

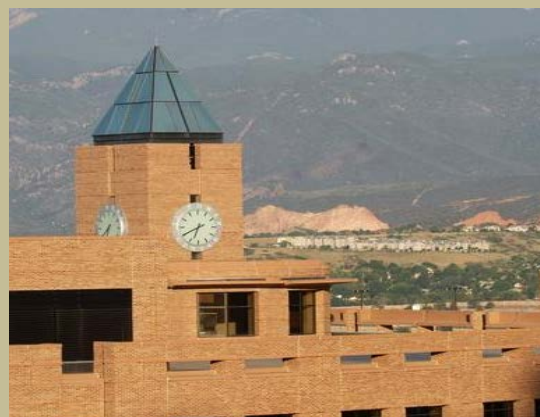
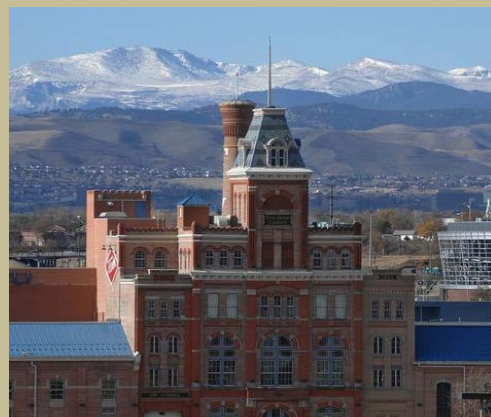
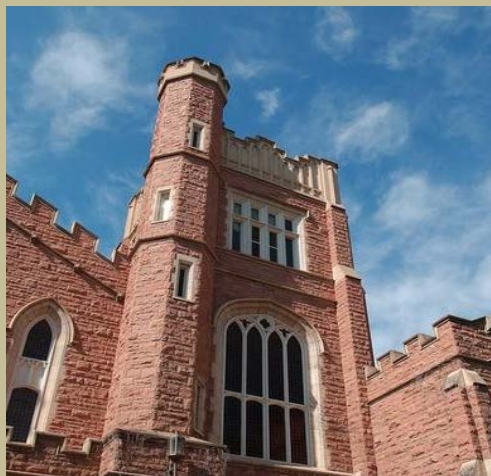
2014

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.

Table of Contents

Section

Consolidated Supplemental Statements

CU

Supplemental Statements:

University of Colorado Boulder

UCB

University of Colorado Denver | Anschutz Medical Campus

UCD

University of Colorado Colorado Springs

UCCS

University of Colorado System Administration

SYS



University of Colorado Consolidated



<u>University of Colorado Consolidated Supplemental Statements</u>	<u>Page</u>
Statement of Net Position	CU – 2
Statement of Revenues, Expenses, and Changes in Net Position	CU – 4
Statement of Net Position – Auxiliary and Self-funded activities	CU – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	CU – 7



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
ASSETS AND DEFERRED OUTFLOWS												
ASSETS												
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
CASH AND INVESTMENTS		177,844,365.65	730,923,367.83	72,425,441.54	8,995,667.75	184,871,518.56	1,185,021,657.13	23,135,265.83	(80.52)	-	-	2,383,217,203.77
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)
	ACCOUNTS RECEIVABLE	31,023,945.47	129,854,996.20	141,561,858.63	187,705.78	10,793.97	10,231,138.89	248,341.76		8,378.93	(3,893,544.59)	309,233,615.04
	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)
	LOANS RECEIVABLE		298,789.78		30,451,941.52							30,750,731.30
ACCOUNTS AND LOANS RECEIVABLE		31,023,945.47	130,153,785.98	141,561,858.63	30,639,647.30	10,793.97	10,231,138.89	248,341.76		8,378.93	(3,893,544.59)	339,984,346.34
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
OTHER ASSETS		1,509,491.32	14,454,015.56	350,368.44			32,326.40			(1,381,973.40)		14,964,228.32
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
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45	(0.04)	339,256,861.15				341,212,331.56
	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)
	DEPRECIABLE CAPITAL ASSETS							2,543,703,837.05				2,543,703,837.05
CAPITAL ASSETS						1,955,470.45	(0.04)	2,882,960,698.20				2,884,916,168.61
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(3,767,302.79)	8,954,454.15	30,880.00			(2,553,959.66)	(2,664,071.70)				-
ASSETS		207,918,039.11	902,375,045.30	214,368,548.61	39,635,315.05	186,837,782.98	1,192,731,162.72	20,719,535.89	2,882,960,617.68	(1,373,594.47)	(3,893,544.59)	5,642,278,908.28
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								34,881,841.45			34,881,841.45
DEFERRED OUTFLOWS									34,881,841.45			34,881,841.45
ASSETS AND DEFERRED OUTFLOWS		207,918,039.11	902,375,045.30	214,368,548.61	39,635,315.05	186,837,782.98	1,192,731,162.72	20,719,535.89	2,917,842,459.13	(1,373,594.47)	(3,893,544.59)	5,677,160,749.73

	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
LIABILITIES												
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-OPCU	ACCOUNTS PAYABLE-OPCU			(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)
COMPENSATED ABSENCES										(166,505,248.36)		(166,505,248.36)
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)
OTHER POSTEMPLOYMENT BENEFITS										(195,587,000.01)		(195,587,000.01)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(35,636,061.39)	(19,007,469.82)	(69,538,512.42)						2,170,639.79		(122,011,403.84)
	UNEARNED REVENUE, NON-CURRENT	(1,619,998.00)	(29,000.00)									(1,648,998.00)
UNEARNED REVENUE		(37,256,059.39)	(19,036,469.82)	(69,538,512.42)						2,170,639.79		(123,660,401.84)
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)
BONDS AND CAPITAL LEASES PAYABLE							(224,263,343.15)	-	(1,284,633,673.88)			(1,508,897,017.03)
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)
ALTERNATE MEDICARE PLAN										(8,200,000.01)		(8,200,000.01)
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)
EARLY RETIREMENT INCENTIVE PROGRAM		(9,142,977.59)	(1,707,687.92)									(10,850,665.51)
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)			(37,709.98)						(13,221,811.24)
OTHER LIABILITIES		(9,302,406.26)	(32,178,098.83)	(1,013,596.10)		(37,709.98)	(16,820,408.77)					(59,352,219.94)
LIABILITIES		(135,824,534.14)	(152,827,560.46)	(157,458,948.02)	(68,822.63)	(37,709.98)	(286,980,498.75)	(2,978,489.80)	(1,284,633,673.88)	(368,121,608.59)	3,893,544.59	(2,385,038,301.66)
NET POSITION												
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
RESTRICTED FOR NONEXPENDABLE PURPOSES						32,861,000.00						32,861,000.00
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
RESTRICTED FOR EXPENDABLE PURPOSES		(35,850.78)	67,007,302.91	72,629,549.29	40,879,425.70	127,921,847.09	135,407,542.31	4,592,895.72				448,402,712.24
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
NET POSITION		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 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
Change in net position													
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
	Student tuition, net (pledged revenues of \$75,175,160)		(827,402,763.32)	(59,046,878.11)	-					136,644,118.49	(1,946,075.49)		(751,751,598.43)
	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
	Student fees, net (pledged revenues of \$10,310,656)		(42,591,348.82)	(45,022,321.05)						13,403,975.42	(142,017.36)		(74,351,711.81)
	Fee-for-service contracts		(97,445,232.00)										(97,445,232.00)
	Federal grants and contracts (pledged revenues of \$132,950,571)				(623,012,381.43)						43,024.16		(622,969,357.27)
	State and local grants and contracts (pledged revenues of \$7,635,811)				(43,163,837.04)						3,485,285.31		(39,698,551.73)
	Nongovernmental grants and contracts		-	-	(107,613,894.21)						-		(107,613,894.21)
	Sales and services of educational departments (pledged revenues of \$11,096,875)		(2,250.00)	(174,538,270.52)	-						628,119.13		(173,912,401.39)
	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
	Auxiliary enterprises, net (pledged revenues of \$54,409,281)			(224,582,684.30)	-					3,289,330.88	521,985.48		(220,771,367.94)
	Health services operating revenues		(1,977,384.76)	(647,700,675.94)							910,370.23		(648,767,690.47)
	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)						70,579,457.56		(3,350.00)
		Other internal revenues	(41,769,914.00)									41,769,914.00	-
	Internal Revenues		(69,959,062.81)	(316,268,680.97)	(67,054.92)						60,282,616.56	326,008,832.14	(3,350.00)
	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)
	Other operating revenues (pledged revenues of \$2,918,251)		(23,721,535.47)	(46,518,902.56)	(17,030,188.33)	(839,591.80)		(406,991.94)			14,449,210.49		(74,067,999.61)
Operating revenues			(1,063,099,577.18)	(1,513,678,413.45)	(790,907,355.93)	(839,591.80)		(406,991.94)		153,337,424.79	78,232,518.51	326,008,832.14	(2,811,353,154.86)
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	8,962,747.98	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			4,148,764.70	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
		Education and general		1,062,708,206.60	376,745,060.97	795,131,853.98	618,318.39	4,186,464.32	72,901.64	(136,804,475.06)	(68,874,921.48)	(34,586,497.27)	1,999,196,912.09
		Depreciation								170,090,460.97			170,090,460.97
	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)		-
	Auxiliary enterprises		62,204.87	465,639,750.37	11,051,564.95			7,158.48		1,841,918.02	(9,469,606.33)	(284,238,918.14)	185,094,072.22
	Health services operating expenses			597,855,479.58	635,243.90					20,517,054.17			582,838,982.95
	Other operating expenses		13,368.63	(878.00)	1,204.88								13,695.51
Operating expenses			1,062,783,780.10	1,440,439,412.92	806,819,867.71	618,318.39	4,193,622.80	72,901.64	170,090,460.97	(114,445,502.87)	(114,513,322.51)	(318,825,415.41)	2,937,234,123.74
Operating, net			(315,797.08)	(73,239,000.53)	15,912,511.78	(221,273.41)	3,786,630.86	72,901.64	170,090,460.97	38,891,921.92	(36,280,804.00)	7,183,416.73	125,880,968.88

