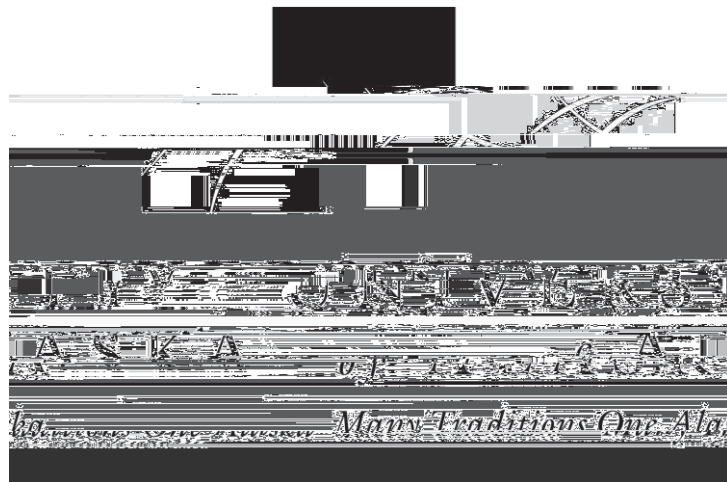


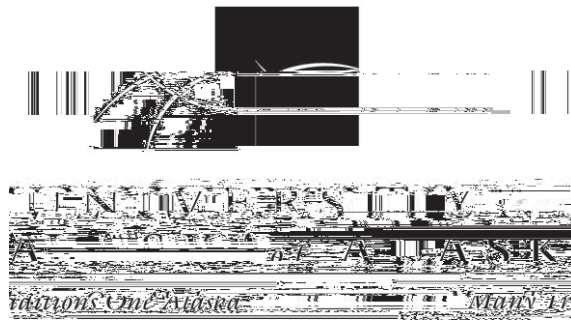
Financial Statements with Supplemental Schedules

Fiscal Year Ended June 30, 2013



Financial Statements with Supplemental Schedules

Fiscal Year Ended June 30, 2013



Prepared by:
University of Alaska
Statewide Fund Accounting
910 Yukon Drive, Suite 209
PO Box 756540
Fairbanks, AK 99775-6540
(907) 450-8063

Issued April 2014

This page intentionally left blank

Table of Contents (continued)	SCHEDULE	PAGE
UNRESTRICTED CURRENT FUNDS (continued)		
Statement of Changes in Fund Balances by Major Administrative Unit	3.0	76-77
Statement of Changes in Fund Balances, University of Alaska Fairbanks, Providing Auxiliary Detail	3.1	78
Statement of Changes in Fund Balances, University of Alaska Anchorage, Providing Auxiliary Detail	3.2	79
Statement of Changes in Fund Balances, University of Alaska Southeast, Providing Auxiliary Detail	3.3	80
RESTRICTED CURRENT FUNDS		
Balance Sheet by Major Administrative Unit	4.0	81
Balance Sheet, University of Alaska Fairbanks	4.1	82
Balance Sheet, University of Alaska Fairbanks, College of Rural Alaska	4.11	83
Balance Sheet, University of Alaska Fairbanks, Rural College	4.111	84
Balance Sheet, University of Alaska Anchorage	4.2	85
Balance Sheet, University of Alaska Southeast	4.3	86
Statement of Changes in Fund Balances by Major Administrative Unit	5.0	87
Statement of Changes in Fund Balances, University of Alaska Fairbanks	5.1	88
Statement of Changes in Fund Balances, University of Alaska Fairbanks, College of Rural Alaska	5.11	89
Statement of Changes in Fund Balances, University of Alaska Fairbanks, Rural College	5.111	90
Statement of Changes in Fund Balances, University of Alaska Anchorage	5.2	91
Statement of Changes in Fund Balances, University of Alaska Southeast	5.3	92
Facilities & Administrative Cost Charges	6.0	93
Facilities & Administrative Cost Charges by Major Administrative Unit	6.1	94-97
STUDENT LOAN FUNDS		
Balance Sheet by Major Administrative Unit	7.0	98
Balance Sheet by Fund	7.1	99
Statement of Changes in Fund Balances by Major Administrative Unit	8.0	100
Statement of Changes in Fund Balances by Fund	8.1	101

Table of Contents (continued)	SCHEDULE	PAGE
PLANT FUNDS		
Combined Balance Sheet	13.0	108
Unexpended Plant Funds		
Balance Sheet	14.0	109
Statement of Changes in Fund Balance	15.0	110
Statement of Changes in Fund Balances by Funding Source	15.1	111-123
Retirement of Indebtedness Fund		
Balance Sheet by Major Administrative Unit	16.0	124
Statement of Changes in Fund Balances by Major Administrative Unit	17.0	125
Statement of Changes in Fund Balances, University of Alaska Statewide	17.1	126
Statement of Changes in Fund Balances, University of Alaska Fairbanks	17.2	127
Statement of Changes in Fund Balances, University of Alaska Anchorage	17.3	128
Statement of Changes in Fund Balances, University of Alaska Southeast	17.4	129
Statement of Changes in Fund Balances, University of Alaska Prince William Sound	17.5	130
Renewals and Replacements Funds		
Balance Sheet	18.0	131
Statement of Changes in Fund Balances by Major Administrative Unit	19.0	132
Investment in Plant Funds		
Balance Sheet by Major Administrative Unit	20.0	133
Balance Sheet, University of Alaska Fairbanks	20.1	134
Balance Sheet, University of Alaska Anchorage	20.2	135
Balance Sheet, University of Alaska Southeast	20.3	136
Schedule of Changes in Investment in Plant	21.0	137-141
Schedule of Changes in Construction Work in Progress	21.1	142-148
Schedule of Changes in Accumulated Depreciation	22.0	149-151
Schedule of Long-term Debt	23.0	152

This page intentionally left blank

University of Alaska
Explanation of Differences Between
Fund and GASB 35 Statements
June 30, 2013

Introduction

Significant differences between the Statement of Changes in Fund Balances and the SRECNP include:

- x The SRECNP reports depreciation expense, whereas the Statement of Changes in Fund Balances reports charges for capital expenditures (e.g. equipment) in the various fund groups, but primarily the unrestricted fund. Therefore, expenses listed on the SRECNP do not include payments made for capitalized equipment. Such payments are recorded on the Statement of Net Position as capital assets.
- x The SCRECNP reports Student Tuition and Fees and some auxiliary revenues net of a tuition allowance. The amount of the allowance is a reclassification from the Student Aid line item.
- x In accordance with GASB 35 guidance, the SRECNP reports state appropriations as a nonoperating revenue.
- x Expenditures incurred in the unexpended plant group that were not capitalized are reported in an appropriate functional line item on the SRECNP.

For further information, contact Statewide Fund Accounting at (907) 450-8063.

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited – see accompanying accountants' report)

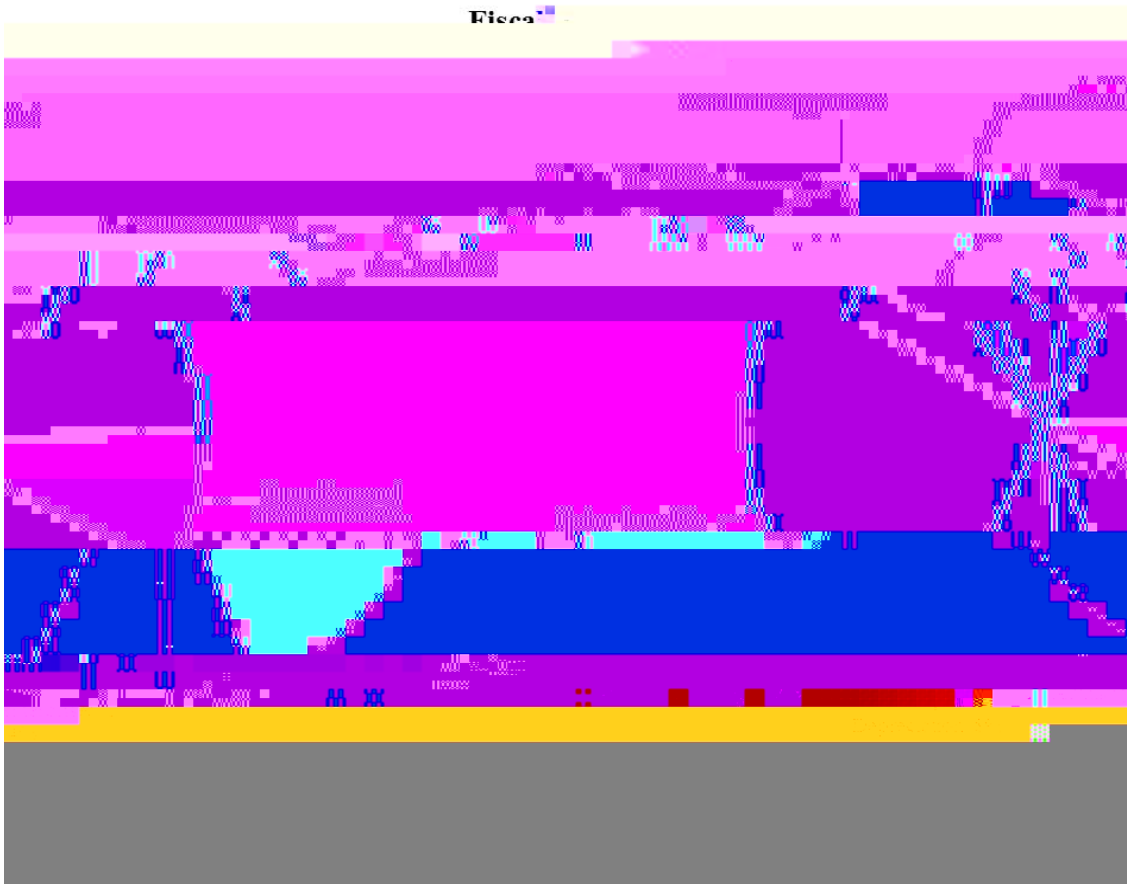
MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited – see accompanying accountants' report)

A comparison of operating expenses by functional and natural classification for selected fiscal years follows (see Note 18 of the financial statements for more information):

	Operating Expenses*					
	Functional Classification (\$ in millions)					
	FY2013		FY2012		FY2011	
Instruction	\$ 214.2	27.1%	\$ 213.2	26.9%	\$ 210.7	27.2%
Student Services	54.9	6.9%	53.1	6.7%	52.2	6.7%
Student Aid	28.8	3.6%	28.5	3.6%	27.3	3.6%
Academic Support	65.1	8.2%	65.2	8.2%	61.5	8.0%
Student and Academic	363.0	45.8%	360.0	45.4%	351.7	45.5%
Research	132.9	16.7%	135.9	17.2%	140.4	18.1%
Public Service	41.4	5.2%	38.8	4.9%	37.5	4.8%
Auxiliary Enterprises	35.3	4.4%	38.3	4.8%	37.9	4.9%
Institutional Support	96.1	12.1%	95.4	12.0%	86.9	11.2%
Operations and Maintenance	63.4	8.0%	65.5	8.3%	62.8	8.1%
Depreciation	62.1	7.8%	58.4	7.4%	57.2	7.4%
Total Operating Expenses	<u>\$ 794.2</u>	<u>100.0%</u>	<u>\$ 792.3</u>	<u>100.0%</u>	<u>\$ 774.4</u>	<u>100.0%</u>

* Does not include On-Behalf payments made by State of Alaska for pension



MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited – see accompanying accountants' report)

Operating Expenses*						
Natural Classification (\$ in millions)						
	FY2013		FY2012		FY2011	
Salaries and benefits	\$ 494.1	62.2%	\$ 490.6	61.9%	\$ 485.6	62.7%
Contractual services	144.3	18.2%	144.4	18.2%	141.2	18.2%
Supplies and materials	63.2	8.0%	65.6	8.3%	60.4	7.8%
Student Aid	28.8	3.6%	28.5	3.6%	27.2	3.5%
Depreciation	62.1	7.8%	58.4	7.4%	57.2	7.4%
Other	1.7	0.2%	4.8	0.6%	2.8	0.4%
Total Operating Expenses	\$ 794.2	100.0%	\$ 792.3	100.0%	\$ 774.4	100.0%

* Does not include On-Behalf payments made by State of Alaska for pension

Total operating expenses increased only 0.2 percent in 2013 as compared to 2.3 percent in 2012. Expenditures related to the student and academic core mission, about 46 percent of all expenditures, showed a \$3 million increase in 2013. For the same period, expenditures for research decreased \$3 million, primarily a result of the tapering off of available American Recovery and Reinvestment Act funds and competitive pressures on grant monies. Amounts expended for institutional support and the operations and maintenance of facilities remained stable as compared to 2012.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited – see accompanying accountants' report)

A portion of University resources applied to student accounts for tuition, fees, or room and board are not reported as student aid expense, but are reported in the financial statements as a

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited – see accompanying accountants' report)

In fiscal year 2013, the University entered into a long term lease agreement with Community Properties of Alaska, Inc. (CPA), an Alaska non-profit corporation, to lease a new student dining facility on the University of Alaska Fairbanks Campus. CPA wi15(icsc(ase gs7iisnfui)10,(noA)90oA)fmeitythase t

Assets	2013	2012
Current assets:		
Cash and cash equivalents	\$ 40,231	\$ 36,829
Short-term investments	22,668	38,575
Accounts receivable, less allowance of \$4,396 in 2013 and \$4,311 in 2012	73,308	74,989
Inventories	6,399	6,573
Other assets	433	526
Total current assets	143,039	157,492
Noncurrent assets:		
Restricted cash and cash equivalents	8,751	2,951
Notes receivable	2,739	2,948
Bond funds held with trustee	51,099	52,375
Endowment investments	136,679	127,223
Land Grant Trust property and other endowment assets	62,885	46,224
Long-term investments	58,795	51,726
Education Trust of AI		

The accompanying notes are an integral part of the financial statements.

This page intentionally left blank

UNIVERSITY OF ALASKA FOUNDATION
(A Component Unit of the University of Alaska)
Statements of Financial Position
June 30, 2013 and 2012
(in thousands)

Assets

Cash and cash equivalents	\$	21,609	\$	23,956
---------------------------	----	--------	----	--------

This page intentionally left blank

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30, 2013 and 2012
(in thousands)

	2013	2012
Operating revenues		
Student tuition and fees	\$ 141,910	\$ 138,544
less scholarship allowances	(14,855)	(14,573)
	127,055	123,971
Federal grants and contracts	130,443	134,119
State and local grants and contracts	26,795	24,655
Private grants and contracts	51,006	51,696
Sales and services, educational departments	4,712	4,921
Auxiliary enterprises, net of scholarship allowances of \$2,051 in 2013 and \$2,051 in 2012	40,008	39,813
Other	17,126	14,199
Total operating revenues	397,145	393,374
Operating expenses		
Instruction	214,239	213,235
Academic support	65,136	65,166
Research	132,905	135,928
Public service	41,360	38,842
Student services	54,944	53,092
Operations and maintenance	63,364	65,476
Institutional support	96,072	95,372
Student aid	28,755	28,460
Auxiliary enterprises	35,276	38,288
Depreciation	62,103	58,403
State on-behalf payments - pension	32,990	27,797
Total operating expenses	827,144	820,059
Operating loss	(429,999)	(426,685)
Nonoperating revenues (expenses)		
State appropriations	371,051	358,441
State on-behalf contributions - pension	32,990	27,797
Investment earnings	5,474	4,058
Endowment proceeds and investment income	18,992	1,762
Federal student financial aid	25,804	26,296
Gain on sale of building	4,914	-
Interest on debt	(7,501)	(5,860)
Other nonoperating expenses	(2,028)	(3,341)
Net nonoperating revenues	449,696	409,153
Income (Loss) before other revenues	19,697	(17,532)
Capital appropriations, grants and contracts	191,809	170,026
Additions to permanent endowments	-	1,253
Increase in net position	211,506	153,747
Net Position		
Net Position - beginning of year	1,276,368	1,122,621
Net Position - end of year	\$ 1,487,874	\$ 1,276,368

The accompanying notes are an integral part of the financial statements.

UNIVERSITY OF ALASKA FOUNDATION
 (A Component Unit of the University of Alaska)
 Statements of Activities
 For the years ended June 30, 2013 and 2012
 (in thousands)

Revenues, gains and other support	Unrestricted			
Contributions	\$ 404	\$ 10,459	\$ 3,599	\$ 14,462
Investment income	472	358	-	830
Net realized and unrealized investment gains (losses)	1,261	Net 130(404)	Of 17	(ns 2) 17

2012

Unrestricted	Temporarily Restricted	Permanently Restricted	Total
\$ 713	\$ 11,866	\$ 5,251	\$ 17,830
633	1,091	-	1,724
(373)	(649)	-	(1,022)
-	186	-	186
-	(63)	(6)	(69)
-	(30)	-	(30)
1,944	(1,217)	(100)	627
1,000	-	-	1,000
12,697	(12,697)	-	-
<u>16,614</u>	<u>(1,513)</u>	<u>5,145</u>	<u>20,246</u>
2,526	-	-	2,526
13,916	-	-	13,916
<u>16,442</u>	<u>-</u>	<u>-</u>	<u>16,442</u>
172	(1,513)	5,145	3,804
<u>(4)</u>	<u>(24)</u>	<u>28</u>	<u>-</u>
168	(1,537)	5,173	3,804
23,424	79,551	87,024	189,999
<u>\$ 23,592</u>	<u>\$ 78,014</u>	<u>\$ 92,197</u>	<u>\$ 193,803</u>

The accompanying notes are an integral part of the financial statements.

