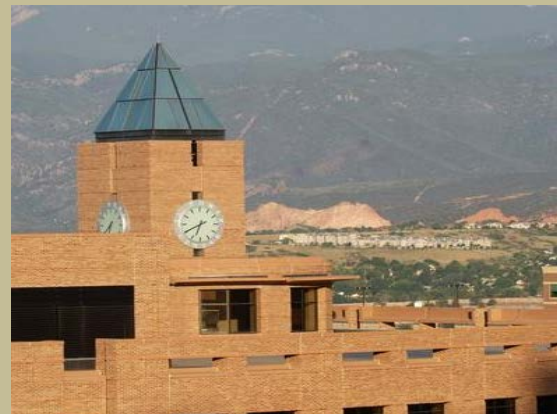
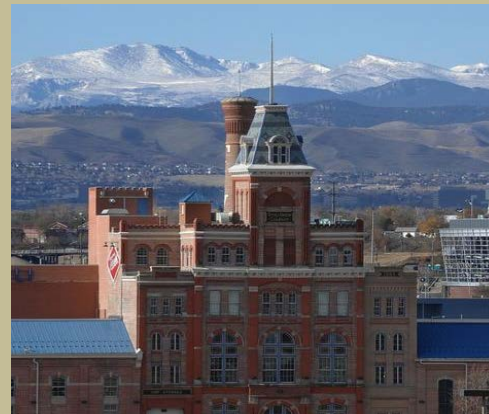


**2014**

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, 2014

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 30, 2014  
*Consolidated*

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
<b>ASSETS AND DEFERRED OUTFLOWS</b>												
<b>ASSETS</b>												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	123,202,025.62	412,325,798.78	61,642,657.58		305,476.73	835,470,547.84	11,789,036.66	(80.52)	-	-	1,444,735,462.69
	CASH ON HAND	85,930.22	77,554,251.55	117,996.46			-					77,758,178.23
	INVESTMENTS AND RESTRICTED POOLED CASH	54,556,409.81	241,043,317.50	10,664,787.50	8,995,667.75	184,566,041.83	349,551,109.29	11,346,229.17				860,723,562.85
<b>CASH AND INVESTMENTS</b>		<b>177,844,365.65</b>	<b>730,923,367.83</b>	<b>72,425,441.54</b>	<b>8,995,667.75</b>	<b>184,871,518.56</b>	<b>1,185,021,657.13</b>	<b>23,135,265.83</b>	<b>(80.52)</b>	<b>-</b>	<b>-</b>	<b>2,383,217,203.77</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	44,272,421.81	145,421,549.10	122,905,392.89		10,793.97	10,067,678.11	248,341.76		8,378.93	(3,893,544.59)	319,041,011.98
	ACCOUNTS RECEIVABLE-DPCU, CURRENT	-	-	18,118,097.06			163,460.78					18,281,557.84
	ACCOUNTS RECEIVABLE, NONCURRENT			617,539.95	187,940.78							805,480.73
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(13,248,476.34)	(15,566,552.90)	(79,171.27)	(235.00)							(28,894,435.51)
	<b>ACCOUNTS RECEIVABLE</b>	<b>31,023,945.47</b>	<b>129,854,996.20</b>	<b>141,561,858.63</b>	<b>187,705.78</b>	<b>10,793.97</b>	<b>10,231,138.89</b>	<b>248,341.76</b>		<b>8,378.93</b>	<b>(3,893,544.59)</b>	<b>309,233,615.04</b>
	LOANS RECEIVABLE, CURRENT			5,491,351.93								5,491,351.93
	LOANS RECEIVABLE, NONCURRENT		298,789.78		28,124,039.66							28,422,829.44
	ALLOWANCES FOR LOANS RECEIVABLE				(3,163,450.07)							(3,163,450.07)
	<b>LOANS RECEIVABLE</b>		<b>298,789.78</b>		<b>30,451,941.52</b>							<b>30,750,731.30</b>
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>31,023,945.47</b>	<b>130,153,785.98</b>	<b>141,561,858.63</b>	<b>30,639,647.30</b>	<b>10,793.97</b>	<b>10,231,138.89</b>	<b>248,341.76</b>		<b>8,378.93</b>	<b>(3,893,544.59)</b>	<b>339,984,346.34</b>
INVENTORIES	INVENTORIES	1,307,539.46	17,889,421.78	-			-					19,196,961.24
OTHER ASSETS	OTHER ASSETS, CURRENT	1,509,491.32	3,554,315.53	350,368.44			32,326.40			(1,381,973.40)		4,064,528.29
	OTHER ASSETS, NON-CURRENT		10,899,700.03									10,899,700.03
<b>OTHER ASSETS</b>		<b>1,509,491.32</b>	<b>14,454,015.56</b>	<b>350,368.44</b>			<b>32,326.40</b>			<b>(1,381,973.40)</b>		<b>14,964,228.32</b>
CAPITAL ASSETS	LAND					1,955,470.45		56,609,770.26				58,565,240.71
	CONSTRUCTION IN PROGRESS						(0.04)	266,228,413.89				266,228,413.85
	COLLECTIONS							16,418,677.00				16,418,677.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>					<b>1,955,470.45</b>	<b>(0.04)</b>	<b>339,256,861.15</b>				<b>341,212,331.56</b>
	BUILDINGS							3,306,036,916.71				3,306,036,916.71
	IMPROVEMENTS OTHER THAN BUILDINGS							190,696,017.32				190,696,017.32
	EQUIPMENT							466,677,657.53				466,677,657.53
	SOFTWARE							80,838,013.60				80,838,013.60
	OTHER INTANGIBLES							1,909,636.00				1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							345,374,796.86				345,374,796.86
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,847,829,200.96)				(1,847,829,200.96)
	<b>DEPRECIABLE CAPITAL ASSETS</b>							<b>2,543,703,837.05</b>				<b>2,543,703,837.05</b>
<b>CAPITAL ASSETS</b>						<b>1,955,470.45</b>	<b>(0.04)</b>	<b>2,882,960,698.20</b>				<b>2,884,916,168.61</b>
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(3,767,302.79)	8,954,454.15	30,880.00	39,635,315.05	186,837,782.98	(2,553,959.66)	(2,664,071.70)				-
<b>ASSETS</b>		<b>207,918,039.11</b>	<b>902,375,045.30</b>	<b>214,368,548.61</b>	<b>39,635,315.05</b>	<b>186,837,782.98</b>	<b>1,192,731,162.72</b>	<b>20,719,535.89</b>	<b>2,882,960,617.68</b>	<b>(1,373,594.47)</b>	<b>(3,893,544.59)</b>	<b>5,642,278,908.28</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								34,881,841.45			34,881,841.45
<b>DEFERRED OUTFLOWS</b>									<b>34,881,841.45</b>			<b>34,881,841.45</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>207,918,039.11</b>	<b>902,375,045.30</b>	<b>214,368,548.61</b>	<b>39,635,315.05</b>	<b>186,837,782.98</b>	<b>1,192,731,162.72</b>	<b>20,719,535.89</b>	<b>2,917,842,459.13</b>	<b>(1,373,594.47)</b>	<b>(3,893,544.59)</b>	<b>5,677,160,749.73</b>

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
<b>LIABILITIES</b>												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(11,119,177.74)	(28,581,391.71)	(14,681,737.85)	(68,962.63)		(44,925,463.40)	(72,925.91)		-	3,893,544.59	(95,556,114.65)
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(497,732.14)								(497,732.14)
ACCRUED EXPENSES	ACCRUED EXPENSES	(69,003,913.16)	(71,323,912.18)	(71,727,369.51)	140.00		(971,283.43)	(2,905,563.89)	-			(215,931,902.17)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(11,055,944.46)		(11,055,944.46)
	COMPENSATED ABSENCES, NON-CURRENT									(155,449,303.90)		(155,449,303.90)
<b>COMPENSATED ABSENCES</b>										<b>(166,505,248.36)</b>		<b>(166,505,248.36)</b>
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									(14,075,581.40)		(14,075,581.40)
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT									(181,511,418.61)		(181,511,418.61)
<b>OTHER POSTEMPLOYMENT BENEFITS</b>										<b>(195,587,000.01)</b>		<b>(195,587,000.01)</b>
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(35,636,061.39)	(19,007,469.82)	(69,538,512.42)								(2,170,639.79)
	UNEARNED REVENUE, NON-CURRENT	(1,619,998.00)	(29,000.00)									(1,648,998.00)
<b>UNEARNED REVENUE</b>		<b>(37,256,059.39)</b>	<b>(19,036,469.82)</b>	<b>(69,538,512.42)</b>							<b>2,170,639.79</b>	<b>(123,660,401.84)</b>
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(4,429,142.84)	-	(59,907,872.82)			(64,337,015.66)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(219,834,200.31)	-	(1,224,725,801.06)			(1,444,560,001.37)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>							<b>(224,263,343.15)</b>	<b>-</b>	<b>(1,284,633,673.88)</b>			<b>(1,508,897,017.03)</b>
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT									(1,380,482.00)		(1,380,482.00)
	ALTERNATE MEDICARE PLAN, NON-CURRENT									(6,819,518.01)		(6,819,518.01)
<b>ALTERNATE MEDICARE PLAN</b>										<b>(8,200,000.01)</b>		<b>(8,200,000.01)</b>
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(1,764,671.79)	(697,579.42)									(2,462,251.21)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(7,378,305.80)	(1,010,108.50)									(8,388,414.30)
<b>EARLY RETIREMENT INCENTIVE PROGRAM</b>		<b>(9,142,977.59)</b>	<b>(1,707,687.92)</b>									<b>(10,850,665.51)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(9,243,388.52)	(5,844,542.33)	(1,013,596.10)			-	-				(16,101,526.95)
	OTHER LIABILITIES, CURRENT	(59,017.74)	(13,149,455.24)	-			(16,820,408.77)					(30,028,881.75)
	OTHER LIABILITIES, NON-CURRENT	(13,184,101.26)										(13,221,811.24)
<b>OTHER LIABILITIES</b>		<b>(9,302,406.26)</b>	<b>(32,178,098.83)</b>	<b>(1,013,596.10)</b>			<b>(37,709.98)</b>	<b>(16,820,408.77)</b>				<b>(59,352,219.94)</b>
<b>LIABILITIES</b>		<b>(135,824,534.14)</b>	<b>(152,827,560.46)</b>	<b>(157,458,948.02)</b>	<b>(68,822.63)</b>		<b>(37,709.98)</b>	<b>(286,980,498.75)</b>	<b>(2,978,489.80)</b>	<b>(1,284,633,673.88)</b>	<b>(368,121,608.59)</b>	<b>3,893,544.59</b>
<b>NET POSITION</b>												<b>(2,385,038,301.66)</b>
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS								1,633,208,785.25			1,633,208,785.25
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					2,632,000.00						2,632,000.00
	ACADEMIC SUPPORT					15,188,000.00						15,188,000.00
	SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.00
	CAPITAL					630,000.00						630,000.00
	OTHER					528,000.00						528,000.00
<b>RESTRICTED FOR NONEXPENDABLE PURPOSES</b>						<b>32,861,000.00</b>						<b>32,861,000.00</b>
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		538,150.71	29,459,506.77		141,153.83						30,138,811.31
	RESEARCH			389,058.96		31,429,842.04						31,818,901.00
	ACADEMIC SUPPORT			2,546,398.04		38,624,757.67						41,171,155.71
	STUDENT LOANS AND SERVICES			959,043.37	40,879,425.70		346,270.10					42,184,739.17
	SCHOLARSHIPS AND FELLOWSHIPS			2,798,003.72		35,313,679.45						38,111,683.17
	AUXILIARY ENTERPRISES	(35,850.78)	59,412,735.65	640,605.40				107,594,253.88	3,372,594.95			170,984,339.10
	INSTITUTIONAL SUPPORT			26,559,597.47		1,360,242.77		-				27,919,840.24
	CAPITAL		7,056,416.55	8,858,883.26		4,947,172.54		24,301,839.24	1,220,300.77			46,384,612.36
	OTHER			418,452.30		16,104,998.79		3,165,179.09				19,688,630.18
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		<b>(35,850.78)</b>	<b>67,007,302.91</b>	<b>72,629,549.29</b>	<b>40,879,425.70</b>	<b>127,921,847.09</b>		<b>135,407,542.31</b>	<b>4,592,895.72</b>			<b>448,402,712.24</b>
UNRESTRICTED	UNRESTRICTED	72,129,355.75	682,540,181.93	(15,719,948.70)	(1,312,933.28)	26,017,225.91	770,343,121.66	13,148,150.37		(369,495,203.06)		1,177,649,950.58
<b>NET POSITION</b>		<b>72,093,504.97</b>	<b>749,547,484.84</b>	<b>56,909,600.59</b>	<b>39,566,492.42</b>	<b>186,800,073.00</b>	<b>905,750,663.97</b>	<b>17,741,046.09</b>	<b>1,633,208,785.25</b>	<b>(369,495,203.06)</b>		<b>3,292,122,448.07</b>



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**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2014  
Consolidated

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
<b>Change in net position</b>													
Operating revenues	Student tuition, net	Student tuition	(827,402,763.32)	(59,046,878.11)	-						(1,946,075.49)		(888,395,716.92)
		Scholarship allowance								136,644,118.49			136,644,118.49
	<b>Student tuition, net (pledged revenues of \$75,175,160)</b>		<b>(827,402,763.32)</b>	<b>(59,046,878.11)</b>	-					<b>136,644,118.49</b>	<b>(1,946,075.49)</b>		<b>(751,751,598.43)</b>
	Student fees, net	Student fees	(42,591,348.82)	(45,022,321.05)							(142,017.36)		(87,755,687.23)
		Scholarship allowance								13,403,975.42			13,403,975.42
	<b>Student fees, net (pledged revenues of \$10,310,656)</b>		<b>(42,591,348.82)</b>	<b>(45,022,321.05)</b>						<b>13,403,975.42</b>	<b>(142,017.36)</b>		<b>(74,351,711.81)</b>
	<b>Fee-for-service contracts</b>		<b>(97,445,232.00)</b>										<b>(97,445,232.00)</b>
	<b>Federal grants and contracts (pledged revenues of \$132,950,571)</b>			<b>(623,012,381.43)</b>							<b>43,024.16</b>		<b>(622,969,357.27)</b>
	<b>State and local grants and contracts (pledged revenues of \$7,635,811)</b>			<b>(43,183,837.04)</b>							<b>3,485,285.31</b>		<b>(39,698,551.73)</b>
	<b>Nongovernmental grants and contracts</b>			<b>(107,613,894.21)</b>									<b>(107,613,894.21)</b>
	<b>Sales and services of educational departments (pledged revenues of \$11,096,875)</b>	<b>(2,250.00)</b>	<b>(174,538,270.52)</b>	-							<b>628,119.13</b>		<b>(173,912,401.39)</b>
	Auxiliary enterprises, net	Auxiliary enterprises		(224,582,684.30)						521,985.48			(224,060,698.82)
		Scholarship allowance								3,289,330.88			3,289,330.88
	<b>Auxiliary enterprises, net (pledged revenues of \$54,409,281)</b>		<b>(224,582,684.30)</b>	-					<b>3,289,330.88</b>		<b>521,985.48</b>		<b>(220,771,367.94)</b>
	<b>Health services operating revenues</b>	<b>(1,977,384.76)</b>	<b>(647,700,675.94)</b>								<b>910,370.23</b>		<b>(648,767,690.47)</b>
	Internal Revenues	Internal service center revenues		(273,942,077.14)							(10,296,841.00)	284,238,918.14	-
		Interdepartmental revenues	(28,189,148.81)	(42,326,603.83)	(67,054.92)								(3,350.00)
		Other internal revenues	(41,769,914.00)										41,769,914.00
	<b>Internal Revenues</b>	<b>(69,959,062.81)</b>	<b>(316,268,680.97)</b>	<b>(67,054.92)</b>							<b>60,282,616.56</b>	<b>326,008,832.14</b>	<b>(3,350.00)</b>
	Other operating revenues	Denver AHEC library funding	(4,763,537.75)										(4,763,537.75)
		Other revenues	(18,957,997.72)	(46,518,902.56)	(17,030,188.33)	(839,591.80)		(406,991.94)				14,449,210.49	(69,304,461.86)
	<b>Other operating revenues (pledged revenues of \$2,918,251)</b>	<b>(23,721,535.47)</b>	<b>(46,518,902.56)</b>	<b>(17,030,188.33)</b>	<b>(839,591.80)</b>			<b>(406,991.94)</b>				<b>14,449,210.49</b>	<b>(74,067,999.61)</b>
<b>Operating revenues</b>			<b>(1,063,099,577.18)</b>	<b>(1,513,678,413.45)</b>	<b>(790,907,355.93)</b>	<b>(839,591.80)</b>		<b>(406,991.94)</b>		<b>153,337,424.79</b>	<b>78,232,518.51</b>	<b>326,008,832.14</b>	<b>(2,811,353,154.86)</b>
Operating expenses	Education and general	Instruction	545,373,907.30	165,150,006.43	137,233,144.58		5,489.97			10,176,102.14	(32,411,233.46)		825,527,416.96
		Research	10,371,231.45	450,331.94	505,066,790.78		-			3,905,048.16	(2,549,520.16)		517,243,882.17
		Public service	1,619,647.68	68,676,328.37	29,409,320.53					(2,352,429.67)	(2,101,556.27)		95,251,310.64
		Academic support	135,527,908.54	8,962,747.08	5,379,329.34			14,441.12		1,716,538.56	(1,018,758.87)		150,582,206.67
		Student services	46,368,343.01	51,029,417.52	2,897,146.65	618,318.39		3,371.55		885,563.33	(1,661,434.57)		100,140,725.88
		Institutional support	134,642,824.77	48,714,008.96	24,215,122.13			14,396.98		3,461,419.22	(5,408,056.20)	(41,769,914.00)	163,869,801.86
		Operation and maintenance of plant	114,094,784.43	22,837,876.91	662,369.04		4,148,784.70	72,901.64		470,673.36	(23,724,361.95)	7,183,416.73	125,746,424.86
		Student aid	74,709,559.42	10,924,342.86	90,268,630.93					(155,067,390.16)			20,835,143.05
	<b>Education and general</b>	<b>1,062,708,206.60</b>	<b>376,745,060.97</b>	<b>795,131,853.98</b>	<b>618,318.39</b>		<b>4,186,464.32</b>	<b>72,901.64</b>		<b>(136,804,475.06)</b>	<b>(68,874,921.48)</b>	<b>(34,586,497.27)</b>	<b>1,999,196,912.09</b>
	<b>Depreciation</b>								<b>170,090,460.97</b>				<b>170,090,460.97</b>
	Auxiliary enterprises	Program expenses	62,204.87	187,019,437.00	9,574,007.45		7,158.48			1,147,505.69	(8,086,841.94)		189,723,471.55
		Internal service center expenses		278,820,313.37	37,854.81					694,412.33	56,938.30	(284,238,918.14)	(4,629,399.33)
		Other internal expenses			1,439,702.69						(1,439,702.69)		-
	<b>Auxiliary enterprises</b>	<b>62,204.87</b>	<b>465,839,750.37</b>	<b>11,051,564.95</b>			<b>7,158.48</b>			<b>1,841,918.02</b>	<b>(9,469,606.33)</b>	<b>(284,238,918.14)</b>	<b>185,094,072.22</b>
	<b>Health services operating expenses</b>	<b>597,855,479.58</b>	<b>635,243.90</b>							<b>20,517,054.17</b>	<b>(36,168,794.70)</b>		<b>582,838,982.95</b>
	<b>Other operating expenses</b>	<b>13,368.63</b>	<b>(878.00)</b>	<b>1,204.88</b>									<b>13,695.51</b>
<b>Operating expenses</b>		<b>1,062,783,780.10</b>	<b>1,440,439,412.92</b>	<b>806,819,867.71</b>	<b>618,318.39</b>		<b>4,193,622.80</b>	<b>72,901.64</b>	<b>170,090,460.97</b>	<b>(114,445,502.87)</b>	<b>(114,513,322.51)</b>	<b>(318,825,415.41)</b>	<b>2,937,234,123.74</b>
<b>Operating, net</b>		<b>(315,797.08)</b>	<b>(73,239,000.53)</b>	<b>15,912,511.78</b>	<b>(221,273.41)</b>		<b>3,786,630.86</b>	<b>72,901.64</b>	<b>170,090,460.97</b>	<b>38,891,921.92</b>	<b>(36,280,904.00)</b>	<b>7,183,416.73</b>	<b>125,880,968.88</b>

