

2024

Unaudited Supplement to the
Annual Financial Report



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus



University of Colorado
Unaudited Supplement to the Annual Financial Report
June 30, 2024

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 during the annual external audit.

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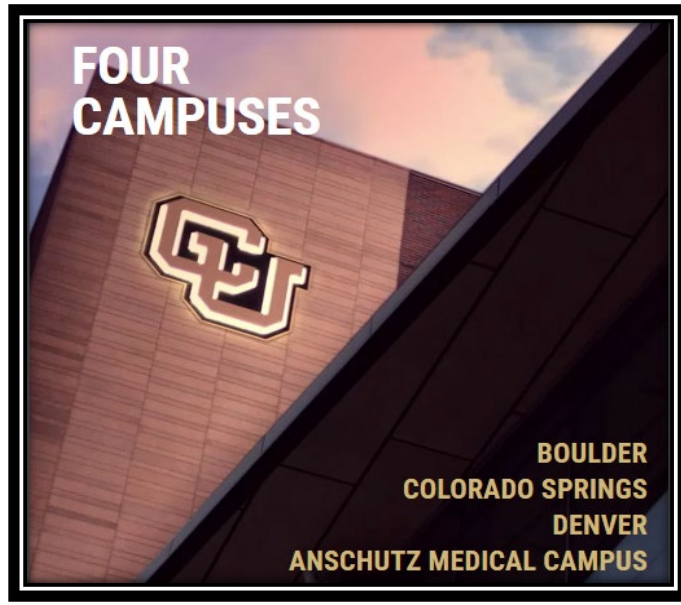
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UCD

University of Colorado System Administration

SYS





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STATEMENT OF NET POSITION
June 30, 2024
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 2024
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND	81,640.00	432,895,455.93	109,805.00								433,086,900.93
	INVESTMENTS, CURRENT	103,422,817.28	830,395,944.04	232,386,101.57	9,429,366.88	29,499,248.48	1,953,089,462.84	6,848,518.89	215,429,088.20	(109,515.87)		3,380,391,032.31
	INVESTMENTS, NONCURRENT	135,528,662.70	556,034,994.92	11,673,858.98	1,366,919.88	308,189,342.05	175,356,959.05	3,716,697.77				1,191,867,435.35
CASH AND INVESTMENTS		239,033,119.98	1,819,326,394.89	244,169,765.55	10,796,286.76	337,688,590.53	2,128,446,421.89	10,565,216.66	215,429,088.20	(109,515.87)	-	5,005,345,368.59
ACCOUNTS, LEASES AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	77,276,715.54	390,098,245.51	203,799,668.90	64,038.03	42,486.90	26,140,518.67	8,458.98	401,249.59	66,063.99	(15,722,740.16)	682,174,705.94
	ACCOUNTS RECEIVABLE - DPCU, CURRENT	12,387.80		13,411,833.65								13,424,221.45
	ACCOUNTS RECEIVABLE, NONCURRENT		8,037,868.57	1,532,350.09								9,570,218.66
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(17,170,579.25)	(42,930,498.61)	(862,042.04)								(60,963,119.90)
	ACCOUNTS RECEIVABLE	60,118,524.09	355,205,615.47	217,881,810.60	64,038.03	42,486.90	26,140,518.67	8,458.98	401,249.59	66,063.99	(15,722,740.16)	644,206,026.16
	LEASE RECEIVABLE, CURRENT								6,292,986.92			6,292,986.92
	LEASE RECEIVABLE, NONCURRENT								61,578,411.95	(41,266.24)		61,537,145.71
	LEASE RECEIVABLE	-	-	-	-	-	-	-	67,871,398.87	(41,266.24)	-	67,830,132.63
	LOANS RECEIVABLE, CURRENT				2,788,360.48							2,788,360.48
	LOANS RECEIVABLE, NONCURRENT		13,718,623.00	312,603.11	11,092,161.39							25,123,387.50
	LOANS RECEIVABLE - DPCU, NONCURRENT						10,000,000.00					10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT				(412,220.91)							(412,220.91)
	ALLOWANCES FOR LOANS, NONCURRENT				(872,568.86)							(872,568.86)
	LOANS RECEIVABLE	-	13,718,623.00	312,603.11	12,595,732.10	-	10,000,000.00	-	-	-	-	36,626,958.21
ACCOUNTS, LEASES AND LOANS RECEIVABLE		60,118,524.09	368,924,238.47	218,194,413.71	12,659,770.13	42,486.90	36,140,518.67	8,458.98	68,272,648.46	24,797.75	(15,722,740.16)	748,063,116.99
INVENTORIES		1,115,899.01	19,231,442.95	-	-	-	-	-	-	-	-	20,347,341.96
OTHER ASSETS	OTHER ASSETS, CURRENT	3,510,127.63	10,095,435.99	2,845,571.16			11,456.97		581,424.24	(632,977.94)		16,411,038.05
	OTHER ASSETS, NONCURRENT		11,746,968.32				3,500,000.00					15,246,968.32
OTHER ASSETS		3,510,127.63	21,842,404.31	2,845,571.16	-	-	3,511,456.97	-	581,424.24	(632,977.94)	-	31,658,006.37
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								5,244,558,426.33			5,244,558,426.33
	IMPROVEMENTS OTHER THAN BUILDINGS								346,849,427.62			346,849,427.62
	EQUIPMENT								771,857,374.65			771,857,374.65
	SOFTWARE								99,170,526.73			99,170,526.73
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								511,561,082.61			511,561,082.61
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(3,609,441,442.22)			(3,609,441,442.22)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	-	3,366,465,031.72	-	-	3,366,465,031.72
	LAND					1,955,470.45			109,655,049.37			111,610,519.82
	CONSTRUCTION IN PROGRESS								394,792,861.31			394,792,861.31
	COLLECTIONS								21,708,259.15			21,708,259.15
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	1,955,470.45	-	-	526,156,169.83	-	-	528,111,640.28
	RTU LEASED BUILDING								113,675,744.74			113,675,744.74
	RTU LEASED EQUIPMENT								6,586,309.40			6,586,309.40
	RTU SOFTWARE								70,809,707.75			70,809,707.75
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(82,581,433.78)			(82,581,433.78)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	-	108,490,328.11	-	-	108,490,328.11
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	1,955,470.45	-	-	4,001,111,529.66	-	-	4,003,067,000.11
TOTAL ASSETS		303,777,670.71	2,229,324,480.62	465,209,750.42	23,456,056.89	339,686,547.88	2,168,098,397.53	10,573,675.64	4,285,394,690.56	(717,696.06)	(15,722,740.16)	9,809,080,834.03
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								34,018,832.33			34,018,832.33
	OTHER POSTEMPLOYMENT BENEFITS RELATED									477,735,918.94		477,735,918.94
	ALTERNATE MEDICARE PAYMENT RELATED									20,581,263.90		20,581,263.90
	PERA PENSION RELATED									125,085,713.60		125,085,713.60
	DEFERRED OUTFLOWS OTHER								238,977.00			238,977.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	34,257,809.33	623,402,896.44	-	657,660,705.77
TOTAL ASSETS AND DEFERRED OUTFLOWS		303,777,670.71	2,229,324,480.62	465,209,750.42	23,456,056.89	339,686,547.88	2,168,098,397.53	10,573,675.64	4,319,652,499.89	622,685,200.38	(15,722,740.16)	10,466,741,539.80

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 2024
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	25,165,698.02	96,277,678.18	31,296,093.86	67,298.36	1,601.30	35,490,993.58	28,346.85			(15,722,740.16)	172,604,969.99
	ACCOUNTS PAYABLE-DPCU			68,073.45								68,073.45
	ACCOUNTS PAYABLE	25,165,698.02	96,277,678.18	31,364,167.31	67,298.36	1,601.30	35,490,993.58	28,346.85	-	-	(15,722,740.16)	172,673,043.44
ACCRUED EXPENSES		53,478,855.96	78,673,091.45	3,842,988.83	-	-	3,333.34	2,915,617.84	442,491.78	-	-	139,356,379.20
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									25,025,913.70		25,025,913.70
	COMPENSATED ABSENCES, NONCURRENT									366,126,223.14		366,126,223.14
COMPENSATED ABSENCES		-	-	-	-	-	-	-	-	391,152,136.84	-	391,152,136.84
FAMLI LIABILITY	FAMLI LIABILITY, CURRENT		10,728,671.41									10,728,671.41
FAMLI LIABILITY		-	10,728,671.41	-	-	-	-	-	-	-	-	10,728,671.41
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	54,845,103.07	46,057,354.90	148,024,968.97						(5,155,121.85)		243,772,305.09
	UNEARNED REVENUE, NONCURRENT	998,663.28	67,343.99									1,066,007.27
UNEARNED REVENUE		55,843,766.35	46,124,698.89	148,024,968.97	-	-	-	-	-	(5,155,121.85)	-	244,838,312.36
LONG-TERM DEBT	LEASE LIABILITY, CURRENT								11,959,844.43			11,959,844.43
	LEASE LIABILITY, NONCURRENT								64,291,680.73			64,291,680.73
	LEASE LIABILITY	-	-	-	-	-	-	-	76,251,525.16	-	-	76,251,525.16
	SUBSCRIPTION LIABILITY, CURRENT								14,242,688.39			14,242,688.39
	SUBSCRIPTION LIABILITY, NONCURRENT								16,035,236.02			16,035,236.02
	SUBSCRIPTION LIABILITY	-	-	-	-	-	-	-	30,277,924.41	-	-	30,277,924.41
	NOTES PAYABLE, CURRENT								1,872,599.13			1,872,599.13
	NOTES PAYABLE, NONCURRENT								11,532,632.93			11,532,632.93
	NOTES PAYABLE	-	-	-	-	-	-	-	13,405,232.06	-	-	13,405,232.06
	BONDS PAYABLE, CURRENT								326,667,708.87			326,667,708.87
	BONDS PAYABLE, NONCURRENT						1,022,758.19		1,594,351,885.88			1,595,374,644.07
	BONDS PAYABLE	-	-	-	-	-	1,022,758.19	-	1,921,019,594.75	-	-	1,922,042,352.94
	LONG-TERM DEBT	-	-	-	-	-	1,022,758.19	-	2,040,954,276.38	-	-	2,041,977,034.57
										20,135,343.07		20,135,343.07
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								1,450,611,227.10			1,450,611,227.10
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT											
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	-	-	-	1,470,746,570.17
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	-	-	-	103,247,001.01
NET PENSION LIABILITY		-	-	-	-	-	-	-	-	959,969,258.76	-	959,969,258.76
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	10,502,684.37	7,472,705.68	3,405,283.35						(250,000.00)		21,130,673.41
	OTHER LIABILITIES, CURRENT	1,576,563.41	21,445,989.81	(4,015.96)	1,861,523.10		6,297,279.25			3,353,997.29		34,531,336.90
	OTHER LIABILITIES, NONCURRENT	63,991.15	22,450,930.94		4,431,497.19				1,390,700.00	817,277.73		29,154,397.01
OTHER LIABILITIES		12,143,238.93	51,369,626.44	3,401,267.39	6,293,020.29	-	6,297,279.25	-	1,390,700.00	3,921,275.02	-	84,816,407.32
TOTAL LIABILITIES		146,631,559.26	283,173,766.36	186,633,392.50	6,360,318.65	1,601.30	42,814,364.36	2,943,964.69	2,042,787,468.16	2,923,881,119.95	(15,722,740.16)	5,619,504,815.07
DEFERRED INFLOWS												
DEFERRED INFLOWS	LEASE RELATED								66,407,650.82			66,407,650.82
	GAIN ON BOND REFUNDINGS								17,980,475.34			17,980,475.34
	OTHER POSTEMPLOYMENT BENEFITS RELATED									313,874,860.29		313,874,860.29
	ALTERNATE MEDICARE PAYMENT RELATED									35,596,546.00		35,596,546.00
	PERA PENSION RELATED									31,135,472.67		31,135,472.67
	DEFERRED INFLOWS OTHER				1,910,982.71							1,910,982.71
TOTAL DEFERRED INFLOWS		-	-	-	-	1,910,982.71	-	-	84,388,126.16	380,606,878.96		466,905,987.83
TOTAL LIABILITIES AND DEFERRED INFLOWS		146,631,559.26	283,173,766.36	186,633,392.50	6,360,318.65	1,912,584.01	42,814,364.36	2,943,964.69	2,127,175,594.32	3,304,487,998.91	(15,722,740.16)	6,086,410,802.90
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS		-	-	-	-	-	-	-	2,152,256,828.43	-	-	2,152,256,828.43
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					21,707,983.19						21,707,983.19
	ACADEMIC SUPPORT					15,011,326.29						15,011,326.29
	SCHOLARSHIPS AND FELLOWSHIPS					11,136,014.32						11,136,014.32
	CAPITAL					573,044.38						573,044.38
	OTHER					784,176.71						784,176.71
RESTRICTED FOR NONEXPENDABLE PURPOSES		-	-	-	-	49,212,544.89	-	-	-	-	-	49,212,544.89
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		583,346.25	222,801,136.44		141,758.34						223,526,241.03
	RESEARCH		4,929,500.94	10,044,738.05		43,847,499.56						58,821,738.55
	ACADEMIC SUPPORT		612,017.77	2,283,072.07		60,583,774.55	11,940,240.24					75,419,104.63
	STUDENT LOANS AND SERVICES		14,197,831.61	2,362,136.09	17,421,324.23		43,962,358.08					77,933,650.01
	SCHOLARSHIPS AND FELLOWSHIPS		8,769.88	4,482,804.27		53,757,199.70						58,248,773.85
	PUBLIC SERVICE		29,693,600.44	545,833.36								30,239,433.80
	AUXILIARY ENTERPRISES		3,056,879.10	795,941.22								3,852,820.32
	CAPITAL		640,906.00	484,971.48		7,192,537.54	9,411,689.97	4,208,389.47				21,938,494.47
	INSTITUTIONAL SUPPORT			41,678,840.35		156,130.27	7,924,816.41					49,759,787.03
	OTHER			43,273.00		52,101,374.05						52,144,647.05
RESTRICTED FOR EXPENDABLE PURPOSES		-	53,722,851.99	285,522,746.34	17,421,324.23	217,780,274.01	73,229,104.70	4,208,389.47	-	-	-	651,884,690.74
UNRESTRICTED		157,146,111.45	1,892,427,862.28	(6,946,388.41)	(325,585.99)	70,781,144.97	2,052,054,928.46	3,421,321.48	40,220,077.14	(2,681,802,798.53)	-	1,526,976,672.85
TOTAL NET POSITION		157,146,111.45	1,946,190,714.27	278,576,357.92	17,095,738.24	337,773,963.87	2,125,284,033.16	7,629,710.95	2,192,476,905.57	(2,681,802,798.53)	-	4,380,330,736.90