UNIVERSITY OF ALASKA

The accompanying notes are an integral part of the financial statements.

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Statements of Cash Flows
For the Years Ended June 30, 2013 and 2012
(in thousands)

Reconciliation of operating loss to net cash used for
operating activities:

	2013	2012
Operating loss	\$ (429,999)	\$ (426,685)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation expense	62,103	58,403
State on-behalf payments - pension	32,990	27,797
Changes in assets and liabilities that provided (used) cash:		
Accounts receivable, net	2,530	(7,508)
Other assets	93	27
Inventories	174	302
Accounts payable and accrued expenses	3,269	(3,876)
Accrued payroll	1,893	(7,773)
Unearned revenue, deposits from students and others	(2,838)	753
Accrued annual leave	250	456
Unearned lease revenue - current portion	(1,281)	(1,281)
Insurance and risk management	80	430
Real and personal property contributions	1,562	1,919
Net cash used for operating activities	\$ (329,174)	\$ (357,036)

Schedule of Noncash Investing, Noncapital Financing, Capital and Financing Related Activities:

For the Year Ended June 30, 2013

Increase in accounts payable for capital assets is \$3.3 million.

Book value of capital asset disposals totaled \$0.7 million.

The University received \$1.6 million in donated equipment.

The University received on-behalf pension payments from the State of Alaska totaling \$33.0 million.

For the Year Ended June 30, 2012

Increase in accounts payable for capital assets is \$2.5 million.

Book value of capital asset disposals totaled \$0.6 million.

The University received \$1.9 million in donated land and equipment.

The University received on-behalf pension payments from the State of Alaska totaling \$27.8 million.

NOTES TO FINANCIAL STATEMENTS

June 30, 2013 and 2012

1. Organization and Summary of Significant Accounting Policies

Organization:

The University of Alaska (University) is a constitutionally created corporation of the State of Alaska which is authorized to hold title to real and personal property and to issue debt in its own name. The University is the only public institution of higher learning in Alaska. It is a statewide system that consists of three universities located in Anchorage, Fairbanks, and Juneau, with each having extended satellite colleges and sites throughout Alaska. The system's administrative offices are located on the

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

Inventories

Inventories are stated at the lower of cost (first-in, first-out method) or market.

Investments

Investments are stated at fair value. Investments in fixed income and equity marketable securities are stated at fair value based on quoted market prices. Investments in private partnership interests are valued using the most current information provided by the general partner. General partners typically value privately held companies at cost as adjusted based on recent arms' length transactions. Public companies are valued using quoted market prices and exchange rates, if applicable. Real estate partnerships and funds are valued based on appraisals of properties held and conducted by third-party appraisers retained by the general partner or investment manager. General partners of marketable alternatives provide values based on quoted market prices and exchange rates for publicly held securities and valuation estimates of derivative instruments. General partners of oil and gas partnerships use third-party appraisers to value properties. Valuations provided by the general partners and investment managers are evaluated by management and management believes such values are

NOTES TO FINANCIAL STATEMENTS

In June 2012, the GASB issued GASB Statement No. 68, Accounting and Financial Reporting for Pensions an amendment of GASB Statement No. 27. This Statement requires that an employer recognize its obligation for pension net of the amount of the pension plan's fiduciary net position that is available to satisfy that obligation as well as additional note disclosures regarding the obligation. The new standard is effective retrospectively for the fiscal year beginning July 1, 2014. The University is currently evaluating the impact that the adoption of GASB Statement 68 will have on its financial statements.

2. Deposits and Investments

Deposits and investments at June 30, 2013 were as follows (\$ in thousands):

	Operating	Capital Funds	Endowment	Education Trust of Alaska	Total
Cash and Deposits	\$ 20,202	\$ -	\$ 1,404	\$ -	\$ 21,606

NOTES TO FINANCIAL STATEMENTS

Deposits and investments at June 30, 2012 were as follows (\$ in thousands):

<u>Investment Type</u>	<u>Operating</u>	<u>Capital Funds</u>	<u>Endowment</u>	<u>Education Trust of Alaska</u>	<u>Total</u>
------------------------	------------------	--------------------------	------------------	--	--------------

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

investment grade and marketable at the time of

NOTES TO FINANCIAL STATEMENTS

Custodial Credit Risk:

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository institution, the University will not be able to recover deposits or will not be able to recover collateral securities in the

NOTES TO FINANCIAL STATEMENTS

3. Accounts Receivable

Accounts receivable consisted of the following at June 30, 2013 and 2012 (\$ in thousands):

June 30, 2013	Gross	Allowance	Net
Student tuition and fees	\$ 20,744	\$ (3,388)	\$ 17,356
Sponsored programs	43,755	(893)	Gross 42,862 Allowance 3,211 Net 39,651
Student tuition and fees			\$ (3,388)

NOTES TO FINANCIAL STATEMENTS

fair value as of the date of transfer. The net proceeds from land sales and other rights are deposited in the Land Grant Endowment Trust Fund as described in the Endowment section in Note 1 above. At June 30, 2013 and 2012, approximately 82,393 and 82,400 acres, respectively, were held in trust at zero basis

NOTES TO FINANCIAL STATEMENTS

6. Capital Assets

A summary of capital assets follows (\$ in thousands):

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013
Capital assets not depreciated:				
Land	\$ 38,516	\$ 256	\$ 600	\$ 38,172
Construction in progress	265,347	274,119	137,289	402,177
Library and museum collections	60,319	1,379	-	61,698
Other capital assets:				
Buildings	1,288,110	120,692	6,500	1,402,302
Infrastructure	66,639	12,731	-	79,370
Equipment	180,780	19,685	12,008	188,457
Leasehold improvements	26,203	-	779	25,424
Other improvements	25,649	3,368	-	29,017
Total	<u>1,951,563</u>	<u>432,230</u>	<u>157,176</u>	<u>2,226,617</u>
Less accumulated depreciation:				
Buildings	657,414	44,433	1,938	699,909
Infrastructure	36,065	2,671	-	38,736
Equipment	130,777	13,048	11,282	132,543
Leasehold improvements	10,798	1,026	779	11,045
Other improvements	19,251	925	-	20,176
Total accumulated depreciation	<u>854,305</u>	<u>62,103</u>	<u>13,999</u>	<u>902,409</u>
Capital assets, net	<u>\$ 1,097,258</u>	<u>\$370,127</u>	<u>\$143,177</u>	<u>\$ 1,324,208</u>

	Balance July 1, 2011	Additions	Reductions	Balance June 30, 2012
Capital assets not depreciated:				
Land	\$ 37,981	\$ 535	\$ -	\$ 38,516
Construction in progress	146,994	184,513	66,160	265,347
Library and museum collections	59,146	1,173	-	60,319
Other capital assets:				
Buildings	1,228,745	59,365	-	1,288,110
Infrastructure	62,951	3,688	-	66,639
Equipment	175,211	17,695	12,126	180,780
Leasehold improvements	24,909	1,294	-	26,203
Other improvements	24,372	1,277	-	25,649
Total	<u>1,760,309</u>	<u>269,540</u>	<u>78,286</u>	<u>1,951,563</u>
Less accumulated depreciation:				
Buildings	615,517	41,897	-	657,414
Infrastructure	33,962	2,103	-	36,065
Equipment	129,653	12,633	11,509	130,777
Leasehold improvements	9,764	1,034	-	10,798
Other improvements	18,515	736	-	19,251
Total accumulated depreciation	<u>807,411</u>	<u>58,403</u>	<u>11,509</u>	<u>854,305</u>
Capital assets, net	<u>\$ 952,898</u>	<u>\$211,137</u>	<u>\$ 66,777</u>	<u>\$ 1,097,258</u>

NOTES TO FINANCIAL STATEMENTS

7. Unrestricted and Restricted Net Position

At June 30, unrestricted and restricted net position included the following (\$ in thousands):

	<u>2013</u>	<u>2012</u>
Unrestricted:		
Auxiliaries	\$ 10,562	\$ 10,478
Working capital fund	4,509	4,803
Working capital advances	(4,358)	(1,390)
Service centers	21,892	20,380
Debt service funds	6,021	6,882
Renewal and replacement funds	13,628	13,196
Quasi-endowment funds	34,012	30,402
Employee benefit funds	20,423	9,644
Endowment earnings	13,205	13,230
Encumbrances	14,399	12,468
Undesignated	23,002	19,986
Total unrestricted net position	<u>\$ 157,295</u>	<u>\$ 140,079</u>
Restricted:		
Expendable:		
Restricted funds	\$ 554	\$ 554
Student loan funds	194	194
Education Trust of Alaska	11,223	8,184
Capital project funds	41,297	47,206
Debt service funds	7,214	6,327
Endowment accumulated earnings	17,961	11,637
Nonexpendable:		
Endowment corpus	101,412	100,207
Land Grant Trust property	29,953	30,306
Total restricted net position	<u>\$ 209,808</u>	<u>\$ 204,615</u>

Unrestricted net position includes non-lapsing University receipts of \$59.3 million at June 30, 2013. Non-lapsing University receipts of \$52.8 million from fiscal year 2012 were fully expended in fiscal year 2013. At June 30, 2013 and 2012, \$69.9 million and \$63.3 million, respectively, of auxiliary funds, encumbrances and other unrestricted net position were pledged as collateral for the University's general revenue bonds, as calculated under the terms of the 1992 General Revenue Bonds Trust Indenture.

NOTES TO FINANCIAL STATEMENTS

8. Long-term Debt

Debt service requirements at June 30, 2013 were as follows (\$ in thousands):

Years Ending June 30,	Principal	Interest	Total
2014	\$ 10,289	\$ 6,208	\$ 16,497
2015	9,949	5,872	15,821
2016	10,354	5,522	15,876
2017	10,572	5,161	15,733
2018	10,823	4,798	15,621
2019-2023	53,855	17,854	71,709
2024-2028	43,701	7,367	51,068
2029-2033	14,450	1,614	16,064
2034-2037	1,650	58	1,708
	<u>\$ 165,643</u>	<u>\$ 54,454</u>	<u>\$ 220,097</u>

Long-term debt consisted of the following at June 30, 2013 and 2012 (\$ in thousands):

	2013	2012
Revenue bonds payable: 1.40% to 5.00% general revenue bonds due serially to 2036, secured by a pledge of unrestricted current fund revenue generated from tuition, fees, recovery of facilities and administrative costs, sales and services of educational departments, miscellaneous receipts and auxiliaries.	\$ 148,720	\$ 136,595
Note payable: 1.826% note payable to the Alaska Housing Finance Corporation (AHFC) to finance construction of Anchorage campus housing, due semiannually through February 2024.	14,888	16,100
Equipment financings: 3.0% to 4.77% notes payable for the purchase of equipment and vehicles due in quarterly installments through June 2021.	2,035	1,674
	<u>\$ 165,643</u>	<u>\$ 154,369</u>
Premium on bonds	12,476	8,933
Deferred amount on refunding	(1,491)	-
Long Term Debt	<u>\$ 176,628</u>	<u>\$ 163,302</u>

In fiscal year 2013, the University issued general revenue and refunding bonds 2013 Series S with a par amount of \$31,020,000 and a 22 year term. The bonds funded numerous deferred maintenance projects and refunded substantially all maturities of 2003 Series L, 2004 Series M and 2005 Series N general revenue bonds. The economic gain from the refunding is \$782,516 in present value and total debt service payments are reduced by \$938,706 over the life of the bonds. The University also defeased \$1,540,000 of

NOTES TO FINANCIAL STATEMENTS

2009 Series P general revenue bonds maturing through October 1, 2007 by contributing cash to an escrow

NOTES TO FINANCIAL STATEMENTS

10. Operating Leases

The University has various operating lease agreements for facilities. The expense for operating leases was \$5.6 million and \$5.8 million for the years ended June 30, 2013 and 2012, respectively. The future minimum lease payments are as follows:

Years Ending June 30,	Future Payments (\$ in thousands)
2014	\$ 4,544
2015	2,654
2016	956
2017	835
2018	661
2019-2023	1,103
2024-2028	935
2029-2033	520
2034-2038	520
2039-2040	191
Total lease obligations	<u>\$ 12,919</u>

11. Unearned Lease Revenue

In fiscal year 1997, the University entered into an agreement to construct a facility and establish the

NOTES TO FINANCIAL STATEMENTS

12. Long-term Liabilities

Long-term liability activity was as follows (\$ in thousands):

	Balance			Balance	Balance
	July 1, 2012	Additions	Reductions	June 30, 2013	due within
					one year
Unearned lease revenue	\$ 2,242	\$ -	\$ 1,281	\$ 961	\$ 961
Capital lease obligation	-	24,953	-	24,953	-
Long-term debt	163,302	34,983	21,657	176,628	11,164
Other noncurrent liabilities	5,233	135	849	4,519	-
	<u>\$ 170,777</u>	<u>\$ 60,071</u>	<u>\$ 23,787</u>	<u>\$ 207,061</u>	<u>\$ 12,125</u>

	Balance			Balance	Balance
	July 1, 2011	Additions	Reductions	June 30, 2012	due within
					one year
Unearned lease revenue	\$ 3,523	\$ -	\$ 1,281	\$ 2,242	\$ 1,281
Long-term debt	123,853	82,230	42,781	163,302	9,633
Other noncurrent liabilities	5,131	354	252	5,233	-
	<u>\$ 132,507</u>	<u>\$ 82,584</u>	<u>\$ 44,314</u>	<u>\$ 170,777</u>	<u>\$ 10,914</u>

NOTES TO FINANCIAL STATEMENTS

x

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

The actuarially determined employer contribution rate for 2013 and 2012 was 52.67 percent and 45.55 percent, respectively. The state appropriated funding directly to the TRS-DB plan to augment employer

NOTES TO FINANCIAL STATEMENTS

by state law and may be amended only by the state legislature. TRS-DC was created by the state

NOTES TO FINANCIAL STATEMENTS

Funding Policy and Annual Pension Cost

NOTES TO FINANCIAL STATEMENTS

15. Insurance and Risk Management

The University is exposed to a wide variety of risks including property loss, bodily and personal injury, intellectual property, errors and omissions, aviation and marine. Exposures are handled with a combination of self-insurance, commercial insurance, and membership in a reciprocal risk retention group.

The University is self-insured up to the maximum of \$2.0 million per occurrence for casualty claims and \$250,000 for property claims. Commercial carriers provide coverage in excess of these amounts. Health care, workers' compensation and unemployment claims are fully self-insured. Liabilities have been established using actuarial analysis to cover estimates for specific reported losses, estimates for unreported losses based upon past experience modified for current trends, and estimates of expenses for investigating and settling claims.

Changes in applicable liability amounts follow (\$ in thousands):

	Balance			Balance		
	July 1, 2012			June 30, 2013		
Health	\$ 6,189	\$ 53,900	\$ (54,356)	\$ 5,733		
General liability	3,163	834	(799)	3,198		
Workers' compensation	4,774	2,047	(1,517)	5,304		
Unemployment	146	670	(699)	117		
	\$ 14,272	\$ 57,451	\$ (57,371)	\$ 14,352		

NOTES TO FINANCIAL STATEMENTS

In the normal course of business, the University also has various other commitments and contingent liabilities which are not reflected in the accompanying financial statements. In the opinion of management, the University will not be affected materially by the final outcome of any of these proceedings, or insufficient information exists to make an opinion.

The University received a Potentially Responsible Party (PRP) letter from the Alaska Department of Environmental Conservation (ADEC) in August 2006. The letter identified the University as one of the potential parties that may be responsible for cleanup costs of soil contamination found during a water line improvement project next to Northwest Campus property. The extent of the contamination source, the number of potentially responsible parties, and remediation costs are being assessed but the outcome is unknown.

17. University of Alaska Foundation

The University of Alaska Foundation (Foundation) is a legally separate, nonprofit organization formed in 1974 to solicit donations for the exclusive benefit of the University of Alaska. During 2013 and 2012, the University transferred \$1.1 million and \$1.4 million for general support, respectively. For the same periods, the Foundation reimbursed the University for operating expenses totaling \$2.4 million and \$2.5 million, respectively.

For the years ended June 30, 2013 and 2012, distributions and expenditures by the Foundation for the benefit of the University totaled \$16 million and \$13.9 million, of which \$15.7 million and \$13.7 million were direct reimbursements to the University, respectively. Additionally, the University had a receivable from the Foundation of \$2.2 million at June 30, 2013 and \$2.2 million at June 30, 2012, primarily for unreimbursed expenditures incurred on Foundation awards made to the University.

The investable resources of the University's Land Grant Endowment Trust Fund and the Foundation's pooled endowment funds are combined into a consolidated endowment fund for investment purposes. At June 30, 2013 and 2012, the fair value of the fund was \$286.3 million and \$263.0 million, respectively. The University's share of this fund was \$134.6 million and \$125.2 million, respectively, which is reflected in endowment investments.

The fund is managed by the Foundation's investment committee and treasurer on a total return basis in accordance with an investment policy approved by the Board of Regents. The net assets and related activity for the University's Land Grant Endowment Trust's investment in the fund is reflected in the University's financial statements.

