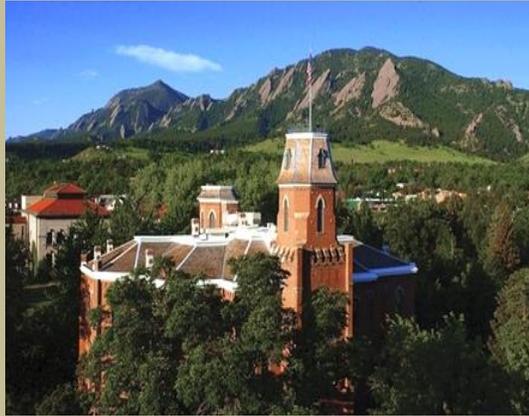


2016

Unaudited Supplement to the
Annual Financial Report



University of Colorado
Boulder | Colorado Springs | Denver | Anschutz Medical Campus



University of Colorado

Unaudited Supplement to the Annual Financial Report

June 30, 2016

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

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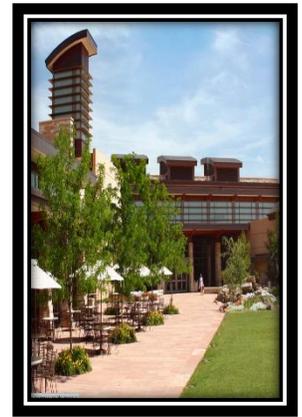
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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2016
Consolidated

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2016
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	118,307,110.29	498,558,022.71	94,622,834.48		628,517.43	936,994,445.17	(1,631,930.32)	(80.52)	(0.01)		1,647,478,919.22
	CASH ON HAND	74,589.56	87,798,438.56	142,245.46								88,005,273.58
	INVESTMENTS AND RESTRICTED POOLED CASH	20,467,613.63	268,811,248.63	13,422,308.82	8,438,170.09	226,886,540.32	167,018,973.80	9,327,625.15				714,372,480.44
CASH AND INVESTMENTS		138,849,313.48	855,157,709.90	108,187,388.76	8,438,170.09	227,515,057.75	1,104,013,418.97	7,695,694.83	(80.52)	(0.01)		2,449,856,673.24
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	67,832,687.83	168,898,767.34	171,502,751.51		14,230.72	2,190,916.89	230,019.58	749,894.76		(8,521,638.88)	402,897,629.75
	ACCOUNTS RECEIVABLE-DPCU, CURRENT	11,628.02		8,959,104.94								8,970,732.96
	ACCOUNTS RECEIVABLE, NONCURRENT			2,262,282.74	1,957.60				18,769,046.89			21,033,287.23
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(15,630,488.19)	(15,626,541.30)	(63,058.19)	(90.00)							(31,320,177.67)
	ACCOUNTS RECEIVABLE	52,213,827.67	153,272,226.04	182,661,081.00	1,867.60	14,230.72	2,190,916.89	230,019.58	19,518,941.65		(8,521,638.88)	401,581,472.27
	LOANS AND NOTES RECEIVABLE, CURRENT				4,828,524.09		13,010,983.50					17,839,507.59
	LOANS AND NOTES RECEIVABLE, NONCURRENT		14,449,023.84		28,396,764.56							42,845,788.40
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(2,872,273.68)							(2,872,273.68)
	LOANS AND NOTES RECEIVABLE		14,449,023.84		30,353,014.96		13,010,983.50					57,813,022.30
ACCOUNTS, LOANS AND NOTES RECEIVABLE		52,213,827.67	167,721,249.88	182,661,081.00	30,354,882.56	14,230.72	15,201,900.39	230,019.58	19,518,941.65		(8,521,638.88)	459,394,494.57
INVENTORIES	INVENTORIES	1,144,795.01	19,760,373.93									20,905,168.94
OTHER ASSETS	OTHER ASSETS, CURRENT	949,862.80	2,449,371.87	628,898.64			4,965.98			(201,972.27)		3,831,127.03
	OTHER ASSETS, NON-CURRENT	13,714.40	11,637,716.98									11,651,431.38
OTHER ASSETS		963,577.20	14,087,088.85	628,898.64			4,965.98			(201,972.27)		15,482,558.41
CAPITAL ASSETS	BUILDINGS								3,766,704,520.61			3,766,704,520.61
	IMPROVEMENTS OTHER THAN BUILDINGS								251,963,608.19			251,963,608.19
	EQUIPMENT								504,053,359.98			504,053,359.98
	SOFTWARE								90,802,472.77			90,802,472.77
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								379,153,224.52			379,153,224.52
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(1,993,423,093.41)			(1,993,423,093.41)
	DEPRECIABLE CAPITAL ASSETS								3,001,163,728.65			3,001,163,728.65
	LAND					1,955,470.45			63,418,954.68			65,374,425.13
	CONSTRUCTION IN PROGRESS						101.00		274,770,758.38			274,770,859.38
	COLLECTIONS								17,281,041.01			17,281,041.01
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45	101.00		355,470,754.07			357,426,325.52
CAPITAL ASSETS						1,955,470.45	101.00		3,356,634,482.72			3,358,590,054.17
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(4,496,046.34)	4,654,173.69				(2,478,567.85)	2,320,440.50				
ASSETS		188,675,467.02	1,061,380,596.25	291,477,368.41	38,793,052.65	229,484,758.92	1,116,741,818.49	10,246,154.91	3,376,153,343.85	(201,972.28)	(8,521,638.88)	6,304,228,949.33
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								62,577,255.84			62,577,255.84
	PERA PENSION-RELATED									135,548,728.36		135,548,728.36
DEFERRED OUTFLOWS									62,577,255.84	135,548,728.36		198,125,984.20
ASSETS AND DEFERRED OUTFLOWS		188,675,467.02	1,061,380,596.25	291,477,368.41	38,793,052.65	229,484,758.92	1,116,741,818.49	10,246,154.91	3,438,730,599.69	135,346,756.08	(8,521,638.88)	6,502,354,333.53

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLAN	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2016
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(14,059,292.63)	(58,398,609.18)	(16,110,694.07)	(57,172.00)	(1,440.77)	(22,697,194.93)	(77,846.36)			8,521,638.88	(102,880,511.06)
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(709,523.17)								(709,523.17)
ACCRUED EXPENSES	ACCRUED EXPENSES	(79,417,085.22)	(76,645,373.83)	(83,203,753.43)			(239,117.47)	(3,968,889.60)				(243,474,219.55)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(14,691,436.24)		(14,691,436.24)
	COMPENSATED ABSENCES, NON-CURRENT									(189,337,243.57)		(189,337,243.57)
COMPENSATED ABSENCES										(204,028,679.81)		(204,028,679.81)
NET PENSION	NET PENSION, NON-CURRENT									(1,175,590,850.82)		(1,175,590,850.82)
NET PENSION										(1,175,590,850.82)		(1,175,590,850.82)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT									(289,132,999.98)		(289,132,999.98)
OTHER POSTEMPLOYMENT BENEFITS										(289,132,999.98)		(289,132,999.98)
UNEARNED REVENUE	UNEARNED REVENUE, NON-CURRENT	(39,067,192.56)	(21,283,522.88)	(100,365,745.49)					(514,894.76)	1,620,941.96		(159,610,413.73)
	UNEARNED REVENUE, NON-CURRENT	(1,504,322.68)	(27,000.00)						(8,366,017.08)			(9,897,339.76)
UNEARNED REVENUE		(40,571,515.24)	(21,310,522.88)	(100,365,745.49)					(8,880,911.84)	1,620,941.96		(169,507,753.49)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(1,987,422.56)		(75,253,645.09)			(77,241,067.65)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(80,960,554.92)		(1,532,844,026.13)			(1,613,804,581.05)
BONDS AND CAPITAL LEASES PAYABLE							(82,947,977.48)		(1,608,097,671.22)			(1,691,045,648.70)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT									(1,580,264.49)		(1,580,264.49)
	ALTERNATE MEDICARE PLAN, NON-CURRENT									(10,019,735.51)		(10,019,735.51)
ALTERNATE MEDICARE PLAN										(11,600,000.00)		(11,600,000.00)
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(2,369,042.93)	(469,882.00)									(2,838,924.93)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(4,383,225.50)										(4,383,225.50)
EARLY RETIREMENT INCENTIVE PROGRAM		(6,752,268.43)	(469,882.00)									(7,222,150.43)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(9,117,698.46)	(6,367,762.24)	(1,271,811.53)								(16,757,272.23)
	OTHER LIABILITIES, CURRENT	(107.14)	(16,009,445.88)					(20,051,087.63)				(36,060,640.65)
	OTHER LIABILITIES, NON-CURRENT		(17,519,783.02)									(17,519,783.02)
OTHER LIABILITIES		(9,117,805.60)	(39,896,991.14)	(1,271,811.53)				(20,051,087.63)				(70,337,695.90)
LIABILITIES		(149,917,967.12)	(196,721,379.03)	(201,661,527.69)	(57,172.00)	(1,440.77)	(125,935,377.51)	(4,046,735.96)	(1,616,978,583.06)	(1,678,731,588.65)	8,521,638.88	(3,965,530,132.90)
DEFERRED INFLOWS												
DEFERRED INFLOWS	PERA PENSION-RELATED										(23,830,097.42)	(23,830,097.42)
DEFERRED INFLOWS											(23,830,097.42)	(23,830,097.42)
LIABILITIES AND DEFERRED INFLOWS		(149,917,967.12)	(196,721,379.03)	(201,661,527.69)	(57,172.00)	(1,440.77)	(125,935,377.51)	(4,046,735.96)	(1,616,978,583.06)	(1,702,561,686.07)	8,521,638.88	(3,989,360,230.32)
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS								1,821,752,016.63			1,821,752,016.63
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					22,180,000.00						22,180,000.00
	ACADEMIC SUPPORT					21,169,000.00						21,169,000.00
	SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.00
	CAPITAL					630,000.00						630,000.00
	OTHER					528,000.00						528,000.00
RESTRICTED FOR NONEXPENDABLE PURPOSES						58,390,000.00						58,390,000.00
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		380,679.98	75,160,531.64		195,978.50						75,737,190.12
	RESEARCH			658,443.85		31,685,630.57						32,344,074.42
	ACADEMIC SUPPORT			2,508,288.87		32,259,768.86						34,768,057.73
	STUDENT LOANS AND SERVICES			626,622.27	39,928,183.76		4,670,838.93					45,225,644.96
	SCHOLARSHIPS AND FELLOWSHIPS			4,207,474.00		34,069,298.52						38,276,772.52
	AUXILIARY ENTERPRISES	(39,232.84)	74,380,015.98	1,905,679.43			71,358,711.80	(2,323,454.75)				145,281,719.62
	INSTITUTIONAL SUPPORT			9,985,536.41		1,295,462.41						11,280,998.82
	CAPITAL		7,981,829.59	6,544,443.12		4,434,338.16	39,611,144.35	1,734,477.74				60,306,232.96
	OTHER		0.02	525,171.71		39,334,776.43	1,625,012.69					41,484,960.85
RESTRICTED FOR EXPENDABLE PURPOSES		(39,232.84)	82,742,525.57	102,122,191.30	39,928,183.76	143,275,253.45	117,265,707.77	(588,977.01)				484,705,652.00
UNRESTRICTED	UNRESTRICTED	38,796,732.73	781,916,691.65	(12,306,350.58)	(1,192,303.11)	27,818,064.70	873,540,733.22	6,788,395.96		(1,567,214,929.99)		148,147,034.58
NET POSITION		38,757,499.89	864,659,217.22	89,815,840.72	38,735,800.65	229,483,318.15	990,806,440.98	6,199,418.95	1,821,752,016.63	(1,567,214,929.99)		2,512,994,703.21

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2016
Consolidated

SRECNP LINE DESC			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Operating														
Operating revenues	Student tuition, net	Scholarship allowance									164,457,566.23			164,457,566.23
		Student tuition	(951,803,001.56)	(61,494,608.84)								2,505,822.21		(1,010,791,788.19)
	Student tuition, net (pledged revenues of \$846,334,222)		(951,803,001.56)	(61,494,608.84)							164,457,566.23	2,505,822.21		(846,334,221.96)
	Student fees, net	Scholarship allowance									18,573,307.05			18,573,307.05
		Student fees	(47,651,959.18)	(57,445,930.91)								202,188.25		(104,896,701.84)
	Student fees, net (pledged revenues of \$2,199,934)		(47,651,959.18)	(57,445,930.91)							18,573,307.05	202,188.25		(86,322,394.79)
	Fee-for-service contracts		(121,440,330.92)											(121,440,330.92)
	Federal grants and contracts (pledged revenues of \$134,309,077)				(672,018,672.01)							23,286.13		(671,995,385.88)
	State and local grants and contracts (pledged revenues of \$11,675,162)				(61,225,124.94)							2,849,312.25		(58,375,812.69)
	Nongovernmental grants and contracts				(142,293,273.39)									(142,293,273.39)
	Sales and services of educational departments		(8,600.00)	(192,021,734.26)								440,343.21		(191,589,991.05)
	Auxiliary enterprises, net	Auxiliary enterprises		(264,597,270.76)								869,734.93		(263,727,535.83)
		Scholarship allowance									3,901,659.63			3,901,659.63
	Auxiliary enterprises, net (pledged revenues of \$54,793,305)			(264,597,270.76)							3,901,659.63	869,734.93		(259,825,876.21)
	Health services operating revenues (pledged revenues of \$1,562,513)		(2,336,101.34)	(779,849,673.32)								929,341.68		(781,256,432.98)
	Internal revenues	Interdepartmental revenues	(27,372,260.21)	(36,402,513.86)	(124,505.93)							63,899,280.00		-
		Internal service center revenues		(329,759,825.28)								(12,506,297.00)	342,266,122.28	-
		Other internal revenues	(47,955,236.00)										47,955,236.00	-
	Internal revenues		(75,327,496.21)	(366,162,339.14)	(124,505.93)							51,392,083.00	390,221,358.28	-
	Other operating revenues	Denver AHEC library funding	(5,080,236.00)											(5,080,236.00)
		Miscellaneous	(30,530,514.11)	(55,233,147.97)	(22,052,213.92)	(363,963.28)		(1,310,196.51)				21,767,300.73		(87,722,735.06)
		Other revenues				(634,856.47)								(634,856.47)
	Other operating revenues (pledged revenues of \$1,328,364)		(35,610,750.11)	(55,233,147.97)	(22,052,213.92)	(1,198,819.75)		(1,310,196.51)				21,767,300.73		(93,637,627.53)
	Operating revenues		(1,234,178,239.32)	(1,776,804,705.20)	(897,713,790.19)	(1,198,819.75)		(1,310,196.51)			186,932,532.90	80,980,312.39	390,221,358.28	(3,253,071,547.40)
Operating expenses	Education and general	Academic support	156,695,043.20	9,616,211.52	5,463,439.83			31,437.59			7,113,486.30	(1,113,908.32)		177,805,710.12
		Institutional support	176,878,952.63	68,034,318.57	31,893,923.31			33,317.67			11,352,208.33	(8,053,500.14)		280,139,220.36
		Institution	613,192,987.94	167,580,693.73	172,478,073.12			18,264.87			22,156,783.17	(26,419,725.27)		949,007,077.56
		Operation and maintenance of plant	126,056,210.82	22,665,193.82	3,193,177.46			5,794,939.37	8,775.33	747,397.16	3,719,833.79	(27,350,122.40)		134,835,405.35
		Public service	1,384,770.90	72,960,517.83	32,710,341.29						2,156,397.37	(2,845,578.86)		106,366,448.53
		Research	12,160,758.32	1,381,402.08	581,511,879.65						8,330,217.10	(2,030,800.00)		601,353,457.15
		Student aid	90,574,200.11	11,642,657.60	105,102,724.78						(187,709,230.24)			19,610,362.25
		Student services	55,070,662.30	52,425,926.32	4,024,423.02	1,400,593.71		8,491.00			2,566,047.90	(2,229,926.03)		113,266,218.21
	Education and general		1,232,013,586.21	406,306,921.46	936,377,982.45	1,400,593.71		5,886,450.50	8,775.33	747,397.16	(130,314,256.28)	(70,043,561.02)	(49,972,673.96)	2,332,411,215.56
	Depreciation									181,191,353.94				181,191,353.94
	Auxiliary enterprises	Internal service center expenses		321,337,773.35	34,803.31							29,715,443.95	61,102.83	351,149,123.44
		Internal service center revenues											(342,266,122.28)	(342,266,122.28)
		Other internal expenses			1,225,869.30								(1,225,869.30)	-
		Program expenses		212,298,615.74	8,167,251.72			38,533.42			2,059,528.22	(6,924,229.98)		215,639,699.13
	Auxiliary enterprises			533,636,389.10	9,427,924.33			38,533.42			31,774,972.17	(8,088,996.45)	(342,266,122.28)	224,522,700.29
	Health services operating expenses		7,102,483.61	736,395,582.32	981,197.15						26,995,271.64	(47,150,756.92)		724,323,777.80
	Other operating expenses		49,502.09	1,732,770.29	35,227.49						474.26			1,817,074.13
	Operating expenses		1,239,165,571.91	1,678,071,663.16	946,822,331.42	1,400,593.71		5,924,983.92	8,775.33	181,938,751.10	(71,543,538.21)	(125,283,314.39)	(392,238,796.24)	3,464,267,021.71
	Operating, net		4,987,332.59	(98,733,042.04)	49,108,541.23	201,773.96		4,614,787.41	8,775.33	181,938,751.10	115,388,994.70	(44,303,002.00)	(2,017,437.96)	211,195,474.32

