Unaudited Supplement to the Annual Financial Report











# University of Colorado Unaudited Supplement to the Annual Financial Report June 30, 2014

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

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UNIVERSITY OF COLORADO STATEMENT OF NET POSITION

June 30, 2014 Consolidated

		SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
ASSE	TS AND DEFERRED OUTF	LOWS											
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)	-	-	1,444,735,462.6
		CASH ON HAND	85,930.22	77,554,251.55	117,996.46			-					77,758,178.2
		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				860,723,562.8
	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)	-	-	2,383,217,203.7
	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)	319,041,011.9
		ACCOUNTS RECEIVABLE-DPCU, CURRENT	-	-	18,118,097.06			163,460.78					18,281,557.8
		ACCOUNTS RECEIVABLE, NONCURRENT			617,539.95	187,940.78							805,480.7
		ALLOWANCES FOR ACCOUNTS RECEIVABLE	(13,248,476.34)	(15,566,552.90)	(79,171.27)	(235.00)							(28,894,435.5
		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)	309,233,615.0
		LOANS RECEIVABLE, CURRENT				5,491,351.93							5,491,351.9
		LOANS RECEIVABLE, NONCURRENT		298,789.78		28,124,039.66							28,422,829.4
		ALLOWANCES FOR LOANS RECEIVABLE				(3,163,450.07)							(3,163,450.0
		LOANS RECEIVABLE		298,789.78		30,451,941.52							30,750,731.3
	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)	339,984,346.3
	INVENTORIES	INVENTORIES	1,307,539.46	17,889,421.78	-								19,196,961.2
	OTHER ASSETS	OTHER ASSETS, CURRENT	1,509,491.32	3,554,315.53	350,368.44			32,326.40			(1,381,973.40)		4,064,528.2
		OTHER ASSETS, NON-CURRENT		10,899,700.03									10,899,700.0
	OTHER ASSETS		1,509,491.32	14,454,015.56	350,368.44			32,326.40			(1,381,973.40)		14,964,228.3
	CAPITAL ASSETS	LAND					1,955,470.45			56,609,770.26			58,565,240.7
		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			341,212,331.5
		BUILDINGS								3,306,036,916.71			3,306,036,916.7
		IMPROVEMENTS OTHER THAN BUILDINGS								190,696,017.32			190,696,017.3
		EQUIPMENT								466,677,657.53			466,677,657.5
		SOFTWARE								80,838,013.60			80,838,013.6
		OTHER INTANGIBLES								1,909,636.00			1,909,636.0
		LIBRARY AND OTHER COLLECTIONS								345,374,796.86			345,374,796.8
		LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(1,847,829,200.96)			(1,847,829,200.9
		DEPRECIABLE CAPITAL ASSETS								2,543,703,837.05			2,543,703,837.0
	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
DEFERRE	OUTFLOWS												
	DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								34,881,841.45			34,881,841.45
DEFERRE	OUTFLOWS									34,881,841.45			34,881,841.45
ASSETS A	ND 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

	QUOLINE DECO	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
DU ITIES	SNP LINE DESC	GENERAL	TONDED	RESTRICTED	STODENT EGAN	ENDOWMENT	ONEXT ENDED F EART	FEARI	FERNI	ACTIVITY	PRESERVATION	117001
BILITIES												
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.
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(497,732.14)								(497,732.
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.
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(11,055,944.46)		(11,055,944.4
	COMPENSATED ABSENCES, NON-CURRENT									(155,449,303.90)		(155,449,303.9
COMPENSATED ABSENCES										(166,505,248.36)		(166,505,248.3
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									(14,075,581.40)		(14,075,581.4
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT									(181,511,418.61)		(181,511,418.6
OTHER POSTEMPLOYMENT BENEFITS										(195,587,000.01)		(195,587,000.0
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(35,636,061.39)	(19,007,469.82)	(69,538,512.42)						2,170,639.79		(122,011,403.8
	UNEARNED REVENUE, NON-CURRENT	(1,619,998.00)	(29,000.00)									(1,648,998.0
UNEARNED REVENUE		(37,256,059.39)	(19,036,469.82)	(69,538,512.42)						2,170,639.79		(123,660,401.8
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(4,429,142.84)	-	(59,907,872.82)			(64,337,015.6
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(219,834,200.31)		(1,224,725,801.06)			(1,444,560,001.3
BONDS AND CAPITAL LEASES PAYABLE							(224,263,343.15)		(1,284,633,673.88)			(1,508,897,017.0
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT						, ,		(),,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1,380,482.00)		(1,380,482.0
	ALTERNATE MEDICARE PLAN, NON-CURRENT									(6,819,518.01)		(6,819,518.0
ALTERNATE MEDICARE PLAN										(8,200,000.01)		(8,200,000.0
	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(1,764,671.79)	(697,579.42)							(0,200,000.01)		(2,462,251.2
ENTER RETREMENT INCENTIVE FROODS	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(7,378,305.80)	(1,010,108.50)									(8,388,414.3
EARLY RETIREMENT INCENTIVE PROGRA		(9,142,977.59)	(1,707,687.92)									(10,850,665.5
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(9,243,388.52)	(5,844,542.33)	(1,013,596.10)								(16,101,526.9
OTHER LIABILITIES				(1,013,596.10)			440,000,400,770					
	OTHER LIABILITIES, CURRENT	(59,017.74)	(13,149,455.24)				(16,820,408.77)					(30,028,881.7
	OTHER LIABILITIES, NON-CURRENT		(13,184,101.26)			(37,709.98)						(13,221,811.2
OTHER LIABILITIES		(9,302,406.26)	(32,178,098.83)	(1,013,596.10)		(37,709.98)						(59,352,219.9
LITIES		(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	(2,385,038,301.6
T POSITION												
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS											
									1 633 208 785 25			1 633 208 785 2
RESTRICTED FOR						2.632.000.00			1,633,208,785.25			
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					2,632,000.00 15.188.000.00			1,633,208,785.25			2,632,000.0
	RESEARCH ACADEMIC SUPPORT					15,188,000.00			1,633,208,785.25			2,632,000.0 15,188,000.0
	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS					15,188,000.00 13,883,000.00			1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0
	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL					15,188,000.00 13,883,000.00 630,000.00			1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0
	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER					15,188,000.00 13,883,000.00			1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0 528,000.0
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER POSES		538,150.71	29,459,506.77		15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00			1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0 528,000.0 32,861,000.0
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER		538,150.71	29,459,506.77 389,058.96		15,188,000.00 13,883,000.00 630,000.00 528,000.00			1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0 528,000.0 32,861,000.0 30,138,811.3
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER POSES INSTRUCTION RESEARCH		538,150.71			15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00			1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0 528,000.0 32,861,000.0 30,138,811.3 31,818,901.0
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER POSES INSTRUCTION		538,150.71	389,058.96	40.879.425.70	15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00 141,153.83 31,429,842.04	346.270.10		1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0 528,000.0 32,861,000.0 30,138,811.3 31,818,901.0
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER POSES INSTRUCTION RESEARCH ACADEMIC SUPPORT		538,150.71	389,058.96 2,546,398.04	40,879,425.70	15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00 141,153.83 31,429,842.04	346,270.10		1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0 528,000.0 32,861,000.0 30,138,811.3 31,818,901.0 41,171,155.1
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER POSES INSTRUCTION RESEARCH ACADEMIC SUPPORT STUDENT LOANS AND SERVICES	(35,850.78)	538,150.71 59,412,735.65	389,058.96 2,546,398.04 959,043.37	40,879,425.70	15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00 141,153,83 31,429,842.04 38,624,757,67	346,270.10 107,594,253.88	3,372,594.95	1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 630,000.0 528,000.0 30,138,811.3 31,818,901.5 41,171,155.1 42,184,739.3 38,111,683.1
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER POSES INSTRUCTION RESEARCH ACADEMIC SUPPORT STUDENT LOANS AND SERVICES SCHOLARSHIPS AND FELLOWSHIPS	(35,850.78)		389,058.96 2,546,398.04 959,043.37 2,798,003.72	40,879,425.70	15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00 141,153,83 31,429,842.04 38,624,757,67		3,372,594.95	1,633,208,785,25			2,632,000.0 15,188,000.0 13,883,000.0 528,000.0 32,861,000.0 30,138,811.3 31,818,901.0 41,171,155.7 42,184,739.1 33,111,683.1 170,984,339.1
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH  ACADEMIC SUPPORT  SCHOLARSHIPS AND FELLOWSHIPS  CAPITAL  OTHER  POSES  INSTRUCTION  RESEARCH  ACADEMIC SUPPORT  STUDENT LOANS AND SERVICES  SCHOLARSHIPS AND FELLOWSHIPS  AUXILIARY ENTERPRISES	(35,850.78)		389,058.96 2,546,398.04 959,043.37 2,798,003.72 640,605.40	40.879.425.70	15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00 141,153.83 31,429,842.04 38,624,757.67	107,594,253.88	3,372,594.95 1,220,300,77	1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 528,000.0 52,861,000.0 32,861,000.0 31,38,811.3 41,171,155.7 42,184,739.1 170,984,339.1
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER POSES INSTRUCTION RESEARCH ACADEMIC SUPPORT STUDENT LOANS AND SERVICES SCHOLARSHIPS AND FELLOWSHIPS AUXILIARY ENTERPRISES INSTRUCTIONAL SUPPORT	(35,850.78)	59,412,735.65	389,058.96 2,546,398.04 959,043.37 2,798,003.72 640,605.40 26,559,597.47	40,879,425.70	15,188,000.00 13,883,000.00 630,000.00 528,000.00 32,861,000.00 141,153.83 31,429,842.04 38,624,757.67 35,313,679.45	107,594,253.88		1,633,208,785,25			2,632,000.0 15,188,000.0 630,000.0 528,000.0 32,861,000.0 30,138,811.3 31,818,901.0 41,1771,155.7 42,184,739.1 38,111,683.1 170,984,339.1 27,919,840.2 46,384,612.3
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE	RESEARCH  ACADEMIC SUPPORT  SCHOLARSHIPS AND FELLOWSHIPS  CAPITAL  OTHER  POSES  INSTRUCTION  RESEARCH  ACADEMIC SUPPORT  STUDENT LOANS AND SERVICES  SCHOLARSHIPS AND FELLOWSHIPS  AUXILIARY ENTERPRISES  INSTITUTIONAL SUPPORT  CAPITAL  OTHER	(35,850.78)	59,412,735.65	389,058.96 2,546,398.04 959,043.37 2,798,003.72 640,605.40 26,559,597.47 8,858,883.26	40,879,425.70 40,879,425.70	15,188,000.00 13,883,000.00 630,000.00 32,861,000.00 141,153,83 31,429,842.04 38,624,757.67 35,313,679.45 1,360,242.77 4,947,172.54	107,594,253.88 - 24,301,839.24		1,633,208,785.25			2,632,000.0 15,188,000.0 13,883,000.0 528,000.0 32,861,000.0 31,388,811,3 31,818,901.0 41,171,155.7 42,184,739.1 170,984,339.1 27,919,840.2 46,384,612.3 19,688,630.1
NONEXPENDABLE PURPOSES  RESTRICTED FOR NONEXPENDABLE PUR RESTRICTED FOR EXPENDABLE PURPOSES	RESEARCH  ACADEMIC SUPPORT  SCHOLARSHIPS AND FELLOWSHIPS  CAPITAL  OTHER  POSES  INSTRUCTION  RESEARCH  ACADEMIC SUPPORT  STUDENT LOANS AND SERVICES  SCHOLARSHIPS AND FELLOWSHIPS  AUXILIARY ENTERPRISES  INSTITUTIONAL SUPPORT  CAPITAL  OTHER		59,412,735.65 7,056,416.55	389,058.96 2,546,398.04 959,043.37 2,798,003.72 640,605.40 26,559,597.47 8,858,883.26 418,452.30		15,188,000.00 13,883,000.00 528,000.00 528,000.00 32,861,000.00 34,861,000.00 34,11,153,83 31,429,842,04 38,624,757.67 1,360,242,77 4,947,172,54 16,104,998,79	107,594,253.88 - 24,301,839.24 3,165,179.09	1,220,300.77	1,633,208,785.25	(369.495.203.06)		1,633,208,785,22 2,632,000.00 13,883,000.00 630,000.00 32,861,000.00 30,138,811.3 31,818,900.00 41,171,155,7 42,184,738,1 170,984,339,11 27,919,840,2 46,384,672,12 19,688,630,11 48,402,712.2



