

2015

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

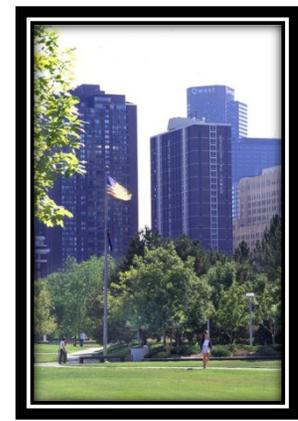
June 30, 2015

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

Table of Contents

	<u>Section</u>
Consolidated Supplemental Statements	CU
Supplemental Statements:	
University of Colorado Boulder	UCB
University of Colorado Denver Anschutz Medical Campus	UCD
University of Colorado Colorado Springs	UCCS
University of Colorado System Administration	SYS





University of Colorado Consolidated Supplemental Statements	Page
Statement of Net Position	CU – 2
Statement of Revenues, Expenses, and Changes in Net Position	CU – 4
Statement of Net Position – Auxiliary and Self-funded Activities	CU – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	CU – 7



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

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2015
Consolidated

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2015
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	128,468,437.72	453,847,672.05	112,316,828.53		185,266.41	933,130,020.13	5,659,876.31	(80.52)	(0.01)		1,633,608,020.62
	CASH ON HAND	89,555.22	102,705,442.42	97,845.46								102,892,843.10
	INVESTMENTS AND RESTRICTED POOLED CASH	31,278,560.62	246,662,617.10	13,012,526.26	9,605,692.55	222,228,665.32	293,597,538.00	9,492,541.50				827,878,141.35
CASH AND INVESTMENTS		159,836,553.56	805,215,731.57	125,427,200.25	9,605,692.55	222,413,931.73	1,226,727,558.13	15,152,417.81	(80.52)	(0.01)		2,564,379,005.07
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	50,509,409.98	148,792,368.73	114,901,695.21		27,001.10	3,678,999.71	244,660.73	488,698.58		(8,559,312.65)	310,083,521.39
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			6,220,977.82			100,000.00					6,320,977.82
	ACCOUNTS RECEIVABLE, NONCURRENT			1,176,551.09	196,320.27				19,777,640.23			21,150,511.59
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(15,132,543.69)	(17,663,455.25)	(74,732.76)	(137.50)							(32,870,869.20)
ACCOUNTS RECEIVABLE		35,376,866.29	131,128,913.48	122,224,491.36	196,182.77	27,001.10	3,778,999.71	244,660.73	20,266,338.81		(8,559,312.65)	304,684,141.60
	LOANS RECEIVABLE, CURRENT				6,607,412.41							6,607,412.41
	LOANS RECEIVABLE, NONCURRENT		299,621.31		26,431,152.56		13,010,983.50					39,741,757.37
	ALLOWANCES FOR LOANS RECEIVABLE				(3,055,848.59)							(3,055,848.59)
	LOANS RECEIVABLE		299,621.31		29,982,716.38		13,010,983.50					43,293,321.19
ACCOUNTS AND LOANS RECEIVABLE		35,376,866.29	131,428,534.79	122,224,491.36	30,178,899.15	27,001.10	16,789,983.21	244,660.73	20,266,338.81		(8,559,312.65)	347,977,462.79
INVENTORIES	INVENTORIES	1,253,717.72	18,898,293.89									20,152,011.61
OTHER ASSETS	OTHER ASSETS, CURRENT	1,940,721.06	4,091,921.98	1,669,365.88						(2,295,582.67)		5,406,426.25
	OTHER ASSETS, NON-CURRENT		11,109,630.53									11,109,630.53
OTHER ASSETS		1,940,721.06	15,201,552.51	1,669,365.88						(2,295,582.67)		16,516,056.78
CAPITAL ASSETS	BUILDINGS							3,294,007,224.70				3,294,007,224.70
	IMPROVEMENTS OTHER THAN BUILDINGS							202,740,278.78				202,740,278.78
	EQUIPMENT							495,200,764.59				495,200,764.59
	SOFTWARE							83,566,401.14				83,566,401.14
	OTHER INTANGIBLES							1,909,636.00				1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							361,353,377.88				361,353,377.88
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,848,705,392.87)				(1,848,705,392.87)
	DEPRECIABLE CAPITAL ASSETS							2,590,072,290.21				2,590,072,290.21
	LAND					1,955,470.45		63,310,722.08				65,266,192.53
	CONSTRUCTION IN PROGRESS							534,172,674.17				534,172,674.17
	COLLECTIONS							17,173,130.04				17,173,130.04
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45		614,656,526.29				616,611,996.74
CAPITAL ASSETS						1,955,470.45		3,204,728,816.50				3,206,684,286.95
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(3,952,966.82)	4,539,660.18	5,908.00			(2,879,252.24)	2,286,650.88				-
ASSETS		194,454,891.81	975,283,772.94	249,326,965.49	39,784,591.70	224,396,403.28	1,240,638,289.10	17,683,729.42	3,224,995,074.79	(2,295,582.68)	(8,559,312.65)	6,155,708,823.20
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								57,285,862.87			57,285,862.87
	PERA PENSION-RELATED									49,294,007.36		49,294,007.36
DEFERRED OUTFLOWS									57,285,862.87	49,294,007.36		106,579,870.23
ASSETS AND DEFERRED OUTFLOWS		194,454,891.81	975,283,772.94	249,326,965.49	39,784,591.70	224,396,403.28	1,240,638,289.10	17,683,729.42	3,282,280,937.66	46,998,424.66	(8,559,312.65)	6,262,288,693.43

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2015
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(15,228,417.92)	(38,421,898.25)	(17,073,671.03)	(72,111.80)		(61,458,724.64)	(80,733.25)			8,559,312.65	(123,776,244.24)
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(602,581.00)								(602,581.00)
ACCRUED EXPENSES	ACCRUED EXPENSES	(73,565,513.18)	(75,236,697.36)	(75,691,418.73)			(1,626,795.32)	(2,778,070.60)				(228,898,495.19)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(13,516,149.28)		(13,516,149.28)
	COMPENSATED ABSENCES, NON-CURRENT									(168,888,078.55)		(168,888,078.55)
COMPENSATED ABSENCES										(182,404,227.83)		(182,404,227.83)
NET PENSION	NET PENSION, NON-CURRENT									(1,060,336,758.82)		(1,060,336,758.82)
NET PENSION										(1,060,336,758.82)		(1,060,336,758.82)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT									(241,778,999.96)		(241,778,999.96)
OTHER POSTEMPLOYMENT BENEFITS										(241,778,999.96)		(241,778,999.96)
UNEARNED REVENUE	UNEARNED REVENUE, NON-CURRENT	(39,508,915.30)	(20,717,863.70)	(85,696,230.98)				(517,397.16)	3,229,724.40			(143,210,682.74)
	UNEARNED REVENUE, NON-CURRENT	(1,562,256.68)	(28,000.00)					(8,880,911.84)				(10,471,168.52)
UNEARNED REVENUE		(41,071,171.98)	(20,745,863.70)	(85,696,230.98)				(9,398,309.00)	3,229,724.40			(153,681,851.26)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(2,804,439.68)	(69,275,204.26)				(72,079,643.94)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(194,244,428.43)	(1,441,305,238.82)				(1,635,549,667.25)
BONDS AND CAPITAL LEASES PAYABLE							(197,048,868.11)	(1,510,580,443.08)				(1,707,629,311.19)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT									(1,509,147.60)		(1,509,147.60)
	ALTERNATE MEDICARE PLAN, NON-CURRENT									(8,390,852.40)		(8,390,852.40)
ALTERNATE MEDICARE PLAN										(9,900,000.00)		(9,900,000.00)
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(2,446,204.42)	(623,892.12)									(3,070,096.54)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(5,595,564.60)	(436,721.77)									(6,032,286.37)
EARLY RETIREMENT INCENTIVE PROGRAM		(8,041,769.02)	(1,060,613.89)									(9,102,382.91)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(9,265,980.89)	(5,750,430.91)	(2,008,999.80)								(17,025,411.60)
	OTHER LIABILITIES, CURRENT	137.57	(12,996,717.38)					(18,371,557.30)				(31,368,137.11)
	OTHER LIABILITIES, NON-CURRENT		(15,406,593.61)					(37,709.98)				(15,444,303.59)
OTHER LIABILITIES		(9,265,843.32)	(34,153,741.90)	(2,008,999.80)				(37,709.98)				(63,837,852.30)
LIABILITIES		(147,172,715.42)	(169,618,815.10)	(181,072,901.54)	(72,111.80)		(37,709.98)	(278,505,945.37)	(2,858,803.85)	(1,519,978,752.08)	(1,491,190,262.21)	8,559,312.65
DEFERRED INFLOWS												(7,316,859.42)
DEFERRED INFLOWS	PERA PENSION-RELATED											(7,316,859.42)
DEFERRED INFLOWS												(7,316,859.42)
LIABILITIES AND DEFERRED INFLOWS		(147,172,715.42)	(169,618,815.10)	(181,072,901.54)	(72,111.80)		(37,709.98)	(278,505,945.37)	(2,858,803.85)	(1,519,978,752.08)	(1,498,507,121.63)	8,559,312.65
NET POSITION												(3,781,948,704.70)
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS								1,762,302,185.58			1,762,302,185.58
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					22,180,000.00						22,180,000.00
	ACADEMIC SUPPORT					21,169,000.00						21,169,000.00
	SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.00
	CAPITAL					630,000.00						630,000.00
	OTHER					528,000.00						528,000.00
RESTRICTED FOR NONEXPENDABLE PURPOSES						58,390,000.00						58,390,000.00
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		380,679.98	29,477,013.14		212,774.49						30,070,467.61
	RESEARCH			370,665.48		29,766,159.98						30,136,825.46
	ACADEMIC SUPPORT			2,650,937.52		40,973,035.91						43,623,973.43
	STUDENT LOANS AND SERVICES			717,542.90	40,921,521.98			5,382,396.59				47,021,461.47
	SCHOLARSHIPS AND FELLOWSHIPS			3,333,847.12		34,942,066.11						38,275,913.23
	AUXILIARY ENTERPRISES	(38,262.78)	66,084,793.36	1,105,285.14				55,621,816.35	2,086,229.00			124,859,861.07
	INSTITUTIONAL SUPPORT			11,042,676.85		1,333,500.46						12,376,177.31
	CAPITAL		7,098,194.71	7,894,099.71		4,988,056.99		46,300,678.45	1,481,778.61			67,762,808.47
	OTHER			553,950.39		28,086,924.44		1,164,281.11				29,805,155.94
RESTRICTED FOR EXPENDABLE PURPOSES		(38,262.78)	73,563,668.05	57,146,018.25	40,921,521.98	140,302,518.38		108,469,172.50	3,568,007.61			423,932,643.99
UNRESTRICTED	UNRESTRICTED	47,320,439.17	732,101,289.79	11,108,045.70	(1,209,042.08)	25,666,174.92		853,663,171.23	11,256,917.96	(1,451,508,696.95)		228,398,299.74
NET POSITION		47,282,176.39	805,664,957.84	68,254,063.95	39,712,479.90	224,358,693.30		962,132,343.73	14,824,925.57	1,762,302,185.58	(1,451,508,696.95)	2,473,023,129.31

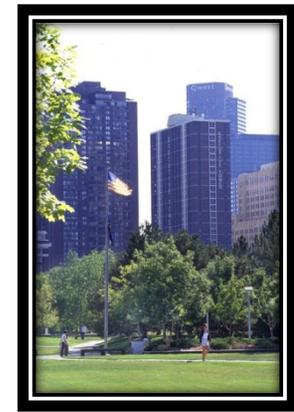


University of Colorado
Boulder | Colorado Springs | Denver | Anschutz Medical Campus

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2015
Consolidated

		SRCNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Operating														
Operating revenues	Student tuition, net	Student tuition	(890,254,125.78)	(64,228,225.36)	-							2,518,770.11		(951,963,581.03)
		Scholarship allowance									151,423,102.53			151,423,102.53
	Student tuition, net (pledged revenues of \$80,054,000)		(890,254,125.78)	(64,228,225.36)	-						151,423,102.53	2,518,770.11		(800,540,478.50)
	Student fees, net	Student fees	(45,918,853.98)	(54,450,244.56)								147,326.62		(100,221,771.92)
		Scholarship allowance									15,952,950.54			15,952,950.54
	Student fees, net (pledged revenues of \$10,039,000)		(45,918,853.98)	(54,450,244.56)							15,952,950.54	147,326.62		(84,268,821.38)
	Fee-for-service contracts		(104,745,270.50)											(104,745,270.50)
	Federal grants and contracts (pledged revenues of \$160,066,792)		-		(641,514,300.09)								28,875.26	(641,485,424.83)
	State and local grants and contracts (pledged revenues of \$12,073,874)				(51,230,779.14)								2,843,391.33	(48,387,387.81)
	Nongovernmental grants and contracts				(117,219,648.86)								-	(117,219,648.86)
	Sales and services of educational departments (pledged revenues of \$4,058,264)		(3,125.00)	(191,654,454.63)									137,789.60	(191,519,790.03)
	Auxiliary enterprises, net	Auxiliary enterprises	-	(245,518,654.66)									523,915.36	(244,994,739.30)
		Scholarship allowance									3,578,563.57			3,578,563.57
	Auxiliary enterprises, net (pledged revenues of \$60,239,424)		-	(245,518,654.66)							3,578,563.57	523,915.36		(241,416,175.73)
	Health services operating revenues		(1,987,146.94)	(706,881,068.85)								1,670,364.09		(707,197,851.70)
	Internal Revenues	Internal service center revenues		(302,905,435.70)								(11,875,949.00)	314,781,384.70	-
		Interdepartmental revenues	(23,883,953.78)	(41,235,928.13)	(233,367.89)							65,353,249.80		-
		Other internal revenues	(44,284,752.00)											44,284,752.00
	Internal Revenues		(68,168,705.78)	(344,141,363.83)	(233,367.89)							53,477,300.80	359,066,136.70	-
	Other operating revenues	Denver AHEC library funding	(4,978,873.00)											(4,978,873.00)
		Other revenues	(27,752,273.97)	(51,074,150.74)	(19,916,590.11)	(863,166.78)		(193,745.13)				22,628,768.79		(77,171,157.94)
	Other operating revenues (pledged revenues of \$1,277,231)		(32,731,146.97)	(51,074,150.74)	(19,916,590.11)	(863,166.78)		(193,745.13)				22,628,768.79		(82,150,030.94)
	Operating revenues		(1,143,898,374.95)	(1,657,948,162.63)	(830,114,686.09)	(863,166.78)		(193,745.13)			170,954,616.64	83,976,501.96	359,066,136.70	(3,018,930,880.28)
Operating expenses	Education and general	Instruction	568,251,207.36	167,021,436.03	149,953,679.37			4,991.70			20,350,272.38	(30,658,682.98)		874,922,903.86
		Research	11,899,886.32	916,391.41	527,115,673.65						8,756,940.67	(1,653,382.76)		547,035,509.29
		Public service	1,490,851.57	66,756,880.44	31,831,154.38						1,789,082.10	(2,355,665.05)		99,512,303.44
		Academic support	152,330,539.91	9,741,406.19	5,567,611.04		(689.20)				5,877,400.13	(526,737.49)		172,989,530.58
		Student services	51,670,195.78	56,568,562.51	3,186,226.17	312,410.19		4,559.20			2,690,171.70	(4,979,857.76)		109,452,287.79
		Institutional support	153,549,535.33	50,218,035.46	27,328,974.11			7,424.08			7,600,922.97	(8,076,010.65)	(44,284,752.00)	186,344,129.30
		Operation and maintenance of plant	116,320,010.04	22,788,122.15	11,064,880.55			5,116,357.84	44,281.34		2,981,366.51	(24,195,062.03)	175,408.99	134,295,365.39
		Student aid	80,913,966.31	11,474,875.09	100,419,223.99						(172,628,028.29)			20,182,037.10
	Education and general		1,136,426,192.62	385,485,729.28	856,467,423.26	312,410.19		5,132,643.62	44,281.34		(122,579,871.83)	(72,445,398.72)	(44,109,343.01)	2,144,734,066.75
	Depreciation									180,843,375.05				180,843,375.05
	Auxiliary enterprises	Program expenses	-	195,935,901.19	8,130,854.07			429,026.48			1,828,738.82	(6,930,049.81)		199,394,470.75
		Internal service center expenses		299,302,698.50	62,806.72						18,630,459.39	72,930.87	(314,781,384.70)	3,287,510.78
		Other internal expenses			1,679,638.44							(1,679,638.44)		-
	Auxiliary enterprises		-	495,238,599.69	9,873,299.23			429,026.48			20,459,198.21	(8,536,757.38)	(314,781,384.70)	202,681,981.53
	Health services operating expenses		4,994,530.09	665,507,961.97	973,593.04						22,063,304.75	(47,120,888.66)		646,438,520.99
	Other operating expenses		42,414.07	(1,586.00)	34,933.81						36.13			75,798.01
	Operating expenses		1,141,463,136.78	1,546,230,724.94	867,349,249.34	312,410.19		5,561,670.10	44,281.34	180,843,375.05	(80,037,332.74)	(128,103,044.96)	(358,890,727.71)	3,174,773,742.33
Operating, net			(2,345,238.17)	(111,717,437.69)	37,234,563.25	(550,756.59)		5,367,924.97	44,281.34	180,843,375.05	90,917,283.90	(44,126,543.00)	175,408.99	155,842,862.05

