250,319
Other liabilities:										
Deposits held for others	1,714,650	735,545	311,259	-	-	-	-	-	-	2,761,454
Other liabilities, current	-	3,856,496	-	-	6,352,537	-	-	-	-	10,209,033
Other liabilities, noncurrent	-	3,841,126	-	-	-	-	-	-	-	3,841,126
Total other liabilities	1,714,650	8,433,167	311,259	-	6,352,537	-	-	-	-	16,811,613
Total Liabilities	\$ 45,210,771	67,720,737	100,375,164	80,145	52,196,771	76,205	464,110,093	203,444,399	(2,122,164)	931,092,121
Net Position										
Net investment in capital assets	\$ -	-	-	-	-	-	562,797,836	-	-	562,797,836
Restricted for expendable purposes:										
Instruction	-	-	13,512,922	-	-	-	-	-	-	13,512,922
Research	-	-	77,902	-	-	-	-	-	-	77,902
Academic support	-	-	141,396	-	-	-	-	-	-	141,396
Student loans and services	-	-	31,368	16,328,761	-	-	-	-	-	16,360,129
Scholarships and fellowships	-	-	1,035,071	-	-	-	-	-	-	1,035,071
Auxiliary enterprises	-	44,240,483	-	-	7,352,220	1,108,013	-	-	-	52,700,716
Institutional support	-	-	5,437,916	-	-	-	-	-	-	5,437,916
Capital	-	-	128,052	-	178,740	-	-	-	-	306,792
Other	-	-	227,612	-	-	-	-	-	-	227,612
Total restricted for expendable purposes	-	44,240,483	20,592,239	16,328,761	7,530,960	1,108,013	-	-	-	89,800,456
Unrestricted	524,095	337,986,777	(6,270,925)	-	263,327,210	1,679,415	-	(204,767,375)	-	392,479,197
Total Net Position	\$ 524,095	382,227,260	14,321,314	16,328,761	270,858,170	2,787,428	562,797,836	(204,767,375)	-	1,045,077,489

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2013

University of Colorado Denver | Anschutz Medical Campus

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant			
Operating Revenues										
Student tuition, net:										
Student tuition	\$ 196,455,540	29,065,006	-	-	-	-	-	-	(1,343,321)	224,177,225
Scholarship allowance	-	-	-	-	-	-	-	(39,601,925)	-	(39,601,925)
Total student tuition, net (pledged revenues of \$18,457,530)	196,455,540	29,065,006	-	-	-	-	-	(39,601,925)	(1,343,321)	184,575,300
Student fees, net:										
Student fees	21,284,727	4,434,459	-	-	-	-	-	-	(169,092)	25,550,094
Scholarship allowance	-	-	-	-	-	-	-	(4,194,430)	-	(4,194,430)
Total student fees, net (pledged revenues of \$442,173)	21,284,727	4,434,459	-	-	-	-	-	(4,194,430)	(169,092)	21,355,664
Fee-for-service contracts	59,052,714	-	-	-	-	-	-	-	-	59,052,714
Federal grants and contracts (pledged revenues of \$56,999,026)	-	-	296,167,174	-	-	-	-	-	-	296,167,174
State and local grants and contracts (pledged revenues of \$4,774,991)	-	-	25,620,840	-	-	-	-	-	(809,967)	24,810,873
Nongovernmental grants and contracts	-	-	73,132,646	-	-	-	-	-	(47,428)	73,085,218
Sales and services of educational departments (pledged revenues of \$6,459,659)	-	128,145,216	-	-	-	-	-	-	4,982	128,150,198
Auxiliary enterprises (pledged revenues of \$3,074,964)	-	16,748,668	-	-	-	-	-	-	13,013	16,761,681
Health services (pledged revenues of \$28,689)	1,453,777	561,213,612	-	-	-	-	-	-	(1,418,032)	561,249,357
Internal revenues:										
Internal service center revenues	-	42,866,602	-	-	-	-	-	-	(42,866,602)	-
Interdepartmental revenues	5,097,903	16,090,689	63,999	-	-	-	-	-	(21,252,591)	-
Total internal revenues	5,097,903	58,957,291	63,999	-	-	-	-	-	(64,119,193)	-
Other operating revenues:										
Denver AHEC Library funding	4,850,663	-	-	-	-	-	-	-	-	4,850,663
Other revenues	9,523,009	31,228,062	4,341,273	278,655	-	-	-	-	(15,073,019)	30,297,980
Total other operating revenues (pledged revenues of \$622,273)	14,373,672	31,228,062	4,341,273	278,655	-	-	-	-	(15,073,019)	35,148,643
Total Operating Revenues	297,718,333	829,792,314	399,325,932	278,655	-	-	-	(43,796,355)	(82,962,057)	1,400,356,822
Operating Expenses										
Education and general:										
Instruction	177,725,163	114,182,402	98,794,427	-	-	-	-	6,738,119	(20,576,296)	376,863,815
Research	679,448	(55,549)	232,857,478	-	-	-	-	2,243,163	(1,658,646)	234,065,894
Public service	116,325	54,518,970	37,013,982	-	-	-	-	1,610,643	(1,333,423)	91,926,497
Academic support	48,051,870	346,434	449,438	-	-	-	-	749,162	(280,776)	49,316,128
Student services	9,851,769	6,817,792	496,327	428,533	-	-	-	372,861	(1,336,912)	16,630,370
Institutional support	39,938,154	827,355	720,365	-	-	-	-	1,233,138	(3,918,540)	38,800,472
Operation and maintenance of plant:										
Program expenses	27,385,091	15,022,320	51,802	-	(27,911)	66,053	-	471,098	(1,288,120)	41,680,333
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	4,307,230	4,307,230
Total operation and maintenance of plant	27,385,091	15,022,320	51,802	-	(27,911)	66,053	-	471,098	3,019,110	45,987,563
Student aid	18,548,989	747,174	30,590,332	-	-	-	-	(43,772,659)	-	6,113,836
Total education and general expenses	322,296,809	192,406,898	400,974,151	428,533	(27,911)	66,053	-	(30,354,475)	(26,085,483)	859,704,575
Depreciation	-	-	-	-	-	-	70,147,394	-	-	70,147,394
Auxiliary enterprises:										
Program expenses	-	16,053,245	80,072	-	-	-	-	70,418	(7,328)	16,196,407
Internal service center expenses	-	57,624,971	-	-	-	-	-	589,368	(53,327,995)	4,886,344
Total auxiliary enterprises, net	-	73,678,216	80,072	-	-	-	-	659,786	(53,335,323)	21,082,751
Health services	-	517,849,776	264,389	-	-	-	-	15,301,958	(36,413,038)	497,003,085
Total Operating Expenses	322,296,809	783,934,890	401,318,612	428,533	(27,911)	66,053	70,147,394	(14,392,731)	(115,833,844)	1,447,937,805
Operating Income (Loss)	\$ (24,578,476)	45,857,424	(1,992,680)	(149,878)	27,911	(66,053)	(70,147,394)	(29,403,624)	32,871,787	(47,580,983)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Retirement of Indebtedness	Investment in Plant				
					Unexpended					
Nonoperating Revenues (Expenses)										
Federal Pell Grant	\$ -	-	14,776,193	-	-	-	-	-	-	14,776,193
State appropriations	14,171,456	-	-	-	-	-	-	-	-	14,171,456
Gifts	-	-	77,545,514	-	-	-	-	(36,534,385)	-	41,011,129
Investment income, net:										
Investment income	-	6,132,127	4,458,126	-	-	47,754	-	-	-	10,638,007
Investment expense	-	(29,506)	(51,101)	-	-	-	-	-	-	(80,607)
Total investment income, net	-	6,102,621	4,407,025	-	-	47,754	-	-	-	10,557,400
Royalty income	-	4,253,901	-	-	-	-	-	-	-	4,253,901
Gain (loss) on disposal of capital assets	1,148	27,144	-	-	9,339,736	-	(2,005,537)	-	-	7,362,491
Interest on capital asset-related debt	(230,181)	(19,911)	(2,611)	-	(11,322)	(19,208,093)	1,398,171	-	-	(18,073,947)
Bond issuance costs	-	-	-	-	-	-	(772,186)	-	-	(772,186)
Other nonoperating revenues, net:										
Other operating revenues (pledged revenues of \$12,164)	417,772	690,365	-	-	1,395,560	805,500	-	-	-	3,309,197
Net Nonoperating Revenues (Expenses)	14,360,195	11,054,120	96,726,121	-	10,723,974	(18,354,839)	(1,379,552)	-	(36,534,385)	76,595,634
Income (Loss) Before Other Revenues	(10,218,281)	56,911,544	94,733,441	(149,878)	10,751,885	(18,420,892)	(71,526,946)	(29,403,624)	(3,662,598)	29,014,651
Other Revenues										
Capital appropriations	-	-	-	-	176,338	-	-	-	-	176,338
Capital grants and gifts	-	-	4,406,686	-	1,589,392	-	9,322,076	-	-	15,318,154
Total Other Revenues	-	-	4,406,686	-	1,765,730	-	9,322,076	-	-	15,494,492
Other Interfund-related Additions and Deletions										
Indirect cost recovery transfers	64,799,566	14,998,523	(79,773,770)	(24,319)	-	-	-	-	-	-
Mandatory transfers	(12,053,116)	(23,473,215)	(377,146)	-	(1,958,047)	37,861,524	-	-	-	-
Voluntary transfers	(34,536,743)	8,871,048	(5,796,256)	48,278	32,856,563	804,658	-	(644,632)	-	1,602,916
Capital asset additions & plant fund activity	(7,348,671)	(6,034,892)	(8,121,197)	-	(28,521,433)	462,141	45,256,822	-	4,307,230	-
Financing activity	(302,033)	(256,452)	(166,609)	-	4,548,542	(20,134,997)	16,311,549	-	-	-
Total Other Interfund-related Additions and Deletions	10,559,003	(5,894,988)	(94,234,978)	23,959	6,925,625	18,993,326	61,568,371	-	3,662,598	1,602,916
Increase (Decrease) in Net Position	340,722	51,016,556	4,905,149	(125,919)	19,443,240	572,434	(636,499)	(29,403,624)	-	46,112,059
Net Position, beginning of year as restated	183,373	331,210,704	9,416,165	16,454,680	251,414,930	2,214,994	563,434,335	(175,363,751)	-	998,965,430
Net Position, end of year	\$ 524,095	382,227,260	14,321,314	16,328,761	270,858,170	2,787,428	562,797,836	(204,767,375)	-	1,045,077,489

UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2013

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	\$ 3,907,351	44,673,645	(1,702,685)	55,280,329	102,158,640	51,860,859	154,019,499
Cash on hand	2,450	800	-	76,072,893	76,076,143	34,855	76,110,998
Investments and restricted cash	-	4,310,172	-	109,922,518	114,232,690	-	114,232,690
Total cash and investments	3,909,801	48,984,617	(1,702,685)	241,275,740	292,467,473	51,895,714	344,363,187
Accounts receivable, net:							
Accounts receivable, current	1,049,656	5,667,386	37,714	86,569,799	93,324,555	5,985,790	99,310,345
Allowances for accounts receivable	(297,198)	(1,181,377)	(12,483)	(6,456,750)	(7,947,808)	(3,161,110)	(11,108,918)
Total accounts receivable, net	752,458	4,486,009	25,231	80,113,049	85,376,747	2,824,680	88,201,427
Inventories	503,105	-	-	11,404,176	11,907,281	106,421	12,013,702
Other assets:							
Other assets, current	-	11,765	-	2,177,786	2,189,551	183,502	2,373,053
Other assets, noncurrent	-	-	-	2,996,628	2,996,628	-	2,996,628
Total other assets	-	11,765	-	5,174,414	5,186,179	183,502	5,369,681
Total Assets	\$ 5,165,364	53,482,391	(1,677,454)	337,967,379	394,937,680	55,010,317	449,947,997
Liabilities							
Accounts payable	\$ 724,684	383,657	200,802	13,672,110	14,981,253	1,911,504	16,892,757
Accrued expenses	263,987	5,822,619	310,395	27,902,877	34,299,878	2,823,960	37,123,838
Unearned revenue, current	308,267	2,558,127	-	76,990	2,943,384	77,272	3,020,656
Early retirement incentive program							
Early retirement incentive program, current	-	-	-	-	-	648,455	648,455
Early retirement incentive program, noncurrent	-	-	-	-	-	1,601,864	1,601,864
Total early retirement incentive program	-	-	-	-	-	2,250,319	2,250,319
Other liabilities:							
Deposits held for others	27,887	265,868	21,000	-	314,755	420,790	735,545
Other liabilities, current	-	1,385,538	-	2,349,194	3,734,732	121,764	3,856,496
Other liabilities, noncurrent	-	-	-	3,841,126	3,841,126	-	3,841,126
Total other liabilities	27,887	1,651,406	21,000	6,190,320	7,890,613	542,554	8,433,167
Total Liabilities	\$ 1,324,825	10,415,809	532,197	47,842,297	60,115,128	7,605,609	67,720,737
Net Position							
Restricted for expendable purposes Auxiliary enterprises	\$ 3,840,539	-	(2,209,651)	42,609,595	44,240,483	-	44,240,483
Unrestricted	-	43,066,582	-	247,515,487	290,582,069	47,404,708	337,986,777
Total Net Position	\$ 3,840,539	43,066,582	(2,209,651)	290,125,082	334,822,552	47,404,708	382,227,260

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2013

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	\$ -	29,065,006	-	-	29,065,006	-	29,065,006
Student fees (pledged revenues of \$442,173)	3,984,724	449,735	-	-	4,434,459	-	4,434,459
Sales and services of educational departments (pledged revenues of \$6,459,695)	-	70,133,721	-	52,016,634	122,150,355	5,994,861	128,145,216
Auxiliary enterprises (pledged revenues of \$3,074,964)	15,666,893	-	-	-	15,666,893	1,081,775	16,748,668
Health services (pledged revenues of \$28,689)	-	3,742,904	-	555,215,934	558,958,838	2,254,774	561,213,612
Internal revenues:							
Internal service center revenues	-	-	8,126,279	10,380,988	18,507,267	24,359,335	42,866,602
Interdepartmental revenues	224	11,212,358	-	2,226,762	13,439,344	2,651,345	16,090,689
Total internal revenues	224	11,212,358	8,126,279	12,607,750	31,946,611	27,010,680	58,957,291
Other operating revenues (pledged revenues of \$622,273)	299,880	1,407,617	770,572	15,892,466	18,370,535	12,857,527	31,228,062
Total Operating Revenues	19,951,721	116,011,341	8,896,851	635,732,784	780,592,697	49,199,617	829,792,314
Operating Expenses							
Education and General:							
Instruction	-	107,354,180	-	1,537,926	108,892,106	5,290,296	114,182,402
Research	-	-	-	-	-	(55,549)	(55,549)
Public service	-	-	-	48,742,366	48,742,366	5,776,604	54,518,970
Academic support	-	-	-	-	-	346,434	346,434
Student services	4,366,900	-	-	-	4,366,900	2,450,892	6,817,792
Institutional support	-	-	-	584,529	584,529	242,826	827,355
Operationing and maintenance of plant Program expenses	-	-	15,096,928	-	15,096,928	(74,608)	15,022,320
Student aid	-	662,311	-	26,296	688,607	58,567	747,174
Total Education and General expenses	4,366,900	108,016,491	15,096,928	50,891,117	178,371,436	14,035,462	192,406,898
Auxiliary enterprises:							
Program expenses	14,921,494	-	-	-	14,921,494	1,131,751	16,053,245
Internal service center expenses	-	-	8,423,604	17,467,879	25,891,483	31,733,488	57,624,971
Total auxiliary enterprises, net	14,921,494	-	8,423,604	17,467,879	40,812,977	32,865,239	73,678,216
Health services	-	-	-	516,952,489	516,952,489	897,287	517,849,776
Total Operating Expenses	19,288,394	108,016,491	23,520,532	585,311,485	736,136,902	47,797,988	783,934,890
Operating Income (Loss)	663,327	7,994,850	(14,623,681)	50,421,299	44,455,795	1,401,629	45,857,424
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	-	233,813	-	5,898,314	6,132,127	-	6,132,127
Investment expense	-	(11,306)	-	(18,200)	(29,506)	-	(29,506)
Total investment income, net	-	222,507	-	5,880,114	6,102,621	-	6,102,621
Royalty income	-	-	-	-	-	4,253,901	4,253,901
Gain on disposal of fixed assets	1,820	9,500	-	15,824	27,144	-	27,144
Interest on capital asset-related debt	-	-	-	(1,549)	(1,549)	(18,362)	(19,911)
Other operating revenues (pledged revenues of \$12,164)	12,539	6,255	-	325,670	344,464	345,901	690,365
Net Nonoperating Revenues	14,359	238,262	-	6,220,059	6,472,680	4,581,440	11,054,120
Income (Loss) Before Other Revenues	677,686	8,233,112	(14,623,681)	56,641,358	50,928,475	5,983,069	56,911,544
Other Interfund Related Additions and Deletions							
Indirect cost recovery transfers	-	-	14,871,523	-	14,871,523	127,000	14,998,523
Mandatory transfers	(1,497,354)	(2,081,876)	(14,713,339)	(5,169,336)	(23,461,905)	(11,310)	(23,473,215)
Voluntary transfers	(683,958)	(4,338,989)	14,806,692	(576,235)	9,207,510	(336,462)	8,871,048
Fixed asset additions & plant fund activity	-	(3,400)	-	(5,798,093)	(5,801,493)	(233,399)	(6,034,892)
Financing activity	-	-	-	(45,246)	(45,246)	(211,206)	(256,452)
Total Other Interfund Related Additions and Deletions	(2,181,312)	(6,424,265)	14,964,876	(11,588,910)	(5,229,611)	(665,377)	(5,894,988)
Increase (Decrease) in Net Position	(1,503,626)	1,808,847	341,195	45,052,448	45,698,864	5,317,692	51,016,556
Net Position, beginning of year as restated	5,344,165	41,257,735	(2,550,846)	245,072,634	289,123,688	42,087,016	331,210,704
Net Position, end of year	\$ 3,840,539	43,066,582	(2,209,651)	290,125,082	334,822,552	47,404,708	382,227,260

UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

Auxiliary Services Enterprises

June 30, 2013

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	\$ (47,540)	(1,619,862)	629,951	2,783,737	2,161,065	3,907,351
Cash on hand	1,350	-	1,100	-	-	2,450
Total cash and investments	(46,190)	(1,619,862)	631,051	2,783,737	2,161,065	3,909,801
Accounts receivable, net:						
Accounts receivable, current	8,884	27,823	467,001	333,002	212,946	1,049,656
Allowances for accounts receivable	(1,305)	-	(85,539)	(111,154)	(99,200)	(297,198)
Total accounts receivable, net	7,579	27,823	381,462	221,848	113,746	752,458
Inventories	252,269	-	250,836	-	-	503,105
Total Assets	\$ 213,658	(1,592,039)	1,263,349	3,005,585	2,274,811	5,165,364
Liabilities						
Accounts payable	\$ (8,245)	101,116	411,436	41,966	178,411	724,684
Accrued expenses	11,887	-	83,647	-	168,453	263,987
Unearned revenue, current	1,335	24,683	-	-	282,249	308,267
Deposits held for others	-	-	-	27,887	-	27,887
Total other liabilities	-	-	-	27,887	-	27,887
Total Liabilities	\$ 4,977	125,799	495,083	69,853	629,113	1,324,825
Net Position						
Restricted for expendable purposes Auxiliary enterprises	\$ 208,681	(1,717,838)	768,266	2,935,732	1,645,698	3,840,539
Total Net Position	\$ 208,681	(1,717,838)	768,266	2,935,732	1,645,698	3,840,539

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2013

University of Colorado Denver / Anschutz Medical Campus

	Bookstore	Student Recreation Center	Student Health Facilities	Parking	Student Government Operations	Total
Operating Revenues						
Student fees (pledged revenues of \$442,173)	\$ -	-	(7,760)	-	3,992,484	3,984,724
Auxiliary enterprises (pledged revenues of \$1,738,508)	1,090,158	1,419,485	8,484,233	4,673,017	-	15,666,893
Interdepartmental revenues	-	-	-	-	224	224
Other operating revenues (pledged revenues of \$33,277)	-	-	-	155	299,725	299,880
Total Operating Revenues	1,090,158	1,419,485	8,476,473	4,673,172	4,292,433	19,951,721
Operating Expenses						
Education and General Student services	-	-	-	-	4,366,900	4,366,900
Auxiliary enterprises Program expenses	1,023,232	2,548,514	8,954,018	2,395,730	-	14,921,494
Total Operating Expenses	1,023,232	2,548,514	8,954,018	2,395,730	4,366,900	19,288,394
Operating Income (Loss)	66,926	(1,129,029)	(477,545)	2,277,442	(74,467)	663,327
Nonoperating Revenues (Expenses)						
Gain on disposal of fixed assets	-	-	-	1,820	-	1,820
Other nonoperating revenues (pledged revenues of \$1,391)	-	-	-	12,539	-	12,539
Net Nonoperating Revenues (Expenses)	-	-	-	14,359	-	14,359
Income (Loss) Before Other Revenues	66,926	(1,129,029)	(477,545)	2,291,801	(74,467)	677,686
Other Interfund Related Additions and Deletions						
Mandatory transfers	-	-	-	(1,497,354)	-	(1,497,354)
Voluntary transfers	245	(83,153)	45,576	(656,071)	9,445	(683,958)
Total Other Interfund Related Additions and Deletions	245	(83,153)	45,576	(2,153,425)	9,445	(2,181,312)
Increase (Decrease) in Net Position	67,171	(1,212,182)	(431,969)	138,376	(65,022)	(1,503,626)
Net Position, beginning of year as restated	141,510	(505,656)	1,200,235	2,797,356	1,710,720	5,344,165
Net Position, end of year	\$ 208,681	(1,717,838)	768,266	2,935,732	1,645,698	3,840,539

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION

Education Services Enterprises

June 30, 2013

University of Colorado Denver / Anschutz Medical Campus

	Continuing Education Operations	Graduate Medical Education	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 24,206,060	20,467,585	44,673,645
Cash on hand	400	400	800
Investments and restricted cash	-	4,310,172	4,310,172
Total cash and investments	24,206,460	24,778,157	48,984,617
Accounts receivable, net:			
Accounts receivable, current	2,032,895	3,634,491	5,667,386
Allowances for accounts receivable	(741,505)	(439,872)	(1,181,377)
Total accounts receivable, net	1,291,390	3,194,619	4,486,009
Other assets, current	11,765	-	11,765
Total Assets	\$ 25,509,615	27,972,776	53,482,391
Liabilities			
Accounts payable	\$ 342,490	41,167	383,657
Accrued expenses	1,239,892	4,582,727	5,822,619
Unearned revenue, current	2,217,660	340,467	2,558,127
Other liabilities:			
Deposits held for others	265,868	-	265,868
Other liabilities, current	-	1,385,538	1,385,538
Total other liabilities	265,868	1,385,538	1,651,406
Total Liabilities	\$ 4,065,910	6,349,899	10,415,809
Net Position			
Unrestricted	\$ 21,443,705	21,622,877	43,066,582
Total Net Position	\$ 21,443,705	21,622,877	43,066,582