Tefl019 Tcnvestable36713(i)undatioe BooTJ0.000(se)(es)1d322 Tc 0.0 Cr3(tAef)Assapproiarefls

This page intentionally left blank

UNIVERSITY OF ALASKA
Statement of Net Position
GASB 35 Presentation
By Major Administrative Unit
June 30, 2013

	Total	Statewide Programs and Services	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast	Prince William Sound
ASSETS						
Current assets:						
Cash, short-term investments and interfunds	\$ 62,899,744	\$ 10,356,335	\$ 22,155,547	\$ 21,112,049	\$ 8,498,470	\$ 777,343
Accounts receivable, net	73,307,427	3,663,856	40,529,178	25,991,439	3,012,949	110,005
Inventories	6,398,798	1,454,376	3,639,834	1,003,757	298,974	1,857
Other assets	433,416	69,341	179,749	104,919	75,225	4,182
Total current assets	143,039,385	15,543,908	66,504,308	48,212,164	11,885,618	893,387
Noncurrent assets:						
Restricted cash and long-term investments	67,546,168	66,893,603	649,565	-	3,000	-

UNIVERSITY OF ALASKA

Statements of Revenues, Expenses and Changes in Net Position

GASB 35 Presentation

By Major Administrative Unit

June 30, 2013

	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	\$ 141,909,600	\$ 1,255,796	\$ 46,523,806	\$ 80,025,527	\$ 13,282,327	\$ 822,144
less tuition allowance	(14,854,867)	(130,167)	(4,881,958)	(8,475,		

UNIVERSITY OF ALASKA
Statements of Revenues, Expenses and Changes in Net Position
GASB 35 Presentation
By Major Administrative Unit
June 30, 2013

	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	\$ 371,050,949	\$ 30,709,897	\$ 174,703,300	\$ 131,816,060	\$ 30,171,418	\$ 3,650,274
State on-behalf contributions - pension	32,989,995	1,775,088	15,944,740	12,964,487	1,987,172	318,508
Investment earnings	5,474,323	4,246,430	1,101,314	206,358	(71,312)	(8,467)
Endowment investment income (loss)	11,984,686	11,979,781	-	4,905	-	-
Endowment sales and other proceeds	7,007,712	2,594,025	1,932,287	2,247,650	233,750	-
Interest on debt	(7,501,168)	(57,442)	(4,855,029)	(2,015,616)	(571,800)	(1,281)
Federal student financial aid	25,804,228	-	7,381,362	16,440,307	1,982,559	-
Other nonoperating revenues (expenses)	2,885,637	(1,026,965)	(789,379)	4,784,994	(68,665)	(14,348)
Net nonoperating revenues	449,696,362	50,220,814	195,418,595	166,449,145	33,663,122	3,944,686
	19,697,130	11,934,209				

UNIVERSITY OF ALASKA

Balance Sheet

June 30, 2013

	Unrestricted	Restricted	Student Loan Funds
ASSETS			
Cash, investments and interfunds	\$ 153,114,676	\$ (32,586,918)	\$ 135,246
Accounts and notes receivable, less allowance of \$4,395,592	16,653,382	43,362,431	59,187
State appropriations receivable	-	361,388	-
Inventories	6,394,157	-	-
Other assets	383,416	-	-
Investment in plant, net	-	-	-
Total assets	176,545,631	11,136,901	194,433
LIABILITIES			
Accounts payable and accrued expenses	48,245,900	4,564,207	-
Security deposits and other liabilities	1,389,987	310	-
Accrued annual leave	12,581,979	-	-
Capital appropriation advances	-	-	-
Deferred revenue	6,337,183	6,018,516	-
Capital lease	-	-	-

Endowment Funds	Education Trust of Alaska Fund	Plant Funds	Agency	Total
--------------------	--------------------------------------	----------------	--------	-------

Education Trust of Alaska Fund	Plant Funds				Total
	Unexpended	Retirement of Indebtedness	Renewals and Replacements	Investment in Plant	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,054,733
-	-	-	-	-	371,050,949
-	-	-	-	-	32,989,995
-	149,441,550	-	-	-	151,342,568
-	-	-	-	-	3,217,395
-	-	-	-	-	880,000
-	9,686,100	-	-	-	194,273,433
-	1,061,290	-	-	-	21,876,639
-	-	-	-	-	4,812,529
-	1,278,083	-	-	-	52,283,341
3,814,056	3,519,003	193,060	65,008	-	7,992,789
-	-	-	-	-	11,984,687
-	-	-	-	-	7,007,712
-	-	-	-	-	4,712,262
-	-	-	-	-	41,925,987
-	20,655,000	10,365,000	-	-	31,020,000
-	-	-	-	-	31,677,421
-	1,975,000	-	-	-	17,126,293
-	-	-	-	274,112,028	293,416,867
-	-	-	-	20,805,265	20,805,265
<u>3,814,056</u>	<u>187,616,026</u>	<u>10,558,060</u>	<u>65,008</u>	<u>294,917,293</u>	1,427,450,865
-	-	-	-	-	221,065,916
-	-	-	-	-	68,463,905
-	-	-	-	-	145,058,040
-	-	-	-	-	79,016,860
-	-	-	-	-	55,481,411
-	-	-	-	-	64,337,434
-	-	-	-	-	88,184,448
-	-	-	-	-	28,755,079
-	-	-	-	-	40,045,317
-	58,522	-	-	-	31,677,421
-	-	-	-	-	32,989,995
-	-	-	-	62,103,044	62,103,044
-	-	-	-	(4,187,882)	(4,187,882)
-	-	10,665,265	-	-	10,410,265
-	-	5,305,891	-	1,597,858	6,903,749
-	212,518,724	-	-	-	212,518,724
-	-	11,707,867	-	-	11,707,867
775,103	23,112,819	112,799	-	16,380	24,165,786
-	-	-	-	11,246	11,246
-	-	(445,285)	-	34,724,773	34,406,983
<u>775,103</u>	<u>235,690,065</u>	<u>27,346,537</u>	<u>-</u>	<u>94,265,419</u>	1,213,115,608
-	-	11,599,158	-	-	-
-	-	2,868,547	-	-	-
-	(2,605,699)	2,605,699	-	-	-
-	27,362,823	(259,160)	367,032	(8,768,108)	-
-	24,757,124	16,814,244	367,032	(8,768,108)	-
<u>3,038,953</u>	<u>(23,316,915)</u>	<u>25,767</u>	<u>432,040</u>	<u>191,883,766</u>	214,335,257
<u>8,183,821</u>	<u>45,882,339</u>	<u>13,209,118</u>	<u>13,195,930</u>	<u>925,587,238</u>	1,270,347,125
<u>\$ 11,222,774</u>	<u>\$ 22,565,424</u>	<u>\$ 13,234,885</u>	<u>\$ 13,627,970</u>	<u>\$ 1,117,471,004</u>	\$ 1,484,682,382

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Balance Sheet
 By Major Administrative Unit
 June 30, 2013

	Total	Statewide Programs and Services Schedule 1.1	University of Alaska Fairbanks Schedule 1.2	University of Alaska Anchorage Schedule 1.3	University of Alaska Southeast Schedule 1.4	Prince William Sound Schedule 1.5
ASSETS						
Cash, investments and interfunds	\$ 153,114,676	\$ 95,310,205	\$ 36,391,852	\$ 16,636,298	\$ 4,094,286	\$ 682,035
Accounts and notes receivable net of allowance for:						
unrestricted receivables \$3,495,639		1,711,104	2,434,484	11,299,167	1,161,388	47,239
restricted receivables \$899,953	16,653,382	1,454,375	3,639,834	1,003,757	294,334	1,857
Inventories	6,394,157	69,341	179,749	104,918	25,226	4,182
Other assets	383,416					
Total assets	176,545,631	98,545,025	42,645,919	29,044,140	5,575,234	735,313
LIABILITIES						
Accounts payable and accrued expenses	48,245,900	42,731,516	2,783,197	2,482,596	235,415	13,176
Deposits held in custody for others	1,389,987	419,580	732,066	170,217	64,924	3,200
Accrued annual leave	12,581,979	12,581,979	-	-	-	-
Deferred revenue	6,337,183	2,566	1,440,548	4,201,787	685,467	6,815
Total liabilities	68,555,049	55,735,641	4,955,811	6,854,600	985,806	23,191
FUND BALANCES						
Unrestricted:						

	Statewide Programs and Services
ASSETS	
Cash, investments and interfunds	\$ 95,310,205
Accounts and notes receivable net of allowance for: unrestricted receivables \$3,611 restricted receivables \$8,838	1,711,104
Inventories	1,454,375
Other assets	69,341
Total assets	98,545,025
LIABILITIES	
Accounts payable and accrued expenses	42,731,516
Deposits held in custody for others	419,580
Accrued annual leave	12,581,979
Deferred revenue	2,566
Total liabilities	55,735,641
\$ FUND BALANCES	
Unrestricted Current Funds	42,803,927
Statewide Programs and Services	55,735,641
Total	98,545,025

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Balance Sheet
 University of Alaska Fairbanks
 June 30, 2013

ASSETS		
Cash, investments and interfunds		University of Alaska Fairbanks
Accounts and notes receivable		
net of allowance for:		
unrestricted receivables \$311,802	2,434,484	
restricted receivables \$482,373	3,639,834	
Inventories	179,749	
Other assets		
Total assets	42,645,919	
LIABILITIES		
Accounts payable and accrued expenses	2,783,197	
Deposits held in custody for others	732,066	
Deferred revenue	1,440,548	
Total liabilities	4,955,811	
FUND BALANCES		
Unrestricted:		
Designated	29,170,466	
Undesignated	8,519,642	

UNIVERSITY OF ALASKA
Unrestricted Current Funds
Balance Sheet
University of Alaska Anchorage
June 30, 2013

	Total	Anchorage	Kenai Peninsula	Kodiak	Matanuska-Susitna
ASSETS					
Cash, investments and interfunds	\$ 16,636,298	\$ 13,521,728	\$ 1,854,642	\$ 452,222	\$ 807,706
Accounts and notes receivable net of allowance for: unrestricted receivables \$2,900,762 restricted receivables \$390,577	11,299,167	10,533,122	522,927	100,170	142,948
Inventories	1,003,757	797,502	136,742	38,221	31,292
Other assets	104,918	100,328	-	4,590	-
Total assets	<u>29,044,140</u>	<u>24,952,680</u>	<u>2,514,311</u>	<u>595,203</u>	<u>981,946</u>
LIABILITIES					
Accounts payable and accrued expenses	2,482,596	2,180,285	208,078	26,229	68,004
Deposits held in custody for others	170,217	156,115	4,421	500	9,181
Deferred revenue	4,201,787	3,566,651	444,897	10,028	180,211
Total liabilities	<u>6,854,600</u>	<u>5,903,051</u>	<u>657,396</u>	<u>36,757</u>	<u>257,396</u>
FUND BALANCES					
Unrestricted:					
Designated	13,507,410	11,762,565	1,218,509	318,181	208,155
Undesignated	8,682,130	7,287,064	638,406	240,265	516,395
Total fund balances	<u>22,189,540</u>	<u>19,049,629</u>	<u>1,856,915</u>	<u>558,446</u>	<u>724,550</u>
Total liabilities and fund balances	<u>\$ 29,044,140</u>	<u>\$ 24,952,680</u>	<u>\$ 2,514,311</u>	<u>\$ 595,203</u>	<u>\$ 981,946</u>

	Prince William Sound
ASSETS	
Cash, investments and interfunds	\$ 682,035
Accounts and notes receivable net of allowance for:	
unrestricted receivables \$102,206	47,239
Inventories	1,857
Other assets	4,182
Total assets	735,313
LIABILITIES	
Accounts payable and accrued expenses	13,176
Deposits held in custody for others	3,200
Deferred revenue	6,815
Total liabilities	23,191

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Statement of Changes in Fund Balances
 By Major Administrative Unit
 Year Ended June 30, 2013

	Total	Statewide Programs and Services	University of Alaska Fairbanks Schedule 2.1	University of Alaska Anchorage Schedule 2.2	University of Alaska Southeast Schedule 2.3	Prince William Sound
Revenues and other additions						
Educational and general						
Tuition and fees, net	\$ 127,054,733	\$ 1,125,629	\$ 41,641,847	\$ 71,549,992	\$ 11,915,120	\$ 822,145
State appropriations	371,050,949	30,709,897	174,703,300	131,816,060	30,171,418	3,650,274
State on-behalf contributions - pension	32,989,995	1,775,089	15,944,740	12,964,486	1,987,172	318,508
Local appropriations	880,000	-	-	180,000	-	700,000
Federal grants and contracts	72,000	-	238(7)6(2)5(7)0,433(7)2,003(0)2.5	181,080(0)60(0)Tj	Td(180,000)Tj	TdFort 70x

UNIVERSITY OF ALASKA
Unrestricted Current Funds
Statement of Changes in Fund Balances
By Major Administrative Unit
Year Ended June 30, 2013

University of University of University of

UNIVERSITY OF ALASKA
Unrestricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Fairbanks
Year Ended June 30, 2013

	Total	Fairbanks	Research Schedule 2.4	Cooperative Extension	College of Rural Alaska Schedule 2.11
Revenues and other additions					
Educational and general					
Tuition and fees, net	\$ 41,641,847	\$ 28,655,105	\$ 30,732	\$ -	\$ 12,956,010
State appropriations	174,703,300	121,602,892	25,008,208	5,062,300	23,029,900
State on-behalf contributions - pension	15,944,740	8,426,021	4,465,544	539,936	2,513,239
Federal grants and contracts	72,000	72,000	-	-	-
State grants and contracts	60,270	60,270	-	-	-
Private grants and contracts	1,116,729	1,039,617	52,583	5,445	19,084
Investment income	(87,292)	(87,292)	-	-	-
Endowment sales and other proceeds	1,864,074	1,464,250	-	399,824	-
Sales and services, educational departments	2,144,371	989,233	406,484	117,990	630,664
Recovery of facilities and administrative costs	23,389,251	8,900,614	16,656,787 8	Tw 1,464,250	4,890,005 (e)4(r) TcTd 10

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Statement of Changes in Fund Balances
 University of Alaska Fairbanks, Rural College
 Year Ended June 30, 2013

	Total	Bristol Bay	Interior Campus	CRA Programs	Community & Technical
Revenues and other additions					
Educational and general					
Tuition and fees, net	\$ 11,999,619	\$ 423,040	\$ 544,096	\$ 5,122,779	\$ 5,909,704
State appropriations	16,613,569	1,589,900	2,229,819	6,213,980	6,579,870
State on-behalf contributions - pension	1,735,080	248,994	317,632	592,998	575,456
Private grants and contracts	16,927	5,000	-	2,622	9,305

UNIVERSITY OF ALASKA
Unrestricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Anchorage
Year Ended June 30, 2013

Schedule 2.2
Sheet 2 of 2

Kenai

Matanuska-

UNIVERSITY OF ALASKA
Unrestricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Southeast
Year Ended June 30, 2013

	Total	Juneau	Ketchikan	Sitka
Revenues and other additions				
Educational and general				
Tuition and fees, net	\$ 11,915,120	\$ 8,586,749	\$ 1,243,201	\$ 2,085,170
State appropriations	30,171,418	23,499,418	3,009,200	3,662,800
State on-behalf contributions - pension	1,987,172	1,531,910	187,509	267,753
Private grants and contracts	507,188	304,274	14,000	188,914
Endowment sales and other proceeds	233,750	233,750	-	-
Sales and services, educational departments	82,648	65,179	6,536	10,933
Recovery of facilities and administrative costs	371,976	339,960	11,990	20,026
Other sources	669,942	662,409	2,173	5,360
Total educational and general	45,939,214	35,223,649	4,474,609	6,240,956
Auxiliary enterprises revenues	2,563,880	2,444,189	61,172	58,519
Total revenues and other additions	48,503,094	37,667,838	4,535,781	6,299,475
Expenditures and other deductions				
Educational and general				
Instruction	17,654,188	12,307,899	1,958,914	3,387,375
Academic support	6,140,576	4,951,780	581,949	606,847
Research	223,657	223,657	-	-
Public service	168,436	39,009	-	129,427
Student service	4,004,290	3,276,811	380,890	346,589
Operation and maintenance of plant	5,929,434	4,436,232	668,271	824,931
General administration and institutional expense	6,823,690	5,304,956	651,565	867,169
Student aid	518,398	411,592	44,706	62,100
Total educational and general expenditures	41,462,669	30,951,936	4,286,295	6,224,438
Auxiliary enterprises expenditures	3,314,717	3,185,724	69,001	59,992
State on-behalf payments	1,987,172	1,531,910	187,509	267,753
Total expenditures and other deductions	46,764,558	35,669,570	4,542,805	6,552,183

UNIVERSITY OF ALASKA
Unrestricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Southeast
Year Ended June 30, 2013

	Total	Juneau	Ketchikan	Sitka
Transfers between funds				
Mandatory transfers				
Educational and general				
Principal and interest	\$ (817,452)	\$ (817,452)	\$ -	\$ -
Auxiliary enterprises				
Principal and interest	(312,499)	(312,499)	-	-
Total mandatory transfers	(1,129,951)	(1,129,951)	-	-
Nonmandatory transfers	(714,711)	(1,021,938)	48,735	258,492
Total transfers	(1,844,662)	(2,151,889)	48,735	258,492
Net increase (decrease) in fund balances	(106,126)	(153,621)	41,711	5,784
Fund balances at beginning of year	4,695,554	3,909,831	144,620	641,103
Fund balances at end of year	\$ 4,589,428	\$ 3,756,210	\$ 186,331	\$ 646,887

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Statement of Changes in Fund Balances
 Fairbanks Research
 Year Ended June 30, 2013

	Balances July 1, 2012	Revenues and Other Additions Schedule 2.41	Expenditures and Other Deductions Schedule 2.42	Extraordinary item - elimination Transfers on a In (Out) oblig; Fund Balances	Increase (Decrease) in Balances June 30, 2013
Fairbanks Research					
Geophysical Institute	\$ 3,595,860	\$ 11,298,914	\$ 10,932,957	\$ (149,241)	\$ 216,716
					\$ 3,812,576