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Nonoperating														
Nonoperating revenues														
	Federal pell grant				(48,383,155.00)									(48,383,155.00)
	State appropriations		(12,428,440.00)											(12,428,440.00)
	Gifts				(217,765,852.76)							42,839,525.00		(174,926,327.76)
	Investment income, net	Investment expense	(252.00)	8,138,453.13	52,989.09		3,799,373.79	82.55	1,436.94					11,992,083.50
		Investment income	(2,484,851.52)	(14,702,014.53)	(5,037,620.90)	157,595.49	(4,460,142.41)	(3,579,838.74)	(381,759.32)					(30,505,489.68)
	Investment Income, net		(2,485,103.52)	(6,563,561.40)	(4,984,631.81)	157,595.49	(660,768.62)	(3,579,756.19)	(380,322.38)					(18,513,406.18)
	Royalty income, net	Royalty expense	100.00	4,289,510.02								(793,015.32)		3,496,594.70
		Royalty income	(199.82)	(7,140,129.69)								793,015.32		(6,347,314.19)
	Royalty income, net (pledged revenues of \$171,403)		(99.82)	(2,850,619.67)										(2,850,719.49)
	Gain (loss) on disposal of assets		(4,862.00)	(159,016.27)	(155.00)			(135,067.30)		6,157,089.23				5,857,988.66
	Interest on capital asset-related debt		174,803.09	151,975.21	2,443.35			9,320.96	56,484,107.30	(1,762,891.03)				55,059,758.88
	Bond issuance costs							538,132.29		664,665.62				1,202,797.91
	Other nonoperating revenues, net (pledged revenues of \$739,187)		(272,855.86)	(1,701,626.90)				(3,519,955.32)	(3,228,001.24)	(517,397.16)				(9,239,836.48)
	Nonoperating revenues		(15,016,558.11)	(11,122,849.03)	(271,131,351.22)	157,595.49	(660,768.62)	(6,687,325.56)	52,875,783.68	4,541,466.66		42,839,525.00		(204,221,339.46)
Other														
Other revenues														
	Capital student fee, net	Scholarship allowance									317,238.34			317,238.34
		Student fee		(11,929,137.95)										(11,929,137.95)
	Capital student fee, net (pledged revenues of \$11,611,649)			(11,929,137.95)								317,238.34		(11,611,899.61)
	Capital appropriations						(28,677.74)	(24,834,065.32)						(24,862,743.06)
	Capital grants and gifts				(7,491,619.24)			(3,064,534.28)		(1,378,395.36)		1,463,477.00		(10,471,071.88)
	Additions (deletions) to permanent endowments													-
	Other revenues			(11,929,137.95)	(7,491,619.24)		(28,677.74)	(27,898,599.60)		(1,378,395.36)	317,238.34	1,463,477.00		(46,945,714.55)
Other interfund related additions and deletions														
	Indirect cost recovery transfers		(131,811,415.92)	(48,073,888.46)	180,516,740.48	273,392.00		(904,828.10)						-
	Mandatory transfers		21,834,132.92	76,352,027.80	3,828,237.74			(584,594.86)	(101,429,803.60)					-
	Voluntary transfers		96,924,843.80	25,286,125.94	639,654.91	343,837.80	(4,432,595.06)	(117,183,814.70)	(1,594,910.44)					-
	Capital asset additions and plant fund activity		31,223,792.09	7,996,154.08	22,858,882.33			272,629,832.71	-	(336,726,099.17)			2,017,437.96	-
	Financing activity		382,543.37	1,230,350.28	109,136.96			(58,255,602.39)	58,376,803.32	(1,843,231.54)				-
	Other interfund related additions and deletions		18,553,896.25	62,790,769.25	207,952,652.42	617,229.80	(4,432,595.06)	95,700,992.66	(44,647,910.72)	(338,569,330.71)			2,017,437.96	-
	Change in net position		8,524,670.74	(58,994,259.37)	(21,561,776.81)	976,599.25	(5,122,041.42)	65,729,854.91	8,236,648.29	(153,467,508.31)	115,706,233.04			(39,971,579.69)
Net position														
Net position begin														
			(47,282,170.63)	(805,664,957.84)	(68,254,063.95)	(39,712,479.90)	(224,358,693.30)	(962,132,343.73)	(14,824,925.57)	(1,762,302,185.58)	1,451,506,696.95			(2,473,023,123.55)
	Net position end		(38,757,499.89)	(864,659,217.21)	(89,815,840.76)	(38,735,880.65)	(229,480,734.72)	(896,402,488.82)	(6,588,277.28)	(1,915,769,693.89)	1,567,214,929.99			(2,512,994,703.24)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2016
Auxiliary and Self-Funded Activities
Consolidated

PAA -- ALIX INTER ATHL
PAB -- ALIX BOOKSTORES
PAD -- ALIX REC CNTR
PAH -- ALIX HOUSING
PAM -- ALIX STU HTH FAC

PAP -- ALIX PARKING
PAS -- ALIX STU GOVT OP
PAU -- ALIX STU UNION
PEC -- EDUC CONF ED
PEE -- EDUC INTER ED

PEG -- EDUC GME
PEK -- OTHER CONF
PEL -- OTHER DENTISTRY
PEM -- UTILITIES SERV
PEH -- PUBLIC HEALTH

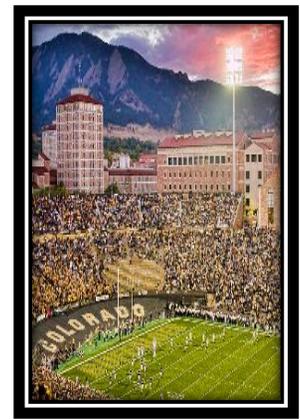
POI -- OTHER INS SERV
POK -- UTILITY SERV RE
POL -- OTHER MED PRAC
POM -- OTHER NURS PRAC
POO -- OTHER STU SERV

POP -- OTHER PHARMACY
POQ -- ALIX TECH TRANS
POR -- OTHER TRACOM
POS -- OTHER PRACT PLAN UPI
POV -- OTHER EAST FAV

POY -- OTHER HLTH SERV
PRE -- RSRCH BLDG ENC
PRL -- RSRCH SUP OPER
PRR -- RSRCH BLDG SYS

ASSETS	DFP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	PEK	PEL	PEM	PEH	POI	POK	POL	POM	POO	POP	POQ	POR	POS	POV	POY	PRE	PRL	PRR	PT 2016				
CASH AND INVESTMENTS	EQUITY POOLED CASH AND INVESTMENTS	276,974,417.25	(5,552,564.88)	1,316,371.18	(108,422.57)	23,933,341.43	5,544,682.08	7,881,232.06	8,914,200.07	3,364,441.75	37,145,608.43	3,488,884.88	25,945,848.65	405,126.82	352,189.56	5,705,116.19	439,437.82	15,558,437.58	1,705,046.78	1,916,706.04	2,141,659.33	1,191,818.00	3,791,856.53	48,586,181.00	23,558,833.31	46,942.66	805,160.77	770,899.88	498,556,022.71							
	CASH ON HAND	(584,000.00)	11,200.00	36,800.00	4,400.00	35,000.00	2,700.00	21,500.00	12,300.00	20,875.00	1,677.00			400.00	200.00				(215,290.87)						714,181,649.00	504,801.85										
	PAID-TIME AND RESTRICTED POOLED CASH	14,551,214.26												14,238,222.17																						
CASH AND INVESTMENTS		268,272,179.83	(5,541,364.88)	1,346,371.18	(104,022.57)	23,958,341.43	5,547,382.08	7,892,732.06	8,926,500.07	3,385,316.75	37,147,285.43	3,492,284.88	25,960,648.65	405,526.82	352,389.56	5,705,116.19	439,437.82	15,558,437.58	1,705,046.78	1,916,706.04	2,141,659.33	1,191,818.00	3,791,856.53	48,586,181.00	23,558,833.31	46,942.66	805,160.77	770,899.88	498,556,022.71							
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE - CURRENT	39,896,941.06	4,028,143.91	2,482,452.08	139,241.02	2,458,265.17	1,482,102.31	1,241,561.35	863,494.00	436,151.17	7,402,026.80	375,264.52	2,872,283.71	596,289.74	461,738.28	1,424,213.00	25,624.27	87,184.85	216,082.10	31,897.12	96,828,215.10	7,320,359.92														
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,970,269.00)	(93,408.51)	(20,262.51)	(13,844.83)	(1,158,462.20)	(271,565.82)	(864,623.82)	(259,739.94)	(78,402.26)	(1,415,504.41)	(8,351.74)	(1,645,183.88)	(28,261.76)	(27,223.50)																					
	ACCOUNTS RECEIVABLE	32,926,672.06	3,934,735.40	2,462,189.57	125,396.19	1,300,002.97	1,210,536.49	356,937.53	603,754.06	357,749.01	5,986,522.39	366,932.78	1,207,100.00	1,628,027.96	433,476.52	1,397,016.50	25,603.27	87,184.85	216,082.10	31,789.92	96,828,215.10	7,293,036.00														
	LOANS AND NOTES RECEIVABLE, NON-CURRENT	14,449,688.84																																		
ACCOUNTS, NOTES AND LOANS RECEIVABLE		47,376,360.90	3,934,735.40	2,462,189.57	125,396.19	1,300,002.97	1,210,536.49	356,937.53	603,754.06	357,749.01	5,986,522.39	366,932.78	1,207,100.00	1,628,027.96	433,476.52	1,397,016.50	25,603.27	87,184.85	216,082.10	31,789.92	96,828,215.10	7,293,036.00														
INVENTORIES	INVENTORIES	178,822.22		5,782,272.21		955,865.34	352,829.71			4,888.22			4,888.22					498,080.18																		
OTHER ASSETS	OTHER ASSETS - CURRENT	457,264.23	465,873.20	3,279.25	165,613.10		1.42		966.03	3,154.26	279,794.25	180,515.05								210,823.25																
	OTHER ASSETS - NON-CURRENT	5,877,584.38																																		
OTHER ASSETS		6,334,848.61	465,873.20	3,279.25	165,613.10		1.42		966.03	3,154.26	279,794.25	180,515.05								210,823.25																
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	30,146,482.82	1,659,854.23	6,380,813.14	185,825.72	26,253,877.18	4,719,788.38	8,553,859.59	10,599,231.66	3,721,089.12	43,474,682.27	3,275,212.12	37,899,235.64	864,285.82	674,289.64	6,207,260.17	479,841.32	44,186,688.81	3,288,763.17	1,844,648.31	2,208,587.81	1,487,818.19	3,813,948.04	445,171,351.88	37,520,885.62	46,942.66	805,160.77	772,895.81	6,891,386,526.25							
ASSETS		301,446,482.82	1,659,854.23	6,380,813.14	185,825.72	26,253,877.18	4,719,788.38	8,553,859.59	10,599,231.66	3,721,089.12	43,474,682.27	3,275,212.12	37,899,235.64	864,285.82	674,289.64	6,207,260.17	479,841.32	44,186,688.81	3,288,763.17	1,844,648.31	2,208,587.81	1,487,818.19	3,813,948.04	445,171,351.88	37,520,885.62	46,942.66	805,160.77	772,895.81	6,891,386,526.25							
LIABILITIES	ACCOUNTS PAYABLE	(9,234,881.30)	(843,883.29)	(3,279,371.33)	(85,441.70)	(1,181,291.78)	(3,537,588.84)	(86,388.14)	(552,286.67)	(1,643,716.18)	(554,631.34)	(1,181,134.87)	(3,187,380.00)	(79,787.38)	(67,161.81)	(1,363,360.78)	87.88	(3,123.87)	(3,682,643.02)	(5,866.03)	(8,888.63)	(888.88)	(488,171.88)	(1,343,284.86)	(28,178,811)	(3,187.83)										
	ACCUMULATED EXPENSES	(2,777,273.56)	(1,634,147.78)	(228,358.78)	(55,441.70)	(2,488,804.96)	(728,032.36)	(1,171,853.87)	(554,437.82)	(814,888.12)	(2,528,168.87)	(1,188,137.48)	(3,248,819.71)	(8,281,775.17)	(584,706.50)	(1,188,707.42)	(25,353.82)	(8,888,643.42)	(1,744,524.61)	(8,891,002.00)	(511,189.70)	(143,253.10)	(405,345.30)	(3,847,332.88)	(1,288,877.53)											
	UNEARNED REVENUE	(538,375.00)	(7,837,141.82)	(198,488.81)	(852,237.88)	(1,144,112.58)	(193,855.88)	(195,811.72)	(355,003.68)	(938,824.25)	(868,818.48)	(444,277.53)	(846,111.42)	(71,385.71)																						
	EARLY RETIREMENT INCENTIVE PROGRAM	(893,822.00)																																		
	EARLY RETIREMENT INCENTIVE PROGRAM	(893,822.00)																																		
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,182,002.81)	(279,456.73)	254.40	(7,485.00)	(4,418,833.83)		(8,772.10)	(15,138.70)	(7,238.86)	(972,847.21)																									
	OTHER LIABILITIES - CURRENT	(1,182,002.81)																																		
	OTHER LIABILITIES - NON-CURRENT																																			
OTHER LIABILITIES		(1,182,002.81)	(279,456.73)	254.40	(7,485.00)	(4,418,833.83)		(8,772.10)	(15,138.70)	(7,238.86)	(972,847.21)																									
LIABILITIES		(9,666,526.25)	(1,634,147.78)	(3,497,630.12)	(140,888.40)	(4,669,008.34)	(4,306,420.64)	(948,248.81)	(1,744,882.25)	(3,262,632.10)	(9,384,763.87)	(2,367,252.65)	(12,811,993.00)	(894,864.76)	(841,948.29)	(1,552,708.64)	(25,887.00)	(14,017,286.44)	(7,628,643.42)	(10,681,891.83)	(512,389.48)	(143,253.10)	(405,345.30)	(3,847,332.88)	(1,288,877.53)											
NET POSITION		291,819,956.57	1,659,854.23	2,903,143.02	32,614,664.10	21,584,868.84	3,413,367.74	8,465,610.78	9,854,349.41	2,753,807.00	34,090,115.05	1,107,969.37	25,087,240.64	769,421.06	597,127.83	4,654,551.53	478,717.44	42,768,839.99	3,281,074.70	1,844,648.31	2,208,587.81	1,487,818.19	3,813,948.04	445,171,351.88	37,520,885.62	46,942.66	805,160.77	772,895.81	6,891,386,526.25							

University of Colorado Boulder



University of Colorado Boulder Supplemental Statements

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Statement of Net Position – Auxiliary and Self-funded Activities

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Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2016
Boulder