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2024

Consolidated

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024	
OPERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION SCHOLARSHIP ALLOWANCE	1,378,373,927.23	87,781,878.50								(2,739,908.86)	1,463,415,896.87		1,463,415,896.87	
	STUDENT TUITION, NET (PLEGGED REVENUES OF \$1,203,627,143)		1,378,373,927.23	87,781,878.50	-	-	-	-	-	-	(259,788,754.25)	(2,739,908.86)	1,203,627,142.62	-	1,203,627,142.62	
	STUDENT FEES, NET	STUDENT FEES SCHOLARSHIP ALLOWANCE	36,243,987.77	78,223,851.84								0.00	(110,433.34)	114,357,406.27		114,357,406.27
	STUDENT FEES, NET (PLEGGED REVENUES OF \$18,287,851)		36,243,987.77	78,223,851.84	-	-	-	-	-	-	(22,918,152.15)	(110,433.34)	91,439,254.12	-	91,439,254.12	
	FEE-FOR-SERVICE CONTRACTS		212,974,746.99										212,974,746.99		212,974,746.99	
	FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$284,471,956)				1,123,062,867.11								1,123,062,867.11		1,123,062,867.11	
	STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$23,886,963)		33,565.55	13,825.00	114,839,410.93							(1,328,619.95)	113,558,181.53		113,558,181.53	
	NONGOVERNMENTAL GRANTS AND CONTRACTS		11.19		232,869,031.99								232,869,043.18		232,869,043.18	
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		3,689.90	298,592,006.47	242,300.00							(325,597.87)	298,512,398.50		298,512,398.50	
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES SCHOLARSHIP ALLOWANCE		389,264,551.89								(3,538,586.54)	(3,327,911.14)	382,398,054.21		382,398,054.21
	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$14,853,119)		-	389,264,551.89	-	-	-	-	-	-	-	(11,070,067.94)	(11,070,067.94)			
	HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$53,865,071)		1,609,605.42		1,636,031,287.25							(14,608,654.48)	(3,327,911.14)	371,327,986.27	-	371,327,986.27
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES INTERDEPARTMENTAL REVENUES OTHER INTERNAL REVENUES			569,183,758.45 80,467,088.59 56,243,692.00	58,384.92							24,477,272.00 (119,509,866.11)	593,661,030.45 41,622.18	(569,571,472.70)	1,632,325,442.20 24,089,557.75 41,622.18
	INTERNAL REVENUES		95,269,706.78	649,650,847.04	58,384.92	-	-	-	-	-	-	-	(95,032,594.11)	649,946,344.63	(625,815,164.70)	24,131,179.93
	OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING RENTAL INCOME OPERATING - GASB 87 MISCELLANEOUS OPERATING REVENUES	5,710,355.00		7,567.80									5,710,355.00		5,710,355.00
			43,144,062.26	98,958,985.36	45,622,345.85	483,966.88	891,984.20				(37,178.19)	4,520,719.31	(50,370,050.96)	137,355,017.74		137,355,017.74
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$6,295,932)		48,854,417.26	98,966,553.16	45,622,345.85	483,966.88	891,984.20	-	(431,321.27)	3,538,586.54	(431,321.27)	3,538,586.54	(50,370,050.96)	147,556,481.66	-	147,556,481.66
	TOTAL OPERATING REVENUES		1,773,363,658.09	3,238,524,801.15	1,516,694,340.80	483,966.88	891,984.20	-	(431,321.27)	3,538,586.54	(431,321.27)	(293,776,974.34)	(158,550,566.70)	6,077,199,888.81	(625,815,164.70)	5,451,384,724.11
	OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION RESEARCH PUBLIC SERVICE ACADEMIC SUPPORT STUDENT SERVICES INSTITUTIONAL SUPPORT OPERATION AND MAINTENANCE OF PLANT STUDENT AID	889,717,133.72 14,492,736.72 1,291,136.18 242,297,523.70 90,466,229.92 278,163,799.55 175,552,126.67 140,124,624.56	240,685,487.37 5,255,370.34 170,221,051.55 42,103,594.95 87,083,161.31 68,673,371.68 52,778,387.01 13,171,832.83	316,553,153.21 949,298,373.21 60,194,438.73 10,077,653.69 5,414,472.75 52,128,699.42 1,118,275.71 182,457,124.78			397,170.78					1,437,419,240.55		1,437,419,240.55
								47,645.06	0.00			14,551,945.54	(8,623,289.56)	975,372,307.03		975,372,307.03
									1,251.43			1,918,697.86	(24,328,862.76)	209,297,712.99		209,297,712.99
								973,841.00	35,499.82			(8,943,105.18)	287,308,141.87		287,308,141.87	
									0.00			1,425,956.44	(4,128,884.05)	180,892,335.73		180,892,335.73
								617,199.65		(3,999,240.44)	1,945,221.43	(23,634,208.61)	373,894,842.68	(56,243,692.00)	317,651,150.68	
								25.00	(1,038,434.05)	(4,860,876.27)	(50,706,182.79)		172,843,321.28	(9,623,054.96)	163,220,266.32	
								680,883.40			(298,209,915.48)	318.00	38,224,868.09		38,224,868.09	
EDUCATION AND GENERAL			1,832,105,311.02	679,972,257.04	1,577,242,191.50	631,399.36	2,051,895.18	701,620.96	-	(5,037,674.49)	(255,698,668.14)	(156,715,562.21)	3,675,252,770.22	(65,866,746.96)	3,609,386,023.26	
DEPRECIATION AND AMORTIZATION		DEPRECIATION RTU ASSET AMORTIZATION EXPENSE									244,544,951.64		244,544,951.64		244,544,951.64	
											34,693,864.14		34,693,864.14		34,693,864.14	
DEPRECIATION AND AMORTIZATION			-	-	-	-	-	-	-	(5,037,674.49)	-	-	279,238,815.78	-	279,238,815.78	
AUXILIARY ENTERPRISES		PROGRAM EXPENSES INTERNAL SERVICE CENTER EXPENSES	102,723.44	325,362,900.93 580,179,649.63	9,349,870.14 26,796.85				4,696.42			6,015,361.73	(8,983,740.38)	331,847,115.86		331,847,115.86
												(10,795,739.32)	156,069.12	569,571,472.70	(569,571,472.70)	-
AUXILIARY ENTERPRISES			102,723.44	905,542,550.56	9,376,666.99	-	-	-	4,696.42	-	-	(4,780,377.59)	(8,827,671.26)	901,418,588.56	(569,571,472.70)	331,847,115.86
HEALTH SERVICES OPERATING EXPENSES			1,992,887.42	1,566,133,110.73	8,437,399.65							49,524,951.55	(79,926,424.13)	1,546,161,925.22		1,546,161,925.22
OTHER OPERATING EXPENSES			17,010.86	19,146.24				1,491,184.50				0.00	0.00	1,527,341.60		1,527,341.60
TOTAL OPERATING EXPENSES		1,834,217,932.74	3,151,667,064.57	1,595,056,258.14	631,399.36	3,543,079.68	706,317.38	-	274,201,141.29	(210,954,094.18)	(245,469,657.60)	6,403,599,441.38	(635,438,219.66)	5,768,161,221.72		
OPERATING, NET		(60,854,274.65)	86,857,736.58	(78,361,917.34)	(147,432.48)	(3,543,079.68)	185,666.82	-	(274,632,462.56)	(82,822,880.16)	86,919,090.90	(326,399,552.57)	9,623,054.96	(316,776,497.61)		

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024	
NONOPERATING																
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT				61,581,190.30								61,581,190.30		61,581,190.30	
	STATE APPROPRIATIONS		25,028,944.95										25,028,944.95		25,028,944.95	
	STATE SUPPORT FOR PENSION										1,540,851.25		1,540,851.25		1,540,851.25	
	COVID AID				0.15								0.15		0.15	
	GIFTS			6,727,977.00	352,991,989.99		224,465.56					(86,269,334.00)	273,675,098.55		273,675,098.55	
	INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)	83,876,793.74	129,118,759.78	9,961,350.06	959,773.54	30,246,820.52	155,776,870.24	2,514,444.05	5,902,666.59			(1,804,242.60)	416,553,235.92		416,553,235.92
		INVESTMENT EXPENSE	(540.00)	(9,786,393.36)	(81,702.76)		(2,466,719.20)		(2,628.89)					(12,337,984.21)		(12,337,984.21)
	INVESTMENT INCOME (LOSS), NET		83,876,253.74	119,332,366.42	9,879,647.30	959,773.54	27,780,101.32	155,776,870.24	2,511,815.16	(5,902.667)	-	(1,804,242.60)	404,215,251.71	-	404,215,251.71	
	GAIN (LOSS) ON DISPOSAL OF ASSETS		77,751.22	483,155.50	298,153.72			296,545.08		617,720.74				1,773,326.26		1,773,326.26
	INTEREST ON CAPITAL ASSET RELATED DEBT		(7,304.82)	(16,078.58)	(692.79)			(42,933.27)	(54,930,658.36)	(191,327.67)				(55,188,995.49)		(55,188,995.49)
	BOND ISSUANCE COSTS							15,676.97	(774,142.54)	(689,401.74)				(1,447,867.31)		(1,447,867.31)
	OTHER NONOPERATING REVENUES, NET	OTHER NONOPERATING REVENUES	(2,146,962.50)	20,161,577.13				5,435,183.17					1,804,242.60	25,254,040.40		25,254,040.40
		RENTAL INCOME NONOPERATING - GASB 87	2,178,279.95	131,315.07							1,737,045.68		1,467,804.91	5,514,445.61		5,514,445.61
		INTEREST INCOME - GASB 87									1,584,327.06			1,584,327.06		1,584,327.06
		OTHER NONOPERATING EXPENSES			(10,977.74)	12,840.15								1,862.41		1,862.41
	OTHER NONOPERATING REVENUES, NET (PLEDGED REVENUES OF \$456,284)		31,317.45	20,292,892.20	(10,977.74)	12,840.15	-	5,435,183.17	-	3,321,372.74	-	3,272,047.51	32,354,675.48	-	32,354,675.48	
	TOTAL NONOPERATING REVENUES, NET		109,006,962.54	146,820,312.54	424,739,310.93	972,613.69	28,004,566.88	161,481,342.19	(53,192,985.74)	8,961,030.66	1,540,851.25	(84,801,529.09)	743,532,475.85	-	743,532,475.85	
OTHER																
OTHER REVENUES	CAPITAL STUDENT FEE, NET	CAPITAL STUDENT FEE	(5.00)	11,080,496.78									11,080,491.78		11,080,491.78	
		SCHOLARSHIP ALLOWANCE, CAPITAL FEE								(2,947,185.44)			(2,947,185.44)		(2,947,185.44)	
	CAPITAL STUDENT FEE, NET (PLEDGED REVENUES OF \$8,133,306)		(5.00)	11,080,496.78	-	-	-	-	-	-	(2,947,185.44)	-	8,133,306.34	-	8,133,306.34	
	CAPITAL APPROPRIATIONS						72,538.08	40,949,814.40					41,022,352.48		41,022,352.48	
	CAPITAL GRANTS AND GIFTS				2,438,925.52		500.00	8,633,942.43		1,882,934.83			12,956,302.78		12,956,302.78	
	ADDITIONS TO (TRANSFERS OF) PERMANENT ENDOWMENTS						14,216.05						14,216.05		14,216.05	
TOTAL OTHER REVENUES		(5.00)	11,080,496.78	2,438,925.52	-	87,254.13	49,583,756.83	-	1,882,934.83	(2,947,185.44)	-	62,126,177.65	-	62,126,177.65		
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS		245,204,112.40	63,489,940.37	(308,694,052.77)								-		-	
	MANDATORY TRANSFERS		(27,230,758.79)	(104,565,916.58)	(657,143.00)			(312,169.56)	132,765,987.93				-		-	
	VOLUNTARY TRANSFERS		(167,206,643.26)	(22,445,285.25)	10,628,911.18	391,926.27	(15,130,196.67)	188,752,919.40	3,881,314.15	1,127,054.18			-		-	
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(27,137,905.83)	(10,893,694.39)	(37,456,409.88)			(212,492,125.37)	297,543,803.06	297,543,803.06	59,387.37		9,623,054.96	(9,623,054.96)	-	
	FINANCING ACTIVITY		(5,731,683.47)	(3,015,979.52)	(811,968.69)			5,677,611.87	(78,353,556.76)	98,111,911.35	(13,699,385.60)	(2,176,949.18)	-		-	
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		17,897,121.05	(77,430,935.37)	(336,990,663.16)	391,926.27	(15,130,196.67)	(18,373,763.66)	58,293,745.32	396,782,768.59	13,699,386	(2,117,561.81)	9,623,054.96	(9,623,054.96)	-	
CHANGE IN NET POSITION		66,049,803.94	167,327,610.53	11,825,655.95	1,217,107.48	9,418,544.66	192,877,002.18	5,100,759.58	132,994,271.52	(97,928,599.95)	-	(488,882,155.89)	-	488,882,155.89		
NET POSITION																
NET POSITION BEGINNING		91,096,307.51	1,778,823,103.73	266,750,701.98	15,878,630.76	328,355,419.21	1,932,407,030.98	2,528,951.37	2,059,482,634.05	(2,583,874,198.58)	-	3,891,448,581.01	-	3,891,448,581.01		
NET POSITION END		157,146,111.45	1,946,150,714.26	278,576,357.93	17,095,738.24	337,773,963.87	2,125,284,033.16	7,629,710.95	2,192,476,905.57	(2,681,802,798.53)	-	4,380,330,736.90	-	4,380,330,736.90		



STATEMENT OF NET POSITION
June 30, 2024
Auxiliary and Self-Funded Activities
Consolidated

PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
PAC -- AUX CHILD CARE
PAU -- 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 CNF
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 PRAC PLAN-UIP

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

SNF LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POK	PON	POO	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2024	
ASSETS																																
CASH AND INVESTMENTS	CASH ON HAND	28,556,505.14	18,200.00	25,000.00		4,500.00	3,600.00	900.00	10,770.00	12,750.00	25,450.00	1,417.00		173,184.46		200.00			(71,053.66)			400.00				404,132,933.00	700.00				432,885,455.93	
	INVESTMENTS, CURRENT	665,604,743.493	15,171,622.79	3,333,823.77	22,831.81	2,964,259.97	7,515,323.29	7,398,088.50	8,974,084.60	12,544,079.32	676,748.50	43,307,394.16	5,317,148.42	2,553,712.10	2,339,576.17	221,749.51	6,104,050.05	2,892,292.39	11,564,052.65	6,242,657.37	259,763.32	1,273,367.83	1,861,867.57	38,134,072.02	1,444,336.00	48,903,902.00	30,961,245.60	2,372.28	702,677.66	1,603,120.42	630,305,944.04	
	INVESTMENTS, NONCURRENT	61,633,507.94												7,261,994.20					49,273,811.21						(8,485,774.43)		445,634,912.00	716,544.00				556,034,994.92
CASH AND INVESTMENTS		655,794,756.57	15,189,822.79	3,258,823.77	22,831.81	2,968,759.97	7,518,923.29	7,398,988.50	8,984,054.60	12,556,829.32	702,198.50	43,308,811.16	5,317,148.42	9,989,890.75	2,339,576.17	221,948.51	6,104,050.05	2,892,292.39	60,767,310.20	6,242,657.37	259,763.32	1,273,757.83	1,861,867.57	29,648,797.59	1,444,336.00	898,671,747.00	31,678,489.60	2,372.28	702,677.66	1,603,120.42	1,819,326,394.89	
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	54,539,142.197	6,330,294.53	2,427,024.60	10,837.71	227,054.57	7,730,530.15	3,668,633.17	507,751.98	1,646,065.07	389,990.86	8,317,969.50	904,462.08	2,640,770.81	2,510,621.96	753,224.46		39,111.95	2,207,818.49	2,231,542.00	5,512,257.33	140,875.16	723,017.94		104,846.13	261,139,229.00	25,356,551.69	38,622.17		390,088,245.51		
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,147,373.24)	(20,547.42)	(31,877.80)		(113,445.47)	(2,796,521.58)	(664,319.92)	(139,477.49)	(581,104.89)	(56,443.95)	(1,320,071.29)	(55,716.94)	(743,334.60)		(148,254.85)						(15,958.90)			(95,696.76)	(25,704,694.00)	(4,295,260.11)				(42,030,488.61)	
	ACCOUNTS RECEIVABLE	48,391,768.96	6,309,747.11	2,395,146.80	10,837.71	113,609.10	4,933,608.57	3,094,313.25	368,274.49	1,064,960.18	333,547.51	6,997,898.21	848,745.14	1,897,436.21	2,510,621.96	604,969.61	-	39,111.95	2,207,818.49	2,231,542.00	5,512,257.33	124,916.26	723,017.94	-	9,149.37	235,434,535.00	21,061,291.58	-	38,622.17	-	347,167,746.90	
	ACCOUNTS RECEIVABLE, NONCURRENT	8,037,868.57																														8,037,868.57
	LOANS RECEIVABLE, NONCURRENT	13,718,623.00																														13,718,623.00
LOANS RECEIVABLE		21,756,491.57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,756,491.57
ACCOUNTS AND LOANS RECEIVABLE		70,146,260.53	6,309,747.11	2,395,146.80	10,837.71	113,609.10	4,933,608.57	3,094,313.25	368,274.49	1,064,960.18	333,547.51	6,997,898.21	848,745.14	1,897,436.21	2,510,621.96	604,969.61		39,111.95	2,207,818.49	2,231,542.00	5,512,257.33	124,916.26	723,017.94	-	9,149.37	235,434,535.00	21,061,291.58	-	38,622.17	-	348,924,238.47	
INVENTORIES	OTHER ASSETS, CURRENT	965,481.53		5,230,571.36			880,429.25		318,304.06			11,148.92						682,522.42		297,878.78		45,697.75		-	-	-	-	-	-	-	-	368,924,338.47
	OTHER ASSETS, NONCURRENT	1,357,066.53	2,663,137.98				18,503.94			133,540.04		70,579.27	66,181.84	71,511.22	224,842.85	151,018.93			4,365,936.48	2,607.49		8,000.00			187,631.99	763,947.00	10,928.43				10,095,435.99	
OTHER ASSETS		187,049.32																								11,557,419.00						11,746,968.32
TOTAL ASSETS		1,544,117.85	2,663,137.98	-	-	-	18,503.94	-	70,579.27	66,181.84	71,511.22	227,342.85	151,018.93	-	-	-	-	-	4,365,936.48	2,607.49		8,000.00		-	187,631.99	12,321,366.00	10,928.43				21,842,404.31	
TOTAL ASSETS		728,072,616.49	24,162,707.88	8,884,541.93	33,669.52	3,100,873.01	13,566,500.15	11,321,805.81	9,423,708.36	13,687,971.33	1,118,406.15	50,534,052.22	6,316,912.49	11,886,326.96	4,859,198.13	826,919.12	6,786,572.97	2,931,404.34	67,341,065.17	8,764,485.64	5,772,020.65	1,452,371.84	2,584,875.51	29,648,797.59	1,641,117.36	1,146,456,207.00	65,811,560.49	2,372.28	741,299.83	1,603,120.42	2,229,324,480.62	
LIABILITIES																																
ACCOUNTS PAYABLE		45,339,284.79	7,867,143.38	1,375,816.39	1,219.66	401,489.52	2,312,991.54	5,826,748.12	134,083.66	364,565.32	235,984.32	651,745.01	1,086,339.27	236,222.09	214,100.37	19,057.72	1,567,073.77	17,438.19	2,083,818.13	(822,256.31)	-	141,058.62	-	574,425.16	95,493.89	22,991,572.00	1,762,071.68	2,372.28	121,299.61	231,697.59	96,277,878.18	
	ACCRUED EXPENSES	20,440,092.66	849,124.72	47,885.83	3,039.99	188,863.81	203,195.15	13,369.26	23,989.67	183,915.62	87,256.79	226,787.20	24,546.64	243,541.91	45,789.21	6,947.22	4,455.90	1,899.59	(333,279.72)	(2,755.79)	-	76,057.46	-	3,256.82	7,514.39	56,294,990.00	18,096.21				78,673,597.45	
FUND LIABILITY		10,728,671.41																														10,728,671.41
	UNEARNED REVENUE	3,104,501.54	23,210,304.54	186,522.10	11,080.00	254,526.60	1,390,117.35	355,915.16	136,760.16	1,065,824.90	468,965.79	9,413,693.89	1,458,800.00	318,196.42	3,927,750.46	11,945.05												-	-	978.50		46,057,354.90
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	67,343.99																														67,343.99
	UNEARNED REVENUE, NONCURRENT	3,171,845.53	23,210,304.54	186,522.10	11,080.00	254,526.60	1,390,117.35	355,915.16	136,760.16	1,065,824.90	468,965.79	9,413,693.89	1,458,800.00	318,196.42	3,927,750.46	11,945.05	-	-	-	-	-	740,406.44	-	-	-	-	-	-	-	978.50	46,124,698.89	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	1,027,836.04	2,054,898.73			3,942,096.37		4,495.00		8,185.00		321,296.61										36,969.13		58.07							76,870.73	
	OTHER LIABILITIES, CURRENT	5,286,944.16							2,471,089.88																							21,445,989.81
	OTHER LIABILITIES, NONCURRENT	2,345,724.00																														22,450,930.94
OTHER LIABILITIES		8,659,504.20	2,054,898.73	-	-	-	3,942,096.37	2,471,089.88	4,495.00	8,185.00	-	321,296.61		-	-	-	-	-	-	-	-	36,969.13	-	58.07				-	-	-	76,870.73	
TOTAL LIABILITIES		88,343,398.58	33,791,471.37	1,610,024.32	15,339.65	844,588.93	7,848,490.21	8,467,122.42	288,928.49	1,622,499.94	792,206.90	10,607,523.71	2,569,684.91	797,960.42	4,187,610.04	37,949.99	1,571,529.27	19,328.78	34,575,462.86	835,012.10	-	984,491.64	-	577,739.25	103,008.28	79,386,962.00	3,743,472.15	2,372.28	134,075.14	312,312.82	283,173,766.36	
NET POSITION		639,729,217.90	(8,618,763.49)	7,274,517.61	18,329.87	2,255,964.09	5,718,009.94	2,854,083.39	9,124,779.87	12,065,489.49	326,199.25	39,926,529.51	3,747,237.58	11,086,365.54	662,588.09	788,969.13	5,215,043.70	2,912,075.56	32,782,602.31	7,939,473.54	5,772,020.65	457,880.20	2,584,875.51	29,071,059.34	1,538,109.08	1,067,169,245.00	63,068,088.34	-	607,224.69	1,299,807.60	1,946,159,714.27	



