Unaudited Supplement to the Annual Financial Report











# University of Colorado Unaudited Supplement to the Annual Financial Report June 30, 2022

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

Please note that these figures may differ from CU-Data due to top-sided entries that were made due to the audit.

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# University of Colorado Consolidated



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STATEMENT OF NET POSITION June 30, 2022 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 2022
SSETS												
CASH AND INVESTMENTS	CASH ON HAND	74,531.42	293,402,087.95	105,375.00								293,581,994
	INVESTMENTS, CURRENT	86,207,645.29	743,636,703.75	226,859,183.27	9,065,563.26	30,488,431.93	1,659,303,000.98	3,847,366.54	(688,472.80)	0.03	-	2,758,719,422
	INVESTMENTS, NONCURRENT	43,055,197.40	559,631,973.44	10,875,896.53	688,017.82	285,783,590.96	101,039,264.14	2,788,457.66				1,003,862,397
CASH AND INVESTMENTS		129,337,374.11	1,596,670,765.14	237,840,454.80	9,753,581.08	316,272,022.89	1,760,342,265.12	6,635,824.20	(688,472.80)	0.03		4,056,163,814
ACCOUNTS, LEASES AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	68,068,405.19	346,170,637.34	161,862,416.03	2,172.44	(3,332.41)	577,122.93	8,302.70	89,775.34	11,029.15	(8,030,323.16)	568,756,205
	ACCOUNTS RECEIVABLE - DPCU, CURRENT			7,033,780.39								7,033,780
	ACCOUNTS RECEIVABLE, NONCURRENT		11,489,997.79	2,187,973.22								13,677,97
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(14,258,530.03)	(34,531,445.17)	(1,090,779.59)								(49,880,754
	ACCOUNTS RECEIVABLE	53,809,875.16	323,129,189.96	169,993,390.05	2,172.44	(3,332.41)	577,122.93	8,302.70	89,775.34	11,029.15	(8,030,323.16)	539,587,202
	LEASE RECEIVABLE, CURRENT								2,228,312.60	4,773,210.65		7,001,52
	LEASE RECEIVABLE, NONCURRENT								50,184,621.39	7,303,764.83		57,488,38
	LEASE RECEIVABLE	-	-	-	-	-	-	-	52,412,933.99	12,076,975.48	-	64,489,909
	LOANS RECEIVABLE, CURRENT				3,505,702.45							3,505,702
	LOANS RECEIVABLE, NONCURRENT		12,238,567.00	858,266.72	15,892,162.95							28,988,996
	LOANS RECEIVABLE - DPCU, NONCURRENT						10,000,000.00					10,000,000
	ALLOWANCES FOR LOANS, CURRENT				(795,452.71)							(795,452
	ALLOWANCES FOR LOANS, NONCURRENT			(27,356.76)	(821,717.61)							(849,074
	LOANS RECEIVABLE	-	12,238,567.00	830,909.96	17,780,695.08	-	10,000,000.00	-	-	-	-	40,850,17
ACCOUNTS, LEASES AND LOANS RECEIVABLE		53,809,875.16	335,367,756.96	170,824,300.01	17,782,867.52	(3,332.41)	10,577,122.93	8,302.70	52,502,709.33	12,088,004.63	(8,030,323.16)	644,927,28
INVENTORIES		1,102,947.53	22,752,446.88									23,855,39
OTHER ASSETS	OTHER ASSETS, CURRENT	2,992,872.58	5,730,658.74	2,050,020.23			3,703.76			(2,146,868.81)		8,630,386
	OTHER ASSETS, NONCURRENT		8,455,374.27									8,455,374
OTHER ASSETS		2,992,872.58	14,186,033.01	2,050,020.23	-	-	3,703.76	-	-	(2,146,868.81)	-	17,085,760
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								5,141,828,863.62			5,141,828,863
	IMPROVEMENTS OTHER THAN BUILDINGS								340,748,678.47			340,748,678
	EQUIPMENT								695,269,488.63			695,269,488
	SOFTWARE								100,204,060.17			100,204,060
	OTHER INTANGIBLES								1,909,636.00			1,909,636
	LIBRARY AND OTHER COLLECTIONS								478,186,553.77			478,186,553
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(3,168,339,931.13)			(3,168,339,93
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-		3,589,807,349.53	-	-	3,589,807,349
	LAND					1,955,470.45			99,646,769.91			101,602,240
	CONSTRUCTION IN PROGRESS								202,707,422.06			202,707,422
	COLLECTIONS								21,290,409.15			21,290,409
	NON-DEPRECIABLE CAPITAL ASSETS	-		-	-	1,955,470.45	-		323,644,601.12		-	325,600,07°
	RTU LEASED BUILDING								99,889,179.67	11,215,608.34		111,104,788
	RTU LEASED EQUIPMENT								4,657,458.41	919,008.72		5,576,467
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(20,247,351.71)	(3,274,918.65)		(23,522,270
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-		84,299,286.37	8,859,698.41		93,158,984
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	1,955,470.45	-		3,997,751,237.02	8,859,698.41	-	4,008,566,405
INTERFUND RECEIVABLES, NET			(2,404,605.86)				-	2,404,605.87				C
TAL ASSETS		187,243,069.38	1,966,572,396.13	410,714,775.04	27,536,448.60	318,224,160.93	1,770,923,091.81	9,048,732.77	4,049,565,473.55	18,800,834.26	(8,030,323.16)	8,750,598,659
EFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								51,855,520.79			51,855,520
	OTHER POSTEMPLOYMENT BENEFITS RELATED									396,967,111.26		396,967,111
	ALTERNATE MEDICARE PLAN RELATED									31,198,832.53		31,198,832
	PERA PENSION RELATED									65,583,072.68		65,583,072
	DEFERRED OUTFLOWS OTHER								396,124.00			396,124
TAL DEFERRED OUTFLOWS		-							52,251,644.79	493,749,016.47		546,000,661
TAL ASSETS AND DEFERRED OUTFLOWS		187,243,069.38	1,966,572,396.13	410,714,775.04	27,536,448.60	318,224,160.93	1,770,923,091.81	9,048,732.77	4,101,817,118.34	512,549,850.73	(8,030,323.16)	9,296,599,320

	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 2022
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(20,257,845.90)	(95,811,034.68)	(19,557,819.70)	(64,261.38)	(1,455.89)	(20,282,702.50)	(39,383.67)			8,030,323.16	(147,984,180.5
	ACCOUNTS PAYABLE-DPCU	, , , , ,	, , , ,	(284,877.73)	, , ,	, , ,	, , , , ,					(284,877.7
	ACCOUNTS PAYABLE	(20,257,845.90)	(95,811,034.68)	(19,842,697.43)	(64,261.38)	(1,455.89)	(20,282,702.50)	(39,383.67)		-	8,030,323.16	(148,269,058.2
ACCRUED EXPENSES		(49,720,151.78)	(80,361,848.33)	(2,259,065.34)		(,,,,	(92,148.58)		(39,642.79)	(8,470.72)		(135,624,649.
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT	(10,1 = 0,10 111 0)	(==,==,====,	(=,===,=====,			(==,	(0,110,021101)	(**,* :=:: *)	24,198,460.78		(24,198,460.7
COM ENGRY ED ABGENGES	COMPENSATED ABSENCES, NONCURRENT									312,733,602.93		(312,733,602.9
COMPENSATED ABSENCES	COMM ENGRALED ABBERROES, NONCONNEXT									(336,932,063.71)		(336,932,063.7
	UNEARNED REVENUE, CURRENT	48,137,252.70	28,320,093.55	109,905,285.71					(72,000,02)			
UNEARNED REVENUE				109,905,265.71					(73,999.92)	(5,400,816.70)		(180,887,815.3
	UNEARNED REVENUE, NONCURRENT	1,196,217.40	23,730.00						(67,833.48)			(1,152,113.
UNEARNED REVENUE BONDS, LEASES AND NOTES PAYABLE		(49,333,470.10)	(28,343,823.55)	(109,905,285.71)					141,833.40	5,400,816.70	-	(182,039,929.
BONDS, LEASES AND NOTES FATABLE	BONDS PAYABLE, CURRENT						768,775.48		98,187,847.10			(98,956,622.
	BONDS PAYABLE, NONCURRENT						22,806,124.58		1,837,374,958.63			(1,860,181,083.
	BONDS PAYABLE	-	•	•	-	-	(23,574,900.06)		(1,935,562,805.73)	-	-	(1,959,137,705.
	LEASE LIABILITY, CURRENT								9,848,099.03	1,834,369.44		(11,682,468.4
	LEASE LIABILITY, NONCURRENT								71,036,753.91	6,590,242.42		(77,626,996.3
	LEASE LIABILITY	-	-	-	-	-	-		(80,884,852.94)	(8,424,611.86)	-	(89,309,464.8
	NOTES PAYABLE, CURRENT		900,000.00						2,041,927.62			(2,941,927.6
	NOTES PAYABLE, NONCURRENT		17,100,000.00						13,967,128.89			(31,067,128.8
	NOTES PAYABLE	-	(18,000,000.00)	-	-		-		(16,009,056.51)			(34,009,056.5
	BONDS, LEASES, AND NOTES PAYABLE		(18,000,000.00)				(23,574,900.06)		(2,032,456,715.18)	(8,424,611.86)	-	(2,082,456,227.1
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT		, , , ,				,			16,560,129.85		(16,560,129.8
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									1,297,401,728.63		(1,297,401,728.6
OTHER POSTEMPLOYMENT BENEFITS	CHIERT GOTEM ESTMENT BETEFTIS, NONGONIZENT		-			-	-			(1,313,961,858.48)	-	(1,313,961,858.4
ALTERNATE MEDICARE PAYMENT		-	-		-		<del>-</del>			(124,662,000.00)	-	
												(124,662,000.0
NET PENSION LIABILITY										(731,020,110.84)		(731,020,110.8
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	9,671,206.39	6,113,584.16	2,612,438.14	10,010.25		28,019.58					(18,435,258.5
	OTHER LIABILITIES, CURRENT	1,648,681.58	16,316,898.97		2,072,890.55		5,185,982.20					(25,224,453.3
	OTHER LIABILITIES, NONCURRENT	2,948,287.47	21,539,009.96		8,298,743.22				1,415,100.00			(34,201,140.6
OTHER LIABILITIES		(14,268,175.44)	(43,969,493.10)	(2,612,438.14)	(10,381,644.02)	-	(5,214,001.78)		(1,415,100.00)	-	-	(77,860,852.4
TOTAL LIABILITIES		(133,579,643.22)	(266,486,199.65)	(134,619,486.62)	(10,445,905.40)	(1,455.89)	(49,163,752.92)	(3,182,705.31)	(2,033,769,624.57)	(2,509,608,298.91)	8,030,323.16	(5,132,826,749.3
DEFERRED INFLOWS												
DEFERRED INFLOWS	LEASE RELATED								52,155,868.52	11,893,272.18		(64,049,140.7
	OTHER POSTEMPLOYMENT BENEFITS RELATED									182,812,170.10		(182,812,170.1
	ALTERNATE MEDICARE PLAN RELATED									10,503,999.99		(10,503,999.9
	PERA PENSION RELATED									285,263,555.25		(285,263,555.2
	DEFERRED INFLOWS OTHER					1,742,725.23				200,200,000.20		(1,742,725.2
TOTAL DEFERRED INFLOWS	DEI ERRED IN EGWOOTHER					(1,742,725.23)	-		(52,155,868.52)	(490,472,997.52)		(544,371,591.2
											0.020.222.46	
NET POSITION		(133,579,643.22)	(266,486,199.65)	(134,619,486.62)	(10,445,905.40)	(1,744,181.12)	(49,163,752.92)	(3,182,705.31)	(2,085,925,493.09)	(3,000,081,296.43)	8,030,323.16	(5,677,198,340.6
									2.045.004.005.05			0.045.004.005
NET INVESTMENT IN CAPITAL ASSETS									2,015,891,625.25			2,015,891,625.2
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					21,707,983.19						21,707,983.1
	ACADEMIC SUPPORT					14,404,210.24						14,404,210.2
	SCHOLARSHIPS AND FELLOWSHIPS					11,119,514.32						11,119,514.3
	CAPITAL					573,044.38						573,044.3
	OTHER					784,176.71						784,176.7
RESTRICTED FOR NONEXPENDABLE PURPOSES						48,588,928.84						48,588,928.8
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		536,347.21	222,414,189.85		127,652.24						223,078,189.3
	RESEARCH			5,336,769.30		45,377,832.21						50,714,601.5
	ACADEMIC SUPPORT			2,251,686.53		45,744,427.65						47,996,114.1
	STUDENT LOANS AND SERVICES			3,342,515.90	17,750,842.56		49,515.64					21,142,874.
	SCHOLARSHIPS AND FELLOWSHIPS			5,648,535.54	,,	48,424,219.47	.,					54,072,755.0
	AUXILIARY ENTERPRISES	(583.75)	69,300,030.45	1,557,881.88		.5, .2 1,2 10.77	211,832,014.77	1,285,950.12				283,975,293.4
	INSTITUTIONAL SUPPORT	(505.75)	00,000,000.40	31,679,459.45		155,942.09	211,002,014.77	1,200,300.12				31,835,401.
			4 000 000 07				40 504 000 00	2 000 040 04				
	CAPITAL		4,063,823.37	1,981,422.37		6,782,055.59	10,594,990.22	2,996,646.94				26,418,938.4
DESTRICTED FOR EVERYOUR ENGINEER	OTHER	/=c= ==:	2,529,911.96	1,459,927.24	49 990 000 90	48,690,588.95	200 /== === 1	4 444 =				52,680,428.7
RESTRICTED FOR EXPENDABLE PURPOSES		(583.75)	76,430,112.99	275,672,388.07	17,750,842.56	195,302,718.20	222,476,520.63	4,282,597.06				791,914,595.
UNRESTRICTED		53,664,009.91	1,623,656,083.50	422,900.35	(660,299.36)	72,588,332.77	1,499,282,818.25			(2,487,531,445.70)		763,005,830.1
TOTAL NET POSITION		53,663,426.16	1,700,086,196.49	276,095,288.42	17,090,543.20	316,479,979.81	1,721,759,338.88	5,866,027.46	2,015,891,625.25	(2,487,531,445.70)	-	3,619,400,979



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION June 30, 2022

Consolidated

				AUXILIARY AND					RETIREMENT OF INDEBTEDNESS					
	SRECNP I	LINE DESCRIPTION	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
Operating														
PERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION	(1,237,433,885.62)	(77,370,790.80)							-	1,364,774.27		(1,313,439,90
		SCHOLARSHIP ALLOWANCE									268,590,911.63			268,590,91
	STUDENT TUITION, NET (PLEDGED REV	ENUES OF \$1,044,848,991)	(1,237,433,885.62)	(77,370,790.80)			-				268,590,911.63	1,364,774.27		(1,044,848,99
	STUDENT FEES, NET	STUDENT FEES	(44,030,905.32)	(72,774,483.99)							-	32,878.32		(116,772,51
		SCHOLARSHIP ALLOWANCE									25,668,655.04			25,668,65
	STUDENT FEES, NET (PLEDGED REVEN	IUES OF \$5,189,205)	(44,030,905.32)	(72,774,483.99)	-		-				25,668,655.04	32,878.32		(91,103,85
	FEE-FOR-SERVICE CONTRACTS		(176,264,920.03)	-										(176,264,92
	FEDERAL GRANTS AND CONTRACTS (PI	LEDGED REVENUES OF \$236,656,643)	-		(981,977,773.36)									(981,977,77
	STATE AND LOCAL GRANTS AND CONTE	RACTS (PLEDGED REVENUES OF \$18,920,060)	(69,413.04)	-	(89,865,745.52)							2,146,321.22		(87,788,83
	NONGOVERNMENTAL GRANTS AND CO	NTRACTS		-	(166,633,774.73)									(166,633,77
	SALES AND SERVICES OF EDUCATIONA	AL DEPARTMENTS	(61.76)	(273,391,505.89)	(693,038.51)							218,298.45		(273,866,30
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES	- /	(299,045,289.63)	, . ,					İ	7,767,061.56	2,602,289.89		(288,675,93
		SCHOLARSHIP ALLOWANCE								İ	11,223,356.66			11,223,35
	AUXILIARY ENTERPRISES, NET (PLEDGE	ED REVENUES OF \$62,733,745)	-	(299,045,289.63)	-	-			-	-	18,990,418.22	2,602,289.89	-	(277,452,58
		UES (PLEDGED REVENUES OF \$25,753,390)	(1,835,057.64)									2,724,188.62		(1,392,075,15
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(475,447,149.37)								(17,766,900.99)	473,396,107.64	(19,817,94
		INTERDEPARTMENTAL REVENUES	(37,956,263.41)	(48,571,119.35)	(23,141.70)							83,687,811.54		(2,862,71
		OTHER INTERNAL REVENUES	(63,855,112.00)										63,855,112.00	
	INTERNAL REVENUES OTHER OPERATING REVENUES		(101,811,375.41)		(23,141.70)						-	65,920,910.55		(22,680,65
	OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	(5,794,097.00)	(1 ) 1 1 1	( -, -,							,,.		(5,794,09
		RENTAL INCOME - GASB 87	(514,083.68)	(1,831,632.83)						(1,739,687.55	(10,857,033.74)			(14,942,43
		MISCELLANEOUS	(37,662,510.91)	(89,690,064.86)	(34,292,463.23)	(564,264.67)		(5,513,818.67)		-	3,148,245.64	44,176,364.98		(120,398,51
	OTHER OPERATING REVENUES (PLEDG		(43,970,691.59)		(34,292,463.23)	(564,264.67)	-	(5,513,818.67)		(1,739,687.55		44,176,364.98		(141,135,040
TOTAL OPERATING REVENUES	`	,	(1,605,416,310.41)		(1,273,485,937.05)	(564,264.67)	-	(5,513,818.67)		(1,739,687.55		119,186,026.30		(4,655,827,899
DPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	787,754,311.28	193,647,937.57	249,280,768.47	(***,=******		4,453.78		912,791.56		(31,088,631.79)		1,198,488,100
		RESEARCH	16,423,594.51	2,930,521.99	798,454,910.31		47,463.01	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		60,477.27		(3,941,180.61)		823,146,932
		PUBLIC SERVICE	1,036,103.23	119,546,000.92	47,337,713.38		11,100.01			833,064.12		(3,586,621.25)		163,798,114
		ACADEMIC SUPPORT	203,623,695.83	36,340,885.47	7,195,691.60		669,357.33	16,015.84		000,0012	(13,134,843.61)	(6,812,861.58)		227,897,940
		STUDENT SERVICES	72,954,177.93	79,470,793.55	5,641,642.43	590,293.54	000,007.00	-			(7,387,734.70)	(2,234,424.32)		149,034,748
		INSTITUTIONAL SUPPORT	252,875,061.90	70,127,017.25	48,621,367.67	-		652,875.84		(276,002.79		(14,205,741.79)	(00.055.440.00)	280,841,40
		OPERATION AND MAINTENANCE OF PLANT	160,917,798.14	42,051,512.33	1,638,796.95			164,479.20				(44,073,942.72)	0.007.000.05	156,997,208
		STUDENT AID	141,390,194.49	13,898,261.78	200,737,070.77		652,200.76	101,110.20	001,011.01	2,001,210.00	(308,254,204.55)	(11,010,012.72)		48,423,523
	EDUCATION AND GENERAL	OTOBERT AND	1,636,974,937.31	558,012,930.86	1,358,907,961.58	590,293.54	1,369,021.10	837,824.66	397,317.31	4,131,606.82		(105,943,404.06)	(53,867,803.65)	3,048,627,978
	DEPRECIATION AND AMORTIZATION	DEPRECIATION	1,000,014,001.01	000,012,000.00	1,000,007,001.00	330,233.04	1,303,021.10	001,024.00	557,517.51	241,358,121.33		(100,040,404.00)	(55,507,505.05)	241,358,121
		AMORTIZATION GASB 87								9,819,388.21				13,094,306
	DEPRECIATION AND AMORTIZATION	. MICHAEL CHOIL CHOE OF	-							251,177,509.54		-		254,452,428
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		233,351,459.79	6,313,060.73	-	•	7,054.09		201,177,003.04	2,830,675.35	(9,506,595.74)		232,995,654
		INTERNAL SERVICE CENTER EXPENSES		494,707,259.22	35,664.28			245.45		+	(21,511,380.40)	164,319.09		232,993,032
		OTHER INTERNAL EXPENSES		707,101,208.22	33,004.20			243.40			(21,311,300.40)	10-7,5 19.09	(=10,000,101.04)	
	AUXILIARY ENTERPRISES	OTHER INTERNAL EAF LINGLO		728,058,719.01	6,348,725.01		-	7,299.54		1,113,796.21	(18,680,705.05)	(9,342,276.65)	(473,396,107.64)	234,109,450
	HEALTH SERVICES OPERATING EXPENS	SES	1,918,990.66	1,348,398,943.90	1,676,310.87		-	7,233.54		1,113,796.21		(9,342,276.65)		1,316,855,92
		020	1,910,990.00	3,329.83	6,419.96		1,571,545.07			104,100.30	37,914,924.03	(4,618,908.16)		(3,037,613
	OTHER OPERATING EXPENSES			3,323.03	0,413.90		1,040.07					(⊶,010,3∪0.10)		(3,037,613
TOTAL OPERATING EXPENSES	OTHER OPERATING EXPENSES		1,638,893,927.97	2,634,473,923.60	1,366,939,417.42	590,293.54	2,940,566.17	845,124.20	397,317.31	256,607,079.15	(330,273,568.85)	(193,142,000.20)	(527,263,911.29)	4,851,008,169

