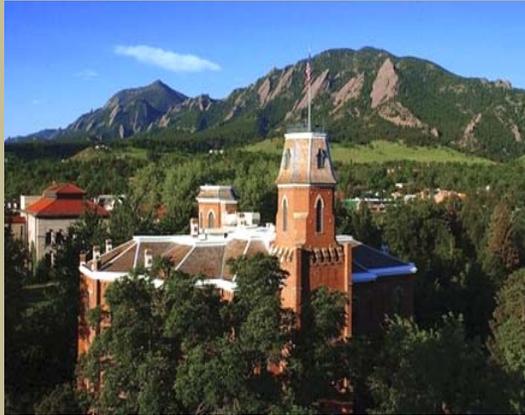


2019

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, 2019

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

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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2019
Consolidated

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2019
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	100,422,423.25	465,696,130.20	94,971,699.87		1,133,263.72	1,101,781,183.99	29,101,001.10	(0.03)			1,793,105,702.10
	CASH ON HAND	86,505.80	179,441,204.81	130,310.30								179,658,020.91
	INVESTMENTS AND RESTRICTED POOLED CASH	68,378,336.98	467,040,574.50	15,810,793.82	11,736,390.91	274,475,586.05	223,228,762.09	8,493,019.02				1,069,163,463.37
CASH AND INVESTMENTS		168,887,266.03	1,112,177,909.51	110,912,803.99	11,736,390.91	275,608,849.77	1,325,009,946.08	37,594,020.12	(0.03)			3,041,927,186.38
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	63,428,598.15	271,529,456.85	148,142,728.06		19,006.34	1,622,056.38	62,137.25	749,094.96		(6,509,942.35)	479,043,135.64
	ACCOUNTS RECEIVABLE-DPCU, CURRENT		525.00	9,678,350.66								9,678,875.66
	ACCOUNTS RECEIVABLE, NONCURRENT			3,251,155.30	4,768.24				16,518,639.73			19,774,563.27
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(14,168,949.30)	(27,312,299.65)	(292,472.20)	(30.00)							(41,773,751.15)
	ACCOUNTS RECEIVABLE	49,259,648.85	244,217,682.20	160,779,761.82	4,738.24	19,006.34	1,622,056.38	62,137.25	17,267,734.69		(6,509,942.35)	466,722,823.42
	LOANS AND NOTES RECEIVABLE, CURRENT				3,817,787.96							3,817,787.96
	LOANS AND NOTES RECEIVABLE, NONCURRENT		12,653,960.00		23,147,668.92							35,801,628.92
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(2,624,687.96)							(2,624,687.96)
	LOANS AND NOTES RECEIVABLE		12,653,960.00		24,340,768.92							36,994,728.92
ACCOUNTS, LOANS AND NOTES RECEIVABLE		49,259,648.85	256,871,642.20	160,779,761.82	24,345,507.16	19,006.34	1,622,056.38	62,137.25	17,267,734.69		(6,509,942.35)	503,717,552.34
INVENTORIES		1,117,449.24	21,832,602.22									22,950,051.46
OTHER ASSETS	OTHER ASSETS, CURRENT	1,764,018.58	8,440,635.35	1,557,787.69			212,871.18			285,053.27	278,305.69	12,538,671.76
	OTHER ASSETS, NON-CURRENT		4,461,338.91									4,461,338.91
OTHER ASSETS		1,764,018.58	12,901,974.26	1,557,787.69			212,871.18			285,053.27	278,305.69	17,000,010.67
CAPITAL ASSETS	BUILDINGS								4,300,615,908.48			4,300,615,908.48
	IMPROVEMENTS OTHER THAN BUILDINGS								312,328,714.70			312,328,714.70
	EQUIPMENT								613,171,599.16			613,171,599.16
	SOFTWARE								96,799,802.89			96,799,802.89
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								423,703,781.10			423,703,781.10
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(2,572,473,117.17)			(2,572,473,117.17)
	DEPRECIABLE CAPITAL ASSETS								3,176,056,325.16			3,176,056,325.16
	LAND					1,955,470.45			100,654,039.26			102,609,509.71
	CONSTRUCTION IN PROGRESS								425,335,798.30			425,335,798.30
	COLLECTIONS								19,627,732.82			19,627,732.82
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45			545,617,570.38			547,573,040.83
CAPITAL ASSETS						1,955,470.45			3,721,673,895.54			3,723,629,365.99
INTERFUND RECEIVABLES, NET		(5,276,522.99)	3,820,539.29				390,071.81	1,065,911.89				-
TOTAL ASSETS		215,751,859.71	1,407,604,667.48	273,250,353.50	36,081,898.07	277,583,326.56	1,327,234,945.45	38,722,069.26	3,738,941,630.20	285,053.27	(6,231,636.66)	7,309,224,166.84
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								49,805,755.45			49,805,755.45
	PERA PENSION RELATED									196,246,225.17		196,246,225.17
	ALTERNATE MEDICARE PLAN RELATED									13,153,704.53		13,153,704.53
	OTHER POSTEMPLOYMENT BENEFITS RELATED									48,961,063.52		48,961,063.52
	DEFERRED OUTFLOWS OTHER								1,036,560.00			1,036,560.00
TOTAL DEFERRED OUTFLOWS									50,842,315.45	258,360,993.22		309,203,308.67
TOTAL ASSETS AND DEFERRED OUTFLOWS		215,751,859.71	1,407,604,667.48	273,250,353.50	36,081,898.07	277,583,326.56	1,327,234,945.45	38,722,069.26	3,789,783,945.65	258,646,046.49	(6,231,636.66)	7,618,427,475.51

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2019
LIABILITIES												
ACCOUNTS PAYABLE		(18,119,008.54)	(50,601,189.41)	(18,546,967.13)	(67,855.07)	(1,450.57)	(40,264,530.62)	(54,222.97)			6,509,942.35	(121,145,281.96)
ACCOUNTS PAYABLE - DPCU				(46,831.50)								(46,831.50)
ACCRUED EXPENSES		(53,709,372.65)	(70,344,118.76)	(948,564.74)			(404,000.71)	(3,426,759.60)				(128,832,816.46)
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(16,865,073.86)		(16,865,073.86)
	COMPENSATED ABSENCES, NONCURRENT									(241,010,672.84)		(241,010,672.84)
COMPENSATED ABSENCES										(257,875,746.70)		(257,875,746.70)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(49,740,085.33)	(39,892,707.31)	(74,436,789.00)			(11,871,000.00)		(499,094.96)	3,698,688.69		(172,740,987.91)
	UNEARNED REVENUE, NONCURRENT	(1,620,296.96)	(24,000.00)						(6,850,609.92)			(8,494,906.88)
UNEARNED REVENUE		(51,360,382.29)	(39,916,707.31)	(74,436,789.00)			(11,871,000.00)		(7,349,704.88)	3,698,688.69		(181,235,894.79)
COMMERCIAL PAPER, CURRENT							(20,996,546.60)		(114,503,453.40)			(135,500,000.00)
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(1,527,114.66)		(110,903,005.20)			(112,430,119.86)
	BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT						(53,768,266.18)		(1,468,263,408.40)			(1,522,031,674.58)
BONDS AND CAPITAL LEASES PAYABLE							(55,295,380.84)		(1,579,166,413.60)			(1,634,461,794.44)
OTHER POSTEMPLOYMENT BENEFITS										(893,196,270.20)		(893,196,270.20)
ALTERNATE MEDICARE PLAN										(83,212,000.04)		(83,212,000.04)
NET PENSION										(1,244,557,894.39)		(1,244,557,894.39)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(9,494,555.88)	(7,041,817.07)	(4,443,660.46)								(20,980,033.41)
	OTHER LIABILITIES, CURRENT	(1,496,939.65)	(16,617,760.96)	(3,527.52)	(3,100,661.75)		(13,646,542.05)			(127,454.40)		(34,992,886.33)
	OTHER LIABILITIES, NONCURRENT	(700,817.71)	(18,375,342.76)		(16,418,767.32)				(1,295,700.00)	(211,997.60)		(37,002,625.39)
OTHER LIABILITIES		(11,692,313.24)	(42,034,920.79)	(4,447,187.98)	(19,519,429.07)		(13,646,542.05)		(1,295,700.00)	(339,452.00)		(92,975,545.13)
TOTAL LIABILITIES		(134,881,076.72)	(202,896,936.27)	(98,426,340.35)	(19,587,284.14)	(1,450.57)	(142,478,000.82)	(3,480,982.57)	(1,702,315,271.88)	(2,475,482,674.64)	6,509,942.35	(4,773,040,075.61)
DEFERRED INFLOWS												
DEFERRED INFLOWS	PERA PENSION RELATED									(657,753,569.52)		(657,753,569.52)
	ALTERNATE MEDICARE PLAN RELATED									(5,176,000.00)		(5,176,000.00)
	OTHER POSTEMPLOYMENT BENEFITS RELATED									(101,300,465.06)		(101,300,465.06)
	OTHER						(1,748,207.21)					(1,748,207.21)
TOTAL DEFERRED INFLOWS							(1,748,207.21)			(764,230,034.58)		(765,978,241.79)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(134,881,076.72)	(202,896,936.27)	(98,426,340.35)	(19,587,284.14)	(1,749,657.78)	(142,478,000.82)	(3,480,982.57)	(1,702,315,271.88)	(3,239,712,709.22)	6,509,942.35	(5,539,018,317.40)
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS									2,087,468,673.77			2,087,468,673.77
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH						21,707,983.19					21,707,983.19
	ACADEMIC SUPPORT						14,129,625.22					14,129,625.22
	SCHOLARSHIPS AND FELLOWSHIPS						11,205,196.92					11,205,196.92
	OTHER						1,589,698.21					1,589,698.21
RESTRICTED FOR NONEXPENDABLE PURPOSES							48,632,503.54					48,632,503.54
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		359,169.21	150,749,635.84			129,692.03					151,238,497.08
	RESEARCH			7,191,800.96			39,555,721.88					46,747,522.84
	ACADEMIC SUPPORT			2,148,332.05			37,697,403.33					39,845,735.38
	STUDENT LOANS AND SERVICES			765,467.34	17,950,003.07		34,515.64					18,749,986.05
	SCHOLARSHIPS AND FELLOWSHIPS			3,066,084.54			42,952,749.65					46,018,834.19
	AUXILIARY ENTERPRISES	(1,358.40)	53,649,913.74	1,453,845.65			128,075,633.42	10,260,760.63				193,438,795.04
	INSTITUTIONAL SUPPORT			12,218,615.38			156,047.87					12,374,663.25
	CAPITAL		6,623,872.55	4,842,586.99			5,889,878.87	14,097,953.63	17,935,092.76			49,389,384.80
	OTHER		2,671,005.56	2,116,928.42			41,799,323.69	416,070.57				47,003,328.24
RESTRICTED FOR EXPENDABLE PURPOSES		(1,358.40)	63,303,961.06	184,553,297.17	17,950,003.07	168,180,817.32	142,624,173.26	28,195,853.39				604,806,746.87
UNRESTRICTED		80,872,141.39	1,141,403,770.16	(9,729,284.03)	(1,455,389.14)	59,020,347.92	1,042,132,771.36	7,045,233.31		(2,981,066,662.73)	278,305.69	(661,498,766.07)
TOTAL NET POSITION		80,870,782.99	1,204,707,731.22	174,824,013.14	16,494,613.93	275,833,668.78	1,184,756,944.62	35,241,086.70	2,087,468,673.77	(2,981,066,662.73)	278,305.69	2,079,409,158.11

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2019

Consolidated

SRENCPLINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019
Operating													
Operating revenues	Student tuition, net	Student tuition	(1,158,488,979.28)	(65,518,987.71)							2,557,323.64		(1,221,450,643.34)
		Scholarship allowance								211,344,592.81			211,344,592.81
		Student tuition, net (pledged revenues of \$1,010,106,051)	(1,158,488,979.28)	(65,518,987.71)						211,344,592.81			(1,010,106,050.53)
	Student fees, net	Student fees	(43,997,679.04)	(60,761,536.23)							195,600.69		(104,563,614.59)
		Scholarship allowance								18,609,441.56			18,609,441.56
		Student fees, net (pledged revenues of \$1,105,664)	(43,997,679.04)	(60,761,536.23)	-	-	-	-	-	18,609,441.56			(85,954,173.03)
		Fee-for-service contracts	(143,442,829.27)										(143,442,829.27)
		Federal grants and contracts (pledged revenues of \$186,654,314)									8,610.00		(781,144,618.26)
		State and local grants and contracts (pledged revenues of \$15,304,067)									2,986,391.18		(70,852,163.59)
		Nongovernmental grants and contracts									367,216.44		(194,675,172.97)
		Sales and services of educational departments	(3,587.00)	(244,709,758.86)	-	-	-	-	-	-	(198,691.13)		(244,912,036.99)
	Auxiliary enterprises, net	Auxiliary enterprises		(308,263,893.21)	-	-	-	-	-		3,431,542.38		(304,832,350.83)
		Scholarship allowance								5,573,184.67			5,573,184.67
		Auxiliary enterprises, net (pledged revenues of \$56,700,954)	-	(308,263,893.21)	-	-	-	-	-	5,573,184.67			(299,259,166.16)
		Health services operating revenues (pledged revenues of \$11,183,650)	(2,061,833.58)	(1,117,221,793.42)							918,668.71		(1,118,364,958.29)
	Internal revenues	Internal service center revenues		(409,135,398.08)	-	-	-	-	-		(12,043,381.30)	387,476,834.82	(33,701,944.56)
		Interdepartmental revenues	(35,453,589.01)	(55,150,409.71)	(131,575.50)						90,735,574.22		0.00
		Other internal revenues	(57,974,132.00)									57,974,132.00	-
		Internal revenues	(93,427,721.01)	(464,285,807.79)	(131,575.50)	-	-	-	-	-	78,692,192.92	445,450,966.82	(33,701,944.56)
	Other operating revenues	Denver AHEC library funding	(5,532,493.00)										(5,532,493.00)
		Miscellaneous	(38,277,723.41)	(71,976,680.49)	(29,505,502.78)	(325,587.05)	(1,685,731.28)	(1,035,951.56)			33,432,837.83		(109,374,338.74)
		Other revenues				(557,968.75)							(557,968.75)
		Other operating revenues (pledged revenues of \$7,454,882)	(43,810,216.41)	(71,976,680.49)	(29,505,502.78)	(883,555.80)	(1,685,731.28)	(1,035,951.56)	-	-	33,432,837.83	-	(115,464,800.49)
	Total operating revenues		(1,485,232,845.58)	(2,332,738,457.71)	(1,079,671,250.72)	(883,555.80)	(1,685,731.28)	(1,035,951.56)	-	235,527,219.04	122,391,692.66	445,450,966.82	(4,097,877,914.13)
Operating expenses	Education and general	Instruction	730,738,979.02	201,011,673.20	215,418,036.30		2,022.25	666.78		(17,097,583.69)	(31,753,338.68)		1,098,320,455.18
		Research	11,984,212.79	893,373.16	664,752,823.73		430,708.05			(3,370,389.40)	(2,683,790.36)		672,006,937.96
		Public service	2,020,477.96	103,379,817.45	55,125,750.16					(520,252.49)	(2,929,093.50)		157,076,699.58
		Academic support	198,293,871.94	18,710,261.64	6,471,379.07		849,603.50	16,719.56		(14,707,464.58)	(3,585,662.84)		206,048,708.29
		Student services	68,109,604.87	63,124,624.11	4,691,591.83	490,180.63		4,001.80		(9,752,771.92)	(3,290,480.21)		123,376,751.11
		Institutional support	230,596,955.12	66,595,590.25	40,783,276.71	-	1,568,491.49	-		(14,271,023.20)	(16,735,079.28)	(57,974,132.00)	250,564,079.09
		Operation and maintenance of plant	144,554,816.37	32,047,128.46	7,540,928.50		177,897.12	448,596.86	1,189,511.73	(16,379,585.57)	(38,026,275.91)	8,434,639.44	139,987,657.00
		Student aid	117,527,239.89	13,976,650.11	132,386,105.82		887,978.38	-		(241,992,940.01)			22,785,034.20
		Education and general	1,503,826,157.97	499,739,118.38	1,127,169,892.12	490,180.63	2,170,312.18	1,767,776.75	448,596.86	1,189,511.73	(318,092,010.88)	(99,003,720.78)	(49,539,492.56)
		Depreciation								215,348,042.89			215,348,042.89
	Auxiliary enterprises	Program expenses	-	248,493,232.00	6,348,749.76		6,075.72			2,357,966.37	(17,144,302.63)		240,061,721.22
		Internal service center expenses	-	408,493,148.95	16,281.73		5,057.70			(21,149,675.22)	112,021.66	(387,476,834.82)	-
		Other internal expenses			303,311.46						(303,311.46)		-
		Auxiliary enterprises	-	656,986,380.95	6,668,342.95	-	-	11,133.42	-	(18,791,708.85)	(17,335,592.43)	(387,476,834.82)	240,061,721.22
		Health services operating expenses	7,809,384.61	1,027,802,259.21	450,513.32					24,886,564.45	(59,126,927.74)		1,001,821,793.85
		Other operating expenses	-	208,378.32	60,009.00		1,596,413.75				(6,868,368.25)		(5,003,567.18)
	Total operating expenses		1,511,635,542.58	2,184,736,136.86	1,134,348,757.39	490,180.63	3,766,725.93	1,778,910.17	448,596.86	216,537,554.62	(311,997,155.28)	(182,334,609.20)	(437,016,327.38)
	Operating, net		26,402,697.00	(148,002,320.85)	54,677,506.67	(393,375.17)	3,766,725.93	93,178.89	(587,354.70)	216,537,554.62	(76,469,936.24)	(59,942,916.54)	8,434,639.44