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2024
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
PAJ -- AUX STU GOVT OP
PAU -- AUX STU UNION
PAV -- EDUC CONT ED

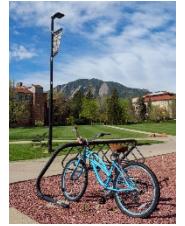
PEE -- EDUC INTER ED
PEG -- EDUC GME
POG -- OTHER CONF
POH -- OTHER DENTSTRY
POI -- UTILITIES SERV

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 INS SERV
POR -- AUX TECH TRANS
POT -- OTHER TELECOM
POU -- OTHER PRACT PLAN-UP

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

OPERATING		BRIEF 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 2024
OPERATING REVENUES	STUDENT TUTORIAL, NET	12,151,461.31									4,552.50					73,444,277.77		2,173,060.36															87,761,875.50
	STUDENT FEES, NET	180,869.27	4,500,389.40			6,299,745.00		25,095,387.85	2,553,431.22	30,763,528.76	7,908,537.50					631,246.72		169,558.00															76,223,851.84
	FEDERAL GRANTS AND CONTRACTS	13,825.00																															
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	38,728,814.07				2,883,254.32	47.64	11,182,763.36	469,020.25	1,106,418.27	5,373,102.59	7,446,335.91	116,803,183.23	1,354,536.12	697.05		3,508,365.12															208,020,098.47	
	AUXILIARY ENTERPRISES, NET	3,346,716.40	100,852,894.13	31,954,351.87	(1,032,884.94)	3,006,023.95	197,526,939.77	94,306.96	24,251,901.46	1,376,234.86	540,435.95	80,753.00				733,444.72		2,570,889.78		2,695,189.41												389,264,451.89	
	HEALTH SERVICES OPERATING REVENUES	15,726,350.53																															
	INTERNAL REVENUES	475,423.00																															
	INTERNAL SERVICE CENTER REVENUES																																
	INTERDEPARTMENTAL REVENUES	46,346,800.41	7,814,524.57	51.00		415,515.78	80,196.00	51,161.63	260.00	181,959.83	1,148,501.17	416,857.25	59,640.00	1,078,947.74	181,796.73	2,616.00		65,275.00		21,104,228.84	8,020,887.00												
	INTERNAL REVENUES	521,672,118.00	7,814,524.57	(51.00)	-	415,515.78	80,196.00	51,161.63	260.00	181,959.83	1,148,501.17	416,857.25	59,640.00	1,078,947.74	181,796.73	2,616.00	-	-	-	65,275.00	21,104,228.84	8,020,887.00	-	-									
	OTHER OPERATING REVENUES	7,587.80																															
	RENTAL INCOME OPERATING - GASH BY	72,476,381.58	19,882.93	78,760.02		195,057.01		2,130.90	4,340.00	97,819.07	338,081.11	1,967,973.93		1,444,050.58	1,480.00																		
	MISCELLANEOUS OPERATING REVENUES																																
	OTHER OPERATING REVENUES	72,485,959.38	19,882.93	78,760.02	-	195,057.01	-	2,130.90	4,340.00	97,819.07	338,081.11	1,967,973.93	-	1,444,050.58	1,480.00	-	-	(5,937.00)	3,935,688.63	14,347,088.00	-	485,310.77	442,337.38	-	1,478,983.26	1,081,162.01	-	294,038.96	6,238.49	98,986,953.16			
	TOTAL OPERATING REVENUES	864,317,875.84	113,187,891.63	32,033,192.89	1,032,884.94	12,898,638.06	197,687,183.41	36,435,772.70	26,869,982.68	32,963,096.27	11,691,384.00	82,847,939.38	7,985,975.91	134,286,889.07	1,538,808.28	2,893,503.06	37,872,186.37	4,807,713.12	20,943,735.81	23,267,959.00	112,018.56	7,755,172.15	9,982,428.17	2,281,239.62	1,577,983.26	12,179,864.71	1,695,600,389.00	321,889.59	15,953,448.21	16,427,884.23	3,239,524,881.15		
OPERATING EXPENSES	EDUCATION AND GENERAL	63,744,375.00																															
	INSTRUCTION	5,295,370.34																															
	RESEARCH	26,138,188.82																															
	PUBLIC SERVICE	41,833,737.26																															
	ACADEMIC SUPPORT	15,880,813.38																															
	STUDENT SERVICES	40,324,770.52																															
	INSTITUTIONAL SUPPORT	24,885,787.22																															
	OPERATION AND MAINTENANCE OF PLANT	1,543,159.61	9,483,357.81	25,235.00		195,555.50	31,371.82	22,299.00		1,762,464.28	16,994.50	1,086,632.45	578,117.30																				
	STUDENT AID	223,051,531.50	9,483,357.81	25,235.00	-	11,096,486.16	927,828.75	23,416,915.74	22,299.00	20,960,960.25	51,907,764.09	6,287,856.67	124,437,811.43	2,827,558.54	495.41	-	2,565,449.00	19,460,662.63	-	-	-	1,574,876.85	2,100,468.12	9,387,604.92	-	-	120,815,868.48	-	-	25,396,772.08	485,372,207.04		
	AUXILIARY ENTERPRISES	1,880,345.73	106,626,564.39	29,622,371.11	1,374,289.74	3,872,317.13	125,279,046.22	10,014,438.02	14,571,849.40	1,261,819.60	5,655,687.92																						
	INTERNAL SERVICE CENTER EXPENSES	503,272,502.35																															
	AUXILIARY ENTERPRISES	507,352,466.03	106,626,564.39	29,622,371.11	1,374,289.74	3,872,317.13	125,279,046.22	10,014,438.02	14,571,849.40	1,261,819.60	5,655,687.92																						
	HEALTH SERVICES OPERATING EXPENSES	13,884,289.63																															
	OTHER OPERATING EXPENSES	19,164.24																															
	TOTAL OPERATING EXPENSES	744,307,372.42	116,111,922.20	29,647,696.11	1,374,289.74	15,566,883.39	126,266,974.97	33,430,481.76	14,594,148.48	22,552,782.00	16,011,338.17	51,907,764.09	6,287,856.67	124,437,811.43	2,876,282.24	3,942,437.30	27,287,894.06	2,565,449.41	30,857,293.29	15,081,873.77	112,018.56	6,288,721.52	9,296,885.64	2,218,738.88	9,387,604.92	11,439,792.40	1,543,867,164.90	126,826,581.94	103,455.75	15,884,202.83	36,608,851.64	3,197,887,968.87	
OPERATING, NET	(7,889,497.48)	(2,924,031.17)	2,385,586.78	(341,404.80)	(2,768,175.33)	71,408,208.44	3,005,328.94	12,215,834.28	10,365,313.87	(4,979,454.17)	30,748,164.89	1,218,117.34	(150,311.70)	(1,437,476.96)	(346,934.16)	18,584,192.21	1,502,863.17	(5,813,557.48)	7,286,885.23	-	1,456,458.63	683,544.13	62,491.74	(7,728,621.60)	739,872.31	61,933,215.01	(8,612,239.31)	218,442.64	49,246.38	(28,173,647.41)	81,487,738.58		
NONOPERATING	OTHER REVENUES																																
	NET INVESTMENT INCOME (LOSS), NET	84,276,188.40																															
	INVESTMENT INCOME (LOSS)	(5,704,087.26)																															
	INVESTMENT EXPENSE	74,572,181.14																															
	LOAN LOSS ON DISPOSAL OF ASSETS	48,304.67																															
	INTEREST ON CAPITAL ASSET RELATED DEBT																																
	OTHER NONOPERATING REVENUES, NET	11,172,367.78	4,436,008.22	2,560.17		0.00	74,022.60		259,224.08	10,557.16	6,747.52	(238,009.57)																					
	RENTAL INCOME NONOPERATING - GASH BY	151,265.67																															
	OTHER NONOPERATING REVENUES, NET	11,323,633.45	4,436,008.22	(2,560.17)	-	-	74,022.60	-	259,224.08	10,557.16	6,747.52	(238,009.57)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	TOTAL NONOPERATING REVENUES, NET	86,324,276.85	4,436,008.22	(4,479.65)	-	4,399.79	93,362.63	1,792.17	382,022.86	16,381.64	7,945.75	(238,724.54)	117.74	478,466.06	-	3,709.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
OTHER	CAPITAL STUDENT FEE, NET										7,428,841.24																						
	INDIRECT COST RECOVERY TRANSFERS	63,480,983.37																															
	MANDATORY TRANSFERS	(1,678,916.65)	(14,079,643.66)			(2,271,551.77)	(38,402,111.99)	(230,007.89)	(5,895,695.82)	(4,290,599.75)	(4,126,170.66)																						
	UNVOLUNTARY TRANSFERS	530,189.05	22,889,754.07	(2,526,334.71)	(337,679.11)	1,862,638.85	(35,722,180.42)	(3,062,225.91)	(4,263,305.12)	(10,588,918.35)	(891,502.04)	(28,430,268.77)	(338,764.82)	(16,702,244.42)	1,671,825.19	100,876.16	(5,209,685.65)	41,617.07	940,235.10	(1,875,392.16)		348.63	(837,388.20)	47,789.70	3,366,542.01	(1,008,389.68)							
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(87,763,584.97)	(678,862.96)	(59,389.79)		(60,896.38)	(484,432.62)	(12,128.93)	(554,963.32)	(81,438.08)	(16,530.91)	(142,104.74)																					
	FINANCING ACTIVITY	(1,088,772.84)	(1,857.36)			(38,189.88)	(18,597.04)																										
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	58,476,093.38	8,411,698.71	(2,585,824.43)	337,679.11	(338,823.08)	(71,897,422.18)	(3,364,362.78)	(19,313,728.00)	(15,453,874.82)	(5,078,130.18)	(38,522,738.78)	(338,764.82)	(16,705,317.89)	1,671,825.19	87,819.81	(9,796,517.87)	41,617.07	940,235.10	(3,096,331.61)	-	348.63	(849,388.20)	47,789.70	3,361,711.91	(1,008,389.68)							
	CHANGE IN NET POSITION	64,910,674.64	9,304,291.82	(19,658.88)	(3,723.69)	(1,859,88																											



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

STATEMENT OF NET POSITION
June 30, 2024
Boulder

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 2024
ASSETS											
CASH AND INVESTMENTS	CASH ON HAND	42,000.00	104,097.00	86,310.00							232,407.00
	INVESTMENTS, CURRENT	37,316,255.84	145,877,463.90	37,585,746.26	4,792,862.33	1,055,205,120.68		142,205,187.95	0.03	324,485.07	1,423,307,122.06
CASH AND INVESTMENTS		37,358,255.84	145,981,560.90	37,672,056.26	4,792,862.33	1,055,205,120.68	-	142,205,187.95	0.03	324,485.07	1,423,539,529.06
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	29,402,054.95	34,257,304.83	108,010,768.40	64,038.03	25,612,241.43		317,248.70	66,063.99	(908,515.63)	196,821,204.70
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			4,756,503.09							4,756,503.09
	ACCOUNTS RECEIVABLE, NONCURRENT			1,532,350.09							1,532,350.09
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,730,884.71)	(6,299,003.02)								(13,029,887.73)
	ACCOUNTS RECEIVABLE	22,671,170.24	27,958,301.81	114,299,621.58	64,038.03	25,612,241.43	-	317,248.70	66,063.99	(908,515.63)	190,080,170.15
	LEASE RECEIVABLE, CURRENT							3,090,215.47			3,090,215.47
	LEASE RECEIVABLE, NONCURRENT							13,084,250.21	(41,266.24)		13,042,983.97
	LEASE RECEIVABLE	-	-	-	-	-	-	16,174,465.68	(41,266.24)	-	16,133,199.44
	LOANS RECEIVABLE, CURRENT				924,961.72						924,961.72
	LOANS RECEIVABLE, NONCURRENT			312,603.11	3,424,966.77						3,737,569.88
	LOANS RECEIVABLE - DPCU, NONCURRENT					10,000,000.00					10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT				(381,135.32)						(381,135.32)
	ALLOWANCES FOR LOANS, NONCURRENT										-
	LOANS RECEIVABLE	-	-	312,603.11	3,968,793.17	10,000,000.00	-	-	-	-	14,281,396.28
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		22,671,170.24	27,958,301.81	114,612,224.69	4,032,831.20	35,612,241.43	-	16,491,714.38	24,797.75	(908,515.63)	220,494,765.87
INVENTORIES		670,415.51	5,224,590.04	-	-	-	-	-	-	-	5,895,005.55
OTHER ASSETS		354,018.61	3,562,435.35	108,786.64	-	3,500,000.00	-	-	-	-	7,525,240.60
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							2,856,930,599.32			2,856,930,599.32
	IMPROVEMENTS OTHER THAN BUILDINGS							189,020,835.46			189,020,835.46
	EQUIPMENT							389,576,945.29			389,576,945.29
	SOFTWARE							3,916,394.93			3,916,394.93
	LIBRARY AND OTHER COLLECTIONS							369,464,396.73			369,464,396.73
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,975,583,649.89)			(1,975,583,649.89)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	1,833,325,521.84	-	-	1,833,325,521.84
	LAND							45,148,547.39			45,148,547.39
	CONSTRUCTION IN PROGRESS							330,319,491.57			330,319,491.57
	COLLECTIONS							16,461,031.81			16,461,031.81
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	391,929,070.77	-	-	391,929,070.77
	RTU LEASED BUILDING							10,950,918.44			10,950,918.44
	RTU EQUIPMENT							1,855,646.80			1,855,646.80
	RTU LEASED SOFTWARE							30,307,540.31			30,307,540.31
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(19,753,825.21)			(19,753,825.21)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	23,360,280.34	-	-	23,360,280.34
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	2,248,614,872.95	-	-	2,248,614,872.95
INTERFUND RECEIVABLES, NET		-	(19,076,667.28)	-	-	-	-	-	-	-	(19,076,667.28)
TOTAL ASSETS		61,053,860.20	163,650,220.81	152,393,067.59	8,825,693.53	1,094,317,362.11	-	2,407,311,775.28	24,797.78	(584,030.56)	3,886,992,746.75
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							18,314,917.72			18,314,917.72
	OTHER POSTEMPLOYMENT BENEFITS RELATED								186,161,259.00		186,161,259.00
	ALTERNATE MEDICARE PAYMENT RELATED								8,032,512.90		8,032,512.90
	DEFERRED OUTFLOWS OTHER							94,800.00			94,800.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	18,409,717.72	194,193,771.90	-	212,603,489.62
TOTAL ASSETS AND DEFERRED OUTFLOWS		61,053,860.20	163,650,220.81	152,393,067.59	8,825,693.53	1,094,317,362.11	-	2,425,721,493.00	194,218,569.68	(584,030.56)	4,099,596,236.37

