

**2018**

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, 2018

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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University of Colorado  
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**UNIVERSITY OF COLORADO**  
STATEMENT OF NET POSITION  
June 30, 2018  
Consolidated

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2018
<b>ASSETS</b>												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	101,106,846.37	546,796,991.00	114,937,959.40		1,158,354.58	958,355,016.58	133,184,495.61	(189,856.00)	(0.01)		1,855,349,807.52
	CASH ON HAND	74,884.22	133,472,685.21	114,582.86								133,662,152.29
	INVESTMENTS AND RESTRICTED POOLED CASH	60,169,347.03	362,189,203.69	22,465,564.07	7,386,577.71	270,566,911.85	163,288,903.93	33,086,887.72	5,285,190.20			924,448,586.20
<b>CASH AND INVESTMENTS</b>		<b>161,351,077.62</b>	<b>1,042,458,879.90</b>	<b>137,518,106.33</b>	<b>7,396,577.71</b>	<b>271,725,266.43</b>	<b>1,121,643,920.51</b>	<b>166,271,383.33</b>	<b>5,095,334.20</b>	<b>(0.01)</b>		<b>2,913,460,546.01</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	63,941,183.68	239,499,827.71	122,897,507.19		32,601.47	840,854.55	424,155.05	750,560.50		(7,338,760.66)	421,047,929.49
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			4,831,892.06								4,831,892.06
	ACCOUNTS RECEIVABLE, NONCURRENT			3,192,333.76	17,284.76				17,267,734.69			20,477,353.21
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(15,805,986.67)	(25,747,766.69)	(299,064.32)	(70.00)							(41,852,887.68)
	<b>ACCOUNTS RECEIVABLE</b>	<b>48,135,197.01</b>	<b>213,752,061.02</b>	<b>130,622,668.70</b>	<b>17,214.76</b>	<b>32,601.47</b>	<b>840,854.55</b>	<b>424,155.05</b>	<b>18,018,295.19</b>	<b>-</b>	<b>(7,338,760.66)</b>	<b>404,504,287.08</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				4,348,785.34							4,348,785.34
	LOANS AND NOTES RECEIVABLE, NONCURRENT		11,720,247.00		25,873,618.29							37,593,665.29
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(2,896,179.76)							(2,896,179.76)
	<b>LOANS AND NOTES RECEIVABLE</b>		<b>11,720,247.00</b>		<b>27,326,223.87</b>							<b>39,046,470.87</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>48,135,197.01</b>	<b>225,472,308.02</b>	<b>130,622,668.70</b>	<b>27,343,438.63</b>	<b>32,601.47</b>	<b>840,854.55</b>	<b>424,155.05</b>	<b>18,018,295.19</b>	<b>-</b>	<b>(7,338,760.66)</b>	<b>443,550,757.95</b>
INVENTORIES		1,068,255.33	20,659,129.48									21,727,384.81
OTHER ASSETS	OTHER ASSETS, CURRENT	1,975,253.88	3,189,144.21	1,229,430.66			4,476.98			(1,867,138.85)	20,807.42	4,551,974.30
	OTHER ASSETS, NON-CURRENT		4,325,255.99						15,659,435.64			19,984,691.63
<b>OTHER ASSETS</b>		<b>1,975,253.88</b>	<b>7,514,400.20</b>	<b>1,229,430.66</b>			<b>4,476.98</b>		<b>15,659,435.64</b>	<b>(1,867,138.85)</b>	<b>20,807.42</b>	<b>24,536,665.93</b>
CAPITAL ASSETS	BUILDINGS								4,145,650,078.18			4,145,650,078.18
	IMPROVEMENTS OTHER THAN BUILDINGS								301,556,732.66			301,556,732.66
	EQUIPMENT		(80.90)						574,774,979.39			574,774,898.49
	SOFTWARE		0.40						95,698,398.72			95,698,399.12
	OTHER INTANGIBLES								1,937,415.57		(27,779.57)	1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								408,962,021.21			408,962,021.21
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION		39,770.62						(2,379,051,942.15)		27,779.57	(2,378,984,391.96)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>39,690.12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,149,527,663.58</b>	<b>-</b>	<b>-</b>	<b>3,149,567,373.71</b>
	LAND					1,955,470.45			83,970,412.54			85,925,882.99
	CONSTRUCTION IN PROGRESS								348,936,707.42			348,936,707.42
	COLLECTIONS								18,661,082.06			18,661,082.06
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>451,568,202.02</b>	<b>-</b>	<b>-</b>	<b>453,523,672.47</b>
<b>CAPITAL ASSETS</b>		<b>-</b>	<b>39,690.12</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>3,601,095,885.60</b>	<b>-</b>	<b>-</b>	<b>3,603,091,046.18</b>
INTERFUND RECEIVABLES, NET		(5,000,294.17)	2,654,896.81				(45,320.34)	2,390,717.70				-
<b>ASSETS</b>		<b>207,529,489.67</b>	<b>1,298,799,304.54</b>	<b>269,370,205.68</b>	<b>34,740,016.34</b>	<b>273,713,338.35</b>	<b>1,122,443,931.70</b>	<b>169,086,256.08</b>	<b>3,639,868,950.63</b>	<b>(1,867,138.86)</b>	<b>(7,317,953.24)</b>	<b>7,006,366,400.89</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS						645,712.62		58,080,859.56			58,726,572.18
	PERA PENSION RELATED									448,972,988.33		448,972,988.33
	ALTERNATE MEDICARE PLAN RELATED									9,976,929.72		9,976,929.72
	OTHER POSTEMPLOYMENT BENEFITS RELATED									21,079,642.75		21,079,642.75
<b>DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>645,712.62</b>	<b>-</b>	<b>58,080,859.56</b>	<b>480,029,560.80</b>	<b>-</b>	<b>538,756,132.98</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>207,529,489.67</b>	<b>1,298,799,304.54</b>	<b>269,370,205.68</b>	<b>34,740,016.34</b>	<b>273,713,338.35</b>	<b>1,123,089,644.32</b>	<b>169,086,256.08</b>	<b>3,697,949,810.19</b>	<b>478,162,421.94</b>	<b>(7,317,953.24)</b>	<b>7,545,122,533.87</b>

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2018
<b>LIABILITIES</b>											
ACCOUNTS PAYABLE	(14,980,656.69)	(80,269,982.03)	(18,723,346.22)	(58,275.92)	1,977.42	(31,169,309.61)	(58,928.92)			7,338,760.66	(137,919,761.31)
ACCOUNTS PAYABLE - DPCU			(43,766.00)								(43,766.00)
ACCRUED EXPENSES	(54,419,339.10)	(60,210,005.60)	(920,722.36)			(77,593.93)	(4,083,102.75)				(119,710,763.74)
COMPENSATED ABSENCES									(16,155,392.94)		(16,155,392.94)
COMPENSATED ABSENCES, CURRENT									(233,580,486.26)		(233,580,486.26)
COMPENSATED ABSENCES, NONCURRENT									(249,735,879.20)		(249,735,879.20)
UNEARNED REVENUE	(47,302,291.46)	(32,538,985.20)	(101,902,303.86)				(505,560.50)	3,302,926.76	158,041.17		(178,788,173.09)
UNEARNED REVENUE, CURRENT	(1,388,335.88)	(25,000.00)					(7,349,704.88)				(8,763,040.76)
UNEARNED REVENUE, NONCURRENT	(48,690,627.34)	(32,563,985.20)	(101,902,303.86)					(7,855,265.38)	3,302,926.76	158,041.17	(187,551,213.85)
COMMERCIAL PAPER, CURRENT						(40,000,000.00)					(40,000,000.00)
EARLY RETIREMENT INCENTIVE PROGRAM	(1,686,126.86)										(1,686,126.86)
EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(2,391,387.73)										(2,391,387.73)
EARLY RETIREMENT INCENTIVE PROGRAM, NONCURRENT	(4,077,514.59)										(4,077,514.59)
BONDS AND CAPITAL LEASES PAYABLE		(146,905.90)				(711,261.43)		(84,495,134.45)			(85,353,301.78)
BONDS AND CAPITAL LEASES PAYABLE, CURRENT		(0.02)				(188,591.56)		(1,693,106,209.30)			(1,693,294,800.88)
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT		(146,905.92)				(999,852.99)		(1,777,601,343.75)			(1,778,648,102.66)
OTHER POSTEMPLOYMENT BENEFITS									(795,146,887.92)		(795,146,887.92)
ALTERNATE MEDICARE PLAN									(73,211,000.01)		(73,211,000.01)
NET PENSION									(2,206,540,784.00)		(2,206,540,784.00)
OTHER LIABILITIES	(9,405,568.77)	(6,489,306.33)	(1,834,356.85)								(17,729,231.95)
DEPOSITS HELD FOR OTHERS											(29,795,527.62)
OTHER LIABILITIES, CURRENT		(17,390,086.21)		(2,079,493.13)		(10,325,948.28)					(32,319,628.15)
OTHER LIABILITIES, NONCURRENT		(14,758,368.44)		(17,561,259.71)							(79,844,387.72)
OTHER LIABILITIES	(9,405,568.77)	(38,637,760.98)	(1,834,356.85)	(19,640,752.84)		(10,325,948.28)					(79,844,387.72)
LIABILITIES	(131,573,706.49)	(211,828,639.73)	(123,424,495.29)	(19,699,028.76)	1,977.42	(82,472,704.81)	(4,142,031.67)	(1,785,456,609.13)	(3,321,331,624.37)	7,496,801.83	(5,672,430,061.00)
<b>DEFERRED INFLOWS</b>											
DEFERRED INFLOWS									(95,564,165.00)		(95,564,165.00)
PERA PENSION RELATED									(5,863,000.01)		(5,863,000.01)
ALTERNATE MEDICARE PLAN RELATED									(117,694,641.19)		(117,694,641.19)
OTHER POSTEMPLOYMENT BENEFITS RELATED									(1,729,489.11)		(1,729,489.11)
OTHER					(1,729,489.11)						
DEFERRED INFLOWS					(1,729,489.11)				(219,121,806.20)		(220,851,295.31)
LIABILITIES AND DEFERRED INFLOWS	(131,573,706.49)	(211,828,639.73)	(123,424,495.29)	(19,699,028.76)	1,977.42	(82,472,704.81)	(4,142,031.67)	(1,785,456,609.13)	(3,540,453,430.57)	7,496,801.83	(5,893,281,356.31)
<b>NET POSITION</b>											
NET INVESTMENT IN CAPITAL ASSETS								1,912,493,201.06			1,912,493,201.06
RESTRICTED FOR NONEXPENDABLE PURPOSES											
RESEARCH						21,718,639.19					21,718,639.19
ACADEMIC SUPPORT						14,129,525.22					14,129,525.22
SCHOLARSHIPS AND FELLOWSHIPS						11,180,146.92					11,180,146.92
CAPITAL						0.00					-
OTHER						1,589,698.21					1,589,698.21
RESTRICTED FOR NONEXPENDABLE PURPOSES						48,618,009.54					48,618,009.54
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION		359,169.21	132,797,705.46			131,213.25					133,288,087.92
RESEARCH			7,695,482.87			39,003,612.35					46,699,095.22
ACADEMIC SUPPORT			2,002,215.43			36,860,810.59					38,863,026.02
STUDENT LOANS AND SERVICES			618,746.73	16,739,360.36		29,515.64					17,387,622.73
SCHOLARSHIPS AND FELLOWSHIPS			2,997,423.21			42,422,249.14					45,419,672.35
AUXILIARY ENTERPRISES	(2,288.83)	90,087,396.15	4,813,925.05			52,662,332.72	88,932,712.63				236,494,077.72
INSTITUTIONAL SUPPORT			10,276,611.89			154,355.88					10,430,967.77
CAPITAL		5,956,785.91	5,902,011.49			5,875,045.59	90,947,161.40	373,704.21			109,054,708.60
OTHER		982,397.78	1,948,378.90			42,595,505.49	2,945,738.09				48,472,020.26
RESTRICTED FOR EXPENDABLE PURPOSES	(2,288.83)	97,385,749.05	169,052,501.03	16,739,360.36	167,042,792.29	146,584,747.86	89,306,416.84				686,109,278.60
UNRESTRICTED	75,958,072.01	989,584,915.77	(23,106,790.63)	(1,698,372.78)	56,325,024.83	894,032,191.65	75,637,807.57		(3,062,291,008.63)	178,848.59	(995,379,311.64)
NET POSITION	75,955,783.18	1,086,970,664.81	145,945,710.40	15,040,987.58	271,985,826.66	1,040,616,939.51	164,944,224.41	1,912,493,201.06	(3,062,291,008.63)	178,848.59	1,651,841,177.56



University of Colorado  
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**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2018  
Consolidated

SRECP LINE DESCRIPTION		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 2018
<b>Operating</b>													
Operating revenues	Student tuition, net	Student tuition	(1,092,598,677.80)	(64,755,441.54)							2,603,958.96		(1,154,750,160.38)
		Scholarship allowance								194,754,030.72			194,754,030.72
	<b>Student tuition, net (pledged revenues of \$859,996,130)</b>		<b>(1,092,598,677.80)</b>	<b>(64,755,441.54)</b>						<b>194,754,030.72</b>	<b>2,603,958.96</b>		<b>(959,996,129.66)</b>
Student fees, net	Student fees	(50,694,795.77)	(57,375,341.01)								162,318.07		(107,907,818.71)
	Scholarship allowance									18,345,459.49			18,345,459.49
	<b>Student fees, net (pledged revenues of \$662,322)</b>	<b>(50,694,795.77)</b>	<b>(57,375,341.01)</b>	-	-	-	-	-	-	<b>18,345,459.49</b>	<b>162,318.07</b>	-	<b>(89,562,359.22)</b>
	<b>Fee-for-service contracts</b>	<b>(126,706,026.87)</b>											<b>(126,706,026.87)</b>
	<b>Federal grants and contracts (pledged revenues of \$177,426,499)</b>			<b>(731,573,947.56)</b>	<b>(310,347.00)</b>								<b>(731,884,294.56)</b>
	<b>State and local grants and contracts (pledged revenues of \$16,066,097)</b>			<b>(71,026,393.34)</b>							<b>1,173,798.85</b>		<b>(69,852,594.49)</b>
	<b>Nongovernmental grants and contracts</b>			<b>(205,743,716.98)</b>							<b>82,233.88</b>		<b>(205,661,483.10)</b>
	<b>Sales and services of educational departments</b>		<b>(222,733,084.40)</b>	-							<b>115,450.00</b>		<b>(222,617,634.40)</b>
Auxiliary enterprises, net	Auxiliary enterprises	(292,451,017.99)									3,339,425.91		(289,111,592.08)
	Scholarship allowance									5,077,892.90			5,077,892.90
	<b>Auxiliary enterprises, net (pledged revenues of \$72,463,489)</b>	<b>-</b>	<b>(292,451,017.99)</b>	-	-	-	-	-	-	<b>5,077,892.90</b>	<b>3,339,425.91</b>	-	<b>(284,033,699.18)</b>
	<b>Health services operating revenues (pledged revenues of \$10,375,292)</b>	<b>(2,120,689.80)</b>	<b>(1,036,663,281.44)</b>								<b>1,254,735.83</b>		<b>(1,037,529,235.41)</b>
Internal revenues	Internal service center revenues	-	(385,624,172.42)	-							(13,986,700.00)	399,610,872.42	-
	Interdepartmental revenues	(30,983,772.65)	(56,996,680.91)	(73,359.00)				(11,243,653.52)			99,853,132.20		555,666.12
	Other internal revenues	(55,028,767.00)										55,028,767.00	-
	<b>Internal revenues</b>	<b>(86,012,539.65)</b>	<b>(442,620,853.33)</b>	<b>(73,359.00)</b>	-	-	-	<b>(11,243,653.52)</b>	-	-	<b>85,966,432.20</b>	<b>454,639,639.42</b>	<b>555,666.12</b>
Other operating revenues	Denver AHEC library funding	(5,236,098.00)											(5,236,098.00)
	Miscellaneous	(35,215,173.97)	(67,161,225.65)	(24,343,501.93)	(278,699.53)		(2,553,082.38)	(2,940,358.87)			31,822,048.88		(100,669,993.45)
	Other revenues				(689,251.37)								(689,251.37)
	<b>Other operating revenues (pledged revenues of \$5,832,182)</b>	<b>(40,451,271.97)</b>	<b>(67,161,225.65)</b>	<b>(24,343,501.93)</b>	<b>(967,950.90)</b>	-	<b>(2,553,082.38)</b>	<b>(2,940,358.87)</b>	-	-	<b>31,822,048.88</b>	-	<b>(83,333,883,133.59)</b>
	<b>Operating revenues</b>	<b>(1,398,584,001.86)</b>	<b>(2,183,760,245.36)</b>	<b>(1,032,760,918.81)</b>	<b>(1,278,297.90)</b>	-	<b>(2,553,082.38)</b>	<b>(14,184,012.39)</b>	-	<b>218,177,383.11</b>	<b>126,420,402.58</b>	<b>454,639,639.42</b>	<b>(3,833,883,133.59)</b>
Operating expenses	Education and general	Instruction	697,820,672.88	197,548,213.41	194,784,762.49		3,259.06	56,501.53		56,811,320.64	(29,794,481.29)		1,117,230,248.72
		Research	12,875,999.56	1,677,944.46	676,493,646.20		129,115.16			10,376,045.98	(1,222,840.81)		700,329,910.55
		Public service	1,674,420.13	89,955,635.88	38,333,302.56					5,218,670.15	(3,391,740.87)		131,790,287.85
		Academic support	186,517,303.48	9,228,876.93	6,489,629.33			12,321,752.43	25,710.35		23,843,742.94	(1,743,891.15)	236,683,124.31
		Student services	63,938,290.62	59,464,147.52	4,033,992.07	1,781,604.39		2,103.25		11,427,304.36	(3,195,212.60)		137,452,229.61
		Institutional support	213,057,906.89	83,198,612.79	36,430,054.88			5,886,774.99		43,027,057.52	(10,776,008.42)	(55,028,767.00)	315,795,631.65
		Operation and maintenance of plant	140,435,687.66	30,723,833.21	7,650,400.79			50,676.43	152,577.50	750,751.70	20,663,195.48	(47,581,782.20)	157,863,297.31
		Student aid	108,613,732.70	14,310,013.61	125,415,318.68		139,711.37			(218,909,795.62)	(5,000.00)		29,563,960.74
	<b>Education and general</b>	<b>1,424,934,013.92</b>	<b>486,107,277.81</b>	<b>1,089,631,106.97</b>	<b>1,781,604.39</b>	<b>12,593,838.02</b>	<b>6,021,766.55</b>	<b>152,577.50</b>	<b>750,751.70</b>	<b>(47,542,458.53)</b>	<b>(97,710,957.34)</b>	<b>(50,010,810.26)</b>	<b>2,826,708,710.72</b>
	<b>Depreciation</b>							<b>172,590.10</b>	<b>206,776,940.13</b>				<b>206,949,530.23</b>
	Auxiliary enterprises	Program expenses	-	231,367,422.20	11,591,739.94			17,512.89		1,859,126.00	(17,334,039.48)		227,501,761.55
		Internal service center expenses	-	369,963,592.85	14,942.25					265,910,966.78	81,798.02	(399,610,872.42)	236,360,427.48
		Other internal expenses			166,466.24						(166,466.24)		-
	<b>Auxiliary enterprises</b>	<b>-</b>	<b>601,331,015.05</b>	<b>11,773,148.43</b>	-	-	<b>17,512.89</b>	-	-	<b>267,770,092.78</b>	<b>(17,418,707.70)</b>	<b>(399,610,872.42)</b>	<b>463,862,189.03</b>
	<b>Health services operating expenses</b>	<b>10,537,746.43</b>	<b>939,909,972.26</b>	<b>332,230.60</b>						<b>61,780,356.04</b>	<b>(59,778,535.63)</b>		<b>952,781,769.70</b>
	<b>Other operating expenses</b>	<b>-</b>	<b>1,694,988.68</b>	<b>8,664.00</b>			<b>237,990.13</b>			<b>(8,025,545.80)</b>			<b>(6,083,902.99)</b>
	<b>Operating expenses</b>	<b>1,435,471,760.35</b>	<b>2,029,043,253.80</b>	<b>1,101,745,150.00</b>	<b>1,781,604.39</b>	<b>12,831,828.15</b>	<b>6,039,279.44</b>	<b>325,167.60</b>	<b>207,527,691.83</b>	<b>282,007,990.29</b>	<b>(182,933,746.47)</b>	<b>(449,621,682.68)</b>	<b>4,444,218,296.70</b>
<b>Operating, net</b>		<b>36,887,758.50</b>	<b>(154,716,991.56)</b>	<b>68,984,231.19</b>	<b>503,306.49</b>	<b>12,831,828.15</b>	<b>3,486,197.06</b>	<b>(13,858,844.79)</b>	<b>207,527,691.83</b>	<b>500,185,373.40</b>	<b>(56,513,344.09)</b>	<b>5,017,956.74</b>	<b>610,335,162.92</b>