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
Nonoperating revenues	<b>Federal pell grant</b>			(46,355,213.00)									(46,355,213.00)
	State appropriations	(13,720,122.00)											(13,720,122.00)
	Gifts	-	-	(152,972,476.28)							36,280,804.00		(116,691,672.28)
	Investment Income, net	(50,762,840.59)	(60,037,355.69)	(11,737,654.59)	(1,012,598.22)	(23,488,860.80)	(86,036,315.57)	(3,961,148.90)					(237,036,774.36)
	Investment expense	199.25	7,258,314.55	54,951.09		3,150,291.12		2,417.28					10,466,173.29
	<b>Investment Income, net (pledged revenues of \$79,371)</b>	<b>(50,762,641.34)</b>	<b>(52,779,041.14)</b>	<b>(11,682,703.50)</b>	<b>(1,012,598.22)</b>	<b>(20,338,569.68)</b>	<b>(86,036,315.57)</b>	<b>(3,958,731.62)</b>					<b>(226,570,601.07)</b>
	Royalty income, net		(11,411,155.39)								2,853,879.02		(8,557,276.37)
	Royalty income												5,997,031.84
	Royalty expense		8,843,344.86	7,566.00							(2,853,879.02)		5,997,031.84
	<b>Royalty income, net (pledged revenues of \$141,113)</b>		<b>(2,567,810.53)</b>	<b>7,566.00</b>							-		<b>(2,560,244.53)</b>
	Gain (loss) on disposal of assets	(2,877.50)	(573,329.11)	-			(323,983.45)		2,482,032.37				1,581,842.31
	Interest on capital asset-related debt	212,932.76	77,504.45	5,871.39			13,173.46	52,108,314.62	(4,269,914.69)				48,147,881.99
	Bond issuance costs						1,035,537.26						1,035,537.26
	Other nonoperating revenues, net (pledged revenues of \$1,371,010)	(116,805.16)	(1,258,172.14)			(6,255.55)	(2,128,386.63)	(3,254,920.96)					(6,764,540.44)
	<b>Nonoperating revenues</b>	<b>(64,389,513.24)</b>	<b>(57,100,848.47)</b>	<b>(210,996,955.39)</b>	<b>(1,012,598.22)</b>	<b>(20,344,825.23)</b>	<b>(87,439,974.93)</b>	<b>44,894,662.04</b>	<b>(1,787,882.32)</b>		<b>36,280,804.00</b>		<b>(361,897,131.76)</b>
Other revenues	<b>Capital contributions from the State</b>												
	Capital student fee, net		(9,862,404.01)										(9,862,404.01)
	Student fee										1,797,993.71		1,797,993.71
	Scholarship allowance										1,797,993.71		(8,064,410.30)
	<b>Capital student fee, net</b>		<b>(9,862,404.01)</b>										<b>(8,064,410.30)</b>
	Capital appropriations		-			(43,181.85)	(6,139,798.03)						(6,182,979.88)
	Capital grants and gifts			(17,258,963.12)			(593,811.43)		(1,409,992.81)				(19,262,767.36)
	<b>Other revenues</b>		<b>(9,862,404.01)</b>	<b>(17,258,963.12)</b>		<b>(43,181.85)</b>	<b>(6,733,609.46)</b>		<b>(1,409,992.81)</b>		<b>1,797,993.71</b>		<b>(33,510,157.54)</b>
Other interfund related additions and deletions	<b>Indirect cost recovery transfers</b>	<b>(120,553,921.65)</b>	<b>(36,851,971.17)</b>	<b>157,053,886.27</b>	<b>318,673.55</b>								<b>(33,333.00)</b>
	Mandatory transfers	16,060,096.93	75,291,638.16	4,618,876.95			875,102.51	(96,845,714.55)					-
	Voluntary transfers	102,843,776.98	(1,295,177.55)	18,002,102.09	279,121.71	(14,636,275.45)	(105,489,116.16)	295,568.38			-		-
	Capital asset additions and plant fund activity	25,655,024.67	5,867,213.10	17,926,659.67			298,943,416.29		(341,208,897.00)			(7,183,416.73)	-
	Financing activity	333,945.46	577,921.75	107,892.14			(171,634,249.19)	49,783,125.18	120,831,364.66				-
	<b>Other interfund related additions and deletions</b>	<b>24,338,922.39</b>	<b>43,589,624.29</b>	<b>197,709,417.12</b>	<b>597,795.26</b>	<b>(14,636,275.45)</b>	<b>22,695,153.45</b>	<b>(46,767,020.99)</b>	<b>(220,377,532.34)</b>			<b>(7,183,416.73)</b>	<b>(33,333.00)</b>
	<b>Change in net position</b>	<b>(40,366,387.93)</b>	<b>(96,612,628.72)</b>	<b>(14,633,989.61)</b>	<b>(636,076.37)</b>	<b>(35,024,282.53)</b>	<b>(67,691,800.08)</b>	<b>(1,799,457.31)</b>	<b>(53,484,946.50)</b>	<b>40,689,915.63</b>	<b>-</b>	<b>-</b>	<b>(269,559,653.42)</b>
<b>Net position</b>													
	Net position begin	(31,727,117.04)	(652,934,856.12)	(42,275,610.98)	(38,930,416.05)	(151,775,790.47)	(838,058,863.89)	(15,941,588.78)	(1,579,723,838.75)	328,805,287.43			(3,022,562,794.65)
	Net position end	(72,093,504.97)	(749,547,484.84)	(56,909,600.59)	(39,566,492.42)	(186,800,073.00)	(905,750,663.97)	(17,741,046.09)	(1,633,208,785.25)	369,495,203.06	-	-	(3,292,122,448.07)



**UNIVERSITY OF COLORADO**  
STATEMENT OF NET POSITION  
June 30, 2014  
Auxiliary and Self-Funded Activities

**Consolidated**

PAA – AUX INTER ATHL  
PAB – AUX BOOKSTORES  
PAJ – AUX REC CNTR  
PAK – AUX HOUSING  
PAM – AUX STU HTN FAC

PAP – AUX PARKING  
PAQ – AUX STU GOVT OP  
PAI – AUX STU UNION  
PAE – EDUC CONT ED  
PEE – EDUC INTER ED

PEG – EDUC GAME  
PEH – OTHER CONF  
PEI – OTHER DENTISTRY  
PEJ – UTILITIES SERV  
PEK – PUBLIC HEALTH

POI – OTHER INS SERV  
POK – UTILITY SERV RE  
POL – OTHER MED PRAC  
POM – OTHER NURS PRAC  
PON – OTHER STU SERV

POP – OTHER PHARMACY  
POQ – AUX TECH TRANS  
POR – OTHER TELECOM  
POU – OTHER PRACT PLAN-UP  
POV – OTHER EAST PAV

POY – OTHER HLTH SERV  
PRE – RSRCH BLDG EDC  
PRK – RSRCH SLIP OPER  
PRR – RSRCH BLDG SYS

	MSC	PAA	PAB	PAC	PAJ	PAK	PAL	PAM	PAN	PAQ	PAE	PAI	PAJ	PAK	PAO	POP	POQ	POS	POY	PRE	PRK	PRR	PV AUNT								
<b>ASSETS</b>																															
CASH AND INVESTMENTS																															
EQUITY POOLED CASH AND INVESTMENTS	344,680,647.05	(5,655,648.22)	1,306,412.62	(1,827,588.42)	17,384,572.61	3,424,555.48	5,190,222.01	15,669,258.21	1,428,785.53	41,389,751.59	1,125,323.47	22,284,065.10	503,864.38	200,256.76	1,791,763.71	336,028.28	20,922,545.16	1,341,329.53	841,885.97	1,742,123.87	456,725.56	3,028,872.28	16,266,022.00	18,822,042.36	270,559.00	(1,274,946.08)	3,887,582.00	410,325,726.73			
CASH ON HAND	(70,883.95)	11,200.00	27,350.00	4,000.00	3,800.00	3,750.00	27,790.00	10,400.00	41,400.00	1,817.00	81,891.69	400.00	1,600.00	200.00			(483,203.28)														
INVESTMENTS AND RESTRICTED POOLED CASH	41,838,708.58																														
CASH AND INVESTMENTS	283,214,471.56	(5,624,448.22)	1,333,762.62	(1,823,588.42)	17,388,422.61	3,428,305.48	5,218,022.01	15,709,658.21	1,470,185.53	42,201,573.59	1,126,323.47	22,285,625.10	505,464.38	200,256.76	1,793,763.71	336,028.28	20,922,545.16	1,341,329.53	841,885.97	1,743,823.87	456,725.56	3,028,872.28	16,266,022.00	18,822,042.36	270,559.00	(1,274,946.08)	3,887,582.00	410,325,726.73			
ACCOUNTS AND LOANS RECEIVABLE	18,877,814.91	4,817,883.97	1,141,875.27	807,881.19	2,024,211.79	1,145,643.20	1,124,478.53	805,187.82	250,776.82	7,263,813.86	300,020.20	4,028,918.92	166,283.14	525,082.84																	
ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,848,623.32)	(177,263.70)	(98,330.43)	(104,842.76)	(188,214.41)	(845,912.00)	(274,642.42)	(302,389.06)	(101,489.12)	(1,463,205.00)	(8,201.74)	(603,502.00)	(132,315.28)																		
ACCOUNTS RECEIVABLE	14,929,191.59	4,640,620.27	1,043,544.84	703,038.43	1,835,997.38	2,991,555.20	849,836.11	502,798.76	149,287.70	5,800,608.86	291,818.46	3,425,416.92	166,283.14	525,082.84																	
LOANS RECEIVABLE, NON-CURRENT	388,723.78																														
ACCOUNTS AND LOANS RECEIVABLE	15,267,915.37	4,640,620.27	1,043,544.84	703,038.43	1,835,997.38	2,991,555.20	849,836.11	502,798.76	149,287.70	5,800,608.86	291,818.46	3,425,416.92	166,283.14	525,082.84																	
INVENTORIES	264,586.33	5,618,973.37			1,078,482.24	312,467.78			81,087.45																						
OTHER ASSETS	710,022.16	516,004.56	3,425.10	110,000.00	54,284.40	0.94			42,489.40	188,538.76	322,873.23																				
OTHER ASSETS, NON-CURRENT	5,288,623.32				48,000.00																										
OTHER ASSETS	6,398,645.19	5,164,009.12	3,425.10	158,000.00	54,284.40	0.94			42,489.40	188,538.76	322,873.23																				
INERFLAND RECEIVABLES	8,924,454.15																														
INTERLAND RECEIVABLES, NET OF INTERLAND PAYABLES	34,847,142.89	(668,468.45)	7,878,726.61	(1,584,359.87)	18,565,923.23	4,255,498.43	5,658,847.12	11,803,387.97	1,742,975.67	46,315,693.55	3,887,238.83	31,615,744.19	881,753.52	682,348.27	2,293,985.34	336,628.96	42,291,636.68	3,674,762.89	1,513,886.34	1,894,354.28	651,982.76	3,885,613.78	383,463,726.68	38,274,283.34	278,283.68	(1,271,893.48)	3,887,729.75	582,375,846.59			
<b>LIABILITIES</b>																															
ACCOUNTS PAYABLE	(5,927,826.12)	(1,243,279.27)	(1,789,475.67)	(184,282.72)	(1,888,894.32)	(3,129,813.97)	87,214.09	(88,250.65)	(118,379.31)	(822,453.85)	(1,374,464.22)	(35,497.81)	(153,737.20)	89,257.88	(1,688,528.28)	(323,889.28)	(482,447.42)	(58,437.00)	(136,487.18)	(272,212.71)	(8,872,838.36)	(86,546.10)	(2,421.48)	(191,822.88)	(117,884.56)	(17,389,181.18)	(27,325,913.18)				
ACCUMULATED EXPENSES	(9,180,488.38)	(1,126,815.88)	(232,786.64)	(293,712.25)	(2,118,886.66)	(997,738.28)	(191,079.44)	(538,486.83)	(291,638.26)	(2,367,277.33)	(1,483,838.15)	(52,283.70)	(179,232.89)	(149,897.85)	(9,284.44)	(258,507.38)	(190,688.63)	(172,881.71)	(124,138.46)	(77,172.63)	(297,264.28)	(1,876,746.80)	(24,791.81)	(16,251.52)							
UNEARNED REVENUE	(530,875.23)	(6,466,208.63)	(114,553.63)	(124,513.83)	(1,174,126.68)	(21,857.68)	(208,830.18)	(1,088,029.24)	(252,482.23)	(8,456,728.32)	(985,839.25)	(593,020.78)	(420,293.63)	(78,991.62)																	
UNEARNED REVENUE, NON-CURRENT																															
UNEARNED REVENUE	(530,875.23)	(6,466,208.63)	(114,553.63)	(124,513.83)	(1,174,126.68)	(21,857.68)	(208,830.18)	(1,088,029.24)	(252,482.23)	(8,456,728.32)	(985,839.25)	(593,020.78)	(420,293.63)	(78,991.62)																	
EARLY RETIREMENT INCENTIVE PROGRAM	(887,574.42)																														
EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(1,031,188.58)																														
EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(1,729,887.88)																														
OTHER LIABILITIES	(1,386,482.91)	(23,584.00)	(74.00)	(5,952,182.63)	(65,818.25)	(15,088.97)	(81.00)	(247,287.66)																							
DEPOSITS HELD FOR OTHERS	(171,214.52)																														
OTHER LIABILITIES, CURRENT																															
OTHER LIABILITIES, NON-CURRENT																															
OTHER LIABILITIES	(1,557,697.43)	(23,584.00)	(74.00)	(5,952,182.63)	(65,818.25)	(15,088.97)	(81.00)	(247,287.66)																							
LIABILITIES	(24,719,726.27)	(8,168,814.42)	(11,718,818.88)	(23,584.00)	(8,194,886.49)	(18,888,438.88)	(881,128.52)	(1,786,864.67)	(252,528.28)	(8,861,141.14)	(2,230,957.84)	(888,854.86)	(888,875.38)	(1,388,522.87)	(9,284.44)	(2,621,944.86)	(888,148.14)	(222,881.71)	(885,214.58)	(177,172.63)	(888,761.69)	(14,847,702.88)	(4,412,275.84)	(2,421.48)	(211,524.58)	(5,674,748.82)	(152,287,582.84)				
<b>NET POSITION</b>	388,248,347.14	(9,579,252.96)	5,891,977.81	(2,888,345.67)	16,461,495.74	3,667,867.08	5,105,919.30	13,922,343.30	1,622,607.35	37,344,532.39	1,423,931.36	24,296,886.26	2,877,928.74	422,471.81	1,641,453.27	340,624.90	24,166,646.22	3,285,616.10	1,681,773.62	1,825,348.98	554,918.12	3,426,626.79	288,283,833.60	38,274,283.34	286,137.52	(1,783,327.78)	1,488,881.72	576,547,684.64			







**University of Colorado Boulder Supplemental Statements**

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Statement of Net Position – Auxiliary and Self-funded Activities

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Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities

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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2014  
 Boulder

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY AMT
<b>ASSETS AND DEFERRED OUTFLOWS</b>										
<b>ASSETS</b>										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	55,767,217.98	143,845,781.67	1,220,016.82		533,335,783.67	5,906,069.87	-	-	740,074,870.01
	CASH ON HAND	55,900.00	188,643.69	71,050.00						315,593.69
	INVESTMENTS AND RESTRICTED POOLED CASH			41,037.55	2,279,378.75	109,229,274.93	8,032.00			111,557,723.23
<b>CASH AND INVESTMENTS</b>		<b>55,823,117.98</b>	<b>144,034,425.36</b>	<b>1,332,104.37</b>	<b>2,279,378.75</b>	<b>642,565,058.60</b>	<b>5,914,101.87</b>	-	-	<b>851,948,186.93</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	15,823,370.68	18,486,169.35	63,678,738.30		8,084,368.59	224,107.02			106,296,753.94
	ACCOUNTS RECEIVABLE-DPCU, CURRENT		-	6,622,017.44						6,622,017.44
	ACCOUNTS RECEIVABLE, NONCURRENT			617,539.95	6,183.03					623,722.98
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,270,372.90)	(5,402,330.31)	(218.90)	-					(10,672,922.11)
	<b>ACCOUNTS RECEIVABLE</b>	<b>10,552,997.78</b>	<b>13,083,839.04</b>	<b>70,918,076.79</b>	<b>6,183.03</b>	<b>8,084,368.59</b>	<b>224,107.02</b>			<b>102,869,572.25</b>
	LOANS RECEIVABLE, CURRENT				2,755,536.14					2,755,536.14
	LOANS RECEIVABLE, NONCURRENT		-		14,423,882.28					14,423,882.28
	ALLOWANCES FOR LOANS RECEIVABLE				(1,393,290.38)					(1,393,290.38)
	<b>LOANS RECEIVABLE</b>		-		<b>15,786,128.04</b>					<b>15,786,128.04</b>
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>10,552,997.78</b>	<b>13,083,839.04</b>	<b>70,918,076.79</b>	<b>15,792,311.07</b>	<b>8,084,368.59</b>	<b>224,107.02</b>			<b>118,655,700.29</b>
INVENTORIES	INVENTORIES	883,175.48	6,675,315.69	-		-				7,558,491.17
OTHER ASSETS	OTHER ASSETS, CURRENT	298,305.43	1,156,992.41	140,685.46		4,672.39			-	1,600,655.69
	OTHER ASSETS, NON-CURRENT		62,032.33							62,032.33
<b>OTHER ASSETS</b>		<b>298,305.43</b>	<b>1,219,024.74</b>	<b>140,685.46</b>		<b>4,672.39</b>			-	<b>1,662,688.02</b>
CAPITAL ASSETS	LAND							18,904,778.10		18,904,778.10
	CONSTRUCTION IN PROGRESS					(0.04)		222,572,428.73		222,572,428.69
	COLLECTIONS							12,127,472.00		12,127,472.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>					<b>(0.04)</b>		<b>253,604,678.83</b>		<b>253,604,678.79</b>
	BUILDINGS							1,651,433,637.61		1,651,433,637.61
	IMPROVEMENTS OTHER THAN BUILDINGS							103,571,887.53		103,571,887.53
	EQUIPMENT							245,137,212.14		245,137,212.14
	SOFTWARE							3,594,915.88		3,594,915.88
	LIBRARY AND OTHER COLLECTIONS							256,060,237.68		256,060,237.68
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(969,520,659.15)		(969,520,659.15)
	<b>DEPRECIABLE CAPITAL ASSETS</b>							<b>1,290,277,231.69</b>		<b>1,290,277,231.69</b>
<b>CAPITAL ASSETS</b>						<b>(0.04)</b>		<b>1,543,881,910.52</b>		<b>1,543,881,910.48</b>
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES			30,880.00		(30,880.00)	(267,245.58)			(267,245.58)
<b>ASSETS</b>		<b>67,557,596.67</b>	<b>165,012,604.83</b>	<b>72,421,746.62</b>	<b>18,071,689.82</b>	<b>650,623,219.54</b>	<b>5,870,963.31</b>	<b>1,543,881,910.52</b>	-	<b>2,523,439,731.31</b>
<b>DEFERRED OUTFLOWS</b>										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							11,494,540.69		11,494,540.69
<b>DEFERRED OUTFLOWS</b>								<b>11,494,540.69</b>		<b>11,494,540.69</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>67,557,596.67</b>	<b>165,012,604.83</b>	<b>72,421,746.62</b>	<b>18,071,689.82</b>	<b>650,623,219.54</b>	<b>5,870,963.31</b>	<b>1,555,376,451.21</b>	-	<b>2,534,934,272.00</b>

