

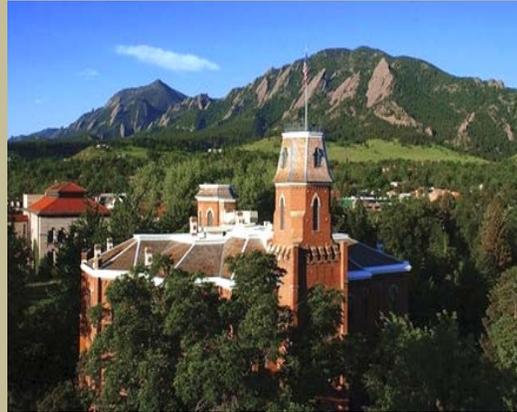
2020

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, 2020

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
STATEMENT OF NET POSITION
June 30, 2020
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 2020
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	66,446,772.16	485,060,104.31	254,164,729.38		1,219,354.72	1,144,076,624.94	(239,043.08)	(1,369,107.20)	0.04		1,949,359,435.26
	CASH ON HAND	83,900.22	221,476,238.60	108,646.00								221,668,784.82
	INVESTMENTS AND RESTRICTED POOLED CASH	74,455,947.47	519,555,234.93	14,466,988.34	11,248,186.88	274,125,305.98	268,845,977.52	6,940,450.91				1,169,638,092.03
CASH AND INVESTMENTS		140,986,619.85	1,226,091,577.84	268,740,363.72	11,248,186.88	275,344,660.70	1,412,922,602.46	6,701,407.83	(1,369,107.20)	0.04		3,340,666,312.11
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	67,229,112.44	274,352,176.46	127,882,205.76	12,580.53	47,796.52	2,185,821.49	8,421.60	712,683.66		(8,526,712.00)	463,904,086.46
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			14,214,209.19								14,214,209.19
	ACCOUNTS RECEIVABLE, NONCURRENT	16,702,530.47		3,133,906.19	0.00				14,897,713.00			34,734,149.66
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(14,988,922.19)	(33,270,124.89)	(522,433.51)	1,054,358.48							(47,727,122.11)
	ACCOUNTS RECEIVABLE	68,942,720.72	241,082,051.57	144,707,887.63	1,066,939.01	47,796.52	2,185,821.49	8,421.60	15,610,396.66		(8,526,712.00)	465,125,323.20
	LOANS AND NOTES RECEIVABLE, CURRENT				3,928,278.57							3,928,278.57
	LOANS AND NOTES RECEIVABLE, NONCURRENT		13,030,410.00		20,110,467.00		10,000,000.00					43,140,877.00
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(3,100,521.69)							(3,100,521.69)
	LOANS AND NOTES RECEIVABLE		13,030,410.00		20,938,223.88		10,000,000.00					43,968,633.88
ACCOUNTS, LOANS AND NOTES RECEIVABLE		68,942,720.72	254,112,461.57	144,707,887.63	22,005,162.89	47,796.52	12,185,821.49	8,421.60	15,610,396.66		(8,526,712.00)	509,093,957.08
INVENTORIES		1,217,395.84	19,570,489.09									20,787,884.93
OTHER ASSETS	OTHER ASSETS, CURRENT	1,090,701.80	4,229,809.61	2,176,256.85						1,174,621.25	770,746.74	9,442,136.25
	OTHER ASSETS, NON-CURRENT		5,553,586.31									5,553,586.31
OTHER ASSETS		1,090,701.80	9,783,395.92	2,176,256.85						1,174,621.25	770,746.74	14,995,722.56
CAPITAL ASSETS	BUILDINGS								4,442,074,826.51			4,442,074,826.51
	IMPROVEMENTS OTHER THAN BUILDINGS								329,246,726.16			329,246,726.16
	EQUIPMENT								637,512,767.25			637,512,767.25
	SOFTWARE								96,540,658.21			96,540,658.21
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								441,609,105.19			441,609,105.19
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(2,755,091,043.46)			(2,755,091,043.46)
	DEPRECIABLE CAPITAL ASSETS								3,193,802,675.86			3,193,802,675.86
	LAND					1,955,470.45			100,493,841.51			102,449,311.96
	CONSTRUCTION IN PROGRESS								567,042,609.64			567,042,609.64
	COLLECTIONS								20,277,732.82			20,277,732.82
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45			687,814,183.97			689,769,654.42
CAPITAL ASSETS						1,955,470.45			3,881,616,859.83			3,883,572,330.28
INTERFUND RECEIVABLES, NET		(5,568,418.35)	3,163,812.49				(0.01)	2,404,605.87				-
TOTAL ASSETS		206,669,019.86	1,512,721,736.91	415,624,508.20	33,253,349.77	277,347,927.67	1,425,108,423.94	9,114,435.30	3,895,858,149.29	1,174,621.29	(7,755,965.26)	7,769,116,206.96
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								44,993,190.77			44,993,190.77
	PERA PENSION RELATED									71,946,970.48		71,946,970.48
	ALTERNATE MEDICARE PLAN RELATED									15,661,888.52		15,661,888.52
	OTHER POSTEMPLOYMENT BENEFITS RELATED									47,614,777.51		47,614,777.51
	DEFERRED OUTFLOWS OTHER								790,805.00			790,805.00
TOTAL DEFERRED OUTFLOWS									45,783,995.77	135,223,636.51		181,007,632.28
TOTAL ASSETS AND DEFERRED OUTFLOWS		206,669,019.86	1,512,721,736.91	415,624,508.20	33,253,349.77	277,347,927.67	1,425,108,423.94	9,114,435.30	3,941,642,145.06	136,398,257.80	(7,755,965.26)	7,950,123,839.24

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 2020
LIABILITIES											
ACCOUNTS PAYABLE	(20,048,770.45)	(44,100,660.09)	(17,812,614.39)	(68,466.08)	(1,476.55)	(38,194,411.57)	(49,378.51)	(865,351.06)		8,526,712.00	(112,614,416.70)
ACCOUNTS PAYABLE - DPCU			(33,121.15)								(33,121.15)
ACCRUED EXPENSES	(19,811,346.37)	(58,087,853.96)	(826,092.42)			(4,795.09)	(3,657,571.49)				(82,387,659.33)
COMPENSATED ABSENCES									(17,869,200.19)		(17,869,200.19)
									(274,589,068.13)		(274,589,068.13)
COMPENSATED ABSENCES									(292,458,268.32)		(292,458,268.32)
UNEARNED REVENUE	(56,424,439.91)	(24,464,955.62)	(193,930,608.36)					(347,683.66)	4,720,044.11	1,945,427.44	(268,502,216.00)
	(1,480,341.38)	(23,000.00)						(4,212,713.00)			(5,716,054.38)
UNEARNED REVENUE	(57,904,781.29)	(24,487,955.62)	(193,930,608.36)					(4,560,396.66)	4,720,044.11	1,945,427.44	(274,218,270.38)
COMMERCIAL PAPER, CURRENT						(12,240,194.97)		(37,759,805.03)			(50,000,000.00)
BONDS AND CAPITAL LEASES PAYABLE								(92,399,891.38)			(92,399,891.38)
						(82,730,240.49)		(1,616,280,905.00)			(1,699,011,145.49)
BONDS AND CAPITAL LEASES PAYABLE						(82,730,240.49)		(1,708,680,796.38)			(1,791,411,036.87)
OTHER POSTEMPLOYMENT BENEFITS									(16,447,779.00)		(16,447,779.00)
									(735,055,615.95)		(735,055,615.95)
OTHER POSTEMPLOYMENT BENEFITS									(751,503,394.95)		(751,503,394.95)
ALTERNATE MEDICARE PLAN									(90,199,000.01)		(90,199,000.01)
NET PENSION									(1,039,533,138.92)		(1,039,533,138.92)
OTHER LIABILITIES	(9,875,227.98)	(6,935,575.72)	(1,731,894.24)			(28,019.58)					(18,570,717.53)
	(407,997.78)	(14,219,767.10)	(3,527.52)	(548,266.50)		(10,360,175.12)			(127,454.40)		(25,667,188.42)
	(320,952.03)	(20,843,055.88)		(15,334,761.23)		(775,553.59)		(1,372,379.10)	(84,543.20)		(38,731,245.03)
OTHER LIABILITIES	(10,604,177.79)	(41,998,398.71)	(1,735,421.76)	(15,883,027.73)		(11,163,748.29)		(1,372,379.10)	(211,997.60)		(82,969,150.98)
TOTAL LIABILITIES	(108,369,075.90)	(168,674,868.37)	(214,337,858.08)	(15,951,493.81)	(1,476.55)	(144,333,390.41)	(3,706,950.00)	(1,753,238,728.23)	(2,169,185,755.69)	10,472,139.44	(4,567,327,457.60)
DEFERRED INFLOWS											
DEFERRED INFLOWS									(438,003,924.67)		(438,003,924.67)
									(7,779,000.00)		(7,779,000.00)
									(271,011,227.98)		(271,011,227.98)
					(1,684,205.91)						(1,684,205.91)
TOTAL DEFERRED INFLOWS					(1,684,205.91)				(716,794,152.65)		(718,478,358.56)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(108,369,075.90)	(168,674,868.37)	(214,337,858.08)	(15,951,493.81)	(1,685,682.46)	(144,333,390.41)	(3,706,950.00)	(1,753,238,728.23)	(2,885,979,908.34)	10,472,139.44	(5,285,805,816.16)
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								2,188,403,416.83			2,188,403,416.83
RESTRICTED FOR NONEXPENDABLE PURPOSES					21,707,983.19						21,707,983.19
					14,129,625.22						14,129,625.22
					11,223,846.92						11,223,846.92
					1,000.00						1,000.00
					1,589,698.21						1,589,698.21
RESTRICTED FOR NONEXPENDABLE PURPOSES					48,652,153.54						48,652,153.54
RESTRICTED FOR EXPENDABLE PURPOSES		359,169.21	168,380,855.88		124,978.41						168,865,003.50
			7,307,520.98		39,901,983.97						47,209,504.95
			2,192,143.85		38,059,787.42						40,251,931.27
			862,867.73	18,217,474.15		39,515.64					19,119,857.53
			4,083,333.53		42,058,591.74						46,141,925.27
	(29,899.72)	59,897,965.27	1,798,426.32			148,227,018.81	(189,094.84)				209,704,415.84
			15,750,723.51		155,862.06						15,906,585.57
		6,369,403.66	3,741,397.61		5,878,506.02	15,108,726.99	737,690.12				31,835,724.40
		4,204,087.35	1,082,659.27		41,429,251.57						46,715,998.19
RESTRICTED FOR EXPENDABLE PURPOSES	(29,899.72)	70,830,625.49	205,199,928.68	18,217,474.15	167,608,961.19	163,375,261.44	548,595.28				625,750,946.52
UNRESTRICTED	98,329,843.68	1,273,216,243.06	(3,913,278.56)	(915,618.19)	59,401,130.48	1,117,399,772.08	4,858,890.02		(2,749,581,650.54)	2,716,174.18	(198,488,493.80)
TOTAL NET POSITION	98,299,943.96	1,344,046,868.55	201,286,650.12	17,301,855.96	275,662,245.21	1,280,775,033.52	5,407,485.30	2,188,403,416.83	(2,749,581,650.54)	2,716,174.18	2,664,318,023.09

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2020

Consolidated

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 2020
Operating													
Operating revenues	Student tuition, net	Student tuition	(1,215,444,671.54)	(68,164,299.77)									(1,280,658,785.72)
		Scholarship allowance								230,013,285.33	2,950,185.59		230,013,285.33
		Student tuition, net (pledged revenues of \$1,050,645,500)	(1,215,444,671.54)	(68,164,299.77)	-	-	-	-	-	230,013,285.33	2,950,185.59	-	(1,050,645,500.39)
	Student fees, net	Student fees	(45,641,885.89)	(72,615,912.41)									(118,126,599.30)
		Scholarship allowance								21,925,860.33	131,199.00		21,925,860.33
		Student fees, net (pledged revenues of \$3,092,935)	(45,641,885.89)	(72,615,912.41)	-	-	-	-	-	21,925,860.33	131,199.00	-	(96,200,738.97)
		Fee-for-service contracts	(160,465,609.00)										(160,465,609.00)
		Federal grants and contracts (pledged revenues of \$192,794,624)		-	(800,144,321.88)						3,766.53		(800,140,555.35)
		State and local grants and contracts (pledged revenues of \$17,791,072)	(5,000.00)		(81,821,105.32)						2,743,919.23		(79,082,186.09)
		Nongovernmental grants and contracts		-	(166,303,866.17)						257,611.50		(166,046,254.67)
		Sales and services of educational departments	(200.00)	(243,266,385.11)	(2,050,227.10)						249,765.89		(245,067,046.32)
	Auxiliary enterprises, net	Auxiliary enterprises	-	(284,843,685.41)							2,229,887.83		(282,613,797.58)
		Scholarship allowance								5,668,925.33			5,668,925.33
		Auxiliary enterprises, net (pledged revenues of \$24,212,862)	-	(284,843,685.41)	-	-	-	-	-	5,668,925.33	2,229,887.83	-	(276,944,872.25)
		Health services operating revenues (pledged revenues of \$36,596,260)	(1,342,543.24)	(1,185,598,275.87)							1,291,813.84		(1,185,649,005.27)
	Internal revenues	Internal service center revenues	-	(454,565,333.02)							(16,632,671.04)	407,422,581.43	(63,775,422.63)
		Interdepartmental revenues	(35,068,362.39)	(49,732,796.81)	(27,744.00)						84,828,903.20		-
		Other internal revenues	(62,763,196.00)		25,000.00							62,738,196.00	-
		Internal revenues	(97,831,558.39)	(504,298,129.83)	(2,744.00)						68,196,232.16	470,160,777.43	(63,775,422.63)
	Other operating revenues	Denver AHEC library funding	(5,819,470.00)										(5,819,470.00)
		Miscellaneous	(36,156,922.75)	(75,839,114.54)	(29,381,249.59)	(369,161.00)	(1,961,527.56)	(242,771.74)			34,782,613.27		(109,168,133.91)
		Other revenues				(617,178.19)							(617,178.19)
		Other operating revenues (pledged revenues of \$3,587,604)	(41,976,392.75)	(75,839,114.54)	(29,381,249.59)	(986,339.19)	(1,961,527.56)	(242,771.74)	-	-	34,782,613.27	-	(115,604,782.10)
	Total operating revenues		(1,562,707,860.81)	(2,434,625,802.94)	(1,079,703,514.06)	(986,339.19)	(1,961,527.56)	(242,771.74)	-	257,608,070.99	112,836,994.84	470,160,777.43	(4,239,621,973.04)
Operating expenses	Education and general	Instruction	758,306,210.87	194,435,878.86	239,718,911.27		3,177.30	1,425.61		(54,310,002.47)	(31,983,733.60)		1,106,171,867.84
		Research	12,279,046.30	2,642,286.07	679,737,634.47		609,307.00	-		(9,581,711.53)	(2,897,292.88)		682,789,269.43
		Public service	3,600,265.04	106,074,421.06	39,436,940.03					(6,610,093.35)	(3,600,613.58)		138,900,919.20
		Academic support	213,049,745.39	21,787,680.18	6,481,698.48		598,943.70	35,645.57		(35,503,513.14)	(4,254,106.94)		202,196,093.24
		Student services	77,178,912.99	70,027,658.87	4,465,311.10	413,943.59		31,174.91		(21,200,219.07)	(3,367,656.13)		127,549,126.26
		Institutional support	251,807,984.01	67,314,841.68	40,496,225.69		1,903,401.78	-		(37,996,351.76)	(11,575,935.44)	(62,738,196.00)	249,211,969.96
		Operation and maintenance of plant	148,354,668.31	35,160,836.41	3,310,187.74			543,258.60	2,621,699.42	(36,022,591.87)	(38,104,562.59)	8,078,843.50	123,986,487.09
		Student aid	127,278,800.34	13,234,197.93	150,555,578.90		705,507.83			(263,962,644.12)			27,811,440.88
		Education and general	1,591,855,633.25	510,677,801.06	1,164,202,487.68	413,943.59	1,916,935.83	2,015,795.44	543,258.60	2,621,699.42	(465,187,127.31)	(95,783,901.16)	(54,659,352.50)
		Depreciation						(172,590.10)	221,268,243.44				221,095,653.34
	Auxiliary enterprises	Program expenses		236,102,671.02	3,788,906.36			1,366.29		1,871,938.24	(13,196,134.36)		228,568,747.55
		Internal service center expenses		454,775,143.33	11,603.24			545.28		(47,355,560.45)	(9,149.97)	(407,422,581.43)	-
		Other internal expenses		209.98	26,373.41						(30,349.92)		(3,766.53)
		Auxiliary enterprises	-	690,878,024.33	3,826,883.01	-	-	1,911.57	-	(45,483,622.21)	(13,235,634.25)	(407,422,581.43)	228,564,981.02
		Health services operating expenses	1,680,933.14	1,129,011,471.70	336,826.24					25,574,906.36	(61,533,753.73)		1,095,070,383.71
		Other operating expenses	-	161,371.96	7,694.31		1,054,158.82			(5,012,062.19)			(3,788,837.10)
	Total operating expenses		1,593,536,566.39	2,330,728,669.05	1,168,373,891.24	413,943.59	2,971,094.65	2,017,707.01	370,668.50	223,889,942.86	(485,095,843.16)	(175,565,351.33)	4,199,559,354.87
Operating, net			30,828,705.58	(103,897,133.89)	88,670,377.18	(572,395.60)	2,971,094.65	127,896.76	223,889,942.86	(227,487,772.17)	(62,728,356.49)	8,078,843.50	(40,062,618.17)