SRECNP LINE DESCRIPTION		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 2018
<b>Nonoperating</b>													
Nonoperating revenues	Federal Pell grant			(57,020,925.19)									(57,020,925.19)
	State appropriations	(15,651,248.00)											(15,651,248.00)
	Gifts	-	(650,000.00)	(253,378,921.15)		(799,643.28)					56,442,358.00		(198,386,206.43)
	Investment Income, net	(34,035,618.93)	(44,994,581.60)	(7,535,335.76)	(558,597.80)	(24,877,553.07)	(60,249,586.30)	(2,507,567.35)			1,242,854.40		(173,505,986.41)
	Investment income	1,875.00	8,912,981.01	60,931.30		4,423,434.03	1,750.02	1,797.11			(2,532.80)		13,400,235.67
	Investment expense												
	Investment Income, net	(34,033,743.93)	(36,071,600.59)	(7,474,404.46)	(558,597.80)	(20,454,119.04)	(60,247,836.28)	(2,505,770.24)			1,240,321.60		(160,105,750.74)
	(Gain)/Loss on disposal of assets	(8,913.90)	(176,898.72)	(613.22)			(338,094.58)						2,692,378.53
	Interest on capital asset-related debt	134,094.91	92,784.59				106,291.20	68,581,287.78	(2,074,350.08)		(118,923.37)		66,721,185.03
	Bond issuance costs						230,290.39		2,119,599.54				2,349,889.93
	Other nonoperating revenues, net (pledged revenues of \$2,182,999)	(442,003.65)	(35,789,375.60)		19,640,752.84		(2,367,820.44)	(4,807,546.74)	(510,751.70)		(1,242,854.40)		(25,519,599.69)
	Nonoperating revenues	(50,001,814.57)	(72,595,090.32)	(317,874,864.02)	19,082,155.04	(21,253,762.32)	(62,617,169.71)	61,267,970.80	2,751,396.71		56,320,901.83		(384,920,276.56)
<b>Other</b>													
Other revenues	Capital student fee, net		(21,170,389.00)										(21,170,389.00)
	Student fee												
	Scholarship allowance									3,920,239.13			3,920,239.13
	Capital student fee, net (pledged revenues of \$17,250,150)	-	(21,170,389.00)	-	-	-	-	-	-	3,920,239.13			(17,250,149.87)
	Capital appropriations					(71,788.25)	(3,571,033.55)						(3,642,821.80)
	Capital grants and gifts			(15,113,576.50)		(500.00)			(1,924,184.97)				(17,038,261.47)
	Transfer of permanent endowments					9,771,990.00							9,771,990.00
	Other revenues	-	(21,170,389.00)	(15,113,576.50)	-	9,699,701.75	(3,571,033.55)	-	(1,924,184.97)	3,920,239.13			(28,159,243.14)
Other interfund related additions and deletions	Indirect cost recovery transfers	(155,376,011.60)	(48,141,277.54)	206,685,724.26	262,477.00		(3,429,387.11)						1,525.01
	Mandatory transfers	21,556,458.53	96,441,467.29	(754,827.65)	(34,483.00)		2,601,405.37	(119,810,020.54)					-
	Voluntary transfers	116,036,472.44	19,000,993.24	7,984,238.76	301,092.94	(5,354,749.28)	(136,443,796.51)	(1,524,256.59)					(5.00)
	Capital asset additions and plant fund activity	25,608,418.51	8,279,223.05	28,278,533.89			222,615,008.55		(279,763,227.26)			(5,017,956.74)	0.00
	Financing activity	223,016.95	1,183,420.43				(25,802,908.76)	(83,953,453.31)	108,349,924.69				-
	Other interfund related additions and deletions	8,048,354.83	76,763,826.47	242,193,669.25	529,086.94	(5,354,749.28)	99,540,321.55	(205,287,730.44)	(171,413,302.57)			(5,017,956.74)	1,520.01
Change in net position		(5,065,701.24)	(171,718,644.41)	(21,810,540.08)	20,114,548.47	(4,076,981.70)	(3,161,684.66)	(157,878,604.43)	36,941,601.00	504,105,612.54	(192,442.26)	0.00	197,257,163.23
<b>Net position</b>													
Net Position, beginning of year		(70,890,081.93)	(925,037,562.40)	(124,135,170.34)	(35,155,536.05)	(259,828,329.00)	(1,037,455,254.84)	(7,065,619.98)	(1,949,434,802.05)	2,050,577,261.98	13,593.67		(2,358,411,500.94)
	Cumulative effect of adoption of new accounting principle					1,705,026.09				507,608,134.12			509,313,160.21
Net position begin, adjusted		(70,890,081.93)	(925,037,562.40)	(124,135,170.34)	(35,155,536.05)	(258,123,302.91)	(1,037,455,254.84)	(7,065,619.98)	(1,949,434,802.05)	2,558,185,396.10	13,593.67		(1,849,098,340.73)
Net position end		(75,955,783.18)	(1,096,756,206.82)	(145,945,710.43)	(15,040,987.59)	(262,200,284.62)	(1,040,616,939.51)	(164,944,224.42)	(1,912,493,201.06)	3,062,291,008.63	(178,848.60)	0.00	(1,651,841,177.51)



**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
Auxiliary and Self-Funded Activities  
June 30, 2018  
Consolidated

BREXCHLINE DESCRIPTION	MSC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POK	POM	PON	POO	POP	POR	POT	POU	POV	PRE	PRL	PRR	FY 2018		
<b>Operating</b>																																
Operating revenues																																
Student tuition, net (pledged revenues of \$595,056.130)	-	(8,384,058.01)		(13,421,871.04)		(10,445,725.02)	(3,380,975.40)	(18,829,997.27)	(15,078,129.09)	(854,829.59)		(2,521,374.44)																				
Student fees, net (pledged revenues of \$662,322.22)	(7,532.50)																															
State and service of educational departments	(27,811,155.52)	-		(2,729,979.78)		(8,628,299.35)	-	(538,541.92)	(819,833.22)	(9,977,799.45)	(4,252,234.62)	(89,345,246.20)	(913,961.26)	(1,870.00)		(1,091,455.28)																
Auxiliary enterprises, net (pledged revenues of \$12,463,465)	(8,799,880.26)	(97,598,476.22)	(23,922,845.97)	(2,686,521.98)	(161,830,200.20)	(8,873,608.81)	(20,342,393.56)	(987,082.07)	(29,430.96)																							
Health services operating revenues (pledged revenues of \$10,375,292)	(18,655,017.59)																															
Normal Revenues	(23,845,829.43)	(16,274,007.54)	(16,140.00)	(308,073.51)	(224,937.76)	(7,065.00)	(138,403.72)	(898,353.17)	(550,675.50)	(38,291.10)	(16,432,128.73)	(462,746.90)	(32,197.73)			(55,646.36)																
Internal Revenues	(303,243,432.01)																															
Internal service center revenues	(233,099,281.46)	(16,274,007.54)	(16,140.00)	(308,073.51)		(224,937.76)	(7,065.00)	(138,403.72)	(898,353.17)	(550,675.50)	(38,291.10)	(16,432,128.73)	(462,746.90)	(32,197.73)		(55,646.36)																
Other operating revenues, net (pledged revenues of \$5,832,182)	(43,496,370.05)	(15,839.26)	(121,981.03)	(287,985.59)	(857,913.65)	(5,607.49)	(451,964.80)	(893,542.67)	(1,487,819.07)	(71.08)	(1,305,561.25)	(27,872.63)	-		(108.26)	(42,854.01)																
<b>Operating revenues, net</b>	<b>(431,907,298.28)</b>	<b>(78,262,491.45)</b>	<b>(24,060,967.90)</b>	<b>(19,418,425.88)</b>	<b>(152,690,813.85)</b>	<b>(22,777,578.43)</b>	<b>(22,448,728.63)</b>	<b>(21,410,869.86)</b>	<b>(17,586,759.22)</b>	<b>(73,127,901.38)</b>	<b>(4,299,596.80)</b>	<b>(106,808,524.55)</b>	<b>(1,346,325.78)</b>	<b>(4,350,140.83)</b>	<b>(31,247,640.57)</b>	<b>(1,189,955.85)</b>	<b>(18,848,076.02)</b>	<b>(14,182,260.50)</b>	<b>(443,864.84)</b>	<b>(4,598,433.25)</b>	<b>(8,966,407.93)</b>	<b>(2,575,821.56)</b>	<b>(453,887.50)</b>	<b>(4,089,047.59)</b>	<b>(1,097,541,684.00)</b>	<b>(79,308,452.46)</b>	<b>(294,808.79)</b>	<b>(11,026,765.37)</b>	<b>(15,558,228.30)</b>	<b>(2,191,727,979.47)</b>		
<b>Operating expenses</b>																																
Education and general																																
Academic support	8,445,822.88																															
Institutional support	60,407,054.86		281,010.96		152,988.82		999,356.68																									
Instruction	33,140,014.56																															
Operation and maintenance of plant	14,557,013.05			41,881.10	331,966.49					41,016.39																						
Public service	14,363,621.07																															
Research	1,877,244.48																															
Student aid	3,170,185.40	8,284,702.02	21,402.00		310,123.44	10,879.59	24,598.00	0.00	25,493.84	1,889,558.17	530,817.81	9,597.00																				
Student services	3,774,877.11	66,371.91		9,557,011.91	17,157,987.20		17,682,557.59	8,927,750.85	493,768.03	1,513.34																						
Education and general	139,537,883.48	8,351,873.03	282,412.96	9,598,893.01	795,876.75	17,168,866.79	1,023,554.66	17,682,557.59	8,927,750.85	53,315,489.41	4,748,807.93	108,125,816.32	1,894,203.73	1,256.37		875,192.79	18,658,933.90	-	-	-	2,040,549.33	2,011,837.13	2,899,924.86	-	-	72,442,682.45	-	15,751,943.54	486,107,277.80			
Auxiliary enterprises	310,923,689.09																															
Internal service center expenses	1,164,502.07	60,818,047.82	22,649,288.26	3,933,105.41	104,084,110.30	4,686,622.05	11,620,653.62	1,621,587.45	4,610,885.00	-	-	120,285.02	-	20,377,548.33	-	9,250,055.25	-	-	-	-	3,680,897.33	9,250,055.25	-	-	14,339,778.01	-	11,386,845.04	369,963,592.85				
Program expenses	312,028,176.96	66,818,047.82	22,649,288.26	3,933,105.41	104,084,110.30	4,686,622.05	11,620,653.62	1,621,587.45	4,610,885.00	-	-	120,285.02	-	20,377,548.33	-	9,250,055.25	-	-	-	-	3,680,897.33	9,250,055.25	-	-	14,339,778.01	-	11,386,845.04	949,266.52	231,385,422.20			
Auxiliary enterprises	17,145,127.52																															
Health services operating expenses	1,694,988.68																															
Other operating expenses	479,465,370.63	68,969,121.34	22,331,701.22	13,531,908.42	194,653,187.05	21,855,468.84	12,644,668.28	13,394,145.94	13,614,145.87	53,315,489.41	4,748,807.93	108,125,816.32	1,924,480.73	4,216,711.15	20,377,548.33	875,192.79	31,753,307.14	9,250,055.25	443,264.84	5,162,674.43	8,787,475.94	2,011,837.13	2,999,924.86	14,339,778.01	910,586,663.00	74,966,154.03	137,842.27	11,386,845.04	25,178,210.86			
<b>Operating, net</b>	<b>38,497,372.35</b>	<b>(8,293,279.71)</b>	<b>(1,138,265.78)</b>	<b>(8,886,427.46)</b>	<b>(67,831,626.89)</b>	<b>(622,889.59)</b>	<b>(10,094,128.36)</b>	<b>(2,198,724.62)</b>	<b>(3,586,684.35)</b>	<b>(19,812,411.97)</b>	<b>458,211.13</b>	<b>1,317,291.37</b>	<b>578,162.87</b>	<b>(139,429.67)</b>	<b>(10,876,892.24)</b>	<b>(14,762,960.00)</b>	<b>2,765,231.12</b>	<b>(4,927,265.29)</b>	<b>-</b>	<b>583,241.18</b>	<b>(18,931.99)</b>	<b>(64,184.43)</b>	<b>2,546,637.36</b>	<b>296,130.42</b>	<b>(86,955,821.00)</b>	<b>(5,942,298.43)</b>	<b>(157,046.52)</b>	<b>291,133.67</b>	<b>9,619,981.76</b>	<b>(162,864,725.85)</b>		
<b>Nonoperating</b>																																
Nonoperating revenues																																
Gifts																																
Investment income, net	(38,445,835.13)																															
Investment income	8,797,803.89																															
Investment expense	(29,648,031.24)																															
Gain/Loss on disposal of assets	(145,262.23)																															
Interest on capital asset related debt	18,653.34	180.41																														
Other nonoperating revenues, net (pledged revenues of \$2,182,299)	(11,895,976.36)	(1,194,887.06)	(82,630.79)	(52,770.44)	(20,974.17)			(419,187.88)	(4,216.42)	(13,699.40)																						
<b>Nonoperating revenues</b>	<b>(41,890,796.98)</b>	<b>(1,203,539.31)</b>	<b>(82,630.79)</b>	<b>(52,770.44)</b>	<b>(20,974.17)</b>	<b>(8,564.22)</b>	<b>-</b>	<b>(419,895.86)</b>	<b>(4,216.42)</b>	<b>(13,699.40)</b>	<b>-</b>	<b>(223.63)</b>	<b>(146,563.63)</b>	<b>-</b>	<b>(4,424.60)</b>	<b>(412.39)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Other</b>																																
Other revenues																																
Capital student fee, net (pledged revenues of \$17,250,158)	(16,795,896.36)																															
Other interfund related additions and deletions	(35,170,246.06)																															
Mandatory transfers	11,970,137.34	13,554,178.37		6,410,324.84	31,148,734.59	234,510.09	5,951,783.97	3,711,219.29																								
Voluntary transfers	(32,132,725.06)	(2,720,246.40)	353,390.82	259,808.16	7,794,282.08	(777,890.35)	5,487,720.06	2,534,082.43	(2,813,137.84)	21,406,172.48	1,513.00	1,295,363.15	(354,867.00)	393.11	8,125,150.24	(84,953.37)	(74,572.75)	1,612,449.56														
Capital asset additions and plant fund activity	843,622.77	44,787.28		38,452.68	148,651.38	40,690.57	133,211.70	70,000.67	57,474.43	42,820.98																						
Financing activity	275,871.24																															
<b>Other interfund related additions and deletions</b>	<b>(54,413,837.77)</b>	<b>10,889,717.73</b>	<b>353,390.82</b>	<b>6,708,585.55</b>	<b>39,891,698.06</b>	<b>(260,699.69)</b>	<b>1,572,723.13</b>	<b>2,604,888.10</b>	<b>1,555,584.88</b>	<b>21,448,734.46</b>	<b>1,513.00</b>	<b>1,295,363.15</b>	<b>(354,867.00)</b>	<b>1,777.78</b>	<b>10,658,894.24</b>	<b>(84,953.37)</b>	<b>(74,572.75)</b>	<b>6,243,631.42</b>	<b>-</b>	<b>(23,889.77)</b>	<b>1,289,618.81</b>	<b>(72,716.69)</b>	<b>12,626,263.26</b>	<b>(2,645,103.76)</b>	<b>10,940,807.54</b>	<b>201,665.26</b>	<b>15,824.34</b>	<b>13,043,115.34</b>	<b>19,000,993.24</b>			
<b>Change in net position</b>	<b>(64,402,104.36)</b>	<b>401,987.71</b>	<b>(868,465.75)</b>	<b>(1,638,189.99)</b>	<b>(8,796,462.94)</b>	<b>(1,182,799.28)</b>	<																									



**University of Colorado Boulder Supplemental Statements**

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Statement of Revenues, Expenses, and Changes in Net Position

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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, 2018  
 Boulder

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2018
<b>ASSETS</b>										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	34,979,060.91	204,314,788.95	15,529,250.62		516,416,011.95	114,864,590.51	(0.01)	-	886,103,702.93
	CASH ON HAND	47,079.00	137,968.32	78,100.00				-	-	263,147.32
	INVESTMENTS AND RESTRICTED POOLED CASH	-	-	3,266,189.23	1,473,373.46	4,391,640.38	8,881,297.76	-	-	18,012,500.83
<b>CASH AND INVESTMENTS</b>		<b>35,026,139.91</b>	<b>204,452,757.27</b>	<b>18,873,539.85</b>	<b>1,473,373.46</b>	<b>520,807,652.33</b>	<b>123,745,888.27</b>	<b>(0.01)</b>	<b>-</b>	<b>904,379,351.08</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	22,182,629.23	20,786,398.41	52,112,126.75			489,265.70	365,020.09	-	95,935,440.18
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,362,954.27				-	-	2,362,954.27
	ACCOUNTS RECEIVABLE, NONCURRENT			3,192,333.76	16,370.63			-	-	3,208,704.39
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,004,545.41)	(5,877,984.37)	(207.10)				-	-	(11,882,736.88)
	<b>ACCOUNTS RECEIVABLE</b>	<b>16,178,083.82</b>	<b>14,908,414.04</b>	<b>57,667,207.68</b>	<b>16,370.63</b>	<b>489,265.70</b>	<b>365,020.09</b>	<b>-</b>	<b>-</b>	<b>89,624,361.96</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				1,845,097.10					1,845,097.10
	LOANS AND NOTES RECEIVABLE, NONCURRENT				16,201,332.47					16,201,332.47
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,754,232.68)					(1,754,232.68)
	<b>LOANS AND NOTES RECEIVABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,292,196.89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,292,196.89</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>16,178,083.82</b>	<b>14,908,414.04</b>	<b>57,667,207.68</b>	<b>16,308,567.52</b>	<b>489,265.70</b>	<b>365,020.09</b>	<b>-</b>	<b>-</b>	<b>105,916,558.85</b>
<b>INVENTORIES</b>		<b>741,188.53</b>	<b>7,233,904.50</b>							<b>7,975,093.03</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	796,019.77	1,093,675.76	80,298.19						1,969,993.73
	OTHER ASSETS, NONCURRENT		455.99							455.99
<b>OTHER ASSETS</b>		<b>796,019.77</b>	<b>1,094,131.75</b>	<b>80,298.19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,970,449.72</b>
CAPITAL ASSETS	LAND							27,635,521.55		27,635,521.55
	CONSTRUCTION IN PROGRESS							267,536,228.62		267,536,228.62
	COLLECTIONS							13,956,502.72		13,956,502.72
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>309,128,252.89</b>	<b>-</b>	<b>309,128,252.89</b>
	BUILDINGS							2,285,096,650.61		2,285,096,650.61
	IMPROVEMENTS OTHER THAN BUILDINGS							158,625,605.21		158,625,605.21
	EQUIPMENT							293,938,302.91		293,938,302.91
	SOFTWARE							3,864,177.94		3,864,177.94
	LIBRARY AND OTHER COLLECTIONS							300,471,892.90		300,471,892.90
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,303,894,404.15)		(1,303,894,404.15)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,738,102,225.42</b>	<b>-</b>	<b>1,738,102,225.42</b>
<b>CAPITAL ASSETS</b>		<b>-</b>	<b>(4,073,835.68)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,047,230,478.31</b>	<b>-</b>	<b>2,047,230,478.31</b>
<b>INTERFUND RECEIVABLES, NET</b>		<b>-</b>	<b>(4,073,835.68)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,401.97)</b>	<b>-</b>	<b>-</b>	<b>(4,096,237.65)</b>
<b>ASSETS</b>		<b>52,741,432.03</b>	<b>223,615,371.88</b>	<b>76,621,045.72</b>	<b>17,781,940.98</b>	<b>521,296,918.03</b>	<b>124,088,506.39</b>	<b>2,047,230,478.30</b>	<b>-</b>	<b>3,063,375,693.33</b>
<b>DEFERRED OUTFLOWS</b>										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS					645,712.62		31,163,971.72		31,809,684.34
	ALTERNATE MEDICARE PLAN RELATED								3,236,819.96	3,236,819.96
	OTHER POSTEMPLOYMENT BENEFITS RELATED								5,399,285.71	5,399,285.71
<b>DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>645,712.62</b>	<b>-</b>	<b>31,163,971.72</b>	<b>8,636,105.67</b>	<b>40,445,790.01</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>52,741,432.03</b>	<b>223,615,371.88</b>	<b>76,621,045.72</b>	<b>17,781,940.98</b>	<b>521,942,630.65</b>	<b>124,088,506.39</b>	<b>2,078,394,450.02</b>	<b>8,636,105.67</b>	<b>3,103,821,483.34</b>

