

UNIVERSITY OF ALASKA
Statement of Net Assets
GASB 35 Presentation
By Major Administrative Unit
June 30, 2010

Schedule 0.1
Sheet 1 of 1

	Total	Statewide Programs and Services	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast	Prince William Sound
ASSETS						
Current assets:						
Cash and short-term investments	\$ 105,519,468	\$ 104,854,408	\$ 1,189,092	\$ (634,984)	\$ 105,924	\$ 5,028
Accounts receivable, net	70,369,069	3,618,941	43,882,269	18,813,143	2,801,878	1,252,838
Inventories	7,962,854	1,516,953	5,103,039	1,089,498	253,364	
Other assets	690,393	21,989	417,024	183,887	55,767	11,726
Total current assets	<u>184,541,784</u>	<u>110,012,291</u>	<u>50,591,424</u>	<u>19,451,544</u>	<u>3,216,933</u>	<u>1,269,592</u>
Noncurrent assets:						
Restricted cash and long-term investments	9,182,451	9,182,451	-	-	-	-
Notes receivable	4,188,653	4,188,653	-	-	-	-
Endowment investments	116,373,706	116,373,706	-	-	-	-
Land Grant Trust property and other assets	44,532,353	44,532,353	-	-	-	-
Education Trust of Alaska	9,338,877	9,338,877	-	-	-	-
Capital assets, net of depreciation	863,313,972	17,037,604	431,411,173	337,213,980	63,814,371	13,836,844
Total noncurrent assets	<u>1,046,930,012</u>	<u>200,653,644</u>	<u>431,411,173</u>	<u>337,213,980</u>	<u>63,814,371</u>	<u>13,836,844</u>
Total assets	<u>1,231,471,796</u>	<u>310,665,935</u>	<u>482,002,597</u>	<u>356,665,524</u>	<u>67,031,304</u>	<u>15,106,436</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued expenses	94,898,624	56,496,778	20,252,526	14,735,917	2,806,932	606,471
Accrued annual leave	11,751,573	11,751,573	-	-	-	-
Deferred lease revenue - current portion	1,281,000	-	1,281,000	-	-	-
Long-term debt - current portion	6,763,372	115,000	3,761,103	2,406,269	481,000	-
Total current liabilities	<u>114,694,569</u>	<u>68,363,351</u>	<u>25,294,629</u>	<u>17,142,186</u>	<u>3,287,932</u>	<u>606,471</u>
Noncurrent liabilities:						
Capital appropriation advances	2,875,274	-	2,038,498	452,971	361,104	22,701
Deferred lease revenue	3,522,750	-	3,522,750	-	-	-
Long-term debt	114,536,807	1,665,000	54,023,266	47,110,541	11,738,000	-
Security deposits and other liabilities	5,980,288	5,980,288	-	-	-	-
Total noncurrent liabilities	<u>126,915,119</u>	<u>7,645,288</u>	<u>59,584,514</u>	<u>47,563,512</u>	<u>12,099,104</u>	<u>22,701</u>
Total liabilities	<u>241,609,688</u>	<u>76,008,639</u>	<u>84,879,143</u>	<u>64,705,698</u>	<u>15,387,036</u>	<u>629,172</u>
Interfund	-	30,179,855	(16,100)	(23,536,622)	(6,638,899)	11,766
NET ASSETS						
Invested in capital assets, net of related debt	738,206,239	17,037,604	368,202,937	287,547,321	51,581,532	13,836,845
Restricted expendable	16,614,180	7,713,531	2,616,606	5,329,909	952,936	1,198
Restricted nonexpendable	128,340,600	127,580,110	77,824	682,666	-	-
Unrestricted	106,701,089	52,146,196	26,242,187	21,936,552	5,748,699	627,455
Total net assets	<u>\$ 989,862,108</u>	<u>\$ 204,477,441</u>	<u>\$ 397,139,554</u>	<u>\$ 315,496,448</u>	<u>\$ 58,283,167</u>	<u>\$ 14,465,498</u>

UNIVERSITY OF ALASKA
 Statements of Revenues, Expenses and Changes in Net Assets
 GASB 35 Presentation
 By Major Administrative Unit
 June 30, 2010