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

Education Services Enterprises

June 30, 2013

University of Colorado Denver / Anschutz Medical Campus

	Continuing Education Operations	Graduate Medical Education	Total
Operating Revenues			
Student tuition	\$ 27,134,760	1,930,246	29,065,006
Student fees	293,810	155,925	449,735
Sales and services of educational departments	2,775,544	67,358,177	70,133,721
Health services	1,149,801	2,593,103	3,742,904
Interdepartmental revenues	533,075	10,679,283	11,212,358
Other operating revenues	230,115	1,177,502	1,407,617
Total Operating Revenues	32,117,105	83,894,236	116,011,341
Operating Expenses			
Education and General:			
Instruction	27,081,986	80,272,194	107,354,180
Student aid	662,311	-	662,311
Total Education and General expenses	27,744,297	80,272,194	108,016,491
Total Operating Expenses	27,744,297	80,272,194	108,016,491
Operating Income	4,372,808	3,622,042	7,994,850
Nonoperating Revenues (Expenses)			
Investment income, net:			
Investment income	-	233,813	233,813
Investment expense	-	(11,306)	(11,306)
Total investment income, net	-	222,507	222,507
Gain on disposal of fixed assets	9,500	-	9,500
Other nonoperating revenues	-	6,255	6,255
Net Nonoperating Revenues (Expenses)	9,500	228,762	238,262
Income Before Other Revenues	4,382,308	3,850,804	8,233,112
Other Interfund Related Additions and Deletions			
Mandatory transfers	-	(2,081,876)	(2,081,876)
Voluntary transfers	(5,030,597)	691,608	(4,338,989)
Fixed asset additions & plant fund activity	(3,400)	-	(3,400)
Total Other Interfund Related Deletions	(5,033,997)	(1,390,268)	(6,424,265)
Increase (Decrease) in Net Position	(651,689)	2,460,536	1,808,847
Net Position, beginning of year as restated	22,095,394	19,162,341	41,257,735
Net Position, end of year	\$ 21,443,705	21,622,877	43,066,582

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION

Research Support Services

June 30, 2013

University of Colorado Denver / Anschutz Medical Campus

	Research Support Operations	Research Building System	Total
Assets			
Equity in pooled cash and investments	\$ (1,723,685)	21,000	(1,702,685)
Accounts receivable, net:			
Accounts receivable, current	37,714	-	37,714
Allowances for accounts receivable	(12,483)	-	(12,483)
Total accounts receivable, net	25,231	-	25,231
Total Assets	\$ (1,698,454)	21,000	(1,677,454)
Liabilities			
Accounts payable	\$ 200,802	-	200,802
Accrued expenses	310,395	-	310,395
Deposits held for others	-	21,000	21,000
Total other liabilities	-	21,000	21,000
Total Liabilities	\$ 511,197	21,000	532,197
Net Position			
Restricted for expendable purposes Auxiliary enterprises	\$ (2,209,651)	-	(2,209,651)
Total Net Position	\$ (2,209,651)	-	(2,209,651)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Research Support Services

June 30, 2013

University of Colorado Denver / Anschutz Medical Campus

	Research Support Operations	Research Building System	Total
Operating Revenues			
Internal service center revenues	\$ 8,126,279	-	8,126,279
Other operating revenues	557,762	212,810	770,572
Total Operating Revenues (pledged revenues of \$1,876,965)	8,684,041	212,810	8,896,851
Operating Expenses			
Education and General:			
Operation and maintenance of plant Program expenses	-	15,096,928	15,096,928
Auxiliary enterprises Internal service center expenses	8,423,604	-	8,423,604
Total Operating Expenses	8,423,604	15,096,928	23,520,532
Operating Income (Loss)	260,437	(14,884,118)	(14,623,681)
Income (Loss) Before Other Revenues	260,437	(14,884,118)	(14,623,681)
Other Interfund Related Additions and Deletions			
Indirect cost recovery transfers	-	14,871,523	14,871,523
Mandatory transfers	-	(14,713,339)	(14,713,339)
Voluntary transfers	80,758	14,725,934	14,806,692
Total Other Interfund Related Additions	80,758	14,884,118	14,964,876
Increase in Net Position	341,195	-	341,195
Net Position, beginning of year as restated	(2,550,846)	-	(2,550,846)
Net Position, end of year	\$ (2,209,651)	-	(2,209,651)

UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

Other Self-funded Services

June 30, 2013

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	\$ 914,848	2,308,802	1,691,286	962,258	22,631,569	26,771,566	55,280,329
Cash on hand	(171,041)	-	200	-	76,242,674	1,060	76,072,893
Investments and restricted cash	5,773,378	-	-	-	104,149,140	-	109,922,518
Total cash and investments	6,517,185	2,308,802	1,691,486	962,258	203,023,383	26,772,626	241,275,740
Accounts receivable, net:							
Accounts receivable, current	368,035	1,804,865	765,714	22,634	75,706,385	7,902,166	86,569,799
Allowances for accounts receivable	-	-	(120,187)	-	(4,790,619)	(1,545,944)	(6,456,750)
Total accounts receivable, net	368,035	1,804,865	645,527	22,634	70,915,766	6,356,222	80,113,049
Inventories	-	85,064	-	-	3,161	11,315,951	11,404,176
Other assets:							
Other assets, current	227,630	-	-	380	1,943,658	6,118	2,177,786
Other assets, noncurrent	-	-	-	-	2,996,628	-	2,996,628
Total other assets	227,630	-	-	380	4,940,286	6,118	5,174,414
Total Assets	\$ 7,112,850	4,198,731	2,337,013	985,272	278,882,596	44,450,917	337,967,379
Liabilities							
Accounts payable	\$ 228,376	512,437	28,118	13,161	11,905,728	984,290	13,672,110
Accrued expenses	76,105	131,215	350,334	145,300	26,258,580	941,343	27,902,877
Unearned revenue, current	-	-	76,990	-	-	-	76,990
Other liabilities:							
Other liabilities, current	2,200,694	-	-	-	-	148,500	2,349,194
Other liabilities, noncurrent	3,247,126	-	-	-	-	594,000	3,841,126
Total other liabilities	5,447,820	-	-	-	-	742,500	6,190,320
Total Liabilities	\$ 5,752,301	643,652	455,442	158,461	38,164,308	2,668,133	47,842,297
Net Position							
Restricted for expendable purposes Scholarships and fellowships	\$ -	-	-	826,811	-	41,782,784	42,609,595
Unrestricted	1,360,549	3,555,079	1,881,571	-	240,718,288	-	247,515,487
Total Net Position	\$ 1,360,549	3,555,079	1,881,571	826,811	240,718,288	41,782,784	290,125,082

UNIVERSITY OF COLORADO
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
Other Self-funded Services
June 30, 2013
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 \$6,459,695)	\$ -	-	447,471	-	-	51,569,163	52,016,634
Health services (pledged revenues of \$28,689)	-	-	6,426,522	-	548,677,436	111,976	555,215,934
Internal revenues:							
Internal service center revenues	867,150	5,401,174	-	4,112,664	-	-	10,380,988
Interdepartmental revenues	-	-	49,091	-	-	2,177,671	2,226,762
Total internal revenues	867,150	5,401,174	49,091	4,112,664	-	2,177,671	12,607,750
Other operating revenues (pledged revenues of \$49,701)	3,925,465	8,873,790	24,000	718,484	2,148,183	202,544	15,892,466
Total Operating Revenues	4,792,615	14,274,964	6,947,084	4,831,148	550,825,619	54,061,354	635,732,784
Operating Expenses							
Education and General:							
Instruction	-	-	-	-	-	1,537,926	1,537,926
Public service	-	-	629,172	-	-	48,113,194	48,742,366
Institutional support	-	-	-	-	-	584,529	584,529
Student aid	-	-	-	-	-	26,296	26,296
Total Education and general expenses	-	-	629,172	-	-	50,261,945	50,891,117
Auxiliary enterprises Internal service center expenses	3,159,336	10,038,673	-	4,269,870	-	-	17,467,879
Health services	-	-	6,545,245	-	509,774,636	632,608	516,952,489
Total Operating Expenses	3,159,336	10,038,673	7,174,417	4,269,870	509,774,636	50,894,553	585,311,485
Operating Income (Loss)	1,633,279	4,236,291	(227,333)	561,278	41,050,983	3,166,801	50,421,299
Nonoperating Revenues (Expenses)							
Investment income, net:							
Investment income	216,013	-	-	-	5,682,301	-	5,898,314
Investment expense	(18,200)	-	-	-	-	-	(18,200)
Total investment income, net	197,813	-	-	-	5,682,301	-	5,880,114
Gain (loss) on disposal of fixed assets	-	4,796	-	-	-	11,028	15,824
Interest on capital asset related debt	-	-	-	-	-	(1,549)	(1,549)
Other nonoperating revenues (pledged revenues of \$9,558)	773	81,746	-	-	-	243,151	325,670
Net Nonoperating Revenues (Expenses)	198,586	86,542	-	-	5,682,301	252,630	6,220,059
Income (Loss) Before Other Revenues	1,831,865	4,322,833	(227,333)	561,278	46,733,284	3,419,431	56,641,358
Other Interfund Related Additions and Deletions							
Mandatory transfers	-	(4,412,827)	-	-	(756,509)	-	(5,169,336)
Voluntary transfers	9,105	(5,428)	198,289	(344,203)	-	(433,998)	(576,235)
Fixed asset additions & plant fund activity	-	8,177	-	-	(5,689,537)	(116,733)	(5,798,093)
Financing activity	-	-	-	-	-	(45,246)	(45,246)
Total Other Interfund Related Additions and Deletions	9,105	(4,410,078)	198,289	(344,203)	(6,446,046)	(595,977)	(11,588,910)
Increase (Decrease) in Net Position	1,840,970	(87,245)	(29,044)	217,075	40,287,238	2,823,454	45,052,448
Net Position, beginning of year as restated	(480,421)	3,642,324	1,910,615	609,736	200,431,050	38,959,330	245,072,634
Net Position, end of year	\$ 1,360,549	3,555,079	1,881,571	826,811	240,718,288	41,782,784	290,125,082

UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

Other Auxiliary Services

June 30, 2013

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	\$ 9,937,769	24,551,817	17,371,273	51,860,859
Cash on hand	100	-	34,755	34,855
Total cash and investments	9,937,869	24,551,817	17,406,028	51,895,714
Accounts receivable, net:				
Accounts receivable, current	82,590	82,281	5,820,919	5,985,790
Allowances for accounts receivable	-	-	(3,161,110)	(3,161,110)
Total accounts receivable, net	82,590	82,281	2,659,809	2,824,680
Inventories	106,421	-	-	106,421
Other assets, current	3,095	161,380	19,027	183,502
Total Assets	\$ 10,129,975	24,795,478	20,084,864	55,010,317
Liabilities				
Accounts payable	\$ 299,473	505,710	1,106,321	1,911,504
Accrued expenses	1,935,698	139,903	748,359	2,823,960
Unearned revenue, current	-	-	77,272	77,272
Early retirement incentive program				
Early retirement incentive program, current	-	648,455	-	648,455
Early retirement incentive program, noncurrent	-	1,601,864	-	1,601,864
Total early retirement incentive program	-	2,250,319	-	2,250,319
Other liabilities:				
Deposits held for others	-	-	420,790	420,790
Other liabilities, current	-	-	121,764	121,764
Total other liabilities	-	-	542,554	542,554
Total Liabilities	\$ 2,235,171	2,895,932	2,474,506	7,605,609
Net Position				
Unrestricted	\$ 7,894,804	21,899,546	17,610,358	47,404,708
Total Net Position	\$ 7,894,804	21,899,546	17,610,358	47,404,708