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 2020
Nonoperating													
Nonoperating revenues													
	Federal Pell grant			(57,626,545.71)									(57,626,545.71)
	State appropriations	(17,915,233.00)											(17,915,233.00)
	State support for pension									(8,258,207.97)			(8,258,207.97)
	CARES act funding		(5,026,148.00)	(24,393,029.40)									(29,419,177.40)
	Gifts		(864,024.00)	(272,274,103.91)		(259,128.99)					62,190,488.00		(211,206,768.90)
	Investment Income, net												
	Investment income	(24,077,350.56)	(51,550,637.01)	(2,676,227.04)	(587,408.79)	(12,684,831.11)	(91,794,769.60)	(958,668.11)			119,667.17		(184,210,225.05)
	Investment expense	1,141.06	7,374,312.00	56,381.91		1,943,117.94	254.18	1,551.27					9,376,758.36
	Investment Income, net	(24,076,209.50)	(44,176,325.01)	(2,619,845.13)	(587,408.79)	(10,741,713.17)	(91,794,515.42)	(957,116.84)	-	-	119,667.17	-	(174,833,466.69)
	(Gain)/Loss on disposal of assets	(9,334.36)	(244,587.56)	(285.60)			(197,114.23)		2,290,611.14				1,839,289.39
	Interest on capital asset-related debt	113,873.11	137,583.08	1,030.80					(6,720,255.20)				57,331,073.38
	Bond issuance costs		97.25				258,817.32	2,730,014.19					2,988,928.76
	Other nonoperating revenues, net (pledged revenues of \$380,241)	(52,620.12)	(15,809,757.55)		(99,581.34)		(12,644,416.59)	(494,169.55)	(3,115,064.42)			(2,019,667.17)	(34,235,276.74)
	Total nonoperating revenues	(41,939,523.87)	(65,983,161.79)	(356,912,778.95)	(686,990.13)	(11,000,842.16)	(103,571,369.10)	64,271,709.57	(7,544,708.48)	(8,258,207.97)	60,290,488.00	-	(471,335,384.88)
Other													
Other revenues													
	Capital student fee, net												
	Student fee	5.00	(20,408,185.82)										(20,408,180.82)
	Scholarship allowance									4,260,967.95			4,260,967.95
	Capital student fee, net (pledged revenues of \$16,147,213)	5.00	(20,408,185.82)	-	-	-	-	-	-	4,260,967.95	-	-	(16,147,212.87)
	Capital appropriations					(77,418.29)	(31,052,993.15)						(31,130,411.44)
	Capital grants and gifts			(23,047,867.64)		(100.00)	(2,741,119.98)		(424,500.00)				(26,213,587.62)
	Transfer of permanent endowments					(19,650.00)							(19,650.00)
	Total other revenues	5.00	(20,408,185.82)	(23,047,867.64)	-	(97,168.29)	(33,794,113.13)	-	(424,500.00)	4,260,967.95	-	-	(73,510,861.93)
Other interfund related additions and deletions													
	Indirect cost recovery transfers	(171,684,120.21)	(46,795,047.77)	218,479,167.98									-
	Mandatory transfers	27,749,356.41	87,694,434.81	1,926,814.11	(15,895.00)		13,350,659.54	(130,705,369.87)					-
	Voluntary transfers	108,566,743.67	2,741,817.95	19,648,463.03	468,038.70	8,298,339.37	(137,342,273.31)	(2,186,812.66)	(194,316.75)				(0.00)
	Capital asset additions and plant fund activity	28,840,107.19	6,439,040.83	24,770,828.72			329,141,288.74		(381,112,421.98)			(8,078,843.50)	0.00
	Financing activity	209,565.26	869,098.35	2,358.60			(163,858,461.09)	98,326,177.59	64,451,261.29				-
	Total other interfund related additions and deletions	(6,318,347.68)	50,949,344.17	264,827,632.44	452,143.70	8,298,339.37	41,291,213.88	(34,566,004.94)	(316,855,477.44)	-	-	(8,078,843.50)	0.00
Change in net position		(17,429,160.97)	(139,339,137.33)	(26,462,636.97)	(807,242.03)	171,423.57	(96,018,088.90)	29,833,601.39	(100,934,743.06)	(231,485,012.19)	(2,437,868.49)	-	(584,908,864.98)
Net position													
Net Position, beginning		(80,870,782.99)	(1,204,707,731.21)	(174,824,013.15)	(16,494,613.93)	(275,833,668.78)	(1,184,756,944.62)	(35,241,086.69)	(2,087,468,673.77)	2,981,066,662.73	(278,305.69)		(2,079,409,158.11)
Net position, ending		(98,299,943.96)	(1,344,046,868.54)	(201,286,650.12)	(17,301,855.96)	(275,662,245.21)	(1,280,775,033.52)	(5,407,485.30)	(2,188,403,416.83)	2,749,581,650.54	(2,716,174.18)	-	(2,664,318,023.09)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2020
Auxiliary and Self-Funded Activities
Consolidated

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

PEG -- EDUC GME
POC -- OTHER CONF.
POD -- OTHER DENTISTRY
POF -- UTILITIES SERV
POH -- PUBLIC HEALTH

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

POP -- OTHER PHARMACY
POR -- AUX TECH TRANS
POT -- OTHER TELECOM
POU -- OTHR PRACT PLAN-UPI
POY -- OTHER HLTH SERV

PRE -- RSRCH BLDG EXC
PRL -- RSRCH SUP OPER
PRR -- RSRCH BLDG SYS

SNP LINE DESCRIPTION	GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POK	PON	POO	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2020		
ASSETS																															
CASH AND INVESTMENTS																															
EQUITY IN POOLED CASH AND INVESTMENTS	351,858,071.177	(4,547,534.98)	3,058,738.52	(1,300,098.27)	8,863,289.10	4,889,645.65	6,385,650.53	11,283,482.12	2,369,892.74	38,102,973.50	1,508,081.58	14,165,300.24	3,152.69	364,400.78	5,790,985.97	528,053.87	12,786,021.21	1,926,169.68	398,306.75	1,597,927.85	1,732,890.40	5,805,206.32	2,878,758.81	13,712,796.00	35,546.58	3,791.81	338,220.80	540,382.90	485,060,104.31		
CASH ON HAND	787,175.89	15,700.00	7,500.00	4,400.00	177,406.97	900.00	21,550.00	12,750.00	21,225.00	1,417.00	35,303.43	400.00		200.00			(137,834.69)			400.00				220,527,445.00	300.00				221,476,238.60		
INVESTMENTS AND RESTRICTED POOLED CASH	77,735,821.99											12,524,952.64					37,857,130.50					2,675,171.31		388,039,422.00	722,736.49				519,555,234.93		
CASH AND INVESTMENTS	430,381,069.06	(4,531,834.98)	3,066,238.52	(1,295,698.27)	9,040,696.07	4,890,545.65	6,407,200.53	11,296,232.12	2,391,117.74	38,104,390.50	1,543,385.01	26,690,652.88	3,152.69	364,600.78	5,790,985.97	528,053.87	50,485,317.02	1,926,169.68	398,306.75	1,598,327.85	1,732,890.40	8,480,377.63	2,878,758.81	622,279,663.00	758,583.07	3,791.81	338,220.80	540,382.90	1,226,091,577.84		
ACCOUNTS, LOANS AND NOTES RECEIVABLE																															
ACCOUNTS RECEIVABLE, CURRENT	30,059,974.477	5,424,381.79	2,939,375.17	189,201.01	3,751,336.71	2,657,227.32	1,299,772.17	1,844,254.76	236,171.47	7,470,005.63	189,775.68	6,845,306.17	522.40	1,010,859.44			2,323,380.38	1,650,630.00	645,380.08	7,130.14	480,110.52	293,776.76	182,329,193.00	22,495,209.89		29,191.55		274,352,176.46			
ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,208,950.08)	(27,428.48)	(752,610.00)	(81,681.54)	(2,044,839.95)	(361,277.83)	(772,624.44)	(284,160.36)	(88,952.71)	(1,321,970.49)	(9,249.74)	(744,723.55)		(149,161.89)						(16,418.03)		(95,696.76)	(19,645,164.00)	(1,665,214.90)				(33,270,124.89)			
ACCOUNTS RECEIVABLE	24,851,024.40	5,396,953.31	2,186,765.08	107,519.47	1,706,496.76	2,295,949.49	527,147.73	1,560,094.40	147,218.76	6,148,035.14	180,525.94	6,100,582.62	522.40	861,697.55			2,323,380.38	1,650,630.00	645,380.08	(9,287.89)	480,110.52	-	198,080.00	162,684,029.00	20,829,994.94	29,191.55		241,082,051.58			
LOANS AND NOTES RECEIVABLE, NONCURRENT	13,030,410.00																														
ACCOUNTS, LOANS AND NOTES RECEIVABLE	37,881,434.40	5,396,953.31	2,186,765.08	107,519.47	1,706,496.76	2,295,949.49	527,147.73	1,560,094.40	147,218.76	6,148,035.14	180,525.94	6,100,582.62	522.40	861,697.55			2,323,380.38	1,650,630.00	645,380.08	(9,287.89)	480,110.52	-	198,080.00	162,684,029.00	20,829,994.94	29,191.55		254,112,461.58			
INVENTORIES	307,816.03																														
OTHER ASSETS																															
OTHER ASSETS, CURRENT	675,870.73	474,145.77	6,442.05	21,716.15	165,876.43	3.94	33,141.55	18,500.00	8,487.65	319,564.57	14.79						1,748,906.71							751,639.00	4,200.27				4,229,809.61		
OTHER ASSETS, NONCURRENT	25,286.31																								5,528,300.00				5,553,586.31		
OTHER ASSETS	701,157.04	474,145.77	6,442.05	21,716.15	165,876.43	3.94	33,141.55	18,500.00	8,487.65	319,564.57	14.79						1,748,906.71							1,300.00					9,783,395.92		
CAPITAL ASSETS																															
EQUIPMENT																															
SOFTWARE																															
LESS ACCUMULATED DEPRECIATION AND AMORTIZATION																															
DEPRECIABLE CAPITAL ASSETS																															
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	8,680,561.14																														
TOTAL ASSETS	477,952,037.67	1,339,264.10	10,055,587.08	(1,166,462.65)	12,227,008.68	7,355,737.14	6,967,499.81	12,874,826.51	2,551,989.88	44,571,990.21	1,723,925.74	32,791,235.50	3,675.09	1,226,298.33	6,173,507.20	708,063.82	54,556,307.50	3,919,448.20	1,043,686.83	1,673,959.02	2,213,000.92	8,480,377.63	3,076,838.81	791,261,552.00	31,338,947.63	3,791.81	367,412.35	(2,571,759.88)	1,512,721,736.92		
LIABILITIES																															
ACCOUNTS PAYABLE	(14,316,895.51)	(2,291,704.89)	(844,601.28)	(51,213.70)	(932,622.90)	(5,005,424.35)	(307,628.63)	(590,560.52)	(72,757.66)	(265,092.74)	(1,145,365.96)	(25,310.88)	(2,150.98)	1,218.89	(993,195.61)	(1,306.17)	284,394.80	(452,989.47)													
ACCRUED EXPENSES	(20,462,454.37)	(1,329.46)	(3,867.33)	(1,667.81)	(10,237.26)	(676.48)	924.73	(37,241.55)	140.60	(131,012.85)	(28,828.91)	(1,001.71)	(4,786.24)	(2,881.25)			(133,957.23)														
UNEARNED REVENUE	(3,013,427.63)	(8,423,722.38)	(289,536.42)	(88,178.45)	(2,042,737.22)	(318,369.64)	(125,316.10)	(1,210,179.89)	(302,688.72)	(7,469,202.32)	(67,300.00)	(465,577.90)	-	(119,400.79)																	
UNEARNED REVENUE, CURRENT																															
UNEARNED REVENUE, NONCURRENT	(3,013,427.63)	(8,423,722.38)	(289,536.42)	(88,178.45)	(2,042,737.22)	(318,369.64)	(125,316.10)	(1,210,179.89)	(302,688.72)	(7,469,202.32)	(67,300.00)	(465,577.90)	-	(119,400.79)																	
OTHER LIABILITIES																															
DEPOSITS HELD FOR OTHERS	(1,776,170.55)	(85,912.51)		(5,800.00)	(3,969,070.69)	(423.85)	(4,540.00)	(30.00)	(711,729.36)																						
OTHER LIABILITIES, CURRENT	(682,852.05)				(485.10)	(1,091,388.85)						(2,501,927.00)																			
OTHER LIABILITIES, NONCURRENT	(1,136,130.00)																														
OTHER LIABILITIES	(3,596,152.60)	(85,912.51)	(5,800.00)	(3,969,555.79)	(1,091,388.85)	(423.85)	(4,540.00)	(30.00)	(711,729.36)	(2,501,927.00)																					
TOTAL LIABILITIES	(41,387,930.11)	(10,712,669.24)	(1,138,005.03)	(144,859.76)	(6,955,153.17)	(6,415,859.32)	(432,443.85)	(1,842,521.96)	(375,335.78)	(8,577,637.27)	(1,212,666.96)	(3,018,644.69)	(3,152.69)	(122,968.14)	(996,076.86)	(1,306.17)	(27,916,090.63)	(452,989.47)													
NET POSITION	436,564,107.56	(9,373,405.14)	8,917,582.05	(1,311,322.41)	5,271,855.51	939,877.82	6,536,046.96	11,032,304.55	2,176,654.10	35,994,852.94	511,259.78	29,772,590.81	522.40	1,103,330.19	5,177,430.34	706,767.65	26,642,216.87	3,466,458.73	1,043,686.83	1,076,775.01	2,213,000.92	8,329,112.82	2,876,642.37	738,054,232.00	29,079,226.15	-	215,097.46	(2,969,126.70)	1,344,046,866.55		



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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STATEMENT OF NET POSITION
June 30, 2020
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 2020
ASSETS									
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	29,040,470.79	148,428,183.04	38,117,795.53		607,174,627.35	400,749.15	0.04	823,161,825.90
	CASH ON HAND	56,550.00	135,680.43	73,346.00					265,576.43
	INVESTMENTS AND RESTRICTED POOLED CASH			737,386.94	4,556,982.69	48.97			5,294,418.60
CASH AND INVESTMENTS		29,097,020.79	148,563,863.47	38,928,528.47	4,556,982.69	607,174,676.32	400,749.15	0.04	828,721,820.93
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	27,308,336.31	24,182,323.49	65,713,371.78	11,736.40	1,839,908.16			119,055,676.14
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			4,259,827.20					4,259,827.20
	ACCOUNTS RECEIVABLE, NONCURRENT			3,133,906.19	0.00				3,133,906.19
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,298,604.72)	(6,361,719.89)	(240.65)	973,176.20				(11,687,389.06)
	ACCOUNTS RECEIVABLE	21,009,731.59	17,820,603.60	73,106,864.52	984,912.60	1,839,908.16			114,762,020.47
	LOANS AND NOTES RECEIVABLE, CURRENT				2,107,667.06				2,107,667.06
	LOANS AND NOTES RECEIVABLE-DPCU, CURRENT					0.00			-
	LOANS AND NOTES RECEIVABLE, NONCURRENT				11,349,968.69	10,000,000.00			21,349,968.69
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,946,352.40)				(1,946,352.40)
	LOANS AND NOTES RECEIVABLE				11,511,283.35	10,000,000.00			21,511,283.35
ACCOUNTS, LOANS AND NOTES RECEIVABLE		21,009,731.59	17,820,603.60	73,106,864.52	12,496,195.95	11,839,908.16			136,273,303.82
INVENTORIES		805,203.67	5,915,313.37						6,720,517.04
OTHER ASSETS, CURRENT		175,646.95	1,147,843.72	113,313.73					1,436,804.40
CAPITAL ASSETS	LAND						30,956,705.13		30,956,705.13
	CONSTRUCTION IN PROGRESS						346,334,207.86		346,334,207.86
	COLLECTIONS						15,338,653.48		15,338,653.48
	NON-DEPRECIABLE CAPITAL ASSETS						392,629,566.47		392,629,566.47
	BUILDINGS						2,501,421,382.83		2,501,421,382.83
	IMPROVEMENTS OTHER THAN BUILDINGS						173,795,903.07		173,795,903.07
	EQUIPMENT						329,114,858.47		329,114,858.47
	SOFTWARE						3,882,117.94		3,882,117.94
	LIBRARY AND OTHER COLLECTIONS						324,778,732.78		324,778,732.78
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION						(1,516,319,059.96)		(1,516,319,059.96)
	DEPRECIABLE CAPITAL ASSETS						1,816,673,935.13		1,816,673,935.13
CAPITAL ASSETS							2,209,303,501.60		2,209,303,501.60
INTERFUND RECEIVABLES, NET			(3,112,142.78)						(3,112,142.78)
TOTAL ASSETS		51,087,603.00	170,335,481.37	112,148,706.72	17,053,178.64	619,014,584.48	400,749.15	2,209,303,501.60	3,179,343,804.97
DEFERRED OUTFLOWS									
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS						23,229,776.33		23,229,776.33
	ALTERNATE MEDICARE PLAN RELATED							5,964,428.41	5,964,428.41
	OTHER POSTEMPLOYMENT BENEFITS RELATED							18,528,770.62	18,528,770.62
	DEFERRED OUTFLOWS OTHER						249,720.00		249,720.00
TOTAL DEFERRED OUTFLOWS							23,479,496.33	24,493,199.03	47,972,695.36
TOTAL ASSETS AND DEFERRED OUTFLOWS		51,087,603.00	170,335,481.37	112,148,706.72	17,053,178.64	619,014,584.48	400,749.15	2,232,782,997.93	3,227,316,500.33