Schedule 0.2
 Sheet 1 of 2

	Total	Statewide Programs and Services	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast	Prince William Sound
Operating revenues:						
Student tuition and fees	\$ 113,854,563	\$ 1,007,236	\$ 39,036,371	\$ 61,970,316	\$ 11,074,300	\$ 766,340
less tuition allowance	(7,514,880)	(112,512)	(4,410,530)	(1,659,506)	(1,250,269)	(82,063)
	106,339,683	894,724	34,625,841	60,310,810	9,824,031	684,277
Federal grants and contracts	134,575,955	1,020,291	109,355,189	19,956,128	3,585,542	658,805
State grants and contracts	19,709,846	2,352,212	9,670,113	7,021,747	525,113	140,661
Local grants and contracts	4,027,463	3,153	2,718,263	1,306,047	-	-
Private grants and contracts	45,728,244	5,428,330	32,052,961	7,221,652	832,138	193,163
Federal appropriations	4,014,767	-	4,014,767	-	-	-
Local appropriations	782,000	-	-	72,000	-	710,000
Sales and services, educational department:	4,073,166	550,611	1,974,351	1,483,626	59,768	4,810
Sales and services, auxiliary enterprises,						
net of tuition allowance	39,224,483	-	15,472,706	21,264,946	2,366,916	119,915
Other	14,457,191	992,713	9,409,528	3,246,059	648,394	160,497
Total operating revenues	372,932,798	11,242,034	219,293,719	121,883,015	17,841,902	2,672,128
Operating expenses:						
Instruction	204,902,647	5,957,153	81,551,790	97,292,017	17,669,455	2,432,232
Academic support	57,688,319	98,491	30,699,870	20,542,369	5,605,020	742,569
Research	133,446,868	-	119,581,251	12,843,660	1,021,957	-
Public service	40,400,768	3,143,824	23,081,151	13,378,906	480,600	316,287
Student service	50,170,953	-	19,792,130	26,296,484	3,731,079	351,260
Operations and maintenance	59,339,253	1,196,242	33,481,285	19,240,688	4,626,871	794,167
Institutional support	94,942,369	42,398,839	21,783,269	23,392,777	6,548,262	819,222
Student aid	20,965,021	65,316	8,311,379	11,206,086	1,385,837	(3,597)
Auxiliary enterprises	40,228,601	-	17,655,232	18,639,951	3,805,411	128,007
Depreciation	58,227,670	2,077,004	31,550,980	20,025,966	3,996,406	577,314
State on-behalf payments	17,974,994	737,643	8,685,471	7,376,103	1,005,448	170,329
Total operating expenses	778,287,463	55,674,512	396,173,808	270,235,007	49,876,346	6,327,790
Operating loss	(405,354,665)	(44,432,478)	(176,880,089)	(148,351,992)	(32,034,444)	(3,655,662)
Nonoperating revenues (expenses):						
State appropriations	334,826,013	28,362,473	155,240,600	120,207,171	27,778,902	3,236,867
State on-behalf contributions - pension	17,974,994	737,643	8,685,471	7,376,103	1,005,448	170,329
Investment earnings	3,810,404	3,660,225	43,821	116,943	(10,585)	-
Endowment investment income (loss)	9,727,673	9,727,673	-	-	-	-
Endowment sales and other proceeds	3,225,309	(911,947)	1,888,575	2,094,681	154,000	-
Interest on debt	(4,851,711)	(72,514)	(2,507,356)	(1,722,768)	(549,073)	-
Federal student financial aid	18,274,640	-	5,435,338	11,390,890	1,448,412	-
Other nonoperating expenses	(1,905,104)	(1,141,134)	(639,170)	(102,908)	(21,892)	-
Net nonoperating revenues	381,082,218	40,362,419	168,147,279	139,360,112	29,805,212	3,407,196

UNIVERSITY OF ALASKA
Statement of Net Assets
GASB 35 Presentation
By Major Administrative Unit
June 30, 2011