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Schedule of Revenues and Other Additions
 Fairbanks Research
 Year Ended June 30, 2013

	Total	Tuition and Fees	State Appropriations	State On-Behalf Contributions-Pension	Private Grants and Contracts	Sales and Services	Recovery of Facilities and Administrative Costs	Other Sources
Fairbanks Research								
Geophysical Institute	\$ 11,298,914	\$ -	\$ 4,953,829	\$ 1,207,498	\$ 9,760	\$ 79,112	\$ 4,224,246	\$ 824,469
Institute of Arctic Biology	6,409,385	-	3,727,200	623,991	7,996	73,098	1,871,480	105,620
Agricultural and Forestry								
Experiment Station	4,854,490	-	3,768,240	649,198	2,755	83,108	318,298	32,891
School of Fisheries and Ocean Sciences	4,537,956	-	2,013,325	752,140	-	1,068	1,650,495	120,928
General Research	7,102,456	-	4,280,767	301,715	248	100,528	2,415,656	3,542
Institute of Northern Engineering	5,031,102	-	2,848,563	425,678	10,426	-	1,605,654	140,781
International Arctic Research Center	3,802,934	-	1,961,200	294,124	-	69,570	1,478,040	-
Arctic Region Supercomputing Center	2,011,332	30,732	1,455,084	211,200	21,398	-	292,918	-
Total Fairbanks Research	\$ 45,048,569	\$ 30,732	\$ 25,008,208	\$ 4,465,544	\$ 52,583	\$ 406,484	\$ 13,856,787	\$ 1,228,231

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Schedule of Expenditures and Other Deductions
 Fairbanks Research
 Year Ended June 30, 2013

	Total	Research	Public Service	General admin and institutional expense	Student Aid	Facilities and Administrative Cost Recovered	State On-Behalf
Fairbanks Research							
Geophysical Institute	\$ 10,932,957	\$ 9,143,643	\$ 516,387	\$ -	\$ -	\$ 65,429	\$ 1,207,498
Institute of Arctic Biology	7,061,996	6,354,711	4,237	-	79,057	-	623,991
Agricultural and Forestry Experiment Station	4,807,571	4,010,045	137,139	-	11,189	-	649,198
School of Fisheries and Ocean Sciences	4,399,680	3,647,540	-	-	-	-	752,140
General Research	5,791,707	3,715,799	73,115	1,405,841	295,237	-	301,715
Institute of Northern Engineering	5,315,152	4,837,683	51,791	-	-	-	425,678
International Arctic Research Center	3,190,836	2,655,131	241,581	-	-	-	294,124
Arctic Region Supercomputing Center	2,467,170	2,261,952	(5,982)	-	-	-	211,200
Total Fairbanks Research	\$ 43,967,069	\$ 36,626,504	\$ 1,018,268	\$ 1,405,841	\$ 385,483	\$ 65,429	\$ 4,465,544

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Statement of Changes in Fund Balances
 By Major Administrative Unit
 Year Ended June 30, 2013

	Balances July 1, 2012	Revenue and Other Additions	Expenditures and Other Deductions	Mandatory Transfers	Nonmandatory Transfers	Balances June 30, 2013
Statewide Programs and Services	\$ 30,926,250	\$ 40,434,169	\$ 32,896,095	\$ (67,961)	\$ 4,413,021	\$ 42,809,384
University of Alaska Fairbanks	21,587,579	218,951,742	208,002,111	(8,388,268)	287,164	24,436,106
Academic	3,321,977	8,800,697	6,552,504	-	(2,297,219)	3,272,951
Auxiliary	(326,077)	766,244	506,909	-	(2,373)	(69,115)
Housing	205,441	403,418	388,148	-	-	220,711
Bookstore	(507,367)	1,951,091	2,017,861	-	249,314	(324,823)
Wood Center	20,082	378,399	396,589	(96)	26,000	27,796
Parking	13	-	-	-	-	13
Ice arena	83,666	381,410	818,479	-	233,401	(120,002)
Technology center						
University of Alaska Press						

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Statement of Changes in Fund Balances
 By Major Administrative Unit
 Year Ended June 30, 2013

	Balances July 1, 2012	Revenue and Other Additions	Expenditures and Other Deductions	Mandatory Transfers	Nonmandatory Transfers	Balances June 30, 2013
University of Alaska Southeast						
Academic	\$ 3,490,355	\$ 45,939,214	\$ 43,449,841	\$ (817,452)	\$ (1,425,798)	\$ 3,736,478
Auxiliary						
Housing and food service	997,525	1,532,357	1,943,799	(312,499)	425,700	699,284

UNIVERSITY OF ALASKA
Unrestricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Anchorage
Year Ended June 30, 2013

	Balances July 1, 2012	Revenue and Other Additions	Expenditures and Other Deductions	Mandatory Transfers	Nonmandatory Transfers	Balances June 30, 2013
Anchorage						
Academic	\$ 14,101,019	\$ 200,261,685	\$ 199,992,698	\$ (1,938,590)	\$ 1,678,363	\$ 14,109,779
Auxiliary						
Housing	1,563,579	10,681,298	7,814,450	(1,712,814)	(1,742,795)	974,818
Bookstore	2,065,149	7,523,740	7,261,753	-	2,060	2,329,196
Parking program	1,320,062	3,225,562	2,298,901	(843,138)	2,000	1,405,585
Student health center	255,028	1,846,328	1,851,874	-	(19,231)	230,251
Tuition allowance	-	(739,796)	-	-	739,796	-
Total auxiliary	5,203,818	22,537,132	19,226,978	(2,555,952)	(1,018,170)	4,939,850
Total Anchorage	19,304,837	222,798,817	219,219,676	(4,494,542)	660,193	19,049,629
Kenai Peninsula						
Academic	577,685	14,201,831	13,298,569	(97,261)	88,003	1,471,689
Auxiliary						
Housing	-	-	55,929	-	59,222	3,293
Bookstore	349,119	329,678	325,256	-	-	353,541
Student health center	28,392	48,016	74,460	-	26,444	28,392
Total auxiliary	377,511	377,694	455,645	-	85,666	385,226
Total Kenai Peninsula	955,196	14,579,525	13,754,214	(97,261)	173,669	1,856,915
Kodiak						
Academic	229,534	4,572,608	4,480,652	(20,233)	79,899	381,156
Auxiliary, bookstore	185,613	51,665	59,988	-	-9521,665	

0.75 - 1.362 Td(Ac)-8(a)-5(d)(i) 192.362(10.08) 7690001k(F) 661v0 -2cR03 0 Td()Tj)j)j)40266539)28X 91758263H(8)Tj)0 14424vT e 08)52)T 9 9(d)(i)-5(6)6) 1E(d)-9(om)-11 T3064(0)E(d)9)95

UNIVERSITY OF ALASKA
 Unrestricted Current Funds
 Statement of Changes in Fund Balances
 University of Alaska Southeast
 Year Ended June 30, 2013

	Balances July 1, 2012	Revenue and Other Additions	Expenditures and Other Deductions	Mandatory Transfers	Nonmandatory Transfers	Balances June 30, 2013
Juneau						
Academic	\$ 2,771,858	\$ 35,223,649	\$ 32,483,846	\$ (817,452)	\$ (1,718,025)	\$ 2,976,184
Auxiliary						
Housing and food service	997,525	1,532,357	1,943,799	(312,499)	425,700	699,284
Bookstore	82,758	670,396	833,984	-	100,000	19,170
Student activity center	57,690	373,823	407,941	-	38,000	61,572
Tuition allowance	-	(132,387)	-	-	132,387	-
Total auxiliary	1,137,973	2,444,189	3,185,724	(312,499)	696,087	780,026
Total Juneau	3,909,831	37,667,838	35,669,570	(1,129,951)	(1,021,938)	3,756,210
Ketchikan						
Academic	140,115	4,474,609	4,473,804	-	33,735	174,655
Auxiliary, bookstore						

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Balance Sheet
 By Major Administrative Unit
 June 30, 2013

Schedule 4.0
 Sheet 1 of 1

	Statewide Programs and Services	University of Alaska Fairbanks Schedule 4.1	University of Alaska Anchorage Schedule 4.2	University of Alaska Southeast Schedule 4.3	Prince William Sound
ASSETS					
Cash, investments and interfunds	\$ (1,260,858)	\$ (24,031,100)	\$ (5,695,977)	\$ (1,607,222)	\$ 8,239
Accounts and notes receivable	1,694,531	31,375,173	8,524,964	1,755,509	12,254
State appropriations receivable	-	361,388	-	-	-
Total assets	<u>433,673</u>	<u>7,705,461</u>	<u>2,828,987</u>	<u>148,287</u>	<u>20,493</u>
LIABILITIES					
Accounts payable and accrued expenses	196,848	3,786,330	536,100	42,765	2,164
Deposits held in custody for others	-	-	310	-	-
Deferred revenue	216,405	3,789,094	1,930,250	65,636	17,131
Total liabilities	<u>413,253</u>	<u>7,575,424</u>	<u>2,466,660</u>	<u>108,401</u>	<u>19,295</u>
FUND BALANCES					
Restricted	20,420	130,037	362,327	39,886	1,198
Total liabilities and fund balances	<u>\$ 433,673</u>	<u>\$ 7,705,461</u>	<u>\$ 2,828,987</u>	<u>\$ 148,287</u>	<u>\$ 20,493</u>

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Balance Sheet
 University of Alaska Fairbanks
 June 30, 2013

Schedule 4.1
 Sheet 1 of 1

	Total	Fairbanks	Cooperative Extension	College of Rural Alaska Schedule 4.11
ASSETS				
Cash, investments and interfunds	\$ (24,031,100)	\$ (22,447,247)	\$ (176,490)	\$ (1,407,363)
Accounts and notes receivable	31,375,173	29,422,427	248,584	1,704,162
State appropriations receivable	361,388	361,388	-	-
Total assets	<u>7,705,461</u>	<u>7,336,568</u>	<u>72,094</u>	<u>296,799</u>
LIABILITIES				
Accounts payable and accrued expenses	3,786,330	3,599,421	9,520	177,389
Deferred revenue	3,789,094	3,629,931	42,740	116,423
Total liabilities	<u>7,575,424</u>	<u>7,229,352</u>	<u>52,260</u>	<u>293,812</u>
FUND BALANCES				
Restricted	<u>130,037</u>	<u>107,216</u>	<u>19,834</u>	<u>2,987</u>
Total liabilities and fund balances	<u>\$ 7,705,461</u>	<u>\$ 7,336,568</u>	<u>\$ 72,094</u>	<u>\$ 296,799</u>

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Balance Sheet
 University of Alaska Fairbanks, College of Rural Alaska
 June 30, 2013

	Total	Rural College Schedule 4.111	Chukchi	Kuskokwim	Northwest
ASSETS					
Cash, investments and interfunds	\$ (1,407,363)	\$ (968,818)	\$ (232,984)	\$ (160,344)	\$ (45,217)
Accounts and notes receivable	1,704,162	1,093,128	341,113	188,600	81,321
Total assets	296,799	124,310	108,129	28,256	36,104
LIABILITIES					
Accounts payable and accrued expenses	177,389	61,456	81,249	2,182	\$ 32,502
Deferred revenue	116,423	61,949			

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Balance Sheet
 University of Alaska Fairbanks, Rural College
 June 30, 2013

Schedule 4.111
 Sheet 1 of 1

	Total	Bristol Bay	Interior Campus	CRA Programs	Community Technical College
ASSETS					
Cash, investments and interfunds	\$ (968,818)	\$ (398,852)	\$ (386,584)	\$ (144,211)	\$ (39,171)
Accounts and notes receivable	1,093,128	406,253	445,529	177,029	64,317
Total assets	<u>124,310</u>	<u>7,401</u>	<u>58,945</u>	<u>32,818</u>	<u>25,146</u>
LIABILITIES					
Accounts payable and accrued expenses	61,456	7,339	21,713	10,322	22,082
Deferred revenue	61,949	62	36,327	22,496	3,064
Total liabilities	<u>123,405</u>	<u>7,401</u>	<u>58,040</u>	<u>32,818</u>	<u>25,146</u>
FUND BALANCES					
Restricted	905	-	905	-	-
Total liabilities and fund balances	<u>\$ 124,310</u>	<u>\$ 7,401</u>	<u>\$ 58,945</u>	<u>\$ 32,818</u>	<u>\$ 25,146</u>

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Balance Sheet
 University of Alaska Anchorage
 June 30, 2013

Schedule 4.2
 Sheet 1 of 1

	Total	Anchorage	Kenai Peninsula	Kodiak	Matanuska- Susitna
ASSETS					
Cash, investments and interfunds	\$ (5,695,977)	\$ (5,143,427)	\$ (413,217)	\$ (111,711)	\$ (27,622)
Accounts and notes receivable	8,524,964	7,814,907	503,738	140,794	65,525
Total assets	2,828,987	2,671,480	90,521	29,083	37,903
LIABILITIES					
Accounts payable and accrued expenses	536,100	419,188	77,118	19,957	19,837
Deposits held in custody for others	310	310	-	-	-
Deferred revenue	1,930,250	1,927,577	2,481	-	192
Total liabilities	2,466,660	2,347,075	79,599	19,957	20,029

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Balance Sheet
 University of Alaska Southeast
 June 30, 2013

Schedule 4.3
 Sheet 1 of 1

	Total	Juneau	Ketchikan	Sitka
ASSETS				
Cash, investments and interfunds	\$ (1,607,222)	\$ (1,333,562)	\$ (142,243)	\$ (131,417)
Accounts and notes receivable	1,755,509	1,448,033	149,734	157,742
Total assets	<u>148,287</u>	<u>114,471</u>	<u>7,491</u>	<u>26,325</u>
LIABILITIES				
Accounts payable and accrued expenses	42,765	32,298	-	10,467
Deferred revenue	65,636	41,689	7,491	16,456
Total liabilities	<u>108,401</u>	<u>73,987</u>	<u>7,491</u>	<u>26,923</u>
FUND BALANCES				
Restricted	39,886	40,484	-	(598)
Total liabilities and fund balances	<u>\$ 148,287</u>	<u>\$ 114,471</u>	<u>\$ 7,491</u>	<u>\$ 26,325</u>

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Statement of Changes in Fund Balances
 University of Alaska Fairbanks
 Year Ended June 30, 2013

Schedule 5.1
 Sheet 1 of 1

	Total	Fairbanks	Cooperative Extension	College of Rural Alaska Schedule 5.11
Revenues and other additions				
Educational and general				
Federal appropriations	\$ 3,217,395	\$ 1,416,321	\$ 1,801,074	\$ -
Federal grants and contracts	139,546,256	131,127,105	894,089	7,525,062
State appropriations	1,901,018	1,901,018	-	-
State grants and contracts	10,965,409	9,801,553	439,733	724,123
Local grants and contracts	2,874,683	2,664,608	30,842	179,233
Private gifts, grants and contracts	33,298,440	31,012,036	701,091	1,585,313
Sales and services, educational departments	124,132	90,246	33,886	-
Other sources	343,026	343,026	-	-
Total revenues and other additions	192,270,359	178,355,913	3,900,715	10,013,731
Expenditures and other deductions				
Educational and general				
Instruction	11,195,578	3,027,546	-	8,168,032

UNIVERSITY OF ALASKA
Restricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Fairbanks, College of Rural Alaska
Year Ended June 30, 2013

	Total	Rural College Schedule 5.111	Chukchi	Kuskokwim	Northwest
Revenues and other additions					
Educational and general					
Federal grants and contracts	\$ 7,525,062	\$ 4,704,159	\$ 1,201,346	\$ 858,837	\$ 760,720
State grants and contracts	724,123	465,320	-	258,803	-
Local grants and contracts	179,233	591	131,412	47,230	-
Private gifts, grants and contracts	1,585,313	1,302,761	1,982	265,504	15,066
Total revenues and other additions	10,013,731	6,472,831	1,334,740	1,430,374	775,786
Expenditures and other deductions					
Educational and general					
Instruction	8,168,032	5,598,849	1,121,043	719,321	728,819
Academic support	800,865	203,384	132,278	465,203	-
Research	6,462	9,823	-	(3,361)	-
Public service	156,801	17,676	47,494	91,631	-
Student aid	123,080	75,855	-	47,225	-
Facilities and administrative costs	755,630	566,793	33,925	107,946	46,966

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Statement of Changes in Fund Balances
 University of Alaska Fairbanks, Rural College
 Year Ended June 30, 2013

	Total	Bristol Bay	Interior Campus	CRA Programs	Community Technical College
Revenue and other additions					
Educational and general					
Federal grants and contracts	\$ 4,704,159	\$ 2,417,267	\$ 1,908,510	\$ 261,476	\$ 116,906
State grants and contracts	465,320	120,336	162,813	182,252	(81)
Local grants and contracts	591	-	-	591	-
Private gifts, grants and contracts	1,302,761	102,224	661,270	400,938	138,329
Total revenues and other additions	<u>6,472,831</u>	<u>2,639,827</u>	<u>2,732,593</u>	<u>845,257</u>	<u>255,154</u>
Expenditures and other deductions					
Educational and general					
Instruction	5,598,849	2,368,454	2,441,558	566,694	222,143
Academic support	203,384	30,137	-	173,247	-
Research	9,823	-	-	9,823	-
Public service	17,676	920	-	16,756	-
Student aid	75,855	9,900	25,975	7,288	32,692
Facilities and administrative costs	566,793	230,176	264,849	71,449	319
Total educational and general expenditures	<u>6,472,380</u>	<u>2,639,587</u>	<u>2,732,382</u>	<u>845,257</u>	<u>255,154</u>
Transfers between funds					
Nonmandatory transfers	(211)	-	(211)	-	-
Net increase (decrease) in fund balances	240	240	-	-	-
Fund balances at beginning of year	665	(240)	905	-	-
Fund balances at end of year	<u>\$ 905</u>	<u>\$ -</u>	<u>\$ 905</u>	<u>\$ -</u>	<u>\$ -</u>