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2016
ASSETS										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	56,612,498.09	181,079,339.57	16,981,736.26		556,178,709.76	(2,876,159.99)			807,976,123.70
	CASH ON HAND	45,884.34	182,584.21	98,814.00						327,282.55
	INVESTMENTS AND RESTRICTED POOLED CASH			5,516,009.66	2,146,886.07	69,763,147.58	142,733.34			77,568,776.65
CASH AND INVESTMENTS		56,658,382.43	181,261,923.78	22,596,559.92	2,146,886.07	625,941,857.34	(2,733,426.65)			885,872,182.90
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	19,677,278.64	20,819,760.14	86,083,258.22		1,561,796.28	206,817.23			128,348,910.51
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			4,126,290.62						4,126,290.62
	ACCOUNTS RECEIVABLE, NONCURRENT			2,262,282.74	893.47					2,263,176.21
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,352,414.75)	(6,332,926.29)	(335.10)						(12,685,676.14)
	ACCOUNTS RECEIVABLE	13,324,863.89	14,486,833.85	92,471,496.48	893.47	1,561,796.28	206,817.23			122,052,701.20
	LOANS AND NOTES RECEIVABLE, CURRENT				1,985,638.33					1,985,638.33
	LOANS AND NOTES RECEIVABLE, NONCURRENT				15,548,010.66					15,548,010.66
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,257,825.25)					(1,257,825.25)
	LOANS AND NOTES RECEIVABLE				16,275,823.74					16,275,823.74
ACCOUNTS, LOANS AND NOTES RECEIVABLE		13,324,863.89	14,486,833.85	92,471,496.48	16,276,717.21	1,561,796.28	206,817.23			138,328,524.94
INVENTORIES	INVENTORIES	743,505.11	6,713,713.68							7,457,218.79
OTHER ASSETS	OTHER ASSETS, CURRENT	298,918.50	969,735.03	196,302.16						1,464,955.70
	OTHER ASSETS, NON-CURRENT									
OTHER ASSETS		298,918.50	969,735.03	196,302.16						1,464,955.70
CAPITAL ASSETS	LAND							20,844,778.10		20,844,778.10
	CONSTRUCTION IN PROGRESS							205,380,718.58		205,380,718.58
	COLLECTIONS							12,734,582.04		12,734,582.04
	NON-DEPRECIABLE CAPITAL ASSETS							238,960,078.72		238,960,078.72
	BUILDINGS							2,088,072,412.34		2,088,072,412.34
	IMPROVEMENTS OTHER THAN BUILDINGS							147,732,136.85		147,732,136.85
	EQUIPMENT							256,186,600.76		256,186,600.76
	SOFTWARE							3,928,036.73		3,928,036.73
	LIBRARY AND OTHER COLLECTIONS							279,872,299.34		279,872,299.34
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,115,217,404.19)		(1,115,217,404.19)
	DEPRECIABLE CAPITAL ASSETS							1,660,574,081.83		1,660,574,081.83
CAPITAL ASSETS								1,899,534,160.55		1,899,534,160.55
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES						(109,706.77)			(109,706.77)
ASSETS		71,025,669.94	203,432,206.34	115,264,358.56	18,423,603.28	627,503,653.62	(2,636,316.19)	1,899,534,160.55		2,932,547,336.10
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							36,632,355.14		36,632,355.14
DEFERRED OUTFLOWS								36,632,355.14		36,632,355.14
ASSETS AND DEFERRED OUTFLOWS		71,025,669.94	203,432,206.34	115,264,358.56	18,423,603.28	627,503,653.62	(2,636,316.19)	1,936,166,515.69		2,969,179,691.24

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2016
LIABILITIES										
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(7,038,733.13)	(13,469,981.96)	(10,972,336.75)		(15,122,452.13)	(26.85)			(46,603,530.82)
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(709,523.17)						(709,523.17)
ACCRUED EXPENSES	ACCRUED EXPENSES	(35,671,422.86)	(27,564,692.63)	(16,479,774.41)		(221,302.10)	(3,059,507.52)			(82,996,699.52)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(3,886,543.64)	(3,886,543.64)
	COMPENSATED ABSENCES, NON-CURRENT								(50,136,685.60)	(50,136,685.60)
COMPENSATED ABSENCES									(54,023,229.24)	(54,023,229.24)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(106,748,757.49)	(106,748,757.49)
OTHER POSTEMPLOYMENT BENEFITS									(106,748,757.49)	(106,748,757.49)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(12,879,128.60)	(16,257,066.30)	(67,875,198.47)					858,285.69	(96,153,107.68)
	UNEARNED REVENUE, NON-CURRENT		(27,000.00)							(27,000.00)
UNEARNED REVENUE		(12,879,128.60)	(16,284,066.30)	(67,875,198.47)					858,285.69	(96,180,107.68)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(1,669,755.46)		(42,074,191.61)		(43,743,947.07)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(39,307,467.07)		(845,905,538.60)		(885,213,005.67)
BONDS AND CAPITAL LEASES PAYABLE						(40,977,222.53)		(887,979,730.21)		(928,956,952.74)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(535,511.32)	(535,511.32)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(3,395,432.78)	(3,395,432.78)
ALTERNATE MEDICARE PLAN									(3,930,944.10)	(3,930,944.10)
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(2,369,042.93)								(2,369,042.93)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(4,383,225.50)								(4,383,225.50)
EARLY RETIREMENT INCENTIVE PROGRAM		(6,752,268.43)								(6,752,268.43)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(8,003,952.00)	(4,164,440.56)	(771,076.34)						(12,939,468.90)
	OTHER LIABILITIES, CURRENT					(15,956,813.59)				(15,956,813.59)
OTHER LIABILITIES		(8,003,952.00)	(4,164,440.56)	(771,076.34)		(15,956,813.59)				(28,896,282.49)
LIABILITIES		(70,345,505.02)	(61,483,181.45)	(96,807,909.13)		(72,277,790.35)	(3,059,534.37)	(887,979,730.21)	(163,844,645.14)	(1,355,798,295.67)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							1,048,186,785.48		1,048,186,785.48
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			9,573,060.75						9,573,060.75
	RESEARCH			485,210.00						485,210.00
	ACADEMIC SUPPORT			1,176,273.30						1,176,273.30
	STUDENT LOANS AND SERVICES			585,742.21	19,607,771.59	4,670,838.93				24,864,352.73
	SCHOLARSHIPS AND FELLOWSHIPS			2,069,571.86						2,069,571.86
	AUXILIARY ENTERPRISES	(39,232.84)	31,467,837.76	1,905,347.14		61,328,628.31	(3,407,816.93)			91,254,763.43
	INSTITUTIONAL SUPPORT			2,851,067.67						2,851,067.67
	CAPITAL		7,981,829.59	6,518,275.50		35,183,621.36	1,734,477.74			51,418,204.19
	OTHER			294,780.48						294,780.48
RESTRICTED FOR EXPENDABLE PURPOSES		(39,232.84)	39,449,667.35	25,459,328.90	19,607,771.59	101,183,088.60	(1,673,339.19)			183,987,284.40
UNRESTRICTED	UNRESTRICTED	719,397.75	102,499,357.55	(7,002,879.47)	(1,184,168.31)	454,042,774.68	(4,022,511.37)		(163,844,645.14)	381,207,325.69
NET POSITION		680,164.91	141,949,024.89	18,456,449.43	18,423,603.28	555,225,863.27	(5,695,850.56)	1,048,186,785.48	(163,844,645.14)	1,613,381,395.57

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2016
Boulder

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Operating													
Operating revenues	Student tuition, net	Student tuition								96,550,261.88			96,550,261.88
		Scholarship allowance	(604,894,385.86)	(26,172,010.52)							859,734.44		(630,206,661.94)
	Student tuition, net (pledged revenues of \$533,656,400)		(604,894,385.86)	(26,172,010.52)						96,550,261.88	859,734.44		(533,656,400.06)
	Student fees, net	Student fees								10,113,846.25			10,113,846.25
		Scholarship allowance	(18,021,931.34)	(38,217,941.11)							20,540.06		(56,219,332.39)
	Student fees, net (pledged revenues of \$1,175,002)		(18,021,931.34)	(38,217,941.11)						10,113,846.25	20,540.06		(46,105,486.14)
	Fee-for-service contracts		(35,830,995.11)										(35,830,995.11)
	Federal grants and contracts (pledged revenues of \$73,739,424)				(368,697,121.69)								(368,697,121.69)
	State and local grants and contracts (pledged revenues of \$2,261,828)				(12,955,871.21)						1,646,729.08		(11,309,142.13)
	Nongovernmental grants and contracts				(52,375,017.00)						-		(52,375,017.00)
	Sales and services of educational departments			(30,506,937.39)							424,698.70		(30,082,238.69)
	Auxiliary enterprises, net	Auxiliary enterprises		(219,759,761.14)							356,158.48		(219,403,602.66)
		Scholarship allowance								3,527,803.16			3,527,803.16
	Auxiliary enterprises, net (pledged revenues of \$45,524,906)			(219,759,761.14)						3,527,803.16	356,158.48		(215,875,799.51)
	Internal revenues	Interdepartmental revenues	(18,877,180.58)	(15,125,068.45)	(24,000.00)						34,026,249.03		
		Internal service center expenses										247,688,809.18	247,688,809.18
		Internal service center revenues		(258,328,979.72)									(258,328,979.72)
	Internal revenues		(18,877,180.58)	(273,454,048.17)	(24,000.00)						34,026,249.03	247,688,809.18	(10,640,170.55)
	Other operating revenues (pledged revenues of \$207,047)		(5,542,057.19)	(8,755,873.50)	(7,405.00)	(391,900.99)	(507,501.85)				609,762.37		(14,594,976.16)
	Operating revenues		(683,166,550.08)	(596,866,571.83)	(434,059,414.90)	(391,900.99)	(507,501.85)			110,191,911.28	37,943,872.16	247,688,809.18	(1,319,167,347.04)
Operating expenses	Education and general	Academic support	81,749,789.03	8,503,406.80	3,867,880.28		31,437.59			2,695,703.04			95,937,509.96
		Capital asset additions										(2,503,621.10)	(2,503,621.10)
		Institutional support	59,593,270.76	6,908,714.16	12,819,440.91		33,317.67			3,029,742.84	(355,445.03)		82,029,041.31
		Instruction	343,269,942.28	32,154,026.87	47,991,591.08		18,264.87			8,320,537.68	(2,476,277.60)		429,278,085.18
		Operation and maintenance of plant	84,115,535.84	6,619,310.50	1,637,687.19			2,971.26		1,031,506.39	(24,062,682.97)		74,584,625.48
		Public service	1,299,025.70	4,508,663.58	1,882,479.52					63,961.70	(161,161.68)		7,592,968.83
		Research	11,148,172.20	272,599.24	314,387,907.43					4,209,440.39	(65,000.00)		329,953,119.27
		Student aid	66,638,778.10	10,512,352.13	45,466,180.72					(110,103,037.34)			12,514,273.61
		Student services	30,361,068.64	43,038,430.13	2,098,530.91	95,435.55	8,491.00			886,192.26	(2,274,049.35)		74,214,099.13
	Education and general		678,175,582.55	112,517,503.41	430,151,698.04	95,435.55	5,331,808.40	2,971.26		(89,865,953.04)	(30,305,323.41)	(2,503,621.10)	1,103,600,101.66
	Depreciation								91,319,732.85				91,319,732.85
	Auxiliary enterprises	Internal service center expenses		247,010,219.46	34,803.31					643,786.41		(247,688,809.18)	
		Other internal expenses			1,225,869.30						(1,225,869.30)		
		Program expenses		171,817,985.33	7,725,848.69		41,124.42			2,042,973.42	(5,991,819.67)		175,636,112.19
	Auxiliary enterprises			418,828,204.79	8,986,521.30		41,124.42			2,686,759.83	(7,217,688.97)	(247,688,809.18)	175,636,112.19
	Operating expenses		678,175,582.55	531,345,708.20	439,138,219.34	95,435.55	5,372,932.82	2,971.26	91,319,732.85	(87,179,193.21)	(37,523,012.38)	(250,192,430.28)	1,370,555,946.71
Operating, net			(4,990,967.53)	(65,520,863.64)	5,078,804.44	(296,465.44)	4,865,430.97	2,971.26	91,319,732.85	23,012,718.08	420,859.78	(2,503,621.10)	51,388,599.67

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Nonoperating												
Nonoperating revenues												
Federal Pell grant				(19,068,015.00)								(19,068,015.00)
Gifts			-	(72,969,869.77)								(72,969,869.77)
Investment income, net	Investment income					82.55	109.41					191.96
	Investment expense		(7,742.34)	(3,199,295.69)		(437,368.09)	(21,932.17)					(3,666,338.29)
Investment income, net			(7,742.34)	(3,199,295.69)		(437,285.54)	(21,822.76)					(3,666,146.33)
Royalty income, net (pledged revenues of \$123,982)		-	(2,101,304.62)	-								(2,101,304.62)
Gain (loss) on disposal of assets		-	(146,828.27)			(81,476.10)		2,442,673.93				2,214,369.56
Interest on capital asset-related debt			130,482.20			5,929.13	29,550,931.16	(1,781,615.72)				27,905,726.77
Bond issuance costs						335,058.29		540,186.26				875,244.55
Other nonoperating revenues, net (pledged revenues of \$407,045)		(272.00)	(463,649.39)			(2,161,999.67)	(2,462,146.61)					(5,088,067.67)
Nonoperating revenues		(272.00)	(2,589,042.42)	(95,237,180.46)		(2,339,773.89)	27,066,961.79	1,201,244.47				(71,898,062.51)
Other												
Other revenues												
Capital student fee, net	Scholarship allowance								(13,017.90)			(13,017.90)
	Student fee		(10,317,979.60)									(10,317,979.60)
Capital student fee, net (pledged revenues of \$10,330,775)			(10,317,979.60)						(13,017.90)			(10,330,997.50)
Capital appropriations						(10,311,567.69)						(10,311,567.69)
Capital grants and gifts				(4,793,525.48)		(43,541.28)		(23,650.00)				(4,860,716.76)
Other revenues			(10,317,979.60)	(4,793,525.48)		(10,355,108.97)		(23,650.00)	(13,017.90)			(25,503,281.95)
Other interfund related additions and deletions												
Indirect cost recovery transfers		(58,419,558.65)	(32,946,391.22)	92,001,385.97	269,392.00	(904,828.10)						-
Mandatory transfers		573,744.00	47,117,241.15	3,828,237.74			(51,519,222.89)					-
Voluntary transfers		45,484,694.42	35,808,842.38	(10,058,739.93)	(12,446.76)	(88,722,862.95)	(1,512,695.09)			(420,859.78)		(19,434,067.71)
Capital asset additions and plant fund activity		17,266,933.80	2,157,163.09	12,025,884.94		180,679,060.20	-	(214,632,663.13)			2,503,621.10	-
Financing activity			884,574.34			(108,134,041.66)	32,542,545.32	74,706,922.00				-
Other interfund related additions and deletions		4,905,813.57	53,021,429.75	97,796,768.72	256,945.24	(17,082,672.51)	(20,489,372.66)	(139,925,741.13)		(420,859.78)	2,503,621.10	(19,434,067.71)
Change in net position		(85,425.96)	(25,406,455.91)	2,844,867.22	(39,520.20)	(24,912,124.40)	6,580,560.39	(47,428,413.81)	22,999,700.18	-	-	(65,446,812.50)
Net position												
Net position begin		(594,738.95)	(116,542,568.97)	(21,301,316.69)	(18,384,083.08)	(530,313,738.87)	(884,709.83)	(1,000,758,371.67)	140,844,944.96			(1,547,934,583.10)
Net position end		(680,164.91)	(141,949,024.88)	(18,456,449.47)	(18,423,603.28)	(555,225,863.27)	5,695,850.56	(1,048,186,785.48)	163,844,645.14	-	-	(1,613,381,395.60)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2016
 Auxiliary and Self-Funded Activities
 Boulder