Schedule 0.1
Sheet 1 of 1

	Total	Statewide Programs and Services	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast	Prince William Sound
ASSETS						
Current assets:						
Cash and short-term investments	\$ 85,692,049	\$ 88,383,392	\$ (1,188,726)	\$ (1,333,097)	\$ (180,210)	\$ 10,690
Accounts receivable, net	73,739,007	3,541,536	46,345,296	21,094,779	2,385,038	372,358
Inventories	6,875,250	1,474,530	4,073,119	1,069,474	258,127	-
Other assets	678,308	131,700	384,546	93,558	59,760	8,744
Total current assets	<u>166,984,614</u>	<u>93,531,158</u>	<u>49,614,235</u>	<u>20,924,714</u>	<u>2,522,715</u>	<u>391,792</u>
Noncurrent assets:						
Restricted cash and long-term investments	50,870,953	49,810,431	1,044,560	10,962	5,000	-
Notes receivable	3,219,056	3,219,056	-	-	-	-
Endowment investments	127,379,683	127,336,776	-	42,907	-	-
Land Grant Trust property and other assets	45,254,418	44,555,912	684,212	14,294	-	-
Education Trust of Alaska	11,857,363	11,857,363	-	-	-	-
Capital assets, net of depreciation	952,897,526	16,131,659	485,793,111	367,841,123	65,693,709	17,437,924
Total noncurrent assets	<u>1,191,478,999</u>	<u>252,911,197</u>	<u>487,521,883</u>	<u>367,909,286</u>	<u>65,698,709</u>	<u>17,437,924</u>
Total assets	<u>1,358,463,613</u>	<u>346,442,355</u>	<u>537,136,118</u>	<u>388,834,000</u>	<u>68,221,424</u>	<u>17,829,716</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued expenses	82,032,698	50,165,809	21,284,107	9,462,893	869,305	250,584
Accrued annual leave	11,876,309	11,876,309	-	-	-	-
Deferred revenue	13,064,272	2,268	7,690,728	4,428,023	902,684	40,569
Deferred lease revenue - current portion	1,281,000	-	1,281,000	-	-	-
Long-term debt - current portion	6,957,460	120,000	3,856,761	2,476,699	504,000	-
Total current liabilities	<u>115,211,739</u>	<u>62,164,386</u>	<u>34,112,596</u>	<u>16,367,615</u>	<u>2,275,989</u>	<u>291,153</u>
Noncurrent liabilities:						
Capital appropriation advances	5,678,074	2,088	4,145,031	1,253,119	232,495	45,341
Deferred lease revenue	2,241,750	-	2,241,750	-	-	-
Long-term debt	107,579,346	1,545,000	50,166,505	44,633,841	11,234,000	-
Security deposits and other liabilities	5,131,004	5,131,004	-	-	-	-
Total noncurrent liabilities	<u>120,630,174</u>	<u>6,678,092</u>	<u>56,553,286</u>	<u>45,886,960</u>	<u>11,466,495</u>	<u>45,341</u>
Total liabilities	<u>235,841,913</u>	<u>68,842,478</u>	<u>90,665,882</u>	<u>62,254,575</u>	<u>13,742,484</u>	<u>336,494</u>
Interfund	-	54,593,176	(21,912,918)	(25,180,441)	(6,936,981)	(562,836)
NET ASSETS						
Invested in capital assets, net of related debt	835,564,542	16,131,659	427,465,462	320,581,512	53,947,985	17,437,924
Restricted expendable	30,825,143	24,006,876	2,707,506	3,610,903	498,660	1,198
Restricted nonexpendable	129,316,670	127,964,315	626,783	725,572	-	-
Unrestricted	126,915,345	54,903,852	37,583,402	26,841,879	6,969,276	616,936
Total net assets	<u>\$ 1,122,621,700</u>	<u>\$ 223,006,702</u>	<u>\$ 468,383,153</u>	<u>\$ 351,759,866</u>	<u>\$ 61,415,921</u>	<u>\$ 18,056,058</u>

UNIVERSITY OF ALASKA
 Statements of Revenues, Expenses and Changes in Net Assets
 GASB 35 Presentation
 By Major Administrative Unit
 June 30, 2011