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Nonoperating														
Nonoperating revenues					(48,513,100)									(48,513,100)
Federal pell grant														(13,007,869)
State appropriations			(13,007,869)											(13,007,869)
Gifts			-	-	(182,762,830)							40,587,898		(142,174,932)
Investment Income, net	Investment income	8,912,705		(11,375,901)		(254,946)	10,875,623	(43,137,202)	508,883					(45,904,600)
	Investment expense	(971)		7,777,775			3,388,570		1,598					11,223,188
Investment Income, net (pledged revenues of \$79,371)		8,911,734		(3,598,126)		(254,946)	14,264,193	(43,137,202)	510,482					(34,681,412)
Royalty income, net	Royalty income	-		(10,442,529)								756,043		(9,686,885)
	Royalty expense			7,569,496								(756,043)		6,813,453
Royalty Income, net (pledged revenues of \$141,113)		-		(2,873,432)								-		(2,873,432)
Gain (loss) on disposal of assets		(2,900)		(187,145)		(710)		(24,598,456)		3,455,520				(21,333,690)
Interest on capital asset-related debt		195,621		161,422		4,322		9,299	51,990,868	(1,429,221)				50,932,312
Bond issuance costs								1,225,064	-	1,821,553				3,046,617
Other nonoperating revenues, net (pledged revenues of \$1,371,010)		(81,899)		(1,591,407)				(3,543,975)	(3,241,329)					(8,458,610)
Nonoperating revenues		(3,985,312)		(6,088,688)		(254,946)	14,264,193	(70,445,269)	49,260,020	3,847,853		40,587,898		(217,064,115)
Other														
Other revenues				(9,966,139)										(9,966,139)
Capital student fee, net	Student fee			(9,966,139)										1,507,786
	Scholarship allowance										1,507,786			(8,458,352)
Capital student fee, net				(9,966,139)										(8,458,352)
Capital appropriations							(44,769)	(18,147,964)						(18,192,733)
Capital grants and gifts								(3,936,539)		(40,192,935)		3,538,645		(57,063,661)
Additions (deletions) to permanent endowments							(25,528,105)							(25,528,105)
Other revenues				(9,966,139)			(25,528,105)	(22,084,503)		(40,192,935)	1,507,786	3,538,645		(109,242,851)
Other interfund related additions and deletions		(118,083,258)	(44,764,170)	162,929,945	290,490			(398,007)						(25,000)
Mandatory transfers		20,540,774	82,298,877	2,002,155				(1,793,017)	(103,048,789)					-
Voluntary transfers		99,181,626	22,081,638	19,209,192	369,226	(26,249,940)		(113,586,516)	(1,005,227)	-	-	-	-	-
Capital asset additions and plant fund activity		29,139,691	12,947,408	26,281,175				404,899,424		(473,092,289)			(175,409)	-
Financing activity		363,045	1,091,038	121,203				(258,741,717)	57,665,835	199,500,595				-
Other interfund related additions and deletions		31,141,879	73,654,791	210,543,671	659,715	(26,249,940)	30,380,168	(46,388,181)	(273,591,693)	-	-	(175,409)		(25,000)
Change in net position		24,811,328.58	(56,117,473.00)	(11,344,463.96)	(145,987.48)	(37,558,620.30)	(56,381,679.76)	2,916,120.52	(129,093,400.33)	92,425,070.32	-	-	-	(170,489,104.81)
Net position														
Net position begin														(3,292,122,448.07)
Net Position, beginning of year		(72,093,504.97)	(749,547,484.84)	(56,909,600.59)	(39,566,492.42)	(186,800,073.00)	(905,750,663.97)	(17,741,046.09)	(1,633,208,785.25)	369,495,203.06				989,588,423.57
Cumulative effect of adoption of new accounting principle														899,588,423.57
Net Position, beginning of year, as restated		(72,093,504.97)	(749,547,484.84)	(56,909,600.59)	(39,566,492.42)	(186,800,073.00)	(905,750,663.97)	(17,741,046.09)	(1,633,208,785.25)	1,359,083,626.63				(2,302,534,024.50)
Net position end		(47,282,176.39)	(805,664,957.84)	(68,254,063.95)	(39,712,479.90)	(224,358,693.30)	(962,132,343.73)	(14,824,925.57)	(1,762,302,185.58)	1,451,508,696.95	-	-	-	(2,473,023,129.31)



System Administration Supplemental Statements

Page

Statement of Net Position

SYS – 2

Statement of Revenues, Expenses, and Changes in Net Position

SYS – 4

Statement of Net Position – Auxiliary and Self-funded Activities

SYS – 6

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

SYS – 7



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2015
System Administration

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2015
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	6,149,672.39	116,975,026.79	3,963,994.92		185,266.41	7,460,946.86		(80.50)	(0.01)		134,734,826.86
	CASH ON HAND		(248,597.32)									(248,597.32)
	INVESTMENTS AND RESTRICTED POOLED CASH	31,278,560.62	54,718,148.31	6,643,683.73	959,063.94	222,228,665.32	89,272,241.86	2,699,683.15				407,800,046.93
CASH AND INVESTMENTS		37,428,233.01	171,444,577.78	10,607,678.65	959,063.94	222,413,931.73	96,733,188.72	2,699,683.15	(80.50)	(0.01)		542,286,276.47
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	426,109.25	15,414,144.64	39,830.70		27,001.10					(1,496,855.65)	14,410,230.04
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			12,427.31								12,427.31
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(177,243.05)									(177,243.05)
	ACCOUNTS RECEIVABLE	426,109.25	15,236,901.59	52,258.01		27,001.10					(1,496,855.65)	14,245,414.30
	LOANS RECEIVABLE, NONCURRENT		299,621.31									299,621.31
ACCOUNTS AND LOANS RECEIVABLE		426,109.25	15,536,522.90	52,258.01		27,001.10					(1,496,855.65)	14,545,035.61
INVENTORIES	INVENTORIES	16,745.61	23,585.25									40,330.86
OTHER ASSETS	OTHER ASSETS, CURRENT	(10.00)	474,955.57	37,307.18								512,252.75
	OTHER ASSETS, NON-CURRENT		5,822,944.80									5,822,944.80
OTHER ASSETS		(10.00)	6,297,900.37	37,307.18								6,335,197.55
CAPITAL ASSETS	BUILDINGS								35,766,810.90			35,766,810.90
	IMPROVEMENTS OTHER THAN BUILDINGS								2,715,908.85			2,715,908.85
	EQUIPMENT								4,277,617.70			4,277,617.70
	SOFTWARE								59,422,838.02			59,422,838.02
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(62,925,796.54)			(62,925,796.54)
	DEPRECIABLE CAPITAL ASSETS								39,257,378.93			39,257,378.93
NON-DEPRECIABLE CAPITAL ASSETS	LAND					1,955,470.45			6,529,510.00			8,484,980.45
	CONSTRUCTION IN PROGRESS								3,745,587.54			3,745,587.54
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45			10,275,097.54			12,230,567.99
CAPITAL ASSETS						1,955,470.45			49,532,476.47			51,487,946.92
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		6,978,321.25									6,978,321.25
ASSETS		37,871,077.87	200,280,907.55	10,697,243.84	959,063.94	224,396,403.28	96,733,188.72	2,699,683.15	49,532,395.97	(0.01)	(1,496,855.65)	621,673,108.66
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	PERA PENSION-RELATED									49,294,007.36		49,294,007.36
DEFERRED OUTFLOWS										49,294,007.36		49,294,007.36
ASSETS AND DEFERRED OUTFLOWS		37,871,077.87	200,280,907.55	10,697,243.84	959,063.94	224,396,403.28	96,733,188.72	2,699,683.15	49,532,395.97	49,294,007.35	(1,496,855.65)	670,967,116.02

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2015
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(301,302.43)	(2,671,098.00)	(111,343.59)							1,496,855.65	(1,586,888.37)
ACCRUED EXPENSES	ACCRUED EXPENSES	(2,710,362.57)	2,400,798.71	(560,295.66)								(869,859.52)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(137,573.99)		(137,573.99)
	COMPENSATED ABSENCES, NON-CURRENT									(1,719,024.85)		(1,719,024.85)
COMPENSATED ABSENCES										(1,856,598.84)		(1,856,598.84)
NET PENSION	NET PENSION									(1,060,336,758.82)		(1,060,336,758.82)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT									(3,314,513.19)		(3,314,513.19)
OTHER POSTEMPLOYMENT BENEFITS										(3,314,513.19)		(3,314,513.19)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(6,109.20)	150.00	(856,656.88)								(862,616.08)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT									(23,602.97)		(23,602.97)
	ALTERNATE MEDICARE PLAN, NON-CURRENT									(131,232.36)		(131,232.36)
ALTERNATE MEDICARE PLAN										(154,835.33)		(154,835.33)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS		(541,214.94)	(100.36)								(541,315.30)
	OTHER LIABILITIES, CURRENT	244.71	(8,073,551.04)									(8,073,306.33)
	OTHER LIABILITIES, NON-CURRENT		(5,787,178.00)			(37,709.98)						(5,824,887.98)
OTHER LIABILITIES		244.71	(14,401,943.98)	(100.36)		(37,709.98)						(14,439,509.61)
LIABILITIES		(3,017,529.49)	(14,672,093.27)	(1,528,396.49)		(37,709.98)				(1,065,662,706.18)	1,496,855.65	(1,083,421,579.76)
DEFERRED INFLOWS												
DEFERRED INFLOWS	PERA PENSION-RELATED									(7,316,859.42)		(7,316,859.42)
DEFERRED INFLOWS										(7,316,859.42)		(7,316,859.42)
LIABILITIES AND DEFERRED INFLOWS		(3,017,529.49)	(14,672,093.27)	(1,528,396.49)		(37,709.98)				(1,072,979,565.60)	1,496,855.65	(1,090,738,439.18)
NET POSITION												
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS								49,532,395.97			49,532,395.97
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					22,180,000.00						22,180,000.00
	ACADEMIC SUPPORT					21,169,000.00						21,169,000.00
	SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.00
	CAPITAL					630,000.00						630,000.00
	OTHER					528,000.00						528,000.00
RESTRICTED FOR NONEXPENDABLE PURPOSES						58,390,000.00						58,390,000.00
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			329,970.39		212,774.49						542,744.88
	RESEARCH			944.71		29,766,159.98						29,767,104.69
	ACADEMIC SUPPORT			1,250.00		40,973,035.91						40,974,285.91
	STUDENT LOANS AND SERVICES				959,063.94							959,063.94
	SCHOLARSHIPS AND FELLOWSHIPS			208,772.74		34,942,066.11						35,150,838.85
	AUXILIARY ENTERPRISES		556,365.08									556,365.08
	INSTITUTIONAL SUPPORT			6,499,419.90		1,333,500.46						7,832,920.36
	CAPITAL					4,988,056.99						4,988,056.99
	OTHER					28,086,924.44						28,086,924.44
RESTRICTED FOR EXPENDABLE PURPOSES			556,365.08	7,040,357.74	959,063.94	140,302,518.38						148,858,305.14
UNRESTRICTED	UNRESTRICTED	34,853,548.38	185,052,449.20	2,128,489.61		25,666,174.92	96,733,188.72	2,699,683.15		(1,023,685,558.25)		(676,552,024.27)
NET POSITION		34,853,548.38	185,608,814.28	9,168,847.35	959,063.94	224,358,693.30	96,733,188.72	2,699,683.15	49,532,395.97	(1,023,685,558.25)		(419,771,323.16)

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2015
System Administration

	SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Operating													
Operating revenues	State and local grants and contracts			4.52									4.52
	Nongovernmental grants and contracts			(1,125,000.00)									(1,125,000.00)
	Internal Revenues		(18,311,324.54)									18,075,181.05	(236,143.49)
	Interdepartmental revenues	(16,354.00)	(3,005,269.22)	(133,194.01)							3,154,817.23		-
	Other internal revenues	(44,284,752.00)										44,284,752.00	-
	Internal Revenues	(44,301,106.00)	(21,316,593.76)	(133,194.01)							3,154,817.23	62,359,933.05	(236,143.49)
	Other operating revenues	(411,148.74)	(8,145,608.74)	(18,439,625.05)			(9,700.00)						(27,006,082.53)
	Operating revenues	(44,712,254.74)	(29,462,202.50)	(19,697,814.54)			(9,700.00)				3,154,817.23	62,359,933.05	(28,367,221.50)
Operating expenses	Education and general			1,001,005.97						3,505,581.21	(133,194.01)		4,373,393.17
	Research			938.77						760,550.97			761,489.74
	Public service									383,570.77			383,570.77
	Academic support			16,949.69						1,399,884.28			1,416,833.97
	Student services									792,095.74			792,095.74
	Institutional support	43,701,450.03	43,711,460.48	7,920,976.68	-		-	-		4,338,620.49	(3,021,623.22)	(44,284,752.00)	52,366,132.46
	Operation and maintenance of plant									1,310,021.39		(5,210,522.22)	(3,900,500.83)
	Student aid	10,000.00	17,000.00	(10,000.00)						882.07			17,882.07
	Education and general	43,711,450.03	43,728,460.48	8,929,871.11	-		-	-		12,491,206.92	(3,154,817.23)	(49,495,274.22)	56,210,897.09
	Depreciation								10,539,901.75				10,539,901.75
	Auxiliary enterprises												129,029.00
	Program expenses		129,029.00										-
	Internal service center expenses		822,087.17							17,253,093.88		(18,075,181.05)	-
	Auxiliary enterprises		951,116.17									(18,075,181.05)	129,029.00
	Health services operating expenses									506,069.82			506,069.82
	Other operating expenses		(1,586.00)	39,589.63									38,003.63
	Operating expenses	43,711,450.03	44,677,990.65	8,969,460.74	-		-	-	10,539,901.75	30,250,370.62	(3,154,817.23)	(67,570,455.27)	67,423,901.29
Operating, net		(1,000,804.71)	15,215,788.15	(10,728,353.80)	-		(9,700.00)	-	10,539,901.75	30,250,370.62	-	(5,210,522.22)	39,056,679.79