UNIVERSITY OF ALASKA
Restricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Anchorage
Year Ended June 30, 2013

Schedule 5.2
Sheet 1 of 1

Matanuska-
Susitna

Kenai
Peninsula

Kodiak

Anchorage

Total

Revenues and other additions

UNIVERSITY OF ALASKA
Restricted Current Funds
Statement of Changes in Fund Balances
University of Alaska Southeast
Year Ended June 30, 2013
Revenues and other additions

Total	Juneau	Ketchikan	Sitka
-------	--------	-----------	-------

UNIVERSITY OF ALASKA
 Restricted Current Funds
 Expenditures and Analysis of
 Facilities & Administrative Cost Charges
 Year Ended June 30, 2013

	Direct Expenditures	Amount	Average Effective Rate
Federal			
Department of Agriculture	\$ 8,626,174	\$ 823,691	9.55
			3.98

UNIVERSITY OF ALASKA
Restricted Current Funds
Expenditures and Analysis of
Facilities & Administrative Cost Charges
Year Ended June 30, 2013

Direct Expenditures	Amount	Average Effective Rate
------------------------	--------	---------------------------

Federal

UNIVERSITY OF ALASKA
Restricted Current Funds
Expenditures and Analysis of
Facilities & Administrative Cost Charges
Year Ended June 30, 2013

	Direct Expenditures	Percent of Total Restricted Current Fund Expenditures	Facilities & Administrative Cost Charges	
			Amount	Average Effective Rate
Federal (continued)				
Department of Health & Human Services				
University of Alaska Anchorage	\$ 5,692,788	2.63	\$ 824,484	14.48
University of Alaska Fairbanks	4,298,272	1.99	1,492,903	34.73
University of Alaska Southeast	26,071	0.01	10,950	42.00
Total Department of Health & Human Services	10,017,131	4.63	2,328,337	
Department of Housing & Urban Development				
University of Alaska Fairbanks	803,216	0.37	99,608	12.40
Department of the Interior				
University of Alaska Anchorage	2,146,788	0.99	351,118	16.36
University of Alaska Fairbanks	11,010,042	5.09	2,420,610	21.99
University of Alaska Southeast	334,779	0.15	82,525	24.65
Total Department of the Interior	13,491,609	6.23	2,854,253	
Department of Justice				
University of Alaska Anchorage	181,395	0.08	50,577	27.88
University of Alaska Fairbanks	22,365	0.01	-	-
Total Department of Justice	203,760	0.09	50,577	
Department of Labor				
University of Alaska Anchorage	727,263	0.34	124,472	17.12
University of Alaska Fairbanks	95,835	0.04	327	0.34
Statewide	12,276	0.01	4,297	35.00
Total Department of Labor	835,374	0.39	129,096	
Department of Transportation				
University of Alaska Anchorage	234,601	0.11	85,486	36.44
University of Alaska Fairbanks	2,357,107	1.09	667,559	28.32
Total Department of Transportation	2,591,708	1.20	753,045	

UNIVERSITY OF ALASKA
Restricted Current Funds
Expenditures and Analysis of
Facilities & Administrative Cost Charges
Year Ended June 30, 2013

	Direct Expenditures	Percent of Total Restricted Current Fund Expenditures	Facilities & Administrative Cost Charges	
			Amount	Average Effective Rate
Federal (continued)				
National Aeronautics & Space Administration				
University of Alaska Anchorage	\$ 60,539	0.03	\$ 19,379	32.01
University of Alaska Fairbanks	10,493,112	4.86	3,322,612	31.66
University of Alaska Southeast	13,596	0.01	1,078	7.93
Total National Aeronautics & Space	10,567,247	4.90	3,343,069	
National Science Foundation				
University of Alaska Anchorage	2,373,404	1.10	591,174	24.91
University of Alaska Fairbanks	58,874,672	27.24	6,279,507	10.67
University of Alaska Southeast	469,339	0.22	185,752	39.58
Total National Science Foundation	61,717,415	28.56	7,056,433	
Small Business Administration				
University of Alaska Anchorage	631,252	0.29	139,618	22.12
Other				
University of Alaska Anchorage	12,020	0.01	761	6.33
University of Alaska Fairbanks	80,460	0.04	12,055	14.98
Total other	92,480	0.05	12,816	
Total federal	165,199,259	76.44	22,467,171	
State of Alaska				
University of Alaska Anchorage	6,520,436	3.02	699,555	10.73
University of Alaska Fairbanks	11,764,565	5.44	1,336,712	11.36
University of Alaska Southeast	125,906	0.06	17,670	14.03
Prince William Sound	82,402	0.04	6,309	7.66
Statewide	2,005,334	0.93	202,954	10.12
Total State of Alaska	20,498,643	9.49	2,263,200	

UNIVERSITY OF ALASKA
Restricted Current Funds
Expenditures and Analysis of
Facilities & Administrative Cost Charges
Year Ended June 30, 2013

	Direct Expenditures	Fund Expenditures	Amount	Average Effective Rate
Local Government				
University of Alaska Anchorage	\$ 1,103,732	0.51	\$ 45,108	4.09
University of Alaska Fairbanks	2,763,284	1.28	110,376	3.99
University of Alaska Southeast	6,507	-	-	-
Statewide	7,251	-	2,538	35.00
Total local government	3,880,774	1.79	158,022	
Endowment Funds				
University of Alaska Anchorage	3,960	-	-	-
Private				
University of Alaska Anchorage	8,051,839	3.73	657,489	8.17
University of Alaska Fairbanks	27,393,797	12.68	5,891,466	21.51
University of Alaska Southeast	386,726	0.18	61,761	15.97
Prince William Sound	63,736	0.03	-	-
Statewide	2,016,376	0.93	54,361	2.70
Total private	37,912,474	17.55	6,665,077	
Tuition Allowance offset				
University of Alaska Anchorage	(6,590,919)	(3.05)	-	-
University of Alaska Fairbanks	(3,668,874)	(1.70)	-	-
University of Alaska Southeast	(1,124,896)	(0.52)	-	-
Total tuition allowance offset				

	Total	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast
ASSETS				
Cash, investments and interfunds	\$ 135,246	\$ 16,387	\$ 117,859	\$ 1,000
Notes receivable	59,187	41,401	17,786	-
Total assets	<u>194,433</u>	<u>57,788</u>	<u>135,645</u>	<u>-</u>
FUND BALANCES				
Restricted				
Established by donors	<u>194,433</u>	<u>57,788</u>	<u>135,645</u>	<u>1,000</u>
Total liabilities and fund balances	<u>\$ 194,433</u>	<u>\$ 57,788</u>	<u>\$ 135,645</u>	<u>\$ 1,000</u>

UNIVERSITY OF ALASKA
 Student Loan Funds
 Balance Sheet
 By Fund
 June 30, 2013

	Cash, investments and interfund	Notes and Accounts Receivable	Fund Balance
University of Alaska Fairbanks			
General Student Loan Fund	\$ 42,676	\$ -	\$ 42,676
Emergency Student Loan Fund	3,233	2,756	5,989
UAF/Sub/Direct Lending/FA	(28,383)	28,383	-
UAF/Un-Sub/Direct Lending/FA	3,149	(3,149)	-
UAF/Plus/Direct Lending/FA	(14,308)	14,308	-
Ameri Corps	797	(797)	-
UAF PHEAA Financial Aid	100	(100)	-
Ralph Cernak Loan Fund	1,000	-	1,000
Society of American Military Engineering Loan Fund	1,738	-	1,738
Alaska Miner's Association Loan Fund	2,723	-	2,723
C.E. (Jim) Fritts Memorial Load Fund	1,383	-	1,383
Volney R. Standard Loan Fund	579	-	579
Ralph R. Stefano Mechanical Engineering Loan Fund	1,500	-	1,500
University Women's Association Art Loan Fund	200	-	200
Total University of Alaska Fairbanks	16,387	41,401	57,788
University of Alaska Anchorage			
Emergency Student Loan Fund	100,363	(660)	99,703
UAA/Alaska Student/Electronic Loan	(18,446)	18,446	-
Id()Tj0.06)Tj5(ersit4d((D/is67 -1.254 Td[G 7)3(7)5(0)5(4.86 Am)Ic 0 Tw -4.625 067 -1.254 Td[Univ)15(erTj0/alp0.06)Tj5(ersit4d((D/is67 -1.			

UNIVERSITY OF ALASKA
Student Loan Funds
Statement of Changes in Fund Balances

UNIVERSITY OF ALASKA
 Endowment and Similar Funds
 Balance Sheet
 By Major Administrative Unit
 June 30, 2013

Schedule 9.0
 Sheet 1 of 1

	Total	Statewide Programs & Services	University of Alaska Fairbanks	University of Alaska Anchorage
ASSETS				
Cash, investments and interfunds	\$ 133,672,335	\$ 132,952,092	\$ -	\$ 720,243
Notes receivable	2,738,968	2,590,336	-	148,632
Other assets	62,885,140	61,214,133	1,389,212	281,795
Total assets	<u>199,296,443</u>	<u>196,756,561</u>	<u>1,389,212</u>	<u>1,150,670</u>
LIABILITIES				
Long-term debt	1,475,001	1,475,001	-	-
FUND BALANCES				
Designated	48,494,717	48,429,717	65,000	-
Established by donors	149,326,725	146,851,843	1,324,212	1,150,670
Total fund balances	<u>197,821,442</u>	<u>195,281,560</u>	<u>1,389,212</u>	<u>1,150,670</u>
Total liabilities and fund balances	<u>\$ 199,296,443</u>	<u>\$ 196,756,561</u>	<u>\$ 1,389,212</u>	<u>\$ 1,150,670</u>

UNIVERSITY OF ALASKA
 Endowment and Similar Funds
 Statement of Changes in Fund Balances
 By Major Administrative Unit
 Year Ended June 30, 2013

Schedule 10.0
 Sheet 1 of 1

	Total	Statewide Programs & Services	University of Alaska Fairbanks	University of Alaska Anchorage
Balances July 1, 2012	\$ 172,551,262	\$ 170,109,203	\$ 1,459,212	\$ 982,847
Revenues and other additions				
Private grants and contracts	4,455	-	-	4,455
Endowment investment income	12,263,462	12,258,557	-	4,905
Endowment gifts, sales and other proceeds	4,992,137	4,765,461	68,213	158,463
Additions for plant facilities	19,304,839	19,304,839	-	-
Total revenues	36,564,893	36,328,857	68,213	167,823
Expenditures and other deductions				
Retirement of indebtedness	(255,000)	(255,000)	-	-
Other	148,685	10,472	138,213	-

UNIVERSITY OF ALASKA
Endowment and Similar Funds Including Related Unexpended Income
Statement of Changes in Fund Balances
By Fund
Year Ended June 30, 2013

	Balances		Principal		Unexpended Income		Balances
	July 1, 2012	June 30, 2013	Additions	(Deductions)	Additions	Deductions	
Endowment funds							
Education and general							
Income restricted for archeology, paleontology and museum							
University of Alaska Fairbanks							
Otto Geist Memorial, Geist Road	\$ 7,212	\$ 7,212	-	-	-	-	\$ -
Total restricted for archeology, paleontology and museum	7,212	7,212	-	-	-	-	-

Income designated by Board of Regents
Sci71-.72:

ASSETS

Cash, investments and interfunds	\$ 15,134,483
Interest receivable	236,567
Total assets	15,371,050

LIABILITIES

Deposits held in custody for others	39,391
Tuition-value guarantee and other liabilities	4,108,885
Total liabilities	4,148,276

UNIVERSITY OF ALASKA
 Education Trust of Alaska
 Statement of Changes in Fund Balance
 Year Ended June 30, 2013

Balance July 1, 2012	<u>\$ 8,183,821</u>
Additions	
Investment income	
Investment income	345,163
Net realized gains and losses	120,578
Net unrealized gains and losses	640,311
Fees earned	<u>2,708,004</u>
Total additions	<u>3,814,056</u>
Deductions	
Other	
Administrative expenditures	1,515,103
Provision for Tuition-Value Guarantee	<u>(740,000)</u>
Total deductions	<u>775,103</u>
Balance June 30, 2013	<u><u>\$ 11,222,774</u></u>

UNIVERSITY OF ALASKA
 Plant Funds
 Combined Balance Sheet
 June 30, 2013

Schedule 13.0
 Sheet 1 of 1

Unexpended Plant Funds Schedule 14.0	Retirement of Indebtedness Funds Schedule 16.0	Renewal and Replacement Funds Schedule 18.0	Investment in Plant Funds Schedule 20.0
Total			

ASSETS

Cash, investments and interfunds
 SSant

61,475,835

	Total	Direct Appropriation Funds	G.O. Bond Funds	Revenue Bond Funds	Grant Funds	Other Funds
ASSETS						
Cash, investments and interfunds	\$ 34,613,468	\$ 3,467,162	\$ 4,659,225	\$ 35,973,751	\$ 993,515	\$ (10,480,185)
Accounts and interest receivable	5,972,092	-	5,396,697	-	511,016	64,379
State appropriations receivable	3,471,124	3,471,124	-	-	-	-
Other assets	50,000	-	-	-	50,000	-
Total assets	<u>44,106,684</u>	<u>6,938,286</u>	<u>10,055,922</u>	<u>35,973,751</u>	<u>1,554,531</u>	<u>(10,415,806)</u>
LIABILITIES						
Accounts payable and accrued expenses	18,288,971	4,736,536	10,023,892	2,715,505	497,990	315,048
Unearned revenue (Capital appro advances)	3,252,289	2,191,478	-	-	1,060,811	-
Total liabilities	<u>21,541,260</u>	<u>6,928,014</u>	<u>10,023,892</u>	<u>2,715,505</u>	<u>1,558,801</u>	<u>315,048</u>
FUND BALANCES						
Restricted	22,565,424	10,272	32,030	33,258,246	(4,272)	(10,730,852)
Total liabilities and fund balances	<u>\$ 44,106,684</u>	<u>\$ 6,938,286</u>	<u>\$ 10,055,922</u>	<u>\$ 35,973,751</u>	<u>\$ 1,554,529</u>	<u>\$ (10,415,804)</u>

UNIVERSITY OF ALASKA
 Unexpended Plant Funds
 Statement of Changes in Fund Balance
 Year Ended June 30, 2013

Balance July 1, 2012	\$	45,882,339
Additions		
State appropriations		149,441,550
Federal grants and contracts		9,686,100
State grants and contracts		774,099
State Capital RSA's		287,191
UA Foundation grants and contracts		34,083
Other Foundation grants and contracts		24,000
Private Gifts - Noncash		1,220,000
Revenue bond proceeds		20,655,000
Interest earned on other invested assets		515,937
Bond premium		3,003,066
Other		1,975,000
Total additions		187,616,026
Deductions		
Expended for plant facilities		212,518,724
Non-capitalized expenditures		23,112,819
Facilities and administrative costs		58,522
Total expended for plant facilities		235,690,065
Transfers		
Mandatory transfers		
Retirement of indebtedness funds		(2,605,699)
Nonmandatory transfers		27,362,823
Total transfers		24,757,124
Balance June 30, 2013	\$	21,565,424

gs(8DT)0.003 Tc

UNIVERSITY OF ALASKA
Unexpended Plant Funds
Statement of Changes in Fund Balances
By Funding Source
Year Ended June 30, 2013

Projects	Balances July 1, 2012	Additions	Deductions	Balances June 30, 2013
FY73 Direct Appropriation SLA 1972 Ch. 204 Planning Revolving Fund	\$ 568	-	\$ -	\$ 568
FY91 Direct Appropriation SLA 1990 Ch. 208 SW Deferred Maintenance	9,702	-	-	9,702
FY96 Direct Appropriation SLA 1995 Ch. 103 UAF Virus Free Seed Potatoes	2	-	-	2
FY04 Direct Appropriation SLA 2003 Ch. 82 UAA Elevator Safety	-	27	27	-
UAA KP Soil Remediation	-	22,231	22,231	-
UAS Replace Student Housing	-	3,810	3,810	-
UAS Replace Fuel Tanks	-	112,194	112,194	-
Total FY04 Direct Approp SLA 2003 Ch. 82	-	138,262	138,262	-
FY06 Direct Appropriation SLA 2005 Ch. 3 UAA Education Distance Ed Equipment	-	(60)	(60)	-
UAA KOC Voc Tech Planning	-	247,242	247,242	-
Total FY06 Direct Approp SLA 2005 Ch. 3	-	247,182	247,182	-
FY07 Direct Appropriation SLA 2006 Ch. 82 UAA Allied Health Science Building Construction	-	137,885	137,885	-
UAA Dental Clinic Remodel	-	244,753	244,753	-
Total FY07 Direct Approp SLA 2006 Ch. 82	-	382,638	382,638	-
FY08 Direct Appropriation SLA 2007 Ch. 30 UAA Allied Health Science Building Construction	-	274,997	274,997	-
UAF KU Bethel Campus Facility Renewal	-	235,866	235,866	-
UAS Anderson Science Building Renovation	-	36	36	-
Total FY08 Direct Approp SLA 2007 Ch. 30	-	510,899	510,899	-

Note: Transfers are included in deductions.