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2018
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE		(6,752,664.62)	(18,112,979.07)	(9,078,519.89)		(22,383,436.65)	(9.63)			(56,327,609.85)
ACCOUNTS PAYABLE-DPCU				(43,766.00)						(43,766.00)
ACCRUED EXPENSES		(13,618,327.46)	(879,053.33)	(552,842.75)		(77,530.30)	(3,289,019.86)			(18,416,773.70)
COMPENSATED ABSENCES									(4,390,324.87)	(4,390,324.87)
									(63,361,602.11)	(63,361,602.11)
COMPENSATED ABSENCES		-	-	-	-	-	-	-	(67,751,926.98)	(67,751,926.98)
UNEARNED REVENUE		(19,989,162.32)	(26,949,773.69)	(52,364,806.07)					1,435,787.91	(97,867,954.17)
			(25,000.00)							(25,000.00)
UNEARNED REVENUE		(19,989,162.32)	(26,974,773.69)	(52,364,806.07)	-	-	-	-	1,435,787.91	(97,892,954.18)
COMMERCIAL PAPER, CURRENT						(11,095,569.57)				(11,095,569.57)
EARLY RETIREMENT INCENTIVE PROGRAM		(1,558,672.46)								(1,558,672.46)
		(2,051,935.73)								(2,051,935.73)
EARLY RETIREMENT INCENTIVE PROGRAM		(3,610,608.19)	-	-	-		-	-	-	(3,610,608.19)
BONDS AND CAPITAL LEASES PAYABLE						(711,261.43)	(47,678,597.59)			(48,389,859.02)
						(188,591.56)	(924,795,901.20)			(924,984,492.76)
BONDS AND CAPITAL LEASES PAYABLE		-	-	-	-	(899,852.99)	-	(972,474,498.79)	-	(973,374,351.78)
OTHER POSTEMPLOYMENT BENEFITS									(208,872,426.43)	(208,872,426.43)
ALTERNATE MEDICARE PLAN									(21,354,073.42)	(21,354,073.42)
OTHER LIABILITIES		(8,671,402.00)	(4,292,224.10)	(1,081,782.70)						(14,045,408.80)
					(1,383,915.00)	(8,612,793.17)				(9,996,708.17)
					(13,992,915.00)					(13,992,915.00)
OTHER LIABILITIES		(8,671,402.00)	(4,292,224.10)	(1,081,782.70)	(15,376,830.00)	(8,612,793.17)	-	-	-	(38,035,031.97)
LIABILITIES		(52,642,164.59)	(50,259,030.19)	(63,121,717.41)	(15,376,830.00)	(43,069,182.68)	(3,289,029.49)	(972,474,498.79)	(296,542,638.92)	(1,496,775,092.06)
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS									1,836,927.21	(1,836,927.21)
									32,429,539.61	(32,429,539.61)
DEFERRED INFLOWS		-	-	-	-	-	-	-	(34,266,466.82)	(34,266,466.82)
LIABILITIES AND DEFERRED INFLOWS		(52,642,164.59)	(50,259,030.19)	(63,121,717.41)	(15,376,830.00)	(43,069,182.68)	(3,289,029.49)	(972,474,498.79)	(330,809,105.74)	(1,531,041,558.88)
<b>NET POSITION</b>										
NET INVESTMENT IN CAPITAL ASSETS								1,105,919,951.23		1,105,919,951.23
RESTRICTED FOR EXPENDABLE PURPOSES				11,252,588.99						11,252,588.99
				191,065.07						191,065.07
				698,555.18						698,555.18
				505,590.85	4,101,234.66	29,515.64				4,636,341.15
				1,836,688.76						1,836,688.76
		(2,288.83)	52,416,399.96	4,816,446.93		48,199,306.67	87,904,537.97			193,334,402.70
				1,797,405.31						1,797,405.31
			5,956,785.91	5,891,991.22		7,382,190.85	33,642,006.60			52,872,974.58
				315,339.94						315,339.94
RESTRICTED FOR EXPENDABLE PURPOSES		(2,288.83)	58,373,185.87	27,305,672.25	4,101,234.66	55,611,013.16	121,546,544.57	-	-	266,935,361.68
UNRESTRICTED		101,556.27	114,983,155.82	(13,806,343.93)	(1,696,123.68)	423,262,434.81	(747,067.67)		(322,173,000.07)	199,924,611.55
NET POSITION		99,267.44	173,356,341.69	13,499,328.32	2,405,110.98	478,873,447.97	120,799,476.90	1,105,919,951.23	(322,173,000.07)	1,572,779,924.46

**UNIVERSITY OF COLORADO**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2018

Boulder

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2018	
<b>Operating</b>													
Operating revenues	Student tuition, net	Student tuition	(697,988,859.63)	(31,943,821.17)						1,124,105.95		(728,808,574.85)	
		Scholarship allowance							113,424,907.31			113,424,907.31	
	<b>Student tuition, net (pledged revenues of \$615,383,668)</b>		<b>(697,988,859.63)</b>	<b>(31,943,821.17)</b>	-	-	-	-	<b>113,424,907.31</b>	<b>1,124,105.95</b>	-	<b>(615,383,667.54)</b>	
	Student fees, net	Student fees	(19,378,249.71)	(41,951,306.28)						28,441.68		(61,301,114.31)	
		Scholarship allowance							9,439,002.89			9,439,002.89	
	<b>Student fees, net (pledged revenues of \$383,525)</b>		<b>(19,378,249.71)</b>	<b>(41,951,306.28)</b>	-	-	-	-	<b>9,439,002.89</b>	<b>28,441.68</b>	-	<b>(51,862,111.42)</b>	
	<b>Fee-for-service contracts</b>		<b>(38,968,530.87)</b>									<b>(38,968,530.87)</b>	
	<b>Federal grants and contracts (pledged revenues of \$94,580,723)</b>											<b>(390,145,475.22)</b>	
	<b>State and local grants and contracts (pledged revenues of \$3,751,554)</b>											<b>(17,318,438.54)</b>	
	<b>Nongovernmental grants and contracts</b>											<b>(96,489,901.27)</b>	
	<b>Sales and services of educational departments</b>											<b>1,007,332.61</b>	
	Auxiliary enterprises, net	Auxiliary enterprises		241,167,200.25								25,289.73	
		Scholarship allowance							4,584,026.90			4,584,026.90	
	<b>Auxiliary enterprises, net (pledged revenues of \$60,364,228)</b>		-	<b>(241,167,200.25)</b>	-	-	-	-	<b>4,584,026.90</b>	<b>(25,289.73)</b>	-	<b>(236,608,463.08)</b>	
	Internal revenues	Internal service center revenues		(303,016,867.94)							286,564,490.82	(16,452,377.12)	
		Interdepartmental revenues	(19,109,088.08)	(34,634,480.59)	(16,000.00)					53,759,568.67		-	
	<b>Internal revenues</b>		<b>(19,109,088.08)</b>	<b>(337,651,348.53)</b>	<b>(16,000.00)</b>	-	-	-	-	<b>53,759,568.67</b>	<b>286,564,490.82</b>	<b>(16,452,377.12)</b>	
	<b>Other operating revenues (pledged revenues of \$1,033,822)</b>		<b>(5,805,054.45)</b>	<b>(12,073,663.05)</b>	<b>(44,700.08)</b>	<b>(431,158.14)</b>	<b>(1,144,988.72)</b>			<b>702,792.24</b>		<b>(18,796,772.20)</b>	
<b>Operating revenues</b>			<b>(781,249,782.74)</b>	<b>(698,144,062.24)</b>	<b>(504,014,515.11)</b>	<b>(431,158.14)</b>	<b>(1,144,988.72)</b>	-	-	<b>127,447,937.11</b>	<b>56,793,106.24</b>	<b>286,564,490.82</b>	<b>(1,514,178,972.79)</b>
Operating expenses	Education and general	Instruction	401,218,216.88	41,544,621.87	46,302,096.59		6,501.53		7,601,387.54	(2,679,572.86)		493,993,251.55	
		Research	11,903,246.24	372,794.35	369,268,122.98				4,494,589.24	(297,800.88)		385,740,951.93	
		Public service	1,586,884.82	5,527,144.21	6,387,127.66				105,912.31	(360,206.73)		13,246,862.27	
		Academic support	100,300,846.28	8,205,970.10	4,662,039.47		25,710.35		3,451,288.07	(600,839.50)		116,045,014.77	
		Student services	35,876,593.41	49,346,431.78	2,054,672.22	315,013.82	2,103.25		1,215,132.53	(2,506,363.39)		86,303,583.62	
		Institutional support	76,668,989.22	8,541,872.07	13,862,665.69		6,817,503.45		1,834,538.70	(627,159.80)		107,098,409.34	
		Operation and maintenance of plant	95,385,063.72	14,532,578.26	6,851,467.94		4,729.55	1,166.34	792,818.90	(32,434,400.18)	762,897.79	85,896,322.31	
		Student aid	80,111,140.58	12,235,441.81	52,658,466.08				(129,488,129.72)			15,516,918.75	
	<b>Education and general</b>		<b>803,050,981.14</b>	<b>140,306,854.44</b>	<b>502,046,658.62</b>	<b>315,013.82</b>	<b>6,856,548.13</b>	<b>1,166.34</b>	<b>(109,992,462.41)</b>	<b>(39,506,343.34)</b>	<b>762,897.79</b>	<b>1,303,841,314.53</b>	
	<b>Depreciation</b>								<b>106,658,440.60</b>			<b>106,658,440.60</b>	
	Auxiliary enterprises	Program expenses		191,710,081.03	10,990,416.14				1,778,533.72	(16,279,430.29)		188,199,600.60	
		Internal service center expenses		286,030,333.33	14,942.25		0.00		519,215.24	0.00	(286,564,490.82)	-	
		Other internal expenses			166,466.24					(166,466.24)		-	
	<b>Auxiliary enterprises</b>		-	<b>477,740,414.36</b>	<b>11,171,824.63</b>	-	-	-	<b>2,297,748.96</b>	<b>(16,445,896.53)</b>	<b>(286,564,490.82)</b>	<b>188,199,600.60</b>	
<b>Operating expenses</b>			<b>803,050,981.14</b>	<b>618,047,268.80</b>	<b>513,218,483.25</b>	<b>315,013.82</b>	<b>6,856,548.13</b>	<b>1,166.34</b>	<b>106,658,440.60</b>	<b>(107,694,713.45)</b>	<b>(55,952,239.87)</b>	<b>1,598,699,355.73</b>	
<b>Operating, net</b>			<b>21,801,198.40</b>	<b>(80,096,793.45)</b>	<b>9,203,968.14</b>	<b>(116,144.32)</b>	<b>5,711,559.41</b>	<b>1,166.34</b>	<b>106,658,440.60</b>	<b>19,753,223.66</b>	<b>840,866.37</b>	<b>84,520,382.94</b>	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2018
<b>Nonoperating</b>												
Nonoperating revenues	Federal Pell grant			(22,280,750.00)								(22,280,750.00)
	Gifts			(77,464,844.44)								(77,464,844.44)
	Investment income, net	Investment income	(326,332.42)	(1,639,451.43)		(26,527.13)	(600,199.22)					(2,592,510.20)
		Investment expense		1,370.99		875.03	39.18					2,285.20
	Investment income, net		(326,332.42)	(1,638,080.44)	-	(25,652.10)	(600,160.04)	-	-	-	-	(2,590,225.00)
	(Gain)/Loss on disposal of assets		(133,091.49)			(171,906.14)		923,686.72				618,689.09
	Interest on capital asset-related debt		67,651.71			103,381.47	38,709,502.69	(3,347,406.69)				35,533,129.18
	Bond issuance costs					161,470.47		1,286,000.56				1,447,471.03
	Other nonoperating revenues, net		(2,535,435.28)		15,376,830.00	(771,204.25)	(2,472,541.68)					9,597,648.79
<b>Nonoperating revenues</b>		-	(2,927,207.48)	(101,383,674.88)	15,376,830.00	(703,910.55)	35,636,800.97	(1,137,719.41)	-	-	-	(55,138,881.35)
<b>Other</b>												
Other revenues	Capital student fee, net	Student fee		(10,795,086.30)								(10,795,086.30)
		Scholarship allowance							1,670,524.65			1,670,524.65
	Capital student fee, net (pledged revenues of \$9,124,562)		-	(10,795,086.30)	-	-	-	-	1,670,524.65	-	-	(9,124,561.65)
	Capital appropriations					(2,335,015.26)						(2,335,015.26)
	Capital grants and gifts			(9,280,996.98)				(1,461,143.00)				(10,742,139.98)
<b>Other revenues</b>		-	(10,795,086.30)	(9,280,996.98)	-	(2,335,015.26)	-	(1,461,143.00)	1,670,524.65	-	-	(22,201,716.89)
Other interfund related additions and deletions	Indirect cost recovery transfers	(67,364,302.99)	(35,037,146.06)	105,568,359.17	262,477.00	(3,429,387.11)						0.01
	Mandatory transfers		62,863,064.01	(789,310.65)		3,634,500.00	(65,708,253.36)					-
	Voluntary transfers	37,643,235.34	20,375,766.89	(11,917,616.77)	(18,912.72)	(67,786,718.91)	(2,249,945.44)			(840,866.37)		(24,795,057.98)
	Capital asset additions and plant fund activity	15,193,830.26	3,796,923.91	12,815,650.98		132,363,551.05		(163,407,058.41)			(762,897.79)	(0.00)
	Financing activity		826,950.01			(8,030,976.55)	(90,647,039.25)	97,851,065.79				-
<b>Other interfund related additions and deletions</b>		(14,527,237.39)	52,825,558.76	105,677,082.73	243,564.28	56,750,968.48	(158,605,238.05)	(65,555,992.62)	-	(840,866.37)	(762,897.79)	(24,795,057.97)
<b>Change in net position</b>		7,273,961.01	(40,993,528.47)	4,216,379.01	15,504,249.96	59,423,602.08	(122,967,270.74)	38,503,585.57	21,423,748.31	0.00	(0.00)	(17,615,273.27)
<b>Net position</b>												
<b>Net position begin</b>		(7,373,228.45)	(132,362,813.23)	(17,715,707.33)	(17,909,360.94)	(538,297,050.05)	2,167,793.84	(1,144,423,536.80)	201,619,599.92			(1,654,294,303.04)
<b>Cumulative effect of impact of new accounting principle</b>									99,129,651.85			99,129,651.85
<b>Net position begin, as restated</b>			(132,362,813.23)	(17,715,707.33)	(17,909,360.94)	(538,297,050.05)	2,167,793.84	(1,144,423,536.80)	300,749,251.77	-	-	(1,555,164,651.19)
<b>Net position end</b>		7,273,961.01	(173,356,341.70)	(13,499,328.32)	(2,405,110.98)	(478,873,447.97)	(120,799,476.90)	(1,105,919,951.23)	322,173,000.08	0.00	(0.00)	(1,572,779,924.46)



**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2018  
 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 GOVT 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 DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2018	
<b>ASSETS</b>																			
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	111,203,351.28	2,408,165.20	2,439,313.61	2,684,733.22	40,892,845.42	7,316,654.85	2,790,533.19	6,376,752.40	4,571,301.56	6,746,006.73	3,103,256.18	(21,621.59)	6,147,019.25	1,011,702.69	438,774.58	2,521.75	6,203,478.63	204,314,788.95
	CASH ON HAND	8,885.00	14,000.00	21,000.00	4,000.00	11,000.00	1,050.00	20,500.00	12,250.00	20,000.00	1,217.00	23,666.32		400.00					137,968.32
<b>CASH AND INVESTMENTS</b>		<b>111,212,236.28</b>	<b>2,422,165.20</b>	<b>2,460,313.61</b>	<b>2,688,733.22</b>	<b>40,903,845.42</b>	<b>7,317,704.85</b>	<b>2,811,033.19</b>	<b>6,389,002.40</b>	<b>4,591,301.56</b>	<b>6,747,223.73</b>	<b>3,126,922.50</b>	<b>(21,621.59)</b>	<b>6,147,019.25</b>	<b>1,012,102.69</b>	<b>438,774.58</b>	<b>2,521.75</b>	<b>6,203,478.63</b>	<b>204,452,757.27</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	4,597,384.19	4,724,656.61	1,535,165.02	52,342.96	1,425,686.83	1,377,440.18	794,327.31	507,469.64	80,708.97	4,103,532.37	325,290.11	1,250,928.10		11,410.74	55.38			20,786,398.41
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,642,795.41)	(4,978.79)	(420,007.34)	(10,876.99)	(645,888.37)	(686,059.65)	(601,519.57)	(137,622.26)		(719,163.87)	(8,986.74)			(30.00)	(55.38)			(5,877,984.37)
<b>ACCOUNTS RECEIVABLE</b>		<b>1,954,588.78</b>	<b>4,719,677.82</b>	<b>1,115,157.68</b>	<b>41,465.97</b>	<b>779,798.46</b>	<b>691,380.53</b>	<b>192,807.74</b>	<b>369,847.38</b>	<b>80,708.97</b>	<b>3,384,368.50</b>	<b>316,303.37</b>	<b>1,250,928.10</b>	<b>-</b>	<b>11,380.74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,908,414.04</b>
<b>INVENTORIES</b>		<b>99,745.47</b>		<b>5,640,447.16</b>		<b>1,101,624.24</b>			<b>6,778.85</b>				<b>385,308.78</b>						<b>7,233,904.50</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	220,786.23	730,141.58	3,562.00		7.34	4.74		32,173.46	39,447.97	19,962.33	55.00							1,093,675.77
	OTHER ASSETS, NONCURRENT	455.99																	455.99
<b>OTHER ASSETS</b>		<b>221,242.22</b>	<b>730,141.58</b>	<b>3,562.00</b>	<b>-</b>	<b>7.34</b>	<b>4.74</b>	<b>-</b>	<b>-</b>	<b>32,173.46</b>	<b>39,447.97</b>	<b>19,962.33</b>	<b>55.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,094,131.75</b>
<b>INTERFUND RECEIVABLES</b>																		<b>(4,073,835.68)</b>	<b>(4,073,835.68)</b>
<b>ASSETS</b>		<b>113,487,812.75</b>	<b>7,871,984.61</b>	<b>9,219,480.45</b>	<b>2,730,199.19</b>	<b>42,785,275.47</b>	<b>8,009,090.12</b>	<b>3,003,840.93</b>	<b>6,758,849.78</b>	<b>4,710,962.84</b>	<b>10,171,040.20</b>	<b>3,463,188.20</b>	<b>1,229,361.51</b>	<b>6,532,328.03</b>	<b>1,023,483.43</b>	<b>486,309.69</b>	<b>2,521.75</b>	<b>2,129,642.95</b>	<b>223,615,371.88</b>
<b>LIABILITIES</b>																			
<b>ACCOUNTS PAYABLE</b>		<b>(2,848,798.58)</b>	<b>(602,623.93)</b>	<b>(2,165,953.15)</b>	<b>(134,813.98)</b>	<b>(1,628,356.96)</b>	<b>(6,557,978.61)</b>	<b>(124,007.16)</b>	<b>(82,536.55)</b>	<b>(182,174.52)</b>	<b>(268,637.25)</b>	<b>(1,309,580.88)</b>	<b>(204,912.19)</b>	<b>(1,476,808.31)</b>	<b>(50,928.73)</b>	<b>(370,428.89)</b>	<b>(2,521.75)</b>	<b>(101,917.63)</b>	<b>(18,112,979.07)</b>
<b>ACCRUED EXPENSES</b>		<b>(437,916.35)</b>	<b>(41,183.22)</b>	<b>(22,766.01)</b>	<b>(47,490.25)</b>	<b>(127,026.78)</b>	<b>(3,851.82)</b>	<b>(3,884.90)</b>	<b>(17,713.47)</b>	<b>(15,025.20)</b>	<b>(140,593.11)</b>	<b>(3,080.80)</b>	<b>(10,416.02)</b>	<b>(2,928.75)</b>	<b>(3,613.41)</b>	<b>(1,563.24)</b>			<b>(879,053.33)</b>
<b>UNEARNED REVENUE</b>		<b>(432,798.95)</b>	<b>(16,688,445.96)</b>	<b>(262,692.58)</b>	<b>(153,276.00)</b>	<b>(1,345,152.48)</b>	<b>(160,784.10)</b>	<b>(900.00)</b>	<b>(787,313.83)</b>	<b>(52,113.78)</b>	<b>(4,733,081.18)</b>	<b>(997,213.84)</b>	<b>(1,015,652.39)</b>		<b>(319,248.60)</b>				<b>(26,974,773.69)</b>
<b>OTHER LIABILITIES</b>		<b>(61,370.35)</b>	<b>(417,705.90)</b>	<b>(3,600.00)</b>	<b>(3,734,545.00)</b>	<b>(33,129.17)</b>	<b>(8,001.00)</b>												<b>(4,292,224.10)</b>
<b>LIABILITIES</b>		<b>(3,780,884.23)</b>	<b>(17,749,959.01)</b>	<b>(2,451,411.74)</b>	<b>(339,180.23)</b>	<b>(6,835,081.22)</b>	<b>(6,722,614.53)</b>	<b>(161,921.23)</b>	<b>(895,564.85)</b>	<b>(249,313.50)</b>	<b>(5,142,311.54)</b>	<b>(2,309,875.52)</b>	<b>(1,230,980.60)</b>	<b>(1,479,737.06)</b>	<b>(373,790.74)</b>	<b>(371,992.13)</b>	<b>(2,521.75)</b>	<b>(161,890.31)</b>	<b>(50,259,030.19)</b>
<b>NET POSITION</b>		<b>109,706,928.52</b>	<b>(9,877,974.40)</b>	<b>6,768,068.71</b>	<b>2,391,018.96</b>	<b>35,950,194.25</b>	<b>1,286,475.59</b>	<b>2,841,919.70</b>	<b>5,863,284.93</b>	<b>4,461,649.34</b>	<b>5,028,728.66</b>	<b>1,153,312.68</b>	<b>(1,619.09)</b>	<b>5,052,590.97</b>	<b>649,692.69</b>	<b>114,317.56</b>	<b>-</b>	<b>1,967,752.64</b>	<b>173,356,341.69</b>

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
Auxiliary and Self-Funded Activities  
June 30, 2017  
Boulder