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2020
LIABILITIES										
ACCOUNTS PAYABLE		(7,575,060.35)	(14,495,029.17)	(11,299,443.29)		(18,003,678.99)				(51,373,211.80)
ACCOUNTS PAYABLE-DPCU				(33,121.15)						(33,121.15)
ACCRUED EXPENSES		(8,713,653.21)	(456,729.31)	(567,266.76)			(2,693,549.74)			(12,431,199.02)
COMPENSATED ABSENCES										
COMPENSATED ABSENCES, CURRENT									(4,800,610.89)	(4,800,610.89)
COMPENSATED ABSENCES, NONCURRENT									(73,769,125.88)	(73,769,125.88)
COMPENSATED ABSENCES									(78,569,736.77)	(78,569,736.77)
UNEARNED REVENUE										
UNEARNED REVENUE, CURRENT		(24,347,236.81)	(17,218,704.28)	(80,467,680.10)					2,268,437.36	(119,765,183.83)
UNEARNED REVENUE, NONCURRENT			(23,000.00)							(23,000.00)
UNEARNED REVENUE		(24,347,236.81)	(17,241,704.28)	(80,467,680.10)					2,268,437.36	(119,788,183.83)
COMMERCIAL PAPER, CURRENT								(35,145,610.90)		(35,145,610.90)
BONDS AND CAPITAL LEASES PAYABLE										
BONDS AND CAPITAL LEASES PAYABLE, CURRENT								(49,922,822.78)		(49,922,822.78)
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT								(863,285,383.61)		(863,285,383.61)
BONDS AND CAPITAL LEASES PAYABLE								(913,208,206.39)		(913,208,206.39)
OTHER POSTEMPLOYMENT BENEFITS										
OTHER POSTEMPLOYMENT BENEFITS, CURRENT									(6,688,856.00)	(6,688,856.00)
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									(283,224,568.22)	(283,224,568.22)
OTHER POSTEMPLOYMENT BENEFITS									(289,913,424.22)	(289,913,424.22)
ALTERNATE MEDICARE PLAN									(34,095,344.65)	(34,095,344.65)
OTHER LIABILITIES										
DEPOSITS HELD FOR OTHERS		(9,343,969.12)	(3,664,101.81)	(835,845.82)						(13,843,916.75)
OTHER LIABILITIES, CURRENT		(414,950.03)	(1,092,071.43)	(3,527.52)		(5,866,279.86)				(7,376,828.84)
OTHER LIABILITIES, NONCURRENT		(320,952.03)			(13,150,892.00)			(417,300.00)		(13,889,144.03)
OTHER LIABILITIES		(10,079,871.18)	(4,756,173.24)	(839,373.34)	(13,150,892.00)	(5,866,279.86)		(417,300.00)		(35,109,889.62)
TOTAL LIABILITIES		(50,715,821.55)	(36,949,636.00)	(93,206,884.64)	(13,150,892.00)	(23,869,958.85)	(2,693,549.74)	(948,771,117.29)	(400,310,068.28)	(1,569,667,928.35)
DEFERRED INFLOWS										
DEFERRED INFLOWS										
ALTERNATE MEDICARE PLAN RELATED									(2,890,918.68)	(2,890,918.68)
OTHER POSTEMPLOYMENT BENEFITS RELATED									(105,177,999.53)	(105,177,999.53)
TOTAL DEFERRED INFLOWS									(108,068,918.21)	(108,068,918.21)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(50,715,821.55)	(36,949,636.00)	(93,206,884.64)	(13,150,892.00)	(23,869,958.85)	(2,693,549.74)	(948,771,117.29)	(508,378,986.49)	(1,677,736,846.56)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								1,284,011,880.64		1,284,011,880.64
RESTRICTED FOR EXPENDABLE PURPOSES										
INSTRUCTION				13,066,403.99						13,066,403.99
RESEARCH				281,219.11						281,219.11
ACADEMIC SUPPORT				837,394.72						837,394.72
STUDENT LOANS AND SERVICES				705,715.75	4,817,904.83	39,515.64				5,563,136.22
SCHOLARSHIPS AND FELLOWSHIPS				2,015,471.87						2,015,471.87
AUXILIARY ENTERPRISES		(29,899.72)	14,616,536.65	1,798,247.10		133,036,639.77	(1,195,966.30)			148,225,557.50
INSTITUTIONAL SUPPORT				1,202,017.67						1,202,017.67
CAPITAL			6,369,403.66	3,713,291.52		14,221,722.31	569,572.79			24,873,990.28
OTHER				518,393.05						518,393.05
RESTRICTED FOR EXPENDABLE PURPOSES		(29,899.72)	20,985,940.31	24,138,154.77	4,817,904.83	147,297,877.72	(626,393.51)			196,583,584.41
UNRESTRICTED		401,681.17	112,399,905.06	(5,196,332.70)	(915,618.19)	447,846,747.91	(1,666,407.08)		(483,885,787.42)	68,984,188.76
TOTAL NET POSITION		371,781.45	133,385,845.37	18,941,822.08	3,902,286.64	595,144,625.63	(2,292,800.59)	1,284,011,880.64	(483,885,787.42)	1,549,579,653.81



UNIVERSITY OF COLORADO
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 June 30, 2020
 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 2020	
Operating													
Operating revenues		Student tuition	Student tuition	(799,987,466.63)	(35,982,100.90)					1,102,481.15		(834,867,086.38)	
			Scholarship allowance						134,656,938.01			134,656,938.01	
		Student tuition, net (pledged revenues of \$700,210,148)		(799,987,466.63)	(35,982,100.90)				134,656,938.01	1,102,481.15		(700,210,148.37)	
		Student fees	Student fees	(10,862,917.44)	(45,165,223.68)					32,643.07		(55,995,498.05)	
			Scholarship allowance						8,963,508.20			8,963,508.20	
		Student fees, net (pledged revenues of \$1,512,118)		(10,862,917.44)	(45,165,223.68)				8,963,508.20	32,643.07		(47,031,989.85)	
		Fee-for-service contracts		(48,922,593.00)								(48,922,593.00)	
		Federal grants and contracts (pledged revenues of \$104,924,206)					(435,458,782.28)					(435,458,782.28)	
		State and local grants and contracts (pledged revenues of \$4,128,227)					(21,071,274.88)			2,721,102.37		(18,350,172.51)	
		Nongovernmental grants and contracts					(61,333,881.64)			257,611.50		(61,076,270.14)	
		Sales and services of educational departments			(27,646,510.65)					228,811.42		(27,417,699.23)	
		Auxiliary enterprises	Auxiliary enterprises		243,587,490.01					(703,285.70)		(242,884,204.31)	
			Scholarship allowance						4,843,080.47			4,843,080.47	
		Auxiliary enterprises, net (pledged revenues of \$20,811,567)			(243,587,490.01)				4,843,080.47	703,285.70		(238,041,123.84)	
		Internal revenues	Internal service center revenues		(326,370,893.80)						325,260,222.76	(1,110,671.04)	
			Interdepartmental revenues	(19,671,893.44)	(23,570,032.52)	(12,600.00)				43,254,525.96		-	
		Internal revenues		(19,671,893.44)	(349,940,926.32)	(12,600.00)				43,254,525.96	325,260,222.76	(1,110,671.04)	
		Other operating revenues (pledged revenues of \$1,008,084)		(6,273,003.39)	(12,423,293.67)	(45,087.58)	(587,904.02)	(162,888.02)		670,787.90		(18,821,388.78)	
Total operating revenues				(885,717,873.90)	(714,745,545.23)	(517,921,626.38)	(587,904.02)	(162,888.02)		148,463,526.68	48,971,249.07	325,260,222.76	(1,596,440,839.04)
Operating expenses		Education and general	Instruction	441,309,777.07	37,587,178.98	59,455,009.02		1,425.61		8,435,879.72	(2,549,624.04)	544,239,646.36	
			Research	11,317,254.74	322,150.54	367,444,350.66				3,563,213.43	(225,765.98)	382,421,203.39	
			Public service	3,410,066.65	4,955,657.83	7,358,313.24				85,544.45	(489,943.05)	15,319,639.12	
			Academic support	114,096,538.08	17,526,682.75	4,537,761.08		35,645.57		4,499,165.12	(518,183.86)	140,177,608.74	
			Student services	48,854,513.28	56,120,320.66	2,468,160.62	(216,366.52)	31,174.91		1,790,974.49	(2,036,230.83)	107,012,546.61	
			Institutional support	87,929,659.95	9,864,704.65	12,871,544.39		1,903,336.34		2,014,320.24	(936,191.03)	113,647,374.54	
			Operation and maintenance of plant	100,433,589.03	15,472,828.00	3,253,869.23		2,839.92	83,460.00	1,156,729.90	(33,681,406.85)	90,275,191.55	
			Student aid	90,862,377.70	11,630,737.51	64,608,028.21				(150,487,036.68)		16,614,106.74	
		Education and general		898,213,776.50	153,480,260.92	521,997,036.45	(216,366.52)	1,974,422.35	83,460.00	(128,941,209.33)	(40,437,345.64)	3,553,282.32	1,409,707,317.05
		Depreciation							116,427,140.59			116,427,140.59	
		Auxiliary enterprises	Program expenses		189,284,626.21	3,260,314.18				1,656,634.11	(5,809,034.53)	188,392,539.97	
			Internal service center expenses		324,624,036.92	11,603.24		545.28		624,037.32	0.00	(325,260,222.76)	
			Other internal expenses		209.98	26,373.41					(30,349.92)	(3,766.53)	
		Auxiliary enterprises			513,908,873.11	3,298,290.83		545.28		2,280,671.43	(5,839,384.45)	188,388,773.44	
Total operating expenses				898,213,776.50	667,389,134.03	525,295,327.28	(216,366.52)	1,974,967.63	116,510,600.59	(126,660,537.90)	(46,276,730.09)	3,553,282.32	1,714,523,231.08
Operating, net				12,495,902.60	(47,356,411.20)	7,373,700.90	(804,270.54)	1,812,079.61	116,510,600.59	21,802,988.78	2,694,518.98	3,553,282.32	118,082,392.04

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 2020
Nonoperating												
Nonoperating revenues and expenses				(23,548,720.63)								(23,548,720.63)
Federal Pell grant				(9,304,058.57)								(9,304,058.57)
CARES Act funding				(81,462,562.43)								(81,462,562.43)
Gifts												
Investment income	Investment income		(36,654.94)	(125,335.15)		(24,263.70)	(237,725.35)					(423,979.14)
	Investment expense			1,138.58		254.18						1,392.76
Investment income, net			(36,654.94)	(124,196.57)		(24,009.52)	(237,725.35)					(422,586.38)
(Gain)/Loss on disposal of assets			(239,642.84)			(189,307.35)		1,759,482.80				1,330,532.61
Interest on capital asset-related debt			125,396.87			(5,742.51)	33,438,382.86	(4,726,444.31)				28,831,592.91
Bond issuance costs				97.25		(219,992.05)	320,100.78					100,205.98
Other nonoperating revenues (pledged revenues of \$144,001)		66,983.46	(1,990,529.76)			(12,325,948.81)	(150,642.25)					(14,400,137.36)
Total nonoperating revenues, net		66,983.46	(2,141,333.42)	(105,135,479.63)		(12,765,000.24)	33,370,116.04	(2,966,961.51)				(98,875,733.87)
Other												
Other revenues				(9,342,526.83)								(9,342,526.83)
Capital student fee		Student fee										
		Scholarship allowance							1,487,044.56			1,487,044.56
Capital student fee, net (pledged revenues of \$7,855,482)			(9,342,526.83)						1,487,044.56			(7,855,482.27)
Capital appropriations						(5,600,857.33)						(5,600,857.33)
Capital grants and gifts				(3,022,414.96)		(2,741,119.98)		(104,500.00)				(5,868,034.94)
Total other revenues			(9,342,526.83)	(3,022,414.96)		(8,341,977.31)		(104,500.00)	1,487,044.56			(19,324,374.54)
Other interfund related additions and deletions												
Indirect cost recovery transfers		(70,004,205.42)	(39,084,391.07)	109,088,596.49								-
Mandatory transfers			56,836,558.47	1,206,251.11		10,617,659.82	(68,660,469.40)					-
Voluntary transfers		39,388,997.01	44,626,172.52	(13,672,735.79)	(62,377.07)	(95,204,382.65)	(2,853,274.74)			(2,694,518.98)		(30,472,119.70)
Scholarship allowance offset												-
Capital asset additions and plant fund activity		18,491,603.53	2,041,434.48	12,248,564.79		144,856,450.35		(174,084,770.83)			(3,553,282.32)	(0.00)
Financing activity			685,665.45			(75,877,542.20)	48,539,380.32	26,652,496.43				-
Total other interfund related additions and deletions		(12,123,604.88)	65,105,439.85	108,870,676.60	(62,377.07)	(15,607,814.68)	(22,974,363.82)	(147,432,274.40)		(2,694,518.98)	(3,553,282.32)	(30,472,119.70)
Change in net position		439,281.18	6,265,168.40	8,086,482.91	(866,647.61)	(34,902,712.62)	10,395,752.22	(33,993,135.32)	23,290,033.34		(0.00)	(30,589,836.07)
Net position												
Net position, beginning		(811,062.63)	(139,651,013.77)	(17,724,246.42)	(3,035,639.03)	(560,241,913.01)	(8,102,951.63)	(1,250,018,745.32)	460,595,754.08			(1,518,989,817.74)
Net position, ending		(371,781.45)	(133,385,845.37)	(9,637,763.51)	(3,902,286.64)	(595,144,625.63)	2,292,800.59	(1,284,011,880.64)	483,885,787.42		(0.00)	(1,549,579,653.81)



UNIVERSITY OF COLORADO
 STATEMENT OF NET POSITION
 June 30, 2020
 Auxiliary and Self-Funded Activities
 Boulder