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2013

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	\$ -	-	5,994,861	5,994,861
Auxiliary enterprises	-	-	1,081,775	1,081,775
Health services	-	-	2,254,774	2,254,774
Internal revenues:				
Internal service center revenues	24,359,335	-	-	24,359,335
Interdepartmental revenues	-	2,234,745	416,600	2,651,345
Total internal revenues	24,359,335	2,234,745	416,600	27,010,680
Other operating revenues	9,052,727	-	3,804,800	12,857,527
Total Operating Revenues	33,412,062	2,234,745	13,552,810	49,199,617
Operating Expenses				
Education and General:				
Instruction	-	2,374,493	2,915,803	5,290,296
Research	-	(61,931)	6,382	(55,549)
Public service	-	323,397	5,453,207	5,776,604
Academic support	-	4,473	341,961	346,434
Student services	-	70,989	2,379,903	2,450,892
Institutional support	-	(51,736)	294,562	242,826
Operation and maintenance of plant Program expenses	-	(79,840)	5,232	(74,608)
Student aid	4,473	14,397	39,697	58,567
Total Education and general expenses	4,473	2,594,242	11,436,747	14,035,462
Auxiliary enterprises:				
Program expenses	-	-	1,131,751	1,131,751
Internal service center expenses	31,754,513	(21,025)	-	31,733,488
Total auxiliary enterprises, net	31,754,513	(21,025)	1,131,751	32,865,239
Health services	-	(1,368)	898,655	897,287
Total Operating Expenses	31,758,986	2,571,849	13,467,153	47,797,988
Operating Income (Loss)	1,653,076	(337,104)	85,657	1,401,629
Nonoperating Revenues (Expenses)				
Royalty income	-	4,253,901	-	4,253,901
Interest on capital asset-related debt	(18,362)	-	-	(18,362)
Other nonoperating revenues	55,081	66,455	224,365	345,901
Net Nonoperating Revenues (Expenses)	36,719	4,320,356	224,365	4,581,440
Income Before Other Revenues	1,689,795	3,983,252	310,022	5,983,069
Other Interfund Related Additions and Deletions				
Indirect cost recovery transfers	-	127,000	-	127,000
Mandatory transfers	-	(11,310)	-	(11,310)
Voluntary transfers	177,308	(2,372,360)	1,858,590	(336,462)
Fixed asset additions & plant fund activity	-	(229,212)	(4,187)	(233,399)
Financing activity	(211,206)	-	-	(211,206)
Total Other Interfund Related Additions and Deletions	(33,898)	(2,485,882)	1,854,403	(665,377)
Increase in Net Position	1,655,897	1,497,370	2,164,425	5,317,692
Net Position, beginning of year as restated	6,238,907	20,402,176	15,445,933	42,087,016
Net Position, end of year	\$ 7,894,804	21,899,546	17,610,358	47,404,708

University of Colorado Colorado Springs



University of Colorado Colorado Springs Supplemental Statements	Page
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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2013
Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 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	\$ 13,418,536	14,218,288	2,562,516	-	29,135,148	789,406	-	-	-	60,123,894
Cash on hand	7,055	11,625	6,050	-	-	-	-	-	-	24,730
Investments and restricted pooled cash	-	-	-	1,139,541	59,303,215	8,334,788	-	-	-	68,777,544
Total cash and investments	13,425,591	14,229,913	2,568,566	1,139,541	88,438,363	9,124,194	-	-	-	128,926,168
Accounts and loans receivable, net:										
Accounts receivable:										
Accounts receivable, current	12,203,028	1,728,790	1,374,549	-	19,258	25,039	-	6,824	-	15,357,488
Accounts receivable-DPCU, current	-	-	456,960	-	-	-	-	-	-	456,960
Accounts receivable, noncurrent	-	-	-	180,028	-	-	-	-	-	180,028
Allowances for accounts receivable	(3,063,711)	(528,456)	(94,158)	-	-	-	-	-	-	(3,686,325)
Net accounts receivable	9,139,317	1,200,334	1,737,351	180,028	19,258	25,039	-	6,824	-	12,308,151
Loans receivable:										
Loans receivable, current	-	-	-	669,617	-	-	-	-	-	669,617
Loans receivable, noncurrent	-	-	-	2,730,593	-	-	-	-	-	2,730,593
Allowances for loans receivable	-	-	-	(550,719)	-	-	-	-	-	(550,719)
Net loans receivable	-	-	-	2,849,491	-	-	-	-	-	2,849,491
Total accounts and loans receivable, net	9,139,317	1,200,334	1,737,351	3,029,519	19,258	25,039	-	6,824	-	15,157,642
Inventories	1,231	394,645	-	-	-	-	-	-	-	395,876
Other assets, current	83,426	137,781	694	-	-	-	-	-	-	221,901
Capital assets, net:										
Nondepreciable capital assets:										
Land	-	-	-	-	-	-	6,399,864	-	-	6,399,864
Construction in progress	-	-	-	-	-	-	34,477,251	-	-	34,477,251
Collections	-	-	-	-	-	-	986,018	-	-	986,018
Total nondepreciable capital assets	-	-	-	-	-	-	41,863,133	-	-	41,863,133
Depreciable capital assets:										
Buildings	-	-	-	-	-	-	275,919,642	-	-	275,919,642
Improvements other than buildings	-	-	-	-	-	-	6,742,783	-	-	6,742,783
Equipment	-	-	-	-	-	-	22,112,410	-	-	22,112,410
Software	-	-	-	-	-	-	278,597	-	-	278,597
Library and other collections	-	-	-	-	-	-	24,362,904	-	-	24,362,904
Less accumulated depreciation and amortization	-	-	-	-	-	-	(107,500,102)	-	-	(107,500,102)
Total depreciable capital assets, net	-	-	-	-	-	-	221,916,234	-	-	221,916,234
Total capital assets, net	-	-	-	-	-	-	263,779,367	-	-	263,779,367
Interfund receivables, net of interfund payables	(6,211,057)	-	-	-	-	-	-	-	-	(6,211,057)
Total Assets	\$ 16,438,508	15,962,673	4,306,611	4,169,060	88,457,621	9,149,233	263,779,367	6,824	-	402,269,897

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant			
Deferred Outflows										
Loss on bond refundings	\$ -	-	-	-	-	-	3,911,142	-	-	3,911,142
Total deferred outflows	-	-	-	-	-	-	3,911,142	-	-	3,911,142
Total Assets and Deferred Outflows	\$ 16,438,508	15,962,673	4,306,611	4,169,060	88,457,621	9,149,233	267,690,509	6,824	-	406,181,039
Liabilities										
Accounts payable	\$ 1,159,187	245,910	153,233	-	8,730,204	-	-	31,844	-	10,320,378
Accrued expenses	8,666,562	990,998	685,239	(140)	267,785	367,214	-	-	-	10,977,658
Compensated absences:										
Compensated absences, current	-	-	-	-	-	-	-	273,303	-	273,303
Compensated absences, noncurrent	-	-	-	-	-	-	-	4,047,191	-	4,047,191
Total compensated absences	-	-	-	-	-	-	-	4,320,494	-	4,320,494
Other postemployment benefits:										
Other postemployment benefits, current	-	-	-	-	-	-	-	607,831	-	607,831
Other postemployment benefits, noncurrent	-	-	-	-	-	-	-	7,303,966	-	7,303,966
Total other postemployment benefits	-	-	-	-	-	-	-	7,911,797	-	7,911,797
Unearned revenue, current	5,372,563	1,061,482	1,661,032	-	-	-	-	-	-	8,095,077
Bonds and capital leases payable:										
Bonds and capital leases payable, current	-	-	-	-	868,061	-	3,612,248	-	-	4,480,309
Bonds and capital leases payable, noncurrent	-	-	-	-	58,469,049	-	110,643,506	-	-	169,112,555
Total bonds and capital leases payable	-	-	-	-	59,337,110	-	114,255,754	-	-	173,592,864
Alternate medicare plan										
Alternate medicare plan, current	-	-	-	-	-	-	-	54,233	-	54,233
Alternate medicare plan, noncurrent	-	-	-	-	-	-	-	203,299	-	203,299
Total alternate medicare plan	-	-	-	-	-	-	-	257,532	-	257,532
Other liabilities:										
Deposits held for others	57,241	1,013,219	126,673	-	-	-	-	-	-	1,197,133
Other liabilities, current	-	-	-	-	1,012,224	-	-	-	-	1,012,224
Total other liabilities	57,241	1,013,219	126,673	-	1,012,224	-	-	-	-	2,209,357
Total Liabilities	\$ 15,255,553	3,311,609	2,626,177	(140)	69,347,323	367,214	114,255,754	12,521,667	-	217,685,157
Net Position										
Net investment in capital assets	\$ -	-	-	-	-	-	153,434,755	-	-	153,434,755
Restricted for expendable purposes:										
Instruction	-	538,151	60,716	-	-	-	-	-	-	598,867
Research	-	-	74,403	-	-	-	-	-	-	74,403
Academic support	-	-	964,304	-	-	-	-	-	-	964,304
Student loans and services	-	-	22,814	4,169,200	-	-	-	-	-	4,192,014
Scholarships and fellowships	-	-	120,806	-	-	-	-	-	-	120,806
Auxiliary enterprises	-	2,085,202	(12,453)	-	1,900,361	-	-	-	-	3,973,110
Institutional support	-	-	753,134	-	4,753	-	-	-	-	757,887
Other	-	-	10,319	-	-	-	-	-	-	10,319
Total restricted for expendable purposes	-	2,623,353	1,994,043	4,169,200	1,905,114	-	-	-	-	10,691,710
Unrestricted	1,182,955	10,027,711	(313,609)	-	17,205,184	8,782,019	-	(12,514,843)	-	24,369,417
Total Net Position	\$ 1,182,955	12,651,064	1,680,434	4,169,200	19,110,298	8,782,019	153,434,755	(12,514,843)	-	188,495,882