PAA -- AUX INTER ATHL
 PAB -- AUX BOOKSTORES
 PAD -- AUX REC CNTR
 PAH -- AUX HOUSING
 PAM -- AUX STU HTH FAC

PAP -- AUX PARKING
 PAS -- AUX STU GOV'T OP
 PAU -- AUX STU UNION
 PEC -- EDUC CONT ED
 PEE -- EDUC INTER ED

POC -- OTHER CONF.
 POF -- UTILITIES SERV
 POO -- OTHER STU SERV
 POT -- OTHER TELECOM
 PRE -- RSRCH BLDG EXC

PRR -- RSRCH BLDG SYS

SNP LINE DESC		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2016		
ASSETS																					
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	120,679,361.00	(3,856,018.14)	1,154,277.73	1,959,115.67	23,449,235.51	3,836,443.87	4,365,609.49	8,244,917.17	2,466,639.91	4,670,687.78	3,488,884.98	419,401.36	5,799,116.19	1,094,440.13	2,490,233.40	46,942.66	770,050.86	181,079,339.57		
	CASH ON HAND	6,385.00	10,500.00	21,000.00	4,000.00	25,500.00	1,550.00	20,500.00	12,250.00	20,100.00	1,217.00	59,182.21							182,584.21		
CASH AND INVESTMENTS		120,685,746.00	(3,845,518.14)	1,175,277.73	1,963,115.67	23,474,735.51	3,837,993.87	4,386,109.49	8,257,167.17	2,486,739.91	4,671,904.78	3,548,067.19	419,401.36	5,799,116.19	1,094,840.13	2,490,233.40	46,942.66	770,050.86	181,261,923.78		
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	4,758,035.93	3,975,586.89	2,093,216.27	54,889.98	1,646,167.61	789,465.59	695,803.07	521,293.90	173,255.44	5,238,697.29	275,245.62	995,339.74	90.00	128.06			2,544.75	20,819,760.14		
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,001,805.89)	(4,438.00)	(242,777.09)	(10,934.14)	(713,702.54)	(711,561.08)	(576,385.39)	(154,911.02)	(9,446.57)	(887,285.03)	(8,551.74)	(30,909.74)		(90.00)	(128.06)			(8,332,926.29)		
	ACCOUNTS RECEIVABLE	1,756,230.04	3,971,148.89	1,850,439.18	43,955.84	932,465.07	77,904.51	119,417.68	366,382.88	163,808.87	4,371,412.26	266,693.88	964,430.00					2,544.75	14,486,833.85		
INVENTORIES	INVENTORIES	131,151.64		5,143,814.70		965,665.34				4,988.82				468,093.19					6,713,713.68		
OTHER ASSETS	OTHER ASSETS, CURRENT	79,721.17	645,812.92	3,379.30			1.42		966.03	3,154.38	75,862.32	160,515.05				322.45			969,735.03		
	OTHER ASSETS	79,721.17	645,812.92	3,379.30			1.42		966.03	3,154.38	75,862.32	160,515.05				322.45			969,735.03		
ASSETS		122,652,848.84	771,443.67	8,172,910.91	2,007,071.51	25,372,865.92	3,915,899.80	4,505,527.17	8,624,516.08	2,658,691.98	9,119,179.36	3,975,276.12	983,831.36	6,267,209.57	1,094,840.13	2,490,555.85	46,942.66	772,595.61	203,432,206.34		
LIABILITIES																					
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(2,011,238.67)	(943,071.71)	(2,493,300.16)	(50,496.59)	(1,164,228.85)	(3,334,239.08)	(48,240.96)	(154,370.81)	(126,606.36)	(191,387.92)	(1,301,124.07)	(79,692.19)	(1,363,530.78)	(3,191.15)	(102,061.41)	(2,325.92)	(100,475.33)	(13,469,981.96)		
ACCRUED EXPENSES	ACCRUED EXPENSES	(20,497,707.49)	(1,544,792.64)	(184,461.48)	(231,471.12)	(2,366,389.45)	(601,933.19)	(6,941.50)	(155,541.59)	(342,913.09)	(987,506.02)	(130,137.49)	(58,617.77)	(188,797.82)	(30,920.56)	(216,129.15)			(21,052.87)	(27,564,692.63)	
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(193,864.38)	(7,763,082.10)	(154,932.68)	(139,042.50)	(1,080,963.57)	(114,260.88)		(605,295.79)	(37,811.12)	(3,871,538.87)	(865,818.40)	(846,111.42)		(679,844.59)				(4,450.00)	(16,297,086.30)	
	UNEARNED REVENUE, NON-CURRENT																			(27,000.00)	(27,000.00)
	UNEARNED REVENUE	(193,864.38)	(7,763,082.10)	(154,932.68)	(139,042.50)	(1,080,963.57)	(114,260.88)		(605,295.79)	(37,811.12)	(3,871,538.87)	(865,818.40)	(846,111.42)		(679,844.59)				(21,400.00)	(16,294,066.30)	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(28,483.00)	(282,323.23)			(3,763,039.03)		(31,461.00)	(14,656.60)	(7,196.66)									(37,280.87)	(4,164,440.56)	
	OTHER LIABILITIES	(28,483.00)	(282,323.23)			(3,763,039.03)		(31,461.00)	(14,656.60)	(7,196.66)									(37,280.87)	(4,164,440.56)	
LIABILITIES		(22,731,293.54)	(10,533,289.08)	(2,832,694.32)	(421,910.21)	(8,374,600.87)	(4,050,433.15)	(86,643.40)	(929,864.99)	(514,527.23)	(5,050,432.81)	(2,297,079.96)	(983,821.38)	(1,552,728.60)	(614,056.30)	(318,190.56)	(2,325.92)	(190,209.07)	(61,483,181.45)		
NET POSITION		99,921,555.31	(9,761,825.41)	5,340,216.59	1,586,061.30	16,998,265.05	(134,533.35)	4,418,883.71	7,694,651.09	2,144,164.75	4,068,746.55	1,678,196.16	9.98	4,714,480.77	480,783.83	2,172,365.29	44,616.74	582,386.54	141,949,024.89		



UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2016
Boulder

	SRE/CP LINE DESC	MSC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRI	PRR	FY 2016
Operating																			
Operating revenues	Student tuition, net (pledged revenues of \$533,656,400)				(13,036,305.46)		(6,333,343.37)		(11,636,592.99)	(6,530,009.00)	(127,599.80)								(26,172,010.52)
	Student fees, net (pledged revenues of \$1,175,000)		(1,593,692.59)		(2,516,872.19)		(8,517,077.61)		(887,501.71)	(578,945.26)	(1,267,616.44)	(3,545,786.96)	(772,365.49)		(1,103,082.52)				(28,217,941.11)
	Sales and services of educational departments	(11,117,688.99)																	(30,506,937.35)
	Auxiliary enterprises, net (pledged revenues of \$45,524,906)	(51,874,271.10)	(18,360,015.76)		(126,422,316.59)		(9,200,311.61)												(219,759,761.14)
	Internal revenues	(7,457,698.40)	(5,989,772.89)		(140,489.48)		(221,131.72)		(49,388.44)	(862,607.69)	(10,612.90)	(28,573.50)	(75,017.62)		(289,775.61)				(115,126,065.45)
	Interdepartmental revenues	(223,885,857.71)												(28,106,611.21)					(258,328,979.72)
	Internal service center revenues	(231,343,556.11)	(5,989,772.89)		(140,489.48)		(221,131.72)		(49,388.44)	(862,607.69)	(10,612.90)	(28,573.50)	(75,017.62)	(28,106,611.21)					(723,454,048.17)
	Other operating revenues (pledged revenues of \$207,047)	(7,376,723.62)			(275,217.26)				(30,853.42)	(441,371.27)	(336,456.93)								(8,755,873.50)
	Operating revenues	(448,837,366.72)	(59,557,736.58)	(18,360,015.76)	(14,940,884.39)	(136,422,316.59)	(15,461,452.98)	(9,200,311.61)	(12,484,335.66)	(8,411,933.24)	(27,913,744.39)	(3,574,390.46)	(847,383.11)	(28,106,611.21)	(1,861,296.69)	(5,363,374.48)	(281,077.60)	(13,521,769.48)	(996,846,371.85)
Operating expenses	Education and general	Academic support	6,908,714.16																6,908,714.16
		Institutional support	16,081,029.53										12,751,551.56	3,321,446.78					32,154,026.87
		Instruction	6,619,310.50																6,619,310.50
		Operation and maintenance of plant	3,205,998.35												1,302,665.23				4,508,663.58
		Public service	272,599.24																272,599.24
		Research	2,236,498.16	7,536,730.93			2,419.09	0.41	10,343.82	319,559.19	302,204.19					0.63			10,123,362.15
		Student aid	1,088,320.89			8,013,545.56	14,869,142.97		10,402,149.84	6,740,517.30	372,078.84	3,630.04							43,038,430.13
		Student services	45,016,877.63	7,536,730.93		8,013,545.56	14,971,562.06		10,402,150.35	6,759,760.82	13,438,866.59	3,627,280.01	1,302,665.23						112,517,603.41
	Education and general	Internal service center expenses	219,130,328.78				89,037,453.68		5,453,806.44						19,088,732.72			8,791,157.96	247,610,219.46
		Program expenses	219,130,328.78	50,389,475.82	17,576,410.49		89,037,453.68		5,453,806.44						19,088,732.72			8,791,157.96	171,817,985.33
	Auxiliary enterprises																		171,817,985.33
		Program expenses																	171,817,985.33
	Operating expenses	264,146,206.41	57,926,206.75	17,576,410.49	8,013,545.56	89,037,453.68	14,971,562.06	5,453,806.44	10,402,150.35	6,759,760.82	13,438,866.59	3,627,280.01	1,302,665.23	19,088,732.72	1,449,045.22	8,791,157.96	187,402.52	9,173,436.38	531,546,708.20
Operating, net	Operating expenses	14,368,237.69	(1,631,529.63)	(783,605.27)	(6,927,338.83)	(37,384,861.91)	(489,890.84)	(3,746,505.17)	(2,002,185.31)	(1,652,172.42)	(14,474,858.80)	52,919.55	455,282.12	(10,617,876.49)	(212,251.43)	3,427,783.48	(93,675.08)	(4,348,333.10)	(65,520,664.64)
Nonoperating																			
Nonoperating revenues	Investment income, net	Investment income																	(7,742.34)
		Investment expense																	(7,742.34)
	Royalty income, net (pledged revenues of \$123,982)	(1,316,133.00)	(785,171.56)																(2,101,304.62)
	Loss on disposal of assets	(111,476.42)	(13,010.20)		(369.76)	(19,302.80)				(514.60)	(264.50)								(146,828.27)
	Interest on capital asset-related debt	38,151.40	302.55		0.75	10,662.07		524.26		164.59									130,482.20
	Other nonoperating revenues, net (pledged revenues of \$407,045)	(56,727.79)	(37,100.41)		(28,849.59)	(220,224.65)		(1,232.95)		(14,607.61)				(18,405.73)					(463,649.39)
	Nonoperating revenues	(1,446,185.87)	(834,979.62)	(29,218.59)	(228,865.38)	(708.69)	(708.69)	(1,457.62)	(264.50)	(7,742.34)	(18,405.73)	52,919.55	455,282.12	(10,617,876.49)	(212,251.43)	3,427,783.48	(93,675.08)	(4,348,333.10)	(2,589,042.42)
Other																			
Other revenues	Capital student fee, net (pledged revenues of \$10,330,775)	(10,317,979.60)																	(10,317,979.60)
Other interfund related additions and deletions	Indirect cost recovery transfers	(32,946,391.22)																	(32,946,391.22)
	Manditory transfers	9,665,057.00	4,408,028.62		4,944,873.42	23,140,044.71		1,677,658.10		1,918,599.27									1,362,980.03
	Voluntary transfers	(2,658,470.24)	(2,179,896.21)	215,068.24	1,529,733.55	17,291,719.59	783,452.63	(314,638.00)	877,146.24	(769,795.10)	14,468,949.65	(15,900.00)	(455,292.10)	8,936,702.56	(28,473.12)	(4,850,370.69)	47,186.46	2,901,719.94	35,858,842.38
	Capital asset additions and plant fund activity	402,516.61	262,239.06	(3,999.00)		768,798.10	36,360.58	84,516.00	27,014.27	25,913.00				(208.50)					2,157,163.09
	Financing activity	414,115.35																	884,574.34
	Other interfund related additions and deletions	(25,025,172.50)	2,490,371.47	211,069.24	6,474,006.97	41,201,562.41	799,813.21	1,447,536.08	904,100.61	1,174,717.17	14,468,949.65	(15,900.00)	(455,292.10)	8,936,494.06	(28,473.12)	(3,874,899.23)	47,186.46	4,264,699.97	53,021,429.75
Change in net position		(22,481,100.28)	23,862.62	(572,536.03)	(481,950.49)	3,587,835.12	309,922.37	(2,299,677.78)	(1,098,025.30)	(492,412.87)	(8,173.65)	29,277.21	(9.98)	(1,099,796.16)	(240,724.59)	(266,439.17)	(46,488.62)	(172,023.79)	(25,406,455.91)
Net position																			
Net position begin		(77,446,455.01)	9,737,963.39	(4,767,680.56)	(1,194,110.80)	(20,586,100.17)	(175,389.02)	(2,119,205.93)	(6,596,625.79)	(1,651,751.88)	(4,062,572.90)	(1,767,473.37)	-	(3,614,690.61)	(240,059.38)	(1,805,926.12)	1,871.88	(410,342.70)	(116,542,568.97)
Net position end		(99,921,555.29)	9,761,825.41	(5,340,216.59)	(1,586,061.30)	(16,998,265.05)	134,533.35	(4,418,883.71)	(7,694,651.69)	###	(4,068,746.55)	(1,678,196.16)	(9.98)	(4,714,488.77)	(480,783.83)	(2,172,365.29)	(44,616.74)	(592,386.54)	(141,940,624.88)

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2016
Denver

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2016
ASSETS											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	36,254,857.56	202,001,130.32	71,581,995.47		318,425,989.58	871,432.66				629,135,405.60
	CASH ON HAND	23,150.22	88,363,356.03	41,531.46							88,428,037.71
	INVESTMENTS AND RESTRICTED POOLED CASH		235,840,937.72	5,778,210.74	4,473,490.80	33,284,323.34					279,376,962.60
CASH AND INVESTMENTS		36,278,007.78	526,205,424.07	77,401,737.67	4,473,490.80	351,710,312.92	871,432.66				996,940,405.91
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	30,433,397.23	115,111,000.97	83,911,455.75		626,337.30	91.88	749,894.76		(6,639,006.00)	224,193,171.89
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			4,542,404.29							4,542,404.29
	ACCOUNTS RECEIVABLE, NONCURRENT				1,064.13			18,769,046.89			18,770,111.02
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,179,158.64)	(8,343,966.23)	(93.61)	(90.00)						(12,523,308.47)
	ACCOUNTS RECEIVABLE	26,254,238.60	106,767,034.74	88,453,766.43	974.13	626,337.30	91.88	19,518,941.65		(6,639,006.00)	234,982,378.73
	LOANS AND NOTES RECEIVABLE, CURRENT				2,273,374.12	13,010,983.50					15,284,357.62
	LOANS AND NOTES RECEIVABLE, NONCURRENT				10,015,958.90						10,015,958.90
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,425,720.99)						(1,425,720.99)
	LOANS AND NOTES RECEIVABLE				10,863,612.02	13,010,983.50					23,874,595.52
ACCOUNTS, LOANS, AND NOTES RECEIVABLE		26,254,238.60	106,767,034.74	88,453,766.43	10,864,586.15	13,637,320.80	91.88	19,518,941.65		(6,639,006.00)	258,856,974.25
INVENTORIES	INVENTORIES	400,843.70	12,269,303.55								12,670,147.25
OTHER ASSETS	OTHER ASSETS, CURRENT	439,962.67	954,824.91	437,679.33		4,965.98			(762,656.27)		1,074,776.62
	OTHER ASSETS, NON-CURRENT	13,714.40	5,760,152.59								5,773,866.99
OTHER ASSETS		453,677.07	6,714,977.50	437,679.33		4,965.98			(762,656.27)		6,849,643.61
CAPITAL ASSETS	LAND							29,342,075.21			29,342,075.21
	CONSTRUCTION IN PROGRESS							19,573,167.71			19,573,167.71
	COLLECTIONS							3,441,364.97			3,441,364.97
	NON-DEPRECIABLE CAPITAL ASSETS							52,356,607.89			52,356,607.89
	BUILDINGS							1,212,491,175.14			1,212,491,175.14
	IMPROVEMENTS OTHER THAN BUILDINGS							90,645,417.63			90,645,417.63
	EQUIPMENT							212,039,813.35			212,039,813.35
	SOFTWARE							21,042,011.50			21,042,011.50
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							72,405,607.19			72,405,607.19
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(669,620,349.88)			(669,620,349.88)
	DEPRECIABLE CAPITAL ASSETS							940,913,310.92			940,913,310.92
CAPITAL ASSETS								993,269,918.81			993,269,918.81
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		(2,430,147.27)				2,430,147.27				-
ASSETS		63,386,767.15	649,526,592.60	166,293,183.43	15,338,076.95	365,352,599.70	3,301,671.81	1,012,788,860.46	(762,656.27)	(6,639,006.00)	2,268,586,089.83
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							19,219,930.96			19,219,930.96
DEFERRED OUTFLOWS								19,219,930.96			19,219,930.96
ASSETS AND DEFERRED OUTFLOWS		63,386,767.15	649,526,592.60	166,293,183.43	15,338,076.95	365,352,599.70	3,301,671.81	1,032,008,791.42	(762,656.27)	(6,639,006.00)	2,287,806,020.79