									RETIREMENT OF					
		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
NONOPERATING														
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT				(54,032,198.57)									(54,032,198.5
	STATE APPROPRIATIONS		(23,475,572.00)											(23,475,572.00
	STATE SUPPORT FOR PENSION										(7,603,130.65)			(7,603,130.65
	COVID AID			(6,782,920.00)	(119,665,943.58)									(126,448,863.58
	GIFTS		-	(1,752,628.00)	(313,194,864.98)		(559,185.38)					72,311,570.00		(243,195,108.36
	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	101,887,952.82	113,243,600.38	5,181,970.58	2,783,874.54	18,603,869.17	127,645,945.23	4,150,733.94			557,049.00		374,054,995.66
		INVESTMENT EXPENSE	-	16,298,530.37	73,565.32		6,953,121.13		1,958.27					23,327,175.09
	INVESTMENT (INCOME) LOSS, NET		101,887,952.82	129,542,130.75	5,255,535.90	2,783,874.54	25,556,990.30	127,645,945.23	4,152,692.21	-	-	557,049.00	-	397,382,170.75
	(GAIN) LOSS ON DISPOSAL OF ASSETS		(378,593.09)	(352,316.96)	(177.99)			(207,825.40)		20,827,189.43				19,888,275.99
	INTEREST ON CAPITAL ASSET RELATED D	EBT	63,317.02	448,744.45	2,476.38			1,437,063.29	57,782,583.81	(2,448,131.39)	179,110.63			57,465,164.19
	BOND ISSUANCE COSTS								640,143.88	1,388,503.05				2,028,646.93
	OTHER NONOPERATING REVENUES, NET	OTHER REVENUES	(244,507.86)	(13,729,703.38)				(9,334,702.18)				1,087,355.00		(22,221,558.42)
		INTEREST INCOME - GASB 87								(1,489,047.49)	(253,005.91)			(1,742,053.40)
		OTHER EXPENSES		29,045,028.27	7,384.92	(85,864.73)		11,644,404.00						40,610,952.46
	OTHER NONOPERATING REVENUES, NET (	PLEDGED REVENUES OF \$380,241)	(244,507.86)	15,315,324.89	7,384.92	(85,864.73)	-	2,309,701.82	-	(1,489,047.49)	(253,005.91)	1,087,355.00	-	16,647,340.64
TOTAL NONOPERATING REVENUES	S, NET		77,852,596.89	136,418,335.13	(481,627,787.92)	2,698,009.81	24,997,804.92	131,184,884.94	62,575,419.90	18,278,513.60	(7,677,025.93)	73,955,974.00	-	38,656,725.34
Other														
OTHER REVENUES	CAPITAL STUDENT FEE, NET	STUDENT FEE		(17,056,053.97)										(17,056,053.97)
		SCHOLARSHIP ALLOWANCE		, , ,							4,024,487.93			4,024,487.93
	CAPITAL STUDENT FEE, NET (PLEDGED RE			(17,056,053.97)			-	-		-	4,024,487.93	-		(13,031,566.04)
	CAPITAL APPROPRIATIONS			( ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(41,080.17)	(6,108,335.61)			7. 7.			(6,149,415.78)
	CAPITAL GRANTS AND GIFTS				(6,745,338.06)		(200.00)	(508,880.76)		(1,942,841.43)				(9,197,260.25)
	(ADDITIONS TO) TRANSFERS OF PERMANE	ENT ENDOWMENTS			(1, 1,1111)		(23,370.00)	(***,**********************************		( )-				(23,370.00)
TOTAL OTHER REVENUES	,			(17,056,053.97)	(6,745,338.06)		(64,650.17)	(6,617,216.37)		(1,942,841.43)	4,024,487.93	-		(28,401,612.07)
OTHER INTERFUND RELATED ADDITIONS	INDIRECT COST RECOVERY TRANSFERS		(200,655,625.87)	(63,153,650.93)	263,809,276.80		(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1)1		( )-	, ,			-
AND DELETIONS	MANDATORY TRANSFERS		25,644,192.38	80,705,879.79	686,050.20	(1,265.00)		6,804,332.95	(113,839,190.32)					-
	VOLUNTARY TRANSFERS		190,420,210.57	(84,786,529.01)	23,869,126.41	1,057,708.38	8,101,051.09	(140,801,018.15)		(403,706.69)		-		(305.39)
	CAPITAL ASSET ADDITIONS AND PLANT FU	IND ACTIVITY	23,419,477.67	7,688,054.50	27,454,225.71	1,001,100.00	3,101,001.00	142,813,799.56		(191,388,249.09)			(9,987,308.35)	- (000.00)
	FINANCING ACTIVITY		4,401,020.37	5,708,053.93	842,664.37			(61,402,051.17)		(5,605,902.93)	-		(0,001,000.00)	(280,326.82)
TOTAL OTHER INTERFUND RELATE			43,229,275.12	(53,838,191.72)	316,661,343.49	1,056,443.38	8,101,051.09	(52,584,936.81)		(197,397,858.71)		-	(9,987,308.35)	(280,632.21)
CHANGE IN NET POSITION			154,559,489.57	(31,088,310.60)	(78,258,302.12)	3,780,482.06	35,974,772.01	67,314,037.29		73,805,205.06	(28,384,910.06)			205,154,750.82
NET POSITION			.37,000,700.01	(0.,000,010.00)	(1.0,200,002.12)	3,700,702.00	33,017,112.01	01,017,001.20	., 102,207.01	10,000,200.00	(23,004,010.00)	3.10	0.00	200, 104,100.02
NET POSITION BEGINNING			(208,222,915.73)	(1,668,997,885.88)	(197,836,986.30)	(20,871,025.26)	(352,454,751.82)	(1,789,073,376.17)	(13,318,314.97)	(2,089,696,830.31)	2,515,916,355.76	(0.10)		(3,824,555,730.78)
NET POSITION END			(53,663,426.16)		(276,095,288.42)	(17,090,543.20)	(316,479,979.81)			(2,015,891,625.25)		(0.00)		(3,619,400,979.97)



STATEMENT OF NET POSITION
June 30, 2022
Auxiliary and Self-Funded Activities
Consolidated

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

PAM -- AUX STU HTH FAC
PAP -- AUX PARKING
PAS -- AUX STU GOVT OP
PAU -- AUX STU UNION
PEC -- EDUC CONT ED

PEE -- EDUC INTER ED
PEG -- EDUC GME
POC -- OTHER CONF
POD -- OTHER DENTISTRY
POF -- UTILITIES SERV

POH -- PUBLIC HEALTH
POI -- OTHER INS SERV
POK -- UTILITY SERV RE
POM -- OTHER MED PRAC
PON -- OTHER NURS PRAC

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

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

	SNP LINE DESCRIPTION	GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POK	PON	P00	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2022
ASSETS																															
CASH AND INVESTMENTS	CASH ON HAND	1,548,382.63	30,700.00	25,700.00		4,500.00	7,600.00	900.00	21,550.00	12,750.00	25,850.00	1,417.00	2,568.44	172,741.68		200.00			(94,678.80)			2,600.00				291,638,107.00	1,200.00				293,402,087.
	INVESTMENTS. CURRENT	537.585.874.44	2.310.751.57	3.827.624.08	17.533.91	(1.827.377.05)	14,422,529.80	7.464.479.51	6.967.167.43	12.484.891.26	1.586.330.54	37.260.904.32	4.426.872.08	22.486.412.50	(750,903.06)	232.942.74	6.236.197.21	1.335.443.21	16,821,323.78	3.284.802.46	288.513.85	2.085.139.46	1.698.750.96	16.490.353.48	2.540.094.08	23,527,108.00	19.948.507.39	(3,478.37)	1,093,673.54	(205,759.35)	743,636,703.
	INVESTMENTS, NONCURRENT	30,268,522.86	· ·		·	( ) ,								8,587,409.89	, , ,			· ·	37,891,498.05					11,290,341.82		470,914,111.00	680,089.82	(, ,			559,631,973.
CASH AND INVESTMENTS		569,402,779.93	2,341,451.57	3,853,324.08	17,533.91	(1,822,877.05)	14,430,129.80	7,465,379.51	6,988,717.43	12,497,641.26	1,612,180.54	37,262,321.32	4,429,440.52	31,246,564.07	(750,903.06)	233,142.74	6,236,197.21	1,335,443.21	54,618,143.03	3,284,802.46	288,513.85	2,087,739.46	1,698,750.96	27,780,695.30	2,540,094.08	786,079,326.00	20,629,797.21	(3,478.37)	1,093,673.54	(205,759.35)	1,596,670,765.1
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	57,008,048.32	4,548,189.10	1,930,962.19	12,132.29	229,856.83	3,888,014.39	2,158,170.74	535,938.85	1,642,361.13	253,666.68	8,753,257.92	521,458.47	3,093,226.40	1,619,934.33	1,015,682.15	, .	30,288.65	2,797,513.39	1,424,656.00	2,113,271.85	53,236.76	210,255.65		151,144.16	232,219,118.00	19,900,466.54	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	59,786.55		346,170,637.
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,447,745.95)	(14,654.51)	(503,048.18)		(86,492.94)	(1,940,464.86)	(773,281.70)	(142,682.10)	(427,233.88)	(37,523.84)	(1,249,386.69)	(28,574.39)	(792,021.06)		(153,467.79)						(16,842.57)			(95,696.76)	(22,157,134.00)	(1,665,193.95)				(34,531,445.
	ACCOUNTS RECEIVABLE	52,560,302.37	4,533,534.59	1,427,914.01	12,132.29	143,363.89	1,947,549.53	1,384,889.04	393,256.75	1,215,127.25	216,142.84	7,503,871.23	492,884.08	2,301,205.34	1,619,934.33	862,214.36	-	30,288.65	2,797,513.39	1,424,656.00	2,113,271.85	36,394.19	210,255.65	-	55,447.40	210,061,984.00	18,235,272.59	-	59,786.55	-	311,639,192.
	ACCOUNTS RECEIVABLE, NONCURRENT	11,489,997.79																													11,489,997.
	LOANS RECEIVABLE, NONCURRENT	12,238,567.00																													12,238,567
	LOANS RECEIVABLE	23,728,564.79			-	-		-	-				-			-			-	-		-			-	-					23,728,564.
ACCOUNTS AND LOANS RECEIVABL	E	76,288,867.16	4,533,534.59	1,427,914.01	12,132.29	143,363.89	1,947,549.53	1,384,889.04	393,256.75	1,215,127.25	216,142.84	7,503,871.23	492,884.08	2,301,205.34	1,619,934.33	862,214.36		30,288.65	2,797,513.39	1,424,656.00	2,113,271.85	36,394.19	210,255.65		55,447.40	210,061,984.00	18,235,272.59		59,786.55		335,367,756.
INVENTORIES		470,315.39		3,894,443.75			1,032,224.91	99,418.06		-	6,026.47	.					380,483.37			355,349.73		89,854.06				17,921.00	16,406,410.14				22,752,446.8
OTHER ASSETS	OTHER ASSETS, CURRENT	1,669,925.91	231,593.96	3,570.90		-	88,600.29	-	107,461.16	116,823.83	8,506.88	122,268.63	121,840.44		-				2,529,000.23			-			62,578.93	660,496.00	7,991.58				5,730,658.7
	OTHER ASSETS, NONCURRENT	315,658.27																								8,139,716.00					8,455,374.2
OTHER ASSETS		1,985,584.18	231,593.96	3,570.90	-	-	88,600.29	-	107,461.16	116,823.83	8,506.88	122,268.63	121,840.44						2,529,000.23			-			62,578.93	8,800,212.00	7,991.58				14,186,033.0
INTERFUND RECEIVABLES, NET OF	INTERFUND PAYABLES	2,113,558.39															- 1										(2,404,605.87)			(2,113,558.38)	(2,404,605.8
TOTAL ASSETS		650,261,105.05	7,106,580.12	9,179,252.74	29,666.20	(1,679,513.16)	17,498,504.53	8,949,686.61	7,489,435.34	13,829,592.33	1,842,856.73	44,888,461.18	5,044,165.04	33,547,769.41	869,031.27	1,095,357.10	6,616,680.58	1,365,731.86	59,944,656.65	5,064,808.19	2,401,785.70	2,213,987.71	1,909,006.61	27,780,695.30	2,658,120.41	1,004,959,443.00	52,874,865.65	(3,478.37)	1,153,460.09	(2,319,317.73)	1,966,572,396.1
LIABILITIES																															
ACCOUNTS PAYABLE		(52,408,246.57)	(6,465,249.63)	(1,053,304.25)	(998.16)	(191,761.68)	(1,579,669.16)	(4,145,989.40)	(176,396.20)	(153,859.25)	(136,709.85)	(316,149.48)	(1,799,024.67)	(98,285.35)	(35,504.99)	(3,148.31)	(1,268,797.39)	(30,973.27)	(214,699.66)	(665,348.86)	(309.70)	(189,689.40)	(300.00)	(155,945.34)	(405,423.01)	(23,214,530.00)	(713,156.94)	(2,809.54)	(178,506.04)	(206,248.58)	(95,811,034.6
NOTES PAYABLE	NOTES PAYABLE, CURRENT		(900,000.00)																												(900,000.0
	NOTES PAYABLE, NONCURRENT		(17,100,000.00)																												(17,100,000.0
NOTES PAYABLE		-	(18,000,000.00)	-	-	-	-	-	-	-	-	-	-	-	-		- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	(18,000,000.0
ACCRUED EXPENSES		(17,196,437.76)	(438,340.46)	(29,984.81)	(5,336.09)	(97,444.80)	(72,605.69)	(4,648.31)	(8,579.00)	(91,250.08)	(41,624.58)	(182,907.19)	(3,355.88)	(69,465.06)	(16,838.81)	(3,700.30)	(4,047.90)	(1,966.08)	(284,706.39)	(343.33)		(38,489.64)		(3,446.46)	(2,875.55)	(61,753,425.00)	(3,473.55)		(5,691.61)	(864.00)	(80,361,848.3
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(3,424,801.16)	(9,457,339.18)	(303,898.22)		(277,680.07)	(1,848,050.81)	(328,652.98)	(117,173.42)	(1,306,322.17)	(396,683.24)	(7,531,952.33)	(1,252,000.00)	(409,389.21)	(591,375.02)	(73,229.73)			-			(850,203.72)					(125,525.68)	-		(25,816.61)	(28,320,093.5
	UNEARNED REVENUE, NONCURRENT	(23,730.00)																								-				-	(23,730.0
UNEARNED REVENUE		(3,448,531.16)	(9,457,339.18)	(303,898.22)	-	(277,680.07)	(1,848,050.81)	(328,652.98)	(117,173.42)	(1,306,322.17)	(396,683.24)	(7,531,952.33)	(1,252,000.00)	(409,389.21)	(591,375.02)	(73,229.73)	-	-	-		-	(850,203.72)	-		-	-	(125,525.68)			(25,816.61)	(28,343,823.5
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(777,653.98)	(441,246.33)			(22,125.01)	(4,133,769.67)		(6,372.35)	(6,855.00)	(144.69)	(323,224.53)		(7,000.00)								(32,636.63)					(43,436.25)			(319,119.72)	(6,113,584.1
	OTHER LIABILITIES, CURRENT	(1,620,425.44)		-		-	-	(1,822,675.13)						-					(12,639,035.07)								(234,763.33)				(16,316,898.
	OTHER LIABILITIES, NONCURRENT	(1,855,626.00)																	(18,593,336.36)								(1,090,047.60)				(21,539,009.
OTHER LIABILITIES		(4,253,705.42)	(441,246.33)	-	-	(22,125.01)	(4,133,769.67)	(1,822,675.13)	(6,372.35)	(6,855.00)	(144.69)	(323,224.53)	-	(7,000.00)	-	-	-	-	(31,232,371.43)	-	-	(32,636.63)	-	-	-	- 1	(1,368,247.18)	-	-	(319,119.72)	(43,969,493.
TOTAL LIABILITIES		(77,306,920.91)	(34,802,175.60)	(1,387,187.28)	(6,334.25)	(589,011.56)	(7,634,095.33)	(6,301,965.82)	(308,520.97)	(1,558,286.50)	(575,162.36)	(8,354,233.53)	(3,054,380.55)	(584,139.62)	(643,718.82)	(80,078.34)	(1,272,845.29)	(32,939.35)	(31,731,777.48)	(665,692.19)	(309.70)	(1,111,019.38)	(300.00)	(159,391.80)	(408,298.56)	(84,967,955.00)	(2,210,403.35)	(2,809.54)	(184,197.65)	(552,048.91)	(266,486,199.
NET POSITION		572,954,184.14	(27.695.595.48)	7,792,065.46	23,331.95	(2,268,524.72)	9.864.409.20	2.647.720.79	7.180.914.37	12.271.305.83	1.267.694.37	36,534,227,65	1.989.784.49	32.963.629.79	225.312.45	1.015.278.76	5.343.835.29	1.332.792.51	28,212,879.17	4.399.116.00	2.401.476.00	1.102.968.33	1.908.706.61	27.621.303.50	2.249.821.85	919.991.488.00	50.664.462.30	(6.287.91)	969.262.44	(2,871,366.64)	1,700,086,196.4



# STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION Auxiliary and Self-Funded Activities June 39, 2022.

PAA -- AUX INTER ATHL PAB -- AUX BOOKSTORES PAC -- AUX CHLD CARE PAD -- AUX REC CNTR PAH -- AUX HOUSING PAM -- AUX STU HTH FAC PAP -- AUX PARKING PAS -- AUX STU GOVT OP PAU -- AUX STU UNION PEC -- EDUC CONT ED PEE -- EDUC INTER ED PEG -- EDUC GME POC -- OTHER CONF POD -- OTHER DENTISTRY POF -- UTILITIES SERV POH -- PUBLIC HEALTH POI -- OTHER INS SERV POK -- UTILITY SERV RE POM -- OTHER MED PRAC PON -- OTHER NURS PRAC POO -- OTHER STU SERV POP -- OTHER PHARMACY POR -- AUX TECH TRANS POT -- OTHER TELECOM POU -- OTHER PRACT PLAN-UPI POY -- OTHER HLTH SERV PRE -- RSRCH BLDG EXC PRL -- RSRCH SUP OPER PRR -- RSRCH BLDG SYS

PARI-	AUX HOUSING			PEC - I	EDUC CONT ED				POF U	ITILITIES SERV			PON = O	THER NURS P	RAC		POU U	THR PRACT PL	AN-UPI														
		SRECNP LINE DESCRIPTION	GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POK	POM	PON	POO	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY
RATING																																	
NG REVENUES	STUDENT TUITION, NET (PLEDGED R)	EVENUES OF \$1,044,848,991)	(5,104,107.07)								(961.00)		(69.805.833.84)		(2,448,890.57)									(10,998.32)									
	STUDENT FEES, NET (PLEDGED REVI	ENLES OF \$5 189 205)	(119,730.00)	(4,098,136.15)			(14.675.344.00)		(21.558.001.12)	(2,369,852.78)	(20.157.438.92)	(8.803.230.95)	(704.461.14)		(197,960,00)									(90,328.93)									-
	SALES AND SERVICES OF EDUCATION		(26 377 767 72)				(2.244.999.90)		(11 541 015 91)		(425,456,44)	(851 967 03)	(3.597.441.11)	(4.853.022.00)	(106.093.151.71)	(569.757.39)			(1.421.524.63)					(696.213.09)	(857,440.08)		(200,908,62)		(113 550 840 55)				1
	ALDS MAY ENTERPRISES NET IN FOI	GED REVENUES OF \$42.733.745)	(3,301,682.55)	(73.812.838.44)	(15.699.314.81)	(812.306.68)	(2.176.337.77)	(160.334.157.30)	(87.789.41)	(19.831.885.22)	(1,230,696,15)	(328.791.65)	(117.569.00)	(1,000,000,00)	(100,000,000)	(1.755.03)			(1,101,1001,000)	(1.349.24)				(6.153.377.11)	(40.)		(411,11111)		(	(209.897.72)		(14.945.547.55)	
		NUES (PLEDGED REVENUES OF \$25,753,500)	(17.874.232.97)	(73,012,030.44)	(15,000,314.01)	(012,300.00)	(2,176,237.77)	(100,334,157.30)	(67,769.41)	(19,631,686.22)	(1,230,096.15)	(328,791.03)	(957,625,18)		(2.496.299.57)	(1,755.03)	(2.530.694.91)			(1,340.24)		(275.916.42)	(6.148.603.49)	(0,153,377.11)	(245.552.50)			(1.362.198.585.00)	(235.776.88)	(204,897.72)		(14,340,547.50)	1
	NTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	(17,874,232.97)							(745.00)			(907,040.10)		(2,490,299.57)		(2,530,694.91)	(32.743.791.68)		(19.715.750.89)	(6.325.600.00)	(275,916.42)	(0,140,003.49)		(240,502.50)		(11,175,238,76)	(1,362,196,565.00)	(230,770.00)		(13.235.143.86)		-
	NTENNE NEVEROES						(276.459.96)		(60.428.18)							(130 577 21)			(190.449.00)	(19,715,750.89)	(6,325,600.00)			(198.715.61)		(74 554 00)	(11,175,338.76)				(13,235,143.86)		-
		INTERDEPARTMENTAL REVENUES	(38,519,791.02)				(2.0,100.00)			(1,932.00)	(137,605.02)	(890,344.51)	(359,888.47)	(30,287.46)	(1,089,962.59)		(99.00)	(30.43)						(100(1100))	(57,705.97)				(2,662,921.07)				_
	INTERNAL REVENUES		(430,770,570.20)	(3,891,357.85)			(276,459.96)		(60,428.18)	(2,677.00)	(137,605.02)	(890,344.51)	(359,888.47)	(30,287.46)	(1,089,962.59)	(130,577.21)	(99.00)	(32,743,822.11)	(190,449.00)	(19,715,750.89)	(6,325,600.00)			(196,715.61)	(57,705.97)	(74,564.00)	(11,175,338.76)		(2,662,921.07)		(13,235,143.86)		
	OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	(1,821,232.83)									(10,400.00)																					
		MISCELLANEOUS	(65,233,305.73)	(17,791.84)	(64,394.65)		(185,609.28)	(3,648.50)	(2,257.30)	(9,770.00)	(1,174,252.53)	(200,008.62)	(1,001,595.90)		(1,309,402.42)	(1,855.75)			(705.00)	(4,041,951.04)	(10,915,027.00)		(300,727.77)	(315,524.25)		(1,463,745.39)	(1,225,375.87)		(1,724,638.13)		(386,829.12)	(31,648.77)	1
	OTHER OPERATING REVENUES (PLED	DGED REVENUES OF \$8,190,785)	(67,154,538.56)	(17,791.84)	(64,394.65)		(185,609.28)	(3,648.50)	(2,257.30)	(9,770.00)	(1,174,252.53)	(210,408.62)	(1,001,595.90)		(1,309,402.42)	(1,855.75)			(705.00)	(4,041,951.04)	(10,915,027.00)		(300,727.77)	(315,524.25)		(1,463,745.39)	(1,225,375.87)		(1,724,638.13)		(366,829.12)	(31,648.77)	)
TOTAL OPERATING REVE	ENUES		(550,702,629.07)	(81,820,124.28)	(15,763,709.46)	(812,308.68)	(19,558,750.51)	(160,337,805.80)	(33,249,491.92)	(22,214,186.00)	(23,126,410.06)	(11,084,742.76)	(76,544,414.64)	(4,883,309.46)	(113,635,666.86)	(803,945.38)	(2,530,793.91)	(32,743,822.11)	(1,612,678.63)	(23,759,042.17)	(17,240,627.00)	(275,916.42)	(6,449,331.26)	(7,463,157.31)	(1,160,698.55)	(1,538,309.39)	(12,601,623.25)	(1,362,198,585.00)	(118,185,176.74)	(209,897.72)	(13,601,972.98)	(14,977,196.32)	a
RATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	35,337,913.05										42,415,674.98	3,543,080.65	109,816,494.07														2,534,774.82				
		RESEARCH	2,930,521.99																														
		PUBLIC SERVICE	15,468,417.98										44,605.34			1,642,988.82			1,309,507.27						1,717,656.45				99,362,825.06				
		ACADEMIC SUPPORT	36,157,662.51										173,511.06																9,711.90				-
		STUDENT SERVICES	20.494.917.76	27.164.05			9.114.721.92		21.675.796.62		17.942.157.25	8 309 963 28	778 647 96	1,682.26				_						1.125.742.45									-
		INSTITUTIONAL SUPPORT	49.641.988.32	21,1212	1.146.567.17		4,,.	205 345 44	20,000,000	902.108.05			,	1,000.00		166.60				14.380.676.82				9.746.80		3.839.414.85							-
			21,689,005.45		1,110,000			264.979.93		100,10000	1.637.729.06							_		,				47.1040		0,000,11100						18 440 707 80	
		OPERATION AND MAINTENANCE OF PLANT	3,841,413,39	8.102.173.40	12.850.00			162,129,57		9.597.91	23,959.14	15,000,00	1.329.897.61	372.156.47	8,653,18				20.429.58													10,420,101.00	┈
		STUDENT AD							1.53																								-
	EDUCATION AND GENERAL		185,561,840.45	8,129,337.45	1,159,417.17		9,114,721.92	633,457.94	21,675,798.15	911,705.96	19,603,845.45	8,324,963.28	44,742,336.95	3,916,919.38	109,825,147.25	1,643,155.62			1,329,936.85	14,380,676.82				1,135,489.25	1,717,656.45	3,839,414.85			101,907,311.78			18,459,797.89	
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES	1,563,079.29	71,266,330.68	14,363,805.38	1,085,838.73	3 4,289,854.81	96,446,163.42	9,856,413.55	10,497,913.09	1,474,461.95	4,448,480.58				151,037.76				3,500,587.05				5,072,418.58						124,528.25		9,210,546.67	1
		INTERNAL SERVICE CENTER EXPENSES	428,305,747.09															22,402,250.34		5,313,867.11	12,351,844.64						13,087,280.33				13,246,269.71		
		OTHER INTERNAL EXPENSES																															
	AUXILIARY ENTERPRISES		429,868,826.38	71,266,330.68	14,363,805.38	1,085,838.73	4,289,854.81	95,445,163.42	9,856,413.55	10,497,913.09	1,474,461.95	4,445,400.55				151,037.76		22,402,250.34		8,814,454.16	12,351,844.64			5,072,418.58			13,087,280.33			124,528.25	13,246,269.71	9,210,546.67	
	HEALTH SERVICES OPERATING EXPE	ENSES	13,991,260.90														2,851,709.19					275,916.42	5,446,126.49		184,356.57			1,321,776,705.72	3,872,868.61				
	OTHER OPERATING EXPENSES		3,329,83																														
TOTAL OPERATING EXPE	ENSES		629,425,257.56	79,395,668,13	15,523,222,55	1.085.838.73	13,404,576.73	97.079.621.36	31.532.211.70	11,409,619,05	21,078,307,40	12,773,443,86	44,742,336,95	3,916,919.38	109.825.147.25	1,794,193,38	2.851,709.19	22,402,250.34	1,329,936.85	23,195,130.98	12,351,844.64	275,916.42	5,446,126.49	6,207,907.83	1,902,013.02	3,839,414,85	13.087.280.33	1,321,776,705.72	105,780,180.39	124,528.25	13,246,269.71	27,670,344.56	
ERATING, NET			78,722,628,49	(2.424.456.15)	(240 485 91)	273 530 05	(6 154 173 78)	(63 258 184 44)	(1 717 280 22)	(10 804 555 95)	(2.048.102.66)	1 688 701 10	(31 802 077 60)	(966 390 08)	(3.819.519.61)	990 248 00	320 915 28	(10 341 571 77)	(282 741 78)	(553 911 19)	(4 888 782 36)		(1 003 204 77)	(1 255 249 48)	741 314 47	2 301 105 46	485 657 68	(40 421 879 28)	(12 404 996 35)	(85 369 47)	(355,703,27)	12 693 148 24	
NOPERATING																																	_
OPERATING REVENUES																																	_
NOPERATING REVENUES DENSES:	COVID AID																											(6,782,920.00)					
	GFTS		-																							(1,752,628.00)							
	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	85,944,831.10											1,145.84	667,739.81		(2,571.30)			5,892,961.44			(15,456.24)		(1,678.48)	(11,101,734.91)		31,812,778.00	45,585.12				
		INVESTMENT EXPENSE	15,437,546.47	762,750.00							2,357.87				22,340.76					73,535.27													г
	INVESTMENT (INCOME) LOSS, NET		101,382,377.57	762,750.00							2,357.87			1,145.84	690,080.57		(2,571.30)			5,966,496.71			(15,456.24)		(1,678.48)	(11,101,734.91)		31,812,778.00	45,585.12				
	(GAIN) LOSS ON DISPOSAL OF ASSETS	s	(314,613.70)	(10,920.43)	(86.70)		(680.44)	(25,267.12)	(52.02)	(255.00)	(56.10)	(140.25)						(143.82)														(121.38)	1
	INTEREST ON CAPITAL ASSET RELAT		(12.46)	410,000.00								185.84															32,064.43		6,506.64				
	OTHER NONOPERATING REVENUES,	NET OTHER REVENUES	(8,339,017.87)	(1,457,995.44)	(1,088.81)		(3,549.00)	(189,416.32)		(145,570.06)	(10,520.05)	(98,548.48)	123,534.62											(38,453.56)		(3,301,425.36)			(141,963.49)			(125,689.56)	
		OTHER EXPENSES	29,045,028.27				10000																										+
	OTHER NONOPERATING REVENUES.	WET	20,706,010,40	(1,457,995,44)	(1.088.81)		(3,549,00)	(189,416,32)		(145,570,06)	(10,520,05)	(28,548,48)	123,534,62											(38.453.56)	-	(3.301.425.36)			(141,963,49)			(125,689,56)	4
TOTAL NONOPERATING F		, mu.	121,773,761,81	(296,165,87)	(1.175.51)		(4,209,44)	(214,683,44)	(52.02)	(145,825,06)	(8,218.28)	(98,502,89)	123,534,62	1,145.84	690,080,57		(2,571.30)	(143.82)		5,966,496.71			(15,456.24)	(38.453.56)	(1.678.48)	(16,155,788,27)	32.064.43	25.029.858.00	(89,871,73)			(125,810.94)	
HER					(4.1.2.5)		(4444)	(211,12211)	()	(,	(13.13.4)	(,	,				(4,1111114)	(*******)		.,,			(10,000	(11,11111)	(-()	(11,111,1111,111			(			(,,	-
ER REVENUES	CAPITAL STUDENT FEE, NET (PLEDGE		(7,369,526.96)				(775,705.88)				(1,869,423.81)	(7,041,397.32)																					_
ER INTERFUND RELATED ITIONS AND DELETIONS	NDRECT COST RECOVERY TRANSFE	ERS	(54,747,933.07)																													(8,405,717.86)	
III OND AND DELLE HOND	MANDATORY TRANSFERS		13,815,603.90	6,251,500.22			5,701,622.13	22,577,828.27	230,763.40	5,131,914.03		4,085,981.09						1,899,786.88			4,833,696.62							5,712,441.00				10,464,742.25	
	VOLUNTARY TRANSFERS		(142,771,669.10)	(3,520,053.55)	153,671.34	(137.88)	2,507,099.05	32,611,840.28	2,607,289.61	3,655,409.77	2,608,858.49	2,266,714.38	29,802,939.66	430,531.00	(98,996.33)	(1,027,860.93)	(24,358.59)	8,063,360.83	17,527.63	(760,070.84)	(899,408.73)		(1,399.54)	1,153,573.56	(204,754.42)	1,103,220.61	(2,038,284.84)		(6,507,899.04)	91,657.38	124,957.24	(14,130,276.05)	4
	CAPITAL ASSET ADDITIONS AND PLAN	NT FUND ACTIVITY	4,287,605.11	204,666.88			5,760.00	158,229.80		46,702.00	19,831.02	69,400.00	25,092.32					13,735.32						15,787.00			166,806.74	1,944,112.00	730,326.31				
	FINANCING ACTIVITY		1,320,957,37																								1.367.935.57	1.612.960.28	1.406.200.71				
TOTAL OTHER INTERFUN	ND RELATED ADDITIONS AND DELETIONS	1	(178,095,435.79)	2,936,113.55	153,671,34	(127.88)	8,214,481.18	55,347,898,35	2,838,053,01	8,834,025.80	2,628,689,51	6.422.095.47	29,828,031,98	430,531,00	(98,996,33)	(1,027,860,93)	(24,368.59)	9,976,883.03	17.527.63	(760,070,84)	3,934,287.89		(1,392,54)	1,169,360.56	(204,754.42)	1,103,220.61	(503,542.53)	9,269,513,28	(4,371,372,02)	91,657,38	124,957.24	(12,071,251.66)	4
GE IN NET POSITION			15,031,427.55	215,491.53	(87,591.08)	273,392.17		(8,124,969.53)	1,120,720.77	(2,116,366.21)	(1,297,055.24)	970,896.36	(1,850,511.09)	(534,713.24)	(3,219,435.37)	(37,612.93)	293,975.39	(364,832.56)	(265,214.15)	4,642,514.68	(954,494.47)		(1,020,060.55)	(124,342.48)	534,881.57	(12,751,462.20)	14,178.98	(6,122,508.00)	(16,866,240.10)	6,287.91	(230,746.03)	496,085.64	
T POSITION																																	_
			(587 585 611 68)		(7 704 074 38)	(295 774 17)		(1 739 439 57)																								2.375.281.00	
POSITION REGINNING																																	
POSITION BEGINNING POSITION END			(587,985,611,68)	27,480,103.95 27,695,595,48	(7,704,074.38)	(296,724.12)	,	(1,739,439.67)	(3,768,441.56)	(5,054,548.16)	(10,974,250.59)	(2,238,590.73)	(34,683,716.56)	(1,455,071.25)	(29,744,194.42)	(187,699.52)	(1,309,254.15)	(4,979,002.73)	(1,067,578.36)	(44)444444444	(3,444,621.53)		(1,381,415.45)	(978,030.65)	(2,443,588.18)	(14,869,841.30)	(2,264,000.83)	(913,868,980.00)	(33,798,222.20)	6 287 91	(738,516.41)	2,375,281.00	