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2013

Colorado Springs

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant			
Operating Revenues										
Student tuition, net:										
Student tuition	\$ 87,377,828	3,144,587	-	-	-	-	-	(579,076)		89,943,339
Scholarship allowance	-	-	-	-	-	-	-	(18,262,303)		(18,262,303)
Total student tuition, net (pledged revenues of \$7,168,104)	87,377,828	3,144,587	-	-	-	-	-	(18,262,303)	(579,076)	71,681,036
Student fees, net:										
Student fees	4,324,797	8,609,758	-	-	-	-	-	(18,899)		12,915,656
Scholarship allowance	-	-	-	-	-	-	-	(2,606,451)		(2,606,451)
Total student fees, net (pledged revenues of \$2,701,019)	4,324,797	8,609,758	-	-	-	-	-	(2,606,451)	(18,899)	10,309,205
Fee-for-service contracts	5,806,448	-	-	-	-	-	-	-		5,806,448
Federal grants and contracts (pledged revenues of \$678,744)	-	-	5,604,956	-	-	-	-	-	(142,411)	5,462,545
State and local grants and contracts (pledged revenues of \$517,486)	-	-	4,164,736	-	-	-	-	-		4,164,736
Nongovernmental grants and contracts	-	-	1,577,308	-	-	-	-	-		1,577,308
Sales and services of educational departments	-	519,305	-	-	-	-	-	-		519,305
Auxiliary enterprises, net:										
Auxiliary enterprises	-	20,082,801	-	-	-	-	-	(392,487)		19,690,314
Scholarship allowance	-	-	-	-	-	-	-	(212,882)		(212,882)
Total auxiliary enterprises, net (pledged revenues of \$5,731,191)	-	20,082,801	-	-	-	-	-	(212,882)	(392,487)	19,477,432
Internal revenues:										
Internal service center revenues	-	786,563	-	-	-	-	-	(786,563)		-
Interdepartmental revenues	63,020	27,804	-	-	-	-	-	(90,824)		-
Total internal revenues	63,020	814,367	-	-	-	-	-	(877,387)		-
Other operating revenues (pledged revenues of \$290,681)	2,656,510	1,670,494	8,513	123,758	7,428	-	-	(54,315)		4,412,388
Total Operating Revenues	100,228,603	34,841,312	11,355,513	123,758	7,428	-	-	(21,081,636)	(2,064,575)	123,410,403
Operating Expenses										
Education and general:										
Instruction	47,967,688	2,559,437	1,857,951	-	-	-	-	975,265	(600,453)	52,759,888
Research	473,960	69,794	3,228,126	-	-	-	-	74,649	-	3,846,529
Public service	50,225	939,041	736,211	-	-	-	-	81,216	(6,126)	1,800,567
Academic support	8,758,325	513,675	1,829,894	-	-	-	-	299,602	(3,888)	11,397,608
Student services	7,671,767	579,766	691,309	97,465	-	-	-	285,541	(29,660)	9,296,188
Institutional support	14,588,927	1,223,899	755,820	-	1,000	-	-	314,750	(18,672)	16,865,724
Operation and maintenance of plant:										
Program expenses	8,281,414	132,828	43,099	-	71,875	-	-	141,229	(30,000)	8,640,445
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	1,588,208	1,588,208
Total operation and maintenance of plant	8,281,414	132,828	43,099	-	71,875	-	-	141,229	1,588,208	10,228,653
Student aid	5,138,857	368,632	17,434,395	-	-	-	-	(21,081,637)	-	1,860,247
Total education and general expenses	92,931,163	6,387,072	26,576,805	97,465	72,875	-	-	(18,909,385)	899,409	108,055,404
Depreciation	-	-	-	-	-	-	10,940,628	-	-	10,940,628
Auxiliary enterprises:										
Program expenses	608	18,332,157	203,053	-	65,452	-	-	-	(446,802)	18,154,468
Internal service center expenses	-	529,044	-	-	-	-	-	7,710	(786,563)	(249,809)
Total auxiliary enterprises, net	608	18,861,201	203,053	-	65,452	-	-	7,710	(1,233,365)	17,904,659
Health services	-	-	57,708	-	-	-	-	110,101	-	167,809
Other operating expenses	-	-	(11,887)	-	-	-	-	-	-	(11,887)
Total Operating Expenses	92,931,771	25,248,273	26,825,679	97,465	138,327	-	10,940,628	(18,791,574)	(333,956)	137,056,613
Operating Income (Loss)	\$ 7,296,832	9,593,039	(15,470,166)	26,293	(130,899)	-	(10,940,628)	(2,290,062)	(1,730,619)	(13,646,210)

	CURRENT FUNDS			Student Loan Fund	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund		Unexpended	Retirement of Indebtedness	Investment in Plant			
Nonoperating Revenues (Expenses)										
Federal Pell Grant	\$ -	-	11,298,395	-	-	-	-	-	-	11,298,395
Gifts	-	-	7,880,020	-	-	-	-	-	-	7,880,020
Investment income, net:										
Investment income	-	-	232,644	-	210,419	6,500	-	-	-	449,563
Investment expense	-	(140)	-	-	-	(1,593)	-	-	-	(1,733)
Total investment income, net	-	(140)	232,644	-	210,419	4,907	-	-	-	447,830
Royalty income	-	6,668	-	-	-	-	-	-	-	6,668
Gain (loss) on disposal of capital assets	-	400	-	-	-	-	(24,939)	-	-	(24,539)
Interest on capital asset-related debt	-	-	-	-	(97)	(4,395,400)	204,466	-	-	(4,191,031)
Bond issuance costs	-	-	-	-	(276,152)	-	(98,816)	-	-	(374,968)
Other nonoperating revenues (pledged revenues of \$10,279)	4,302	32,483	-	-	1,771	-	-	-	-	38,556
Net Nonoperating Revenues (Expenses)	4,302	39,411	19,411,059	-	(64,059)	(4,390,493)	80,711	-	-	15,080,931
Income (Loss) Before Other Revenues	7,301,134	9,632,450	3,940,893	26,293	(194,958)	(4,390,493)	(10,859,917)	(2,290,062)	(1,730,619)	1,434,721
Other Revenues										
Capital contributions from the State	-	-	-	-	314,107	-	-	-	-	314,107
Capital appropriations	-	-	-	-	329,535	-	-	-	-	329,535
Capital grants and gifts	-	-	4,294	-	-	-	405,912	-	-	410,206
Total Other Revenues	-	-	4,294	-	643,642	-	405,912	-	-	1,053,848
Other Interfund-related Additions and Deletions										
Indirect cost recovery transfers	1,196,231	-	(1,190,154)	(6,077)	-	-	-	-	-	-
Mandatory transfers	(2,278,587)	(4,870,037)	(192,680)	-	659,588	6,681,716	-	-	-	-
Voluntary transfers	(6,686,297)	(3,972,314)	(794,693)	(29,753)	12,465,823	-	-	-	142,411	1,125,177
Capital asset additions & plant fund activity	(1,830,269)	(63,326)	(874,448)	-	(33,920,063)	-	35,099,898	-	1,588,208	-
Financing activity	-	-	-	-	680,079	(3,055,000)	2,374,921	-	-	-
Total Other Interfund-related Additions and Deletions	(9,598,922)	(8,905,677)	(3,051,975)	(35,830)	(20,114,573)	3,626,716	37,474,819	-	1,730,619	1,125,177
Increase (Decrease) in Net Position	(2,297,788)	726,773	893,212	(9,537)	(19,665,889)	(763,777)	27,020,814	(2,290,062)	-	3,613,746
Net Position, beginning of year as restated	3,480,743	11,924,291	787,222	4,178,737	38,776,187	9,545,796	126,413,941	(10,224,781)	-	184,882,136
Net Position, end of year	\$ 1,182,955	12,651,064	1,680,434	4,169,200	19,110,298	8,782,019	153,434,755	(12,514,843)	-	188,495,882

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2013
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	\$ 2,325,599	7,447,565	88,292	9,861,456	4,356,832	14,218,288
Cash on hand	10,750	-	-	10,750	875	11,625
Total cash and investments	2,336,349	7,447,565	88,292	9,872,206	4,357,707	14,229,913
Accounts receivable, net:						
Accounts receivable, current	1,490,406	195,777	2,616	1,688,799	39,991	1,728,790
Allowances for accounts receivable	(449,302)	(70,911)	(1,596)	(521,809)	(6,647)	(528,456)
Total accounts receivable, net	1,041,104	124,866	1,020	1,166,990	33,344	1,200,334
Inventories	387,562	-	-	387,562	7,083	394,645
Other assets, current	51,729	3,660	-	55,389	82,392	137,781
Total Assets	\$ 3,816,744	7,576,091	89,312	11,482,147	4,480,526	15,962,673
Liabilities						
Accounts payable	\$ 89,871	55,091	23,503	168,465	77,445	245,910
Accrued expenses	562,512	153,814	13,168	729,494	261,504	990,998
Unearned revenue, current	533,386	491,208	4,873	1,029,467	32,015	1,061,482
Deposits held for others	555,773	(2,930)	4,140	556,983	456,236	1,013,219
Total Liabilities	\$ 1,741,542	697,183	45,684	2,484,409	827,200	3,311,609
Net Position						
Restricted for expendable purposes:						
Instruction	\$ -	538,151	-	538,151	-	538,151
Auxiliary enterprises	2,075,202	-	10,000	2,085,202	-	2,085,202
Total restricted for expendable purposes	2,075,202	538,151	10,000	2,623,353	-	2,623,353
Unrestricted	-	6,340,757	33,628	6,374,385	3,653,326	10,027,711
Total Net Position	\$ 2,075,202	6,878,908	43,628	8,997,738	3,653,326	12,651,064

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2013

Colorado Springs

	Auxiliary Services	Education Services	Other Self-funded Services	Subtotal	Other Auxiliary Services	Total
Operating Revenues						
Student tuition	\$ -	3,144,587	-	3,144,587	-	3,144,587
Student fees (pledged revenues of \$2,701,019)	8,470,597	-	80,552	8,551,149	58,609	8,609,758
Sales and services of educational departments	-	4,840	-	4,840	514,465	519,305
Auxiliary enterprises (pledged revenues of \$5,731,191)	18,111,832	371,486	-	18,483,318	1,599,483	20,082,801
Internal revenues:						
Internal service center revenues	-	-	524,938	524,938	261,625	786,563
Interdepartmental revenues	100	1,000	-	1,100	26,704	27,804
Total internal revenues	100	1,000	524,938	526,038	288,329	814,367
Other operating revenues (pledged revenues of \$290,681)	242,035	141,193	4,192	387,420	1,283,074	1,670,494
Total Operating Revenues	26,824,564	3,663,106	609,682	31,097,352	3,743,960	34,841,312
Operating Expenses						
Education and General:						
Instruction	-	1,830,891	-	1,830,891	728,546	2,559,437
Research	-	-	-	-	69,794	69,794
Public service	-	-	-	-	939,041	939,041
Academic support	-	479,060	-	479,060	34,615	513,675
Student services	414,112	-	152,091	566,203	13,563	579,766
Institutional support	759,618	-	-	759,618	464,281	1,223,899
Operation and maintenance of plant Program expenses	132,828	-	-	132,828	-	132,828
Student aid	226,053	13,189	-	239,242	129,390	368,632
Total Education and General expenses	1,532,611	2,323,140	152,091	4,007,842	2,379,230	6,387,072
Auxiliary enterprises:						
Program expenses	17,923,688	-	52	17,923,740	408,417	18,332,157
Internal service center expenses	-	-	246,467	246,467	282,577	529,044
Total auxiliary enterprises, net	17,923,688	-	246,519	18,170,207	690,994	18,861,201
Total Operating Expenses	19,456,299	2,323,140	398,610	22,178,049	3,070,224	25,248,273
Operating Income	7,368,265	1,339,966	211,072	8,919,303	673,736	9,593,039
Nonoperating Revenues (Expenses)						
Investment expense	(140)	-	-	(140)	-	(140)
Royalty income	-	-	-	-	6,668	6,668
Gain (loss) on disposal of fixed assets	50	-	-	50	350	400
Other nonoperating revenues (pledged revenues of \$10,279)	32,483	-	-	32,483	-	32,483
Net Nonoperating Revenues (Expenses)	32,393	-	-	32,393	7,018	39,411
Income (Loss) Before Other Revenues	7,400,658	1,339,966	211,072	8,951,696	680,754	9,632,450
Other Interfund Related Deletions						
Mandatory transfers	(4,870,037)	-	-	(4,870,037)	-	(4,870,037)
Voluntary transfers	(2,118,042)	(1,384,729)	(218,097)	(3,720,868)	(251,446)	(3,972,314)
Fixed asset additions & plant fund activity	(38,740)	(25,486)	-	(64,226)	900	(63,326)
Total Other Interfund Related Deletions	(7,026,819)	(1,410,215)	(218,097)	(8,655,131)	(250,546)	(8,905,677)
Increase (Decrease) in Net Position	373,839	(70,249)	(7,025)	296,565	430,208	726,773
Net Position, beginning of year as restated	1,701,363	6,949,157	50,653	8,701,173	3,223,118	11,924,291
Net Position, end of year	\$ 2,075,202	6,878,908	43,628	8,997,738	3,653,326	12,651,064