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019
Nonoperating													
Nonoperating revenues	Federal Pell grant			(58,681,305.63)									(58,681,305.63)
	State appropriations	(15,950,000.00)											(15,950,000.00)
	State support for pension									(8,584,791.58)			(8,584,791.58)
	Gifts	-	(4,357,610.44)	(262,032,721.74)		(185,960.00)					59,843,459.44		(206,732,832.74)
	Investment Income, net	(25,027,621.94)	(61,834,379.46)	1,638,092.53	(1,201,282.67)	(18,921,896.21)	(63,541,340.98)	(7,039,256.49)			329,740.60		(175,597,944.62)
	Investment income												
	Investment expense	1,538.77	8,866,492.29	46,910.81		3,336,613.60	786.52	1,309.52					12,253,651.51
	Investment Income, net	(25,026,083.17)	(52,967,887.17)	1,685,003.34	(1,201,282.67)	(15,585,282.61)	(63,540,554.46)	(7,037,946.97)	-	-	329,740.60		(163,344,293.11)
	(Gain)/Loss on disposal of assets	(6,091.33)	(252,968.85)	(57.12)			(264,869.77)		3,900,914.88				3,376,927.81
	Interest on capital asset-related debt	123,453.10	61,808.33				3,870,931.12	72,761,779.08	(6,349,153.46)				70,468,818.17
	Bond issuance costs	103,507.50	47,592.22				377,216.48	157,819.05					686,135.25
	Other nonoperating revenues, net (pledged revenues of \$2,262,688)	(176,688.50)	(18,014,795.80)		(121,323.77)		(5,159,643.80)	(3,012,789.81)	(505,560.50)		(329,740.60)		(27,320,542.78)
	Total nonoperating revenues	(40,931,902.40)	(75,483,861.71)	(319,029,081.15)	(1,322,606.44)	(15,771,242.61)	(64,716,920.43)	62,868,861.35	(2,953,799.08)	(8,584,791.58)	59,843,459.44	-	(406,081,884.62)
Other													
Other revenues	Capital student fee, net												(19,915,552.04)
	Student fee	142.50	(19,915,694.54)										3,830,381.92
	Scholarship allowance									3,830,381.92			
	Capital student fee, net (pledged revenues of \$17,250,150)	142.50	(19,915,694.54)	-	-	-	-	-	-	3,830,381.92	-	-	(16,085,170.12)
	Capital appropriations					(51,069.50)	(15,766,981.63)						(15,818,051.13)
	Capital grants and gifts			(11,013,579.07)		(100.00)	(1,243,636.85)		(1,896,562.40)				(14,153,878.32)
	Transfer of permanent endowments					(14,494.00)							(14,494.00)
	Total other revenues	142.50	(19,915,694.54)	(11,013,579.07)	-	(65,663.50)	(17,010,618.48)	-	(1,896,562.40)	3,830,381.92	-	-	(46,071,593.57)
Other interfund related additions and deletions	Indirect cost recovery transfers	(161,862,386.57)	(52,504,569.31)	214,471,039.88			(104,084.00)						-
	Mandatory transfers	25,169,296.81	97,344,992.30	1,374,087.17	(7,380.00)		6,363,370.50	(130,244,366.78)					-
	Voluntary transfers	116,791,229.27	76,565,157.37	1,976,124.39	269,735.26	8,222,338.06	(197,680,767.29)	(6,074,718.47)					69,098.59
	Scholarship allowance offset									0.05			0.05
	Capital asset additions and plant fund activity	29,310,556.67	3,203,746.98	28,665,600.58			260,497,540.22		(313,242,805.01)			(8,434,639.44)	-
	Financing activity	205,366.91	1,055,482.14				(131,581,704.53)	203,740,716.32	(73,419,860.84)				-
	Total other interfund related additions and deletions	9,614,063.09	125,664,809.48	246,486,852.02	262,355.26	8,222,338.06	(62,505,645.10)	67,421,631.07	(386,662,665.85)	0.05	-	(8,434,639.44)	69,098.64
Change in net position		(4,914,999.81)	(117,737,067.63)	(28,878,301.53)	(1,453,626.35)	(3,847,842.12)	(144,140,005.12)	129,703,137.72	(174,975,472.71)	(81,224,345.84)	(99,457.10)	-	(427,567,980.49)
Net position													
Net Position, beginning		(75,955,783.18)	(1,086,970,664.81)	(145,945,710.40)	(15,040,987.58)	(271,985,826.66)	(1,040,616,939.51)	(164,944,224.41)	(1,912,493,201.06)	3,062,291,008.63	(178,848.59)		(1,651,841,177.56)
	Adjustments		1.22	(1.22)						(0.06)			(0.06)
Net position, beginning, adjusted		(75,955,783.18)	(1,086,970,663.59)	(145,945,711.62)	(15,040,987.58)	(271,985,826.66)	(1,040,616,939.51)	(164,944,224.41)	(1,912,493,201.06)	3,062,291,008.57	(178,848.59)	-	(1,651,841,177.62)
Net position, ending		(80,870,782.99)	(1,204,707,731.21)	(174,824,013.15)	(16,494,613.93)	(275,833,668.78)	(1,184,756,944.62)	(35,241,086.69)	(2,087,468,673.77)	2,981,066,662.73	(278,305.69)	-	(2,079,409,158.11)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2019
Auxiliary and Self-Funded Activities
Consolidated

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

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

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

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

POP -- OTHER PHARMACY
POR -- AUX TECH TRANS
POT -- OTHER TELECOM
POU -- OTHER PRAC PLAN-UP
POY -- OTHER HLTH SERV

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

SNF LINE DESCRIPTION	GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POK	POO	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2019			
ASSETS																															
CASH AND INVESTMENTS																															
EQUITY IN POOLED CASH AND INVESTMENTS	314,652,458.38	5,555,839.83	2,776,051.21	369,029.69	12,243,656.59	10,997,703.03	6,441,255.01	9,219,214.74	4,557,113.13	35,968,586.59	3,067,151.99	16,328,445.22	204,832.47	252,276.62	6,011,963.37	862,396.38	9,786,110.71	(1,895,512.21)	349,538.50	1,208,730.44	2,030,355.68	2,684,323.46	2,634,404.68	18,154,146.00	74,931.75	2,943.67	(43,652.10)	1,203,824.97	465,696,130.21		
CASH ON HAND	3,869,348.05	17,200.00	21,000.00	4,400.00	13,900.00	1,000.00	21,650.00	12,750.00	21,225.00	15,299.83	400.00			200.00																	178,441,204.81
INVESTMENTS AND RESTRICTED POOLED CASH	74,901,744.37											12,089,256.94																			467,040,574.50
CASH AND INVESTMENTS	393,423,550.81	5,573,039.83	2,797,051.21	373,429.69	12,257,556.59	10,998,703.03	6,462,805.91	9,231,964.74	4,578,338.13	35,970,103.59	3,068,451.82	28,416,102.16	204,832.47	252,476.62	6,011,963.37	862,396.38	43,374,664.61	(1,895,512.21)	349,538.50	1,209,139.44	2,030,355.68	5,445,388.37	2,634,404.68	536,533,686.00	832,461.06	2,943.67	(43,652.10)	1,203,824.97	1,112,177,909.52		
ACCOUNTS, LOANS AND NOTES RECEIVABLE																															
ACCOUNTS RECEIVABLE, CURRENT	33,433,323.33	4,498,931.02	2,293,668.71	239,911.70	2,819,360.81	917,521.93	1,359,512.40	1,020,939.85	294,863.90	6,726,301.16	371,361.46	2,861,816.31	794,701.28	1,413,600.15	108,638.67	1,839,423.09	1,616,266.00	658,627.26	36,071.42	351,054.53	66,666.66	151,734.19	198,372,684.00	271,235,463.87	58,638.16				21,235,981.86		
ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,823,196.57)	(85,267.16)	(465,980.96)	(81,922.50)	(1,187,320.76)	(324,354.70)	(890,480.13)	(348,902.36)	(81,832.70)	(1,256,078.31)	(6,398.74)	(869,036.93)	(15,332.27)	(167,814.80)								(85.36)	(15,386,426.00)	(1,767,284.71)					(22,312,299.86)		
ACCOUNTS RECEIVABLE	28,609,267.76	4,413,663.86	1,827,777.75	177,989.20	1,632,040.05	593,177.23	669,017.27	772,037.49	213,031.20	5,470,222.85	365,062.72	2,002,779.38	779,369.01	1,245,785.35																18,923,681.99	
LOANS AND NOTES RECEIVABLE, NONCURRENT	12,653,960.00																														12,653,960.00
ACCOUNTS, LOANS AND NOTES RECEIVABLE	41,283,327.76	4,413,663.86	1,827,777.75	177,989.20	1,632,040.05	593,177.23	669,017.27	772,037.49	213,031.20	5,470,222.85	365,062.72	2,002,779.38	779,369.01	1,245,785.35	108,638.67	1,839,423.09	1,616,266.00	658,627.26	19,398.29	351,054.53	66,666.66	191,678.81	170,986,288.00	18,927,579.16	58,638.16				256,871,642.21		
INVENTORIES	349,338.99	6,644,630.90			156,398.14			3,768.16						382,142.83				366,690.17				94,418.74		78,347.00						21,832,602.22	
OTHER ASSETS	1,793,053.96	3,434,627.97	4,506.25	2,102.40	42,558.04	3.26		26,077.88	33,684.63	248,223.73	146,001.05						1,626,240.45				5,840.00		1,134.58	215,602.15						8,440,636.35	
OTHER ASSETS, CURRENT	15,889.91																														4,461,338.91
OTHER ASSETS, NONCURRENT																															
OTHER ASSETS	1,808,912.87	3,434,627.97	4,506.25	2,102.40	42,558.04	3.26		26,077.88	33,684.63	248,223.73	146,001.05						1,626,240.45				5,840.00		1,134.58	215,602.15						12,901,974.26	
CAPITAL ASSETS																															
EQUIPMENT																															
SOFTWARE																															
LESS ACCUMULATED DEPRECIATION AND AMORTIZATION																															
DERIVABLE CAPITAL ASSETS																															
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES	8,822,653.44																														
TOTAL ASSETS	446,727,789.87	13,471,311.64	11,188,866.09	553,822.69	15,268,967.67	11,747,231.66	7,131,823.18	10,930,886.11	4,828,822.12	41,688,556.17	3,994,827.59	30,418,881.54	984,201.48	1,499,261.97	6,394,106.20	971,035.05	46,846,328.15	87,343.96	1,008,165.76	1,328,796.47	2,381,410.41	5,913,189.61	3,061,695.64	712,824,538.00	30,495,890.65	2,943.67	(43,652.10)	1,203,824.97	1,407,964,667.50		
LIABILITIES																															
ACCOUNTS PAYABLE	(8,267,564.30)	(4,746,487.13)	(2,445,609.68)	(185,899.20)	(1,739,282.74)	(11,280,553.13)	(297,467.77)	(73,993.46)	(128,407.07)	(585,657.89)	(1,317,432.30)	(57,666.84)	(45,029.30)	(21,686.11)	(1,301,264.61)	(31,942.45)	(267,171.06)	(475,370.97)				(88,925.66)	(104,056.06)	(288,909.76)	(14,659,277.00)					(50,661,189.41)	
ACCRUED EXPENSES	(21,501,631.91)	(82,234.41)	(28,653.60)	(64,494.23)	(169,260.11)	(5,424.19)	(11,796.48)	(75,118.13)	(38,334.77)	(4,192.80)	(15,115.65)	(21,648.13)	(3,165.49)	(855.68)	(166,767.19)	(1,356.49)					(48,473.54)		(7,017.60)	(47,952,238.00)						(630,000)	
UNEARNED REVENUE	(2,054,712.08)	(21,734,862.82)	(285,364.23)	(326,649.57)	(1,478,316.82)	(235,421.42)	(122,077.80)	(1,235,418.59)	(452,298.55)	(7,971,941.61)	(1,079,980.84)	(1,044,026.45)	(564,732.83)	(93,098.58)								(688,431.17)	(32,087.67)	(753.62)						(38,892,707.31)	
UNEARNED REVENUE	(2,054,712.08)	(21,734,862.82)	(285,364.23)	(326,649.57)	(1,478,316.82)	(235,421.42)	(122,077.80)	(1,235,418.59)	(452,298.55)	(7,971,941.61)	(1,079,980.84)	(1,044,026.45)	(564,732.83)	(93,098.58)								(688,431.17)	(32,087.67)	(753.62)						(38,892,707.31)	
BONDS AND CAPITAL LEASES PAYABLE																															
BONDS AND CAPITAL LEASES PAYABLE, CURRENT																															
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT																															
OTHER LIABILITIES	(1,389,241.30)	(227,668.49)			(4,683,065.70)		(29,858.10)	(8,916.00)	120.11	(323,919.96)												(36,468.48)		(63,438.25)						(259,762.90)	
OTHER LIABILITIES, CURRENT	(479,055.21)																														(16,817,760.96)
OTHER LIABILITIES, NONCURRENT																															(15,375,342.76)
OTHER LIABILITIES	(1,868,296.61)	(227,668.49)			(4,683,065.70)		(29,858.10)	(8,916.00)	120.11	(323,919.96)												(36,468.48)		(63,438.25)						(259,762.90)	
TOTAL LIABILITIES	(44,652,203.90)	(28,761,252.95)	(2,731,024.49)	(977,643.00)	(8,699,927.37)	(11,521,398.74)	(461,166.15)	(1,293,046.17)	(6,192,820.28)	(9,041,796.51)	(2,491,695.94)	(3,952,853.94)	(831,910.26)	(117,950.18)	(1,304,374.76)	(32,796.13)	(30,451,688.47)	(476,727.46)				(1,162,298.85)	(32,087.67)	(111,073.66)	(296,863.52)					(62,611,515.00)	
NET POSITION	412,035,685.97	(13,289,941.31)	8,423,238.60	(23,226.91)	7,209,040.30	225,832.92	6,670,663.03	8,637,833.94	4,209,991.84	32,646,753.56	1,493,221.65	26,466,027.60	352,291.22	1,380,311.79	5,089,731.44	938,238.92	16,388,639.68	(899,383.90)	1,008,165.76	166,497.82	2,349,322.74	5,402,115.95	2,704,822.12	650,213,023.00	27,834,332.93	341.40	(92,974.63)	(3,048,780.49)	1,204,707,731.23		



University of Colorado Boulder Supplemental Statements

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

UNIVERSITY OF COLORADO

STATEMENT OF NET POSITION

June 30, 2019

Boulder

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2019
ASSETS										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	34,740,648.63	180,964,625.98	(11,663,959.93)		602,428,507.46	12,026,488.15	(0.01)		818,496,310.28
	CASH ON HAND	57,355.58	125,651.83	88,480.00						271,487.41
	INVESTMENTS AND RESTRICTED POOLED CASH			1,468,027.05	4,170,155.42	3,749,509.39	40,378.29			9,428,070.15
CASH AND INVESTMENTS		34,798,004.21	181,090,277.81	(10,107,452.88)	4,170,155.42	606,178,016.85	12,066,866.44	(0.01)		828,195,867.84
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	20,819,631.43	20,539,064.63	71,886,384.24		107,261.25	27,175.77			113,379,517.32
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			4,616,388.25						4,616,388.25
	ACCOUNTS RECEIVABLE, NONCURRENT			3,251,155.30	3,894.11					3,255,049.41
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,098,339.96)	(5,439,729.69)	(160.85)						(11,538,230.50)
	ACCOUNTS RECEIVABLE	14,721,291.47	15,099,334.94	79,753,766.94	3,894.11	107,261.25	27,175.77			109,712,724.48
	LOANS AND NOTES RECEIVABLE, CURRENT				2,061,136.59					2,061,136.59
	LOANS AND NOTES RECEIVABLE, NONCURRENT				13,688,387.43					13,688,387.43
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,511,104.52)					(1,511,104.52)
	LOANS AND NOTES RECEIVABLE				14,238,419.50					14,238,419.50
ACCOUNTS, LOANS AND NOTES RECEIVABLE		14,721,291.47	15,099,334.94	79,753,766.94	14,242,313.61	107,261.25	27,175.77			123,951,143.98
INVENTORIES		783,275.62	7,593,693.10							8,376,968.72
OTHER ASSETS		558,205.72	5,018,824.56	98,692.24						#REF!
CAPITAL ASSETS	LAND							30,956,705.13		30,956,705.13
	CONSTRUCTION IN PROGRESS							348,416,524.24		348,416,524.24
	COLLECTIONS							14,838,653.48		14,838,653.48
	NON-DEPRECIABLE CAPITAL ASSETS							394,211,882.85		394,211,882.85
	BUILDINGS							2,369,166,029.88		2,369,166,029.88
	IMPROVEMENTS OTHER THAN BUILDINGS							165,262,301.13		165,262,301.13
	EQUIPMENT							315,903,837.00		315,903,837.00
	SOFTWARE							3,864,177.94		3,864,177.94
	LIBRARY AND OTHER COLLECTIONS							312,540,532.29		312,540,532.29
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,408,340,517.41)		(1,408,340,517.41)
	DEPRECIABLE CAPITAL ASSETS							1,758,396,360.83		1,758,396,360.83
CAPITAL ASSETS								2,152,608,243.68		2,152,608,243.68
INTERFUND RECEIVABLES, NET			(3,597,514.28)				(1,338,693.98)			(4,936,208.26)
TOTAL ASSETS		50,860,777.02	205,204,616.13	69,745,006.30	18,412,469.03	606,285,278.10	10,755,348.23	2,152,608,243.67		3,113,871,738.48
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							26,712,477.33		26,712,477.33
	ALTERNATE MEDICARE PLAN RELATED								5,027,954.98	5,027,954.98
	OTHER POSTEMPLOYMENT BENEFITS RELATED								18,931,942.01	18,931,942.01
	DEFERRED OUTFLOWS OTHER							336,480.00		336,480.00
TOTAL DEFERRED OUTFLOWS								27,048,957.33	23,959,896.99	51,008,854.32
TOTAL ASSETS AND DEFERRED OUTFLOWS		50,860,777.02	205,204,616.13	69,745,006.30	18,412,469.03	606,285,278.10	10,755,348.23	2,179,657,201.00	23,959,896.99	3,164,880,592.80