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

				AUXILIARY AND SELF					RETIREMENT OF INDEBTEDNESS	INVESTMENT IN	NON-BUDGET		REPORT	
		SRECNP LINE DESC	GENERAL	FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	PLANT	PLANT	ACTIVITY	PRESENTATION	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.
		Scholarship allowance									136,644,118.49			136,644,118
	Student tuition, net (pled	ged revenues of \$75,175,160)	(827,402,763.32)	(59,046,878.11)							136,644,118.49	(1,946,075.49)		(751,751,598
	Student fees, net	Student fees	(42,591,348.82)	(45,022,321.05)								(142,017.36)		(87,755,687
		Scholarship allowance									13,403,975.42			13,403,975.
	Student fees, net (pledge	d revenues of \$10,310,656)	(42,591,348.82)	(45,022,321.05)							13,403,975.42	(142,017.36)		(74,351,711.
	Fee-for-service contracts		(97,445,232.00)											(97,445,232.
	Federal grants and contra	cts (pledged revenues of \$132,950,571)			(623,012,381.43)							43,024.16		(622,969,357.
	State and local grants and	contracts (pledged revenues of \$7,635,811)			(43,183,837.04)							3,485,285.31		(39,698,551.
	Nongovernmental grants	and contracts			(107,613,894.21)							-		(107,613,894.
	Sales and services of edu	cational departments (pledged revenues of \$11,096,875)	(2,250.00)	(174,538,270.52)								628,119.13		(173,912,401.
	Auxiliary enterprises, net	Auxiliary enterprises		(224,582,684.30)								521,985.48		(224,060,698.
		Scholarship allowance									3,289,330.88			3,289,330.
	Auxiliary enterprises, net	(pledged revenues of \$54,409,281)		(224,582,684.30)							3,289,330.88	521,985.48		(220,771,367.
	Health services operating	revenues	(1,977,384.76)								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	910,370.23		(648,767,690.4
	Internal Revenues	Internal service center revenues	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(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		(3,350.0
		Other internal revenues	(41,769,914.00)	(12,020,000,00)	(0.100.000)								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	(3,350.0
	Other operating revenues	Denver AHEC library funding	(4,763,537.75)		()							11,213,11111		(4,763,537.7
		Other revenues	(18,957,997.72)		(17,030,188.33)	(839,591.80)		(406,991.94)				14,449,210.49		(69,304,461.8
	Other operating revenues	(pledged revenues of \$2,918,251)	(23,721,535.47)		(17,030,188.33)	(839,591.80)		(406,991.94)				14,449,210.49		(74,067,999.6
Operatir	ng revenues		(1,063,099,577.18)		(790,907,355.93)	(839,591.80)		(406,991.94)			153,337,424.79	78,232,518.51	326,008,832.14	(2,811,353,154.8
Operating expenses	Education and general	Instruction	545,373,907.30	165,150,006.43	137,233,144.58	(000,001.00)		5,489.97			10,176,102.14	(32,411,233.46)	020,000,002.14	825,527,416.9
	_	Research	10,371,231.45	450,331.94	505,066,790.78						3,905,048.16	(2,549,520.16)		517,243,882.1
		Public service	1,619,647.68	68,676,328.37	29,409,320.53						(2,352,429.67)	(2,101,556.27)		95,251,310.6
		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)		150,582,206.6
		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)		100,140,725.8
		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)	163,869,801.8
		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	125,746,424.8
		Student aid	74,709,559.42	10,924,342.86	90,268,630.93			4,140,704.70	72,801.04		(155,067,390.16)		7,163,416.73	20,835,143.0
	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)		(34,586,497.27)	1,999,196,912.0
	Depreciation		1,002,700,200.00	370,743,000.37	753,131,033.50	010,310.35		4,100,404.32	72,501.04	170,090,460.97	(130,004,473.00)	(00,074,321.40)	(34,300,437.27)	170,090,460.9
	Auxiliary enterprises	Program expenses	62,204.87	187,019,437.00	9,574,007.45			7,158.48		170,050,400.57	1,147,505.69	(8,086,841.94)		189,723,471.5
	,	Internal service center expenses	62,204.67					7,130.40					(004 000 040 44)	
		Other internal expenses		278,820,313.37	37,854.81 1,439,702.69						694,412.33	56,938.30	(284,238,918.14)	(4,629,399.3
	Auxiliary enterprises	оны тыпы одольсь	60.001.00	405 000 750 07				7450 10			4 044 0/0 00	(1,439,702.69)	(204 220 045 1 2)	405 004 000
	Auxiliary enterprises  Health services operating	ovnoncos	62,204.87	465,839,750.37	11,051,564.95			7,158.48			1,841,918.02	(9,469,606.33)	(284,238,918.14)	185,094,072.2
			-	597,855,479.58	635,243.90						20,517,054.17	(36,168,794.70)		582,838,982.9
	Other operating expenses	•	13,368.63	(878.00)	1,204.88									13,695.5
	ng 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)	2,937,234,123.7
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	125,880,968.8

									RETIREMENT OF					
		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2014
Nonoperating revenues	Federal pell grant	-			(46,355,213.00)									(46,355,213.0
	State appropriations		(13,720,122.00)											(13,720,122.0
	Gifts		-		(152,972,476.28)							36,280,804.00		(116,691,672.2
	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)					(237,036,774.3
		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 (pl	edged 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)					(226,570,601.0
	Royalty income, net	Royalty income		(11,411,155.39)								2,853,879.02		(8,557,276.3
		Royalty expense		8,843,344.86	7,566.00							(2,853,879.02)		5,997,031.84
	Royalty income, net (pledg	ed revenues of \$141,113)		(2,567,810.53)	7,566.00									(2,560,244.53
	Gain (loss) on disposal of a	assets	(2,877.50)	(573,329.11)	-			(323,983.45)		2,482,032.37				1,581,842.31
	Interest on capital asset-re	ated 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 revenu	es, 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
Nonopera	ting 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 reve	enues			(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	Indirect cost recovery trans	sfers	(120,553,921.65)	(36,851,971.17)	157,053,886.27	318,673.55								(33,333.00
additions and deletions	Manditory 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	l 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 inte	erfund related additions and dele	rtions	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



PAP -- AUX PARKING
PAS -- AUX STU GOVT OP
PAU -- AUX STU UNION
PEC -- EDUC CONT ED
PEE -- EDUC INTER ED PEG -- EDUC GME
POC -- OTHER CONF.
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 POO -- OTHER STU SERV POY -- OTHER HLTH SERV PRE -- RSRCH BLDG EXC PRL -- RSRCH SUP OPER PRR -- RSRCH BLDG SYS

	SNP LINE DESC	MSC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	PCI	POK	PON	P00	POP	POT	POU	POY	PRE	PRL	PRR	FY AMT
SSETS																													
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	244,690,647.06	(5,635,648.23)	1,286,412.62	(1,807,580.42)	17,384,572.61	3,434,550.49	5,190,232.01	10,699,258.21	1,428,785.03	40,399,761.99	3,129,323.47	22,284,063.10	503,864.38	290,526.76	1,795,763.71	336,028.28	20,932,545.16	1,843,329.59	941,095.97	1,742,123.87	456,750.56	3,028,072.28	16,266,602.00	19,052,042.36	270,559.00	(1,274,945.08)	3,657,062.00	412,325,798.78
	CASH ON HAND	(70,883.85)	11,200.00	27,350.00	4,000.00	3,900.00	3,750.00	27,790.00	10,400.00	41,400.00	1,817.00	61,891.69	400.00	1,600.00	200.00			(463,203.29)			2,800.00			77,888,580.00	1,260.00				77,554,251.55
	INVESTMENTS AND RESTRICTED POOLED CASH	48,690,708.35											5,704,867.97					19,491,914.46						166,541,676.00	614,150.72				241,043,317.50
CASH AND INVESTMENTS		293,310,471.56	(5,624,448.23)	1,313,762.62	(1,803,580.42)	17,388,472.61	3,438,300.49	5,218,022.01	10,709,658.21	1,470,185.03	40,401,578.99	3,191,215.16	27,989,321.67	505,464.38	290,726.76	1,795,763.71	336,028.28	39,961,256.33	1,843,329.59	941,095.97	1,744,923.87	456,750.56	3,028,072.28	260,696,858.00	19,667,453.08	270,559.00	(1,274,945.00)	3,657,062.00	730,923,367.83
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	18,877,614.91	4,817,683.97	1,141,875.37	101,661.19	2,034,311.79	1,145,643.36	1,154,478.53	825,197.82	255,776.82	7,268,815.86	302,002.20	4,026,918.92	156,289.14	525,082.64		13,992.68	2,278,787.04	1,472,752.00	372,710.37	5,023.08	175,232.20	38,050.32	90,695,830.00	7,732,058.55		3,051.59	708.75	145,421,549.10
RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,909,623.37)	(177,929.75)	(99,300.45)	(10,440.74)	(989,674.41)	(540,913.64)	(714,453.42)	(505,588.06)	(101,484.23)	(1,463,251.06)	(0,551.74)	(400,505.89)		(133,263.03)						(1,621.07)		(400.03)	(4,730,242.00)	(1,679,221.21)				(15,586,552.90)
	ACCOUNTS RECEIVABLE	14,967,991.54	4,639,754.22	1,042,574.92	91,220.45	1,044,637.38	504,729.72	440,025.11	319,609.76	154,292.59	5,805,564.80	233,450.46	3,626,413.03	156,289.14	391,019.61		13,992.68	2,276,787.64	1,472,752.00	372,710.37	3,402.01	175,232.20	37,561.49	85,965,588.00	6,052,837.34		3,051.59	700.75	129,854,996.20
	LOANS RECEIVABLE, NONCURRENT	298,789.78																											298,789.78
ACCOUNTS AND LOANS REC	EWABLE	15,266,781.32	4,639,754.22	1,042,574.92	91,220.45	1,044,637.38	504,729.72	440,025.11	319,609.76	154,292.59	5,805,564.80	293,450.46	3,626,413.03	156,289.14	391,019.61		13,992.68	2,270,787.04	1,472,752.00	372,710.37	3,402.01	175,232.20	37,561.49	85,965,588.00	6,052,837.34		3,051.59	700.75	130,153,785.98
INVENTORIES	INVENTORIES	256,590.33		5,618,973.97		1,078,459.24	312,467.78			81,087.85						458,221.63			358,681.30		58,602.50			26,990.00	9,639,347.18				17,889,421.78
OTHER ASSETS	OTHER ASSETS, CURRENT	710,022.16	516,004.56	3,425.10	110,000.00	54,354.00	0.84			42,409.60	108,536.76	322,573.23						51,594.63			77,435.90		19,980.01	1,523,413.00	14,565.74				3,554,315.53
	OTHER ASSETS, NON-CURRENT	5,598,823.03			48,000.00																			5,252,877.00					10,899,700.03
OTHER ASSETS		6,300,845.19	516,004.56	3,425.10	158,000.00	54,354.00	0.84			42,409.60	100,536.76	322,573.23						51,594.63			77,435.90		19,980.01	6,776,290.00	14,565.74				14,454,015.56
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	8,954,454.15																											8,954,454.15
SSETS		324,097,142.55	(460,609.45)	7,978,736.61	(1,554,359.97)	19,565,923.23	4,255,498.83	5,658,047.12	11,029,267.97	1,747,975.07	46,315,680.55	3,007,238.85	31,615,744.10	661,753.52	682,546.37	2,253,985.34	350,020.96	42,291,638.00	3,674,762.09	1,313,896.34	1,884,364.28	631,982.76	3,085,613.78	353,465,726.00	35,374,203.34	270,559.00	(1,271,093.49)	3,657,770.75	902,375,045.30
MOLITES																													
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(5,087,836.12)	(1,243,378.27)	(1,769,475.67)	(184,282.72)	(1,866,904.32)	(3,129,813.97)	(87,212.05)	(99,050.66)	(118,379.51)	(682,453.85)	(1,314,404.03)	(56,497.91)	(153,707.30)	(9,051.09)	(1,058,535.00)		(323,693.29)	(468,447.42)	(59,437.00)	(126,487.19)		(293,212.71)	(9,672,826.00)	(464,046.10)	(2,421.46)	(191,852.89)	(117,984.56)	(28,581,391.71)
ACCRUED EXPENSES	ACCRUED EXPENSES	(19,901,498.39)	(1,376,670.58)	(232,789.64)	(210,713.25)	(2,110,899.49)	(707,759.20)	(151,075.44)	(526,935.80)	(521,636.55)	(2,547,677.33)	(153,481.61)	(4,863,836.15)	(52,033.70)	(172,032.05)	(149,997.07)	(9,384.46)	(235,007.38)	(140,698.62)	(172,595.71)	(131,936.45)	(77,172.60)	(357,364.28)	(35,168,967.00)	(1,016,746.90)		(319,781.41)	(15,221.12)	(71,323,912.18)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(508,075.53)	(6,466,208.60)	(114,553.69)	(134,513.93)	(1,174,136.00)	(21,857.68)	(208,830.18)	(1,069,029.24)	(292,482.23)	(6,456,728.32)	(905,839.25)	(593,020.78)	(420,359.60)	(78,991.62)						(546,907.09)				(14,836.00)			(1,100.00)	(19,007,469.82)
	UNEARNED REVENUE, NON-CURRENT																											(29,000.00)	(29,000.00)
UNEARNED REVENUE		(500,075.53)	(6,466,208.60)	(114,553.69)	(134,513.93)	(1,174,136.00)	(21,857.68)	(200,030.10)	(1,069,029.24)	(292,482.23)	(6,456,728.32)	(905,839.25)	(593,020.78)	(420,359.60)	(78,991.62)						(546,907.09)				(14,836.00)			(30,100.00)	(19,036,469.82)
	E EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(697,579.42)																											(697,579.42)
PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(1,010,108.50)																											(1,010,108.50)
EARLY RETREMENT INCENT	VE PROGRAM	(1,707,687.92)																											(1,707,687.92)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,385,482.91)	(23,584.00)		(76.00)	(3,952,152.60)		(55,018.25)	(13,008.97)	(30.00)	(247,287.66)			(32,755.00)							(47,683.59)							(86,463.35)	(5,844,542.33)
	OTHER LIABILITIES, CURRENT	(121,214.50)											(1,710,703.00)					(11,169,037.74)							(148,500.00)				(13,149,455.24)
	OTHER LIABILITIES, NON-CURRENT																	(10,414,251.26)							(2,769,850.00)				(13,184,101.26)
OTHER LIABILITIES		(1,507,697.41)	(23,584.00)		(76.00)	(3,952,152.60)		(55,018.25)	(13,000.97)	(30.00)	(247,287.66)		(1,710,703.00)	(32,755.00)				(21,503,209.00)			(47,683.59)				(2,918,350.00)			(86,463.35)	(32,178,098.83)
MOLITES		(28,712,795.37)	(9,109,841.45)	(2,116,019.00)	(529,505.90)	(9,104,092.49)	(3,059,430.05)	(502,135.92)	(1,706,024.67)	(932,528.29)	(9,934,147.16)	(2,373,724.89)	(7,224,057.84)	(658,855.60)	(260,075.36)	(1,208,532.07)	(9,384.46)	(22,141,989.67)	(609,146.04)	(222,032.71)	(853,014.32)	(77,172.60)	(650,576.93)	(44,841,793.00)	(4,413,979.00)	(2,421.48)	(511,634.30)	(249,769.03)	(152,827,560.46)
ET POSITION		295.384.347.18	/9 578 538 501	F 800 017 01	(2.083.945.82)	10 461 830 74	295.067.98	5 155 911 20	9 321 343 39	815 446 78	36 384 533 39	4 433 513 54	24 391 686 36	2 897 92	422 471 01	1.045.453.27	340 636 50	20 149 545 33	3.065.616.85	1 681 773 63	1 021 349 96	554.010.16	2 435 036 79	208 622 923 00	20 960 224 34	268 117 52	(1 783 527 29)	3 406 001 72	749 547 484 84



UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 31, 204
Consolidated

Consolidated																															
		SRECIP LINE DESC	MSC	PAA	PAG	PAD	PAH	PAM	PAP	PAG	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POM	PON	POO	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2014
Change in net	position																														
Operating revenues	Student tuition, net		1									(56,955,810,07)		(2.091.068.04)																	(58,046,878,11)
	Student fees, net (pledged r	evenues of \$10,310,656)	(\$7,470.16)	(2,767,185.90)		(9,309,891.00)		(4,591,694.45)	(1,549,642.26)	(15,794,891,27)	(11,235,313,84)	(469,619.94)		(161,400.00)								(96,292.20)									(45,022,321.05)
		ucational departments (pledged revenues of \$11,096,875)	(19.813.919.78)			(1,328,448,92)		(9.394.248.19)		(594.499.26)	(3,294,750,740	(3,545,575,76)	(3,923,190,56)	(72.247.400.36)	(1,290,299,88)	(900,000		(212.838.50)				(148,473,85)	(1,228,663,20)				(\$6,925,274.48)	-			(174,538,279,52)
	Audiany enterprises, net (pi	adged revenues of \$54,409,291)	(1,181,912.99)	(40.115.441.99)	(21.295.580.23)	(2,002,292,97)	(119,806,709,30)	(8,618,949,98)	(16.449.591.18)	(1,269,540,09)	(534,419,04)	(550,420,20)										(107,138.69)						(257,474.09)		(123992135B)	1224,582,684,30
	Health services operating	revenues	(17,894,124.16)									(1,038,256.83)		(2,495,773.16)		(3,082,063.65)				(779,865.69)	(2,702,749.84)		(58,105.19)			(619,023,734.00)	313,996.60				(647,700,675.94)
	Internal Revenues	Internal service center revenues	(208,894,104,13)							65.00							(94.994.708.31)		(15.387.705.91)						(10,100,358,66)				(9.053.674.13)		(273.942.077.14
		interdepartmental revenues	(13.179.639.50)	(7,611,997,48)		(124,791,03		(290,307,64)	(445.00)	65,065,101	(2.137.105.59)	(4.550,820,83)	(16.391.00)	(11.077.923.70)	(120,230,22)	(62,308,41)		(9,600,00)				(283.821.89)	(20.435.40)				(2.896.720.93)				(42.326.603.83)
	Internal Revenues		(222.012.740.69)	(7.611.397.40)		(124.791.03)		(220,307,64)	(445.00)	65.128.15)	(2.137.105.59)	(4.550,820,82)	(16,391,00)	(11,877,923,70)	(120,230,22)	(62,309,41)	(24.994.798.31)	(3,600,00)	(15.387.705.91)			(283,821,89)	(28,435,46)		(10.100.358.66)		(2,826,720,92)	-	(9.652.674.12)		(215.268.689.97)
	Other operating revenues, in	et (diedged revenues of \$2.918.251)	(26,839,314,10)	(21.360.10)	(99.907.40)	(159,169,50	(1,739.10)	(43,009,39)		(406.980.04)	(495,622,58)	(657 130 83)		(1.114.185.46)	(10,306,30)			(6.364.93)	(4.052.094.10)		06.60	543,519,79		(25,000,00)	(769.420.69)	(2.279.790.00)	(231,094,30)		(70,239,89)	(960,078,90)	(46,518,902,56)
	Operating revenues		(287,799,494,84)	(50,515,965,50)				(22.879.209.65)	(17.992.679.46)	(18.150.960.81)	(17,697,212,79)	(97.797.624.49)	(3.929.581.50)	(90.127.750.72)	(1,520,836.40)	(3.144.972.06)	(24.924.798.31)	(228,800,39)	(19.429.800.01)	(779.865.69)	(2.793.025.64)	(582,193,94)	(1.307.203.79)	(25,000,00)	(10,869,779,35)		(\$8,678,199,11)	(257,474.00)	(9.123,914,82)	(12,759,292,52)	(1,512,679,412,45)
Operating expenses	Education and general	Intraction	23,721,696,16									49.794.660.57	9,474,011.90	96.545.699.36													1,608,949,14				165.150.006.40
		Quantity.	450,301.94									10,10,000		10,000,000																	450,301.94
		Public service	8,020,750,63			_						10.61			1.695.290.94			141,046,97					1.967.335.09				57.881.796.23				68,676,328,37
		Academic support	8,521,238,58									A41 579 A11			CHICAGO			11(3110													8.962,747.98
		Student services	2,129,313,51			6491130.04		13.469.443.66		16.558.555.16	10.562.633.92	429,529,24		_	_							1,392,907.99									\$1,029,417.52
		Institutional support	27,296,260,80			2000	86.756.84	10,40,1000	974,940.44		10,000,000,000	THE COLUMN			42,802,64				19.664.595.75			1,000,001.00					658,652.49				48.714.008.96
		Onestrino and maintenance of niner	7119796.00				134,105,65		0.000.00					_	10,000.01				10,000,000.70								400,002.49			15 589 795 04	22,837,876,91
		Student aid	250236750	6 902 401 79	10,068,00		168,670,00	504218	27.856.00	1 900 90	1474577	1 152 660 14	159,117.96	960.00								0.55					16 991 04	$\overline{}$	-		10,991,342,96
	Education and general	100000	2976419534	6,962,491.79	1506500		100,000.00	12.674.690.84	1000 796 64	16.559.305.54	10.527.179.69	51 615 790 96	3,630,173,56	86 541 839 36	1 500 193 50			141,046,87	19.664.595.75			1,392,998,19	1.167.335.09				68 166 379 90	$\overline{}$	-	15 583 735 64	275,745,060,97
	Audian erespises	Program expenses	1294.463.11	45,209,704,20	20,993,355,78			9,637,202,98	9,910,914,79	1347.128.24	2.829.995.61	51,815,780.94	3,630,129.16	84,541,038.36	1,500,190.50	_		141,046.87	19,864,365.75			1,392,898.10	1,167,235.09				303,650,71	198.943.73	_	9,253,832,85	197,019,437.00
	Autority management	Internal service contra consensas	222,138,336,61	40,209,701,26	20,000,000.10	2,000,000,00	80,000,2000	0,007,202.00	8,810,816.78	1,340,0824	2,620,00041				80.00		19 999 (74 93		5 924 367 55			600,000.00			11,729,387,69		300,000.71	1985,898.73	8.745.821.56		278.820.313.37
	Amilianyamararinas	sterial service carea expenses.	222,136,536,61	45.209.794.29	20.993.355.70	2,699,690,53	83,890,389.01	9.637 500 68	991841479	1347.128.24	2.829.995.61				99.75		19,899,074,92		5324,367,55			609.526.06			11,723,387.66		363,658.71	169.943.72	8,745,621.56	8,253,832,85	465.829.750.37
	Health services operating		15,842,999,15	40,209,704.26	28,993,355.79	2,699,660.53	83,890,289.01	9,627,202.98	3,910,014.79	1,347,128,34	2,829,995.81				89.35	3,332,680,68	19,898,074.93		1,924,367.55	779.865.69	2.422.721.47	609,539.06			11,722,387.64	574.219.274.00	1297,018,59	168,943.73	8,145,821.56	8,353,832.85	597,855,479,58
	Other operating expense	expenses														1,132,480.48				779,865.89	2,422,731.47					574,210,274.00	1,267,018.50		_		
			(679.00)	52 872 186 AM	21 863 423 78	9 190 790 57	84 190 MM Sh			17 907 833 79	13 497 125 30	51 615 780 56	3639 139 16	06 Set 810 16	1 500 101 01		19 000 074 00	14104497	95 500 963 90	779.865.69	242279147	2.000 334 16							6 THS 801 S6	23 637 567 69	(879.00)
	Operating expenses							23,111,693.82	18,913,411.22							3,332,680.68				,			1,167,235.09		11,723,387.66		61,727,048.20	168,943.73			1,640,439,412.92
Operating, net			31,211,451.37	1,556,120.54	(282,093.85)	(2,731,786.85)	(35,528,356.90)	223,484.17	(7,179,267.22)	(243,927.83)	(4,289,827.49)	(15,951,923.49)	(209,452.38)		(12,553.47)	187,708.62	(5,036,623.38)	(87,758.52)	6,149,163.29		(280,384.17)	1,420,140.32	(129,868.70)	(25,000.00)	853,608.31	(47,092,240.00)	2,057,855.09	(87,530.36)	(279,092.46)	11,078,275.37	(73,239,000.53)
Nonoperating revenues	investment income, net	Investment income	(20,722,589.79)										1,132.11	(409,951.93)					(651,161.95)							(25,175,419.00)	(79,371.14)				(60,027,265.69)
			7,219,468.09											20,294.35					21,397.61											164.50	7,258,314.55
		ledged revenues of \$79,371)	(26,586,115.69)										1,122.11	(209,647.50)					(629,764.34)							(25,175,419.00)	(79,271.14)			164.50	(52,779,041.14)
	Royalty income, net	Royalty income	(10,793,636.86)	(917,518.53)																											(11,411,155.39)
		Royally expense	8,843,344.86																												8,943,344.96
	Royalty income, net (pled)		(1,950,292.00)	(917,519.53)																											(2,567,810.53)
	Gain (loss) on disposal o		(168,422.94)	(19,649.02)	(207.50)	(2,314.50)			(21,216.00)	(118.80)	(\$22.50)		(140.00)				(1,917.50)										(338,995.72)			(60.00)	(\$79,329.11)
	interest on capital asset-		71,844.31	153.00			3,352.15																				2,154.99				77,504.45
		sues, net (pledged revenues of \$1,371,010)	(290,688.85)	(596,419.19)	(135.66)	(35,725.74)	(17,894.61)		(17,184.71)		(7,213.83)						(1,943.82)		(2,871.13)								(160,729.00)			(17,758.36)	(1,258,172.14)
	Nanoperating revenues		(28,943,675.17)	(1,223,223.75)	(243.16)	(38,848.34)	(34,415.87)		(38,500.71)	(118.86)	(7,736.33)		992.11	(389,667.56)			(3,861.32)		(621,835.47)							(25,175,419.00)	(\$74,950.88)			(17,653.86)	(57,100,949.47)
Other revenues	Capital student fee, net		(9,862,404.01)																												(9,962,404.01)
Other interfund related additions and deletions	Indirect cost recovery tra	safers	(20,549,889.41)																											(14,303,082.74)	(36,851,971.17)
addrons and deletions	Manditory transfers		9,467,037.98	3,871,147.27		3,547,630.67	25,403,202.38		4,473,214.49	119,273.75	3,432,785.85			2,885,575.77												814,232.00				17,477,381.78	75,291,638.16
	Voluntary transfers		(23,074,364.90)	(1,568,435.68)	290,604.89	495,627.78	15,553,361.34	1,380,430.75	2,308,676.93	694,527.42	1,722,522.23	13,098,626.48	(40,346.92)	(883,389.75)	1,640,805.55	(5,645.02)	6,692,764.41	(6,845.34)	(3,798.39)		(3,114.53)	(2,108,067.54)	(196,477.39)	25,000.00	(3,464,042.44)		9,692,565.94		(08,000,89)	(14,129,112.54)	(1,295,177.55)
	Capital asset additions an	d plant fund activity	799,129.39	40,091.20		29,975.59	291,609.98	42,265.04		48,445.56	81,611.74	191,130.38		5,384.40		4,204.77						14,684.23			724,609.00	3,442,923.00	172,229.79				5,967,213.10
	Financing activity		461,423.77																							184,859.00	11,638.98				577,921.75
	Other interfund related a	dditions and deterions	(42,906,662.17)	2,342,802.79	290,404.89	4,893,244.84	41,238,172.60	1,422,695.79	6,791,891.32	962,256.73	5,296,919.82	13,279,756.86	(40,346.92)	1,207,578.42	1,640,805.55	(1,460.25)	6,692,764.41	(6,845.34)	(3,790.39)		(3,114.53)	(2,090,463.31)	(186,477.26)	25,000.00	(2,729,423.41)	4,362,014.00	9,976,434.61		(48,000,83)	(12,964,813.52)	43,589,624.29
Change in net position			(50,501,289.90)	2,665,689.57	7,967.94	1,311,416.95	5,675,399.80	1,656,179.96	(435,876.61)	618,219.70	909,345.20	(2,672,166.63)	(348,807.07)	(2,768,808.53)	1,629,252.00	196,249.37	1,652,269.71	(94,603.96)	5,513,537.43		(283,418.70)	(973,322.99)	(225,346.05)		(1,885,825.10)	(67,905,645.00)	11,357,338.82	(97,530.34)	(426,123.29)	(1,984,192.01)	(96,612,629.72)
Net position																															
let position begin			/344 883 MS7 98.	6 912 841 33	/S 200 005 SQ	779 508 90	(% 137 996 Se)	/24529/7540	(4 730 A34 50)	(3.222.463.00)	/1 754 791 985	(22.799.166.76)	(7.094.796.89)	(21 622 877 73)	/1 691 158.8W	ALMS TYP 101	/2 492 772 94D	(245.002.66)	(25.643.185.76)		(799.154.9%	/358 ANS 971	(709.464.67)		/549 911 600	/245 718 188 661	(43.317.503.10)	(100.007.10)	2 300 651 88	/1 Set sea 7%	(652.934.856.12)
Net position segn				4,014,011100	(e)essioners)			felenelessed	Editables	(c)max/maxmay	(c)-any-areas	feet-enterent of		ger-jessejer-rirag	(1,621,150.00)	(409,719.30)	(a)ann ji aannag	ferniesend			0.00,000.00	(**************************************		-			feeters terrend	Company	-,,	friendenn A	
mm position 8/92			(295,384,347.18)	9,579,530.90	(\$,861,917.61)	2,083,945.87	(10,461,800.Tk)	(294,047.98)	(5,155,911.20)	(9,321,243.30)	(815,446.78)	(26,381,533.39)	(1,433,513.96)	(24,391,686.26)	(2,897.92)	(422,471.01)	(1,045,453.27)	(248,636.50)	(20,549,648.33)		(1,081,773.63)	(7,021,349.96)	(\$54,818.16)		(2,435,006.79)	(308,623,933.00)	(38,968,226.34)	(268,137.52)	1,793,527.79	(3,409,001.72)	(749,547,494.94)