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Auxiliary Services Enterprises
 June 30, 2013
 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	\$ 200,528	232,309	(1,436)	448,606	47,516	444,509	256,494	697,073	2,325,599
Cash on hand	700	5,000	-	-	200	3,450	100	1,300	10,750
Total cash and investments	201,228	237,309	(1,436)	448,606	47,716	447,959	256,594	698,373	2,336,349
Accounts receivable, net:									
Accounts receivable, current	40,207	523,559	-	544,084	15,497	147,974	34,810	184,275	1,490,406
Allowances for accounts receivable	(21,548)	(2,665)	-	(260,550)	(8,977)	(35,615)	(19,316)	(100,631)	(449,302)
Total accounts receivable, net	18,659	520,894	-	283,534	6,520	112,359	15,494	83,644	1,041,104
Inventories	-	380,925	-	-	6,557	-	-	80	387,562
Other assets, current	(748)	4,477	-	48,000	-	-	-	-	51,729
Total Assets	\$ 219,139	1,143,605	(1,436)	780,140	60,793	560,318	272,088	782,097	3,816,744
Liabilities									
Accounts payable	\$ 2,303	24,074	-	25,152	3	14,400	5,451	18,488	89,871
Accrued expenses	44,126	39,963	-	80,159	37,057	117,462	79,427	164,318	562,512
Unearned revenue, current	48,505	14,247	-	51,545	16,477	183,629	31,981	187,002	533,386
Deposits held for others	-	-	-	543,368	-	-	1,170	11,235	555,773
Total Liabilities	\$ 94,934	78,284	-	700,224	53,537	315,491	118,029	381,043	1,741,542
Net Position									
Restricted for expendable purposes Auxiliary enterprises	\$ 124,205	1,065,321	(1,436)	79,916	7,256	244,827	154,059	401,054	2,075,202
Total Net Position	\$ 124,205	1,065,321	(1,436)	79,916	7,256	244,827	154,059	401,054	2,075,202

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary Services Enterprises

June 30, 2013

Colorado Springs

	Intercollegiate Athletics	Bookstore	Student Recreation Center	Housing Operations	Student Health Facilities	Parking	Student Government Operations	Student Union Facilities	Total
Operating Revenues									
Student fees (pledged revenues of \$2,680,381)	\$ 1,171,408	-	-	-	452,826	1,405,263	801,818	4,639,282	8,470,597
Auxiliary enterprises (pledged revenues of \$5,731,191)	181,482	4,502,717	-	8,967,305	107,251	2,523,946	1,192,204	636,927	18,111,832
Interdepartmental revenues	-	-	-	-	-	-	100	-	100
Other operating revenues (pledged revenues of \$76,587)	27,857	75,852	-	1,850	2,065	84	39,162	95,165	242,035
Total Operating Revenues	1,380,747	4,578,569	-	8,969,155	562,142	3,929,293	2,033,284	5,371,374	26,824,564
Operating Expenses									
Education and General:									
Student services	-	-	-	-	-	-	325,380	88,732	414,112
Institutional support	-	-	-	67,275	-	692,343	-	-	759,618
Operation and maintenance of plant Program expenses	-	-	-	132,828	-	-	-	-	132,828
Student aid	16,816	11,050	-	180,000	-	16,287	1,900	-	226,053
Total Education and General expenses	16,816	11,050	-	380,103	-	708,630	327,280	88,732	1,532,611
Auxiliary enterprises Program expenses	1,299,020	4,316,542	-	5,349,604	523,721	1,732,365	1,398,028	3,304,408	17,923,688
Total Operating Expenses	1,315,836	4,327,592	-	5,729,707	523,721	2,440,995	1,725,308	3,393,140	19,456,299
Operating Income	64,911	250,977	-	3,239,448	38,421	1,488,298	307,976	1,978,234	7,368,265
Nonoperating Revenues (Expenses)									
Investment expense	-	-	-	(140)	-	-	-	-	(140)
Gain on disposal of fixed assets	-	-	-	-	-	50	-	-	50
Other nonoperating revenues (pledged revenues of \$10,279)	-	-	-	-	-	2,849	-	29,634	32,483
Net Nonoperating Revenues (Expenses)	-	-	-	(140)	-	2,899	-	29,634	32,393
Income Before Other Revenues	64,911	250,977	-	3,239,308	38,421	1,491,197	307,976	2,007,868	7,400,658
Other Interfund Related Additions and Deletions									
Mandatory transfers	-	-	-	(2,604,933)	-	(641,153)	(121,260)	(1,502,691)	(4,870,037)
Voluntary transfers	633	(151,400)	-	(588,373)	(40,000)	(844,229)	(73,641)	(421,032)	(2,118,042)
Fixed asset additions & plant fund activity	-	-	-	-	-	-	(38,739)	(1)	(38,740)
Total Other Interfund Related Additions and Deletions	633	(151,400)	-	(3,193,306)	(40,000)	(1,485,382)	(233,640)	(1,923,724)	(7,026,819)
Increase (Decrease) in Net Position	65,544	99,577	-	46,002	(1,579)	5,815	74,336	84,144	373,839
Net Position, beginning of year as restated	58,661	965,744	(1,436)	33,914	8,835	239,012	79,723	316,910	1,701,363
Net Position, end of year	\$ 124,205	1,065,321	(1,436)	79,916	7,256	244,827	154,059	401,054	2,075,202

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Other Self-funded Services
 June 30, 2013
 Colorado Springs

	Conference Services	Other Student Services	Telecom	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 37,816	21,786	28,690	88,292
Accounts receivable, net:				
Accounts receivable, current	-	2,616	-	2,616
Allowances for accounts receivable	-	(1,596)	-	(1,596)
Total accounts receivable, net	-	1,020	-	1,020
Total Assets	\$ 37,816	22,806	28,690	89,312
Liabilities				
Accounts payable	\$ 48	-	23,455	23,503
Accrued expenses	-	7,107	6,061	13,168
Unearned revenue, current:	-	4,873	-	4,873
Deposits held for others	4,140	-	-	4,140
Total Liabilities	\$ 4,188	11,980	29,516	45,684
Net Position				
Restricted for expendable purposes Scholarships and fellowships	\$ -	10,826	(826)	10,000
Unrestricted	33,628	-	-	33,628
Total Net Position	\$ 33,628	10,826	(826)	43,628

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2013

Colorado Springs

	Conference Services	Other Student Services	Telecom	Total
Operating Revenues				
Student fees (pledged revenues of \$20,638)	\$ -	80,552	-	80,552
Internal service center revenues	-	-	524,938	524,938
Other operating revenues (pledged revenues of \$214,094)	4,192	-	-	4,192
Total Operating Revenues	4,192	80,552	524,938	609,682
Operating Expenses				
Education and General Student services	-	152,091	-	152,091
Auxiliary enterprises:				
Program expenses	52	-	-	52
Internal service center expenses	-	-	246,467	246,467
Total auxiliary enterprises, net	52	-	246,467	246,519
Total Operating Expenses	52	152,091	246,467	398,610
Operating Income (Loss)	4,140	(71,539)	278,471	211,072
Income (Loss) Before Other Revenues	4,140	(71,539)	278,471	211,072
Other Interfund Related Additions and Deletions				
Voluntary transfers	-	60,418	(278,515)	(218,097)
Total Other Interfund Related Additions and Deletions	-	60,418	(278,515)	(218,097)
Increase (Decrease) in Net Position	4,140	(11,121)	(44)	(7,025)
Net Position, beginning of year as restated	29,488	21,947	(782)	50,653
Net Position, end of year	\$ 33,628	10,826	(826)	43,628

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Other Auxiliary Services
 June 30, 2013
 Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 79,834	328,924	3,948,074	4,356,832
Cash on hand	-	-	875	875
Total cash and investments	79,834	328,924	3,948,949	4,357,707
Accounts receivable, net:				
Accounts receivable, current	14	-	39,977	39,991
Allowances for accounts receivable	(147)	-	(6,500)	(6,647)
Total accounts receivable, net	(133)	-	33,477	33,344
Inventories	7,083	-	-	7,083
Other assets, current:	-	-	82,392	82,392
Total Assets	\$ 86,784	328,924	4,064,818	4,480,526
Liabilities				
Accounts payable	\$ 4,190	-	73,255	77,445
Accrued expenses	19,089	991	241,424	261,504
Unearned revenue, current:	-	-	32,015	32,015
Deposits held for others	-	-	456,236	456,236
Total Liabilities	\$ 23,279	991	802,930	827,200
Net Position				
Unrestricted	\$ 63,505	327,933	3,261,888	3,653,326
Total Net Position	\$ 63,505	327,933	3,261,888	3,653,326

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2013

Colorado Springs

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Student fees, net:	\$ -	-	58,609	58,609
Sales and services of educational departments	-	-	514,465	514,465
Auxiliary enterprises	-	-	1,599,483	1,599,483
Internal revenues:				
Internal service center revenues	261,625	-	-	261,625
Interdepartmental revenues	-	-	26,704	26,704
Total internal revenues	261,625	-	26,704	288,329
Other operating revenues	56,216	99,982	1,126,876	1,283,074
Total Operating Revenues	317,841	99,982	3,326,137	3,743,960
Operating Expenses				
Education and General:				
Instruction	-	25,934	702,612	728,546
Research	-	4,105	65,689	69,794
Public service	-	3,543	935,498	939,041
Academic support	-	-	34,615	34,615
Student services	-	444	13,119	13,563
Institutional support	-	-	464,281	464,281
Student aid	-	1,188	128,202	129,390
Total Education and general expenses	-	35,214	2,344,016	2,379,230
Auxiliary enterprises:				
Program expenses	-	-	408,417	408,417
Internal service center expenses	282,577	-	-	282,577
Total auxiliary enterprises, net	282,577	-	408,417	690,994
Total Operating Expenses	282,577	35,214	2,752,433	3,070,224
Operating Income	35,264	64,768	573,704	673,736
Nonoperating Revenues (Expenses)				
Royalty income	-	6,668	-	6,668
Gain on disposal of fixed assets	350	-	-	350
Net Nonoperating Revenues (Expenses)	350	6,668	-	7,018
Income (Loss) Before Other Revenues	35,614	71,436	573,704	680,754
Other Interfund Related Additions and Deletions				
Voluntary transfers	(10,975)	50,249	(290,720)	(251,446)
Fixed asset additions & plant fund activity	-	-	900	900
Total Other Interfund Related Additions and Deletions	(10,975)	50,249	(289,820)	(250,546)
Increase in Net Position	24,639	121,685	283,884	430,208
Net Position, beginning of year as restated	38,866	206,248	2,978,004	3,223,118
Net Position, end of year	\$ 63,505	327,933	3,261,888	3,653,326