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2019
LIABILITIES										
ACCOUNTS PAYABLE		(7,459,370.83)	(27,335,853.29)	(9,957,777.05)		(22,247,584.30)				(67,000,585.47)
ACCOUNTS PAYABLE-DPCU				(46,831.50)						(46,831.50)
ACCRUED EXPENSES		(11,234,503.40)	(927,652.64)	(614,389.85)			(2,652,396.60)			(15,428,942.49)
COMPENSATED ABSENCES		COMPENSATED ABSENCES, CURRENT							(4,568,132.54)	(4,568,132.54)
		COMPENSATED ABSENCES, NONCURRENT							(65,280,988.77)	(65,280,988.77)
COMPENSATED ABSENCES									(69,849,121.31)	(69,849,121.31)
UNEARNED REVENUE		UNEARNED REVENUE, CURRENT		(20,187,093.55)	(32,724,181.46)	(40,335,769.03)	(11,871,000.00)		1,731,971.96	(103,386,072.08)
		UNEARNED REVENUE, NONCURRENT			(24,000.00)					(24,000.00)
UNEARNED REVENUE		(20,187,093.55)	(32,748,181.46)	(40,335,769.03)		(11,871,000.00)			1,731,971.96	(103,410,072.08)
COMMERCIAL PAPER, CURRENT								(114,503,453.40)		(114,503,453.40)
BONDS AND CAPITAL LEASES PAYABLE		BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(56,574,348.10)		(56,574,348.10)
		BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT						(758,140,054.18)		(758,140,054.18)
BONDS AND CAPITAL LEASES PAYABLE								(814,714,402.28)		(814,714,402.28)
OTHER POSTEMPLOYMENT BENEFITS									(342,714,139.95)	(342,714,139.95)
ALTERNATE MEDICARE PLAN									(31,486,628.61)	(31,486,628.61)
OTHER LIABILITIES		DEPOSITS HELD FOR OTHERS		(8,964,037.00)	(4,541,914.96)	(1,062,464.94)				(14,568,416.90)
		OTHER LIABILITIES, CURRENT		(1,503,891.90)		(3,527.52)	(1,783,712.28)	(11,924,780.79)		(15,215,912.49)
		OTHER LIABILITIES, NONCURRENT		(700,817.71)			(13,593,117.72)	(420,600.00)		(14,714,535.43)
OTHER LIABILITIES		(11,168,746.61)	(4,541,914.96)	(1,065,992.46)	(15,376,830.00)	(11,924,780.79)		(420,600.00)		(44,498,864.82)
TOTAL LIABILITIES		(50,049,714.39)	(65,553,602.35)	(52,020,759.89)	(15,376,830.00)	(46,043,365.09)	(2,652,396.60)	(929,638,455.68)	(442,317,917.91)	(1,603,653,041.91)
DEFERRED INFLOWS										
DEFERRED INFLOWS		ALTERNATE MEDICARE PLAN RELATED							(1,919,044.07)	(1,919,044.07)
		OTHER POSTEMPLOYMENT BENEFITS RELATED							(40,318,689.09)	(40,318,689.09)
TOTAL DEFERRED INFLOWS									(42,237,733.16)	(42,237,733.16)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(50,049,714.39)	(65,553,602.35)	(52,020,759.89)	(15,376,830.00)	(46,043,365.09)	(2,652,396.60)	(929,638,455.68)	(484,555,651.07)	(1,645,890,775.07)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								1,250,018,745.32		1,250,018,745.32
RESTRICTED FOR EXPENDABLE PURPOSES		INSTRUCTION			11,418,070.26					11,418,070.26
		RESEARCH			185,149.01					185,149.01
		ACADEMIC SUPPORT			891,141.53					891,141.53
		STUDENT LOANS AND SERVICES			634,577.16	4,488,779.07	34,515.64			5,157,871.87
		SCHOLARSHIPS AND FELLOWSHIPS			1,856,000.48					1,856,000.48
		(1,358.40)	13,573,221.48	1,453,333.26		109,840,633.03	9,198,884.00			134,064,713.37
		INSTITUTIONAL SUPPORT			346,379.24					346,379.24
		CAPITAL			6,623,872.55	4,815,188.32	7,969,567.06	465,305.75		19,873,933.68
		OTHER			304,783.49					304,783.49
RESTRICTED FOR EXPENDABLE PURPOSES		(1,358.40)	20,197,094.03	21,904,622.75	4,488,779.07	117,844,715.73	9,664,189.75			174,098,042.93
UNRESTRICTED		812,421.03	119,453,919.74	(4,180,376.34)	(1,453,140.04)	442,397,197.28	(1,561,238.12)		(460,595,754.08)	94,873,029.47
TOTAL NET POSITION		811,062.63	139,651,013.77	17,724,246.41	3,035,639.03	560,241,913.01	8,102,951.63	1,250,018,745.32	(460,595,754.08)	1,518,989,817.72

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2019
Boulder

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019	
Operating													
Operating revenues	Student tuition, net									958,696.88		(780,616,534.42)	
	Student tuition	(748,931,214.87)	(32,644,016.43)										
	Scholarship allowance								122,092,688.47			122,092,688.47	
	Student tuition, net (pledged revenues of \$658,523,846)	(748,931,214.87)	(32,644,016.43)	-	-	-	-	-	122,092,688.47	958,696.88	-	(658,523,845.95)	
	Student fees, net									31,503.30		(53,709,785.02)	
	Student fees	(10,567,360.79)	(43,173,927.53)										
	Scholarship allowance								8,282,873.66				8,282,873.66
	Student fees, net (pledged revenues of \$584,345)	(10,567,360.79)	(43,173,927.53)	-	-	-	-	-	8,282,873.66	31,503.30	-	(45,426,911.36)	
	Fee-for-service contracts	(44,041,083.02)											(44,041,083.02)
	Federal grants and contracts (pledged revenues of \$101,000,419)				(422,684,757.65)								(422,684,757.65)
	State and local grants and contracts (pledged revenues of \$3,565,356)				(19,198,313.51)					2,692,035.70			(16,506,277.81)
	Nongovernmental grants and contracts				(77,707,400.32)					367,246.44			(77,340,153.88)
	Sales and services of educational departments		(40,116,372.70)							(223,154.62)			(40,339,527.32)
	Auxiliary enterprises, net			253,986,447.84							(38,686.41)		(253,947,761.43)
	Auxiliary enterprises									4,962,147.67			4,962,147.67
Scholarship allowance													
Auxiliary enterprises, net (pledged revenues of \$47,175,571)	-	(253,986,447.84)	-	-	-	-	-	4,962,147.67	38,686.41	-		(248,985,613.76)	
Internal revenues			(316,643,087.08)								312,437,160.30	(4,205,926.78)	
Internal service center revenues													
Interdepartmental revenues	(19,956,658.90)	(29,617,652.25)		(27,300.00)						49,601,611.15		-	
Internal revenues	(19,956,658.90)	(346,260,739.33)		(27,300.00)	-	-	-	-	-	49,601,611.15	312,437,160.30	(4,205,926.78)	
Other operating revenues (pledged revenues of \$3,040,240)	(6,288,233.45)	(12,436,272.48)		(54,806.43)	(550,340.92)	(17,751.85)				680,730.98		(18,666,674.15)	
Total operating revenues	(829,784,551.03)	(728,617,776.32)		(519,672,577.91)	(550,340.92)	(17,751.85)	-	-	135,337,709.80	54,147,356.24	312,437,160.30	(1,576,720,771.68)	
Operating expenses	Education and general												
	Instruction	419,874,369.17	39,788,251.47	54,003,621.45		666.78			11,011,162.51	(2,821,733.17)		521,856,338.22	
	Research	11,061,585.60	542,359.03	358,185,094.86					3,475,337.98	(371,700.46)		372,892,677.00	
	Public service	1,654,079.21	5,294,722.83	8,259,172.84					162,281.16	(209,068.21)		15,161,187.83	
	Academic support	104,532,169.28	15,161,664.96	4,624,668.94		16,719.56			3,466,321.95	(521,102.03)		127,280,442.65	
	Student services	38,659,539.19	52,125,931.08	2,422,240.14	20,164.38	4,001.80			1,588,894.23	(1,934,150.73)		92,886,620.09	
	Institutional support	88,764,562.07	9,805,780.41	15,482,130.71		1,568,064.69			2,341,802.62	(750,782.62)		117,211,557.88	
	Operation and maintenance of plant	97,511,341.96	14,887,340.47	7,221,772.94		65.00	235.22	84,120.00	1,194,066.77	(33,754,322.06)	3,820,331.15	90,964,951.45	
	Student aid	84,198,611.99	11,860,479.34	56,630,020.84						(137,283,928.90)		15,405,183.28	
	Education and general	846,256,258.47	149,466,529.60	506,828,722.72	20,164.38	1,589,517.83	235.22	84,120.00	(114,044,061.70)	(40,362,859.28)	3,820,331.15	1,353,658,958.39	
	Depreciation							110,606,042.64				110,606,042.64	
	Auxiliary enterprises			203,038,507.91	5,858,569.92				2,241,174.14	(11,092,115.28)		200,046,136.69	
	Program expenses				16,281.73		5,057.70		773,511.31	0.00	(312,437,160.30)	-	
	Internal service center expenses				303,311.46						(303,311.46)	-	
	Other internal expenses												
Auxiliary enterprises	-	514,680,817.47	6,178,163.11	-	5,057.70	-	-	3,014,685.45	(11,395,426.74)	(312,437,160.30)	200,046,136.69		
Total operating expenses	846,256,258.47	664,147,347.07	513,006,885.83	20,164.38	1,594,575.53	235.22	110,690,162.64	(111,029,376.25)	(51,758,286.02)	(308,616,829.15)	1,664,311,137.72		
Operating, net	16,471,707.44	(64,470,429.25)	(6,665,692.08)	(530,176.54)	1,576,823.68	235.22	110,690,162.64	24,308,333.55	2,389,070.22	3,820,331.15	87,590,366.04		

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019
Nonoperating												
Nonoperating revenues	Federal Pell grant			(23,282,818.51)								(23,282,818.51)
	Gifts			(85,769,593.41)								(85,769,593.41)
	Investment income, net	Investment income	(327,565.85)	(169,383.52)		(45,998.95)	(2,903,720.70)					(3,446,669.02)
		Investment expense	-	1,135.51		447.03	(9.63)					1,572.91
	Investment income, net		(327,565.85)	(168,248.01)	-	(45,551.92)	(2,903,730.33)	-	-	-	-	(3,445,096.11)
	(Gain)/Loss on disposal of assets		(251,750.05)			(247,217.77)		1,630,211.45				1,131,243.63
	Interest on capital asset-related debt		46,404.28			73,159.36	40,858,049.19	(4,363,761.63)				36,613,851.20
	Bond issuance costs	30,375.24	47,592.22			(91,180.08)	(11,910.19)					(25,122.81)
	Other nonoperating revenues, net (pledged revenues of \$858,271)	(176,688.50)	(9,359,025.98)			(438,410.72)	(2,286,888.45)					(12,261,013.65)
	Total nonoperating revenues	(146,313.26)	(9,844,345.38)	(109,220,659.93)	-	(749,201.13)	35,655,520.22	(2,733,550.18)	-	-	-	(87,038,549.66)
Other												
Other revenues	Capital student fee, net	Student fee		(10,642,152.44)								(10,642,152.44)
		Scholarship allowance							1,650,034.99			1,650,034.99
	Capital student fee, net (pledged revenues of \$8,992,117)		(10,642,152.44)	-	-	-	-	-	1,650,034.99	-	-	(8,992,117.45)
	Capital appropriations					(1,612,242.16)						(1,612,242.16)
	Capital grants and gifts			(7,770,142.56)		(1,243,636.85)		(1,675,759.40)				(10,689,538.81)
	Total other revenues		(10,642,152.44)	(7,770,142.56)	-	(2,855,879.01)	-	(1,675,759.40)	1,650,034.99	-	-	(21,293,898.42)
Other interfund related additions and deletions	Indirect cost recovery transfers	(68,719,776.25)	(40,233,877.69)	109,057,737.94		(104,084.00)						-
	Mandatory transfers		58,661,889.70	1,216,707.17		8,620,650.56	(68,499,247.43)					-
	Voluntary transfers	33,236,218.48	96,396,447.41	(6,166,058.37)	(100,351.51)	(153,555,022.66)	(5,354,359.83)			(2,389,070.22)		(37,932,196.70)
	Scholarship allowance offset								0.05			0.05
	Capital asset additions and plant fund activity	18,446,368.40	2,971,285.89	15,323,189.73		180,529,276.83		(213,449,789.70)			(3,820,331.15)	0.00
	Financing activity		866,509.68			(114,831,029.32)	150,894,377.09	(36,929,857.45)				-
	Total other interfund related additions and deletions	(17,037,189.37)	118,662,254.99	119,431,576.47	(100,351.51)	(79,340,208.59)	77,040,769.83	(250,379,647.15)	0.05	(2,389,070.22)	(3,820,331.15)	(37,932,196.65)
Change in net position		(711,795.19)	33,705,327.92	(4,224,918.10)	(630,528.05)	(81,368,465.04)	112,696,525.27	(144,098,794.09)	25,958,368.60	(0.00)	(0.00)	(58,674,278.69)
Net position												
Net position, beginning		(99,267.44)	(173,356,341.69)	(13,499,328.32)	(2,405,110.98)	(478,873,447.97)	(120,799,476.90)	(1,105,919,951.23)	322,173,000.07			(1,572,779,924.46)
Adjustments									112,464,385.41			112,464,385.41
Net position beginning, adjusted		(99,267.44)	(173,356,341.69)	(13,499,328.32)	(2,405,110.98)	(478,873,447.97)	(120,799,476.90)	(1,105,919,951.23)	434,637,385.48	-	-	(1,460,315,539.05)
Net position, ending		(811,062.63)	(139,651,013.77)	(17,724,246.42)	(3,035,639.03)	(560,241,913.01)	(8,102,951.63)	(1,250,018,745.32)	460,595,754.08	(0.00)	(0.00)	(1,518,989,817.74)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2019
 Auxiliary and Self-Funded Activities
 Boulder

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

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

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

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

SNP LINE DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2019	
ASSETS																			
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	115,846,900.13	5,098,882.82	2,624,352.03	2,747,466.74	11,688,676.88	10,843,001.32	1,914,309.29	6,946,458.03	3,884,474.59	6,769,094.93	3,067,151.99	192,638.99	6,011,963.37	1,025,057.04	1,097,429.19	2,943.67	1,203,824.97	180,964,625.98
	CASH ON HAND	9,485.00	16,500.00	21,000.00	4,000.00	800.00	300.00	20,500.00	12,250.00	20,000.00	1,117.00	19,299.83		400.00					125,651.83
CASH AND INVESTMENTS		115,856,385.13	5,115,382.82	2,645,352.03	2,751,466.74	11,689,476.88	10,843,301.32	1,934,809.29	6,958,708.03	3,904,474.59	6,770,211.93	3,086,451.82	192,638.99	6,011,963.37	1,025,457.04	1,097,429.19	2,943.67	1,203,824.97	181,090,277.81
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	4,686,335.05	4,425,371.75	1,740,806.14	70,115.68	1,609,411.13	783,279.37	845,725.11	554,693.51	73,273.67	4,560,690.73	371,361.46	794,701.28	23,244.37	55.38				20,539,064.63
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,652,147.29)	(4,978.79)	(444,695.06)	(11,448.24)	(434,244.25)	(283,764.37)	(623,689.49)	(129,986.93)		(830,360.88)	(8,986.74)	(15,332.27)		(30.00)	(55.38)			(5,439,729.69)
ACCOUNTS RECEIVABLE		2,034,187.76	4,420,392.96	1,296,111.08	58,667.44	1,175,166.88	499,515.00	222,035.62	424,696.58	73,273.67	3,730,329.85	362,374.72	779,369.01		23,214.37				15,099,334.94
INVENTORIES		150,687.26		5,719,181.86		1,337,912.99			3,768.16				382,142.83						7,593,693.10
OTHER ASSETS		1,218,707.44	3,434,591.79	4,506.25	2,102.40	42,558.04	3.26		26,077.88	33,684.63	35,546.61	146,001.05			75,045.21				#REF!
INTERFUND RECEIVABLES																		(3,597,514.28)	(3,597,514.28)
TOTAL ASSETS		119,259,967.59	12,970,367.57	9,665,151.22	2,812,236.58	14,245,114.79	11,342,819.58	2,156,844.91	7,409,482.49	4,015,201.05	10,536,088.39	3,594,827.59	972,008.00	6,394,106.20	1,048,671.41	1,172,474.40	2,943.67	(2,393,689.31)	#REF!
LIABILITIES																			
ACCOUNTS PAYABLE		(3,995,039.57)	(4,726,261.69)	(2,321,385.91)	(122,467.84)	(1,731,589.19)	(11,203,323.42)	(59,702.12)	(36,853.57)	(95,079.55)	(150,228.45)	(1,317,432.30)	(40,631.20)	(1,301,264.51)	1,372.68	(84,280.75)	(2,502.27)	(149,183.63)	(27,335,853.29)
ACCRUED EXPENSES		(438,302.07)	(51,954.41)	(19,525.56)	(43,854.62)	(154,983.24)	(1,819.86)	(1,886.85)	(25,318.47)	(17,900.10)	(143,359.48)	(4,192.80)	(14,086.90)	(3,110.25)	(4,669.79)	(2,058.24)		(630.00)	(927,652.64)
UNEARNED REVENUE		(359,475.08)	(21,598,097.33)	(272,105.67)	(165,924.00)	(1,376,057.57)	(157,499.42)		(712,147.80)	(60,424.00)	(5,216,665.24)	(1,079,980.84)	(564,732.83)		(979,203.50)	(253.62)	(100.00)	(205,514.56)	(32,748,181.46)
OTHER LIABILITIES		(51,045.35)	(227,668.49)			(3,953,375.22)		(1,547.00)	(8,516.00)									(299,762.90)	(4,541,914.96)
TOTAL LIABILITIES		(4,843,862.07)	(26,603,981.92)	(2,613,017.14)	(332,246.46)	(7,216,005.22)	(11,362,642.70)	(63,135.97)	(782,835.84)	(173,403.65)	(5,510,253.17)	(2,401,605.94)	(619,450.93)	(1,304,374.76)	(82,500.61)	(86,592.61)	(2,602.27)	(655,091.09)	(65,553,602.35)
NET POSITION		114,416,105.52	(13,633,614.35)	7,052,134.08	2,479,990.12	7,029,109.57	(19,823.12)	2,093,708.94	6,626,646.65	3,841,797.40	5,025,835.22	1,193,221.65	352,557.07	5,089,731.44	66,170.80	1,085,881.79	341.40	(3,048,780.40)	139,651,013.77



UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2019
Boulder

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

PAM -- AUX STU HTH FAC
 PAP -- AUX PARKING
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 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

SRECNP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2019
Operating																			
Operating revenues	Student tuition, net (pledged revenues of \$658,523,846)																		(32,644,016.43)
	Student fees, net (pledged revenues of \$584,345)		(1,549,104.74)		(12,364,111.10)		(8,908,139.75)		(12,380,496.54)	(7,888,110.00)		(83,965.40)							(43,173,027.53)
	Sales and services of educational departments	(17,045,871.97)		-	(2,790,248.25)		(12,483,279.03)		(298,438.59)	(890,826.88)	(963,574.71)	(4,380,768.70)	(708,799.86)		(554,564.71)				(40,116,372.70)
	Auxiliary enterprises, net (pledged revenues of \$47,175,571)		(66,612,502.25)	(18,490,219.29)		(141,412,958.70)		-	(11,104,758.10)								(338,831.78)	(16,027,177.72)	(253,986,447.84)
	Internal revenues																		
	Interdepartmental revenues	(16,266,948.12)	(11,030,856.79)	(3,000.00)	(353,287.18)		(274,397.04)		(143,513.84)	(898,996.31)	(111,248.00)	(40,091.10)	(153,923.75)		(321,818.04)				(29,617,652.25)
	Internal service center revenues	(276,732,188.76)												(32,136,041.39)		(7,774,856.93)			(316,643,087.08)
	Internal revenues	(292,999,136.88)	(11,030,856.79)	(3,000.00)	(353,287.18)		(274,397.04)		(143,513.84)	(898,996.31)	(111,248.00)	(40,091.10)	(153,923.75)		(321,818.04)				(346,260,739.33)
	Other operating revenues (pledged revenues of \$3,040,240)	(10,346,239.14)			(274,243.49)		(1,265.64)		(107,068.32)	(371,814.49)	(732,997.11)	(603.25)		(538,823.12)		(20,465.00)			(12,436,272.48)
	Total operating revenues	(320,391,247.99)	(79,192,463.78)	(18,493,219.29)	(15,781,890.02)	(141,412,958.70)	(21,667,081.46)	(11,104,758.10)	(12,929,517.29)	(10,049,747.68)	(34,535,801.65)	(4,421,463.05)	(862,723.61)	(32,136,041.39)	(321,818.04)	(7,795,425.93)	(338,831.78)	(16,089,502.72)	(728,617,776.32)
Operating expenses	Education and general																		
	Academic support	15,161,664.96																	15,161,664.96
	Institutional support	9,805,780.41																	9,805,780.41
	Instruction	20,004,798.35									15,923,442.04	3,860,011.08							39,788,251.47
	Operation and maintenance of plant	14,887,340.47																	14,887,340.47
	Public service	3,609,870.61									32,651.62		1,652,200.60						5,294,722.83
	Research	542,359.03																	542,359.03
	Student aid	2,452,907.18	8,322,087.48			3,004.28	5,193.55			20,497.81	586,545.12	470,243.92							11,860,479.34
	Student services	4,733,439.38				9,396,177.11	17,713,824.59		10,418,425.80	7,578,933.24	540,596.38	1,388.33			1,743,286.25				52,125,931.08
	Education and general	71,196,160.39	8,322,087.48	-	9,396,177.11	3,004.28	17,719,018.14	-	10,418,425.80	7,599,331.05	17,083,195.16	4,331,643.33	1,652,200.60	-	1,743,286.25	-	-	-	149,466,529.60
	Auxiliary enterprises	276,831,849.04												22,008,885.77		12,801,574.75			311,642,309.56
	Internal service center expenses		68,856,562.52	18,043,039.65		99,799,019.94		6,255,384.35									150,329.38	9,934,172.07	203,038,501.91
	Program expenses																		311,642,309.56
	Auxiliary enterprises	276,831,849.04	68,856,562.52	18,043,039.65	-	99,799,019.94	-	6,255,384.35	-	-	-	-	-	22,008,885.77	-	12,801,574.75	150,329.38	9,934,172.07	514,680,817.47
	Total operating expenses	348,030,009.43	77,178,650.00	18,043,039.65	9,396,177.11	99,802,024.22	17,719,018.14	6,255,384.35	10,418,425.80	7,599,331.05	17,083,195.16	4,331,643.33	1,652,200.60	22,008,885.77	1,743,286.25	12,801,574.75	150,329.38	9,934,172.07	664,147,347.07
Operating, net		27,638,761.43	(2,013,813.78)	(450,179.64)	(6,385,712.91)	(41,610,934.48)	(3,948,063.32)	(4,849,373.75)	(2,511,091.49)	(2,450,416.63)	(17,452,606.49)	(89,819.72)	789,476.99	(10,127,155.62)	328,080.38	5,006,252.82	(188,502.40)	(6,155,330.65)	(64,470,429.25)
Nonoperating																			
Nonoperating revenues	Investment income, net	(329,740.60)										2,174.75							(327,565.85)
	(Gain)/Loss on disposal of assets	(226,307.32)	(8,415.42)	(155.04)	(195.91)	(8,915.75)			(81.60)	(4,372.56)	(89.25)					(3,217.20)			(251,750.05)
	Interest on capital asset-related debt	9,810.35														36,593.93			46,404.28
	Bond issuance costs						47,592.22												47,592.22
	Other nonoperating revenues, net	(7,997,505.70)	(1,243,063.43)		(23,516.83)	(52,801.06)	(402.08)	(14,547.00)		(17,949.46)						(5,346.52)		(3,893.90)	(9,359,025.98)
	Total nonoperating revenues	(8,543,743.27)	(1,251,478.85)	(155.04)	(23,712.74)	(14,124.59)	(402.08)	(14,547.00)	(81.60)	(22,322.02)	(89.25)	2,174.75	-	-	-	28,030.21	-	(3,893.90)	(9,844,345.38)
Other																			
Other revenues	Capital student fee, net (pledged revenues of \$8,992,117)	(10,642,152.44)																	(10,642,152.44)
Other interfund related additions and deletions	Indirect cost recovery transfers	(40,233,877.69)																	(40,233,877.69)
	Mandatory transfers	10,807,013.75	10,620,334.50		4,782,844.00	24,114,085.11	2,769,443.82		1,724,032.56				2,458,519.00					1,385,616.96	58,661,889.70
	Voluntary transfers	14,880,006.24	(3,626,707.19)	99,353.80	1,511,306.49	46,068,542.78	5,133,433.20	2,780,787.69	1,733,057.81	1,283,828.85	17,447,459.18	47,736.00	(1,143,653.15)	7,625,821.19	255,441.51	(7,678,271.62)	188,161.00	9,790,140.63	96,396,447.41
	Capital asset additions and plant fund activity	1,148,422.41	27,305.26	66,915.51	26,304.00	363,515.85	121,330.91	61,900.00	14,753.56	84,729.18	8,130.00		5,674.96			1,042,304.25			2,971,285.89
	Financing activity	236,389.57														630,120.11			866,509.68
	Total other interfund related additions and deletions	(13,162,042.72)	7,020,932.87	166,269.31	6,320,454.49	70,546,143.74	5,254,764.11	5,612,131.51	1,747,811.37	3,092,590.59	17,455,889.18	47,736.00	(1,143,653.15)	10,090,015.15	255,441.51	(6,005,847.26)	188,161.00	11,175,757.59	118,662,254.99
Change in net position		(4,709,177.00)	3,755,639.94	(284,065.37)	(88,971.16)	28,921,084.67	1,306,298.71	748,210.76	(763,361.72)	619,851.94	2,893.44	(39,908.97)	(354,176.16)	(37,140.47)	583,521.89	(971,564.23)	(341.40)	5,016,533.04	33,705,327.92
Net position																			
Net position, beginning		(109,706,928.51)	9,877,974.40	(6,768,068.71)	(2,391,018.96)	(35,950,194.25)	(1,286,475.59)	(2,841,919.70)	(5,863,284.93)	(4,461,649.34)	(5,028,728.66)	(1,153,312.68)	1,619.09	(5,052,590.97)	(649,692.69)	(114,317.56)	-	(1,967,752.64)	(173,356,341.69)
Net position, ending		(114,416,105.51)	13,633,614.35	(7,052,134.08)	(2,479,990.12)	(7,029,109.58)	19,823.12	(2,093,708.94)	(6,626,646.65)	(3,841,797.40)	(5,025,835.22)	(1,193,221.65)	(352,557.07)	(5,089,731.44)	(66,170.80)	(1,085,881.79)	(341.40)	3,048,780.40	(139,651,013.77)



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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2019
Denver/Anschutz

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENTLOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2019
ASSETS											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	18,942,219.39	152,567,203.31	97,375,299.92		411,069,693.86	17,087,526.54				697,041,943.02
	CASH ON HAND	19,650.22	175,556,764.47	37,530.30							175,613,944.99
	INVESTMENTS AND RESTRICTED POOLED CASH	377,992.91	369,117,272.89	6,422,485.14	4,973,959.07	6,013,466.85	69,970.04				386,975,146.90
CASH AND INVESTMENTS		19,339,862.52	697,241,240.67	103,835,315.36	4,973,959.07	417,083,160.71	17,157,496.58				1,259,631,034.91
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	25,168,470.56	227,743,789.02	75,418,432.61		13,292.68	22,111.71	749,094.96		(4,021,149.00)	325,094,042.54
	ACCOUNTS RECEIVABLE-DPCU, CURRENT		525.00	4,758,332.46							4,758,857.46
	ACCOUNTS RECEIVABLE, NONCURRENT				874.13			16,518,639.73			16,519,513.86
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,451,159.31)	(20,727,583.52)	(291,791.20)	(30.00)						(25,470,564.03)
	ACCOUNTS RECEIVABLE	20,717,311.25	207,016,730.50	79,884,973.87	844.13	13,292.68	22,111.71	17,267,734.69		(4,021,149.00)	320,901,849.83
	LOANS AND NOTES RECEIVABLE, CURRENT				1,667,787.28						1,667,787.28
	LOANS AND NOTES RECEIVABLE, NONCURRENT				9,459,281.49						9,459,281.49
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,050,430.11)						(1,050,430.11)
	LOANS AND NOTES RECEIVABLE				10,076,638.66						10,076,638.66
ACCOUNTS, LOANS, AND NOTES RECEIVABLE		20,717,311.25	207,016,730.50	79,884,973.87	10,077,482.79	13,292.68	22,111.71	17,267,734.69		(4,021,149.00)	330,978,488.49
INVENTORIES		334,173.62	13,310,110.80								13,644,284.42
OTHER ASSETS	OTHER ASSETS, CURRENT	876,831.28	1,313,476.69	1,253,918.73		212,871.18			(1,966,716.73)		1,690,381.15
	OTHER ASSETS, NONCURRENT		4,461,338.91								4,461,338.91
OTHER ASSETS		876,831.28	5,774,815.60	1,253,918.73		212,871.18			(1,966,716.73)		6,151,720.06
CAPITAL ASSETS	LAND							43,104,075.72			43,104,075.72
	CONSTRUCTION IN PROGRESS							55,782,936.28			55,782,936.28
	COLLECTIONS							3,632,132.00			3,632,132.00
	NON-DEPRECIABLE CAPITAL ASSETS							102,519,144.00			102,519,144.00
	BUILDINGS							1,284,922,997.18			1,284,922,997.18
	IMPROVEMENTS OTHER THAN BUILDINGS							135,377,156.20			135,377,156.20
	EQUIPMENT							251,713,821.28			251,713,821.28
	SOFTWARE							26,814,321.64			26,814,321.64
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							80,238,995.38			80,238,995.38
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(870,695,343.20)			(870,695,343.20)
	DEPRECIABLE CAPITAL ASSETS							910,281,584.48			910,281,584.48
CAPITAL ASSETS								1,012,800,728.48			1,012,800,728.48
INTERFUND RECEIVABLES, NET			(2,404,605.87)			(948,622.16)	2,404,605.87	48,015,000.00			47,066,377.84
TOTAL ASSETS		41,268,178.67	920,938,291.70	184,974,207.96	15,051,441.86	416,360,702.41	19,584,214.16	1,078,083,463.17	(1,966,716.73)	(4,021,149.00)	2,670,272,634.20
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							13,432,360.91			13,432,360.91
	ALTERNATE MEDICARE PLAN RELATED								7,019,989.90		7,019,989.90
	OTHER POSTEMPLOYMENT BENEFITS RELATED								23,306,753.92		23,306,753.92
	DEFERRED OUTFLOWS OTHER							700,080.00			700,080.00
TOTAL DEFERRED OUTFLOWS								14,132,440.91	30,326,743.82		44,459,184.73
TOTAL ASSETS AND DEFERRED OUTFLOWS		41,268,178.67	920,938,291.70	184,974,207.96	15,051,441.86	416,360,702.41	19,584,214.16	1,092,215,904.08	28,360,027.09	(4,021,149.00)	2,714,731,818.92

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2019
LIABILITIES											
ACCOUNTS PAYABLE		9,076,689.42	21,764,911.92	8,295,889.12	67,855.07	11,342,118.61	53,868.69			(4,021,149.00)	46,580,183.83
ACCRUED EXPENSES		5,964,807.10	48,340,504.64	272,543.83							54,577,855.57
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								11,694,681.61		11,694,681.61
	COMPENSATED ABSENCES, NONCURRENT								167,123,079.64		167,123,079.64
COMPENSATED ABSENCES									178,817,761.25		178,817,761.25
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	21,260,034.02	4,424,757.74	33,708,693.00				499,094.96	(1,966,716.73)		57,925,862.99
	UNEARNED REVENUE, NONCURRENT	1,330,463.54						6,850,609.92			8,181,073.46
UNEARNED REVENUE		22,590,497.56	4,424,757.74	33,708,693.00				7,349,704.88	(1,966,716.73)		66,106,936.45
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT							30,092,535.11			30,092,535.11
	BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT							462,769,571.06			462,769,571.06
BONDS AND CAPITAL LEASES PAYABLE								492,862,106.17			492,862,106.17
OTHER POSTEMPLOYMENT BENEFITS									422,250,168.41		422,250,168.41
ALTERNATE MEDICARE PLAN									44,854,999.10		44,854,999.10
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	439,924.40	671,772.28	726,697.72							1,838,394.40
	OTHER LIABILITIES, CURRENT		6,890,610.09		1,316,949.47	592,958.99					8,800,518.55
	OTHER LIABILITIES, NONCURRENT		8,799,710.76		2,825,649.60			875,100.00			12,500,460.36
OTHER LIABILITIES		439,924.40	16,362,093.13	726,697.72	4,142,599.07	592,958.99		875,100.00			23,139,373.31
TOTAL LIABILITIES		38,071,918.48	90,892,267.43	43,003,823.67	4,210,454.14	11,935,077.60	53,868.69	501,086,911.05	643,956,212.03	(4,021,149.00)	1,329,189,384.09
DEFERRED INFLOWS											
DEFERRED INFLOWS	ALTERNATE MEDICARE PLAN RELATED								2,847,456.28		2,847,456.28
	OTHER POSTEMPLOYMENT BENEFITS RELATED								49,699,853.96		49,699,853.96
TOTAL DEFERRED INFLOWS									52,547,310.24		52,547,310.24
TOTAL LIABILITIES AND DEFERRED INFLOWS		38,071,918.48	90,892,267.43	43,003,823.67	4,210,454.14	11,935,077.60	53,868.69	501,086,911.05	696,503,522.27	(4,021,149.00)	1,381,736,694.33
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								591,128,993.03			591,128,993.03
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			138,887,935.48							138,887,935.48
	RESEARCH			6,950,291.22							6,950,291.22
	ACADEMIC SUPPORT			209,748.17							209,748.17
	STUDENT LOANS AND SERVICES			15,541.66	10,843,236.82						10,858,778.48
	SCHOLARSHIPS AND FELLOWSHIPS			876,504.56							876,504.56
	AUXILIARY ENTERPRISES		31,964,448.11			4,601,214.08	1,061,876.63				37,627,538.82
	INSTITUTIONAL SUPPORT			1,020,656.37							1,020,656.37
	CAPITAL			7,434.27		6,128,386.57	17,469,787.37				23,605,608.21
OTHER		1,167,985.84	1,795,341.35								2,963,327.19
RESTRICTED FOR EXPENDABLE PURPOSES			33,132,433.95	149,763,453.08	10,843,236.82	10,729,600.65	18,531,664.00				223,000,388.50
UNRESTRICTED		3,196,260.19	796,913,590.32	(7,793,068.80)	(2,249.10)	393,696,024.16	998,681.47		(668,143,495.18)		518,865,743.06
TOTAL NET POSITION		3,196,260.19	830,046,024.27	141,970,384.28	10,840,987.72	404,425,624.81	19,530,345.47	591,128,993.03	(668,143,495.18)		1,332,995,124.59