SRECNP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2018
<b>Operating</b>																			
Operating revenues	Student tuition, net (pledged revenues of \$615,383,668)																		(31,943,821.17)
	Student fees, net (pledged revenues of \$383,525)		(1,717,885.74)		(12,411,871.04)		(8,106,217.55)		(12,234,761.03)	(7,364,208.00)	(116,362.92)								(41,951,306.28)
	Sales and services of educational departments	(12,507,126.16)			(2,735,973.78)		(9,628,299.35)		(389,163.96)	(619,633.22)	(1,552,947.67)	(4,252,234.62)	(913,561.25)		(757,782.96)				(33,356,722.97)
	Auxiliary enterprises, net (pledged revenues of \$60,364,228)		(57,287,616.76)	(19,318,670.80)		(138,733,424.70)		(10,230,420.33)									(294,890.79)	(15,302,176.87)	(241,167,200.25)
	Internal revenues																		
	Interdepartmental revenues	(16,070,694.41)	(16,274,007.94)	(16,140.00)	(306,073.51)		(224,037.76)		(134,010.81)	(898,353.17)	(78,781.91)	(38,291.10)	(235,476.34)		(344,041.56)			(14,572.08)	(34,634,480.59)
	Internal service center revenues	(264,477,511.91)												(31,247,532.29)		(7,291,823.74)			(303,016,867.94)
	<b>Internal revenues</b>	<b>(280,548,206.32)</b>	<b>(16,274,007.94)</b>	<b>(16,140.00)</b>	<b>(306,073.51)</b>	<b>-</b>	<b>(224,037.76)</b>	<b>-</b>	<b>(134,010.81)</b>	<b>(898,353.17)</b>	<b>(78,781.91)</b>	<b>(38,291.10)</b>	<b>(235,476.34)</b>	<b>(31,247,532.29)</b>	<b>(344,041.56)</b>	<b>(7,291,823.74)</b>	<b>-</b>	<b>(14,572.08)</b>	<b>(337,651,348.53)</b>
	Other operating revenues (pledged revenues of \$1,033,822)	(9,801,574.18)			(267,171.60)		(3,048.24)		(160,094.76)	(594,061.90)	(628,726.68)	(71.08)		(108.28)	(344,355.35)	(32,971.63)		(241,479.35)	(12,073,663.05)
	<b>Operating revenues</b>	<b>(302,856,906.66)</b>	<b>(75,279,510.44)</b>	<b>(19,334,810.80)</b>	<b>(15,721,089.93)</b>	<b>(138,733,424.70)</b>	<b>(17,961,602.90)</b>	<b>(10,230,420.33)</b>	<b>(12,918,030.56)</b>	<b>(9,476,256.29)</b>	<b>(34,320,640.35)</b>	<b>(4,290,596.80)</b>	<b>(1,149,037.59)</b>	<b>(31,247,640.57)</b>	<b>(1,446,179.87)</b>	<b>(7,324,795.37)</b>	<b>(294,890.79)</b>	<b>(15,558,228.30)</b>	<b>(698,144,062.25)</b>
Operating expenses	Education and general																		
	Academic support	8,205,970.10																	8,205,970.10
	Institutional support	8,541,872.07																	8,541,872.07
	Instruction	20,084,066.12									17,243,878.97	4,216,676.78							41,544,621.87
	Operation and maintenance of plant	14,532,578.26																	14,532,578.26
	Public service	3,796,828.38									28,006.99		1,702,308.84						5,527,144.21
	Research	372,794.35																	372,794.35
	Student aid	2,818,614.59	8,284,702.02	1,000.00		9,997.29	6,450.15			25,493.64	558,566.32	530,617.81							12,235,441.82
	Student services	1,988,251.16			9,300,606.10		17,157,987.20		10,803,602.32	7,804,467.95	489,387.93	1,513.34			1,800,615.78				49,346,431.78
	<b>Education and general</b>	<b>60,340,975.02</b>	<b>8,284,702.02</b>	<b>1,000.00</b>	<b>9,300,606.10</b>	<b>9,997.29</b>	<b>17,164,437.35</b>	<b>-</b>	<b>10,803,602.32</b>	<b>7,829,961.58</b>	<b>18,319,840.21</b>	<b>4,748,807.93</b>	<b>1,702,308.84</b>	<b>-</b>	<b>1,800,615.78</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,306,854.45</b>
	Auxiliary enterprises																		
	Internal service center expenses	257,717,424.29												20,377,548.33		7,935,360.71			286,030,333.33
	Program expenses		57,941,061.73	18,500,169.74		99,768,558.38		5,936,182.39									137,842.27	9,426,266.52	191,710,081.03
	<b>Auxiliary enterprises</b>	<b>257,717,424.29</b>	<b>57,941,061.73</b>	<b>18,500,169.74</b>	<b>-</b>	<b>99,768,558.38</b>	<b>-</b>	<b>5,936,182.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,377,548.33</b>	<b>-</b>	<b>7,935,360.71</b>	<b>137,842.27</b>	<b>9,426,266.52</b>	<b>477,740,414.36</b>
	<b>Operating expenses</b>	<b>318,058,399.31</b>	<b>66,225,763.75</b>	<b>18,501,169.74</b>	<b>9,300,606.10</b>	<b>99,778,555.67</b>	<b>17,164,437.35</b>	<b>5,936,182.39</b>	<b>10,803,602.32</b>	<b>7,829,961.58</b>	<b>18,319,840.21</b>	<b>4,748,807.93</b>	<b>1,702,308.84</b>	<b>20,377,548.33</b>	<b>1,800,615.78</b>	<b>7,935,360.71</b>	<b>137,842.27</b>	<b>9,426,266.52</b>	<b>618,047,268.81</b>
	<b>Operating, net</b>	<b>15,201,492.65</b>	<b>(9,053,746.69)</b>	<b>(833,641.06)</b>	<b>(6,420,483.83)</b>	<b>(38,954,869.02)</b>	<b>(797,165.55)</b>	<b>(4,294,237.94)</b>	<b>(2,114,428.24)</b>	<b>(1,646,294.71)</b>	<b>(16,000,800.15)</b>	<b>458,211.13</b>	<b>553,271.25</b>	<b>(10,870,092.24)</b>	<b>354,435.91</b>	<b>610,565.34</b>	<b>(157,048.52)</b>	<b>(6,131,961.78)</b>	<b>(80,096,793.45)</b>
<b>Nonoperating</b>																			
Nonoperating revenues	Investment income, net	(326,108.79)										(223.63)							(326,332.42)
	(Gain)/Loss on disposal of assets	(103,240.20)	(8,723.64)			(5,580.05)				(15,407.35)				(140.25)					(133,091.49)
	Interest on capital asset-related debt	17,491.92	180.41					93.88		91.77						49,793.73			67,651.71
	Other nonoperating revenues, net	(1,159,942.18)	(1,194,987.08)	(92,530.79)	(52,770.44)	(20,974.17)				(13,958.48)				(272.14)					(2,535,435.28)
	<b>Nonoperating revenues</b>	<b>(1,571,799.25)</b>	<b>(1,203,530.31)</b>	<b>(92,530.79)</b>	<b>(52,770.44)</b>	<b>(26,554.22)</b>	<b>-</b>	<b>93.88</b>	<b>-</b>	<b>(29,274.06)</b>	<b>-</b>	<b>(223.63)</b>	<b>-</b>	<b>(412.39)</b>	<b>-</b>	<b>49,793.73</b>	<b>-</b>	<b>-</b>	<b>(2,927,207.48)</b>
<b>Other</b>																			
Other revenues	Capital student fee, net (pledged revenues of \$9,124,562)	(10,795,086.30)																	(10,795,086.30)
Other interfund related additions and deletions	Indirect cost recovery transfers	(35,037,146.06)																	(35,037,146.06)
	Mandatory transfers	11,970,137.34	13,554,178.37		4,770,728.00	24,215,869.11		2,806,779.48		1,620,588.71								1,391,039.00	60,329,320.01
	Voluntary transfers	(10,594,042.09)	(3,289,668.26)	158,714.35	646,362.16	5,919,063.30	(45,398.00)	3,348,044.54	2,834,615.46	(2,796,024.36)	15,466,483.90	1,513.00	(240,009.00)	2,533,744.00	63,234.41	(2,619,674.68)	201,665.26	3,195,736.66	14,784,360.65
	Capital asset additions and plant fund activity	490,789.91	64,787.76		8,000.00	148,681.39	77,430.57	133,211.70	54,440.08	32,978.33				8,125,150.24		1,625,860.72		1,160,743.45	11,922,074.15
	Financing activity	275,571.24																	826,950.01
	<b>Other interfund related additions and deletions</b>	<b>(32,894,689.66)</b>	<b>10,329,297.87</b>	<b>158,714.35</b>	<b>5,425,090.16</b>	<b>30,283,613.80</b>	<b>32,032.57</b>	<b>6,288,035.72</b>	<b>2,889,055.54</b>	<b>(1,142,457.32)</b>	<b>15,466,483.90</b>	<b>1,513.00</b>	<b>(240,009.00)</b>	<b>10,658,894.24</b>	<b>63,234.41</b>	<b>(442,435.19)</b>	<b>201,665.26</b>	<b>5,747,519.11</b>	<b>52,825,558.76</b>
	<b>Change in net position</b>	<b>(30,060,082.56)</b>	<b>72,020.87</b>	<b>(767,457.50)</b>	<b>(1,048,164.11)</b>	<b>(8,697,809.44)</b>	<b>(765,132.98)</b>	<b>1,993,891.66</b>	<b>774,627.30</b>	<b>(2,818,026.09)</b>	<b>(534,316.25)</b>	<b>459,500.50</b>	<b>313,262.25</b>	<b>(211,610.39)</b>	<b>417,670.32</b>	<b>217,923.88</b>	<b>44,616.74</b>	<b>(384,442.67)</b>	<b>(40,993,528.46)</b>
<b>Net position</b>																			
Net position begin		(79,646,845.95)	9,805,953.54	(6,000,611.21)	(1,342,854.85)	(27,252,384.81)	(521,342.61)	(4,835,811.36)	(6,637,912.23)	(1,643,623.25)	(4,494,412.42)	(1,612,813.18)	(311,643.16)	(4,840,980.58)	(1,067,363.01)	(332,241.44)	(44,616.74)	(1,583,309.97)	(132,362,813.23)
Net position end		(109,706,928.51)	9,877,974.40	(6,768,068.71)	(2,391,018.96)	(35,950,194.25)	(1,286,475.59)	(2,841,919.70)	(5,863,284.93)	(4,461,649.34)	(5,028,728.66)	(1,153,312.68)	1,619.09	(5,052,590.97)	(649,692.69)	(114,317.56)	-	(1,967,752.64)	(173,356,341.69)



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

**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
June 30, 2018  
Denver/Anschutz

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF-FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2018
<b>ASSETS</b>											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	17,926,365.42	186,132,982.36	95,433,633.93	-	376,721,264.48	19,438,270.43	-	-	-	695,652,516.62
	CASH ON HAND	21,150.22	132,696,422.42	33,082.86	-	-	-	-	-	-	132,750,655.50
	INVESTMENTS AND RESTRICTED POOLED CASH	277,964.10	284,268,250.38	6,536,828.85	4,072,387.48	4,497,344.78	16,743,857.36	-	-	-	316,396,632.95
<b>CASH AND INVESTMENTS</b>		<b>18,225,479.74</b>	<b>603,097,655.16</b>	<b>102,003,545.64</b>	<b>4,072,387.48</b>	<b>381,218,609.26</b>	<b>36,182,127.79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,144,799,805.08</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	26,290,342.83	199,141,370.99	70,087,318.82	-	115,441.68	46,388.57	750,560.50	-	(4,819,956.00)	291,611,467.39
	ACCOUNTS RECEIVABLE-OPCU, CURRENT	-	-	2,308,440.06	-	-	-	-	-	-	2,308,440.06
	ACCOUNTS RECEIVABLE, NONCURRENT	-	-	-	914.13	-	-	17,267,734.69	-	-	17,268,648.82
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,641,497.96)	(18,673,202.58)	(298,100.82)	(70.00)	-	-	-	-	-	(23,612,871.36)
<b>ACCOUNTS RECEIVABLE</b>		<b>21,648,844.87</b>	<b>180,468,168.41</b>	<b>72,097,658.07</b>	<b>844.13</b>	<b>115,441.68</b>	<b>46,388.57</b>	<b>18,018,295.19</b>	<b>-</b>	<b>(4,819,956.00)</b>	<b>287,575,684.91</b>
	LOANS AND NOTES RECEIVABLE, CURRENT	-	-	-	2,332,807.09	-	-	-	-	-	2,332,807.09
	LOANS AND NOTES RECEIVABLE, NONCURRENT	-	-	-	9,672,285.82	-	-	-	-	-	9,672,285.82
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE	-	-	-	(1,009,488.82)	-	-	-	-	-	(1,009,488.82)
<b>LOANS AND NOTES RECEIVABLE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>10,995,604.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,995,604.09</b>
<b>ACCOUNTS, LOANS, AND NOTES RECEIVABLE</b>		<b>21,648,844.87</b>	<b>180,468,168.41</b>	<b>72,097,658.07</b>	<b>10,996,448.22</b>	<b>115,441.68</b>	<b>46,388.57</b>	<b>18,018,295.19</b>	<b>-</b>	<b>(4,819,956.00)</b>	<b>298,571,289.00</b>
INVENTORIES		326,922.41	12,491,757.31	-	-	-	-	-	-	-	12,818,679.72
OTHER ASSETS	OTHER ASSETS, CURRENT	926,005.46	1,252,890.89	944,197.35	-	4,476.98	-	-	(1,867,138.85)	-	1,260,431.83
	OTHER ASSETS, NONCURRENT	-	4,324,800.00	-	-	-	-	15,659,435.64	-	-	19,984,235.64
<b>OTHER ASSETS</b>		<b>926,005.46</b>	<b>5,577,690.89</b>	<b>944,197.35</b>	<b>-</b>	<b>4,476.98</b>	<b>-</b>	<b>15,659,435.64</b>	<b>(1,867,138.85)</b>	<b>-</b>	<b>21,244,667.47</b>
CAPITAL ASSETS	LAND	-	-	-	-	-	-	29,741,632.58	-	-	29,741,632.58
	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	61,184,251.45	-	-	61,184,251.45
	COLLECTIONS	-	-	-	-	-	-	3,568,632.00	-	-	3,568,632.00
<b>NON-DEPRECIABLE CAPITAL ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,494,516.03</b>	<b>-</b>	<b>-</b>	<b>94,494,516.03</b>
	BUILDINGS	-	-	-	-	-	-	1,238,190,264.77	-	-	1,238,190,264.77
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-	131,241,870.08	-	-	131,241,870.08
	EQUIPMENT	-	-	-	-	-	-	239,747,714.70	-	-	239,747,714.70
	SOFTWARE	-	-	-	-	-	-	25,374,490.48	-	-	25,374,490.48
	OTHER INTANGIBLES	-	-	-	-	-	-	1,909,636.00	-	-	1,909,636.00
	LIBRARY AND OTHER COLLECTIONS	-	-	-	-	-	-	79,408,952.80	-	-	79,408,952.80
	<b>LESS ACCUMULATED DEPRECIATION AND AMORTIZATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(804,932,938.83)</b>	<b>-</b>	<b>-</b>	<b>(804,932,938.83)</b>
<b>DEPRECIABLE CAPITAL ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910,939,990.00</b>	<b>-</b>	<b>-</b>	<b>910,939,990.00</b>
<b>CAPITAL ASSETS</b>		<b>-</b>	<b>(2,413,119.67)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,413,119.67</b>	<b>1,005,434,506.03</b>	<b>-</b>	<b>-</b>	<b>1,005,434,506.03</b>
INTERFUND RECEIVABLES, NET		-	-	-	-	-	-	-	-	-	-
<b>ASSETS</b>		<b>41,127,252.48</b>	<b>799,222,152.10</b>	<b>175,045,401.05</b>	<b>15,068,835.70</b>	<b>381,338,527.92</b>	<b>38,641,636.03</b>	<b>1,039,112,236.86</b>	<b>(1,867,138.85)</b>	<b>(4,819,956.00)</b>	<b>2,482,868,947.30</b>
<b>DEFERRED OUTFLOWS</b>											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS	-	-	-	-	-	-	16,429,806.76	-	-	16,429,806.76
	ALTERNATE MEDICARE PLAN RELATED	-	-	-	-	-	-	-	6,081,733.33	-	6,081,733.33
	OTHER POSTEMPLOYMENT BENEFITS RELATED	-	-	-	-	-	-	-	12,812,840.96	-	12,812,840.96
<b>DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,429,806.76</b>	<b>18,894,574.29</b>	<b>-</b>	<b>35,324,381.05</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>41,127,252.48</b>	<b>799,222,152.10</b>	<b>175,045,401.05</b>	<b>15,068,835.70</b>	<b>381,338,527.92</b>	<b>38,641,636.03</b>	<b>1,055,542,043.62</b>	<b>17,027,435.44</b>	<b>(4,819,956.00)</b>	<b>2,518,193,328.34</b>

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2018
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE	(6,426,326.25)	(21,360,031.56)	(9,146,706.97)	(58,275.92)	(6,321,224.67)	(58,475.35)	-	-	4,819,956.00	(38,551,084.73)
ACCRUED EXPENSES	(6,030,727.91)	(50,566,677.18)	(286,948.00)	-	(63.64)	-	-	-	-	(56,884,416.73)
COMPENSATED ABSENCES	-	-	-	-	-	-	-	11,189,785.93	-	(11,189,785.93)
COMPENSATED ABSENCES, CURRENT	-	-	-	-	-	-	-	-	-	-
COMPENSATED ABSENCES, NONCURRENT	-	-	-	-	-	-	-	161,492,095.26	-	(161,492,095.26)
COMPENSATED ABSENCES	-	-	-	-	-	-	-	(172,681,881.19)	-	(172,681,881.19)
UNEARNED REVENUE	(18,857,936.38)	(3,161,522.23)	(49,063,598.07)	-	-	-	(505,560.50)	(1,867,138.85)	-	(69,721,478.33)
UNEARNED REVENUE, CURRENT	(1,388,335.88)	-	-	-	-	-	(7,349,704.88)	-	-	(8,738,040.76)
UNEARNED REVENUE, NONCURRENT	(20,246,272.26)	(3,161,522.23)	(49,063,598.07)	-	-	-	(7,855,265.38)	1,867,138.85	-	(78,459,519.09)
COMMERCIAL PAPER, CURRENT	-	-	-	-	(68,819.92)	-	-	-	-	(68,819.92)
BONDS AND CAPITAL LEASES PAYABLE, CURRENT	-	(146,905.90)	-	-	-	-	(28,906,075.23)	-	-	(29,052,981.13)
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT	-	-	-	-	-	-	(462,046,127.67)	-	-	(462,046,127.67)
BONDS AND CAPITAL LEASES PAYABLE	-	(146,905.90)	-	-	-	-	(490,952,202.90)	-	-	(491,099,108.80)
OTHER POSTEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	(495,667,266.28)	-	(495,667,266.28)
ALTERNATE MEDICARE PLAN	-	-	-	-	-	-	-	(47,321,456.98)	-	(47,321,456.98)
OTHER LIABILITIES	(676,764.89)	(571,815.04)	(379,259.93)	-	-	-	-	-	-	(1,627,839.86)
DEPOSITS HELD FOR OTHERS	-	(6,409,963.42)	-	(695,578.13)	(167,699.09)	-	-	-	-	(7,273,240.64)
OTHER LIABILITIES, CURRENT	-	(8,969,462.24)	-	(3,568,344.71)	-	-	-	-	-	(12,537,806.95)
OTHER LIABILITIES, NONCURRENT	(676,764.89)	(15,951,240.70)	(379,259.93)	(4,263,922.84)	(167,699.09)	-	-	-	-	(21,438,887.45)
OTHER LIABILITIES	(33,380,091.31)	(91,186,377.58)	(58,876,512.97)	(4,322,198.76)	(6,557,807.32)	(58,475.35)	(498,807,468.28)	(713,803,465.60)	4,819,956.00	(1,402,172,441.16)
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS	-	-	-	-	-	-	-	(3,644,469.80)	-	(3,644,469.80)
ALTERNATE MEDICARE PLAN RELATED	-	-	-	-	-	-	-	(76,957,315.70)	-	(76,957,315.70)
OTHER POSTEMPLOYMENT BENEFITS RELATED	-	-	-	-	-	-	-	(80,601,785.50)	-	(80,601,785.50)
DEFERRED INFLOWS	-	-	-	-	-	-	-	(794,405,251.10)	-	(794,405,251.10)
LIABILITIES AND DEFERRED INFLOWS	(33,380,091.31)	(91,186,377.58)	(58,876,512.97)	(4,322,198.76)	(6,557,807.32)	(58,475.35)	(498,807,468.28)	(794,405,251.10)	4,819,956.00	(1,482,774,226.66)
<b>NET POSITION</b>										
NET INVESTMENT IN CAPITAL ASSETS	-	-	-	-	-	-	556,734,575.34	-	-	556,734,575.34
RESTRICTED FOR EXPENDABLE PURPOSES	-	-	121,079,622.97	-	-	-	-	-	-	121,079,622.97
INSTRUCTION	-	-	121,079,622.97	-	-	-	-	-	-	121,079,622.97
RESEARCH	-	-	7,451,644.49	-	-	-	-	-	-	7,451,644.49
ACADEMIC SUPPORT	-	-	252,599.30	-	-	-	-	-	-	252,599.30
STUDENT LOANS AND SERVICES	-	-	11,541.71	10,748,886.04	-	-	-	-	-	10,760,427.75
SCHOLARSHIPS AND FELLOWSHIPS	-	-	908,490.47	-	-	-	-	-	-	908,490.47
AUXILIARY ENTERPRISES	-	30,786,559.15	-	-	4,462,838.37	1,028,174.66	-	-	-	36,277,572.18
INSTITUTIONAL SUPPORT	-	-	1,447,078.58	-	-	-	-	-	-	1,447,078.58
CAPITAL	-	-	10,020.27	-	4,710,875.38	36,574,758.90	-	-	-	41,295,654.55
OTHER	-	982,393.74	1,595,642.80	-	-	-	-	-	-	2,578,036.54
RESTRICTED FOR EXPENDABLE PURPOSES	-	31,768,952.89	132,756,640.59	10,748,886.04	9,173,713.75	37,602,933.56	-	-	-	222,051,126.83
UNRESTRICTED	7,747,161.17	676,266,821.63	(16,587,752.50)	(2,249.10)	365,607,006.86	980,227.12	-	(777,377,815.66)	-	256,633,399.52
NET POSITION	7,747,161.17	708,035,774.52	116,168,888.08	10,746,636.94	374,780,720.61	38,583,160.68	556,734,575.34	(777,377,815.66)	-	1,035,419,101.68