# University of Colorado Boulder



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Please note that these figures may differ from CU-Data due to top-sided entries that were made due to the audit.



STATEMENT OF NET POSITION June 30, 2022 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 2022
SSETS										
CASH AND INVESTMENTS	CASH ON HAND	54,222.00	135,465.44	81,485.00						271,172.
	INVESTMENTS, CURRENT	31,548,720.50	166,144,490.15	9,521,628.01	4,778,409.86	871,324,015.32	3,575,622.79		0.03	1,086,892,886.
	INVESTMENTS, NONCURRENT			(176,438.65)		2,697,202.85				2,520,764.
CASH AND INVESTMENTS		31,602,942.50	166,279,955.59	9,426,674.36	4,778,409.86	874,021,218.17	3,575,622.79		0.03	1,089,684,823.
ACCOUNTS, LEASES, AND LOANS RECEIVABL	E ACCOUNTS RECEIVABLE, CURRENT	24,549,569.47	23,908,095.69	90,798,797.44	2,172.44	483,581.25			11,029.15	139,753,245.
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,986,394.86						2,986,394.
	ACCOUNTS RECEIVABLE, NONCURRENT			2,187,973.22						2,187,973.
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,279,184.57)	(6,274,368.21)	(123.15)						(12,553,675.
	ACCOUNTS RECEIVABLE	18,270,384.90	17,633,727.48	95,973,042.37	2,172.44	483,581.25			11,029.15	132,373,937.
	LEASE RECEIVABLE, CURRENT								4,773,210.65	4,773,210.
	LEASE RECEIVABLE, NONCURRENT								7,303,764.83	7,303,764.
	LEASE RECEIVABLE								12,076,975.48	12,076,975
	LOANS RECEIVABLE, CURRENT				1,716,314.47				, , ,	1,716,314
	LOANS RECEIVABLE, NONCURRENT			858,266.72	7,698,407.01					8,556,673
	LOANS RECEIVABLE - DPCU, NONCURRENT				1,000,101.01	10,000,000.00				10,000,000
	ALLOWANCES FOR LOANS, CURRENT				(716,905.17)	10,000,000.00				(716,905.
	ALLOWANCES FOR LOANS, NONCURRENT			(27,356.76)	(110,000.11)					(27,356
	LOANS RECEIVABLE			830,909.96	8,697,816.31	10,000,000.00				19,528,726
ACCOUNTS, LEASES, AND LOANS RECEIVABL		18,270,384.90	17,633,727.48	96,803,952.33	8,699,988.75	10,483,581.25			12,088,004.63	163,979,639
INVENTORIES		650,685.47	5,130,316.18	30,000,302.00	0,033,300.73	10,400,301.23	-	-	12,000,004.03	5,781,001
OTHER ASSETS		184,457.90	1,386,687.34	272,181.09						1,843,326
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS	104,437.30	1,000,007.04	272,101.03				2,797,913,693.87		2,797,913,693.
	IMPROVEMENTS OTHER THAN BUILDINGS							187,081,384.83		187,081,384.
	EQUIPMENT							351,641,515.42		351,641,515
	SOFTWARE									
								4,100,537.34		4,100,537
	LIBRARY AND OTHER COLLECTIONS  LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							348,596,412.11		348,596,412
								(1,740,495,251.78)		(1,740,495,251
	DEPRECIABLE CAPITAL ASSETS			•				1,948,838,291.79		1,948,838,291
	LAND							35,140,267.93		35,140,267
	CONSTRUCTION IN PROGRESS							175,581,706.81		175,581,706
	COLLECTIONS							15,992,781.81		15,992,781
	NON-DEPRECIABLE CAPITAL ASSETS	•		•	-	•	•	226,714,756.55	44 245 609 24	226,714,756.
	RTU LEASED BUILDING								11,215,608.34	11,215,608.
	RTU LEASED EQUIPMENT								919,008.72	919,008
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(3,274,918.65)	(3,274,918
	RIGHT-TO-USE ASSETS	-		-	-	•	•	-	8,859,698.41	8,859,698
CAPITAL AND RIGHT-TO-USE ASSETS		-		-		•	•	2,175,553,048.34	8,859,698.41	2,184,412,746.
INTERFUND RECEIVABLES, NET			(2,113,558.38)			•				(2,113,558.
TAL ASSETS		50,708,470.77	188,317,128.21	106,502,807.78	13,478,398.61	884,504,799.42	3,575,622.79	2,175,553,048.34	20,947,703.07	3,443,587,978.
EFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							28,170,280.87		28,170,280.
	OTHER POSTEMPLOYMENT BENEFITS RELATED								156,423,993.40	156,423,993.
	ALTERNATE MEDICARE PLAN RELATED								11,789,515.34	11,789,515.
	DEFERRED OUTFLOWS OTHER							144,800.00		144,800.
TAL DEFERRED OUTFLOWS		-						28,315,080.87	168,213,508.74	196,528,589.
TAL ASSETS AND DEFERRED OUTFLOWS		50,708,470.77	188,317,128.21	106,502,807.78	13,478,398.61	884,504,799.42	3,575,622.79	2,203,868,129.21	189,161,211.81	3,640,116,568.

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2022
LIABILITIES										
ACCOUNTS PAYABLE		(8,792,006.25)	(24,694,050.29)	(10,796,906.40)	(3,615.34)	(12,569,154.87)				(56,855,733.1
ACCOUNTS PAYABLE-DPCU		,		(284,877.73)	,					(284,877.7
ACCRUED EXPENSES		(9,625,031.13)	(2,006,072.54)	(1,209,227.72)		(92,148.58)	(2,335,913.59)		(8,470.72)	(15,276,864.2
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT	(1,74 1,74 1,7	( ),, , , , , , , , , , , , , , , , , ,	( ) ,		( , , , ,	( ),,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(6,664,796.84)	(6,664,796.8
	COMPENSATED ABSENCES, NONCURRENT								(86,133,822.49)	(86,133,822.4
COMPENSATED ABSENCES									(92,798,619.33)	(92,798,619.3
UNEARNED REVENUE		(18,250,564.19)	(21,203,562.08)	(68,835,960.17)					2,279,362.88	(106,010,723.5
BONDS, LEASES, AND NOTES PAYABLE	BONDS PAYABLE, CURRENT	(***,=*********************************	(==,===,=====,	(==,===,===,		768,775.48		53,621,367.60	_,,	(54,390,143.0
	BONDS PAYABLE, NONCURRENT					4,941,053.67		918,138,469.41		(923,079,523.0
	BONDS PAYABLE					(5,709,829.15)		(971,759,837.01)		(977,469,666.1
	LEASE LIABILITY, CURRENT					(0,700,020.10)		(0.00)	(1,834,369.44)	(1,834,369.4
	LEASE LIABILITY, NONCURRENT							(0.00)	(6,590,242.42)	(6,590,242.4
	LEASE LIABILITY	-						-		
	NOTES PAYABLE, CURRENT		900,000.00					285,388.78	(8,424,611.86)	(8, <b>424,611.8</b> (1,185,388.7
	NOTES PAYABLE, CORRENT		17,100,000.00					151,371.02		
	NOTES PATABLE, NONCORRENT  NOTES PAYABLE									(17,251,371.0
		•	(18,000,000.00)	•	•	(5 700 000 45)		(436,759.80)	(0.404.044.00)	(18,436,759.8)
OTHER POOTEMBLOWNENT REVIEWS	BONDS, LEASES, AND NOTES PAYABLE	•	(18,000,000.00)	•	•	(5,709,829.15)		(972,196,596.81)	<b>(8,424,611.86)</b> (6,646,496.52)	(1,004,331,037.8
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(510,017,059.73)	(6,646,496.5
OTHER ROOTEMBLOVMENT RENEETS	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									(510,017,059.7
OTHER POSTEMPLOYMENT BENEFITS		•			•	-		•	(516,663,556.25)	(516,663,556.2
ALTERNATE MEDICARE PAYMENT									(46,906,227.14)	(46,906,227.14
NET PENSION LIABILITY		0.070.600.56	2 005 994 24	707 067 24						
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	9,079,609.56	3,995,881.24	787,867.31	1 644 400 04	2 222 664 20				(13,863,358.1
	OTHER LIABILITIES, CURRENT	1,655,633.83	1,841,209.45	(0.00)	1,641,422.34	2,880,664.29		407.000.00		(8,018,929.9
	OTHER LIABILITIES, NONCURRENT	2,948,287.47			7,204,286.66			487,000.00		(10,639,574.1
OTHER LIABILITIES		(13,683,530.86)	(5,837,090.69)	(787,867.31)	(8,845,709.00)	(2,880,664.29)		(487,000.00)		(32,521,862.1
TOTAL LIABILITIES		(50,351,132.43)	(71,740,775.60)	(81,914,839.33)	(8,849,324.34)	(21,251,796.89)	(2,335,913.59)	(972,683,596.81)	(662,522,122.42)	(1,871,649,501.40
DEFERRED INFLOWS										
DEFERRED INFLOWS	LEASE RELATED								11,893,272.18	(11,893,272.18
	OTHER POSTEMPLOYMENT BENEFITS RELATED								68,779,390.73	(68,779,390.7
	ALTERNATE MEDICARE PLAN RELATED								3,867,994.90	(3,867,994.9
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	-	(84,540,657.81)	(84,540,657.8
TOTAL LIABILITIES AND DEFERRED INFLOWS		(50,351,132.43)	(71,740,775.60)	(81,914,839.33)	(8,849,324.34)	(21,251,796.89)	(2,335,913.59)	(972,683,596.81)	(747,062,780.23)	(1,956,190,159.2
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								1,231,184,532.40		1,231,184,532.4
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			21,858,569.99						21,858,569.99
	RESEARCH			499,722.03						499,722.03
	ACADEMIC SUPPORT			724,851.77						724,851.7
	STUDENT LOANS AND SERVICES			1,227,428.15	5,289,373.63	49,515.64				6,566,317.42
	SCHOLARSHIPS AND FELLOWSHIPS			2,415,929.14						2,415,929.14
	AUXILIARY ENTERPRISES	(583.75)	(3,496,713.79)	1,555,780.77		189,398,977.86	246,868.13			187,704,329.2
	INSTITUTIONAL SUPPORT			9,387,478.96						9,387,478.9
	CAPITAL		4,063,823.37	1,949,290.65		10,464,697.01	2,663,789.22			19,141,600.2
	OTHER			1,067,186.94						1,067,186.9
RESTRICTED FOR EXPENDABLE PURPOSES		(583.75)	567,109.58	40,686,238.39	5,289,373.63	199,913,190.51	2,910,657.35			249,365,985.7
			,	.,,	, ,					
UNRESTRICTED		357,922.09	116,009,243.03	(16,098,269.95)	(660,299.36)	663,339,812.02	(1,670,948.15)		(557,901,568.42)	203,375,891.27



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022 Boulder

OPERATING, NET			(14,985,001.95)	(43,986,019.12)	(9,797,662.93)	(356,577.09)			129,822,823.18	41,801,724.47	2,146,321.22	(344,028,552.61)	1,818,522,354.4
TOTAL OPERATING EXPENSES	ACALIMITER MOLO		909,420,533.19	715,078,249.86	588,027,929.91	63,984.62	671,779.53	-	129,822,823.18	(130,347,420.59)	(50,186,972.66)		1,818,522,354.4
	AUXILIARY ENTERPRISES	OTTEN INTERNAL EXPENSES		529,516,729.98	5,040,838.94	-	245.45		76,897.18	4,087,877.73	(4,152,807.50)	(342,449,019.55)	192,120,762.2
		OTHER INTERNAL EXPENSES		0-1,0 <del>-1</del> 0,0-01.01	30,004.20		240.40		76,897.18	1,000,100.00	(50.43)	(072,770,010.00)	76,897.
		INTERNAL SERVICE CENTER EXPENSES		347,340,997.31	35,664.28		245.45			1,350,139.50	(30.43)	(342,449,019.55)	6,277,996.
	AUXILIARY ENTERPRISES	AMORTIZATION GASB 87  DEPRECIATION AND AMORTIZATION  AUXILIARY ENTERPRISES PROGRAM EXPENSES	•	182,175,732.67	5,005,174.66	-	-		120,327,303.97	2,737,738.23	(4,152,777.07)		185,765,868
	DEDRECIATION AND AMORTIZATION		-		-			-	128,327,563.97	3,274,918.61	-		1,781,021.
									(1,493,897.28)	3,274,918.61			1,781,021.
	DEPRECIATION AND AMORTIZATION	DEPRECIATION	303,420,533.19	100,001,019.00	302,307,030.37	63,964.62	67 1,534.08		1,418,362.03	(137,710,210.93)	(40,034,105.16)	(1,579,533.06)	1,494,799,109.
	EDUCATION AND GENERAL	5.00E(1),40	909,420,533.19	185,561,519.88	582,987,090.97	63,984.62	671,534.08	-	1,418,362.03	(137,710,216.93)	(46,034,165.16)	(1,579,533.06)	1,494,799,109.
		STUDENT AID	94,329,360.89	12,514,297.03	88,814,575.29				730,107.77	(173,122,456.79)	(50,000,213.31)	, , , , , , , , , , , , , , , , , , ,	22,535,776.
		OPERATION AND MAINTENANCE OF PLANT	112,749,538.27	21,325,117.10	1,579,319.42		001,004.40		730,107.77	146,215.26	(38,886,213.31)	(1,579,533.06)	96,064,551
		INSTITUTIONAL SUPPORT	87,523,232.43	12,053,794.04	12,824,233.23	00,904.02	651,064.46		86,729.10	1,534,201.06	(1,170,733.64)		113,502,520.
		STUDENT SERVICES	43,618,564.81	68,246,681.35	3,905,893.43	63,984.62	10,013.04			2,477,281.15	(1,795,019.46)		116,517,385.
		ACADEMIC SUPPORT	103,568,021.02	22,279,327.17	4,447,772.87		16,015.84			4,043,043.13	(526,109.91)		133,828,070.
		PUBLIC SERVICE	789,505.09	6,328,960.78	10,650,076.16				30,430.10	546,200.76	(668,793.87)		17,645,948.
- <del>-</del>	1	RESEARCH	14,857,104.27	630,619.01	422,578,433.66		4,433.76		58,498.10	10,263,190.36	(2,700.00)		448,385,145.
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	(924,405,535.14) 451,985,206.41	<b>(759,064,268.98)</b> 42,182,723.40	( <b>597,825,592.84</b> ) 38,186,786.91	(420,561.71)	4,453.78		543,027.06	<b>172,149,145.06</b> 16,402,108.14	(2,984,594.97)	342,449,019.55	<b>(1,715,136,885.</b> 546,319,710.
TOTAL OPERATING REVENUES	OTHER OFERATING REVENUES (PLEDGE	LD NEVEROES OF \$1,002,700)	(7,397,209.87)	(17,009,140.29)	(15,505.75)	(420,561.71)				(7,708,788.10)	848,398.20 52,333,293.88	342,449,019.55	(32,055,192.
	OTHER OPERATING REVENUES (PLEDGE		· ·								· · · · · · · · · · · · · · · · · · ·		·
		MISCELLANEOUS	(7,397,209.87)	(17,009,140.29)	(15,505.75)	(420,561.71)	(352,385.20)			3,148,245.64	848,398.20		(21,198,158.
	OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	(19,216,834.26)	(371,110,202.02)	(2,700.00)	-	-			(10,857,033.74)	47,880,716.73	342,449,019.55	(10,857,033.
	INTERNAL REVENUES	INTERDEPARTMENTAL REVENUES	(19,216,834.26)	(28,661,182.47)	(2,700.00)						47,880,716.73	240 440 040 55	-
		INTERNAL SERVICE CENTER REVENUES INTERDEPARTMENTAL REVENUES	(10.216.924.26)	(342,449,019.55)	(2.700.00)						A7 000 746 72	342,449,019.55	-
	AUXILIARY ENTERPRISES, NET (PLEDGE INTERNAL REVENUES		-	(248,971,407.09)	-	-	-	-	-	16,703,965.11	261,419.22	242 440 040 55	(232,006,022.
	ALIVII IADV ENTERDRICES NET (P) EDGE	SCHOLARSHIP ALLOWANCE		(0.40.074.407.00)						8,936,903.55	004 440 00		8,936,903
	AOXILIANT ENTENT MOLO, NET	AUXILIARY ENTERPRISES	-	(248,971,407.09)						7,767,061.56	261,419.22		(240,942,926
	AUXILIARY ENTERPRISES, NET		•	(31,901,414.13)	-					7 707 004 50	136,131.23		(31,765,282
	NONGOVERNMENTAL GRANTS AND CON				(55,536,211.91)								(55,536,211.
		RACTS (PLEDGED REVENUES OF \$4,344,814)		•	(22,306,200.81)						2,146,321.22		(20,159,879.
	FEDERAL GRANTS AND CONTRACTS (PL				(519,964,974.37)								(519,964,974.
	FEE-FOR-SERVICE CONTRACTS		(59,195,000.00)										(59,195,000.
	STUDENT FEES, NET (PLEDGED REVENU	JES OF \$2,531,036)	(8,784,247.93)	(46,257,308.18)	-	-	-		-	10,569,603.68	36,023.88	-	(44,435,928.
		SCHOLARSHIP ALLOWANCE								10,569,603.68			10,569,603.0
	STUDENT FEES, NET	STUDENT FEES	(8,784,247.93)	(46,257,308.18)							36,023.88		(55,005,532.2
	STUDENT TUITION, NET (PLEDGED REVE	NUES OF \$720,018,393)	(829,812,243.08)	(43,814,797.27)	-	-	-	-	-	152,584,364.37	1,024,283.40	-	(720,018,392.
		SCHOLARSHIP ALLOWANCE								(152,584,364.37)			152,584,364.3
OPERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION	829,812,243.08	43,814,797.27							(1,024,283.40)		(872,602,756.
Operating													
	SRECNP LII	NE DESCRIPTION	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT		INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
				AUXILIARY AND				INDEBTEDNESS					