UNIVERSITY OF ALASKA
 Unexpended Plant Funds
 Statement of Changes in Fund Balances
 By Funding Source
 Year Ended June 30, 2013

Projects	Balances July 1, 2012	Additions	Deductions	Balances June 30, 2013
FY09 Direct Appropriation SLA 2008 Ch. 29				
SW Butro Data Center	\$ -	\$ 202,608	\$ 202,608	\$ -
UAA Gas Extraction - Merrill Field	-	79,345	79,345	-
UAA Health Sciences Building	-	444,928	444,928	-
UAA Sports Arena	-	4,947,667	4,947,667	-
UAA PW Renewal & Replacement	-	(1,091)	(1,091)	-
UAF NW Campus Critical Deferred Renewal	-	62,700	62,700	-
UAS Anderson Building Phase II	-	3,752	3,752	-
UAS Anderson Building Phase III	-	52,940	52,940	-
Total FY09 Direct Approp SLA 2008 Ch. 29	-	5,792,849	5,792,849	-
FY10 Direct Appropriation SLA 2009 Ch. 15				
SW Butrovich Retaining Wall	-	1,823	1,823	-
UAA Campus R&R	-	-	-	-
UAA Homer Land Acquisition	-	-	-	-
UAA Wendy Williamson Auditorium Lighting	-	117,504	117,504	-
UAA Wendy Williamson Auditorium Seating	-	101,598	101,598	-
UAF Arctic Health Renewal Phase 2	-	49,985	49,985	-
UAF Community Campus Energy Conservation	-	10,218	10,218	-
UAS Annual R&R	-	-	-	-
UAS Annual R&R Community Campuses	-	-	-	-
Total FY10 Direct Approp SLA 2009 Ch. 15	-	281,128	281,128	-
FY11 Direct Appropriation SLA 2010 Ch. 43				
SW Butrovich Retaining Wall Repair	-	32,065	32,065	-
SW Butrovich Furniture Repair	-	34,071	34,071	-
SW Butrovich Ext Civil Engineering Project	-	93,176	93,176	-
SW Butrovich Sidewalk Repairs	-	8,673	8,673	-
SW Butrovich Supercomputer Energy Conservation Project	-	16,289	16,289	-
UAA Campus Roads, Curbs, Sidewalks	-	1,705	1,705	-
UAA Campus Roof Replacement	-	3,656	3,656	-

Note: Transfers are included in deductions.

UNIVERSITY OF ALASKA
Unexpended Plant Funds
Statement of Changes in Fund Balances
By Funding Source
Year Ended June 30, 2013

Projects	Balances		Additions	Deductions	Balances	
	July 1, 2012	June 30, 2013			July 1, 2012	June 30, 2013
FY12 Direct Appropriation SLA 2011 Ch. 5 (continued)						
UAA KPC Roof	\$ -	\$ -	8,000	8,000	\$ -	\$ -
UAA KPC Sprinkler	-	-	995	995	-	-
UAA KPC Student Housing Complex	-	-	32,660	32,660	-	-
UAA MSC Science Lab Renewal	-	-	48,695	48,695	-	-
UAA PWS Campus Renewal	-	-	(35,345)	(35,345)	-	-
UAF ADA Compliance Campus Wide	-	-	320,263	320,263	-	-
UAF Atkinson HP Required Upgrades	-	-	(188,152)	(188,152)	-	-
UAF BBSL Sprinkler RR12	-	-	38,712	38,712	-	-
UAF Campus Wide Housing Sprinklers	-	-	879,456	879,456	-	-
UAF Campus Wide Roof Replacement	-	-	322,940	322,940	-	-
UAF Cogen Heating Plant Replacement	-	-	(515,981)	(515,981)	-	-
UAF Critical Electrical Distribution	-	-	4,714,830	4,714,830	-	-
UAF CTC Roof Project	-	-	545,724	545,724	-	-
UAF Campus Wasteline Repairs	-	-	(630,002)	(630,002)	-	-
UAF Energy Fairbanks Campus RR12	-	-	1,204,000	1,204,000	-	-
UAF Fine Arts Vapor Barrier	-	-	807,651	807,651	-	-
UAF Palmer Center DM	-	-	116,941	116,941	-	-
UAF VoIP Phase 2	-	-	467,600	467,600	-	-
UAF West Ridge DM	-	-	1,143,194	1,143,194	-	-
UAF KUC Critical Deferred & Voc-Tech	-	-	483,458	483,458	-	-
UAF NWC Roof Replacement	-	-	42,429	42,429	-	-
UAS Banfield Hall Dormitory Addition	-	-	370,119	370,119	-	-
UAS Campus Mining Workforce	-	-	109,338	109,338	-	-
UAS Campus Deferred Maintenance/Renewal & Renovation	-	-	610,951	610,951	-	-
UAS Community Campus Deferred Maintenance/Renewal	-	-	305,255	305,255	-	-
UAS SC Annual R&R	-	-	7,484	7,484	-	-
Total FY12 Direct Approp SLA 2011 Ch. 5	-	-	18,568,872	18,568,872	-	-

Note: Transfers are included in deductions.

UNIVERSITY OF ALASKA
 Unexpended Plant Funds
 Statement of Changes in Fund Balances
 By Funding Source
 Year Ended June 30, 2013

Schedule 15.1
 Sheet 6 of 13

Projects	Balances July 1, 2012	Additions	Deductions	Balances June 30, 2013
FY13 Direct Appropriation SLA 2012 Ch. 17				
UAA KPC Pioneer Bldg Addition	\$ -	\$ 50,000	\$ 50,000	-
				Pees.B2.,64e1ud(
				P -6..123 -1.277 '
				P-P7(pus Me561
				P -6..123 -1.277 '
				P -6..123 -1.277 '
				Punds
				P -6..123 -1.277 '
				P-P-7 x2nded F
				PP-7 x2nded Pl.
				P -6..123 -1.277 '
				P -6..123 -1.277 '
				P -6..123 -(P)-De

UNIVERSITY OF ALASKA
Unexpended Plant Funds
Statement of Changes in Fund Balances
By Funding Source
Year Ended June 30, 2013

Projects	Balances July 1, 2012	Additions	Deductions	Balances June 30, 2013
FY13 Direct Appropriation SLA 2012 Ch. 17 (continued)				
UAS Mining Workforce Development	-	174,563	174,563	-
UAS Auke Way Campus Entry	-	3,755	3,755	-
UAS Diesel & Mining Lab Remodel	-	12,504	12,504	-
Total FY13 Direct Approp SLA 2012 Ch. 17	-	20,758,988	20,758,988	-
Total Direct Appropriation	10,272	51,461,388	51,461,388	10,272
2002 General Obligation Bonds				
UAF SFOS Facility Juneau	-	11	11	-
2010 General Obligation Bonds				
UAA Community Arena/Athletic Facility	-	40,775,231	40,775,231	-
UAA KPC Career & Technical Education Center	-	7,104,834	7,104,834	-
UAA KPC Student Housing	-	11,748,281	11,748,281	-
UAA MSC Valley Center for Art/Learning	-	3,198,485	3,198,485	-
UAA MSC Paramedic Addition	-	2,937,266	2,937,266	-
UAA PWS R&R	-	4,220,877	4,220,877	-
UAF Life Sciences Research & Teaching Facility	-	20,507,343	20,507,343	-
UAF Life Sciences Working Capital	-	169,123	137,093	32,030
UAF Life Sciences - AHRG	-	57,463	57,463	-
UAF Life Sciences - UTCE	-	7,261,248	7,261,248	-
Total 2002 & 2010 General Obligation Bonds	-	97,980,162	97,948,132	32,030
Revenue Bonds				
SW Series Q Butrovich Repairs	300,000	-	134,535	165,465
SW Series S Bond Costs	-	42,711	42,711	-
SW Series S Butrovich Retaining Wall	-	752,500	105,716	646,784
UAA Series O ISB Parking & Loop Road	(51,477)	51,477	-	-
UAA Series Q Building Envelope	227,902	-	169	227,733
UAA Series Q Cmps Mech Elec HVAC Upgrade	9,226	-	9,222	4
UAA Series Q Cmps Road Curb Sidewalk	444,043	-	346,600	97,443

Note: Transfers are included in deductions.

UNIVERSITY OF ALASKA
 Unexpended Plant Funds
 Statement of Changes in Fund Balances
 By Funding Source
 Year Ended June 30, 2013

Schedule 15.1
 Sheet 9 of 13

Projects	Balances		Additions	Deductions	Balances	
	July 1, 2012				June 30, 2013	
Revenue Bonds (continued)						
UAF Series Q CTC Garage	\$ 1,452,845	\$ (1,000,000)	\$	16,753	\$	436,092
UAF Series Q CTC Roof	250,000	-	-	211,074		38,926
UAF Series Q Cutler Retaining Wall	1,046,870	-	-	1,046,870		-

UNIVERSITY OF ALASKA
 Unexpended Plant Funds
 Statement of Changes in Fund Balances
 By Funding Source
 Year Ended June 30, 2013

Schedule 15.1
 Sheet 10 of 13

Projects	Balances July 1, 2012	Additions	Deductions	Balances June 30, 2013
Grants (continued)				
Federal (continued)				
UAF Improving Productivity	\$ -	\$ 226,709	\$ 226,709	\$ -
UAF Pingnatuk 2 USDOE Title III	-	77,776	77,776	-

UNIVERSITY OF ALASKA
Unexpended Plant Funds
Statement of Changes in Fund Balances
By Funding Source
Year Ended June 30, 2013

Projects	Balances		Additions	Deductions	Balances	
	July 1, 2012				June 30, 2013	
Other Funds	\$	266,878	\$	-	\$	241,878
SW Accumulated Interest Earnings	-	-	(25,000)	(127,525)	-	127,525
UAA 707 A Street Fire Alarm Panel	-	-	-	(139,240)	-	139,240
UAA 707 A Street Fire Sprinklers	-	-	-	(2,414)	-	2,414
UAA 7th & A Suite 205 Renovation	-	-	-	(62,354)	-	62,354
UAA ADMIN Lighting Replacement	-	-	-	714	-	-
UAA Advancement Entry Remodel	714	-	-	(48,156)	-	48,156
UAA Alumni Relations Office Renovation	-	-	-	(59,000)	-	59,000
UAA AV Tech Ventilation	-	-	-	(222,400)	-	222,400
UAA Av-Tech Hanger Roof Replacement	-	-	-	14,482,257	(14,482,257)	
UAA Bragaw Office Complex Purchase	-	-	-	(612,176)	-	612,176
UAA Campus Security Cameras	-	-	14,900	(38,907)	-	53,807
UAA COH PSB 124 A-D Construction	-	-	-	(4,748)	-	4,748
UAA CPISB ADA Accessibility	-	-	625,000	625,000	-	-
UAA CTC Airline Donation	-	-	-	(201,615)	-	201,615
UAA Cuddy Steam Plant	-	-	-	-	-	25,000
UAA Diplomacy 4th Floor	25,000	-	-	-	-	25,000
UAA Diplomacy Renovation	1,326	-	-	-	-	1,326
UAA EBL Equipment Installation	13,719	-	-	13,719	-	-
UAA EBL Siding Protection	123,555	-	-	123,555	-	-
UAA EHS Audit/Safety Repairs	177,603	-	-	177,603	-	-
UAA EM1/EM2 Fire Panel (FCC)	-	-	-	(111,926)	-	111,926
UAA EM2 Generator	-	-	-	(84,435)	-	84,435
UAA Engineering Spine Elevator	-	-	-	(200,328)	-	200,328
UAA ESH Emergency Elevator Repairs	-	-	-	99,938	-	-
UAA Fine Arts Recital Hall Renovation	99,938	-	-	(169,572)	-	169,572
UAA Fire Hydrant Repairs	413	-	-	413	-	-
UAA Hartlieb Bldg Kilm Installation	13,431	-	-	-	-	13,431
UAA Library Student Study Areas Fl 1&2	-	-	-	(19,305)	-	19,305
UAA MAC Housing Security	-	-	-	(1,045,344)	-	1,045,344

Note: Transfers are included in deductions.

UNIVERSITY OF ALASKA
Unexpended Plant Funds
Statement of Changes in Fund Balances
By Funding Source
Year Ended June 30, 2013

Projects	Balances July 1, 2012	Additions	Deductions	Balances June 30, 2013
Other Funds (continued)				
UAF & UA VoIP Ph 2	\$ 38,220	\$ 129,300	\$ 632	\$ 166,888
UAF BB Outside Stairway	4,132	-	(68,332)	72,464
UAF BBC Applied Sciences	-	-	(215,459)	215,459
UAF CANHR Health Clinics	1,490	-	1,490	-
UAF CTC Airline Donation	-	595,000	595,000	-
UAF CTC Aviation Hangar	(1,284,277)	-	1,255,414	(2,539,691)
UAF IAC Harper Doors	34,514	-	(10,254)	44,768
UAF IARC 106 Room Modification	-	-	(19,089)	19,089
UAF MBS Storm Drains	(158)	-	(158)	-
UAF P3 Student Housing and Dining	729,611	1,975,000	1,919,916	784,695
UAF SFOS Seward Marine Center Orca Building	-	-	1,750,000	(1,750,000)
UAF Sustainable Village	720,353	-	720,353	-
UAF Sustainable Village Master Plan	-	-	(39,631)	39,631
UAF Chukchi Campus Heating/Ventilation	(153)	-	(153)	-
UAF KuC Classroom Expansion	-	-	(215,311)	215,311
UAF NWC Nagozruk Restroom Renovation	56,604	-	(133,008)	189,612
UAS Freshman Dorm-Working Capital	-	-	(1,250,000)	1,250,000
UAS Freshman Residence Hall Dorm Heat System	-	-	(335,906)	335,906
Total Other Funds	2,416,165	3,184,900	16,331,917	(10,730,852)
Total Unexpended Plant Funds	\$ 45,882,339	\$ 187,616,027	\$ 210,932,942	\$ 22,565,424

Note: Transfers are included in deductions.

UNIVERSITY OF ALASKA
 Retirement of Indebtedness Funds
 Balance Sheet
 By Major Administrative Unit
 June 30, 2013

	Total	General Revenue Payment Fund *	General Revenue Reserve Fund *	General Revenue Interest Reserve	University of Alaska Fairbanks	University of Alaska Anchorage	University of Alaska Southeast
Cash, investments and interfunds	\$ 13,234,885	\$ 12,542	\$ 7,201,138	\$ 144,880	\$ 4,329,238	\$ 32,000	\$ 1,515,087
ASSETS							
FUND BALANCES							
Unrestricted	6,021,205	-	-	144,880	4,329,238	32,000	1,515,087
Restricted	7,213,680	12,542	7,201,138	-	-	-	-
Total fund balances	\$ 13,234,885	\$ 12,542	\$ 7,201,138	\$ 144,880	\$ 4,329,238	\$ 32,000	\$ 1,515,087

UNIVERSITY OF ALASKA
Retirement of Indebtedness Funds
Statement of Changes in Fund Balances
By Major Administrative Unit
Year Ended June 30, 2013

	University of Alaska Statewide Summary Schedule 17.1	University of Alaska Fairbanks Summary Schedule 17.2	University of Alaska Anchorage Summary Schedule 17.3	University of Alaska Southeast Summary Schedule 17.4	University of Alaska PWSCC Summary Schedule 17.5	General Revenue Bond Payment Fund	General Revenue Bond Reserve Fund	General Revenue Bond Interest Reserve
Balances July 1, 2012	\$ -	\$ 4,931,657	\$ 96	\$ 1,604,742	\$ -	\$ 3,075	\$ 6,323,879	\$ 345,669
Additions								
Investment income	-	18,167	-	5,743	-	39	982	(200,789)
Amortization of (premium) discount	(19,969)	443,550	24,809	(78,803)	(669)	-	-	-
Bond proceeds	128,300	8,445,000	24,809	(78,803)	(669)	-	-	-
	10,365,000	8,445,000	24,809	(78,803)	(669)	-	-	-

UNIVERSITY OF ALASKA
Retirement of Indebtedness Funds
Statement of Changes in Fund Balances
University of Alaska Fairbanks
Year Ended June 30, 2013