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2018  
Denver/Anschutz

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2018
<b>Operating</b>												
Operating revenues	Student tuition, net	Student tuition	(261,366,094.39)	(30,756,143.46)	-					824,671.55		(291,297,566.30)
		Scholarship allowance							51,328,703.41			51,328,703.41
	<b>Student tuition, net (pledged revenues of \$239,968,863)</b>		<b>(261,366,094.39)</b>	<b>(30,756,143.46)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,328,703.41</b>	<b>824,671.55</b>	<b>-</b>	<b>(239,968,862.89)</b>
Student fees, net	Student fees	(25,129,571.02)	(7,970,117.51)	-	-	-	-	-	-	110,595.02	-	(32,989,093.51)
	Scholarship allowance								5,875,795.60			5,875,795.60
	<b>Student fees, net (pledged revenues of \$200,505)</b>	<b>(25,129,571.02)</b>	<b>(7,970,117.51)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,875,795.60</b>	<b>110,595.02</b>	<b>-</b>	<b>(27,113,297.91)</b>
	<b>Fee-for-service contracts</b>	<b>(79,332,391.00)</b>										<b>(79,332,391.00)</b>
	<b>Federal grants and contracts (pledged revenues of \$81,149,323)</b>			<b>(334,430,604.39)</b>	<b>(310,347.00)</b>							<b>(334,740,951.39)</b>
	<b>State and local grants and contracts (pledged revenues of \$10,257,373)</b>			<b>(44,763,738.40)</b>						<b>166,466.24</b>		<b>(44,597,272.16)</b>
	<b>Nongovernmental grants and contracts</b>			<b>(108,111,359.69)</b>								<b>(108,111,359.69)</b>
	<b>Sales and services of educational departments</b>		<b>(188,947,981.00)</b>							<b>1,529.06</b>		<b>(188,946,451.94)</b>
	<b>Auxiliary enterprises, net (pledged revenues of \$3,051,237)</b>		<b>(11,978,170.67)</b>							<b>18,297.75</b>		<b>(11,959,872.92)</b>
	<b>Health services operating revenues (pledged revenues of \$10,358,504)</b>	<b>(2,120,689.80)</b>	<b>(1,034,984,437.30)</b>							<b>1,254,735.83</b>		<b>(1,035,850,391.27)</b>
Internal revenues	Internal service center revenues		(60,509,375.45)							(13,986,700.00)	74,496,075.45	-
	Interdepartmental revenues	(11,518,677.49)	(18,546,173.70)	(9,752.00)			(11,243,653.52)			41,318,256.71		-
	<b>Internal revenues</b>	<b>(11,518,677.49)</b>	<b>(79,055,549.15)</b>	<b>(9,752.00)</b>	<b>-</b>	<b>-</b>	<b>(11,243,653.52)</b>	<b>-</b>	<b>-</b>	<b>27,331,556.71</b>	<b>74,496,075.45</b>	<b>-</b>
Other operating revenues	Denver AHEC library funding	(5,236,098.00)										(5,236,098.00)
	Miscellaneous	(25,418,251.45)	(39,824,615.75)	(2,719,551.85)	(101,038.34)	(750,950.66)	(2,940,358.87)	-		25,508,774.63		(46,245,992.29)
	Other revenues				(413,279.96)							(413,279.96)
	<b>Other operating revenues (pledged revenues of \$2,854,245)</b>	<b>(30,654,349.45)</b>	<b>(39,824,615.75)</b>	<b>(2,719,551.85)</b>	<b>(514,318.30)</b>	<b>(750,950.66)</b>	<b>(2,940,358.87)</b>	<b>-</b>	<b>-</b>	<b>25,508,774.63</b>	<b>-</b>	<b>(51,895,370.25)</b>
<b>Operating revenues</b>		<b>(410,121,773.15)</b>	<b>(1,393,517,014.84)</b>	<b>(490,035,006.33)</b>	<b>(824,665.30)</b>	<b>(750,950.66)</b>	<b>(14,184,012.39)</b>	<b>-</b>	<b>57,204,499.01</b>	<b>55,216,626.79</b>	<b>74,496,075.45</b>	<b>(2,122,516,221.42)</b>
Operating expenses	Education and general	Instruction	230,265,662.12	154,140,971.81	144,609,908.26	50,000.00			(5,876,138.26)	(26,389,701.36)		496,800,702.57
		Research	149,119.35	1,233,298.39	303,175,737.68				(3,989,227.87)	(925,039.93)		299,643,887.62
		Public service	54,384.38	83,785,966.30	29,611,086.30				(2,104.16)	(3,026,254.14)		110,423,078.68
		Academic support	70,281,374.23	192,181.72	513,210.29				(813,458.96)	(1,137,049.65)		69,036,257.63
		Student services	16,191,316.60	7,486,027.76	798,362.60	1,028,833.41			(133,432.24)	(676,125.72)		24,694,982.41
		Institutional support	59,942,626.57	4,760,893.62	10,084,169.00		0.00		(722,582.84)	(5,674,765.45)		68,390,340.90
		Operation and maintenance of plant	33,566,576.53	15,776,378.33	756,929.84		0.00	750,751.70	(509,747.59)	(14,936,979.91)	4,322,917.96	39,726,826.86
		Student aid	17,570,506.42	1,513,920.21	43,771,536.55		0.00		(57,694,387.45)	(5,000.00)		5,156,575.73
	<b>Education and general</b>	<b>428,021,566.21</b>	<b>268,889,638.14</b>	<b>533,320,940.52</b>	<b>1,028,833.41</b>	<b>50,000.00</b>	<b>-</b>	<b>750,751.70</b>	<b>(69,741,079.37)</b>	<b>(52,770,916.16)</b>	<b>4,322,917.96</b>	<b>1,113,872,652.40</b>
	<b>Depreciation</b>							<b>77,890,742.95</b>				<b>77,890,742.95</b>
	Auxiliary enterprises	Program expenses	12,125,597.14	89,852.75					80,592.28	(33,999.20)		12,262,042.97
		Internal service center expenses	82,284,735.33						(364,707.16)	81,798.02	(74,496,075.45)	7,505,750.74
	<b>Auxiliary enterprises</b>	<b>-</b>	<b>94,410,332.46</b>	<b>89,852.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(284,114.88)</b>	<b>47,798.82</b>	<b>(74,496,075.45)</b>	<b>19,767,793.70</b>
	<b>Health services operating expenses</b>	<b>10,537,746.43</b>	<b>938,175,847.81</b>	<b>283,959.68</b>					<b>55,692,750.34</b>	<b>(59,776,733.82)</b>		<b>944,913,570.44</b>
<b>Operating expenses</b>		<b>438,559,312.64</b>	<b>1,301,475,818.41</b>	<b>533,694,752.95</b>	<b>1,028,833.41</b>	<b>50,000.00</b>	<b>0.00</b>	<b>78,641,494.65</b>	<b>(14,332,443.91)</b>	<b>(112,499,851.16)</b>	<b>(70,173,157.50)</b>	<b>2,156,444,759.49</b>
<b>Operating, net</b>		<b>28,437,539.49</b>	<b>(92,041,196.43)</b>	<b>43,659,746.62</b>	<b>204,168.11</b>	<b>(700,950.66)</b>	<b>(14,184,012.39)</b>	<b>78,641,494.65</b>	<b>42,872,055.10</b>	<b>(57,283,224.37)</b>	<b>4,322,917.96</b>	<b>33,928,538.07</b>

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
<b>Nonoperating</b>												
Nonoperating revenues	Federal Pell grant			(19,016,376.20)								(19,016,376.20)
	State appropriations	(15,651,248.00)										(15,651,248.00)
	Gifts		(650,000.00)	(159,334,611.04)						56,442,358.00		(103,542,253.04)
	Investment income, net											
	Investment income	(2,435.26)	(6,280,916.71)	(2,469,206.67)		(13,454.05)	(48,252.81)			1,242,854.40		(7,571,411.10)
	Investment expense	1,875.00	115,091.21	59,560.31								176,526.52
	Investment income, net	(560.26)	(6,165,825.50)	(2,409,646.36)	-	(13,454.05)	(48,252.81)	-	-	1,242,854.40	-	(7,394,884.58)
	(Gain)/Loss on disposal of assets	(107.10)		(613.22)		(84,479.95)		2,137,913.89				2,052,713.62
	Interest on capital asset-related debt	134,094.91	25,132.88			2,352.08	19,776,557.24	(1,433,634.30)				18,504,502.81
	Bond issuance costs					68,819.92		310,640.79				379,460.71
	Other nonoperating revenues, net (pledged revenues of \$1,686,078)	(116,793.90)	(22,872,383.87)	-	4,263,922.84	(1,594,486.19)	(2,335,005.06)	(510,751.70)		(1,242,854.40)		(24,408,352.28)
Nonoperating revenues		(15,634,614.35)	(29,663,076.49)	(180,761,246.82)	4,263,922.84	(1,621,248.19)	17,393,299.37	504,168.68	-	56,442,358.00	-	(149,076,436.96)
<b>Other</b>												
Other revenues	Capital student fee, net		2,407,568.61									(2,407,568.61)
	Student fee		2,407,568.61									(2,407,568.61)
	Scholarship allowance								(489,077.48)			489,077.48
	Capital student fee, net (pledged revenues of \$1,918,491)	-	(2,407,568.61)	-	-	-	-	-	489,077.48	-	-	(1,918,491.13)
	Capital appropriations					(534,855.29)						(534,855.29)
	Capital grants and gifts			(5,632,579.52)				(431,041.97)				(6,063,621.49)
Other revenues		-	(2,407,568.61)	(5,632,579.52)	-	(534,855.29)	-	(431,041.97)	489,077.48	-	-	(8,516,967.91)
Other interfund related additions and deletions	Indirect cost recovery transfers	(86,650,034.75)	(13,104,131.48)	99,754,166.23								-
	Mandatory transfers	18,694,464.61	22,586,155.69	34,483.00	(34,483.00)	(767,844.63)	(40,512,775.67)					-
	Voluntary transfers	45,231,303.02	8,287,177.51	(106,312.22)	(147,273.04)	(75,625,828.62)	(115,094.10)			840,866.37		(21,635,161.07)
	Capital asset additions and plant fund activity	8,621,795.10	4,250,384.80	15,055,593.44		59,783,883.12		(83,388,738.50)			(4,322,917.96)	-
	Financing activity	223,016.95	356,470.42			(17,025,148.61)	2,212,023.43	14,233,637.81				-
Other Interfund related additions and deletions		(13,879,455.07)	22,376,056.94	114,737,930.45	(181,756.04)	(33,634,938.74)	(38,415,846.34)	(69,155,100.69)	-	840,866.37	(4,322,917.96)	(21,635,161.07)
Change in net position		(1,076,529.93)	(101,735,784.59)	(27,996,149.27)	4,286,334.91	(36,491,992.88)	(35,206,559.36)	9,559,520.67	43,361,132.58	0.00	-	(145,300,027.87)
<b>Net position</b>												
Net position begin		(6,670,631.24)	(606,299,989.93)	(88,172,738.82)	(15,032,971.85)	(338,288,727.73)	(3,376,601.32)	(566,294,096.01)	396,767,859.04			(1,227,367,897.85)
	Cumulative effect of impact of new accounting principle								337,248,824.04			337,248,824.04
Net position begin		(6,670,631.24)	(606,299,989.93)	(88,172,738.82)	(15,032,971.85)	(338,288,727.73)	(3,376,601.32)	(566,294,096.01)	734,016,683.08			(890,119,073.81)
Net position end		(7,747,161.17)	(708,035,774.52)	(116,168,888.09)	(10,746,636.94)	(374,780,720.61)	(38,583,160.68)	(556,734,575.34)	777,377,815.66		-	(1,035,419,101.68)

**UNIVERSITY OF COLORADO**  
STATEMENT OF NET POSITION  
June 30, 2018  
Auxiliary and Self-Funded Activities  
Denver/Anschutz

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

PAP -- AUX PARKING  
PAS -- AUX STU GOVT OP  
PEC -- EDUC CONT ED  
PEG -- EDUC GME

POD -- OTHER DENTISTRY  
POH -- PUBLIC HEALTH  
POI -- OTHER INS SERV  
POK -- UTILITY SERV RE

POM -- OTHER MED PRAC  
PON -- OTHER NURS PRAC  
POP -- OTHER PHARMACY  
POR -- AUX TECH TRANS

POT -- OTHER TELECOM  
POU -- OTHR PRACT PLAN-UPI  
POY -- OTHER HLTH SERV  
PRL -- RSRCH SUP OPER

PRR -- RSRCH BLDG SYS

SNP LINE DESCRIPTION	MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POR	POT	POU	POY	PRL	FY 2018			
<b>ASSETS</b>																								
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	75,093,310.20	103,318.64	(2,330,745.16)	(113,411.50)	448,903.81	3,350,256.82	1,233,657.84	25,606,627.21	16,468,580.40	154,523.06	882,265.32	1,360,851.27	(423,876.99)	442,027.12	1,881,484.45	179,314.56	1,435,141.71	49,431,975.00	10,880,117.93	48,660.67	186,132,982.36		
	CASH ON HAND	28,750.00		400.00		500.00			400.00	400.00	200.00		(20,129.58)						132,685,602.00	300.00		132,696,422.42		
	INVESTMENTS AND RESTRICTED POOLED CASH								14,011,871.06			13,971,625.98				650,029.34			255,634,724.00			284,268,250.38		
<b>CASH AND INVESTMENTS</b>		<b>75,122,060.20</b>	<b>103,318.64</b>	<b>(2,330,345.16)</b>	<b>(113,411.50)</b>	<b>449,403.81</b>	<b>3,350,256.82</b>	<b>1,233,657.84</b>	<b>25,607,027.21</b>	<b>30,480,851.46</b>	<b>154,723.06</b>	<b>882,265.32</b>	<b>15,312,347.67</b>	<b>(423,876.99)</b>	<b>442,027.12</b>	<b>1,881,484.45</b>	<b>179,314.56</b>	<b>1,435,141.71</b>	<b>49,431,975.00</b>	<b>10,880,417.93</b>	<b>48,660.67</b>	<b>603,097,655.16</b>		
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	8,029,622.58	32,020.97	142,338.31	113,411.50	86,505.32	231,751.19	295,560.35	1,592,957.22	1,677,968.80	1,042,624.51	105,306.18	26,905.24	1,639,420.00	586,564.81	261,391.60			48,032.85	173,856,802.00	9,332,493.37	39,694.19	199,141,370.99	
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,991,410.12)		(30,090.65)		(37,696.94)	(30,447.59)	(103,311.86)	(353,806.40)	(819,449.51)	(162,253.79)									(13,505,579.00)	(1,639,156.72)		(18,673,202.58)	
<b>ACCOUNTS RECEIVABLE</b>		<b>6,038,212.46</b>	<b>32,020.97</b>	<b>112,247.66</b>	<b>113,411.50</b>	<b>48,808.38</b>	<b>201,303.60</b>	<b>192,248.49</b>	<b>1,239,150.82</b>	<b>858,519.29</b>	<b>880,370.72</b>	<b>105,306.18</b>	<b>26,905.24</b>	<b>1,639,420.00</b>	<b>586,564.81</b>	<b>261,391.60</b>	<b>0.00</b>	<b>48,032.85</b>	<b>160,351,223.00</b>	<b>7,693,336.65</b>	<b>39,694.19</b>	<b>180,468,168.41</b>		
INVENTORIES		257,354.59				156,291.62							374,933.37									61,223.00	11,641,954.73	12,491,757.31
OTHER ASSETS	OTHER ASSETS, CURRENT	5,503.44						340,553.88					53,597.08				1,151.50					812,557.00	39,527.99	1,252,890.89
	OTHER ASSETS, NONCURRENT																					4,324,800.00		4,324,800.00
<b>OTHER ASSETS</b>		<b>5,503.44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,553.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,597.08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,151.50</b>	<b>-</b>	<b>5,137,357.00</b>	<b>39,527.99</b>	<b>-</b>	<b>5,577,690.89</b>		
INTERFUND RECEIVABLES, NET																						(2,413,119.67)	(2,413,119.67)	
<b>ASSETS</b>		<b>81,423,130.69</b>	<b>135,339.61</b>	<b>(2,218,097.50)</b>	<b>-</b>	<b>654,503.81</b>	<b>3,551,560.42</b>	<b>1,425,906.33</b>	<b>27,186,731.91</b>	<b>31,339,370.75</b>	<b>1,035,093.78</b>	<b>987,571.50</b>	<b>15,392,849.99</b>	<b>1,590,476.38</b>	<b>1,028,591.93</b>	<b>2,142,876.05</b>	<b>830,495.40</b>	<b>1,483,174.56</b>	<b>603,302,104.00</b>	<b>27,842,117.63</b>	<b>88,354.86</b>	<b>799,222,152.10</b>		
<b>LIABILITIES</b>																								
ACCOUNTS PAYABLE		(4,342,993.33)	(67,066.09)	(65,730.35)		(74,227.69)	(103,481.47)	(22,354.02)	(309,079.82)	(116,046.56)	(16,711.29)	(20,568.38)	(6,750.48)	(434,997.40)	(1,162.75)				(167,766.50)	(113,714.37)	(14,999,468.00)	(409,566.11)	(88,346.95)	(21,360,031.56)
ACCRUED EXPENSES		(591,295.26)		(2,793.59)		(863.94)	(459.12)	(19,389.24)	(19,516.95)	(20,443.92)									(1,343.20)	(1,195.13)	(49,892,921.00)	(16,455.83)	(50,566,677.18)	
UNEARNED REVENUE, CURRENT		(125,514.05)		(145,447.69)				(279,324.38)	(2,083,875.11)	(405,503.87)	(120,441.13)										(916.00)		(3,161,522.23)	
BONDS AND CAPITAL LEASES PAYABLE																						(146,905.90)	(146,905.90)	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(334,789.08)				(27,887.25)		(165,702.46)														(43,436.25)	(571,815.04)	
	OTHER LIABILITIES, CURRENT	(1,221,412.48)							(2,689,295.00)				(2,380,113.77)									(0.17)	(119,142.00)	(6,409,963.42)
	OTHER LIABILITIES, NONCURRENT												(7,386,886.23)									(1,582,576.01)	(8,969,462.24)	
<b>OTHER LIABILITIES</b>		<b>(1,556,201.56)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,887.25)</b>	<b>-</b>	<b>(165,702.46)</b>	<b>(2,689,295.00)</b>	<b>-</b>	<b>-</b>	<b>(9,767,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.17)</b>	<b>-</b>	<b>-</b>	<b>(1,745,154.26)</b>	<b>(15,951,240.70)</b>	
<b>LIABILITIES</b>		<b>(6,616,004.20)</b>	<b>(67,066.09)</b>	<b>(213,971.63)</b>	<b>-</b>	<b>(75,091.63)</b>	<b>(131,827.84)</b>	<b>(321,067.64)</b>	<b>(2,578,174.34)</b>	<b>(3,231,289.35)</b>	<b>(137,152.42)</b>	<b>(20,568.38)</b>	<b>(9,773,750.48)</b>	<b>(434,997.40)</b>	<b>(1,162.75)</b>	<b>-</b>	<b>(169,109.70)</b>	<b>(115,409.67)</b>	<b>(64,892,389.00)</b>	<b>(2,318,998.10)</b>	<b>(88,346.95)</b>	<b>(91,186,377.58)</b>		
<b>NET POSITION</b>		<b>74,807,126.50</b>	<b>68,273.52</b>	<b>(2,432,069.13)</b>	<b>-</b>	<b>579,412.18</b>	<b>3,419,732.58</b>	<b>1,104,838.69</b>	<b>24,608,557.58</b>	<b>28,108,081.40</b>	<b>897,941.36</b>	<b>967,003.12</b>	<b>5,619,099.51</b>	<b>1,155,478.98</b>	<b>1,027,429.18</b>	<b>2,142,876.05</b>	<b>661,385.70</b>	<b>1,367,764.89</b>	<b>538,409,715.00</b>	<b>25,523,119.53</b>	<b>7.91</b>	<b>708,035,774.52</b>		

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION  
Auxiliary and Self-Funded Activities  
June 30, 2018  
Denver/Anschutz