		SRECNP LINE DESCRIPTION		AUXILIARY AND				RETIREMENT OF INDEBTEDNESS					
			GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT				(23,335,566.46)								(23,335,566.
	COVID AID				(50,800,694.31)								(50,800,694
	GIFTS				(73,477,023.03)								(73,477,023
	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS		(555,903.16)	125,694.95		(38,296.16)						(468,504.
		INVESTMENT EXPENSE		765,107.87	826.42								765,934.
	INVESTMENT (INCOME) LOSS, NET	-		209,204.71	126,521.37	-	(38,296.16)	-	-	-	-		297,429.
	(GAIN) LOSS ON DISPOSAL OF ASSETS			(301,916.24)	-		(180,117.80)		(4,688,265.60)				(5,170,299.
	INTEREST ON CAPITAL ASSET RELATED D	ЕВТ		442,237.81			1,222,769.07	28,876,870.77	(1,827,859.58)	179,110.63			28,893,128.
	BOND ISSUANCE COSTS							186,930.18	237,090.28				424,020.
	OTHER NONOPERATING REVENUES, NET	OTHER REVENUES	(47,413.84)	(2,354,515.89)			(4,133,768.59)						(6,535,698.3
		INTEREST INCOME - GASB 87								(253,005.91)			(253,005.9
		OTHER EXPENSES		1,045,000.00			11,644,404.00		134,727.12				12,824,131.
	OTHER NONOPERATING REVENUES, NET	-	(47,413.84)	(1,309,515.89)	-	-	7,510,635.41	-	134,727.12	(253,005.91)	-	-	6,035,426.8
TOTAL NONOPERATING REVENUES	S, NET		(47,413.84)	(959,989.61)	(147,486,762.43)	-	8,514,990.52	29,063,800.95	(6,144,307.78)	(73,895.28)	-		(117,133,577.4
Other OTHER REVENUES	CAPITAL STUDENT FEE, NET	STUDENT FEE		(7,369,526.96)									(7,369,526.
		SCHOLARSHIP ALLOWANCE								1,279,043.55			1,279,043.
	CAPITAL STUDENT FEE, NET (PLEDGED RE	EVENUES OF \$6,090,483)		(7,369,526.96)	-	-	-		•	1,279,043.55	-	-	(6,090,483.4
	CAPITAL APPROPRIATIONS						(4,494,342.36)						(4,494,342.3
	CAPITAL GRANTS AND GIFTS				(6,745,222.56)		(508,880.76)		(862,993.81)				(8,117,097.1
TOTAL OTHER REVENUES				(7,369,526.96)	(6,745,222.56)	-	(5,003,223.12)	-	(862,993.81)	1,279,043.55	-	-	(18,701,922.9
OTHER INTERFUND RELATED ADDITIONS	INDIRECT COST RECOVERY TRANSFERS		(72,357,918.90)	(54,610,433.06)	126,968,351.96								-
AND DELETIONS	MANDATORY TRANSFERS		1,206,656.17	42,385,628.52	27,642.20		2,934,750.17	(46,554,677.06)					-
	VOLUNTARY TRANSFERS		70,145,628.99	52,721,132.20	734,780.11	(27,858.78)	(207,285,716.97)	118,519.35			(2,146,321.2	2)	(85,739,836.3
	CAPITAL ASSET ADDITIONS AND PLANT FU	JND ACTIVITY	16,023,985.20	3,506,570.14	17,228,278.12		72,971,179.20		(111,309,545.72)			1,579,533.06	(0.0
	FINANCING ACTIVITY		-	1,367,935.57			(18,475,100.89)	17,894,615.86	(787,450.54)	-			(0.0
TOTAL OTHER INTERFUND RELATE	ED ADDITIONS AND DELETIONS		15,018,351.46	45,370,833.37	144,959,052.39	(27,858.78)	(149,854,888.49)	(28,541,541.85)	(112,096,996.26)	-	(2,146,321.2	2) 1,579,533.06	(85,739,836.3
CHANGE IN NET POSITION			(14,064.33)	(6,944,702.32)	(19,070,595.53)	(384,435.87)	(146,023,726.76)	522,259.10	10,718,525.33	43,006,872.74	-	(0.00)	(118,189,867.6
NET POSITION													
NET POSITION BEGINNING			(343,274.01)	(109,631,650.29)	(5,517,372.92)	(4,244,638.40)	(717,229,275.77)	(1,761,968.30)	(1,241,903,057.73)	514,894,695.68	-	-	(1,565,736,541.7
NET POSITION END			(357,338.34)	(116,576,352.61)	(24,587,968.45)	(4,629,074.27)	(863,253,002.53)	(1,239,709.20)	(1,231,184,532.40)	557,901,568.42		(0.00)	(1,683,926,409.3



STATEMENT OF NET POSITION June 30, 2022

Auxiliary and Self-Funded Activities

Boulder

PAA -- AUX INTER ATHL

PAB -- AUX BOOKSTORES

PAC -- AUX CHILD CARE PAD -- AUX REC CNTR

PAH -- AUX HOUSING

PAM -- AUX STU HTH FAC

PAP -- AUX PARKING PAS -- AUX STU GOVT OP

PAU -- AUX STU UNION

PEC -- EDUC CONT ED

PEE -- EDUC INTER ED

POC -- OTHER CONF POF -- UTILITIES SERV PRE -- RSRCH BLDG EXC

PRR -- RSRCH BLDG SYS

POO -- OTHER STU SERV

POT -- OTHER TELECOM

	SNP LINE DESCRIPTION	GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	P00	POT	PRE	PRR	FY 2022
ASSETS																				
CASH AND INVESTMENTS	CASH ON HAND	6,330.00	30,000.00	25,000.00		4,000.00	7,600.00	800.00	20,500.00	12,250.00	25,000.00	1,017.00	2,568.44			400.00				135,465.4
	INVESTMENTS, CURRENT	112,826,776.35	2,128,143.26	3,233,484.59	17,533.91	1,970,906.63	12,334,780.55	7,176,448.04	2,168,542.64	5,207,552.36	896,990.74	6,518,516.16	4,426,872.08	(755,861.37)	6,236,197.21	852,812.11	1,207,242.16	(3,478.37)	(298,968.91)	166,144,490.1
CASH AND INVESTMENTS		112,833,106.35	2,158,143.26	3,258,484.59	17,533.91	1,974,906.63	12,342,380.55	7,177,248.04	2,189,042.64	5,219,802.36	921,990.74	6,519,533.16	4,429,440.52	(755,861.37)	6,236,197.21	853,212.11	1,207,242.16	(3,478.37)	(298,968.91)	166,279,955.58
ACCOUNTS, LEASES, AND LOANS	ACCOUNTS RECEIVABLE, CURRENT	5,486,406.2	4,482,175.37	1,696,337.03	12,132.29	23,108.49	1,812,383.36	1,873,417.68	235,502.30	722,964.75	62,056.05	5,333,707.69	521,458.47	1,619,934.33		26,460.42	51.26			23,908,095.6
RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,096,806.13)	(2,624.21)	(494,819.86)		(12,041.89)	(907,972.02)	(701,866.49)	(86,991.38)	(192,802.78)	(2,246.77)	(747,571.03)	(28,574.39)				(51.26)			(6,274,368.2
	ACCOUNTS RECEIVABLE	2,389,600.07	4,479,551.16	1,201,517.17	12,132.29	11,066.60	904,411.34	1,171,551.19	148,510.92	530,161.97	59,809.28	4,586,136.66	492,884.08	1,619,934.33	-	26,460.42	-			17,633,727.4
ACCOUNTS, LEASES, AND LOANS F	RECEIVABLE	2,389,600.07	4,479,551.16	1,201,517.17	12,132.29	11,066.60	904,411.34	1,171,551.19	148,510.92	530,161.97	59,809.28	4,586,136.66	492,884.08	1,619,934.33	-	26,460.42				17,633,727.4
INVENTORIES		325,357.03	-	3,290,363.70			1,032,224.91	95,860.71			6,026.47	-			380,483.37					5,130,316.1
OTHER ASSETS, CURRENT		958,349.74	236,883.74	3,570.90		-	4,850.29			1,839.15	8,506.88	50,337.20	121,840.44		-	-	509.00			1,386,687.34
INTERFUND RECEIVABLES, NET OF	INTERFUND PAYABLES														-				(2,113,558.38)	(2,113,558.3
TOTAL ASSETS		116,506,413.19	6,874,578.16	7,753,936.36	29,666.20	1,985,973.23	14,283,867.09	8,444,659.94	2,337,553.56	5,751,803.48	996,333.37	11,156,007.02	5,044,165.04	864,072.96	6,616,680.58	879,672.53	1,207,751.16	(3,478.37)	(2,412,527.29)	188,317,128.21
LIABILITIES																				
ACCOUNTS PAYABLE		(7.361.710.42)	(6,466,392,73)	(1,155,403.82)	(998.16)	(151,526.16)	(1,397,895.97)	(4,145,569.48)	(60,576.54)	(63,254.72)	(74,744.07)	(134,882.18)	(1,799,024.67)	(35.421.59)	(1,268,797.39)	(4,388.27)	(364,406.00)	(2.809.54)	(206,248.58)	(24,694,050.29
BONDS, LEASES, AND NOTES PAYA	BLE NOTES PAYABLE, CURRENT	(1,001,110.12)	(900,000.00)	(1,100,100.02)	(868.18)	(101,020.10)	(1,001,000.01)	(1,110,000.10)	(66,676.61)	(00,201.72)	(7 1,7 1 1.07 )	(101,002.10)	(1,700,021.07)	(00,121.00)	(1,200,101.00)	(1,000.27)	(661,166.66)	(2,000.01)	(200,210.00)	(900,000.00
	NOTES PAYABLE, NONCURRENT		(17,100,000.00)																	(17,100,000.00
BONDS, LEASES, AND NOTES PAYA	ABLE	(7,361,710.42)	(24,466,392.73)	(1,155,403.82)	(998.16)	(151,526.16)	(1,397,895.97)	(4,145,569.48)	(60.576.54)	(63,254.72)	(74,744.07)	(134,882.18)	(1,799,024.67)	(35,421.59)	(1,268,797.39)	(4,388.27)	(364,406.00)	(2,809.54)	(206,248.58)	(42,694,050.29
ACCRUED EXPENSES		(1,166,084.93)	(438,340.46)	(18,630.97)	(5,336.09)	(56,975.02)	(59,695.62)	(4,648.31)	(2,216.48)	(37.029.33)	(25,817.94)	(165,546.50)	(3,355.88)	(12,170.81)	(4,047.90)	(2,992.50)	(2,319.80)	(2,000000)	(864.00)	(2,006,072.54
UNEARNED REVENUE, CURRENT		(918,445.18)	(9,330,845.80)	(292,490.23)	-	(146,842.39)	(1,728,576.26)	(197,150.49)	-	(471,669.45)	(50,651.96)	(5,357,762.69)	(1,252,000.00)	(591,375.02)	-	(839,936.00)	-		(25,816.61)	(21,203,562.08
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(18,825.00)	(441,246.33)	(===,::::==,		-	(3,209,835.19)	(323,22332)		(6,855.00)	(00,00000)	(2,000,000,000)	(1,202,00000,	(00.1,01.010_)		(000,00000,			(319,119.72)	(3,995,881.24
	OTHER LIABILITIES, CURRENT	(18,534.32)	( , , , ,				-	(1.822.675.13)		(4,24,24,7									(4 4)	(1,841,209.4
OTHER LIABILITIES		(37,359.32)	(441,246.33)				(3,209,835.19)	(1,822,675.13)		(6,855.00)									(319,119.72)	(5,837,090.69
TOTAL LIABILITIES		(9,483,599.85)	(34,676,825.32)	(1,466,525.02)	(6,334.25)	(355,343.57)	(6,396,003.04)	(6,170,043.41)	(62,793.02)	(578,808.50)	(151,213.97)	(5,658,191.37)	(3,054,380.55)	(638,967.42)	(1,272,845.29)	(847,316.77)	(366,725.80)	(2,809.54)	(552,048.91)	(71,740,775.60
NET POSITION		107.022.813.34	(27,802,247,16)	6,287,411.34	23,331.95	1,630,629.66	7,887,864.05	2,274,616.53	2,274,760.54	5,172,994.98	845,119.40	5,497,815.65	1,989,784,49	225,105.54	5,343,835.29	32,355.76	841,025.36	(6,287.91)	(2,964,576.20)	116,576,352.61



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION Auxiliary and Self-Funded Activities June 30, 2022 Boulder

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

PAM -- AUX STU HTH FAC PAP -- AUX PARKING PAS -- AUX STU GOVT OP PAU -- AUX STU UNION PEC -- EDUC CONT ED PEE -- EDUC INTER ED
POC -- OTHER CONF
POF -- UTILITIES SERV
POO -- OTHER STU SERV
POT -- OTHER TELEFCOM

PRE-- RSRCH BLDG EXC PRR -- RSRCH BLDG SYS

	SDECNID	LINE DESCRIPTION	GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2022
OPERATING	SINECINF	EINE DESCRIPTION	OLIVEI VIE	1741	17.0	PAC	17.0	1741	17411	174	1710	17.0	120	1 22	100	101	100	101	THE	Tiut	11 LULL
OPERATING REVENUES	OTUDENT TURIOU NET (DI EDOED DE	VENUES OF ARROAD AND ARROAD																			
OF EIGHT ING NEVENOES	STUDENT TUITION, NET (PLEDGED RE		(5,104,107.07)										(38,710,690.20)								(43,814,797.2
	STUDENT FEES, NET (PLEDGED REVE		(70,140.00)	(1,504,264.27)			(12,518,063.00)		(11,769,631.34)		(11,553,479.53)	(8,800,724.78)	(41,005.26)								(46,257,308.
	SALES AND SERVICES OF EDUCATION.		(10,114,929.72)				(2,238,033.50)	-	(11,541,015.91)		(314,237.32)	(851,274.45)	(436,639.21)	(4,853,022.00)	(669,757.39)		(681,596.01)	(200,908.62)			(31,901,414.1
	AUXILIARY ENTERPRISES, NET (PLEDG INTERNAL REVENUES		-	(73,629,029.25)	(11,988,868.10)	(812,308.68)		(136,172,864.72)	-	(11,212,891.07)	-	-			-				(209,897.72)	(14,945,547.55)	(248,971,407.0
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	(302,839,957.45)													(32,743,791.68)		(6,865,270.42)			(342,449,019.5
		INTERDEPARTMENTAL REVENUES	(23,071,515.59)	(3,891,357.85)			(276,459.96)		(60,428.18)		(127,605.02)	(890,344.51)	(93,617.82)	(30,287.46)	(130,577.21)	(30.43)	(88,958.44)				(28,661,182.4
	INTERNAL REVENUES		(325,911,473.04)	(3,891,357.85)			(276,459.96)		(60,428.18)	-	(127,605.02)	(890,344.51)	(93,617.82)	(30,287.46)	(130,577.21)	(32,743,822.11)	(88,958.44)	(6,865,270.42)	-		(371,110,202.
TOTAL OPERATING RE	OTHER OPERATING REVENUES (PLED	GED REVENUES OF \$1,602,760)	(14,777,412.89)	-			(185,609.28)				(1,110,055.46)	(194,925.98)	(384,320.49)		(75.00)		(267,928.57)	(57,163.85)		(31,648.77)	(17,009,140.2
OPERATING EXPENSES			(355,978,062.72)	(79,024,651.37)	(11,988,868.10)	(812,308.68)	(15,218,165.74)	(136,172,864.72)	(23,371,075.43)	(11,212,891.07)	(13,105,377.33)	(10,737,269.72)	(39,666,272.98)	(4,883,309.46)	(800,409.60)	(32,743,822.11)	(1,038,483.02)	(7,123,342.89)	(209,897.72)	(14,977,196.32)	(759,064,268.
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	23,831,344.88										14,808,297.87	3,543,080.65							42,182,723.4
		RESEARCH	630,619.01 4.641,366.62										44.605.34		1.642.988.82						630,619.0
		PUBLIC SERVICE											44,605.34		1,642,988.82						6,328,960.
		ACADEMIC SUPPORT	22,279,327.17																		22,279,327.1
		STUDENT SERVICES	17,748,750.63				8,881,123.54		21,675,688.40		10,919,221.92	7,190,359.24	778,647.96	1,682.26			1,051,207.40				68,246,681.3
		INSTITUTIONAL SUPPORT	12,053,794.04																		12,053,794.0
		OPERATION AND MAINTENANCE OF PLANT	21,325,117.10																		21,325,117.1
		STUDENT AID	3,525,761.68	8,102,173.40				1,041.89	1.53		17,400.00	15,000.00	480,762.06	372,156.47							12,514,297.0
	EDUCATION AND GENERAL		106,036,081.13	8,102,173.40		-	8,881,123.54	1,041.89	21,675,689.93	-	10,936,621.92	7,205,359.24	16,112,313.23	3,916,919.38	1,642,988.82		1,051,207.40		-	-	185,561,519.8
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		68,666,873.01	11,803,225.85	1,085,838.73		85,477,388.22		5,807,331.94									124,528.25	9,210,546.67	182,175,732.6
		INTERNAL SERVICE CENTER EXPENSES	316,816,187.04													22,402,250.34		8,122,559.93			347,340,997.3
	AUXILIARY ENTERPRISES		316,816,187.04	68,666,873.01	11,803,225.85	1,085,838.73		85,477,388.22	-	5,807,331.94						22,402,250.34		8,122,559.93	124,528.25	9,210,546.67	529,516,729.9
TOTAL OPERATING EXPENSES			422,852,268.17	76,769,046.41	11,803,225.85	1,085,838.73	8,881,123.54	85,478,430.11	21,675,689.93	5,807,331.94	10,936,621.92	7,205,359.24	16,112,313.23	3,916,919.38	1,642,988.82	22,402,250.34	1,051,207.40	8,122,559.93	124,528.25	9,210,546.67	715,078,249.8
OPERATING, NET			66,874,205.45	(2,255,604.96)	(185,642.25)	273,530.05	(6,337,042.20)	(50,694,434.61)	(1,695,385.50)	(5,405,559.13)	(2,168,755.41)	(3,531,910.48)	(23,553,959.75)	(966,390.08)	842,579.22	(10,341,571.77)	12,724.38	999,217.04	(85,369.47)	(5,766,649.65)	(43,986,019.1
NONOPERATING																					
NONOPERATING REVENUES	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	(557,049.00)											1,145.84							(555,903.1
(EXPENSES)		INVESTMENT EXPENSE		762,750.00							2,357.87										765,107.8
	INVESTMENT (INCOME) LOSS, NET		(557,049.00)	762,750.00	-	-			-	-	2,357.87			1,145.84		-	-	-		-	209,204.7
	(GAIN) LOSS ON DISPOSAL OF ASSETS	3	(264,212.98)	(10,920.43)	(86.70)		(660.44)	(25,267.12)	(52.02)	(255.00)	(56.10)	(140.25)				(143.82)				(121.38)	(301,916.2
	INTEREST ON CAPITAL ASSET RELAT	ED DEBT	(12.46)	410,000.00								185.84						32,064.43			442,237.8
	OTHER NONOPERATING REVENUES, N	NET OTHER REVENUES	(557,359.83)	(1,457,995.44)	(1,088.81)		(3,549.00)	(161,740.62)		(1,579.15)	(10,520.05)	(34,993.43)								(125,689.56)	(2,354,515.8
		OTHER EXPENSES	1,045,000.00																		1,045,000.0
	OTHER NONOPERATING REVENUES, N	ET	487,640.17	(1,457,995.44)	(1,088.81)	-	(3,549.00)	(161,740.62)	-	(1,579.15)	(10,520.05)	(34,993.43)		-		-	-			(125,689.56)	(1,309,515.8
TOTAL NONOPERATING	REVENUES, NET		(333,634.27)	(296,165.87)	(1,175.51)		(4,209.44)	(187,007.74)	(52.02)	(1,834.15)	(8,218.28)	(34,947.84)		1,145.84		(143.82)	-	32,064.43		(125,810.94)	(959,989.6
OTHER																					
OTHER REVENUES	CAPITAL STUDENT FEE, NET (PLEDGE	D REVENUES OF \$6,090,483)	(7,369,526.96)																		(7,369,526.9
OTHER INTERFUND RELATED	INDIRECT COST RECOVERY TRANSFE		(54,610,433.06)																		(54,610,433.0
ADDITIONS AND DELETIONS	MANDATORY TRANSFERS		12,050,582.38	5,922,841.99			4,703,685.66	12,325,191.43		2,705,964.00		1,831,926.14				1,899,786.88				945,650.04	42,385,628.5
	VOLUNTARY TRANSFERS		(19,095,522.33)	(3,560,640.92)	126.995.30	(137.88)	2,684,936.40	29,362,235.76	2,640,541.93	1.123.458.38	2,619,512.32	2,663,021.69	23,465,710.53	430.531.00	(880,358.95)	8,063,360.83	(129,219.06)	(2,421,055.93)	91.657.38	5,536,105.75	52,721,132.2
	CAPITAL ASSET ADDITIONS AND PLAN	T FUND ACTIVITY	2,946,419.00	204,666.88		(		138,341.30				44,135.89			(,	13,735.32	, .,,	159,271.75			3,506,570.1
	FINANCING ACTIVITY			. ,								7						1,367,935.57			1,367,935.5
TOTAL OTHER INTERF	JND RELATED ADDITIONS AND DELETIONS		(58,708,954.01)	2,566,867.95	126,995.30	(137.88)	7,388,622.06	41,825,768.49	2,640,541.93	3,829,422.38	2,619,512.32	4,539,083.72	23,465,710.53	430,531.00	(880,358.95)	9,976,883.03	(129,219.06)	(893,848.61)	91,657.38	6,481,755.79	45,370,833.3
CHANGE IN NET POSITION			462,090.21	15,097.12	(59,822.46)	273,392.17	1,047,370.42	(9,055,673.86)	945,104.41	(1,577,970.90)	442,538.63	972,225.40	(88,249.22)	(534,713.24)	(37,779.73)	(364,832.56)	(116,494.68)	137,432.86	6,287.91	589,295.20	(6,944,702.3
NET POSITION			,	,	(,)		.,,	(-,,	,	,.,,	,	,	(,)	(== -,=====)	(2.,)	( ,30)	(,	,	-,	,	(2,2 : .,. 02.0
NET POSITION BEGINNING					(0.000.000	(000 001 10)	(0.000.000.00)		(2.040.000.00	(000 000 0 0	(2.042.200.04)		(5 400 500 40)	(1 155 051 05)	(407.007.04)	(4.000.000.00)	24 400 00	(000 400 00)			
NET POSITION END			(107,484,903.55)	27,787,150.04	(6,227,588.88) (6,287,411.34)	(296,724.12)	(2,678,000.08)	1,167,809.81	(3,219,720.94)	(696,789.64) (2,274,760.54)	(5,615,533.61)	(1,817,344.80)	(5,409,566.43) (5,497,815.65)	(1,455,071.25)	(187,325.81) (225,105.54)	(4,979,002.73) (5,343,835.29)	84,138.92 (32,355.76)	(978,458.22) (841,025.36)	6,287.91	2,375,281.00 2,964,576.20	(109,631,650.2
																					(116,576,352.6

# University of Colorado Denver | Anschutz Medical Campus



University of Colorado Denver   Anschutz Medical Campus Supplemental Statements	Page
Statement of Net Position	UCD – 2
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Please note that these figures may differ from CU-Data due to top-sided entries that were made due to the audit.