PAA -- AUX INTER ATHL
 PAB -- AUX BOOKSTORES
 PAD -- AUX REC CNTR
 PAH -- AUX HOUSING

PAM -- AUX STU HTH FAC
 PAP -- AUX PARKING
 PAS -- AUX STU GOV'T OP
 PAU -- AUX STU UNION

PEC -- EDUC CONT ED
 PEE -- EDUC INTER ED
 POC -- OTHER CONF.
 POF -- UTILITIES SERV

POO -- OTHER STU SERV
 POT -- OTHER TELECOM
 PRE -- RSRCH BLDG EXC
 PRR -- RSRCH BLDG SYS

SNP LINE DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2020	
ASSETS																			
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	108,291,028.965	(4,953,080.27)	2,736,609.20	2,279,227.69	7,057,985.89	4,412,749.50	2,205,855.24	8,217,540.17	1,841,118.26	6,491,114.01	1,508,081.58	2,162.69	5,790,985.97	507,544.12	1,495,085.31	3,791.81	540,382.90	148,428,183.04
	CASH ON HAND	8,310.00	15,000.00	7,500.00	4,000.00	10,600.00	800.00	20,500.00	12,250.00	20,000.00	1,017.00	35,303.43		400.00					135,680.43
CASH AND INVESTMENTS		108,299,338.97	(4,938,080.27)	2,744,109.20	2,283,227.69	7,068,585.89	4,413,549.50	2,226,355.24	8,229,790.17	1,861,118.26	6,492,131.01	1,543,385.01	2,162.69	5,790,985.97	507,944.12	1,495,085.31	3,791.81	540,382.90	148,563,863.47
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	5,154,029.69	5,355,097.69	2,697,681.80	19,012.72	1,861,203.07	2,431,327.81	818,862.67	652,079.53	46,188.51	4,956,490.66	189,775.68	522.40						24,182,323.49
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,865,734.63)	(3,411.79)	(740,730.00)	(11,851.58)	(815,243.64)	(312,467.65)	(680,128.95)	(142,702.05)	(2,246.77)	(777,901.83)	(9,249.74)							(6,361,719.89)
ACCOUNTS RECEIVABLE		2,288,295.06	5,351,685.90	1,956,951.80	7,161.14	1,045,959.43	2,118,860.16	138,733.72	509,377.48	43,941.74	4,178,588.83	180,525.94	522.40						17,820,603.60
INVENTORIES		97,931.39		3,950,562.87		1,313,939.42	165,192.73			5,165.73			382,521.23						5,915,313.37
OTHER ASSETS		501,233.01	474,145.77	6,442.05	21,716.15	82,126.43	3.94		18,500.00	8,487.65	33,873.93	14.79			1,300.00				1,147,843.72
INTERFUND RECEIVABLES																			(3,112,142.78)
TOTAL ASSETS		111,186,798.42	887,751.40	8,658,065.92	2,312,104.98	9,510,611.17	6,697,606.33	2,365,088.96	8,757,667.65	1,918,713.38	10,704,593.77	1,723,925.74	2,685.09	6,173,507.20	509,244.12	1,495,085.31	3,791.81	(2,571,759.88)	170,335,481.37
LIABILITIES																			
ACCOUNTS PAYABLE		(2,807,027.58)	(2,201,705.01)	(937,935.67)	(10,060.60)	(860,126.93)	(4,991,448.67)	(95,138.70)	(206,824.97)	(37,256.93)	(39,206.13)	(1,145,365.96)	(2,150.98)	(993,195.61)	(4,384.62)	(72,640.00)	(3,791.81)	(86,769.00)	(14,495,029.17)
ACCRUED EXPENSES		(302,683.54)	(1,329.46)	(2,553.33)	(670.10)	(10,237.26)	(516.48)	959.73	(17,733.54)	3,285.00	(120,716.83)		(11.71)	(2,881.25)	(1,001.60)	(600.00)		(38.94)	(456,729.31)
UNEARNED REVENUE		(398,940.11)	(8,278,818.01)	(273,477.45)	(31,452.00)	(1,981,718.18)	(201,792.36)		(370,557.80)	(51,605.26)	(5,046,359.11)	(67,300.00)		(514,934.00)				(24,750.00)	(17,241,704.28)
OTHER LIABILITIES		(96,362.69)	(85,912.51)		(5,800.00)	(3,186,360.31)	(1,091,388.85)		(4,540.00)									(285,808.88)	(4,756,173.24)
TOTAL LIABILITIES		(3,605,013.92)	(10,567,764.99)	(1,213,966.45)	(47,982.70)	(6,038,442.68)	(6,285,146.36)	(94,178.97)	(599,656.31)	(85,577.19)	(5,206,282.07)	(1,212,665.96)	(2,162.69)	(996,076.86)	(520,320.22)	(73,240.00)	(3,791.81)	(397,366.82)	(36,949,636.00)
NET POSITION		107,581,784.50	(9,680,013.59)	7,444,099.47	2,264,122.28	3,472,168.49	412,459.97	2,270,909.99	8,158,011.34	1,833,136.19	5,498,311.70	511,259.78	522.40	5,177,430.34	(11,076.10)	1,421,845.31		(2,969,126.70)	133,385,845.36

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2020
Boulder

PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
PAD -- AUX REC CNTR
PAH -- AUX HOUSING

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POF -- UTILITIES SERV

POO -- OTHER STU SERV
POT -- OTHER TELECOM
PRE -- RSRCH BLDG EXC
PRR -- RSRCH BLDG SYS

SRECP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2020
Operating																			
Operating revenues																			
Student tuition, net (pledged revenues of \$700,210,148)		(633,099.30)									(35,349,001.60)								(35,982,100.90)
Student fees, net (pledged revenues of \$1,512,118)		(720.00)	(1,597,445.83)		(12,306,072.27)		(10,434,305.57)		(12,663,919.93)	(8,106,281.00)	(56,479.08)								(45,165,223.68)
Sales and services of educational departments		(9,409,771.16)			(2,241,152.63)		(10,379,398.63)		(207,074.49)	(580,856.13)	(647,422.97)	(2,891,895.56)	(430,812.77)		(653,044.25)	(205,082.06)			(27,646,510.65)
Auxiliary enterprises, net (pledged revenues of \$20,811,567)			(74,974,638.12)	(16,100,737.73)		(126,766,233.35)		(10,060,679.16)									(304,009.65)	(15,381,192.00)	(243,587,490.01)
Internal revenues																			
Interdepartmental revenues		(16,882,264.11)	(5,105,748.83)		(178,511.05)		(268,486.17)		(96,452.28)	(796,176.47)	(108,775.00)	(6,790.25)	(70,538.19)		(56,290.17)				(23,570,032.52)
Internal service center revenues		(284,845,182.06)												33,820,953.80		(7,704,757.94)			(326,370,893.80)
Internal revenues		(301,727,446.17)	(5,105,748.83)		(178,511.05)		(268,486.17)		(96,452.28)	(796,176.47)	(108,775.00)	(6,790.25)	(70,538.19)	(33,820,953.80)	(56,290.17)	(7,704,757.94)			(349,940,926.32)
Other operating revenues (pledged revenues of \$1,008,084)		(11,113,491.71)			(231,264.59)				(35,296.74)	(265,974.92)	(506,959.61)				(184,465.66)	(9,752.38)		(76,088.06)	(12,423,293.67)
Total operating revenues		(322,884,528.34)	(81,677,832.78)	(16,100,737.73)	(14,957,000.54)	(126,766,233.35)	(21,082,190.37)	(10,060,679.16)	(13,002,743.44)	(9,749,288.52)	(36,668,638.26)	(2,898,685.81)	(501,350.96)	(33,820,953.80)	(893,800.08)	(7,919,592.38)	(304,009.65)	(15,457,280.06)	(714,745,545.23)
Operating expenses																			
Education and general																			
Instruction		18,725,515.28									15,628,371.80	3,233,291.90							37,587,178.98
Research		322,150.54																	322,150.54
Public service		3,547,276.18										24,144.86	1,384,236.79						4,955,657.83
Academic support		17,526,682.75																	17,526,682.75
Student services		6,260,811.73			8,999,201.59		21,564,936.36		9,783,424.88	7,409,627.03	724,559.37	2,220.68			1,375,539.02				56,120,320.66
Institutional support		9,864,704.65																	9,864,704.65
Operation and maintenance of plant		15,472,828.00																	15,472,828.00
Student aid		3,002,672.19	7,680,319.35	1,400.00	4,000.00	(2,698.84)	3,108.99		5,000.00	15,018.06	550,821.72	371,096.04							11,630,737.51
Education and general		74,722,641.32	7,680,319.35	1,400.00	9,003,201.59	(2,698.84)	21,568,045.35		9,788,424.88	7,424,645.09	16,927,897.75	3,606,608.62	1,384,236.79		1,375,539.02				153,480,260.92
Auxiliary enterprises																			
Program expenses			60,982,583.14	15,782,207.95		95,916,764.89		7,499,503.03											
Internal service center expenses		292,487,674.82												19,915,270.40		12,221,091.70		173,088.97	8,930,478.23
Other internal expenses		209.98																	209.98
Auxiliary enterprises		292,487,884.80	60,982,583.14	15,782,207.95		95,916,764.89		7,499,503.03						19,915,270.40		12,221,091.70	173,088.97	8,930,478.23	513,908,873.11
Total operating expenses		367,210,526.12	68,662,902.49	15,783,607.95	9,003,201.59	95,914,066.05	21,568,045.35	7,499,503.03	9,788,424.88	7,424,645.09	16,927,897.75	3,606,608.62	1,384,236.79	19,915,270.40	1,375,539.02	12,221,091.70	173,088.97	8,930,478.23	667,389,134.03
Operating, net		44,325,997.78	(13,014,930.29)	(317,129.78)	(5,953,798.95)	(30,852,167.30)	485,854.98	(2,561,176.13)	(3,214,318.56)	(2,324,643.43)	(19,740,740.51)	707,922.81	882,885.83	(13,905,683.40)	481,738.94	4,301,499.32	(130,920.68)	(6,526,801.83)	(47,356,411.20)
Nonoperating																			
Nonoperating revenues and xpenses																			
Investment income, net		(36,002.00)											(652.94)						(36,654.94)
Gain on disposal of assets		(189,789.28)	(3,600.48)	(122.40)	(15,519.13)	(25,280.74)	(504.80)			(4,724.01)				(102.00)					(239,642.84)
Interest on capital asset-related debt		5,816.04								135.29						119,445.54			125,396.87
Bond issuance costs										97.25									97.25
Other nonoperating revenues (pledged revenues of \$144,001)		(987,684.27)	(936,641.10)			(17,505.88)			(6,727.35)	(14,649.17)				(27,321.99)					(1,990,529.76)
Total nonoperating revenues, net		(1,207,659.51)	(940,241.58)	(122.40)	(15,519.13)	(42,786.62)	(504.80)		(6,727.35)	(19,140.64)			(652.94)	(27,423.99)		119,445.54			(2,141,333.42)
Other																			
Other revenues																			
Capital student fee, net (pledged revenues of \$7,855,482)		(9,342,526.83)																	(9,342,526.83)
Other interfund related additions and deletions																			
Indirect cost recovery transfers		(39,084,391.07)																	(39,084,391.07)
Mandatory transfers		11,653,550.43	13,248,654.00		4,767,436.00	20,300,831.48		1,806,607.24		1,842,160.68				2,229,353.00				987,965.64	56,836,558.47
Voluntary transfers		32,503.82	(3,230,332.89)	(74,713.21)	1,417,749.92	13,586,060.77	(917,999.93)	498,056.10	1,668,606.22	2,457,746.60	19,276,394.03	(25,308.00)	(530,851.16)	11,616,055.49	(404,492.04)	(6,333,747.77)	131,262.08	5,459,182.49	44,626,172.52
Capital asset additions and plant fund activity		318,449.44	(16,750.00)			565,002.75	366.66	79,311.74	21,075.00	52,538.00	(8,130.00)								2,041,434.48
Financing activity		138,396.95														547,268.50			685,665.45
Total other interfund related additions and deletions		(26,941,490.43)	10,001,571.11	(74,713.21)	6,185,185.92	34,451,895.00	(917,633.27)	2,383,975.08	1,689,681.22	4,352,445.28	19,268,264.03	(25,308.00)	(530,851.16)	13,845,408.49	(404,492.04)	(4,756,908.38)	131,262.08	6,447,148.13	65,105,439.85
Change in net position		6,834,321.01	(3,953,600.76)	(391,965.39)	215,867.84	3,556,941.08	(432,283.09)	(177,201.05)	(1,531,364.69)	2,008,661.21	(472,476.48)	681,961.87	352,034.67	(87,698.90)	77,246.90	(335,963.52)	341.40	(79,653.70)	6,265,168.40
Net position																			
Net position, beginning		(114,416,105.51)	13,633,614.35	(7,052,134.08)	(2,479,990.12)	(7,029,109.58)	19,823.12	(2,093,708.94)	(6,626,646.65)	(3,841,797.40)	(5,025,835.22)	(1,193,221.65)	(352,557.07)	(5,089,731.44)	(66,170.80)	(1,085,881.79)	(341.40)	3,048,780.40	(139,651,013.77)
Net position, ending		(107,581,784.50)	9,680,013.59	(7,444,099.47)	(2,264,122.28)	(3,472,168.50)	(412,459.97)	(2,270,909.99)	(8,158,011.34)	(1,833,136.19)	(5,498,311.70)	(511,259.78)	(522.40)	(5,177,430.34)	11,076.10	(1,421,845.31)	(0.00)	2,969,126.70	(133,385,845.37)



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

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STATEMENT OF NET POSITION
June 30, 2020
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 2020
ASSETS											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	19,370,321.49	179,213,206.61	193,184,754.95		432,571,453.86	433,125.37				824,772,862.28
	CASH ON HAND	19,450.22	220,696,291.78	34,100.00							220,749,842.00
	INVESTMENTS AND RESTRICTED POOLED CASH		416,345,080.10	6,629,160.31	4,088,064.70	76,489,370.44					503,551,675.55
CASH AND INVESTMENTS		19,389,771.71	816,254,578.49	199,848,015.26	4,088,064.70	509,060,824.30	433,125.37				1,549,074,379.84
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	26,473,202.23	228,656,656.55	60,930,678.48	844.13	308,136.19		712,683.66		(6,124,065.00)	310,958,136.23
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			8,962,349.92							8,962,349.92
	ACCOUNTS RECEIVABLE, NONCURRENT				0.00			14,897,713.00			14,897,713.00
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,674,032.86)	(25,606,103.06)	(521,242.46)	20,886.31						(30,780,492.07)
	ACCOUNTS RECEIVABLE	21,799,169.37	203,050,553.49	69,371,785.94	21,730.44	308,136.19		15,610,396.66		(6,124,065.00)	304,037,707.09
	LOANS AND NOTES RECEIVABLE, CURRENT				1,730,592.24						1,730,592.24
	LOANS AND NOTES RECEIVABLE, NONCURRENT				8,760,498.31						8,760,498.31
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,033,577.35)						(1,033,577.35)
	LOANS AND NOTES RECEIVABLE				9,457,513.20						9,457,513.20
ACCOUNTS, LOANS, AND NOTES RECEIVABLE		21,799,169.37	203,050,553.49	69,371,785.94	9,479,243.64	308,136.19		15,610,396.66		(6,124,065.00)	313,495,220.28
INVENTORIES		411,712.68	12,715,717.19								13,127,429.77
OTHER ASSETS	OTHER ASSETS, CURRENT	859,618.24	1,272,816.56	1,855,227.72					(2,451,606.75)		1,536,055.77
	OTHER ASSETS, NONCURRENT		5,553,586.31								5,553,586.31
OTHER ASSETS		859,618.24	6,826,402.87	1,855,227.72					(2,451,606.75)		7,089,642.08
CAPITAL ASSETS	LAND							52,834,400.61			52,834,400.61
	CONSTRUCTION IN PROGRESS							160,018,101.53			160,018,101.53
	COLLECTIONS							3,632,132.00			3,632,132.00
	NON-DEPRECIABLE CAPITAL ASSETS							216,484,634.14			216,484,634.14
	BUILDINGS							1,328,941,575.43			1,328,941,575.43
	IMPROVEMENTS OTHER THAN BUILDINGS							143,014,689.15			143,014,689.15
	EQUIPMENT							262,291,257.85			262,291,257.85
	SOFTWARE							26,440,423.43			26,440,423.43
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							85,006,494.60			85,006,494.60
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(940,598,894.67)			(940,598,894.67)
	DEPRECIABLE CAPITAL ASSETS							907,005,181.79			907,005,181.79
CAPITAL ASSETS								1,123,489,815.93			1,123,489,815.93
INTERFUND RECEIVABLES, NET			(2,404,605.87)								-
TOTAL ASSETS		42,460,271.90	1,036,442,646.17	271,075,028.92	13,567,308.34	509,368,960.49	2,837,731.24	1,139,100,212.59	(2,451,606.75)	(6,124,065.00)	3,006,276,487.90
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							12,437,664.18			12,437,664.18
	ALTERNATE MEDICARE PLAN RELATED								8,396,525.33		8,396,525.33
	OTHER POSTEMPLOYMENT BENEFITS RELATED								22,798,788.89		22,798,788.89
	DEFERRED OUTFLOWS OTHER							541,085.00			541,085.00
TOTAL DEFERRED OUTFLOWS								12,978,749.18	31,195,314.22		44,174,063.40
TOTAL ASSETS AND DEFERRED OUTFLOWS		42,460,271.90	1,036,442,646.17	271,075,028.92	13,567,308.34	509,368,960.49	2,837,731.24	1,152,078,961.77	28,743,707.47	(6,124,065.00)	3,050,450,551.30