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 2024
LIABILITIES											
ACCOUNTS PAYABLE		13,102,140.76	24,442,162.37	16,675,561.88	-	30,703,551.05	-	-	-	(584,030.56)	84,339,385.50
ACCOUNTS PAYABLE-DPCU		-	-	68,073.45	-	-	-	-	-	-	68,073.45
ACCRUED EXPENSES		11,606,099.85	3,427,331.28	2,114,890.77	-	-	2,141,277.46	216,934.19	-	-	19,506,533.55
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								6,485,815.36		6,485,815.36
	COMPENSATED ABSENCES, NONCURRENT								94,886,728.72		94,886,728.72
COMPENSATED ABSENCES		-	-	-	-	-	-	-	101,372,544.08	-	101,372,544.08
UNEARNED REVENUE		24,542,978.85	40,305,022.25	109,815,028.04	-	-	-	-	(2,626,630.92)	-	172,036,398.22
LONG-TERM DEBT	LEASE LIABILITY, CURRENT							1,958,331.67			1,958,331.67
	LEASE LIABILITY, NONCURRENT							4,512,844.50			4,512,844.50
	LEASE LIABILITY	-	-	-	-	-	-	6,471,176.17	-	-	6,471,176.17
	SUBSCRIPTION LIABILITY, CURRENT							6,441,699.98			6,441,699.98
	SUBSCRIPTION LIABILITY, NONCURRENT							7,348,040.64			7,348,040.64
	SUBSCRIPTION LIABILITY	-	-	-	-	-	-	13,789,740.62	-	-	13,789,740.62
	NOTES PAYABLE, CURRENT							114,140.84			114,140.84
	NOTES PAYABLE, NONCURRENT							176,542.29			176,542.29
	NOTES PAYABLE	-	-	-	-	-	-	290,683.13	-	-	290,683.13
	BONDS PAYABLE, CURRENT							210,360,403.76			210,360,403.76
	BONDS PAYABLE, NONCURRENT							756,528,370.62			756,528,370.62
	NOTES PAYABLE	-	-	-	-	-	-	966,888,774.38	-	-	966,888,774.38
LONG-TERM DEBT		-	-	-	-	-	-	987,440,374.30	-	-	987,440,374.30
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								8,001,852.71		8,001,852.71
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT								568,643,350.87		568,643,350.87
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	576,645,203.58	-	576,645,203.58
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	39,292,433.63	-	39,292,433.63
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	9,823,293.49	5,430,368.61	914,717.41					(250,000.00)		15,918,379.51
	OTHER LIABILITIES, CURRENT	1,583,534.17	2,571,914.80	(6,067.59)	1,641,422.34	4,259,417.44					10,050,221.16
	OTHER LIABILITIES, NONCURRENT	63,991.15			3,916,262.66			487,000.00			4,467,253.81
OTHER LIABILITIES		11,470,818.81	8,002,283.41	908,649.82	5,557,685.00	4,259,417.44	-	487,000.00	(250,000.00)	-	30,435,854.48
TOTAL LIABILITIES		60,722,038.27	76,176,799.31	129,582,203.96	5,557,685.00	34,962,968.49	2,141,277.46	988,144,308.49	714,433,550.37	(584,030.56)	2,011,136,800.79
DEFERRED INFLOWS											
DEFERRED INFLOWS	LEASE RELATED							16,038,066.06			16,038,066.06
	GAIN ON BOND REFUNDINGS							9,325,992.98			9,325,992.98
	OTHER POSTEMPLOYMENT BENEFITS RELATED								120,421,520.90		120,421,520.90
	ALTERNATE MEDICARE PAYMENT RELATED								12,787,481.77		12,787,481.77
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	25,364,059.04	133,209,002.67	-	158,573,061.71
TOTAL LIABILITIES AND DEFERRED INFLOWS		60,722,038.27	76,176,799.31	129,582,203.96	5,557,685.00	34,962,968.49	2,141,277.46	1,013,508,367.53	847,642,553.04	(584,030.56)	2,169,709,862.50
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								1,379,759,927.21			1,379,759,927.21
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			20,440,581.83							20,440,581.83
	RESEARCH			1,925,195.19							1,925,195.19
	ACADEMIC SUPPORT			948,561.54		11,940,240.24					12,888,801.78
	STUDENT LOANS AND SERVICES		4,942,561.84	891,843.95	3,593,594.52	43,952,358.08					53,380,358.39
	SCHOLARSHIPS AND FELLOWSHIPS		8,769.88	2,042,021.72							2,050,791.60
	PUBLIC SERVICE			417,540.90							417,540.90
	AUXILIARY ENTERPRISES			730,627.96							730,627.96
	CAPITAL		11,282.42	454,083.40		3,133,121.25					3,598,487.07
	INSTITUTIONAL SUPPORT			14,318,861.08							14,318,861.08
	RESTRICTED FOR EXPENDABLE PURPOSES	-	(4,962,614.14)	(42,169,317.57)	(3,593,594.52)	(59,025,719.57)	-	-	-	-	109,751,245.80
UNRESTRICTED		331,821.93	82,510,807.36	(19,358,453.94)	(325,585.99)	1,000,328,674.05	(2,141,277.46)	32,453,198.26	(653,423,983.36)	-	440,375,200.86
TOTAL NET POSITION		331,821.93	87,473,421.50	22,810,863.63	3,268,008.53	1,059,354,393.62	(2,141,277.46)	1,412,213,125.47	(653,423,983.36)	-	1,929,886,373.87

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2024

Boulder

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024	
OPERATING															
OPERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION	940,164,527.33	54,265,270.00							(1,152,579.08)	993,277,218.25		993,277,218.25	
		SCHOLARSHIP ALLOWANCE									(153,428,556.52)	(153,428,556.52)		(153,428,556.52)	
	STUDENT TUITION, NET (PLEDGED REVENUES OF \$839,848,662)		940,164,527.33	54,265,270.00	-	-	-	-	-	(153,428,556.52)	(1,152,579.08)	839,848,661.73	-	839,848,661.73	
	STUDENT FEES, NET	STUDENT FEES	8,860,889.57	50,586,865.74							(21,179.18)	59,426,576.13		59,426,576.13	
		SCHOLARSHIP ALLOWANCE									(11,183,768.50)	(11,183,768.50)		(11,183,768.50)	
	STUDENT FEES, NET (PLEDGED REVENUES OF \$9,648,562)		8,860,889.57	50,586,865.74	-	-	-	-	-	11,183,768.50	21,179.18	48,242,807.63	-	48,242,807.63	
	FEE-FOR-SERVICE CONTRACTS		59,321,349.97									59,321,349.97		59,321,349.97	
	FEDERAL GRANTS AND CONTRACTS (PLEDGED REVENUES OF \$148,074,997)				584,583,214.01							584,583,214.01		584,583,214.01	
	STATE AND LOCAL GRANTS AND CONTRACTS (PLEDGED REVENUES OF \$6,304,832)			13,825.00	29,959,229.08							29,973,054.08		29,973,054.08	
	NONGOVERNMENTAL GRANTS AND CONTRACTS				101,893,121.52							101,893,121.52		101,893,121.52	
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS			39,101,906.48							(141,418.05)	38,960,488.43		38,960,488.43	
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		328,231,081.19							(3,538,586.54)	(366,737.88)	324,325,756.77		324,325,756.77
		SCHOLARSHIP ALLOWANCE									(8,838,257.87)	(8,838,257.87)		(8,838,257.87)	
	AUXILIARY ENTERPRISES, NET (PLEDGED REVENUES OF \$12,619,500)		-	328,231,081.19	-	-	-	-	-	-	(12,376,844.41)	(366,737.88)	315,487,498.90	-	315,487,498.90
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES			407,713,964.93								407,713,964.93	(405,881,062.37)	1,832,902.56
INTERDEPARTMENTAL REVENUES		21,470,207.79	36,992,034.67	5,400.00							(58,426,020.28)	41,622.18		41,622.18	
INTERNAL REVENUES		21,470,207.79	444,705,999.60	5,400.00	-	-	-	-	-	-	(58,426,020.28)	407,755,587.11	(405,881,062.37)	1,874,524.74	
OTHER OPERATING REVENUES	RENTAL INCOME OPERATING - GASB 87								(37,178.19)	4,520,719.31		4,483,541.12		4,483,541.12	
	MISCELLANEOUS OPERATING REVENUES	8,337,985.39	24,236,198.79	56,955.27	218,165.82	106,309.20				(982,132.77)	(845,118.07)	31,128,363.63		31,128,363.63	
OTHER OPERATING REVENUES (PLEDGED REVENUES OF \$1,386,998)		8,337,985.39	24,236,198.79	56,955.27	218,165.82	106,309.20	-	37,178.19	3,538,586.54	(845,118.07)	35,611,904.75		-	71,223,809.50	
TOTAL OPERATING REVENUES			1,038,154,960.05	941,141,146.80	716,497,919.88	218,165.82	106,309.20	-	37,178.19	3,538,586.54	(845,118.07)	35,611,904.75		-	
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	509,227,724.76	56,531,572.38	48,985,359.38		47,645.06				19,115,211.01	(2,772,343.54)	631,135,169.05		631,135,169.05
		RESEARCH	12,185,545.98	292,896.12	502,152,065.62					8,805,841.30	(1,328,619.95)	522,107,729.07		522,107,729.07	
		PUBLIC SERVICE	1,098,031.24	9,762,292.95	6,966,156.86		1,251.43			278,269.79	(982,837.54)	17,123,164.73		17,123,164.73	
		ACADEMIC SUPPORT	131,279,071.76	33,069,962.06	4,683,825.43		35,499.82			4,520,557.50	(427,952.76)	173,160,963.81		173,160,963.81	
		STUDENT SERVICES	53,741,129.14	75,375,546.78	3,626,291.60	534.41				4,049,189.71	(2,514,700.95)	134,277,990.69		134,277,990.69	
		INSTITUTIONAL SUPPORT	91,130,095.36	6,168,543.03	17,711,798.44		486,507.15			2,526,806.35	(650,232.32)	117,373,518.01		117,373,518.01	
		OPERATION AND MAINTENANCE OF PLANT	118,572,955.88	24,784,983.14	1,070,820.14		25.00		50,000.00	779,369.37	(45,343,620.98)	99,914,532.55	(11,238,759.10)	88,675,773.45	
		STUDENT AID	105,118,955.86	11,656,445.81	78,486,906.33					(173,685,744.64)		21,576,563.36		21,576,563.36	
		EDUCATION AND GENERAL	1,022,353,509.98	217,642,242.27	663,683,223.80	534.41	570,928.46	-	50,000.00	(133,610,499.61)	(54,020,308.04)	1,716,669,631.27	(11,238,759.10)	1,705,430,872.17	
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							128,731,538.66			128,731,538.66		128,731,538.66	
		RTU ASSET AMORTIZATION EXPENSE							10,332,144.44			10,332,144.44		10,332,144.44	
	DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	139,063,683.10	-	-	139,063,683.10	-	139,063,683.10	
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		258,202,551.79	8,910,448.04					4,782,953.58	(8,261,364.45)	263,634,588.96		263,634,588.96	
		INTERNAL SERVICE CENTER EXPENSES		405,219,896.39	26,796.85			4,696.42		629,672.71		405,881,062.37	(405,881,062.37)	-	
	AUXILIARY ENTERPRISES		-	663,422,448.18	8,937,244.89	-	-	4,696.42	-	-	5,412,626.29	(8,261,364.45)	669,515,651.33	(405,881,062.37)	263,634,588.96
TOTAL OPERATING EXPENSES			1,022,353,509.98	881,064,690.45	672,620,468.69	534.41	575,624.88	-	139,113,683.10	(128,197,873.32)	(62,281,672.49)	2,525,248,965.70	(417,119,821.47)	2,108,129,144.23	
OPERATING, NET			15,801,450.07	60,076,456.35	43,877,451.19	217,631.41	(469,315.68)	-	(139,150,861.29)	(45,252,709.57)	1,328,619.95	(63,571,277.57)	11,238,759.10	(52,332,518.47)	

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024
NONOPERATING														
NONOPERATING REVENUES (EXPENSES)			FEDERAL PELL GRANT				27,233,173.99					27,233,173.99		27,233,173.99
			GIFTS				90,558,817.44					90,558,817.44		90,558,817.44
			INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)	18,250.66		2,299.69		29,100.65	3,896,362.49		3,946,013.49		3,946,013.49
				INVESTMENT EXPENSE	(540.00)		(1,504.37)		(298.80)			(2,343.17)		(2,343.17)
			INVESTMENT INCOME (LOSS), NET		540.00		16,746.29		2,000.89	-		29,100.65		29,100.65
			GAIN (LOSS) ON DISPOSAL OF ASSETS				483,155.50		136,757.15		-	(3,896,362.49)		(3,896,362.49)
			INTEREST ON CAPITAL ASSET RELATED DEBT								-	(446,608.85)		(446,608.85)
			BOND ISSUANCE COSTS						(26,244,442.91)			(158,728.85)		(158,728.85)
			OTHER NONOPERATING REVENUES, NET						(550,092.77)			(137,598.29)		(137,598.29)
			OTHER NONOPERATING REVENUES		(2,546,148.98)		4,974,044.36	0.15	5,196,630.74			687,691.06		687,691.06
				INTEREST INCOME - GASB 87								7,624,526.27		7,624,526.27
			OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$113,742)		(2,546,148.98)		4,974,044.36	0.15	5,196,630.74	-		440,826.51		440,826.51
											-	8,065,352.78		8,065,352.78
TOTAL NONOPERATING REVENUES, NET			(2,546,688.98)	5,473,946.15	117,793,992.47	-	5,362,488.54	(26,794,535.68)	3,594,253.01	-	-	102,883,455.51	-	102,883,455.51
OTHER														
OTHER REVENUES			CAPITAL APPROPRIATIONS						36,578,209.67			(36,578,209.67)		(36,578,209.67)
			CAPITAL GRANTS AND GIFTS				2,290,521.58		633,942.43		928,484.00	(3,852,948.01)		(3,852,948.01)
TOTAL OTHER REVENUES			-	-	(2,290,521.58)	-	37,212,152.10		928,484.00			40,431,157.68		40,431,157.68
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS			INDIRECT COST RECOVERY TRANSFERS		88,973,745.24	63,408,050.37	(152,381,795.61)					-		-
			MANDATORY TRANSFERS		(10,919,262.95)	(53,690,240.25)			64,609,503.20			-		-
			VOLUNTARY TRANSFERS		(73,727,868.78)	(76,725,657.95)	18,844,046.45	146,852.39	182,418,474.68	(13,993.19)		(1,328,619.95)	49,613,233.65	49,613,233.65
			CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(17,524,523.22)	(3,284,843.49)	(17,447,406.82)		(152,508,136.77)			202,003,669.40		202,003,669.40
			FINANCING ACTIVITY		(19,322.27)	(19,567.34)		(139,706.67)	(37,741,718.43)		51,619,700.31	(13,699,385.60)		11,238,759.10
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS			(13,217,231.98)	(70,312,258.66)	(150,985,155.98)	146,852.39	29,770,631.24	26,853,791.58	253,623,369.71	13,699,385.60	(1,328,619.95)	60,851,992.75	(11,238,759.10)	49,613,233.65
CHANGE IN NET POSITION			37,529.11	(4,761,856.16)	12,976,809.26	364,483.80	71,875,956.20	59,255.90	118,995,245.43	(58,952,095.17)	-	140,595,328.37	-	140,595,328.37
NET POSITION														
NET POSITION BEGINNING			294,292.82	92,235,277.66	9,834,054.37	2,903,524.73	987,478,437.42	(2,200,533.36)	1,293,217,880.04	(594,471,888.19)	-	1,789,291,045.50	-	1,789,291,045.50
NET POSITION END			331,821.93	87,473,421.50	22,810,863.63	3,268,008.53	1,059,354,393.62	(2,141,277.46)	1,412,213,125.47	(653,423,983.36)	-	1,929,886,373.87	-	1,929,886,373.87