SREC/NP LINE DESCRIPTION		MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2018		
<b>Operating</b>																										
Operating revenues	Student tuition, net (pledged revenues of \$239,968,863)								(28,234,369.02)	(2,521,774.44)														(30,756,143.46)		
	Student fees, net (pledged revenues of \$200,505)			(1,010,000.00)		(416,538.47)		(5,613,599.87)	(738,466.67)	(191,512.50)														(7,970,117.51)		
	Sales and services of educational departments	(14,882,656.32)						(149,377.96)	(5,424,518.78)	(89,345,249.20)	(1,870.00)	(1,091,455.28)					(2,494,616.47)							(188,947,981.00)		
	Auxiliary enterprises, net (pledged revenues of \$3,051,237)	(582,969.41)	(112,329.84)	(2,610,540.60)	-	(2,756,614.58)	(5,915,716.24)																		(11,978,170.87)	
	Health services operating revenues (pledged revenues of \$10,358,504)	(16,976,320.85)							(982,032.67)	(2,967,258.79)	(4,316,073.10)														(1,034,984,437.30)	
	Internal revenues	4,134,358.96						4,377.91	471,893.59	10,432,128.73	32,197.73	55,646.36								(1,004,502,693.00)				(188,652.76)		
	Internal service center revenues	(39,315,951.97)																							(1,034,984,437.30)	
	<b>Internal revenues</b>	<b>(43,450,310.93)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,377.91)</b>	<b>(471,893.59)</b>	<b>(10,432,128.73)</b>	<b>(32,197.73)</b>	<b>(55,646.36)</b>	<b>(599,085.00)</b>	<b>(4,932,467.50)</b>	<b>-</b>	<b>-</b>	<b>(11,067.09)</b>	<b>(2,000.00)</b>	<b>(4,866,564.36)</b>	<b>-</b>	<b>(3,402,503.33)</b>	<b>(10,795,306.62)</b>	<b>-</b>	<b>(79,055,549.15)</b>		
	Other operating revenues (pledged revenues of \$2,854,245)	(19,109,148.18)			(856,973.65)			(236,124.81)	(832,234.62)	(1,350,601.29)			(42,854.01)	(2,317,370.84)	(9,249,793.00)		(1,891.96)	(70,138.00)	(451,887.50)	(1,217,148.76)	(3,038,991.00)	(749,059.38)	(300,398.75)		(39,824,615.75)	
	<b>Operating revenues</b>	<b>(95,001,405.69)</b>	<b>(112,329.84)</b>	<b>(3,620,540.60)</b>	<b>(856,973.65)</b>	<b>(3,173,153.05)</b>	<b>(5,915,716.24)</b>	<b>(6,003,480.55)</b>	<b>(36,683,515.35)</b>	<b>(106,808,524.95)</b>	<b>(4,350,140.83)</b>	<b>(1,189,955.65)</b>	<b>(2,916,455.84)</b>	<b>(14,182,260.50)</b>	<b>(443,864.84)</b>	<b>(4,599,433.25)</b>	<b>(2,575,821.56)</b>	<b>(453,887.50)</b>	<b>(6,083,713.12)</b>	<b>(1,007,541,684.00)</b>	<b>(79,908,452.46)</b>	<b>(11,095,705.37)</b>	<b>-</b>	<b>-</b>	<b>(1,393,517,014.84)</b>	
Operating expenses	Education and general	Academic support	192,181.72																						192,181.72	
		Institutional support	1,760,968.76																							4,760,893.62
		Instruction	12,387,585.54						31,682,966.38	108,116,219.32																154,140,971.81
		Operation and maintenance of plant	24,434.79																							15,776,378.33
		Public service	9,924,267.32								1,256.37	860,323.60														83,785,966.30
		Research	1,233,298.39																							1,233,298.39
		Student aid	165,619.81																							1,513,920.21
		Student services	1,451,045.29					6,034,982.47	1,323,846.85	9,597.00																7,486,027.76
	<b>Education and general</b>	<b>27,139,401.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,034,982.47</b>	<b>33,006,813.23</b>	<b>108,125,816.32</b>	<b>1,256.37</b>	<b>875,180.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,511,637.13</b>	<b>2,999,924.86</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268,889,638.14</b>	
	Auxiliary enterprises	Internal service center expenses	52,235,361.08										3,680,697.33	9,255,055.25												82,294,735.32
		Program expenses	430,338.93	67,288.38	3,919,563.86	856,973.65	3,333,569.50	3,517,862.82																		12,125,597.14
	<b>Auxiliary enterprises</b>	<b>52,665,700.01</b>	<b>67,288.38</b>	<b>3,919,563.86</b>	<b>856,973.65</b>	<b>3,333,569.50</b>	<b>3,517,862.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,680,697.33</b>	<b>9,255,055.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,726,776.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,410,332.46</b>	
	Health services operating expenses	15,411,003.07									4,209,454.79															938,175,847.81
	<b>Operating expenses</b>	<b>95,216,104.70</b>	<b>67,288.38</b>	<b>3,919,563.86</b>	<b>856,973.65</b>	<b>3,333,569.50</b>	<b>3,517,862.82</b>	<b>6,034,982.47</b>	<b>33,006,813.23</b>	<b>108,125,816.32</b>	<b>4,210,711.16</b>	<b>875,180.15</b>	<b>3,680,697.33</b>	<b>9,255,055.25</b>	<b>443,864.84</b>	<b>5,102,674.43</b>	<b>2,511,637.13</b>	<b>2,999,924.86</b>	<b>5,726,776.62</b>	<b>910,586,663.00</b>	<b>74,864,870.13</b>	<b>11,386,845.04</b>	<b>15,751,943.54</b>	<b>-</b>	<b>-</b>	<b>1,301,475,818.41</b>
	<b>Operating, net</b>	<b>214,699.01</b>	<b>(45,041.46)</b>	<b>299,023.26</b>	<b>-</b>	<b>160,416.45</b>	<b>(2,397,853.43)</b>	<b>31,501.92</b>	<b>(3,676,702.12)</b>	<b>1,317,291.37</b>	<b>(139,429.67)</b>	<b>(314,775.50)</b>	<b>764,241.49</b>	<b>(4,927,205.25)</b>	<b>-</b>	<b>503,241.18</b>	<b>(64,184.43)</b>	<b>2,546,037.36</b>	<b>(356,936.50)</b>	<b>(96,955,021.00)</b>	<b>(5,043,582.33)</b>	<b>291,139.67</b>	<b>15,751,943.54</b>	<b>-</b>	<b>(92,041,196.43)</b>	
<b>Nonoperating</b>																										
Nonoperating revenues	Gifts																								(650,000.00)	
	Investment income, net	Investment income								(194,122.56)	(4,424.60)		(506,293.44)				(10,427.61)	(1,338,187.20)		(4,226,010.00)	(1,451.30)				(6,280,916.71)	
		Investment expense								47,618.93			66,813.26													115,091.21
	<b>Investment income, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(146,503.63)</b>	<b>(4,424.60)</b>	<b>-</b>	<b>(439,480.18)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,427.61)</b>	<b>(1,338,187.20)</b>	<b>-</b>	<b>(4,226,010.00)</b>	<b>(792.28)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,165,825.50)</b>	
	Interest on capital asset-related debt	1,461.42																								23,671.46
	Other nonoperating revenues, net (pledged revenues of \$1,686,078)	(10,149,059.79)					(410,147.62)	(4,216.42)																		(22,872,383.87)
	<b>Nonoperating revenues</b>	<b>(10,147,598.37)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(410,147.62)</b>	<b>(4,216.42)</b>	<b>-</b>	<b>(146,503.63)</b>	<b>(4,424.60)</b>	<b>-</b>	<b>(439,480.18)</b>	<b>-</b>	<b>-</b>	<b>(10,427.61)</b>	<b>-</b>	<b>(14,291,752.07)</b>	<b>-</b>	<b>(4,226,010.00)</b>	<b>17,484.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(29,013,076.49)</b>	
<b>Other</b>																										
Other revenues	Capital student fee, net (pledged revenues of \$1,918,491)			(2,407,568.61)																					(2,407,568.61)	
	Other interfund related additions and deletions	Indirect cost recovery transfers	(133,100.00)																							(13,104,131.48)
		Mandatory transfers			1,639,596.84		1,410,763.05							4,603,607.86							1,474,248.00				22,586,155.69	
		Voluntary transfers	(6,532,124.17)	(452.88)	(113,500.00)	(581,751.68)	555,805.10	(247,723.36)	5,698,796.67	1,295,363.15	393.11	(15,453.37)	(3,719.75)	1,612,449.56		(23,989.77)	(72,716.60)	12,026,263.26	(28,041.64)		10,940,607.54	15,824.34	(16,238,852.00)	8,287,177.51		
		Capital asset additions and plant fund activity	(270.79)		25,352.55	5,250.00			8,970.98		1,384.67			27,574.00					38,552.50	3,090,049.00	1,047,918.74	5,603.15			4,250,384.80	
		Financing activity																			356,470.42					356,470.42
	<b>Other interfund related additions and deletions</b>	<b>(6,665,494.96)</b>	<b>(452.88)</b>	<b>1,551,448.39</b>	<b>-</b>	<b>(576,501.68)</b>	<b>1,966,568.15</b>	<b>(247,723.36)</b>	<b>5,707,767.65</b>	<b>1,295,363.15</b>	<b>1,777.78</b>	<b>(15,453.37)</b>	<b>(3,719.75)</b>	<b>6,243,631.42</b>	<b>-</b>	<b>(23,989.77)</b>	<b>(72,716.60)</b>	<b>12,026,263.26</b>	<b>10,510.86</b>	<b>4,564,297.00</b>	<b>12,344,996.70</b>	<b>21,427.49</b>	<b>(15,751,943.54)</b>	<b>-</b>	<b>22,376,056.94</b>	
	<b>Change in net position</b>	<b>(16,598,394.32)</b>	<b>(45,494.34)</b>	<b>(557,095.96)</b>	<b>-</b>	<b>(416,085.23)</b>	<b>(841,432.90)</b>	<b>(220,437.86)</b>	<b>2,031,065.53</b>	<b>2,466,150.89</b>	<b>(142,076.49)</b>	<b>(330,228.87)</b>	<b>321,041.56</b>	<b>1,316,426.17</b>	<b>-</b>	<b>468,823.80</b>	<b>(136,901.03)</b>	<b>280,548.55</b>	<b>(346,425.64)</b>	<b>(96,616,734.00)</b>	<b>7,318,898.38</b>	<b>312,567.16</b>	<b>-</b>	<b>-</b>	<b>(101,735,784.52)</b>	
<b>Net position</b>																										
	Net position begin	(58,208,732.16)	(22,779.18)	2,989,165.09		(163,326.95)	(2,578,299.69)	(884,400.83)	(26,639,623.10)	(30,574,232.29)	(755,864.87)	(636,774.25)	(5,940,141.07)	(2,471,905.15)		(1,496,252.98)	(2,005,975.02)	(941,934.25)	(1,021,339.25)	(441,792,981.00)	(32,842,017.91)	(312,575.07)			(606,299,989.93)	
	Net position end	(74,807,126.48)	(68,273.52)	2,432,069.13		(579,412.18)	(3,419,732.58)	(1,104,838.69)	(24,608,557.57)	(28,108,081.40)	(897,941.38)	(967,003.12)	(5,619,099.51)	(1,155,478.98)		(1,027,429.18)	(2,142,876.05)	(661,385.70)	(1,367,764.89)	(538,409,715.00)	(25,523,119.53)	(7.91)			(708,035,774.52)	



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**UNIVERSITY OF COLORADO**  
 STATEMENT OF NET POSITION  
 June 30, 2018  
 Colorado Springs

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2018
<b>ASSETS AND DEFERRED OUTFLOWS</b>										
<b>CASH AND INVESTMENTS</b>										
	EQUITY IN POOLED CASH AND INVESTMENTS	13,795,154.52	13,736,517.02	2,614,037.16		51,609,481.73	1,537,407.07	(0.02)		83,292,597.48
	CASH ON HAND	6,655.00	17,245.00	3,400.00						27,300.00
	INVESTMENTS AND RESTRICTED POOLED CASH				595,407.28	2,837,109.60	4,522,969.58			7,955,486.46
<b>CASH AND INVESTMENTS</b>		<b>13,801,809.52</b>	<b>13,753,762.02</b>	<b>2,617,437.16</b>	<b>595,407.28</b>	<b>54,446,591.33</b>	<b>6,060,376.65</b>	<b>(0.02)</b>	<b>-</b>	<b>91,275,383.94</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>										
	ACCOUNTS RECEIVABLE, CURRENT	15,708,816.17	2,068,685.57	736,952.02		201,229.83	12,746.39			18,728,429.98
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			157,369.67						157,369.67
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,159,943.30)	(1,021,658.54)	(756.40)						(6,182,358.24)
	<b>ACCOUNTS RECEIVABLE</b>	<b>10,548,872.87</b>	<b>1,047,027.03</b>	<b>893,565.29</b>	<b>-</b>	<b>201,229.83</b>	<b>12,746.39</b>	<b>-</b>	<b>-</b>	<b>12,703,441.41</b>
	LOANS RECEIVABLE, CURRENT				170,881.15					170,881.15
	ALLOWANCES FOR LOANS RECEIVABLE				(132,458.26)					(132,458.26)
	<b>LOANS AND NOTES RECEIVABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,422.89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,422.89</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>10,548,872.87</b>	<b>1,047,027.03</b>	<b>893,565.29</b>	<b>38,422.89</b>	<b>201,229.83</b>	<b>12,746.39</b>	<b>-</b>	<b>-</b>	<b>12,741,864.30</b>
<b>INVENTORIES</b>		<b>144.39</b>	<b>933,467.68</b>							<b>933,612.07</b>
<b>OTHER ASSETS, CURRENT</b>		<b>274,728.65</b>	<b>88,406.37</b>	<b>1,248.40</b>						<b>364,383.42</b>
<b>CAPITAL ASSETS</b>										
	LAND							6,702,591.37		6,702,591.37
	CONSTRUCTION IN PROGRESS							19,267,203.87		19,267,203.87
	COLLECTIONS							1,135,947.34		1,135,947.34
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,105,742.58</b>	<b>-</b>	<b>27,105,742.58</b>
	BUILDINGS							529,023,277.11		529,023,277.11
	IMPROVEMENTS OTHER THAN BUILDINGS							11,569,257.37		11,569,257.37
	EQUIPMENT							31,531,087.00		31,531,087.00
	SOFTWARE							936,037.59		936,037.59
	LIBRARY AND OTHER COLLECTIONS							29,081,175.51		29,081,175.51
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(174,932,235.85)		(174,932,235.85)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>427,208,598.73</b>	<b>-</b>	<b>427,208,598.73</b>
<b>CAPITAL ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>454,314,341.31</b>	<b>-</b>	<b>454,314,341.31</b>
<b>INTERFUND RECEIVABLES, NET</b>		<b>(5,000,294.17)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(45,320.34)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,045,614.51)</b>
<b>ASSETS</b>		<b>19,625,261.26</b>	<b>15,822,663.09</b>	<b>3,512,250.85</b>	<b>633,830.17</b>	<b>54,602,500.82</b>	<b>6,073,123.04</b>	<b>454,314,341.29</b>	<b>-</b>	<b>554,583,970.52</b>
<b>DEFERRED OUTFLOWS</b>										
<b>DEFERRED OUTFLOWS</b>										
	LOSS ON BOND REFUNDINGS	-	-	-	-	-	-	10,487,081.08	-	10,487,081.08
	ALTERNATE MEDICARE PLAN RELATED	-	-	-	-	-	-	-	467,897.83	467,897.83
	OTHER POSTEMPLOYMENT BENEFITS RELATED	-	-	-	-	-	-	-	718,636.83	718,636.83
<b>DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,487,081.08</b>	<b>1,186,534.66</b>	<b>11,673,615.74</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>19,625,261.26</b>	<b>15,822,663.09</b>	<b>3,512,250.85</b>	<b>633,830.17</b>	<b>54,602,500.82</b>	<b>6,073,123.04</b>	<b>464,801,422.37</b>	<b>1,186,534.66</b>	<b>566,257,586.26</b>

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2018
<b>LIABILITIES AND DEFERRED INFLOWS</b>									
ACCOUNTS PAYABLE	(925,413.81)	(204,362.83)	(316,000.24)	-	(2,432,488.29)	(443.94)	-	-	(3,878,709.11)
ACCRUED EXPENSES	(4,685,264.28)	(307,940.71)	(76,051.44)	-	-	(794,082.89)	-	-	(5,863,339.32)
EARLY RETIREMENT INCENTIVE PROGRAM									
EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(127,454.40)	-	-	-	-	-	-	-	(127,454.40)
EARLY RETIREMENT INCENTIVE PROGRAM, NONCURRENT	(339,452.00)	-	-	-	-	-	-	-	(339,452.00)
EARLY RETIREMENT INCENTIVE PROGRAM	(466,906.40)	-	-	-	-	-	-	-	(466,906.40)
COMPENSATED ABSENCES									
COMPENSATED ABSENCES, CURRENT	-	-	-	-	-	-	-	(446,253.34)	(446,253.34)
COMPENSATED ABSENCES, NONCURRENT	-	-	-	-	-	-	-	(6,440,372.79)	(6,440,372.79)
COMPENSATED ABSENCES	-	-	-	-	-	-	-	(6,886,626.13)	(6,886,626.13)
UNEARNED REVENUE, CURRENT	(8,150,742.22)	(1,250,080.44)	(473,899.72)	-	-	-	-	-	(9,874,722.38)
BONDS AND CAPITAL LEASES PAYABLE									
BONDS AND CAPITAL LEASES PAYABLE, CURRENT	-	-	-	-	-	-	(7,038,936.97)	-	(7,038,936.97)
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT	-	-	-	-	-	-	(243,855,942.02)	-	(243,855,942.02)
BONDS AND CAPITAL LEASES PAYABLE	-	-	-	-	-	-	(250,894,878.99)	-	(250,894,878.99)
OTHER POSTEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	(27,800,607.03)	(27,800,607.03)
ALTERNATE MEDICARE PLAN, NON-CURRENT	-	-	-	-	-	-	-	(3,059,837.04)	(3,059,837.04)
OTHER LIABILITIES									
DEPOSITS HELD FOR OTHERS	(57,401.88)	(1,204,704.92)	(373,208.83)	-	-	-	-	-	(1,635,315.63)
OTHER LIABILITIES, CURRENT	-	-	-	-	(1,545,456.01)	-	-	-	(1,545,456.01)
OTHER LIABILITIES, NONCURRENT	-	(1,728.20)	-	-	-	-	-	-	(1,728.20)
OTHER LIABILITIES	(57,401.88)	(1,206,433.12)	(373,208.83)	-	(1,545,456.01)	-	-	-	(3,182,499.84)
<b>LIABILITIES</b>	<b>(14,285,728.59)</b>	<b>(2,968,817.10)</b>	<b>(1,239,160.23)</b>	<b>-</b>	<b>(3,977,944.30)</b>	<b>(794,526.83)</b>	<b>(250,894,878.99)</b>	<b>(37,747,070.20)</b>	<b>(311,908,126.24)</b>
<b>DEFERRED INFLOWS</b>									
DEFERRED INFLOWS									
ALTERNATE MEDICARE PLAN RELATED	-	-	-	-	-	-	-	(253,404.39)	(253,404.39)
OTHER POSTEMPLOYMENT BENEFITS RELATED	-	-	-	-	-	-	-	(4,316,323.14)	(4,316,323.14)
DEFERRED INFLOWS	-	-	-	-	-	-	-	(4,569,727.53)	(4,569,727.53)
<b>LIABILITIES AND DEFERRED INFLOWS</b>	<b>(14,285,728.59)</b>	<b>(2,968,817.10)</b>	<b>(1,239,160.23)</b>	<b>-</b>	<b>(3,977,944.30)</b>	<b>(794,526.83)</b>	<b>(250,894,878.99)</b>	<b>(42,316,797.73)</b>	<b>(316,477,853.77)</b>
<b>NET POSITION</b>									
NET INVESTMENT IN CAPITAL ASSETS							213,906,543.38		213,906,543.38
RESTRICTED FOR EXPENDABLE PURPOSES									
INSTRUCTION	-	359,169.21	248,215.75	-	-	-	-	-	607,384.96
RESEARCH	-	-	52,090.76	-	-	-	-	-	52,090.76
ACADEMIC SUPPORT	-	-	1,051,060.95	-	-	-	-	-	1,051,060.95
STUDENT LOANS AND SERVICES	-	-	101,614.17	633,830.17	-	-	-	-	735,444.34
SCHOLARSHIPS AND FELLOWSHIPS	-	-	252,243.98	-	-	-	-	-	252,243.98
AUXILIARY ENTERPRISES	-	2,797,547.28	(2,521.88)	-	187.69	-	-	-	2,795,213.09
INSTITUTIONAL SUPPORT	-	-	609,423.93	-	-	-	-	-	609,423.93
CAPITAL	-	-	-	-	-	6,072,269.86	-	-	6,072,269.86
OTHER	-	-	37,396.16	-	2,945,738.09	-	-	-	2,983,134.25
RESTRICTED FOR EXPENDABLE PURPOSES	-	3,156,716.49	2,349,523.82	633,830.17	2,945,925.78	6,072,269.86	-	-	15,158,266.12
UNRESTRICTED	5,339,532.66	9,697,129.51	(76,433.20)	-	47,678,630.74	(793,673.65)	-	(41,130,263.07)	20,714,922.99
<b>NET POSITION</b>	<b>5,339,532.66</b>	<b>12,853,846.00</b>	<b>2,273,090.62</b>	<b>633,830.17</b>	<b>50,624,556.52</b>	<b>5,278,596.21</b>	<b>213,906,543.38</b>	<b>(41,130,263.07)</b>	<b>249,779,732.49</b>