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 2020
LIABILITIES										
ACCOUNTS PAYABLE	(7,670,635.48)	(22,746,962.11)	(6,413,780.78)	(68,466.08)	(17,343,494.88)	(48,981.33)	(865,351.06)		6,124,065.00	(49,033,606.72)
ACCRUED EXPENSES	(6,238,979.31)	(37,793,627.88)	(195,104.02)							(44,227,711.21)
COMPENSATED ABSENCES								(12,414,210.76)		(12,414,210.76)
								(190,764,361.07)		(190,764,361.07)
COMPENSATED ABSENCES								(203,178,571.83)		(203,178,571.83)
UNEARNED REVENUE	(23,125,148.06)	(4,161,469.98)	(97,091,613.08)				(347,683.66)	2,451,606.75		(122,274,308.03)
	(1,264,507.88)						(4,212,713.00)			(5,477,220.88)
UNEARNED REVENUE	(24,389,655.94)	(4,161,469.98)	(97,091,613.08)				(4,560,396.66)	2,451,606.75		(127,751,528.91)
COMMERCIAL PAPER, CURRENT							(2,614,194.13)			(2,614,194.13)
BONDS AND CAPITAL LEASES PAYABLE							(32,927,861.62)			(32,927,861.62)
					(70,082,119.55)		(456,799,289.92)			(526,881,409.47)
BONDS AND CAPITAL LEASES PAYABLE					(70,082,119.55)		(489,727,151.54)			(559,809,271.09)
OTHER POSTEMPLOYMENT BENEFITS								(8,207,261.93)		(8,207,261.93)
								(347,518,053.43)		(347,518,053.43)
OTHER POSTEMPLOYMENT BENEFITS								(355,725,315.36)		(355,725,315.36)
ALTERNATE MEDICARE PLAN								(48,689,587.42)		(48,689,587.42)
OTHER LIABILITIES	(457,489.70)	(1,873,173.18)	(526,843.47)							(2,857,506.35)
		(6,135,013.87)	0.00	(548,266.50)	(1,860,475.13)					(8,543,755.50)
		(10,219,136.88)		(2,183,869.23)	(775,553.59)		(955,079.10)			(14,133,638.80)
OTHER LIABILITIES	(457,489.70)	(18,227,323.93)	(526,843.47)	(2,732,135.73)	(2,636,028.72)		(955,079.10)			(25,534,900.65)
TOTAL LIABILITIES	(38,756,760.43)	(82,929,383.90)	(104,227,341.35)	(2,800,601.81)	(90,061,643.15)	(48,981.33)	(496,107,978.36)	(605,141,867.86)	6,124,065.00	(1,416,564,687.32)
DEFERRED INFLOWS										
DEFERRED INFLOWS								(4,276,028.41)		(4,276,028.41)
								(131,417,611.67)		(131,417,611.67)
TOTAL DEFERRED INFLOWS								(135,693,640.08)		(135,693,640.08)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(38,756,760.43)	(82,929,383.90)	(104,227,341.35)	(2,800,601.81)	(90,061,643.15)	(48,981.33)	(496,107,978.36)	(740,835,507.94)	6,124,065.00	(1,552,258,327.40)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS							653,356,789.28			653,356,789.28
RESTRICTED FOR EXPENDABLE PURPOSES			155,020,988.71							155,020,988.71
			6,970,114.36							6,970,114.36
			178,212.51							178,212.51
			11,174.05	10,766,706.53						10,777,880.58
			1,722,043.19							1,722,043.19
		38,724,268.54			3,095,607.50	1,006,871.46				42,826,747.50
			1,930,256.91							1,930,256.91
			7,434.27		887,004.68	168,117.33				1,062,556.28
		1,134,053.81	536,161.83							1,670,215.64
RESTRICTED FOR EXPENDABLE PURPOSES		39,858,322.35	166,376,385.83	10,766,706.53	3,982,612.18	1,174,988.79				222,159,015.69
UNRESTRICTED	3,703,511.47	913,654,939.92	471,301.73		415,324,705.16	1,613,761.12		(712,091,800.47)		622,676,418.93
TOTAL NET POSITION	3,703,511.47	953,513,262.27	166,847,687.57	10,766,706.53	419,307,317.34	2,788,749.91	653,356,789.28	(712,091,800.47)		1,498,192,223.89

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2020
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 2020
Operating												
Operating revenues												
Student tuition	Student tuition	(274,822,370.09)	(29,656,229.71)							1,291,652.76		(303,186,947.04)
	Scholarship allowance								58,996,383.32			58,996,383.32
Student tuition, net (pledged revenues of \$244,190,564)		(274,822,370.09)	(29,656,229.71)						58,996,383.32	1,291,652.76		(244,190,563.72)
Student fees	Student fees	(28,036,526.51)	(19,833,498.69)							75,410.90		(47,794,614.30)
	Scholarship allowance								9,312,917.13			9,312,917.13
Student fees, net (pledged revenues of \$1,237,219)		(28,036,526.51)	(19,833,498.69)						9,312,917.13	75,410.90		(38,481,697.17)
Fee-for-service contracts		(97,685,604.00)										(97,685,604.00)
Federal grants and contracts (pledged revenues of \$86,378,124)				(358,488,420.56)								(358,488,420.56)
State and local grants and contracts (pledged revenues of \$10,947,504)				(48,685,009.65)						22,816.86		(48,662,192.79)
Nongovernmental grants and contracts				(103,546,455.79)								(103,546,455.79)
Sales and services of educational departments			(215,129,789.65)	(2,050,227.10)						20,954.47		(217,159,062.28)
Auxiliary enterprises, net (pledged revenues of \$876,496)			(10,674,615.85)						247,862.86	401,460.10		(10,025,292.89)
Health services operating revenues (pledged revenues of \$36,529,581)		(1,342,543.24)	(1,183,309,922.63)							1,163,739.39		(1,183,488,726.48)
Internal revenues	Internal service center revenues		(68,082,151.47)							(22,758,171.00)	90,840,322.47	-
	Interdepartmental revenues	(15,091,897.41)	(22,484,046.88)	(14,700.00)						37,590,644.29		-
	Other internal revenues			25,000.00							(25,000.00)	-
Internal revenues		(15,091,897.41)	(90,566,198.35)	10,300.00						14,832,473.29	90,815,322.47	-
Other operating revenues	Denver AHEC library funding	(5,819,470.00)										(5,819,470.00)
	Other revenues				(222,656.79)							(222,656.79)
	Miscellaneous	(14,745,413.58)	(51,728,755.99)	(3,984,198.20)	(161,883.88)	(853,473.97)	(242,771.74)			32,118,255.76		(39,598,241.60)
Other operating revenues (pledged revenues of \$1,731,894)		(20,564,883.58)	(51,728,755.99)	(3,984,198.20)	(384,540.67)	(853,473.97)	(242,771.74)			32,118,255.76		(45,640,368.39)
Total operating revenues		(437,543,824.83)	(1,600,899,010.87)	(516,744,011.30)	(384,540.67)	(853,473.97)	(242,771.74)		68,557,163.31	49,926,763.53	90,815,322.47	(2,347,368,384.07)
Operating expenses												
Education and general	Instruction	247,250,157.86	155,064,010.69	176,794,704.20					7,480,101.70	(28,813,868.85)		557,775,105.60
	Research	57,390.05	2,213,235.04	308,394,681.69			0.00		5,038,066.34	(2,671,526.90)		313,031,846.22
	Public service	16,984.80	100,731,667.10	30,187,600.25					(1,003,063.27)	(3,106,926.53)		126,826,262.35
	Academic support	79,684,328.37	3,829,740.84	574,697.86					1,867,986.93	(3,723,127.99)		82,233,626.01
	Student services	16,266,611.18	11,000,104.23	808,078.78	623,941.32				(143,691.21)	(1,330,895.30)		27,224,149.00
	Institutional support	82,406,664.46	5,609,407.63	13,219,928.09					546,883.43	(6,960,427.00)	25,000.00	94,847,456.61
	Operation and maintenance of plant	36,881,110.60	19,314,222.11	37,884.14		35,237.00	19,807.27	2,538,239.42	263,059.21	(4,177,673.29)	3,334,179.74	58,246,066.20
	Student aid	21,822,525.54	1,233,492.54	53,210,485.08					(69,340,648.07)			6,925,855.09
Education and general		484,385,772.86	298,995,880.18	583,228,060.09	623,941.32	35,237.00	19,807.27	2,538,239.42	(55,291,304.94)	(50,784,445.86)	3,359,179.74	1,267,110,367.08
Depreciation								79,657,941.97				79,657,941.97
Auxiliary enterprises	Program expenses		17,662,344.11	145,741.50					215,304.13	(716,716.93)		17,306,672.81
	Internal service center expenses		95,312,626.73						300,591.70	(9,149.97)	(90,840,322.47)	4,763,745.99
Auxiliary enterprises			112,974,970.84	145,741.50					515,895.83	(725,866.90)	(90,840,322.47)	22,070,418.80
Health services operating expenses		1,680,933.14	1,126,804,823.04	238,356.04					29,379,028.70	(61,405,224.28)		1,096,697,916.64
Total operating expenses		486,066,706.00	1,538,775,674.06	583,612,157.63	623,941.32	35,237.00	19,807.27	82,196,181.39	(25,396,380.41)	(112,915,537.04)	(87,481,142.73)	2,465,536,644.49
Operating, net		48,522,881.17	(62,123,336.81)	66,868,146.33	239,400.65	(818,236.97)	(222,964.47)	82,196,181.39	43,160,782.90	(62,988,773.51)	3,334,179.74	118,168,260.42

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 2020
Nonoperating												
Nonoperating revenues and expenses				(19,342,266.12)								(19,342,266.12)
Federal Pell grant												(19,342,266.12)
State appropriations		(17,915,233.00)										(17,915,233.00)
CARES Act funding			(5,026,148.00)	(9,192,063.75)								(14,218,211.75)
Gifts			(864,024.00)	(179,998,408.93)						62,190,488.00		(118,671,944.93)
Investment income	Investment income	(7,301.74)	(29,779,927.45)	(379,956.17)		(1,244,790.16)	(247,400.79)			119,667.17		(31,539,709.14)
	Investment expense	1,141.06	90,723.01	55,243.33								147,107.40
Investment income, net		(6,160.68)	(29,689,204.44)	(324,712.84)		(1,244,790.16)	(247,400.79)			119,667.17		(31,392,601.74)
(Gain)/Loss on disposal of assets		(7,256.04)	(4,842.72)			(7,806.88)		354,304.57				334,398.93
Interest on capital asset-related debt		113,873.11	12,186.21	1,030.80		1,892,696.98	15,279,596.50	(1,057,355.03)				16,242,028.57
Bond issuance costs						(2,123.93)	1,714,041.71					1,711,917.78
Other nonoperating revenues (pledged revenues of \$197,692)		(34,949.93)	(13,853,265.06)		(99,581.34)	(303,147.78)	(343,527.30)	(3,115,064.42)		(2,019,667.17)		(19,769,203.00)
Total nonoperating revenues, net		(17,849,726.54)	(49,425,298.01)	(208,856,420.84)	(99,581.34)	334,828.23	16,402,710.12	(3,818,114.88)		60,290,488.00		(203,021,115.26)
Other												
Other revenues			3,228,014.08						0.00			(3,228,014.08)
Capital student fee												787,522.39
Scholarship allowance									(787,522.39)			
Capital student fee, net (pledged revenues of \$2,440,492)			(3,228,014.08)						787,522.39			(2,440,491.69)
Capital appropriations						(23,892,308.11)						(23,892,308.11)
Capital grants and gifts				(20,025,452.68)				(41,000.00)				(20,066,452.68)
Total other revenues			(3,228,014.08)	(20,025,452.68)		(23,892,308.11)		(41,000.00)	787,522.39			(46,399,252.48)
Other interfund related additions and deletions												-
Indirect cost recovery transfers		(100,206,558.87)	(7,710,656.70)	107,917,215.57								-
Mandatory transfers		21,802,871.60	19,857,603.91	15,895.00	(15,895.00)	889,744.17	(42,550,219.68)					-
Voluntary transfers		38,714,192.22	(22,603,623.69)	16,778,175.36	(49,643.12)	(81,136,482.02)	(118,969.84)			2,698,285.51		(45,718,065.58)
Capital asset additions and plant fund activity		8,299,523.88	4,150,874.83	12,422,779.38		135,367,161.99		(156,906,160.34)			(3,334,179.74)	0.00
Financing activity		209,565.26	183,432.90	2,358.60		(45,626,399.82)	43,231,039.43	2,000,003.63				(0.00)
Total other interfund related additions and deletions		(31,180,405.91)	(6,122,368.75)	137,136,423.91	(65,538.12)	9,494,024.32	561,849.91	(154,906,156.71)		2,698,285.51	(3,334,179.74)	(45,718,065.58)
Change in net position before special or extraordinary item		(507,251.28)	(120,899,017.65)	(24,877,303.28)	74,281.19	(14,881,692.53)	16,741,595.56	(76,569,090.20)	43,948,305.29	0.00	(0.00)	(176,970,172.90)
Special or Extraordinary items			(2,568,220.35)					14,341,293.95				11,773,073.60
Change in net position after special or extraordinary item		(507,251.28)	(123,467,238.00)	(24,877,303.28)	74,281.19	(14,881,692.53)	16,741,595.56	(62,227,796.25)	43,948,305.29	0.00	(0.00)	(165,197,099.30)
Net position												
Net position, beginning		(3,196,260.19)	(830,046,024.27)	(141,970,384.29)	(10,840,987.72)	(404,425,624.81)	(19,530,345.47)	(591,128,993.03)	668,143,495.18			(1,332,995,124.59)
Net position, ending		(3,703,511.47)	(953,513,262.27)	(166,847,687.57)	(10,766,706.53)	(419,307,317.34)	(2,788,749.91)	(653,356,789.28)	712,091,800.47	0.00	(0.00)	(1,498,192,223.89)



UNIVERSITY OF COLORADO
 STATEMENT OF NET POSITION
 June 30, 2020
 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 DENTIS
 POH -- PUBLIC HEALT
 POI -- OTHER INS SEI
 POK -- UTILITY SERV I

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 2020		
ASSETS																							
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	106,742,142.426	163,782.39	(3,577,890.27)	1,121,737.85	405,348.03	3,727,272.65	2,883,708.45	25,817,040.34	14,165,300.24	364,400.78	528,053.87	1,591,311.79	1,926,169.68	353,428.75	1,732,890.40	5,805,206.32	1,378,822.09	13,712,796.00	33,464.03	338,220.80	179,213,206.61	
	CASH ON HAND	20,600.		400.00	166,806.97				400.00	400.00	200.00		(20,260.19)						220,527,445.00	300.00		220,696,291.78	
	INVESTMENTS AND RESTRICTED POOLED CASH								12,524,952.64			13,105,534.15				2,675,171.31			388,039,422.00			416,345,080.10	
CASH AND INVESTMENTS		106,762,742.43	163,782.39	(3,577,490.27)	1,288,544.82	405,348.03	3,727,272.65	2,883,708.45	25,817,440.34	14,165,652.88	364,600.78	528,053.87	14,676,585.75	1,926,169.68	353,428.75	1,732,890.40	8,480,377.63	1,378,822.09	622,279,663.00	33,764.03	338,220.80	816,254,578.49	
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	7,405,862.92	6,286.90	170,188.29	704,197.21	184,654.53	317,813.90	1,169,983.91	2,387,269.28	6,845,306.17	1,010,859.44	180,009.95	354,683.51	1,650,630.00	641,480.08	480,110.52			293,725.50	182,329,193.00	22,495,209.89	29,191.55	228,656,656.55
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,165,230.30)		(69,829.96)	(345,491.35)	(35,285.94)	(49,616.00)	(132,912.07)	(507,827.55)	(744,723.55)	(149,161.89)								(95,645.50)	(19,645,164.00)	(1,665,214.95)	(25,606,103.06)	
ACCOUNTS RECEIVABLE		5,240,632.62	6,286.90	100,358.33	358,705.86	149,368.59	268,197.90	1,037,071.84	1,879,441.73	6,100,582.62	861,697.55	180,009.95	354,683.51	1,650,630.00	641,480.08	480,110.52	0.00	198,080.00	162,684,029.00	20,829,994.94	29,191.55	203,050,553.49	
INVENTORIES		204,372.45											342,648.52							17,921.00	12,150,775.22	12,715,717.19	
OTHER ASSETS	OTHER ASSETS, CURRENT	77,580.99			83,750.		33,141.55	259,159.75				63,345.00								751,639.00	4,200.27	1,272,816.56	
	OTHER ASSETS, NONCURRENT	25,286.31																			5,528,300.00	5,553,586.31	
OTHER ASSETS		102,867.30			83,750.00		33,141.55	259,159.75				63,345.00									6,279,939.00	4,200.27	6,826,402.87
INTERFUND RECEIVABLES, NET																					(2,404,605.87)	(2,404,605.87)	
TOTAL ASSETS		112,310,614.80	170,069.29	(3,477,131.94)		554,716.62	4,028,612.10	3,920,780.29	27,956,041.82	32,791,235.50	1,226,298.33	708,063.82	15,094,614.26	3,919,448.20	994,908.83	2,213,000.92	8,480,377.63	1,576,902.09	791,261,552.00	30,614,128.59	367,412.35	1,036,442,646.17	
LIABILITIES																							
ACCOUNTS PAYABLE		(4,348,899.51)	(40,624.62)	(41,153.10)	(56,923.29)	(13,975.68)	(212,290.37)	(383,705.20)	(160,084.06)	(25,310.88)	1,218.89	(1,306.17)	(2,915.79)	(452,989.47)				(149,751.46)	(122,102.21)	(15,960,096.00)	(623,738.30)	(152,314.89)	(22,746,962.11)
ACCRUED EXPENSES		(480,197.15)		(997.51)			(35.00)	(19,316.01)	(10,032.52)	(25,828.91)	(4,786.24)		3,072.80					(1,513.35)	(1,078.53)	(37,247,224.00)	(5,691.46)	(37,793,627.88)	
UNEARNED REVENUE, CURRENT		(434,610.02)		(54,726.45)	(43,541.19)	(36,607.78)		(791,844.64)	(2,214,095.21)	(465,577.90)	(119,400.79)										(1,066.00)	(4,161,469.98)	
BONDS AND CAPITAL LEASES PAYABLE																							
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,115,957.60)						(713,779.33)														(43,436.25)	(1,873,173.18)
	OTHER LIABILITIES, CURRENT	(687,581.97)							(2,501,927.00)			(2,704,756.40)							(0.17)		(240,748.33)	(6,135,013.87)	
	OTHER LIABILITIES, NONCURRENT	(1,136,130.00)										(7,740,243.60)									(1,342,763.28)	(10,219,136.88)	
OTHER LIABILITIES		(2,939,669.57)					-	(713,779.33)	(2,501,927.00)			(10,445,000.00)						(0.17)			(1,626,947.86)	(18,227,323.93)	
TOTAL LIABILITIES		(8,203,376.25)	(40,624.62)	(96,877.06)		(50,583.46)	(212,325.37)	(1,194,865.85)	(3,097,991.12)	(3,018,644.69)	(122,968.14)	(1,306.17)	(10,444,842.99)	(452,989.47)				(151,264.81)	(123,180.91)	(53,207,320.00)	(2,257,443.62)	(152,314.89)	(82,929,383.90)
NET POSITION		104,107,238.54	129,444.67	(3,574,009.00)		504,133.16	3,816,286.73	2,725,914.44	24,858,050.70	29,772,590.81	1,103,330.19	706,757.65	4,649,771.27	3,466,458.73	994,908.83	2,213,000.92	8,329,112.82	1,453,721.18	738,054,232.00	28,356,684.97	215,097.46	953,513,262.27	