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2016
LIABILITIES											
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(5,931,379.16)	(20,029,196.00)	(4,961,150.41)	(57,172.00)	(3,028,781.90)	(66,252.24)			6,639,006.00	(27,434,925.71)
ACCRUED EXPENSES	ACCRUED EXPENSES	(29,773,160.38)	(51,843,835.70)	(65,257,083.14)		(5,993.91)					(146,880,073.13)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(10,222,786.45)		(10,222,786.45)
	COMPENSATED ABSENCES, NON-CURRENT								(131,701,223.86)		(131,701,223.86)
COMPENSATED ABSENCES									(141,924,010.31)		(141,924,010.31)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(163,875,781.99)		(163,875,781.99)
OTHER POSTEMPLOYMENT BENEFITS									(163,875,781.99)		(163,875,781.99)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(18,581,510.10)	(3,402,536.73)	(32,306,203.45)			(514,894.76)		762,656.27		(54,042,488.77)
	UNEARNED REVENUE, NON-CURRENT	(1,504,322.68)					(8,366,017.08)				(9,870,339.76)
UNEARNED REVENUE		(20,085,832.78)	(3,402,536.73)	(32,306,203.45)			(8,880,911.84)		762,656.27		(63,912,828.53)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(263,919.08)	(27,088,316.71)				(27,352,235.79)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(32,304,485.05)	(445,992,811.61)				(478,297,296.66)
BONDS AND CAPITAL LEASES PAYABLE						(32,568,404.13)	(473,081,128.32)				(505,649,532.45)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(951,108.83)		(951,108.83)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(6,030,546.82)		(6,030,546.82)
ALTERNATE MEDICARE PLAN									(6,981,655.65)		(6,981,655.65)
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT		(469,882.00)								(469,882.00)
EARLY RETIREMENT INCENTIVE PROGRAM			(469,882.00)								(469,882.00)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,052,557.37)	(527,824.68)	(384,536.43)							(1,964,918.48)
	OTHER LIABILITIES, CURRENT		(5,069,407.05)			(409,631.99)					(5,479,039.04)
	OTHER LIABILITIES, NON-CURRENT		(11,732,605.02)								(11,732,605.02)
OTHER LIABILITIES		(1,052,557.37)	(17,329,836.75)	(384,536.43)		(409,631.99)					(19,176,562.55)
LIABILITIES		(56,842,929.69)	(93,075,287.18)	(102,908,973.43)	(57,172.00)	(36,012,811.93)	(66,252.24)	(481,962,040.16)	(312,018,791.68)	6,639,006.00	(1,076,305,252.32)
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							550,046,751.26			550,046,751.26
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			65,119,167.64							65,119,167.64
	RESEARCH			119,402.38							119,402.38
	ACADEMIC SUPPORT			277,716.81							277,716.81
	STUDENT LOANS AND SERVICES			20,531.76	15,289,039.75						15,309,571.51
	SCHOLARSHIPS AND FELLOWSHIPS			1,127,923.68							1,127,923.68
	AUXILIARY ENTERPRISES		39,308,766.24			7,624,885.99	1,084,362.18				48,018,014.41
	INSTITUTIONAL SUPPORT			2,651,337.96							2,651,337.96
	CAPITAL			26,167.62		1,073,856.04					1,100,023.66
	OTHER			192,849.74							192,849.74
RESTRICTED FOR EXPENDABLE PURPOSES			39,308,766.24	69,535,097.59	15,289,039.75	8,698,742.03	1,084,362.18				133,916,007.79
UNRESTRICTED	UNRESTRICTED	6,543,837.46	517,142,539.17	(6,150,887.59)	(8,134.80)	320,641,045.74	2,151,057.39		(312,781,447.95)		527,538,009.42
NET POSITION		6,543,837.46	556,451,305.41	63,384,210.00	15,280,904.95	329,339,787.77	3,235,419.57	550,046,751.26	(312,781,447.95)		1,211,500,768.47

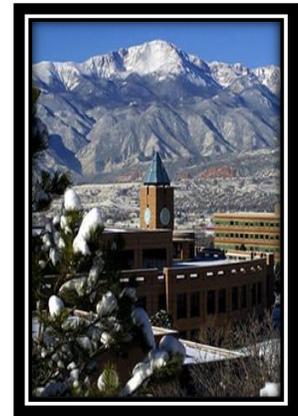
UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2016
Denver

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Operating												
Operating revenues	Student tuition, net	Scholarship allowance							44,727,111.74			44,727,111.74
	Student tuition		(231,863,410.45)	(31,848,432.77)						1,042,853.49		(262,668,989.73)
	Student tuition, net (pledged revenues of \$217,941,878)		(231,863,410.45)	(31,848,432.77)					44,727,111.74	1,042,853.49		(217,941,877.99)
	Student fees, net	Scholarship allowance						5,138,870.88				5,138,870.88
	Student tuition		(24,484,565.77)	(6,117,307.44)						146,532.08		(30,455,341.13)
	Student fees, net (pledged revenues of \$645,192)		(24,484,565.77)	(6,117,307.44)					5,138,870.88	146,532.08		(25,316,470.25)
	Fee-for-service contracts		(77,412,263.00)									(77,412,263.00)
	Federal grants and contracts (pledged revenues of \$59,375,127)			(296,875,633.52)								(296,875,633.52)
	State and local grants and contracts (pledged revenues of \$7,938,358)			(40,894,376.08)						1,202,583.17		(39,691,792.91)
	Nongovernmental grants and contracts			(87,777,136.21)								(87,777,136.21)
	Sales and services of educational departments		(160,813,382.25)							15,644.51		(160,797,737.74)
	Auxiliary enterprises, net (pledged revenues of \$3,622,497)		(17,184,336.22)							6,719.80		(17,177,616.42)
	Health services operating revenues (pledged revenues of \$1,561,465)		(2,336,101.34)	(779,325,425.76)						929,341.68		(780,732,185.42)
	Internal revenues	Interdepartmental revenues	(8,152,164.30)	(17,586,061.17)	(31,277.93)					25,769,503.40		-
		Internal service center revenues		(52,080,009.89)							64,586,306.89	-
	Internal revenues		(8,152,164.30)	(69,666,071.06)	(31,277.93)					13,263,206.40	64,586,306.89	-
	Other operating revenues	Denver AHEC library funding	(5,080,236.00)									(5,080,236.00)
		Miscellaneous	(22,201,257.13)	(35,556,742.84)	(1,278,178.51)	(22,870.72)				20,756,404.70		(38,302,644.50)
		Other revenues				(226,296.66)						(226,296.66)
	Other operating revenues (pledged revenues of \$618,648)		(27,281,493.13)	(35,556,742.84)	(1,278,178.51)	(249,167.38)				20,756,404.70		(43,609,177.16)
	Operating revenues		(371,529,997.99)	(1,100,511,698.33)	(426,856,602.25)	(249,167.38)			49,865,982.62	37,363,285.83	64,586,306.89	(1,747,331,890.62)
Operating expenses	Education and general	Academic support	61,339,737.45	56,457.58	448,680.44				1,798,527.39	(193,794.04)		63,449,608.82
		Capital asset additions									1,880,651.78	1,880,651.78
		Institutional support	52,054,011.54	756,100.77	8,506,041.89				1,559,985.05	(3,940,619.65)		58,935,519.60
		Instruction	211,156,503.23	132,913,196.91	120,506,560.00				7,001,166.24	(23,220,629.28)		448,356,797.11
		Operation and maintenance of plant	30,954,160.03	15,868,621.93	1,517,640.79	289,015.48	5,804.07	747,397.16	468,289.94	(3,046,991.29)		46,803,938.11
		Public service	65,568.06	67,454,969.96	30,214,280.03				1,595,744.17	(2,682,557.18)		96,648,005.03
		Research	311,379.40	1,031,901.67	262,645,384.01				2,903,474.37	(1,962,788.00)		264,929,351.45
		Student aid	17,071,488.96	753,279.05	36,941,928.32				(50,204,819.27)			4,561,877.06
		Student services	13,569,917.40	6,791,276.21	732,633.38	1,214,680.36			266,465.20	51,019.79		22,625,992.34
	Education and general		386,522,766.08	225,625,804.08	461,513,148.86	1,214,680.36	289,015.48	5,804.07	747,397.16	(34,611,166.91)	(34,996,359.65)	1,880,651.78
	Depreciation							73,905,214.51				73,905,214.51
	Auxiliary enterprises	Internal service center expenses		72,081,536.69					1,610,904.12	61,102.83		(64,586,306.89)
		Internal service center revenues			90,651.20							(64,586,306.89)
		Program expenses		16,294,109.03	90,651.20				16,554.80	(24,420.00)		16,376,895.03
	Auxiliary enterprises			88,375,645.71	90,651.20				1,627,458.92	36,682.83	(64,586,306.89)	25,544,131.78
	Health services operating expenses		7,102,483.61	736,395,582.32	387,304.63				25,898,066.37	(47,150,756.92)		722,632,680.01
	Operating expenses		393,625,249.69	1,050,397,032.11	461,991,104.69	1,214,680.36	289,015.48	5,804.07	74,652,611.67	(7,085,641.62)	(62,705,655.11)	1,830,273,767.60
Operating, net			22,095,251.70	(50,114,666.22)	35,134,502.44	965,512.98	289,015.48	5,804.07	42,780,341.00	(44,747,147.91)	1,880,651.78	82,941,876.99

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Nonoperating												
Nonoperating revenues	Federal pell grant			(15,905,889.00)								(15,905,889.00)
	State appropriations	(12,428,440.00)										(12,428,440.00)
	Gifts			(134,875,718.18)						42,839,525.00		(92,036,193.18)
	Investment income, net		86,039.62	52,989.09			17.59					139,046.30
	Investment expense		(12,256,623.86)	(4,462,422.62)			(22,155.43)					(16,741,201.91)
	Investment income											
	Investment income, net		(12,170,584.24)	(4,409,433.53)			(22,137.84)					(16,602,155.61)
	Royalty income, net (pledged revenues of \$46,757)		(777,652.02)									(777,652.02)
	Gain (loss) on disposal of assets	(1,628.00)	(7,388.00)			(53,341.20)		3,113,265.19				3,050,907.99
	Interest on capital asset-related debt	174,803.09	21,493.01	2,443.35		2,257.65	20,544,089.71	(605,781.01)				20,139,305.80
	Bond issuance costs					177,523.50						177,523.50
	Other nonoperating revenues, net (pledged revenues of \$331,059)	(268,121.74)	(1,228,902.62)			(1,357,955.65)	(765,854.63)	(517,397.16)				(4,138,231.80)
	Nonoperating revenues	(12,523,386.65)	(14,163,033.87)	(155,188,597.36)		(1,231,515.70)	19,756,097.24	1,990,087.02		42,839,525.00		(118,520,824.32)
Other												
Other revenues	Capital student fee, net								330,256.24			330,256.24
	Scholarship allowance											
	Student fee		(1,611,158.35)									(1,611,158.35)
	Capital student fee, net (pledged revenues of \$1,280,875)		(1,611,158.35)						330,256.24			(1,280,902.11)
	Capital appropriations					(657,952.81)						(657,952.81)
	Capital grants and gifts			(2,652,236.76)		(20,993.00)		(763,104.00)		1,463,477.00		(1,972,856.76)
	Other revenues		(1,611,158.35)	(2,652,236.76)		(678,945.81)		(763,104.00)	330,256.24	1,463,477.00		(3,911,711.68)
Other interfund related additions and deletions	Indirect cost recovery transfers	(72,041,444.61)	(15,127,497.24)	87,164,941.85	4,000.00							-
	Mandatory transfers	18,837,628.67	21,419,813.88			325,955.14	(40,583,397.69)					-
	Voluntary transfers	33,756,944.87	(10,539,103.47)	(2,969,316.12)	8,936.82	(47,175,193.45)	(1,071,789.17)			444,145.91		(27,545,374.61)
	Capital asset additions and plant fund activity	10,063,309.37	3,999,253.99	10,459,181.81		31,138,558.40		(53,779,651.79)			(1,880,651.78)	-
	Financing activity	382,543.37	345,775.94	109,136.96		(6,129,931.90)	21,679,258.00	(16,386,782.37)				-
	Other interfund related additions and deletions	(9,001,018.33)	98,243.10	94,763,944.50	12,936.82	(21,840,611.81)	(19,975,928.86)	(70,166,434.16)		444,145.91	(1,880,651.78)	(27,545,374.61)
Change in net position		570,846.71	(65,790,615.34)	(27,942,387.18)	978,449.80	(23,462,057.84)	(214,027.55)	5,713,160.53	43,110,597.24			(67,036,033.63)
Net position												
Net position begin		(7,114,684.17)	(490,660,690.07)	(35,441,822.82)	(16,259,354.75)	(305,877,729.93)	(3,021,392.02)	(555,759,911.79)	269,670,850.71			(1,144,464,734.84)
Net position end		(6,543,837.46)	(556,451,305.41)	(63,384,210.00)	(15,280,904.95)	(329,339,787.77)	(3,235,419.57)	(550,046,751.26)	312,781,447.95			(1,211,500,768.47)

UNIVERSITY OF COLORADO
 STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2016
 Denver