University of Colorado System Administration



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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2013
System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS		Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness			
Assets										
Cash and investments:										
Equity in pooled cash and investments	\$ 5,843,651	71,643,008	2,344,621	-	1,272,535	6,454,176	-	(81)	-	87,557,910
Cash on hand	-	(85,336)	-	-	-	-	-	-	-	(85,336)
Investments and restricted pooled cash	21,442,917	48,789,661	1,434,022	483,545	148,577,629	35,929,265	1,653,965	-	-	258,311,074
Total cash and investments	27,286,568	120,347,333	3,778,713	483,545	149,850,164	42,383,441	1,653,965	(81)	-	345,783,648
Accounts and loans receivable, net:										
Accounts receivable, current	2,130	4,650,093	8,688	-	1,506	-	-	-	(462,017)	4,200,400
Accounts receivable-DPCU, current	10,290	270	327,313	-	-	-	-	-	-	337,873
Allowances for accounts receivable	-	(159,281)	-	-	-	-	-	-	-	(159,281)
Net accounts receivable	12,420	4,491,082	336,001	-	1,506	-	-	-	(462,017)	4,378,992
Loans receivable, noncurrent	-	2,500,000	-	-	-	-	-	-	-	2,500,000
Total accounts and loans receivable, net	12,420	6,991,082	336,001	-	1,506	-	-	-	(462,017)	6,878,992
Inventories	2,939	-	-	-	-	-	-	-	-	2,939
Other assets:										
Other assets, current	(10)	537,398	(2,995)	-	-	-	-	-	-	534,393
Other assets, noncurrent	-	5,275,406	-	-	-	-	-	-	-	5,275,406
Total other assets	(10)	5,812,804	(2,995)	-	-	-	-	-	-	5,809,799
Land	-	-	-	-	1,955,470	-	-	2,179,510	-	4,134,980
Total nondepreciable capital assets	-	-	-	-	1,955,470	-	-	2,179,510	-	4,134,980
Depreciable capital assets:										
Improvements other than buildings	-	-	-	-	-	-	-	2,055,380	-	2,055,380
Equipment	-	-	-	-	-	-	-	2,365,532	-	2,365,532
Software	-	-	-	-	-	-	-	59,422,838	-	59,422,838
Less accumulated depreciation and amortization	-	-	-	-	-	-	-	(42,713,961)	-	(42,713,961)
Total depreciable capital assets, net	-	-	-	-	-	-	-	21,129,789	-	21,129,789
Total capital assets, net	-	-	-	-	1,955,470	-	-	23,309,299	-	25,264,769
Interfund receivables, net of interfund payables	-	9,071,243	-	-	-	-	-	-	-	9,071,243
Total Assets	\$ 27,301,917	142,222,462	4,111,719	483,545	151,807,140	42,383,441	1,653,965	23,309,218	(462,017)	392,811,390

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS		Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Retirement of Indebtedness	Investment in Plant			
Liabilities										
Accounts payable	\$ 597,601	(4,396,177)	5,629	-	-	30,978	-	-	(462,017)	(4,223,986)
Accrued expenses	2,814,028	(641,124)	52,531	-	-	-	-	-	-	2,225,435
Compensated absences:										
Compensated absences, current	-	-	-	-	-	-	-	83,808	-	83,808
Compensated absences, noncurrent	-	-	-	-	-	-	-	1,233,930	-	1,233,930
Total compensated absences	-	-	-	-	-	-	-	1,317,738	-	1,317,738
Other postemployment benefits:										
Other postemployment benefits, current	-	-	-	-	-	-	-	99,788	-	99,788
Other postemployment benefits, noncurrent	-	-	-	-	-	-	-	1,199,099	-	1,199,099
Total other postemployment benefits	-	-	-	-	-	-	-	1,298,887	-	1,298,887
Unearned revenue:										
Unearned revenue, current	-	-	652,028	-	-	-	-	-	-	652,028
Bonds and capital leases payable, current	-	-	-	-	-	-	170,343	-	-	170,343
Alternate medicare plan										
Alternate medicare plan, current	-	-	-	-	-	-	-	17,855	-	17,855
Alternate medicare plan, noncurrent	-	-	-	-	-	-	-	66,931	-	66,931
Total alternate medicare plan	-	-	-	-	-	-	-	84,786	-	84,786
Other liabilities:										
Deposits held for others	-	591,205	713	-	-	-	-	-	-	591,918
Other liabilities, current	(245)	6,166,406	-	-	-	6,969	-	-	-	6,173,130
Other liabilities, noncurrent	-	4,801,753	-	-	31,350	-	-	-	-	4,833,103
Total other liabilities	(245)	11,559,364	713	-	31,350	6,969	-	-	-	11,598,151
Total Liabilities	\$ 3,411,384	6,522,063	710,901	-	31,350	37,947	-	170,343	2,701,411	(462,017)
Net Position										
Net investment in capital assets	\$ -	-	-	-	-	-	-	23,138,875	-	23,138,875
Restricted for nonexpendable purposes (endowments):										
Research	-	-	-	-	2,475,499	-	-	-	-	2,475,499
Academic support	-	-	-	-	15,075,639	-	-	-	-	15,075,639
Scholarships and fellowships	-	-	-	-	13,954,975	-	-	-	-	13,954,975
Institutional support	-	-	-	-	134,935	-	-	-	-	134,935
Capital	-	-	-	-	692,829	-	-	-	-	692,829
Other	-	-	-	-	527,669	-	-	-	-	527,669
Total restricted for nonexpendable purposes	-	-	-	-	32,861,546	-	-	-	-	32,861,546
Restricted for expendable purposes:										
Instruction	-	-	198,857	-	132,813	-	-	-	-	331,670
Research	-	-	3,000	-	26,009,071	-	-	-	-	26,012,071
Academic support	-	-	-	-	31,178,618	-	-	-	-	31,178,618
Scholarships and fellowships	-	-	5,500	-	27,917,735	-	-	-	-	27,923,235
Auxiliary enterprises	-	534,780	-	-	-	-	-	-	-	534,780
Institutional support	-	-	2,587,554	483,545	1,198,354	-	-	-	-	4,269,453
Capital	-	-	-	-	4,211,830	-	-	-	-	4,211,830
Other	-	-	-	-	5,348,507	-	-	-	-	5,348,507
Total restricted for expendable purposes	-	534,780	2,794,911	483,545	95,996,928	-	-	-	-	99,810,164
Unrestricted	23,890,533	135,165,619	605,907	-	22,917,316	42,345,494	1,653,965	-	(2,701,411)	223,877,423
Total Net Position	\$ 23,890,533	135,700,399	3,400,818	483,545	151,775,790	42,345,494	1,653,965	23,138,875	(2,701,411)	379,688,008

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2013

System Administration

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Unexpended	Retirement of Indebtedness	Investment in Plant			
Operating Revenues											
Federal grants and contracts	\$ -	-	33,569	-	-	-	-	-	-	-	33,569
State and local grants and contracts	-	-	(618,104)	-	-	-	-	-	-	-	(618,104)
Sales and services of educational departments	-	193	-	-	-	-	-	-	-	-	193
Internal revenues:											
Internal service center revenues	-	14,646,524	-	-	-	-	-	-	-	(14,646,524)	-
Interdepartmental revenues	-	2,761,430	-	-	-	-	-	-	-	(2,761,430)	-
Other internal revenues	39,720,528	-	-	-	-	-	-	-	-	(39,720,528)	-
Total internal revenues	39,720,528	17,407,954	-	-	-	-	-	-	-	(57,128,482)	-
Other operating revenues (pledged revenues of \$42,301)	475,318	3,620,640	-	-	-	-	-	-	-	-	4,095,958
Total Operating Revenues	40,195,846	21,028,787	(584,535)	-	-	-	-	-	-	(57,128,482)	3,511,616
Operating Expenses											
Education and general:											
Instruction	-	-	866,404	-	-	-	-	-	-	-	866,404
Research	-	-	241,320	-	-	-	-	-	-	-	241,320
Academic support	-	-	7,070	-	-	-	-	-	-	-	7,070
Institutional support	36,187,143	37,963,575	181,602	-	-	(39,958)	-	-	962,140	(42,481,958)	32,772,544
Plant noncapitalizable activity	-	-	-	-	-	-	-	-	-	723,836	723,836
Student aid	280	(101)	7,248	-	-	-	-	-	-	-	7,427
Total education and general expenses	36,187,423	37,963,474	1,303,644	-	-	(39,958)	-	-	962,140	(41,758,122)	34,618,601
Depreciation	-	-	-	-	-	-	-	9,582,360	-	-	9,582,360
Auxiliary enterprises:											
Program expenses	-	130,095	-	-	-	-	-	-	-	-	130,095
Internal service center expenses	-	707,181	-	-	-	-	-	-	-	(14,646,524)	(13,939,343)
Other internal expenses	-	-	(805,114)	-	-	-	-	-	-	805,114	-
Total auxiliary enterprises, net	-	837,276	(805,114)	-	-	-	-	-	-	(13,841,410)	(13,809,248)
Other operating expenses	-	(62)	-	-	-	-	-	-	-	-	(62)
Total Operating Expenses	36,187,423	38,800,688	498,530	-	-	(39,958)	-	9,582,360	962,140	(55,599,532)	30,391,651
Operating Income (Loss)	\$ 4,008,423	(17,771,901)	(1,083,065)	-	-	39,958	-	(9,582,360)	(962,140)	(1,528,950)	(26,880,035)

	CURRENT FUNDS			Student Loan Fund	Endowment and Similar Funds	PLANT FUNDS			Non-Budget Activity	Consolidation Adjustments	FY2013 Total
	General Fund	Auxiliary & Self-funded Activities	Restricted Fund			Retirement of Indebtedness	Investment in Plant				
						Unexpended					
Nonoperating Revenues (Expenses)											
Gifts	\$ -	-	2,172,499	-	-	-	-	-	-	-	2,172,499
Investment income, net:											
Investment income	31,129,057	26,156,131	2,705,594	692,184	9,435,380	51,775,759	2,241,586	-	-	-	124,135,691
Investment expense	-	(5,780,044)	-	-	(2,358,996)	-	-	-	-	-	(8,139,040)
Total investment income, net (pledged revenues of \$14,571)	31,129,057	20,376,087	2,705,594	692,184	7,076,384	51,775,759	2,241,586	-	-	-	115,996,651
Royalty income, net:											
Royalty income	650	19,216,629	-	-	-	-	-	-	-	(4,248,598)	14,968,681
Royalty expense	-	(17,570,344)	-	-	-	-	-	-	-	4,248,598	(13,321,746)
Total royalty income, net	650	1,646,285	-	-	-	-	-	-	-	-	1,646,935
Gain (loss) on disposal of capital assets	1,063	-	-	-	-	-	-	(32,775)	-	-	(31,712)
Interest on capital asset-related debt	-	-	-	-	-	-	-	(7,711)	-	-	(7,711)
Other revenues	27,786	-	(1,860)	-	2,371	-	-	-	-	-	28,297
Net Nonoperating Revenues (Expenses)	31,158,556	22,022,372	4,876,233	692,184	7,078,755	51,775,759	2,241,586	(40,486)	-	-	119,804,959
Income (Loss) Before Other Revenues	35,166,979	4,250,471	3,793,168	692,184	7,078,755	51,815,717	2,241,586	(9,622,846)	(962,140)	(1,528,950)	92,924,924
Other Revenues											
Capital appropriations	-	-	-	-	30,435	-	-	-	-	-	30,435
Total Other Revenues	-	-	-	-	30,435	-	-	-	-	-	30,435
Other Interfund-related Additions and Deletions											
Voluntary transfers	(14,808,952)	20,561,494	(1,868,297)	(289,309)	8,863,400	(22,769,494)	(792,255)	-	-	805,114	(10,298,299)
Capital asset additions & plant fund activity	(229,215)	(974,376)	-	-	-	(264,508)	-	744,263	-	723,836	-
Total Other Interfund-related Additions and Deletions	(15,038,167)	19,587,118	(1,868,297)	(289,309)	8,863,400	(23,034,002)	(792,255)	744,263	-	1,528,950	(10,298,299)
Increase (Decrease) in Net Position	20,128,812	23,837,589	1,924,871	402,875	15,972,590	28,781,715	1,449,331	(8,878,583)	(962,140)	-	82,657,060
Net Position, beginning of year restated	3,761,721	111,862,810	1,475,947	80,670	135,803,200	13,563,779	204,634	32,017,458	(1,739,271)	-	297,030,948
Net Position, end of year	\$ 23,890,533	135,700,399	3,400,818	483,545	151,775,790	42,345,494	1,653,965	23,138,875	(2,701,411)	-	379,688,008