STATEMENT OF NET POSITION
June 30, 204
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
POO -- OTHER STU SERV
POT -- OTHER TELECOM

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

SNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2024
ASSETS																				
CASH AND INVESTMENTS	CASH ON HAND	4,810	17,500.00	25,000.00		4,000.00	3,600.00	800.00	9,720.00	12,250.00	25,000.00	1,017.00				400.00				104,097.00
	INVESTMENTS, CURRENT	82,142,621.205	14,979,059.38	3,598,964.26	22,831.81	874,975.83	6,508,326.89	7,338,561.52	3,627,452.03	2,788,510.24	104,720.91	7,464,229.20	5,317,148.42	2,330,506.44	6,104,050.55	687,781.39	382,231.12	2,372.28	1,603,120.42	145,877,463.90
CASH AND INVESTMENTS		82,147,431.21	14,996,559.38	3,623,964.26	22,831.81	878,975.83	6,511,926.89	7,339,361.52	3,637,172.03	2,800,760.24	129,720.91	7,465,246.20	5,317,148.42	2,330,506.44	6,104,050.55	688,181.39	382,231.12	2,372.28	1,603,120.42	145,981,560.90
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	6,562,914.06	6,255,455.80	1,967,965.43	10,837.71	27,150.19	4,919,906.74	3,364,133.71	196,831.17	682,446.01	157,100.31	6,598,868.09	904,462.08	2,510,621.96		98,560.31	51.26			34,257,304.83
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,559,383.83)	(1,437.79)			(11,884.83)	(1,176,746.71)	(566,527.47)	(61,319.56)	(235,304.65)		(630,629.98)	(55,716.94)				(51.26)			(6,299,003.02)
	ACCOUNTS RECEIVABLE	3,003,530.23	6,254,018.01	1,967,965.43	10,837.71	15,265.36	3,743,160.03	2,797,606.24	135,511.61	447,141.36	157,100.31	5,968,238.11	848,745.14	2,510,621.96	-	98,560.31	-	-	-	27,958,301.81
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		3,003,530.23	6,254,018.01	1,967,965.43	10,837.71	15,265.36	3,743,160.03	2,797,606.24	135,511.61	447,141.36	157,100.31	5,968,238.11	848,745.14	2,510,621.96	-	98,560.31	-	-	-	27,958,301.81
INVENTORIES		437,568.288		2,798,105.77	-	-	980,428.25	314,816.39	-	-	11,148.92	-	-	-	682,522.42	-	-	-	-	5,224,590.04
OTHER ASSETS, CURRENT		506,487.98	2,644,802.98	-	-	18,503.94	49,790.04	-	-	16.89	40,712.85	515.34	151,018.93	-	-	8,000.00	142,586.40	-	-	3,562,435.35
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		-	(18,000,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,076,667.28)	(19,076,667.28)
TOTAL ASSETS		86,095,017.70	5,895,380.37	8,390,035.46	33,669.52	912,745.13	11,285,305.21	10,451,784.15	3,772,683.64	3,247,918.49	338,682.99	13,433,999.65	6,316,912.49	4,841,128.40	6,786,572.97	794,741.70	524,817.52	2,372.28	526,453.14	163,650,220.81
LIABILITIES																				
ACCOUNTS PAYABLE		3,423,122.25	7,664,626.31	1,339,085.94	1,219.66	366,375.88	1,953,515.80	5,825,824.12	37,118.78	192,791.14	215,579.74	200,293.69	1,086,339.27	214,003.93	1,567,073.77	33,327.08	87,885.14	2,372.28	231,607.59	24,442,162.37
ACCRUED EXPENSES		1,823,886.97	849,124.72	38,627.68	3,039.99	112,360.89	182,141.43	13,369.26	4,925.27	80,794.01	55,834.50	180,955.80	24,545.64	40,652.81	4,455.50	5,112.50	4,648.31	-	2,856.00	3,427,331.28
UNEARNED REVENUE, CURRENT		1,643,698.10	23,063,257.17	172,533.17	11,080.00	125,086.90	1,390,117.35	156,661.80	-	358,444.89	65,681.23	7,201,828.68	1,458,800.00	3,927,750.46	-	729,104.00	-	-	978.50	40,305,022.25
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	274,502.00	2,054,898.73				3,015,912.15			8,185.00									76,870.73	5,430,368.61
	OTHER LIABILITIES, CURRENT	100,824.92						2,471,089.88												2,571,914.80
OTHER LIABILITIES		375,326.92	2,054,898.73	-	-	-	3,015,912.15	2,471,089.88	-	8,185.00	-	-	-	-	-	-	-	-	76,870.73	8,002,283.41
TOTAL LIABILITIES		7,266,034.24	33,631,906.93	1,550,246.79	15,339.65	603,823.67	6,541,686.73	8,466,945.06	42,044.05	640,215.04	337,095.47	7,583,078.17	2,569,684.91	4,182,407.20	1,571,529.27	767,543.58	92,533.45	2,372.28	312,312.82	76,176,799.31
NET POSITION		78,828,983.46	(27,736,526.56)	6,839,788.67	18,329.87	308,921.46	4,743,618.48	1,984,839.09	3,730,639.59	2,607,703.45	1,587.52	5,850,921.48	3,747,227.58	658,721.20	5,215,043.70	27,198.12	432,284.07	-	214,140.32	87,473,421.50



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2024
Boulder

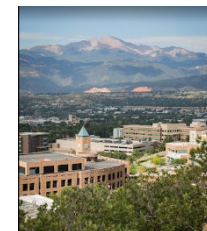
PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
PAC -- AUX CHILD CARE
PAD -- AUX REC CNTR
PAH -- AUX HOUSING

PAM -- AUX STU HTH FAC
PAP -- AUX PARKING
PAS -- AUX STU GOV'T OP
PAU -- AUX STU UNION
PEC -- EDUC CONT ED

PEE -- EDUC INTER ED
POC -- OTHER CONF
POF -- UTILITIES SERV
POO -- OTHER STU SERV
POT -- OTHER TELEFCOM

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

SRECNP LINE DESCRIPTION			GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2024
OPERATING REVENUES	STUDENT TUITION, NET		12,151,431.31										42,113,838.69								54,265,270.00
	STUDENT FEES, NET		140,074.27	1,654,359.89			4,860,545.00		13,499,214.89		22,496,857.97	7,909,117.00	26,696.72								50,586,865.74
	FEDERAL GRANTS AND CONTRACTS		13,825.00																		13,825.00
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		13,297,501.63				2,875,554.32	47.64	11,192,793.36		304,740.72	1,100,994.34	708,430.15	7,446,335.91	1,354,926.12			818,886.90	1,695.39		39,101,906.48
	AUXILIARY ENTERPRISES, NET		0.00	100,647,308.58	26,103,019.09	1,032,884.94		169,503,698.08		14,203,599.07						597.43		(2,690.33)		321,898.59	16,420,765.74
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	362,486,713.85														37,872,186.27		7,355,064.81		407,713,964.93
		INTERDEPARTMENTAL REVENUES	26,799,972.77	7,814,524.57	51.00		417,405.28	80,051.00	49,616.36		181,459.83	1,146,561.17	126,489.50	59,640.00	181,796.73		134,466.46				36,992,034.67
	INTERNAL REVENUES		389,286,686.62	7,814,524.57	51.00	-	417,405.28	80,051.00	49,616.36	-	181,459.83	1,146,561.17	126,489.50	59,640.00	181,796.73	37,872,186.27	134,466.46	7,355,064.81	-	-	444,705,999.60
	OTHER OPERATING REVENUES		22,007,922.57				195,057.01				16,765.13	308,830.93	1,253,094.45				407,631.70	40,658.51			6,238.49
TOTAL OPERATING REVENUES		436,897,441.40	110,116,193.04	26,103,070.09	1,032,884.94	8,348,561.61	169,583,796.72	24,741,624.61	14,203,599.07	22,999,823.65	10,465,503.44	44,228,549.51	7,505,975.91	1,537,320.28	37,872,186.27	1,358,294.73	7,397,418.71	321,898.59	16,427,004.23	941,141,146.80	
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	33,252,724.92																		
		RESEARCH	292,896.12																		292,896.12
		PUBLIC SERVICE	6,862,201.83											72,365.78		2,827,725.34					9,762,292.95
		ACADEMIC SUPPORT	33,069,962.06																		33,069,962.06
		STUDENT SERVICES	17,689,322.14				11,427,829.54		23,384,641.92		11,275,510.86	9,069,449.41	1,024,832.48				1,503,960.43				75,375,546.78
		INSTITUTIONAL SUPPORT	6,168,543.03																		6,168,543.03
		OPERATION AND MAINTENANCE OF PLANT	24,784,983.14																		24,784,983.14
		STUDENT AID	1,050,431.75	9,483,357.81				7,244.10	31,371.82		5,983.11	16,994.59	481,945.43	579,117.20							11,656,445.81
	EDUCATION AND GENERAL		123,171,064.99	9,483,357.81	-	-	11,427,829.54	7,244.10	23,416,013.74	-	11,281,493.97	9,086,444.00	19,149,249.68	6,287,858.67	2,827,725.34	-	1,503,960.43	-	-	-	217,642,242.27
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		103,590,796.81	23,344,186.12	1,374,289.74		111,006,614.59		7,779,329.82									103,455.75	11,003,878.96	258,202,551.79
		INTERNAL SERVICE CENTER EXPENSES	370,739,617.74													27,287,994.06			7,192,284.59		405,219,896.39
	AUXILIARY ENTERPRISES		370,739,617.74	103,590,796.81	23,344,186.12	1,374,289.74	-	111,006,614.59	-	7,779,329.82	-	-	-	-	-	27,287,994.06	-	7,192,284.59	103,455.75	11,003,878.96	663,422,448.18
TOTAL OPERATING EXPENSES		493,910,682.73	113,074,154.62	23,344,186.12	1,374,289.74	11,427,829.54	111,013,858.69	23,416,013.74	7,779,329.82	11,281,493.97	9,086,444.00	19,149,249.68	6,287,858.67	2,827,725.34	27,287,994.06	1,503,960.43	7,192,284.59	103,455.75	11,003,878.96	881,064,690.45	
OPERATING, NET		(57,013,241.33)	(2,957,961.58)	2,758,883.97	(341,404.80)	(3,079,267.93)	58,569,938.03	1,325,610.87	6,424,269.25	11,718,329.68	1,379,059.44	25,079,299.83	1,218,117.24	(1,290,405.06)	10,584,192.21	(145,665.70)	205,134.12	218,442.84	5,423,125.27	60,076,456.35	
NONOPERATING																					
NONOPERATING REVENUES (EXPENSES)	INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)	18,250.66																		18,250.66
		INVESTMENT EXPENSE	(348.63)									(1,155.74)									(1,504.37)
	INVESTMENT INCOME (LOSS), NET		17,902.03	-	-	-	-	-	-	-		1,155.74	-	-	-	-	-	-	-	-	16,746.29
	GAIN (LOSS) ON DISPOSAL OF ASSETS		448,504.87	824.16	1,919.48		4,399.79	19,342.03	1,792.17	3,705.78	980.22	1,198.23	371.03	117.74							483,155.50
OTHER NONOPERATING REVENUES, NET		719,837.58	4,436,008.22	2,560.17							3,912.50	4,683.16								(192,957.27)	4,974,044.36
TOTAL NONOPERATING REVENUES, NET		1,186,244.48	4,436,832.38	4,479.65	0.00	4,399.79	19,342.03	1,792.17	7,616.28	7,616.28	4,507.64	1,198.23	371.03	117.74	-	-	-	-	-	(192,957.27)	(5,473,946.15)
OTHER																					
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS		63,408,050.37																		63,408,050.37
	MANDATORY TRANSFERS		(417,117.00)	(13,755,240.49)			(417,006.80)	(24,896,786.39)		(2,719,740.00)	(4,290,590.75)	(1,822,493.71)				(4,343,727.23)				(1,027,537.88)	(53,680,240.25)
	VOLUNTARY TRANSFERS		(17,181,718.41)	22,691,755.74	(2,209,547.65)	(337,679.11)	1,726,521.68	(33,096,116.26)	(1,667,069.81)	(2,303,400.08)	(11,163,400.60)	(1,645,843.48)	(24,823,778.43)	(538,764.82)	1,520,759.40	(5,269,685.60)	84,960.19	(631,993.87)	(218,442.84)	(2,337,572.22)	(76,725,657.95)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(1,841,074.86)	(478,892.36)	(59,589.72)		(70,311.74)	(411,832.17)	(72,128.90)			(126,451.00)	(81,458.00)				(143,104.74)				(3,284,843.49)
	FINANCING ACTIVITY		(19,567.34)																		
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		43,968,140.10	8,438,055.55	(2,269,137.37)	337,679.11	1,239,203.14	(58,404,734.82)	(1,739,198.71)	(5,023,140.08)	(15,580,442.35)	(3,549,795.19)	(24,823,778.43)	(538,764.82)	1,520,759.40	(9,756,517.57)	84,960.19	(631,993.87)	(218,442.84)	(3,365,110.10)	(70,312,258.66)	
CHANGE IN NET POSITION		(11,858,856.75)	9,916,926.35	494,226.25	(3,725.69)	(1,835,665.00)	184,545.24	(411,795.67)	1,408,747.45	(3,857,605.03)	(2,169,537.52)	255,892.43	679,470.16	230,354.34	827,674.64	(60,705.51)	(426,859.75)	-	1,865,057.90	(4,761,856.16)	
NET POSITION																					
NET POSITION BEGINNING		90,687,840.21	(37,653,452.91)	6,345,562.42	22,055.56	2,144,586.46	4,559,073.24	2,396,634.76	2,321,892.14	6,465,308.48	2,171,125.04	5,595,029.05	3,067,757.42	428,366.86	4,387,369.06	87,903.63	859,143.82	-	(1,650,917.58)	92,235,277.66	
NET POSITION END		78,828,983.46	(27,736,526.56)	6,839,788.67	18,329.87	308,921.46	4,743,618.48	1,984,839.09	3,730,639.59	2,607,703.45	1,587.52	5,850,921.48	3,747,227.58	658,721.20	5,215,043.70	27,198.12	432,284.07	-	214,140.32	87,473,421.50	