UNIVERSITY OF COLORADO STATEMENT OF NET POSITION

June 30, 2022 Denver | Anschutz

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2022
SSETS	-		•	•							
CASH AND INVESTMENTS	CASH ON HAND	13,809.42	291,822,863.19	18,890.00							291,855,562
	INVESTMENTS, CURRENT	14,771,576.07	262,996,416.63	199,003,034.63	3,740,474.94	617,356,670.93	951,652.73				1,098,819,825
	INVESTMENTS, NONCURRENT		503,427,127.15	6,689,622.64		20,569,370.22					530,686,120
CASH AND INVESTMENTS		14,785,385.49	1,058,246,406.97	205,711,547.27	3,740,474.94	637,926,041.15	951,652.73				1,921,361,508
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	31,473,874.08	274,326,576.45	66,555,776.20		21,618.11		19,217.17		(8,222,060.00)	364,175,002
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			3,863,239.71		·					3,863,239
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,539,596.72)	(27,379,186.88)	(1,087,673.19)							(34,006,456
	ACCOUNTS RECEIVABLE	25,934,277.36	246,947,389.57	69,331,342.72		21,618.11		19,217.17		(8,222,060.00)	334,031,784
	LEASE RECEIVABLE, CURRENT		= 10,0 11,000101	,,		,		1,166,024.47		(0,000000,000000,000000,000000,000000,0000	1,166,024
	LEASE RECEIVABLE, NONCURRENT							14,866,438.46			14,866,438
	LEASE RECEIVABLE							16,032,462.93			16,032,462
	LOANS RECEIVABLE, CURRENT				1,724,881.35			10,002,102.00			1,724,881
	LOANS RECEIVABLE, NONCURRENT				8,193,755.94						8,193,755
	ALLOWANCES FOR LOANS, CURRENT				(17,516.65)						(17,516
	ALLOWANCES FOR LOANS, NONCURRENT				(821,717.61)						(821,717
	LOANS RECEIVABLE				9,079,403.03						9,079,403
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		25,934,277.36	246,947,389.57	69,331,342.72	9,079,403.03	21,618.11		16,051,680.10	•	(8,222,060.00)	359,143,650
INVENTORIES		452,262.06			9,079,403.03	· · · · · · · · · · · · · · · · · · ·		16,051,000.10		(8,222,060.00)	17,365,482
	OTHER ASSETS CURRENT	2,854,094.89	16,913,220.51	1 450 699 04		2 702 76			(2.121.452.91)		2,513,548
OTHER ASSETS	OTHER ASSETS, CURRENT	2,001,001.00	1,326,515.34	1,450,688.04		3,703.76			(3,121,453.81)		
OTUED ACCETO	OTHER ASSETS, NON-CURRENT	0.054.004.00	8,455,374.27	4 450 000 04		0.700.70			(0.404.450.04)		8,455,374
OTHER ASSETS CAPITAL AND RIGHT-TO-USE ASSETS	DUII DINOS	2,854,094.89	9,781,889.61	1,450,688.04		3,703.76	-	4 700 000 004 07	(3,121,453.81)	-	10,968,922
CALITAL AND MOTIT-10-00E AGGETO	BUILDINGS							1,703,322,394.97			1,703,322,394
	IMPROVEMENTS OTHER THAN BUILDINGS							139,083,716.41			139,083,716
	EQUIPMENT							290,952,591.50			290,952,591
	SOFTWARE							29,885,405.99			29,885,405
	OTHER INTANGIBLES							1,909,636.00			1,909,636
	LIBRARY AND OTHER COLLECTIONS							94,392,723.87			94,392,723
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,086,453,338.13)			(1,086,453,338
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	•	-	1,173,093,130.61	•	-	1,173,093,130
	LAND							52,834,400.61			52,834,400
	CONSTRUCTION IN PROGRESS							24,784,203.85			24,784,203
	COLLECTIONS							3,990,680.00			3,990,680
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	81,609,284.46	-	-	81,609,284
	RTU LEASED BUILDING							97,897,387.67			97,897,387
	RTU LEASED EQUIPMENT							4,613,895.49			4,613,895
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(19,507,099.09)			(19,507,099
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	83,004,184.07		-	83,004,184
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	1,337,706,599.14	-	-	1,337,706,599
INTERFUND RECEIVABLES, NET			(2,404,605.87)				2,404,605.87				
TAL ASSETS		44,026,019.80	1,329,484,300.80	276,493,578.03	12,819,877.97	637,951,363.02	3,356,258.60	1,353,758,279.24	(3,121,453.81)	(8,222,060.00)	3,646,546,163
EFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							10,873,045.86			10,873,045
· · <del> · ·</del>	OTHER POSTEMPLOYMENT BENEFITS RELATED							2,212,010.00	202,124,358.52		202,124,358
	ALTERNATE MEDICARE PLAN RELATED								16,900,280.65		16,900,280
	DEFERRED OUTFLOWS OTHER							251,324.00	. 5,550,250.00		251,324
TAL DEFERRED OUTFLOWS	22. 2. WED 33 // E3/73 3 // EK							11,124,369.86	219,024,639.17		230,149,009
		-						. 1,12-7,000.00	210,024,000.17		200, 170,000

	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 2022
LIABILITIES					20,00						
ACCOUNTS PAYABLE		(8,522,070.38)	(33,758,571.23)	(8,130,570.43)	(59,246.04)	(5,916,150.44)	(38,892.14)			8,222,060.00	(48,203,440.6
ACCRUED EXPENSES		(6,363,696.43)	(63,495,917.73)	(995,541.70)	(55,245.54)	(0,010,100.44)	0.04	(38,536.75)		0,222,000.00	(70,893,692.5
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT	(0,505,050.45)	(00,430,317.73)	(555,541.75)		-	0.04	(00,000.70)	(16,684,580.15)		(16,684,580.1
COMIT ENGINEED ABBEHOLD	COMPENSATED ABSENCES, NONCURRENT								(215,626,477.86)		(215,626,477.8
COMPENSATED ABSENCES	COM ENGINEE / ISSENCES, NOISONNEN								(232,311,058.01)		(232,311,058.0
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	23,626,586.91	3,699,863.13	37,234,016.29				(0.00)	(3,121,453.82)		(61,439,012.5
ONEXINED REVENDE	UNEARNED REVENUE, NONCURRENT	1,128,383.92	23,730.00					(0.00)	, , ,		(1,152,113.9
UNEARNED REVENUE	CHEARNED REVERGE, NOROCKIENT	(24,754,970.83)	(3,723,593.13)	(37,234,016.29)				-	3,121,453.82		(62,591,126.4
BONDS, LEASES AND NOTES PAYABLE	BONDS PAYABLE, CURRENT	(24,734,970.03)	(3,723,333.13)	(37,234,010.29)				34,365,399.55	3,121,433.02		(34,365,399.5
BONDS, LEASES AND NOTES FATABLE	BONDS PAYABLE, CONNENT					17,865,070.91		631,675,573.30			
	BONDS PAYABLE, NONCORRENT  BONDS PAYABLE										(649,540,644.2
	LEASE LIABILITY, CURRENT	-				(17,865,070.91)		(666,040,972.85) (9,512,769.72)	-	•	(683,906,043.7)
	LEASE LIABILITY, NONCURRENT							(70,027,293.69)			(9,512,769.72
	LEASE LIABILITY										(70,027,293.69
		-	-		-	•	-	(79,540,063.41)	-	•	(79,540,063.41
	NOTES PAYABLE, CURRENT							(1,335,755.91)			(1,335,755.91
	NOTES PAYABLE, NONCURRENT							(4,882,688.44)			(4,882,688.44
	NOTES PAYABLE	-	-		-	-	-	(6,218,444.35)	-	-	(6,218,444.3
BONDS, LEASES, AND NOTES PAYABLE		-	-		-	(17,865,070.91)	-	(751,799,480.61)	0.440.045.00		(769,664,551.52
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								8,416,645.09		(8,416,645.09
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT								642,243,326.38		(642,243,326.38
OTHER POSTEMPLOYMENT BENEFITS		•	-			-	-	•	(650,659,971.47)	-	(650,659,971.47
ALTERNATE MEDICARE PLAN									(67,620,795.83)		(67,620,795.83
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(493,759.11)	(399,525.07)	(1,281,149.43)	(10,010.25)						(2,184,443.86
	OTHER LIABILITIES, CURRENT	-	(4,264,788.12)	0.00	(431,468.21)	(1,853,669.28)					(6,549,925.6
	OTHER LIABILITIES, NONCURRENT	-	(13,135,079.96)		(1,094,456.56)			(928,100.00)			(15,157,636.52
OTHER LIABILITIES		(493,759.11)	(17,799,393.15)	(1,281,149.43)	(1,535,935.02)	(1,853,669.28)		(928,100.00)	-		(23,892,005.99
TOTAL LIABILITIES		(40,134,496.75)	(118,777,475.24)	(47,641,277.85)	(1,595,181.06)	(25,634,890.63)	(38,892.10)	(752,766,117.36)	(947,470,371.49)	8,222,060.00	(1,925,836,642.48
DEFERRED INFLOWS											
DEFERRED INFLOWS	LEASE RELATED							(16,033,482.37)			(16,033,482.37
	OTHER POSTEMPLOYMENT BENEFITS RELATED								(84,335,684.10)		(84,335,684.10
	ALTERNATE MEDICARE PLAN RELATED								(5,795,367.22)		(5,795,367.22
TOTAL DEFERRED INFLOWS		-						(16,033,482.37)	(90,131,051.32)		(106,164,533.69
TOTAL LIABILITIES AND DEFERRED INFLOWS		(40,134,496.75)	(118,777,475.24)	(47,641,277.85)	(1,595,181.06)	(25,634,890.63)	(38,892.10)	(768,799,599.73)	(1,037,601,422.81)	8,222,060.00	(2,032,001,176.17
NET POSITION											
								596,083,049.37			596,083,049.37
NET INVESTMENT IN CAPITAL ASSETS								220,000,040.01			200,465,657.03
NET INVESTMENT IN CAPITAL ASSETS RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		177,178.00	200,288,479.03							
	INSTRUCTION RESEARCH		177,178.00	200,288,479.03 8,980,686.75							
			177,178.00								8,980,686.75
	RESEARCH		177,178.00	8,980,686.75	11,224,696.91						8,980,686.75 168,261.50
	RESEARCH ACADEMIC SUPPORT		177,178.00	8,980,686.75 168,261.50	11,224,696.91						8,980,686.75 168,261.50 11,237,374.25
	RESEARCH ACADEMIC SUPPORT STUDENT LOANS AND SERVICES		177,178.00 66,542,608.17	8,980,686.75 168,261.50 12,677.34	11,224,696.91	4,257,220.81	1,039,081.99				8,980,686.75 168,261.50 11,237,374.25 2,215,023.37
	RESEARCH ACADEMIC SUPPORT STUDENT LOANS AND SERVICES SCHOLARSHIPS AND FELLOWSHIPS			8,980,686.75 168,261.50 12,677.34 2,215,023.37	11,224,696.91	4,257,220.81	1,039,081.99				8,980,686.75 168,261.50 11,237,374.25 2,215,023.37 71,838,910.98
	RESEARCH  ACADEMIC SUPPORT  STUDENT LOANS AND SERVICES  SCHOLARSHIPS AND FELLOWSHIPS  AUXILIARY ENTERPRISES			8,980,686.75 168,261.50 12,677.34 2,215,023.37 4,447,896.97	11,224,696.91						8,980,686.75 168,261.50 11,237,374.25 2,215,023.37 71,838,910.98 4,447,896.97
	RESEARCH  ACADEMIC SUPPORT  STUDENT LOANS AND SERVICES  SCHOLARSHIPS AND FELLOWSHIPS  AUXILIARY ENTERPRISES  INSTITUTIONAL SUPPORT  CAPITAL		66,542,608.17	8,980,686.75 168,261.50 12,677.34 2,215,023.37 4,447,896.97 11,459.90	11,224,696.91	4,257,220.81 130,293.21					8,980,686.75 168,261.50 11,237,374.25 2,215,023.37 71,838,910.98 4,447,896.97 474,610.83
RESTRICTED FOR EXPENDABLE PURPOSES	RESEARCH ACADEMIC SUPPORT STUDENT LOANS AND SERVICES SCHOLARSHIPS AND FELLOWSHIPS AUXILIARY ENTERPRISES INSTITUTIONAL SUPPORT		66,542,608.17 2,494,022.18	8,980,686.75 168,261.50 12,677.34 2,215,023.37 4,447,896.97 11,459.90 276,115.82		130,293.21	332,857.72				8,980,686.75 168,261.50 11,237,374.25 2,215,023.37 71,838,910.96 4,447,896.97 474,610.83 2,770,138.00
	RESEARCH  ACADEMIC SUPPORT  STUDENT LOANS AND SERVICES  SCHOLARSHIPS AND FELLOWSHIPS  AUXILIARY ENTERPRISES  INSTITUTIONAL SUPPORT  CAPITAL	3,891,523.05	66,542,608.17	8,980,686.75 168,261.50 12,677.34 2,215,023.37 4,447,896.97 11,459.90	11,224,696.91				(821,698,237.45)		8,980,686.75 168,261.50 11,237,374.25 2,215,023.37 71,838,910.96 4,447,896.97 474,610.83



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022

Denver | Anschutz

	SRECNP L	INE 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 2022
Operating													
OPERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION	(277,231,123.11)	(30,923,189.97)							1,274,903.68		(306,879,409.40)
		SCHOLARSHIP ALLOWANCE								75,981,380.26			75,981,380.26
	STUDENT TUITION, NET (PLEDGED REVEN	IUES OF \$230,898,029)	(277,231,123.11)	(30,923,189.97)	-	-			-	75,981,380.26	1,274,903.68	-	(230,898,029.14)
	STUDENT FEES, NET	STUDENT FEES	(28,203,851.98)	(19,212,723.55)							56,666.02		(47,359,909.51)
		SCHOLARSHIP ALLOWANCE								10,613,552.36			10,613,552.36
	STUDENT FEES, NET (PLEDGED REVENUE	ES OF \$2,093,044)	(28,203,851.98)	(19,212,723.55)	-	-	-	-	-	10,613,552.36	56,666.02	-	(36,746,357.15)
	FEE-FOR-SERVICE CONTRACTS		(97,471,362.00)	-									(97,471,362.00)
	FEDERAL GRANTS AND CONTRACTS (PLE	DGED REVENUES OF \$107,814,758)			(447,364,142.53)								(447,364,142.53)
	STATE AND LOCAL GRANTS AND CONTRA	ACTS (PLEDGED REVENUES OF \$11,669,146)			(54,144,687.65)								(54,144,687.65)
	NONGOVERNMENTAL GRANTS AND CONT	RACTS		-	(109,691,244.86)								(109,691,244.86)
	SALES AND SERVICES OF EDUCATIONAL I	DEPARTMENTS	-	(241,267,117.73)	(693,038.51)						82,167.22		(241,877,989.02
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES	-	(18,408,290.23)							(67,988.58)		(18,476,278.81)
		SCHOLARSHIP ALLOWANCE								1,412,569.11			1,412,569.11
	AUXILIARY ENTERPRISES, NET (PLEDGED	REVENUES OF \$3,858,210)	-	(18,408,290.23)	-	-	-		-	1,412,569.11	(67,988.58)	-	(17,063,709.70)
	HEALTH SERVICES OPERATING REVENUE	S (PLEDGED REVENUES OF \$25,710,633)	(1,835,057.64)	(1,390,632,936.93)							2,704,024.47		(1,389,763,970.10)
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(72,242,041.72)							(23,037,651.00)	95,279,692.72	-
		INTERDEPARTMENTAL REVENUES	(18,579,843.52)	(13,482,607.92)	(20,019.70)						32,082,471.14		-
	INTERNAL REVENUES		(18,579,843.52)	(85,724,649.64)	(20,019.70)	-	-	-	-		9,044,820.14	95,279,692.72	-
	OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	(5,794,097.00)										(5,794,097.00)
		RENTAL INCOME - GASB 87	(435,283.75)	4,990.22					(2,559,339.47)				(2,989,633.00
		MISCELLANEOUS	(27,594,239.20)	(51,055,353.08)	(4,471,740.45)	(128,322.89)					42,733,967.12		(40,515,688.50)
	OTHER OPERATING REVENUES (PLEDGED	D REVENUES OF \$2,464,971)	(33,823,619.95)	(51,050,362.86)	(4,471,740.45)	(128,322.89)	-	-	(2,559,339.47)	-	42,733,967.12	-	(49,299,418.50)
TOTAL OPERATING REVENUES			(457,144,858.20)	(1,837,219,270.91)	(616,384,873.70)	(128,322.89)	-	-	(2,559,339.47)	88,007,501.73	55,828,560.07	95,279,692.72	(2,674,320,910.65)
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	257,300,034.43	149,075,229.08	207,290,584.09				369,764.50	10,470,593.18	(29,068,679.21)		595,437,526.07
		RESEARCH	54,766.51	2,227,696.86	371,284,120.59				1,979.17	8,126,316.62	(3,924,269.61)		377,770,610.14
		PUBLIC SERVICE	17,586.00	112,667,319.81	34,990,117.30				833,064.12	1,136,824.18	(2,911,642.38)		146,733,269.03
		ACADEMIC SUPPORT	79,250,820.88	5,561,457.80	638,707.56					2,042,603.55	(6,285,648.67)		81,207,941.12
		STUDENT SERVICES	17,695,396.82	6,751,791.69	752,180.57	491,509.19				540,752.00	(438,751.60)		25,792,878.67
		INSTITUTIONAL SUPPORT	84,556,186.94	5,362,338.61	15,083,211.64					2,420,829.57	(9,620,595.78)		97,801,970.98
		OPERATION AND MAINTENANCE OF PLANT	37,461,939.48	20,461,415.30	36,174.79		20,064.20		1,595,258.07	341,531.69	(5,045,797.04)	11,715,834.39	66,586,420.88
		STUDENT AID	28,271,873.48	1,074,752.48	74,896,167.03					(88,732,391.48)			15,510,401.51
	EDUCATION AND GENERAL		504,608,604.54	303,182,001.63	704,971,263.57	491,509.19	20,064.20	-	2,800,065.86	(63,652,940.69)	(57,295,384.29)	11,715,834.39	1,406,841,018.40
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							86,646,505.47				86,646,505.47
		AMORTIZATION GASB 87							10,938,500.62				10,938,500.62
	DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	97,585,006.09	-	-	-	97,585,006.09
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		24,044,519.58	272,885.33				107,269.40	92,937.12	56,115.66		24,573,727.09
		INTERNAL SERVICE CENTER EXPENSES		108,575,703.65						1,980,106.79	164,349.52	(95,279,692.72)	15,440,467.24
	AUXILIARY ENTERPRISES		-	132,620,223.23	272,885.33	-	-	-	107,269.40	2,073,043.91	220,465.18	(95,279,692.72)	40,014,194.33
	HEALTH SERVICES OPERATING EXPENSE	s	1,918,990.66	1,345,994,232.20	1,560,925.75					38,941,071.55	(73,211,532.18)		1,315,203,687.98
TOTAL OPERATING EXPENSES			506,527,595.20	1,781,796,457.06	706,805,074.65	491,509.19	20,064.20	-	100,492,341.35	(22,638,825.23)	(130,286,451.29)	(83,563,858.33)	2,859,643,906.80
OPERATING, NET			49,382,737.00	(55,422,813.85)	90,420,200.95	363,186.30	20,064.20	-	97,933,001.88	65,368,676.50	(74,457,891.22)	11,715,834.39	185,322,996.15

				AUXILIARY AND SELF				RETIREMENT OF INDEBTEDNESS				REPORT	
	SRECNP LINI	EDESCRIPTION	GENERAL	FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ADJUSTMENTS	FY 2022
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT				(17,817,892.99)								(17,817,892.
	STATE APPROPRIATIONS		(23,475,572.00)										(23,475,572
	COVID AID			(6,782,920.00)	(51,848,621.10)								(58,631,541.
	GIFTS			(1,752,628.00)	(219,966,235.93)						72,311,570.00		(149,407,293.
	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS		23,173,931.11	943,034.56		(225,530.09)				557,049.00		24,448,484.
		INVESTMENT EXPENSE	-	95,876.03	72,738.90								168,614.
	INVESTMENT (INCOME) LOSS, NET		-	23,269,807.14	1,015,773.46	-	(225,530.09)	-	-	-	557,049.00	-	24,617,099.
	(GAIN) LOSS ON DISPOSAL OF ASSETS		(375,405.56)	(50,088.60)			(27,350.27)		(536,353.08)				(989,197.
	INTEREST ON CAPITAL ASSET RELATED DEE	зт	63,317.02	6,506.64	2,476.38		202,294.22	18,587,571.53	(176,464.68)				18,685,701.1
	BOND ISSUANCE COSTS							26,446.51	1,151,412.77				1,177,859.2
	OTHER NONOPERATING REVENUES, NET	OTHER REVENUES	(88,778.96)	(11,403,913.24)			(5,200,933.59)				(557,049.00)		(17,250,674.7
		INTEREST INCOME - GASB 87							(401,909.26)				(401,909.2
		OTHER EXPENSES			7,384.92	(85,864.73)			(189,911.30)				(268,391.1
	OTHER NONOPERATING REVENUES, NET		(88,778.96)	(11,403,913.24)	7,384.92	(85,864.73)	(5,200,933.59)	-	(591,820.56)	-	(557,049.00)	-	(17,920,975.1
TOTAL NONOPERATING REVENUE	S, NET		(23,876,439.50)	3,286,763.94	(288,607,115.26)	(85,864.73)	(5,251,519.73)	18,614,018.04	(153,225.55)	-	72,311,570.00	-	(223,761,812.7
Other													
OTHER REVENUES	CAPITAL STUDENT FEE, NET	STUDENT FEE		(2,413,434.94)						-			(2,413,434.9
		SCHOLARSHIP ALLOWANCE								726,039.38			726,039.3
	CAPITAL STUDENT FEE, NET (PLEDGED REV	ENUES OF \$1,687,396)	-	(2,413,434.94)	-	-	-	-	-	726,039.38	-	-	(1,687,395.5
	CAPITAL APPROPRIATIONS						(256,002.28)						(256,002.2
	CAPITAL GRANTS AND GIFTS				(115.50)								(115.5
TOTAL OTHER REVENUES			-	(2,413,434.94)	(115.50)	-	(256,002.28)	-	-	726,039.38	-	-	(1,943,513.3
OTHER INTERFUND RELATED ADDITIONS	INDIRECT COST RECOVERY TRANSFERS		(125,971,772.92)	(8,543,217.87)	134,514,990.79								
AND DELETIONS	MANDATORY TRANSFERS		20,304,317.83	25,751,331.71	1,265.00	(1,265.00)	3,869,582.78	(49,925,232.32)					-
	VOLUNTARY TRANSFERS		71,550,213.79	(24,923,952.05)	(10,651,331.41)	(389,248.42)	(121,917,286.47)	(92,951.61)			2,146,321.22		(84,278,234.9
	CAPITAL ASSET ADDITIONS AND PLANT FUN	D ACTIVITY	5,805,538.66	3,922,797.24	9,154,812.32		69,045,614.42		(76,212,928.25)			(11,715,834.39)	-
	FINANCING ACTIVITY		4,097,154.09	4,340,118.36	842,664.37		(42,926,950.28)	30,630,808.00	3,016,205.46				-
TOTAL OTHER INTERFUND RELAT	ED ADDITIONS AND DELETIONS		(24,214,548.55)	547,077.39	133,862,401.07	(390,513.42)				-	2,146,321.22	(11,715,834.39)	(84,278,234.9
CHANGE IN NET POSITION			1,291,748.95	(54,002,407.46)	(64,324,628.74)	(113,191.85)	(97,416,497.36)	(773,357.89)		66,094,715.88	(0.00)		(124,660,564.9
NET POSITION													
NET POSITION BEGINNING			(5,183,272.00)	(1,156,704,418.09)	(164,527,671.44)	(11,111,505.06)	(514,899,975.03)	(2,544,008.61)	(620,666,102.91)	755,603,521.57	-		(1,720,033,431.5
NET POSITION END			(3,891,523.05)	(1,210,706,825.55)	(228,852,300.18)						(0.00)		(1,844,693,996.5