		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	Federal pell grant				(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	Investment income	(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
	Investment Income, net (pledged revenues of \$79,371)		(50,762,641.34)	(52,779,041.14)	(11,682,703.50)	(1,012,598.22)	(20,338,569.68)	(86,036,315.57)	(3,958,731.62)					(226,570,601.07)	
	Royalty income, net	Royalty income		(11,411,155.39)								2,853,879.02			(8,557,276.37)
		Royalty expense			8,843,344.86	7,566.00						(2,853,879.02)			5,997,031.84
	Royalty income, net (pledged revenues of \$141,113)			(2,567,810.53)	7,566.00							-			(2,560,244.53)
	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)	
Nonoperating revenues			(64,389,513.24)	(57,100,848.47)	(210,996,955.39)	(1,012,598.22)	(20,344,825.23)	(87,439,974.93)	44,894,662.04	(1,787,882.32)		36,280,804.00		(361,897,131.76)	
Other revenues	Capital contributions from the State														
	Capital student fee, net	Student fee		(9,862,404.01)										(9,862,404.01)	
		Scholarship allowance									1,797,993.71			1,797,993.71	
	Capital student fee, net			(9,862,404.01)							1,797,993.71			(8,064,410.30)	
	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)	
Other revenues				(9,862,404.01)	(17,258,963.12)		(43,181.85)	(6,733,609.46)		(1,409,992.81)	1,797,993.71			(33,510,157.54)	
Other interfund related additions and deletions	Indirect cost recovery transfers		(120,553,921.65)	(36,851,971.17)	157,053,886.27	318,673.55								(33,333.00)	
	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				-	
Other interfund related additions and deletions			24,338,922.39	43,589,624.29	197,709,417.12	597,795.26	(14,636,275.45)	22,695,153.45	(46,767,020.99)	(220,377,532.34)	-		(7,183,416.73)	(33,333.00)	
Change in net position			(40,366,387.93)	(96,612,628.72)	(14,633,989.61)	(636,076.37)	(35,024,282.53)	(67,691,800.08)	(1,799,457.31)	(53,484,946.50)	40,689,915.63	-	-	(269,559,653.42)	
Net position															
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)	



```
POY -- OTHER HLTH SERV
PRE -- RSRCH BLDG EXC
PRL -- RSRCH SUP OPER
PRR -- RSRCH BLDG SYS
```

CU - 6

CU - 7



<u>University of Colorado Boulder Supplemental Statements</u>	<u>Page</u>
Statement of Net Position	UCB – 2
Statement of Revenues, Expenses, and Changes in Net Position	UCB – 4
Statement of Net Position – Auxiliary and Self-funded Activities	UCB – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	UCB – 7



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
ASSETS AND DEFERRED OUTFLOWS										
ASSETS										
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
CASH AND INVESTMENTS		55,823,117.98	144,034,425.36	1,332,104.37	2,279,378.75	642,565,058.60	5,914,101.87	-	-	851,948,186.93
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)
	ACCOUNTS RECEIVABLE	10,552,997.78	13,083,839.04	70,918,076.79	6,183.03	8,084,368.59	224,107.02			102,869,572.25
	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)
	LOANS RECEIVABLE		-		15,786,128.04					15,786,128.04
ACCOUNTS AND LOANS RECEIVABLE		10,552,997.78	13,083,839.04	70,918,076.79	15,792,311.07	8,084,368.59	224,107.02			118,655,700.29
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
OTHER ASSETS		298,305.43	1,219,024.74	140,685.46		4,672.39			-	1,662,688.02
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
	NON-DEPRECIABLE CAPITAL ASSETS					(0.04)		253,604,678.83		253,604,678.79
	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)
	DEPRECIABLE CAPITAL ASSETS							1,290,277,231.69		1,290,277,231.69
CAPITAL ASSETS						(0.04)		1,543,881,910.52		1,543,881,910.48
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES			30,880.00		(30,880.00)	(267,245.58)			(267,245.58)
ASSETS		67,557,596.67	165,012,604.83	72,421,746.62	18,071,689.82	650,623,219.54	5,870,963.31	1,543,881,910.52	-	2,523,439,731.31
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							11,494,540.69		11,494,540.69
DEFERRED OUTFLOWS								11,494,540.69		11,494,540.69
ASSETS AND DEFERRED OUTFLOWS		67,557,596.67	165,012,604.83	72,421,746.62	18,071,689.82	650,623,219.54	5,870,963.31	1,555,376,451.21	-	2,534,934,272.00

	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
LIABILITIES										
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(4,463,155.65)	(13,723,979.63)	(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)
COMPENSATED ABSENCES									(44,120,921.20)	(44,120,921.20)
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)
OTHER POSTEMPLOYMENT BENEFITS									(74,380,735.14)	(74,380,735.14)
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)
UNEARNED REVENUE		(13,867,060.28)	(14,359,798.34)	(24,838,493.70)					788,666.39	(52,276,685.93)
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)
BONDS AND CAPITAL LEASES PAYABLE						(78,138,548.81)	-	(653,742,032.12)		(731,880,580.93)
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)
ALTERNATE MEDICARE PLAN									(2,884,220.10)	(2,884,220.10)
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)
EARLY RETIREMENT INCENTIVE PROGRAM		(9,142,977.59)								(9,142,977.59)
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)
OTHER LIABILITIES		(7,575,740.00)	(3,525,596.31)	(668,473.41)		(14,278,202.57)				(26,048,012.29)
LIABILITIES		(66,584,555.61)	(54,082,061.60)	(48,577,956.11)	(2,444.99)	(125,075,335.86)	(2,409,110.23)	(653,742,032.12)	(120,597,210.05)	(1,071,070,706.57)
NET POSITION										
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							901,634,419.09		901,634,419.09
INVESTMENT IN CAPITAL ASSETS								901,634,419.09		901,634,419.09
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
RESTRICTED FOR EXPENDABLE PURPOSES		(35,850.78)	28,846,765.86	35,008,676.92	19,382,178.11	119,720,333.65	3,489,728.53			206,411,832.29
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
NET POSITION		973,041.06	110,930,543.23	23,843,790.51	18,069,244.83	525,547,883.68	3,461,853.08	901,634,419.09	(120,597,210.05)	1,463,863,565.43