UNIVERSITY OF COLORADO
 STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2020
 Denver/Anschutz

PAB -- AUX BOOKSTOR PAP -- AUX PARKING POD -- OTHER DENTISTRY POM -- OTHER MED PRAC POT -- OTHER TELECOM PRR -- RSRCH BLDG SYS
 PAD -- AUX REC CNTR PAS -- AUX STU GOVT OP POH -- PUBLIC HEALTH PON -- OTHER NURS PRAC POU -- OTHR PRACT PLAN-UP
 PAH -- AUX HOUSING PEC -- EDUC CONT ED POI -- OTHER INS SERV POP -- OTHER PHARMACY POY -- OTHER HLTH SERV
 PAM -- AUX STU HTH F/ PEG -- EDUC GME POR -- AUX TECH TRANS PRL -- RSRCH SUP OPER

SRECP 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 2020		
Operating																										
Operating revenues																										
Student tuition, net (pledged revenues of \$244,190,564)									(27,211,277.90)	(2,444,951.81)														(29,656,229.71)		
Student fees, net (pledged revenues of \$1,237,219)				(1,828,857.00)		(7,169,839.22)		(9,966,416.28)	(663,666.19)	(204,720.00)														(19,833,498.69)		
Sales and services of educational departments		(13,925,362.36)						(120,958.77)	(4,230,106.01)	(98,413,654.79)		(912,120.96)					(2,262,495.70)							(215,129,789.65)		
Auxiliary enterprises, net (pledged revenues of \$876,496)		(409,740.34)	(107,313.30)	(2,175,715.66)	(3,086,346.16)	(1,434.42)	(4,894,065.97)																	(10,674,615.85)		
Health services operating revenues (pledged revenues of \$36,529)		(15,467,571.83)							(677,755.33)	(2,616,643.43)	(2,895,230.38)				(328,963.48)	(4,951,410.49)								(1,183,309,922.63)		
Internal revenues		45,972,506.72											(798,975.00)	(5,752,826.00)					3,917,484.02		0.00	(11,640,359.73)			(68,082,151.47)	
Internal service center revenues		(6,032,908.40)						5,721.60	(410,191.94)	(12,632,304.46)	(8,161.80)	(95,985.63)					(84,336.50)							(22,484,046.88)		
Interdepartmental revenues																										
Internal revenues, net		(52,005,415.12)						(5,721.60)	(410,191.94)	(12,632,304.46)	(8,161.80)	(95,985.63)	(798,975.00)	(5,752,826.00)				(84,336.50)							(90,566,198.35)	
Other operating revenues (pledged revenues of \$1,731,894)		(28,692,289.49)			(285,152.44)			(83,845.47)	(383,043.52)	(1,045,487.42)	(15.00)	(26,417.50)	(4,236,073.10)	(9,750,912.00)		(415,613.10)	(233,135.35)	(487,121.55)	(1,298,768.16)		(3,441,772.00)				(51,728,755.99)	
Total operating revenues		(110,500,378.14)	(107,313.30)	(4,004,572.66)	(3,371,496.60)	(7,171,273.64)	(4,894,065.97)	(10,176,942.12)	(33,576,040.89)	(117,357,761.91)	(2,903,407.18)	(1,034,524.09)	(5,035,048.10)	(15,503,738.00)	(328,963.48)	(5,367,023.59)	(2,495,631.05)	(571,458.05)	(5,216,252.18)	(1,159,779,310.00)	(99,184,400.53)	(12,319,406.39)			(1,600,899,010.87)	
Operating expenses																										
Education and general		12,727,093.05							26,915,470.85	113,502,420.73															155,064,010.69	
Instruction		2,213,235.04																								2,213,235.04
Research		8,557,512.60									993.47	1,188,706.04							2,413,582.77							100,731,667.10
Public service		3,829,740.84																								3,829,740.84
Academic support		1,833,809.22						9,166,295.01																		11,000,104.23
Student services		2,663,517.62																								5,609,407.63
Institutional support		299,510.24						1,682,157.05																		19,314,222.11
Operation and maintenance of plant		66,283.17							1,068,745.57			66,563.80														1,233,492.54
Student aid		32,210,701.78						10,848,452.06	27,984,216.42	113,502,420.73	993.47	1,255,269.84							2,413,582.77	2,945,890.01					298,995,880.18	
Education and general		401,279.57	67,936.43	4,467,802.65	1,862,392.63	7,141,839.48	3,721,093.35																			17,662,344.11
Auxiliary enterprises		63,926,186.39											4,005,108.43	9,818,569.95					5,660,105.15							95,312,626.73
Internal service center expenses		13,719,259.77																								11,902,656.81
Auxiliary enterprises		64,327,465.96	67,936.43	4,467,802.65	1,862,392.63	7,141,839.48	3,721,093.35						4,005,108.43	9,818,569.95					5,660,105.15							112,974,970.84
Health services operating expenses		13,719,259.77									3,193,984.91															1,126,804,823.04
Total operating expenses		110,257,427.51	67,936.43	4,467,802.65	1,862,392.63	7,141,839.48	3,721,093.35	10,848,452.06	27,984,216.42	113,502,420.73	3,194,978.38	1,255,269.84	4,005,108.43	9,818,569.95	328,963.48	5,389,545.00	164,243.19	2,945,890.01	5,660,105.15	1,100,389,718.00	94,120,906.97	11,902,656.81	17,332,554.82	1,538,775,674.06		
Operating, net		(242,951.63)	(38,376.87)	463,229.99	(1,509,105.97)	(29,434.16)	(1,172,972.62)	671,509.94	(5,591,824.47)	(3,855,341.18)	291,571.20	220,745.75	(1,029,939.67)	(5,685,168.05)		22,521.41	82,194.91	2,374,431.96	443,852.97	(59,389,592.00)	(5,063,493.56)	(416,749.58)	17,332,554.82	(62,123,336.81)		
Nonoperating																										
Nonoperating revenues and expenses																										
CARES Act funding																									(5,026,148.00)	
Gifts																										(864,024.00)
Investment income																										(29,779,927.45)
Investment expense																										90,723.01
Investment income, net																										(29,689,204.44)
Loss on disposal of assets		(4,842.72)																								(4,842.72)
Interest on capital asset-related debt																										12,186.21
Other nonoperating revenues (pledged revenues of \$197,692)		(8,883,556.03)					(401,902.93)		35,027.81					(2,244.63)												(13,853,265.06)
Total nonoperating revenues, net		(8,888,398.75)					(401,902.93)		35,027.81	(569,752.20)	(13,480.29)		(1,093,836.30)	(2,244.63)		(18,014.40)	(1,475.84)	(186,518.03)	(27,805,534.00)	(593.38)	(2,805,534.00)	(593.38)	(416,749.58)	17,332,554.82	(49,425,298.01)	
Other																										
Other revenues																										
Capital student fee, net (pledged revenues of \$2,440,492)				(1,544,428.75)				(1,683,585.33)																		(3,228,014.08)
Other interfund related additions and deletions		(130,000.00)																								(7,710,656.70)
Indirect cost recovery transfers																										19,857,603.91
Mandatory transfers				1,668,927.19	1,076,398.29		1,393,254.44							4,703,897.11												19,857,603.91
Voluntary transfers		(9,906,795.29)	(238.66)	378,750.21	1,370,391.83	(251,287.07)	604,164.16	(5,199.90)	3,011,514.34	1,110,155.17	(1,109.31)	10,733.52	(5,560.67)	(2,872,326.66)		(820.08)	55,602.75	252,556.12	(291,537.71)						(22,603,623.69)	
Capital asset additions and plant fund activity		561,646.52		40,715.00			59,971.54			8,375.00										9,400.00	2,994,466.00	476,300.77	109,077.49	(19,381,426.00)	4,150,874.83	
Financing activity																										183,432.90
Total other interfund related additions and deletions		(9,475,148.77)	(238.66)	2,088,392.40	2,446,790.12	(251,287.07)	2,057,390.14	(5,199.90)	3,011,514.34	1,118,530.17	(1,109.31)	10,733.52	(5,560.67)	1,831,570.45	(820.08)	55,602.75	252,556.12	(282,137.71)	4,380,065.00	3,869,465.74	109,077.49	(17,332,554.82)	(6,122,368.75)			
Change in net position before special or extraordinary item		(18,606,499.15)	(39,615.53)	1,007,193.64	937,684.15	(280,721.23)	482,514.59	(1,017,275.29)	(2,545,282.32)	(3,306,563.21)	276,981.60	231,479.27	(2,129,336.64)	(3,855,842.23)		3,686.93	136,321.82	(2,926,996.87)	161,715.26	(87,841,209.00)	(1,279,581.35)	(307,672.09)		(120,899,017.65)		
Special or Extraordinary items					(2,568,220.35)																					(2,568,220.35)
Change in net position after special or extraordinary item		(18,606,499.15)	(39,615.53)	1,007,193.64	(1,630,536.20)	(280,721.23)	482,514.59	(1,017,275.29)	(2,545,282.32)	(3,306,563.21)	276,981.60	231,479.27	(2,129,336.64)	(3,855,842.23)		3,686.93	136,321.82	(2,9								



<u>University of Colorado Colorado Springs Supplemental Statements</u>	<u>Page</u>
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Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	UCCS – 7

STATEMENT OF NET POSITION

June 30, 2020

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 2020
ASSETS									
CASH AND INVESTMENTS									
EQUITY IN POOLED CASH AND INVESTMENTS	7,229,740.74	12,241,717.26	17,553,955.60		89,597,383.08	2,385,529.47	(0.02)		129,008,326.13
CASH ON HAND	7,900.00	4,645.00	1,200.00						13,745.00
INVESTMENTS AND RESTRICTED POOLED CASH				555,402.28	13,390,748.06	2,721,998.25			16,668,148.59
CASH AND INVESTMENTS	7,237,640.74	12,246,362.26	17,555,155.60	555,402.28	102,988,131.14	5,107,527.72	(0.02)		145,690,219.72
ACCOUNTS, LOANS AND NOTES RECEIVABLE									
ACCOUNTS RECEIVABLE, CURRENT	13,453,696.15	2,616,947.23	1,277,071.06		35,003.13	8,421.60			17,391,139.17
ACCOUNTS RECEIVABLE-DPCU, CURRENT			992,032.07						992,032.07
ACCOUNTS RECEIVABLE, NONCURRENT	16,702,530.47								16,702,530.47
ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,016,284.61)	(1,127,560.14)	(950.40)	60,295.97					(5,084,499.18)
ACCOUNTS RECEIVABLE	26,139,942.01	1,489,387.09	2,268,152.73		35,003.13	8,421.60			30,001,202.53
LOANS RECEIVABLE, CURRENT				90,019.27					90,019.27
ALLOWANCES FOR LOANS RECEIVABLE				(120,591.94)					(120,591.94)
LOANS AND NOTES RECEIVABLE				(30,572.67)					(30,572.67)
ACCOUNTS, LOANS AND NOTES RECEIVABLE	26,139,942.01	1,489,387.09	2,268,152.73	(30,572.67)	35,003.13	8,421.60			29,970,629.86
INVENTORIES		938,800.85							938,800.85
OTHER ASSETS, CURRENT	162,167.89	134,011.29	12,732.76					3,626,228.00	3,935,139.94
CAPITAL ASSETS									
LAND							6,702,591.37		6,702,591.37
CONSTRUCTION IN PROGRESS							60,690,300.25		60,690,300.25
COLLECTIONS							1,306,947.34		1,306,947.34
NON-DEPRECIABLE CAPITAL ASSETS							68,699,838.96		68,699,838.96
BUILDINGS							553,564,821.21		553,564,821.21
IMPROVEMENTS OTHER THAN BUILDINGS							12,316,133.94		12,316,133.94
EQUIPMENT							36,653,876.01		36,653,876.01
SOFTWARE							694,423.73		694,423.73
LIBRARY AND OTHER COLLECTIONS							31,823,877.81		31,823,877.81
LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(212,418,834.94)		(212,418,834.94)
DEPRECIABLE CAPITAL ASSETS							422,634,297.76		422,634,297.76
CAPITAL ASSETS							491,334,136.72		491,334,136.72
INTERFUND RECEIVABLES, NET	(5,568,418.35)					(0.01)			(5,568,418.36)
TOTAL ASSETS	27,971,332.29	14,808,561.49	19,836,041.09	524,829.61	103,023,134.26	5,115,949.32	491,334,136.70	3,626,228.00	666,300,508.73
DEFERRED OUTFLOWS									
DEFERRED OUTFLOWS									
LOSS ON BOND REFUNDINGS							9,325,750.26		9,325,750.26
ALTERNATE MEDICARE PLAN RELATED								922,516.10	922,516.10
OTHER POSTEMPLOYMENT BENEFITS RELATED								3,093,603.97	3,093,603.97
TOTAL DEFERRED OUTFLOWS							9,325,750.26	4,016,120.07	13,341,870.33
TOTAL ASSETS AND DEFERRED OUTFLOWS	27,971,332.29	14,808,561.49	19,836,041.09	524,829.61	103,023,134.26	5,115,949.32	500,659,886.96	7,642,348.07	679,642,379.06

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2020
LIABILITIES										
ACCOUNTS PAYABLE		(4,144,215.95)	(50,206.98)	(118,507.98)		(2,843,393.44)	(397.18)			(7,156,721.53)
ACCRUED EXPENSES		(3,677,683.95)	(156,123.15)	(56,979.93)			(964,021.75)			(4,854,808.78)
COMPENSATED ABSENCES									(492,112.01)	(492,112.01)
									(7,562,094.31)	(7,562,094.31)
COMPENSATED ABSENCES									(8,054,206.32)	(8,054,206.32)
UNEARNED REVENUE										(25,938,849.79)
										(215,833.50)
UNEARNED REVENUE		(8,647,604.50)	(919,930.11)	(16,371,315.18)						(26,154,683.29)
BONDS AND CAPITAL LEASES PAYABLE								(9,161,883.51)		(9,161,883.51)
								(286,438,672.42)		(299,086,793.36)
BONDS AND CAPITAL LEASES PAYABLE						(12,648,120.94)		(295,600,555.93)		(308,248,676.87)
OTHER POSTEMPLOYMENT BENEFITS									(1,130,202.18)	(1,130,202.18)
									(47,855,870.23)	(47,855,870.23)
OTHER POSTEMPLOYMENT BENEFITS									(48,986,072.41)	(48,986,072.41)
ALTERNATE MEDICARE PLAN, NON-CURRENT									(5,249,714.46)	(5,249,714.46)
OTHER LIABILITIES										(1,448,626.76)
		(73,769.16)	(977,738.46)	(369,099.56)		(28,019.58)				(2,760,874.52)
						(2,633,420.12)			(127,454.40)	(84,543.20)
OTHER LIABILITIES		(73,769.16)	(977,738.46)	(369,099.56)		(2,661,439.70)			(211,997.60)	(4,294,044.48)
TOTAL LIABILITIES		(16,759,107.06)	(2,103,998.69)	(16,915,902.65)		(18,152,954.08)	(964,418.93)	(295,600,555.93)	(62,501,990.79)	(412,998,928.13)
DEFERRED INFLOWS										
DEFERRED INFLOWS									(429,016.83)	(429,016.83)
									(17,229,461.09)	(17,229,461.09)
TOTAL DEFERRED INFLOWS									(17,658,477.92)	(17,658,477.92)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(16,759,107.06)	(2,103,998.69)	(16,915,902.65)		(18,152,954.08)	(964,418.93)	(295,600,555.93)	(80,160,468.71)	(430,657,406.05)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								205,059,331.03		205,059,331.03
RESTRICTED FOR EXPENDABLE PURPOSES										612,394.62
			359,169.21	253,225.41						55,531.96
				1,176,536.62						1,176,536.62
				145,977.93	585,125.58					731,103.51
				345,818.47						345,818.47
			3,955,861.38	179.22		12,094,771.54				16,050,812.14
				698,016.85						698,016.85
				20,671.82						20,671.82
			35,891.78	28,104.39						63,996.17
RESTRICTED FOR EXPENDABLE PURPOSES			4,350,922.37	2,724,062.67	585,125.58	12,094,771.54				19,754,882.16
UNRESTRICTED		11,212,225.23	8,353,640.42	196,075.77		72,775,408.64	4,151,530.39		(72,518,120.64)	24,170,759.81
TOTAL NET POSITION		11,212,225.23	12,704,562.79	2,920,138.44	585,125.58	84,870,180.18	4,151,530.39	205,059,331.03	(72,518,120.64)	248,984,973.00