STATEMENT OF NET POSITION
June 30, 2022
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 POT -- OTHER TELECOM PRR -- RSRCH BLDG SYS

	SNP LINE DESCRIPTION	GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	POT	PRR	FY 2022
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND	13,850.00		500.00					400.00			14,750.00
	INVESTMENTS, CURRENT	135,184,613.72	132,703.56	(3,875,440.92)	1,381,456.78	231,708.98	4,318,370.81	7,004,023.15	25,191,329.77	1,331,279.50	93,209.56	170,993,254.9
CASH AND INVESTMENTS		135,198,463.72	132,703.56	(3,874,940.92)	1,381,456.78	231,708.98	4,318,370.81	7,004,023.15	25,191,729.77	1,331,279.50	93,209.56	171,008,004.9°
ACCOUNTS AND LOANS	ACCOUNTS RECEIVABLE, CURRENT	8,336,397.64	26,409.50	206,748.34	946,554.19	247,942.00	153,836.01	893,854.84	3,279,405.80	151,092.90		14,242,241.2
RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,175,793.52)		(74,451.05)	(466,548.38)	(66,322.19)	(32,095.00)	(214,645.40)	(485,869.04)	(95,645.50)		(2,611,370.0
ACCOUNTS AND LOANS RECE	EIVABLE	7,160,604.12	26,409.50	132,297.29	480,005.81	181,619.81	121,741.01	679,209.44	2,793,536.76	55,447.40	-	11,630,871.14
INVENTORIES		133,539.64						-	-			133,539.64
OTHER ASSETS	OTHER ASSETS, CURRENT	143,580.42			83,750.00		107,461.16	114,984.68	67,431.57	62,069.93		579,277.76
	OTHER ASSETS, NONCURRENT	315,658.27										315,658.27
OTHER ASSETS		459,238.69	-	-	83,750.00	-	107,461.16	114,984.68	67,431.57	62,069.93		894,936.03
OTAL ASSETS		142,951,846.17	159,113.06	(3,742,643.63)	1,945,212.59	413,328.79	4,547,572.98	7,798,217.27	28,052,698.10	1,448,796.83	93,209.56	183,667,351.72
LIABILITIES												
ACCOUNTS PAYABLE		(8,149,741.36)	(540.00)	(40,177.33)	(126,029.35)	(65.00)	(86,342.37)	(50,042.80)	(182,915.70)	(39,147.01)		(8,675,000.92
ACCRUED EXPENSES		(1,572,957.66)		(26,662.31)	(11,789.53)		(70.00)	(25,794.91)	(15,633.15)	-		(1,652,907.56
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(112,387.56)		(130,837.68)		(62,842.99)		(783,595.91)	(2,002,054.37)			(3,091,718.51
	UNEARNED REVENUE, NONCURRENT	(23,730.00)										(23,730.00
UNEARNED REVENUE		(136,117.56)	-	(130,837.68)	- 1	(62,842.99)	-	(783,595.91)	(2,002,054.37)	-		(3,115,448.51
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(19,723.85)					(5,948.50)		(323,416.47)			(349,088.82
	OTHER LIABILITIES, CURRENT	(1,599,431.15)										(1,599,431.15
	OTHER LIABILITIES, NONCURRENT	(1,855,626.00)										(1,855,626.00
OTHER LIABILITIES		(3,474,781.00)			-	-	(5,948.50)	-	(323,416.47)	-	- 1	(3,804,145.97
TOTAL LIABILITIES		(13,333,597.58)	(540.00)	(197,677.32)	(137,818.88)	(62,907.99)	(92,360.87)	(859,433.62)	(2,524,019.69)	(39,147.01)		(17,247,502.96
IET POSITION		129,618,248.58	158,573.06	(3,940,320.95)	1,807,393.71	350,420.80	4,455,212.11	6,938,783.65	25,528,678.41	1,409,649.82	93,209.56	166,419,848.75



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION Auxiliary and Self-Funded Activities June 30, 2022 Denver Janschutz

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

PRR - RSRCH BLDG SYS

	SREC	NP LINE DESCRIPTION	GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	РОН	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2022
PERATING																									
RATING REVENUES	STUDENT TUITION, NET (PLEDGED	REVENUES OF \$230,898,029)								(28,474,299.40)	(2,448,890.57)														(30,
	STUDENT FEES, NET (PLEDGED RE	VENUES OF \$2,093,044)			(2,157,281.00)		(8,398,021.28)		(7,796,005.39)	(663,455.88)	(197,960.00)														(19,
	SALES AND SERVICES OF EDUCATI	ONAL DEPARTMENTS	(16,062,139.63)						(111,219.12)	(3,160,801.90)	(106,093,151.71)		(1,421,524.63)					(857,440.08)				(113,560,840.66)			(24)
	AUXILIARY ENTERPRISES, NET (PLE	EDGED REVENUES OF \$11,669,146)	(141,829.97)	(93,738.10)	(2,048,156.22)	(11,009,460.50)		(5,115,105.44)	-																(18
	HEALTH SERVICES OPERATING RE	VENUES (PLEDGED REVENUES OF \$25,710,633)	(15,542,882.98)							(957,625.18)	(2,496,299.57)	(2,530,694.91)				(275,916.42)	(6,148,603.49)	(245,552.50)			(1,362,198,585.00)	(235,776.88)			(1,35
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	(48,214,514.33)											(774,137.00)	(6,325,600.00)					(3,692,646.53)			(13,235,143.86)		(7
		INTERDEPARTMENTAL REVENUES	(9,143,635.64)		-				(10,000.00)	(253,270.65)	(1,089,962.59)	(99.00)	(190,449.00)					(57,705.97)	(74,564.00)			(2,662,921.07)			(-
	INTERNAL REVENUES		(57,358,149.97)						(10,000.00)	(253,270.65)	(1,089,962.59)	(99.00)	(190,449.00)	(774,137.00)	(6,325,600.00)			(57,705.97)	(74,564.00)	(3,692,646.53)		(2,662,921.07)	(13,235,143.86)		(1
	OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	4,990.22																						
		MISCELLANEOUS	(29, 195, 995.73)						(46,485.07)	(598,782.59)	(1,309,402.42)		(705.00)	(3,964,802.84)	(10,915,027.00)		(300,727.77)		(1,463,745.39)	(1,168,212.02)		(1,724,638.13)	(366,829.12)		(1
	OTHER OPERATING REVENUES (PL	EDGED REVENUES OF \$2,464,971)	(29,191,005.51)						(46,485.07)	(598,782.59)	(1,309,402.42)		(705.00)	(3,964,802.84)	(10,915,027.00)		(300,727.77)		(1,463,745.39)	(1,168,212.02)		(1,724,638.13)	(366,829.12)		(:
TOTAL OPERATING REV	ENUES		(118,296,008.06)	(93,738.10)	(4,205,437.22)	(11,009,460.50)	(8,398,021.28)	(5,115,105.44)	(7,963,709.58)	(34,108,235.60)	(113,635,666.86)	(2,530,793.91)	(1,612,678.63)	(4,738,939.84)	(17,240,627.00)	(275,916.42)	(6,449,331.26)	(1,160,698.55)	(1,538,309.39)	(4,860,858.55)	(1,362,198,585.00)	(118,185,176.74)	(13,601,972.98)		(1,83
RATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	11,037,923.46							25,686,036.73	109,816,494.07											2,534,774.82			14
		RESEARCH	2,227,696.86																						
		PUBLIC SERVICE	10,277,331.03										1,309,507.27					1,717,656.45				99,362,825.06			11:
		ACADEMIC SUPPORT	5,561,457.80																						
		STUDENT SERVICES	529,129.83						6,222,661.86																
		INSTITUTIONAL SUPPORT	1,522,923.76																3,839,414.85						
		OPERATION AND MAINTENANCE OF PLANT	363,888.35						1,637,729.06															18,459,797.89	2
		STUDENT AID	243,429.71						6,559.14	795,680.87	8,653.18		20,429.58												
	EDUCATION AND GENERAL		31,763,780.80						7.866.950.06	26,481,717.60	109,825,147.25		1,329,936.85					1,717,656.45	3,839,414.85			101,897,599.88		18,459,797.89	30
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES	107,283.12	85,598.62	4,251,812.54	8,112,529.28	8,579,057.13	2,908,238.89	1,000,000		,		,,,					1,11,111111	1,111,111			10 1,000 1,000 100		11,111,11111	-
		INTERNAL SERVICE CENTER EXPENSES	73,626,629.71											5,313,867.11	12,351,844.64					4,037,092.48			13,246,269.71		10
	AUXILIARY ENTERPRISES		73,733,912.83	85.598.62	4.251.812.54	8.112.529.28	8,579,057,13	2.908.238.89						5,313,867.11	12 351 844 64					4,037,092.48			13.246.269.71		132
	HEALTH SERVICES OPERATING EX	PENSES	11,586,549.20	03,330.02	4,201,012.54	0,112,023.20	0,575,057.15	2,300,230.03	-			2.851.709.19		0,010,001.11	12,001,044.04	275.916.42	5.446.126.49	184.356.57	-	4,007,002.40	1.321.776.705.72	3.872.868.61	10,240,200.71		1.345
TOTAL OPERATING EXP	ENSES		117.084.242.83	85.598.62	4.251.812.54	8.112.529.28	8,579,057,13	2.908.238.89	7.866.950.06	26.481.717.60	109.825.147.25	2,851,709.19	1,329,936,85	5.313.867.11	12.351.844.64	275,916.42	5,446,126,49	1.902.013.02	3.839.414.85	4.037.092.48	1,321,776,705.72	105.770.468.49	13.246.269.71	18.459.797.89	1,781
ERATING, NET			(1,211,765.23)	(8.139.48)	46,375,32	(2.896.931.22)	181 035 85	(2.206.866.55)	(96,759,52)	(7.626.518.00)	(3.810.519.61)	320.915.28	(282.741.78)	574,927,27	(4.888.782.36)	210,510.42	(1.003.204.77)	741,314,47	2,301,105.46	(823,766,07)	(40.421.879.28)	(12,414,708.25)	(355.703.27)	18,459,797.89	(51
			(1,211,100.20)	(0,100.40)	40,070.02	(2,050,351.22)	101,000.00	(2,200,000.00)	(30,103.32)	(1,020,010.00)	(3,010,313.01)	520,510.20	(202,741.70)	514,321.21	(4,000,702.00)	-	(1,000,204.77)	741,014.47	2,301,100.40	(020,700.07)	(40,421,013.20)	(12,414,100.20)	(555,165.21)	10,400,757.05	(5)
DNOPERATING																									
NOPERATING REVENUES PENSES)	COVID AID																				(6,782,920.00)				(6
renoeo)	GIFTS		-																(1,752,628.00)						(
	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS									667,739.81	(2,571.30)		1,815,539.91			(15,456.24)	(1,678.48)	(11,101,734.91)		31,812,778.00	(685.68)			2
		INVESTMENT EXPENSE									22,340.76			73,535.27											
	INVESTMENT (INCOME) LOSS, NET										690,080.57	(2,571.30)		1,889,075.18			(15,456.24)	(1,678.48)	(11,101,734.91)		31,812,778.00	(685.68)			2
	(GAIN) LOSS ON DISPOSAL OF ASSE	ETS	(50,088.60)		-																				
	INTEREST ON CAPITAL ASSET RELI	ATED DEBT																				6,506.64			
	OTHER NONOPERATING REVENUE	S, NET	(7,971,192.34)					(112,866.67)		123,534.62									(3,301,425.36)			(141,963.49)			(1
TOTAL NONOPERATING	REVENUES, NET		(8,021,280.94)					(112,866.67)		123,534.62	690,080.57	(2,571.30)		1,889,075.18			(15,456.24)	(1,678.48)	(16,155,788.27)		25,029,858.00	(136,142.53)			
THER																									
ER REVENUES ER INTERFUND RELATED	CAPITAL STUDENT FEE, NET (PLEE				(775,705.88)				(1,637,729.06)																
ITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANS	FERS	(137,500.01)																					(8,405,717.86)	
	MANDATORY TRANSFERS				997,936.47	3,400,215.17		1,287,950.24							4,833,696.62						5,712,441.00			9,519,092.21	2
	VOLUNTARY TRANSFERS		(6,074,490.20)	(20,018.14)	(41,344.25)	407,531.67	(5,996.03)	495,894.95	(2,126.89)	5,777,745.99	(98,996.33)	(24,368.59)	17,527.63	(4,153.27)	(899,408.73)		(1,399.54)	(204,754.42)	1,103,220.61	700,507.09		(6,507,899.04)	124,957.24	(19,666,381.80)	(2
	CAPITAL ASSET ADDITIONS AND PL	ANT FUND ACTIVITY	1,215,285.93		5,760.00	19,888.50				7,424.50											1,944,112.00	730,326.31			
	FINANCING ACTIVITY		1,320,957.37																		1,612,960.28	1,406,200.71			
	ND RELATED ADDITIONS AND DELETIO	NS	(3,675,746.91)	(20,018.14)	962,352.22	3,827,635.34	(5,996.03)	1,783,845.19	(2,126.89)	5,785,170.49	(98,996.33)	(24,368.59)	17,527.63	(4,153.27)	3,934,287.89		(1,399.54)	(204,754.42)	1,103,220.61	700,507.09	9,269,513.28	(4,371,372.02)	124,957.24	(18,553,007.45)	
ANGE IN NET POSITION			(12,908,793.08)	(28,157.62)	233,021.66	930,704.12	175,039.82	(535,888.03)	(1,736,615.47)	(1,717,812.89)	(3,219,435.37)	293,975.39	(265,214.15)	2,459,849.18	(954,494.47)		(1,020,060.55)	534,881.57	(12,751,462.20)	(123,258.98)	(6,122,508.00)	(16,922,222.80)	(230,746.03)	(93,209.56)	(6
T POSITION																									
ET POSITION POSITION BEGINNING			(116,709,455.50)	(130 415 44)	3,707,299.29	(2,738,097.83)	(525 460 62)	(3,919,324.08)	(5 202 168 18)	(23,810,865.52)	(29,744,194.42)	(1,309,254.15)	(1,067,578.36)	(4,242,464.40)	(3,444,621.53)		(1,381,415.45)	(2,443,588.18)	(14,869,841.30)	(1,286,390.84)	(913,868,980.00)	(32,979,085.17)	(738,516.41)		(1,156

# University of Colorado Colorado Springs



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Please note that these figures may differ from CU-Data due to top-sided entries that were made due to the audit.



#### STATEMENT OF NET POSITION June 30, 2022 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 2022
ASSETS										
CASH AND INVESTMENTS	CASH ON HAND	6,500.00	9,070.00	5,000.00						20,570
	INVESTMENTS, CURRENT	6,117,699.78	11,230,238.50	4,723,906.07	546,678.46	138,235,653.81	2,657,970.27	(0.02)		163,512,146
	INVESTMENTS, NONCURRENT					61.87	747,320.12			747,38
CASH AND INVESTMENTS		6,124,199.78	11,239,308.50	4,728,906.07	546,678.46	138,235,715.68	3,405,290.39	(0.02)		164,280,098
ACCOUNTS, LEASES, AND LOANS RECEIVA	ABLE ACCOUNTS RECEIVABLE, CURRENT	13,520,424.45	4,626,324.65	3,051,729.95		71,923.57	8,302.70	70,558.17		21,349,263
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			165,907.91						165,907
	ACCOUNTS RECEIVABLE, NONCURRENT		11,489,997.79							11,489,997
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,439,748.74)	(703,193.87)	(2,983.25)						(3,145,925
	ACCOUNTS RECEIVABLE	11,080,675.71	15,413,128.57	3,214,654.61	-	71,923.57	8,302.70	70,558.17		29,859,243
	LEASE RECEIVABLE, CURRENT							1,062,288.13		1,062,288
	LEASE RECEIVABLE, NONCURRENT							35,318,182.93		35,318,182
	LEASE RECEIVABLE		-	-	-	-		36,380,471.06		36,380,471
	LOANS RECEIVABLE, CURRENT				64,506.63					64,506
	ALLOWANCES FOR LOANS, CURRENT				(61,030.89)					(61,03
	LOANS RECEIVABLE			-	3,475.74	-	-			3,475
ACCOUNTS, LEASES AND LOANS RECEIVA	BLE	11,080,675.71	15,413,128.57	3,214,654.61	3,475.74	71,923.57	8,302.70	36,451,029.23		66,243,190
INVENTORIES			703,708.19							703,708
OTHER ASSETS, CURRENT		106,974.60	89,340.48	296.43	-	-	-		974,585.00	1,171,196
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							619,795,067.07		619,795,067
	IMPROVEMENTS OTHER THAN BUILDINGS							14,583,577.23		14,583,577
	EQUIPMENT							42,178,350.88		42,178,350
	SOFTWARE							694,423.73		694,423
	LIBRARY AND OTHER COLLECTIONS							35,197,417.79		35,197,417
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(256,325,910.55)		(256,325,910
	DEPRECIABLE CAPITAL ASSETS		-	-	-	-		456,122,926.15		456,122,926
	LAND							6,702,591.37		6,702,591
	CONSTRUCTION IN PROGRESS							2,341,511.40		2,341,511
	COLLECTIONS							1,306,947.34		1,306,947
	NON-DEPRECIABLE CAPITAL ASSETS			-	-	-	-	10,351,050.11	-	10,351,050
	RTU LEASED BUILDING							1,779,446.47		1,779,446
	RTU LEASED EQUIPMENT							43,562.92		43,562
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(603,836.27)		(603,836
	RIGHT-TO-USE ASSETS					-		1,219,173.12		1,219,173
CAPITAL AND RIGHT-TO-USE ASSETS						-		467,693,149.38		467,693,149
OTAL ASSETS		17,311,850.09	27,445,485.74	7,943,857.11	550,154.20	138,307,639.25	3,413,593.09	504,144,178.59	974,585.00	700,091,343
EFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							12,812,194.06		12,812,194
	OTHER POSTEMPLOYMENT BENEFITS RELATED							12,512,154.00	25,406,344.85	25,406,34
	ALTERNATE MEDICARE PLAN RELATED								1,731,927.96	1,731,92
TAL DEFERRED OUTFLOWS								12,812,194.06	27,138,272.81	39,950,466
OTAL ASSETS AND DEFERRED OUTFLOWS		17,311,850.09	27,445,485.74	7,943,857.11	550,154.20	138,307,639.25	3,413,593.09	516,956,372.65	28,112,857.81	740,041,809

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2022
LIABILITIES										
ACCOUNTS PAYABLE		(2,591,831.15)	(286,475.50)	(247,887.60)	(1,400.00)	(1,793,008.67)	(491.53)			(4,921,094.45
ACCRUED EXPENSES		(3,633,477.04)	(321,406.99)	(42,605.80)			(807,408.09)	(1,071.49)		(4,805,969.41
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(586,298.94)	(586,298.94
	COMPENSATED ABSENCES, NONCURRENT								(7,577,150.49)	(7,577,150.49
COMPENSATED ABSENCES									(8,163,449.43)	(8,163,449.43
UNEARNED REVENUE, CURRENT		(7,518,512.54)	(1,200,708.04)	(2,340,281.25)				141,833.40		(10,917,668.43
BONDS, LEASES AND NOTES PAYABLE	BONDS PAYABLE, CURRENT	( ): - ; - ;	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					(10,201,079.95)		(10,201,079.95
	BONDS PAYABLE, NONCURRENT							(287,560,915.92)		(287,560,915.92
	BONDS PAYABLE				-			(297,761,995.87)		(297,761,995.87
	LEASE LIABILITY, CURRENT							(296,524.33)		(296,524.33
	LEASE LIABILITY, NONCURRENT							(972,018.19)		(972,018.19
	LEASE LIABILITY							(1,268,542.52)		(1,268,542.52
	BONDS, LEASES, AND NOTES PAYABLE	-	-					(299,030,538.39)		(299,030,538.39
OTHER POSTEMBLOVMENT REVIEWS					-	-		(299,030,336.39)	(1,041,796.65)	
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								(84,643,170.17)	(1,041,796.65
OTHER ROOTENED COMENT REVIEWS	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									(84,643,170.17
OTHER POSTEMPLOYMENT BENEFITS		-	•	-		•	-	•	(85,684,966.82)	(85,684,966.82
ALTERNATE MEDICARE PAYMENT		(97,837.72)	(1,176,962.91)	(543,421.40)		(28,019.58)			(7,074,033.27)	(7,074,033.27
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(91,031.12)		(545,421.40)						(1,846,241.61
	OTHER LIABILITIES, CURRENT		(275.40)			(442,656.68)				(442,932.08
OTHER LIABILITIES		(97,837.72)	(1,177,238.31)	(543,421.40)		(470,676.26)	-			(2,289,173.69
TOTAL LIABILITIES		(13,841,658.45)	(2,985,828.83)	(3,174,196.05)	(1,400.00)	(2,263,684.93)	(807,899.62)	(298,889,776.48)	(100,922,449.52)	(422,886,893.88
DEFERRED INFLOWS										
DEFERRED INFLOWS	LEASE RELATED							(36,122,386.15)		(36,122,386.15
	OTHER POSTEMPLOYMENT BENEFITS RELATED								(11,377,322.92)	(11,377,322.92
	ALTERNATE MEDICARE PLAN RELATED								(582,711.65)	(582,711.65
TOTAL DEFERRED INFLOWS		-						(36,122,386.15)	(11,960,034.57)	(48,082,420.72
TOTAL LIABILITIES AND DEFERRED INFLOWS		(13,841,658.45)	(2,985,828.83)	(3,174,196.05)	(1,400.00)	(2,263,684.93)	(807,899.62)	(335,012,162.63)	(112,882,484.09)	(470,969,314.60
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								181,944,210.02		181,944,210.02
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		359,169.21	257,250.23						616,419.44
	RESEARCH			33,511.26						33,511.26
	ACADEMIC SUPPORT			1,358,573.26						1,358,573.26
	STUDENT LOANS AND SERVICES			1,147,930.41	548,754.20					1,696,684.61
	SCHOLARSHIPS AND FELLOWSHIPS			1,017,583.03						1,017,583.03
	AUXILIARY ENTERPRISES		3,894,386.35	2,101.11		18,175,816.10				22,072,303.56
	INSTITUTIONAL SUPPORT			2,013,276.21						2,013,276.21
	CAPITAL			20,671.82						20,671.82
	OTHER		35,889.78	116,624.48						152,514.26
RESTRICTED FOR EXPENDABLE PURPOSES		-	4,289,445.34	5,967,521.81	548,754.20	18,175,816.10	-			28,981,537.45
UNRESTRICTED		3,470,191.64	20,170,211.57	(1,197,860.75)		117,868,138.22	2,605,693.47		(84,769,626.28)	58,146,747.86
TOTAL NET POSITION		3,470,191.64	24,459,656.91	4,769,661.06	548,754.20	136,043,954.32	2,605,693.47	181,944,210.02	(84,769,626.28)	269,072,495.34