Schedule 0.2
 Sheet 1 of 2

	<u>Total</u>	<u>Statewide Programs and Services</u>	<u>University of Alaska Fairbanks</u>	<u>University of Alaska Anchorage</u>	<u>University of Alaska Southeast</u>	<u>Prince William Sound</u>
Operating revenues:						
Student tuition and fees	\$ 130,541,528	\$ 1,078,649	\$ 43,169,282	\$ 72,903,793	\$ 12,439,819	\$ 949,985
less tuition allowance	<u>(14,437,551)</u>	<u>(118,872)</u>	<u>(4,840,752)</u>	<u>(8,111,957)</u>	<u>(1,365,970)</u>	<u>-</u>
	116,103,977	959,777	38,328,530	64,791,836	11,073,849	949,985
Federal grants and contracts	144,637,142	1,550,135	116,243,713	23,441,226	2,882,397	519,671
State grants and contracts	15,638,487	1,948,591	7,640,621	5,404,178	298,051	347,046
Local grants and contracts	3,719,846	(90)	2,549,232	1,130,326	40,378	-
Private grants and contracts	47,276,186	5,629,193	33,466,971	7,420,868	598,577	160,577
Federal appropriations	3,231,367	-	3,222,567	8,800	-	-
Local appropriations	782,000	-	-	72,000	-	710,000
Sales and services, educational departments	4,215,376	488,802	1,929,488	1,678,011	111,433	7,642
Sales and services, auxiliary enterprises, net of tuition allowance	39,264,976	-	14,935,485	21,843,859	2,365,467	120,165
Other	<u>22,696,024</u>	<u>1,120,588</u>	<u>14,505,970</u>	<u>5,845,542</u>	<u>1,080,308</u>	<u>143,616</u>
Total operating revenues	<u>397,565,381</u>	<u>11,696,996</u>	<u>232,822,577</u>	<u>131,636,646</u>	<u>18,450,460</u>	<u>2,958,702</u>
Operating expenses:						
Instruction	210,652,605	5,847,427	84,473,038	100,106,311	17,803,757	2,422,072
Academic support	61,453,244	117,657	31,183,707	23,400,469	6,050,166	701,245
Research	140,452,518	-	124,841,129	14,859,130	752,259	-
Public service	37,547,031	3,136,238	21,145,164	12,710,356	340,180	215,093
Student service	52,174,054	-	20,046,993	28,014,284	3,522,863	589,914
Operations and maintenance	62,772,095	1,573,341	34,606,813	20,236,134	5,415,164	940,643
Institutional support	86,950,071	35,351,175	23,611,476	20,166,866	6,979,606	840,948
Student aid	27,280,481	96,997	10,270,455	15,256,880	1,597,407	58,742
Auxiliary enterprises	37,946,773	-	15,022,465	18,997,878	3,674,302	252,128
Depreciation	57,170,406	1,931,090	31,062,904	19,311,307	4,049,434	815,671
State on-behalf payments - pension	21,838,967	1,070,714	10,526,682	8,746,343	1,280,888	214,340
Total operating expenses	<u>796,238,245</u>	<u>49,124,639</u>	<u>406,790,826</u>	<u>281,805,958</u>	<u>51,466,026</u>	<u>7,050,796</u>
Operating loss	<u>(398,672,864)</u>	<u>(37,427,643)</u>	<u>(173,968,249)</u>	<u>(150,169,312)</u>	<u>(33,015,566)</u>	<u>(4,092,094)</u>

UNIVERSITY OF ALASKA
 Statements of Revenues, Expenses and Changes in Net Assets
 GASB 35 Presentation
 By Major Administrative Unit
 June 30, 2011