	General Revenue Bonds													WRRB Sinking Fund				
	Total	Lease Purchases	Student Dining Capital Lease	Series K	Series L	Series M	Series N	Series O	Series P	Series Q	Series R	Series S	Athletics Debt Service		Elvey Bldg Cooling Debt Service	Patty Arena Debt Service	IARC Debt Service	
Balances July 1, 2012	\$ 4,931,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,842,097	\$ -	\$ -	\$ -	\$ 485,138	\$ 580,239	\$ 431,031	\$ 255,000	\$ 1,338,152
Investment income	18,167	-	-	-	-	-	-	-	-	4,320	-	-	2,380	2,662	1,717	382	-	6,706
Amortization of (premium) discount	443,550	-	-	1,209	536	-	(16,735)	(10,827)	(58,288)	(206,328)	(116,509)	850,492	-	-	-	-	-	-
Bond proceeds	8,445,000	-	-	-	-	-	(16,735)	(10,827)	(58,288)	(202,008)	(116,509)	8,445,000	-	-	-	-	-	-
Total additions	8,906,717	-	-	1,209	536	-	(16,735)	(10,827)	(58,288)	(202,008)	(116,509)	9,295,492	2,380	2,662	1,717	382	-	6,706
Retirement of indebtedness	5,329,493	780,493	-	680,000	270,000	-	878,000	695,000	901,000	1,125,000	-	-	-	-	-	-	-	-
Interest on indebtedness	3,444,097	53,037	445,285	14,809	20,501	-	529,425	235,963	298,315	1,462,597	435,560	(51,395)	-	-	-	-	-	-
Bond costs	57,785	-	-	-	-	-	-	-	-	-	-	57,785	-	-	-	-	-	-
Transfer to escrow agent	9,482,178	-	-	-	-	-	-	-	-	-	-	9,482,178	-	-	-	-	-	-
Increase in indebtedness	(445,285)	-	(445,285)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24,556	-	-	2,652	2,074	168	4,642	3,751	4,069	5,350	1,850	-	-	-	-	-	-	-
Total deductions	17,892,824	833,530	-	697,461	292,575	168	1,412,067	934,714	1,203,384	2,592,947	437,410	9,488,568	-	-	-	-	-	-
Mandatory transfers																		
Educational & General																		
Unrestricted current funds	8,641,107	833,530	-	696,268	296,932	168	1,179,975	945,339	1,261,407	2,639,649	535,150	-	-	-	-	-	252,689	-
Auxiliary enterprise																		
Unrestricted current funds	95	-	-	-	-	-	95	-	-	-	-	-	-	-	-	-	-	-
From unexpended plant funds	7,000	-	-	-	-	-	-	-	7,000	-	-	-	-	-	-	-	-	-
Intrafund	3,687	-	-	(16)	(4,893)	-	248,732	202	265	(65)	18,769	193,076	(18,763)	(67,727)	(110,248)	(255,645)	-	
Total mandatory transfers	8,651,889	833,530	-	696,252	292,039	168	1,428,802	945,541	1,268,672	2,639,584	553,919	193,076	(18,763)	(67,727)	(110,248)	(255,645)	-	
Nonmandatory transfers	(268,201)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(268,201)
Total transfers	8,383,688	833,530	-	696,252	292,039	168	1,428,802	945,541	1,268,672	2,639,584	553,919	193,076	(18,763)	(67,727)	(110,248)	(255,645)	(268,201)	
Balances June 30, 2013	\$ 4,529,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 1,686,726	\$ -	\$ -	\$ 468,755	\$ 515,174	\$ 322,500	\$ 252,426	\$ 1,076,657	

UNIVERSITY OF ALASKA
Retirement of Indebtedness Funds
Statement of Changes in Fund Balances
University of Alaska Southeast
Year Ended June 30, 2013

General Revenue Bonds

	Total	Series K	Series M	Series N	Series O	Series Q	Series R	Series S	DEC Lab	Gitkov	Housing
Balances July 1, 2012	\$ 1,604,742	\$ -	\$ -	\$ -	\$ -	\$ 818,000	\$ -	\$ -	\$ 250,642	\$ 284,643	\$ 251,457
Additions											
Investment income	5,743	-	-	-	-	3,750	-	-	543	691	759
Amortization of (premium) discount	(78,803)	648	876	(4,612)	(427)	(19,309)	(63,419)	7,440	-	-	-
Bond proceeds	220,800	-	-	-	-	-	-	220,800	-	-	-
Total additions	147,740	648	876	(4,612)	(427)	(15,559)	(63,419)	228,240	543	691	759
Deductions											
Retirement of indebtedness	693,250	190,000	206,250	87,000	40,000	170,000	-	-	-	-	-
Interest on indebtedness	435,808	4,448	17,001	45,118	29,685	81,016	260,276	(1,736)	-	-	-
Bond costs	1,283	-	-	-	-	-	-	1,283	-	-	-
Transfer to escrow agent	231,956	-	-	-	-	-	-	231,956	-	-	-
Other	4,869	1,323	1,400	351	291	414	1,090	-	-	-	-
Total deductions	1,367,166	195,771	224,651	132,469	69,976	251,430	261,366	231,503	-	-	-
Transfers											
Mandatory transfers											
Educational & General											
Unrestricted current funds	817,452	194,974	-	-	-	228	155,188	-	230,732	236,330	-
Auxiliary enterprise											
Unrestricted current funds	312,499	-	-	-	-	174,500	-	-	-	-	137,999
Intrafund	(180)	149	223,775	137,081	70,403	86	169,597	3,263	(230,694)	(236,804)	(137,036)
Total mandatory transfers	1,129,771	195,123	223,775	137,081	70,403	174,814	324,785	3,263	38	(474)	963
Balances June 30, 2013	\$ 1,515,087	\$ -	\$ -	\$ -	\$ -	\$ 725,825	\$ -	\$ -	\$ 251,223	\$ 284,860	\$ 253,179

UNIVERSITY OF ALASKA
 Retirement of Indebtedness Funds
 Statement of Changes in Fund Balances
 University of Alaska Prince William Sound
 Year Ended June 30, 2013

	Total	Series Q	Series S
Balances July 1, 2012	\$ -	\$ -	\$ -
Additions			
Amortization of (premium) discount	(669)	(502)	(167)
Total additions	(669)	(502)	(167)
Deductions			
Retirement of indebtedness	5,400	5,400	-
Interest on indebtedness	1,281	1,448	(167)
Other	10	10	

UNIVERSITY OF ALASKA
 Renewals and Replacements Funds
 Balance Sheet
 June 30, 2013

	\$	13,627,970	Total	\$	2,830,879	Statewide	\$	2,736,493	University of Alaska Fairbanks	\$	6,757,650	University of Alaska Anchorage	\$	1,227,948	University of Alaska Southeast PWSCC
--	----	------------	-------	----	-----------	-----------	----	-----------	--------------------------------------	----	-----------	--------------------------------------	----	-----------	---

ASSETS

Cash, investments and interfunds

UNIVERSITY OF ALASKA
Renewals and Replacements Funds
Statement of Changes in Fund Balances

UNIVERSITY OF ALASKA
Investment in Plant Funds
Balance Sheet
By Major Administrative Unit
June 30, 2013

Schedule 20.0
Sheet 1 of 1

	Statewide Programs and Services	University of Alaska Fairbanks Schedule 20.1	University of Alaska Anchorage Schedule 20.2	University of Alaska Southeast Schedule 20.3	Prince William Sound
Total	\$ -	\$ -	\$ (488)	\$ -	\$ -
	38,170,920	2,023,798	29,888,254	5,465,450	530,000
	702,393,113	366,997,975	275,609,269	36,314,260	12,542,934
	40,634,597				

ASSETS

Cash, investments and interfunds \$ (488)
Investment in plant, net of accumulated depreciation
Land 38,170,920
Buildings 702,393,113
Infrastructure 40,634,597

UNIVERSITY OF ALASKA
Investment in Plant Funds
Balance Sheet
University of Alaska Fairbanks
June 30, 2013

	Total	Fairbanks	Chukchi	Kuskokwim	Northwest
Investment in plant, net of accumulated depreciation	\$ 2,023,798	\$ 1,660,456	\$ 246,652	\$ -	\$ 116,690
Land	366,997,975	351,864,467	3,218,816		
Buildings					

ASSETS

UNIVERSITY OF ALASKA
Investment in Plant Funds
Balance Sheet
University of Alaska Anchorage
June 30, 2013

Schedule 20.2
Sheet 1 of 1

UNIVERSITY OF ALASKA
Investment in Plant Funds
Balance Sheet
University of Alaska Southeast
June 30, 2013

Schedule 20.3
Sheet 1 of 1

	Total	Juneau	Ketchikan	Sitka
ASSETS				
Investment in plant, net of accumulated depreciation				
Land	\$ 5,465,450	\$ 5,415,020	\$ 50,430	\$ -
Buildings	36,314,260	20,950,520	5,363,083	10,000,657
Infrastructure	1,564,533	1,564,533	-	-
Equipment	2,687,085	2,264,670	142,790	279,625
Plant in process of construction	11,805,987	10,129,898	1,596,351	79,738
Library books and media	4,014,514	3,268,013	548,535	197,966
Museum art and artifacts	681,659	652,919	14,000	14,740
Other capitalizable assets	2,966,539	2,933,762	32,777	-
Leasehold improvements	5,167,331	5,167,331	-	-
Investment in plant, net	<u>70,667,358</u>	<u>52,346,666</u>	<u>7,747,966</u>	<u>10,572,726</u>
LIABILITIES				
Long-term debt				
Revenue bonds	14,066,126	14,065,015	-	1,111
Long-term debt	14,066,126	14,065,015	-	1,111
Total liabilities	<u>14,066,126</u>	<u>14,065,015</u>	<u>-</u>	<u>1,111</u>
FUND BALANCES				
Restricted	56,601,232	38,281,651	7,747,966	10,571,615
Total liabilities and fund balances	<u>\$ 70,667,358</u>	<u>\$ 52,346,666</u>	<u>\$ 7,747,966</u>	<u>\$ 10,572,726</u>

UNIVERSITY OF ALASKA
Investment in Plant Funds
Schedule of Changes in Investment in Plant
Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013	Accumulated Depreciation June 30, 2013 Schedule 22.0	Net Assets June 30, 2013
LAND						
Statewide Programs and Services	\$ 263,418	\$ -	\$ -	\$ 263,418	\$ -	\$ 263,418
University of Alaska Fairbanks						
Fairbanks	1,404,830	255,626	-	1,660,456	-	1,660,456
Chukchi	246,652	-	-	246,652	-	246,652
Northwest	116,690	-	-	116,690	-	116,690
University of Alaska Anchorage						
Anchorage	29,153,073	-	589,050	28,564,023	-	28,564,023
Kenai Peninsula	974,231	-	-	974,231	-	974,231
Kodiak	300,000	-	-	300,000	-	300,000
Matanuska-Susitna	50,000	-	-	50,000	-	50,000
University of Alaska Southeast						
Juneau	5,426,266	-	11,246	5,415,020	-	5,415,020
Ketchikan	50,430	-	-	50,430	-	50,430
Prince William Sound	530,000	-	-	530,000	-	530,000
Total land	38,515,590	255,626	600,296	38,170,920	-	38,170,920
BUILDINGS						
Statewide Programs and Services	30,046,527	-	-	30,046,527	19,117,852	10,928,675
University of Alaska Fairbanks						
Fairbanks	600,285,721	98,140,967	-	698,426,688	346,562,221	351,864,467
Chukchi	3,454,007	1,730,496	-	5,184,503	1,965,687	3,218,816
Kuskokwim	17,117,014	245,975	-	17,362,989	10,210,080	7,152,909
Northwest	5,897,177	1,049,316	-	6,946,493	2,184,710	4,761,783
University of Alaska Anchorage						
Anchorage	465,116,780	13,350,563	6,500,531	471,966,812	219,306,680	252,660,132
Kenai Peninsula	26,585,743	1,528,511	-	28,114,254	12,841,142	15,273,112
Kodiak	6,792,939	1,170,823	-	7,963,762	5,461,475	2,502,287
Matanuska-Susitna	22,585,141	-	-	22,585,141	17,411,403	5,173,738
University of Alaska Southeast						
Juneau	68,870,242	367,448	-	69,237,690	48,287,170	20,950,520
Ketchikan	i	48,287,170	-	7,963,762		

0)Tj0.0044 Tc -0.0009 Tw -3.041 0 Td()Tj13.4 i 2 -1.338 Td(K)10(e)12(tch)12(i)2(kam)C368 0 Td(367,448)Tj0 tehikan

UNIVERSITY OF ALASKA
Investment in Plant Funds
Schedule of Changes in Investment in Plant
Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013	Accumulated Depreciation June 30, 2013 Schedule 22.0	Net Assets June 30, 2013
INFRASTRUCTURE						
Statewide Programs and Services	\$ 236,570	\$ -	\$ -	\$ 236,570	\$ -	\$ -
University of Alaska Fairbanks						
Fairbanks	44,105,124	12,597,169	-	56,702,293	24,281,904	32,420,389
Chukchi	-	-	-	-	-	-
Kuskokwim	135,772	-	-	135,772	132,908	2,864
Northwest	-	-	-	-	-	-
University of Alaska Anchorage						
Anchorage	11,559,509	-	-	11,559,509	8,253,040	3,306,469
Kenai Peninsula	2,900,857	-	-	2,900,857	711,791	2,189,066
Kodiak	210,650	-	-	210,650	63,195	147,455
Matanuska-Susitna	1,209,046	133,940	-	1,342,986	460,820	882,166
University of Alaska Southeast						
Juneau	6,108,258	-	-	6,108,258	4,543,725	1,564,533
Ketchikan	-	-	-	-	-	-
Sitka	-	-	-	-	-	-
Prince William Sound	173,792	-	-	173,792	52,137	121,655
Total infrastructure	66,639,578	12,731,109	-	79,370,687	38,736,090	40,634,597
EQUIPMENT						
Statewide Programs and Services	9,603,290	699,182	181,428	10,121,044	7,954,774	2,166,270
University of Alaska Fairbanks						
Fairbanks	121,691,415	13,316,953	7,169,241	127,839,127	93,724,480	34,114,647
Chukchi	290,777	20,837	11,002	300,612	176,310	124,302
Kuskokwim	201,936	7,267	(54,329)	263,532	141,056	122,476
Northwest	487,858	-	4,031	483,827	215,527	268,300
University of Alaska Anchorage						
Anchorage	38,379,865	4,186,483	4,285,356	38,280,992	24,018,233	14,262,759
Kenai Peninsula	1,633,081	186,781	32,580	1,787,282	1,013,666	773,616
Kodiak	331,527	289,392	27,976	592,943	215,218	377,725
Matanuska-Susitna	1,405,903	125,609	27,891	1,503,621	918,801	584,820
University of Alaska Southeast						
Juneau	4,604,818	674,893	268,603	5,011,108	2,746,438	2,264,670
Ketchikan	541,536	74,714	25,822	590,428	447,638	142,790
Sitka	631,206	58,757	(4,336)	694,299	414,674	279,625
Prince William Sound	976,506	44,371	32,468	988,409	555,391	433,018
Total equipment	180,779,718	19,685,239	12,007,733	188,457,224	132,542,206	55,915,018

Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013	Accumulated Depreciation June 30, 2013	Net Assets June 30, 2013
PLANT IN PROCESS OF CONSTRUCTION						
Statewide Programs and Services	\$ 415,204	\$ 728,718	\$ -	\$ 1,143,922	\$ -	\$ 1,143,922
University of Alaska Fairbanks						
Fairbanks	215,311,455	157,074,654	113,386,036	259,000,073	-	259,000,073
Chukchi	476,069	1,254,428	1,730,497	-	-	-
Kuskokwim	3,138,591	2,364,882	300,814	5,202,659	-	5,202,659
Northwest	2,419,516	742,925	1,049,316	2,113,125	-	2,113,125
University of Alaska Anchorage						
Anchorage	20,945,909	77,311,274	13,824,585	84,432,598	-	84,432,598
Kenai Peninsula	3,051,336	20,297,713	1,528,511	21,820,538	-	21,820,538
Kodiak	617,026	1,098,751	1,191,663	524,114	-	524,114
Matanuska-Susitna	1,373,121	6,145,166	133,940	7,384,347	-	7,384,347
University of Alaska Southeast						
Juneau	7,343,188	3,821,729	1,035,019	10,129,898	-	10,129,898
Ketchikan	773,166	823,185	-	1,596,351	-	1,596,351
Sitka	992,195	1,912,461	2,824,918	79,738	-	79,738
Prince William Sound	740,736	4,220,876	283,234	4,678,378	-	4,678,378
Total plant in process of construction	257,597,512	277,796,762	137,288,533	398,105,741	-	398,105,741
LIBRARY BOOKS AND MEDIA						
Statewide Programs and Services	36,053	-	-	36,053	-	36,053
University of Alaska Fairbanks						
Fairbanks	30,722,121	358,173	-	31,080,294	-	31,080,294
Chukchi	135,695	1,375	-	137,070	-	137,070
Kuskokwim	936,441	3,861	-	940,302	-	940,302
Northwest	435,867	719	-	436,586	-	436,586
University of Alaska Anchorage						
Anchorage	14,711,727	480,727	-	15,192,454	-	15,192,454
Kenai Peninsula	872,030	15,471	-	887,501	-	887,501
Kodiak	774,614	13,790	-	788,404	-	788,404
Matanuska-Pw-5.329 0 Td(95788770,00400851k0035 Tc-0.0001 Tw 04 Tc-0.0005 T Td(774,614dlof956001T				0 Td(95788770,00400851k0035 Tc-0.0001 Tw 04 Tc-0.0005 T Td(774,614dlof956001T