## University of Colorado Boulder

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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
SSETS AND DEFERRED OUTFL	ows									
SETS										
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.
O/O///AID INVESTIBLITIO	CASH ON HAND	55,900.00	188,643.69	71,050.00		515,555,555	5,000,000			315,593
	INVESTMENTS AND RESTRICTED POOLED CASH			41,037.55	2,279,378.75	109,229,274.93	8,032.00			111,557,723.
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
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
ACCOUNTE / MED ECAMO NECETIVADEE	ACCOUNTS RECEIVABLE-DPCU, CURRENT	,,	-	6,622,017.44		5,00 1,000.00				6,622,017
	ACCOUNTS RECEIVABLE, NONCURRENT			617,539.95	6,183.03					623,722
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,270,372.90)	(5,402,330.31)	(218.90)						(10,672,922
	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
	LOANS RECEIVABLE, CURRENT	,	10,000,0000	14,010,010	2,755,536.14	5,424,444.54				2,755,536
	LOANS RECEIVABLE, NONCURRENT				14,423,882.28					14,423,882
	ALLOWANCES FOR LOANS RECEIVABLE				(1,393,290.38)					(1,393,290
	LOANS RECEIVABLE				15,786,128.04					15,786,128
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
INVENTORIES	INVENTORIES	883,175.48	6,675,315.69		11, 12,111					7,558,491
OTHER ASSETS	OTHER ASSETS, CURRENT	298,305.43	1,156,992.41	140,685.46		4,672.39				1,600,655
	OTHER ASSETS, NON-CURRENT		62,032.33	,		1,012.01				62,032
OTHER ASSETS		298,305.43	1,219,024.74	140,685.46		4,672.39				1,662,688
CAPITAL ASSETS	LAND		1,211,22111	,		,		18,904,778.10		18,904,778
	CONSTRUCTION IN PROGRESS					(0.04)		222,572,428.73		222,572,428
	COLLECTIONS					(0.0-1)		12,127,472.00		12,127,472
	NON-DEPRECIABLE CAPITAL ASSETS					(0.04)		253,604,678.83		253,604,678
	BUILDINGS					(0.04)		1,651,433,637.61		1,651,433,637
	IMPROVEMENTS OTHER THAN BUILDINGS							103,571,887.53		103,571,88
	EQUIPMENT							245,137,212.14		245,137,212
	SOFTWARE							3,594,915.88		3,594,915
	LIBRARY AND OTHER COLLECTIONS							256,060,237.68		256,060,237
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(969,520,659.15)		(969,520,659
	DEPRECIABLE CAPITAL ASSETS							1,290,277,231.69		1,290,277,231
CAPITAL ASSETS						(0.04)		1,543,881,910.52		1,543,881,910
ERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES			30,880.00		(30,880.00)	(267,245.58)	.,040,001,010.02		(267,245
SETS		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
FERRED OUTFLOWS		01,331,330.01	100,012,004.03	12,421,140.02	10,07 1,003.02	000,023,219.34	3,010,303.31	1,040,001,010.02		2,020,409,73
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							11,494,540.69		11,494,540
FERRED OUTFLOWS	EGGG GIT SGITB INET GITBINGG							11,494,540.69		11,494,540
SETS 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

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FYAMT
IABILITIES	·									
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)						(495,352.4
ACCRUED EXPENSES	ACCRUED EXPENSES	(31,535,622.09)	(22,472,687.32)	(15,800,618.91)		(470,784.01)	(2,409,110.23)			(72,688,822.5
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(2,929,629.15)	(2,929,629.1
	COMPENSATED ABSENCES, NON-CURRENT								(41,191,292.05)	(41,191,292.0
COMPENSATED ABSENCES									(44,120,921.20)	(44,120,921.20
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(5,352,871.57)	(5,352,871.5
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(69,027,863.57)	(69,027,863.5
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	(52,247,685.9
	UNEARNED REVENUE, NON-CURRENT	(10,001,000,00)	(29,000.00)	(= 1,000,100110)						(29,000.0
UNEARNED REVENUE		(13,867,060.28)	(14,359,798.34)	(24,838,493.70)					788,666.39	(52,276,685.9
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT	(,,	(,,	(= 1,000,1001111)		(3,780,619.82)		(31,092,261.04)	,	(34,872,880.8
BONDO AND ON THE EEADEOT ATTRIES	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(74,357,928.99)		(622,649,771.08)		(697,007,700.0
BONDS AND CAPITAL LEASES PAYABLE						(78,138,548.81)		(653,742,032.12)		(731,880,580.9
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT					(70,130,340.01)		(033,742,032.12)	(485,562.67)	
ACTENNATE MEDICANET EAR	ALTERNATE MEDICARE PLAN, NON-CURRENT									(2,398,657.43
ALTERNATE MEDICARE PLAN	ALIENTATION OF THE TOTAL								(2,398,657.43)	
	M EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(4 704 074 70)							(2,884,220.10)	(2,884,220.10
EARLY RETIREMENT INCENTIVE PROGRA	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(1,764,671.79)								(1,764,671.79
	· ·	(7,378,305.80)								(7,378,305.8)
EARLY RETIREMENT INCENTIVE PROGRA		(9,142,977.59)								(9,142,977.5
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(7,575,740.00)	(3,525,596.31)	(668,473.41)						(11,769,809.7
	OTHER LIABILITIES, CURRENT					(14,278,202.57)				(14,278,202.5
OTHER LIABILITIES		(7,575,740.00)	(3,525,596.31)	(668,473.41)		(14,278,202.57)				(26,048,012.29
ILITIES T POSITION		(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 INVESTMENT IN CAPITAL ASSETS									
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							901,634,419.09		901,634,419.09
INVESTMENT IN CAPITAL ASSETS	INCTRUCTION							901,634,419.09		901,634,419.09
RESTRICTED FOR EXPENDABLE PURPOS				8,208,393.32						8,208,393.3
	RESEARCH			244,699.08						244,699.0
	ACADEMIC SUPPORT			1,191,784.37						1,191,784.3
	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			121,691,811.3
	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						213,614.9
RESTRICTED FOR EXPENDABLE PURPOS		(35,850.78)	28,846,765.86	35,008,676.92	19,382,178.11	119,720,333.65	3,489,728.53		(100 507 010 57	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
T 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 ne	t position												
Operating revenues	Student tuition, net	Student tuition	(520,407,901.00)	(24,923,547.56)							(1,174,116.08)		(546,505,564.6
		Scholarship allowance								79,334,798.09			79,334,798.0
	Student tuition, net (pledo	ged revenues of \$46,717,077)	(520,407,901.00)	(24,923,547.56)						79,334,798.09	(1,174,116.08)		(467,170,766.5
	Student fees, net	Student fees	(15,791,397.65)	(30,579,201.79)							18,243.37		(46,352,356.0
		Scholarship allowance								6,564,380.32			6,564,380.3
	Student fees, net (pledged	d revenues of \$6,962,642)	(15,791,397.65)	(30,579,201.79)						6,564,380.32	18,243.37		(39,787,975.
	Fee-for-service contracts		(29,669,940.80)										(29,669,940.
	Federal grants and contra	acts (pledged revenues of \$73,747,463)			(328,565,903.91)								(328,565,903.9
	State and local grants and	d contracts (pledged revenues of \$1,948,482)			(10,940,206.50)						2,259,165.75		(8,681,040.7
	Nongovernmental grants	and contracts			(28,341,070.59)								(28,341,070.5
	Sales and service s of ed	ucational departments (pledged revenues of \$10,013,330)		(31,900,144.37)							537,578.43		(31,362,565.9
	Auxiliary enterprises, net	Auxiliary enterprises		(185,361,802.16)							120,521.81		(185,241,280.3
		Scholarship allowance								3,023,862.32			3,023,862.3
	Auxiliary enterprises, net	(pledged revenues of \$45,709,848)		(185,361,802.16)						3,023,862.32	120,521.81		(182,217,418.0
	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		(3,350.0
	Internal Revenues		(21,725,020.66)	(231,737,523.82)	(20,045.00)						44,498,463.95	208,980,775.53	(3,350.0
	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		(14,204,615.9
Operatin	g 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	(1,130,004,648.3
Operating expenses	Education and general	Instruction	304,341,643.22	38,234,638.28	34,505,409.58		5,489.97			4,564,595.92	(11,017,551.06)		370,634,225.9
		Research	9,563,722.46	290,203.57	258,446,711.78					2,927,508.11	130,820.97		271,358,966.8
		Public service	1,485,675.21	3,184,625.72	1,244,640.54					39,385.51	(154,371.24)		5,799,955.7
		Academic support	75,367,688.01	8,155,917.73	3,598,994.89		14,441.12			1,045,652.29	(742,517.25)		87,440,176.7
		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)		69,990,994.5
		Institutional support	38,579,021.93	3,215,809.10	9,253,484.30		14,396.98			896,071.29	(349,261.56)		51,609,522.0
		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	67,692,652.2
		Student aid	52,706,569.56	9,599,780.02	41,602,887.65					(90,656,437.83)			13,252,799.4
	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	937,779,293.5
	Depreciation								78,133,160.42				78,133,160.4
	Auxiliary enterprises	Program expenses		151,333,528.36	9,185,930.57					1,160,930.27	(7,732,519.29)		153,947,869.9
		Internal service center expenses		214,598,411.24	37,854.81					356,081.61	-	(208,980,775.53)	6,011,572.1
		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)	159,959,442.0
Operatin	ig 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)	1,175,871,895.9
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	45,867,247.6