Schedule 0.2
 Sheet 2 of 2

	Total	Statewide Programs and Services	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast	Prince William Sound
Nonoperating revenues (expenses):						
State appropriations	\$ 346,644,220	\$ 29,682,429	\$ 160,674,855	\$ 124,649,570	\$ 28,236,941	\$ 3,400,425
State on-behalf contributions - pension	21,838,967	1,070,714	10,526,682	8,746,343	1,280,888	214,340
Investment earnings	3,970,910	3,977,796	(34,867)	23,110	4,871	-
Endowment investment income (loss)	20,890,728	20,890,728	-	-	-	-
Endowment sales and other proceeds	1,886,829	(2,058,651)	1,618,115	2,108,740	218,625	-
Interest on debt	(4,400,374)	(68,577)	(2,191,281)	(1,608,643)	(531,873)	-
Federal student financial aid	24,691,590	-	7,455,087	15,397,947	1,838,556	-
Other nonoperating revenues (expenses)	(1,869,599)	25,958	(1,770,585)	(36,759)	(88,213)	-
Net nonoperating revenues	<u>413,653,271</u>	<u>53,520,397</u>	<u>176,278,006</u>	<u>149,280,308</u>	<u>30,959,795</u>	<u>3,614,765</u>
Income (Loss) before other revenues, expenses, gains or losses	14,980,407	16,092,754	2,309,757	(889,004)	(2,055,771)	(477,329)
Capital appropriations, grants and contracts	<u>117,779,185</u>	<u>280,256</u>	<u>74,314,144</u>	<u>34,739,497</u>	<u>4,227,071</u>	<u>4,218,217</u>
Loss (income) before extraordinary item	132,759,592	16,373,010	76,623,901	33,850,493	2,171,300	3,740,888
Transfers	-	(2,049,378)	(1,833,970)	3,017,947	1,014,210	(148,809)
Net F&A recovery (cost)	-	4,205,629	(3,546,332)	(605,022)	(52,756)	(1,519)
Net increase (decrease) in net assets	<u>132,759,592</u>	<u>18,529,261</u>	<u>71,243,599</u>	<u>36,263,418</u>	<u>3,132,754</u>	<u>3,590,560</u>
Net assets						
Net assets - beginning of year	<u>989,862,108</u>	<u>204,477,441</u>	<u>397,139,554</u>	<u>315,496,448</u>	<u>58,283,167</u>	<u>14,465,498</u>
Net assets - end of year	<u>\$ 1,122,621,700</u>	<u>\$ 223,006,702</u>	<u>\$ 468,383,153</u>	<u>\$ 351,759,866</u>	<u>\$ 61,415,921</u>	<u>\$ 18,056,058</u>

UNIVERSITY OF ALASKA
Statement of Net Assets
GASB 35 Presentation
By Major Administrative Unit
June 30, 2012