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
Change in net position													
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
	Student tuition, net (pledged revenues of \$46,717,077)		(520,407,901.00)	(24,923,547.56)						79,334,798.09	(1,174,116.08)		(467,170,766.55)
	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
	Student fees, net (pledged revenues of \$6,962,642)		(15,791,397.65)	(30,579,201.79)						6,564,380.32	18,243.37		(39,787,975.75)
	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)								(328,565,903.91)
	State and local grants and contracts (pledged revenues of \$1,948,482)				(10,940,206.50)						2,259,165.75		(8,681,040.75)
	Nongovernmental grants and contracts		-		(28,341,070.59)						-		(28,341,070.59)
	Sales and service s 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
	Auxiliary enterprises, net (pledged revenues of \$45,709,848)			(185,361,802.16)						3,023,862.32	120,521.81		(182,217,418.03)
Operating expenses	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)
	Internal Revenues		(21,725,020.66)	(231,737,523.82)	(20,045.00)						44,498,463.95	208,980,775.53	(3,350.00)
	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)
	Operating revenues		(593,078,289.23)	(512,867,860.03)	(367,836,504.34)	(497,552.82)	(283,952.20)			88,923,040.73	46,655,694.05	208,980,775.53	(1,130,004,648.31)
	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)	1,214,011.35	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
	Education and general		585,215,734.24	113,528,844.79	350,472,425.43	169,359.94	4,124,010.83	10,851.26		(80,462,494.29)	(36,493,450.04)	1,214,011.35	937,779,293.51
	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)		-
	Auxiliary enterprises			365,931,939.60	10,530,155.07					1,517,011.88	(9,038,888.98)	(208,980,775.53)	159,959,442.04
	Operating expenses		585,215,734.24	479,460,784.39	361,002,580.50	169,359.94	4,124,010.83	10,851.26	78,133,160.42	(78,945,482.41)	(45,532,339.02)	(207,766,764.18)	1,175,871,895.97
Operating, net			(7,862,554.99)	(33,407,075.64)	(6,833,923.84)	(328,192.88)	3,840,058.63	10,851.26	78,133,160.42	9,977,558.32	1,123,355.03	1,214,011.35	45,867,247.66

	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			(19,292,842.00)								(19,292,842.00)
	Gifts	-		(53,076,750.66)								(53,076,750.66)
	Investment Income, net		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
	Investment Income, net		1,296.61	(2,517,203.88)		(441,616.25)	(9,264.04)					(2,966,787.56)
	Royalty income, net		(2,283,439.28)									(2,283,439.28)
	Royalty expense			7,566.00								7,566.00
	Royalty income, net (pledged revenues of \$141,113)		(2,283,439.28)	7,566.00								(2,275,873.28)
	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
	Other nonoperating revenues, net (pledged revenues of \$149,700)	-	(701,426.18)			(765,496.92)	(2,474,019.55)					(3,940,942.65)
	Nonoperating revenues	-	(3,123,439.31)	(74,879,230.54)		(1,215,181.28)	24,767,588.01	(1,420,425.13)				(55,870,688.25)
Other revenues	Capital student fee, net		(9,862,404.01)									(9,862,404.01)
	Student fee											
	Scholarship allowance								1,797,993.71			1,797,993.71
	Capital student fee, net		(9,862,404.01)						1,797,993.71			(8,064,410.30)
	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)
	Other revenues		(9,862,404.01)	(16,480,942.62)		(3,800,189.33)		(588,993.00)	1,797,993.71			(28,934,535.25)
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				-
	Other interfund related additions and deletions	13,019,047.90	57,818,509.25	97,223,351.25	207,858.57	(18,627,669.58)	(25,522,116.17)	(137,405,788.20)	-	(1,123,355.03)	(1,214,011.35)	(15,624,173.36)
Change in net position		5,156,492.91	11,425,590.29	(970,745.75)	(120,334.31)	(19,802,981.56)	(743,676.90)	(61,282,045.91)	11,775,552.03	-	-	(54,562,149.20)
Net position												
Net position begin		(6,129,533.97)	(122,356,133.52)	(22,873,044.76)	(17,948,910.52)	(505,744,902.12)	(2,718,176.18)	(840,352,373.18)	108,821,658.02			(1,409,301,416.23)
Net position end		(973,041.06)	(110,930,543.23)	(23,843,790.51)	(18,069,244.83)	(525,547,883.68)	(3,461,853.08)	(901,634,419.09)	120,597,210.05	-	-	(1,463,863,565.43)



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
PRE -- 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
ASSETS																				
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		500.00				188,643.69	
CASH AND INVESTMENTS		97,891,273.68	(5,878,865.46)	1,017,230.18	772,602.74	17,051,300.95	3,702,563.32	1,506,830.40	8,922,804.78	807,679.47	5,900,741.88	3,191,215.16	488,597.18	1,795,763.71	808,315.22	2,149,751.15	270,559.00	3,636,062.00	144,034,425.36	
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	4,757,366.65	302,002.20	156,289.14	240.00	488.83		708.75	18,486,169.35		
	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)		(120.00)	(488.83)			(5,402,330.31)		
	ACCOUNTS RECEIVABLE	1,879,312.71	4,619,815.09	961,958.02	41,207.95	703,584.66	45,727.37	103,378.32	129,060.33	72,372.41	4,076,663.83	293,450.46	156,289.14		120.00		708.75	13,083,839.04		
INVENTORIES	INVENTORIES	166,440.40		4,891,106.57		1,078,459.24				61,087.85				458,221.63				6,675,315.69		
OTHER ASSETS	OTHER ASSETS, CURRENT	167,770.22	516,004.56	3,425.10			0.84			42,409.80	27,372.96	322,573.23			77,435.90			1,156,992.41		
	OTHER ASSETS, NON-CURRENT	14,032.33			48,000.00					42,409.80	27,372.96	322,573.23			77,435.90			62,032.33		
	OTHER ASSETS	181,802.55	516,004.56	3,425.10	48,000.00		0.84		42,409.80	27,372.96	322,573.23	77,435.90						1,219,024.74		
ASSETS		100,116,829.34	(743,045.81)	6,873,719.87	861,810.69	18,833,344.85	3,748,291.53	1,610,208.72	9,052,065.11	1,003,549.33	10,004,768.67	3,807,238.85	644,886.32	2,253,965.34	885,871.12	2,149,751.15	270,559.00	3,636,770.75	165,012,604.83	
LIABILITIES																				
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)	(68,458.16)	(88,535.58)	(81,884.31)	(1,314,404.03)	(152,793.02)	(1,058,535.00)	(11,993.05)	(133,205.17)	(2,421.48)	(117,984.56)	(13,723,979.63)	
ACCURUED EXPENSES	ACCURUED 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)	(22,472,687.32)	
UNEARNED REVENUE	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)	(3,642,392.00)	(905,839.25)	(420,359.60)		(533,513.49)			(1,100.00)	(14,330,798.34)	
	UNEARNED REVENUE, NON-CURRENT																	(29,000.00)	(29,000.00)	
	UNEARNED REVENUE	(376,476.66)	(6,406,416.47)	(89,389.30)	(100,904.36)	(1,063,691.62)			(729,299.39)	(61,416.20)	(3,642,392.00)	(905,839.25)	(420,359.60)		(533,513.49)			(14,359,798.34)		
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)	(3,525,596.31)	
	OTHER LIABILITIES	(13,757.94)	(23,584.00)		(76.00)	(3,363,755.00)		(27,131.00)	(12,129.02)					(19,700.00)				(65,463.35)	(3,525,596.31)	
LIABILITIES		(19,109,337.14)	(8,990,550.53)	(2,245,085.88)	(381,590.67)	(8,225,179.26)	(3,558,016.86)	(76,163.66)	(994,085.02)	(476,288.00)	(4,678,950.68)	(2,373,724.89)	(644,886.32)	(1,208,532.07)	(574,031.09)	(314,449.02)	(2,421.48)	(228,769.03)	(54,082,061.60)	
NET POSITION		81,009,492.20	(9,733,596.34)	4,628,633.99	480,220.02	10,608,165.59	190,274.67	1,534,045.06	8,057,980.09	527,261.33	5,325,817.99	1,433,513.96	-	1,045,453.27	311,840.03	1,835,302.13	268,137.52	3,408,001.72	110,930,543.23	