UNIVERSITY OF ALASKA
Investment in Plant Funds
Schedule of Changes in Investment in Plant
Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013	Accumulated Depreciation June 30, 2013 Schedule 22.0	Net Assets June 30, 2013
MUSEUM ART AND ARTIFACTS						
Statewide Programs and Services	\$ 93,008	\$ -	\$ -	\$ 93,008	\$ -	\$ 93,008
University of Alaska Fairbanks						
Fairbanks	2,895,600	78,859	-	2,974,459	-	2,974,459
Chukchi	7,500	-	-	7,500	-	7,500
Kuskokwim	26,400	-	-	26,400	-	26,400
Northwest	9,878	-	-	9,878	-	9,878
University of Alaska Anchorage						
Anchorage	388,071	72,792	-	460,863	-	460,863
Kenai Peninsula	127,770	17,577	-	145,347	-	145,347
Kodiak	1,299	4,750	-	6,049	-	6,049
Matanuska-Susitna	3,530	-	-	3,530	-	3,530
University of Alaska Southeast						
Juneau	427,919	225,000	-	652,919	-	652,919
Ketchikan	14,000	-	-	14,000	-	14,000
Sitka	14,740	-	-	14,740	-	14,740
Prince William Sound	1,666,657	-	-	1,666,657	-	1,666,657
Total museum art and artifacts	5,676,372	398,978	-	6,075,350	-	6,075,350
OTHER CAPITALIZABLE ASSETS						
Statewide Programs and Services	241,882	-	-	241,882	96,752	145,130
University of Alaska Fairbanks						
Fairbanks	13,370,126	2,274,758	-	15,644,884	11,362,879	4,282,005
Kuskokwim	368,559	-	-	368,559	375,210	(6,651)
Northwest	95,600	-	-	95,600	95,600	-
University of Alaska Anchorage						
Anchorage	5,665,743	425,945	-	6,091,688	4,920,928	1,170,760
Kenai Peninsula	196,492	-	-	196,492	113,854	82,638
Kodiak	301,962	-	-	301,962	219,937	82,025
Matanuska-Susitna	407,319	-	-	407,319	289,053	118,266
University of Alaska Southeast						
Juneau	4,270,406	667,571	-	4,937,977	2,004,215	2,933,762
Ketchikan	381,227	-	-	381,227	348,450	32,777
Total other capitalizable assets	25,299,316	3,368,274	-	28,667,590	19,826,878	8,840,712

UNIVERSITY OF ALASKA
Investment in Plant Funds
Schedule of Changes in Investment in Plant
Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013	Accumulated Depreciation June 30, 2013 Schedule 22.0	Net Assets June 30, 2013
LEASEHOLD IMPROVEMENTS						
Statewide Programs and Services	\$ 778,680	\$ -	\$ 778,680	\$ -	\$ -	\$ -
University of Alaska Fairbanks	18,600,248	-	-	18,600,248	9,841,869	8,758,379
Fairbanks						
University of Alaska Anchorage	589,229	-	-	589,229	137,487	451,742
Anchorage						
University of Alaska Southeast	6,233,223	-	-	6,233,223	1,065,892	5,167,331
Juneau						
Total leasehold improvements	26,201,380	-	778,680	25,422,700	11,045,248	14,377,452
INTANGIBLE ASSETS						
University of Alaska Fairbanks	350,000	-	-	350,000	350,000	-
Fairbanks						
Total intangible assets	350,000	-	-	350,000	350,000	-
Total investment in plant	\$ 1,943,813,311	\$ 435,908,178	\$ 157,175,773	\$ 2,222,545,716	\$ 902,409,785	\$ 1,320,135,931

UNIVERSITY OF ALASKA
Investment In Plant Funds
Schedule of Changes in Construction Work in Progress
Year Ended June 30, 2013

	Balances July 1, 2012	Additions and Reclassifications	Completed Projects	Balances June 30, 2013
Butrovich Building	\$ 157,191	\$ 526,110	\$ -	\$ 683,301
Butrovich Data Center	258,013	202,608	-	460,621
Total Statewide	415,204	728,718	-	1,143,922

STATEWIDE PROGRAMS AND SERVICES

UNIVERSITY OF ALASKA FAIRBANKS

Fairbanks

AFES Sustainable Living	71,429	-	71,429	-
AFES Palmer Center	-	116,941	-	116,941
Arctic Health Building	2,975,200	3,108,626	107,448	5,976,378
ARRV Equipment Construction	109,314,140	38,972,773	-	148,286,913
Atkinson Building	3,459,005	2,631,978	288,694	5,802,289
Bartlett Hall	91,835	1,271,728	-	1,363,563
BIOS Building	1,258,716	-	1,258,716	-
Bristol Bay Addition	1,199,494	824,218	2,023,712	-
Bristol Bay NAPA Building	-	106,947	-	106,947
Bristol Bay Stairway	-	77,359	-	77,359
Bunnell Building	-	133,316	-	133,316
Campus ADA	46,694	(608)	46,086	-
Campus Roads, Sidewalks, Curbs	6,137	2,746	-	8,883
Chapman Building	-	125,381	-	125,381
Constitution Hall	172,170	-	-	172,170
Critical Electrical Distribution	20,560,770	8,603,341	-	29,164,111
CTC Allied Health	4,863,335	1,191,558	5,209,832	845,061
CTC Aviation Hangar	111,585	1,755,414	1,805,751	61,248
CTC Garage	97,155	16,753	-	113,908
Cutler Apartments	216,500	-	-	216,500
Cutler Retaining Wall	53,130	1,171,628	1,224,758	-
Diesel Engine Generator	-	96,231	96,231	-

UNIVERSITY OF ALASKA
Investment In Plant Funds
Schedule of Changes in Construction Work in Progress
Year Ended June 30, 2013

	Balances		Additions and Reclassifications	Completed Projects	Balances	
	July 1, 2012	June 30, 2013			June 30, 2013	June 30, 2013
UNIVERSITY OF ALASKA FAIRBANKS (continued)						
Fairbanks (continued)						
Eielson Building	\$ -	\$ 340,686	\$ -	-	\$ -	340,686
Elvey Building	-	117,769	-	-	-	117,769
Energy Building	346,237	-	-	-	-	346,237
Engineering Building	2,534,605	8,573,616	-	-	-	11,108,221
ETF High Bay Test Module	3,816,558	229,622	3,868,717	-	-	177,463
Fine Arts	-	834,293	-	-	-	834,293
Garden Apartments I & II	-	250,762	-	-	-	250,762
Geophysical Institute	-	516,840	-	-	-	516,840
Grueing Building Telecom	-	663,568	-	-	-	663,568
Harper Building	825,066	918,551	-	-	-	1,743,617
Hess Village	273,869	586,304	230,714	-	-	629,459
Irving Building I	-	117,769	-	-	-	117,769
Irving Building II	385,448	(34,129)	-	-	-	351,319
KUAC	-	381,105	381,105	-	-	-
Lathrop Hall	91,836	34,896	-	-	-	126,732
Life Sciences Building (Margaret Murie Building)	52,647,283	41,714,680	94,361,963	-	-	-
Lower Campus Backfill	1,991	13,841	-	-	-	15,832
Main Sanitary Wasteline	1,442,489	1,303,217	-	-	-	2,745,706
Moore Hall	-	1,236,831	-	-	-	1,236,831
O'Neill Building	-	117,769	-	-	-	117,769
P3 Dining Capital Lease	-	24,507,618	-	-	-	24,507,618
P3 Student Housing and Dining	803,341	5,405,285	-	-	-	6,208,626
Patty Center ADA	69,930	-	-	-	-	69,930
Patty Ice Rink	1,095,752	322,940	-	-	-	1,418,692
Rasmuson Library	-	299,893	-	-	-	299,893
Rural Energy Retrofit	-	452,783	-	-	-	452,783
Salisbury Theater	123,632	105,637	-	-	-	229,269

UNIVERSITY OF ALASKA
Investment In Plant Funds
Schedule of Changes in Construction Work in Progress
Year Ended June 30, 2013

	Balances July 1, 2012	Additions and Reclassifications	Completed Projects	Balances June 30, 2013
UNIVERSITY OF ALASKA FAIRBANKS (continued)				
Fairbanks (continued)				
Seward Marine Center (Orca)	\$ -	\$ 2,126,578	\$ 2,001,197	\$ 125,381
Seward Mooring Loft Extension Addition	559	100,096	-	100,655
Skarland Hall	-	1,333,305	96,473	1,236,832
Street Light Conversion	-	49,480	-	49,480
Stuart Hall	168,873	293,152	-	462,025
Student Housing Storage	-	125,381	-	125,381
Student Recreation Center	-	534,014	24,516	509,498
Sustainable Village	279,647	1,074,946	-	1,354,593
Switchgear Building	-	288,694	288,694	-
Utilities Vault	-	1,383,441	-	1,383,441
Virology Lab DH&SS	1,987,549	31,325	-	2,018,874
VOIP Project	3,803,579	515,766	-	4,319,345
Water Treatment Plant	115,916	-	-	115,916
Total Fairbanks	215,311,455	157,074,654	113,386,036	259,000,073
Chukchi				
T3 Flight Simulator Renovation	476,069	1,254,428	1,730,497	-
Kuskokwim				
Campus Renovation	70,318	220,387	290,705	-
CANHR Health Clinic	2,068,212	307,156	-	2,375,368
Lind Building	200,051	1,002,970	-	1,203,021
Voc Tech Gymnasium & 2nd Floor	800,010	824,260	-	1,624,270
Voc Tech Main Mechanical Room	-	10,109	10,109	-
Total Kuskokwim	3,138,591	2,364,882	300,814	5,202,659

UNIVERSITY OF ALASKA
Investment In Plant Funds
Schedule of Changes in Construction Work in Progress
Year Ended June 30, 2013

	Balances July 1, 2012	Additions and Reclassifications	Completed Projects	Balances June 30, 2013
UNIVERSITY OF ALASKA ANCHORAGE (continued)				
Northwest				
Bookstore	\$ -	\$ 21,215	-	\$ 21,215
Brown Learning Resource Center	1,404,620	543,028	-	1,947,648
Classroom Building	-	22,250	-	22,250
Nagozruk Building	1,014,896	146,214	1,049,316	111,794
Student Lounge	-	10,218	-	10,218
Total Northwest	2,419,516	742,925	1,049,316	2,113,125
Total University of Alaska Fairbanks	221,345,631	161,436,889	116,466,663	266,315,857

UNIVERSITY OF ALASKA ANCHORAGE				
Anchorage				
Administration Building	-	80,733	-	80,733
Allied Health Sciences	367,691	3,250,399	522,573	3,095,517
Auto/Diesel Technology Center	4,335	8,219	-	12,554
Aviation Technology	36,655	425,945	425,945	36,655
Bragaw Office Complex	-	9,695,161	9,695,161	-
Building K	130,686	436,920	394,804	172,802
Campus HVAC	103,468	47,540	103,468	47,540
Campus Roads/Curbs/Sidewalks	26,232	11,887	-	38,119
Campus Security	-	147,280	-	147,280
Campus Signage	-	64,412	-	64,412
College of Arts & Sciences	-	44,250	44,250	-
Commons Dining Hall	-	6,000	6,000	-
Community Arena and Athletic Facility	10,052,333	46,502,036	-	56,554,369
Consortium Library	511	118,564	25,780	93,295
Cuddy Center	-	27,427	24,000	3,427
Downtown Center	-	38,601	-	38,601
Ecosystem/Biomedical Health Facility	-	123,555	123,555	-

UNIVERSITY OF ALASKA

Investment in Plant Funds

Schedule of Changes in Construction Work in Progress

Year Ended June 30, 2013

Schedule 21.1
Sheet 5 of 7

	Balances July 1, 2012	Additions and Reclassifications	Completed Projects	Balances June 30, 2013
Anchorage (continued)				
Energy Modules 1 & 2	\$ -	\$ 161,575	\$ 40,912	\$ 120,663
Engineering Building (Plum)	469,465	619,640	-	1,089,105
Engineering & Industry Building	3,083,919	6,700,745	-	9,784,664
Fine Arts Building	-	31,320	-	31,320
Hartlieb Building	-	27,202	27,202	-
Health Sciences Building	-	398,188	398,188	-
Integrated Science Facility	-	551,648	551,648	-
Kenai Land Acquisition	-	5,000	-	5,000
Land Acquisitions	48,076	-	48,076	-
MAC Housing	17,696	2,109,680	89,835	2,037,541
McDonald Building	321,684	999,663	-	1,321,347
Monserud Building	-	2,758	-	2,758
Rasmuson Hall	-	197,195	-	197,195
Science Facility	5,963,731	2,995,029	-	8,958,760
Science/Biomedical Facilities Hazardous Storage	77,708	-	77,708	-
Short Building	-	105,882	105,882	-
Sports Complex (Wells Fargo)	212,775	40,214	252,989	-
Student Union - Campus Center	26,853	184,819	211,672	-
Transportation Research Center	-	188,080	-	188,080
University Center	-	126,414	17,920	108,494
University Lake Building	-	101,184	-	101,184
Voc-Rehab Building	-	101,183	-	101,183
Williamson Auditorium	2,091	634,925	637,016	-
Total Anchorage	20,945,909	77,311,273	13,824,584	84,432,598

UNIVERSITY OF ALASKA
Investment In Plant Funds
Schedule of Changes in Construction Work in Progress
Year Ended June 30, 2013

	Balances July 1, 2012	Additions and Reclassifications	Completed Projects	Balances June 30, 2013
Kenai Peninsula				
Brockel Building	\$ 91,885	\$ 118,472	204,699	\$ 5,658
Career & Technical Education Center	1,454,502	7,364,037	-	8,818,539
Goodrich Building	91,885	118,472	204,699	5,658
Homer Land Acquisition - Kachemak Bay Classroom	30,867	608,274	639,141	-
McLane Building	91,885	118,472	204,699	5,658
Student Housing	1,198,429	11,780,941	-	12,979,370
Ward Building	91,885	189,045	275,273	5,657
Total Kenai Peninsula	3,051,336	20,297,713	1,528,511	21,820,538
Kodiak				
Adult Learning Center	122,686	586,669	709,355	-
Benny Benson Building	-	149,840	-	149,840
DDC System Upgrade	-	115,000	-	115,000
Vocational-Technical Building	494,340	247,243	482,309	259,274
Total Kodiak	617,026	1,098,752	1,191,664	524,114
Matanuska-Susitna				
Campus Entrance Sign	133,940	-	133,940	-
Center for Art/Learning	924,424	3,198,485	-	4,122,909
Kertula HVAC & Boiler	2,557	48,695	-	51,252
Paramedic Addition	312,200	2,897,986	-	3,210,186
Total Matanuska-Susitna	1,373,121	6,145,166	133,940	7,384,347
Total University of Alaska Anchorage	25,987,392	104,852,904	16,678,699	114,161,597

UNIVERSITY OF ALASKA
Investment in Plant Funds
Schedule of Changes in Accumulated Depreciation
Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013
	\$ 17,984,988	\$ 1,132,864	\$ -	\$ 19,117,852
ACCUMULATED DEPRECIATION-BUILDINGS				
Statewide Programs and Services	324,774,226	21,787,995	-	346,562,221
University of Alaska Fairbanks	1,805,321	160,366	-	1,965,687
Fairbanks	9,664,077	546,003	-	10,210,080
Chukchi	1,934,633	250,077	-	2,184,710
Kuskokwim				
Northwest				
University of Alaska Anchorage	205,639,505	15,605,307	(1,938,132)	219,306,6802
Anchorage				

UNIVERSITY OF ALASKA
Investment in Plant Funds
Schedule of Changes in Accumulated Depreciation
Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013
	\$ 7,396,023	\$ 697,236	\$ (138,485)	\$ 7,954,774
ACCUMULATED DEPRECIATION-EQUIPMENT				
Statewide Programs and Services	91,639,862	8,409,936	(6,325,318)	93,724,480
University of Alaska Fairbanks	160,074	30,750	(14,514)	176,310
Fairbanks	138,397	22,207	(19,548)	141,056
Chukchi	174,768	44,790	(4,031)	215,527
Kuskokwim				
Northwest				
University of Alaska Anchorage	25,444,436	2,953,529	(4,379,732)	24,018,233
Anchorage	911,047	135,199	(32,580)	1,013,666
Kenai Peninsula	213,383	29,811	(27,976)	215,218
Kodiak	851,398	99,486	(32,083)	918,801
Matanuska-Susitna				
University of Alaska Southeast	2,552,286	438,112	(243,960)	2,746,438
Juneau	446,771	26,689	(25,822)	447,638
Ketchikan	378,398	56,161	(19,885)	414,674
Sitka	469,220	104,301	(18,130)	555,391
Prince William Sound				
Total accumulated depreciation-equipment	130,776,063	13,048,207	(11,282,064)	132,542,206
ACCUMULATED DEPRECIATION-OTHER CAPITALIZABLE ASSETS				
Statewide Programs and Services	80,627	16,125	-	96,752
University of Alaska Fairbanks	10,907,901	454,978	-	11,362,879
Fairbanks	371,640	3,570	-	375,210
Kuskokwim	95,600	-	-	95,600
Northwest				
University of Alaska Anchorage	4,787,171	133,757	-	4,920,928
Anchorage	106,968			
Kenai Peninsula				
Sia				
			16	16,125
			378,398	

UNIVERSITY OF ALASKA
Investment in Plant Funds
Schedule of Changes in Accumulated Depreciation
Year Ended June 30, 2013

	Balances July 1, 2012	Additions	Reductions	Balances June 30, 2013
ACCUMULATED DEPRECIATION-LEASEHOLD IMPROVEMENTS				
Statewide Programs and Services	\$ 687,834	\$ 90,846	\$ (778,680)	\$ -
University of Alaska Fairbanks	9,057,264	784,605	-	9,841,869
University of Alaska Anchorage	120,652	16,835	-	137,487
University of Alaska Southeast	932,542	133,350	-	1,065,892
Juneau	10,798,292	1,025,636	(778,680)	11,045,248
Total accumulated depreciation-leasehold improvements				
ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS				
University of Alaska Fairbanks	315,000	35,000	-	350,000
Fairbanks	\$ 854,305,617	\$ 62,103,044	\$ (13,998,876)	\$ 902,409,785
Total accumulated depreciation				

	Interest Rate	Interest Payment Date	Issue Date	Final Maturity Date	Authorized/ Issued	Retired	Outstanding June 30, 2013
Notes Payable UAA Housing	1.826%	Aug 1, Feb 1	05-14-97	02-01-24	\$ 30,000,000	\$ 15,111,681	\$ 14,888,319