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022 Colorado Springs

			CENEDAL	AUXILIARY AND	DESTRICTED	CTUDEN'T LOAN'	LINEVDENDED DI AVIT	RETIREMENT OF INDEBTEDNESS	IND/FOTMENT IN DLANT	NON BUDGET ACTIVITY	DDECENTATION	REPORT	EV 2000
	SRECNP	P LINE DESCRIPTION	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ADJUSTMENTS	FY 2022
Operating													
OPERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION	(130,390,519.43)	(2,632,803.56)							(934,412.81)		(133,957,735.80
		SCHOLARSHIP ALLOWANCE								40,025,167.00			40,025,167.00
	STUDENT TUITION, NET (PLEDGED REVE	ENUES OF \$93,932,569)	(130,390,519.43)	(2,632,803.56)	-	-	-	-	-	40,025,167.00	(934,412.81)		(93,932,568.8
	STUDENT FEES, NET	STUDENT FEES	(7,042,805.41)	(7,304,452.26)							(59,811.58)		(14,407,069.25
		SCHOLARSHIP ALLOWANCE								4,485,499.00			4,485,499.00
	STUDENT FEES, NET (PLEDGED REVENU	JES OF \$565,125)	(7,042,805.41)	(7,304,452.26)	-	-	-	-	-	4,485,499.00	(59,811.58)	-	(9,921,570.2
	FEE-FOR-SERVICE CONTRACTS		(19,598,558.03)										(19,598,558.03
	FEDERAL GRANTS AND CONTRACTS (PL	LEDGED REVENUES OF \$3,530,326)	-		(14,648,656.46)								(14,648,656.46
	STATE AND LOCAL GRANTS AND CONTR	RACTS (PLEDGED REVENUES OF \$2,906,101)	(69,413.04)		(13,414,857.06)								(13,484,270.10
	NONGOVERNMENTAL GRANTS AND CON	NTRACTS			(1,362,722.96)								(1,362,722.96
	SALES AND SERVICES OF EDUCATIONAL	L DEPARTMENTS	(61.76)	(222,974.03)									(223,035.79
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES	-	(29,266,475.72)							29,886.99		(29,236,588.73
		SCHOLARSHIP ALLOWANCE								873,884.00			873,884.00
	AUXILIARY ENTERPRISES, NET (PLEDGE	D REVENUES OF \$6,412,983)	-	(29,266,475.72)	-	-	-	-	-	873,884.00	29,886.99	-	(28,362,704.73
	HEALTH SERVICES OPERATING REVENU	JES (PLEDGED REVENUES OF \$42,757)		(2,331,349.99)							20,164.15		(2,311,185.84
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(35,898,518.67)								35,898,518.67	-
		INTERDEPARTMENTAL REVENUES	(159,585.63)	(173,184.60)	(422.00)						333,192.23		-
	INTERNAL REVENUES		(159,585.63)	(36,071,703.27)	(422.00)	-	-	-	-	-	333,192.23	35,898,518.67	-
	OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	(78,799.93)	(1,836,623.05)					819,651.92				(1,095,771.06
		MISCELLANEOUS	(2,512,822.59)	(892,783.18)	(305.00)	(15,380.07)	(5,161,433.47)		-		(1,532.34)		(8,584,256.65
	OTHER OPERATING REVENUES (PLEDGE	ED REVENUES OF \$483,680)	(2,591,622.52)	(2,729,406.23)	(305.00)	(15,380.07)	(5,161,433.47)	-	819,651.92	-	(1,532.34)	-	(9,680,027.71
TOTAL OPERATING REVENUES			(159,852,565.82)	(80,559,165.06)	(29,426,963.48)	(15,380.07)	(5,161,433.47)	-	819,651.92	45,384,550.00	(612,513.36)	35,898,518.67	(193,525,300.67
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	73,069,070.44	2,389,985.09	3,596,507.75					3,452,945.40	964,642.39		83,473,151.07
		RESEARCH	1,511,723.73	72,206.12	4,592,356.06					154,375.44	(14,211.00)		6,316,450.35
		PUBLIC SERVICE	229,012.14	549,720.33	1,697,519.92					73,203.67	(6,185.00)		2,543,271.06
		ACADEMIC SUPPORT	20,804,853.93	313,836.05	2,105,157.37					797,431.96	(1,103.00)		24,020,176.31
		STUDENT SERVICES	11,640,216.30	2,424,774.45	958,568.43	34,799.73				364,386.15	(653.26)		15,422,091.80
		INSTITUTIONAL SUPPORT	22,430,860.16	2,701,236.04	3,596,314.84				4,416.00	676,113.19	(22,980.93)		29,385,959.30
		OPERATION AND MAINTENANCE OF PLANT	10,706,320.39	264,979.93	23,302.74		144,415.00		275,910.82	194,176.87	(141,932.37)	(257,224.62)	11,209,948.76
		STUDENT AID	18,788,960.12	309,212.27	37,026,328.45					(46,303,698.23)			9,820,802.61
	EDUCATION AND GENERAL		159,181,017.21	9,025,950.28	53,596,055.56	34,799.73	144,415.00	-	280,326.82	(40,591,065.55)	777,576.83	(257,224.62)	182,191,851.26
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							22,324,506.62				22,324,506.62
		AMORTIZATION GASB 87							303,370.23				303,370.23
	DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	22,627,876.85	-	-	-	22,627,876.85
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		24,142,869.35	1,035,000.74		7,054.09				(139,184.32)		25,045,739.86
		INTERNAL SERVICE CENTER EXPENSES		37,931,339.23						60,914.30		(35,898,518.67)	2,093,734.86
	AUXILIARY ENTERPRISES			62,074,208.58	1,035,000.74	-	7,054.09	-	-	60,914.30	(139,184.32)	(35,898,518.67)	27,139,474.72
	HEALTH SERVICES OPERATING EXPENS	SES		2,404,711.70	115,385.12					452,625.01	(25,879.15)		2,946,842.68
	OTHER OPERATING EXPENSES				6,419.96					-			6,419.96
TOTAL OPERATING EXPENSES			159,181,017.21	73,504,870.56	54,752,861.38	34,799.73	151,469.09	-	22,908,203.67	(40,077,526.24)	612,513.36	(36,155,743.29)	234,912,465.47
OPERATING, NET			(671,548.61)	(7,054,294.50)	25,325,897.90	19,419.66	(5,009,964.38)	-	23,727,855.59	5,307,023.76		(257,224.62)	41,387,164.80

	SRECNP LIN	E 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 2022
NONOPERATING							-						
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT				(12,878,739.12)								(12,878,739.1
	COVID AID				(17,016,628.17)								(17,016,628.1
	GIFTS				(10,068,998.57)								(10,068,998.5
	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS					(959.62)	260,566.87					259,607.2
		INVESTMENT EXPENSE						1,958.27					1,958.2
	INVESTMENT (INCOME) LOSS, NET		-			-	(959.62)	262,525.14	-	-	-		261,565.5
	(GAIN) LOSS ON DISPOSAL OF ASSETS								18,787.75				18,787.7
	INTEREST ON CAPITAL ASSET RELATED DE	ВТ						10,318,141.51	(444,396.89)				9,873,744.6
	BOND ISSUANCE COSTS							426,767.19					426,767.19
	OTHER NONOPERATING REVENUES, NET	OTHER REVENUES	(108,315.06)	28,725.75									(79,589.31
		INTEREST INCOME - GASB 87							(1,290,128.40)				(1,290,128.40
		OTHER EXPENSES							258,174.35				258,174.3
	OTHER NONOPERATING REVENUES, NET		(108,315.06)	28,725.75		-	-	-	(1,031,954.05)	-	-		(1,111,543.36
TOTAL NONOPERATING REVENUE	ES, NET		(108,315.06)	28,725.75	(39,964,365.86)		(959.62)	11,007,433.84	(1,457,563.19)		-	-	(30,495,044.14
Other OTHER REVENUES	CAPITAL STUDENT FEE, NET	STUDENT FEE		(7,273,092.07)									(7,273,092.07
		SCHOLARSHIP ALLOWANCE		(, , ,						2,019,405.00			2,019,405.00
	CAPITAL STUDENT FEE, NET (PLEDGED REV			(7,273,092.07)		-		-	-	2,019,405.00	-		(5,253,687.07
	CAPITAL APPROPRIATIONS			(, , ,			(1,357,990.97)						(1,357,990.97
	CAPITAL GRANTS AND GIFTS								(1,079,847.62)				(1,079,847.62
TOTAL OTHER REVENUES				(7,273,092.07)		-	(1,357,990.97)	-	(1,079,847.62)				(7,691,525.66
OTHER INTERFUND RELATED ADDITIONS	INDIRECT COST RECOVERY TRANSFERS		(2,325,934.05)		2,325,934.05								
AND DELETIONS	MANDATORY TRANSFERS		4,133,218.38	12,568,919.56	657,143.00			(17,359,280.94)					-
	VOLUNTARY TRANSFERS		(3,289,894.28)	3,546,278.73	2,898,658.31		(23,993,126.15)	(25,695.68)					(20,863,779.07
	CAPITAL ASSET ADDITIONS AND PLANT FUN	D ACTIVITY	1,589,953.81	244,773.62	1,071,135.27		9,308,846.03		(12,471,933.35)			257,224.62	0.00
	FINANCING ACTIVITY		303,866.28					7,250,464.75	(7,834,657.85)				(280,326.82
TOTAL OTHER INTERFUND RELATED ADDI	ITIONS AND DELETIONS		411,210.14	16,359,971.91	6,952,870.63	-	(14,684,280.12)	(10,134,511.87)			-	257,224.62	(21,144,105.89
CHANGE IN NET POSITION			(368,653.53)	2,061,311.09	(7,685,597.33)	19,419.66	(21,053,195.09)	872,921.97	883,853.58	7,326,428.76	-	0.00	(17,943,510.89
NET POSITION													
INET I COITION													
NET POSITION BEGINNING			(3,101,538.11)	(26,520,968.00)	2,915,936.27	(568,173.86)	(114,990,759.23)	(3,478,615.44)	(182,828,063.60)	77,443,197.52	-	-	(251,128,984.45



STATEMENT OF NET POSITION

June 30, 2022 Auxiliary and Self-Funded Activities Colorado Springs

PAA -- AUX INTER ATHL

PAB -- AUX BOOKSTORES

PAD -- AUX REC CNTR

PAH -- AUX HOUSING

PAM -- AUX STU HTH FAC

PAP -- AUX PARKING
PAS -- AUX STU GOVT OP
PAU -- AUX STU UNION

PEC -- EDUC CONT ED

POC -- OTHER CONF

POO -- OTHER STU SERV POT -- OTHER TELECOM

	SNP LINE DESCRIPTION	GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	P00	POT	FY 2022
ASSETS																
CASH AND INVESTMENTS	CASH ON HAND	970.00	700.00	700.00			100.00	1,050.00	500.00	850.00			2,000.00	2,200.00		9,070.00
	INVESTMENTS, CURRENT	1,466,595.29	182,608.30	461,435.93	77,157.24	706,292.47	56,322.49	480,253.98	273,315.75	689,339.80	5,551,058.39	5,041.71	46,917.39	1,232,327.35	1,572.42	11,230,238.50
CASH AND INVESTMENTS		1,467,565.29	183,308.30	462,135.93	77,157.24	706,292.47	56,422.49	481,303.98	273,815.75	690,189.80	5,551,058.39	5,041.71	48,917.39	1,234,527.35	1,572.42	11,239,308.50
ACCOUNTS, LEASES, AND LOANS	ACCOUNTS RECEIVABLE, CURRENT	2,655,533.88	66,013.73	208,215.66		1,129,076.84	36,811.06	146,600.54	25,541.54	191,610.63	140,144.43			26,776.34		4,626,324.65
RECEIVABLE	ACCOUNTS RECEIVABLE, NONCURRENT	11,489,997.79														11,489,997.79
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(450.09)	(12,030.30)	(8,228.32)		(565,944.46)	(5,093.02)	(23,595.72)	(19,785.70)	(35,277.07)	(15,946.62)			(16,842.57)		(703,193.87
ACCOUNTS, LEASES, AND LOANS	RECEIVABLE	14,145,081.58	53,983.43	199,987.34	-	563,132.38	31,718.04	123,004.82	5,755.84	156,333.56	124,197.81	-		9,933.77	-	15,413,128.57
INVENTORIES		6,216.73		604,080.05			3,557.35				- 1			89,854.06		703,708.19
OTHER ASSETS, CURRENT		90,130.40	(5,289.78)	-	-	-	-	-	-	- 1	4,499.86	-			- 1	89,340.48
TOTAL ASSETS		15,708,994.00	232,001.95	1,266,203.32	77,157.24	1,269,424.85	91,697.88	604,308.80	279,571.59	846,523.36	5,679,756.06	5,041.71	48,917.39	1,334,315.18	1,572.42	27,445,485.73
LIABILITIES																
ACCOUNTS PAYABLE		(14,791.55)	1,143.10	102,639.57	(58.19)	(55,743.84)	(354.92)	(29,477.29)	(40,561.73)	(61,965.78)	1,648.40	-	(1,782.14)	(185,301.13)	(1,870.00)	(286,475.50
ACCRUED EXPENSES		(201,707.21)		(11,353.84)	(13,807.47)	(1,120.54)		(6,292.52)	(28,425.84)	(15,806.64)	(1,727.54)	(4,668.00)	(444.50)	(35,497.14)	(555.75)	(321,406.99
UNEARNED REVENUE, CURRENT		(178,008.12)	(126,493.38)	(11,407.99)	-	(119,474.55)	(68,659.50)	(117,173.42)	(51,056.81)	(346,031.28)	(172,135.27)	-		(10,267.72)	- 1	(1,200,708.04
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(197,890.19)			(22,125.01)	(923,934.48)		(423.85)		(144.69)	191.94			(32,636.63)		(1,176,962.91
	OTHER LIABILITIES, CURRENT	(275.40)														(275.40
OTHER LIABILITIES		(198,165.59)		-	(22,125.01)	(923,934.48)	-	(423.85)	-	(144.69)	191.94	-		(32,636.63)	-	(1,177,238.31
TOTAL LIABILITIES		(592,672.47)	(125,350.28)	79,877.74	(35,990.67)	(1,100,273.41)	(69,014.42)	(153,367.08)	(120,044.38)	(423,948.39)	(172,022.47)	(4,668.00)	(2,226.64)	(263,702.61)	(2,425.75)	(2,985,828.83
NET POSITION		15,116,321.53	106,651.67	1,346,081.06	41,166.57	169,151.44	22,683.46	450,941.72	159,527.21	422,574.97	5,507,733.59	373.71	46,690.75	1,070,612.57	(853.33)	24,459,656.90



STATEMENT OF NET POSITION June 30, 2022 Auxiliary and Self-Funded Activities Colorado Springs

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

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

POO -- OTHER STU SERV POT -- OTHER TELECOM

	SNP LINE DESCRIPTION	GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	POO	POT	FY 2022
ASSETS																
CASH AND INVESTMENTS	CASH ON HAND	970.00	700.00	700.00			100.00	1,050.00	500.00	850.00			2,000.00	2,200.00		9,070.00
	INVESTMENTS, CURRENT	1,466,595.29	182,608.30	461,435.93	77,157.24	706,292.47	56,322.49	480,253.98	273,315.75	689,339.80	5,551,058.39	5,041.71	46,917.39	1,232,327.35	1,572.42	11,230,238.50
CASH AND INVESTMENTS		1,467,565.29	183,308.30	462,135.93	77,157.24	706,292.47	56,422.49	481,303.98	273,815.75	690,189.80	5,551,058.39	5,041.71	48,917.39	1,234,527.35	1,572.42	11,239,308.50
	ACCOUNTS RECEIVABLE, CURRENT	2,655,533.88	66,013.73	208,215.66		1,129,076.84	36,811.06	146,600.54	25,541.54	191,610.63	140,144.43			26,776.34		4,626,324.65
RECEIVABLE	ACCOUNTS RECEIVABLE, NONCURRENT	11,489,997.79														11,489,997.79
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(450.09)	(12,030.30)	(8,228.32)		(565,944.46)	(5,093.02)	(23,595.72)	(19,785.70)	(35,277.07)	(15,946.62)			(16,842.57)		(703, 193.87)
ACCOUNTS, LEASES, AND LOANS	RECEIVABLE	14,145,081.58	53,983.43	199,987.34	-	563,132.38	31,718.04	123,004.82	5,755.84	156,333.56	124,197.81	-		9,933.77		15,413,128.57
INVENTORIES		6,216.73		604,080.05			3,557.35				-			89,854.06		703,708.19
OTHER ASSETS, CURRENT		90,130.40	(5,289.78)	-	-		-	-	-	-	4,499.86	-		-		89,340.48
TOTAL ASSETS		15,708,994.00	232,001.95	1,266,203.32	77,157.24	1,269,424.85	91,697.88	604,308.80	279,571.59	846,523.36	5,679,756.06	5,041.71	48,917.39	1,334,315.18	1,572.42	27,445,485.73
LIABILITIES																
ACCOUNTS PAYABLE		(14,791.55)	1,143.10	102,639.57	(58.19)	(55,743.84)	(354.92)	(29,477.29)	(40,561.73)	(61,965.78)	1,648.40	-	(1,782.14)	(185,301.13)	(1,870.00)	(286,475.50)
ACCRUED EXPENSES		(201,707.21)		(11,353.84)	(13,807.47)	(1,120.54)		(6,292.52)	(28,425.84)	(15,806.64)	(1,727.54)	(4,668.00)	(444.50)	(35,497.14)	(555.75)	(321,406.99)
UNEARNED REVENUE, CURRENT		(178,008.12)	(126,493.38)	(11,407.99)		(119,474.55)	(68,659.50)	(117,173.42)	(51,056.81)	(346,031.28)	(172,135.27)			(10,267.72)		(1,200,708.04)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(197,890.19)			(22,125.01)	(923,934.48)		(423.85)		(144.69)	191.94			(32,636.63)		(1,176,962.91)
	OTHER LIABILITIES, CURRENT	(275.40)														(275.40)
OTHER LIABILITIES		(198,165.59)		-	(22,125.01)	(923,934.48)	-	(423.85)	-	(144.69)	191.94	-	-	(32,636.63)		(1,177,238.31)
TOTAL LIABILITIES		(592,672.47)	(125,350.28)	79,877.74	(35,990.67)	(1,100,273.41)	(69,014.42)	(153,367.08)	(120,044.38)	(423,948.39)	(172,022.47)	(4,668.00)	(2,226.64)	(263,702.61)	(2,425.75)	(2,985,828.83)
NET POSITION		15,116,321.53	106,651.67	1,346,081.06	41,166.57	169,151.44	22,683.46	450,941.72	159,527.21	422,574.97	5,507,733.59	373.71	46,690.75	1,070,612.57	(853.33)	24,459,656.90



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION Auxiliary and Self-Funded Activities June 30, 2022 Colorado Springs

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

PAH -- AUX HOUSING

PAM -- AUX STU HTH FAC

PAP -- AUX PARKING PAS -- AUX STU GOVT OP PAU -- AUX STU UNION

PEC -- EDUC CONT ED
POC -- OTHER CONF

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

		SRECNP LINE DESCRIPTION	GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	P00	POT	FY 2022
OPERATING																	
OPERATING REVENUES	STUDENT TUITION, NET (PLEDGED RE	EVENUES OF \$93.932.569)								(961.00)		(2,620,844.24)			(10,998.32)		(2,632,803.
	STUDENT FEES, NET (PLEDGED REVE		(49,590,00)	(2.593.871.88)				(1,390,348.50)	(2.369.852.78)	(807.954.00)	(2.506.17)				(90.328.93)		(7,304,452
	SALES AND SERVICES OF EDUCATION		(200,698.37)	(2,000,01100)		(6.966.00)		(1,000,010.000)	(2,000,000.00)	(001)0011101)	(692.58)				(14,617.08)		(222,974
	AUXILIARY ENTERPRISES, NET (PLED		(760,735.99)	(183,809.19)	(3,616,708.61)	(128,181.55)	(13,151,832.08)	(87,789.41)	(3,503,889.71)	(1.230.696.15)	(328,791.65)	(117,569.00)	(1,755.03)	(1,340.24)	(6,153,377.11)		(29,266,475
		NUES (PLEDGED REVENUES OF \$42,757)	(2,331,349.99)	(100,000.10)	(0,010,100,01)	(120,10100)	(10,101,000,000,000,000,000,000,000,000,	(41), 41111,	(0,000,000,)	(1,20,000,000,00	(423). 5	(,,	(1,10000)	(1,0112.)	(0).00,0.11.17		(2,331,349
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	(35,280,351.86)						(745.00)							(617,421.81)	(35,898,518
		INTERDEPARTMENTAL REVENUES	(50,495.43)						(1,932.00)			(13,000.00)			(107,757.17)	(017,421.01)	(173,18
	INTERNAL REVENUES		(35,330,847.29)						(2,677.00)			(13,000.00)			(107,757.17)	(617,421.81)	(36,071,70
	OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	(1,826,223.05)	-	-	-	-		(2,077.00)	-	(10,400.00)	(13,000.00)			(107,737.17)	(017,421.01)	(1,836,62
		MISCELLANEOUS	(704,257.00)	(17,791.84)	(64,394.65)		(3,648.50)	(2,257.30)	(9,770.00)	(17,712.00)	(5,082.64)	(18,492.82)	(1,780.75)		(47,595.68)		(892,78
	OTHER OPERATING REVENUES (PLED		(2,530,480.05)	(17,791.84)	(64,394.65)		(3,648.50)	(2,257.30)	(9,770.00)	(17,712.00)	(15,482.64)	(18,492.82)	(1,780.75)		(47,595.68)	-	(2,729,400
TOTAL OPERATING RE		NOED REVERSES OF \$400,000)	(41,203,701.69)	(2,795,472.91)	(3,681,103.26)	(135,147.55)	(13,155,480.58)	(1,480,395.21)	(5,886,189.49)	(2,057,323.15)	(347,473.04)	(2,769,906.06)	(3,535.78)	(1,340.24)	(6,424,674.29)	(617,421.81)	(80,559,165
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	468,644.71	(2,795,472.91)	(3,001,103.20)	(135,147.55)	(13,133,460.36)	(1,400,395.21)	(3,000,103.43)	(2,057,323.15)	(347,473.04)	1,921,340.38	(3,535.76)	(1,340.24)	(0,424,074.29)	(617,421.61)	2,389,985
		RESEARCH	72,206.12									.,,					72,206
		PUBLIC SERVICE	549,720.33														549,720
		ACADEMIC SUPPORT	140,324.99									173,511.06					313.836
			169,491.24	27.164.05		233.598.38		108.22		800.273.47	1,119,604,04	0.00			74,535.05		2,424,774
		STUDENT SERVICES	436,465.58	21,104.00	1,146,567.17	200,000.00	206,348.44	100.22	902,108.05	000,270.47	1,110,004.04	0.00			9,746.80		
		INSTITUTIONAL SUPPORT	430,403.30		1,140,307.17		264,979.93		302,100.03						3,740.00		2,701,236
		OPERATION AND MAINTENANCE OF PLANT	72,222.00		12,850.00		161,087.68		9,597.91			53,454.68					264,979.
		STUDENT AID										-					309,212.
	AUXILIARY ENTERPRISES		1,909,074.97 1,211,178.17	27,164.05 2,599,457.67	1,159,417.17 2,474,980.91	233,598.38 38,042.27	632,416.05 2,856,245.92	108.22 1,277,356.42	911,705.96 1,782,342.26	800,273.47 1,474,461.95	1,119,604.04 4,448,480.58	2,148,306.12	151,037.76	756,866.86	<b>84,281.85</b> 5,072,418.58	-	9,025,950.
	AUXILIANT ENTERPRISES	PROGRAM EXPENSES	37,003,711.31	2,399,437.07	2,474,900.91	30,042.27	2,000,240.92	1,277,330.42	1,702,342.20	1,474,401.93	4,440,400.30		151,037.76	730,000.00	5,072,416.56	927,627.92	24,142,869
		INTERNAL SERVICE CENTER EXPENSES															37,931,339
	AUXILIARY ENTERPRISES		38,214,889.48	2,599,457.67	2,474,980.91	38,042.27	2,856,245.92	1,277,356.42	1,782,342.26	1,474,461.95	4,448,480.58	•	151,037.76	756,866.86	5,072,418.58	927,627.92	62,074,208
	HEALTH SERVICES OPERATING EXPE	NSES	2,404,711.70														2,404,711
TOTAL OPERATING EXPENSES	•		42,528,676.15	2,626,621.72	3,634,398.08	271,640.65	3,488,661.97	1,277,464.64	2,694,048.22	2,274,735.42	5,568,084.62	2,148,306.12	151,037.76	756,866.86	5,156,700.43	927,627.92	73,504,870.
OPERATING, NET			1,324,974.46	(168,851.19)	(46,705.18)	136,493.10	(9,666,818.61)	(202,930.57)	(3,192,141.27)	217,412.27	5,220,611.58	(621,599.94)	147,501.98	755,526.62	(1,267,973.86)	310,206.11	(7,054,294.
NONOPERATING																	
TOTAL NONOPERATING REVEN	NUES (EXPENSES), NET		189,534.30	-		-	(27,675.70)	-	(31,124.24)	-	(63,555.05)	•	-	•	(38,453.56)	-	28,725.
OTHER																	
OTHER REVENUES	CAPITAL STUDENT FEE, NET (PLEDG	ED REVENUES OF \$5,253,687)								(231,694.75)	(7,041,397.32)						(7,273,092
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	MANDATORY TRANSFERS		1,765,021.52	328,658.23			6,852,421.67	230,763.40	1,137,999.79		2,254,054.95						12,568,919
ADDITIONO / NO DEED TIONS	VOLUNTARY TRANSFERS		(1,471,068.68)	40,587.37	46,694.18	(136,493.10)	2,842,072.85	(27,256.29)	2,036,056.44	(8,526.94)	(396,307.31)	559,483.14	(147,501.98)	(756,517.57)	1,282,792.62	(317,736.00)	3,546,278
	CAPITAL ASSET ADDITIONS AND PLAN	NT FUND ACTIVITY	111,986.68						46,702.00	19,831.02	25,264.11	17,667.82			15,787.00	7,534.99	244,773
TOTAL OTHER INTERFUND REL	LATED ADDITIONS AND DELETIONS		405,939.52	369,245.60	46,694.18	(136,493.10)	9,694,494.52	203,507.11	3,220,758.23	11,304.08	1,883,011.75	577,150.96	(147,501.98)	(756,517.57)	1,298,579.62	(310,201.01)	16,359,971
CHANGE IN NET POSITION			1,920,448.28	200,394.41	(11.00)		0.21	576.54	(2,507.28)	(2,978.40)	(1,329.04)	(44,448.98)		(990.95)	(7,847.80)	5.10	2,061,311
NET POSITION																	
NET POSITION BEGINNING			(17,036,769.81)	(307.046.08)	(1,346,070.06)	(41,166.57)	(169,151.65)	(23,260.00)	(448,434.44)	(156,548.81)	(421,245.93)	(5,463,284.61)	(373.71)	(46,295.00)	(1,062,169.57)	848.23	(26,520,968.
NET POSITION END			(15,116,321.53)	(106,651.67)	(1,346,081.06)	(41,166.57)	(169,151.44)	(22,683.46)	(450,941.72)	(159,527.21)	(422,574.97)	(5,507,733.59)	(373.71)	(47,285.95)	(1,070,017.37)	853.33	(24,459,656.9

# University of Colorado System Administration



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Please note that these figures may differ from CU-Data due to top-sided entries that were made due to the audit.