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

	SRECONLINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2014
Change in net position																			
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 \$10,613,330)	(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 \$45,700,948)		(39,956,288.00)	(15,727,888.31)		(108,310,416.30)		(8,710,521.79)	-		-						(257,474.09)	(12,399,213.99)	(185,961,802.18)
	Internal Revenues	(178,500,642.02)												(24,934,708.31)		(5,545,425.20)			(208,980,776.53)
	Internal service center revenues	(8,142,958.42)	(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)
	Interdepartmental revenues																		
	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)	(5,545,425.20)			(231,737,523.82)
Other operating revenues (pledged revenues of \$2,534,123)		(7,818,619.35)	-		(159,163.50)	-	(40,925.00)		(41,772.72)	(408,697.56)	(465,638.77)				(221,479.21)	(9,344.22)			(8,365,640.33)
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)	(12,399,213.99)	(512,867,860.03)
Operating expenses	Education and general	16,376,229.19																	16,376,229.19
	Research	290,203.57																	290,203.57
	Public service	1,719,224.17																	1,719,224.17
	Academic support	8,156,917.73																	8,156,917.73
	Student services	1,473,374.22			6,491,130.04		13,469,448.06		11,008,482.61	9,636,829.87	426,528.24				1,225,361.04				43,731,154.78
	Institutional support	3,215,809.10																	3,215,809.10
	Operation and maintenance of plant	7,116,715.59																	7,116,715.59
	Student aid	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
	Education and general	40,558,245.56	6,802,347.78		6,491,130.04	-	13,474,490.84		11,009,482.99	9,651,575.74	19,220,690.59	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									169,943.73	8,253,832.85	151,333,528.36
	Internal service center expenses																		
	Auxiliary enterprises	187,907,993.02	43,872,517.31	15,675,430.69		77,839,883.24		5,521,920.54	11,009,482.99	9,651,575.74	19,220,690.59	3,630,129.16	1,465,390.94		1,225,361.15				214,598,411.24
	Operating expenses	187,907,993.02	43,872,517.31	15,675,430.69		77,839,883.24		5,521,920.54	11,009,482.99	9,651,575.74	19,220,690.59	3,630,129.16	1,465,390.94		1,225,361.15				365,971,939.60
	Operating expenses	228,466,238.58	59,674,955.99	15,675,430.69	6,491,130.04	77,839,883.24	13,474,490.84	5,521,920.54	11,009,482.99	9,651,575.74	19,220,690.59	3,630,129.16	1,465,390.94		1,225,361.15				479,460,794.39
Operating, net		24,291,139.24	1,586,871.38	(52,457.62)	(9,431,154.41)	(30,470,533.06)	(95,782.48)	(3,188,691.25)	(128,689.09)	(2,469,887.15)	(11,164,528.51)	(209,452.38)	(9,618.90)	(5,036,633.38)	71,589.20	1,237,877.87	(87,530.36)	(4,145,380.74)	(33,807,075.64)
Nonoperating revenues	Investment income, net																		
	Investment income																		
	Investment expense																		
	Investment income, net																		
	Royalty income, net (pledged revenues of \$141,113)	(1,665,920.79)	(617,518.53)																(2,283,439.32)
	Gain (loss) on disposal of assets	(162,854.44)	(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	83,873.27	153.90			3,392.15													87,579.42
	Other nonoperating revenues, net (pledged revenues of \$149,700)	(26,630.75)	(596,418.18)	(135.60)	(33,430.02)	(17,894.41)		-		(7,213.83)				(1,943.83)				(17,758.39)	(791,426.18)
Nonoperating revenues		(1,791,332.67)	(1,233,233.75)	(243.18)	(35,744.52)	(24,415.87)		-	(110.00)	(7,736.33)		992.11		(3,861.32)				(17,653.96)	(3,123,439.31)
Other revenues	Capital student fees, net	(9,862,404.01)																	(9,862,404.01)
	Indirect cost recovery transfers	(20,427,915.41)																	(1,600,000.00)
	Mandatory transfers	9,467,937.98	3,871,147.27		3,547,630.67	21,979,347.13		2,361,837.92	1,937,650.00									3,325,409.14	46,489,860.11
	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	358,591.85	40,091.20		39,975.59	274,504.98	42,244.85	-	20,079.21	81,070.00	30,621.52					689,258.95			1,576,348.15
	Financing activity	403,895.26																	403,895.26
	Other interfund related additions and deletions	(10,636,593.39)	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	3,304,099.44	11,225,464.56	(40,346.80)	1,609,280.05	6,692,764.41	(36,228.03)	(3,349,648.84)	-	2,258,942.59	67,818,509.25
	Change in net position	1,950,409.17	2,896,590.39	(32,750.85)	466,524.98	5,448,149.42	1,086,450.90	5,420.95	81,726.79	826,475.95	60,936.05	(348,807.07)	1,599,961.15	1,652,269.71	35,361.17	(2,112,075.97)	(87,530.36)	(1,904,192.01)	11,425,590.29
Net position																			
Net position begin		(82,959,901.37)	7,037,045.95	(4,595,883.14)	(844,745.00)	(16,057,315.01)	(1,276,725.07)	(1,539,476.61)	(8,139,706.79)	(1,353,737.29)	(5,386,754.04)	(1,084,706.89)	(1,599,661.15)	(2,697,722.98)	(347,201.20)	276,773.84	(180,607.16)	(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)	(10,606,165.59)	(190,274.67)	(1,534,045.96)	(8,057,980.09)	(927,261.33)	(5,325,817.99)	(1,433,513.96)	-	(1,045,453.27)	(311,840.03)	(1,835,362.13)	(268,137.52)	(3,408,391.72)	(110,930,543.23)



University of Colorado Denver | Anschutz Medical Campus Supplemental Statements

Page

Statement of Net Position

UCD – 2

Statement of Revenues, Expenses, and Changes in Net Position

UCD – 4

Statement of Net Position – Auxiliary and Self-funded Activities

UCD – 6

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

UCD – 7



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
ASSETS AND DEFERRED OUTFLOWS											
ASSETS											
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
CASH AND INVESTMENTS		46,124,024.85	406,896,216.19	62,605,646.61	4,615,746.01	312,006,323.74	2,405,741.57	-	-	-	834,653,698.97
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)
	ACCOUNTS RECEIVABLE	11,095,621.76	107,620,530.78	66,711,780.36	889.13	2,120,264.44	0.19			(3,092,095.00)	184,456,991.66
	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)
	LOANS RECEIVABLE				11,711,287.90						11,711,287.90
ACCOUNTS AND LOANS RECEIVABLE		11,095,621.76	107,620,530.78	66,711,780.36	11,712,177.03	2,120,264.44	0.19			(3,092,095.00)	196,168,279.56
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
OTHER ASSETS		1,074,508.98	7,127,077.47	470,182.98		27,654.01			(1,381,973.40)		7,317,450.04
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
	NON-DEPRECIABLE CAPITAL ASSETS					-		46,048,865.03			46,048,865.03
	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)
	DEPRECIABLE CAPITAL ASSETS							972,204,568.90			972,204,568.90
CAPITAL ASSETS						-		1,018,253,433.93			1,018,253,433.93
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES					-	(2,396,826.12)				(2,396,826.12)
ASSETS		58,703,763.00	532,279,144.75	129,787,609.95	16,327,923.04	314,154,242.19	8,915.64	1,018,253,433.93	(1,381,973.40)	(3,092,095.00)	2,065,040,964.10
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							19,841,977.56			19,841,977.56
DEFERRED OUTFLOWS								19,841,977.56			19,841,977.56
ASSETS AND DEFERRED OUTFLOWS		58,703,763.00	532,279,144.75	129,787,609.95	16,327,923.04	314,154,242.19	8,915.64	1,038,095,411.49	(1,381,973.40)	(3,092,095.00)	2,084,882,941.66