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY AMT
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(4,463,155.65)	(13,723,979.83)	(6,775,017.65)	(2,444.99)	(32,187,800.47)	-			(57,152,398.39)
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(495,352.44)						(495,352.44)
ACCRUED EXPENSES	ACCRUED EXPENSES	(31,535,622.09)	(22,472,687.32)	(15,800,618.91)	-	(470,784.01)	(2,409,110.23)			(72,688,822.56)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(2,929,629.15)	(2,929,629.15)
	COMPENSATED ABSENCES, NON-CURRENT								(41,191,292.05)	(41,191,292.05)
<b>COMPENSATED ABSENCES</b>									<b>(44,120,921.20)</b>	<b>(44,120,921.20)</b>
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(5,352,871.57)	(5,352,871.57)
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(69,027,863.57)	(69,027,863.57)
<b>OTHER POSTEMPLOYMENT BENEFITS</b>									<b>(74,380,735.14)</b>	<b>(74,380,735.14)</b>
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(13,867,060.28)	(14,330,798.34)	(24,838,493.70)					788,666.39	(52,247,685.93)
	UNEARNED REVENUE, NON-CURRENT		(29,000.00)							(29,000.00)
<b>UNEARNED REVENUE</b>		<b>(13,867,060.28)</b>	<b>(14,359,798.34)</b>	<b>(24,838,493.70)</b>					<b>788,666.39</b>	<b>(52,276,685.93)</b>
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(3,780,619.82)	-	(31,092,261.04)		(34,872,880.86)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(74,357,928.99)	-	(622,649,771.08)		(697,007,700.07)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>						<b>(78,138,548.81)</b>	<b>-</b>	<b>(653,742,032.12)</b>		<b>(731,880,580.93)</b>
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(485,562.67)	(485,562.67)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(2,398,657.43)	(2,398,657.43)
<b>ALTERNATE MEDICARE PLAN</b>									<b>(2,884,220.10)</b>	<b>(2,884,220.10)</b>
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(1,764,671.79)								(1,764,671.79)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(7,378,305.80)								(7,378,305.80)
<b>EARLY RETIREMENT INCENTIVE PROGRAM</b>		<b>(9,142,977.59)</b>								<b>(9,142,977.59)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(7,575,740.00)	(3,525,596.31)	(668,473.41)		-				(11,769,809.72)
	OTHER LIABILITIES, CURRENT		-			(14,278,202.57)				(14,278,202.57)
<b>OTHER LIABILITIES</b>		<b>(7,575,740.00)</b>	<b>(3,525,596.31)</b>	<b>(668,473.41)</b>		<b>(14,278,202.57)</b>				<b>(26,048,012.29)</b>
<b>LIABILITIES</b>		<b>(66,584,555.61)</b>	<b>(54,082,061.60)</b>	<b>(48,577,956.11)</b>	<b>(2,444.99)</b>	<b>(125,075,335.86)</b>	<b>(2,409,110.23)</b>	<b>(653,742,032.12)</b>	<b>(120,597,210.05)</b>	<b>(1,071,070,706.57)</b>
<b>NET POSITION</b>										
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							901,634,419.09		901,634,419.09
<b>INVESTMENT IN CAPITAL ASSETS</b>								<b>901,634,419.09</b>		<b>901,634,419.09</b>
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			8,208,393.32						8,208,393.32
	RESEARCH			244,699.08						244,699.08
	ACADEMIC SUPPORT			1,191,784.37						1,191,784.37
	STUDENT LOANS AND SERVICES			913,291.89	19,382,178.11	346,270.10				20,641,740.10
	SCHOLARSHIPS AND FELLOWSHIPS			1,678,437.92						1,678,437.92
	AUXILIARY ENTERPRISES	(35,850.78)	21,790,349.31	640,273.11		97,027,611.97	2,269,427.76			121,691,811.37
	INSTITUTIONAL SUPPORT			13,187,474.48		-				13,187,474.48
	CAPITAL		7,056,416.55	8,730,707.80		22,346,451.58	1,220,300.77			39,353,876.70
	OTHER			213,614.95						213,614.95
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		<b>(35,850.78)</b>	<b>28,846,765.86</b>	<b>35,008,676.92</b>	<b>19,382,178.11</b>	<b>119,720,333.65</b>	<b>3,489,728.53</b>			<b>206,411,832.29</b>
UNRESTRICTED	UNRESTRICTED	1,008,891.84	82,083,777.37	(11,164,886.41)	(1,312,933.28)	405,827,550.03	(27,875.45)		(120,597,210.05)	355,817,314.05
<b>NET POSITION</b>		<b>973,041.06</b>	<b>110,930,543.23</b>	<b>23,843,790.51</b>	<b>18,069,244.83</b>	<b>525,547,883.68</b>	<b>3,461,853.08</b>	<b>901,634,419.09</b>	<b>(120,597,210.05)</b>	<b>1,463,863,565.43</b>

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2014  
Boulder

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
<b>Change in net position</b>												
Operating revenues	Student tuition, net	Student tuition	(520,407,901.00)	(24,923,547.56)						(1,174,116.08)		(546,505,564.64)
		Scholarship allowance							79,334,798.09			79,334,798.09
		<b>Student tuition, net (pledged revenues of \$46,717,077)</b>	<b>(520,407,901.00)</b>	<b>(24,923,547.56)</b>					<b>79,334,798.09</b>	<b>(1,174,116.08)</b>		<b>(467,170,766.55)</b>
	Student fees, net	Student fees	(15,791,397.65)	(30,579,201.79)						18,243.37		(46,352,356.07)
		Scholarship allowance							6,564,380.32			6,564,380.32
		<b>Student fees, net (pledged revenues of \$6,962,642)</b>	<b>(15,791,397.65)</b>	<b>(30,579,201.79)</b>					<b>6,564,380.32</b>	<b>18,243.37</b>		<b>(39,787,975.75)</b>
	Fee-for-service contracts		(29,669,940.80)									(29,669,940.80)
	Federal grants and contracts (pledged revenues of \$73,747,463)											(328,565,903.91)
	State and local grants and contracts (pledged revenues of \$1,948,482)									2,259,165.75		(8,681,040.75)
	Nongovernmental grants and contracts		-							-		(28,341,070.59)
	Sales and services of educational departments (pledged revenues of \$10,013,330)		-	(31,900,144.37)						537,578.43		(31,362,565.94)
	Auxiliary enterprises, net	Auxiliary enterprises		(185,361,802.16)						120,521.81		(185,241,280.35)
		Scholarship allowance							3,023,862.32			3,023,862.32
		<b>Auxiliary enterprises, net (pledged revenues of \$45,709,848)</b>		<b>(185,361,802.16)</b>					<b>3,023,862.32</b>	<b>120,521.81</b>		<b>(182,217,418.03)</b>
	Internal Revenues	Internal service center revenues		(208,980,775.53)							208,980,775.53	-
		Interdepartmental revenues	(21,725,020.66)	(22,756,748.29)	(20,045.00)					44,498,463.95		(3,350.00)
		<b>Internal Revenues</b>	<b>(21,725,020.66)</b>	<b>(231,737,523.82)</b>	<b>(20,045.00)</b>					<b>44,498,463.95</b>	<b>208,980,775.53</b>	<b>(3,350.00)</b>
	Other operating revenues (pledged revenues of \$2,534,123)		(5,484,029.12)	(8,365,640.33)	30,721.66	(497,552.82)	(283,952.20)			395,836.82		(14,204,615.99)
	<b>Operating revenues</b>		<b>(593,078,289.23)</b>	<b>(512,867,860.03)</b>	<b>(367,836,504.34)</b>	<b>(497,552.82)</b>	<b>(283,952.20)</b>		<b>88,923,040.73</b>	<b>46,655,694.05</b>	<b>208,980,775.53</b>	<b>(1,130,004,648.31)</b>
Operating expenses	Education and general	Instruction	304,341,643.22	38,234,638.28	34,505,409.58			5,489.97		4,564,595.92	(11,017,551.06)	370,634,225.91
		Research	9,563,722.46	290,203.57	258,446,711.78			-		2,927,508.11	130,820.97	271,358,966.89
		Public service	1,485,675.21	3,184,625.72	1,244,640.54					39,385.51	(154,371.24)	5,799,955.74
		Academic support	75,367,688.01	8,155,917.73	3,598,994.89			14,441.12		1,045,652.29	(742,517.25)	87,440,176.79
		Student services	26,092,565.81	43,731,154.78	1,643,588.54	169,359.94		3,371.55		487,791.32	(2,136,837.40)	69,990,994.54
		Institutional support	38,579,021.93	3,215,809.10	9,253,484.30			14,396.98		896,071.29	(349,261.56)	51,609,522.04
		Operation and maintenance of plant	77,078,848.04	7,116,715.59	176,708.15			4,086,311.21	10,851.26	232,939.10	(22,223,732.50)	67,692,652.20
		Student aid	52,706,569.56	9,599,780.02	41,602,887.65					(90,656,437.83)		13,252,799.40
		<b>Education and general</b>	<b>585,215,734.24</b>	<b>113,528,844.79</b>	<b>350,472,425.43</b>	<b>169,359.94</b>	<b>4,124,010.83</b>	<b>10,851.26</b>		<b>(80,462,494.29)</b>	<b>(36,493,450.04)</b>	<b>937,779,293.51</b>
	Depreciation								78,133,160.42			78,133,160.42
	Auxiliary enterprises	Program expenses		151,333,528.36	9,185,930.57				1,160,930.27	(7,732,519.29)		153,947,869.91
		Internal service center expenses		214,598,411.24	37,854.81				356,081.61	-	(208,980,775.53)	6,011,572.13
		Other internal expenses			1,306,369.69						(1,306,369.69)	-
		<b>Auxiliary enterprises</b>		<b>365,931,939.60</b>	<b>10,530,155.07</b>					<b>1,517,011.88</b>	<b>(9,038,888.98)</b>	<b>(208,980,775.53)</b>
	<b>Operating expenses</b>		<b>585,215,734.24</b>	<b>479,460,784.39</b>	<b>361,002,580.50</b>	<b>169,359.94</b>	<b>4,124,010.83</b>	<b>10,851.26</b>	<b>78,133,160.42</b>	<b>(78,945,482.41)</b>	<b>(45,532,339.02)</b>	<b>(207,766,764.18)</b>
	<b>Operating, net</b>		<b>(7,862,554.99)</b>	<b>(33,407,075.64)</b>	<b>(6,833,923.84)</b>	<b>(328,192.88)</b>	<b>3,840,058.63</b>	<b>10,851.26</b>	<b>78,133,160.42</b>	<b>9,977,558.32</b>	<b>1,123,355.03</b>	<b>1,214,011.35</b>

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
Nonoperating revenues	<b>Federal pell grant</b>				(19,292,842.00)								(19,292,842.00)
	<b>Gifts</b>		-		(53,076,750.66)								(53,076,750.66)
	Investment Income, net	Investment income		1,132.11	(2,517,203.88)		(441,616.25)	(9,749.60)					(2,967,437.62)
		Investment expense		164.50				485.56					650.06
	<b>Investment Income, net</b>			<b>1,296.61</b>	<b>(2,517,203.88)</b>		<b>(441,616.25)</b>	<b>(9,264.04)</b>					<b>(2,966,787.56)</b>
	Royalty income, net	Royalty income		(2,283,439.28)									(2,283,439.28)
		Royalty expense			7,566.00								7,566.00
	<b>Royalty income, net (pledged revenues of \$141,113)</b>			<b>(2,283,439.28)</b>	<b>7,566.00</b>								<b>(2,275,873.28)</b>
	Gain (loss) on disposal of assets		-	(207,248.88)			(238,067.25)		860,975.06				415,658.93
	Interest on capital asset-related debt			67,378.42			1,450.50	27,250,871.60	(2,281,400.19)				25,038,300.33
	Bond issuance costs						228,548.64						228,548.64
	<b>Other nonoperating revenues, net (pledged revenues of \$149,700)</b>		-	<b>(701,426.18)</b>			<b>(765,496.92)</b>	<b>(2,474,019.55)</b>					<b>(3,940,942.65)</b>
	<b>Nonoperating revenues</b>		-	<b>(3,123,439.31)</b>	<b>(74,879,230.54)</b>		<b>(1,215,181.28)</b>	<b>24,767,588.01</b>	<b>(1,420,425.13)</b>				<b>(55,870,688.25)</b>
Other revenues	Capital student fee, net	Student fee		(9,862,404.01)									(9,862,404.01)
		Scholarship allowance								1,797,993.71			1,797,993.71
	<b>Capital student fee, net</b>			<b>(9,862,404.01)</b>						<b>1,797,993.71</b>			<b>(8,064,410.30)</b>
	Capital appropriations						(3,369,838.68)						(3,369,838.68)
	Capital grants and gifts				(16,480,942.62)		(430,350.65)		(588,993.00)				(17,500,286.27)
	<b>Other revenues</b>			<b>(9,862,404.01)</b>	<b>(16,480,942.62)</b>		<b>(3,800,189.33)</b>		<b>(588,993.00)</b>	<b>1,797,993.71</b>			<b>(28,934,535.25)</b>
Other interfund related additions and deletions	Indirect cost recovery transfers		(55,268,029.11)	(22,027,915.41)	77,029,674.52	266,270.00							-
	Mandatory transfers		344,803.00	46,489,860.11	4,471,637.69			(51,306,300.80)					-
	Voluntary transfers		54,368,472.31	31,376,321.14	5,900,343.32	(58,411.43)	(103,936,124.12)	(2,151,419.55)			(1,123,355.03)		(15,624,173.36)
	Scholarship allowance offset									-			-
	Capital asset additions and plant fund activity		13,573,801.70	1,576,348.15	9,821,695.72		178,307,200.19		(202,065,034.41)			(1,214,011.35)	-
	Financing activity			403,895.26			(92,998,745.65)	27,935,604.18	64,659,246.21				-
	<b>Other interfund related additions and deletions</b>		<b>13,019,047.90</b>	<b>57,818,509.25</b>	<b>97,223,351.25</b>	<b>207,858.57</b>	<b>(18,627,669.58)</b>	<b>(25,522,116.17)</b>	<b>(137,405,788.20)</b>	<b>-</b>	<b>(1,123,355.03)</b>	<b>(1,214,011.35)</b>	<b>(15,624,173.36)</b>
<b>Change in net position</b>			<b>5,156,492.91</b>	<b>11,425,590.29</b>	<b>(970,745.75)</b>	<b>(120,334.31)</b>	<b>(19,802,981.56)</b>	<b>(743,676.90)</b>	<b>(61,282,045.91)</b>	<b>11,775,552.03</b>	<b>-</b>	<b>-</b>	<b>(54,562,149.20)</b>
<b>Net position</b>													
<b>Net position begin</b>			<b>(6,129,533.97)</b>	<b>(122,356,133.52)</b>	<b>(22,873,044.76)</b>	<b>(17,948,910.52)</b>	<b>(505,744,902.12)</b>	<b>(2,718,176.18)</b>	<b>(840,352,373.18)</b>	<b>108,821,658.02</b>			<b>(1,409,301,416.23)</b>
<b>Net position end</b>			<b>(973,041.06)</b>	<b>(110,930,543.23)</b>	<b>(23,843,790.51)</b>	<b>(18,069,244.83)</b>	<b>(525,547,883.68)</b>	<b>(3,461,853.08)</b>	<b>(901,634,419.09)</b>	<b>120,597,210.05</b>	<b>-</b>	<b>-</b>	<b>(1,463,863,565.43)</b>



**UNIVERSITY OF COLORADO**  
 STATEMENT OF NET POSITION  
 June 30, 2014  
 Auxiliary and Self-Funded Activities  
 Boulder