				AUXILIARY AND			UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN	NON-BUDGET		REPORT	
Non-posting reception	Federal pell grant	SRECNP LINE DESC	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	PLANT	PLANT	PLANT	ACTIVITY	PRESENTATION	ADJUSTMENTS	FY 2014
Nonoperating revenues	, -				(19,292,842.00)								(19,292,842.00)
	Gifts				(53,076,750.66)								(53,076,750.66)
	Investment Income, net	Investment income		1,132.11	(2,517,203.88)		(441,616.25)	(9,749.60)					(2,967,437.62)
		Investment expense		164.50				485.56					650.06
	Investment Income, net			1,296.61	(2,517,203.88)		(441,616.25)	(9,264.04)					(2,966,787.56)
	Royalty income, net	Royalty income		(2,283,439.28)									(2,283,439.28)
		Royalty expense			7,566.00								7,566.00
	Royalty income, net (pledge	ed revenues of \$141,113)		(2,283,439.28)	7,566.00								(2,275,873.28)
	Gain (loss) on disposal of a	essets	-	(207,248.88)			(238,067.25)		860,975.06				415,658.93
	Interest on capital asset-re	lated 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 revenue	es, net (pledged revenues of \$149,700)		(701,426.18)			(765,496.92)	(2,474,019.55)					(3,940,942.65)
Nonoperati	ing 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	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						(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 rever	nues			(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	Indirect cost recovery trans	sfers	(55,268,029.11)	(22,027,915.41)	77,029,674.52	266,270.00							
additions and deletions	Manditory 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 offs	et											
	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 inter	fund related additions and dele	itions	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	4,757,356.65	302,002.20	156,289.14		240.00	488.83		708.75	18,486,169.35
	REGEIVABLE	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)	(424,664.11)		(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	129,260.33	72,372.41	4,076,653.83	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				81,087.85				458,221.63					6,675,315.69
	OTHER ASSETS	OTHER ASSETS, CURRENT	167,770.22	516,004.56	3,425.10			0.84			42,409.60	27,372.96	322,573.23			77,435.90				1,156,992.41
		OTHER ASSETS, NON-CURRENT	14,032.33			48,000.00														62,032.33
	OTHER ASSETS		181,802.55	516,004.56	3,425.10	48,000.00		0.84			42,409.60	27,372.96	322,573.23			77,435.90				1,219,024.74
ASSETS			100,118,829.34	(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	2,253,985.34	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)	(133,209.17)	(2,421.48)	(117,984.56)	(13,723,979.63)
	ACCRUED EXPENSES	ACCRUED EXPENSES	(16,115,628.62)	(1,323,425.60)	(179,052.86)	(210,713.25)	(1,998,110.84)	(580,067.74)	(19,981.47)	(184,198.45)	(326,336.22)	(954,674.37)	(153,481.61)	(52,033.70)	(149,997.07)	(28,524.55)	(181,239.85)		(15,221.12)	(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)			(30,100.00)	(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 Jun-30, 2014 Boulder

		SRECNP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2014
Change in ne	t position	•		•	•	•		•	-	•	-	•	-	•	-	-	-	•		
Operating revenues	Student tuition, net											(24.923.547.56)								(24.923.547.5
operating revenues	Student fees, net (pledged	Immorana of \$6.062.642)		(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.)
		ducational departments (pledged revenues of \$10,013,330)	(10,512,879.55)	(1,519,706.15)		(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)				(31,900,144.2
		et (pledged revenues of \$45,709,848)	(10,512,679.55)	(39,956,288.08)	(15,727,888.31)	(1,320,440.32)	(108,310,416.30)	(3,334,240.13)	(8,710,521.79)		(3,234,730.74)	(023,300.44)	(3,923,190.54)	(1,390,299.00)		(040,470.00)		(257,474.09)	(12,399,213.59)	
	Internal Revenues	Internal service center revenues	(178.500.642.02)	(39,956,288.08)	(15,727,888.31)		(108,310,416.30)		(8,710,521.79)						(24.934.708.31)		(5.545.425.20)	(257,474.09)	(12,399,213.59)	(208.980.775.
	internal Revenues	Interdepartmental revenues									(2.137.105.59)		(10.001.00)		(24,934,708.31)		(5,545,425.20)			
	Internal Devenier	interdepartmental revenues	(8,142,958.42)	(7,611,997.48)		(124,791.03)		(230,307.64)		(62,383.15)		(4,062,282.13)	(16,391.00)	(84,709.96)		(283,821.89)				(22,756,748.2
	Internal Revenues		(186,643,600.44)	(7,611,997.48)		(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)			(231,737,523.8
		es (pledged revenues of \$2,534,123)	(7,018,619.35)			(159,163.50)		(40,925.00)		(41,772.72)	(408,697.56)	(465,638.77)				(221,479.21)	(9,344.22)			(8,365,640.3
	erating revenues		(204,175,099.34)	(49,087,993.71)	(15,727,888.31)	(9,922,284.45)	(108,310,416.30)	(13,574,273.32)	(8,710,521.79)	(11,138,172.08)	(12,121,462.89)	(30,385,219.10)	(3,939,581.54)	(1,475,009.84)	(24,934,708.31)	(1,153,771.95)	(5,554,769.42)	(257,474.09)	(12,399,213.59)	
Operating expenses	Education and general	Instruction	16,376,229.19									18,384,397.89	3,474,011.20							38,234,638.2
		Research	290,203.57																	290,203.5
		Public service	1,719,224.17									10.61		1,465,390.94						3,184,625.7
		Academic support	8,155,917.73																	8,155,917.7
		Student services	1,473,374.22			6,491,130.04		13,469,448.66		11,008,482.61	9,636,829.97	426,528.24				1,225,361.04				43,731,154.7
		Institutional support	3,215,809.10																	3,215,809.1
		Operation and maintenance of plant	7,116,715.59																	7,116,715.5
		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				9,599,780.0
	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				113,528,844.7
	Auxiliary enterprises	Program expenses		43,872,517.31	15,675,430.69		77,839,883.24		5,521,920.54									169,943.73	8,253,832.85	151,333,528.3
		Internal service center expenses	187,907,993.02												19,898,074.93		6,792,343.29			214,598,411.2
	Auxiliary enterprises		187,907,993.02	43,872,517.31	15,675,430.69		77,839,883.24		5,521,920.54						19,898,074.93		6,792,343.29	169,943.73	8,253,832.85	365,931,939.6
Op	erating expenses		228,466,238.58	50,674,865.09	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	19,898,074.93	1,225,361.15	6,792,343.29	169,943.73	8,253,832.85	479,460,784.3
Operating, net			24,291,139.24	1,586,871.38	(52,457.62)	(3,431,154.41)	(30,470,533.06)	(99,782.48)	(3,188,601.25)	(128,689.09)	(2,469,887.15)	(11,164,528.51)	(309,452.38)	(9,618.90)	(5,036,633.38)	71,589.20	1,237,573.87	(87,530.36)	(4,145,380.74)	(33,407,075.6
Nonoperating revenues	Investment Income, net	Investment income											1,132.11							1,132.1
		Investment expense																	164.50	164.5
	Investment Income, net	-											1,132.11						164.50	1,296.6
	Royalty income, net (ple	edged revenues of \$141,113)	(1,665,920.75)	(617,518.53)																(2,283,439.2
	Gain (loss) on disposal	of assets	(162,654.44)	(19,449.03)	(207.50)	(2,314.50)	(19,873.41)			(110.00)	(522.50)		(140.00)		(1,917.50)				(60.00)	(207,248.8
	Interest on capital asset	t-related debt	63,873.27	153.00	1	12	3,352,15			(,	( ,		1		(1				(1111)	67,378.4
		enues, net (pledged revenues of \$149,700)	(26,630.75)	(596,419.19)	(135.60)	(33,430.02)	(17,894.61)				(7,213.83)				(1,943.82)				(17,758.36)	(701,426.1
No	noperating revenues		(1,791,332.67)	(1,233,233.75)	(343.10)	(35.744.52)	(34,415,87)			(110.00)	(7,736.33)		992.11		(3.861.32)				(17,653,86)	(3.123.439.3
Other revenues	Capital student fee, net		(9,862,404.01)	(1,255,255.75)	(545.10)	(55,744.52)	(54,415.01)		-	(110.00)	(1,150.55)		552.11		(0,001.52)				(17,055,00)	(9.862.404.0
Other interfund related	Indirect cost recovery tr	ansfers	(20,427,915.41)																(1,600,000.00)	(22,027,915.4
additions and deletions	Manditory transfers		9,467,037.98	3.871.147.27		3.547.630.67	21,979,347,13		2.361.637.92		1.937.650.00								3,325,409.14	46,489,860.1
	Voluntary transfers			(1,568,325.71)	20.049.87	3,547,630.67	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	31,376,321.1
	Capital asset additions	and along found and other	(488,513.07)		20,049.87		., .,						(40,346.80)	1,609,280.05	6,692,764.41	(36,228.03)			533,433.45	
	-	and plant lund activity	358,501.85	40,091.20		39,975.59	274,504.98	42,244.85		20,079.21	81,070.00	30,621.52					689,258.95			1,576,348.1
	Financing activity		403,895.26																	403,895.2
	her interfund related addition	and derenons	(10,686,993.39)	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)	(3,349,649.84)		2,258,842.59	57,818,509.2
Change in net position	n		1,950,409.17	2,696,550.39	(32,750.85)	466,524.98	5,449,149.42	1,086,450.90	5,430.95	81,726.70	826,475.96	60,936.05	(348,807.07)	1,599,661.15	1,652,269.71	35,361.17	(2,112,075.97)	(87,530.36)	(1,904,192.01)	11,425,590.2
Net position																				
Net position begin			(82,959,901.37)	7,037,045.95	(4,595,883.14)	(946,745.00)	(16,057,315.01)	(1,276,725.57)	(1,539,476.01)	(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)	(122,356,133.5
Net position end			(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)	(110.930.543.2



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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	. 1			521,263,119.7
CACATAND IIVECTIMENTO	CASH ON HAND	22,975.22	77,863,056.69	46,396.46		205,721,573.17	2,405,741.57				77,932,428.
	INVESTMENTS AND RESTRICTED POOLED CASH	22,975.22	178,624,423.73	5,933,230.57	4,615,746.01	46,284,750.57					235,458,150.
CASH AND INVESTMENTS	INVESTMENTS AND RESTRICTED FOOLED CASH	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.
ACCOUNTS AND LOANS	ACCOUNTS RECEIVABLE, CURRENT	15,539,873.06	117,025,903.32	58,491,085.99	4,615,746.01	1,956,803.66	0.19		-	(3,092,095.00)	189,921,571.
RECEIVABLE	ACCOUNTS RECEIVABLE, CORRENT  ACCOUNTS RECEIVABLE-DPCU, CURRENT	15,539,673.00	117,025,905.32	8,220,826.11		163,460.78	0.19			(3,092,093.00)	8,384,286.
	ACCOUNTS RECEIVABLE, NONCURRENT			0,220,020.11	1,124.13	163,460.76					1,124.
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4.444.054.00)	(9,405,372.54)	(131.74)	(235.00)						(13,849,990.
		(4,444,251.30)									
	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.
	LOANS RECEIVABLE, CURRENT				2,049,837.17						2,049,837.
	LOANS RECEIVABLE, NONCURRENT				10,834,430.33						10,834,430.
	ALLOWANCES FOR LOANS RECEIVABLE				(1,172,979.60)						(1,172,979.
	LOANS RECEIVABLE				11,711,287.90						11,711,287
ACCOUNTS AND LOANS REC		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.
INVENTORIES OTHER ASSETS	INVENTORIES	409,607.41	10,635,320.31								11,044,927.
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.
	OTHER ASSETS, NON-CURRENT		5,252,877.00								5,252,877.
OTHER ASSETS		1,074,508.98	7,127,077.47	470,182.98		27,654.01			(1,381,973.40)		7,317,450.
CAPITAL ASSETS	LAND							29,125,618.61			29,125,618.
	CONSTRUCTION IN PROGRESS					-		13,690,860.42			13,690,860.
	COLLECTIONS							3,232,386.00			3,232,386.
	NON-DEPRECIABLE CAPITAL ASSETS					-		46,048,865.03			46,048,865.
	BUILDINGS							1,324,555,010.52			1,324,555,010.
	IMPROVEMENTS OTHER THAN BUILDINGS							77,811,358.58			77,811,358
	EQUIPMENT							193,436,566.92			193,436,566.
	SOFTWARE							17,541,663.20			17,541,663.
	OTHER INTANGIBLES							1,909,636.00			1,909,636.
	LIBRARY AND OTHER COLLECTIONS							63,838,625.42			63,838,625
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(706,888,291.73)			(706,888,291
	DEPRECIABLE CAPITAL ASSETS							972,204,568.90			972,204,568.
CAPITAL ASSETS						-		1,018,253,433.93			1,018,253,433.
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES					-	(2,396,826.12)				(2,396,826.
SSETS		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.
EFERRED OUTFLOWS											
EFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							19,841,977.56			19,841,977.
EFERRED OUTFLOWS								19,841,977.56			19,841,977.
SSETS 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.