**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
 June 30, 2018  
 Colorado Springs

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2018
<b>Operating</b>												
Operating revenues	Student tuition, net											
	Student tuition	(133,243,723.78)	(2,055,476.91)							655,181.46		(134,644,019.23)
	Scholarship allowance								30,000,420.00			30,000,420.00
	<b>Student tuition, net (pledged revenues of \$104,643,599)</b>	<b>(133,243,723.78)</b>	<b>(2,055,476.91)</b>	-	-	-	-	-	<b>30,000,420.00</b>	<b>655,181.46</b>	-	<b>(104,643,599.23)</b>
Student fees, net	Student fees	(6,186,975.04)	(7,453,917.22)							23,281.37		(13,617,610.89)
	Scholarship allowance								3,030,661.00			3,030,661.00
	<b>Student fees, net (pledged revenues of \$78,291)</b>	<b>(6,186,975.04)</b>	<b>(7,453,917.22)</b>	-	-	-	-	-	<b>3,030,661.00</b>	<b>23,281.37</b>	-	<b>(10,586,949.89)</b>
	<b>Fee-for-service contracts</b>	<b>(8,405,105.00)</b>										<b>(8,405,105.00)</b>
	<b>Federal grants and contracts (pledged revenues of \$1,696,453)</b>			(6,997,867.95)								<b>(6,997,867.95)</b>
	<b>State and local grants and contracts (pledged revenues of \$2,057,170)</b>			(8,944,216.40)								<b>(8,944,216.40)</b>
	<b>Nongovernmental grants and contracts</b>			(2,200,468.02)								<b>(2,200,468.02)</b>
	<b>Sales and services of educational departments</b>		(428,380.43)									<b>(428,380.43)</b>
Auxiliary enterprises, net	Auxiliary enterprises		(31,584,246.83)							1,001,659.07		(30,582,587.76)
	Scholarship allowance								493,866.00			493,866.00
	<b>Auxiliary enterprises, net (pledged revenues of \$7,676,321)</b>	-	<b>(31,584,246.83)</b>	-	-	-	-	-	<b>493,866.00</b>	<b>1,001,659.07</b>	-	<b>(30,088,721.76)</b>
	<b>Health services operating revenues (pledged revenues of \$16,788)</b>		(1,678,844.14)									<b>(1,678,844.14)</b>
Internal revenues	Internal service center revenues		(895,301.91)								895,301.91	-
	Interdepartmental revenues	(335,107.08)	(56,814.07)	(13,198.00)						405,119.15		-
	<b>Internal revenues</b>	<b>(335,107.08)</b>	<b>(952,115.98)</b>	<b>(13,198.00)</b>	-	-	-	-	-	<b>405,119.15</b>	<b>895,301.91</b>	<b>-</b>
	<b>Other operating revenues (pledged revenues of \$360,365)</b>	<b>(3,368,412.25)</b>	<b>(2,504,491.99)</b>	<b>(250.00)</b>	<b>(22,474.46)</b>	<b>(657,143.00)</b>				<b>680.92</b>		<b>(6,552,090.77)</b>
<b>Operating revenues</b>		<b>(151,539,323.14)</b>	<b>(46,657,473.49)</b>	<b>(18,156,000.37)</b>	<b>(22,474.46)</b>	<b>(657,143.00)</b>	-	-	<b>33,524,947.00</b>	<b>2,085,921.97</b>	<b>895,301.91</b>	<b>(180,526,243.58)</b>
Operating expenses	Education and general											
	Instruction	66,336,793.88	1,862,619.73	2,599,734.00					1,020,150.89	(690,798.07)		71,128,500.43
	Research	823,633.97	71,851.72	4,050,248.83					100,537.36			5,046,271.88
	Public service	33,150.93	642,525.37	2,335,088.60					(11,209.84)	(5,280.00)		2,994,275.06
	Academic support	15,935,082.97	830,725.11	1,307,707.90					238,278.55	(6,002.00)		18,305,792.53
	Student services	11,870,380.61	2,631,687.98	1,180,957.25	437,757.16				249,989.61	(12,723.49)		16,358,049.12
	Institutional support	21,952,326.30	1,932,187.46	2,590,451.78					172,968.01	(138,304.50)		26,509,629.05
	Operation and maintenance of plant	11,484,047.41	414,876.62	42,003.00		45,946.88			134,357.60	(210,402.11)	(32,386.03)	11,878,443.37
	Student aid	10,932,085.70	555,651.59	28,222,963.27					(35,304,692.27)			4,406,008.29
	<b>Education and general</b>	<b>139,367,501.77</b>	<b>8,942,125.58</b>	<b>42,329,154.63</b>	<b>437,757.16</b>	<b>45,946.88</b>	-	-	<b>(33,399,620.09)</b>	<b>(1,063,510.17)</b>	<b>(32,386.03)</b>	<b>156,626,969.73</b>
	<b>Depreciation</b>							<b>17,120,502.19</b>				<b>17,120,502.19</b>
Auxiliary enterprises	Program expenses		27,387,291.04	511,471.05		17,512.89				(1,020,609.99)		26,895,664.99
	Internal service center expenses		927,598.47						12,195.10		(895,301.91)	44,491.66
	<b>Auxiliary enterprises</b>	-	<b>28,314,889.51</b>	<b>511,471.05</b>	-	<b>17,512.89</b>	-	-	<b>12,195.10</b>	<b>(1,020,609.99)</b>	<b>(895,301.91)</b>	<b>26,940,156.65</b>
	<b>Health services operating expenses</b>		<b>1,734,124.45</b>	<b>48,270.92</b>					<b>266,733.28</b>	<b>(1,801.81)</b>		<b>2,047,326.84</b>
<b>Operating expenses</b>		<b>139,367,501.77</b>	<b>38,991,139.54</b>	<b>42,888,896.60</b>	<b>437,757.16</b>	<b>63,459.77</b>	-	<b>17,120,502.19</b>	<b>(33,120,691.71)</b>	<b>(2,085,921.97)</b>	<b>(927,687.94)</b>	<b>202,734,955.41</b>
<b>Operating, net</b>		<b>(12,171,821.37)</b>	<b>(7,666,333.95)</b>	<b>24,732,896.23</b>	<b>415,282.70</b>	<b>(593,683.23)</b>	-	<b>17,120,502.19</b>	<b>404,255.29</b>	-	<b>(32,386.03)</b>	<b>22,208,711.83</b>

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2018
<b>Nonoperating</b>												
Nonoperating revenues	Federal Pell grant			(15,723,798.99)								(15,723,798.99)
	Gifts			(14,731,076.55)								(14,731,076.55)
	Investment income, net			(142,951.79)		(37,368.63)	37,205.22					(143,115.20)
						874.99	1,757.93					2,632.92
	Investment income, net			(142,951.79)		(36,493.64)	38,963.15					(140,482.28)
	(Gain)/Loss on disposal of assets		(3,678.51)			(81,708.49)		48,582.63				(36,804.37)
	Interest on capital asset-related debt					557.65	9,787,671.18	(359,887.03)				9,428,341.80
	Bond issuance costs							522,958.19				522,958.19
	Other nonoperating revenues, net (pledged revenues of \$23,434)	(324,691.38)	(12,413.47)			(2,130.00)						(339,234.85)
	<b>Nonoperating revenues</b>	<b>(324,691.38)</b>	<b>(16,091.98)</b>	<b>(30,597,827.33)</b>	<b>-</b>	<b>(119,774.48)</b>	<b>9,826,634.33</b>	<b>211,653.79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,020,097.05)</b>
<b>Other</b>												
Other revenues	Capital student fee, net (pledged revenue of \$6,207,097)		(7,967,734.09)						1,760,637.00			(6,207,097.09)
	Capital appropriations					(701,163.00)						(701,163.00)
	Capital grants and gifts			(200,000.00)				(32,000.00)				(232,000.00)
	<b>Other revenues, net</b>	<b>-</b>	<b>(7,967,734.09)</b>	<b>(200,000.00)</b>	<b>-</b>	<b>(701,163.00)</b>	<b>-</b>	<b>(32,000.00)</b>	<b>1,760,637.00</b>	<b>-</b>	<b>-</b>	<b>(7,140,260.09)</b>
Other interfund related additions and deletions	Indirect cost recovery transfers	(1,319,855.86)		1,319,855.86								-
	Mandatory transfers	2,861,993.92	10,992,247.59			(265,250.00)	(13,588,991.51)					-
	Voluntary transfers	11,177,815.76	4,808,486.81	5,418,359.16	127,392.95	(30,370,121.30)					32,386.03	(8,805,680.59)
	Capital asset additions and plant fund activity	1,729,534.03	167,992.08	398,562.17		29,982,365.60		(32,310,839.91)				(32,386.03)
	Financing activity					(748,783.60)	4,481,562.51	(3,734,778.91)				-
	<b>Other interfund related additions and deletions</b>	<b>14,449,487.85</b>	<b>15,968,726.48</b>	<b>7,136,777.19</b>	<b>127,392.95</b>	<b>(1,399,789.30)</b>	<b>(9,107,429.00)</b>	<b>(36,045,618.82)</b>	<b>-</b>	<b>-</b>	<b>32,386.03</b>	<b>(8,838,066.62)</b>
	<b>Change in net position</b>	<b>1,952,975.10</b>	<b>318,566.46</b>	<b>1,071,846.09</b>	<b>542,675.65</b>	<b>(2,814,410.01)</b>	<b>719,205.33</b>	<b>(18,745,462.84)</b>	<b>2,164,892.29</b>	<b>-</b>	<b>(0.00)</b>	<b>(14,789,711.93)</b>
<b>Net position</b>												
	Net position begin	(7,292,507.76)	(13,172,412.46)	(3,344,936.71)	(1,176,505.82)	(47,810,146.51)	(5,997,801.54)	(195,161,080.54)	25,439,560.28			(248,515,831.07)
	Cumulative effect of adoption of new accounting principle								13,525,810.50			13,525,810.50
	Net position begin, as restated	(7,292,507.76)	(13,172,412.46)	(3,344,936.71)	(1,176,505.82)	(47,810,146.51)	(5,997,801.54)	(195,161,080.54)	38,965,370.78			(234,990,020.57)
	Net position end	(5,339,532.66)	(12,853,846.00)	(2,273,090.62)	(633,830.17)	(50,624,556.52)	(5,278,596.21)	(213,906,543.38)	41,130,263.07	-	(0.00)	(249,779,732.50)



**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2018  
 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  
 POH - PUBLIC HEALTH  
 POI - OTHER INS SERV  
 POO -- OTHER STU SERV  
 POT -- OTHER TELECOM  
 POY -- OTHER HLTH SERV

SNP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POH	POI	POO	POT	POY	FY 2018	
<b>ASSETS</b>																			
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	5,404,320.05	255,495.46	214,345.28	62,576.68	596,583.23	72,496.75	277,931.72	405,467.66	680,230.58	5,420,971.93	8,236.26	69,487.36	13,968.61	251,632.40	6,861.03	5,912.02	13,736,517.02	
	CASH ON HAND	870.00	700.00	-	-	10,000.00	200.00	1,050.00	500.00	3,825.00	-	-	-	-	-	-	-	17,245.00	
	<b>CASH AND INVESTMENTS</b>	<b>5,405,190.05</b>	<b>256,195.46</b>	<b>214,345.28</b>	<b>62,576.68</b>	<b>596,583.23</b>	<b>72,696.75</b>	<b>278,981.72</b>	<b>405,967.66</b>	<b>684,155.58</b>	<b>5,420,971.93</b>	<b>8,236.26</b>	<b>69,487.36</b>	<b>13,968.61</b>	<b>251,632.40</b>	<b>6,861.03</b>	<b>5,912.02</b>	<b>13,753,762.02</b>	
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	55,524.29	78,675.20	90,108.01	-	1,222,919.70	39,594.12	183,123.81	30,763.27	232,117.69	165,409.61	-	-	-	(29,550.13)	-	-	2,068,685.57	
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,844.03)	(23,382.48)	(4,277.55)	-	(701,354.98)	(15,319.14)	(35,187.71)	(12,817.09)	(109,071.65)	(100,580.54)	-	-	-	(12,723.37)	-	-	(1,021,658.54)	
	<b>ACCOUNTS RECEIVABLE</b>	<b>48,680.26</b>	<b>55,292.72</b>	<b>85,830.46</b>	<b>-</b>	<b>521,564.72</b>	<b>24,274.98</b>	<b>147,936.10</b>	<b>17,946.18</b>	<b>123,046.04</b>	<b>64,829.07</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(42,273.50)</b>	<b>-</b>	<b>-</b>	<b>1,047,027.03</b>	
INVENTORIES		5,470.10	-	831,303.06	-	-	-	3,781.67	-	-	-	-	-	890.73	92,822.12	-	-	933,467.68	
OTHER ASSETS, CURRENT		87,906.37	500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,406.37	
<b>ASSETS</b>		<b>5,547,246.78</b>	<b>311,988.18</b>	<b>1,131,478.80</b>	<b>62,576.68</b>	<b>1,118,147.95</b>	<b>100,753.40</b>	<b>426,917.82</b>	<b>423,813.84</b>	<b>807,201.62</b>	<b>5,485,801.00</b>	<b>8,236.26</b>	<b>69,487.36</b>	<b>14,859.34</b>	<b>301,381.02</b>	<b>6,861.03</b>	<b>5,912.02</b>	<b>15,822,663.10</b>	
<b>LIABILITIES</b>																			
ACCOUNTS ACCRUED		(136,474.65)	(9,332.93)	190,663.14	(3,119.05)	(58,620.42)	(764.18)	(8,377.87)	(7,087.77)	(30,904.40)	(30,750.68)	-	-	-	(105,355.95)	(4,238.07)	-	(204,362.83)	
	<b>ACCRUED</b>	<b>(193,305.83)</b>	<b>-</b>	<b>(5,420.79)</b>	<b>(8,944.78)</b>	<b>(2,485.81)</b>	<b>(253.63)</b>	<b>(9,934.17)</b>	<b>(20,265.37)</b>	<b>(16,355.26)</b>	<b>(8,895.89)</b>	<b>(8,687.73)</b>	<b>-</b>	<b>-</b>	<b>(30,749.52)</b>	<b>(2,642.13)</b>	<b>-</b>	<b>(307,940.71)</b>	
UNEARNED REVENUE, CURRENT		(30,650.00)	(139,848.89)	(33,399.54)	-	(90,402.65)	(81,939.00)	(128,352.90)	(52,417.63)	(411,254.79)	(272,043.78)	-	-	-	(9,771.27)	-	-	(1,250,080.44)	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(391,065.25)	-	(315.79)	(3,500.00)	(724,288.00)	-	(423.85)	-	(30.00)	2,599.97	-	-	-	(87,682.00)	-	-	(1,204,704.92)	
	OTHER LIABILITIES, NONCURRENT	-	-	-	-	(1,728.20)	-	-	-	-	-	-	-	-	-	-	-	(1,728.20)	
	<b>OTHER LIABILITIES</b>	<b>(391,065.25)</b>	<b>-</b>	<b>(315.79)</b>	<b>(3,500.00)</b>	<b>(726,016.20)</b>	<b>-</b>	<b>(423.85)</b>	<b>-</b>	<b>(30.00)</b>	<b>2,599.97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87,682.00)</b>	<b>-</b>	<b>-</b>	<b>(1,206,433.12)</b>	
<b>LIABILITIES</b>		<b>(751,495.73)</b>	<b>(149,181.82)</b>	<b>151,527.02</b>	<b>(15,563.83)</b>	<b>(877,525.08)</b>	<b>(82,956.81)</b>	<b>(147,088.79)</b>	<b>(79,770.77)</b>	<b>(458,544.45)</b>	<b>(309,090.38)</b>	<b>(8,687.73)</b>	<b>-</b>	<b>-</b>	<b>(233,558.54)</b>	<b>(6,880.20)</b>	<b>-</b>	<b>(2,968,817.10)</b>	
<b>NET POSITION</b>		<b>4,795,751.05</b>	<b>162,806.35</b>	<b>1,283,005.82</b>	<b>47,012.85</b>	<b>240,622.87</b>	<b>17,796.59</b>	<b>279,829.03</b>	<b>344,043.08</b>	<b>348,657.17</b>	<b>5,176,710.62</b>	<b>(451.47)</b>	<b>69,487.36</b>	<b>14,859.34</b>	<b>67,822.49</b>	<b>(19.17)</b>	<b>5,912.02</b>	<b>12,853,846.00</b>	



**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
 Auxiliary and Self-Funded Activities  
 June 30, 2018  
 Colorado Springs

SRECP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POH	POI	POO	POT	POY	FY 2018
<b>Operating</b>																		
Operating revenues	Student tuition, net (pledged revenues of \$104,643,599)										(2,057,357.83)				1,880.92			(2,055,476.91)
	Student fees, net (pledged revenues of \$78,291)	(57,532.50)	(2,666,172.27)				(1,522,969.00)	(2,380,975.60)	(981,636.37)	(7,713,921.09)					(98,444.49)			(15,421,651.31)
	Sales and services of educational departments	(421,373.44)									(300.00)				(6,706.99)			(428,380.43)
	Auxiliary enterprises, net (pledged revenues of \$7,676,321)	(494,290.69)	(300,859.46)	(4,491,845.33)	(55,980.96)	(13,099,475.50)	(116,394.23)	(4,096,256.99)	(1,451,243.35)	(261,092.07)	(39,430.08)	(2,345.00)		(31,875.25)	(7,143,157.92)			(31,584,246.83)
	Health services operating revenues (pledged revenues of \$16,788)	(1,678,697.14)													(147.00)			(1,678,844.14)
	Internal Revenues	(48,834.07)					(900.00)	(7,065.00)	(15.00)									(56,814.07)
	Internal service center revenues	(213,144.21)							(1,018.60)							(681,139.10)		(895,301.91)
	Internal Revenues	(261,978.28)					(900.00)	(7,065.00)	(1,033.60)									(952,115.98)
	Other operating revenues (pledged revenues of \$360,365)	(1,928,676.67)	(15,859.28)	(121,861.03)	(20,814.39)	(940.00)	(2,559.25)	(18,294.47)	(55,445.23)	(99,480.77)	(26,657.77)	(130.55)			(213,652.58)			(2,504,491.99)
	Operating revenues	(4,842,548.72)	(2,982,891.01)	(4,613,826.36)	(76,795.35)	(13,100,415.50)	(1,642,822.48)	(6,502,592.06)	(2,489,358.55)	(8,074,493.93)	(2,123,745.68)	(2,475.55)		(31,875.25)	(7,440,228.06)	(681,139.10)		(54,625,207.58)
Operating expenses	Education and general	47,671.06									783,054.05							830,725.11
	Academic support	298,593.27		261,010.96		152,986.82		999,356.66							220,239.75			1,932,187.46
	Institutional support	668,362.90			41,881.10	331,966.49				41,016.39	1,194,256.83		12.64					1,862,619.73
	Instruction																	414,876.62
	Operation and maintenance of plant	642,525.37																642,525.37
	Public service	71,851.72																71,851.72
	Research	180,951.00		20,402.00		300,126.15	4,429.44	24,598.00			7,145.00				18,000.00			555,651.59
	Student aid	335,580.66	66,371.91		256,405.81				843,972.80	1,123,282.90	4,380.10				1,693.80			2,631,687.98
	Student services	2,245,535.98	66,371.91	281,412.96	298,286.91	785,079.46	4,429.44	1,023,954.66	843,972.80	1,164,299.29	1,988,835.98		12.64		239,933.55			8,942,125.58
	Auxiliary enterprises	249,957.79														677,640.68		927,598.47
	Internal service center expenses	529,710.14	2,676,986.09	4,081,830.14	13,541.55	3,438,578.27	1,353,052.55	2,166,608.41	1,621,587.45	4,619,885.00		120,285.02		17,015.91	6,746,928.61	1,283.90		27,387,291.04
	Program expenses	779,667.93	2,676,986.09	4,081,830.14	13,541.55	3,438,578.27	1,353,052.55	2,166,608.41	1,621,587.45	4,619,885.00		120,285.02		17,015.91	6,746,928.61	1,283.90		28,314,889.51
	Auxiliary enterprises	1,734,124.45																1,734,124.45
	Health services operating expenses	4,759,328.36	2,743,358.00	4,363,243.10	311,828.46	4,223,657.73	1,357,481.99	3,190,563.07	2,465,560.25	5,784,184.29	1,988,835.98	120,285.02	12.64	17,015.91	6,986,860.16	677,640.68	1,283.90	38,991,139.54
	Operating expenses	(83,220.36)	(239,533.01)	(250,583.26)	235,033.11	(8,876,757.77)	(285,340.49)	(3,312,028.99)	(23,798.30)	(2,290,309.64)	(134,909.70)	117,809.47	12.64	(14,859.34)	(473,367.90)	(3,498.42)	1,283.90	(15,634,068.04)
Operating, net																		
<b>Nonoperating</b>																		
Other	Gain (loss) on disposal of assets	(2,878.51)									(800.00)							(3,678.51)
Nonoperating Revenue	Other revenues	(3,373.41)						(9,040.00)										(12,413.47)
Nonoperating revenue, net		(6,251.92)						(9,040.00)			(800.00)							(16,091.98)
Other interfund related additions and deletions	Mandatory transfers					6,932,865.48	234,510.09	1,734,241.44		2,090,630.58								10,992,247.59
	Voluntary transfers	(604,473.83)	569,419.86	195,129.35	(273,054.00)	1,875,218.78	49,259.33	1,583,880.42	(52,809.67)	182,886.52	240,891.91	(117,358.00)	(69,500.00)		1,226,383.60	2,612.54		4,808,486.81
	Capital asset additions and plant fund activity	89,181.39			5,100.00			15,565.59		24,495.10	33,650.00							167,992.08
	Other interfund related additions and deletions	(515,292.44)	569,419.86	195,129.35	(267,954.00)	8,808,084.26	283,769.42	3,318,121.86	(37,244.08)	2,298,012.20	274,541.91	(117,358.00)	(69,500.00)		1,226,383.60	2,612.54		15,968,726.46
Change in net position		(604,764.72)	329,886.85	(55,453.91)	(32,920.89)	(8,873.51)	(1,571.07)	(2,947.19)	(61,042.38)	6,902.56	139,632.21	451.47	(69,487.36)	(14,859.34)	753,015.70	(885.88)	1,283.90	318,566.46
<b>Net position</b>																		
Net position begin		(4,190,886.34)	(492,693.20)	(1,227,551.91)	(14,091.96)	(171,949.35)	(16,225.53)	(276,881.84)	(283,000.70)	(355,559.74)	(5,316,342.83)				(820,838.20)	905.05		(7,195.92)
Net position end		(4,795,751.05)	(1,62,806.36)	(1,283,005.82)	(47,012.85)	(240,622.87)	(17,796.59)	(279,829.02)	(344,043.07)	(348,657.18)	(5,176,710.62)	451.47	(69,487.36)	(14,859.34)	(67,822.49)	19.17		(5,912.02)