PAA -- AUX INTER ATHL  
 PAB -- AUX BOOKSTORES  
 PAD -- AUX REC CNTR  
 PAH -- AUX HOUSING  
 PAM -- AUX STU HTH FAC

PAP -- AUX PARKING  
 PAS -- AUX STU GOVT OP  
 PAU -- AUX STU UNION  
 PEC -- EDUC CONT ED  
 PEE -- EDUC INTER ED

POC -- OTHER CONF  
 POF -- UTILITIES SERV  
 POO -- OTHER STU SERV  
 POT -- OTHER TELECOM  
 PRR -- RSRCH BLDG EXC

PRR -- RSRCH BLDG SYS

	SNP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY AMT
<b>ASSETS</b>																			
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	97,884,728.68	(5,889,365.46)	996,230.18	768,602.74	17,047,400.95	3,700,013.32	1,482,490.40	8,912,504.78	767,579.47	5,899,324.88	3,129,323.47	486,997.18	1,795,763.71	807,815.22	2,149,751.15	270,559.00	3,636,062.00	143,845,781.67
	CASH ON HAND	6,545.00	10,500.00	21,000.00	4,000.00	3,900.00	2,550.00	24,340.00	10,300.00	40,100.00	1,417.00	61,891.69	1,600.00						188,643.69
<b>CASH AND INVESTMENTS</b>		<b>97,891,273.68</b>	<b>(5,878,865.46)</b>	<b>1,017,230.18</b>	<b>772,602.74</b>	<b>17,051,300.95</b>	<b>3,702,563.32</b>	<b>1,506,830.40</b>	<b>8,922,804.78</b>	<b>807,679.47</b>	<b>5,900,741.88</b>	<b>3,191,215.16</b>	<b>488,597.18</b>	<b>1,795,763.71</b>	<b>808,315.22</b>	<b>2,149,751.15</b>	<b>270,559.00</b>	<b>3,636,062.00</b>	<b>144,034,425.36</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	4,023,459.65	4,776,233.83	1,053,585.03	51,648.69	1,387,580.65	632,636.14	717,642.94	553,924.44	72,372.41	4,757,356.65	302,002.20	156,289.14						708.75
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,144,146.94)	(156,418.74)	(91,627.01)	(10,440.74)	(683,995.99)	(586,908.77)	(614,264.62)	(424,864.11)		(680,702.82)	(8,551.74)							(5,402,330.31)
	<b>ACCOUNTS RECEIVABLE</b>	<b>1,879,312.71</b>	<b>4,619,815.09</b>	<b>961,958.02</b>	<b>41,207.95</b>	<b>703,584.66</b>	<b>45,727.37</b>	<b>103,378.32</b>	<b>129,060.33</b>	<b>72,372.41</b>	<b>4,076,653.83</b>	<b>293,450.46</b>	<b>156,289.14</b>	<b>120.00</b>	<b>-</b>	<b>708.75</b>	<b>-</b>	<b>-</b>	<b>13,083,839.04</b>
INVENTORIES	INVENTORIES	166,440.40		4,891,136.57		1,078,459.24				81,097.85									6,675,315.69
OTHER ASSETS	OTHER ASSETS, CURRENT	167,770.22	516,004.56	3,425.10			0.84				27,372.96	322,573.23		458,221.63		77,435.90			1,156,992.41
	OTHER ASSETS, NON-CURRENT	14,032.33			48,000.00														62,032.33
	<b>OTHER ASSETS</b>	<b>181,802.55</b>	<b>516,004.56</b>	<b>3,425.10</b>	<b>48,000.00</b>	<b>0.84</b>	<b>0.84</b>	<b>42,409.50</b>	<b>27,372.96</b>	<b>322,573.23</b>	<b>444,866.32</b>	<b>2,253,965.34</b>	<b>885,871.12</b>	<b>2,149,751.15</b>	<b>270,559.00</b>	<b>3,636,770.75</b>	<b>165,012,604.83</b>		
<b>ASSETS</b>		<b>100,118,829.34</b>	<b>(743,045.81)</b>	<b>6,873,719.87</b>	<b>861,810.69</b>	<b>18,833,344.85</b>	<b>3,748,291.53</b>	<b>1,610,208.72</b>	<b>9,052,065.11</b>	<b>1,003,549.33</b>	<b>10,004,768.67</b>	<b>3,807,238.85</b>	<b>644,866.32</b>	<b>2,253,965.34</b>	<b>885,871.12</b>	<b>2,149,751.15</b>	<b>270,559.00</b>	<b>3,636,770.75</b>	<b>165,012,604.83</b>
<b>LIABILITIES</b>																			
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(2,603,473.92)	(1,237,124.46)	(1,976,643.72)	(69,897.06)	(1,799,621.80)	(2,977,949.12)	(29,051.19)	(88,458.16)	(88,535.58)	(81,884.31)	(1,314,404.03)	(152,793.02)	(1,058,535.00)	(11,993.05)	(133,208.17)	(2,421.48)	(117,984.56)	(13,723,979.63)
	ACCRUED EXPENSES	(16,115,628.62)	(1,323,425.60)	(179,052.86)	(210,713.25)	(1,998,110.84)	(580,067.74)	(19,981.47)	(184,198.45)	(326,336.22)	(954,674.37)	(153,481.61)	(52,033.70)	(149,997.07)	(28,524.55)	(181,239.85)			(15,221.12)
	UNEARNED REVENUE, CURRENT	(376,476.66)	(6,406,416.47)	(89,389.30)	(100,904.36)	(1,063,691.62)			(729,299.39)	(61,416.20)	(3,642,382.00)	(905,839.25)	(420,359.60)		(533,913.49)				(1,100.00)
	UNEARNED REVENUE, NON-CURRENT																		(29,000.00)
	<b>UNEARNED REVENUE</b>	<b>(376,476.66)</b>	<b>(6,406,416.47)</b>	<b>(89,389.30)</b>	<b>(100,904.36)</b>	<b>(1,063,691.62)</b>	<b>(729,299.39)</b>	<b>(61,416.20)</b>	<b>(3,642,382.00)</b>	<b>(905,839.25)</b>	<b>(420,359.60)</b>	<b>(533,913.49)</b>	<b>(30,100.00)</b>	<b>(14,359,798.34)</b>					
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(13,757.94)	(23,584.00)		(76.00)	(3,363,755.00)		(27,131.00)	(12,129.02)		(19,700.00)								(65,463.35)
	<b>OTHER LIABILITIES</b>	<b>(13,757.94)</b>	<b>(23,584.00)</b>	<b>(76.00)</b>	<b>(3,363,755.00)</b>	<b>(27,131.00)</b>	<b>(12,129.02)</b>	<b>(19,700.00)</b>	<b>(1,208,532.07)</b>	<b>(574,031.09)</b>	<b>(314,449.02)</b>	<b>(2,421.48)</b>	<b>(228,769.03)</b>	<b>(54,062,061.60)</b>					
<b>LIABILITIES</b>		<b>(19,109,337.14)</b>	<b>(8,990,550.53)</b>	<b>(2,245,085.88)</b>	<b>(381,590.67)</b>	<b>(8,225,179.26)</b>	<b>(3,558,016.86)</b>	<b>(76,163.66)</b>	<b>(994,085.62)</b>	<b>(476,288.00)</b>	<b>(4,678,950.68)</b>	<b>(2,373,724.89)</b>	<b>(644,866.32)</b>	<b>(1,208,532.07)</b>	<b>(574,031.09)</b>	<b>(314,449.02)</b>	<b>(2,421.48)</b>	<b>(228,769.03)</b>	<b>(54,062,061.60)</b>
<b>NET POSITION</b>		<b>81,009,492.20</b>	<b>(8,733,596.34)</b>	<b>4,628,634.99</b>	<b>480,220.02</b>	<b>10,608,165.59</b>	<b>190,274.67</b>	<b>1,534,045.06</b>	<b>8,057,980.09</b>	<b>527,261.33</b>	<b>5,325,817.99</b>	<b>1,433,513.96</b>	<b>-</b>	<b>1,045,433.27</b>	<b>311,840.03</b>	<b>1,835,302.13</b>	<b>268,137.52</b>	<b>3,408,001.72</b>	<b>110,930,543.23</b>

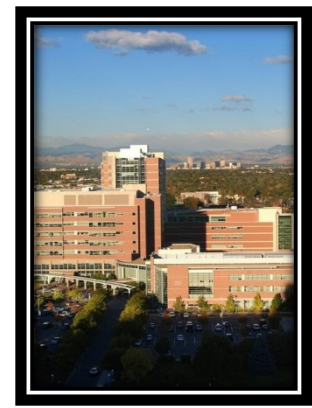


**UNIVERSITY OF COLORADO**  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 Auxiliary and Self-Funded Activities  
 June 30, 2014  
 Boulder

SRECP/LINE DESC		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2014
<b>Change in net position</b>																			
Operating revenues	Student tuition, net										(24,923,547.56)								(24,923,547.56)
	Student fees, net (pledged revenues of \$6,962,642)	-	(1,519,708.15)		(8,309,881.00)		(3,908,792.49)		(10,449,526.95)	(6,280,909.00)	(110,384.20)								(30,579,201.79)
	Sales and services of educational departments (pledged revenues of \$10,013,330)	(10,512,879.55)	-		(1,328,448.92)		(9,394,248.19)		(584,489.26)	(3,294,750.74)	(823,366.44)	(3,923,190.54)	(1,390,299.88)		(648,470.85)				(31,900,144.37)
	Auxiliary enterprises, net (pledged revenues of \$43,709,948)	(39,956,288.06)	(15,727,888.31)		(108,310,416.30)			(8,710,521.79)	-	-	-	-	-	(24,934,708.31)		(5,545,425.20)	(257,474.09)	(12,399,213.59)	(195,361,802.18)
	Internal Revenues	(178,500,642.02)																	(208,980,776.53)
	Internal departmental revenues	(8,142,956.42)	(7,611,907.48)		(124,791.03)		(230,307.64)		(62,383.15)	(2,137,105.59)	(4,062,282.13)	(16,391.00)	(84,709.96)		(283,821.89)				(22,756,748.29)
	Internal Revenues	(186,643,600.44)	(7,611,907.48)		(124,791.03)		(230,307.64)		(62,383.15)	(2,137,105.59)	(4,062,282.13)	(16,391.00)	(84,709.96)	(24,934,708.31)	(283,821.89)				(231,737,523.82)
	Other operating revenues (pledged revenues of \$2,534,123)	(7,818,619.35)	-		(40,925.00)		-	(41,772.72)	(408,697.56)	(465,638.77)									(8,655,640.33)
	Operating revenues	(204,175,099.34)	(49,087,993.71)	(15,727,888.31)	(9,922,284.45)	(108,310,416.30)	(13,574,273.32)	(8,710,521.79)	(11,138,172.08)	(12,121,462.89)	(30,385,219.10)	(3,939,581.54)	(1,475,009.84)	(24,934,708.31)	(1,153,771.95)	(5,554,769.42)	(257,474.09)	(12,399,213.59)	(512,867,860.03)
Operating expenses	Education and general	16,376,229.19																	38,234,638.28
	Instruction	290,203.57																	290,203.57
	Research	1,719,224.17									10.61		1,465,390.94						3,184,628.72
	Public service	8,156,917.73																	8,156,917.73
	Academic support	1,473,374.22			6,491,130.04		13,469,448.66		11,008,482.61	9,636,829.87	426,528.24				1,225,361.04				43,731,154.78
	Student services	3,215,809.10																	3,215,809.10
	Institutional support	7,116,715.59																	7,116,715.59
	Operation and maintenance of plant	2,210,771.99	6,802,347.78		-	5,042.18		1,000.38	14,745.77	409,753.85	156,117.96				0.11				9,599,780.02
	Student aid	40,558,245.56	6,802,347.78		6,491,130.04	-	13,474,490.84		11,809,482.99	9,651,575.74	19,220,696.59	3,630,129.16	1,465,390.94		1,225,361.15				113,528,844.79
	Auxiliary enterprises	43,872,517.31		15,675,430.69		77,839,883.24		5,521,920.54											151,333,528.36
	Internal service center expenses	187,907,993.02												19,898,074.93		6,792,343.29			214,598,411.24
	Operating expenses	197,907,993.02	43,872,517.31	15,675,430.69	6,491,130.04	77,839,883.24		5,521,920.54	11,809,482.99	9,651,575.74	19,220,696.59	3,630,129.16	1,465,390.94	19,898,074.93	1,225,361.15	6,792,343.29	169,943.73	8,253,832.85	385,931,938.80
	Nonoperating revenues	24,291,139.24	1,586,871.38	(52,457.62)	(3,431,154.41)	(30,470,933.06)	(99,792.48)	(3,188,601.25)	(128,689.09)	(2,469,887.15)	(11,164,528.51)	(209,452.38)	(9,618.90)	(5,636,633.38)	71,589.20	1,237,873.87	(87,530.36)	(4,145,380.74)	(33,807,075.64)
Nonoperating revenues	Investment income, net																		1,132.11
	Investment income																		164.50
	Investment expense																		164.50
	Investment income, net																		164.50
	Royalty income, net (pledged revenues of \$141,113)	(1,665,920.75)	(617,518.53)																(2,283,439.28)
	Gain (loss) on disposal of assets	(162,554.44)	(19,449.03)	(207.50)	(2,314.50)	(19,873.41)				(110.00)	(922.50)	(140.00)		(1,917.50)				(60.00)	(207,248.89)
	Interest on capital asset-related debt	43,737.27	153.00			3,392.15													47,579.42
	Other nonoperating revenues, net (pledged revenues of \$149,700)	(26,620.75)	(586,418.18)	(135.60)	(33,430.02)	(17,894.41)				(7,213.83)				(1,843.83)					(17,758.30)
	Nonoperating revenues	(1,791,332.67)	(1,233,233.75)	(243.10)	(35,744.52)	(24,415.87)			(110.00)	(7,736.33)				(3,861.32)					(3,123,439.31)
Other revenues	Capital student fees, net	(9,862,404.01)																	(9,862,404.01)
Other interfund related additions and deletions	Indirect cost recovery transfers	(28,427,915.41)																	(1,600,000.00)
	Mandatory transfers	9,467,837.98	3,871,147.27		3,547,630.67	21,979,347.13		2,361,637.92	1,937,650.00										3,325,409.14
	Voluntary transfers	(488,513.07)	(1,568,325.71)	20,049.87	345,817.65	13,700,246.24	1,143,988.53	832,394.28	190,446.58	1,285,379.44	11,194,843.04	(40,346.80)	1,609,280.05	6,692,764.41	(36,228.03)	(4,038,908.79)	-	533,433.45	31,776,321.14
	Capital asset additions and plant fund activity	358,501.85	40,091.20		39,975.59	274,594.98	42,244.85		20,079.21	81,070.00	30,621.52								689,258.95
	Financing activity	409,896.26																	409,896.26
	Other interfund related additions and deletions	(10,616,593.39)	2,342,912.76	20,049.87	3,933,423.91	35,954,098.35	1,186,233.38	3,194,032.20	210,525.79	3,384,099.44	11,225,464.56	(40,346.80)	1,609,280.05	6,692,764.41	(36,228.03)	(3,349,646.84)	-	2,268,842.59	67,818,509.25
Change in net position		1,950,409.17	2,696,590.39	(32,790.85)	466,524.98	5,448,149.42	1,086,450.90	5,420.95	81,726.79	826,475.96	60,350.05	(348,807.07)	1,599,661.15	1,652,269.71	35,361.17	(2,112,075.97)	(87,530.36)	(1,904,192.01)	11,425,590.29
<b>Net position</b>																			
Net position begin		(82,959,901.37)	7,037,045.95	(4,596,883.14)	(844,745.00)	(16,057,315.01)	(1,276,725.57)	(1,539,476.01)	(8,139,706.79)	(1,353,737.29)	(5,388,754.04)	(1,684,706.89)	(1,599,661.15)	(2,697,722.98)	(347,201.20)	276,773.84	(160,607.16)	(1,503,809.71)	(122,356,133.52)
Net position end		(81,009,492.20)	9,733,596.34	(4,628,633.99)	(488,220.02)	(10,608,165.59)	(1,90,274.67)	(1,534,045.06)	(8,057,980.00)	(927,261.33)	(5,328,817.99)	(1,433,513.90)	-	(1,045,453.27)	(311,840.03)	(1,835,902.13)	(268,137.52)	(3,408,091.72)	(116,930,543.23)



**University of Colorado Denver | Anschutz Medical Campus**



**University of Colorado Denver | Anschutz Medical Campus Supplemental Statements**

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**UNIVERSITY OF COLORADO**

**STATEMENT OF NET POSITION**

June 30, 2014

Denver

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
<b>ASSETS AND DEFERRED OUTFLOWS</b>											
<b>ASSETS</b>											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	46,101,049.63	150,408,735.77	56,626,019.58		265,721,573.17	2,405,741.57	-	-	-	521,263,119.72
	CASH ON HAND	22,975.22	77,863,056.69	46,396.46							77,932,428.37
	INVESTMENTS AND RESTRICTED POOLED CASH		178,624,423.73	5,933,230.57	4,615,746.01	46,284,750.57					235,458,150.88
<b>CASH AND INVESTMENTS</b>		<b>46,124,024.85</b>	<b>406,896,216.19</b>	<b>62,605,646.61</b>	<b>4,615,746.01</b>	<b>312,006,323.74</b>	<b>2,405,741.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>834,653,698.97</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	15,539,873.06	117,025,903.32	58,491,085.99		1,956,803.66	0.19			(3,092,095.00)	189,921,571.22
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			8,220,826.11		163,460.78					8,384,286.89
	ACCOUNTS RECEIVABLE, NONCURRENT				1,124.13						1,124.13
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,444,251.30)	(9,405,372.54)	(131.74)	(235.00)						(13,849,990.58)
	<b>ACCOUNTS RECEIVABLE</b>	<b>11,095,621.76</b>	<b>107,620,530.78</b>	<b>66,711,780.36</b>	<b>889.13</b>	<b>2,120,264.44</b>	<b>0.19</b>			<b>(3,092,095.00)</b>	<b>184,456,991.66</b>
	LOANS RECEIVABLE, CURRENT				2,049,837.17						2,049,837.17
	LOANS RECEIVABLE, NONCURRENT				10,834,430.33						10,834,430.33
	ALLOWANCES FOR LOANS RECEIVABLE				(1,172,979.60)						(1,172,979.60)
	<b>LOANS RECEIVABLE</b>				<b>11,711,287.90</b>						<b>11,711,287.90</b>
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>11,095,621.76</b>	<b>107,620,530.78</b>	<b>66,711,780.36</b>	<b>11,712,177.03</b>	<b>2,120,264.44</b>	<b>0.19</b>			<b>(3,092,095.00)</b>	<b>196,168,279.56</b>
INVENTORIES	INVENTORIES	409,607.41	10,635,320.31	-		-					11,044,927.72
OTHER ASSETS	OTHER ASSETS, CURRENT	1,074,508.98	1,874,200.47	470,182.98		27,654.01			(1,381,973.40)		2,064,573.04
	OTHER ASSETS, NON-CURRENT		5,252,877.00								5,252,877.00
<b>OTHER ASSETS</b>		<b>1,074,508.98</b>	<b>7,127,077.47</b>	<b>470,182.98</b>		<b>27,654.01</b>			<b>(1,381,973.40)</b>		<b>7,317,450.04</b>
CAPITAL ASSETS	LAND							29,125,618.61			29,125,618.61
	CONSTRUCTION IN PROGRESS					-		13,690,860.42			13,690,860.42
	COLLECTIONS							3,232,386.00			3,232,386.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>					<b>-</b>		<b>46,048,865.03</b>			<b>46,048,865.03</b>
	BUILDINGS							1,324,555,010.52			1,324,555,010.52
	IMPROVEMENTS OTHER THAN BUILDINGS							77,811,358.58			77,811,358.58
	EQUIPMENT							193,436,566.92			193,436,566.92
	SOFTWARE							17,541,663.20			17,541,663.20
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							63,838,625.42			63,838,625.42
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(706,888,291.73)			(706,888,291.73)
	<b>DEPRECIABLE CAPITAL ASSETS</b>							<b>972,204,568.90</b>			<b>972,204,568.90</b>
<b>CAPITAL ASSETS</b>						<b>-</b>		<b>1,018,253,433.93</b>			<b>1,018,253,433.93</b>
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES						(2,396,826.12)				(2,396,826.12)
<b>ASSETS</b>		<b>58,703,763.00</b>	<b>532,279,144.75</b>	<b>129,787,609.95</b>	<b>16,327,923.04</b>	<b>314,154,242.19</b>	<b>8,915.64</b>	<b>1,018,253,433.93</b>	<b>(1,381,973.40)</b>	<b>(3,092,095.00)</b>	<b>2,065,040,964.10</b>
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							19,841,977.56			19,841,977.56
<b>DEFERRED OUTFLOWS</b>								<b>19,841,977.56</b>			<b>19,841,977.56</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>58,703,763.00</b>	<b>532,279,144.75</b>	<b>129,787,609.95</b>	<b>16,327,923.04</b>	<b>314,154,242.19</b>	<b>8,915.64</b>	<b>1,038,095,411.49</b>	<b>(1,381,973.40)</b>	<b>(3,092,095.00)</b>	<b>2,084,882,941.66</b>