SPECP LINE DESC		MISC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POM	PCN	POP	POT	POU	POV	PRL	PRR	FY 2016	
Operating																						
Operating revenues	Student tuition, net (pledged revenues of \$217,041,878)	-						(20,837,307.85)	(2,211,124.92)												(31,848,432.77)	
	Student fees, net (pledged revenues of \$645,192)	(74,734.16)			(127,630.78)		(4,988,232.02)	(750,190.48)	(178,520.00)												(6,117,307.44)	
	Sales and services of educational departments	(13,279,168.24)					(3,653,338.69)	(78,034,620.41)				(628,084.37)									(160,813,382.25)	
	Auxiliary enterprises, net (pledged revenues of \$3,622,487)	897,923.54	(478,582.00)	(2,848,468.58)	(8,220,899.54)	(5,034,431.98)															(17,184,338.23)	
	Health services operating revenues (pledged revenues of \$7,561,465)	(18,366,755.33)						(1,116,921.48)	(2,847,884.03)	(3,189,119.88)			(996,071.54)	(1,690,533.58)	(930.00)			(751,268,969.00)	(251,240.95)		(779,325,426.78)	
	Internal revenues	(2,643,832.51)				(4,358.93)	(567,010.60)	(11,047,086.33)	(14,159.00)						(835.74)	(10,253.18)		(3,298,724.88)			(17,586,861.17)	
	Interdepartmental revenues	(33,375,090.09)													(842,105.00)						(52,080,009.89)	
	Internal service center revenues	(30,731,457.58)														(5,055,686.71)			(10,002,743.50)		(52,080,009.89)	
	Health revenues	(14,240,088.47)				(4,358.93)	(567,010.60)	(11,047,086.33)	(14,159.00)						(842,105.00)			(3,298,724.88)	(10,002,743.50)		(89,686,071.98)	
	Other operating revenues (pledged revenues of \$616,648)	(8,850.00)					(441,673.01)	(287,851.19)	(1,332,403.54)						(5,303,868.60)	(1,079.84)		(1,446,734.63)	(2,710,818.00)	(793,620.00)	(28,556,742.84)	
Operating revenues		(79,898,759.82)	(478,582.00)	(2,848,468.58)	(8,357,388.32)	(5,034,431.98)	(5,432,263.96)	(35,992,618.30)	(95,691,438.23)	(3,303,278.86)	(648,621.34)	(6,545,911.80)	(996,071.54)	(1,694,448.14)	(2,141,554.17)	(6,502,411.23)	(753,977,807.00)	(87,437,536.47)	(10,039,888.68)		(1,905,911,698.33)	
Operating expenses	Education and general																					
	Academic support	56,457.58																			56,457.58	
	Institutional support	756,100.77																			756,100.77	
	Instruction	10,439,292.54						29,745,080.12	90,787,731.05									1,941,113.20			132,013,196.91	
	Operation and maintenance of plant	(18,540.16)																		15,888,664.08	15,869,821.93	
	Public service	8,824,382.05									542,734.61				1,809,442.40						67,454,969.98	
	Research	1,031,301.67																			1,031,301.67	
	Student aid	170,223.77						582,030.93	400.00		624.35										763,279.05	
	Student services	1,128,554.74						5,664,721.47	30,327,091.05	90,788,131.05	543,358.96				5,003,016.57			1,809,442.40			6,791,276.21	
	Education and general	23,368,870.97																			225,025,804.68	
	Auxiliary enterprises	41,983,363.38																	9,728,704.44			72,081,536.63
	Internal service center expenses																					
	Program expenses	546,478.48	574,915.31	3,331,879.15	9,016,428.56	2,824,409.53															16,294,109.03	
	Auxiliary enterprises	42,529,860.86	574,915.31	3,331,879.15	9,016,428.56	2,824,409.53															88,375,645.71	
	Health services operating expenses	16,759,055.06																			259,025,804.68	
Operating expenses		81,875,798.90	574,915.31	3,331,879.15	9,016,428.56	2,824,409.53	5,664,721.47	30,327,091.05	90,788,131.05	3,170,345.10	543,358.96	5,603,016.57	996,071.54	2,048,910.66	1,809,442.40	5,917,697.72	710,910,883.00	2,308,866.95	9,728,704.44	15,888,664.08	756,395,582.52	
Operating, net		1,689,977.07	96,332.71	493,388.59	659,044.24	(2,210,022.45)	332,497.51	(5,965,527.25)	(4,819,587.18)	(32,333.78)	(165,262.38)	(1,542,895.23)	-	355,361.52	(332,111.77)	(864,719.51)	(63,968,924.00)	(8,309,385.43)	(310,964.24)	15,888,664.08	(56,114,666.23)	
Nonoperating																						
Nonoperating revenues	Investment income, net								37,959.34												86,039.62	
	Investment expense																					
	Investment income								(452,683.68)												(12,256,623.88)	
	Investment income, net								(414,684.64)												(12,170,584.24)	
	Royalty income, net (pledged revenues of \$46,757)	(777,652.02)																			(777,652.02)	
	Gain (loss) on disposal of assets					(3,840.00)															(7,388.00)	
	Interest on capital asset-related debt	7,233.00																			21,493.01	
	Other nonoperating revenues, net (pledged revenues of \$331,059)	(1,094,068.33)					(2,039.00)	(81,198.00)													(1,228,902.62)	
Nonoperating revenues		(1,864,487.35)					(3,840.00)	(2,039.00)	(81,198.00)	(414,684.64)											(14,183,033.87)	
Other																						
Other revenues	Capital student fee, net (pledged revenues of \$1,280,875)				(1,611,158.35)																(1,611,158.35)	
Other interfund related additions and deletions	Indirect cost recovery transfers	(144,000.00)																			(14,983,497.24)	
	Mandatory transfers					1,392,197.42															15,127,497.24	
	Voluntary transfers	(2,151,147.01)	(58,321.82)	183,327.57	(889,889.87)	1,352,171.99	(241,121.55)	4,888,952.06	1,247,870.78	(8,283.47)	17,022.10	(3,994.49)		(388,385.93)	(10,731.10)	155,311.42	1,748,523.00			14,953,073.16	21,419,813.88	
	Capital asset additions and plant fund activity	160,471.53			4,997.91	27,850.00															(14,956,240.00)	(10,530,103.47)
	Financing activity	44,019.00																			301,744.94	3,092,253.92
	Other interfund related additions and deletions	(2,091,638.48)	(58,321.82)	183,327.57	(884,896.96)	2,772,019.41	(241,121.55)	4,898,512.66	1,247,870.78	(8,283.47)	17,022.10	(3,994.49)		(388,385.93)	(10,731.10)	212,968.37	4,952,228.00	800,625.23	56,256.47	(15,888,664.08)	96,243.19	
Change in net position		(2,229,148.78)	38,010.89	(944,450.19)	(25,844.73)	558,156.96	(10,702.99)	(888,212.59)	(3,980,321.04)	(48,597.23)	(88,246.18)	(1,337,478.32)	-	(33,024.41)	(242,842.87)	(371,745.14)	(49,480,015.00)	(5,542,209.48)	(261,983.77)	-	(65,790,615.34)	
Net position																						
Net position begin		(58,424,208.02)	(89,698.45)	2,937,035.28	(318,502.82)	(3,742,099.59)	(805,556.21)	(23,423,005.18)	(26,546,592.65)	(384,726.11)	(364,905.23)	(896,744.41)	-	(1,835,743.00)	(921,485.24)	(604,592.88)	(345,332,348.00)	(27,260,000.36)	(8,989.89)	-	(490,640,890.07)	
Net position end		(60,653,348.78)	(51,597.56)	1,992,585.09	(344,347.85)	(3,183,942.63)	(816,253.26)	(24,311,717.77)	(30,532,913.69)	(425,317.34)	(453,145.41)	(2,794,214.73)	-	(1,898,767.48)	(1,264,328.11)	(878,338.02)	(394,812,363.00)	(32,802,209.84)	(270,973.86)	-	(564,915,305.41)	



University of Colorado Colorado Springs Supplemental Statements

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UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

June 30, 2016

Colorado Springs

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2016
ASSETS										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	18,358,079.49	14,820,618.97	2,553,119.81		54,686,228.49	372,797.01	(0.02)		90,790,843.76
	CASH ON HAND	5,555.00	13,675.00	1,900.00						21,130.00
	INVESTMENTS AND RESTRICTED POOLED CASH				1,333,735.75	9,966,799.18	7,246,954.00			18,547,488.93
CASH AND INVESTMENTS		18,363,634.49	14,834,293.97	2,555,019.81	1,333,735.75	64,653,027.67	7,619,751.01	(0.02)		109,359,462.69
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	17,499,478.67	2,132,202.58	2,225,196.21						21,882,771.24
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			249,688.03						249,688.03
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,098,914.80)	(773,750.32)	(62,629.48)						(5,935,294.60)
	ACCOUNTS RECEIVABLE	12,400,563.87	1,358,452.26	2,412,254.76		2,783.31	23,110.47			16,197,164.67
	LOANS RECEIVABLE, CURRENT				569,511.64					569,511.64
	LOANS RECEIVABLE, NONCURRENT				2,832,795.00					2,832,795.00
	ALLOWANCES FOR LOANS RECEIVABLE				(188,727.44)					(188,727.44)
	LOANS AND NOTES RECEIVABLE				3,213,579.20					3,213,579.20
ACCOUNTS, LOANS AND NOTES RECEIVABLE		12,400,563.87	1,358,452.26	2,412,254.76	3,213,579.20	2,783.31	23,110.47			19,410,743.87
INVENTORIES	INVENTORIES		749,764.14							749,764.14
OTHER ASSETS	OTHER ASSETS, CURRENT	210,981.63	86,105.53	(5.00)					560,684.00	857,766.16
CAPITAL ASSETS	LAND							6,702,591.37		6,702,591.37
	CONSTRUCTION IN PROGRESS					101.00		49,816,872.09		49,816,973.09
	COLLECTIONS							1,105,094.00		1,105,094.00
	NON-DEPRECIABLE CAPITAL ASSETS					101.00		57,624,557.46		57,624,658.46
	BUILDINGS							428,090,833.41		428,090,833.41
	IMPROVEMENTS OTHER THAN BUILDINGS							9,635,812.74		9,635,812.74
	EQUIPMENT							29,708,729.17		29,708,729.17
	SOFTWARE							532,731.83		532,731.83
	LIBRARY AND OTHER COLLECTIONS							26,875,317.99		26,875,317.99
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(143,046,155.96)		(143,046,155.96)
	DEPRECIABLE CAPITAL ASSETS							351,797,269.18		351,797,269.18
CAPITAL ASSETS						101.00		409,421,826.64		409,421,927.64
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(4,496,046.34)				(2,478,567.85)				(6,974,614.19)
ASSETS		26,479,133.65	17,028,615.91	4,967,269.57	4,547,314.95	62,177,344.13	7,642,861.48	409,421,826.62	560,684.00	532,825,050.31
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							6,724,969.74		6,724,969.74
DEFERRED OUTFLOWS								6,724,969.74		6,724,969.74
ASSETS AND DEFERRED OUTFLOWS		26,479,133.65	17,028,615.91	4,967,269.57	4,547,314.95	62,177,344.13	7,642,861.48	416,146,796.36	560,684.00	539,550,020.05

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2016
LIABILITIES										
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(814,202.76)	(380,680.58)	(52,294.39)		(4,393,512.95)	(11,567.27)			(5,652,257.94)
ACCRUED EXPENSES	ACCRUED EXPENSES	(11,379,477.75)	(1,462,397.78)	(952,766.71)		(11,821.46)	(909,382.08)			(14,715,845.78)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(448,343.26)	(448,343.26)
	COMPENSATED ABSENCES, NON-CURRENT								(5,776,053.04)	(5,776,053.04)
COMPENSATED ABSENCES									(6,224,396.30)	(6,224,396.30)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(13,930,908.53)	(13,930,908.53)
OTHER POSTEMPLOYMENT BENEFITS									(13,930,908.53)	(13,930,908.53)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(7,294,779.21)	(1,624,069.85)	(989,457.57)						(9,908,306.63)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(53,748.02)		(6,091,136.77)		(6,144,884.79)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(9,348,602.80)		(240,945,675.92)		(250,294,278.72)
BONDS AND CAPITAL LEASES PAYABLE						(9,402,350.82)		(247,036,812.69)		(256,439,163.51)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(65,323.01)	(65,323.01)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(414,183.37)	(414,183.37)
ALTERNATE MEDICARE PLAN									(479,506.38)	(479,506.38)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(61,189.09)	(1,134,282.06)	(116,098.40)						(1,311,569.55)
	OTHER LIABILITIES, CURRENT	(107.14)	113.98			(3,638,018.09)				(3,638,011.25)
OTHER LIABILITIES		(61,296.23)	(1,134,168.08)	(116,098.40)		(3,638,018.09)				(4,949,580.80)
LIABILITIES		(19,549,755.95)	(4,601,316.28)	(2,110,617.07)		(17,445,703.32)	(920,949.35)	(247,036,812.69)	(20,634,811.21)	(312,299,965.87)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							169,109,983.67		169,109,983.67
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		380,679.98	285,137.70						665,817.68
	RESEARCH			53,612.22						53,612.22
	ACADEMIC SUPPORT			1,054,298.76						1,054,298.76
	STUDENT LOANS AND SERVICES			20,348.30	4,547,314.95					4,567,663.25
	SCHOLARSHIPS AND FELLOWSHIPS			223,847.72						223,847.72
	AUXILIARY ENTERPRISES		2,999,190.93	0.31		2,405,197.50				5,404,388.74
	INSTITUTIONAL SUPPORT			704,510.16						704,510.16
	CAPITAL					3,353,666.95				3,353,666.95
	OTHER			37,541.49		1,625,012.69				1,662,554.18
RESTRICTED FOR EXPENDABLE PURPOSES			3,379,870.91	2,379,296.66	4,547,314.95	7,383,877.14				17,690,359.66
UNRESTRICTED	UNRESTRICTED	6,929,377.70	9,047,428.72	477,355.84		37,347,763.67	6,721,912.13		(20,074,127.21)	40,449,710.85
NET POSITION		6,929,377.70	12,427,299.63	2,856,652.50	4,547,314.95	44,731,640.81	6,721,912.13	169,109,983.67	(20,074,127.21)	227,250,054.19

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2016
Colorado Springs

SRECNP LINE DESC			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Operating													
Operating revenues	Student tuition, net	Scholarship allowance								23,180,192.61			23,180,192.61
		Student tuition	(115,045,205.25)	(3,474,165.55)							603,234.28		(117,916,136.52)
	Student tuition, net (pledged revenues of \$94,735,944)		(115,045,205.25)	(3,474,165.55)						23,180,192.61	603,234.28		(94,735,943.91)
	Student fees, net	Scholarship allowance								3,320,589.92			3,320,589.92
		Student fees	(5,145,462.07)	(13,110,682.36)							35,116.11		(18,221,028.32)
	Student fees, net (pledged revenues of \$379,739)		(5,145,462.07)	(13,110,682.36)						3,320,589.92	35,116.11		(14,900,438.40)
	Fee-for-service contracts		(8,197,072.81)										(8,197,072.81)
	Federal grants and contracts (pledged revenues of \$1,284,526)				(6,445,916.80)						23,286.13		(6,422,630.67)
	State and local grants and contracts (pledged revenues of \$1,474,975)				(7,374,873.13)								(7,374,873.13)
	Nongovernmental grants and contracts				(2,084,654.18)								(2,084,654.18)
	Sales and services of educational departments		(8,600.00)	(700,914.62)									(709,514.62)
	Auxiliary enterprises, net	Auxiliary enterprises		(27,653,173.40)							506,856.65		(27,146,316.75)
		Scholarship allowance								373,856.47			373,856.47
	Auxiliary enterprises, net (pledged revenues of \$5,645,903)			(27,653,173.40)						373,856.47	506,856.65		(26,772,460.28)
	Health services operating revenues (pledged revenues of \$1,048)			(524,247.56)									(524,247.56)
	Internal revenues	Interdepartmental revenues	(311,290.33)	(30,501.72)							341,792.05		-
		Internal service center revenues		(864,558.57)								864,558.57	-
	Internal revenues		(311,290.33)	(895,060.29)							341,792.05	864,558.57	-
	Other operating revenues (pledged revenues of \$80,706)		(2,886,493.72)	(1,832,528.48)	(10,690.41)	(557,751.38)	(802,694.66)				401,133.66		(5,689,024.99)
	Operating revenues		(131,594,124.18)	(48,190,772.26)	(15,916,134.52)	(557,751.38)	(802,694.66)			26,874,639.00	1,911,418.88	864,558.57	(167,410,860.55)
Operating expenses	Education and general	Academic support	13,605,516.72	1,056,347.14	1,142,804.79					326,750.54	(9,407.50)		16,122,011.69
		Capital asset additions										2,854,538.58	2,854,538.58
		Institutional support	18,693,479.48	1,209,125.75	1,548,918.54					672,840.77	(64,927.94)		22,059,436.60
		Instruction	58,766,542.42	2,513,469.95	2,779,299.24					1,544,956.06	(653,590.39)		64,950,677.28
		Operation and maintenance of plant	10,986,514.94	177,261.39	37,849.48		265,626.62			155,250.80	(240,448.14)		11,382,055.09
		Public service	20,177.14	996,884.29	613,581.74					16,712.21	(1,860.00)		1,645,495.38
		Research	701,206.72	76,901.17	4,466,521.30					90,570.69	(3,012.00)		5,332,187.88
		Student aid	6,838,933.05	372,026.42	22,689,015.11					(27,405,581.92)			2,494,392.66
		Student services	11,139,676.26	2,596,219.98	1,193,258.73	90,477.80				181,902.37	(6,896.47)		15,194,638.67
	Education and general		120,752,046.74	8,998,236.08	34,471,248.93	90,477.80	265,626.62			(24,416,598.48)	(980,142.44)	2,854,538.58	142,035,433.83
	Depreciation								13,306,139.85				13,306,139.85
	Auxiliary enterprises	Internal service center expenses		1,392,127.26						3,118.28			1,395,245.54
		Internal service center revenues										(864,558.57)	(864,558.57)
		Program expenses		24,060,784.39	350,751.83		(2,591.00)				(907,990.31)		23,500,954.91
	Auxiliary enterprises		25,452,911.65	350,751.83	350,751.83		(2,591.00)			3,118.28	(907,990.31)	(864,558.57)	24,031,641.88
	Health services operating expenses				593,892.52								899,043.64
	Other operating expenses		49,502.09	19,208.10						474.26			69,184.45
	Operating expenses		120,801,548.83	34,470,355.83	35,415,893.28	90,477.80	263,035.62		13,306,139.85	(24,107,854.82)	(1,888,132.75)	1,989,980.01	180,341,443.64
	Operating, net		(10,792,575.35)	(13,720,416.43)	19,499,758.76	(467,273.58)	(539,659.04)	-	13,306,139.85	2,766,784.18	23,286.13	2,854,538.58	12,930,583.09

	SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Nonoperating												
Nonoperating revenues	Federal pell grant			(13,409,251.00)								(13,409,251.00)
	Gifts			(7,549,382.99)								(7,549,382.99)
	Investment income, net	Investment income	(252.00)	-			1,309.94					1,057.94
		Investment expense		(61,277.41)		(68,472.37)	(109,843.24)					(239,593.02)
	Investment income, net		(252.00)	-	(61,277.41)	(68,472.37)	(108,533.30)					(238,535.08)
	Royalty income, net (pledged revenues of \$664)	100.00	(11,145.36)									(11,045.36)
	Gain (loss) on disposal of assets	(3,234.00)	(4,800.00)			(250.00)		535,518.32				527,234.32
	Interest on capital asset-related debt					1,134.18	6,389,086.43	624,505.70				7,014,726.31
	Bond issuance costs					25,550.50		124,479.36				150,029.86
	Other nonoperating revenues, net (pledged revenues of \$1,083)	(4,462.12)	(9,074.89)									(13,537.01)
	Nonoperating revenues	(7,848.12)	(25,020.25)	(21,019,911.40)		(42,037.69)	6,280,553.13	1,284,503.38				(13,529,760.95)
Other												
Other revenues	Capital appropriations					(13,861,961.39)						(13,861,961.39)
	Capital grants and gifts			(45,857.00)		(3,000,000.00)		(591,641.36)				(3,637,498.36)
	Other revenues			(45,857.00)		(16,861,961.39)		(591,641.36)				(17,499,459.75)
Other interfund related additions and deletions	Indirect cost recovery transfers	(1,320,768.66)		1,320,768.66								-
	Mandatory transfers	2,422,760.25	7,814,972.77			(910,550.00)	(9,327,183.02)					-
	Voluntary transfers	4,042,228.29	5,860,028.56	(577,894.79)	29,936.76	(18,087,294.74)				(23,286.13)		(8,756,282.05)
	Capital asset additions and plant fund activity	3,446,030.78	496,020.24	308,560.36		59,315,712.68		(60,711,785.48)			(2,854,538.58)	-
	Financing activity		-			56,008,371.17	4,155,000.00	(60,163,371.17)				-
	Other interfund related additions and deletions	8,590,250.66	14,171,021.57	1,051,434.23	29,936.76	96,326,239.11	(5,172,183.02)	(120,875,156.65)		(23,286.13)	(2,854,538.58)	(8,756,282.05)
Change in net position		(2,210,172.81)	425,584.89	(514,575.41)	(437,336.82)	78,882,580.99	1,108,370.11	(106,876,154.78)	2,766,784.18	-	-	(26,854,919.66)
Net position												
Net position begin		(4,719,204.89)	(12,852,884.52)	(2,342,077.09)	(4,109,978.13)	(29,207,686.21)	(8,219,140.57)	(156,251,506.15)	17,307,343.03			(200,395,134.53)
Net position end		(6,929,377.70)	(12,427,299.63)	(2,856,652.50)	(4,547,314.95)	49,674,894.78	(7,110,770.46)	(263,127,660.93)	20,074,127.21	-	-	(227,250,054.19)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2016
 Auxiliary and Self-Funded Activities
 Colorado Springs

PAA -- AUX INTER ATHL
 PAB -- AUX BOOKSTORES
 PAD -- AUX REC CNTR
 PAH -- AUX HOUSING
 PAM -- AUX STU HTH FAC

PAP -- AUX PARKING
 PAS -- AUX STU GOVT OP
 PAU -- AUX STU UNION
 PEC -- EDUC CONT ED
 POC -- OTHER CONF.

POI -- OTHER INS SERV
 POO -- OTHER STU SERV
 POT -- OTHER TELECOM
 POY -- OTHER HLTH SERV

	SNP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POO	POT	POY	FY 2016
ASSETS															
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	5,128,533.93	263,453.15	140,292.16	24,306.61	481,105.91	152,351.29	679,850.77	408,447.11	931,801.84	5,787,817.39	1,046,618.26	92,765.00	(316,724.45)	14,820,618.97
	CASH ON HAND	650.00	700.00	5,000.00			200.00	1,050.00	100.00	775.00		5,000.00		200.00	13,675.00
CASH AND INVESTMENTS		5,129,183.93	264,153.15	145,292.16	24,306.61	481,105.91	152,551.29	680,900.77	408,547.11	932,576.84	5,787,817.39	1,051,618.26	92,765.00	(316,524.45)	14,834,293.97
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	40,044.69	48,227.92	389,539.29		812,469.04	38,992.86	180,469.03	43,555.41	256,895.73	224,913.76	97,094.85			2,132,202.58
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,891.84)	(23,970.51)	(6,460.52)		(412,763.69)	(13,939.41)	(56,038.09)	(22,777.14)	(126,955.43)	(101,776.32)	(2,177.37)			(773,750.32)
	ACCOUNTS RECEIVABLE	33,152.85	24,257.41	383,078.77		399,705.35	25,053.45	124,430.94	20,778.27	129,940.30	123,137.44	94,917.48			1,358,452.26
INVENTORIES	INVENTORIES	6,971.21		648,758.51			4,812.48					89,221.94			749,764.14
OTHER ASSETS	OTHER ASSETS, CURRENT	83,343.19									2,762.34				86,105.53
ASSETS		5,252,651.18	288,410.56	1,177,129.44	24,306.61	880,811.26	182,417.22	805,331.71	429,325.38	1,062,517.14	5,913,717.17	1,235,757.68	92,765.00	(316,524.45)	17,028,615.91
LIABILITIES															
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(196,328.15)	118.42	122,027.84		(27,362.94)	(11,157.92)	(13,693.39)	(4,809.29)	(18,171.74)	(56,146.15)	(66,489.52)	(107,482.79)	(1,184.95)	(380,680.58)
ACCRUED EXPENSES	ACCRUED EXPENSES	(283,990.61)	(89,955.74)	(42,367.02)	(3,774.60)	(120,557.45)	(81,672.99)	(121,012.37)	(119,522.91)	(268,786.03)	(107,520.01)	(180,249.20)	(19,154.51)	(23,834.34)	(1,462,397.78)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(3,236.10)	(74,059.75)	(30,565.93)		(83,149.01)	(79,595.00)	(185,011.70)	(51,069.81)	(400,813.13)	(708,823.82)	(7,745.60)			(1,624,069.85)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(385,791.70)	2,866.50	251.40	(7,495.00)	(653,824.89)		(423.85)	(479.95)	(30.00)	3,576.89	(92,931.46)			(1,134,282.06)
	OTHER LIABILITIES, CURRENT							113.98							113.98
LIABILITIES		(869,346.56)	(161,030.57)	49,346.29	(11,269.60)	(884,894.29)	(172,425.91)	(320,027.33)	(175,881.96)	(687,800.90)	(868,913.09)	(347,415.77)	(126,637.30)	(25,019.29)	(4,601,316.28)
NET POSITION		4,383,304.62	127,379.99	1,226,475.73	13,037.01	(4,083.03)	9,991.31	485,304.38	253,443.42	374,716.24	5,044,804.08	888,341.91	(33,872.30)	(341,543.74)	12,427,299.63



UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
 June 30, 2016
 Colorado Springs

SRECNP LINE DESC		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POO	POT	POY	FY 2016
Operating															
Operating revenues	Student tuition, net (pledged revenues of \$94,735,944)		220.82								(3,474,386.37)				(3,474,165.55)
	Student fees, net (pledged revenues of \$379,739)	(51,036.90)	(1,340,102.87)				(1,433,248.10)	(2,038,910.28)	(921,230.24)	(7,234,954.58)	1,500.00	(92,699.39)			(13,110,682.36)
	Sales and services of educational departments	(699,728.54)						4,879.74		(1,785.82)	(4,280.00)				(700,914.62)
	Auxiliary enterprises, net (pledged revenues of \$5,645,903)	(677,454.52)	(141,022.88)	(4,533,840.89)	(100.00)	(10,574,107.59)	(110,096.08)	(3,718,472.03)	(1,325,897.16)	(276,826.10)	(143,036.51)	(6,152,276.79)		(42.85)	(27,553,173.40)
	Health services operating revenues (pledged revenues of \$1,048)	(391,685.18)								(80.32)				(132,482.06)	(524,247.56)
	Internal Revenues														(30,501.72)
	Interdepartmental revenues	(30,501.72)													
	Internal service center revenues	(201,336.65)						575.85		(2,988.71)			(660,809.06)		(864,558.57)
	Internal Revenues	(231,838.37)						575.85		(2,988.71)			(660,809.06)		(895,060.29)
	Other operating revenues (pledged revenues of \$80,706)	(1,481,608.57)	(1,644.70)	(84,838.68)	(16,970.00)		(3,404.98)	(77,178.80)	(46,236.41)	(74,574.65)	(42,487.06)	(4,347.46)		762.83	(1,832,528.48)
	Operating revenues	(3,533,352.08)	(1,482,549.63)	(4,618,679.57)	(17,070.00)	(10,574,107.59)	(1,546,749.16)	(5,829,105.52)	(2,293,444.13)	(7,591,129.86)	(3,662,689.94)	(6,249,323.64)	(660,809.06)	(131,762.08)	(48,190,772.26)
Operating expenses	Education and general														
	Academic support	95,857.81													1,056,347.14
	Institutional support	103,658.80				115,728.59		989,738.36							1,209,125.75
	Instruction	799,295.37										1,714,174.58			2,513,469.95
	Operation and maintenance of plant					177,261.39									177,261.39
	Public service	996,884.29													996,884.29
	Research	76,901.17													76,901.17
	Student aid	132,188.42		20,000.00		180,000.00		32,238.00			7,500.00				372,026.42
	Student services	237,197.46	174,391.12		2,374.50		20.71		704,112.04	1,294,822.21	6,772.25	176,529.69			2,596,219.98
	Education and general	2,441,983.32	174,391.12	20,000.00	2,374.50	472,989.98	20.71	1,021,976.36	704,112.04	1,294,822.21	2,689,036.16	176,529.69			8,998,236.08
	Auxiliary enterprises												1,185,638.81		1,392,127.26
	Internal service center expenses	206,488.45													24,060,784.39
	Program expenses	499,868.67	1,690,194.10	4,330,094.85	17,875.10	3,067,261.53	1,161,195.82	1,968,457.87	1,500,263.64	3,718,550.25		5,600,170.82	1,185,638.81	506,851.74	25,452,911.65
	Auxiliary enterprises	706,357.12	1,690,194.10	4,330,094.85	17,875.10	3,067,261.53	1,161,195.82	1,968,457.87	1,500,263.64	3,718,550.25		5,600,170.82	1,185,638.81	506,851.74	34,470,355.83
	Operating expenses	3,148,340.44	1,864,585.22	4,350,094.85	20,249.60	3,540,251.51	1,161,216.53	2,990,434.23	2,204,375.68	5,032,580.56	2,689,036.16	5,776,700.51	1,185,638.81	506,851.74	34,470,355.83
Operating, net		(385,011.64)	382,035.59	(268,584.72)	3,179.60	(7,033,856.08)	(385,532.63)	(2,838,671.29)	(89,068.45)	(2,558,549.30)	(973,653.78)	(472,623.13)	524,829.75	375,089.66	(13,720,416.43)
Nonoperating															
Nonoperating revenues	Royalty income, net (pledged revenues of \$664)	(11,145.36)													(11,145.36)
	Loss on disposal of assets							(4,800.00)							(4,800.00)
	Other nonoperating revenues, net (pledged revenues of \$1,083)							(9,074.89)							(9,074.89)
	Nonoperating revenues	(11,145.36)						(13,874.89)							(25,020.25)
Other															
Other interfund related additions and deletions	Mandatory transfers					3,676,153.52	228,400.00	1,668,598.47	124,771.27	2,117,049.51					7,814,972.77
	Voluntary transfers	(184,112.35)	(326,269.35)	276,649.00	(12,000.00)	3,482,455.66	154,359.00	937,270.99	(18,070.03)	213,285.78	1,480,843.30	489,162.48	(600,000.00)	(33,545.92)	5,860,028.56
	Capital asset additions and plant fund activity	180,920.61	16.19					5,000.00		180,729.72	11,799.00	10,769.72	106,785.00		496,020.24
	Other interfund related additions and deletions	(3,191.74)	(326,253.16)	276,649.00	(12,000.00)	7,158,609.18	382,759.00	2,610,869.46	106,701.24	2,511,065.01	1,492,642.30	499,932.20	(493,215.00)	(33,545.92)	14,171,021.57
Change in net position		(399,348.74)	55,782.43	8,064.28	(8,820.40)	124,753.10	(2,773.63)	(241,676.72)	17,632.79	(47,484.29)	518,988.52	27,309.07	31,614.75	341,543.74	425,584.89
Net position															
Net position begin		(3,983,955.88)	(183,162.42)	(1,234,540.01)	(4,216.61)	(120,670.07)	(7,217.68)	(243,627.66)	(271,076.21)	(327,231.95)	(5,563,792.60)	(915,650.98)	2,257.55	-	(12,852,884.52)
Net position end		(4,383,304.62)	(127,379.99)	(1,226,475.73)	(13,037.01)	4,083.03	(9,991.31)	(485,304.38)	(253,443.42)	(374,716.24)	(5,044,804.08)	(888,341.91)	33,872.30	341,543.74	(12,427,299.63)

University of Colorado System Administration



System Administration Supplemental Statements

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Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2016
System Administration

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2016
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	7,081,675.14	100,179,226.84	3,505,982.93		628,517.43	7,703,517.34		(80.50)	(0.01)		119,098,839.17
	CASH ON HAND		(293,469.68)									(293,469.68)
	INVESTMENTS AND RESTRICTED POOLED CASH	20,467,613.63	32,970,310.91	2,128,088.42	484,057.47	226,886,540.32	54,004,703.70	1,937,937.81				338,879,252.26
CASH AND INVESTMENTS		27,549,288.77	132,856,068.07	5,634,071.35	484,057.47	227,515,057.75	61,708,221.04	1,937,937.81	(80.50)	(0.01)		457,684,621.75
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	222,533.29	30,835,803.65	(717,158.66)		14,230.72					(1,882,632.88)	28,472,776.12
	ACCOUNTS RECEIVABLE-DPCU, CURRENT	11,628.02		40,722.00								52,350.02
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(175,898.46)									(175,898.46)
	ACCOUNTS RECEIVABLE	234,161.31	30,659,905.19	(676,436.66)		14,230.72					(1,882,632.88)	28,349,227.68
	LOANS AND NOTES RECEIVABLE, NONCURRENT		14,449,023.84									14,449,023.84
ACCOUNTS, LOANS AND NOTES RECEIVABLE		234,161.31	45,108,929.03	(676,436.66)		14,230.72					(1,882,632.88)	42,798,251.52
INVENTORIES	INVENTORIES	446.20	27,592.56									28,038.76
OTHER ASSETS	OTHER ASSETS, CURRENT		438,706.40	(5,077.85)								433,628.55
	OTHER ASSETS, NON-CURRENT		5,877,564.39									5,877,564.39
OTHER ASSETS			6,316,270.79	(5,077.85)								6,311,192.94
CAPITAL ASSETS	BUILDINGS								38,050,099.72			38,050,099.72
	IMPROVEMENTS OTHER THAN BUILDINGS								3,950,240.97			3,950,240.97
	EQUIPMENT								6,118,216.70			6,118,216.70
	SOFTWARE								65,299,692.71			65,299,692.71
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(65,539,183.38)			(65,539,183.38)
	DEPRECIABLE CAPITAL ASSETS								47,879,066.72			47,879,066.72
NON-DEPRECIABLE CAPITAL ASSETS	LAND					1,955,470.45			6,529,510.00			8,484,980.45
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45			6,529,510.00			8,484,980.45
CAPITAL ASSETS						1,955,470.45			54,408,576.72			56,364,047.17
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		7,084,320.96									7,084,320.96
ASSETS		27,783,896.28	191,393,181.41	4,952,556.84	484,057.47	229,484,758.92	61,708,221.04	1,937,937.81	54,408,496.22	(0.01)	(1,882,632.88)	570,270,473.10
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	PERA PENSION-RELATED										135,548,728.36	135,548,728.36
DEFERRED OUTFLOWS											135,548,728.36	135,548,728.36
ASSETS AND DEFERRED OUTFLOWS		27,783,896.28	191,393,181.41	4,952,556.84	484,057.47	229,484,758.92	61,708,221.04	1,937,937.81	54,408,496.22	135,548,728.35	(1,882,632.88)	705,819,201.46