STATEMENT OF NET POSITION

June 30, 2022

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 2022
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND		1,434,689.32									1,434,689.32
	INVESTMENTS, CURRENT	33,769,648.94	303,265,558.47	13,610,614.56		30,488,431.93	32,386,660.91	(3,337,879.25)	(688,472.78)			409,494,562.7
	INVESTMENTS, NONCURRENT	43,055,197.40	56,204,846.29	4,362,712.54	688,017.82	285,783,590.96	77,772,629.20	2,041,137.54				469,908,131.7
CASH AND INVESTMENTS		76,824,846.34	360,905,094.08	17,973,327.10	688,017.82	316,272,022.89	110,159,290.11	(1,296,741.71)	(688,472.78)	-		880,837,383.8
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	19,565.19	43,309,640.55	(38,915.56)		(3,332.41)					191,736.84	43,478,694.6
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			18,237.91								18,237.9
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(174,696.21)									(174,696.2
	ACCOUNTS RECEIVABLE	19,565.19	43,134,944.34	(20,677.65)	-	(3,332.41)	-			-	191,736.84	43,322,236.3
	LOANS RECEIVABLE, NONCURRENT		12,238,567.00									12,238,567.0
	LOANS RECEIVABLE	-	12,238,567.00		-	-	-		-	-		12,238,567.0
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		19,565.19	55,373,511.34	(20,677.65)	-	(3,332.41)	-	-	-		191,736.84	55,560,803.3
INVENTORIES			5,202.00									5,202.00
OTHER ASSETS	OTHER ASSETS, CURRENT	(152,654.81)	2,928,115.58	326,854.67								3,102,315.4
OTHER ASSETS		(152,654.81)	2,928,115.58	326,854.67	-	-	-		-	-		3,102,315.44
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								20,797,707.71			20,797,707.71
	EQUIPMENT								10,497,030.83			10,497,030.83
	SOFTWARE								65,523,693.11			65,523,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION	N							(85,065,430.67)			(85,065,430.67
	DEPRECIABLE CAPITAL ASSETS	-	-		-	-	-		11,753,000.98	-		11,753,000.98
	LAND					1,955,470.45			4,969,510.00			6,924,980.45
	NON-DEPRECIABLE CAPITAL ASSETS		-		-	1,955,470.45	-		4,969,510.00	-		6,924,980.45
	RTU LEASED BUILDING								212,345.53			212,345.53
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(136,416.35)			(136,416.35
	RIGHT-TO-USE ASSETS		-			-	-		75,929.18	-		75,929.18
CAPITAL AND RIGHT-TO-USE ASSETS			-			1,955,470.45	-		16,798,440.16	-		18,753,910.61
INTERFUND RECEIVABLES, NET			2,113,558.39				-					2,113,558.39
OTAL ASSETS		76,691,756.72	421,325,481.39	18,279,504.12	688,017.82	318,224,160.93	110,159,290.11	(1,296,741.71)	16,109,967.38	-	191,736.84	960,373,173.60
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	OTHER POSTEMPLOYMENT BENEFITS RELATED									13,012,414.49		13,012,414.49
	ALTERNATE MEDICARE PLAN RELATED									777,108.58		777,108.58
	PERA PENSION RELATED									65,583,072.68		65,583,072.68
OTAL DEFERRED OUTFLOWS		-							-	79,372,595.75		79,372,595.75
OTAL ASSETS AND DEFERRED OUTFLOWS		76,691,756.72	421,325,481.39	18,279,504.12	688,017.82	318,224,160.93	110,159,290.11	(1,296,741.71)	16,109,967.38	79,372,595.75		1,039,745,769.3

	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 2022
LIABILITIES												
ACCOUNTS PAYABLE		(351,938.12)	(37,071,937.66)	(382,455.27)		(1,455.89)	(4,388.52)				(191,736.84)	(38,003,912.30
ACCRUED EXPENSES		(30,097,947.18)	(14,538,451.07)	(11,690.12)		(1,400.00)	(1,000.02)		(34.55)		(101,100.04)	(44,648,122.92
	MPENSATED ABSENCES, CURRENT	(00,001,041110)	(14,000,401.01)	(11,000.12)					(04.00)	(262,784.85)		(262,784.85
_	MPENSATED ABSENCES, NONCURRENT									(3,396,152.09)		(3,396,152.09
COMPENSATED ABSENCES	WIFENSATED ABSENCES, NONCORRENT											(3,658,936.94
	ADNED DEVENUE CURRENT	304,450.54	2,215,960.30							(3,658,936.94)		
	EARNED REVENUE, CURRENT											(2,520,410.84
UNEARNED REVENUE  BONDS, LEASES, AND NOTES PAYABLE LEASES	SE LIABILITY, CURRENT	(304,450.54)	(2,215,960.30)	•	-	-	-	-	(38,804.98)	•		(2,520,410.84
												(38,804.98
LEA	SE LIABILITY, NONCURRENT								(37,442.03)			(37,442.03
	LEASE LIABILITY	-	•	-	-	-	-	-	(76,247.01)	-		(76,247.01
	TES PAYABLE, CURRENT								420,782.93			(420,782.93
NOT	TES PAYABLE, NONCURRENT								8,933,069.43			(8,933,069.43
	NOTES PAYABLE	-	-	-	-	-	-	-	(9,353,852.36)	-	-	(9,353,852.36
BONDS, LEASES, AND NOTES PAYABLE		-	-	-	-	-	-	-	(9,430,099.37)	-	-	(9,430,099.37
OTHER POSTEMPLOYMENT BENEFITS OTH	HER POSTEMPLOYMENT BENEFITS, CURRENT									455,191.59		(455,191.59)
ОТН	HER POSTEMPLOYMENT BENEFITS, NONCURRENT									60,498,172.35		(60,498,172.35)
OTHER POSTEMPLOYMENT BENEFITS			-	-	-	-	-	-	-	(60,953,363.94)		(60,953,363.94)
ALTERNATE MEDICARE PLAN										(3,060,943.76)		(3,060,943.76)
NET PENSION LIABILITY										(731,020,110.84)		(731,020,110.84)
	POSITS HELD FOR OTHERS		541,214.94							(101,020,110.04)		(541,214.94)
	HER LIABILITIES, CURRENT	(6,952.25)	10,210,626.00				8,991.95					(10,212,665.70
—	HER LIABILITIES, NONCURRENT	(1,11 1,	8,403,930.00				.,					
	TER LIABILITIES, NONCORRENT	0.050.05					(0.004.05)					(8,403,930.00)
OTHER LIABILITIES		6,952.25	(19,155,770.94)	-	-		(8,991.95)			-		(19,157,810.64)
TOTAL LIABILITIES		(30,747,383.59)	(72,982,119.97)	(394,145.39)	-	(1,455.89)	(13,380.47)	-	(9,430,133.92)	(798,693,355.48)	(191,736.84)	(912,453,711.55
DEFERRED INFLOWS												
DEFERRED INFLOWS OTH	HER POSTEMPLOYMENT BENEFITS RELATED									(18,319,772.35)		(18,319,772.35)
ALTI	ERNATE MEDICARE PLAN RELATED									(257,926.22)		(257,926.22)
PER	RA PENSION RELATED									(285,263,555.25)		(285,263,555.25
DEF	ERRED INFLOWS OTHER					(1,742,725.23)						(1,742,725.23)
TOTAL DEFERRED INFLOWS		-				(1,742,725.23)				(303,841,253.82)		(305,583,979.05)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(30,747,383.59)	(72,982,119.97)	(394,145.39)	-	(1,744,181.12)	(13,380.47)		(9,430,133.92)	(1,102,534,609.30)	(191,736.84)	(1,218,037,690.60)
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS									6,679,833.46			6,679,833.46
RESTRICTED FOR NONEXPENDABLE PURPOSES RES	SEARCH					21,707,983.19						21,707,983.19
ACA	DEMIC SUPPORT					14,404,210.24						14,404,210.24
SCH	HOLARSHIPS AND FELLOWSHIPS					11,119,514.32						11,119,514.32
CAP	PITAL					573,044.38						573,044.38
отн	IER					784,176.71						784,176.71
RESTRICTED FOR NONEXPENDABLE PURPOSES			-	-	-	48,588,928.84						48,588,928.84
RESTRICTED FOR EXPENDABLE PURPOSES INST	TRUCTION			9,890.61		127,652.24						137,542.85
RES	SEARCH			(4,177,150.74)		45,377,832.21						41,200,681.47
ACA	DEMIC SUPPORT			0.00		45,744,427.65						45,744,427.65
STU	IDENT LOANS AND SERVICES			954,480.00	688,017.82							1,642,497.82
—	HOLARSHIPS AND FELLOWSHIPS			0.00		48,424,219.47						48,424,219.47
	(ILIARY ENTERPRISES		2,359,749.71									2,359,749.71
	TITUTIONAL SUPPORT			15,830,807.31		155,942.09						15,986,749.40
CAP			-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		6,782,055.59						6,782,055.59
						48,690,588.95						
OTH	ILIX		0.050 740 74	40.040.007.40	000 047 00							48,690,588.95
RESTRICTED FOR EXPENDABLE PURPOSES		45.044.679.46	2,359,749.71	12,618,027.18	688,017.82	195,302,718.20	-	- (4.000.744.74)		(4 000 400 040 57		210,968,512.91
UNRESTRICTED		45,944,373.13	345,983,611.71	5,267,331.55		72,588,332.77	110,145,909.64	(1,296,741.71)		(1,023,162,013.55)		(444,529,196.46)
TOTAL NET POSITION		45,944,373.13	348,343,361.42	17,885,358.73	688,017.82	316,479,979.81	110,145,909.64	(1,296,741.71)	6,679,833.46	(1,023,162,013.55)	-	(178,291,921.26



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION June 30, 2022 System

	SRECNP L	INE 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 2022
Operating														
OPERATING REVENUES	NONGOVERNMENTAL GRANTS AND COM	NTRACTS			(43,595.00)									(43,595.00)
	AUXILIARY ENTERPRISES, NET (PLEDGE	ED REVENUES OF \$4,555)		(2,399,116.59)								2,378,972.26		(20,144.33)
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(24,857,569.43)								5,270,750.01	19,586,819.42	-
		INTERDEPARTMENTAL REVENUES		(6,254,144.36)								3,391,431.44		(2,862,712.92)
		OTHER INTERNAL REVENUES	(63,855,112.00)										63,855,112.00	-
	INTERNAL REVENUES		(63,855,112.00)	(31,111,713.79)	- 1	-	-	-	-	-	-	8,662,181.45	83,441,931.42	(2,862,712.92)
	OTHER OPERATING REVENUES (PLEDG	ED REVENUES OF \$3,639,374)	(158,239.25)	(20,732,788.31)	(29,804,912.03)							595,532.00		(50,100,407.59)
TOTAL OPERATING REVENUES	-		(64,013,351.25)	(54,243,618.69)	(29,848,507.03)	-	-	-	-	- 1	-	11,636,685.71	83,441,931.42	(53,026,859.84)
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	5,400,000.00		206,889.72						(32,349,176.78)			(26,742,287.06)
		RESEARCH					47,463.01				(9,372,735.91)			(9,325,272.90)
		PUBLIC SERVICE									(3,124,374.08)			(3,124,374.08)
		ACADEMIC SUPPORT		8,186,264.45	4,053.80		669,357.33				(20,017,922.25)			(11,158,246.67)
		STUDENT SERVICES		2,047,546.06	25,000.00						(10,770,154.00)			(8,697,607.94)
		INSTITUTIONAL SUPPORT	58,364,782.37	50,009,648.56	17,117,607.96	-		1,811.38	-	(367,147.89)	(17,729,200.97)	(3,391,431.44)	(63,855,112.00)	40,150,957.97
		OPERATION AND MAINTENANCE OF PLANT							397,317.31		(17,369,261.83)		108,231.64	(16,863,712.88)
		STUDENT AID					652,200.76				(95,658.05)			556,542.71
	EDUCATION AND GENERAL		63,764,782.37	60,243,459.07	17,353,551.48	-	1,369,021.10	1,811.38	397,317.31	(367,147.89)	(110,828,483.87)	(3,391,431.44)	(63,746,880.36)	(35,204,000.85)
	DEPRECIATION AND AMORTIZATION	DEPRECIATION								2,565,647.99				2,565,647.99
		AMORTIZATION GASB 87								71,414.64				71,414.64
	DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	-	2,637,062.63	-	-	-	2,637,062.63
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		2,988,338.19						1,113,796.21		(5,270,750.01)		(1,168,615.61)
		INTERNAL SERVICE CENTER EXPENSES		859,219.03							(24,902,540.99)		(19,586,819.42)	(43,630,141.38)
	AUXILIARY ENTERPRISES		-	3,847,557.22	-	-	-	-	-	1,113,796.21	(24,902,540.99)	(5,270,750.01)	(19,586,819.42)	(44,798,756.99)
	HEALTH SERVICES OPERATING EXPENS	SES									(1,478,771.93)			(1,478,771.93)
	OTHER OPERATING EXPENSES			3,329.83			1,571,545.07					(4,618,908.16)		(3,044,033.26)
TOTAL OPERATING EXPENSES			63,764,782.37	64,094,346.12	17,353,551.48	-	2,940,566.17	1,811.38	397,317.31	3,383,710.95	(137,209,796.79)	(13,281,089.61)	(83,333,699.78)	(81,888,500.40)
OPERATING, NET			(248,568.88)	9,850,727.43	(12,494,955.55)	-	2,940,566.17	1,811.38	397,317.31	3,383,710.95	(137,209,796.79)	(1,644,403.90)	108,231.64	(134,915,360.24)

	SRECNP LIN	E 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 2022
NONOPERATING														
NONOPERATING REVENUES (EXPENSES)	STATE SUPPORT FOR PENSION										(7,603,130.65)			(7,603,130.6
	GIFTS				(9,682,607.45)		(559,185.38)							(10,241,792.8
	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	101,887,952.82	90,625,572.43	4,113,241.07	2,783,874.54	18,603,869.17	127,910,731.10	3,890,167.07					349,815,408.2
		INVESTMENT EXPENSE	-	15,437,546.47	-		6,953,121.13							22,390,667.6
	INVESTMENT (INCOME) LOSS, NET		101,887,952.82	106,063,118.90	4,113,241.07	2,783,874.54	25,556,990.30	127,910,731.10	3,890,167.07	-	-	-	-	372,206,075.8
	(GAIN) LOSS ON DISPOSAL OF ASSETS		(3,187.53)	(312.12)	(177.99)			(357.33)		26,033,020.36				26,028,985.3
	INTEREST ON CAPITAL ASSET RELATED D	EBT						12,000.00		589.76				12,589.7
	OTHER NONOPERATING REVENUES, NET	OTHER REVENUES		-								1,644,404.00		1,644,404.0
		OTHER EXPENSES		28,000,028.27										28,000,028.2
	OTHER NONOPERATING REVENUES, NET		-	28,000,028.27	-	-	-	-	-	-	-	1,644,404.00	-	29,644,432.2
TOTAL NONOPERATING REVENUE	ES, NET		101,884,765.29	134,062,835.05	(5,569,544.37)	2,783,874.54	24,997,804.92	127,922,373.77	3,890,167.07	26,033,610.12	(7,603,130.65)	1,644,404.00		410,047,159.74
Other														
OTHER REVENUES	CAPITAL APPROPRIATIONS						41,080.17							(41,080.1
	CAPITAL GRANTS AND GIFTS						200.00							(200.00
	(ADDITIONS TO) TRANSFERS OF PERMANE	ENT ENDOWMENTS					23,370.00							(23,370.00
TOTAL OTHER REVENUES			-	-	-	-	(64,650.17)	-	-	-	-	-	-	(64,650.17
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	VOLUNTARY TRANSFERS		52,014,262.07	(116,129,987.89)	30,887,019.40	1,474,815.58	8,101,051.09	212,395,111.44	2,542,979.95	(403,706.69)				190,881,544.9
AND DELETIONS	CAPITAL ASSET ADDITIONS AND PLANT FO	UND ACTIVITY		13,913.50				(8,511,840.09)		8,606,158.23			(108,231.64)	0.00
TOTAL OTHER INTERFUND RELAT	TED ADDITIONS AND DELETIONS		52,014,262.07	(116,116,074.39)	30,887,019.40	1,474,815.58	8,101,051.09	203,883,271.35	2,542,979.95	8,202,451.54	-	-	(108,231.64)	190,881,544.9
CHANGE IN NET POSITION			153,650,458.48	27,797,488.09	12,822,519.48	4,258,690.12	35,974,772.01	331,807,456.50	6,830,464.33	37,619,772.61	(144,812,927.44)	0.10	0.00	465,948,694.28
NET POSITION														
	POSITION BEGINNING													
NET POSITION BEGINNING			(199,594,831.61)	(376,140,849.51)	(30,707,878.21)	(4,946,707.94)	(352,454,751.82)	(441,953,366.14)	(5,533,722.62)	(44,299,606.07)	1,167,974,940.99	(0.10)	-	(287,656,773.03



STATEMENT OF NET POSITION
June 30, 2022
Auxiliary and Self-Funded Activities
System Administration

#### POC -- OTHER CONF

	SNP LINE DESCRIPTION	GENERAL	POC	FY 2022
ASSETS				
CASH AND INVESTMENTS	CASH ON HAND	1,527,232.63		1,527,232.6
	INVESTMENTS, CURRENT	288,107,889.08	(83.40)	288,107,805.6
	INVESTMENTS, NONCURRENT	30,268,522.86		30,268,522.8
CASH AND INVESTMENTS		319,903,644.57	(83.40)	319,903,561.1
ACCOUNTS AND LOANS	ACCOUNTS RECEIVABLE, CURRENT	40,529,710.60		40,529,710.6
RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,696.21)		(174,696.2
	ACCOUNTS RECEIVABLE	40,355,014.39	-	40,355,014.3
	LOANS RECEIVABLE, NONCURRENT	12,238,567.00		12,238,567.0
	LOANS RECEIVABLE	12,238,567.00	-	12,238,567.0
ACCOUNTS AND LOANS RECE	IVABLE	52,593,581.39	-	52,593,581.3
INVENTORIES		5,202.00		5,202.0
OTHER ASSETS	OTHER ASSETS, CURRENT	477,865.35	-	477,865.3
OTHER ASSETS		477,865.35		477,865.3
INTERFUND RECEIVABLES, NE	ET OF INTERFUND PAYABLES	2,113,558.39		2,113,558.3
TOTAL ASSETS		375,093,851.70	(83.40)	375,093,768.3
IABILITIES				
ACCOUNTS PAYABLE		(36,882,003.24)	(83.40)	(36,882,086.6
ACCRUED EXPENSES		(14,255,687.96)		(14,255,687.9
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(2,215,960.30)		(2,215,960.3
UNEARNED REVENUE		(2,215,960.30)	-	(2,215,960.3
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)		(541,214.9
	OTHER LIABILITIES, CURRENT	(2,184.57)		(2,184.5
OTHER LIABILITIES		(543,399.51)	-	(543,399.5
OTAL LIABILITIES		(53,897,051.01)	(83.40)	(53,897,134.4
ET POSITION		321,196,800.69	(166.80)	321,196,633.8



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION Auxiliary and Self-Funded Activities
June 30, 2022
System

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

		SRECNP LINE DESCRIPTION	GENERAL	POC	POI	POY	FY 2022
OPERATING							
OPERATING REVENUES	AUXILIARY ENTERPRISES, NET (PLEDGED REVENUES OF \$4,555)		(2,399,116.59)				(2,399,116.59
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	(5,915,955.54)		(18,941,613.89)		(24,857,569.43
		INTERDEPARTMENTAL REVENUES	(6,254,144.36)				(6,254,144.36
	INTERNAL REVENUES		(12,170,099.90)	-	(18,941,613.89)	-	(31,111,713.79
	OTHER OPERATING REVENUES (PLEDGED REVENUES OF \$3,639,374)		(20,655,640.11)		(77,148.20)		(20,732,788.31
TOTAL OPERATING REVENUES			(35,224,856.60)	-	(18,941,613.89)	-	(54,166,470.49
OPERATING EXPENSES	EDUCATION AND GENERAL	ACADEMIC SUPPORT	8,176,552.55			9,711.90	8,186,264.45
		STUDENT SERVICES	2,047,546.06				2,047,546.06
		INSTITUTIONAL SUPPORT	35,628,804.94	166.80	14,380,676.82		50,009,648.56
	EDUCATION AND GENERAL		45,852,903.55	166.80	14,380,676.82	9,711.90	60,243,459.07
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES	244,618.00		2,743,720.19		2,988,338.19
		INTERNAL SERVICE CENTER EXPENSES	859,219.03				859,219.03
	AUXILIARY ENTERPRISES		1,103,837.03	-	2,743,720.19	-	3,847,557.22
	OTHER OPERATING EXPENSES		3,329.83				3,329.83
TOTAL OPERATING EXPENSES			46,960,070.41	166.80	17,124,397.01	9,711.90	64,094,346.12
OPERATING, NET			11,735,213.81	166.80	(1,817,216.88)	9,711.90	9,927,875.63
NONOPERATING							
NONOPERATING REVENUES (EXPENSES)	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	86,501,880.10		4,077,421.53	46,270.80	90,625,572.43
		INVESTMENT EXPENSE	15,437,546.47				15,437,546.47
	INVESTMENT (INCOME) LOSS, NET		101,939,426.57	-	4,077,421.53	46,270.80	106,063,118.90
	(GAIN) LOSS ON DISPOSAL OF ASSETS		(312.12)				(312.12)
	OTHER NONOPERATING REVENUES (EXPENSES), NET		28,000,028.27	-	-	-	28,000,028.27
TOTAL NONOPERATING REVENUES, NET			129,939,142.72	-	4,077,421.53	46,270.80	134,062,835.05
OTHER							
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	VOLUNTARY TRANSFERS		(116,130,587.89)		600.00		(116,129,987.89
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		13,913.50				13,913.50
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS			(116,116,674.39)		600.00		(116,116,074.39
CHANGE IN NET POSITION			25,557,682.14	166.80	2,260,804.65	55,982.70	27,874,636.29
NET POSITION			.,,		,,		,. ,
NET POSITION BEGIN			(346,754,482.83)		(28,567,229.65)	(819,137.03)	(376,140,849.51
NET POSITION END			(321,196,800.69)	166.80	(26,306,425.00)	(763,154.33)	(348,266,213.22)