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 June 30, 2019
 Denver/Anschutz

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019
Operating												
Operating revenues	Student tuition, net	(268,897,238.13)	(31,041,673.27)	-					-	1,037,232.01		(298,901,679.39)
	Scholarship allowance								55,184,565.34			55,184,565.34
	Student tuition, net (pledged revenues of \$243,717,114)	(268,897,238.13)	(31,041,673.27)	-	-	-	-	-	55,184,565.34	1,037,232.01	-	(243,717,114.05)
	Student fees, net	(26,727,381.79)	(9,364,003.90)	-					-	130,033.86		(35,961,351.83)
	Scholarship allowance								6,757,984.90			6,757,984.90
	Student fees, net (pledged revenues of \$375,655)	(26,727,381.79)	(9,364,003.90)	-	-	-	-	-	6,757,984.90	130,033.86	-	(29,203,366.93)
	Fee-for-service contracts	(87,247,631.00)										(87,247,631.00)
	Federal grants and contracts (pledged revenues of \$84,322,320)			(352,887,244.78)								(352,887,244.78)
	State and local grants and contracts (pledged revenues of \$9,395,030)			(43,789,865.87)						294,355.48		(43,495,510.39)
	Nongovernmental grants and contracts			(116,056,209.60)								(116,056,209.60)
	Sales and services of educational departments		(203,624,513.12)							24,463.49		(203,600,049.63)
	Auxiliary enterprises, net (pledged revenues of \$2,305,482)		(12,196,064.25)							28,075.50		(12,167,988.75)
	Health services operating revenues (pledged revenues of \$11,160,210)	(2,061,833.58)	(1,114,867,081.99)							907,887.32		(1,116,021,028.25)
	Internal revenues		(64,916,591.70)							(17,102,131.00)	82,018,722.70	-
	Internal service center revenues		(64,916,591.70)									-
	Interdepartmental revenues	(15,199,542.66)	(21,807,304.96)	(84,859.50)						37,091,707.12		-
	Internal revenues	(15,199,542.66)	(86,723,896.66)	(84,859.50)	-	-	-	-	-	19,989,576.12	82,018,722.70	-
	Other operating revenues	(5,532,493.00)										(5,532,493.00)
	Denver AHEC library funding											(5,532,493.00)
	Miscellaneous	(21,229,408.91)	(46,092,450.10)	(3,244,557.11)	(85,165.72)	(1,657,979.43)	(1,035,951.56)	-		28,418,561.01		(44,926,951.82)
	Other revenues				(227,554.51)							(227,554.51)
	Other operating revenues (pledged revenues of \$3,479,897)	(26,761,901.91)	(46,092,450.10)	(3,244,557.11)	(312,720.23)	(1,657,979.43)	(1,035,951.56)	-	-	28,418,561.01	-	(50,686,999.33)
Total operating revenues		(426,895,529.07)	(1,503,909,683.29)	(516,062,736.86)	(312,720.23)	(1,657,979.43)	(1,035,951.56)	-	61,942,550.24	50,830,184.79	82,018,722.70	(2,255,083,142.71)
Operating expenses	Education and general	241,823,355.59	159,615,351.55	158,423,998.04					3,936,679.74	(28,314,896.23)		535,484,488.69
	Instruction											
	Research	74,251.34	244,518.30	303,285,920.51					1,848,330.21	(2,283,980.70)		303,169,039.66
	Public service	43,365.22	97,623,827.59	44,865,768.60					1,594,897.43	(2,714,606.29)		141,413,252.55
	Academic support	74,583,682.21	3,088,485.52	568,574.22					1,388,905.96	(3,047,860.74)		76,581,787.17
	Student services	16,989,765.60	8,042,009.48	804,959.04	453,291.30				210,836.32	(1,354,128.68)		25,146,733.06
	Institutional support	67,540,320.06	5,341,193.26	11,353,434.20		0.00			2,004,524.36	(12,196,367.68)		74,043,104.20
	Operation and maintenance of plant	35,413,454.28	16,625,162.54	300,169.94		111,865.13	3,862.30	925,580.50	298,109.17	(4,096,819.95)	5,499,486.70	55,080,870.61
	Student aid	18,610,249.06	1,620,145.49	47,134,680.92			0.00			(62,283,415.15)		5,081,660.32
	Education and general	455,078,443.36	292,200,693.73	566,737,505.47	453,291.30	111,865.13	3,862.30	925,580.50	(51,001,131.96)	(54,008,660.27)	5,499,486.70	1,216,000,936.26
	Depreciation							79,303,587.86				79,303,587.86
	Auxiliary enterprises		13,043,329.93	164,656.19					116,792.23	(60,086.49)		13,264,691.86
	Program expenses		13,043,329.93	164,656.19								13,264,691.86
	Internal service center expenses		94,842,885.53						1,204,141.13	112,021.66	(82,018,722.70)	14,140,325.62
	Auxiliary enterprises	-	107,886,215.46	164,656.19	-	-	-	-	1,320,933.36	51,935.17	(82,018,722.70)	27,405,017.48
	Health services operating expenses	7,809,384.61	1,025,713,738.73	360,040.66	453,291.30	111,865.13	3,862.30	80,229,168.36	23,251,244.18	(59,114,599.35)		998,019,808.83
Total operating expenses		462,887,827.97	1,425,800,647.92	567,262,202.32	453,291.30	111,865.13	3,862.30	80,229,168.36	(26,428,954.42)	(113,071,324.45)	(76,519,236.00)	2,320,729,350.43
Operating, net		35,992,298.90	(78,109,035.37)	51,199,465.46	140,571.07	(1,546,114.30)	(1,032,089.26)	80,229,168.36	35,513,595.82	(62,241,139.66)	5,499,486.70	65,646,207.72

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019
Nonoperating												
Nonoperating revenues	Federal Pell grant			(19,900,023.12)								(19,900,023.12)
	State appropriations	(15,950,000.00)										(15,950,000.00)
	Gifts		(4,357,610.44)	(166,220,676.84)						59,843,459.44		(110,734,827.84)
	Investment income, net	(8,281.85)	(27,851,563.20)	(384,458.83)			(734,392.03)			329,740.60		(28,648,955.31)
	Investment income											
	Investment expense	1,538.77	97,186.46	45,775.30								144,500.53
	Investment income, net	(6,743.08)	(27,754,376.74)	(338,683.53)	-	-	(734,392.03)			329,740.60		(28,504,454.78)
	(Gain)/Loss on disposal of assets	(5,802.00)	(1,484.00)			(10,992.00)		2,173,369.77				2,155,091.77
	Interest on capital asset-related debt	123,453.10	15,404.05			6,160.60	21,291,837.82	(1,653,090.74)				19,783,764.83
	Bond issuance costs	63,159.68				(68,819.92)	176,880.67					171,220.43
	Other nonoperating revenues, net (pledged revenues of \$1,054,867)		(8,665,771.46)	-	(121,323.77)	(4,721,233.08)	(725,901.36)	(505,560.50)		(329,740.60)		(15,069,530.77)
	Total nonoperating revenues	(15,775,932.30)	(40,763,838.59)	(186,459,383.49)	(121,323.77)	(4,794,884.41)	20,008,425.10	14,718.53	-	59,843,459.44	-	(168,048,759.49)
Other												
Other revenues	Capital student fee, net		1,567,588.25									(1,567,588.25)
	Student fee											
	Scholarship allowance								(340,789.93)			340,789.93
	Capital student fee, net (pledged revenues of \$1,226,798)	-	(1,567,588.25)	-	-	-	-	-	340,789.93	-	-	(1,226,798.32)
	Capital appropriations					(12,715,765.34)						(12,715,765.34)
	Capital grants and gifts			(3,027,436.51)				(63,500.00)				(3,090,936.51)
	Total other revenues	-	(1,567,588.25)	(3,027,436.51)	-	(12,715,765.34)	-	(63,500.00)	340,789.93	-	-	(17,033,500.17)
Other interfund related additions and deletions	Indirect cost recovery transfers	(91,871,418.95)	(12,270,691.62)	104,142,110.57								-
	Mandatory transfers	20,590,659.34	21,341,527.44	7,380.00	(7,380.00)	(320,566.73)	(41,611,620.05)					-
	Voluntary transfers	47,075,526.31	(13,374,633.42)	(4,911,874.09)	(106,218.08)	(64,057,782.10)	(73,963.58)			2,397,680.22		(33,051,264.74)
	Capital asset additions and plant fund activity	8,334,400.77	2,545,036.39	13,248,243.08		53,324,415.38		(71,952,608.92)			(5,499,486.70)	-
	Financing activity	205,366.91	188,972.46	-		465,793.29	41,762,063.00	(42,622,195.66)				-
	Total other interfund related additions and deletions	(15,665,465.62)	(1,569,788.75)	112,485,859.56	(113,598.08)	(10,588,140.16)	76,479.37	(114,574,804.58)	-	2,397,680.22	(5,499,486.70)	(33,051,264.74)
Change in net position		4,550,900.98	(122,010,250.96)	(25,801,494.98)	(94,350.78)	(29,644,904.20)	19,052,815.21	(34,394,417.69)	35,854,385.75	(0.00)	-	(152,487,316.68)
Net position												
Net position, beginning		(7,747,161.17)	(708,035,774.52)	(116,168,888.08)	(10,746,636.94)	(374,780,720.61)	(38,583,160.68)	(556,734,575.34)	777,377,815.66			(1,035,419,101.68)
Adjustments			1.22	(1.22)					(145,088,706.23)			(145,088,706.23)
Net position, beginning, adjusted		(7,747,161.17)	(708,035,773.30)	(116,168,889.30)	(10,746,636.94)	(374,780,720.61)	(38,583,160.68)	(556,734,575.34)	632,289,109.43			(1,180,507,807.91)
Net position, ending		(3,196,260.19)	(830,046,024.27)	(141,970,384.29)	(10,840,987.72)	(404,425,624.81)	(19,530,345.47)	(591,128,993.03)	668,143,495.18			(1,332,995,124.59)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2019
 Auxiliary and Self-Funded Activities
 Denver/Anschutz

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

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

POD -- OTHER DENTIK
 POH -- PUBLIC HEALT
 POI -- OTHER INS SE
 POK -- UTILITY SERV I

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

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

PRR -- RSRCH BLDG SYS

SNP LINE DESCRIPTION	MISC	PAB	PAD	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POR	POT	POU	POY	PRL	FY 2019	
ASSETS																					
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	82,858,596.29	110,215.82	(2,454,940.12)	78,612.20	4,213,403.21	1,901,296.15	23,778,254.81	16,326,445.22	252,276.62	862,396.38	1,760,003.89	(1,895,512.21)	345,633.78	2,030,355.88	2,684,323.46	1,530,416.29	18,154,146.00	74,931.75	(43,652.10)	152,567,203.31
	CASH ON HAND	25,900.		400.00	500.00			400.00		200.00		(81,765.53)						175,610,430.00	300.00		175,556,764.47
	INVESTMENTS AND RESTRICTED POOLED CASH							12,089,256.94				11,497,841.04				2,761,064.91		342,769,110.00			369,117,272.89
CASH AND INVESTMENTS		82,884,496.29	110,215.82	(2,454,540.12)	79,112.20	4,213,403.21	1,901,296.15	23,778,654.81	28,416,102.16	252,476.62	862,396.38	13,176,079.40	(1,895,512.21)	345,633.78	2,030,355.88	5,445,388.37	1,530,416.29	536,533,686.00	75,231.75	(43,652.10)	697,241,240.67
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	9,800,710.61	26,418.39	169,796.02	98,098.10	331,277.48	414,965.69	2,011,931.66	2,861,816.31	1,413,600.15	108,638.67	1,646.93	1,616,266.00	652,961.98	351,054.53	66,666.66	151,678.81	186,372,684.00	21,235,463.87	58,638.16	227,744,314.02
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,993,828.85)		(50,473.76)	(28,950.52)	(32,497.09)	(108,841.88)	(391,828.98)	(859,036.93)	(167,814.80)								(15,386,426.00)	(1,707,884.71)		(20,727,583.52)
ACCOUNTS RECEIVABLE		7,806,881.76	26,418.39	119,322.26	69,147.58	298,780.39	306,123.81	1,620,102.68	2,002,779.38	1,245,785.35	108,638.67	1,646.93	1,616,266.00	652,961.98	351,054.53	66,666.66	151,678.81	170,986,258.00	19,527,679.16	58,638.16	207,016,730.50
INVENTORIES		193,677.72			151,251.61							366,590.17					78,347.00	12,520,244.30			13,310,110.80
OTHER ASSETS	OTHER ASSETS, CURRENT	42,163.75					212,447.50					56,174.92				1,134.58	140,556.94	840,767.00	20,212.00		1,313,476.69
	OTHER ASSETS, NONCURRENT	75,858.91																4,385,480.00			4,461,338.91
OTHER ASSETS		118,042.66					212,447.50					56,174.92				1,134.58	140,556.94	5,226,247.00	20,212.00		5,774,815.60
INTERFUND RECEIVABLES, NET																				(2,404,605.87)	(2,404,605.87)
TOTAL ASSETS		91,003,098.43	136,634.21	(2,335,217.86)	299,511.39	4,512,183.60	2,207,419.96	25,611,204.99	30,418,881.54	1,498,261.97	971,035.05	13,233,901.25	87,343.96	998,595.76	2,381,410.41	5,513,189.61	1,822,652.04	712,824,538.00	29,738,661.34	14,986.06	920,938,291.70
LIABILITIES																					
ACCOUNTS PAYABLE		(4,370,107.01)	(46,805.07)	(58,466.64)	(74,050.86)	(185,495.03)	(8,525.07)	(424,016.02)	(57,666.84)	(21,686.11)	(31,942.45)	(3,466.62)			(104,056.06)	(204,629.00)	(14,659,277.00)	(931,788.48)	(107,560.69)	(21,764,911.92)	
ACCRUED EXPENSES		(289,061.35)		(12,403.29)	(2,048.60)		(24,794.54)	(15,197.64)	(19,115.65)	(3,165.49)	(855.88)				(7,017.60)	(2,088.43)	(47,952,238.00)	(11,163.88)		(48,340,504.64)	
UNEARNED REVENUE, CURRENT		(85,239.25)		(160,725.57)			(465,461.20)	(2,532,703.02)	(1,044,026.45)	(93,098.58)					(32,087.67)	(500.00)			(10,916.00)		(4,424,757.74)
BONDS AND CAPITAL LEASES PAYABLE																					
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(273,928.85)				(27,887.25)		(326,519.93)												(43,436.25)	(671,772.28)
	OTHER LIABILITIES, CURRENT	(484,022.57)						(2,832,045.00)				(3,417,186.35)							(0.17)		(6,890,610.09)
	OTHER LIABILITIES, NONCURRENT											(7,292,813.65)									(8,799,710.76)
OTHER LIABILITIES		(757,951.42)				(27,887.25)		(326,519.93)				(10,710,000.00)							(0.17)		(16,362,093.13)
TOTAL LIABILITIES		(5,502,359.03)	(46,805.07)	(231,597.50)	(76,099.46)	(213,382.28)	(498,790.81)	(3,298,436.61)	(3,952,853.94)	(117,950.18)	(32,798.13)	(10,713,466.62)	(476,727.46)		(32,087.67)	(111,073.66)	(207,215.60)	(62,611,515.00)	(2,661,557.72)	(107,560.69)	(90,892,267.43)
NET POSITION		85,500,739.40	89,829.14	(2,566,815.36)	223,411.93	4,298,801.32	1,708,629.15	22,312,768.38	26,466,027.60	1,380,311.79	938,236.92	2,520,434.63	(389,383.50)	998,595.76	2,349,322.74	5,402,115.95	1,615,436.44	650,213,023.00	27,077,103.62	(92,574.63)	830,046,024.27



UNIVERSITY OF COLORADO
 STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2019
 Denver/Anschutz