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2016
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(274,977.58)	(24,518,750.65)	(124,912.52)		(1,440.77)	(152,447.95)				1,882,632.88	(23,189,896.59)
ACCRUED EXPENSES	ACCRUED EXPENSES	(2,593,024.23)	4,225,552.28	(514,129.17)								1,118,398.88
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(133,762.89)		(133,762.89)
	COMPENSATED ABSENCES, NON-CURRENT									(1,723,281.07)		(1,723,281.07)
COMPENSATED ABSENCES										(1,857,043.96)		(1,857,043.96)
NET PENSION	NET PENSION									(1,175,590,850.82)		(1,175,590,850.82)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT									(4,577,551.97)		(4,577,551.97)
OTHER POSTEMPLOYMENT BENEFITS										(4,577,551.97)		(4,577,551.97)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(311,774.65)	150.00	805,114.00								493,489.35
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT									(28,321.33)		(28,321.33)
	ALTERNATE MEDICARE PLAN, NON-CURRENT									(179,572.54)		(179,572.54)
ALTERNATE MEDICARE PLAN										(207,893.87)		(207,893.87)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS		(541,214.94)	(100.36)								(541,315.30)
	OTHER LIABILITIES, CURRENT		(10,940,152.81)				(46,623.96)					(10,986,776.77)
	OTHER LIABILITIES, NON-CURRENT		(5,787,178.00)									(5,787,178.00)
OTHER LIABILITIES			(17,268,545.75)	(100.36)			(46,623.96)					(17,315,270.07)
LIABILITIES		(3,179,776.46)	(37,561,594.12)	165,971.95		(1,440.77)	(199,071.91)			(1,182,233,340.62)	1,882,632.88	(1,221,126,619.05)
DEFERRED INFLOWS												
DEFERRED INFLOWS	PERA PENSION-RELATED									(23,830,097.42)		(23,830,097.42)
DEFERRED INFLOWS										(23,830,097.42)		(23,830,097.42)
LIABILITIES AND DEFERRED INFLOWS		(3,179,776.46)	(37,561,594.12)	165,971.95		(1,440.77)	(199,071.91)			(1,206,063,438.04)	1,882,632.88	(1,244,956,716.47)
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS								54,408,496.22			54,408,496.22
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					22,180,000.00						22,180,000.00
	ACADEMIC SUPPORT					21,169,000.00						21,169,000.00
	SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.00
	CAPITAL					630,000.00						630,000.00
	OTHER					528,000.00						528,000.00
RESTRICTED FOR NONEXPENDABLE PURPOSES						58,390,000.00						58,390,000.00
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			183,037.93		195,978.50						379,016.43
	RESEARCH			219.25		31,685,630.57						31,685,849.82
	ACADEMIC SUPPORT			-		32,259,788.86						32,259,788.86
	STUDENT LOANS AND SERVICES				484,057.47							484,057.47
	SCHOLARSHIPS AND FELLOWSHIPS			786,462.72		34,069,298.52						34,855,761.24
	AUXILIARY ENTERPRISES		610,798.17									610,798.17
	INSTITUTIONAL SUPPORT			3,778,620.62		1,295,462.41						5,074,083.03
	CAPITAL					4,434,338.16						4,434,338.16
	OTHER		0.02	-		39,334,776.43						39,334,776.45
RESTRICTED FOR EXPENDABLE PURPOSES			610,798.19	4,748,340.52	484,057.47	143,275,253.45						149,118,449.63
UNRESTRICTED	UNRESTRICTED	24,604,119.82	153,220,789.10	370,188.27		27,818,064.70	61,509,149.13	1,937,937.81		(1,070,514,709.69)		(801,054,460.86)
NET POSITION		24,604,119.82	153,831,587.29	5,118,528.79	484,057.47	229,483,318.15	61,509,149.13	1,937,937.81	54,408,496.22	(1,070,514,709.69)	-	(539,137,515.01)

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2016
System Administration

	SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Operating													
Operating revenues	State and local grants and contracts			(4.52)									(4.52)
	Nongovernmental grants and contracts			(56,466.00)									(56,466.00)
	Sales and services of educational departments		(500.00)										(500.00)
	Internal revenues												
	Interdepartmental revenues	(31,625.00)	(3,660,882.52)	(69,228.00)							3,761,735.52		-
	Internal service center revenues		(18,486,277.10)									18,486,277.10	-
	Other internal revenues	(47,955,236.00)										47,955,236.00	-
	Internal revenues	(47,986,861.00)	(22,147,159.62)	(69,228.00)							3,761,735.52	66,441,513.10	-
	Other operating revenues (pledged revenues of \$421,963)	99,293.93	(9,088,003.15)	(20,755,940.00)									(29,744,649.22)
Operating revenues		(47,887,567.07)	(31,235,662.77)	(20,881,638.52)							3,761,735.52	66,441,513.10	(29,801,619.74)
Operating expenses	Education and general			4,074.32						2,292,505.33			2,296,579.65
	Capital asset additions											(4,249,007.22)	(4,249,007.22)
	Institutional support	46,538,190.85	59,160,377.88	9,019,521.97						6,089,639.67	(3,692,507.52)		117,115,222.85
	Instruction			1,200,622.80						5,290,123.19	(69,228.00)		6,421,517.99
	Operation and maintenance of plant									2,064,786.66			2,064,786.66
	Other internal revenues											(47,955,236.00)	(47,955,236.00)
	Public service									479,979.29			479,979.29
	Research			12,066.90						1,126,731.65			1,138,798.55
	Student aid	25,000.00	5,000.00	5,600.63						4,208.29			39,808.92
	Student Services									1,231,488.07			1,231,488.07
	Education and general	46,563,190.85	59,165,377.88	10,241,886.62						18,579,462.15	(3,761,735.52)	(52,204,243.22)	78,583,938.76
	Depreciation								2,660,266.73				2,660,266.73
	Auxiliary enterprises		853,889.95							27,457,635.14			28,311,525.09
	Internal service center expenses		853,889.95									(18,486,277.10)	(18,486,277.10)
	Internal service center revenues												
	Program expenses		125,737.00										125,737.00
	Auxiliary enterprises		979,626.95							27,457,635.14		(18,486,277.10)	9,950,984.99
	Health services operating expenses									792,054.15			792,054.15
	Other operating expenses		1,713,562.19	35,227.49									1,748,789.68
Operating expenses		46,563,190.85	61,858,567.02	10,277,114.11					2,660,266.73	46,829,151.44	(3,761,735.52)	(70,690,520.32)	93,736,034.31
Operating, net		(1,324,376.22)	30,622,904.25	(10,604,524.41)	-		-	-	2,660,266.73	46,829,151.44	-	(4,249,007.22)	63,934,414.57

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF-FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2016
Nonoperating														
Nonoperating revenues		Gifts			(2,370,881.82)									(2,370,881.82)
		Investment Income, net		8,052,413.51			3,799,373.79							11,851,787.30
		Investment expense	(2,484,851.52)	(2,437,648.33)	2,685,374.82	157,595.49	(4,460,142.41)	(3,073,998.28)	(227,828.48)					(9,858,356.46)
		Investment Income, net	(2,484,851.52)	5,614,765.18	2,685,374.82	157,595.49	(660,768.62)	(3,073,998.28)	(227,828.48)					1,993,430.84
		Royalty income, net		4,289,482.10								(793,015.32)		3,496,466.78
		Royalty expense	(199.82)	(4,249,999.77)								793,015.32		(3,457,184.27)
		Royalty income, net	(199.82)	39,482.33										39,282.51
		Gain (loss) on disposal of assets				(155.00)				65,631.79				65,476.79
Nonoperating revenues			(2,485,051.34)	5,654,247.51	314,338.00	157,595.49	(660,768.62)	(3,073,998.28)	(227,828.48)	65,631.79				(272,691.68)
Other														
Other revenues		Capital appropriations					(28,677.74)							(28,677.74)
		Additions (deletions) to permanent endowments					(2,583.43)							(2,583.43)
Other revenues							(31,261.17)							(31,261.17)
Other interfund related additions and deletions		Indirect cost recovery transfers	(29,644.00)		29,644.00									-
		Voluntary transfers	13,640,976.22	(5,843,641.53)	14,245,605.75	317,410.98	(4,432,595.06)	36,801,536.44	989,573.82					55,735,724.37
		Capital asset additions and plant fund activity	447,518.14	1,343,716.76	65,255.22			1,496,501.43		(7,601,998.77)			4,249,007.22	-
Other interfund related additions and deletions			14,058,850.36	(4,499,924.77)	14,340,504.97	317,410.98	(4,432,595.06)	38,298,037.87	989,573.82	(7,601,998.77)			4,249,007.22	55,735,724.37
Change in net position			10,249,422.80	31,777,226.99	4,050,318.56	475,006.47	(5,124,624.85)	35,224,039.59	761,745.34	(4,876,100.25)	46,829,151.44	-	-	119,366,186.09
Net position														
Net position begin			(34,853,548.38)	(185,608,814.28)	(9,168,847.35)	(959,063.94)	(224,358,693.30)	(96,733,188.72)	(2,699,683.15)	(49,532,395.97)	1,023,685,558.25	-	-	419,771,323.16
Net position end			(24,604,119.82)	(153,831,587.29)	(5,118,528.79)	(484,057.47)	(229,483,318.15)	(61,509,149.13)	(1,937,937.81)	(54,408,496.22)	1,070,514,709.69	-	-	539,137,515.01



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UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

June 30, 2016

Auxiliary and Self-Funded Activities

System Administration

POC -- OTHER CONF.
 POI -- OTHER INS SERV
 POY -- OTHER HLTH SERV

	SNP LINE DESC	MISC	POC	POI	POY	FY 2016
ASSETS						
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	88,084,830.21	725.46	12,093,671.17		100,179,226.84
	CASH ON HAND	(102,905.68)		(190,564.00)		(293,469.68)
	INVESTMENTS AND RESTRICTED POOLED CASH	19,351,374.26		13,114,034.70	504,901.95	32,970,310.91
CASH AND INVESTMENTS		107,333,298.79	725.46	25,017,141.87	504,901.95	132,856,068.07
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	26,191,414.03		4,644,389.62		30,835,803.65
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(175,898.46)				(175,898.46)
	ACCOUNTS RECEIVABLE	26,015,515.57		4,644,389.62		30,659,905.19
	LOANS AND NOTES RECEIVABLE, NONCURRENT	14,449,023.84				14,449,023.84
ACCOUNTS, LOANS AND NOTES RECEIVABLE		40,464,539.41		4,644,389.62		45,108,929.03
INVENTORIES	INVENTORIES	27,592.56				27,592.56
OTHER ASSETS	OTHER ASSETS, CURRENT	280,364.21		158,342.19		438,706.40
	OTHER ASSETS, NON-CURRENT	5,877,564.39				5,877,564.39
OTHER ASSETS		6,157,928.60		158,342.19		6,316,270.79
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	7,084,320.96				7,084,320.96
ASSETS		161,067,680.32	725.46	29,819,873.68	504,901.95	191,393,181.41
LIABILITIES						
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(24,518,683.82)	(75.20)	8.37		(24,518,750.65)
ACCRUED EXPENSES	ACCRUED EXPENSES	4,386,695.04		(161,142.76)		4,225,552.28
UNEARNED REVENUE	UNEARNED REVENUE	150.00				150.00
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)				(541,214.94)
	OTHER LIABILITIES, CURRENT	(1,148.81)		(10,939,004.00)		(10,940,152.81)
	OTHER LIABILITIES, NON-CURRENT			(5,787,178.00)		(5,787,178.00)
OTHER LIABILITIES		(542,363.75)		(16,726,182.00)		(17,268,545.75)
LIABILITIES		(20,674,202.53)	(75.20)	(16,887,316.39)	-	(37,561,594.12)
NET POSITION		140,393,477.79	650.26	12,932,557.29	504,901.95	153,831,587.29

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2016
System Administration

		SRECNP LINE DESC	MISC	POC	POI	POR	POY	FY 2016
Operating								
Operating revenues	Sales and services of educational departments		(500.00)					(500.00)
	Internal revenues	Internal service center revenues	(3,472,045.11)	(188,837.41)				(3,660,882.52)
		Interdepartmental revenues	(3,497,070.03)		(14,989,207.07)			(18,486,277.10)
	Internal revenues		(6,969,115.14)	(188,837.41)	(14,989,207.07)			(22,147,159.62)
	Other operating revenues (pledged revenues of \$421,963)		(9,017,537.77)	(11,939.67)	(58,525.71)			(9,088,003.15)
Operating revenues			(15,987,152.91)	(200,777.08)	(15,047,732.78)			(31,235,662.77)
Operating expenses	Education and general	Institutional support	39,773,847.14	98,206.13	19,288,324.61			59,160,377.88
		Student aid	5,000.00					5,000.00
	Education and general		39,778,847.14	98,206.13	19,288,324.61			59,165,377.88
	Auxiliary enterprises	Program expenses	853,889.95					853,889.95
		Internal service center expenses	125,737.00					125,737.00
	Auxiliary enterprises		979,626.95					979,626.95
	Other operating expenses		1,713,562.19					1,713,562.19
Operating expenses			42,472,036.28	98,206.13	19,288,324.61			61,858,567.02
Operating, net			26,484,883.37	(102,570.95)	4,240,591.83	-	-	30,622,904.25
Nonoperating								
Nonoperating revenues	Investment income, net	Investment expense	8,052,413.51					8,052,413.51
		Investment income	(2,205,458.72)		(274,155.12)		41,965.51	(2,437,648.33)
	Investment income, net		5,846,954.79		(274,155.12)		41,965.51	5,614,765.18
	Royalty income, net	Royalty expense	4,289,482.10					4,289,482.10
		Royalty income	(4,249,999.77)					(4,249,999.77)
	Royalty income, net		39,482.33					39,482.33
Nonoperating revenues			5,886,437.12		(274,155.12)		41,965.51	5,654,247.51
Other								
Other interfund related additions and deletions	Voluntary transfers		(5,913,641.53)	20,000.00	50,000.00			(5,843,641.53)
	Capital asset additions and plant fund activity		1,367,100.00		(23,383.24)			1,343,716.76
Other interfund related additions and deletions			(4,546,541.53)	20,000.00	26,616.76			(4,499,924.77)
Change in net position			27,824,778.96	(82,570.95)	3,993,053.47		41,965.51	31,777,226.99
Net position								
Net position begin			(168,218,256.79)	81,920.69	(16,925,610.76)	-	(546,867.46)	(185,608,814.28)
Net position end			(140,393,477.79)	(650.26)	(12,932,557.29)	-	(504,901.95)	(153,831,587.29)