# University of Colorado System Administration



## **System Administration Supplemental Statements**

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

**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2017  
 System Administration

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
<b>ASSETS</b>												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	9,852,748.30	117,698,626.39	2,009,771.62		536,665.00	6,808,568.51	(11,153,613.85)	6,033,209.23	(0.01)		131,785,975.19
	CASH ON HAND		881,994.78									881,994.78
	INVESTMENTS AND RESTRICTED POOLED CASH	42,675,663.15	52,080,345.85	11,677,848.55	1,036,697.44	257,221,693.69	106,254,587.06	11,012,624.81				481,959,460.55
<b>CASH AND INVESTMENTS</b>		<b>52,528,411.45</b>	<b>170,660,967.02</b>	<b>13,687,620.17</b>	<b>1,036,697.44</b>	<b>257,758,358.69</b>	<b>113,063,155.57</b>	<b>(140,989.04)</b>	<b>6,033,209.23</b>	<b>(0.01)</b>	<b>-</b>	<b>614,627,430.52</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	7,091.97	27,675,441.02	252,812.10		91,726.96					(2,206,936.50)	25,820,135.55
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			32,383.84								32,383.84
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(175,168.46)									(175,168.46)
	<b>ACCOUNTS RECEIVABLE</b>	<b>7,091.97</b>	<b>27,500,272.56</b>	<b>285,195.94</b>	<b>-</b>	<b>91,726.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,206,936.50)</b>	<b>25,677,350.93</b>
	LOANS AND NOTES RECEIVABLE, NONCURRENT		12,719,076.77								(12,719,076.77)	-
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>7,091.97</b>	<b>40,219,349.33</b>	<b>285,195.94</b>	<b>-</b>	<b>91,726.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,926,013.27)</b>	<b>25,677,350.93</b>
<b>INVENTORIES</b>			<b>7,329.08</b>									<b>7,329.08</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	8,500.00	576,031.76	750,262.53								1,334,794.29
	OTHER ASSETS, NON-CURRENT								15,659,436.00			15,659,436.00
<b>OTHER ASSETS</b>		<b>8,500.00</b>	<b>576,031.76</b>	<b>750,262.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,659,436.00</b>	<b>-</b>	<b>-</b>	<b>16,994,230.29</b>
CAPITAL ASSETS	BUILDINGS								93,336,376.51			93,336,376.51
	IMPROVEMENTS OTHER THAN BUILDINGS								120,000.00			120,000.00
	EQUIPMENT								9,554,863.32			9,554,863.32
	SOFTWARE								65,497,692.71			65,497,692.71
	OTHER INTANGIBLES								121,573.21		(121,573.21)	-
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(90,821,903.56)		25,246.77	(90,796,656.79)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,808,602.19</b>	<b>-</b>	<b>(96,326.44)</b>	<b>77,712,275.75</b>
	LAND					1,955,470.45			20,490,667.04			22,446,137.49
	CONSTRUCTION IN PROGRESS								259,660.00			259,660.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>20,750,327.04</b>	<b>-</b>	<b>(96,326.44)</b>	<b>22,705,797.49</b>
<b>CAPITAL ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>98,558,929.23</b>	<b>-</b>	<b>(96,326.44)</b>	<b>100,418,073.24</b>
<b>INTERFUND RECEIVABLES, NET</b>		<b>-</b>	<b>9,326,040.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,326,040.93)</b>	<b>-</b>
<b>ASSETS</b>		<b>52,544,003.43</b>	<b>220,789,718.13</b>	<b>14,723,078.65</b>	<b>1,036,697.45</b>	<b>259,805,556.11</b>	<b>113,063,155.58</b>	<b>(140,989.03)</b>	<b>120,251,574.47</b>	<b>-</b>	<b>(15,022,339.70)</b>	<b>767,050,454.99</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	PERA										641,350,508.96	641,350,508.96
	ALTERNATE MEDICARE PLAN RELATED										215,963.70	215,963.70
<b>DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>641,566,472.66</b>	<b>641,566,472.66</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>52,544,003.43</b>	<b>220,789,718.13</b>	<b>14,723,078.65</b>	<b>1,036,697.45</b>	<b>259,805,556.11</b>	<b>113,063,155.58</b>	<b>(140,989.03)</b>	<b>120,251,574.47</b>	<b>-</b>	<b>(15,022,339.70)</b>	<b>1,408,616,927.65</b>

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
<b>LIABILITIES</b>												
ACCOUNTS PAYABLE		(409,740.03)	(28,097,210.91)	(102,314.73)		22,772.90	(3,825.00)				2,206,936.50	(26,383,381.27)
ACCRUED EXPENSES		(2,276,098.37)	(1,976,856.53)	(523,985.05)								(4,776,939.95)
COMPENSATED ABSENCES												
COMPENSATED ABSENCES, CURRENT										(140,747.75)		(140,747.75)
COMPENSATED ABSENCES, NON-CURRENT										(1,761,785.44)		(1,761,785.44)
<b>COMPENSATED ABSENCES</b>		-	-	-	-	-	-	-	-	(1,902,533.19)	-	(1,902,533.19)
NET PENSION										(2,049,365,409.66)		(2,049,365,409.66)
OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT										(5,909,334.29)		(5,909,334.29)
UNEARNED REVENUE, CURRENT		(304,450.54)	(851,058.57)	805,114.00							82,732.77	(267,662.34)
BONDS AND CAPITAL LEASES PAYABLE												
BONDS AND CAPITAL LEASES PAYABLE, CURRENT									(2,217,479.42)			(2,217,479.42)
BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT									(74,478,006.33)		12,719,076.77	(61,758,929.56)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>		-	-	-	-	-	-	-	(76,695,485.75)	-	12,719,076.77	(63,976,408.98)
ALTERNATE MEDICARE PLAN											(1,508,734.92)	(1,508,734.92)
OTHER LIABILITIES												
DEPOSITS HELD FOR OTHERS			(541,214.94)	(105.39)								(541,320.33)
OTHER LIABILITIES, CURRENT			(10,333,852.39)				(0.01)					(10,333,852.40)
OTHER LIABILITIES, NON-CURRENT			(5,787,178.00)									(5,787,178.00)
<b>OTHER LIABILITIES</b>		-	(16,662,245.33)	(105.39)	-	-	(0.01)	-	-	-	-	(16,662,350.73)
<b>LIABILITIES</b>		(2,990,288.94)	(47,587,371.34)	178,708.83		22,772.90	(3,825.01)		(76,695,485.75)	(2,058,686,012.06)	15,008,746.04	(2,170,752,755.33)
<b>DEFERRED INFLOWS</b>												
DEFERRED INFLOWS												
PERA											(9,628,915.41)	(9,628,915.41)
ALTERNATE MEDICARE PLAN RELATED											(1,787.92)	(1,787.92)
<b>DEFERRED INFLOWS</b>		-	-	-	-	-	-	-	-	(9,630,703.33)	-	(9,630,703.33)
<b>LIABILITIES AND DEFERRED INFLOWS</b>		(2,990,288.94)	(47,587,371.34)	178,708.83	-	22,772.90	(3,825.01)	-	(76,695,485.75)	(2,068,316,715.39)	15,008,746.04	(2,180,383,458.66)
<b>NET POSITION</b>												
<b>NET INVESTMENT IN CAPITAL ASSETS</b>									43,556,088.71			43,556,088.71
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
<b>RESTRICTED FOR NONEXPENDABLE PURPOSES</b>		-	-	-	-	58,390,000.00	-	-	-	-	-	58,390,000.00
RESTRICTED FOR EXPENDABLE PURPOSES												
INSTRUCTION				190,681.81		190,511.63						390,193.44
RESEARCH				219.29		35,214,697.37						35,214,916.62
ACADEMIC SUPPORT						38,957,108.31						38,957,108.31
STUDENT LOANS AND SERVICES					1,036,697.44							1,036,697.44
SCHOLARSHIPS AND FELLOWSHIPS				778,875.52		37,775,093.67						38,553,969.19
AUXILIARY ENTERPRISES			1,186,583.54									1,186,583.54
INSTITUTIONAL SUPPORT				6,048,476.78		1,319,978.50						7,368,455.28
CAPITAL						4,817,097.10						4,817,097.10
OTHER			2.03			41,521,289.62						41,521,291.65
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		-	1,186,585.57	7,018,253.36	1,036,697.44	159,804,776.20	-	-	-	-	-	169,046,312.57
UNRESTRICTED		49,553,714.48	172,015,761.21	7,883,534.11	41,633,552.80	113,059,330.56	(140,989.04)			(1,426,750,242.74)	(13,593.67)	(1,042,758,932.28)
<b>NET POSITION</b>		49,553,714.48	173,202,346.78	14,901,787.47	1,036,697.44	259,828,329.00	113,059,330.56	(140,989.04)	43,556,088.71	(1,426,750,242.74)	(13,593.67)	(771,766,531.01)

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2017  
System Administration

SRECNP LINE DESCRIPTION			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 2017
<b>Operating</b>														
Operating revenues	<b>Auxiliary enterprises, net (pledged revenues of \$814,154)</b>			<b>(4,694,002.43)</b>								<b>2,316,883.53</b>		<b>(2,377,118.90)</b>
	Internal revenues	Internal service center revenues		(19,961,142.36)									19,961,142.36	-
		Interdepartmental revenues	(20,900.00)	(3,389,980.15)	(41,476.00)							3,452,356.05		(0.10)
		Other internal revenues	(49,671,174.00)										49,671,174.00	-
		<b>Internal revenues</b>	<b>(49,692,074.00)</b>	<b>(23,351,122.51)</b>	<b>(41,476.00)</b>							<b>3,452,356.05</b>	<b>69,632,316.36</b>	<b>(0.10)</b>
		<b>Other operating revenues (pledged revenues of \$217,711)</b>	<b>(645,534.42)</b>	<b>(14,876,644.93)</b>	<b>(20,749,200.00)</b>							<b>2,781,633.52</b>		<b>(33,489,745.83)</b>
	<b>Operating revenues</b>		<b>(50,337,608.42)</b>	<b>(42,921,769.87)</b>	<b>(20,790,676.00)</b>							<b>8,550,873.10</b>	<b>69,632,316.36</b>	<b>(35,866,864.83)</b>
Operating expenses	Education and general	Instruction			1,103,923.11		6,395.30				44,172,754.66	(41,476.00)		45,241,597.07
		Research					297,806.15				8,005,022.61			8,302,828.76
		Public service									4,961,580.83			4,961,580.83
		Academic support					89,548.92				17,525,537.97			17,615,086.89
		Student services									9,109,566.66			9,109,566.66
		Institutional support	49,176,673.16	56,384,708.63	9,247,694.75		7,599.72				39,313,031.84	(3,410,880.05)	(49,671,174.00)	101,047,654.04
		Operation and maintenance of plant									15,700,410.94		(382,394.19)	15,318,016.75
		Student aid		5,000.00	26,016.32		126,946.07				(527,104.26)			(369,141.87)
	<b>Education and general</b>		<b>49,176,673.16</b>	<b>56,389,708.63</b>	<b>10,377,634.18</b>		<b>528,296.16</b>				<b>138,260,801.25</b>	<b>(3,452,356.05)</b>	<b>(50,053,568.19)</b>	<b>201,227,189.14</b>
	Depreciation									<b>4,598,889.56</b>				<b>4,598,889.56</b>
	Auxiliary enterprises	Program expenses		152,501.47										191,951,281.75
		Internal service center revenues		825,527.23							211,086,896.88		(19,961,142.36)	152,501.47
	<b>Auxiliary enterprises</b>			<b>978,028.70</b>							<b>211,086,896.88</b>		<b>(19,961,142.36)</b>	<b>192,103,783.22</b>
	Health services operating expenses										5,918,114.23			5,918,114.23
	Other operating expenses			1,731,092.99	34,336.50		272,150.67					(3,467,979.79)		(1,430,399.63)
	<b>Operating expenses</b>		<b>49,176,673.16</b>	<b>59,098,830.32</b>	<b>10,411,970.68</b>		<b>800,446.83</b>			<b>4,598,889.56</b>	<b>355,265,812.36</b>	<b>(6,920,335.84)</b>	<b>(70,014,710.55)</b>	<b>402,417,576.52</b>
<b>Operating, net</b>			<b>(1,160,935.26)</b>	<b>16,177,060.45</b>	<b>(10,378,705.32)</b>		<b>800,446.83</b>			<b>4,598,889.56</b>	<b>355,265,812.36</b>	<b>1,630,537.26</b>	<b>(382,394.19)</b>	<b>366,550,711.69</b>

SRECNP LINE DESCRIPTION			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 2017
<b>Nonoperating</b>														
Nonoperating revenues				(70,000.00)	(1,780,093.20)									(1,850,093.20)
	Gifts													
	Investment Income, net	Investment income	(36,021,635.36)	(35,949,919.87)	(11,588,856.08)	(881,640.93)	(26,696,993.54)	(92,699,170.85)	(506,874.32)					(204,345,090.95)
		Investment expense		8,542,027.77			2,924,655.41					(1,719,348.69)		9,747,334.49
	Investment Income, net		(36,021,635.36)	(27,407,892.10)	(11,588,856.08)	(881,640.93)	(23,772,338.13)	(92,699,170.85)	(506,874.32)			(1,719,348.69)		(194,597,756.46)
	(Gain)Loss on disposal of assets		(433.50)	(135.15)						7,507.45				6,938.80
	Interest on capital assets-related debt								2,024,214.47	5,572.10				2,029,786.57
	Other nonoperating revenues, net		(1,244.34)	6,093,278.00										6,092,033.66
Nonoperating revenues			(36,023,313.20)	(21,384,749.25)	(13,368,949.28)	(881,640.93)	(23,772,338.13)	(92,699,170.85)	1,517,340.15	13,079.55		(1,719,348.69)		(188,319,090.63)
Other revenues							(48,223.56)							(48,223.56)
Other interfund related additions and deletions														-
	Capital appropriations													
	Indirect cost recovery transfers		(50,466.00)		50,466.00									-
	Mandatory transfers			(525,244.94)										(525,244.94)
	Voluntary transfers		12,263,070.84	(13,668,603.39)	13,913,929.92	329,000.96	(7,324,895.99)	41,119,136.07	561,586.70					47,193,225.11
	Capital asset additions and plant fund activity		22,048.96	421,413.20				29,853.35		(855,709.70)			382,394.19	-
Other interfund related additions and deletions			12,234,653.80	(13,772,435.13)	13,964,395.92	329,000.96	(7,324,895.99)	41,148,989.42	561,586.70	(855,709.70)			382,394.19	46,667,980.17
Change in net position before special item			(24,949,594.66)	(18,980,123.94)	(9,783,258.68)	(552,639.97)	(30,345,010.85)	(51,550,181.43)	2,078,926.85	3,756,259.41	355,265,812.36	(88,811.43)		224,851,377.67
	Special Item - Transfer from CUREF			(390,635.56)						7,096,148.10				6,807,917.64
Change in net position after special item			(24,949,594.66)	(19,370,759.50)	(9,783,258.68)	(552,639.97)	(30,345,010.85)	(51,550,181.43)	2,078,926.85	10,852,407.51	355,265,812.36	13,593.67		231,659,295.31
<b>Net position</b>														
Net position begin			(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
Cumulative effect of adoption of new accounting principle													969,720.69	969,720.69
Net position begin, adjusted			(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)	1,071,484,430.38			540,107,235.70
Net position end			(49,553,714.48)	(173,202,346.79)	(14,901,787.47)	(1,036,697.44)	(259,828,329.00)	(113,059,330.56)	140,989.04	(43,556,088.71)	1,426,750,242.74	13,593.67		771,766,531.00



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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2017  
 Auxiliary and Self-Funded Activities  
 System Administration

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

SNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2017
<b>ASSETS</b>						
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	104,538,183.96	(90,078.15)	13,250,520.58		117,698,626.39
	CASH ON HAND	1,089,444.48		(207,449.70)		881,994.78
	INVESTMENTS AND RESTRICTED POOLED CASH	38,829,951.36		12,574,594.16	675,800.33	52,080,345.85
<b>CASH AND INVESTMENTS</b>		<b>144,457,579.80</b>	<b>(90,078.15)</b>	<b>25,617,665.04</b>	<b>675,800.33</b>	<b>170,660,967.02</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	25,923,486.36		1,751,954.66		27,675,441.02
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(175,168.46)				(175,168.46)
	ACCOUNTS RECEIVABLE	25,748,317.90	-	1,751,954.66	-	27,500,272.56
	LOANS AND NOTES RECEIVABLE, NONCURRENT	12,719,076.77				12,719,076.77
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>38,467,394.67</b>		<b>1,751,954.66</b>		<b>40,219,349.33</b>
<b>INVENTORIES</b>		<b>7,329.08</b>				<b>7,329.08</b>
<b>OTHER ASSETS</b>		<b>395,919.01</b>		<b>180,112.75</b>		<b>576,031.76</b>
<b>INTERFUND RECEIVABLES, NET</b>		<b>9,326,040.93</b>				<b>9,326,040.93</b>
<b>ASSETS</b>		<b>192,654,263.49</b>	<b>(90,078.15)</b>	<b>27,549,732.45</b>	<b>675,800.33</b>	<b>220,789,718.12</b>
<b>LIABILITIES</b>						
<b>ACCOUNTS PAYABLE</b>		<b>(28,083,384.32)</b>	<b>339.60</b>	<b>13,486.99</b>		<b>28,097,210.91</b>
<b>ACCRUED EXPENSES</b>		<b>(1,808,503.80)</b>		<b>168,352.73</b>		<b>1,976,856.53</b>
<b>UNEARNED REVENUE</b>		<b>(851,058.57)</b>				<b>851,058.57</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)				541,214.94
	OTHER LIABILITIES, CURRENT	(1,531.39)		10,332,321.00		10,333,852.39
	OTHER LIABILITIES, NON-CURRENT			5,787,178.00		5,787,178.00
<b>OTHER LIABILITIES</b>		<b>(542,746.33)</b>	<b>-</b>	<b>16,119,499.00</b>	<b>-</b>	<b>16,662,245.33</b>
<b>LIABILITIES</b>		<b>(31,285,693.02)</b>	<b>339.60</b>	<b>16,301,338.72</b>	<b>-</b>	<b>47,587,371.34</b>
<b>NET POSITION</b>		<b>223,939,956.50</b>	<b>(90,417.75)</b>	<b>11,248,393.73</b>	<b>675,800.33</b>	<b>173,202,346.78</b>



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**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Auxiliary and Self-Funded Activities**  
**June 30, 2017**  
*System Administration*

SRECNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2017
<b>Operating</b>						
Operating revenues	<b>Auxiliary enterprises (pledged revenues of \$814,154)</b>	<b>(4,694,002.43)</b>				<b>(4,694,002.43)</b>
	Internal revenues					
	Internal service center revenues	(3,389,980.15)				(3,389,980.15)
	Interdepartmental revenues	(5,332,346.80)		(14,628,795.56)		(19,961,142.36)
	<b>Internal revenues</b>	<b>(8,722,326.95)</b>		<b>(14,628,795.56)</b>		<b>(23,351,122.51)</b>
	<b>Other operating revenues (pledged revenues of \$217,711)</b>	<b>(13,470,713.40)</b>	<b>(11,876.39)</b>	<b>(1,394,055.14)</b>		<b>(23,351,122.51)</b>
<b>Operating revenues</b>		<b>(26,887,042.78)</b>	<b>(11,876.39)</b>	<b>(16,022,850.70)</b>		<b>(42,921,769.87)</b>
Operating expenses	Education and general					
	Institutional support	38,519,657.86	97,444.40	17,767,606.37		56,384,708.63
	Student aid	5,000.00				5,000.00
	<b>Education and general</b>	<b>38,524,657.86</b>	<b>97,444.40</b>	<b>17,767,606.37</b>		<b>56,389,708.63</b>
	Auxiliary enterprises					
	Internal service center expenses	825,527.23				825,527.23
	Program expenses	152,501.47				152,501.47
	<b>Auxiliary enterprises</b>	<b>978,028.70</b>				<b>978,028.70</b>
	Other operating expenses	1,731,092.99				1,731,092.99
<b>Operating expenses</b>		<b>41,233,779.55</b>	<b>97,444.40</b>	<b>17,767,606.37</b>		<b>59,098,830.32</b>
<b>Operating, net</b>		<b>14,346,736.77</b>	<b>85,568.01</b>	<b>1,744,755.67</b>		<b>16,177,060.45</b>
<b>Nonoperating</b>						
Nonoperating revenues	<b>Gifts</b>	<b>(70,000.00)</b>				<b>(70,000.00)</b>
	Investment income, net					
	Investment expense	8,542,027.77				8,542,027.77
	Investment income	(35,718,429.38)		(60,592.11)	(170,898.38)	(35,949,919.87)
	<b>Investment income, net</b>	<b>(27,176,401.61)</b>		<b>(60,592.11)</b>	<b>(170,898.38)</b>	<b>(27,407,892.10)</b>
	<b>(Gain)Loss on disposal of assets</b>	<b>(135.15)</b>				<b>(135.15)</b>
	Other nonoperating revenues, net	6,093,278.00				6,093,278.00
<b>Nonoperating revenues</b>		<b>(21,153,258.76)</b>		<b>(60,592.11)</b>	<b>(170,898.38)</b>	<b>(21,384,749.25)</b>
Other interfund related additions and deletions	<b>Mandatory transfers</b>	(525,244.94)				(525,244.94)
	<b>Voluntary transfers</b>	(13,674,103.39)	5,500.00			(13,668,603.39)
	<b>Capital asset additions and plant fund activity</b>	421,413.20				421,413.20
<b>Other interfund related additions and deletions</b>		<b>(13,777,935.13)</b>	<b>5,500.00</b>			<b>(13,772,435.13)</b>
<b>Change in net position before special item</b>		<b>(20,584,457.13)</b>	<b>91,068.01</b>	<b>1,684,163.56</b>	<b>(170,898.38)</b>	<b>(18,980,123.94)</b>
	Special Item - Transfer from CUREF	(390,635.56)				(390,635.56)
<b>Change in net position after special item</b>		<b>(20,975,092.69)</b>	<b>91,068.01</b>	<b>1,684,163.56</b>	<b>(170,898.38)</b>	<b>(19,370,759.50)</b>
<b>Net position</b>						
<b>Net position begin</b>		<b>(140,393,477.79)</b>	<b>(650.26)</b>	<b>(12,932,557.29)</b>	<b>(504,901.95)</b>	<b>(153,831,587.29)</b>
	Cumulative effect of adoption of new accounting principle					
<b>Net position begin, adjusted</b>		<b>(140,393,477.79)</b>	<b>(650.26)</b>	<b>(12,932,557.29)</b>	<b>(504,901.95)</b>	<b>(153,831,587.29)</b>
<b>Net position end</b>		<b>(161,368,570.47)</b>	<b>90,417.75</b>	<b>(11,248,393.73)</b>	<b>(675,800.33)</b>	<b>(173,202,346.78)</b>