

**Table B**  
**University of Colorado at Denver and Health Sciences Center**  
**Health Sciences Center**  
**FY 2007 Current Funds Budget - GASB Format**

DESCRIPTION	State Appropriated Funding	Auxiliary & Self-Funded Activities	Restricted Fund	Total All Funds	FY 2006 Est Actuals Current Funds
<b>REVENUES:</b>					
Student Tuition *	\$35,970,934	\$5,712,585	\$0	\$41,683,519	\$38,948,557
Scholarship allowances	(\$4,923,359)	\$0	\$0	(\$4,923,359)	(\$4,821,543)
Total Student Tuition, net	\$31,047,575	\$5,712,585	\$0	\$36,760,160	\$34,127,014
Student Fees **	\$2,965,081	\$125,263	\$0	\$3,090,344	\$2,444,396
Scholarship allowances	(\$330,434)	\$0	\$0	(\$330,434)	(\$260,184)
Total Student Fees, net	\$2,634,647	\$125,263	\$0	\$2,759,911	\$2,184,212
Federal Grants and Contracts	\$0	\$0	\$243,928,576	\$243,928,576	\$243,204,314
State & Local grants and contracts	\$0	\$0	\$11,938,193	\$11,938,193	\$11,590,478
Fee for Service	\$60,171,682	\$0	\$0	\$60,171,682	\$56,523,258
Total State & Local grants and contracts	\$60,171,682	\$0	\$11,938,193	\$72,109,875	\$68,113,736
Non-Governmental grants and contracts	\$0	\$0	\$35,920,220	\$35,920,220	\$35,741,512
Sales and Services of educational departments	\$0	\$79,585,037	\$0	\$79,585,037	\$77,749,884
Auxiliary Enterprise:	\$0	\$0	\$0	\$0	\$0
Auxiliary enterprises	\$0	\$11,005,983	\$0	\$11,005,983	\$10,685,420
Scholarships allowances	\$0	\$0	\$0	\$0	\$0
Total Auxiliary Enterprises, net	\$0	\$11,005,983	\$0	\$11,005,983	\$10,685,420
Health Services	\$1,107,705	\$264,000,000	\$0	\$265,107,705	\$246,492,873
Other Operating Revenue	\$7,836,787	\$8,956,159	\$4,037,630	\$20,830,576	\$19,303,520
<b>TOTAL OPERATING REVENUES</b>	<b>\$102,798,396</b>	<b>\$369,385,027</b>	<b>\$295,824,619</b>	<b>\$768,008,043</b>	<b>\$737,602,485</b>
<b>EXPENDITURES:</b>					
Educational and General:					
Instruction	\$53,376,339	\$59,605,431	\$46,087,510	\$159,069,280	\$149,262,552
Research	\$917,457	\$0	\$177,644,000	\$178,561,457	\$179,261,413
Public Service	\$228,890	\$30,259,578	\$25,517,200	\$56,005,668	\$48,900,140
Academic Support	\$22,633,535	\$10,168	\$21,694	\$22,665,397	\$18,267,611
Student Services	\$2,964,728	\$162,501	\$0	\$3,127,229	\$2,999,885
Total Institutional Support, net	\$23,087,213	\$341,792	\$31,137	\$23,460,143	\$22,277,745
Operation and Maintenance of Plant	\$31,623,824	\$12,802,605	\$0	\$44,426,429	\$39,993,219
Student Aid	\$1,189,902	\$141,385	\$3,098,000	\$4,429,287	\$4,111,289
Total Education and General Expenses	\$136,021,888	\$103,323,460	\$252,399,541	\$491,744,889	\$465,073,854
Depreciation (non-cash expense)	\$0	\$0	\$0	\$0	\$0
Auxiliary enterprises (net)***	\$0	\$13,336,036	\$59,294	\$13,395,330	\$12,947,608
Health Services	\$0	\$248,477,454	\$6,228	\$248,483,682	\$234,391,281
Other operating expenses	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$136,021,888</b>	<b>\$365,136,950</b>	<b>\$252,465,063</b>	<b>\$753,623,901</b>	<b>\$712,412,743</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(\$33,223,492)</b>	<b>\$4,248,078</b>	<b>\$43,359,556</b>	<b>\$14,384,142</b>	<b>\$25,189,742</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Gifts	\$0	\$0	\$21,376,883	\$21,376,883	\$16,368,718
Investment Income, net	\$0	\$2,004,053	\$1,999,453	\$4,003,506	\$3,270,225
Interest on Capital Assets	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$672,554	\$550,803	\$0	\$1,223,357	\$907,372
<b>NET NON-OPERATING REVENUES (EXPENSES)</b>	<b>\$672,554</b>	<b>\$2,554,856</b>	<b>\$23,376,336</b>	<b>\$26,603,746</b>	<b>\$20,546,315</b>
Income (loss) before other revenues	(\$32,550,938)	\$6,802,934	\$66,735,892	\$40,987,888	\$45,736,057
<b>OTHER REVENUES:</b>					
Capital Appropriations	\$0	\$0	\$0	\$0	\$0
Capital Student fees	\$0	\$0	\$0	\$0	\$0
Capital grants and gifts	\$0	\$0	\$7,130,096	\$7,130,095	\$6,553,722
<b>TOTAL OTHER REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,130,096</b>	<b>\$7,130,095</b>	<b>\$6,553,722</b>
<b>Other Interfund Related Additions and Deletions:</b>					
Indirect Cost Recovery transfers	\$44,743,354	\$20,256,646	(\$65,000,000)	\$0	\$0
Mandatory transfers:					
Principal	(\$227,219)	(\$7,424,402)	(\$181,288)	(\$7,832,909)	(\$8,057,928)
Interest	(\$731,653)	(\$9,282,289)	(\$12,412)	(\$10,026,354)	(\$9,592,597)
Matching funds/other	(\$13,372,531)	\$0	\$0	(\$13,372,531)	(\$15,906,104)
Subtotal-Mandatory Transfers	(\$14,331,403)	(\$16,706,691)	(\$193,700)	(\$31,231,794)	(\$33,556,629)
Voluntary transfers:					
Voluntary Transfers	(\$1,711,013)	(\$10,352,889)	\$2,868,527	(\$9,195,375)	(\$10,593,092)
Subtotal-Voluntary Transfers	(\$1,711,013)	(\$10,352,889)	\$2,868,527	(\$9,195,375)	(\$10,593,092)
Scholarship Allowances offset	\$4,500,000	\$0	(\$4,500,000)	\$0	\$0
Fixed Asset additions:					
Library Materials	(\$650,000)	\$0	\$0	(\$650,000)	(\$650,000)
Other Fixed Asset additions	\$0	\$0	(\$7,040,815)	(\$7,040,815)	(\$7,490,058)
<b>TOTAL OTHER ADDITIONS &amp; TRANSFERS</b>	<b>\$32,550,938</b>	<b>(\$6,802,934)</b>	<b>(\$73,865,988)</b>	<b>(\$48,117,984)</b>	<b>(\$52,289,779)</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>

## Footnotes:

\* Included in tuition revenue is \$1,181,124 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