

Table B
University of Colorado at Denver and Health Sciences Center
Health Sciences Center
FY 2008 Current Funds Budget - GASB Format

DESCRIPTION	State Appropriated Funding	Auxiliary & Self-Funded Activities	Restricted Fund	Total All Funds	FY 2007 Est Actuals Current Funds
REVENUES:					
Student Tuition *	\$39,380,597	\$7,386,993	\$0	\$46,767,590	\$44,875,278
Scholarship allowances	(\$4,560,219)	(\$390,569)	\$0	(\$4,950,788)	(\$4,881,378)
Total Student Tuition, net	\$34,820,378	\$6,996,424	\$0	\$41,816,802	\$39,993,900
Student Fees **	\$3,903,085	\$416,987	\$0	\$4,320,072	\$3,581,766
Scholarship allowances	(\$410,200)	(\$17,993)	\$0	(\$428,193)	(\$397,947)
Total Student Fees, net	\$3,492,885	\$398,994	\$0	\$3,891,879	\$3,183,819
Federal Grants and Contracts	\$0	\$0	\$245,366,521	\$245,366,521	\$245,366,521
State & Local grants and contracts	\$0	\$0	\$21,929,951	\$21,929,951	\$21,929,951
Fee for Service + Tobacco	\$69,762,069	\$0	\$0	\$69,762,069	\$60,171,681
Total State & Local grants and contracts	\$69,762,069	\$0	\$21,929,951	\$91,692,020	\$82,101,632
Non-Governmental grants and contracts	\$0	\$0	\$43,246,438	\$43,246,438	\$43,246,438
Sales and Services of educational departments	\$0	\$90,952,010	\$0	\$90,952,010	\$86,021,057
Auxiliary Enterprise:	\$0	\$0	\$0	\$0	\$0
Auxiliary enterprises	\$0	\$16,902,380	\$0	\$16,902,380	\$13,528,343
Scholarships allowances	\$0	\$0	\$0	\$0	\$0
Total Auxiliary Enterprises, net	\$0	\$16,902,380	\$0	\$16,902,380	\$13,528,343
Health Services	\$1,107,705	\$291,768,950	\$0	\$292,876,655	\$281,010,780
Other Operating Revenue	\$2,965,132	\$16,091,094	\$2,824,744	\$21,880,970	\$18,283,257
TOTAL OPERATING REVENUES	\$112,148,169	\$423,109,851	\$313,367,654	\$848,625,674	\$812,735,747
EXPENDITURES:					
Educational and General:					
Instruction	\$68,302,128	\$67,760,994	\$44,592,347	\$180,655,469	\$171,625,192
Research	\$352,029	\$18,485	\$188,711,676	\$189,082,190	\$189,082,190
Public Service	\$271,364	\$36,259,161	\$30,274,606	\$66,805,131	\$64,613,630
Academic Support	\$17,698,299	\$130,277	\$168,247	\$17,996,823	\$17,837,766
Student Services	\$2,225,823	\$100,531	\$75,828	\$2,402,182	\$2,660,567
Total Institutional Support, net	\$25,785,991	\$275,362	\$31,137	\$26,092,490	\$25,335,047
Operation and Maintenance of Plant	\$31,859,732	\$12,667,653	\$549,289	\$45,076,674	\$46,669,724
Student Aid	\$2,300,000	\$145,627	\$620,311	\$3,065,938	\$2,321,904
Total Education and General Expenses	\$148,795,366	\$117,358,090	\$265,023,441	\$531,176,897	\$520,146,020
Depreciation (non-cash expense)	\$0	\$0	\$0	\$0	\$0
Auxiliary enterprises (net)***	\$0	\$13,474,379	\$59,294	\$13,533,673	\$11,810,771
Health Services	\$4,557	\$282,921,965	\$6,228	\$282,932,750	\$253,000,641
Other operating expenses	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENDITURES	\$148,799,923	\$413,754,433	\$265,088,963	\$827,643,319	\$784,957,432
OPERATING INCOME (LOSS)	(\$36,651,754)	\$9,355,417	\$48,278,691	\$20,982,354	\$27,778,315
NON-OPERATING REVENUES (EXPENSES):					
Gifts	\$0	\$0	\$20,791,558	\$20,791,558	\$19,291,558
Investment Income, net	\$0	\$4,127,042	\$1,999,453	\$6,126,495	\$9,112,203
Interest on Capital Assets	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$1,057,046	\$0	\$0	\$1,057,046	\$1,342,481
NET NON-OPERATING REVENUES (EXPENSES)	\$1,057,046	\$4,127,042	\$22,791,011	\$27,975,099	\$29,746,242
Income (loss) before other revenues	(\$35,594,708)	\$13,482,459	\$71,069,702	\$48,957,453	\$57,524,557
OTHER REVENUES:					
Capital Appropriations	\$0	\$0	\$0	\$0	\$0
Capital Student fees	\$0	\$0	\$0	\$0	\$0
Capital grants and gifts	\$0	\$0	\$7,715,623	\$7,715,623	\$7,127,772
TOTAL OTHER REVENUES	\$0	\$0	\$7,715,623	\$7,715,623	\$7,127,772
Other Interfund Related Additions and Deletions:					
Indirect Cost Recovery transfers	\$47,181,778	\$21,526,253	(\$68,708,031)	\$0	\$0
Mandatory transfers:					
Principal	(\$278,612)	(\$8,776,781)	(\$117,867)	(\$9,173,260)	(\$7,832,909)
Interest	\$0	(\$10,886,642)	(\$3,505)	(\$10,890,147)	(\$10,026,354)
Matching funds/other	(\$14,437,210)	\$0	\$0	(\$14,437,210)	(\$12,421,722)
Subtotal-Mandatory Transfers	(\$14,715,822)	(\$19,663,423)	(\$121,372)	(\$34,500,617)	(\$30,280,985)
Voluntary transfers:					
Voluntary Transfers	(\$1,841,667)	(\$15,753,851)	(\$4,576,941)	(\$22,172,459)	(\$34,371,344)
Subtotal-Voluntary Transfers	(\$1,841,667)	(\$15,753,851)	(\$4,576,941)	(\$22,172,459)	(\$34,371,344)
Scholarship Allowances offset	\$4,970,419	\$408,562	(\$5,378,981)	\$0	\$0
Fixed Asset additions:					
Library Materials	\$0	\$0	\$0	\$0	\$0
Other Fixed Asset additions	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER ADDITIONS & TRANSFERS	\$35,594,708	(\$13,482,459)	(\$78,785,325)	(\$56,673,076)	(\$64,652,329)
Net Increase (Decrease) in Net Assets	\$0	\$0	\$0	\$0	\$0

Footnotes:

* Included in tuition revenue is \$1,184,033 from stipend revenue associated with the College Opportunity Fund

** Included in student fee revenue is \$2,965,081 from academic and facility fees

*** ISU expenses netted against Auxiliary enterprises instead of institution support