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

STATEMENT OF NET POSITION
June 30, 2024
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	PRESENTATION	FY 2024
ASSETS											
CASH AND INVESTMENTS	CASH ON HAND	7,440.00	12,270.00	1,400.00							21,110.00
	INVESTMENTS, CURRENT	4,190,350.65	14,133,085.50	5,134,122.92	476,611.37	144,260,623.88	2,318,301.64	(0.02)	(109,515.90)	1,363.25	170,404,943.29
	INVESTMENTS, NONCURRENT						(263,213.87)				(263,213.87)
CASH AND INVESTMENTS		4,197,790.65	14,145,355.50	5,135,522.92	476,611.37	144,260,623.88	2,055,087.77	(0.02)	(109,515.90)	1,363.25	170,162,839.42
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	16,295,858.56	5,763,615.36	4,406,726.22		508,480.19	8,458.98	66,584.89		(1,363.25)	27,048,360.95
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			437,825.16							437,825.16
	ACCOUNTS RECEIVABLE, NONCURRENT		8,037,868.57								8,037,868.57
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,890,436.54)	(1,046,057.61)								(4,936,494.15)
	ACCOUNTS RECEIVABLE	12,405,422.02	12,755,426.32	4,844,551.38	-	508,480.19	8,458.98	66,584.89	-	(1,363.25)	30,587,560.53
	LEASE RECEIVABLE, CURRENT							1,167,470.71			1,167,470.71
	LEASE RECEIVABLE, NONCURRENT							33,520,249.47			33,520,249.47
	LEASE RECEIVABLE	-	-	-	-	-	-	34,687,720.18	-	-	34,687,720.18
	LOANS RECEIVABLE, CURRENT				171,639.70						171,639.70
	ALLOWANCES FOR LOANS, CURRENT				(22,796.71)						(22,796.71)
	LOANS RECEIVABLE	-	-	-	148,842.99	-	-	-	-	-	148,842.99
ACCOUNTS, LEASES AND LOANS RECEIVABLE		12,405,422.02	12,755,426.32	4,844,551.38	148,842.99	508,480.19	8,458.98	34,754,305.07	-	(1,363.25)	65,424,123.70
INVENTORIES		-	489,668.50	-	-	-	-	-	-	-	489,668.50
OTHER ASSETS, CURRENT		1,512,260.70	439,510.41	(11,611.70)	-	-	-	-	1,895,513.00	-	3,835,672.41
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							621,850,138.79			621,850,138.79
	IMPROVEMENTS OTHER THAN BUILDINGS							14,583,576.95			14,583,576.95
	EQUIPMENT							45,753,385.50			45,753,385.50
	SOFTWARE							694,423.73			694,423.73
	LIBRARY AND OTHER COLLECTIONS							39,804,409.81			39,804,409.81
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(300,351,616.70)			(300,351,616.70)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	422,334,318.08	-	-	422,334,318.08
	LAND							6,702,591.37			6,702,591.37
	CONSTRUCTION IN PROGRESS							29,476,182.58			29,476,182.58
	COLLECTIONS							1,256,547.34			1,256,547.34
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	37,435,321.29	-	-	37,435,321.29
	RTU LEASED BUILDING							1,622,397.06			1,622,397.06
	RTU EQUIPMENT							106,001.85			106,001.85
	RTU SOFTWARE							6,614,312.67			6,614,312.67
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(4,730,624.94)			(4,730,624.94)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	3,612,086.64	-	-	3,612,086.64
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	463,381,726.01	-	-	463,381,726.01
TOTAL ASSETS		18,115,473.37	27,829,960.73	9,968,462.60	625,454.36	144,769,104.07	2,063,546.75	498,136,031.06	1,785,997.10	-	703,294,030.04
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							9,494,213.69			9,494,213.69
	OTHER POSTEMPLOYMENT BENEFITS RELATED								30,123,120.50		30,123,120.50
	ALTERNATE MEDICARE PAYMENT RELATED								1,173,051.82		1,173,051.82
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	9,494,213.69	31,296,172.32	-	40,790,386.01
TOTAL ASSETS AND DEFERRED OUTFLOWS		18,115,473.37	27,829,960.73	9,968,462.60	625,454.36	144,769,104.07	2,063,546.75	507,630,244.75	33,082,169.42	-	744,084,416.05

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 2024
LIABILITIES											
ACCOUNTS PAYABLE		2,201,478.65	396,730.91	209,153.07	-	995,636.44	659.93	-	-	-	3,803,659.00
ACCRUED EXPENSES		4,012,793.81	539,787.88	167,104.54	-	3,333.34	774,340.38	48,910.52	-	-	5,546,270.47
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								596,595.94		596,595.94
	COMPENSATED ABSENCES, NONCURRENT								8,728,129.53		8,728,129.53
COMPENSATED ABSENCES		-	-	-	-	-	-	-	9,324,725.47	-	9,324,725.47
UNEARNED REVENUE, CURRENT		8,180,163.96	1,709,826.24	2,603,853.05	-	-	-	-	-	-	12,493,843.25
LONG-TERM DEBT	LEASE LIABILITY, CURRENT							280,516.75			280,516.75
	LEASE LIABILITY, NONCURRENT							459,358.62			459,358.62
	LEASE LIABILITY	-	-	-	-	-	-	739,875.37	-	-	739,875.37
	SUBSCRIPTION LIABILITY, CURRENT							1,283,765.46			1,283,765.46
	SUBSCRIPTION LIABILITY, NONCURRENT							1,476,287.41			1,476,287.41
	SUBSCRIPTION LIABILITY	-	-	-	-	-	-	2,760,052.87	-	-	2,760,052.87
	BONDS PAYABLE, CURRENT							10,484,278.87			10,484,278.87
	BONDS PAYABLE, NONCURRENT							262,872,927.08			262,872,927.08
	BONDS PAYABLE	-	-	-	-	-	-	273,357,205.95	-	-	273,357,205.95
	LONG-TERM DEBT	-	-	-	-	-	-	276,857,134.19	-	-	276,857,134.19
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								1,267,655.47		1,267,655.47
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT								93,849,738.17		93,849,738.17
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	95,117,393.64	-	95,117,393.64
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	5,926,180.74	-	5,926,180.74
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	364,690.69	1,125,492.08	459,465.28							1,949,648.05
	OTHER LIABILITIES, CURRENT	-	-	-		1,124,370.99			3,353,997.29		4,478,368.28
	OTHER LIABILITIES, NONCURRENT								817,277.73		817,277.73
OTHER LIABILITIES		364,690.69	1,125,492.08	459,465.28	-	1,124,370.99	-	-	4,171,275.02	-	7,245,294.06
TOTAL LIABILITIES		14,759,127.11	3,771,837.10	3,439,575.94	-	2,123,340.77	775,000.31	276,906,044.71	114,539,574.87	-	416,314,500.81
DEFERRED INFLOWS											
DEFERRED INFLOWS	LEASE RELATED							33,714,865.01			33,714,865.01
	GAIN ON BOND REFUNDINGS							2,695,149.82			2,695,149.82
	OTHER POSTEMPLOYMENT BENEFITS RELATED								20,097,662.64		20,097,662.64
	ALTERNATE MEDICARE PAYMENT RELATED								1,926,651.60		1,926,651.60
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	36,410,014.83	22,024,314.24	-	58,434,329.07
TOTAL LIABILITIES AND DEFERRED INFLOWS		14,759,127.11	3,771,837.10	3,439,575.94	-	2,123,340.77	775,000.31	313,316,059.54	136,563,889.11	-	474,748,829.88
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS		-	-	-	-	-	-	190,438,475.36	-	-	190,438,475.36
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		336,529.51	175,844.63							512,374.14
	RESEARCH			18,528.92							18,528.92
	ACADEMIC SUPPORT			1,057,516.38							1,057,516.38
	STUDENT LOANS AND SERVICES		185,648.61	546,174.22	625,454.36						1,357,277.19
	SCHOLARSHIPS AND FELLOWSHIPS			1,059,688.06							1,059,688.06
	PUBLIC SERVICE			24,361.66							24,361.66
	AUXILIARY ENTERPRISES		1,509,849.65	65,313.26							1,575,162.91
	CAPITAL		22,109.74	22,453.81			2,022.43				46,585.98
	INSTITUTIONAL SUPPORT			3,943,115.17							3,943,115.17
	OTHER			1,255.80							1,255.80
RESTRICTED FOR EXPENDABLE PURPOSES		-	2,054,137.51	6,914,251.91	625,454.36	-	2,022.43	-	-	-	9,595,866.21
UNRESTRICTED		3,356,346.26	22,003,986.12	(385,365.25)	-	142,645,763.30	1,286,524.01	3,875,709.85	(103,481,719.69)	-	69,301,244.59
TOTAL NET POSITION		3,356,346.26	24,058,123.63	6,528,886.66	625,454.36	142,645,763.30	1,288,546.44	194,314,185.21	(103,481,719.69)	-	269,335,586.17

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2024
Colorado Springs

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024
OPERATING														
OPERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION	143,763,090.42	2,356,183.70							(22,547.90)	146,096,726.22		146,096,726.22
		SCHOLARSHIP ALLOWANCE								(40,045,143.00)		(40,045,143.00)		(40,045,143.00)
	STUDENT TUITION, NET (PLEDGED REVENUES OF \$106,051,583)		143,763,090.42	2,356,183.70	-	-	-	-	-	(40,045,143.00)	(22,547.90)	106,051,583.22	-	106,051,583.22
	STUDENT FEES, NET	STUDENT FEES	4,923,274.55	9,230,811.63							(19,885.37)	14,134,200.81		14,134,200.81
		SCHOLARSHIP ALLOWANCE								(3,905,381.00)		(3,905,381.00)		(3,905,381.00)
	STUDENT FEES, NET (PLEDGED REVENUES OF \$2,045,764)		4,923,274.55	9,230,811.63	-	-	-	-	-	(3,905,381.00)	(19,885.37)	10,228,819.81	-	10,228,819.81
	FEE-FOR-SERVICE CONTRACTS		26,302,064.02									26,302,064.02		26,302,064.02
	FEDERAL GRANTS AND CONTRACTS (PLEDGED REVENUES OF \$3,794,581)				14,980,575.33							14,980,575.33		14,980,575.33
	STATE AND LOCAL GRANTS AND CONTRACTS (PLEDGED REVENUES OF \$3,102,920)		33,565.55		14,717,658.41							14,751,223.96		14,751,223.96
	NONGOVERNMENTAL GRANTS AND CONTRACTS		11.19		566,468.53							566,479.72		566,479.72
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		3,689.90	583,179.87								586,869.77		586,869.77
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		35,093,964.15							(337,007.80)	34,756,956.35		34,756,956.35
		SCHOLARSHIP ALLOWANCE								(1,086,751.00)		(1,086,751.00)		(1,086,751.00)
	AUXILIARY ENTERPRISES, NET (PLEDGED REVENUES OF \$1,346,808)		-	35,093,964.15	-	-	-	-	-	(1,086,751.00)	(337,007.80)	33,670,205.35	-	33,670,205.35
	HEALTH SERVICES OPERATING REVENUES (PLEDGED REVENUES OF \$72,316)			2,196,788.41							(5,313.42)	2,191,474.99		2,191,474.99
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		44,556,341.57								44,556,341.57	(43,039,973.71)	1,516,367.86
		INTERDEPARTMENTAL REVENUES	215,266.71	96,633.70							(311,900.41)	-		-
	INTERNAL REVENUES		215,266.71	44,652,975.27	-	-	-	-	-	-	(311,900.41)	44,556,341.57	(43,039,973.71)	(1,516,367.86)
	OTHER OPERATING REVENUES	MISCELLANEOUS OPERATING REVENUES	3,172,415.92	3,702,622.58	7,653.61	32,262.59	785,675.00	(394,143.08)			(1,485,107.15)	5,821,379.47		(5,821,379.47)
	OTHER OPERATING REVENUES (PLEDGED REVENUES OF \$271,128)		3,172,415.92	3,702,622.58	7,653.61	32,262.59	785,675.00	-	(394,143.08)		-	(1,485,107.15)	5,821,379.47	-
TOTAL OPERATING REVENUES			178,413,378.26	97,816,525.61	30,272,355.88	32,262.59	785,675.00	-	(394,143.08)	(45,037,275.00)	(2,181,762.05)	259,707,017.21	(43,039,973.71)	216,667,043.50
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	79,639,341.50	2,507,950.71	3,598,603.02				7,240,329.81	(299,142.99)	92,687,082.05		92,687,082.05	
		RESEARCH	2,252,714.20	48,570.35	4,437,516.74				155,179.08	(69,844.00)	6,824,136.37		6,824,136.37	
		PUBLIC SERVICE	175,501.94	708,005.78	2,863,801.39				79,358.60	(21,662.09)	3,805,005.62		3,805,005.62	
		ACADEMIC SUPPORT	24,764,073.09	323,092.00	3,074,544.78				1,385,941.19	(776,358.39)	28,771,292.67		28,771,292.67	
		STUDENT SERVICES	18,454,477.70	3,454,895.78	1,222,914.92	16,582.41			1,031,550.54	(236,158.78)	23,944,262.57		23,944,262.57	
		INSTITUTIONAL SUPPORT	20,508,903.77	390.90	2,745,667.35				984,839.12	(533,079.63)	23,706,721.51		23,706,721.51	
		OPERATION AND MAINTENANCE OF PLANT	13,511,295.43	748,451.82	46,655.41				469,058.38	(403,708.71)	14,371,752.33	(2,821,165.69)	11,550,586.64	
		STUDENT AID	14,890,113.90	258,615.50	38,853,897.85				(48,409,945.74)	318.00	5,592,999.51		5,592,999.51	
	EDUCATION AND GENERAL		174,196,421.53	8,049,972.84	56,843,601.46	16,582.41	-	-	(37,063,689.02)	(2,339,636.59)	199,703,252.63	(2,821,165.69)	196,882,086.94	
	DEPRECIATION AND AMORTIZATION	DEPRECIATION						22,684,328.11			22,684,328.11		22,684,328.11	
		RTU ASSET AMORTIZATION EXPENSE						2,205,707.97			2,205,707.97		2,205,707.97	
	DEPRECIATION AND AMORTIZATION		-	-	-	-	-	24,890,036.08	-	-	-	24,890,036.08	-	24,890,036.08
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES	102,723.44	35,245,669.31	292,035.65				1,045,172.62	(480,276.44)	36,205,324.58		36,205,324.58	
		INTERNAL SERVICE CENTER EXPENSES		42,977,871.49					62,102.22		43,039,973.71	(43,039,973.71)	-	
	AUXILIARY ENTERPRISES		102,723.44	78,223,540.80	292,035.65	-	-	-	1,107,274.84	(480,276.44)	79,245,298.29	(43,039,973.71)	36,205,324.58	
	HEALTH SERVICES OPERATING EXPENSES		3,500.00	2,480,423.18	114,002.75				128,951.13	(11,605.92)	2,715,271.14		2,715,271.14	
	OTHER OPERATING EXPENSES		9,970.55								9,970.55		9,970.55	
TOTAL OPERATING EXPENSES			174,312,615.52	88,753,936.82	57,249,639.86	16,582.41	-	-	24,890,036.08	(35,827,463.05)	(2,831,518.95)	306,563,828.69	(45,861,139.40)	260,702,689.29
OPERATING, NET			4,100,762.74	9,062,588.79	(26,977,283.98)	15,680.18	785,675.00	-	(25,284,179.16)	(9,209,811.95)	649,756.90	(46,856,811.48)	2,821,165.69	(44,035,645.79)

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024	
NONOPERATING															
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT				14,334,720.70							14,334,720.70		14,334,720.70	
	GIFTS				10,854,711.53							10,854,711.53		10,854,711.53	
	INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)						132,245.44				132,245.44		132,245.44	
		INVESTMENT EXPENSE			(15.00)			(2,628.89)				(2,643.89)		(2,643.89)	
	INVESTMENT INCOME (LOSS), NET		-	-	(15.00)	-	-	129,616.55	-	-	-	129,601.55	-	129,601.55	
	GAIN (LOSS) ON DISPOSAL OF ASSETS								(86,659.52)			(86,659.52)		(86,659.52)	
	INTEREST ON CAPITAL ASSET RELATED DEBT							(9,419,751.56)	223,758.60			(9,195,992.96)		(9,195,992.96)	
	BOND ISSUANCE COSTS							(244,298.58)				(244,298.58)		(244,298.58)	
	OTHER NONOPERATING REVENUES, NET	OTHER NONOPERATING REVENUES	232,634.34	(213,462.82)									19,171.52		19,171.52
		RENTAL INCOME NONOPERATING - GASB 87										1,467,804.91	1,467,804.91		1,467,804.91
		INTEREST INCOME - GASB 87								738,543.41			738,543.41		738,543.41
	OTHER NONOPERATING REVENUES, NET (PLEDGED REVENUES OF \$31,386)		232,634.34	(213,462.82)	-	-	-	-	738,543.41	-	-	1,467,804.91	2,225,519.84	-	2,225,519.84
TOTAL NONOPERATING REVENUES, NET		232,634.34	(213,462.82)	25,189,417.23	-	-	-	(9,534,433.59)	875,642.49	-	1,467,804.91	18,017,602.56	-	(18,017,602.56)	
OTHER															
OTHER REVENUES	CAPITAL STUDENT FEE, NET	CAPITAL STUDENT FEE	(5.00)	7,878,220.65								7,878,215.65		7,878,215.65	
		SCHOLARSHIP ALLOWANCE, CAPITAL FEE							(2,157,873.00)			(2,157,873.00)		(2,157,873.00)	
	CAPITAL STUDENT FEE, NET (PLEDGED REVENUES OF \$5,720,343)		(5.00)	7,878,220.65	-	-	-	-	-	(2,157,873.00)	-	5,720,342.65	-	5,720,342.65	
	CAPITAL APPROPRIATIONS						2,938,533.14					2,938,533.14		2,938,533.14	
	CAPITAL GRANTS AND GIFTS				135,603.78		8,000,000.00		855,829.10			8,991,432.88		8,991,432.88	
TOTAL OTHER REVENUES		(5.00)	7,878,220.65	135,603.78	-	10,938,533.14	-	855,829.10	(2,157,873.00)	-	17,650,308.67	-	17,650,308.67		
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS		2,173,562.39		(2,173,562.39)							-		-	
	MANDATORY TRANSFERS		(4,623,990.54)	(12,743,748.93)	(657,143.00)			18,024,882.47				-		-	
	VOLUNTARY TRANSFERS		(3,344,710.41)	(2,088,286.93)	3,350,933.67		9,761,664.86					7,679,601.19		7,679,601.19	
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(1,530,788.06)	(613,140.32)	(519,542.06)		(18,889,311.01)		24,314,559.77	59,387.37		2,821,165.69	(2,821,165.69)	-	
	FINANCING ACTIVITY						(9,080,113.33)	11,257,062.51		(2,176,949.18)		0.00		-	
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		(7,325,926.62)	(15,445,176.18)	686.22	-	(9,127,646.15)	8,944,769.14	35,571,622.28	-	(2,117,561.81)	10,500,766.88	(2,821,165.69)	7,679,601.19	
CHANGE IN NET POSITION		(2,992,534.54)	1,282,170.44	(1,651,576.75)	15,680.18	2,596,561.99	(589,664.45)	12,018,914.71	(11,367,684.95)	-	(688,133.37)	-	(688,133.37)		
NET POSITION															
NET POSITION BEGINNING		6,348,880.80	22,775,953.19	8,180,463.41	609,774.18	140,049,201.31	1,878,210.89	182,295,270.50	(92,114,034.74)	-	270,023,719.54	-	270,023,719.54		
NET POSITION END		3,356,346.26	24,058,123.63	6,528,886.66	625,454.36	142,645,763.30	1,288,546.44	194,314,185.21	(103,481,719.69)	-	269,335,586.17	-	269,335,586.17		