	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
LIABILITIES											
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)
COMPENSATED ABSENCES									(116,041,483.19)		(116,041,483.19)
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)
OTHER POSTEMPLOYMENT BENEFITS									(109,775,093.85)		(109,775,093.85)
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)
UNEARNED REVENUE		(17,570,643.49)	(3,496,687.99)	(42,686,850.22)					1,381,973.40		(62,372,208.30)
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)
BONDS AND CAPITAL LEASES PAYABLE						(41,183,859.92)	-	(478,218,179.06)			(519,402,038.98)
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)
ALTERNATE MEDICARE PLAN									(4,882,481.70)		(4,882,481.70)
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)
EARLY RETIREMENT INCENTIVE PROGRAM			(1,707,687.92)								(1,707,687.92)
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)
OTHER LIABILITIES		(1,621,582.66)	(12,397,663.35)	(226,537.25)		(167,124.57)					(14,412,907.83)
LIABILITIES		(49,540,401.08)	(80,705,571.31)	(104,745,438.59)	(66,357.64)	(47,810,241.18)	(72,925.91)	(478,218,179.06)	(229,317,085.34)	3,092,095.00	(987,384,105.11)
NET POSITION											
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
RESTRICTED FOR EXPENDABLE PURPOSES			34,410,066.75	29,024,767.43	16,261,565.40	8,172,593.16	1,103,167.19				88,972,159.93
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
NET POSITION		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 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	
Change in net position														
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	
	Student tuition, net (pledged revenues of \$20,193,948)		(207,532,328.87)	(30,628,445.31)	-					37,468,918.01	(1,247,624.15)		(201,939,480.32)	
	Student fees, net	Student fees	(22,246,067.66)	(5,213,911.32)							(175,309.27)		(27,635,288.25)	
		Scholarship allowance								4,126,911.34			4,126,911.34	
	Student fees, net (pledged revenues of \$514,579)		(22,246,067.66)	(5,213,911.32)						4,126,911.34	(175,309.27)		(23,508,376.91)	
	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)	
	Health services operating revenues		(1,977,384.76)	(647,698,747.54)							910,370.23		(648,765,762.07)	
	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		-	
Internal Revenues		(6,209,225.15)	(61,609,186.59)	(47,009.92)						12,637,881.40	55,227,540.26	-		
Other operating revenues	Denver AHEC library funding	(4,763,537.75)										(4,763,537.75)		
	Other revenues	(10,951,343.09)	(31,396,791.37)	(965,404.66)		(259,420.54)	-				14,060,930.43	(29,512,029.23)		
Other operating revenues (pledged revenues of \$292,320)		(15,714,880.84)	(31,396,791.37)	(965,404.66)		(259,420.54)	-				14,060,930.43	(34,275,566.98)		
Operating revenues			(315,523,663.48)	(935,691,199.85)	(395,199,625.60)	(259,420.54)	-			41,595,829.35	27,504,159.90	55,227,540.26	(1,522,346,379.96)	
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	46,415,231.21	
		Student aid	16,368,631.36	878,636.85	29,679,811.14					(41,592,397.62)			5,334,681.73	
	Education and general		334,823,001.39	212,417,289.28	407,554,176.31	364,485.71	(53,333.75)	62,050.38		(36,241,011.46)	(28,744,486.95)	3,493,675.46	893,675,846.37	
	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)	8,109,309.82	
	Auxiliary enterprises			79,012,908.64	79,770.36					316,871.73	95,271.56	(55,227,540.26)	24,277,282.03	
	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			-	-									-
Operating expenses			334,823,001.39	889,285,677.50	407,815,063.43	364,485.71	(53,333.75)	62,050.38	70,676,344.14	(15,664,145.56)	(64,818,010.09)	(51,733,864.80)	1,570,757,268.35	
Operating, net			19,299,337.91	(46,405,522.35)	12,615,437.83	105,065.17	(53,333.75)	62,050.38	70,676,344.14	25,931,683.79	(37,313,850.19)	3,493,675.46	48,410,888.39	

		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	4125 – STATE FISCAL STABILIZATION													
	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)	-		(85,916.20)			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)	
Net position														
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
PAD -- AUX REC CNTR
PAM -- AUX STU HTH FAC
PAP -- AUX PARKING
PAS -- AUX STU GOVT OP

PEC -- EDUC CONT ED
PEG -- EDUC GME
POD -- OTHER DENTISTRY
POF -- UTILITIES SERV
POH -- PUBLIC HEALTH

POI -- OTHER INS SERV
POK -- UTILITY SERV RE
POM -- OTHER MED PRAC
PON -- OTHER NURS PRAC
POP -- OTHER PHARMACY

POT -- OTHER TELECOM
POU -- OTHR PRACT PLAN-UP
POV -- OTHER EAST PAV
POY -- OTHER HLTH SERV
PRL -- RSRCH SUP OPER

PRR -- RSRCH BLDG SYS

	SNP LINE DESC	MSC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POT	POU	POY	PRL	PRR	FY AMT	
ASSETS																						
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	59,955,991.48	(79,881.53)	(2,574,747.47)	(326,544.53)	3,216,798.88	1,386,894.57	26,573,886.00	22,284,983.10	290,526.76	336,028.28	1,195,817.99	1,843,329.59	941,095.97	456,750.56	869,428.21	16,369,802.00	19,027,770.99	(1,274,945.08)	21,000.00	150,408,735.77	
	CASH ON HAND	25,380.00	1,350.00		1,000.00			400.00	400.00	200.00		(55,293.31)					77,888,580.00	1,060.00			77,863,056.69	
	INVESTMENTS AND RESTRICTED POOLED CASH								5,704,867.97			6,377,879.76					166,541,676.00				176,624,423.73	
CASH AND INVESTMENTS		59,980,421.48	(78,531.53)	(2,574,747.47)	(325,544.53)	3,216,798.88	1,386,894.57	26,574,286.00	27,989,331.07	290,736.76	336,028.28	7,518,204.44	1,843,329.59	941,095.97	456,750.56	869,428.21	260,696,858.00	19,028,850.99	(1,274,945.08)	21,000.00	406,896,216.19	
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		117,025,903.32	
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,579,907.88)	(2,030.45)		(45,434.46)	(67,160.34)	(60,186.09)	(707,421.19)	(400,505.89)	(133,263.03)							(4,730,242.00)	(1,679,221.21)			(9,405,372.54)	
	ACCOUNTS RECEIVABLE	6,669,379.71	4,571.63	50,612.50	452,319.07	235,926.48	171,053.68	1,551,892.14	3,626,413.03	391,819.61	13,992.68	373,417.26	1,472,752.00	372,710.37	175,232.20	37,561.49	85,965,588.00	6,052,837.34	3,051.59		107,620,530.78	
INVENTORIES	INVENTORIES	77,245.44	224,655.38		308,391.01								358,681.30				26,990.00	9,838,347.18			10,635,303.31	
OTHER ASSETS	OTHER ASSETS, CURRENT	126,104.58		110,000.00				80,137.14									15,980.01	1,523,413.00	14,965.74		1,874,200.47	
	OTHER ASSETS, NON-CURRENT																	5,252,877.00			5,252,877.00	
OTHER ASSETS		126,104.58		110,000.00				80,137.14									15,980.01	6,776,290.00	14,965.74		7,127,077.47	
ASSETS		66,853,191.21	150,705.48	(2,414,734.97)	435,165.55	3,452,725.36	1,557,948.25	28,206,315.28	31,615,744.10	682,546.37	350,020.96	7,891,621.70	3,674,762.89	1,313,806.34	631,982.76	926,969.71	353,465,726.00	34,735,581.25	(1,271,893.49)	21,000.00	532,279,144.75	
LIABILITIES																						
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(3,076,544.80)	21,863.66	(114,385.66)	(151,749.96)	(53,452.94)	(15,189.55)	(524,604.83)	(56,497.91)	(9,551.69)		(906.82)	(468,447.42)	(59,437.00)		(158,231.10)	(9,872,806.00)	(458,870.79)	(191,862.89)		(14,990,385.74)	
ACCURUED EXPENSES	ACCURUED EXPENSES	(4,527,270.10)	(12,711.07)		(94,532.39)			(237,915.82)	(1,364,649.38)	(4,863,836.15)	(172,032.05)	(9,384.46)	(92,318.66)	(140,686.62)	(172,595.71)	(77,172.60)	(167,884.41)	(35,168,967.00)	(951,396.47)	(319,781.41)		(48,113,146.51)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(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	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)	
EARLY RETIREMENT INCENTIVE PROGRAM		(1,707,687.92)																			(1,707,687.92)	
DEPOSITS HELD FOR OTHERS	DEPOSITS HELD FOR OTHERS	(210,041.40)					(27,887.25)	(250,767.25)											(21,000.00)		(506,696.90)	
OTHER LIABILITIES	OTHER LIABILITIES, CURRENT	(120,398.45)											(2,511,444.74)				(145,500.00)				(4,491,044.19)	
	OTHER LIABILITIES, NON-CURRENT												(4,627,073.26)				(2,769,850.00)				(7,396,923.26)	
OTHER LIABILITIES		(330,437.85)					(27,887.25)	(250,767.25)	(1,710,703.00)				(7,138,518.00)				(2,915,350.00)			(21,000.00)	(12,397,663.39)	
LIABILITIES		(9,454,305.05)	7,261.38	(147,995.23)	(236,282.35)	(91,340.19)	(548,457.79)	(4,516,843.53)	(7,224,057.84)	(260,075.36)	(9,384.46)	(7,231,743.48)	(609,146.04)	(232,032.71)	(77,172.60)	(326,115.51)	(44,841,793.00)	(4,383,453.25)	(511,634.30)	(21,000.00)	(80,755,571.31)	
NET POSITION		57,398,846.16	157,966.86	(2,562,730.20)	198,883.20	3,371,385.17	1,009,490.46	23,689,471.75	24,391,686.26	422,471.01	340,636.50	659,878.22	3,065,616.85	1,081,773.63	554,816.16	600,854.20	308,623,933.00	30,353,128.00	(1,783,527.79)	-	451,573,573.44	