			AUXILIARY AND			UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN	NON-BUDGET		
	SNP LINE DESC	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	PLANT	PLANT	PLANT	ACTIVITY	PRESENTATION	FY AMT
ABILITIES											
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
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(2,379.70)							(2,379
ACCRUED EXPENSES	ACCRUED EXPENSES	(25,087,078.08)	(48,113,146.31)	(54,549,975.29)		(23,278.13)	-				(127,773,477
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(7,705,154.49)		(7,705,154
COMPENSATED ABSENCES	COMPENSATED ABSENCES, NON-CURRENT								(108,336,328.70)		(108,336,328
COMPENSATED ABSENCES									(116,041,483.19)		(116,041,483
OTHER POSTEMPLOYMENT	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(7,900,056.08)		(7,900,056
BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(101,875,037.77)		(101,875,037
OTHER POSTEMPLOYMENT BENEF	FITS								(109,775,093.85)		(109,775,093
	UNEARNED REVENUE, CURRENT	(15,950,645.49)	(3,496,687.99)	(42,686,850.22)					1,381,973.40		(60,752,210
UNEARNED REVENUE	UNEARNED REVENUE, NON-CURRENT	(1,619,998.00)									(1,619,998
UNEARNED REVENUE		(17,570,643.49)	(3,496,687.99)	(42,686,850.22)					1,381,973.40		(62,372,208
BONDS AND CAPITAL LEASES	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(78,737.98)	-	(24,226,476.22)			(24,305,214
PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(41,105,121.94)	-	(453,991,702.84)			(495,096,824
BONDS AND CAPITAL LEASES PAY	ABLE					(41,183,859.92)		(478,218,179.06)			(519,402,038
	ALTERNATE MEDICARE PLAN, CURRENT								(821,972.94)		(821,972
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, NON-CURRENT								(4,060,508.76)		(4,060,508
ALTERNATE MEDICARE PLAN									(4,882,481.70)		(4,882,481
EARLY RETIREMENT INCENTIVE	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT		(697,579.42)								(697,579
PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT		(1,010,108.50)								(1,010,108
EARLY RETIREMENT INCENTIVE P	ROGRAM		(1,707,687.92)								(1,707,687
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,621,582.66)	(509,695.90)	(226,537.25)							(2,357,815
	OTHER LIABILITIES, CURRENT		(4,491,044.19)			(167,124.57)					(4,658,168
	OTHER LIABILITIES, NON-CURRENT		(7,396,923.26)								(7,396,923
OTHER LIABILITIES		(1,621,582.66)	(12,397,663.35)	(226,537.25)		(167,124.57)					(14,412,907
BILITIES		(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
ET POSITION			,	, , , , ,	,				, , , , ,		
	NET INVESTMENT IN CAPITAL ASSETS							559,877,232.43			559,877,232
	INSTRUCTION			21,186,703.13				338,077,232.43			21,186,703
RESTRICTED FOR EXPENDABLE PURPOSES	RESEARCH			74,283.80							74,283
	ACADEMIC SUPPORT			289,615.58							289,615
	STUDENT LOANS AND SERVICES			20,161.27	16,261,565.40						16,281,726
	SCHOLARSHIPS AND FELLOWSHIPS			979,438.84	10,261,363.40						979,438
	AUXILIARY ENTERPRISES		34,410,066.75	979,438.84		8,117,653.55	1,103,167.19				43,630,887
	INSTITUTIONAL SUPPORT		34,410,000.75	6,161,328.15		0,117,003.55	1,103,167.19				6,161,328
	CAPITAL			128,175.46		54,939.61					183,115
						54,939.61					
RESTRICTED FOR EXPENDABLE P	OTHER		24 440 005 ==	185,061.20	40 004 505 12	0.470.505.10	4 400 407 12				185,06
	UNRESTRICTED	0.400.001.00	34,410,066.75	29,024,767.43	16,261,565.40	8,172,593.16	1,103,167.19		(000 000 050 7 1		88,972,159
	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



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 ne	t position												
Operating revenues	Student tuition, net	Student tuition	(207,532,328.87)	(30,628,445.31)							(1,247,624.15)		(239,408,398.3)
		Scholarship allowance	(1,71,71,71,7	(10,10,10,10,10,10,10,10,10,10,10,10,10,1						37,468,918.01			37,468,918.0
	Student tuition, net (pledg	led revenues of \$20,193,948)	(207,532,328.87)	(30,628,445.31)						37,468,918.01	(1,247,624.15)		(201,939,480.3
	Student fees, net	Student fees	(22,246,067.66)	(5,213,911.32)						.,,	(175,309.27)		(27,635,288.2
		Scholarship allowance								4,126,911.34			4,126,911.3
	Student fees, net (pledged	i revenues of \$514,579)	(22,246,067.66)	(5,213,911.32)						4,126,911.34	(175,309.27)		(23,508,376.9
	Fee-for-service contracts		(61,843,776.20)										(61,843,776.2
	Federal grants and contra	cts (pledged revenues of \$58,811,819)			(288,621,988.68)								(288,621,988.6
	State and local grants and	contracts (pledged revenues of \$5,421,671)			(27,833,244.49)						1,226,119.56		(26,607,124.9
	Nongovernmental grants a	and contracts			(77,731,977.85)						, , ,		(77,731,977.8
	Sales and services of edu	cational departments (pledged revenues of \$1,083,545)		(142,052,032.48)	-						90,540.70		(141,961,491.7
		(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		(648,765,762.0
	Internal Revenues	Internal service center revenues	(1,111,11111111)	(44,930,699.26)							(10,296,841.00)	55,227,540.26	(-11,111,111,111
		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)	(01,000,100.00)	(47,000.02)						12,007,001.40	55,227,545.25	(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		(34,275,566.9
Operatin	g 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	(1,522,346,379.9
Operating expenses	Education and general	Instruction	187,395,939.55	123,901,112.16	99,904,606.83	(200,420.04)				4,702,679.77	(20,902,954.12)	00,227,040.20	395,001,384.19
	,	Research	374,516.27	102,807.33	242,782,004.57					974,830.05	(2,678,585.13)		241,555,573.0
		Public service	114,878.97	64,632,322.75	27,540,078.40					(2,391,184.84)	(1,937,430.03)		87,958,665.2
		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	304,403.71				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	46,415,231.2
		Student aid	16,368,631.36	878,636.85	29,679,811.14		(50,555.75)	02,000.00		(41,592,397.62)	(1,204,020.40)	0,400,070.40	5,334,681.7
	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	893,675,846.3
	Depreciation		334,023,001.38	212,417,203.20	407,334,170.31	304,403.71	(33,333.73)	02,030.30	70,676,344.14	(30,241,011.40)	(20,744,400.33)	3,433,073.40	70,676,344.14
	Auxiliary enterprises	Program expenses		16,063,293.17	79,770.36				70,070,344.14	(13,424.58)	38,333.26		
	, indipided	Internal service center expenses			79,770.36							(EE 227 E40 22)	16,167,972.2
	Auxiliary enterprises			62,949,615.47	70 770 00					330,296.31	56,938.30	(55,227,540.26)	8,109,309.8
	Health services operating	avnancas		79,012,908.64	79,770.36					316,871.73	95,271.56	(55,227,540.26)	24,277,282.03
	Other operating expenses			597,855,479.58	181,116.76					20,259,994.17	(36,168,794.70)		582,127,795.8
Onerelin			-	-			(				(	(21	
	g expenses		334,823,001.39	889,285,677.50	407,815,063.43	364,485.71	(53,333.75)		70,676,344.14	(15,664,145.56)	(64,818,010.09)	(51,733,864.80)	1,570,757,268.3
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	48,410,888.3

		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 ST.	ABILIZATION											
	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-re	elated 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 reven	ues, net (pledged revenues of \$1,218,107)	(114,892.71)	(524,417.00)			(1,362,889.71)	(780,901.41)					(2,783,100.83
Nonoperati	ng 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 rever	nues			-	(778,020.50)		(1,293,421.31)		(651,199.81)				(2,722,641.62)
Other interfund related	Indirect cost recovery tran	sfers	(64,118,515.96)	(14,824,055.76)	78,917,071.72	25,500.00							
additions and deletions	Manditory 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 off	set											
	Capital asset additions an	d 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 inter	fund related additions and dele	tions	(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)



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-UPI PRR -- RSRCH BLDG SYS

POV -- OTHER EAST PAV POY -- OTHER HLTH SERV PRL -- RSRCH SUP OPER

PAP POP POY PRL EQUITY IN POOLED CASH AND INVESTMENTS 25.360.00 200.00 (55.293.31) 1.060.00 77.863.056.69 INVESTMENTS AND RESTRICTED POOLED CASH 178,624,423.73 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 27,989,331.07 290,726.76 336,028.28 7,518,204.44 1,843,329.59 941,095.97 456,750.56 869,428.21 260,696,858.00 19,028,830.99 (1,274,945.08) 406,896,216.19 ACCOUNTS RECEIVABLE, CURRENT ALLOWANCES FOR ACCOUNTS RECEIVABLE (1,579,907.88) (45,434.46) (67,160.34) (707,421.19) (400,505.89) (133,263.03) (1,679,221.21) (9,405,372.54) ACCOUNTS RECEIVABLE 6,669,379.71 77,245.44 107,620,530.78 10,635,320.31 OTHER ASSETS, CURRENT OTHER ASSETS, NON-CURREN 126.104.58 1.523.413.00 14.565.74 1.874.200.47 OTHER ASSETS 5,252,877.00 5,252,877.00 OTHER ASSETS 6,776,290.00 7,127,077.47 ACCOUNTS BAVABLE ACCOUNTS BAVABLE ACCRUED EXPENSES ACCRUED EXPENSES (4,237,270.10) (102,364.33) (84,532.39 (237,915.82) (1,364,649.39) (4,863,836.15) (593,020.78) (172,032.05) (92,318.66) (140,698.62) (172,595.71) (167,884.41) (35,168,967.00) (991,396.47) (319,781.41) (48,113,146.31) (3,496,687.99) UNEARNED REVENUE UNEARNED REVENUE, CURRENT EARLY RETIREMENT | EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT |
INCENTIVE PROGRAM | EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT |
INCENTIVE PROGRAM |
INCENTIV (697,579.42) (697,579.42) (1,010,108.50) (1,707,687.92) DEPOSITS HELD FOR OTHER OTHER LIABILITIES OTHER LIABILITIES, CURRENT (120,396.45) (2,511,444.74) (148,500.00 (4,491,044.19) OTHER LIABILITIES, NON-CURRENT (7,138,518.00) (12,397,663.35) (9,454,305.05) (147,995.23) (236,282.35) (81,340.19) (4,516,843.53) (7,224,057.84) (7,231,743.48) (326,115.51) (44,841,793.00) (4,383,453.25) (80,705,571.31) NET POSITION 3,371,385.17 23,689,471.75 24,391,686.26 340,636.50 30,352,128.00 451,573,573.44 57,398,846.16 157,966.86 (2,562,730.20) 198,883.20 422,471.01 659,878.22 3,065,616.85 1,081,773.63 554,810.16 600,854.20 308,623,933.00