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Nonoperating														
Nonoperating revenues		Gifts			(2,306,845.73)									(2,306,845.73)
	Investment Income, net	Investment income	8,912,705.05	(6,504,326.16)	(4,720,268.04)	(254,946.19)	10,875,622.85	(42,010,436.34)	729,202.33					(32,972,446.50)
		Investment expense	-	7,716,958.50	-		3,388,570.39							11,105,528.89
	Investment Income, net		8,912,705.05	1,212,632.34	(4,720,268.04)	(254,946.19)	14,264,193.24	(42,010,436.34)	729,202.33					(21,866,917.61)
	Royalty income, net	Royalty income		(7,739,871.20)								756,043.23		(6,983,827.97)
		Royalty expense		7,569,496.25								(756,043.23)		6,813,453.02
	Royalty income, net			(170,374.95)								-		(170,374.95)
	Gain (loss) on disposal of assets		(500.00)		(310.00)					308,742.69				307,932.69
	Other nonoperating revenues, net		(43,825.55)	(85,994.33)										(129,819.88)
Nonoperating revenues			8,868,379.50	956,263.06	(7,027,423.77)	(254,946.19)	14,264,193.24	(42,010,436.34)	729,202.33	308,742.69		-		(24,166,025.48)
Other														
Other revenues		Capital appropriations					(44,768.80)							(44,768.80)
		Capital grants and gifts								(38,893,825.94)				(38,893,825.94)
		Additions (deletions) to permanent endowments					(25,528,104.93)							(25,528,104.93)
Other revenues							(25,572,873.73)			(38,893,825.94)				(64,466,699.67)
Other interfund related additions and deletions		Indirect cost recovery transfers	(25,000.00)											(25,000.00)
		Voluntary transfers	14,917,280.22	(28,846,598.53)	14,483,564.29	420,890.01	(26,249,939.81)	41,856,425.81	903,404.49					17,485,026.48
		Capital asset additions and plant fund activity	93,445.33	515,469.86				7,248.11		(5,826,685.52)			5,210,522.22	-
Other interfund related additions and deletions			14,985,725.55	(28,331,128.67)	14,483,564.29	420,890.01	(26,249,939.81)	41,863,673.92	903,404.49	(5,826,685.52)			5,210,522.22	17,460,026.48
Change in net position			22,853,300.34	(12,159,077.46)	(3,272,213.28)	165,943.82	(37,558,620.30)	(156,462.42)	1,632,606.82	(33,871,867.02)	30,250,370.62	-	-	(32,116,018.88)
Net position														
Net position begin		Net Position, beginning of year	(57,706,848.72)	(173,449,736.82)	(5,896,634.07)	(1,125,007.76)	(186,800,073.00)	(96,576,726.30)	(4,332,289.97)	(15,660,528.95)	3,846,764.06			(537,701,081.53)
		Cumulative effect of adoption of new accounting principles									989,588,423.57			989,588,423.57
		Net Position, beginning of year, as restated	(57,706,848.72)	(173,449,736.82)	(5,896,634.07)	(1,125,007.76)	(186,800,073.00)	(96,576,726.30)	(4,332,289.97)	(15,660,528.95)	993,435,187.63			451,887,342.04
Net position end			(34,853,548.38)	(185,608,814.28)	(9,168,847.35)	(959,063.94)	(224,358,693.30)	(96,733,188.72)	(2,699,683.15)	(49,532,395.97)	1,023,685,558.25	-	-	419,771,323.16



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2015
 Auxiliary and Self-Funded Activities
 System Administration

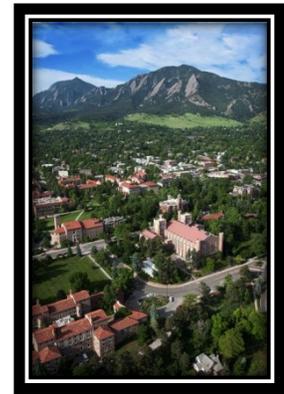
PAU -- AUX STU UNION
 POC -- OTHER CONF.
 POI -- OTHER INS SERV
 POR -- AUX TECH TRANS
 POY -- OTHER HLTH SERV

	SNP LINE DESC	MISC	POC	POI	POY	FY 2015
ASSETS						
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	105,101,935.80	(81,693.40)	11,954,784.39		116,975,026.79
	CASH ON HAND	(81,274.62)		(167,322.70)		(248,597.32)
	INVESTMENTS AND RESTRICTED POOLED CASH	41,056,114.79		13,115,166.06	546,867.46	54,718,148.31
CASH AND INVESTMENTS		146,076,775.97	(81,693.40)	24,902,627.75	546,867.46	171,444,577.78
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	9,577,258.18		5,836,886.46		15,414,144.64
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(177,243.05)				(177,243.05)
	ACCOUNTS RECEIVABLE	9,400,015.13		5,836,886.46		15,236,901.59
	LOANS RECEIVABLE, NONCURRENT	299,621.31				299,621.31
ACCOUNTS AND LOANS RECEIVABLE		9,699,636.44		5,836,886.46		15,536,522.90
INVENTORIES	INVENTORIES	23,585.25				23,585.25
OTHER ASSETS	OTHER ASSETS, CURRENT	360,863.61		114,091.96		474,955.57
	OTHER ASSETS, NON-CURRENT	5,822,944.80				5,822,944.80
OTHER ASSETS		6,183,808.41		114,091.96		6,297,900.37
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	6,978,321.25				6,978,321.25
ASSETS		168,962,127.32	(81,693.40)	30,853,606.17	546,867.46	200,280,907.55
LIABILITIES						
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(2,762,312.28)	(227.29)	91,441.57		(2,671,098.00)
ACCRUED EXPENSES	ACCRUED EXPENSES	2,562,137.69		(161,338.98)		2,400,798.71
UNEARNED REVENUE	UNEARNED REVENUE	150.00				150.00
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)				(541,214.94)
	OTHER LIABILITIES, CURRENT	(2,631.04)		(8,070,920.00)		(8,073,551.04)
	OTHER LIABILITIES, NON-CURRENT			(5,787,178.00)		(5,787,178.00)
OTHER LIABILITIES		(543,845.98)		(13,858,098.00)		(14,401,943.98)
LIABILITIES		(743,870.57)	(227.29)	(13,927,995.41)		(14,672,093.27)
NET POSITION		168,218,256.75	(81,920.69)	16,925,610.76	546,867.46	185,608,814.28



UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2015
System Administration

		SRECNP LINE DESC	MISC	POC	POI	POR	POY	FY 2015
Operating								
Operating revenues	Internal Revenues	Internal service center revenues	(3,775,369.54)		(14,535,955.00)			(18,311,324.54)
		Interdepartmental revenues	(3,005,269.22)					(3,005,269.22)
	Internal Revenues		(6,780,638.76)		(14,535,955.00)			(21,316,593.76)
	Other operating revenues		(8,046,236.06)	(16,354.82)	(63,017.86)	(20,000.00)		(8,145,608.74)
Operating revenues		(14,826,874.82)	(16,354.82)	(14,598,972.86)	(20,000.00)		(29,462,202.50)	
Operating expenses	Education and general	Institutional support	26,231,286.79	97,354.38	17,382,819.31			43,711,460.48
		Student Aid	17,000.00					17,000.00
	Education and general		26,248,286.79	97,354.38	17,382,819.31			43,728,460.48
	Auxiliary enterprises	Program expenses	129,029.00					129,029.00
		Internal service center expenses	822,087.17					822,087.17
	Auxiliary enterprises		951,116.17					951,116.17
	Other operating expenses		(1,586.00)					(1,586.00)
Operating expenses		27,197,816.96	97,354.38	17,382,819.31			44,677,990.65	
Operating, net		12,370,942.14	80,999.56	2,783,846.45		(20,000.00)	15,215,788.15	
Nonoperating								
Nonoperating revenues	Investment Income, net	Investment income	(6,328,560.13)		(243,049.29)		67,283.26	(6,504,326.16)
		Investment expense	7,716,958.50					7,716,958.50
	Investment Income, net		1,388,398.37		(243,049.29)		67,283.26	1,212,632.34
	Royalty income, net	Royalty income	(7,739,871.20)					(7,739,871.20)
		Royalty expense	7,569,496.25					7,569,496.25
	Royalty income, net		(170,374.95)					(170,374.95)
Gain (loss) on disposal of assets		(85,994.33)					(85,994.33)	
Nonoperating revenues		1,132,029.09		(243,049.29)			67,283.26	956,263.06
Other								
Other interfund related additions and deletions	Voluntary transfers		(28,866,598.53)			20,000.00		(28,846,598.53)
	Capital asset additions and plant fund activity		492,107.67		23,362.19			515,469.86
Other interfund related additions and deletions		(28,374,490.86)		23,362.19		20,000.00		(28,331,128.67)
Change in net position		(14,871,519.63)	80,999.56	2,564,159.35		-	67,283.26	(12,159,077.46)
Net position								
Net position begin		(153,346,737.12)	921.13	(19,489,770.11)		(614,150.72)		(173,449,736.82)
Net position end		(168,218,256.75)	81,920.69	(16,925,610.76)		-	(546,867.46)	(185,608,814.28)



University of Colorado Boulder Supplemental Statements

Page

Statement of Net Position

UCB – 2

Statement of Revenues, Expenses, and Changes in Net Position

UCB – 4

Statement of Net Position – Auxiliary and Self-funded Activities

UCB – 6

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

UCB – 7

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2015
Boulder

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2015
ASSETS										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	58,642,701.13	148,586,114.43	26,733,881.50		587,693,694.36	3,059,920.88			824,716,312.30
	CASH ON HAND	57,850.00	177,356.14	59,764.00						294,970.14
	INVESTMENTS AND RESTRICTED POOLED CASH			454,524.00	2,690,006.66	152,950,729.53				156,095,260.19
CASH AND INVESTMENTS		58,700,551.13	148,763,470.57	27,248,169.50	2,690,006.66	740,644,423.89	3,059,920.88			981,106,542.63
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	16,885,637.42	22,205,519.82	52,168,518.99		3,258,917.74	221,544.68			94,740,138.65
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,315,715.79						2,315,715.79
	ACCOUNTS RECEIVABLE, NONCURRENT			1,176,551.09	15,713.22					1,192,264.31
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,289,622.77)	(6,177,443.14)	(437.15)						(12,467,503.06)
	ACCOUNTS RECEIVABLE	10,596,014.65	16,028,076.68	55,660,348.72	15,713.22	3,258,917.74	221,544.68			85,780,615.69
	LOANS RECEIVABLE, CURRENT				3,584,722.76					3,584,722.76
	LOANS RECEIVABLE, NONCURRENT				13,389,278.73					13,389,278.73
	ALLOWANCES FOR LOANS RECEIVABLE				(1,280,375.48)					(1,280,375.48)
	LOANS RECEIVABLE				15,693,626.01					15,693,626.01
ACCOUNTS AND LOANS RECEIVABLE		10,596,014.65	16,028,076.68	55,660,348.72	15,709,339.23	3,258,917.74	221,544.68			101,474,241.70
INVENTORIES	INVENTORIES	805,331.23	6,950,457.48							7,755,788.71
OTHER ASSETS	OTHER ASSETS, CURRENT	437,901.76	1,405,978.00	132,756.67						1,976,636.43
	OTHER ASSETS, NON-CURRENT		33,806.73							33,806.73
OTHER ASSETS		437,901.76	1,439,784.73	132,756.67						2,010,443.16
CAPITAL ASSETS	LAND							20,844,778.10		20,844,778.10
	CONSTRUCTION IN PROGRESS							443,527,161.94		443,527,161.94
	COLLECTIONS							12,734,582.04		12,734,582.04
	NON-DEPRECIABLE CAPITAL ASSETS							477,106,522.08		477,106,522.08
	BUILDINGS							1,703,530,571.40		1,703,530,571.40
	IMPROVEMENTS OTHER THAN BUILDINGS							114,663,791.68		114,663,791.68
	EQUIPMENT							262,828,236.28		262,828,236.28
	SOFTWARE							3,720,086.29		3,720,086.29
	LIBRARY AND OTHER COLLECTIONS							267,011,231.68		267,011,231.68
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,050,170,162.09)		(1,050,170,162.09)
	DEPRECIABLE CAPITAL ASSETS							1,301,583,755.24		1,301,583,755.24
CAPITAL ASSETS								1,778,690,277.32		1,778,690,277.32
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES			5,908.00		(5,908.00)	(152,010.19)			(152,010.19)
ASSETS		70,539,798.77	173,181,789.46	83,047,182.89	18,399,345.89	743,897,433.63	3,129,455.37	1,778,690,277.32		2,870,885,283.33
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							26,526,363.44		26,526,363.44
DEFERRED OUTFLOWS								26,526,363.44		26,526,363.44
ASSETS AND DEFERRED OUTFLOWS		70,539,798.77	173,181,789.46	83,047,182.89	18,399,345.89	743,897,433.63	3,129,455.37	1,805,216,640.76		2,897,411,646.77

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2015
LIABILITIES										
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(4,797,813.12)	(12,929,778.79)	(5,213,689.93)	(15,262.81)	(50,377,909.81)				(73,334,454.46)
ACCOUNTS PAYABLE-DPCU	ACCOUNTS PAYABLE-DPCU			(602,581.00)						(602,581.00)
ACCRUED EXPENSES	ACCRUED EXPENSES	(32,918,154.45)	(24,522,376.94)	(15,966,799.91)		(1,237,103.66)	(2,244,745.54)			(76,889,180.50)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(3,548,169.52)	(3,548,169.52)
	COMPENSATED ABSENCES, NON-CURRENT								(44,335,359.82)	(44,335,359.82)
COMPENSATED ABSENCES									(47,883,529.34)	(47,883,529.34)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(90,462,696.76)	(90,462,696.76)
OTHER POSTEMPLOYMENT BENEFITS									(90,462,696.76)	(90,462,696.76)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(16,273,559.23)	(15,521,870.25)	(39,092,417.11)					934,141.73	(69,953,704.86)
	UNEARNED REVENUE, NON-CURRENT		(28,000.00)							(28,000.00)
UNEARNED REVENUE		(16,273,559.23)	(15,549,870.25)	(39,092,417.11)					934,141.73	(69,981,704.86)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(2,253,243.18)		(37,435,718.45)		(39,688,961.63)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(145,730,531.22)		(767,022,550.64)		(912,753,081.86)
BONDS AND CAPITAL LEASES PAYABLE						(147,983,774.40)		(804,458,269.09)		(952,442,043.49)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(523,302.35)	(523,302.35)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(2,909,558.24)	(2,909,558.24)
ALTERNATE MEDICARE PLAN									(3,432,860.59)	(3,432,860.59)
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(2,446,204.42)								(2,446,204.42)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(5,595,564.60)								(5,595,564.60)
EARLY RETIREMENT INCENTIVE PROGRAM		(8,041,769.02)								(8,041,769.02)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(7,913,764.00)	(3,637,194.51)	(670,378.25)						(12,421,336.76)
	OTHER LIABILITIES, CURRENT					(13,984,906.89)				(13,984,906.89)
OTHER LIABILITIES		(7,913,764.00)	(3,637,194.51)	(670,378.25)		(13,984,906.89)				(26,406,243.65)
LIABILITIES		(69,945,059.82)	(56,639,220.49)	(61,745,866.20)	(15,262.81)	(213,583,694.76)	(2,244,745.54)	(804,458,269.09)	(140,844,944.96)	(1,349,477,063.67)
NET POSITION										
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							1,000,758,371.67		1,000,758,371.67
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			9,736,999.95						9,736,999.95
	RESEARCH			244,134.83						244,134.83
	ACADEMIC SUPPORT			1,293,175.17						1,293,175.17
	STUDENT LOANS AND SERVICES			680,138.37	19,583,611.60	5,382,396.59				25,646,146.56
	SCHOLARSHIPS AND FELLOWSHIPS			1,860,162.45						1,860,162.45
	AUXILIARY ENTERPRISES	(38,262.78)	29,666,021.83	1,104,952.85		44,521,830.22	911,042.81			76,165,584.93
	INSTITUTIONAL SUPPORT			1,209,808.43						1,209,808.43
	CAPITAL		7,098,194.71	7,849,596.00		43,372,941.95	1,481,778.61			59,802,511.27
	OTHER			259,923.28						259,923.28
RESTRICTED FOR EXPENDABLE PURPOSES		(38,262.78)	36,764,216.54	24,238,891.33	19,583,611.60	93,277,168.76	2,392,821.42			176,218,446.87
UNRESTRICTED	UNRESTRICTED	633,001.73	79,778,352.43	(2,937,574.64)	(1,199,528.52)	437,036,570.11	(1,508,111.59)		(140,844,944.96)	370,957,764.56
NET POSITION		594,738.95	116,542,568.97	21,301,316.69	18,384,083.08	530,313,738.87	884,709.83	1,000,758,371.67	(140,844,944.96)	1,547,934,583.10