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

		SHECP LINE DESC		PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POM	POH	POP	POT	POU	POV	PRL	PRR	FY 2014	
Change in net position																							
Operating revenues	Student tuition, net		-						(28,537,377.27)	(2,091,068.04)									-			(30,628,445.31)	
	Student fees, net (pledged revenues of \$514,579)					(200,396.22)		(4,492,879.36)	(359,235.74)	(161,400.00)												(5,213,911.32)	
	Sales and services of educational departments (pledged revenues of \$1,083,545)		(8,728,988.56)				-		(2,716,169.32)	(72,247,400.36)	(600.00)	(212,838.56)				(1,228,663.26)			(56,925,374.48)			(142,652,632.48)	
	Auxiliary enterprises, net (pledged revenues of \$1,880,838)		(976,637.00)					-														(17,880,985.24)	
	Health services operating revenues		(17,883,374.16)	(1,162,400.30)	(2,802,292.97)	(5,519,675.55)	(4,742,081.28)		(1,038,256.83)	(2,435,773.18)	(1,082,063.65)			(779,865.69)	(2,702,749.84)	(56,165.19)		(619,023,734.00)	315,175.00			(647,898,747.54)	
	Internal Revenues	Internal service center revenues	(25,384,787.35)											(850,563.00)				(4,010,203.78)		-	(9,053,674.13)		(44,930,699.26)
	Internal Revenues	Interdepartmental revenues	(2,180,278.19)					(2,682.00)	(488,538.70)	(11,077,923.70)	(82,306.41)	(9,600.00)		(850,563.00)			(20,435.40)		(2,836,720.30)	(9,053,674.13)		(81,809,188.59)	
	Internal Revenues		(27,565,065.54)					(2,682.00)	(488,538.70)	(11,077,923.70)	(82,306.41)	(9,600.00)		(850,563.00)			(20,435.40)		(4,910,203.78)	(2,836,720.30)	(9,053,674.13)		(81,809,188.59)
	Other operating revenues (pledged revenues of \$292,330)		(12,764,102.80)					(334,342.57)	(172,278.36)	(1,714,165.45)		(6,364.60)	(3,889,857.76)				(285.80)		(2,278,780.00)	(221,094.50)	(70,259.68)	(260,078.50)	(91,386,791.37)
	Operating revenues		(67,556,166.30)	(1,162,400.30)	(2,802,292.97)	(8,711,675.77)	(4,742,081.28)	(4,820,903.53)	(13,376,654.25)	(90,127,759.73)	(1,144,972.06)	(228,803.39)	(4,656,206.78)	(779,865.69)	(2,703,055.64)	(1,307,283.78)	(4,779,286.25)	(621,302,514.00)	(59,678,914.71)	(9,123,914.62)	(360,878.93)	(935,491,199.85)	
Operating expenses	Education and general	Instruction	6,747,238.64						29,004,235.02	86,540,689.36									1,608,949.14			123,901,112.16	
	Education and general	Research	102,807.33																			102,807.33	
	Education and general	Public service	5,442,146.58										141,044.87									64,632,322.75	
	Education and general	Academic support	307,889.43														1,167,335.09			57,861,736.23		307,889.43	
	Education and general	Student services	616,456.79					5,025,286.74														5,641,783.53	
	Education and general	Institutional support	707,304.07																			1,365,956.56	
	Education and general	Operation and maintenance of plant	3,050.83																	658,652.49		15,583,735.04	
	Education and general	Student aid	664,278.77					360.00	696,677.04	360.00										16,891.04		15,583,735.04	
	Education and general		14,691,287.22					5,025,636.74	29,780,912.86	86,541,639.36		141,044.87				1,167,335.09			48,164,378.90		15,583,735.04		
	Auxiliary enterprises	Program expenses	686,928.62	1,213,402.62	2,899,660.53	9,072,183.48	2,471,117.92						5,924,367.55				4,707,586.58			8,745,821.56		16,063,293.17	
Auxiliary enterprises	Internal service center expenses	33,181,514.72											5,924,367.55				4,707,586.58			8,745,821.56		62,949,615.47	
Auxiliary enterprises		33,788,443.34	1,213,402.62	2,899,660.53	9,072,183.48	2,471,117.92							5,924,367.55				4,707,586.58			8,745,821.56		79,012,908.64	
Health services operating expenses		15,842,995.15								3,332,688.68			779,865.69	2,422,731.47				574,210,274.00	1,267,618.59			587,655,478.58	
Other operating expenses		-																				-	
Operating expenses		63,722,558.71	1,213,402.62	2,899,660.53	9,072,183.48	2,471,117.92	5,025,636.74	29,780,912.86	86,541,639.36	3,332,688.68	141,044.87	5,924,367.55	779,865.69	2,422,731.47	1,167,335.09	4,707,586.58	574,210,274.00	61,433,397.49	8,745,821.56	15,583,735.04	889,265,677.59		
Operating, net		(3,835,600.59)	51,002.26	697,367.56	361,167.71	(2,276,963.36)	195,732.81	(3,575,944.19)	(3,586,711.37)	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	(46,465,522.35)		
Nonoperating revenues	Investment income, net	Investment income																					
	Investment income, net	Investment expense																					
	Investment income, net		-																				
	Royalty income, net	Royalty income	(995,418.88)							(389,687.58)			(387,634.38)					(25,175,419.00)				(25,932,720.87)	
	Royalty income, net	Royalty expense	10,050.59																			10,050.59	
	Royalty income, net		(985,368.29)																			(985,368.29)	
	Gain (loss) on disposal of assets		(5,656.00)																				
	Interest on capital asset-related debt		7,871.84																				
	Bond issuance costs																						
	Other nonoperating revenues, net (pledged revenues of \$1,216,167)		(348,903.10)			(2,295.72)		(8,019.75)	-	(389,687.58)			(2,071.13)						(168,739.00)			(524,417.00)	
Nonoperating revenues		(1,323,954.35)			(2,295.72)		(8,019.75)	-	(389,687.58)			(269,705.52)					(25,175,419.00)	(487,579.74)			(27,777,029.96)		
Other Interfund related additions and deletions	Indirect cost recovery transfers	(129,973.00)																(25,175,419.00)			(14,793,682.76)		
Mandatory transfers		(4,504,726.19)	(287.88)	149,820.13	288,255.07	388,645.51	434,624.97	1,266,317.28	(883,389.75)	(5,865.00)	(6,846.34)	(3,790.39)		(3,114.53)	(186,477.39)	253,300.47					23,196,612.45		
Voluntary transfers																							
Capital asset additions and plant fund activity		153,581.88			20.19		5,849.35	123,859.82	5,384.40	4,204.77						35,350.08	3,442,923.00	172,229.79			3,943,403.28		
Financing activity		57,528.51															104,859.00		11,638.36			174,026.49	
Other Interfund related additions and deletions		(4,834,582.80)	(287.88)	149,820.13	288,275.26	1,843,328.53	440,474.32	1,330,177.10	1,287,576.42	(1,460.25)	(6,846.34)	(3,790.39)		(3,114.53)	(186,477.39)	288,650.53	4,362,014.00	16,172,652.54	(48,030.83)	(15,223,656.11)			
Change in net position		(9,894,137.74)	50,714.28	844,897.97	569,382.87	(635,653.56)	638,287.13	(2,245,767.08)	(3,938,688.53)	186,246.37	(94,693.86)	788,678.68	-	(240,418.76)	(328,346.88)	225,356.88	(97,869,445.00)	11,430,655.58	(428,123.39)	-	(69,346,313.87)		
Net position begin																							
Net position begin		(47,484,788.42)	(398,681.14)	1,717,838.33	(768,266.17)	(2,335,731.59)	(1,648,697.59)	(21,443,704.68)	(27,632,877.73)	(608,719.38)	(246,932.64)	(1,360,549.06)		(798,354.93)	(238,464.87)	(838,811.00)	(240,718,288.00)	(41,782,783.58)	2,209,851.08		(382,237,269.57)		
Net position end		(57,368,846.16)	(157,966.86)	2,862,738.29	(198,883.26)	(3,371,385.17)	(1,009,690.66)	(23,689,471.75)	(24,391,461.36)	(422,471.01)	(348,636.90)	(659,878.22)	-	(1,081,773.63)	(654,810.16)	(600,854.29)	(388,623,933.00)	(38,352,128.00)	1,783,527.79	-	(691,973,573.44)		