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

SRECP LINE DESCRIPTION		MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2019	
Operating																									
Operating revenues																									
Student tuition, net (pledged revenues of \$243,717,114)									(28,733,352.44)	(2,308,320.83)														(31,041,673.27)	
Student fees, net (pledged revenues of \$375,655)				(1,919,688.00)		(264,164.55)		(6,293,882.97)	(685,712.38)	(200,556.00)														(9,364,003.90)	
Sales and services of educational departments		(14,407,191.85)							(151,042.19)	(94,151,893.94)		(1,113,145.82)					(2,368,040.28)				(86,011,994.71)			(203,624,513.12)	
Auxiliary enterprises, net (pledged revenues of \$2,305,462)		(563,427.27)	(88,672.12)	(2,742,010.27)	-	(2,327,939.33)	(6,474,015.26)																	(12,196,064.25)	
Health services operating revenues (pledged revenues of \$11,160,210)		5,569,932.48						5,184.20	545,632.48	12,904,281.95	28,150.20	116,650.22			(395,810.19)	(5,119,975.71)	750.00							(2,907,334.96)	
Internal revenues		(42,799,625.01)								(1,020,314.32)	(3,476,498.88)	(4,279,404.76)									(1,083,815,853.00)	(271,629.17)			(11,144,867,081.99)
Internal revenues		(48,366,557.49)						(5,184.20)	(545,632.48)	(12,904,281.95)	(26,150.20)	(116,650.22)			(584,600.00)	(5,203,365.00)					(4,762,273.21)				(11,566,738.48)
Other operating revenues (pledged revenues of \$3,479,897)		(24,258,511.81)			(633,478.34)			(143,028.23)	(863,008.78)	(929,852.07)	(25,000)	(66,131.85)	(2,592,858.88)	(8,788,450.00)							(127,498.91)	(497.50)	(668,295.16)	(1,125,783.49)	(3,239,935.00)
Total operating revenues		(104,083,083.31)	(88,672.12)	(4,661,698.27)	(633,478.34)	(2,692,103.88)	(6,474,015.26)	(6,993,138.59)	(37,269,222.91)	(113,071,404.74)	(4,305,679.96)	(1,285,927.69)	(3,177,458.88)	(13,991,805.00)	(395,810.19)	(5,247,474.82)	(2,369,287.76)	(668,295.16)	(8,888,056.70)	(1,087,055,788.00)	(91,944,604.19)	(12,102,777.70)			(1,550,969,683.28)
Operating expenses																									
Education and general																									
Academic support		3,088,485.52																							3,088,485.52
Institutional support		2,324,764.84																							5,341,193.26
Instruction		13,552,465.60							29,648,022.78	114,454,352.23															159,615,351.55
Operation and maintenance of plant		243,383.45																							16,625,162.54
Public service		10,502,674.17										1,296.26	1,273,654.94												97,623,827.59
Research		244,518.30									400.00	1,491,058.04	3,033.00												244,518.30
Student aid		77,148.61																							1,620,145.49
Student services		2,948,202.41							5,993,807.07																8,042,009.48
Education and general		32,081,622.90							5,994,207.07	31,139,080.82	114,457,385.23	1,296.26	1,322,160.78				2,328,377.51	3,016,428.42							292,200,693.73
Auxiliary enterprises		60,465,166.79												7,220,966.58	9,675,827.04										94,842,885.53
Program expenses		67,926.45	4,994,630.43	633,478.34	2,952,961.81	3,777,971.87																			13,043,329.93
Auxiliary enterprises		61,081,627.62	67,926.45	4,994,630.43	633,478.34	2,952,961.81	3,777,971.87							7,220,966.58	9,675,827.04										107,886,214.46
Health services operating expenses		14,964,058.03																							1,025,713,738.73
Total operating expenses		108,127,288.76	67,926.45	4,994,630.43	633,478.34	2,952,961.81	3,777,971.87	5,994,207.07	31,139,080.82	114,457,385.23	3,836,910.87	1,322,160.78	7,220,966.58	9,675,827.04	395,810.19	5,289,962.39	2,328,377.51	3,016,428.42	5,600,987.95	997,848,722.00	88,887,907.46	12,079,937.17	16,381,799.09		1,426,860,647.92
Operating, net		4,044,125.44	(20,749.67)	332,932.16		360,857.93	(2,696,043.39)	(998,931.52)	(6,130,142.09)	1,385,900.49	(468,669.39)	26,233.09	4,043,507.70	(4,415,977.96)		42,487.77	(40,919.27)	2,348,133.26	(887,068.75)	(89,207,066.00)	(3,086,696.73)	(22,840.53)		16,381,799.09	(78,169,035.37)
Nonoperating																									
Nonoperating revenues																									
Gifts																									
Investment income, net										29,323.70			66,981.86												(4,357,610.44)
Investment expense										(1,008,701.75)		(10,875.34)	(1,006,001.83)												97,186.46
Investment income, net										(979,378.05)		(10,875.34)	(939,019.97)												(27,851,563.20)
Gain (loss) on disposal of assets		(1,484.00)																							(1,484.00)
Interest on capital asset-related debt																									15,404.05
Other nonoperating revenues, net (pledged revenues of \$1,054,867)		(6,053,930.69)						(404,865.46)	51,778.89			(100.00)						(2,205,230.07)							(8,065,771.46)
Total nonoperating revenues		(6,055,414.69)						(404,865.46)	51,778.89			(10,975.34)	(939,019.97)					(6,892,450.76)							(40,763,838.99)
Other																									
Other revenues																									
Capital student fee, net (pledged revenues of \$1,226,798)				(1,867,888.25)																					(1,867,888.25)
Other interfund related additions and deletions																									
Indirect cost recovery transfers		(130,000.00)																							(12,140,691.62)
Mandatory transfers				1,415,318.22			1,404,535.36							4,596,460.33							1,371,500.00				(12,270,691.62)
Voluntary transfers		(8,959,065.13)	(809.95)	(60,770.00)	(4,857.68)	817,104.75		(13,880.33)	8,354,102.39	1,235,451.36	(2,725.70)	2,533.11	(5,822.85)	1,364,380.10	(1,190.30)	(165,536.42)	(196,412.75)			123,391.97				21,341,527.44	
Capital asset additions and plant fund activity		406,740.26		14,854.10				9,011.39	20,050.00												16,005.23				2,545,036.39
Financing activity																									188,972.46
Total other interfund related additions and deletions		(8,682,324.87)	(809.95)	1,369,402.32	(4,857.68)	2,221,640.11	(4,868.94)	8,374,152.39	1,235,451.36	(2,725.70)	2,533.11	(5,822.85)	5,960,840.43	(1,190.30)	(165,536.42)	(196,412.75)	139,397.20	2,886,012.00	1,569,407.81	(51,324.13)	(2,300.00)	117,723.07	(16,381,799.09)		(1,569,788.78)
Change in net position		(10,693,614.13)	(21,555.62)	134,746.23		356,000.25	(879,068.74)	(603,800.46)	2,295,789.19	1,642,053.80	(482,370.43)	28,766.20	3,098,664.88	1,544,862.47	(1,190.30)	(206,446.69)	(4,740,730.25)	(247,671.55)	(111,803,308.00)	(1,553,894.08)	92,582.54				(122,010,250.96)
Net position																									
Net position, beginning		(74,807,126.49)	(68,273.52)	2,432,069.13		(579,412.18)	(3,419,732.58)	(1,104,838.69)	(24,608,557.58)	(28,100,081.40)	(897,941.36)	(967,003.12)	(5,619,099.51)	(1,155,478.98)		(1,027,429.18)	(2,142,876.05)	(661,385.70)	(1,367,764.89)	(538,409,715.00)	(25,623,119.53)	(7.91)		(708,036,774.62)	
Adjustments		1.22																							1.22
Net position, beginning, adjusted		(74,807,125.27)	(68,273.52)	2,432,069.13		(579,412.18)	(3,419,732.58)	(1,104,838.69)	(24,608,557.58)	(28,100,081.40)	(897,941.36)	(967,003.12)	(5,619,099.51)	(1,155,478.98)		(1,027,429.18)	(2,142,876.05)	(661,385.70)	(1,367,764.89)	(538,409,715.00)	(25,623,119.53)	(7.91)		(708,036,773.30)	
Net position, ending		(85,900,739.39)	(89,829.14)	2,566,815.36		(223,411.93)	(4,298,001.32																		



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UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2019
Colorado Springs

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2019
ASSETS										
CASH AND INVESTMENTS										
	EQUITY IN POOLED CASH AND INVESTMENTS	5,654,821.13	12,652,301.92	2,463,775.25		77,994,835.84	3,087,258.15	(0.02)		101,852,992.27
	CASH ON HAND	9,500.00	17,845.00	4,300.00						31,645.00
	INVESTMENTS AND RESTRICTED POOLED CASH				581,889.11	56,470,808.62	3,470,637.07			60,523,334.80
CASH AND INVESTMENTS		5,664,321.13	12,670,146.92	2,468,075.25	581,889.11	134,465,644.46	6,557,895.22	(0.02)		162,407,972.07
ACCOUNTS, LOANS AND NOTES RECEIVABLE										
	ACCOUNTS RECEIVABLE, CURRENT	17,460,729.04	3,196,401.84	876,826.77		1,452,442.73	12,849.77			22,999,250.15
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			238,313.12						238,313.12
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,619,450.03)	(970,244.64)	(520.15)						(4,590,214.82)
	ACCOUNTS RECEIVABLE	13,841,279.01	2,226,157.20	1,114,619.74		1,452,442.73	12,849.77			18,647,348.45
	LOANS RECEIVABLE, CURRENT				88,864.09					88,864.09
	ALLOWANCES FOR LOANS RECEIVABLE				(63,153.33)					(63,153.33)
	LOANS AND NOTES RECEIVABLE				25,710.76					25,710.76
ACCOUNTS, LOANS AND NOTES RECEIVABLE		13,841,279.01	2,226,157.20	1,114,619.74	25,710.76	1,452,442.73	12,849.77			18,673,059.21
INVENTORIES			928,798.33							928,798.33
OTHER ASSETS, CURRENT		348,616.25	216,504.81	1,490.00					2,251,770.00	2,818,381.06
CAPITAL ASSETS										
	LAND							6,702,591.37		6,702,591.37
	CONSTRUCTION IN PROGRESS							17,716,854.17		17,716,854.17
	COLLECTIONS							1,156,947.34		1,156,947.34
	NON-DEPRECIABLE CAPITAL ASSETS							25,576,392.88		25,576,392.88
	BUILDINGS							553,175,382.52		553,175,382.52
	IMPROVEMENTS OTHER THAN BUILDINGS							11,569,257.37		11,569,257.37
	EQUIPMENT							32,157,804.69		32,157,804.69
	SOFTWARE							597,610.20		597,610.20
	LIBRARY AND OTHER COLLECTIONS							30,924,253.43		30,924,253.43
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(192,741,927.24)		(192,741,927.24)
	DEPRECIABLE CAPITAL ASSETS							435,682,380.97		435,682,380.97
CAPITAL ASSETS								461,258,773.85		461,258,773.85
INTERFUND RECEIVABLES, NET		(5,276,522.99)					(0.01)			(5,276,523.00)
TOTAL ASSETS		14,577,693.40	16,041,607.26	3,584,184.99	607,599.87	135,918,087.18	6,570,744.99	461,258,773.83	2,251,770.00	640,810,461.52
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS										
	LOSS ON BOND REFUNDINGS							9,308,417.21		9,308,417.21
	ALTERNATE MEDICARE PLAN RELATED								786,514.91	786,514.91
	OTHER POSTEMPLOYMENT BENEFITS RELATED								3,158,526.02	3,158,526.02
TOTAL DEFERRED OUTFLOWS								9,308,417.21	3,945,040.93	13,253,458.14
TOTAL ASSETS AND DEFERRED OUTFLOWS		14,577,693.40	16,041,607.26	3,584,184.99	607,599.87	135,918,087.18	6,570,744.99	470,567,191.04	6,196,810.93	654,063,919.66

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2019
LIABILITIES										
ACCOUNTS PAYABLE		(1,202,414.87)	(529,399.47)	(155,248.59)		(6,627,328.11)	(354.28)			(8,514,745.32)
ACCRUED EXPENSES		(3,324,443.65)	(310,111.62)	(50,737.69)		(259,381.26)	(774,363.00)			(4,719,037.22)
COMPENSATED ABSENCES									(461,381.57)	(461,381.57)
COMPENSATED ABSENCES, CURRENT									(461,381.57)	(461,381.57)
COMPENSATED ABSENCES, NONCURRENT									(6,593,382.58)	(6,593,382.58)
COMPENSATED ABSENCES									(7,054,764.15)	(7,054,764.15)
UNEARNED REVENUE										(9,529,366.54)
UNEARNED REVENUE, CURRENT		(7,988,507.22)	(1,148,532.35)	(392,326.97)						(9,529,366.54)
UNEARNED REVENUE, NONCURRENT		(289,833.42)								(289,833.42)
UNEARNED REVENUE		(8,278,340.64)	(1,148,532.35)	(392,326.97)						(9,819,199.96)
BONDS AND CAPITAL LEASES PAYABLE										(8,766,631.53)
BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(1,527,114.66)		(7,239,516.87)		(8,766,631.53)
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT						(53,768,266.18)		(253,833,900.64)		(307,602,166.82)
BONDS AND CAPITAL LEASES PAYABLE						(55,295,380.84)		(261,073,417.51)		(316,368,798.35)
OTHER POSTEMPLOYMENT BENEFITS									(57,488,488.07)	(57,488,488.07)
ALTERNATE MEDICARE PLAN, NON-CURRENT									(4,870,858.55)	(4,870,858.55)
OTHER LIABILITIES										(1,791,777.09)
DEPOSITS HELD FOR OTHERS		(90,594.48)	(1,407,567.56)	(293,615.05)						(1,791,777.09)
OTHER LIABILITIES, CURRENT						(1,128,802.26)			(127,454.40)	(1,256,256.66)
OTHER LIABILITIES, NONCURRENT									(211,997.60)	(211,997.60)
OTHER LIABILITIES		(90,594.48)	(1,407,567.56)	(293,615.05)		(1,128,802.26)			(339,452.00)	(3,260,031.35)
TOTAL LIABILITIES		(12,895,793.64)	(3,395,611.00)	(891,928.30)		(63,310,892.47)	(774,717.28)	(261,073,417.51)	(69,753,562.77)	(412,095,922.97)
DEFERRED INFLOWS										
DEFERRED INFLOWS									(253,404.39)	(253,404.39)
ALTERNATE MEDICARE PLAN RELATED									(253,404.39)	(253,404.39)
OTHER POSTEMPLOYMENT BENEFITS RELATED									(4,316,323.14)	(4,316,323.14)
TOTAL DEFERRED INFLOWS									(4,569,727.53)	(4,569,727.53)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(12,895,793.64)	(3,395,611.00)	(891,928.30)		(63,310,892.47)	(774,717.28)	(261,073,417.51)	(74,323,290.30)	(416,665,650.50)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								209,493,773.53		209,493,773.53
RESTRICTED FOR EXPENDABLE PURPOSES			359,169.21	265,016.77						624,185.98
INSTRUCTION			359,169.21	265,016.77						624,185.98
RESEARCH				55,705.18						55,705.18
ACADEMIC SUPPORT				1,047,442.35						1,047,442.35
STUDENT LOANS AND SERVICES				115,348.52	607,599.87					722,948.39
SCHOLARSHIPS AND FELLOWSHIPS				333,579.50						333,579.50
AUXILIARY ENTERPRISES			2,951,436.91	512.39		13,633,786.31				16,585,735.61
INSTITUTIONAL SUPPORT				502,117.15						502,117.15
CAPITAL				19,964.40						19,964.40
OTHER				16,803.58		416,070.57				432,874.15
RESTRICTED FOR EXPENDABLE PURPOSES			3,310,606.12	2,356,489.84	607,599.87	14,049,856.88				20,324,552.71
UNRESTRICTED		1,681,899.76	9,335,390.13	335,766.85		56,557,337.83	5,796,027.71		(70,629,895.29)	3,076,526.99
TOTAL NET POSITION		1,681,899.76	12,645,996.25	2,692,256.69	607,599.87	70,607,194.71	5,796,027.71	209,493,773.53	(70,629,895.29)	232,894,853.23