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

		SRECNP LINE DESC	MISC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POM	PON	POP	POT	POU	POY	PRL	PRR	FY 2014
Change in net pos	ition																					
perating revenues	Student tuition, net								(28.537.377.27)	(2.091.068.04)												(30.628
	Student fees, net (pledged	revenues of \$514.579)				(200,396.22)		(4.492.879.36)	(359,235.74)	(161,400.00)												(5,213,1
		cational departments (pledged revenues of \$1,083,545)	(8,720,986.56)			(451,01544)		(1112)11101	(2,716,169.32)	(72,247,400.36)	(600.00)	(212,838.56)				(1,228,663.20)			(56,925,374.48)			(142,052,
		(pledged revenues of \$1,800,039)	(674,631.08)	(1,162,400,36)	(2.002.292.97)	(8,510,679,55)	(4.742.081.28)			(14,211)111111	(414-14)	(0.1,000.00)				(-)==-,,			(44,444,444,444,444,444,444,444,444,444			(17,092,0
	Health services operating		(17,893,374.16)	(1		(			(1,038,256.83)	(3,435,773.18)	(3,082,063.65)			(779,865.69)	(2,702,749.84)	(58,105.19)		(619,023,734.00)	315,175.00			(647,698,7
	Internal Revenues	Internal service center revenues	(25.384.787.35)						1				(850.563.00)		1111111	(10.00.0)	(4.010.203.78)			(9.053.674.13)		(44,930.6
		Interdepartmental revenues	(2.180,278.19)					(2.682.00)	(488.538.70)	(11.077.923.70)	(62.308.41)	(9.600.00)	(400,000-00)			(20.435.40)	(0.0000000)		(2.836.720.93)	(4)444(41 1114)		(16,678.4
	Internal Revenues		(27,565,065.54)					(2,682.00)	(488,538.70)	(11,077,923.70)	(62,308.41)	(9,600.00)	(850,563.00)			(20,435.40)	(4,010,203.78)		(2,836,720.93)	(9,053,674.13)		(61,609,1
	Other operating revenues (	pledged revenues of \$292,320)	(12,704,102.96)					(334.342.57)	(137,278.39)	(1.114.185.45)	(44,444-1.7)	(6.364.83)	(3.999.637.78)		(285.80)	(44,144,14)	(760.076.47)	(2,278,780.00)	(231.094.30)	(70,239.89)	(360.078.93)	(31,396.7
Operatin	g revenues		(67,558,160,30)	(1,162,400,36)	(2.002.292.97)	(8.711.075.77)	(4.742.081.28)	(4.829.903.93)	(33.276.856.25)	(90.127.750.73)	(3.144,972.06)	(228.803.39)	(4.850.200.78)	(779.865.69)	(2,703,035,64)	(1.307.203.79)	(4.770.280.25)	(621,302,514,00)	(59.678.014.71)	(9.123.914.02)	(360,078,93)	
Operating expenses	Education and general	Instruction	6,747,238.64	(1112/1111)	(2,111,212.7)	(apringarant)	(1) (4)	(1,020,0000)	29,004,235.02	86,540,689.36	(4)(4.2.4.)	(44,044,04)	(1,000,000.0)	(110,000,007)	(4,-10,100.0.)	(1,001,000.11)	(4.14,24.24)	(42-)442(4-1-114)	1.608.949.14	(4).24(4).142(	(000,0000,	123,901,1
		Research	102.807.33							00,010,000												102,8
		Public service	5.442.146.56									141.044.87				1.167.335.09			57.881.796.23			64.632.3
		Academic support	307,885.43									141,044.00				1,107,333.03			57,001,730.23			307,8
		Student services	616.495.79					5.025.286.74														5.641.7
		Institutional support	707,304.07					5,043,400.74											658.652.49			1,365.9
		Operation and maintenance of plant	3,050.63																000,022.40		15,583,735.04	15,586,7
		Student aid	164,278.77					350.00	696,677,04	350.00									16.981.04		13,383,133.04	878.6
	Education and general		14,091,207.22					5.025.636.74	29,700,912,06	86.541.039.36		141.044.87				1.167.335.09			60.166.378.90		15.583.735.04	212.417.2
	Auxiliary enterprises	Program expenses	606,928.62	1,213,402.62	2,699,660.53	9,072,183.48	2,471,117.92	5,025,050.74	15,700,512.00	00,341,032.30		141,044.03				1,107,202.02			60,100,370.20		12,303,132.04	16,063,25
		Internal service center expenses	33.181.514.72	1,213,402.62	2,009,000.53	9,072,163.46	2,471,117.92						5.924.367.55				4.707.586.58			8.745.821.56		62,949.6
	Auxiliary enterprises	manus service ceres expenses	33,788,443,34	1.213.402.62	2.699.660.53	9.072.183.48	2.471.117.92						5,924,367.55				4,707,586.58			8,745,821.56		79,012.9
				1,213,402.62	2,609,660.53	9,072,163.46	2,471,117.92						3,924,367.55				4,707,300.30			0,740,021.00		
	Health services operating		15,842,909.15								3,332,680.68			779,865.69	2,422,731.47			574,210,274.00	1,267,018.59			597,855,47
Operation	Other operating expense g expenses	•	63.722.559.71	1.213.402.62	2.699.660.53	9.072.183.48	2.471.117.92	5.025.636.74	29.700.912.06	86.541.039.36	3.332,680,68	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	889,285,6
Operating, net	A exhauses		(3,835,600,59)	51,002.26	697,367,56	361,107,71		195.732.81		(3,586,711,37)	187,708.62	(87,758,52)			(280,304,17)	(139.868.70)	(62.693.67)			(378.092.46)	15,223,656.11	(46,405,52
Nonoperating revenues	Investment Income, net	Investment income		51,002.26	697,367.56	361,107.71	(2,270,963.36)	195,732.81	(3,575,944.19)	(409.951.93)	187,708.62	(87,758.52)	(389.032.00)		(280,304.17)	(139,868.70)	(62,693.67)	(47,092,240.00)	1,755,382.78	(378,092.46)	15,223,656.11	(25,974.4)
scripperating revenues	INVESTMENT INCOME, NET		-															(25,175,419.00)				
		Investment expense								20,284.35			21,397.61									41,68
	Investment Income, net	Donah Saran								(389,667.58)			(367,634.39)					(25,175,419.00)				
	Royalty income, net	Royalty income	(995,416.88)																			(995,4
		Royalty expense	10,050.59																			10,08
	Royalty income, net		(985,366.29)																			(985,36
	Gain (loss) on disposal o		(5,656.00)																(338,995.73)			(344,65
	Interest on capital asset- Bond issuance costs	elated debt	7,971.04																2,154.99			10,12
		rues, net (pledged revenues of \$1,218,107)	(340,903.10)		(2,295.72)		(8,010.75)						(2,071.13)						(160,739.00)			(524,41
	ating revenues		(1,323,954.35)		(2,295.72)		(8,010.75)			(389,667.58)			(369,705.52)					(25,175,419.00)	(497,579.74)			(27,777,00
Other interfund related additions a felerions		nsfers	(120,973.00)																		(14,703,082.76)	(14,824,05
	Manditory transfers						1,454,675.02			2,085,575.77								814,232.00			14,151,972.64	23,106,6
	Voluntary transfers		(4,924,720.19)	(287.98)	149,820.13	208,255.07	388,645.51	434,624.97	1,206,317.28	(883,389.75)	(5,665.02)	(6,845.34)	(3,790.39)		(3,114.53)	(186,477.39)	253,300.47		9,988,983.77	(48,030.83)	(14,672,545.99)	(7,563,74
	Capital asset additions as	d 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			3,943,4
	Financing activity		57,528.51															104,859.00	11,638.98			174,60
	serfund related additions and	deletions	(4,834,582.80)	(287.98)	149,820.13	208,275.26	1,843,320.53	440,474.32	1,330,177.10	1,207,570.42	(1,460.25)	(6,845.34)	(3,790.39)		(3,114.53)	(186,477.39)	288,650.55	4,362,014.00	10,172,852.54	(48,030.83)	(15,223,656.11)	4,836,2
Change in net position			(9,994,137.74)	50,714.28	844,891.97	569,382.97	(435,653.58)	636,207.13	(2,245,767.09)	(2,768,808.53)	186,248.37	(94,603.86)	700,670.86		(283,418.70)	(326,346.09)	225,956.88	(67,905,645.00)	11,430,655.58	(426,123.29)		(69,346,31
Net position begin																						
							(2.935.731.59)	(1.645.697.59)														(382.227.2
let position begin			(47,404,708,42)	(208.681.14)	1.717.838.23	(768,266,17)			(21,443,704,66)	(21,622,877,73)	(608,719,38)	(246.032.64)	(1.360.549.08)		(798.354.93)	(228,464,07)	(826,811,08)	(240,718,288,00)	(41,782,783,58)	2,209,651,08		



## University of Colorado Colorado Springs

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

				AUXILIARY AND			UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN	NON-BUDGET	
		SNP LINE DESC	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	PLANT	PLANT	PLANT	ACTIVITY	FY AMT
SSETS A	AND DEFERRED OUT	FLOWS									
SSETS											
CA	SH 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
		CASH ON HAND	7,055.00	13,850.00	550.00						21,455.
		INVESTMENTS AND RESTRICTED POOLED CASH				975,535.23	104,918,852.46	7,005,907.20			112,900,294
CA	SH 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
		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
AC	COUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,789,699.03						2,789,699
		ACCOUNTS RECEIVABLE, NONCURRENT				180,633.62					180,633
		ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,533,852.14)	(579,603.23)	(78,820.63)						(4,192,276
		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
		LOANS RECEIVABLE, CURRENT		,	., .,	685,978.62	.,,	,,,,,			685,978
		LOANS RECEIVABLE, NONCURRENT				2,865,727.05					2,865,727
		ALLOWANCES FOR LOANS RECEIVABLE				(597,180.09)					(597,180
		LOANS RECEIVABLE				2,954,525.58					2,954,525
AC	COUNTS 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
		INVENTORIES		578,785.78	., .,						578,785
OT	HER ASSETS	OTHER ASSETS, CURRENT	136,686.91	147,065.97							283,752
		LAND		,,,,,					6,399,863.55		6,399,863
		CONSTRUCTION IN PROGRESS							29,965,124.74		29,965,124
		COLLECTIONS							1,058,819.00		1,058,819
		NON-DEPRECIABLE CAPITAL ASSETS							37,423,807.29		37,423,807
		BUILDINGS							330,048,268.58		330,048,268
		IMPROVEMENTS OTHER THAN BUILDINGS							6,742,783.80		6,742,783
		EQUIPMENT							24,062,748.38		24,062,748
		SOFTWARE							278,596.50		278,596
		LIBRARY AND OTHER COLLECTIONS							25,475,933.76		25,475,933
		LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(118,867,394.01)		(118,867,394
		DEPRECIABLE CAPITAL ASSETS							267,740,937.01		267,740,937
CA	PITAL ASSETS								305,164,744.30		305,164,744
		INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(3,767,302.79)				(2,523,079.66)		000,104,144.00		(6,290,382
SSETS			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
FERRED OUTF	FLOWS		20,000,010.40	,.00,002.00	.,.72,700,20	.,. 10,004.40	,.40,000.40	,201,000.01	222, 24, 14120	0,010.00	,007,000
		LOSS ON BOND REFUNDINGS							3,545,323.20		3,545,323
EFERRED OUTF									3,545,323.20		3,545,323
	FERRED 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

	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, CURRENT								(311,127.47)	(311,127.47
COMPENSATED ABSENCES	COMPENSATED ABSENCES, NON-CURRENT								(4,374,587.91)	(4,374,587.91
COMPENSATED ABSENCES									(4,685,715.38)	(4,685,715.38
OTHER POSTEMPLOYMENT	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(673,321.57)	(673,321.57
BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(8,682,806.73)	(8,682,806.7
OTHER POSTEMPLOYMENT BENEFI	TS								(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)					(1),113, 111,	(8,179,478.34
BONDS AND CAPITAL LEASES	BONDS AND CAPITAL LEASES PAYABLE, CURRENT	(0,0.0,000.00)	(1,110,000110)	(1,121,12112)		(569,785.04)		(4,589,135.56)		(5,158,920.60
PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(104,371,149.38)		(148,084,327.14)		(252,455,476.52
BONDS AND CAPITAL LEASES PAYA	RIF					(104,940,934.42)		(152,673,462.70)		(257,614,397.12
DOILDO AND OAI II AE EEAGEO I ATA	ALTERNATE MEDICARE PLAN, CURRENT					(104,040,004.42)		(102,010,102.10)	(53,654.53)	(53,654.53
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, NON-CURRENT								(265,050.93)	(265,050.93
ALTERNATE MEDICARE PLAN	TETERINE MEDIOTICE I DIN, HON CONNEN									(318,705.46
ALTERNATE MEDICARE FLAN	DEPOSITS HELD FOR OTHERS	(40.005.00)	(4 000 005 40)	(440.470.00)					(318,705.46)	
OTHER LIABILITIES	OTHER LIABILITIES, CURRENT	(46,065.86)	(1,228,605.18)	(118,179.08)						(1,392,850.12
	OTTER EMBETTES, CORRECT	(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	INSTRUCTION		538,150.71	60,519.71						598,670.42
PURPOSES	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 PU	RPOSES		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



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 ne	t position												
Operating revenues	Student tuition, net	Student tuition	(99,462,533.45)	(3,494,885.24)							475,664.74		(102,481,753.9
		Scholarship allowance								19,840,402.39			19,840,402.3
	Student tuition, net (pledg	ped revenues of \$8,264,135)	(99,462,533.45)	(3,494,885.24)						19,840,402.39	475,664.74		(82,641,351.5
	Student fees, net	Student fees	(4,553,883.51)	(9,229,207.94)							15,048.54		(13,768,042.9
		Scholarship allowance								2,712,683.76			2,712,683.7
	Student fees, net (pledged	revenues of \$2,833,435)	(4,553,883.51)	(9,229,207.94)						2,712,683.76	15,048.54		(11,055,359.1
	Fee-for-service contracts		(5,931,515.00)										(5,931,515.0
	Federal grants and contra	cts (pledged revenues of \$391,289)			(5,809,547.11)						43,024.16		(5,766,522.9
	State and local grants and	contracts (pledged revenues of \$265,659)			(3,915,074.96)								(3,915,074.9
	Nongovernmental grants	and contracts			(1,540,845.77)								(1,540,845.7
	Sales and services of edu	cational departments	(1,550.00)	(586,093.67)									(587,643.6
	Auxiliary enterprises, net	Auxiliary enterprises		(22,128,796.90)							400,212.67		(21,728,584.2
		Scholarship allowance								265,468.56			265,468.5
	Auxiliary enterprises, net	(pledged revenues of \$6,899,394)		(22,128,796.90)						265,468.56	400,212.67		(21,463,115.6
	Health services operating	revenues		(1,928.40)									(1,928.4
	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)		(3,918,208.0
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	(136,821,565.1
Operating expenses	Education and general	Instruction	53,636,324.53	3,014,255.99	1,863,075.31					908,826.45	(490,728.28)		58,931,754.0
		Research	432,992.72	57,321.04	3,193,107.03					2,710.00	(1,756.00)		3,684,374.7
		Public service	19,093.50	859,379.90	624,601.59					(630.34)	(9,755.00)		1,492,689.6
		Academic support	10,643,306.04	498,944.82	1,254,066.33					176,729.34	(29,753.15)		12,543,293.3
		Student services	8,283,682.83	1,656,480.21	703,058.95	84,472.74				87,170.82	(17,000.00)		10,797,865.5
		Institutional support	15,205,214.92	1,442,919.89	1,745,160.00					299,026.53	(25,492.03)		18,666,829.3
		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	12,791,069.8
		Student aid	5,624,358.50	445,925.99	18,983,432.14					(22,818,554.71)			2,235,161.9
	Education and general		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	121,143,038.4
	Depreciation								11,380,777.36				11,380,777.3
	Auxiliary enterprises	Program expenses	62,204.87	19,492,586.47	308,306.52		7,158.48				(392,655.91)		19,477,600.4
		Internal service center expenses		496,377.24						8,034.41		(798,587.46)	(294,175.8
	Auxiliary enterprises	-	62,204.87	19,988,963.71	308,306.52		7,158.48			8,034.41	(392,655.91)	(798,587.46)	19,183,424.6
	Health services operating	expenses			454,127.14					257,060.00			711,187.1
	Other operating expenses		13,368.63		(9,416.76)								3,951.8
Operating	g 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	152,422,379.3
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	15,600,814.2

		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					1,776.72
	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 a	ssets		(21,316.00)					354,927.98				333,611.98
	Interest on capital asset-rel	ated 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 revenu	es, net (pledged revenues of \$3,203)	(1,912.45)	(32,328.96)									(34,241.41)
Nonoperating	g 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	he State											
	Capital appropriations						(1,639,998.82)						(1,639,998.82)
	Capital grants and gifts								(169,800.00)				(169,800.00)
Other revenu	ues						(1,639,998.82)		(169,800.00)				(1,809,798.82)
Other interfund related	Indirect cost recovery trans	fers	(1,134,043.58)		1,107,140.03	26,903.55							-
additions and deletions	Manditory 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 offs	et											
	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 interfu	and related additions and deleti-	ons	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)