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2020
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 2020
Operating												
Operating revenues	Student tuition	Student tuition	(140,634,834.82)	(2,525,969.16)						556,051.68		(142,604,752.30)
		Scholarship allowance							36,359,964.00			36,359,964.00
		Student tuition, net (pledged revenues of \$106,244,788)	(140,634,834.82)	(2,525,969.16)					36,359,964.00	556,051.68		(106,244,788.30)
	Student fees	Student fees	(6,742,441.94)	(7,617,190.04)						23,145.03		(14,336,486.95)
		Scholarship allowance							3,649,435.00			3,649,435.00
		Student fees, net (pledged revenues of \$343,598)	(6,742,441.94)	(7,617,190.04)					3,649,435.00	23,145.03		(10,687,051.95)
		Fee-for-service contracts	(13,857,412.00)									(13,857,412.00)
		Federal grants and contracts (pledged revenues of \$1,492,294)			(6,197,119.04)					3,766.53		(6,193,352.51)
		State and local grants and contracts (pledged revenues of \$2,715,340)	(5,000.00)		(12,064,820.79)							(12,069,820.79)
		Nongovernmental grants and contracts			(1,380,738.73)							(1,380,738.73)
		Sales and services of educational departments	(200.00)	(490,084.81)								(490,284.81)
	Auxiliary enterprises	Auxiliary enterprises		(25,436,228.94)						544,339.20		(24,891,889.74)
		Scholarship allowance							577,982.00			577,982.00
		Auxiliary enterprises, net (pledged revenues of \$2,125,727)		(25,436,228.94)					577,982.00	544,339.20		(24,313,907.74)
		Health services operating revenues (pledged revenues of \$66,679)		(2,288,353.24)						128,074.45		(2,160,278.79)
	Internal revenues	Internal service center revenues		(32,784,638.89)							32,784,638.89	-
		Interdepartmental revenues	(283,121.54)	(53,094.32)	(444.00)					336,659.86		-
		Internal revenues	(283,121.54)	(32,837,733.21)	(444.00)					336,659.86	32,784,638.89	-
		Other operating revenues (pledged revenues of \$445,515)	(14,985,967.10)	(1,612,533.83)	(11,982.09)	(13,894.50)	(945,165.57)			178.74		(17,569,364.35)
		Total operating revenues	(176,508,977.40)	(72,808,093.23)	(19,655,104.65)	(13,894.50)	(945,165.57)		40,587,381.00	1,592,215.49	32,784,638.89	(194,966,999.97)
Operating expenses	Education and general	Instruction	69,746,275.94	1,784,689.19	2,828,263.87				1,404,740.17	(620,240.71)		75,143,728.46
		Research	904,401.51	106,900.49	3,898,602.12				62,807.22			4,972,711.34
		Public service	173,213.59	387,096.13	1,891,026.54				(262.54)	(3,744.00)		2,447,329.72
		Academic support	19,268,878.94	423,398.84	1,363,131.94				370,311.48	(12,795.09)		21,412,926.11
		Student services	12,057,788.53	2,907,233.98	1,189,071.70	6,368.79			573,886.24	(530.00)		16,733,819.24
		Institutional support	23,717,017.76	3,042,502.34	2,400,892.04				516,058.47	(32,244.32)		29,644,226.29
		Operation and maintenance of plant	11,039,968.68	373,786.30	18,434.37		6,070.65	94,032.45	64,956.04	(245,482.45)	2,190,316.88	13,542,082.92
		Student aid	14,571,397.10	365,567.88	32,737,065.61				(43,946,754.81)			3,727,275.78
		Education and general	151,478,942.05	9,391,175.15	46,326,488.19	6,368.79	6,070.65	94,032.45	(40,954,257.73)	(915,036.57)	2,190,316.88	167,624,099.86
		Depreciation						19,779,892.29				19,779,892.29
	Auxiliary enterprises	Program expenses		24,731,329.68	382,850.68		1,366.29			(544,882.94)		24,570,663.71
		Internal service center expenses		33,980,364.13					20,154.10		(32,784,638.89)	1,215,879.34
		Auxiliary enterprises		58,711,693.81	382,850.68		1,366.29		20,154.10	(544,882.94)	(32,784,638.89)	25,786,543.05
		Health services operating expenses		2,206,648.66	98,470.20				248,546.98	(128,529.45)		2,425,136.39
		Total operating expenses	151,478,942.05	70,309,517.62	46,807,809.07	6,368.79	7,436.94	94,032.45	19,779,892.29	(40,685,556.65)	(1,588,448.96)	215,615,671.59
Operating, net			(25,030,035.35)	(2,498,575.61)	27,152,704.42	(7,525.71)	(937,728.63)	94,032.45	19,779,892.29	(98,175.65)	3,766.53	20,648,671.62

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 2020
Nonoperating												
Nonoperating revenues and expenses												
	Federal Pell grant			(14,735,558.96)								(14,735,558.96)
	CARES Act funding			(5,896,907.08)								(5,896,907.08)
	Gifts			(9,683,960.31)								(9,683,960.31)
	Investment income					(1,027,520.55)	(240,265.82)					(1,267,786.37)
	Investment expense						1,551.27					1,551.27
	Investment income, net					(1,027,520.55)	(238,714.55)					(1,266,235.10)
	Loss on disposal of assets							40,271.45				40,271.45
	Interest on capital asset-related debt					(2,052,532.40)	13,637,376.27	(1,288,955.86)				10,295,888.01
	Bond issuance costs					(509,914.70)	695,871.70					185,957.00
	Other nonoperating revenues (pledged revenues of \$659)	(84,653.65)	34,037.27			(15,320.00)						(65,936.38)
	Total nonoperating revenues, net	(84,653.65)	34,037.27	(30,316,426.35)		(3,605,287.65)	14,094,533.42	(1,248,684.41)				(21,126,481.37)
Other												
Other revenues												
	Capital student fee, net (pledged revenues of \$5,851,239)	5.00	(7,837,644.91)						1,986,401.00			(5,851,238.91)
	Capital appropriations					(1,559,827.71)						(1,559,827.71)
	Capital grants and gifts							(279,000.00)				(279,000.00)
	Total other revenues	5.00	(7,837,644.91)			(1,559,827.71)		(279,000.00)	1,986,401.00			(7,690,066.62)
Other interfund related additions and deletions												
	Indirect cost recovery transfers	(1,429,836.92)		1,429,836.92								-
	Mandatory transfers	5,946,484.81	10,605,418.03	704,668.00		1,843,255.55	(19,099,826.39)					-
	Voluntary transfers	9,050,610.18	(475,700.57)	701,850.71	30,000.00	(15,225,237.19)			(3,766.53)			(5,922,243.40)
	Capital asset additions and plant fund activity	2,017,100.46	113,899.25	99,484.55		49,576,359.23		(49,616,526.61)			(2,190,316.88)	(0.00)
	Financing activity					(42,354,519.07)	6,555,757.84	35,798,761.23				-
	Total other interfund related additions and deletions	15,584,358.53	10,243,616.71	2,935,840.18	30,000.00	(6,160,141.48)	(12,544,068.55)	(13,817,765.38)		(3,766.53)	(2,190,316.88)	(5,922,243.40)
	Change in net position	(9,530,325.47)	(58,566.54)	(227,881.75)	22,474.29	(12,262,985.47)	1,644,497.32	4,434,442.50	1,888,225.35	0.00	(0.00)	(14,090,119.77)
Net position												
	Net position, beginning	(1,681,899.76)	(12,645,996.25)	(2,692,256.69)	(607,599.87)	(72,607,194.71)	(5,796,027.71)	(209,493,773.53)	70,629,895.29			(234,894,853.23)
	Net position, ending	(11,212,225.23)	(12,704,562.79)	(2,920,138.44)	(585,125.58)	(84,870,180.18)	(4,151,530.39)	(205,059,331.03)	72,518,120.64	0.00	(0.00)	(248,984,973.00)



UNIVERSITY OF COLORADO
 STATEMENT OF NET POSITION
 June 30, 2020
 Auxiliary and Self-Funded Activities
 Colorado Springs

PAA -- AUX INTER ATHL PAM -- AUX STU HTH FAC PEC -- EDUC CONT ED POT -- OTHER TELECOM
 PAB -- AUX BOOKSTORES PAP -- AUX PARKING POC -- OTHER CONF
 PAD -- AUX REC CNTR PAS -- AUX STU GOV'T OP PON -- OTHER NURS PRAC
 PAH -- AUX HOUSING PAU -- AUX STU UNION POO -- OTHER STU SERV

SNP LINE DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	PON	POO	POT	POY	FY 2020	
ASSETS																		
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	2,786,249.476	405,545.28	158,346.93	(1,435.69)	683,565.36	71,548.12	452,522.64	182,233.50	528,774.48	5,794,819.15	990.00	36,362.33	44,878.00	1,090,383.73	4,851.41	2,082.55	12,241,717.26
	CASH ON HAND	1,070	700.00				100.00	1,050.00	500.00	1,225.00								4,645.00
CASH AND INVESTMENTS		2,787,319.48	406,245.28	158,346.93	(1,435.69)	683,565.36	71,648.12	453,572.64	182,733.50	529,999.48	5,794,819.15	990.00	36,362.33	44,878.00	1,090,383.73	4,851.41	2,082.55	12,246,362.26
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	572,529.54	69,284.10	235,406.47		1,185,936.43	41,244.98	163,095.60	22,191.32	189,982.96	126,245.69		3,900.00		7,130.14			2,616,947.23
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,243.35)	(24,016.69)	(11,880.09)		(884,104.96)	(13,524.24)	(42,879.49)	(8,546.24)	(86,705.94)	(36,241.11)				(16,418.03)			(1,127,560.14)
	ACCOUNTS RECEIVABLE	569,286.19	45,267.41	223,526.38		301,831.47	27,720.74	120,216.11	13,645.08	103,277.02	90,004.58				3,900.00			1,489,387.09
INVENTORIES		4,854.51		845,578.56			4,045.33					703.39		83,619.06				938,800.85
OTHER ASSETS, CURRENT		107,480.40								26,530.89								134,011.29
TOTAL ASSETS		3,468,940.57	451,512.69	1,227,451.87	(1,435.69)	985,396.83	103,414.19	573,788.75	196,378.58	633,276.50	5,911,354.62	990.00	37,065.72	48,778.00	1,164,714.90	4,851.41	2,082.55	14,808,561.49
LIABILITIES																		
ACCOUNTS PAYABLE		(65,363.20)	0.12	133,959.01		(15,572.68)		(199.56)	(30.35)	(35,500.73)	(65,802.55)		167.20		3,296.80	(2,885.18)	(2,275.86)	(50,206.98)
ACCRUED EXPENSES		(134,762.09)		(1,314.00)			(160.00)		(192.00)	(3,144.40)	(263.50)		(990.00)	(468.00)	(13,938.81)	(890.35)		(156,123.15)
UNEARNED REVENUE, CURRENT		(15,026.25)	(144,904.37)	(16,058.97)		(17,477.85)	(79,969.50)	(125,316.10)	(47,777.45)	(251,083.46)	(208,748.00)				(13,568.16)			(919,930.11)
OTHER LIABILITIES		(143,485.47)				(783,195.48)		(423.85)		(30.00)	2,049.97			(52,653.63)				(977,738.46)
TOTAL LIABILITIES		(358,637.01)	(144,904.25)	116,586.04	-	(816,246.01)	(80,129.50)	(125,939.51)	(47,999.80)	(289,758.59)	(272,764.08)	(990.00)	(300.80)	(76,863.79)	(3,775.53)	(2,275.86)	(193.31)	(2,103,998.69)
NET POSITION		3,110,303.56	306,608.44	1,344,037.91	(1,435.69)	169,150.82	23,284.69	447,849.24	148,378.78	343,517.91	5,638,590.54	-	36,764.92	48,778.00	1,087,851.11	1,075.88	(193.31)	12,704,562.79



System Administration Supplemental Statements

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2020
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 2020
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	10,806,239.14	145,176,997.40	5,308,223.30		1,219,354.72	14,733,160.64	(3,458,447.07)	(1,369,107.18)			172,416,420.95
	CASH ON HAND		639,621.39									639,621.39
	INVESTMENTS AND RESTRICTED POOLED CASH	74,455,947.47	103,210,154.83	7,100,441.09	2,047,737.21	274,125,305.98	178,965,810.05	4,218,452.66				644,123,849.29
CASH AND INVESTMENTS		85,262,186.61	249,026,773.62	12,408,664.39	2,047,737.21	275,344,660.70	193,698,970.69	760,005.59	(1,369,107.18)			817,179,891.63
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	(6,122.25)	18,896,249.20	(38,915.56)		47,796.52	2,774.01				(2,402,647.00)	16,499,134.92
	ACCOUNTS RECEIVABLE-DPCU, CURRENT											
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(174,741.80)									(174,741.80)
	ACCOUNTS RECEIVABLE	(6,122.25)	18,721,507.40	(38,915.56)		47,796.52	2,774.01				(2,402,647.00)	16,324,393.12
	LOANS AND NOTES RECEIVABLE, CURRENT											-
	LOANS AND NOTES RECEIVABLE, NONCURRENT		13,030,410.00									13,030,410.00
	LOANS AND NOTES RECEIVABLE		13,030,410.00									13,030,410.00
ACCOUNTS, LOANS AND NOTES RECEIVABLE		(6,122.25)	31,751,917.40	(38,915.56)		47,796.52	2,774.01				(2,402,647.00)	29,354,803.12
INVENTORIES		479.59	657.69									1,137.28
OTHER ASSETS		(106,731.28)	1,675,138.04	194,982.64							770,746.74	2,534,136.14
CAPITAL ASSETS	BUILDINGS								58,147,047.04			58,147,047.04
	IMPROVEMENTS OTHER THAN BUILDINGS								120,000.00			120,000.00
	EQUIPMENT								9,452,774.92			9,452,774.92
	SOFTWARE								65,523,693.11			65,523,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(85,754,253.89)			(85,754,253.89)
	DEPRECIABLE CAPITAL ASSETS								47,489,261.18			47,489,261.18
	LAND					1,955,470.45			10,000,144.40			11,955,614.85
	CONSTRUCTION IN PROGRESS											
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45			10,000,144.40			11,955,614.85
CAPITAL ASSETS						1,955,470.45			57,489,405.58			59,444,876.03
INTERFUND RECEIVABLES, NET			8,680,561.14									8,680,561.14
TOTAL ASSETS		85,149,812.67	291,135,047.89	12,564,731.47	2,047,737.21	277,347,927.67	193,701,744.70	760,005.59	56,120,298.40		(1,631,900.26)	917,195,405.34
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	PERA PENSION RELATED									71,946,970.48		71,946,970.48
	ALTERNATE MEDICARE PLAN RELATED									378,418.68		378,418.68
	OTHER POSTEMPLOYMENT BENEFITS RELATED									3,193,614.03		3,193,614.03
TOTAL DEFERRED OUTFLOWS										75,519,003.19		75,519,003.19
TOTAL ASSETS AND DEFERRED OUTFLOWS		85,149,812.67	291,135,047.89	12,564,731.47	2,047,737.21	277,347,927.67	193,701,744.70	760,005.59	56,120,298.40		(1,631,900.26)	992,714,408.53