Schedule 0.1
Sheet 1 of 1

	<u>Total</u>	<u>Statewide Programs and Services</u>	<u>University of Alaska Fairbanks</u>	<u>University of Alaska Anchorage</u>	<u>University of Alaska Southeast</u>	<u>Prince William Sound</u>
ASSETS						
Current assets:						
Cash and short-term investments	\$ 75,403,485	\$ 75,906,482	\$ (1,060,162)	\$ 567,419	\$ (14,473)	\$ 4,219
Accounts receivable, net	74,988,706	4,093,147	41,479,198	24,640,888	4,096,363	679,110
Inventories	6,573,711	1,472,503	3,694,753	1,134,950	271,505	-
Other assets	525,646	214,882	200,250	49,296	59,334	1,884
Total current assets	<u>157,491,548</u>	<u>81,687,014</u>	<u>44,314,039</u>	<u>26,392,553</u>	<u>4,412,729</u>	<u>685,213</u>
Noncurrent assets:						
Restricted cash and long-term investments	54,677,523	53,759,629	905,633	12,261	-	-
Bonds funds held with trustee	52,375,500	6,879,048	39,391,596	3,232,744	2,815,500	56,612
Notes receivable	2,947,963	2,947,963	-	-	-	-
Endowment investments	127,222,593	127,173,643	-	48,950	-	-
Land Grant Trust property and other assets	46,224,751	44,483,745	1,459,212	281,794	-	-
Education Trust of Alaska	13,332,003	13,332,003	-	-	-	-
Capital assets, net of depreciation	1,097,257,183	15,328,589	613,177,825	382,873,805	68,343,645	17,533,319
Total noncurrent assets	<u>1,394,037,516</u>	<u>263,904,620</u>	<u>654,934,266</u>	<u>386,449,554</u>	<u>71,159,145</u>	<u>17,589,931</u>
Total assets	<u>1,551,529,064</u>	<u>345,591,634</u>	<u>699,248,305</u>	<u>412,842,107</u>	<u>75,571,874</u>	<u>18,275,144</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued expenses	80,569,359	41,436,752	22,724,437	12,497,423	3,361,106	549,641
Accrued annual leave	12,332,362	12,332,362	-	-	-	-
Deferred revenue	14,984,212	31,254	8,511,082	5,509,487	897,348	35,041
Deferred lease revenue - current portion	1,281,000	-	1,281,000	-	-	-
Long-term debt - current portion	8,952,015	185,000	5,322,493	2,747,122	692,000	5,400
Total current liabilities	<u>118,118,948</u>	<u>53,985,368</u>	<u>37,839,012</u>	<u>20,754,032</u>	<u>4,950,454</u>	<u>590,082</u>
Noncurrent liabilities:						
Capital appropriation advances	5,431,220	21,052	2,508,786	2,543,354	354,776	3,252
Deferred lease revenue	960,750	-	960,750	-	-	-
Long-term debt	145,416,990	1,575,000	86,513,671	44,531,903	12,741,216	55,200
Security deposits and other liabilities	5,233,412	5,233,412	-	-	-	-
Total noncurrent liabilities	<u>157,042,372</u>	<u>6,829,464</u>	<u>89,983,207</u>	<u>47,075,257</u>	<u>13,095,992</u>	<u>58,452</u>
Total liabilities	<u>275,161,320</u>	<u>60,814,832</u>	<u>127,822,219</u>	<u>67,829,289</u>	<u>18,046,446</u>	<u>648,534</u>
Interfund	-	57,144,535	(23,313,168)	(25,599,200)	(7,843,825)	(388,342)
NET ASSETS						
Invested in capital assets, net of related debt	931,674,264	14,989,576	510,995,132	333,882,857	54,338,627	17,468,072
Restricted expendable	74,101,481	20,520,159	42,381,773	7,686,639	3,478,915	33,995
Restricted nonexpendable	130,512,763	128,138,717	1,394,212	979,834	-	-
Unrestricted	140,079,236	63,983,815	39,968,137	28,062,688	7,551,711	512,885
Total net assets	<u>\$ 1,276,367,744</u>	<u>\$ 227,632,267</u>	<u>\$ 594,739,254</u>	<u>\$ 370,612,018</u>	<u>\$ 65,369,253</u>	<u>\$ 18,014,952</u>

UNIVERSITY OF ALASKA
 Statements of Revenues, Expenses and Changes in Net Assets
 GASB 35 Presentation
 By Major Administrative Unit
 June 30, 2012

Schedule 0.2
 Sheet 1 of 2

	Total	Statewide Programs and Services	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast	Prince William Sound
Operating revenues:						
Student tuition and fees	\$ 138,544,513	\$ 1,166,925	\$ 45,503,956	\$ 77,925,758	\$ 13,022,260	\$ 925,614
less tuition allowance	(14,573,182)	(121,501)	(4,831,488)	(8,261,339)	(1,358,854)	-
	123,971,331	1,045,424	40,672,468	69,664,419	11,663,406	925,614
Federal grants and contracts	130,882,333	2,576,880	105,874,790	19,127,044	3,110,386	193,233
State grants and contracts	19,733,388	1,690,703	9,501,863	8,044,239	340,335	156,248
Local grants and contracts	3,964,279	291	2,835,444	1,115,755	12,789	-
Private grants and contracts	51,695,760	5,928,294	35,585,487	9,241,907	712,028	228,044
Federal appropriations	3,237,234	-	3,237,234	-	-	-
Local appropriations	957,000	-	-	72,000	-	885,000
Sales and services, educational departments	4,920,885	612,492	2,559,889	1,585,538	157,741	5,225
Sales and services, auxiliary enterprises, net of tuition allowance	39,812,919	-	15,257,638	21,898,640	2,478,575	178,066
Other	14,198,912	1,219,190	9,177,626	2,985,122	651,810	165,164
Total operating revenues	393,374,041	13,073,274	224,702,439	133,734,664	19,127,070	2,736,594
Operating expenses:						
Instruction	213,234,986	6,280,504	85,022,616	101,542,732	18,008,961	2,380,173
Academic support	65,166,142	62,080	32,263,054	25,234,983	6,730,894	875,131
Research	135,928,707	-	118,865,386	16,187,166	876,155	-
Public service	38,841,801	3,444,784	22,343,237	12,539,682	293,008	221,090
Student service	53,092,117	-	20,603,216	28,118,863	3,703,679	666,359
Operations and maintenance	65,475,957	1,318,247	35,802,997	21,102,180	5,843,769	1,408,764
Institutional support	95,371,821	39,251,556	24,580,537	23,604,704	7,161,184	773,840
Student aid	28,459,777	20,618	9,982,383	16,764,489	1,673,089	19,198
Auxiliary enterprises	38,287,765	-	15,535,931	19,485,990	3,121,055	144,789
Depreciation	58,403,326	2,008,667	30,798,329	21,175,368	3,582,714	838,248
State on-behalf payments - pension	27,796,743	1,526,746	13,464,504	10,863,123	1,675,645	266,725
Total operating expenses	820,059,142	53,913,202	409,262,190	296,619,280	52,670,153	7,594,317
Operating loss	(426,685,101)	(40,839,928)	(184,559,751)	(162,884,616)	(33,543,083)	(4,857,723)