University of Colorado Colorado Springs Supplemental Statements

Page

Statement of Net Position

UCCS – 2

Statement of Revenues, Expenses, and Changes in Net Position

UCCS – 4

Statement of Net Position – Auxiliary and Self-funded Activities

UCCS – 6

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

UCCS – 7



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
ASSETS AND DEFERRED OUTFLOWS										
ASSETS										
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
CASH AND INVESTMENTS		14,794,201.27	15,910,220.60	727,632.89	975,535.23	133,846,374.20	10,483,132.42	(0.02)	-	176,737,096.59
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)
	ACCOUNTS RECEIVABLE	9,374,431.09	849,259.73	3,445,067.39	180,633.62	26,505.86	24,234.55		8,378.93	13,908,511.17
	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)
	LOANS RECEIVABLE				2,954,525.58					2,954,525.58
	ACCOUNTS AND LOANS RECEIVABLE	9,374,431.09	849,259.73	3,445,067.39	3,135,159.20	26,505.86	24,234.55		8,378.93	16,863,036.75
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
	NON-DEPRECIABLE CAPITAL ASSETS					-		37,423,807.29		37,423,807.29
	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)
	DEPRECIABLE CAPITAL ASSETS							267,740,937.01		267,740,937.01
	CAPITAL ASSETS					-		305,164,744.30		305,164,744.30
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(3,767,302.79)				(2,523,079.66)				(6,290,382.45)
ASSETS		20,538,016.48	17,485,332.08	4,172,700.28	4,110,694.43	131,349,800.40	10,507,366.97	305,164,744.28	8,378.93	493,337,033.85
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							3,545,323.20		3,545,323.20
DEFERRED OUTFLOWS								3,545,323.20		3,545,323.20
ASSETS AND DEFERRED OUTFLOWS		20,538,016.48	17,485,332.08	4,172,700.28	4,110,694.43	131,349,800.40	10,507,366.97	308,710,067.48	8,378.93	496,882,357.05

	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
LIABILITIES										
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)
COMPENSATED ABSENCES									(4,685,715.38)	(4,685,715.38)
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)
OTHER POSTEMPLOYMENT BENEFITS									(9,356,128.30)	(9,356,128.30)
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)
BONDS AND CAPITAL LEASES PAYABLE						(104,940,934.42)		(152,673,462.70)		(257,614,397.12)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(53,654.53)	(53,654.53)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(265,050.93)	(265,050.93)
ALTERNATE MEDICARE PLAN									(318,705.46)	(318,705.46)
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)
OTHER LIABILITIES		(105,328.31)	(1,228,605.18)	(118,179.08)		(2,355,911.51)				(3,808,024.08)
LIABILITIES		(16,287,763.21)	(3,891,700.73)	(2,045,695.63)	(20.00)	(114,067,747.42)	(496,453.66)	(152,673,462.70)	(14,360,549.14)	(303,823,392.49)
NET POSITION										
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
RESTRICTED FOR EXPENDABLE PURPOSES			3,132,447.66	2,228,686.64	4,110,674.43	7,514,615.50				16,986,424.23
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
NET POSITION		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 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
Change in net position												
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
	Student tuition, net (pledged revenues of \$8,264,135)		(99,462,533.45)	(3,494,885.24)					19,840,402.39	475,664.74		(82,641,351.56)
	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
	Student fees, net (pledged revenues of \$2,833,435)		(4,553,883.51)	(9,229,207.94)					2,712,683.76	15,048.54		(11,055,359.15)
	Fee-for-service contracts		(5,931,515.00)									(5,931,515.00)
	Federal grants and contracts (pledged revenues of \$391,289)				(5,809,547.11)					43,024.16		(5,766,522.95)
	State and local grants and contracts (pledged revenues of \$265,659)				(3,915,074.96)							(3,915,074.96)
	Nongovernmental grants and contracts		-	(1,540,845.77)								(1,540,845.77)
	Sales and services of educational departments		(1,550.00)	(586,093.67)								(587,643.67)
	Auxiliary enterprises, net	Auxiliary enterprises		(22,128,796.90)	-					400,212.67		(21,728,584.23)
		Scholarship allowance							265,468.56			265,468.56
	Auxiliary enterprises, net (pledged revenues of \$6,899,394)			(22,128,796.90)	-				265,468.56	400,212.67		(21,463,115.67)
	Health services operating revenues		(1,928.40)									(1,928.40)
	Internal Revenues	Internal service center revenues		(798,587.46)							798,587.46	-
		Interdepartmental revenues	(237,553.00)	(52,319.18)						289,872.18		-
	Internal Revenues		(237,553.00)	(850,906.64)						289,872.18	798,587.46	-
	Other operating revenues (pledged revenues of \$91,808)		(2,513,850.46)	(1,240,759.15)	(2,417.50)	(82,618.44)	(71,005.74)			(7,556.76)		(3,918,208.05)
Operating revenues			(112,700,885.42)	(37,532,577.94)	(11,267,885.34)	(82,618.44)	(71,005.74)		22,818,554.71	1,216,265.53	798,587.46	(136,821,565.18)
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
			102,830,042.44	8,109,603.49	28,401,781.77	84,472.74	115,787.24		(21,246,322.09)	(780,585.46)	3,628,258.27	121,143,038.40
		Depreciation						11,380,777.36				11,380,777.36
	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)
	Auxiliary enterprises		62,204.87	19,988,963.71	308,306.52		7,158.48		8,034.41	(392,655.91)	(798,587.46)	19,183,424.62
	Health services operating expenses				454,127.14							711,187.14
	Other operating expenses		13,368.63	-	(9,416.76)					257,060.00		3,951.87
Operating expenses			102,905,615.94	28,098,567.20	29,154,798.67	84,472.74	122,945.72	11,380,777.36	(20,981,227.68)	(1,173,241.37)	2,829,670.81	152,422,379.39
Operating, net			(9,795,269.48)	(9,434,010.74)	17,886,913.33	1,854.30	51,939.98	11,380,777.36	1,837,327.03	43,024.16	3,628,258.27	15,600,814.21

		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	Investment income			(155,520.34)		(326,302.55)	(195,655.24)					(677,478.13)
		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)
Net position													
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 GOVT 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
ASSETS																
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
CASH AND INVESTMENTS		4,413,417.08	254,417.23	375,063.97	(1,435.69)	337,171.66	61,281.70	494,392.73	399,958.86	662,505.56	7,926,551.11	16,923.45	936,608.65	8,892.92	24,471.37	15,910,220.60
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)	(8,570.41)	(33,028.46)	(20,737.86)	(101,484.23)	(75,127.05)		(1,501.07)			(579,603.23)
	ACCOUNTS RECEIVABLE	23,302.25	19,939.13	76,045.27		341,052.72	6,683.28	100,720.31	19,295.75	81,920.18	177,018.83		3,282.01			849,259.73
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
ASSETS		4,541,309.13	274,356.36	954,311.26	(1,435.69)	732,578.38	72,041.75	595,113.04	419,254.61	744,425.74	8,104,596.60	16,923.45	998,493.16	8,892.92	24,471.37	17,485,332.08
LIABILITIES																
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)
LIABILITIES		(912,037.43)	(119,290.92)	121,005.50		(878,913.23)	(65,131.64)	(344,632.07)	(165,481.86)	(456,240.29)	(738,352.95)	(13,104.40)	(278,983.23)	(10,012.46)	(30,525.75)	(3,891,700.73)
NET POSITION		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)	(6,054.38)	13,593,631.35



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

SRECNP LINE DESC		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POO	POT	POY	FY 2014
Change in net position																
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)
	Federal grants and contracts															
	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)
	Health services operating revenues	(750.00)													(1,178.40)	(1,928.40)
	Internal Revenues	(253,802.78)						(55.00)						(544,729.68)		(798,587.46)
	Internal Revenues	(51,874.18)						(445.00)	(55.00)							(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)
	Operating revenues	(3,138,069.06)	(1,427,991.79)	(4,495,228.96)		(11,498,032.13)	(592,860.56)	(4,540,075.37)	(2,182,884.80)	(5,575,749.90)	(4,105,549.10)	(1,806.30)	571,578.11	(544,729.68)	(1,178.40)	(37,532,577.94)
Operating expenses	Education and general															
	Instruction	608,228.33									2,406,027.66					3,014,255.99
	Research	57,321.04														57,321.04
	Public service	859,379.90														859,379.90
	Academic support	57,435.42									441,509.40					498,944.82
	Student services	38,443.50							524,785.81	925,803.95			167,446.95			1,656,480.21
	Institutional support	381,222.61				86,756.84		974,940.44								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					445,925.99
	Education and general	2,134,747.54	60,054.00	10,068.00		389,802.49		1,002,796.44	524,785.81	925,803.95	2,894,098.31		167,446.95			8,109,602.49
	Auxiliary enterprises															
	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		89.35	609,526.06		303,650.71	19,492,586.47
	Internal service center expenses	272,919.45												223,457.79		496,377.24
	Auxiliary enterprises	800,404.94	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		89.35	609,526.06	223,457.79	303,650.71	19,988,963.71
	Other operating expenses	-	-	-		-	-	-	-	-	-	-	-	-	-	-
	Operating expenses	2,935,152.48	1,397,240.95	4,114,590.47		6,440,208.26	565,019.50	2,820,372.76	1,871,914.05	3,755,799.56	2,894,098.31	89.35	776,973.01	223,457.79	303,650.71	28,098,567.20
	Operating, net	(202,916.58)	(30,750.84)	(380,638.49)		(5,057,823.87)	(27,841.06)	(1,719,702.61)	(310,970.75)	(1,819,950.34)	(1,211,450.79)	(1,716.95)	1,348,551.12	(321,271.89)	302,472.31	(9,434,010.74)
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)
Nonoperating revenues		(30,487.32)						(30,489.96)								(60,977.28)
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	26,649.04		14,604.23			106,516.59
Other interfund related additions and deletions		257,457.73	(109.98)	370,643.00		5,284,074.25	28,187.15	1,744,538.59	211,256.62	1,932,819.58	724,115.20	31,525.50	(2,057,235.28)	321,565.88	(296,417.93)	8,552,420.31
Change in net position		24,053.83	(30,860.82)	(9,995.49)		226,250.38	346.09	(5,653.98)	(99,714.13)	112,869.24	(487,335.59)	29,808.55	(708,684.16)	293.99	6,054.38	(942,567.71)
Net position																
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)	(154,054.62)	(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	6,054.38	(13,593,631.35)