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		OH ENE DEGO	mico	1700	TAD	TAB	1741	1740	174	1710	17.0	120	100	100	101	101	117001
	CASH AND	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
	INVESTMENTS	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 INVESTMEN	its	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	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
	LOANS RECEIVABLE	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 POSITIO	N		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	P00	POT	POY	FY 2014
Change in net p	position																
perating revenues	Student tuition, net											(3,494,885.24)					(3,494,885
	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)			(9,229,20
	Federal grants and contra	acts															
	Sales and service s of ed	ucational departments	(580,053.67)									(6,040.00)					(586,09
	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)			(22,128,7
	Health services operating	revenues	(750.00)													(1,178.40)	(1,9
	Internal Revenues	Internal service center revenues	(253,802.78)							(55.00)					(544,729.68)		(798,5
		Interdepartmental revenues	(51,874.18)						(445.00)								(52
	Internal Revenues		(305,676.96)						(445.00)	(55.00)					(544,729,68)		(850
	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
Operatin	g 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,
perating expenses	Education and general	Instruction	608.228.33	17 7 7	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,	(1.7.1.1.7	( )		13.5	2.406.027.66	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/	( , ,		3.014.
		Research	57.321.04														57,
		Public service	859,379.90														859
		Academic support	57.435.42									441,509,40					498.
		Student services	38.443.50							524.785.81	925.803.95	441,000.40		167.446.95			1.656
		Institutional support	381,222.61				86.756.84		974,940,44	024,700.01	525,000.55			107,440.55			1,442
		Operation and maintenance of plant	UU1,EEE.U1				134,375.65		574,540.44								134
		Student aid	132.716.74	60.054.00	10.068.00		168,670.00		27.856.00			46.561.25					445
	Education and general	Oldoni ad	2,134,747.54	60,054.00	10,068.00		389,802.49		1,002,796.44	524,785.81	005 000 05			167,446.95			8,109,
	Auxiliary enterprises	Program expenses		1.337.186.95	4.104.522.47		6.050.405.77	565.019.50	1,817.576.32		925,803.95 2.829.995.61	2,894,098.31	89.35	609.526.06		303.650.71	19.492.
	Auxiliary enterprises	Internal service center 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	223.457.79	303,650.71	19,492
	Auxiliary enterprises	Internal service center expenses	272,919.45														
			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,
0	Other operating expense	s	-														
	g 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	28,098,5
perating, 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,
onoperating revenues	Investment Income, net																
	Royalty income, net		(7,332.32)														(7,
	Gain (loss) on disposal o								(21,316.00)								(21,
		nues, net (pledged revenues of \$3,203)	(23,155.00)						(9,173.96)								(32,
	ating revenues		(30,487.32)						(30,489.96)								(60,
other interfund related dditions and deletions	Manditory transfers						3,423,855.25		656,901.55	119,273.75	1,495,135.05						5,695,
dations and deletions	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,
	Scholarship allowance of																
	Capital asset additions as		35,100.58				7,104.00		-	22,517.00	541.74	26,649.04		14,604.23			106
	erfund 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
hange 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,
Net position																	
let position begin			(3,653,325.53)	(124,204.62)	(1,065,321.27)	1,435.69	(79,915.53)	(7,256.20)	(244,826.99)	(154,058.62)	(401,054.69)	(6,878,908.06)	(33,627.60)	(10,825.77)	825.55		(12,651,
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	(13,593,6



## University of Colorado System Administration

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### UNIVERSITY OF COLORADO STATEMENT OF NET POSITION

June 30, 2014

System Administration

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY AMT
ASSETS AND DEFERRED	OUTFLOWS											
SSETS												
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)			119,582,126.2
	CASH ON HAND		(511,298.83)									(511,298.
	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.
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)		-	519,878,221.2
ACCOUNTS AND LOANS RECE	IVAI ACCOUNTS RECEIVABLE, CURRENT	894.84	8,480,613.47	1,379.61		10,793.97					(801,449.59)	7,692,232.3
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			485,554.48								485,554.
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(179,246.82)									(179,246.8
	ACCOUNTS RECEIVABLE	894.84	8,301,366.65	486,934.09		10,793.97					(801,449.59)	7,998,539.9
	LOANS RECEIVABLE, NONCURRENT		298,789.78									298,789.7
ACCOUNTS AND LOANS RECE	IVABLE	894.84	8,600,156.43	486,934.09		10,793.97					(801,449.59)	8,297,329.7
INVENTORIES	INVENTORIES	14,756.57										14,756.5
OTHER ASSETS	OTHER ASSETS, CURRENT	(10.00)	376,056.68	(260,500.00)								115,546.6
	OTHER ASSETS, NON-CURRENT		5,584,790.70									5,584,790.7
OTHER ASSETS	-	(10.00)	5,960,847.38	(260,500.00)								5,700,337.3
CAPITAL ASSETS	LAND					1,955,470.45			2,179,510.00			4,134,980.4
	IMPROVEMENTS OTHER THAN BUILDINGS								2,569,987.41			2,569,987.
	EQUIPMENT								4,041,130.09			4,041,130.
	SOFTWARE								59,422,838.02			59,422,838.
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(52,552,856.07)			(52,552,856.0
	DEPRECIABLE CAPITAL ASSETS								13,481,099.45			13,481,099.4
CAPITAL ASSETS						1,955,470.45			15,660,609.45			17,616,079.9
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		8,954,454.15									8,954,454.1
SSETS	•	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)	560,461,179.0
SSETS 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)	560,461,179.0

	OND LINE DEGG	OFNEDAL	AUXILIARY AND	DESTRICTED	OT IDENT LOAN	FAIDOWAFAIT	UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN	NON-BUDGET	PDFOFNITATION	EV AMT
LIABILITIES	SNP LINE DESC	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	PLANT	PLANT	PLANT	ACTIVITY	PRESENTATION	FY AMT
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(683,350.21)	319,691.72	(552,079.88)			(8,004.17)				801,449.59	(122,292.9
ACCRUED EXPENSES	ACCRUED EXPENSES			1 1			(8,004.17)				801,449.59	
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT	(2,728,708.74)	558,315.45	(705,342.18)						(		(2,875,735.4
COMPENSATED ABSENCES										(110,033.35)		(110,033.3
COMPENSATED ABSENCES	COMPENSATED ABSENCES, NON-CURRENT									(1,547,095.24)		(1,547,095.2
	LATE HER PROPERTY OF THE PROPE									(1,657,128.59)		(1,657,128.5
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									(149,332.18)		(149,332.
	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT									(1,925,710.54)		(1,925,710.5
OTHER POSTEMPLOYMENT BENE										(2,075,042.72)		(2,075,042.7
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT			(832,029.27)								(832,029.2
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT									(19,291.86)		(19,291.8
	ALTERNATE MEDICARE PLAN, NON-CURRENT									(95,300.89)		(95,300.8
ALTERNATE MEDICARE PLAN										(114,592.75)		(114,592.7
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS		(580,644.94)	(406.36)								(581,051.3
	OTHER LIABILITIES, CURRENT	244.71	(8,658,411.05)				(19,170.12)					(8,677,336.4
	OTHER LIABILITIES, NON-CURRENT		(5,787,178.00)			(37,709.98)						(5,824,887.9
OTHER LIABILITIES		244.71	(15,026,233.99)	(406.36)		(37,709.98)	(19,170.12)					(15,083,275.7
IABILITIES		(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	(22,760,097.4
NET POSITION		(=,,=.,	(1.1,1.1.)	(2,222,221122)		()	(=:,::::==,			(0,0.10,10.100)	221,11212	(=),,
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS								15,660,528.95			15,660,528.9
RESTRICTED FOR	RESEARCH					2,632,000.00			,,			2,632,000.0
NONEXPENDABLE PURPOSES	ACADEMIC SUPPORT					15,188,000.00						15,188,000.0
	SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.0
	CAPITAL					630,000.00						630,000.0
	OTHER					528,000.00						528,000.0
RESTRICTED FOR NONEXPENDAL	BLE PURPOSES					32,861,000.00						32,861,000.0
RESTRICTED FOR EXPENDABLE	INSTRUCTION			3,890.61		141,153.83						145,044.4
PURPOSES	RESEARCH			1,888.00		31,429,842.04						31,431,730.0
	ACADEMIC SUPPORT					38,624,757.67						38,624,757.6
	STUDENT LOANS AND SERVICES				1,125,007.76							1,125,007.7
	SCHOLARSHIPS AND FELLOWSHIPS				, ,,,,	35,313,679.45						35,313,679.4
	AUXILIARY ENTERPRISES		618,022.64									618,022.6
	INSTITUTIONAL SUPPORT		,.	6,361,639.69		1,360,242.77						7,721,882.4
	CAPITAL			.,,		4,947,172.54						4,947,172.5
	OTHER					16,104,998.79						16,104,998.7
RESTRICTED FOR EXPENDABLE	PURPOSES		618,022.64	6,367,418.30	1,125,007.76	127,921,847.09						136,032,295.7
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)		353,147,256.7



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	n													
Operating revenues	Federal grants and con	tracts			(14,941.73)									(14,941.73)
	State and local grants a	nd contracts			(495,311.09)									(495,311.09)
	Sales and service s of e	ducational departments	(700.00)											(700.00)
	Internal Revenues	Internal service center revenues		(19,232,014.89)									19,232,014.89	
		Interdepartmental revenues	(17,350.00)	(2,839,049.03)								2,856,399.03		
		Other internal revenues	(41,769,914.00)										41,769,914.00	
	Internal Revenues		(41,787,264.00)	(22,071,063.92)								2,856,399.03	61,001,928.89	
	Other operating revenue	es	(8,775.05)	(5,515,711.71)	(16,093,087.83)			(52,034.00)						(21,669,608.59)
Operating revenues			(41,796,739.05)	(27,586,775.63)	(16,603,340.65)			(52,034.00)				2,856,399.03	61,001,928.89	(22,180,561.41)
Operating expenses	Education and general	Instruction			960,052.86									960,052.86
		Research			644,967.40									644,967.40
		Academic support			25,464.68									25,464.68
		Institutional support	39,829,428.53	42,689,323.41	7,070,485.53						1,145,352.78	(2,856,399.03)	(41,769,914.00)	46,108,277.22
		Operation and maintenance of plant											(1,152,528.35)	(1,152,528.35)
		Student aid	10,000.00	-	2,500.00									12,500.00
	Education and general		39,839,428.53	42,689,323.41	8,703,470.47				-		1,145,352.78	(2,856,399.03)	(42,922,442.35)	46,598,733.81
	Depreciation									9,900,179.05				9,900,179.05
	Auxiliary enterprises	Program expenses		130,029.00										130,029.00
		Internal service center expenses		775,909.42									(19,232,014.89)	(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)	(18,326,076.47)
	Other operating expens	es		(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 o	f assets	(2,205.00)	(112.50)						20,968.99				18,651.49
	Other nonoperating rever	nues, 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 tra	insfers	(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 a	nd 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)



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	<del>-</del>					
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	ACCOUNTS RECEIVABLE, CURRENT	6,575,243.69		1,905,369.78		8,480,613.47
RECEIVABLE	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 RE	CEIVABLE	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



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 pos	sition							
Operating revenues	Internal Revenues	Internal service center revenues	(4,694,871.98)		(14,537,142.91)			(19,232,014.8
		Interdepartmental revenues	(2,803,528.77)	(35,520.26)				(2,839,049.0
	Internal Revenues		(7,498,400.75)	(35,520.26)	(14,537,142.91)			(22,071,063.9
	Other operating revenue	es	(5,429,755.39)	(8,500.00)	(52,456.32)	(25,000.00)		(5,515,711.7
Operating revenue	S		(12,928,156.14)	(44,020.26)	(14,589,599.23)	(25,000.00)		(27,586,775.6
Operating expenses	Education and general	Institutional support	22,981,925.02	42,802.64	19,664,595.75			42,689,323.4
	Auxiliary enterprises	Program expenses	130,029.00					130,029.0
		Internal service center expenses	775,909.42					775,909.4
	Auxiliary enterprises		905,938.42					905,938.4
	Other operating expense	es	(878.00)					(878.0
Operating expense	es		23,886,985.44	42,802.64	19,664,595.75			43,594,383.8
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)	(34,064,084.8
		Investment expense	7,216,468.09					7,216,468.0
	Investment Income, net	(pledged revenues of \$79,371)	(26,506,115.69)		(262,129.95)		(79,371.14)	(26,847,616.7
	Royalty income, net	Royalty income	(8,124,966.91)					(8,124,966.9
		Royalty expense	8,833,294.27					8,833,294.2
	Royalty income, net		708,327.36					708,327.3
	Gain (loss) on disposal	of assets	(112.50)					(112.5
Nonoperating reve	enues		(25,797,900.83)		(262,129.95)		(79,371.14)	(26,139,401.92
Other interfund related additions	Voluntary transfers		(27,883,488.79)			25,000.00		(27,858,488.7
and deletions	Capital asset additions a	and plant fund activity	240,945.08					240,945.0
Other interfund re	lated additions and deletion	ns	(27,642,543.71)			25,000.00		(27,617,543.7
Change in net position			(42,481,615.24)	(1,217.62)	4,812,866.57	-	(79,371.14)	(37,749,337.4
Net position								
Net position begin			(110,865,121.88)	2,138.75	(24,302,636.68)	-	(534,779.58)	(135,700,399.3
Net position end			(153,346,737.12)	921.13	(19,489,770.11)		(614,150.72)	(173,449,736.82