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

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2015
Boulder

SRECNP LINE DESC			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Operating													
Operating revenues	Student tuition, net	Student tuition	(555,524,627.76)	(28,929,246.40)							1,241,732.99		(583,212,141.17)
		Scholarship allowance								88,571,250.15			88,571,250.15
		Student tuition, net (pledged revenues of \$49,464,060)	(555,524,627.76)	(28,929,246.40)						88,571,250.15	1,241,732.99		(494,640,891.02)
	Student fees, net	Student fees	(17,047,885.35)	(35,983,200.36)							36,919.32		(52,994,166.39)
		Scholarship allowance								7,970,304.98			7,970,304.98
		Student fees, net (pledged revenues of \$2,965,399)	(17,047,885.35)	(35,983,200.36)						7,970,304.98	36,919.32		(45,023,861.41)
		Fee-for-service contracts	(31,191,883.44)										(31,191,883.44)
		Federal grants and contracts (pledged revenues of \$89,347,429)			(358,069,735.39)								(358,069,735.39)
		State and local grants and contracts (pledged revenues of \$2,822,018)			(13,024,498.18)						1,714,949.82		(11,309,548.36)
		Nongovernmental grants and contracts			(33,328,932.08)						-		(33,328,932.08)
		Sales and services of educational departments (pledged revenues of \$820,447)	-	(34,298,610.71)	-						164,377.96		(34,134,232.75)
	Auxiliary enterprises, net	Auxiliary enterprises		(202,163,903.74)							51,187.39		(202,112,716.35)
		Scholarship allowance								3,271,226.20			3,271,226.20
		Auxiliary enterprises, net (pledged revenues of \$49,615,967)		(202,163,903.74)						3,271,226.20	51,187.39		(198,841,490.15)
	Internal Revenues	Internal service center revenues		(237,043,799.32)								229,902,389.43	(7,141,409.89)
		Interdepartmental revenues	(16,706,525.31)	(20,700,042.10)	-						37,406,567.41		-
		Internal Revenues	(16,706,525.31)	(257,743,841.42)							37,406,567.41	229,902,389.43	(7,141,409.89)
		Other operating revenues (pledged revenues of \$430,525)	(5,322,061.17)	(7,986,830.15)	(4,420.00)	(530,156.59)	(849.87)						(13,253,928.43)
		Operating revenues	(625,792,983.03)	(567,105,632.78)	(404,427,585.65)	(530,156.59)	(849.87)			99,812,781.33	41,206,124.24	229,902,389.43	(1,226,935,912.92)
Operating expenses	Education and general	Instruction	309,923,374.67	36,185,681.39	36,355,008.51		4,991.70						382,286,778.04
		Research	10,961,493.99	180,336.43	285,900,525.95					4,866,024.43			302,280,914.62
		Public service	1,352,430.85	3,542,526.70	1,430,457.71					73,328.33	(176,221.84)		6,222,521.75
		Academic support	81,323,599.20	8,372,900.48	4,093,269.30		(689.20)			2,624,412.58	(209,249.72)		96,204,242.64
		Student services	28,621,058.87	45,949,075.99	1,804,082.99	(36,355.34)	4,569.20			1,206,817.13	(2,975,022.00)		74,574,016.84
		Institutional support	47,767,543.98	3,896,511.02	10,512,896.16		7,424.08			1,665,960.10	(350,471.25)		63,499,864.09
		Operation and maintenance of plant	78,126,053.54	6,841,484.05	467,531.21		4,830,147.98	6,541.26		1,103,620.70	(22,510,512.21)	(1,607,430.68)	67,257,435.85
		Student aid	57,966,379.11	9,902,999.99	46,087,024.41					(101,466,043.09)			12,490,360.42
		Education and general	616,041,934.21	114,871,516.05	386,650,796.24	(36,355.34)	4,846,433.76	6,541.26		(83,429,120.45)	(32,518,180.80)	(1,607,430.68)	1,004,826,134.25
	Depreciation												86,535,983.15
	Auxiliary enterprises	Program expenses		156,938,881.26	7,846,491.51		768.22			1,816,441.11	(6,450,671.95)		160,151,910.15
		Internal service center expenses		229,299,736.21	62,806.72					539,846.50	-	(229,902,389.43)	-
		Other internal expenses			1,679,638.44						(1,679,638.44)		-
		Auxiliary enterprises		386,238,617.47	9,588,936.67		768.22			2,356,287.61	(8,130,310.39)	(229,902,389.43)	160,151,910.15
		Operating expenses	616,041,934.21	501,110,133.52	396,239,732.91	(36,355.34)	4,847,201.98	6,541.26	86,535,983.15	(81,072,832.84)	(40,648,491.19)	(231,509,820.11)	1,251,514,027.55
		Operating, net	(9,751,048.82)	(65,995,499.26)	(8,187,852.74)	(566,511.93)	4,846,352.11	6,541.26	86,535,983.15	18,739,948.49	557,633.05	(1,607,430.68)	24,578,114.63

	SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Nonoperating												
Nonoperating revenues	Federal pell grant			(19,956,848.00)								(19,956,848.00)
	Gifts		-	(62,397,716.54)								(62,397,716.54)
	Investment Income, net	Investment income	5,642.22	(3,345,296.46)		(841,569.46)	(1,072.55)					(4,182,296.25)
		Investment expense					184.56					184.56
	Investment Income, net		5,642.22	(3,345,296.46)		(841,569.46)	(887.99)					(4,182,111.69)
	Royalty income, net (pledged revenues of \$141,113)		(1,973,081.08)	-								(1,973,081.08)
	Gain (loss) on disposal of assets		-	(179,641.32)	(400.00)	(294,539.00)		1,532,119.33				1,057,539.01
	Interest on capital asset-related debt		150,764.69			689.71	26,599,578.58	(577,243.56)				26,173,789.42
	Bond issuance costs					1,225,064.45	-	992,983.27				2,218,047.72
	Other nonoperating revenues, net (pledged revenues of \$149,700)		-	(1,145,342.41)		(2,584,154.84)	(2,468,978.68)					(6,198,475.93)
	Nonoperating revenues		-	(3,141,657.90)	(85,700,261.00)	(2,494,509.14)	24,129,711.91	1,947,859.04				(65,258,657.09)
Other												
Other revenues	Capital student fee, net	Student fee		(9,966,138.50)								(9,966,138.50)
		Scholarship allowance							1,507,786.42			1,507,786.42
	Capital student fee, net			(9,966,138.50)					1,507,786.42			(8,458,352.08)
	Capital appropriations					(15,427,356.41)						(15,427,356.41)
	Capital grants and gifts				(2,132,515.16)	(4,000,000.00)		(513,924.00)				(6,646,439.16)
	Other revenues		(9,966,138.50)	(2,132,515.16)		(19,427,356.41)		(513,924.00)	1,507,786.42			(30,532,147.65)
Other interfund related additions and deletions	Indirect cost recovery transfers		(54,433,041.34)	(29,429,670.24)	83,997,775.19	262,943.00	(388,006.61)					-
	Mandatory transfers		995,746.00	47,547,787.68	1,972,326.85		-	(50,515,860.53)				-
	Voluntary transfers		47,679,498.37	45,776,930.19	(1,683,515.01)	(11,269.32)	(103,409,543.52)	(652,595.22)		-	(557,633.05)	(12,858,127.56)
	Capital asset additions and plant fund activity		15,887,147.90	8,694,987.97	14,276,515.69		278,631,569.47	(319,097,651.71)			1,607,430.68	-
	Financing activity			901,234.32			(162,514,361.09)	29,609,345.83	132,003,780.94			-
	Other interfund related additions and deletions		10,129,350.93	73,491,269.92	98,563,102.72	251,673.68	12,309,658.25	(21,559,109.92)	(187,093,870.77)	-	(557,633.05)	1,607,430.68
	Change in net position		378,302.11	(5,612,025.74)	2,542,473.82	(314,838.25)	(4,765,855.19)	2,577,143.25	(99,123,952.58)	20,247,734.91	-	(84,071,017.67)
Net position												
Net position begin		(973,041.06)	(110,930,543.23)	(23,843,790.51)	(18,069,244.83)	(525,547,883.68)	(3,461,853.08)	(901,634,419.09)	120,597,210.05			(1,463,863,565.43)
Net position end		(594,738.95)	(116,542,568.97)	(21,301,316.69)	(18,384,083.08)	(530,313,738.87)	(884,709.83)	(1,000,758,371.67)	140,844,944.96	-	-	(1,547,934,583.10)



UNIVERSITY OF COLORADO
 STATEMENT OF NET POSITION
 June 30, 2015
 Auxiliary and Self-Funded Activities
 Boulder

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

PAP -- AUX PARKING
 PAS -- AUX STU GOVT OP
 PAU -- AUX STU UNION
 PEC -- EDUC CONT ED
 PEE -- EDUC INTER ED

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

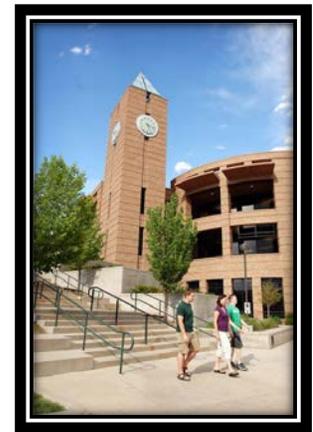
PRR -- RSRCH BLDG SYS

	SNP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2015		
ASSETS																					
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	95,066,790.34	(5,136,405.08)	627,730.36	1,393,728.46	26,772,530.36	3,227,148.43	2,074,286.54	7,371,944.36	1,904,667.29	2,395,216.57	3,450,033.54	368,408.13	4,529,298.95	956,314.00	3,087,364.25			507,057.93	148,586,114.43	
	CASH ON HAND	6,085.00	10,500.00	25,000.00	4,000.00	3,900.00	300.00	24,340.00	10,300.00	40,100.00	1,217.00	50,014.14	1,200.00		400.00					177,356.14	
CASH AND INVESTMENTS		95,062,875.34	(5,125,905.08)	652,730.36	1,397,728.46	26,776,430.36	3,227,448.43	2,098,626.54	7,382,244.36	1,944,767.29	2,396,433.57	3,500,047.68	369,608.13	4,529,298.95	956,714.00	3,087,364.25			507,057.93	148,763,470.57	
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	5,027,006.64	3,750,011.85	1,396,442.16	39,022.66	1,609,624.34	748,773.33	673,626.83	539,576.78	112,787.44	7,390,317.93	342,470.74	572,485.54	240.00	588.83				2,544.75	22,205,519.82	
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,755,463.98)	(151,386.90)	(192,231.72)	(10,070.00)	(774,502.57)	(664,015.96)	(561,300.71)	(158,985.67)	(12,534.17)	(856,881.19)	(8,551.74)	(30,909.74)		(120.00)					(8,177,443.14)	
	ACCOUNTS RECEIVABLE	2,271,542.66	3,598,624.95	1,204,210.44	28,952.66	835,121.77	84,757.37	112,326.12	380,591.11	100,253.27	6,533,436.78	333,919.00	541,575.80		120.00				2,544.75	16,028,076.68	
INVENTORIES	INVENTORIES	138,583.89		5,289,962.19		982,317.03			77,876.24					461,618.13						6,950,407.48	
OTHER ASSETS	OTHER ASSETS, CURRENT	250,973.37	799,471.84	5,271.42		585.00	2.46		272.81	35,617.56	22,504.30	212,942.20				78,337.04				1,405,978.00	
	OTHER ASSETS, NON-CURRENT	9,806.73				24,000.00														33,806.73	
	OTHER ASSETS	260,780.10	799,471.84	5,271.42	24,000.00	585.00	2.46		272.81	35,617.56	22,504.30	212,942.20				78,337.04				1,439,784.73	
ASSETS		97,733,781.99	(727,808.29)	7,152,174.41	1,450,681.12	28,594,454.16	3,312,208.28	2,210,952.68	7,763,108.28	2,158,614.36	8,952,374.65	4,046,908.88	911,183.93	4,590,917.08	1,035,171.04	3,087,464.25			509,602.68	173,181,789.46	
LIABILITIES																					
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(1,817,190.53)	(1,018,671.67)	(2,107,147.23)	(30,334.55)	(1,457,680.89)	(2,584,786.52)	(48,677.95)	(97,217.50)	(71,555.66)	(92,987.08)	(1,222,606.41)	(67,105.86)	(1,199,512.90)	(328.42)	(1,094,677.85)			(19,297.86)	(12,929,778.79)	
ACCURUED EXPENSES	ACCURUED EXPENSES	(18,088,786.06)	(1,400,052.17)	(179,986.29)	(212,582.06)	(2,665,137.01)	(552,032.72)	(13,802.78)	(197,388.49)	(352,170.75)	(933,632.77)	(155,617.30)	(52,840.80)	(176,713.57)	(28,756.26)	(186,860.28)			(16,144.63)	(24,522,376.94)	
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(427,178.47)	(6,507,121.68)	(97,750.33)	(103,448.68)	(1,055,705.18)			(658,158.85)	(83,136.07)	(3,863,323.00)	(961,211.80)	(791,437.27)			(786,027.08)			(1,871.88)	(15,521,870.25)	
	UNEARNED REVENUE, NON-CURRENT																			(28,000.00)	
	UNEARNED REVENUE	(427,178.47)	(6,507,121.68)	(97,750.33)	(103,448.68)	(1,055,705.18)			(658,158.85)	(83,136.07)	(3,863,323.00)	(961,211.80)	(791,437.27)			(786,027.08)			(1,871.88)	(15,549,870.25)	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(40,027.82)	(84,309.60)		(225.00)	(3,439,831.00)		(29,266.00)	(13,237.65)											(30,297.44)	
	OTHER LIABILITIES	(40,027.82)	(84,309.60)		(225.00)	(3,439,831.00)		(29,266.00)	(13,237.65)											(3,637,194.51)	
LIABILITIES		(20,293,185.88)	(9,016,155.10)	(2,384,493.85)	(346,570.27)	(6,008,353.99)	(3,136,819.24)	(91,746.73)	(1,166,482.49)	(506,862.48)	(4,889,942.85)	(2,339,435.51)	(911,183.93)	(1,376,226.47)	(795,111.76)	(1,281,538.13)			(1,871.88)	(99,239.93)	(56,639,220.49)
NET POSITION		77,440,596.11	(9,737,963.39)	4,767,680.56	1,104,110.85	20,586,100.17	175,389.02	2,119,205.93	6,596,625.79	1,651,751.88	4,062,431.80	1,707,473.37	-	3,614,690.61	240,059.28	1,805,926.12			(1,871.88)	410,362.75	116,542,568.97



UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2015
Boulder

SRECP LINE DESC		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY2015
Operating																			
Operating revenues	Student tuition, net	-																	(28,929,246.40)
	Student fees, net (pledged revenues of \$6,962,642)		(1,546,840.16)		(11,668,746.20)		(4,410,066.91)		(11,256,892.49)	(6,969,322.00)	(131,332.60)								(35,983,200.36)
	Sales and services of educational departments (pledged revenues of \$820,447)	(12,509,807.47)	-		(2,274,223.49)	-	(10,006,521.26)		(745,093.44)	(3,149,334.39)	(919,262.76)	(3,227,321.95)	(756,079.42)		(7,110,966.53)				(34,298,610.71)
	Auxiliary enterprises, net (pledged revenues of \$42,915,987)		(44,162,767.07)	(17,432,067.35)			(118,174,099.99)		(8,930,126.49)	(5,150.00)									(222,943,983.79)
	Internal Revenues	(205,724,636.50)							(4,000.00)					(26,472,447.50)		(4,842,715.82)	(240,126.45)	(13,319,586.48)	(27,542,799.32)
	Internal Revenues	(11,555,931.86)	(6,399,484.56)		(120,743.80)		(236,037.00)		(51,464.33)	(1,865,040.60)	(23,034.35)	(25,213.50)	(96,288.45)		(326,803.65)				(20,700,042.10)
	Other operating revenues (pledged revenues of \$430,525)	(6,533,603.47)	-		(260,807.67)	-	(35,815.00)		(45,930.02)	(419,316.20)	(444,315.72)	(71.61)							(7,886,830.15)
	Operating revenues	(236,323,978.30)	(52,109,091.79)	(17,432,067.35)	(14,324,521.16)	(118,174,099.99)	(14,688,440.17)	(8,930,126.49)	(12,108,510.78)	(12,403,013.19)	(30,447,191.83)	(3,252,607.06)	(852,367.87)	(26,472,447.50)	(1,272,885.40)	(4,854,571.06)	(240,126.45)	(13,319,586.48)	(67,105,632.78)
Operating expenses	Education and general	21,381,218.57																	36,185,681.39
	Research	180,336.43																	180,336.43
	Public service	2,197,350.57									10.66		1,345,165.47						3,542,526.70
	Academic support	8,372,900.48																	8,372,900.48
	Student services	1,229,960.52			7,239,735.01		14,353,700.38		11,583,001.26	9,861,086.84	419,114.71	4,075.51			1,258,401.76				45,940,075.90
	Institutional support	3,896,511.02																	3,896,511.02
	Operation and maintenance of plant	6,841,484.05																	6,841,484.05
	Student aid	2,278,782.78	7,054,160.18	-	-	-	7,805.06	1,299.59	15,250.78	298,767.36	244,934.72				1,999.52				9,902,999.99
	Education and general	46,378,544.42	7,054,160.18	-	7,239,735.01	-	14,361,505.44	11,584,300.85	9,876,337.62	12,798,860.35	2,972,505.43	1,345,165.47	1,260,401.28		1,260,401.28	180,635.93	8,564,301.57	156,938,881.26	
	Auxiliary enterprises	44,491,164.12		17,270,325.03		80,501,405.43		5,931,049.18											141,871,516.05
	Internal service center expenses	202,743,076.35																	229,999,736.21
	Auxiliary enterprises	292,439,976.35	44,491,164.12	17,270,325.03		80,501,405.43		5,931,049.18						18,948,781.12		7,607,878.74			386,258,617.47
	Operating expenses	249,121,620.77	51,545,243.30	17,270,325.03	7,239,735.01	80,501,405.43	14,361,505.44	5,931,049.18	11,584,300.85	9,876,337.62	12,798,860.35	2,972,505.43	1,345,165.47	1,260,401.28	1,260,401.28	180,635.93	8,564,301.57	501,110,132.52	
Operating, net		12,797,642.47	(563,767.49)	(161,742.32)	(7,094,786.15)	(37,672,694.56)	(326,934.73)	(2,899,077.22)	(524,209.93)	(2,526,675.07)	(17,648,331.48)	(280,101.63)	492,797.60	(7,523,666.38)	(12,484.12)	2,753,307.68	(59,490.52)	(4,735,284.91)	(65,995,499.28)
Nonoperating																			
Nonoperating revenues	Investment income, net											5,642.22							5,642.22
	Investment expense																		
	Investment income, net											5,642.22							5,642.22
	Royalty income, net (pledged revenues of \$178,643)	(1,257,149.82)	(715,931.26)																(1,973,081.08)
	Gain (loss) on disposal of assets	(145,964.31)	(6,434.51)	(190.00)	(1,885.00)	(10,832.50)			(80.00)	(10,392.00)	(415.00)			(2,396.00)		(1,052.00)			(175,641.32)
	Interest on capital asset-related debt	47,733.21	153.24		0.75	6,791.42		535.78		87.13						95,463.16			150,764.69
	Other nonoperating revenues, net (pledged revenues of \$694,082)	(23,342.53)	(44,400.65)			(881,039.72)	(594.25)			(24,626.92)						(21,358.76)			(92,025.52)
	Nonoperating revenues	(1,378,723.45)	(766,613.16)	(190.00)	(1,884.25)	(885,080.80)	(594.25)	535.78	(80.00)	(34,931.79)	(415.00)	5,642.22			(59,850.06)	73,052.40			(1,145,342.41)
Other																			
Other revenues	Capital student fee, net	(9,966,138.50)																	(9,966,138.50)
Other interfund related additions and deletions	Indirect cost recovery transfers	(27,829,674.24)																	(1,599,996.00)
	Mandatory transfers	9,449,525.82	3,861,955.18		4,942,211.00	23,208,769.07		1,231,642.20	1,915,100.53										2,938,583.88
	Voluntary transfers	12,915,376.72	(2,776,796.88)	(34,238.69)	1,506,869.12	5,031,701.11	292,556.84	1,081,738.37	1,904,796.66	(642,418.23)	18,912,132.67	500.00	(492,797.60)	4,987,083.10	84,264.87	(3,824,199.31)	329,499.92	6,006,861.52	45,776,530.19
	Capital asset, additions and plant fund activity	7,185,342.29	249,589.42	97,124.44	15,699.45	339,370.60	49,897.79		80,847.57	970,434.51									8,094,987.97
	Financing activity	395,524.58																	991,234.32
	Other interfund related additions and deletions	2,116,115.57	1,334,747.72	22,885.75	6,462,778.57	28,579,840.78	342,414.63	2,313,380.57	1,985,644.23	1,437,116.81	18,912,132.67	500.00	(492,797.60)	5,014,279.10	84,264.87	(2,796,984.07)	329,499.92	7,845,449.40	73,991,269.92
	Change in net position	3,568,896.09	4,367.05	(139,046.57)	(620,890.83)	(9,977,934.58)	14,885.65	(585,160.87)	1,461,354.30	(1,124,490.55)	1,263,386.19	(273,959.41)	-	(2,569,237.34)	71,780.75	270,009.40			(5,612,025.74)
Net position																			
Net position begin		(81,009,492.20)	9,733,596.34	(4,628,633.99)	(480,220.02)	(10,608,165.59)	(190,274.67)	(1,534,045.06)	(8,057,880.09)	(527,261.33)	(5,328,817.99)	(1,433,513.90)	-	(1,645,453.27)	(311,840.03)	(1,835,302.13)	(268,137.52)	(3,408,091.72)	(110,930,543.23)
Net position end		(77,440,596.11)	9,737,963.39	(4,767,680.56)	(1,104,110.85)	(20,586,100.17)	(175,389.02)	(2,119,205.93)	(6,596,525.79)	(1,651,791.88)	(4,062,431.80)	(1,707,473.37)	-	(3,614,690.61)	(240,059.28)	(1,805,826.12)	1,871.88	(410,382.75)	(116,542,568.97)



University of Colorado Colorado Springs Supplemental Statements

Page

Statement of Net Position

UCCS – 2

Statement of Revenues, Expenses, and Changes in Net Position

UCCS – 4

Statement of Net Position – Auxiliary and Self-funded Activities

UCCS – 6

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

UCCS – 7



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2015
Colorado Springs

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2015
ASSETS										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	15,654,597.44	14,902,582.20	3,540,383.75		42,037,818.03	1,949,341.92	(0.02)		78,084,723.32
	CASH ON HAND	7,055.00	14,150.00	3,200.00						24,405.00
	INVESTMENTS AND RESTRICTED POOLED CASH				943,458.91	44,628,353.43	6,792,858.35			52,364,670.69
CASH AND INVESTMENTS		15,661,652.44	14,916,732.20	3,543,583.75	943,458.91	86,666,171.46	8,742,200.27	(0.02)		130,473,799.01
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	15,681,189.19	2,036,045.60	978,013.13		12,677.32	21,511.49			18,729,436.73
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			159,379.70						159,379.70
	ACCOUNTS RECEIVABLE, NONCURRENT				179,532.92					179,532.92
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,334,393.07)	(685,601.47)	(74,164.81)	45.00					(5,094,114.35)
	ACCOUNTS RECEIVABLE	11,346,796.12	1,350,444.13	1,063,228.02	179,577.92	12,677.32	21,511.49			13,974,235.00
	LOANS RECEIVABLE, CURRENT				794,906.78					794,906.78
	LOANS RECEIVABLE, NONCURRENT				2,791,216.29					2,791,216.29
	ALLOWANCES FOR LOANS RECEIVABLE				(598,427.79)					(598,427.79)
	LOANS RECEIVABLE				2,987,695.28					2,987,695.28
ACCOUNTS AND LOANS RECEIVABLE		11,346,796.12	1,350,444.13	1,063,228.02	3,167,273.20	12,677.32	21,511.49			16,961,930.28
INVENTORIES	INVENTORIES	53.99	614,856.49							614,910.48
OTHER ASSETS	OTHER ASSETS, CURRENT	115,780.24	86,423.18							202,203.42
CAPITAL ASSETS	LAND							6,595,466.40		6,595,466.40
	CONSTRUCTION IN PROGRESS							70,648,153.74		70,648,153.74
	COLLECTIONS							1,058,819.00		1,058,819.00
	NON-DEPRECIABLE CAPITAL ASSETS							78,302,439.14		78,302,439.14
	BUILDINGS							354,828,142.05		354,828,142.05
	IMPROVEMENTS OTHER THAN BUILDINGS							7,406,625.42		7,406,625.42
	EQUIPMENT							25,572,300.32		25,572,300.32
	SOFTWARE							397,957.38		397,957.38
	LIBRARY AND OTHER COLLECTIONS							26,430,590.25		26,430,590.25
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(130,977,996.59)		(130,977,996.59)
	DEPRECIABLE CAPITAL ASSETS							283,657,618.83		283,657,618.83
CAPITAL ASSETS								361,960,057.97		361,960,057.97
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	(3,952,966.82)				(2,873,344.24)				(6,826,311.06)
ASSETS		23,171,315.97	16,968,456.00	4,606,811.77	4,110,732.11	83,805,504.54	8,763,711.76	361,960,057.95		503,386,590.10
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							7,968,577.60		7,968,577.60
DEFERRED OUTFLOWS								7,968,577.60		7,968,577.60
ASSETS AND DEFERRED OUTFLOWS		23,171,315.97	16,968,456.00	4,606,811.77	4,110,732.11	83,805,504.54	8,763,711.76	369,928,635.55		511,355,167.70

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2015
LIABILITIES										
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(637,935)	(235,019)	(38,153)	(754)	(6,665,864)	(11,246)			(7,588,970)
ACCRUED EXPENSES	ACCRUED EXPENSES	(10,417,178)	(1,359,814)	(785,754)		(389,692)	(533,325)			(13,485,762)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(391,183)	(391,183)
	COMPENSATED ABSENCES, NON-CURRENT								(4,888,000)	(4,888,000)
COMPENSATED ABSENCES									(5,279,183)	(5,279,183)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT								(11,632,027)	(11,632,027)
OTHER POSTEMPLOYMENT BENEFITS									(11,632,027)	(11,632,027)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(7,038,196)	(1,527,823)	(1,265,842)						(9,831,862)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(551,197)		(5,252,034)		(5,803,230)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(43,386,106)		(208,425,096)		(251,811,202)
BONDS AND CAPITAL LEASES PAYABLE						(43,937,303)		(213,677,129)		(257,614,432)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT								(60,386)	(60,386)
	ALTERNATE MEDICARE PLAN, NON-CURRENT								(335,747)	(335,747)
ALTERNATE MEDICARE PLAN									(396,133)	(396,133)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(358,695)	(992,915)	(174,985)						(1,526,595)
	OTHER LIABILITIES, CURRENT	(107)				(3,604,960)				(3,605,067)
OTHER LIABILITIES		(358,802)	(992,915)	(174,985)		(3,604,960)				(5,131,663)
LIABILITIES		(18,452,111)	(4,115,571)	(2,264,735)	(754)	(54,597,818)	(544,571)	(213,677,129)	(17,307,343)	(310,960,033)
NET POSITION										
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							156,251,506		156,251,506
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		380,680	108,545						489,225
	RESEARCH			51,443						51,443
	ACADEMIC SUPPORT			1,057,454						1,057,454
	STUDENT LOANS AND SERVICES			13,881	4,109,978					4,123,859
	SCHOLARSHIPS AND FELLOWSHIPS			183,516						183,516
	AUXILIARY ENTERPRISES		3,300,960	332		3,253,946				6,555,238
	INSTITUTIONAL SUPPORT			855,368						855,368
	CAPITAL			-		2,489,882				2,489,882
	OTHER			28,976		1,164,281				1,193,257
RESTRICTED FOR EXPENDABLE PURPOSES			3,681,640	2,299,515	4,109,978	6,908,108				16,999,242
UNRESTRICTED	UNRESTRICTED	4,719,205	9,171,244	42,562		22,299,578	8,219,141		(17,307,343)	27,144,386
NET POSITION		4,719,205	12,852,885	2,342,077	4,109,978	29,207,686	8,219,141	156,251,506	(17,307,343)	200,395,135



UNIVERSITY OF COLORADO
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 June 30, 2015
 Colorado Springs

		SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Operating													
Operating revenues	Student tuition, net	Student tuition	(108,497,060.18)	(3,746,071.44)							464,155.74		(111,778,975.88)
		Scholarship allowance								22,146,249.15			22,146,249.15
		Student tuition, net (pledged revenues of \$8,963,267)	(108,497,060.18)	(3,746,071.44)						22,146,249.15	464,155.74		(89,632,726.73)
	Student fees, net	Student fees	(5,185,992.08)	(12,366,065.29)							15,245.81		(17,536,811.56)
		Scholarship allowance								3,433,824.29			3,433,824.29
		Student fees, net (pledged revenues of \$571,968)	(5,185,992.08)	(12,366,065.29)						3,433,824.29	15,245.81		(14,102,987.27)
		Fee-for-service contracts	(5,450,608.60)										(5,450,608.60)
		Federal grants and contracts (pledged revenues of \$1,576,313)	-		(6,346,126.19)						28,875.26		(6,317,250.93)
		State and local grants and contracts (pledged revenues of \$1,435,812)			(5,754,176.46)								(5,754,176.46)
		Nongovernmental grants and contracts			(2,226,899.32)								(2,226,899.32)
		Sales and services of educational departments	(3,125.00)	(533,052.96)									(536,177.96)
	Auxiliary enterprises, net	Auxiliary enterprises	-	(25,790,660.95)							484,418.22		(25,306,242.73)
		Scholarship allowance								307,337.37			307,337.37
		Auxiliary enterprises, net (pledged revenues of \$6,237,857)	-	(25,790,660.95)						307,337.37	484,418.22		(24,998,905.36)
		Health services operating revenues		(62,461.97)									(62,461.97)
	Internal Revenues	Internal service center revenues		(928,513.14)								760,600.00	(167,913.14)
		Interdepartmental revenues	(278,543.89)	(36,651.99)	(480.00)						315,675.88		-
		Internal Revenues	(278,543.89)	(965,165.13)	(480.00)						315,675.88	760,600.00	(167,913.14)
		Other operating revenues (pledged revenues of \$137,442)	(2,744,023.86)	(1,922,114.97)	(7,595.00)	(73,151.39)	(183,195.26)				13,636.38		(4,916,444.10)
		Operating revenues	(122,159,353.61)	(45,385,592.71)	(14,335,276.97)	(73,151.39)	(183,195.26)			25,887,410.81	1,322,007.29	760,600.00	(154,166,551.84)
Operating expenses	Education and general	Instruction	56,257,166.87	2,808,583.41	2,031,135.53					1,196,040.57	(479,531.55)		61,813,394.83
		Research	605,010.95	48,866.64	4,149,070.18					58,949.09	(25,200.00)		4,836,696.86
		Public service	27,834.00	940,693.51	527,336.32					25,803.09	(21,711.66)		1,499,955.26
		Academic support	12,252,525.72	865,827.23	1,025,685.60					456,585.28	(7,103.00)		14,593,520.83
		Student services	10,486,089.49	1,775,905.53	669,975.61	16,439.60				321,923.71	(4,000.00)		13,266,333.94
		Institutional support	16,125,183.99	1,118,313.56	1,831,439.20					364,087.76	(19,772.24)		19,419,252.27
		Operation and maintenance of plant	9,819,850.19	179,743.04	18,961.03		240,580.16			149,152.27	(237,758.98)	2,355,503.54	12,526,051.25
		Student aid	7,066,012.21	384,574.73	21,215,031.41					(25,884,714.17)			2,780,904.18
		Education and general	112,639,673.42	8,122,507.65	31,468,654.88	16,439.60	240,580.16			(23,312,172.40)	(795,077.43)	2,355,503.54	130,736,109.42
		Depreciation							12,705,808.44				12,705,808.44
	Auxiliary enterprises	Program expenses	-	22,721,864.28	259,527.53		428,258.26				(498,054.60)		22,911,595.47
		Internal service center expenses		748,026.65						12,573.35		(760,600.00)	-
		Auxiliary enterprises	-	23,469,890.93	259,527.53		428,258.26			12,573.35	(498,054.60)	(760,600.00)	22,911,595.47
		Health services operating expenses			743,131.35								1,110,456.28
		Other operating expenses	42,414.07		(4,655.82)								37,794.38
		Operating expenses	112,682,087.49	31,592,398.58	32,466,657.94	16,439.60	668,838.42		12,705,808.44	(22,932,237.99)	(1,293,132.03)	1,594,903.54	167,501,763.99
Operating, net			(9,477,266.12)	(13,793,194.13)	18,131,380.97	(56,711.79)	485,643.16		12,705,808.44	2,955,172.82	28,875.26	2,355,503.54	13,335,212.15

	SRECNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Nonoperating												
Nonoperating revenues	Federal pell grant			(12,869,687.00)								(12,869,687.00)
	Gifts		-	(7,023,702.90)								(7,023,702.90)
	Investment Income, net			(49,322.63)		(233,048.09)	(216,348.76)					(498,719.48)
			Investment income									443.09
			Investment expense	(970.65)			1,413.74					
	Investment Income, net	(970.65)		(49,322.63)		(233,048.09)	(214,935.02)					(498,276.39)
	Royalty income, net		(15,196.70)									(15,196.70)
	Gain (loss) on disposal of assets		(2,420.00)			(4,140.00)		56,913.94				50,353.94
	Interest on capital asset-related debt					942.89	6,112,990.74	103,968.54				6,217,902.17
	Bond issuance costs							289,008.75				289,008.75
	Other nonoperating revenues, net (pledged revenues of \$3,203)	(9,341.50)										(9,341.50)
	Nonoperating revenues	(10,312.15)	(17,616.70)	(19,942,712.53)		(236,245.20)	5,898,055.72	449,891.23				(13,858,939.63)
Other												
Other revenues	Capital appropriations					(2,316,982.64)						(2,316,982.64)
	Capital grants and gifts							(469,650.00)				(469,650.00)
	Other revenues					(2,316,982.64)		(469,650.00)				(2,786,632.64)
Other interfund related additions and deletions	Indirect cost recovery transfers	(1,233,859.74)		1,206,313.09	27,546.65							-
	Mandatory transfers	2,678,407.91	7,530,435.43			(2,267,262.00)	(7,941,581.34)					-
	Voluntary transfers	5,882,369.89	6,916,848.14	(450,177.71)	29,861.44	(15,881,134.71)	(494,701.64)	-	-	(28,875.26)		(4,025,809.85)
	Capital asset additions and plant fund activity	1,691,708.59	104,274.09	840,123.74		68,807,783.17		(69,088,386.05)			(2,355,503.54)	-
	Financing activity	-				(60,517,435.01)	4,330,000.00	56,187,435.01				-
	Other interfund related additions and deletions	9,018,626.65	14,551,557.66	1,596,259.12	57,408.09	(9,858,048.55)	(4,106,282.98)	(12,900,951.04)	-	(28,875.26)	(2,355,503.54)	(4,025,809.85)
Change in net position		(468,951.62)	740,746.83	(215,072.44)	696.30	(11,925,633.23)	1,791,772.74	(214,901.37)	2,955,172.82	-	-	(7,336,169.97)
Net position												
Net position begin		(4,250,253.27)	(13,593,631.35)	(2,127,004.65)	(4,110,674.43)	(17,282,052.98)	(10,010,913.31)	(156,036,604.78)	14,352,170.21			(193,058,964.56)
Net position end		(4,719,204.89)	(12,852,884.52)	(2,342,077.09)	(4,109,978.13)	(29,207,686.21)	(8,219,140.57)	(156,251,506.15)	17,307,343.03	-	-	(200,395,134.53)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2015
 Auxiliary and Self-Funded Activities
 Colorado Springs

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

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

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

	SNP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POO	POT	POY	FY 2015
ASSETS																
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	4,611,763.23	285,550.33	97,977.63	40.84	646,947.35	140,264.07	499,411.71	417,994.27	836,070.19	6,215,033.61	10,795.13	1,067,812.15	18,529.77	54,391.92	14,902,582.20
	CASH ON HAND	600.00	700.00	5,000.00			200.00	1,050.00	100.00	1,300.00			5,000.00		200.00	14,150.00
CASH AND INVESTMENTS		4,612,363.23	286,250.33	102,977.63	40.84	646,947.35	140,464.07	500,461.71	418,094.27	837,370.19	6,215,033.61	10,795.13	1,072,812.15	18,529.77	54,591.92	14,916,732.20
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	17,598.99	44,616.32	709,819.34		574,038.20	34,309.38	149,555.69	39,022.18	239,954.45	169,498.43		57,632.62			2,036,045.60
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(7,058.12)	(22,912.37)	(6,105.74)		(375,251.21)	(9,529.45)	(53,620.35)	(22,269.19)	(109,851.06)	(77,450.69)		(1,553.29)			(885,601.47)
	ACCOUNTS RECEIVABLE	10,540.87	21,703.95	703,713.60		198,786.99	24,779.93	95,935.34	16,752.99	130,103.39	92,047.74		56,079.33			1,350,444.13
INVENTORIES	INVENTORIES	7,554.58		556,733.24			3,760.12						46,788.55			614,856.49
OTHER ASSETS	OTHER ASSETS, CURRENT	83,343.19									3,079.99					86,423.18
ASSETS		4,713,801.87	307,954.28	1,363,424.47	40.84	845,734.34	169,024.12	596,397.05	434,847.26	967,473.58	6,310,161.34	10,795.13	1,175,680.03	18,529.77	54,591.92	16,968,456.00
LIABILITIES																
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(19,952.70)	(1,339.98)	(43,013.53)		(17,612.45)	(6,141.28)	(9,396.56)	(13,921.00)	(12,429.50)	(36,069.70)		(54,705.16)	(2,201.87)	(18,235.16)	(235,018.89)
ACCRUED EXPENSES	ACCRUED EXPENSES	(282,796.53)	(48,143.36)	(52,908.52)		(104,449.93)	(74,445.56)	(128,855.98)	(96,893.74)	(219,013.97)	(139,591.73)	(3,189.36)	(154,583.01)	(18,585.45)	(36,356.76)	(1,359,813.90)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(3,213.00)	(75,308.52)	(32,962.41)		(77,674.80)	(81,219.60)	(214,516.85)	(52,076.36)	(408,768.16)	(574,186.90)		(7,896.70)			(1,527,823.30)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(423,883.76)				(525,327.09)			(879.95)	(30.00)	3,479.59	(3,430.00)	(42,844.18)			(992,915.39)
LIABILITIES		(729,845.99)	(124,791.86)	(128,884.46)		(725,064.27)	(161,806.44)	(352,769.39)	(163,771.05)	(640,241.63)	(746,368.74)	(6,619.36)	(260,029.05)	(20,787.32)	(54,591.92)	(4,115,571.48)
NET POSITION		3,983,955.88	183,162.42	1,234,540.01	40.84	120,670.07	7,217.68	243,627.66	271,076.21	327,231.95	5,563,792.60	4,175.77	915,650.98	(2,257.55)	-	12,852,884.52

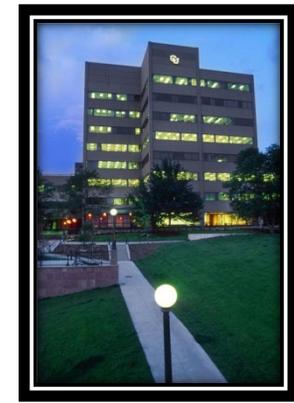


University of Colorado
Boulder | Colorado Springs | Denver | Anschutz Medical Campus

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2015
Colorado Springs

		SRECP LINE DESC	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POO	POT	POY	FY 2015
Operating																	
Operating revenues	Student tuition, net		-									(3,746,071)					(3,746,071)
	Student fees, net (pledged revenues of \$571,968)	(53,298)		(1,292,747)				(1,344,151)	(1,816,582)	(893,135)	(6,898,401)	21,000	(88,772)				(12,366,065)
	Sales and services of educational departments	(527,552)										(5,501)					(533,053)
	Auxiliary enterprises, net (pledged revenues of \$6,237,857)	(643,201)	(150,978)	(4,884,449)		(9,324,104)	(106,976)	(3,356,595)	(1,285,621)	(294,780)		(220,281)		(5,523,695)			(25,790,861)
	Health services operating revenues	(394)														(62,068)	(62,462)
	Internal Revenues	(282,495)													(646,018)		(928,513)
	Internal service center revenues	(36,152)							(500)								(36,652)
	Interdepartmental revenues									(500)							
	Internal Revenues	(318,647)								(500)					(646,018)		(965,165)
	Other operating revenues (pledged revenues of \$137,442)	(1,517,914)	(31,152)	(73,739)	(2,600)	(2,889)	(1,294)	(65,637)	(49,330)	(92,442)	(57,090)	(25,045)	(2,962)				(1,922,115)
	Operating revenues	(3,061,007)	(1,474,877)	(4,958,188)	(2,600)	(9,326,993)	(1,452,421)	(5,238,794)	(2,228,586)	(7,285,623)	(4,007,924)	(25,045)	(5,615,449)	(646,018)	(62,068)		(45,385,593)
Operating expenses	Education and general	599,464															2,808,583
	Instruction	48,867															48,867
	Research	940,694															940,694
	Public service	77,976											787,851				865,827
	Academic support	87,051				1,123				637,975	885,858			163,898			1,775,906
	Student services	49,347					99,221		969,745								1,118,314
	Institutional support						179,743										179,743
	Operation and maintenance of plant	129,728		14,800			201,630		19,192	6,806			12,419				384,576
	Student aid	1,933,125		14,800	1,123	480,594	480,594	989,937	644,781	885,858	3,009,390			163,898			8,122,598
	Education and general	1,933,125		14,800	1,123	480,594	480,594	989,937	644,781	885,858	3,009,390			163,898			8,122,598
	Auxiliary enterprises	394,459	1,537,130	4,425,904		3,511,066	978,946	1,935,778	1,402,054	3,131,609			9,688	4,633,545		761,684	22,721,864
	Program expenses	282,639														465,388	745,027
	Internal service center expenses	677,098	1,537,130	4,425,904		3,511,066	978,946	1,935,778	1,402,054	3,131,609			9,688	4,633,545	465,388	761,684	23,469,891
	Auxiliary enterprises	677,098	1,537,130	4,425,904		3,511,066	978,946	1,935,778	1,402,054	3,131,609			9,688	4,633,545	465,388	761,684	23,469,891
	Operating expenses	2,610,223	1,537,130	4,440,704	1,123	3,991,661	978,946	2,924,715	2,046,835	4,017,467	3,009,390	9,688	4,797,443	465,388	761,684		31,592,399
	Operating, net	(450,783)	62,252	(517,484)	(1,477)	(5,335,332)	(473,475)	(2,314,079)	(181,751)	(3,268,156)	(998,534)	(15,357)	(818,006)	(180,630)	699,617		(13,793,194)
Nonoperating																	
Nonoperating revenues	Royalty income, net		(15,197)														(15,197)
	Gain (loss) on disposal of assets								(2,420)								(2,420)
	Nonoperating revenues		(15,197)						(2,420)								(17,617)
Other																	
Other interfund related additions and deletions	Mandatory transfers						3,678,573		1,585,530	124,264	2,142,069						7,530,435
	Voluntary transfers	46,601	(90,349)	358,261			1,389,755	473,167	737,822	26,935	1,060,710	2,800,985	15,000	621,865	181,768	(705,671)	6,916,848
	Capital asset additions and plant fund activity	64,695								13,248	26,331						104,274
	Other interfund related additions and deletions	111,296	(90,349)	358,261			5,068,327	473,167	2,323,352	164,448	3,229,110	2,800,985	15,000	621,865	181,768	(705,671)	14,551,558
	Change in net position	(354,684)	(28,097)	(159,223)	(1,477)	(267,005)	(308)	6,853	(17,303)	(39,047)	1,802,451	(357)	(196,141)	1,138	(6,054)		740,747
Net position																	
	Net position begin	(3,629,272)	(155,065)	(1,075,317)	1,436	146,335	(6,910)	(250,481)	(253,773)	(288,185)	(7,366,244)	(3,819)	(719,510)	1,120	6,054		(13,593,631)
	Net position end	(3,983,956)	(183,162)	(1,234,540)	(41)	(120,670)	(7,218)	(243,628)	(271,076)	(327,232)	(5,563,793)	(4,176)	(915,651)	2,258	-		(12,852,885)