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
<b>LIABILITIES</b>											
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(5,261,096.85)	(14,990,385.74)	(7,279,696.13)	(66,357.64)	(6,435,978.56)	(72,925.91)			3,092,095.00	(31,014,345.83)
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(2,379.70)							(2,379.70)
ACCRUED EXPENSES	ACCRUED EXPENSES	(25,087,078.08)	(48,113,146.31)	(54,549,975.29)		(23,278.13)	-	-			(127,773,477.81)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT							(7,705,154.49)			(7,705,154.49)
	COMPENSATED ABSENCES, NON-CURRENT							(108,336,328.70)			(108,336,328.70)
<b>COMPENSATED ABSENCES</b>								<b>(116,041,483.19)</b>			<b>(116,041,483.19)</b>
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT							(7,900,056.08)			(7,900,056.08)
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT							(101,875,037.77)			(101,875,037.77)
<b>OTHER POSTEMPLOYMENT BENEFITS</b>								<b>(109,775,093.85)</b>			<b>(109,775,093.85)</b>
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(15,950,645.49)	(3,496,687.99)	(42,686,850.22)				1,381,973.40			(60,752,210.30)
	UNEARNED REVENUE, NON-CURRENT	(1,619,998.00)									(1,619,998.00)
<b>UNEARNED REVENUE</b>		<b>(17,570,643.49)</b>	<b>(3,496,687.99)</b>	<b>(42,686,850.22)</b>				<b>1,381,973.40</b>			<b>(62,372,208.30)</b>
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(78,737.98)	-	(24,226,476.22)			(24,305,214.20)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(41,105,121.94)	-	(453,991,702.84)			(495,096,824.78)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>						<b>(41,183,859.92)</b>	<b>-</b>	<b>(478,218,179.06)</b>			<b>(519,402,038.98)</b>
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT							(821,972.94)			(821,972.94)
	ALTERNATE MEDICARE PLAN, NON-CURRENT							(4,060,508.76)			(4,060,508.76)
<b>ALTERNATE MEDICARE PLAN</b>								<b>(4,882,481.70)</b>			<b>(4,882,481.70)</b>
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT		(697,579.42)								(697,579.42)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT		(1,010,108.50)								(1,010,108.50)
<b>EARLY RETIREMENT INCENTIVE PROGRAM</b>			<b>(1,707,687.92)</b>								<b>(1,707,687.92)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,621,582.66)	(509,695.90)	(226,537.25)							(2,357,815.81)
	OTHER LIABILITIES, CURRENT		(4,491,044.19)	-		(167,124.57)					(4,658,168.76)
	OTHER LIABILITIES, NON-CURRENT		(7,396,923.26)								(7,396,923.26)
<b>OTHER LIABILITIES</b>		<b>(1,621,582.66)</b>	<b>(12,397,663.35)</b>	<b>(226,537.25)</b>		<b>(167,124.57)</b>					<b>(14,412,907.83)</b>
<b>LIABILITIES</b>		<b>(49,540,401.08)</b>	<b>(80,705,571.31)</b>	<b>(104,745,438.59)</b>	<b>(66,357.64)</b>	<b>(47,810,241.18)</b>	<b>(72,925.91)</b>	<b>(478,218,179.06)</b>	<b>(229,317,085.34)</b>	<b>3,092,095.00</b>	<b>(987,384,105.11)</b>
<b>NET POSITION</b>											
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							559,877,232.43			559,877,232.43
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			21,186,703.13							21,186,703.13
	RESEARCH			74,283.80							74,283.80
	ACADEMIC SUPPORT			289,615.58							289,615.58
	STUDENT LOANS AND SERVICES			20,161.27	16,261,565.40						16,281,726.67
	SCHOLARSHIPS AND FELLOWSHIPS			979,438.84							979,438.84
	AUXILIARY ENTERPRISES		34,410,066.75			8,117,653.55	1,103,167.19				43,630,887.49
	INSTITUTIONAL SUPPORT			6,161,328.15							6,161,328.15
	CAPITAL			128,175.46		54,939.61					183,115.07
	OTHER			185,061.20							185,061.20
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>			<b>34,410,066.75</b>	<b>29,024,767.43</b>	<b>16,261,565.40</b>	<b>8,172,593.16</b>	<b>1,103,167.19</b>				<b>88,972,159.93</b>
UNRESTRICTED	UNRESTRICTED	9,163,361.92	417,163,506.69	(3,982,596.07)		258,171,407.85	(1,167,177.46)		(230,699,058.74)		448,649,444.19
<b>NET POSITION</b>		<b>9,163,361.92</b>	<b>451,573,573.44</b>	<b>25,042,171.36</b>	<b>16,261,565.40</b>	<b>266,344,001.01</b>	<b>(64,010.27)</b>	<b>559,877,232.43</b>	<b>(230,699,058.74)</b>		<b>1,097,498,836.55</b>

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2014  
Denver

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014	
<b>Change in net position</b>													
Operating revenues	Student tuition, net												
	Student tuition	(207,532,328.87)	(30,628,445.31)	-						(1,247,624.15)		(239,408,398.33)	
	Scholarship allowance								37,468,918.01			37,468,918.01	
	<b>Student tuition, net (pledged revenues of \$20,193,948)</b>	<b>(207,532,328.87)</b>	<b>(30,628,445.31)</b>	<b>-</b>					<b>37,468,918.01</b>	<b>(1,247,624.15)</b>		<b>(201,939,480.32)</b>	
	Student fees, net	(22,246,067.66)	(5,213,911.32)							(175,309.27)		(27,635,288.25)	
	Student fees												
	Scholarship allowance								4,126,911.34				4,126,911.34
	<b>Student fees, net (pledged revenues of \$514,579)</b>	<b>(22,246,067.66)</b>	<b>(5,213,911.32)</b>						<b>4,126,911.34</b>	<b>(175,309.27)</b>			<b>(23,508,376.91)</b>
	Fee-for-service contracts	(61,843,776.20)											(61,843,776.20)
	Federal grants and contracts (pledged revenues of \$58,811,819)				(288,621,988.68)								(288,621,988.68)
	State and local grants and contracts (pledged revenues of \$5,421,671)				(27,833,244.49)						1,226,119.56		(26,607,124.93)
	Nongovernmental grants and contracts			-	(77,731,977.85)								(77,731,977.85)
	Sales and services of educational departments (pledged revenues of \$1,083,545)		-	(142,052,032.48)							90,540.70		(141,961,491.78)
	Auxiliary enterprises, net (pledged revenues of \$1,800,039)			(17,092,085.24)							1,251.00		(17,090,834.24)
	<b>Health services operating revenues</b>	<b>(1,977,384.76)</b>	<b>(647,698,747.54)</b>								<b>910,370.23</b>		<b>(648,765,762.07)</b>
	Internal Revenues												
	Internal service center revenues			(44,930,699.26)							(10,296,841.00)	55,227,540.26	-
Interdepartmental revenues	(6,209,225.15)	(16,678,487.33)		(47,009.92)						22,934,722.40		-	
<b>Internal Revenues</b>	<b>(6,209,225.15)</b>	<b>(61,609,186.59)</b>		<b>(47,009.92)</b>						<b>12,637,881.40</b>	<b>55,227,540.26</b>	<b>-</b>	
Other operating revenues	(4,763,537.75)											(4,763,537.75)	
Denver AHEC library funding													
Other revenues	(10,951,343.09)	(31,396,791.37)	(965,404.66)	(259,420.54)	-					14,060,930.43		(29,512,029.23)	
<b>Other operating revenues (pledged revenues of \$292,320)</b>	<b>(15,714,880.84)</b>	<b>(31,396,791.37)</b>	<b>(965,404.66)</b>	<b>(259,420.54)</b>	<b>-</b>					<b>14,060,930.43</b>		<b>(34,275,566.98)</b>	
<b>Operating revenues</b>	<b>(315,523,663.48)</b>	<b>(935,691,199.65)</b>	<b>(395,199,625.60)</b>	<b>(259,420.54)</b>	<b>-</b>				<b>41,595,829.35</b>	<b>27,504,159.90</b>	<b>55,227,540.26</b>	<b>(1,522,346,379.96)</b>	
Operating expenses	Education and general												
	Instruction	187,395,939.55	123,901,112.16	99,904,606.83						4,702,679.77	(20,902,954.12)	395,001,384.19	
	Research	374,516.27	102,807.33	242,782,004.57						974,830.05	(2,678,585.13)	241,555,573.09	
	Public service	114,878.97	64,632,322.75	27,540,078.40						(2,391,184.84)	(1,937,430.03)	87,958,665.25	
	Academic support	49,516,914.49	307,885.43	500,803.44						494,156.93	(246,488.47)	50,573,271.82	
	Student services	11,992,094.37	5,641,782.53	550,499.16		364,485.71				310,601.19	492,402.83	19,351,865.79	
	Institutional support	41,029,159.39	1,365,956.56	6,145,992.30						1,120,968.62	(2,176,903.58)	47,485,173.29	
	Operation and maintenance of plant	28,030,866.99	15,586,785.67	450,380.47			(53,333.75)	62,050.38		139,334.44	(1,294,528.45)	3,493,675.46	
	Student aid	16,368,631.36	878,636.85	29,679,811.14						(41,592,397.62)		5,334,681.73	
	<b>Education and general</b>	<b>334,823,001.39</b>	<b>212,417,289.28</b>	<b>407,554,176.31</b>	<b>364,485.71</b>	<b>(53,333.75)</b>	<b>62,050.38</b>			<b>(36,241,011.46)</b>	<b>(28,744,486.95)</b>	<b>3,493,675.46</b>	<b>893,675,846.37</b>
	Depreciation								70,676,344.14				70,676,344.14
	Auxiliary enterprises												
	Program expenses		16,063,293.17	79,770.36							(13,424.58)	38,333.26	16,167,972.21
	Internal service center expenses		62,949,615.47								330,296.31	56,938.30	(55,227,540.26)
	<b>Auxiliary enterprises</b>		<b>79,012,908.64</b>	<b>79,770.36</b>							<b>316,871.73</b>	<b>95,271.56</b>	<b>(55,227,540.26)</b>
	Health services operating expenses		597,855,479.58	181,116.76							20,259,994.17	(36,168,794.70)	582,127,795.81
	Other operating expenses												
<b>Operating expenses</b>	<b>334,823,001.39</b>	<b>889,285,677.50</b>	<b>407,815,063.43</b>	<b>364,485.71</b>	<b>(53,333.75)</b>	<b>62,050.38</b>	<b>70,676,344.14</b>	<b>(15,664,145.56)</b>	<b>(64,818,010.09)</b>	<b>(51,733,864.80)</b>	<b>51,733,864.80</b>	<b>1,570,757,268.35</b>	
<b>Operating, net</b>	<b>19,299,337.91</b>	<b>(46,405,522.35)</b>	<b>12,615,437.83</b>	<b>105,065.17</b>	<b>(53,333.75)</b>	<b>62,050.38</b>	<b>70,676,344.14</b>	<b>25,931,683.79</b>	<b>(37,313,850.19)</b>	<b>3,493,675.46</b>		<b>48,410,888.39</b>	

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
Nonoperating revenues	<b>4125 - STATE FISCAL STABILIZATION</b>												
	Federal pell grant				(14,598,376.00)								(14,598,376.00)
	State appropriations		(13,720,122.00)										(13,720,122.00)
	Gifts		-	-	(88,672,704.67)						36,280,804.00		(52,391,900.67)
	Investment Income, net	Investment income		(25,974,402.93)	(4,596,657.91)		(32,042.39)	(7,724.73)					(30,610,827.96)
		Investment expense		41,681.96	54,951.09			354.25					96,987.30
	Investment Income, net			(25,932,720.97)	(4,541,706.82)		(32,042.39)	(7,370.48)					(30,513,840.66)
	Royalty income, net	Royalty income		(995,416.88)									(995,416.88)
		Royalty expense		10,050.59									10,050.59
	Royalty income, net			(985,366.29)									(985,366.29)
	Gain (loss) on disposal of assets		(672.50)	(344,651.73)	-		(65,916.20)		1,245,160.34				813,919.91
	Interest on capital asset-related debt		212,932.76	10,126.03	5,871.39		11,206.96	19,422,600.48	(1,592,789.16)				18,069,948.46
	Bond issuance costs						244,778.67						244,778.67
	Other nonoperating revenues, net (pledged revenues of \$1,218,107)		(114,892.71)	(524,417.00)			(1,362,889.71)	(780,901.41)					(2,783,100.83)
	Nonoperating revenues		(13,622,754.45)	(27,777,029.96)	(107,806,916.10)		(1,224,862.67)	18,634,328.59	(347,628.82)		36,280,804.00		(95,864,059.41)
Other revenues	Capital appropriations			-			(1,129,960.53)						(1,129,960.53)
	Capital grants and gifts				(778,020.50)		(163,460.78)		(651,199.81)				(1,592,681.09)
	Other revenues			-	(778,020.50)		(1,293,421.31)		(651,199.81)				(2,722,641.62)
Other interfund related additions and deletions	Indirect cost recovery transfers		(64,118,515.96)	(14,824,055.76)	78,917,071.72	25,500.00							-
	Mandatory transfers		13,075,948.93	23,106,612.45	147,239.26		268,174.08	(36,597,974.72)					-
	Voluntary transfers		26,239,990.96	(7,563,748.02)	(983,710.99)	(63,369.96)	(23,358,256.50)	2,450,513.41			1,033,046.19		(2,245,534.91)
	Scholarship allowance offset												-
	Capital asset additions and plant fund activity		10,152,780.69	3,943,403.28	7,060,149.04		66,087,120.21		(83,749,777.76)			(3,493,675.46)	-
	Financing activity		333,945.46	174,026.49	107,892.14		(35,911,251.26)	18,302,521.00	16,992,866.17				-
	Other interfund related additions and deletions		(14,315,849.92)	4,836,238.44	85,248,641.17	(37,869.96)	7,085,786.53	(15,844,940.31)	(66,756,911.59)		1,033,046.19	(3,493,675.46)	(2,245,534.91)
Change in net position			(8,639,266.46)	(69,346,313.87)	(10,720,857.60)	67,195.21	4,514,168.80	2,851,438.66	2,920,603.92	25,931,683.79	-	-	(52,421,347.55)
<b>Net position</b>													
Net position begin			(524,095.46)	(382,227,259.57)	(14,321,313.76)	(16,328,760.61)	(270,858,169.81)	(2,787,428.39)	(562,797,836.35)	204,767,374.95			(1,045,077,489.00)
Net position end			(9,163,361.92)	(451,573,573.44)	(25,042,171.36)	(16,261,565.40)	(266,344,001.01)	64,010.27	(559,877,232.43)	230,699,058.74	-	-	(1,097,498,836.55)



**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2014  
 Auxiliary and Self-Funded Activities  
 Denver

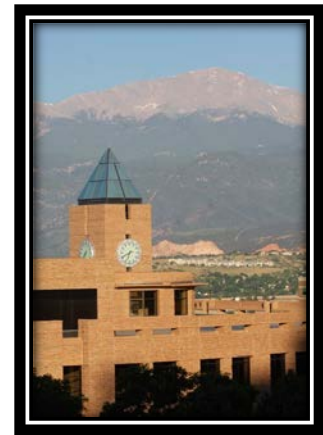
PAB -- AUX BOOKSTORES	PEC -- EDUC CONT ED	POI -- OTHER INS SERV	POT -- OTHER TELECOM	PRR -- RSRCH BLDG SYS
PAD -- AUX REC CNTR	PEG -- EDUC GME	POK -- UTILITY SERV RE	POU -- OTHR PRACT PLAN-UPI	
PAM -- AUX STU HTH FAC	POD -- OTHER DENTISTRY	POM -- OTHER MED PRAC	POV -- OTHER EAST PAV	
PAP -- AUX PARKING	POF -- UTILITIES SERV	POP -- OTHER NURS PRAC	POY -- OTHER HLTH SERV	
PAS -- AUX STU GOVT OP	POH -- PUBLIC HEALTH	POP -- OTHER PHARMACY	PRL -- RSRCH SUP OPER	

	SNP LINE DESC	MISC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POT	POU	POY	PRL	PRR	FY AMT
<b>ASSETS</b>																					
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	59,965,081.48	(79,881.53)	(2,574,747.47)	(326,544.53)	3,216,798.88	1,386,894.57	26,573,886.00	22,294,083.10	290,526.76	336,028.28	1,195,817.99	1,843,329.59	941,095.97	456,750.56	869,428.21	16,360,802.00	19,027,770.99	(1,274,945.08)	21,000.00	150,408,758.77
	CASH ON HAND	25,360.00	1,350.00		1,000.00			400.00	400.00	200.00		(55,292.31)							1,080.00		77,863,056.69
	INVESTMENTS AND RESTRICTED POOLED CASH							5,704,867.97				6,377,879.76									176,624,423.73
<b>CASH AND INVESTMENTS</b>		<b>59,980,421.48</b>	<b>(78,531.53)</b>	<b>(2,574,747.47)</b>	<b>(325,544.53)</b>	<b>3,216,798.88</b>	<b>1,386,894.57</b>	<b>26,574,286.00</b>	<b>27,989,331.07</b>	<b>290,726.76</b>	<b>336,028.28</b>	<b>7,518,204.44</b>	<b>1,843,329.59</b>	<b>941,095.97</b>	<b>456,750.56</b>	<b>869,428.21</b>	<b>260,896,858.00</b>	<b>19,028,839.99</b>	<b>(1,274,945.08)</b>	<b>21,000.00</b>	<b>406,896,216.19</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	8,249,287.59	6,602.08	50,612.50	497,753.53	303,086.82	231,239.77	2,259,313.33	4,026,918.92	525,082.64	13,992.68	373,417.26	1,472,752.00	372,710.37	175,232.20	37,561.49	90,695,830.00	7,732,058.55	3,051.59		117,025,803.32
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,579,907.88)	(2,030.45)		(45,434.46)	(67,160.34)	(60,196.09)	(707,421.19)	(400,505.89)	(133,263.03)							(4,730,242.00)	(1,679,221.21)			(9,405,372.54)
	<b>ACCOUNTS RECEIVABLE</b>	<b>6,669,379.71</b>	<b>4,571.63</b>	<b>50,612.50</b>	<b>452,319.07</b>	<b>235,926.48</b>	<b>171,043.68</b>	<b>1,551,892.14</b>	<b>3,626,413.03</b>	<b>391,819.61</b>	<b>13,992.68</b>	<b>373,417.26</b>	<b>1,472,752.00</b>	<b>372,710.37</b>	<b>175,232.20</b>	<b>37,561.49</b>	<b>85,965,588.00</b>	<b>6,052,837.34</b>	<b>3,051.59</b>		<b>107,620,430.78</b>
	INVENTORIES	77,240.44	224,865.38		308,391.01								358,681.30				26,980.00	9,830,347.18			10,935,320.31
OTHER ASSETS	OTHER ASSETS, CURRENT	126,104.58		110,000.00				80,137.14								19,980.01	1,523,413.00	14,565.74			1,874,200.47
	OTHER ASSETS, NON-CURRENT																5,252,877.00				5,252,877.00
<b>OTHER ASSETS</b>		<b>126,104.58</b>		<b>110,000.00</b>				<b>80,137.14</b>								<b>19,980.01</b>	<b>6,776,290.00</b>	<b>14,565.74</b>			<b>7,127,077.47</b>
<b>ASSETS</b>		<b>66,853,191.21</b>	<b>150,705.48</b>	<b>(2,414,734.97)</b>	<b>435,165.55</b>	<b>3,452,725.36</b>	<b>1,557,948.25</b>	<b>28,206,315.28</b>	<b>31,615,744.10</b>	<b>682,546.37</b>	<b>350,020.96</b>	<b>7,891,621.70</b>	<b>3,674,762.89</b>	<b>1,313,806.34</b>	<b>631,982.76</b>	<b>926,969.71</b>	<b>353,465,726.00</b>	<b>34,735,581.25</b>	<b>(1,271,893.49)</b>	<b>21,000.00</b>	<b>532,279,144.75</b>
<b>LIABILITIES</b>																					
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(3,076,544.80)	21,663.66	(114,385.66)	(151,749.96)	(63,452.94)	(15,189.50)	(524,624.83)	(56,437.91)	(9,051.69)		(906.82)	(468,447.42)	(59,437.00)	(158,231.10)	(9,872,826.00)	(458,870.79)	(191,862.89)			(14,990,385.74)
	ACCRUED EXPENSES	(4,227,270.10)	(12,711.07)		(84,532.39)		(237,915.82)	(1,384,649.38)	(4,963,836.15)	(172,032.05)	(9,384.46)	(92,318.66)	(140,688.62)	(172,595.71)	(77,172.60)	(167,884.41)	(35,168,967.00)	(951,296.47)	(319,781.41)		(48,113,146.51)
	UNEARNED REVENUE	(102,364.33)	(1,891.21)	(33,609.57)			(295,352.42)	(2,376,822.06)	(593,020.78)	(78,991.62)											(3,496,687.99)
	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(697,579.42)																			(697,579.42)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(1,010,108.50)																			(1,010,108.50)
<b>EARLY RETIREMENT INCENTIVE PROGRAM</b>		<b>(1,707,687.92)</b>																			<b>(1,707,687.92)</b>
	DEPOSITS HELD FOR OTHERS	(24,004.46)					(27,887.25)	(250,767.20)												(21,000.00)	(268,695.90)
OTHER LIABILITIES	OTHER LIABILITIES, CURRENT	(120,398.45)						(1,710,703.00)				(2,511,444.74)					(145,500.00)				(4,491,044.18)
	OTHER LIABILITIES, NON-CURRENT											(4,627,073.26)					(2,769,850.00)				(7,396,923.36)
<b>OTHER LIABILITIES</b>		<b>(330,437.85)</b>					<b>(27,887.25)</b>	<b>(250,767.20)</b>	<b>(1,710,703.00)</b>			<b>(7,138,518.00)</b>					<b>(2,915,350.00)</b>			<b>(21,000.00)</b>	<b>(12,397,663.39)</b>
<b>LIABILITIES</b>		<b>(9,454,305.05)</b>	<b>7,261.38</b>	<b>(147,995.23)</b>	<b>(236,282.35)</b>	<b>(81,340.19)</b>	<b>(548,457.79)</b>	<b>(4,516,843.53)</b>	<b>(7,224,057.84)</b>	<b>(260,073.36)</b>	<b>(9,384.46)</b>	<b>(7,231,743.48)</b>	<b>(609,146.04)</b>	<b>(232,032.71)</b>	<b>(77,172.60)</b>	<b>(326,115.51)</b>	<b>(44,841,793.00)</b>	<b>(4,383,453.25)</b>	<b>(511,634.30)</b>	<b>(21,000.00)</b>	<b>(80,705,571.31)</b>
<b>NET POSITION</b>		<b>57,398,846.16</b>	<b>157,966.86</b>	<b>(2,562,730.20)</b>	<b>198,883.20</b>	<b>3,371,385.17</b>	<b>1,009,490.46</b>	<b>23,689,471.75</b>	<b>24,391,686.26</b>	<b>422,473.01</b>	<b>340,636.50</b>	<b>659,878.22</b>	<b>3,065,616.85</b>	<b>1,081,773.63</b>	<b>554,816.16</b>	<b>600,854.20</b>	<b>308,623,933.00</b>	<b>30,352,128.00</b>	<b>(1,783,527.79)</b>	<b>-</b>	<b>451,573,573.44</b>