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 2020
LIABILITIES											
ACCOUNTS PAYABLE	(658,858.67)	(6,808,461.83)	19,117.66		(1,476.55)	(3,844.26)				2,402,647.00	(5,050,876.65)
ACCRUED EXPENSES	(1,181,029.90)	(19,681,373.62)	(6,741.71)			(4,795.09)					(20,873,940.32)
COMPENSATED ABSENCES											
COMPENSATED ABSENCES, CURRENT									(162,266.53)		(162,266.53)
COMPENSATED ABSENCES, NONCURRENT									(2,493,486.87)		(2,493,486.87)
COMPENSATED ABSENCES									(2,655,753.40)		(2,655,753.40)
UNEARNED REVENUE, CURRENT	(304,450.54)	(2,164,851.25)								1,945,427.44	(523,874.35)
COMMERCIAL PAPER, CURRENT						(12,240,194.97)					(12,240,194.97)
BONDS AND CAPITAL LEASES PAYABLE											
BONDS AND CAPITAL LEASES PAYABLE, CURRENT								(387,323.47)			(387,323.47)
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT								(9,757,559.05)			(9,757,559.05)
BONDS AND CAPITAL LEASES PAYABLE								(10,144,882.52)			(10,144,882.52)
OTHER POSTEMPLOYMENT BENEFITS											
OTHER POSTEMPLOYMENT BENEFITS, CURRENT									(421,458.89)		(421,458.89)
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									(56,457,124.07)		(56,457,124.07)
OTHER POST EMPLOYMENT BENEFITS									(56,878,582.96)		(56,878,582.96)
ALTERNATE MEDICARE PLAN											(2,164,353.48)
NET PENSION									(1,039,533,138.92)		(1,039,533,138.92)
OTHER LIABILITIES											
DEPOSITS HELD FOR OTHERS		(420,562.27)	(105.39)								(420,667.66)
OTHER LIABILITIES, CURRENT	6,952.25	(6,992,681.80)				(0.01)					(6,985,729.56)
OTHER LIABILITIES, NONCURRENT		(10,623,919.00)									(10,623,919.00)
OTHER LIABILITIES	6,952.25	(18,037,163.07)	(105.39)			(0.01)					(18,030,316.22)
TOTAL LIABILITIES	(2,137,386.86)	(46,691,849.77)	12,270.56		(1,476.55)	(12,248,834.33)		(10,144,882.52)	(1,101,231,828.76)	4,348,074.44	(1,168,095,913.79)
DEFERRED INFLOWS											
DEFERRED INFLOWS											
PERA PENSION RELATED									(438,003,924.67)		(438,003,924.67)
ALTERNATE MEDICARE PLAN RELATED									(183,036.08)		(183,036.08)
OTHER POSTEMPLOYMENT BENEFITS RELATED									(17,186,155.69)		(17,186,155.69)
OTHER						(1,684,205.91)					(1,684,205.91)
TOTAL DEFERRED INFLOWS						(1,684,205.91)			(455,373,116.44)		(457,057,322.35)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(2,137,386.86)	(46,691,849.77)	12,270.56		(1,685,682.46)	(12,248,834.33)		(10,144,882.52)	(1,556,604,945.20)	4,348,074.44	(1,625,153,236.14)
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								45,975,415.88			45,975,415.88
RESTRICTED FOR NONEXPENDABLE PURPOSES											
RESEARCH					21,707,983.19						21,707,983.19
ACADEMIC SUPPORT					14,129,625.22						14,129,625.22
SCHOLARSHIPS AND FELLOWSHIPS					11,223,846.92						11,223,846.92
CAPITAL					1,000.00						1,000.00
OTHER					1,589,698.21						1,589,698.21
RESTRICTED FOR NONEXPENDABLE PURPOSES					48,652,153.54						48,652,153.54
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION			40,237.77		124,978.41						165,216.18
RESEARCH			655.55		39,901,983.97						39,902,639.52
ACADEMIC SUPPORT					38,059,787.42						38,059,787.42
STUDENT LOANS AND SERVICES				2,047,737.21							2,047,737.21
SCHOLARSHIPS AND FELLOWSHIPS					42,058,591.74						42,058,591.74
AUXILIARY ENTERPRISES		2,601,298.70									2,601,298.70
INSTITUTIONAL SUPPORT			11,920,432.08		155,862.06						12,076,294.14
CAPITAL					5,878,506.02						5,878,506.02
OTHER		3,034,141.76			41,429,251.57						44,463,393.33
RESTRICTED FOR EXPENDABLE PURPOSES			11,961,325.40	2,047,737.21	167,608,961.19						187,253,464.26
UNRESTRICTED	83,012,425.81	238,807,757.66	615,676.63		59,401,130.48	181,452,910.37	760,005.59		(1,481,085,942.01)	2,716,174.18	(914,319,861.29)
TOTAL NET POSITION	83,012,425.81	244,443,198.12	12,577,002.03	2,047,737.21	275,662,245.21	181,452,910.37	760,005.59	45,975,415.88	(1,481,085,942.01)	2,716,174.18	(632,438,827.62)

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2020
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 2020
Operating													
Operating revenues				(42,790.01)									(42,790.01)
Nongovernmental grants and contracts													
Auxiliary enterprises, net (pledged revenues of \$4,564,548)			(5,145,350.61)								580,802.83		(4,564,547.78)
Internal revenues											6,125,499.96	21,202,148.90	-
Internal service center revenues			(27,327,648.86)										-
Interdepartmental revenues		(21,450.00)	(3,625,623.09)								3,647,073.09		-
Other internal revenues		(62,763,196.00)										62,763,196.00	-
Internal revenues		(62,784,646.00)	(30,953,271.95)	-							9,772,573.05	83,965,344.90	-
Other operating revenues, net (pledged revenues of \$20,105,609)		(152,538.68)	(10,074,531.05)	(25,339,981.72)							1,993,390.87		(33,573,660.58)
Total operating revenues		(62,937,184.68)	(46,173,153.61)	(25,382,771.73)	-	-	-	-	-	-	12,346,766.75	83,965,344.90	(38,180,998.37)
Operating expenses				640,934.18		3,177.30				(71,630,724.06)			(70,986,612.58)
Education and general													
Instruction													
Research						609,307.00				(18,245,798.52)			(17,636,491.52)
Public service										(5,692,311.99)			(5,692,311.99)
Academic support			7,857.75	6,107.60		598,943.70				(42,240,976.67)			(41,628,067.62)
Student services										(23,421,388.59)			(23,421,388.59)
Institutional support		57,754,641.84	48,798,227.06	12,003,861.17			65.44	0.00		(41,073,613.90)	(3,647,073.09)	(62,763,196.00)	11,072,912.52
Operation and maintenance of plant								429,418.88		(37,507,337.02)		(998,935.44)	(38,076,853.58)
Student aid		22,500.00	4,400.00			705,507.83				(188,204.56)			544,203.27
Education and general		57,777,141.84	48,810,484.81	12,650,902.95		1,916,935.83	65.44	429,418.88	-	(240,000,355.31)	(3,647,073.09)	(63,762,131.44)	(185,824,610.09)
Depreciation								(172,590.10)	5,403,268.59				5,230,678.49
Auxiliary enterprises											6,125,499.96		(1,701,128.94)
Program expenses			4,424,371.02										(68,644,376.92)
Internal service center revenues			858,115.55							(48,300,343.57)		(21,202,148.90)	(68,644,376.92)
Auxiliary enterprises			5,282,486.57							(48,300,343.57)	6,125,499.96	(21,202,148.90)	(70,345,505.86)
Health services operating expenses										(4,052,669.32)			(4,052,669.32)
Other operating expenses			161,371.96	7,694.31		1,054,158.82					(5,012,062.19)		(3,788,837.10)
Total operating expenses		57,777,141.84	54,254,343.34	12,658,597.26		2,971,094.65	65.44	256,828.78	5,403,268.59	(292,353,368.20)	(14,784,635.24)	(84,964,280.34)	(258,780,943.88)
Operating, net		(5,160,042.84)	8,081,189.73	(12,724,174.47)	-	2,971,094.65	65.44	256,828.78	5,403,268.59	(292,353,368.20)	(2,437,868.49)	(998,935.44)	(296,961,942.25)

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 2020
Nonoperating													
Nonoperating revenues and expenses										(8,258,207.97)			(8,258,207.97)
State support for pension													
Gifts				(1,129,172.24)		(259,128.99)							(1,388,301.23)
Investment Income	Investment income	(24,070,048.82)	(21,734,054.62)	(2,170,935.72)	(587,408.79)	(12,684,831.11)	(89,498,195.19)	(233,276.15)					(150,978,750.40)
	Investment expense	-	7,283,588.99	-		1,943,117.94							9,226,706.93
Investment income, net		(24,070,048.82)	(14,450,465.63)	(2,170,935.72)	(587,408.79)	(10,741,713.17)	(89,498,195.19)	(233,276.15)			-		(141,752,043.47)
(Gain)/Loss on disposal of assets		(2,078.32)	(102.00)	(285.60)					136,552.32				134,086.40
Interest on capital assets-related debt							971,437.75	637,626.14	352,500.00				1,961,563.89
Bond issuance costs							990,848.00						990,848.00
Other nonoperating revenues (pledged revenues of \$3,788,837)													-
Total nonoperating revenues, net		(24,072,127.14)	(14,450,567.63)	(3,300,393.56)	(587,408.79)	(11,000,842.16)	(88,526,757.44)	404,349.99	489,052.32	(8,258,207.97)	-	-	(148,312,054.38)
Other revenues													
Capital appropriations						(77,418.29)							(77,418.29)
Capital grants and gifts						(100.00)							(100.00)
Transfer of permanent endowments						(19,650.00)							(19,650.00)
Total other revenues		-	-	-	-	(97,168.29)	-	-	-	-	-	-	(97,168.29)
Other interfund related additions and deletions													
Indirect cost recovery transfers		(43,519.00)		43,519.00									-
Mandatory transfers			394,854.40					(394,854.40)					-
Voluntary transfers		21,412,944.26	(18,805,030.31)	15,841,172.75	550,058.89	8,298,339.37	54,223,828.55	785,431.92	(194,316.75)				82,112,428.68
Capital asset additions and plant fund activity		31,879.32	132,832.27				(658,682.83)		(504,964.20)			998,935.44	-
Total other interfund related additions and deletions		21,401,304.58	(18,277,343.64)	15,884,691.75	550,058.89	8,298,339.37	53,565,145.72	390,577.52	(699,280.95)	-	-	998,935.44	82,112,428.68
Change in net position before special or extraordinary item		(7,830,865.40)	(24,646,721.54)	(139,876.28)	(37,349.90)	171,423.57	(34,961,546.28)	1,051,756.29	5,193,039.96	(300,611,576.17)	(2,437,868.49)	-	(363,258,736.24)
Special or Extraordinary items													
Special item			2,568,220.35						(14,341,293.95)				(11,773,073.60)
Change in net position after special or extraordinary item		(7,830,865.40)	(22,078,501.19)	(139,876.28)	(37,349.90)	171,423.57	(34,961,546.28)	1,051,756.29	(9,148,253.99)	(300,611,576.17)	(2,437,868.49)	-	(375,031,809.84)
Net position													
Net position, beginning		(75,181,560.41)	(222,364,696.93)	(12,437,125.75)	(2,010,387.31)	(275,833,668.78)	(147,482,212.09)	(1,811,761.88)	(36,827,161.89)	1,781,697,518.18	(278,305.69)		1,007,470,637.46
Net position, ending		(83,012,425.81)	(244,443,198.12)	(12,577,002.03)	(2,047,737.21)	(275,662,245.21)	(182,443,758.37)	(760,005.59)	(45,975,415.88)	1,481,085,942.01	(2,716,174.18)	-	632,438,827.62



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2020
 Auxiliary and Self-Funded Activities
 System Administration

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

SNP LINE DESCRIPTION		MISC	POI	POY	FY 2020
ASSETS					
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	134,038,650.31	11,138,347.09		145,176,997.40
	CASH ON HAND	757,195.89	(117,574.50)		639,621.39
	INVESTMENTS AND RESTRICTED POOLED CASH	77,735,821.99	24,751,596.35	722,736.49	103,210,154.83
CASH AND INVESTMENTS		212,531,668.19	35,772,368.94	722,736.49	249,026,773.62
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	16,927,552.33	1,968,696.87		18,896,249.20
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,741.80)			(174,741.80)
	ACCOUNTS RECEIVABLE	16,752,810.53	1,968,696.87		18,721,507.40
	LOANS RECEIVABLE	13,030,410.00			13,030,410.00
ACCOUNTS, LOANS AND NOTES RECEIVABLE		29,783,220.53	1,968,696.87		31,751,917.40
INVENTORIES		657.69			657.69
OTHER ASSETS		(10,423.67)	1,685,561.71		1,675,138.04
INTERFUND RECEIVABLES, NET		8,680,561.14			8,680,561.14
TOTAL ASSETS		250,985,683.88	39,426,627.52	722,736.49	291,135,047.89
LIABILITIES					
ACCOUNTS PAYABLE		(7,095,605.22)	287,143.39		(6,808,461.83)
ACCRUED EXPENSES		(19,544,811.59)	(136,562.03)		(19,681,373.62)
UNEARNED REVENUE		(2,164,851.25)			(2,164,851.25)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(420,562.27)			(420,562.27)
	OTHER LIABILITIES, CURRENT	4,927.40	(6,997,609.20)		(6,992,681.80)
	OTHER LIABILITIES, NONCURRENT		(10,623,919.00)		(10,623,919.00)
OTHER LIABILITIES		(415,634.87)	(17,621,528.20)		(18,037,163.07)
TOTAL LIABILITIES		(29,220,902.93)	(17,470,946.84)		(46,691,849.77)
NET POSITION		221,764,780.95	21,955,680.68	722,736.49	244,443,198.12



UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2020

System Administration

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

SRECNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2020
Operating						
Operating revenues	Auxiliary enterprises, net (pledged revenues of \$4,564,548)	(5,145,350.61)				(5,145,350.61)
	Internal revenues					
	Internal service center revenues	(5,806,812.90)		(21,520,835.96)		(27,327,648.86)
	Interdepartmental revenues	(3,527,115.90)	(98,507.19)			(3,625,623.09)
	Internal revenues	(9,333,928.80)	(98,507.19)	(21,520,835.96)		(30,953,271.95)
	Other operating revenues (pledged revenues of \$20,105,609)	(9,968,378.64)	(31,901.50)	(74,250.91)		(10,074,531.05)
	Total operating revenues	(24,447,658.05)	(130,408.69)	(21,595,086.87)		(46,173,153.61)
Operating expenses	Education and general					
	Academic support				7,857.75	7,857.75
	Institutional support	37,185,884.11	130,408.69	11,481,934.26		48,798,227.06
	Student aid	4,400.00				4,400.00
	Education and general	37,190,284.11	130,408.69	11,481,934.26	7,857.75	48,810,484.81
	Auxiliary enterprises					
	Program expenses	157,297.00		4,267,074.02		4,424,371.02
	Internal service center expenses	858,115.55				858,115.55
	Auxiliary enterprises	1,015,412.55	-	4,267,074.02	-	5,282,486.57
	Other operating expenses	161,371.96				161,371.96
	Total operating expenses	38,367,068.62	130,408.69	15,749,008.28	7,857.75	54,254,343.34
	Operating, net	13,919,410.57	-	(5,846,078.59)	7,857.75	8,081,189.73
Nonoperating						
Nonoperating revenues and expenses	Investment income					
	Investment income	(19,469,292.65)		(2,241,397.04)	(23,364.93)	(21,734,054.62)
	Investment expense	7,283,588.99				7,283,588.99
	Investment income, net	(12,185,703.66)		(2,241,397.04)	(23,364.93)	(14,450,465.63)
	Gain on disposal of assets	(102.00)				(102.00)
	Other nonoperating revenues (pledged revenues of \$3,788,837)					-
	Total nonoperating revenues, net	(12,185,805.66)	-	(2,241,397.04)	(23,364.93)	(14,450,567.63)
Other interfund related additions and deletions	Mandatory transfers	394,854.40				394,854.40
	Voluntary transfers	(18,855,030.31)			50,000.00	(18,805,030.31)
	Capital asset additions and plant fund activity	132,832.27				132,832.27
	Total other interfund related additions and deletions	(18,327,343.64)	-	-	50,000.00	(18,277,343.64)
	Change in net position before special or extraordinary item	(16,593,738.73)	-	(8,087,475.63)	34,492.82	(24,646,721.54)
Special or Extraordinary Items	Special item	2,568,220.35				2,568,220.35
	Change in net position after special or extraordinary item	(14,025,518.38)	-	(8,087,475.63)	34,492.82	(22,078,501.19)
Net position						
	Net position, beginning	(207,739,262.57)		(13,868,205.05)	(757,229.31)	(222,364,696.93)
	Net position, ending	(221,764,780.95)	-	(21,955,680.68)	(722,736.49)	(244,443,198.12)