STATEMENT OF NET POSITION

June 30, 2024

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

SNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	POO	FY 2024
ASSETS															
CASH AND INVESTMENTS	CASH ON HAND	570.00	700.00				100.00	1,050.00	500.00	450.00			8,900.00		12,270.00
	INVESTMENTS, CURRENT	5,938,245.686	192,563.40	(461,528.33)	125,605.28	717,676.92	121,125.13	264,792.32	442,898.98	572,027.59	5,572,440.32	9,069.73	52,592.05	585,576.44	14,133,085.50
CASH AND INVESTMENTS		5,938,815.69	193,263.40	(461,528.33)	125,605.28	717,676.92	121,225.13	265,842.32	443,398.98	572,477.59	5,572,440.32	9,069.73	61,492.05	585,576.44	14,145,355.50
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	3,210,308.34	74,838.73	442,238.30		1,354,724.34	71,603.93	127,156.33	81,546.98	232,890.55	125,993.01			42,314.85	5,763,615.36
	ACCOUNTS RECEIVABLE, NONCURRENT	8,037,868.57													8,037,868.57
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,468.96)	(19,109.63)	(31,877.80)		(828,909.53)	(10,108.85)	(33,598.93)	(13,078.35)	(56,443.35)	(35,503.31)			(15,958.90)	(1,046,057.61)
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		11,246,707.95	55,729.10	410,360.50	-	525,814.81	61,495.08	93,557.40	68,468.63	176,447.20	90,489.70	-	-	26,355.95	12,755,426.32
INVENTORIES		7,817.486	0.00	432,465.59	-	-	3,687.67	-	-	-	-	-	-	45,697.75	489,668.50
OTHER ASSETS, CURRENT		380,091.76	18,335.00	-	-	-	-	-	-	30,798.37	10,285.28	-	-	-	439,510.41
TOTAL ASSETS		17,573,432.88	267,327.50	381,297.76	125,605.28	1,243,491.73	186,407.88	359,399.72	511,867.61	779,723.16	5,673,215.30	9,069.73	61,492.05	657,630.14	27,829,960.73
LIABILITIES															
ACCOUNTS PAYABLE		124,134.43	2,517.07	33,113.48	273.97	46,615.71	-	1,451.98	54,180.21	20,404.58	6,211.50	96.44	-	107,731.54	396,730.91
ACCRUED EXPENSES		305,316.77	-	9,058.15	23,434.00	4,385.13	-	18,664.40	63,218.54	31,422.29	4,352.00	5,106.40	3,885.24	70,944.96	539,787.88
UNEARNED REVENUE, CURRENT		613,469.04	147,047.37	13,988.93	40,263.50	-	154,318.00	136,760.16	59,316.94	403,284.56	130,075.30	-	-	11,302.44	1,709,826.24
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	162,338.73				926,184.22								36,969.13	1,125,492.08
OTHER LIABILITIES		162,338.73	-	-	-	926,184.22	-	-	-	-	-	-	-	36,969.13	1,125,492.08
TOTAL LIABILITIES		1,205,258.97	149,564.44	56,160.56	63,971.47	977,185.06	154,318.00	156,876.54	176,715.69	455,111.43	140,638.80	5,202.84	3,885.24	226,948.06	3,771,837.10
NET POSITION		16,368,173.91	117,763.06	325,137.20	61,633.81	266,306.67	32,089.88	202,523.18	335,151.92	324,611.73	5,532,576.50	3,866.89	57,606.81	430,682.08	24,058,123.63

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2024

Colorado Springs

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

PAP -- AUX PARKING
PAS -- AUX STU GOV'T OP
PAU -- AUX STU UNION
PEC -- EDUC CONT ED
POC -- OTHER CONF

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	POO	POT	FY 2024	
OPERATING																		
OPERATING REVENUES	STUDENT TUITION, NET									4,522.50		2,343,374.64			8,286.56		2,356,183.70	
	STUDENT FEES, NET		50,895.00	2,846,029.51				2,815,807.30	2,553,431.22	874,173.98	(179.50)				90,654.12		9,230,811.63	
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		532,164.19			12,700.00				26.90	4,423.93				33,864.85		583,179.87	
	AUXILIARY ENTERPRISES, NET		782,446.77	205,585.55	5,775,197.03	176,885.63	13,720,915.13	94,308.96	3,880,746.10	1,376,234.86	540,435.95	80,753.00	5.00	3,826.34	8,456,623.83		35,093,964.15	
	HEALTH SERVICES OPERATING REVENUES		2,196,788.41														2,196,788.41	
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	44,556,341.57														44,556,341.57	
		INTERDEPARTMENTAL REVENUES	90,632.93				2,110.50	145.00	1,545.27	260.00		1,940.00					96,633.70	
	INTERNAL REVENUES		44,646,974.50	-	-		2,110.50	(145.00)	1,545.27	260.00	-	1,940.00	-	-	-	-	-	44,652,975.27
	OTHER OPERATING REVENUES		3,498,646.20	19,882.93	78,790.02				2,120.90	4,340.00	27,608.22	19,260.18	15,788.45	1,480.00		34,705.68		3,702,622.58
	OTHER OPERATING REVENUES		3,498,646.20	19,882.93	78,790.02	-	-		2,120.90	4,340.00	27,608.22	19,260.18	15,788.45	1,480.00	-	34,705.68	-	3,702,622.58
TOTAL OPERATING REVENUES			51,707,915.07	3,071,497.99	5,853,987.05	191,696.13	13,721,060.13	2,913,782.43	6,438,777.32	2,282,566.46	565,880.56	2,439,916.09	1,485.00	3,826.34	8,624,135.04	-	97,816,525.61	
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	611,193.42									1,896,757.29					2,507,950.71	
		RESEARCH	48,570.35														48,570.35	
		PUBLIC SERVICE	708,005.78														708,005.78	
		ACADEMIC SUPPORT	52,112.49									270,979.51					323,092.00	
		STUDENT SERVICES	778,736.62			268,656.62			1,063,446.06	1,269,206.25	4,434.12				70,416.11		3,454,895.78	
		INSTITUTIONAL SUPPORT	(109.41)												500.31		390.90	
		OPERATION AND MAINTENANCE OF PLANT	16,083.00				732,368.82										748,451.82	
		STUDENT AID	11,965.57		25,235.00		188,315.83	22,299.00				10,800.10					258,615.50	
	EDUCATION AND GENERAL		2,226,557.82	-	25,235.00	268,656.62	920,684.65	-	22,299.00	1,063,446.06	1,269,206.25	2,182,971.02	-	-	70,916.42	-	8,049,972.84	
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES	1,422,343.59	3,037,767.58	6,179,481.19	58,829.90	3,538,317.68	1,275,506.67	3,735,689.12	1,561,819.60	5,655,687.92		148,723.70	908,348.01	7,724,008.79	(854.44)	35,245,669.31	
		INTERNAL SERVICE CENTER EXPENSES	42,977,871.49														42,977,871.49	
	AUXILIARY ENTERPRISES		44,400,215.08	3,037,767.58	6,179,481.19	58,829.90	3,538,317.68	1,275,506.67	3,735,689.12	1,561,819.60	5,655,687.92	-	148,723.70	908,348.01	7,724,008.79	(854.44)	78,223,540.80	
	HEALTH SERVICES OPERATING EXPENSES		2,480,423.18														2,480,423.18	
TOTAL OPERATING EXPENSES			49,107,196.08	3,037,767.58	6,204,716.19	327,486.52	4,459,002.33	1,275,506.67	3,757,988.12	2,625,265.66	6,924,894.17	2,182,971.02	148,723.70	908,348.01	7,794,925.21	(854.44)	88,753,936.82	
OPERATING, NET			2,600,718.99	33,730.41	(350,729.14)	(135,790.39)	9,262,057.80	1,638,275.76	2,680,789.20	(342,699.20)	(6,359,013.61)	256,945.07	(147,238.70)	(904,521.67)	829,209.83	854.44	9,062,588.79	
NONOPERATING																		
TOTAL NONOPERATING REVENUES (EXPENSES), NET			(241,105.92)	-	-	-	1,178.00	-	7,803.69	5,874.00	6,747.52	-	-	-	6,039.89	-	(213,462.82)	
OTHER																		
OTHER REVENUES	CAPITAL STUDENT FEE, NET									249,378.91	7,628,841.74						7,878,220.65	
	MANDATORY TRANSFERS		(1,261,799.85)	(324,403.17)			(6,781,555.26)	(230,007.89)	(1,842,306.61)		(2,303,676.35)						(12,743,748.93)	
	VOLUNTARY TRANSFERS		1,366,743.86	297,998.33	(316,937.56)	136,105.17	(2,411,725.56)	(1,398,986.26)	(766,134.04)	102,590.37	794,341.44	(59,092.26)	150,865.79	926,188.38	(916,358.39)	6,113.80	(2,088,286.93)	
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(213,751.89)						(343,776.11)	(37,612.32)					(18,000.00)		(613,140.32)	
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS			(108,807.88)	(26,404.84)	(316,937.56)	136,105.17	(9,193,280.82)	(1,628,994.15)	(2,952,216.76)	64,978.05	(1,509,334.91)	(59,092.26)	150,865.79	926,188.38	(934,358.39)	(6,113.80)	(15,445,176.18)	
CHANGE IN NET POSITION			2,250,805.39	7,325.57	(667,666.70)	314.78	69,954.98	9,281.61	(263,623.87)	(22,468.24)	(232,759.26)	197,852.81	3,627.09	21,666.71	(99,108.67)	6,968.24	1,282,170.44	
NET POSITION																		
NET POSITION BEGINNING			14,117,368.52	110,437.49	992,803.90	61,319.03	196,351.69	22,808.27	466,147.05	357,620.16	557,370.99	5,334,723.69	239.80	38,678.78	527,052.07	(6,968.24)	22,775,953.19	
NET POSITION END			16,368,173.91	117,763.06	325,137.20	61,633.81	266,306.67	32,089.88	202,523.18	335,151.92	324,611.73	5,532,576.50	3,866.89	60,345.49	427,943.40	-	24,058,123.63	



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

STATEMENT OF NET POSITION

June 30, 2024

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 2024
ASSETS											
CASH AND INVESTMENTS	CASH ON HAND	12,200.00	404,318,922.58	22,095.00							404,353,217.58
	INVESTMENTS, CURRENT	13,515,719.07	352,035,308.89	179,216,153.93	4,159,893.18	719,739,991.60	4,409,649.43	73,223,900.27		(325,848.32)	1,345,974,768.06
	INVESTMENTS, NONCURRENT		457,540,553.14	7,193.49		983,514.11					458,531,260.74
CASH AND INVESTMENTS		13,527,919.07	1,213,894,784.61	179,245,442.42	4,159,893.18	720,723,505.71	4,409,649.43	73,223,900.27	-	(325,848.32)	2,208,859,246.38
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	31,380,644.37	313,154,903.04	91,381,904.48		19,797.05		17,416.00		(14,812,861.28)	421,141,803.66
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			8,145,574.21							8,145,574.21
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,549,258.00)	(35,410,741.77)	(862,042.04)							(42,822,041.81)
	ACCOUNTS RECEIVABLE	24,831,386.37	277,744,161.27	98,665,436.65	-	19,797.05	-	17,416.00	-	(14,812,861.28)	386,465,336.06
	LEASE RECEIVABLE, CURRENT							2,035,300.74			2,035,300.74
	LEASE RECEIVABLE, NONCURRENT							14,973,912.27			14,973,912.27
	LEASE RECEIVABLE	-	-	-		-	-	17,009,213.01	-	-	17,009,213.01
	LOANS RECEIVABLE, CURRENT				1,691,759.06						1,691,759.06
	LOANS RECEIVABLE, NONCURRENT				7,667,194.62						7,667,194.62
	ALLOWANCES FOR LOANS, CURRENT				(8,288.88)						(8,288.88)
	ALLOWANCES FOR LOANS, NONCURRENT				(872,568.86)						(872,568.86)
	LOANS RECEIVABLE	-	-	-	8,478,095.94	-	-	-	-	-	8,478,095.94
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		24,831,386.37	277,744,161.27	98,665,436.65	8,478,095.94	19,797.05	-	17,026,629.01	-	(14,812,861.28)	411,952,645.01
INVENTORIES		445,466.74	13,517,144.27	-	-	-	-	-	-	-	13,962,611.01
OTHER ASSETS	OTHER ASSETS, CURRENT	1,789,409.77	1,484,558.94	2,421,541.55		11,456.97		601,020.00	(2,528,490.94)		3,779,496.29
	OTHER ASSETS, NON-CURRENT		11,746,968.32								11,746,968.32
OTHER ASSETS		1,789,409.77	13,231,527.26	2,421,541.55	-	11,456.97	-	601,020.00	(2,528,490.94)	-	15,526,464.61
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							1,744,952,022.99			1,744,952,022.99
	IMPROVEMENTS OTHER THAN BUILDINGS							143,245,015.21			143,245,015.21
	EQUIPMENT							324,948,625.03			324,948,625.03
	SOFTWARE							29,062,014.96			29,062,014.96
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							102,292,276.07			102,292,276.07
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,245,531,976.51)			(1,245,531,976.51)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	1,100,877,613.75	-	-	1,100,877,613.75
	LAND							52,834,400.61			52,834,400.61
	CONSTRUCTION IN PROGRESS							34,997,187.16			34,997,187.16
	COLLECTIONS							3,990,680.00			3,990,680.00
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	91,822,267.77	-	-	91,822,267.77
	RTU LEASED BUILDING							100,291,198.49			100,291,198.49
	RTU EQUIPMENT							4,624,660.75			4,624,660.75
	RTU SOFTWARE							20,599,944.89			20,599,944.89
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(50,603,399.04)			(50,603,399.04)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	74,912,405.09	-	-	74,912,405.09
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	1,267,612,286.61	-	-	1,267,612,286.61
TOTAL ASSETS		40,594,181.95	1,518,387,617.42	280,332,420.62	12,637,989.12	720,754,759.73	4,409,649.43	1,358,463,835.89	(2,528,490.94)	(15,138,709.60)	3,917,913,253.61
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							6,209,700.92			6,209,700.92
	OTHER POSTEMPLOYMENT BENEFITS RELATED								245,843,257.90		245,843,257.90
	ALTERNATE MEDICARE PAYMENT RELATED								10,861,106.43		10,861,106.43
	DEFERRED OUTFLOWS OTHER							144,177.00			144,177.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	6,353,877.92	256,704,364.33	-	263,058,242.25
TOTAL ASSETS AND DEFERRED OUTFLOWS		40,594,181.95	1,518,387,617.42	280,332,420.62	12,637,989.12	720,754,759.73	4,409,649.43	1,364,817,713.81	254,175,873.39	(15,138,709.60)	4,180,971,495.86