**UNIVERSITY OF COLORADO**  
 STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION  
 Auxiliary and Self-Funded Activities  
 June 30, 2014  
 Denver

Change in net position		SHECAP LINE DESC	MISC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POM	PON	POP	POT	POU	POV	PRL	PSR	FY 2014	
Operating revenues	Student tuition, net		-			(200,396.22)		(4,492,879.36)	(28,537,377.27)	(2,091,088.04)												(30,628,445.31)	
	Sales and services of educational departments (pledged revenues of \$1,053,545)		(8,720,998.56)			-		-	(559,255.74)	(161,402.00)												(5,213,911.32)	
	Auxiliary enterprises, net (pledged revenues of \$1,699,039)		(651,623.00)	(1,142,400.30)	(2,002,292.97)	(8,519,679.65)	(4,742,081.26)	-	(2,716,169.52)	(72,247,400.30)	(600.00)	(212,838.56)				(1,228,663.20)						(142,652,632.46)	
	Health services operating revenues		(17,893,374.16)						(1,038,256.83)	(3,435,773.18)	(1,082,063.65)			(779,865.69)	(2,702,749.84)	(54,165.19)			(619,023,734.00)				(647,696,747.54)
	Internal Revenues	Internal service center revenues	(25,384,787.35)											(690,563.00)									(44,930,699.26)
	Internal Revenues	Interdepartmental revenues	(2,180,278.19)				(2,682.00)	(468,538.70)	(11,077,923.70)	(82,308.41)	(9,600.00)					(20,435.40)	(4,010,203.78)			(2,836,720.39)			(16,678,487.33)
	Internal Revenues		(27,565,065.54)				(2,682.00)	(468,538.70)	(11,077,923.70)	(82,308.41)	(9,600.00)			(690,563.00)		(20,435.40)	(4,010,203.78)			(2,836,720.39)			(18,269,186.59)
	Other operating revenues (pledged revenues of \$292,320)		(12,764,102.00)				(338,342.53)	(127,278.26)	(1,114,165.45)		(6,364.60)	(3,809,657.76)			(285.60)					(279,780.00)	(201,094.90)	(70,209.68)	(91,386,791.37)
Operating revenues			(17,558,166.30)	(1,142,400.30)	(2,002,292.97)	(8,711,075.77)	(4,742,081.26)	(4,820,903.93)	(33,276,656.25)	(90,127,750.73)	(5,144,972.66)	(228,803.39)	(4,656,206.78)	(779,865.69)	(2,703,055.64)	(1,307,283.79)			(4,779,280.25)	(621,302,514.00)	(59,678,914.71)		(619,023,734.00)
Operating expenses	Education and general	Instruction	6,747,238.64						29,004,255.02	86,540,689.38													123,901,112.16
	Education and general	Research	102,807.33																				102,807.33
	Education and general	Public service	5,442,146.56										141,044.87										64,632,322.75
	Education and general	Academic support	307,889.43																				307,889.43
	Education and general	Student services	616,456.79				5,025,286.74																5,641,763.53
	Education and general	Institutional support	707,304.07																				668,652.49
	Education and general	Operation and maintenance of plant	3,050.63																				15,583,735.04
	Education and general	Student aid	664,279.77				360.00	696,677.04	360.00														879,636.85
	Education and general		14,291,287.32				5,025,636.74	29,760,912.96	86,541,039.38	141,044.87						1,167,335.09							15,983,735.04
	Auxiliary enterprises	Program expenses	606,928.62	1,213,402.62	2,699,660.53	9,072,183.48	2,471,117.92																16,063,203.17
	Auxiliary enterprises	Internal service center expenses	33,181,514.72										5,924,367.55										62,940,615.47
	Auxiliary enterprises		33,788,443.34	1,213,402.62	2,699,660.53	9,072,183.48	2,471,117.92						5,924,367.55										79,012,908.64
	Health services operating expenses		15,842,909.15								3,332,688.68			779,865.69	2,422,751.47								597,655,478.58
Operating expenses			43,729,558.71	1,213,402.62	2,699,660.53	9,072,183.48	2,471,117.92	5,025,636.74	29,760,912.96	86,541,039.38	3,332,688.68	141,044.87	5,924,367.55	779,865.69	2,422,751.47	1,167,335.09	4,707,586.58	4,707,586.58	574,210,274.00	1,267,618.58			889,265,677.59
Nonoperating, net			(3,835,600.59)	51,002.26	697,367.56	361,107.71	(2,270,963.36)	195,732.81	(3,578,944.19)	(3,566,711.37)	187,708.62	(87,758.52)	1,074,166.77	-	(280,304.17)	(139,868.76)	(62,893.67)	(47,092,240.00)	1,755,382.78	(378,092.48)	15,223,656.11		(46,466,522.35)
Nonoperating revenues	Investment income, net	Investment income	-										(409,951.93)	(389,032.00)									(25,974,402.93)
	Investment income, net	Investment expense	-																				(41,691.36)
	Royalty income, net	Royalty income	(956,418.88)											(287,634.38)									(926,053.26)
	Royalty income, net	Royalty expense	10,050.59																				10,050.59
	Royalty income, net		(966,368.29)																				(915,999.70)
	Gain (less) on disposal of assets		(6,696.00)																				(6,696.00)
	Increase on capital asset-related debt		7,871.94																				2,154.99
	Bond issuance costs																						(10,120.83)
	Other nonoperating revenues, net (pledged revenues of \$1,218,167)		(348,903.10)		(2,295.72)		(8,019.75)						(2,071.13)										(160,739.00)
Nonoperating revenues			(1,321,954.35)		(2,295.72)		(8,019.75)				(389,667.58)		(369,705.52)							(25,175,419.00)	(467,579.74)		(27,777,020.96)
Other interfund related additions and deletions	Health cost recovery transfers		(120,973.00)																				(14,793,682.79)
	Mandatory transfers		(4,304,729.19)	(287.98)	149,820.13	288,255.07	1,454,675.02	388,645.51	434,624.97	1,266,317.28	(883,389.75)	(5,865.02)	(6,845.34)	(3,790.39)	(3,114.53)	(186,477.39)	253,300.47			814,232.00			23,196,612.45
	Voluntary transfers		153,581.88			20.19		5,849.35	123,859.82	5,384.40	4,204.77												3,943,748.02
	Capital asset additions and plant fund activity		57,528.51																				174,026.49
	Financing activity		(4,824,582.80)	(287.98)	149,820.13	288,255.07	1,463,320.53	440,474.32	1,320,177.10	1,207,570.42	(1,466.25)	(6,845.34)	(3,790.39)		(3,114.53)	(186,477.39)	288,650.53			4,362,074.00	(46,030.83)	(15,223,656.11)	
Change in net position			(9,894,137.76)	90,714.28	844,891.97	569,362.87	(635,653.56)	638,287.13	(2,245,767.09)	198,246.37	(84,693.86)	706,619.86	-		(240,418.76)	(225,306.88)			(67,969,646.00)	11,430,658.58	(426,123.28)		(89,346,313.87)
Net position begin			(47,404,786.42)	(208,681.14)	1,717,838.33	(768,266.17)	(2,335,731.59)	(1,646,697.59)	(21,443,704.66)	(21,622,877.73)	(608,719.38)	(246,630.64)	(1,306,549.06)		(790,354.93)	(228,464.87)	(626,811.00)	(340,718,288.00)	(41,782,783.58)	2,209,651.66			(882,237,259.57)
Net position end			(57,298,924.16)	(197,966.86)	2,562,730.30	(198,893.20)	(3,371,385.17)	(1,009,409.46)	(23,689,471.75)	(24,391,266.36)	(422,471.01)	(346,936.90)	(609,929.22)	-	(1,081,773.63)	(854,810.16)	(900,854.20)	(388,623,933.00)	(40,572,130.00)	1,783,277.79			(661,973,574.40)



**University of Colorado Colorado Springs Supplemental Statements**

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**UNIVERSITY OF COLORADO**  
STATEMENT OF NET POSITION  
June 30, 2014  
Colorado Springs

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY AMT
<b>ASSETS AND DEFERRED OUTFLOWS</b>										
<b>ASSETS</b>										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	14,787,146.27	15,896,370.60	727,082.89		28,927,521.74	3,477,225.22	(0.02)	-	63,815,346.70
	CASH ON HAND	7,055.00	13,850.00	550.00		-				21,455.00
	INVESTMENTS AND RESTRICTED POOLED CASH				975,535.23	104,918,852.46	7,005,907.20			112,900,294.89
<b>CASH AND INVESTMENTS</b>		<b>14,794,201.27</b>	<b>15,910,220.60</b>	<b>727,632.89</b>		<b>975,535.23</b>	<b>133,846,374.20</b>	<b>10,483,132.42</b>	<b>(0.02)</b>	<b>176,737,096.59</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	12,908,283.23	1,428,862.96	734,188.99		26,505.86	24,234.55		8,378.93	15,130,454.52
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,789,699.03						2,789,699.03
	ACCOUNTS RECEIVABLE, NONCURRENT				180,633.62					180,633.62
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,533,852.14)	(579,603.23)	(78,820.63)	-					(4,192,276.00)
	<b>ACCOUNTS RECEIVABLE</b>	<b>9,374,431.09</b>	<b>849,259.73</b>	<b>3,445,067.39</b>	<b>180,633.62</b>	<b>26,505.86</b>	<b>24,234.55</b>		<b>8,378.93</b>	<b>13,908,511.17</b>
	LOANS RECEIVABLE, CURRENT				685,978.62					685,978.62
	LOANS RECEIVABLE, NONCURRENT				2,865,727.05					2,865,727.05
	ALLOWANCES FOR LOANS RECEIVABLE				(597,180.09)					(597,180.09)
	<b>LOANS RECEIVABLE</b>				<b>2,954,525.58</b>					<b>2,954,525.58</b>
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>9,374,431.09</b>	<b>849,259.73</b>	<b>3,445,067.39</b>	<b>3,135,159.20</b>	<b>26,505.86</b>	<b>24,234.55</b>		<b>8,378.93</b>	<b>16,863,036.75</b>
INVENTORIES	INVENTORIES	-	578,785.78							578,785.78
OTHER ASSETS	OTHER ASSETS, CURRENT	136,686.91	147,065.97	-					-	283,752.88
CAPITAL ASSETS	LAND							6,399,863.55		6,399,863.55
	CONSTRUCTION IN PROGRESS					-	29,965,124.74			29,965,124.74
	COLLECTIONS						1,058,819.00			1,058,819.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>					<b>-</b>	<b>37,423,807.29</b>			<b>37,423,807.29</b>
	BUILDINGS						330,048,268.58			330,048,268.58
	IMPROVEMENTS OTHER THAN BUILDINGS						6,742,783.80			6,742,783.80
	EQUIPMENT						24,062,748.38			24,062,748.38
	SOFTWARE						278,596.50			278,596.50
	LIBRARY AND OTHER COLLECTIONS						25,475,933.76			25,475,933.76
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION						(118,867,394.01)			(118,867,394.01)
	<b>DEPRECIABLE CAPITAL ASSETS</b>						<b>267,740,937.01</b>			<b>267,740,937.01</b>
<b>CAPITAL ASSETS</b>						<b>-</b>	<b>305,164,744.30</b>			<b>305,164,744.30</b>
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(3,767,302.79)				(2,523,079.66)				(6,290,382.45)
<b>ASSETS</b>		<b>20,538,016.48</b>	<b>17,485,332.08</b>	<b>4,172,700.28</b>	<b>4,110,694.43</b>	<b>131,349,800.40</b>	<b>10,507,366.97</b>	<b>305,164,744.28</b>	<b>8,378.93</b>	<b>493,337,033.85</b>
<b>DEFERRED OUTFLOWS</b>										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							3,545,323.20		3,545,323.20
<b>DEFERRED OUTFLOWS</b>								<b>3,545,323.20</b>		<b>3,545,323.20</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>20,538,016.48</b>	<b>17,485,332.08</b>	<b>4,172,700.28</b>	<b>4,110,694.43</b>	<b>131,349,800.40</b>	<b>10,507,366.97</b>	<b>308,710,067.48</b>	<b>8,378.93</b>	<b>496,882,357.05</b>

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY AMT
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(711,575.03)	(186,718.06)	(74,944.19)	(160.00)	(6,293,680.20)	-		-	(7,267,077.48)
ACCRUED EXPENSES	ACCRUED EXPENSES	(9,652,504.25)	(1,296,394.00)	(671,433.13)	140.00	(477,221.29)	(496,453.66)			(12,593,866.33)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(311,127.47)	(311,127.47)
	COMPENSATED ABSENCES, NON-CURRENT								(4,374,587.91)	(4,374,587.91)
<b>COMPENSATED ABSENCES</b>									<b>(4,685,715.38)</b>	<b>(4,685,715.38)</b>
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(673,321.57)	(673,321.57)
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(8,682,806.73)	(8,682,806.73)
<b>OTHER POSTEMPLOYMENT BENEFITS</b>									<b>(9,356,128.30)</b>	<b>(9,356,128.30)</b>
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(5,818,355.62)	(1,179,983.49)	(1,181,139.23)						(8,179,478.34)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(569,785.04)		(4,589,135.56)		(5,158,920.60)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(104,371,149.38)		(148,084,327.14)		(252,455,476.52)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>						<b>(104,940,934.42)</b>		<b>(152,673,462.70)</b>		<b>(257,614,397.12)</b>
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(53,654.53)	(53,654.53)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(265,050.93)	(265,050.93)
<b>ALTERNATE MEDICARE PLAN</b>									<b>(318,705.46)</b>	<b>(318,705.46)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(46,065.86)	(1,228,605.18)	(118,179.08)						(1,392,850.12)
	OTHER LIABILITIES, CURRENT	(59,262.45)		-		(2,355,911.51)				(2,415,173.96)
<b>OTHER LIABILITIES</b>		<b>(105,328.31)</b>	<b>(1,228,605.18)</b>	<b>(118,179.08)</b>		<b>(2,355,911.51)</b>				<b>(3,808,024.08)</b>
<b>LIABILITIES</b>		<b>(16,287,763.21)</b>	<b>(3,891,700.73)</b>	<b>(2,045,695.63)</b>	<b>(20.00)</b>	<b>(114,067,747.42)</b>	<b>(496,453.66)</b>	<b>(152,673,462.70)</b>	<b>(14,360,549.14)</b>	<b>(303,823,392.49)</b>
<b>NET POSITION</b>										
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							156,036,604.78		156,036,604.78
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		538,150.71	60,519.71						598,670.42
	RESEARCH			68,188.08						68,188.08
	ACADEMIC SUPPORT			1,064,998.09						1,064,998.09
	STUDENT LOANS AND SERVICES			25,590.21	4,110,674.43					4,136,264.64
	SCHOLARSHIPS AND FELLOWSHIPS			140,126.96						140,126.96
	AUXILIARY ENTERPRISES	2,594,296.95		332.29		2,448,988.36				5,043,617.60
	INSTITUTIONAL SUPPORT			849,155.15		-				849,155.15
	CAPITAL			-		1,900,448.05				1,900,448.05
	OTHER			19,776.15		3,165,179.09				3,184,955.24
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>			<b>3,132,447.66</b>	<b>2,228,686.64</b>	<b>4,110,674.43</b>	<b>7,514,615.50</b>				<b>16,986,424.23</b>
UNRESTRICTED	UNRESTRICTED	4,250,253.27	10,461,183.69	(101,681.99)		9,767,437.48	10,010,913.31		(14,352,170.21)	20,035,935.55
<b>NET POSITION</b>		<b>4,250,253.27</b>	<b>13,593,631.35</b>	<b>2,127,004.65</b>	<b>4,110,674.43</b>	<b>17,282,052.98</b>	<b>10,010,913.31</b>	<b>156,036,604.78</b>	<b>(14,352,170.21)</b>	<b>193,058,964.56</b>