<u>System Administration Supplemental Statements</u>	<u>Page</u>
Statement of Net Position	SYS – 2
Statement of Revenues, Expenses, and Changes in Net Position	SYS – 4
Statement of Net Position – Auxiliary and Self-funded Activities	SYS – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	SYS – 7



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
ASSETS AND DEFERRED OUTFLOWS												
ASSETS												
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
CASH AND INVESTMENTS		61,103,021.55	164,082,505.68	7,760,057.67	1,125,007.76	184,871,518.56	96,603,900.59	4,332,289.97	(80.50)	-	-	519,878,221.28
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)
	ACCOUNTS RECEIVABLE	894.84	8,301,366.65	486,934.09		10,793.97					(801,449.59)	7,998,539.96
	LOANS RECEIVABLE, NONCURRENT		298,789.78									298,789.78
ACCOUNTS AND LOANS RECEIVABLE		894.84	8,600,156.43	486,934.09		10,793.97					(801,449.59)	8,297,329.74
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
OTHER ASSETS		(10.00)	5,960,847.38	(260,500.00)								5,700,337.38
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)
	DEPRECIABLE CAPITAL ASSETS								13,481,099.45			13,481,099.45
CAPITAL ASSETS						1,955,470.45			15,660,609.45			17,616,079.90
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		8,954,454.15									8,954,454.15
ASSETS		61,118,662.96	187,597,963.64	7,986,491.76	1,125,007.76	186,837,782.98	96,603,900.59	4,332,289.97	15,660,528.95	-	(801,449.59)	560,461,179.02
ASSETS AND DEFERRED OUTFLOWS		61,118,662.96	187,597,963.64	7,986,491.76	1,125,007.76	186,837,782.98	96,603,900.59	4,332,289.97	15,660,528.95	-	(801,449.59)	560,461,179.02

	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
LIABILITIES												
	ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(683,350.21)	319,691.72	(552,079.88)		(8,004.17)				801,449.59	(122,292.95)
	ACCRUED EXPENSES	ACCRUED EXPENSES	(2,728,708.74)	558,315.45	(705,342.18)							(2,875,735.47)
	COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(110,033.35)		(110,033.35)
		COMPENSATED ABSENCES, NON-CURRENT								(1,547,095.24)		(1,547,095.24)
	COMPENSATED ABSENCES									(1,657,128.59)		(1,657,128.59)
	OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(149,332.18)		(149,332.18)
		OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(1,925,710.54)		(1,925,710.54)
	OTHER POSTEMPLOYMENT BENEFITS									(2,075,042.72)		(2,075,042.72)
	UNEARNED REVENUE	UNEARNED REVENUE, CURRENT			(832,029.27)							(832,029.27)
	ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(19,291.86)		(19,291.86)
		ALTERNATE MEDICARE PLAN, NON-CURRENT								(95,300.89)		(95,300.89)
	ALTERNATE MEDICARE PLAN									(114,592.75)		(114,592.75)
	OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS		(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)
	OTHER LIABILITIES		244.71	(15,026,233.99)	(406.36)		(37,709.98)	(19,170.12)				(15,083,275.74)
LIABILITIES			(3,411,814.24)	(14,148,226.82)	(2,089,857.69)		(37,709.98)	(27,174.29)		-	(3,846,764.06)	801,449.59
NET POSITION												
	INVESTMENT IN CAPITAL ASSETS	NET 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
	RESTRICTED FOR NONEXPENDABLE PURPOSES					32,861,000.00						32,861,000.00
	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
	RESTRICTED FOR EXPENDABLE PURPOSES		618,022.64	6,367,418.30	1,125,007.76	127,921,847.09						136,032,295.79
	UNRESTRICTED	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
NET POSITION			57,706,848.72	173,449,736.82	5,896,634.07	1,125,007.76	186,800,073.00	4,332,289.97	15,660,528.95	(3,846,764.06)		537,701,081.53

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
Change in net position													
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 service s of educational departments	(700.00)											(700.00)
	Internal 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			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		130,029.00										130,029.00
	Internal service center expenses		775,909.42									(19,232,014.89)	(18,456,105.47)
	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	Gifts				(1,757,330.05)									(1,757,330.05)
	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	Capital appropriations						(43,181.85)							(43,181.85)
Other interfund related additions and deletions	Indirect cost recovery transfers		(33,333.00)											(33,333.00)
	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)
Net position														
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

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
ASSETS						
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
CASH AND INVESTMENTS		131,025,359.32	(56.25)	32,443,051.89	614,150.72	164,082,505.68
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)
	ACCOUNTS RECEIVABLE	6,395,996.87		1,905,369.78		8,301,366.65
	LOANS RECEIVABLE, NONCURRENT	298,789.78				298,789.78
ACCOUNTS AND LOANS RECEIVABLE		6,694,786.65		1,905,369.78		8,600,156.43
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
OTHER ASSETS		5,909,252.75		51,594.63		5,960,847.38
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	8,954,454.15				8,954,454.15
ASSETS		152,583,852.87	(56.25)	34,400,016.30	614,150.72	187,597,963.64
LIABILITIES						
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)
OTHER LIABILITIES		(581,462.99)		(14,444,771.00)		(15,026,233.99)
LIABILITIES		762,884.25	(864.88)	(14,910,246.19)		(14,148,226.82)
NET POSITION		153,346,737.12	(921.13)	19,489,770.11	614,150.72	173,449,736.82

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
Change in net position								
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)
	Internal Revenues		(7,498,400.75)	(35,520.26)	(14,537,142.91)			(22,071,063.92)
	Other operating revenues		(5,429,755.39)	(8,500.00)	(52,456.32)	(25,000.00)		(5,515,711.71)
Operating revenues			(12,928,156.14)	(44,020.26)	(14,589,599.23)	(25,000.00)		(27,586,775.63)
Operating expenses	Education and general	Institutional support	22,981,925.02	42,802.64	19,664,595.75			42,689,323.41
	Auxiliary enterprises	Program expenses	130,029.00					130,029.00
		Internal service center expenses	775,909.42					775,909.42
	Auxiliary enterprises		905,938.42					905,938.42
	Other operating expenses		(878.00)					(878.00)
Operating expenses			23,886,985.44	42,802.64	19,664,595.75			43,594,383.83
Operating, net			10,958,829.30	(1,217.62)	5,074,996.52	(25,000.00)		16,007,608.20
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
	Investment Income, net (pledged revenues of \$79,371)		(26,506,115.69)		(262,129.95)		(79,371.14)	(26,847,616.78)
	Royalty income, net	Royalty income	(8,124,966.91)					(8,124,966.91)
		Royalty expense	8,833,294.27					8,833,294.27
	Royalty income, net		708,327.36					708,327.36
	Gain (loss) on disposal of assets		(112.50)					(112.50)
Nonoperating revenues			(25,797,900.83)		(262,129.95)		(79,371.14)	(26,139,401.92)
Other interfund related additions and deletions	Voluntary transfers		(27,883,488.79)			25,000.00		(27,858,488.79)
	Capital asset additions and plant fund activity		240,945.08					240,945.08
	Other interfund related additions and deletions		(27,642,543.71)			25,000.00		(27,617,543.71)
Change in net position			(42,481,615.24)	(1,217.62)	4,812,866.57	-	(79,371.14)	(37,749,337.43)
Net position								
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)