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2019

Colorado Springs

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019	
Operating													
Operating revenues	Student tuition, net	Student tuition	(140,660,526.28)	(1,833,298.01)						561,394.75		(141,932,429.53)	
		Scholarship allowance							34,067,339.00			34,067,339.00	
	Student tuition, net (pledged revenues of \$107,865,091)		(140,660,526.28)	(1,833,298.01)	-	-	-	-	34,067,339.00	561,394.75	-	(107,865,090.53)	
	Student fees, net	Student fees	(6,702,936.46)	(8,223,604.80)						34,063.53		(14,892,477.74)	
		Scholarship allowance							3,568,583.00			3,568,583.00	
	Student fees, net (pledged revenues of \$145,664)		(6,702,936.46)	(8,223,604.80)	-	-	-	-	3,568,583.00	34,063.53	-	(11,323,894.74)	
	Fee-for-service contracts		(12,154,115.25)									(12,154,115.25)	
	Federal grants and contracts (pledged revenues of \$1,331,575)				(5,581,225.83)					8,610.00		(5,572,615.83)	
	State and local grants and contracts (pledged revenues of \$2,343,681)				(10,850,375.39)							(10,850,375.39)	
	Nongovernmental grants and contracts				(1,184,100.49)					(30.00)		(1,184,130.49)	
	Sales and services of educational departments		(3,587.00)	(968,873.04)								(972,460.04)	
	Auxiliary enterprises, net	Auxiliary enterprises		(33,571,021.57)						927,046.03		(32,643,975.54)	
		Scholarship allowance							611,037.00			611,037.00	
	Auxiliary enterprises, net (pledged revenues of \$6,069,315)		-	(33,571,021.57)	-	-	-	-	611,037.00	927,046.03	-	(32,032,938.54)	
	Health services operating revenues (pledged revenues of \$23,439)			(2,354,711.43)						10,781.39		(2,343,930.04)	
	Internal revenues	Internal service center revenues		(930,235.49)							930,235.49	-	
		Interdepartmental revenues	(277,037.45)	(73,602.58)	(585.00)					351,225.03		0.00	
	Internal revenues		(277,037.45)	(1,003,838.07)	(585.00)	-	-	-	-	351,225.03	930,235.49	0.00	
	Other operating revenues (pledged revenues of \$948,523)		(10,640,956.12)	(1,506,280.48)	(527,007.14)	(20,494.65)	(10,000.00)	-	-	2,369.13		(12,702,369.26)	
Total operating revenues			(170,439,158.55)	(49,461,627.40)	(18,143,293.85)	(20,494.65)	(10,000.00)	-	-	38,246,959.00	1,895,459.86	930,235.49	(197,001,920.10)
Operating expenses	Education and general	Instruction	68,010,678.69	1,608,070.18	2,109,799.82				2,727,359.52	(597,878.28)		73,858,029.93	
		Research	848,375.85	106,495.83	3,281,781.36				(21,947.98)	(28,109.20)		4,186,595.86	
		Public service	323,033.53	461,267.03	2,000,808.72				67,582.69	(5,419.00)		2,847,272.97	
		Academic support	19,178,020.46	451,543.91	1,274,135.91				442,467.93	(16,700.07)		21,329,468.14	
		Student services	12,460,300.08	2,956,683.55	1,464,392.65	16,724.95			186,215.26	(2,200.80)		17,082,115.69	
		Institutional support	23,012,117.22	3,114,522.54	2,654,218.60				490,934.75	(115,729.06)		29,156,064.05	
		Operation and maintenance of plant	11,630,020.13	534,625.45	18,985.62		100,032.12		240,927.05	(175,133.90)	191,779.62	12,541,236.09	
		Student aid	14,700,878.84	478,835.28	28,623,124.09				(42,338,286.00)			1,464,552.21	
	Education and general		150,163,424.80	9,712,043.77	41,427,246.77	16,724.95	100,032.12	-	(38,204,746.78)	(941,170.31)	191,779.62	162,465,334.94	
	Depreciation							19,960,073.24				19,960,073.24	
	Auxiliary enterprises	Program expenses		28,029,419.91	325,523.65		6,075.72			(933,351.16)		27,427,668.12	
		Internal service center expenses		1,149,202.90					11,335.82		(930,235.49)	230,303.23	
	Auxiliary enterprises		-	29,178,622.81	325,523.65	-	6,075.72	-	11,335.82	(933,351.16)	(930,235.49)	27,657,971.35	
	Health services operating expenses			2,088,520.48	90,472.66				373,716.74	(12,328.39)		2,540,381.49	
Total operating expenses			150,163,424.80	40,979,187.06	41,843,243.08	16,724.95	106,107.84	19,960,073.24	(37,819,694.22)	(1,886,849.86)	(738,455.87)	212,623,761.01	
Operating, net			(20,275,733.75)	(8,482,440.34)	23,699,949.23	(3,769.70)	96,107.84	19,960,073.24	427,264.78	8,610.00	191,779.62	15,621,840.91	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2018
Nonoperating												
Nonoperating revenues	Federal Pell grant			(15,498,464.00)								(15,498,464.00)
	Gifts			(8,578,565.49)								(8,578,565.49)
	Investment income, net					(1,188,230.65)	(270,839.65)					(1,459,070.30)
	Investment expense					339.49	1,319.15					1,658.64
	Investment income, net			-		(1,187,891.16)	(269,520.50)					(1,457,411.66)
	(Gain)/Loss on disposal of assets					(6,660.00)		97,333.66				90,673.66
	Interest on capital asset-related debt					2,196,094.59	9,514,049.06	(609,266.11)				11,100,877.54
	Bond issuance costs	9,972.58				537,216.48	(7,151.43)					540,037.63
	Other nonoperating revenues, net		10,001.64									10,001.64
	Total nonoperating revenues	9,972.58	10,001.64	(24,077,029.49)	-	1,538,759.91	9,237,377.13	(511,932.45)	-	-	-	(13,792,850.68)
Other												
Other revenues	Capital student fee, net (pledged revenue of \$5,866,254)	142.50	(7,705,953.85)						1,839,557.00			(5,866,254.35)
	Capital appropriations					(1,438,974.13)						(1,438,974.13)
	Capital grants and gifts			(216,000.00)				(157,303.00)				(373,303.00)
	Total other revenues, net	142.50	(7,705,953.85)	(216,000.00)	-	(1,438,974.13)	-	(157,303.00)	1,839,557.00	-	-	(7,678,531.48)
Other interfund related additions and deletions	Indirect cost recovery transfers	(1,221,031.37)		1,221,031.37								-
	Mandatory transfers	4,578,637.47	10,409,455.92	150,000.00		(1,936,713.33)	(13,201,380.06)					-
	Voluntary transfers	18,043,147.80	5,461,866.49	(1,279,674.09)	30,000.00	(26,941,691.56)	(1,803,428.57)			(8,610.00)		(6,498,389.93)
	Capital asset additions and plant fund activity	2,522,497.68	514,919.89	82,556.91		23,916,341.58		(26,844,536.44)			(191,779.62)	(0.00)
	Financing activity					(17,216,468.50)	5,250,000.00	11,966,468.50				-
	Total other interfund related additions and deletions	23,923,251.58	16,386,242.30	173,914.19	30,000.00	(22,178,531.81)	(9,754,808.63)	(14,878,067.94)	-	(8,610.00)	(191,779.62)	(6,498,389.93)
Change in net position		3,657,632.91	207,849.75	(419,166.07)	26,230.30	(21,982,638.19)	(517,431.50)	4,412,769.85	2,266,821.78	-	-	(12,347,931.18)
Net position												
Net position, beginning		(5,339,532.66)	(12,853,846.00)	(2,273,090.62)	(633,830.17)	(50,624,556.52)	(5,278,596.21)	(213,906,543.38)	41,130,263.07			(249,779,732.50)
Adjustments									27,232,810.44			27,232,810.44
Net position, beginning, adjusted		(5,339,532.66)	(12,853,846.00)	(2,273,090.62)	(633,830.17)	(50,624,556.52)	(5,278,596.21)	(213,906,543.38)	68,363,073.51			(222,546,922.06)
Net position, ending		(1,681,899.76)	(12,645,996.25)	(2,692,256.69)	(607,599.87)	(72,607,194.71)	(5,796,027.71)	(209,493,773.53)	70,629,895.29	-	-	(234,894,853.23)



UNIVERSITY OF COLORADO
 STATEMENT OF NET POSITION
 June 30, 2019
 Auxiliary and Self-Funded Activities
 Colorado Springs

PAA -- AUX INTER ATHL PAM -- AUX STU HTH FAC PEC -- EDUC CONT ED POT -- OTHER TELECOM
 PAB -- AUX BOOKSTORES PAP -- AUX PARKING POC -- OTHER CONF
 PAD -- AUX REC CNTR PAS -- AUX STU GOVT OP PON -- OTHER NURS PRAC
 PAH -- AUX HOUSING PAU -- AUX STU UNION POO -- OTHER STU SERV

SNP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	PON	POO	POT	FY 2019
ASSETS																
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	4,465,967.92	456,957.00	41,483.36	76,503.37	554,979.71	76,089.51	313,543.41	371,460.55	672,638.54	5,421,236.85	7,295.38	3,904.72	183,682.40	6,559.20	12,652,301.92
	CASH ON HAND	1,170	700.00			13,000.00	200.00	1,050.00	500.00	1,225.00						17,845.00
CASH AND INVESTMENTS		4,467,137.92	457,657.00	41,483.36	76,503.37	567,979.71	76,289.51	314,593.41	371,960.55	673,863.54	5,421,236.85	7,295.38	3,904.72	183,682.40	6,559.20	12,670,146.92
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	733,852.46	63,559.27	526,444.18		1,208,949.68	36,144.46	182,509.81	51,180.65	221,590.23	153,678.77			5,665.28	12,827.05	3,196,401.84
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,237.63)	(20,308.39)	(6,195.92)		(753,076.51)	(11,589.61)	(34,308.55)	(9,163.55)	(81,832.70)	(33,888.45)					(970,244.64)
	ACCOUNTS RECEIVABLE	730,614.83	43,250.88	520,248.26		455,873.17	24,554.65	148,201.26	42,017.10	139,757.53	119,790.32			5,665.28	(3,816.08)	2,226,157.20
INVENTORIES		4,974.01		825,349.04			4,056.53									94,418.74
OTHER ASSETS, CURRENT		210,399.01	36.18								229.62			5,840.00		216,504.81
TOTAL ASSETS		5,413,125.77	500,944.06	1,387,080.66	76,503.37	1,023,852.88	104,900.69	462,794.67	413,977.65	813,621.07	5,541,256.79	7,295.38	9,570.00	280,125.06	6,559.20	16,041,607.25
LIABILITIES																
ACCOUNTS PAYABLE		(199,995.52)	(20,225.44)	(77,418.66)	(4,962.72)	(7,693.55)	(3,178.85)	(52,270.62)	(28,614.81)	(33,327.52)	(11,413.42)			(90,298.34)		(529,399.47)
ACCRUED EXPENSES		(175,184.92)	(280.00)	(9,128.04)	(8,236.32)	(4,276.87)	(1,555.73)	(9,869.63)	(25,005.12)	(20,434.67)	(1,720.03)	(7,561.23)		(43,803.75)	(3,055.31)	(310,111.62)
UNEARNED REVENUE, CURRENT		(14,762.00)	(136,765.59)	(13,258.56)		(102,261.25)	(77,922.00)	(122,077.80)	(57,809.59)	(391,874.55)	(222,573.35)			(9,227.66)		(1,148,532.35)
OTHER LIABILITIES		(643,704.83)				(729,690.48)		(423.85)		120.11	2,599.97			(36,468.48)		(1,407,567.66)
TOTAL LIABILITIES		(1,033,647.27)	(157,271.03)	(99,805.28)	(13,199.04)	(843,922.15)	(82,656.58)	(184,641.90)	(111,429.52)	(445,516.63)	(233,106.83)	(7,561.23)		(179,798.23)	(3,055.31)	(3,395,611.00)
NET POSITION		4,379,478.50	343,673.03	1,287,275.38	63,304.33	179,930.73	22,244.11	278,152.77	302,548.13	368,104.44	5,308,149.96	(265.85)	9,570.00	100,326.83	3,503.89	12,645,996.25



UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2018
 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 GOV'T OP
 PAU -- AUX STU UNION

PEC -- EDUC CONT ED
 POC -- OTHER CONF.
 POH -- PUBLIC HEALTH
 POI -- OTHER INS SERV

PON -- OTHER NURS PRAC
 POO -- OTHER STU SERV
 POT -- OTHER TELECOM
 POY -- OTHER HLTH SERV

SRECNP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POH	POI	PON	POO	POT	POY	FY 2019	
Operating																				
Operating revenues	Student tuition, net (pledged revenues of \$107,865,091)										(1,826,377.65)					(6,920.36)			(1,833,298.01)	
	Student fees, net (pledged revenues of \$145,664)	(55,413.00)	(2,775,935.34)				(1,552,035.00)	(2,431,527.95)	(907,228.96)	(401,295.16)						(100,169.40)			(6,223,604.80)	
	Sales and services of educational departments	(713,140.84)						(37,474.00)			(200.00)					(218,058.20)			(968,873.04)	
	Auxiliary enterprises, net (pledged revenues of \$6,069,315)	(962,188.95)	(316,641.47)	(4,613,638.98)	(164,356.87)	(13,370,636.22)	(119,453.00)	(4,282,718.88)	(1,519,506.94)	(578,024.10)	(86,927.53)	(1,356.96)		(69,360.33)	(9,570.00)	(7,576,641.34)			(33,571,021.57)	
	Health services operating revenues (pledged revenues of \$23,439)	(2,354,858.43)														147.00			(2,354,711.43)	
	Internal Revenues																			
	Interdepartmental revenues	(70,431.58)			(300.00)		(315.00)		(1,656.00)		(900.00)								(73,602.58)	
	Internal service center revenues	(222,898.48)																(707,337.01)	(930,235.49)	
	Internal Revenues	(293,330.06)			(300.00)		(315.00)		(1,656.00)		(900.00)							(707,337.01)	(1,003,838.07)	
	Other operating revenues (pledged revenues of \$948,523)	(1,223,503.19)	(32,322.59)	(162,828.15)	(3,105.19)	(100.00)	(4,612.52)	(19,511.95)	(29,759.66)	(20,312.96)	(4,824.99)	(78.85)				(5,320.43)			(1,506,280.48)	
	Total operating revenues	(5,602,434.47)	(3,124,899.40)	(4,676,467.13)	(167,762.06)	(13,370,736.22)	(1,676,415.52)	(6,733,758.78)	(2,495,625.56)	(999,632.22)	(1,919,230.16)	(1,435.81)		(69,360.33)	(9,570.00)	(7,906,962.74)	(707,337.01)		(49,461,627.40)	
Operating expenses	Education and general																			
	Academic support	62,780.70									388,763.21								451,543.91	
	Institutional support	516,508.74		822,595.76		231,465.73		1,200,938.03								343,014.28			3,114,522.54	
	Instruction	572,963.18									1,035,107.00								1,608,070.18	
	Operation and maintenance of plant		17,738.54		27,866.74	405,838.64	13,681.85						69,499.68						534,625.45	
	Public service	461,267.03																	461,267.03	
	Research	106,495.83																	106,495.83	
	Student aid	117,801.95		20,000.00		307,562.90	1,000.00	26,022.00		1,000.00	5,448.43								478,835.28	
	Student services	319,157.26	65,583.94		327,953.85	55.90		951,927.84	1,187,270.88	4,891.00						99,842.88			2,956,683.55	
	Education and general	2,156,974.69	83,322.48	842,595.76	355,820.59	944,867.27	14,737.75	1,226,960.03	951,927.84	1,188,270.88	1,434,209.64			69,499.68		442,857.16			9,712,043.77	
	Auxiliary enterprises																			
	Internal service center expenses	260,262.24																	888,940.66	
	Program expenses	953,425.57	2,694,585.22	3,253,102.32	15,796.62	3,607,169.16	1,375,401.00	2,392,604.25	1,661,161.08	4,995,628.91		151,883.84		33,431.12		6,894,929.58		301.24	28,029,419.91	
	Auxiliary enterprises	1,213,687.81	2,694,585.22	3,253,102.32	15,796.62	3,607,169.16	1,375,401.00	2,392,604.25	1,661,161.08	4,995,628.91		151,883.84		33,431.12		6,894,929.58		888,940.66	301.24	
	Health services operating expenses	2,088,520.48																		
	Total operating expenses	5,459,182.98	2,777,907.70	4,095,698.08	371,617.21	4,552,036.43	1,390,138.75	3,619,564.28	2,613,088.92	6,183,899.79	1,434,209.64	151,883.84	69,499.68	33,431.12		7,337,786.74	888,940.66	301.24	40,979,187.06	
Operating, net		(143,251.49)	(346,991.71)	(580,769.05)	203,855.15	(8,818,699.79)	(286,276.77)	(3,114,194.50)	117,463.37	5,184,267.57	(485,020.52)	150,448.03	69,499.68	(35,929.21)	(9,570.00)	(969,175.99)	181,603.65	301.24	(8,482,440.34)	
Nonoperating																				
Nonoperating revenues	Other nonoperating revenues, net	27,008.03									(17,006.39)									10,001.64
	Total nonoperating revenues	27,008.03									(17,006.39)									10,001.64
Other																				
Other revenues	Capital student fee, net (pledged revenues of \$5,866,254)								(245,320.50)	(7,460,633.35)										(7,705,953.85)
Other interfund related additions and deletions	Mandatory transfers		154,373.33			5,978,756.49	234,380.00	1,792,546.98		2,249,399.12										10,400,455.92
	Voluntary transfers	496,494.04	(20,288.30)	576,499.49	(212,756.63)	2,900,635.44	47,449.25	1,123,368.17	95,240.96	(57,841.28)	298,026.04	(150,633.65)	(12.32)			545,201.21	(185,126.71)	5,610.78	5,461,866.49	
	Capital asset additions and plant fund activity	36,021.97	32,040.00					216,962.00	68,932.00	63,149.78	55,555.14					42,259.00			514,919.89	
	Total other interfund related additions and deletions	532,516.01	166,125.03	576,499.49	(212,756.63)	8,879,391.93	281,829.25	3,132,877.15	164,172.96	2,254,707.62	353,561.18	(150,633.65)	(12.32)			587,460.21	(185,126.71)	5,610.78	16,386,242.30	
Change in net position		416,272.55	(180,866.68)	(4,269.56)	(8,901.48)	60,692.14	(4,447.52)	1,676.26	36,315.82	(21,658.16)	(131,439.34)	(185.62)	69,487.36	(35,929.21)	(9,570.00)	18,284.22	(3,523.06)	5,912.02	207,849.75	
Net position	Net position, beginning	(4,795,751.05)	(162,806.36)	(1,283,005.82)	(54,402.85)	(240,622.87)	(17,796.59)	(279,829.02)	(338,863.96)	(346,446.29)	(5,176,710.62)	451.47	(69,487.36)	(14,859.34)		(67,822.49)	19.17	(5,912.02)	(12,853,846.00)	
	Net position, ending	(4,379,478.50)	(343,673.03)	(1,287,275.38)	(63,304.33)	(179,930.73)	(22,244.11)	(278,152.77)	(302,548.14)	(368,104.44)	(5,308,149.96)	265.85	-	(50,788.55)	(9,570.00)	(49,538.28)	(3,503.89)	-	(12,645,996.25)	



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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, 2019
System Administration