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2014  
Colorado Springs

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
<b>Change in net position</b>												
Operating revenues	Student tuition, net	Student tuition	(99,462,533.45)	(3,494,885.24)						475,664.74		(102,481,753.95)
		Scholarship allowance							19,840,402.39			19,840,402.39
	<b>Student tuition, net (pledged revenues of \$8,264,135)</b>		<b>(99,462,533.45)</b>	<b>(3,494,885.24)</b>					<b>19,840,402.39</b>	<b>475,664.74</b>		<b>(82,641,351.56)</b>
Student fees, net	Student fees	(4,553,883.51)	(9,229,207.94)							15,048.54		(13,768,042.91)
	Scholarship allowance								2,712,683.76			2,712,683.76
	<b>Student fees, net (pledged revenues of \$2,833,435)</b>	<b>(4,553,883.51)</b>	<b>(9,229,207.94)</b>						<b>2,712,683.76</b>	<b>15,048.54</b>		<b>(11,055,359.15)</b>
	<b>Fee-for-service contracts</b>	<b>(5,931,515.00)</b>										<b>(5,931,515.00)</b>
	<b>Federal grants and contracts (pledged revenues of \$391,289)</b>			(5,809,547.11)						43,024.16		<b>(5,766,522.95)</b>
	<b>State and local grants and contracts (pledged revenues of \$265,659)</b>			(3,915,074.96)								<b>(3,915,074.96)</b>
	<b>Nongovernmental grants and contracts</b>			(1,540,845.77)								<b>(1,540,845.77)</b>
	<b>Sales and services of educational departments</b>	<b>(1,550.00)</b>	<b>(586,093.67)</b>									<b>(587,643.67)</b>
Auxiliary enterprises, net	Auxiliary enterprises		(22,128,796.90)	-						400,212.67		(21,728,584.23)
	Scholarship allowance								265,468.56			265,468.56
	<b>Auxiliary enterprises, net (pledged revenues of \$6,899,394)</b>		<b>(22,128,796.90)</b>						<b>265,468.56</b>	<b>400,212.67</b>		<b>(21,463,115.67)</b>
	<b>Health services operating revenues</b>	<b>(1,928.40)</b>										<b>(1,928.40)</b>
Internal Revenues	Internal service center revenues		(798,587.46)								798,587.46	-
	Interdepartmental revenues	(237,553.00)	(52,319.18)							289,872.18		-
	<b>Internal Revenues</b>	<b>(237,553.00)</b>	<b>(850,906.64)</b>							<b>289,872.18</b>	<b>798,587.46</b>	<b>-</b>
	<b>Other operating revenues (pledged revenues of \$91,808)</b>	<b>(2,513,850.46)</b>	<b>(1,240,759.15)</b>	<b>(2,417.50)</b>	<b>(82,618.44)</b>	<b>(71,005.74)</b>				<b>(7,556.76)</b>		<b>(3,918,208.05)</b>
<b>Operating revenues</b>		<b>(112,700,885.42)</b>	<b>(37,532,577.94)</b>	<b>(11,267,885.34)</b>	<b>(82,618.44)</b>	<b>(71,005.74)</b>			<b>22,818,554.71</b>	<b>1,216,265.53</b>	<b>798,587.46</b>	<b>(136,821,565.18)</b>
Operating expenses	Education and general	Instruction	53,636,324.53	3,014,255.99	1,863,075.31				908,826.45	(490,728.28)		58,931,754.00
		Research	432,992.72	57,321.04	3,193,107.03				2,710.00	(1,756.00)		3,684,374.79
		Public service	19,093.50	859,379.90	624,601.59				(630.34)	(9,755.00)		1,492,689.65
		Academic support	10,643,306.04	498,944.82	1,254,066.33				176,729.34	(29,753.15)		12,543,293.38
		Student services	8,283,682.83	1,656,480.21	703,058.95	84,472.74			87,170.82	(17,000.00)		10,797,865.55
		Institutional support	15,205,214.92	1,442,919.89	1,745,160.00				299,026.53	(25,492.03)		18,666,829.31
		Operation and maintenance of plant	8,985,069.40	134,375.65	35,280.42		115,787.24		98,399.82	(206,101.00)	3,628,258.27	12,791,069.80
		Student aid	5,624,358.50	445,925.99	18,983,432.14				(22,818,554.71)			2,235,161.92
	<b>Education and general</b>	<b>102,830,042.44</b>	<b>8,109,603.49</b>	<b>28,401,781.77</b>	<b>84,472.74</b>	<b>115,787.24</b>			<b>(21,246,322.09)</b>	<b>(780,585.46)</b>	<b>3,628,258.27</b>	<b>121,143,038.40</b>
	<b>Depreciation</b>							<b>11,380,777.36</b>				<b>11,380,777.36</b>
Auxiliary enterprises	Program expenses	62,204.87	19,492,586.47	308,306.52		7,158.48				(392,655.91)		19,477,600.43
	Internal service center expenses		496,377.24						8,034.41		(798,587.46)	(294,175.81)
	<b>Auxiliary enterprises</b>	<b>62,204.87</b>	<b>19,988,963.71</b>	<b>308,306.52</b>		<b>7,158.48</b>			<b>8,034.41</b>	<b>(392,655.91)</b>	<b>(798,587.46)</b>	<b>19,183,424.62</b>
	<b>Health services operating expenses</b>			<b>454,127.14</b>					<b>257,060.00</b>			<b>711,187.14</b>
	<b>Other operating expenses</b>	<b>13,368.63</b>		<b>(9,416.76)</b>								<b>3,951.87</b>
<b>Operating expenses</b>		<b>102,905,615.94</b>	<b>28,098,567.20</b>	<b>29,154,798.67</b>	<b>84,472.74</b>	<b>122,945.72</b>		<b>11,380,777.36</b>	<b>(20,981,227.68)</b>	<b>(1,173,241.37)</b>	<b>2,829,670.81</b>	<b>152,422,379.39</b>
<b>Operating, net</b>		<b>(9,795,269.48)</b>	<b>(9,434,010.74)</b>	<b>17,886,913.33</b>	<b>1,854.30</b>	<b>51,939.98</b>		<b>11,380,777.36</b>	<b>1,837,327.03</b>	<b>43,024.16</b>	<b>3,628,258.27</b>	<b>15,600,814.21</b>

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
Nonoperating revenues	Federal pell grant			(12,463,995.00)								(12,463,995.00)
	Gifts			(9,465,690.90)								(9,465,690.90)
	Investment Income, net			(155,520.34)		(326,302.55)	(195,655.24)					(677,478.13)
		Investment income										1,776.72
		Investment expense	199.25				1,577.47					
	Investment Income, net	199.25		(155,520.34)		(326,302.55)	(194,077.77)					(675,701.41)
	Royalty income, net		(7,332.32)									(7,332.32)
	Gain (loss) on disposal of assets		(21,316.00)					354,927.98				333,611.98
	Interest on capital asset-related debt					516.00	5,434,842.54	(395,725.34)				5,039,633.20
	Bond issuance costs					562,209.95						562,209.95
	Other nonoperating revenues, net (pledged revenues of \$3,203)	(1,912.45)	(32,328.96)									(34,241.41)
	Nonoperating revenues	(1,713.20)	(60,977.28)	(22,085,206.24)		236,423.40	5,240,764.77	(40,797.36)				(16,711,505.91)
Other revenues	Capital contributions from the State											
	Capital appropriations					(1,639,998.82)						(1,639,998.82)
	Capital grants and gifts							(169,800.00)				(169,800.00)
	Other revenues					(1,639,998.82)		(169,800.00)				(1,809,798.82)
Other interfund related additions and deletions	Indirect cost recovery transfers	(1,134,043.58)		1,107,140.03	26,903.55							-
	Mandatory transfers	2,639,345.00	5,695,165.60			606,928.43	(8,941,439.03)					-
	Voluntary transfers	3,781,458.80	2,750,738.12	1,599,767.65	29,767.62	(8,688,080.38)	(1,073,220.00)			(43,024.16)		(1,642,592.35)
	Scholarship allowance offset											
	Capital asset additions and plant fund activity	1,442,924.16	106,516.59	1,044,814.91		53,985,284.97		(52,951,282.36)			(3,628,258.27)	-
	Financing activity					(42,724,252.28)	3,545,000.00	39,179,252.28				-
	Other interfund related additions and deletions	6,729,684.38	8,552,420.31	3,751,722.59	56,671.17	3,179,880.74	(6,469,659.03)	(13,772,030.08)		(43,024.16)	(3,628,258.27)	(1,642,592.35)
Change in net position		(3,067,298.30)	(942,567.71)	(446,570.32)	58,525.47	1,828,245.30	(1,228,894.26)	(2,601,850.08)	1,837,327.03	-	-	(4,563,082.87)
<b>Net position</b>												
Net position begin		(1,182,954.97)	(12,651,063.64)	(1,680,434.33)	(4,169,199.90)	(19,110,298.28)	(8,782,019.05)	(153,434,754.70)	12,514,843.18			(188,495,881.69)
Net position end		(4,250,253.27)	(13,593,631.35)	(2,127,004.65)	(4,110,674.43)	(17,282,052.98)	(10,010,913.31)	(156,036,604.78)	14,352,170.21	-	-	(193,058,964.56)



**UNIVERSITY OF COLORADO**  
 STATEMENT OF NET POSITION  
 June 30, 2014  
 Auxiliary and Self-Funded Activities  
 Colorado Springs

PAA -- AUX INTER ATHL  
 PAB -- AUX BOOKSTORES  
 PAD -- AUX REC CNTR  
 PAH -- AUX HOUSING  
 PAM -- AUX STU HTH FAC

PAP -- AUX PARKING  
 PAS -- AUX STU GOV'T OP  
 PAU -- AUX STU UNION  
 PEC -- EDUC CONT ED  
 POC -- OTHER CONF.

POI -- OTHER INS SERV  
 POO -- OTHER STU SERV  
 POT -- OTHER TELECOM  
 POY -- OTHER HLTH SERV

	SNP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POO	POT	POY	FY AMT
<b>ASSETS</b>																
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	4,412,817.08	253,717.23	370,063.97	(1,435.69)	337,171.66	61,081.70	490,942.73	399,858.86	661,205.56	7,926,551.11	16,923.45	934,308.65	8,892.92	24,271.37	15,896,370.60
	CASH ON HAND	600.00	700.00	5,000.00			200.00	3,450.00	100.00	1,300.00			2,300.00		200.00	13,850.00
	<b>CASH AND INVESTMENTS</b>	<b>4,413,417.08</b>	<b>254,417.23</b>	<b>375,063.97</b>	<b>(1,435.69)</b>	<b>337,171.66</b>	<b>61,281.70</b>	<b>494,392.73</b>	<b>399,958.86</b>	<b>662,505.56</b>	<b>7,926,551.11</b>	<b>16,923.45</b>	<b>936,608.65</b>	<b>8,892.92</b>	<b>24,471.37</b>	<b>15,910,220.60</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	29,623.98	41,450.14	81,688.26		646,731.14	15,253.69	133,748.77	40,033.61	183,404.41	252,145.88		4,783.08			1,428,862.96
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,321.73)	(21,511.01)	(5,642.99)		(305,678.42)	(6,570.41)	(33,028.46)	(20,737.86)	(101,484.23)	(75,127.05)		(1,501.07)			(579,603.23)
	<b>ACCOUNTS RECEIVABLE</b>	<b>23,302.25</b>	<b>19,939.13</b>	<b>76,045.27</b>		<b>341,052.72</b>	<b>6,683.28</b>	<b>100,720.31</b>	<b>19,295.75</b>	<b>81,920.18</b>	<b>177,018.83</b>		<b>3,282.01</b>			<b>849,259.73</b>
INVENTORIES	INVENTORIES	12,904.49		503,202.02			4,076.77						58,602.50			578,785.78
OTHER ASSETS	OTHER ASSETS, CURRENT	91,685.31				54,354.00					1,026.66					147,065.97
	<b>ASSETS</b>	<b>4,541,309.13</b>	<b>274,356.36</b>	<b>954,311.26</b>	<b>(1,435.69)</b>	<b>732,578.38</b>	<b>72,041.75</b>	<b>595,113.04</b>	<b>419,254.61</b>	<b>744,425.74</b>	<b>8,104,596.60</b>	<b>16,923.45</b>	<b>998,493.16</b>	<b>8,892.92</b>	<b>24,471.37</b>	<b>17,485,332.08</b>
<b>LIABILITIES</b>																
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(51,160.42)	(6,253.81)	185,504.39		(67,282.52)	(114.89)	(4,707.92)	(15,402.95)	(29,843.93)	(75,964.71)	(49.40)	(114,494.14)	(1,772.44)	(5,175.32)	(186,718.06)
ACCRUED EXPENSES	ACCRUED EXPENSES	(249,603.84)	(53,244.98)	(41,025.71)		(112,788.65)	(43,159.07)	(131,093.97)	(104,821.53)	(195,300.33)	(228,353.57)		(103,411.90)	(8,240.02)	(25,350.43)	(1,296,394.00)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(29,234.54)	(59,792.13)	(23,473.18)		(110,444.46)	(21,857.68)	(208,830.18)	(44,377.43)	(231,066.03)	(437,514.26)		(13,393.60)			(1,179,983.49)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(582,038.63)				(588,397.60)			(879.95)	(30.00)	3,479.59	(13,055.00)	(47,683.59)			(1,228,605.18)
	<b>LIABILITIES</b>	<b>(912,037.43)</b>	<b>(119,290.92)</b>	<b>121,005.50</b>		<b>(678,913.23)</b>	<b>(65,131.64)</b>	<b>(344,632.07)</b>	<b>(165,481.86)</b>	<b>(456,240.29)</b>	<b>(738,352.95)</b>	<b>(13,104.40)</b>	<b>(278,983.23)</b>	<b>(10,012.46)</b>	<b>(30,525.75)</b>	<b>(3,891,700.73)</b>
	<b>NET POSITION</b>	<b>3,629,271.70</b>	<b>155,065.44</b>	<b>1,075,316.76</b>	<b>(1,435.69)</b>	<b>(146,334.85)</b>	<b>6,910.11</b>	<b>250,480.97</b>	<b>253,772.75</b>	<b>288,185.45</b>	<b>7,366,243.65</b>	<b>3,819.05</b>	<b>719,509.93</b>	<b>(1,119.54)</b>	<b>(6,054.38)</b>	<b>13,593,631.35</b>



**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Auxiliary and Self-Funded Activities**  
 June 30, 2014  
 Colorado Springs

Change in net position		SRECNP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POO	POT	POY	FY 2014
Operating revenues	Student tuition, net											(3,494,885.24)					(3,494,885.24)
	Student fees, net (pledged revenues of \$2,833,435)		(57,470.16)	(1,247,477.78)				(482,505.74)	(1,548,642.26)	(852,424.96)	(4,954,404.84)	-		(86,282.20)			(9,229,207.94)
	<b>Federal grants and contracts</b>																
	Sales and services of educational departments		(580,053.67)									(6,040.00)					(586,093.67)
	Auxiliary enterprises, net (pledged revenues of \$6,899,394)		(507,281.87)	(159,153.91)	(4,405,291.56)		(11,496,293.00)	(108,270.43)	(2,990,988.11)	(1,269,540.09)	(534,419.04)	(550,420.20)		(107,138.69)			(22,128,796.90)
	<b>Health services operating revenues</b>		(750.00)													(1,778.40)	(1,928.40)
	Internal Revenues		(253,802.78)							(55.00)					(544,729.68)		(798,587.46)
	Internal Revenues		(51,874.18)						(445.00)								(52,319.18)
	Internal Revenues		(305,676.96)						(445.00)	(55.00)					(544,729.68)		(850,906.64)
	Other operating revenues (pledged revenues of \$91,808)		(1,686,836.40)	(21,360.10)	(89,937.40)		(1,739.13)	(2,084.39)	-	(60,864.75)	(86,926.02)	(54,203.66)	(1,806.30)	764,999.00			(1,240,759.15)
	<b>Operating revenues</b>		<b>(3,138,069.06)</b>	<b>(1,427,991.79)</b>	<b>(4,495,228.96)</b>		<b>(11,498,032.13)</b>	<b>(592,860.56)</b>	<b>(4,540,075.37)</b>	<b>(2,182,884.80)</b>	<b>(5,575,749.90)</b>	<b>(4,105,549.10)</b>	<b>(1,806.30)</b>	<b>771,578.11</b>	<b>(544,729.68)</b>	<b>(1,178.40)</b>	<b>(37,532,577.94)</b>
Operating expenses	Education and general																
	Instruction		608,228.33														3,014,255.99
	Research		57,321.04														57,321.04
	Public service		859,379.90														859,379.90
	Academic support		57,435.42														498,944.82
	Student services		38,443.50														1,656,480.21
	Institutional support		381,222.61				86,756.84	974,940.44		524,785.81	925,803.95			167,446.95			1,442,919.89
	Operation and maintenance of plant						134,375.65										134,375.65
	Student aid		132,716.74	60,054.00	10,068.00		168,670.00		27,856.00			46,561.25					445,935.99
	<b>Education and general</b>		<b>2,134,747.54</b>	<b>60,054.00</b>	<b>10,068.00</b>		<b>389,802.49</b>	<b>1,002,796.44</b>	<b>524,785.81</b>	<b>925,803.95</b>	<b>2,894,098.31</b>			<b>167,446.95</b>			<b>8,109,603.49</b>
	Auxiliary enterprises												89.35	609,526.06		303,650.71	19,492,586.47
	Program expenses		527,485.49	1,337,186.95	4,104,522.47		6,050,405.77	565,019.50	1,817,576.32	1,347,128.24	2,829,995.61						496,377.24
	Internal service center expenses		272,919.45												223,457.79		19,988,963.71
	<b>Auxiliary enterprises</b>		<b>800,404.94</b>	<b>1,337,186.95</b>	<b>4,104,522.47</b>		<b>6,050,405.77</b>	<b>565,019.50</b>	<b>1,817,576.32</b>	<b>1,347,128.24</b>	<b>2,829,995.61</b>		<b>89.35</b>	<b>609,526.06</b>	<b>223,457.79</b>	<b>303,650.71</b>	<b>19,988,963.71</b>
	<b>Other operating expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Operating expenses</b>		<b>2,935,152.48</b>	<b>1,397,240.95</b>	<b>4,114,590.47</b>		<b>6,440,208.26</b>	<b>565,019.50</b>	<b>2,820,372.76</b>	<b>1,871,914.05</b>	<b>3,755,799.56</b>	<b>2,894,098.31</b>	<b>89.35</b>	<b>776,973.01</b>	<b>223,457.79</b>	<b>303,650.71</b>	<b>28,098,567.20</b>
	<b>Operating, net</b>		<b>(202,916.58)</b>	<b>(30,750.84)</b>	<b>(380,638.49)</b>		<b>(5,057,823.87)</b>	<b>(27,841.06)</b>	<b>(1,719,702.61)</b>	<b>(310,970.75)</b>	<b>(1,819,950.34)</b>	<b>(1,211,450.79)</b>	<b>(1,716.95)</b>	<b>1,348,551.12</b>	<b>(321,271.89)</b>	<b>302,472.31</b>	<b>(9,434,010.74)</b>
Nonoperating revenues	Investment income, net																
	Royalty income, net		(7,332.32)														(7,332.32)
	Gain (loss) on disposal of assets								(21,316.00)								(21,316.00)
	Other nonoperating revenues, net (pledged revenues of \$3,203)		(23,155.00)						(9,173.96)								(32,328.96)
	<b>Nonoperating revenues</b>		<b>(30,487.32)</b>						<b>(30,489.96)</b>								<b>(60,977.28)</b>
Other interfund related additions and deletions	Mandatory transfers						3,423,855.25	656,901.55	119,273.75	1,495,135.05							5,695,165.60
	Voluntary transfers		222,357.15	(109.98)	370,643.00		1,853,115.00	28,187.15	1,087,637.04	69,465.87	437,142.79	697,466.16	31,525.50	(2,071,839.51)	321,565.88	(296,417.93)	2,750,738.12
	Scholarship allowance offset																
	Capital asset additions and plant fund activity		35,100.58				7,104.00		-	22,517.00	541.74			14,604.23			106,516.59
	<b>Other interfund related additions and deletions</b>		<b>257,457.73</b>	<b>(109.98)</b>	<b>370,643.00</b>		<b>5,284,074.25</b>	<b>28,187.15</b>	<b>1,744,538.59</b>	<b>211,256.62</b>	<b>1,932,819.58</b>	<b>724,115.20</b>	<b>31,525.50</b>	<b>(2,057,235.28)</b>	<b>321,565.88</b>	<b>(296,417.93)</b>	<b>8,552,420.31</b>
<b>Change in net position</b>			<b>24,053.83</b>	<b>(30,860.82)</b>	<b>(9,995.49)</b>		<b>226,250.38</b>	<b>346.09</b>	<b>(5,653.98)</b>	<b>(99,714.13)</b>	<b>112,869.24</b>	<b>(487,335.99)</b>	<b>29,808.55</b>	<b>(708,684.16)</b>	<b>293.99</b>	<b>6,054.38</b>	<b>(942,567.71)</b>
<b>Net position</b>																	
Net position begin			(3,653,325.53)	(124,204.62)	(1,065,321.27)		1,435.69	(79,915.53)	(7,256.20)	(244,826.99)	(154,058.62)	(401,054.69)	(6,878,908.06)	(33,627.60)	(10,825.77)	825.55	(12,651,063.64)
Net position end			(3,629,271.70)	(155,065.44)	(1,075,316.76)		1,435.69	146,334.85	(6,910.11)	(250,480.97)	(253,772.75)	(288,185.45)	(7,366,243.65)	(3,819.05)	(719,509.93)	1,119.54	(13,593,631.35)



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**UNIVERSITY OF COLORADO**  
STATEMENT OF NET POSITION  
June 30, 2014  
System Administration