University of Colorado Denver | Anschutz Medical Campus



University of Colorado Denver | Anschutz Medical Campus Supplemental Statements

Page

Statement of Net Position

UCD – 2

Statement of Revenues, Expenses, and Changes in Net Position

UCD – 4

Statement of Net Position – Auxiliary and Self-funded Activities

UCD – 6

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

UCD – 7



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

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2015
Denver

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2015
ASSETS											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	48,021,466.76	173,383,948.63	78,078,568.36		295,937,560.88	650,613.51				596,072,158.14
	CASH ON HAND	24,650.22	102,762,533.60	34,881.46							102,822,065.28
	INVESTMENTS AND RESTRICTED POOLED CASH		193,944,468.79	5,914,318.53	5,013,163.04	6,746,213.18					211,618,163.54
CASH AND INVESTMENTS		48,046,116.98	470,090,951.02	84,027,768.35	5,013,163.04	302,683,774.06	650,613.51				910,512,386.96
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	17,516,474.12	109,136,658.67	61,715,332.39		407,404.65	1,604.56	488,698.58		(7,062,457.00)	182,203,715.97
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			3,733,455.02		100,000.00					3,833,455.02
	ACCOUNTS RECEIVABLE, NONCURRENT				1,074.13			19,777,640.23			19,778,714.36
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,508,527.85)	(10,623,167.59)	(130.80)	(182.50)						(15,132,008.74)
	ACCOUNTS RECEIVABLE	13,007,946.27	98,513,491.08	65,448,656.61	891.63	507,404.65	1,604.56	20,266,338.81		(7,062,457.00)	190,683,876.61
	LOANS RECEIVABLE, CURRENT				2,227,782.87						2,227,782.87
	LOANS RECEIVABLE, NONCURRENT				10,250,657.54	13,010,983.50					23,261,641.04
	ALLOWANCES FOR LOANS RECEIVABLE				(1,177,045.32)						(1,177,045.32)
	LOANS RECEIVABLE				11,301,395.09	13,010,983.50					24,312,378.59
ACCOUNTS AND LOANS RECEIVABLE		13,007,946.27	98,513,491.08	65,448,656.61	11,302,286.72	13,518,388.15	1,604.56	20,266,338.81		(7,062,457.00)	214,996,255.20
INVENTORIES	INVENTORIES	431,586.89	11,309,394.67								11,740,981.56
OTHER ASSETS	OTHER ASSETS, CURRENT	1,387,049.06	2,124,565.23	1,499,302.03					(2,295,582.67)		2,715,333.65
	OTHER ASSETS, NON-CURRENT		5,252,879.00								5,252,879.00
OTHER ASSETS		1,387,049.06	7,377,444.23	1,499,302.03					(2,295,582.67)		7,968,212.65
CAPITAL ASSETS	LAND							29,340,967.58			29,340,967.58
	CONSTRUCTION IN PROGRESS							16,251,770.95			16,251,770.95
	COLLECTIONS							3,379,729.00			3,379,729.00
	NON-DEPRECIABLE CAPITAL ASSETS							48,972,467.53			48,972,467.53
	BUILDINGS							1,199,881,700.35			1,199,881,700.35
	IMPROVEMENTS OTHER THAN BUILDINGS							77,953,952.83			77,953,952.83
	EQUIPMENT							202,522,810.29			202,522,810.29
	SOFTWARE							20,025,519.45			20,025,519.45
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							67,911,555.95			67,911,555.95
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(604,631,437.65)			(604,631,437.65)
	DEPRECIABLE CAPITAL ASSETS							965,573,537.21			965,573,537.21
CAPITAL ASSETS								1,014,546,004.74			1,014,546,004.74
INTERFUND RECEIVABLES	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		(2,438,661.07)				2,438,661.07				-
ASSETS		62,872,699.20	584,852,619.93	150,975,726.99	16,315,449.76	316,202,162.21	3,090,879.14	1,034,812,343.55	(2,295,582.67)	(7,062,457.00)	2,159,763,841.11
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							22,790,921.83			22,790,921.83
DEFERRED OUTFLOWS								22,790,921.83			22,790,921.83
ASSETS AND DEFERRED OUTFLOWS		62,872,699.20	584,852,619.93	150,975,726.99	16,315,449.76	316,202,162.21	3,090,879.14	1,057,603,265.38	(2,295,582.67)	(7,062,457.00)	2,182,554,762.94

	SNP LINE DESC	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2015
LIABILITIES											
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(9,491,367.56)	(22,586,002.57)	(11,710,484.53)	(56,095.01)	(4,414,951.15)	(69,487.12)			7,062,457.00	(41,265,930.94)
ACCRUED EXPENSES	ACCRUED EXPENSES	(27,519,818.42)	(51,755,305.23)	(58,378,569.03)							(137,653,692.68)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT							(9,439,222.30)			(9,439,222.30)
	COMPENSATED ABSENCES, NON-CURRENT							(117,945,693.97)			(117,945,693.97)
COMPENSATED ABSENCES								(127,384,916.27)			(127,384,916.27)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT							(136,369,763.23)			(136,369,763.23)
OTHER POSTEMPLOYMENT BENEFITS								(136,369,763.23)			(136,369,763.23)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(16,191,050.52)	(3,668,320.15)	(44,481,314.79)				(517,397.16)	2,295,582.67		(62,562,499.95)
	UNEARNED REVENUE, NON-CURRENT	(1,562,256.68)						(8,880,911.84)			(10,443,168.52)
UNEARNED REVENUE		(17,753,307.20)	(3,668,320.15)	(44,481,314.79)				(9,398,309.00)	2,295,582.67		(73,005,668.47)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT							(26,587,451.98)			(26,587,451.98)
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(5,127,790.80)		(465,857,592.61)			(470,985,383.41)
BONDS AND CAPITAL LEASES PAYABLE						(5,127,790.80)		(492,445,044.59)			(497,572,835.39)
ALTERNATE MEDICARE PLAN	ALTERNATE MEDICARE PLAN, CURRENT							(901,856.12)			(901,856.12)
	ALTERNATE MEDICARE PLAN, NON-CURRENT							(5,014,315.09)			(5,014,315.09)
ALTERNATE MEDICARE PLAN								(5,916,171.21)			(5,916,171.21)
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT		(623,892.12)								(623,892.12)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT		(436,721.77)								(436,721.77)
EARLY RETIREMENT INCENTIVE PROGRAM			(1,060,613.89)								(1,060,613.89)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(993,521.85)	(579,106.07)	(963,535.82)							(2,536,163.74)
	OTHER LIABILITIES, CURRENT		(4,923,166.34)			(781,690.33)					(5,704,856.67)
	OTHER LIABILITIES, NON-CURRENT		(9,619,415.61)								(9,619,415.61)
OTHER LIABILITIES		(993,521.85)	(15,121,688.02)	(963,535.82)		(781,690.33)					(17,860,438.02)
LIABILITIES		(55,758,015.03)	(94,191,929.86)	(115,533,904.17)	(56,095.01)	(10,324,432.28)	(69,487.12)	(501,843,353.59)	(267,375,268.04)	7,062,457.00	(1,038,099,028.10)
NET POSITION											
INVESTMENT IN CAPITAL ASSETS	NET INVESTMENT IN CAPITAL ASSETS							555,759,911.79			555,759,911.79
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			19,301,497.39							19,301,497.39
	RESEARCH			74,143.17							74,143.17
	ACADEMIC SUPPORT			299,058.80							299,058.80
	STUDENT LOANS AND SERVICES			23,523.27	16,268,868.31						16,292,391.58
	SCHOLARSHIPS AND FELLOWSHIPS			1,081,395.82							1,081,395.82
	AUXILIARY ENTERPRISES		32,561,446.18			7,846,040.57	1,175,186.19				41,582,672.94
	INSTITUTIONAL SUPPORT			2,478,080.69							2,478,080.69
	CAPITAL			44,503.71		437,854.81					482,358.52
	OTHER			265,051.02							265,051.02
RESTRICTED FOR EXPENDABLE PURPOSES			32,561,446.18	23,567,253.87	16,268,868.31	8,283,895.38	1,175,186.19				81,856,649.93
UNRESTRICTED	UNRESTRICTED	7,114,684.17	458,099,243.89	11,874,568.95	(9,513.56)	297,593,834.55	1,846,205.83		(269,670,850.71)		506,848,173.12
NET POSITION		7,114,684.17	490,660,690.07	35,441,822.82	16,259,354.75	305,877,729.93	3,021,392.02	555,759,911.79	(269,670,850.71)		1,144,464,734.84



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

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2015
Denver

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Operating												
Operating revenues	Student tuition, net	Student tuition	(226,232,437.84)	(31,552,907.52)	-					812,881.38		(256,972,463.98)
		Scholarship allowance							40,705,603.23			40,705,603.23
	Student tuition, net (pledged revenues of \$21,626,673)		(226,232,437.84)	(31,552,907.52)	-				40,705,603.23	812,881.38		(216,266,860.75)
	Student fees, net	Student fees	(23,684,976.55)	(6,100,978.91)						95,161.49		(29,690,793.97)
		Scholarship allowance							4,548,821.27			4,548,821.27
	Student fees, net (pledged revenues of \$6,501,633)		(23,684,976.55)	(6,100,978.91)					4,548,821.27	95,161.49		(25,141,972.70)
	Fee-for-service contracts		(68,102,778.46)									(68,102,778.46)
	Federal grants and contracts (pledged revenues of \$69,143,049)				(277,098,438.51)							(277,098,438.51)
	State and local grants and contracts (pledged revenues of \$7,816,045)				(32,452,109.02)					1,128,441.51		(31,323,667.51)
	Nongovernmental grants and contracts				(80,538,817.46)							(80,538,817.46)
	Sales and services of educational departments (pledged revenues of \$3,237,818)		-	(156,822,790.96)	-					(26,588.36)		(156,849,379.32)
	Auxiliary enterprises, net (pledged revenues of \$4,385,600)			(17,564,089.97)						(11,690.25)		(17,575,780.22)
	Health services operating revenues		(1,987,146.94)	(706,818,606.88)						1,670,364.09		(707,135,389.73)
	Internal Revenues	Internal service center revenues		(46,621,798.70)						(11,875,949.00)	58,497,747.70	-
		Interdepartmental revenues	(6,882,530.58)	(17,493,964.82)	(99,693.88)					24,476,189.28		-
	Internal Revenues		(6,882,530.58)	(64,115,763.52)	(99,693.88)					12,600,240.28	58,497,747.70	-
	Other operating revenues	Denver AHEC library funding	(4,978,873.00)									(4,978,873.00)
		Other revenues	(19,275,040.20)	(33,019,596.88)	(1,464,950.06)	(259,858.80)	-			22,024,743.06		(31,994,702.88)
	Other operating revenues (pledged revenues of \$709,264)		(24,253,913.20)	(33,019,596.88)	(1,464,950.06)	(259,858.80)	-			22,024,743.06		(36,973,575.88)
	Operating revenues		(351,143,783.57)	(1,015,994,734.64)	(391,654,008.93)	-	-		45,254,424.50	38,293,553.20	58,497,747.70	(1,617,006,660.54)
Operating expenses	Education and general	Instruction	202,070,665.82	128,027,171.23	110,566,529.36				9,151,691.23	(23,366,719.82)		426,449,337.82
		Research	333,381.38	687,188.34	237,065,138.75				3,071,416.18	(2,010,716.58)		239,146,408.07
		Public service	110,586.72	62,273,660.23	29,873,360.35				1,306,379.91	(2,157,731.55)		91,406,255.66
		Academic support	58,754,414.99	502,678.48	431,706.45				1,396,517.99	(310,384.77)		60,774,933.14
		Student services	12,563,047.42	8,843,600.99	712,167.57	332,325.93			369,535.12	(2,000,835.76)		20,819,841.27
		Institutional support	45,955,357.33	1,491,750.40	7,063,662.07				1,232,254.62	(4,684,143.94)		51,058,880.48
		Operation and maintenance of plant	28,374,106.31	15,766,895.06	10,578,368.31		45,629.70	37,740.08	418,572.15	(1,446,790.84)	4,637,858.35	58,412,379.12
		Student aid	15,871,574.99	1,170,300.37	33,127,168.17				(45,276,153.10)			4,892,890.43
	Education and general		364,033,134.96	218,763,245.10	429,418,101.03	332,325.93	45,629.70	37,740.08	(28,329,785.90)	(35,977,323.26)	4,637,858.35	952,960,925.99
	Depreciation								71,061,681.71			71,061,681.71
	Auxiliary enterprises	Program expenses		16,146,126.65	24,835.03				12,297.71	18,676.74		16,201,936.13
		Internal service center expenses		68,432,848.47					824,945.66	72,930.87	(58,497,747.70)	10,832,977.30
	Auxiliary enterprises			84,578,975.12	24,835.03				837,243.37	91,607.61	(58,497,747.70)	27,034,913.43
	Health services operating expenses		4,994,530.09	665,507,981.97	230,461.69				21,209,910.00	(47,120,888.86)		644,821,994.89
	Operating expenses		369,027,665.05	968,850,202.19	429,673,397.75	332,325.93	45,629.70	37,740.08	71,061,681.71	(6,282,632.53)	(83,006,604.51)	1,695,879,516.02
Operating, net			17,883,881.48	(47,144,532.45)	38,019,388.82	72,467.13	45,629.70	37,740.08	71,061,681.71	38,971,791.97	(44,713,051.31)	78,872,855.48

SRECNP LINE DESC		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2015
Nonoperating												
Nonoperating revenues	Federal pell grant			(15,686,565.00)								(15,686,565.00)
	State appropriations	(13,007,869.00)										(13,007,869.00)
	Gifts	-	-	(111,034,565.17)						40,587,898.00		(70,446,667.17)
	Investment Income, net		(4,877,216.58)	(3,318,875.68)		(52,147.70)	(2,897.77)					(8,251,137.73)
	Investment expense		60,816.02	56,215.77								117,031.79
	Investment Income, net		(4,816,400.56)	(3,262,659.91)		(52,147.70)	(2,897.77)					(8,134,105.94)
	Royalty income, net		(714,779.66)									(714,779.66)
	Gain (loss) on disposal of assets	(2,399.50)	(5,084.00)			(24,299,776.69)		1,557,744.52				(22,749,515.67)
	Interest on capital asset-related debt	195,621.06	10,657.38	4,322.46		7,666.74	19,278,298.73	(955,945.50)				18,540,620.87
	Bond issuance costs						-	539,560.94				539,560.94
	Other nonoperating revenues, net (pledged revenues of \$1,218,107)	(28,731.66)	(360,069.86)			(959,820.43)	(772,350.61)					(2,120,972.56)
	Nonoperating revenues	(12,843,379.10)	(5,885,676.70)	(129,979,467.62)		(25,304,078.08)	18,503,050.35	1,141,359.96		40,587,898.00		(113,780,293.19)
Other												
Other revenues	Capital appropriations					(403,625.21)						(403,625.21)
	Capital grants and gifts			(14,340,317.08)		63,460.78		(315,535.00)		3,538,645.00		(11,053,746.30)
	Other revenues			(14,340,317.08)		(340,164.43)		(315,535.00)		3,538,645.00		(11,457,371.51)
Other interfund related additions and deletions	Indirect cost recovery transfers	(62,391,356.48)	(15,334,500.06)	77,725,856.54								-
	Mandatory transfers	16,866,620.22	27,220,654.22	29,827.95		474,245.04	(44,591,347.43)					-
	Voluntary transfers	30,702,477.58	(1,765,541.36)	6,859,320.83	(70,256.48)	(36,152,263.66)	(761,334.29)			586,508.31		(601,089.07)
	Capital asset additions and plant fund activity	11,467,388.98	3,632,675.92	11,164,535.63		57,452,823.27		(79,079,565.45)			(4,637,858.35)	-
	Financing activity	363,045.07	189,803.80	121,203.47		(35,709,920.76)	23,726,489.00	11,309,379.42				-
	Other interfund related additions and deletions	(2,991,824.63)	13,943,092.52	95,900,744.42	(70,256.48)	(13,935,116.11)	(21,626,192.72)	(67,770,186.03)		586,508.31	(4,637,858.35)	(601,089.07)
	Change in net position	2,048,677.75	(39,087,116.63)	(10,399,651.46)	2,210.65	(39,533,728.92)	(3,085,402.29)	4,117,320.64	38,971,791.97	-	-	(46,965,898.29)
Net position												
	Net position begin	(9,163,361.92)	(451,573,573.44)	(25,042,171.36)	(16,261,565.40)	(266,344,001.01)	64,010.27	(559,877,232.43)	230,699,058.74			(1,097,498,836.55)
	Net position end	(7,114,684.17)	(490,660,690.07)	(35,441,822.82)	(16,259,354.75)	(305,877,729.93)	(3,021,392.02)	(555,759,911.79)	269,670,850.71	-	-	(1,144,464,734.84)



UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

June 30, 2015

Auxiliary and Self-Funded Activities

Denver

PAB -- AUX BOOKSTORES
 PAD -- AUX REC CNTR
 PAM -- AUX STU HTH FAC
 PAP -- AUX PARKING
 PAS -- AUX STU GOVT OP

PEC -- EDUC CONT ED
 PEG -- EDUC GME
 POD -- OTHER DENTISTRY
 POH -- UTILITIES SERV
 POI -- PUBLIC HEALTH

POI -- OTHER INS SERV
 POK -- UTILITY SERV RE
 POM -- OTHER MED PRAC
 PON -- OTHER NURS PRAC
 POP -- OTHER PHARMACY

POT -- OTHER TELECOM
 POU -- OTHR PRACT PLAN-UPJ
 POY -- OTHER EAST PAV
 PRL -- OTHER HLTH SERV
 PRR -- RSRCH SUP OPER

PRR -- RSRCH BLDG SYS

	SNP LINE DESC	MISC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POT	POU	POY	PRL	PRR	FY 2015
ASSETS																					
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	62,188,055.00	(89,085.89)	(2,767,100.60)	(199,846.44)	3,578,522.32	1,213,598.86	26,165,293.59	24,135,386.90	262,216.86	324,029.72	1,373,287.85	1,757,133.50	1,784,353.84	692,632.71	833,189.79	34,150,572.00	17,506,171.79	474,536.83		173,583,948.63
	CASH ON HAND	27,290.00	1,250.00	400.00	1,000.00			400.00	400.00	200.00							102,760,502.00	2,160.00			102,762,662.00
	INVESTMENTS AND RESTRICTED POOLED CASH								7,822,214.82				8,969,355.97								193,844,468.79
CASH AND INVESTMENTS																					
		62,216,305.00	(87,835.89)	(2,766,700.60)	(198,846.44)	3,578,522.32	1,213,598.86	26,165,693.59	31,958,091.72	262,416.86	324,029.72	10,311,515.42	1,757,133.50	1,784,353.84	692,632.71	833,189.79	34,964,072.00	17,508,331.79	474,536.83		470,090,951.02
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	8,145,655.31	17,054.92	46,948.00	464,743.99	305,554.68	265,300.95	1,712,214.74	2,784,777.44	508,884.52	52,092.02	85,673.29	1,167,385.00	247,714.75	284,162.95	18,406.38	84,973,801.00	8,057,901.19	18,487.54		106,136,656.67
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,776,445.73)	(1,843.63)		(46,677.62)	(55,958.34)	(69,846.50)	(475,995.91)	(820,949.90)	(140,062.65)					(5,395.00)		(4,593,967.00)	(1,636,025.31)			(10,623,167.59)
	ACCOUNTS RECEIVABLE	5,369,209.58	15,211.29	46,948.00	418,066.37	249,596.34	195,454.45	1,236,218.83	1,963,827.54	368,821.87	52,092.02	85,673.29	1,167,385.00	242,319.75	284,162.95	18,406.38	80,379,834.00	6,421,875.88	18,487.54		96,513,491.08
INVENTORIES	INVENTORIES	164,637.59	134,396.93		354,153.81								368,561.08				29,568.00	10,261,137.26			11,309,394.67
	OTHER ASSETS, CURRENT	7,152.29		110,000.00				118,368.90				51,267.87					1,826,016.00	11,760.07			2,124,665.23
	OTHER ASSETS, NON-CURRENT																				5,252,879.00
	OTHER ASSETS	7,152.29		110,000.00				118,368.90				51,267.87					7,078,895.00	11,760.07			7,377,444.23
	INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES																				(2,438,661.07)
		67,797,304.46	61,772.33	(2,609,752.60)	573,373.74	3,828,118.66	1,409,053.31	27,520,281.32	33,921,829.26	631,238.73	376,121.74	10,448,356.68	3,291,079.58	2,026,673.59	956,795.66	851,596.17	401,352,309.00	31,763,443.93	493,024.37		584,852,619.93
LIABILITIES																					
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(2,211,377.65)	18,700.35	(279,725.45)	(180,420.85)	(58,131.82)	(47,585.73)	(543,071.39)	(32,652.59)	(1,195.00)	(2,862.00)	(8,168.16)	(361,002.32)			(125,780.75)	(18,406,274.00)	(406,670.12)	(141,166.09)		(22,586,002.57)
ACCRUED EXPENSES	ACCRUED EXPENSES	(4,984,946.50)	(103,218.44)		(74,449.97)		(584,066.08)	(1,280,774.76)	(5,041,578.73)	(161,500.44)	(6,154.51)	(86,836.19)	(140,940.10)	(190,930.54)	(35,310.42)		(221,222.37)	(7,813,887.00)	(1,088,820.45)	(342,868.39)	(51,755,305.53)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(333,420.44)	(846.79)	(47,557.23)			(291,851.29)	(2,217,851.93)	(502,566.29)	(74,323.18)								(200,104.00)			(3,668,320.15)
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(623,892.12)																			(623,892.12)
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(436,721.77)																			(436,721.77)
	EARLY RETIREMENT INCENTIVE PROGRAM	(1,060,613.89)																			(1,060,613.89)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(288,140.76)				(27,887.25)		(246,078.06)		(1,799,429.00)											(17,000.00)
	OTHER LIABILITIES, CURRENT	(464,704.76)											(2,550,448.38)			(0.17)					(118,564.00)
	OTHER LIABILITIES, NON-CURRENT												(6,947,359.61)								(9,819,415.61)
	OTHER LIABILITIES	(742,845.54)				(27,887.25)		(246,078.06)		(1,799,429.00)			(9,497,808.00)			(0.17)					(2,897,646.00)
	LIABILITIES	(9,333,104.44)	7,836.12	(327,282.68)	(54,870.82)	(86,019.07)	(603,503.10)	(4,096,776.14)	(7,376,236.41)	(236,518.62)	(11,216.51)	(9,591,612.27)	(501,342.42)	(190,930.54)	(35,310.42)	(347,003.29)	(96,219,961.00)	(4,503,443.57)	(484,034.48)		(94,191,929.86)
NET POSITION		58,424,200.02	69,608.45	(2,937,035.28)	318,502.92	3,742,099.59	805,550.21	23,423,505.18	26,545,592.65	394,720.11	364,905.23	856,744.11	2,789,137.16	1,835,743.05	921,485.24	904,592.88	345,332,348.00	27,260,000.36	8,989.89		490,660,690.07



UNIVERSITY OF COLORADO
 STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2015
 Denver

		SRECAP LINE DESC	MISC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POM	PON	POP	POT	POU	POV	PRL	PSR	FY 2015	
Operating																							
Operating revenues	Student tuition, net		-						(29,420,795.51)	(2,132,112.01)												(31,552,907.52)	
	Student fees, net (pledged revenues of \$514,579)		(20,000.00)			(103,586.88)			(876,445.83)	(173,250.50)												(8,100,978.91)	
	Sales and services of educational departments (pledged revenues of \$3,237,818)		(1,685,646.29)			-			(3,029,952.09)	(74,387,255.33)			(271,334.50)				(1,437,391.61)	(144,024.49)				(196,822,790.96)	
	Auxiliary enterprises, net (pledged revenues of \$4,385,608)		(853,271.60)	(1,125,816.24)	(2,498,213.54)	(8,363,693.46)	(4,823,243.95)	-														(17,564,686.87)	
	Health services operating revenues		(17,678,338.33)						(645,698.89)	(3,813,728.68)	(5,410,236.95)			(884,689.04)	(3,378,311.71)	(4,684.53)						(577,686,592.00)	(706,818,696.88)
	Internal Revenues	Internal service center revenues	(26,511,856.48)									(874,969.03)					(4,556,470.55)				(9,135,966.68)	(46,821,798.70)	
	Internal Revenues	Interdepartmental revenues	(2,760,746.11)				(300.00)	(463,877.98)	(11,208,324.82)	(15,648.40)							(29,898.75)	(498,188.60)			(2,488,980.07)	(17,493,964.80)	
	Internal Revenues		(29,282,602.59)				(699.99)	(463,877.98)	(11,208,324.82)	(15,648.40)				(874,969.03)			(29,898.75)	(498,188.60)			(2,488,980.07)	(18,135,966.68)	
	Other operating revenues (pledged revenues of \$703,204)		(13,650,122.10)				(210,154.48)	(282,242.50)	(1,134,617.55)	(3,413.75)	(5,358,968.00)		(465.39)				(984,167.26)	(2,348,503.00)			(222,782.74)	(56,991,851)	
	Operating revenues		(72,281,924.07)	(1,125,816.24)	(2,498,213.54)	(8,467,198.34)	(4,823,243.95)	(5,339,938.18)	(35,021,005.69)	(92,949,238.49)	(3,425,885.39)	(280,747.25)	(6,233,855.00)	(884,689.04)	(3,378,762.10)	(1,471,584.89)	(6,182,856.76)	(880,035,094.00)	(89,265,257.17)	(9,192,558.51)	(87,923.92)	(1,915,994,734.64)	
Operating expenses	Education and general	Instruction	7,560,010.05						29,567,458.82	88,753,761.79												1,755,900.57	
	Education and general	Research	687,188.34																				687,188.34
	Education and general	Public service	6,806,159.14									250,433.34											62,273,660.23
	Education and general	Academic support	923,678.48																				622,678.48
	Education and general	Student services	3,425,460.90				5,418,140.09																8,843,600.99
	Education and general	Institutional support	728,728.89																				763,023.51
	Education and general	Operation and maintenance of plant	29,469.90																				15,768,656.06
	Education and general	Student aid	190,791.78						952,110.78	-		4,692.36											22,746.46
	Education and general	Auxiliary enterprises	483,013.22	1,216,301.05	3,063,480.96	8,940,461.99	2,462,869.43	5,418,140.09	38,519,609.69	88,753,761.79		255,125.69					1,106,686.85	783,923.51					55,889,676.93
	Education and general	Auxiliary enterprises	37,797,736.62										6,128,198.27										5,354,698.62
	Education and general	Internal service center expenses	38,260,752.84	1,216,301.05	3,063,480.96	8,940,461.99	2,462,869.43						6,128,198.27										5,354,698.62
	Education and general	Health services operating expenses	16,611,257.84								3,471,953.46			684,689.04	2,625,220.06								640,278,738.00
	Operating expenses		74,502,460.16	1,216,301.05	3,063,480.94	8,940,461.99	2,462,869.43	5,418,140.09	38,519,609.69	88,753,761.79	3,471,953.46	255,125.69	6,128,198.27	684,689.04	2,625,220.06	1,106,686.85	6,117,722.33	640,278,738.00	58,534,268.50	9,262,199.54	15,737,425.14		865,507,581.97
	Operating, net		2,344,478.09	90,482.81	365,267.42	473,271.65	(2,360,373.62)	179,191.91	(4,581,398.00)	(3,295,476.70)	46,868.67	(25,621.56)	(165,788.73)	-	(751,542.04)	(365,298.64)	(65,128.43)	(89,755,366.00)	(10,881,059.67)	69,241.23	15,648,561.24	(47,144,532.45)	
Nonoperating																							
Nonoperating revenues	Investment income, net	Investment income																				(146,209.00)	
	Investment income, net	Investment expense																				29,662.22	
	Investment income, net																					(115,546.87)	
	Royalty income, net		(714,779.66)																				
	Interest on capital asset-related debt		4,363.34																				
	Other nonoperating revenues, net (pledged revenues of \$52,725)		(281,088.79)	(2,002.90)			(740.50)																
	Nonoperating revenues		(871,568.21)	(2,002.90)			(740.50)																
Other																							
Other interfund related additions and deletions	Indirect cost recovery transfers		(127,000.00)																				
	Mandatory transfers					1,445,944.37																	
	Voluntary transfers		(2,383,274.00)	(121.50)	-	(592,891.37)	418,589.13	(356.66)	4,764,062.66	1,257,117.18	(199.17)	1,352.83	(1,835.77)		(2,427.38)	(1,377.94)	388,629.30	4,588,348.00	2,484,695.87				
	Capital asset additions and plant fund activity		43,691.06		9,037.46		125,886.20	25,195.90	3,800.00								593.91	3,072,163.00	16,982,615.57	(1,876,144.44)	(14,915,691.61)	(1,785,541.36)	
	Financing activity		73,123.18																				
	Other interfund related additions and deletions		(2,389,268.74)	(121.50)	9,037.46	(592,891.37)	1,990,399.70	24,838.34	4,767,362.66	1,257,117.18	(199.17)	1,352.83	(1,835.77)		(2,427.38)	(1,377.94)	389,183.21	7,854,523.00	13,837,155.38	(1,861,758.71)	(15,648,561.24)		
	Change in net position		(1,625,353.86)	88,358.41	374,305.68	(19,619.72)	(270,714.42)	203,940.25	265,966.57	1,257,117.18	27,750.90	(24,268.73)	(196,861.19)	-	(753,969.42)	(368,675.88)	304,054.78	(36,708,415.00)	2,884,334.18	(1,792,517.68)	-	(39,082,032.63)	
Net position begin																							
Net position begin			(57,388,646.16)	(157,966.86)	2,562,738.20	(198,863.20)	(3,271,385.17)	(1,009,496.46)	(23,689,471.75)	(24,391,686.26)	(422,471.01)	(340,636.50)	(699,878.22)		(1,081,773.63)	(564,810.16)	(808,647.68)	(308,623,933.00)	(30,144,334.54)	1,783,527.79		(451,573,573.48)	
Net position end			(58,424,200.02)	(69,408.45)	2,937,035.28	(318,582.92)	(3,742,699.59)	(899,559.21)	(23,423,505.18)	(26,545,592.65)	(894,720.11)	(364,995.23)	(896,744.41)		(1,830,743.09)	(521,485.24)	(504,592.88)	(345,332,348.00)	(27,280,000.36)	(8,989.89)		(490,655,696.07)	