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2013
System Administration

	Other Self-Funded Services	Other Auxiliary Services	Total
Assets			
Cash and investments:			
Equity in pooled cash and investments	\$ 14,429,810	57,213,198	71,643,008
Cash on hand	(138,949)	53,613	(85,336)
Investments and restricted cash	20,108,821	28,680,840	48,789,661
Total cash and investments	34,399,682	85,947,651	120,347,333
Accounts and loans receivable, net:			
Accounts receivable, current	1,507,754	3,142,339	4,650,093
Accounts receivable-DPCU, current	-	270	270
Allowances for accounts receivable	-	(159,281)	(159,281)
Net accounts receivable	1,507,754	2,983,328	4,491,082
Loans receivable, noncurrent	-	2,500,000	2,500,000
Total accounts and loans receivable, net	1,507,754	5,483,328	6,991,082
Other assets:			
Other assets, current	73,998	463,400	537,398
Other assets, noncurrent	-	5,275,406	5,275,406
Total other assets	73,998	5,738,806	5,812,804
Interfund receivables, net of interfund payables	-	9,071,243	9,071,243
Total Assets	\$ 35,981,434	106,241,028	142,222,462
Liabilities			
Accounts payable	\$ 318	(4,396,495)	(4,396,177)
Accrued expenses	183,457	(824,581)	(641,124)
Deposits held for others	-	591,205	591,205
Other liabilities, current	6,160,628	5,778	6,166,406
Other liabilities, noncurrent	4,801,753	-	4,801,753
Total other liabilities	10,962,381	596,983	11,559,364
Total Liabilities	\$ 6,920,322	(8,849,927)	(6,325,782)
Net Position			
Restricted for expendable purposes, Auxiliary Enterprises	\$ 534,780	-	534,780
Unrestricted	24,300,498	110,865,121	135,165,619
Total Net Position	\$ 24,835,278	110,865,121	135,700,399

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2013

System Administration

	Other Self-funded Services	Other Auxiliary Services	Total
Operating Revenues			
Sales and services of educational departments	\$ -	193	193
Internal revenues:			
Internal service center revenues	10,637,475	4,009,049	14,646,524
Interdepartmental revenues	-	2,761,430	2,761,430
Total internal revenues	10,637,475	6,770,479	17,407,954
Other operating revenues (pledged revenues of \$42,301)	47,061	3,573,579	3,620,640
Total Operating Revenues	10,684,536	10,344,251	21,028,787
Operating Expenses			
Institutional support	15,175,750	22,787,825	37,963,575
Student aid	(101)	-	(101)
Total Education and General expenses	15,175,649	22,787,825	37,963,474
Auxiliary enterprises:			
Program expenses	-	130,095	130,095
Internal service center expenses	-	707,181	707,181
Total auxiliary enterprises, net	-	837,276	837,276
Other operating expenses	-	(62)	(62)
Total Operating Expenses	15,175,649	23,625,039	38,800,688
Operating Loss	(4,491,113)	(13,280,788)	(17,771,901)
Nonoperating Revenues (Expenses)			
Investment income, net:			
Investment income	448,707	25,707,424	26,156,131
Investment expense	-	(5,780,044)	(5,780,044)
Total investment income, net (pledged revenues of \$14,571)	448,707	19,927,380	20,376,087
Royalty income, net:			
Royalty income	-	19,216,629	19,216,629
Royalty expense	-	(17,570,344)	(17,570,344)
Total Royalty income, net	-	1,646,285	1,646,285
Net Nonoperating Revenues (Expenses)	448,707	21,573,665	22,022,372
Income (Loss) Before Other Revenues	(4,042,406)	8,292,877	4,250,471
Other Interfund Related Additions and Deletions			
Voluntary transfers	(25,620)	20,587,114	20,561,494
Fixed asset additions & plant fund activity	-	(974,376)	(974,376)
Total Other Interfund Related Additions and Deletions	(25,620)	19,612,738	19,587,118
Increase (Decrease) in Net Position	(4,068,026)	27,905,615	23,837,589
Net Position, beginning of year as restated	28,903,304	82,959,506	111,862,810
Net Position, end of year	\$ 24,835,278	110,865,121	135,700,399

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 Other Self-funded Services
 June 30, 2013
 System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Assets					
Cash and investments:					
Equity in pooled cash and investments	\$ 14,431,949	(2,139)	-	-	14,429,810
Cash on hand	(138,949)	-	-	-	(138,949)
Investments and restricted cash	19,574,041	-	-	534,780	20,108,821
Total cash and investments	33,867,041	(2,139)	-	534,780	34,399,682
Accounts receivable, current	1,507,754	-	-	-	1,507,754
Other assets, current	73,998	-	-	-	73,998
Total Assets	\$ 35,448,793	(2,139)	-	534,780	35,981,434
Liabilities					
Accounts payable	\$ 318	-	-	-	318
Accrued expenses	183,457	-	-	-	183,457
Other liabilities:					
Deposits held for others	-	-	-	-	-
Other liabilities, current	6,160,628	-	-	-	6,160,628
Other liabilities, noncurrent	4,801,753	-	-	-	4,801,753
Total other liabilities	10,962,381	-	-	-	10,962,381
Total Liabilities	\$ 11,146,156	-	-	-	11,146,156
Net Position					
Restricted for expendable purposes, Scholarships and fellowships	-	-	-	534,780	534,780
Unrestricted	24,302,637	(2,139)	-	-	24,300,498
Total Net Position	\$ 24,302,637	(2,139)	-	534,780	24,835,278

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Self-funded Services

June 30, 2013

System Administration

	Insurance Services	Conference Services	Technology Transfer Operations	Health Services	Total
Operating Revenues					
Internal service center revenues	\$ 10,637,475	-	-	-	10,637,475
Other operating revenues (pledged revenues of \$42,301)	22,041	-	25,020	-	47,061
Total Operating Revenues	10,659,516	-	25,020	-	10,684,536
Operating Expenses					
Institutional support	15,175,651	99	-	-	15,175,750
Student aid	(101)	-	-	-	(101)
Total Education and general expenses	15,175,550	99	-	-	15,175,649
Total Operating Expenses	15,175,550	99	-	-	15,175,649
Operating Income (Loss)	(4,516,034)	(99)	25,020	-	(4,491,113)
Nonoperating Revenues (Expenses)					
Investment income (pledged revenue of \$14,571)	391,835	-	-	56,872	448,707
Income (Loss) Before Other Revenues	(4,124,199)	(99)	25,020	56,872	(4,042,406)
Voluntary transfers	-	-	(25,620)	-	(25,620)
Increase (Decrease) in Net Position	(4,124,199)	(99)	(600)	56,872	(4,068,026)
Net Position, beginning of year as restated	28,426,836	(2,040)	600	477,908	28,903,304
Net Position, end of year	\$ 24,302,637	(2,139)	-	534,780	24,835,278

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
Other Auxiliary Services
June 30, 2013
System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Assets				
Cash and investments:				
Equity in pooled cash and investments	\$ 482,376	62,000,838	(5,270,016)	57,213,198
Cash on hand	-	53,613	-	53,613
Investments and restricted cash	-	26,460,786	2,220,054	28,680,840
Total cash and investments	482,376	88,515,237	(3,049,962)	85,947,651
Accounts and loans receivable, net:				
Accounts receivable, current	-	6,157,045	(3,014,706)	3,142,339
Accounts receivable-DPCU, current	-	270	-	270
Allowances for accounts receivable	-	(159,281)	-	(159,281)
Net accounts receivable	-	5,998,034	(3,014,706)	2,983,328
Loans receivable, noncurrent	-	2,500,000	-	2,500,000
Total accounts and loans receivable, net	-	8,498,034	(3,014,706)	5,483,328
Other assets:				
Other assets, current	-	10,525	452,875	463,400
Other assets, noncurrent	-	5,275,406	-	5,275,406
Total other assets	-	5,285,931	452,875	5,738,806
Interfund receivables, net of interfund payables	-	9,071,243	-	9,071,243
Total Assets	\$ 482,376	111,370,445	(5,611,793)	106,241,028
Liabilities				
Accounts payable	\$ -	3,360,716	(7,757,211)	(4,396,495)
Accrued expenses	50,350	(914,868)	39,937	(824,581)
Other liabilities:				
Deposits held for others	-	591,205	-	591,205
Other liabilities, current	-	5,778	-	5,778
Total other liabilities	-	596,983	-	596,983
Total Liabilities	\$ 50,350	(1,353,346)	(7,717,274)	(8,849,927)
Net Position				
Unrestricted	\$ 432,026	108,327,614	2,105,481	110,865,121
Total Net Position	\$ 432,026	108,327,614	2,105,481	110,865,121

UNIVERSITY OF COLORADO

STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION

Other Auxiliary Services

June 30, 2013

System Administration

	Internal Service Center	Royalties & Contract Residuals	Non-Designated Auxiliaries	Total
Operating Revenues				
Sales and services of educational departments	\$ -	193	-	193
Internal revenues:				
Internal service center revenues	939,268	3,069,781	-	4,009,049
Interdepartmental revenues	-	2,761,430	-	2,761,430
Total internal revenues	939,268	5,831,211	-	6,770,479
Other operating revenues	-	3,573,579	-	3,573,579
Total Operating Revenues	939,268	9,404,983	-	10,344,251
Operating Expenses				
Institutional support	-	22,673,575	114,250	22,787,825
Auxiliary enterprises:				
Program expenses	-	130,095	-	130,095
Internal service center expenses	707,181	-	-	707,181
Total auxiliary enterprises, net	707,181	130,095	-	837,276
Other operating expenses	-	(62)	-	(62)
Total Operating Expenses	707,181	22,803,608	114,250	23,625,039
Operating Income (Loss)	232,087	(13,398,625)	(114,250)	(13,280,788)
Nonoperating Revenues (Expenses)				
Investment income, net:				
Investment income	-	22,666,052	3,041,372	25,707,424
Investment expense	-	(5,780,044)	-	(5,780,044)
Total investment income, net	-	16,886,008	3,041,372	19,927,380
Royalty income, net:				
Royalty income	-	19,216,629	-	19,216,629
Royalty expense	-	(17,570,344)	-	(17,570,344)
Total royalty income, net	-	1,646,285	-	1,646,285
Net Nonoperating Revenues (Expenses)	-	18,532,293	3,041,372	21,573,665
Income (Loss) Before Other Revenues	232,087	5,133,668	2,927,122	8,292,877
Voluntary transfers	6,950	21,857,370	(1,277,206)	20,587,114
Fixed asset additions & plant fund activity	-	(974,376)	-	(974,376)
Total Other Interfund Related Additions and Deletions	6,950	20,882,994	(1,277,206)	19,612,738
Increase (Decrease) in Net Position	239,037	26,016,662	1,649,916	27,905,615
Net Position, beginning of year as restated	192,989	82,310,952	455,565	82,959,506
Net Position, end of year	\$ 432,026	108,327,614	2,105,481	110,865,121