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
<b>ASSETS AND DEFERRED OUTFLOWS</b>												
<b>ASSETS</b>												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	6,546,611.74	102,174,910.74	3,069,538.29		305,476.73	7,485,669.26	-	(80.50)	-	-	119,582,126.26
	CASH ON HAND		(511,298.83)									(511,298.83)
	INVESTMENTS AND RESTRICTED POOLED CASH	54,556,409.81	62,418,893.77	4,690,519.38	1,125,007.76	184,566,041.83	89,118,231.33	4,332,289.97				400,807,393.85
<b>CASH AND INVESTMENTS</b>		<b>61,103,021.55</b>	<b>164,082,505.68</b>	<b>7,760,057.67</b>	<b>1,125,007.76</b>	<b>184,871,518.56</b>	<b>96,603,900.59</b>	<b>4,332,289.97</b>	<b>(80.50)</b>	<b>-</b>	<b>-</b>	<b>519,878,221.28</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	894.84	8,480,613.47	1,379.61		10,793.97					(801,449.59)	7,692,232.30
	ACCOUNTS RECEIVABLE-DPCU, CURRENT	-	-	485,554.48								485,554.48
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(179,246.82)									(179,246.82)
	<b>ACCOUNTS RECEIVABLE</b>	<b>894.84</b>	<b>8,301,366.65</b>	<b>486,934.09</b>		<b>10,793.97</b>					<b>(801,449.59)</b>	<b>7,998,539.96</b>
	LOANS RECEIVABLE, NONCURRENT		298,789.78									298,789.78
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>894.84</b>	<b>8,600,156.43</b>	<b>486,934.09</b>		<b>10,793.97</b>					<b>(801,449.59)</b>	<b>8,297,329.74</b>
INVENTORIES	INVENTORIES	14,756.57										14,756.57
OTHER ASSETS	OTHER ASSETS, CURRENT	(10.00)	376,056.68	(260,500.00)								115,546.68
	OTHER ASSETS, NON-CURRENT		5,584,790.70									5,584,790.70
<b>OTHER ASSETS</b>		<b>(10.00)</b>	<b>5,960,847.38</b>	<b>(260,500.00)</b>								<b>5,700,337.38</b>
CAPITAL ASSETS	LAND					1,955,470.45			2,179,510.00			4,134,980.45
	IMPROVEMENTS OTHER THAN BUILDINGS								2,569,987.41			2,569,987.41
	EQUIPMENT								4,041,130.09			4,041,130.09
	SOFTWARE								59,422,838.02			59,422,838.02
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(52,552,856.07)			(52,552,856.07)
	<b>DEPRECIABLE CAPITAL ASSETS</b>								<b>13,481,099.45</b>			<b>13,481,099.45</b>
<b>CAPITAL ASSETS</b>						<b>1,955,470.45</b>			<b>15,660,609.45</b>			<b>17,616,079.90</b>
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		8,954,454.15									8,954,454.15
<b>ASSETS</b>		<b>61,118,662.96</b>	<b>187,597,963.64</b>	<b>7,986,491.76</b>	<b>1,125,007.76</b>	<b>186,837,782.98</b>	<b>96,603,900.59</b>	<b>4,332,289.97</b>	<b>15,660,528.95</b>	<b>-</b>	<b>(801,449.59)</b>	<b>560,461,179.02</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>61,118,662.96</b>	<b>187,597,963.64</b>	<b>7,986,491.76</b>	<b>1,125,007.76</b>	<b>186,837,782.98</b>	<b>96,603,900.59</b>	<b>4,332,289.97</b>	<b>15,660,528.95</b>	<b>-</b>	<b>(801,449.59)</b>	<b>560,461,179.02</b>



	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
<b>LIABILITIES</b>												
	ACCOUNTS PAYABLE						(8,004.17)				801,449.59	(122,292.95)
	ACCRUED EXPENSES	(683,350.21)	319,691.72	(552,079.88)								(2,875,735.47)
	COMPENSATED ABSENCES	(2,728,708.74)	558,315.45	(705,342.18)								
	COMPENSATED ABSENCES, CURRENT									(110,033.35)		(110,033.35)
	COMPENSATED ABSENCES, NON-CURRENT									(1,547,095.24)		(1,547,095.24)
	<b>COMPENSATED ABSENCES</b>									<b>(1,657,128.59)</b>		<b>(1,657,128.59)</b>
	OTHER POSTEMPLOYMENT BENEFITS									(149,332.18)		(149,332.18)
	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									(1,925,710.54)		(1,925,710.54)
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT											
	<b>OTHER POSTEMPLOYMENT BENEFITS</b>									<b>(2,075,042.72)</b>		<b>(2,075,042.72)</b>
	UNEARNED REVENUE			(832,029.27)								(832,029.27)
	ALTERNATE MEDICARE PLAN									(19,291.86)		(19,291.86)
	ALTERNATE MEDICARE PLAN, CURRENT									(95,300.89)		(95,300.89)
	ALTERNATE MEDICARE PLAN, NON-CURRENT											
	<b>ALTERNATE MEDICARE PLAN</b>									<b>(114,592.75)</b>		<b>(114,592.75)</b>
	OTHER LIABILITIES		(580,644.94)	(406.36)		-						(581,051.30)
	OTHER LIABILITIES, CURRENT	244.71	(8,658,411.05)				(19,170.12)					(8,677,336.46)
	OTHER LIABILITIES, NON-CURRENT		(5,787,178.00)				(37,709.98)					(5,824,887.98)
	<b>OTHER LIABILITIES</b>	<b>244.71</b>	<b>(15,026,233.99)</b>	<b>(406.36)</b>			<b>(37,709.98)</b>					<b>(15,083,275.74)</b>
<b>LIABILITIES</b>		<b>(3,411,814.24)</b>	<b>(14,148,226.82)</b>	<b>(2,089,857.69)</b>			<b>(37,709.98)</b>			<b>-</b>	<b>801,449.59</b>	<b>(22,760,097.49)</b>
<b>NET POSITION</b>												
	INVESTMENT IN CAPITAL ASSETS								15,660,528.95			15,660,528.95
	RESTRICTED FOR NONEXPENDABLE PURPOSES											
	RESEARCH					2,632,000.00						2,632,000.00
	ACADEMIC SUPPORT					15,188,000.00						15,188,000.00
	SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.00
	CAPITAL					630,000.00						630,000.00
	OTHER					528,000.00						528,000.00
	<b>RESTRICTED FOR NONEXPENDABLE PURPOSES</b>					<b>32,861,000.00</b>						<b>32,861,000.00</b>
	RESTRICTED FOR EXPENDABLE PURPOSES											
	INSTRUCTION		3,890.61			141,153.83						145,044.44
	RESEARCH		1,888.00			31,429,842.04						31,431,730.04
	ACADEMIC SUPPORT		-			38,624,757.67						38,624,757.67
	STUDENT LOANS AND SERVICES				1,125,007.76							1,125,007.76
	SCHOLARSHIPS AND FELLOWSHIPS				-	35,313,679.45						35,313,679.45
	AUXILIARY ENTERPRISES		618,022.64									618,022.64
	INSTITUTIONAL SUPPORT			6,361,639.69		1,360,242.77						7,721,882.46
	CAPITAL					4,947,172.54						4,947,172.54
	OTHER					16,104,998.79						16,104,998.79
	<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		<b>618,022.64</b>	<b>6,367,418.30</b>	<b>1,125,007.76</b>	<b>127,921,847.09</b>						<b>136,032,295.79</b>
	UNRESTRICTED	57,706,848.72	172,831,714.18	(470,784.23)		26,017,225.91	96,576,726.30	4,332,289.97		(3,846,764.06)		353,147,256.79
<b>NET POSITION</b>		<b>57,706,848.72</b>	<b>173,449,736.82</b>	<b>5,896,634.07</b>	<b>1,125,007.76</b>	<b>186,800,073.00</b>	<b>96,576,726.30</b>	<b>4,332,289.97</b>	<b>15,660,528.95</b>	<b>(3,846,764.06)</b>		<b>537,701,081.53</b>



**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
 June 30, 2014  
*System Administration*

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
<b>Change in net position</b>														
Operating revenues	Federal grants and contracts				(14,941.73)									(14,941.73)
	State and local grants and contracts				(495,311.09)									(495,311.09)
	Sales and services of educational departments	(700.00)												(700.00)
	Internal Revenues													
	Internal service center revenues			(19,232,014.89)									19,232,014.89	-
	Interdepartmental revenues	(17,350.00)		(2,839,049.03)								2,856,399.03		-
	Other internal revenues	(41,769,914.00)											41,769,914.00	-
	Internal Revenues	(41,787,264.00)		(22,071,063.92)								2,856,399.03	61,001,928.89	-
	Other operating revenues	(8,775.05)	(5,515,711.71)	(16,093,087.83)				(52,034.00)						(21,669,608.59)
Operating revenues		(41,796,739.05)	(27,586,775.63)	(16,603,340.65)				(52,034.00)				2,856,399.03	61,001,928.89	(22,180,561.41)
Operating expenses	Education and general													
	Instruction				960,052.86									960,052.86
	Research				644,967.40									644,967.40
	Academic support				25,464.68									25,464.68
	Institutional support	39,829,428.53	42,689,323.41	7,070,485.53		-					1,145,352.78	(2,856,399.03)	(41,769,914.00)	46,108,277.22
	Operation and maintenance of plant												(1,152,528.35)	(1,152,528.35)
	Student aid	10,000.00	-	2,500.00										12,500.00
	Education and general	39,839,428.53	42,689,323.41	8,703,470.47		-					1,145,352.78	(2,856,399.03)	(42,922,442.35)	46,598,733.81
	Depreciation									9,900,179.05				9,900,179.05
	Auxiliary enterprises													
	Program expenses			130,029.00										130,029.00
	Internal service center expenses			775,909.42										(19,232,014.89)
	Other internal expenses				133,333.00								(133,333.00)	-
	Auxiliary enterprises		905,938.42	133,333.00									(133,333.00)	(19,232,014.89)
	Other operating expenses		(878.00)	10,621.64										9,743.64
Operating expenses		39,839,428.53	43,594,383.83	8,847,425.11		-				9,900,179.05	1,145,352.78	(2,989,732.03)	(62,154,457.24)	38,182,580.03
Operating, net		(1,957,310.52)	16,007,608.20	(7,755,915.54)		-		(52,034.00)		9,900,179.05	1,145,352.78	(133,333.00)	(1,152,528.35)	16,002,018.62

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
Nonoperating revenues				(1,757,330.05)									(1,757,330.05)
Gifts													
Investment Income, net													
	Investment income	(50,762,840.59)	(34,064,084.87)	(4,468,272.46)	(1,012,598.22)	(23,488,860.80)	(85,236,354.38)	(3,748,019.33)					(202,781,030.65)
	Investment expense	-	7,216,468.09	-		3,150,291.12							10,366,759.21
Investment Income, net (pledged revenues of \$79,371)		(50,762,840.59)	(26,847,616.78)	(4,468,272.46)	(1,012,598.22)	(20,338,569.68)	(85,236,354.38)	(3,748,019.33)					(192,414,271.44)
Royalty income, net													
	Royalty income		(8,124,966.91)								2,853,879.02		(5,271,087.89)
	Royalty expense		8,833,294.27								(2,853,879.02)		5,979,415.25
Royalty income, net			708,327.36								-		708,327.36
Gain (loss) on disposal of assets		(2,205.00)	(112.50)						20,968.99				18,651.49
Other nonoperating revenues, net						(6,255.55)							(6,255.55)
Nonoperating revenues		(50,765,045.59)	(26,139,401.92)	(6,225,602.51)	(1,012,598.22)	(20,344,825.23)	(85,236,354.38)	(3,748,019.33)	20,968.99		-		(193,450,878.19)
Other revenues							(43,181.85)						(43,181.85)
Capital appropriations													
Other interfund related additions and deletions		(33,333.00)											(33,333.00)
Indirect cost recovery transfers													
Voluntary transfers		18,453,854.91	(27,858,488.79)	11,485,702.11	371,135.48	(14,636,275.45)	30,493,344.84	1,069,694.52			133,333.00		19,512,300.62
Capital asset additions and plant fund activity		485,518.12	240,945.08				563,810.92		(2,442,802.47)			1,152,528.35	-
Other interfund related additions and deletions		18,906,040.03	(27,617,543.71)	11,485,702.11	371,135.48	(14,636,275.45)	31,057,155.76	1,069,694.52	(2,442,802.47)		133,333.00	1,152,528.35	19,478,967.62
Change in net position		(33,816,316.08)	(37,749,337.43)	(2,495,815.94)	(641,462.74)	(35,024,282.53)	(54,231,232.62)	(2,678,324.81)	7,478,345.57	1,145,352.78	-	-	(158,013,073.80)
<b>Net position</b>													
Net position begin		(23,890,532.64)	(135,700,399.39)	(3,400,818.13)	(483,545.02)	(151,775,790.47)	(42,345,493.68)	(1,653,965.16)	(23,138,874.52)	2,701,411.28			(379,688,007.73)
Net position end		(57,706,848.72)	(173,449,736.82)	(5,896,634.07)	(1,125,007.76)	(186,800,073.00)	(96,576,726.30)	(4,332,289.97)	(15,660,528.95)	3,846,764.06	-	-	(537,701,081.53)



University of Colorado

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**UNIVERSITY OF COLORADO**

STATEMENT OF NET POSITION

June 30, 2014

Auxiliary and Self-Funded Activities

System Administration

PAU -- AUX STU UNION  
 POC -- OTHER CONF.  
 POI -- OTHER INS SERV  
 POR -- AUX TECH TRANS  
 POY -- OTHER HLTH SERV

	SNP LINE DESC	MISC	POC	POI	POY	FY AMT
<b>ASSETS</b>						
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	82,438,039.82	(56.25)	19,736,927.17		102,174,910.74
	CASH ON HAND	(103,388.85)		(407,909.98)		(511,298.83)
	INVESTMENTS AND RESTRICTED POOLED CASH	48,690,708.35		13,114,034.70	614,150.72	62,418,893.77
<b>CASH AND INVESTMENTS</b>		<b>131,025,359.32</b>	<b>(56.25)</b>	<b>32,443,051.89</b>	<b>614,150.72</b>	<b>164,082,505.68</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	6,575,243.69		1,905,369.78		8,480,613.47
	ACCOUNTS RECEIVABLE-DPCU, CURRENT					
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(179,246.82)				(179,246.82)
	<b>ACCOUNTS RECEIVABLE</b>	<b>6,395,996.87</b>		<b>1,905,369.78</b>		<b>8,301,366.65</b>
	LOANS RECEIVABLE, NONCURRENT	298,789.78				298,789.78
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>6,694,786.65</b>		<b>1,905,369.78</b>		<b>8,600,156.43</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	324,462.05		51,594.63		376,056.68
	OTHER ASSETS, NON-CURRENT	5,584,790.70				5,584,790.70
<b>OTHER ASSETS</b>		<b>5,909,252.75</b>		<b>51,594.63</b>		<b>5,960,847.38</b>
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	8,954,454.15				8,954,454.15
<b>ASSETS</b>		<b>152,583,852.87</b>	<b>(56.25)</b>	<b>34,400,016.30</b>	<b>614,150.72</b>	<b>187,597,963.64</b>
<b>LIABILITIES</b>						
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	643,343.07	(864.88)	(322,786.47)		319,691.72
ACCRUED EXPENSES	ACCRUED EXPENSES	701,004.17		(142,688.72)		558,315.45
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(580,644.94)				(580,644.94)
	OTHER LIABILITIES, CURRENT	(818.05)		(8,657,593.00)		(8,658,411.05)
	OTHER LIABILITIES, NON-CURRENT			(5,787,178.00)		(5,787,178.00)
<b>OTHER LIABILITIES</b>		<b>(581,462.99)</b>		<b>(14,444,771.00)</b>		<b>(15,026,233.99)</b>
<b>LIABILITIES</b>		<b>762,884.25</b>	<b>(864.88)</b>	<b>(14,910,246.19)</b>		<b>(14,148,226.82)</b>
<b>NET POSITION</b>		<b>153,346,737.12</b>	<b>(921.13)</b>	<b>19,489,770.11</b>	<b>614,150.72</b>	<b>173,449,736.82</b>



**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
Auxiliary and Self-Funded Activities  
June 30, 2014  
System Administration

		SRECNP LINE DESC	MISC	POC	POI	POR	POY	FY 2014
<b>Change in net position</b>								
Operating revenues	Internal Revenues	Internal service center revenues	(4,694,871.98)		(14,537,142.91)			(19,232,014.89)
		Interdepartmental revenues	(2,803,528.77)	(35,520.26)				(2,839,049.03)
	<b>Internal Revenues</b>		<b>(7,498,400.75)</b>	<b>(35,520.26)</b>	<b>(14,537,142.91)</b>			<b>(22,071,063.92)</b>
	<b>Other operating revenues</b>		<b>(5,429,755.39)</b>	<b>(8,500.00)</b>	<b>(52,456.32)</b>	<b>(25,000.00)</b>		<b>(5,515,711.71)</b>
	<b>Operating revenues</b>		<b>(12,928,156.14)</b>	<b>(44,020.26)</b>	<b>(14,589,599.23)</b>	<b>(25,000.00)</b>		<b>(27,586,775.63)</b>
Operating expenses	Education and general	Institutional support	22,981,925.02	42,802.64	19,664,595.75			42,689,323.41
		Auxiliary enterprises	130,029.00					130,029.00
	Auxiliary enterprises	Program expenses	775,909.42					775,909.42
		Internal service center expenses	905,938.42					905,938.42
	<b>Other operating expenses</b>		<b>(878.00)</b>					<b>(878.00)</b>
<b>Operating expenses</b>		<b>23,886,985.44</b>	<b>42,802.64</b>	<b>19,664,595.75</b>			<b>43,594,383.83</b>	
<b>Operating, net</b>		<b>10,958,829.30</b>	<b>(1,217.62)</b>	<b>5,074,996.52</b>	<b>(25,000.00)</b>		<b>16,007,608.20</b>	
Nonoperating revenues	Investment income, net	Investment income	(33,722,583.78)		(262,129.95)		(79,371.14)	(34,064,084.87)
		Investment expense	7,216,468.09					7,216,468.09
	<b>Investment income, net (pledged revenues of \$79,371)</b>		<b>(26,506,115.69)</b>		<b>(262,129.95)</b>		<b>(79,371.14)</b>	<b>(26,847,616.78)</b>
	Royalty income, net	Royalty income	(8,124,966.91)					(8,124,966.91)
		Royalty expense	8,833,294.27					8,833,294.27
	<b>Royalty income, net</b>		<b>708,327.36</b>					<b>708,327.36</b>
	<b>Gain (loss) on disposal of assets</b>		<b>(112.50)</b>					<b>(112.50)</b>
<b>Nonoperating revenues</b>		<b>(25,797,900.83)</b>		<b>(262,129.95)</b>		<b>(79,371.14)</b>	<b>(26,139,401.92)</b>	
Other interfund related additions and deletions	<b>Voluntary transfers</b>		<b>(27,883,488.79)</b>			<b>25,000.00</b>		<b>(27,858,488.79)</b>
	<b>Capital asset additions and plant fund activity</b>		<b>240,945.08</b>					<b>240,945.08</b>
<b>Other interfund related additions and deletions</b>		<b>(27,642,543.71)</b>				<b>25,000.00</b>	<b>(27,617,543.71)</b>	
<b>Change in net position</b>		<b>(42,481,615.24)</b>	<b>(1,217.62)</b>	<b>4,812,866.57</b>	<b>-</b>	<b>(79,371.14)</b>	<b>(37,749,337.43)</b>	
<b>Net position</b>								
Net position begin		(110,865,121.88)	2,138.75	(24,302,636.68)	-	(534,779.58)	(135,700,399.39)	
Net position end		(153,346,737.12)	921.13	(19,489,770.11)	-	(614,150.72)	(173,449,736.82)	