UNIVERSITY OF ALASKA
 Statements of Revenues, Expenses and Changes in Net Assets
 GASB 35 Presentation
 By Major Administrative Unit
 June 30, 2012

Schedule 0.2
 Sheet 2 of 2

	Total	Statewide Programs and Services	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast	Prince William Sound
Nonoperating revenues (expenses):						
State appropriations	\$ 358,440,571	\$ 31,480,292	\$ 167,208,158	\$ 127,136,719	\$ 28,939,200	\$ 3,676,202
State on-behalf contributions - pension	27,796,743	1,526,746	13,464,504	10,863,123	1,675,645	266,725
Investment earnings	4,057,626	4,052,419	(343,005)	270,898	82,317	(5,003)
Endowment investment income (loss)	(551,247)	(551,434)	-	187	-	-
Endowment sales and other proceeds	2,313,630	(1,620,952)	1,659,469	2,077,113	198,000	-
Interest on debt	(5,859,708)	(238,914)	(2,862,049)	(1,859,488)	(898,690)	(567)
Federal student financial aid	26,295,730	-	7,545,252	16,851,998	1,898,480	-
Other nonoperating revenues (expenses)	(3,340,614)	(738,525)	(1,724,754)	(610,927)	(231,438)	(34,970)
Net nonoperating revenues	<u>409,152,731</u>	<u>33,909,632</u>	<u>184,947,575</u>	<u>154,729,623</u>	<u>31,663,514</u>	<u>3,902,387</u>
Income (Loss) before other revenues, expenses, gains or losses	(17,532,370)	(6,930,296)	387,824	(8,154,993)	(1,879,569)	(955,336)
Capital appropriations, grants and contracts	170,025,914	63,705	134,340,411	30,165,097	4,435,660	1,021,041
Additions to endowments (new endowments)	1,252,500	-	985,000	267,500	-	-
Loss (income) before extraordinary item	153,746,044	(6,866,591)	135,713,235	22,277,604	2,556,091	65,705
Transfers	-	7,488,639	(6,015,898)	(2,813,154)	1,445,876	(105,463)
Net F&A recovery (cost)	-	4,003,517	(3,341,236)	(612,298)	(48,635)	(1,348)
Net increase (decrease) in net assets	153,746,044	4,625,565	126,356,101	18,852,152	3,953,332	(41,106)
Net assets						
Net assets - beginning of year	1,122,621,700	223,006,702	468,383,153	351,759,866	61,415,921	18,056,058
Net assets - end of year	<u>\$ 1,276,367,744</u>	<u>\$ 227,632,267</u>	<u>\$ 594,739,254</u>	<u>\$ 370,612,018</u>	<u>\$ 65,369,253</u>	<u>\$ 18,014,952</u>