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2019
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	41,084,734.10	119,511,998.99	6,796,584.62		1,133,263.72	10,288,146.82	(3,100,271.74)				175,714,456.51
	CASH ON HAND		3,740,943.51									3,740,943.51
	INVESTMENTS AND RESTRICTED POOLED CASH	68,000,344.07	97,923,301.61	7,920,281.63	2,010,387.31	274,475,586.05	156,994,977.23	4,912,033.62				612,236,911.52
CASH AND INVESTMENTS		109,085,078.17	221,176,244.11	14,716,866.25	2,010,387.31	275,608,849.77	167,283,124.05	1,811,761.88				791,692,311.54
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	(20,232.88)	20,050,201.37	(38,915.56)		19,006.34	49,059.72				(2,488,793.35)	17,570,325.64
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			65,316.83								65,316.83
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(174,741.80)									(174,741.80)
	ACCOUNTS RECEIVABLE	(20,232.88)	19,875,459.57	26,401.27		19,006.34	49,059.72				(2,488,793.35)	17,460,900.67
	LOANS AND NOTES RECEIVABLE, NONCURRENT		12,653,960.00									12,653,960.00
ACCOUNTS, LOANS AND NOTES RECEIVABLE		(20,232.88)	32,529,419.57	26,401.27		19,006.34	49,059.72				(2,488,793.35)	30,114,860.67
OTHER ASSETS	OTHER ASSETS, CURRENT	(19,634.67)	1,891,829.29	203,686.72								2,354,187.03
OTHER ASSETS		(19,634.67)	1,891,829.29	203,686.72								2,354,187.03
CAPITAL ASSETS	BUILDINGS								93,351,498.90			93,351,498.90
	IMPROVEMENTS OTHER THAN BUILDINGS								120,000.00			120,000.00
	EQUIPMENT								13,396,136.19			13,396,136.19
	SOFTWARE								65,523,693.11			65,523,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(100,695,329.32)			(100,695,329.32)
	DEPRECIABLE CAPITAL ASSETS								71,695,998.88			71,695,998.88
	LAND					1,955,470.45			19,890,667.04			21,846,137.49
	CONSTRUCTION IN PROGRESS								3,419,483.61			3,419,483.61
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45			23,310,150.65			25,265,621.10
CAPITAL ASSETS						1,955,470.45			95,006,149.53			96,961,619.98
INTERFUND RECEIVABLES, NET			9,822,659.44				1,338,693.98					(36,853,646.58)
TOTAL ASSETS		109,045,210.62	265,420,152.41	14,946,954.24	2,010,387.31	277,583,326.56	168,670,877.75	1,811,761.88	46,991,149.53		(2,210,487.66)	884,269,332.64
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								352,500.00			352,500.00
	PERA PENSION RELATED									196,246,225.17		196,246,225.17
	ALTERNATE MEDICARE PLAN RELATED									319,244.74		319,244.74
	OTHER POSTEMPLOYMENT BENEFITS RELATED									3,563,841.57		3,563,841.57
TOTAL DEFERRED OUTFLOWS									352,500.00	200,129,311.48		200,481,811.48
TOTAL ASSETS AND DEFERRED OUTFLOWS		109,045,210.62	265,420,152.41	14,946,954.24	2,010,387.31	277,583,326.56	168,670,877.75	1,811,761.88	47,343,649.53	200,129,311.48	(2,210,487.66)	1,084,751,144.12

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2019
LIABILITIES											
ACCOUNTS PAYABLE	(380,533.42)	(971,024.73)	(138,052.37)		(1,450.57)	(47,499.60)				2,488,793.35	950,232.66
ACCRUED EXPENSES	(33,185,618.50)	(20,765,849.86)	(10,893.37)			(144,619.45)					(54,106,981.18)
COMPENSATED ABSENCES									(140,878.14)		(140,878.14)
									(2,013,221.85)		(2,013,221.85)
COMPENSATED ABSENCES									(2,154,099.99)		(2,154,099.99)
UNEARNED REVENUE, CURRENT	(304,450.54)	(1,595,235.75)									(1,899,686.29)
COMMERCIAL PAPER, CURRENT						(20,996,546.60)					(20,996,546.60)
BONDS AND CAPITAL LEASES PAYABLE								(371,605.12)			(371,605.12)
								(10,144,882.52)			(10,144,882.52)
BONDS AND CAPITAL LEASES PAYABLE								(10,516,487.64)			(10,516,487.64)
OTHER POST EMPLOYMENT BENEFITS									(70,743,473.77)		(70,743,473.77)
ALTERNATE MEDICARE PLAN									(1,999,513.78)		(1,999,513.78)
NET PENSION									(1,244,557,894.39)		(1,244,557,894.39)
OTHER LIABILITIES											(2,781,445.02)
		(420,562.27)	(2,360,882.75)								(2,781,445.02)
	6,952.25	(9,727,150.87)				(0.01)					(9,720,198.63)
		(9,575,632.00)									(9,575,632.00)
OTHER LIABILITIES	6,952.25	(19,723,345.14)	(2,360,882.75)			(0.01)					(22,077,275.65)
TOTAL LIABILITIES	(33,863,650.21)	(43,055,455.48)	(2,509,828.49)		(1,450.57)	(21,188,665.66)		(10,516,487.64)	(1,319,454,981.93)	2,488,793.35	(1,428,101,726.63)
DEFERRED INFLOWS											
DEFERRED INFLOWS									(657,753,569.52)		(657,753,569.52)
									(121,625.22)		(121,625.22)
									(4,496,652.99)		(4,496,652.99)
					(1,748,207.21)						(1,748,207.21)
TOTAL DEFERRED INFLOWS					(1,748,207.21)				(662,371,847.73)		(664,120,054.94)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(33,863,650.21)	(43,055,455.48)	(2,509,828.49)		(1,749,657.78)	(21,188,665.66)		(10,516,487.64)	(1,981,826,829.66)	2,488,793.35	(2,092,221,781.57)
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								36,827,161.89			36,827,161.89
RESTRICTED FOR NONEXPENDABLE PURPOSES					21,707,983.19						21,707,983.19
					14,129,625.22						14,129,625.22
					11,205,196.92						11,205,196.92
					1,589,698.21						1,589,698.21
RESTRICTED FOR NONEXPENDABLE PURPOSES					48,632,503.54						48,632,503.54
RESTRICTED FOR EXPENDABLE PURPOSES			178,613.33		129,692.03						308,305.36
			655.55		39,555,721.88						39,556,377.43
					37,697,403.33						37,697,403.33
				2,010,387.31							2,010,387.31
					42,952,749.65						42,952,749.65
		5,160,807.24									5,160,807.24
			10,349,462.62		156,047.87						10,505,510.49
					5,889,878.87						5,889,878.87
		1,503,019.72			41,799,323.69						43,302,343.41
RESTRICTED FOR EXPENDABLE PURPOSES		6,663,826.96	10,528,731.50	2,010,387.31	168,180,817.32		-				187,383,763.09
UNRESTRICTED	75,181,560.41	215,700,869.97	1,908,394.25		59,020,347.92	147,482,212.09	1,811,761.88		(1,781,697,518.18)	278,305.69	(1,280,314,065.97)
TOTAL NET POSITION	75,181,560.41	222,364,696.93	12,437,125.75	2,010,387.31	275,833,668.78	147,482,212.09	1,811,761.88	36,827,161.89	(1,781,697,518.18)	278,305.69	(1,007,470,637.46)

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2019
System Administration

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019
Operating													
Operating revenues	Nongovernmental grants and contracts			(94,679.00)									(94,679.00)
	Auxiliary enterprises, net (pledged revenues of \$1,150,587)		(8,510,359.55)								2,437,734.44		(6,072,625.11)
Internal revenues	Internal service center revenues		(26,645,483.81)								5,058,749.70	21,586,734.11	-
	Interdepartmental revenues	(20,350.00)	(3,651,849.92)	(18,831.00)							3,691,030.92		-
	Other internal revenues	(57,974,132.00)										57,974,132.00	-
	Internal revenues	(57,994,482.00)	(30,297,333.73)	(18,831.00)							8,749,780.62	79,560,866.11	-
	Other operating revenues	(119,124.93)	(11,941,677.43)	(25,679,132.10)							4,331,176.71		(33,408,757.75)
Total operating revenues		(58,113,606.93)	(50,749,370.71)	(25,792,642.10)	-	-	-	-	-	-	15,518,691.77	79,560,866.11	(39,576,061.86)
Operating expenses	Education and general	Instruction		880,616.99		2,022.25				(34,772,785.46)	(18,831.00)		(33,908,977.22)
		Research		27.00		430,708.05				(8,672,109.61)			(8,241,374.56)
		Public service								(2,345,013.77)			(2,345,013.77)
		Academic support	8,567.25	4,000.00		849,603.50				(20,005,160.42)			(19,142,989.67)
		Student services								(11,738,717.73)			(11,738,717.73)
		Institutional support	52,310,531.34	48,334,094.04	11,293,493.20		426.80			(19,108,284.93)	(3,672,199.92)	(57,974,132.00)	31,183,928.54
		Operation and maintenance of plant						444,499.34	179,811.23	(18,112,688.56)		(1,111,023.16)	(18,599,401.15)
		Student aid	17,500.00	17,190.00	(1,720.03)					(87,309.96)			833,638.39
	Education and general		52,328,031.34	48,359,851.29	12,176,417.16	2,170,312.18	426.80	444,499.34	179,811.23	(114,842,070.44)	(3,691,030.92)	(59,085,155.16)	(61,958,907.18)
	Depreciation								5,478,339.15				5,478,339.15
	Auxiliary enterprises	Program expenses		4,381,974.25							(5,058,749.70)		(676,775.45)
		Internal service center revenues		858,750.96						(23,138,663.48)		(21,586,734.11)	(43,866,646.63)
	Auxiliary enterprises		5,240,725.21							(23,138,663.48)	(5,058,749.70)	(21,586,734.11)	(44,543,422.08)
	Health services operating expenses									1,261,603.53			1,261,603.53
	Other operating expenses		208,378.32	60,009.00		1,596,413.75					(6,868,368.25)		(5,003,567.18)
Total operating expenses		52,328,031.34	53,808,954.82	12,236,426.16		3,766,725.93	426.80	444,499.34	5,658,150.38	(136,719,130.39)	(15,618,148.87)	(80,671,889.27)	(104,765,953.76)
Operating, net		(5,785,575.59)	3,059,584.11	(13,556,215.94)	-	3,766,725.93	426.80	444,499.34	5,658,150.38	(136,719,130.39)	(99,457.10)	(1,111,023.16)	(144,342,015.62)

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2019
Nonoperating													
Nonoperating revenues													
	State support for pension											(8,584,791.58)	(8,584,791.58)
	Gifts			(1,463,886.00)		(185,960.00)							(1,649,846.00)
	Investment Income, net												
	Investment income	(25,019,340.09)	(33,655,250.41)	2,191,934.88	(1,201,282.67)	(18,921,896.21)	(62,307,111.38)	(3,130,304.11)					(142,043,249.99)
	Investment expense		8,769,305.83			3,336,613.60							12,105,919.43
	Investment Income, net	(25,019,340.09)	(24,885,944.58)	2,191,934.88	(1,201,282.67)	(15,585,282.61)	(62,307,111.38)	(3,130,304.11)					(129,937,330.56)
	(Gain)/Loss on disposal of assets	(289.33)	265.20	(57.12)									(81.25)
	Interest on capital assets-related debt						1,595,516.57	1,097,843.01	276,965.02				2,970,324.60
	Other nonoperating revenues, net (pledged revenues of \$335,772)												-
	Total nonoperating revenues	(25,019,629.42)	(24,885,679.38)	727,991.76	(1,201,282.67)	(15,771,242.61)	(60,711,594.81)	(2,032,461.10)	276,965.02	(8,584,791.58)	-	-	(137,201,724.79)
Other revenues													
	Capital appropriations					(51,069.50)							(51,069.50)
	Capital grants and gifts					(100.00)							(100.00)
	Transfer of permanent endowments					(14,494.00)							(14,494.00)
	Total other revenues	-	-	-	-	(65,663.50)	-	-	-	-	-	-	(65,663.50)
Other interfund related additions and deletions													
	Indirect cost recovery transfers	(50,160.00)		50,160.00									-
	Mandatory transfers		6,932,119.24					(6,932,119.24)					-
	Voluntary transfers	18,436,336.68	(11,918,523.11)	14,333,730.94	446,304.85	8,222,338.06	46,873,729.03	1,157,033.51					77,550,949.96
	Capital asset additions and plant fund activity	7,289.82	(2,827,495.19)	11,610.86			2,693,441.30		(995,869.95)			1,111,023.16	-
	Financing activity							5,834,276.23	(5,834,276.23)				-
	Total other interfund related additions and deletions	18,393,466.50	(7,813,899.06)	14,395,501.80	446,304.85	8,222,338.06	49,567,170.33	59,190.50	(6,830,146.18)	-	-	1,111,023.16	77,550,949.96
Change in net position		(12,411,738.51)	(29,639,994.33)	1,567,277.62	(754,977.82)	(3,847,842.12)	(11,143,997.68)	(1,528,771.26)	(895,030.78)	(145,303,921.97)	(99,457.10)		(204,058,453.95)
Net position													
Net position, beginning		(62,769,821.91)	(192,724,702.60)	(14,004,403.37)	(1,255,409.49)	(271,985,826.66)	(136,338,214.41)	(282,990.62)	(35,932,131.11)	1,921,609,929.83	(178,848.59)		1,206,137,581.08
Adjustments										5,391,510.32			5,391,510.32
Net position, beginning, adjusted		(62,769,821.91)	(192,724,702.60)	(14,004,403.37)	(1,255,409.49)	(271,985,826.66)	(136,338,214.41)	(282,990.62)	(35,932,131.11)	1,927,001,440.15	(178,848.59)		1,211,529,091.40
Net position, ending		(75,181,560.41)	(222,364,696.93)	(12,437,125.75)	(2,010,387.31)	(275,833,668.78)	(147,482,212.09)	(1,811,761.88)	(36,827,161.89)	1,781,697,518.18	(278,305.69)		1,007,470,637.46

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2019
Auxiliary and Self-Funded Activities
System Administration

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

SNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2019
ASSETS						
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	111,480,994.07	4,898.10	8,026,106.82		119,511,998.99
	CASH ON HAND	3,832,793.05		(91,849.54)		3,740,943.51
	INVESTMENTS AND RESTRICTED POOLED CASH	74,901,744.37		22,264,327.93	757,229.31	97,923,301.61
CASH AND INVESTMENTS		190,215,531.49	4,898.10	30,198,585.21	757,229.31	221,176,244.11
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	18,212,425.21		1,837,776.16		20,050,201.37
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,741.80)				(174,741.80)
	ACCOUNTS RECEIVABLE	18,037,683.41		1,837,776.16		19,875,459.57
	LOANS RECEIVABLE	12,653,960.00				12,653,960.00
ACCOUNTS, LOANS AND NOTES RECEIVABLE		30,691,643.41		1,837,776.16		32,529,419.57
OTHER ASSETS		321,763.76		1,570,065.53		1,891,829.29
DEPRECIABLE CAPITAL ASSETS	EQUIPMENT					
	SOFTWARE					
	LESS ACCUMULATED DEPRECIATION					
CAPITAL ASSETS						
INTERFUND RECEIVABLES, NET		9,822,659.44				9,822,659.44
TOTAL ASSETS		231,051,598.10	4,898.10	33,606,426.90	757,229.31	265,420,152.41
LIABILITIES						
ACCOUNTS PAYABLE		(702,422.20)	(4,898.10)	(263,704.43)		(971,024.73)
ACCRUED EXPENSES		(20,599,082.67)		(166,767.19)		(20,765,849.86)
UNEARNED REVENUE		(1,595,235.75)				(1,595,235.75)
BONDS AND CAPITAL LEASES PAYABLE						
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(420,562.27)				(420,562.27)
	OTHER LIABILITIES, CURRENT	4,967.36		9,732,118.23		(9,727,150.87)
	OTHER LIABILITIES, NONCURRENT			9,575,632.00		(9,575,632.00)
OTHER LIABILITIES		(415,594.91)		(19,307,750.23)		(19,723,345.14)
TOTAL LIABILITIES		(23,312,335.53)	(4,898.10)	(19,738,221.85)		(43,055,455.48)
NET POSITION		207,739,262.57	-	13,868,205.05	757,229.31	222,364,696.93

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2019
System Administration

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

SRECNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2019
Operating						
Operating revenues	Auxiliary enterprises (pledged revenues of \$1,150,587)		(8,510,359.55)			(8,510,359.55)
	Internal revenues	Interdepartmental revenues	(3,546,751.57)	(105,098.35)		(3,651,849.92)
		Internal service center revenues	(5,622,019.02)		(21,023,464.79)	(26,645,483.81)
	Internal revenues		(9,168,770.59)	(105,098.35)	(21,023,464.79)	(30,297,333.73)
	Other operating revenues		(11,857,991.25)	(13,760.34)	(69,925.84)	(11,941,677.43)
	Total operating revenues		(29,537,121.39)	(118,858.69)	(21,093,390.63)	(50,749,370.71)
Operating expenses	Education and general	Academic support			8,567.25	8,567.25
		Institutional support	34,355,781.27	118,858.69	13,859,454.08	48,334,094.04
		Student aid	17,190.00			17,190.00
	Education and general		34,372,971.27	118,858.69	13,859,454.08	48,359,851.29
	Auxiliary enterprises	Internal service center expenses	858,750.96			858,750.96
		Program expenses	158,159.00		4,223,815.25	4,381,974.25
	Auxiliary enterprises		1,016,909.96	-	4,223,815.25	5,240,725.21
	Other operating expenses		208,378.32			208,378.32
	Total operating expenses		35,598,259.55	118,858.69	18,083,269.33	53,808,954.82
	Operating, net		6,061,138.16	-	(3,010,121.30)	3,059,584.11
Nonoperating						
Nonoperating revenues	Investment income, net	Investment income	(32,412,859.32)		(1,206,086.78)	(33,655,250.41)
		Investment expense	8,769,305.83			8,769,305.83
	Investment income, net		(23,643,553.49)		(1,206,086.78)	(24,885,944.58)
	(Gain)/Loss on disposal of assets				265.20	265.20
	Other nonoperating revenues, net (pledged revenues of \$335,772)					-
	Total nonoperating revenues		(23,643,553.49)	-	(1,205,821.58)	(24,885,679.38)
Other interfund related additions and deletions	Mandatory transfers		6,932,119.24			6,932,119.24
	Voluntary transfers		(11,754,038.11)		(164,485.00)	(11,918,523.11)
	Capital asset additions and plant fund activity		(2,827,495.19)			(2,827,495.19)
	Total other interfund related additions and deletions		(7,649,414.06)	-	(164,485.00)	(7,813,899.06)
	Change in net position		(25,231,829.39)	-	(4,380,427.88)	(29,639,994.33)
Net position						
	Net position, beginning		(182,507,433.17)		(9,487,777.17)	(192,724,702.60)
	Net position, ending		(207,739,262.57)	-	(13,868,205.05)	(222,364,696.93)