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 2024
LIABILITIES											
ACCOUNTS PAYABLE		7,866,399.08	36,894,364.81	13,956,631.12	67,298.36	3,791,806.09	27,686.92	-	-	(15,138,709.60)	47,465,476.78
ACCRUED EXPENSES		4,510,752.04	57,677,542.33	1,535,277.43	-	-	-	101,536.02	-	-	63,825,107.82
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								17,679,948.02		17,679,948.02
	COMPENSATED ABSENCES, NONCURRENT								258,655,594.93		258,655,594.93
COMPENSATED ABSENCES		-	-	-	-	-	-	-	276,335,542.95	-	276,335,542.95
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	22,121,960.26	3,527,085.09	35,561,514.88					(2,528,490.93)		58,682,069.30
	UNEARNED REVENUE, NONCURRENT	998,663.28	67,343.99								1,066,007.27
UNEARNED REVENUE		23,120,623.54	3,594,429.08	35,561,514.88	-	-	-	-	(2,528,490.93)	-	59,748,076.57
LONG TERM DEBT	LEASE LIABILITY, CURRENT							9,554,424.54			9,554,424.54
	LEASE LIABILITY, NONCURRENT							58,937,471.81			58,937,471.81
LEASE LIABILITY		-	-	-	-	-	-	68,491,896.35	-	-	68,491,896.35
	SUBSCRIPTION LIABILITY, CURRENT							4,506,404.38			4,506,404.38
	SUBSCRIPTION LIABILITY, NONCURRENT							4,691,844.72			4,691,844.72
SUBSCRIPTION LIABILITY		-	-	-	-	-	-	9,198,249.10	-	-	9,198,249.10
	NOTES PAYABLE, CURRENT							1,301,325.54			1,301,325.54
	NOTES PAYABLE, NONCURRENT							3,318,735.36			3,318,735.36
NOTES PAYABLE		-	-	-	-	-	-	4,620,060.90	-	-	4,620,060.90
	BONDS PAYABLE, CURRENT							105,823,026.24			105,823,026.24
	BONDS PAYABLE, NONCURRENT					1,022,758.19		574,950,588.18			575,973,346.37
BONDS PAYABLE		-	-	-	-	1,022,758.19	-	680,773,614.42	-	-	681,796,372.61
LONG TERM DEBT		-	-	-	-	1,022,758.19	-	763,083,820.77	-	-	764,106,578.96
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								10,317,362.64		10,317,362.64
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT								729,214,856.15		729,214,856.15
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	739,532,218.79	-	739,532,218.79
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	55,494,994.52	-	55,494,994.52
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	314,700.19	375,630.05	2,031,100.66							2,721,430.90
	OTHER LIABILITIES, CURRENT	(0.00)	7,688,381.34	2,051.63	220,100.76	913,490.82					8,824,024.55
	OTHER LIABILITIES, NONCURRENT		11,616,433.49		515,234.53			903,700.00			13,035,368.02
OTHER LIABILITIES		314,700.19	19,680,444.88	2,033,152.29	735,335.29	913,490.82	-	903,700.00	-	-	24,580,823.47
TOTAL LIABILITIES		35,812,474.85	117,846,781.10	53,086,575.72	802,633.65	5,728,055.10	27,686.92	764,089,056.79	1,068,834,265.33	(15,138,709.60)	2,031,088,819.86
DEFERRED INFLOWS											
DEFERRED INFLOWS	LEASE RELATED							16,654,719.75			16,654,719.75
	GAIN ON BOND REFUNDINGS							5,959,332.54			5,959,332.54
	OTHER POSTEMPLOYMENT BENEFITS RELATED								155,789,270.89		155,789,270.89
	ALTERNATE MEDICARE PAYMENT RELATED								20,006,243.33		20,006,243.33
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	22,614,052.29	175,795,514.22	-	198,409,566.51
TOTAL LIABILITIES AND DEFERRED INFLOWS		35,812,474.85	117,846,781.10	53,086,575.72	802,633.65	5,728,055.10	27,686.92	786,703,109.08	1,244,629,779.55	(15,138,709.60)	2,229,498,386.37
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS		-	-	-	-	-	-	574,223,435.70	-	-	574,223,435.70
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		246,816.74	202,174,363.66							202,421,180.40
	RESEARCH		4,929,500.94	12,278,164.68							17,207,665.62
	ACADEMIC SUPPORT		612,017.77	276,994.15							889,011.92
	STUDENT LOANS AND SERVICES		9,069,621.16	11,887.92	11,835,355.47						20,916,864.55
	SCHOLARSHIPS AND FELLOWSHIPS			1,373,094.49							1,373,094.49
	PUBLIC SERVICE		29,693,600.44	103,930.80							29,797,531.24
	AUXILIARY ENTERPRISES		1,547,029.45								1,547,029.45
	INSTITUTIONAL SUPPORT			9,024,585.75		7,924,816.41					16,949,402.16
	CAPITAL		607,513.84	8,434.27		6,278,568.72	4,206,367.04				11,100,883.88
	OTHER			42,017.20							42,017.20
RESTRICTED FOR EXPENDABLE PURPOSES		-	46,706,100.34	225,293,472.92	11,835,355.47	14,203,385.13	4,206,367.04	-	-	-	302,244,680.90
UNRESTRICTED		4,781,707.10	1,353,834,735.97	1,952,371.98	-	700,823,319.50	175,595.46	3,891,169.03	(990,453,906.16)	-	1,075,004,992.89
TOTAL NET POSITION		4,781,707.10	1,400,540,836.31	227,245,844.90	11,835,355.47	715,026,704.63	4,381,962.51	578,114,604.73	(990,453,906.16)	-	1,951,473,109.49

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2024
Denver | Anschutz

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024
OPERATING														
OPERATING REVENUES	STUDENT TUITION, NET	STUDENT TUITION	294,446,309.48	31,160,424.80							(1,564,781.88)	324,041,952.40		324,041,952.40
		SCHOLARSHIP ALLOWANCE								(66,315,054.73)		(66,315,054.73)		(66,315,054.73)
	STUDENT TUITION, NET (PLEDGED REVENUES OF \$257,726,898)		294,446,309.48	31,160,424.80	-	-	-	-	-	(66,315,054.73)	(1,564,781.88)	257,726,897.67	-	257,726,897.67
	STUDENT FEES, NET	STUDENT FEES	22,459,823.65	18,406,174.47							(69,368.79)	40,796,629.33		40,796,629.33
		SCHOLARSHIP ALLOWANCE								(7,829,002.65)		(7,829,002.65)		(7,829,002.65)
	STUDENT FEES, NET (PLEDGED REVENUES OF \$6,593,525)		22,459,823.65	18,406,174.47	-	-	-	-	-	(7,829,002.65)	(69,368.79)	32,967,626.68	-	32,967,626.68
	FEE-FOR-SERVICE CONTRACTS		127,351,333.00									127,351,333.00		127,351,333.00
	FEDERAL GRANTS AND CONTRACTS (PLEDGED REVENUES OF \$132,602,378)				523,499,077.77							523,499,077.77		523,499,077.77
	STATE AND LOCAL GRANTS AND CONTRACTS (PLEDGED REVENUES OF \$14,479,212)				70,162,523.44						(1,328,619.95)	68,833,903.49		68,833,903.49
	NONGOVERNMENTAL GRANTS AND CONTRACTS				130,379,441.94							130,379,441.94		130,379,441.94
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS			258,906,920.12	242,300.00						(184,179.82)	258,965,040.30		258,965,040.30
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		23,551,183.63							(235,842.54)	23,315,341.09		23,315,341.09
		SCHOLARSHIP ALLOWANCE								(1,145,059.07)		(1,145,059.07)		(1,145,059.07)
	AUXILIARY ENTERPRISES, NET (PLEDGED REVENUES OF \$886,811)		-	23,551,183.63	-	-	-	-	-	(1,145,059.07)	(235,842.54)	22,170,282.02	-	22,170,282.02
	HEALTH SERVICES OPERATING REVENUES (PLEDGED REVENUES OF \$53,792,755)		1,609,605.42	1,633,834,498.84							(5,310,137.05)	1,630,133,967.21		1,630,133,967.21
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		90,034,534.73							24,477,272.00	114,511,806.73	(114,511,806.73)	-
		INTERDEPARTMENTAL REVENUES	17,340,382.18	40,276,421.34	52,984.92						(57,669,788.44)	-		-
	INTERNAL REVENUES		17,340,382.18	130,310,956.07	52,984.92	-	-	-	-	-	(33,192,516.44)	114,511,806.73	(114,511,806.73)	-
	OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	5,710,355.00									5,710,355.00		5,710,355.00
		RENTAL INCOME OPERATING - GASB 87		7,567.80								7,567.80		7,567.80
		MISCELLANEOUS OPERATING REVENUES	31,418,616.91	57,476,453.36	4,820,821.36	233,538.47					(47,433,636.33)	46,515,793.77		46,515,793.77
	OTHER OPERATING REVENUES (PLEDGED REVENUES OF \$1,931,939)		37,128,971.91	57,484,021.16	4,820,821.36	233,538.47	-	-	-	-	(47,433,636.33)	52,233,716.57	-	52,233,716.57
TOTAL OPERATING REVENUES			500,336,425.64	2,153,654,179.09	729,157,149.43	233,538.47	-	-	-	(75,289,116.45)	(89,319,082.80)	3,218,773,093.38	(114,511,806.73)	3,104,261,286.65
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	300,850,067.46	181,639,320.64	263,615,873.69					14,201,019.95	(33,279,860.73)	727,026,421.01		727,026,421.01
		RESEARCH	54,476.54	4,913,903.87	442,708,790.85					9,943,120.68	(7,224,825.61)	450,395,466.33		450,395,466.33
		PUBLIC SERVICE	17,603.00	159,750,752.82	50,364,480.48					3,071,941.80	(23,324,363.13)	189,880,414.97		189,880,414.97
		ACADEMIC SUPPORT	86,254,378.85	8,657,235.65	2,315,229.68					2,881,532.09	(7,738,794.03)	92,369,582.24		92,369,582.24
		STUDENT SERVICES	18,270,623.08	8,252,718.75	535,916.23	614,282.54				563,981.75	(1,378,024.32)	26,859,498.03		26,859,498.03
		INSTITUTIONAL SUPPORT	95,671,149.35	11,501,764.60	11,911,132.77					3,447,187.83	(16,354,227.35)	106,177,007.20		106,177,007.20
		OPERATION AND MAINTENANCE OF PLANT	43,467,875.36	27,244,952.05	800.16				(1,088,434.05)	1,026,006.30	(4,958,853.10)	65,692,346.72	4,434,595.93	70,126,942.65
		STUDENT AID	20,115,554.80	1,256,771.52	65,103,820.60					(76,076,817.42)		10,399,329.50		10,399,329.50
	EDUCATION AND GENERAL		564,701,728.44	403,217,419.90	836,556,044.46	614,282.54	-	-	(1,088,434.05)	(40,942,027.02)	(94,258,948.27)	1,668,800,066.00	4,434,595.93	1,673,234,661.93
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							91,275,292.03			91,275,292.03		91,275,292.03
		RTU ASSET AMORTIZATION EXPENSE							18,390,315.05			18,390,315.05		18,390,315.05
	DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	109,665,607.08	-	-	109,665,607.08	-	109,665,607.08
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		26,675,520.61	147,386.45					187,235.53	(242,099.49)	26,768,043.10		26,768,043.10
		INTERNAL SERVICE CENTER EXPENSES		131,109,213.17						2,474,649.93	156,069.12	133,739,932.22	(114,511,806.73)	19,228,125.49
	AUXILIARY ENTERPRISES		-	157,784,733.78	147,386.45	-	-	-	-	2,661,885.46	(86,030.37)	160,507,975.32	(114,511,806.73)	45,996,168.59
	HEALTH SERVICES OPERATING EXPENSES		1,989,387.42	1,563,652,687.55	8,323,396.90					49,894,693.70	(79,914,818.21)	1,543,945,347.36		1,543,945,347.36
	OTHER OPERATING EXPENSES			19,146.24								19,146.24		19,146.24
TOTAL OPERATING EXPENSES			566,691,115.86	2,124,673,987.47	845,026,827.81	614,282.54	-	-	108,577,173.03	11,614,552.14	(174,259,796.85)	3,482,938,142.00	(110,077,210.80)	3,372,860,931.20
OPERATING, NET			(66,354,690.22)	28,980,191.62	(115,869,678.38)	(380,744.07)	-	-	(108,577,173.03)	(86,903,668.59)	84,940,714.05	(264,165,048.62)	(4,434,595.93)	(268,599,644.55)

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024
NONOPERATING														
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT				20,013,295.61							20,013,295.61		20,013,295.61
	STATE APPROPRIATIONS		25,028,944.95									25,028,944.95		25,028,944.95
	GIFTS			6,727,977.00	250,441,576.25						(86,269,334.00)	170,900,219.25		170,900,219.25
	INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)		42,113,969.77	1,217,970.18		252,064.66		2,006,304.10		(1,804,242.60)	43,786,066.11		(43,786,066.11)
		INVESTMENT EXPENSE		(81,140.36)	(81,388.96)							(162,529.32)		162,529.32
	INVESTMENT INCOME (LOSS), NET		-	42,032,829.41	1,136,581.22	-	252,064.66	-	2,006,304.10	-	(1,804,242.60)	43,623,536.79	-	43,623,536.79
	GAIN (LOSS) ON DISPOSAL OF ASSETS		76,292.53		296,071.86		159,787.93		1,153,862.47			1,686,014.79		1,686,014.79
	INTEREST ON CAPITAL ASSET RELATED DEBT		(7,304.82)	(16,078.58)	(692.79)		(24,933.27)	(18,904,021.29)	(101,314.23)			(19,054,344.98)		(19,054,344.98)
	BOND ISSUANCE COSTS							20,248.81	(551,803.45)			(531,554.64)		(531,554.64)
	OTHER NONOPERATING REVENUES, NET	OTHER NONOPERATING REVENUES	162,250.67	15,390,990.53			238,552.43				1,804,242.60	17,596,036.23		17,596,036.23
		RENTAL INCOME NONOPERATING - GASB 8	2,178,279.95	131,315.07						1,737,045.68		4,046,640.70		4,046,640.70
		INTEREST INCOME - GASB 87								404,957.14		404,957.14		404,957.14
		OTHER NONOPERATING EXPENSES			(10,977.74)	12,840.15						1,862.41		1,862.41
	OTHER NONOPERATING REVENUES, NET (PLEDGED REVENUES OF \$310,954)		2,340,530.62	15,522,305.60	(10,977.74)	12,840.15	238,552.43	-	2,142,002.82	-	1,804,242.60	22,049,496.48	-	22,049,496.48
TOTAL NONOPERATING REVENUES, NET			27,438,463.28	64,267,033.43	271,875,854.41	12,840.15	625,471.75	(18,883,772.48)	4,649,051.71	-	(86,269,334.00)	263,715,608.25	-	263,715,608.25
OTHER														
OTHER REVENUES	CAPITAL STUDENT FEE, NET	CAPITAL STUDENT FEE		3,202,276.13								3,202,276.13		3,202,276.13
		SCHOLARSHIP ALLOWANCE, CAPITAL FEE								(789,312.44)		(789,312.44)		(789,312.44)
	CAPITAL STUDENT FEE, NET (PLEDGED REVENUES OF \$2,412,964)		-	3,202,276.13	-	-	-	-	-	(789,312.44)	-	2,412,963.69	-	2,412,963.69
	CAPITAL APPROPRIATIONS						1,433,071.59					1,433,071.59		1,433,071.59
	CAPITAL GRANTS AND GIFTS					12,800.16			98,621.73		111,421.89		111,421.89	
TOTAL OTHER REVENUES			-	3,202,276.13	12,800.16	-	(1,433,071.59)	-	98,621.73	(789,312.44)	-	3,957,457.17	-	3,957,457.17
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS		154,056,804.77	81,890.00	(154,138,694.77)							-		-
	MANDATORY TRANSFERS		(11,687,505.30)	(38,131,927.40)			(312,169.56)	50,131,602.26				-		-
	VOLUNTARY TRANSFERS		(88,851,193.75)	49,064,309.56	15,797,989.70	690,446.01	79,627,329.33	1,451,712.19			1,328,619.95	59,109,212.99		59,109,212.99
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(8,044,659.95)	(6,842,067.24)	(19,489,461.00)		(39,637,047.06)		69,578,639.32			(4,434,595.93)	4,434,595.93	-
	FINANCING ACTIVITY		(5,712,361.20)	(2,996,412.18)	(811,968.69)		5,817,318.54	(31,531,725.00)	35,235,148.53			-		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS			39,761,084.57	1,175,792.74	(158,642,134.76)	690,446.01	45,495,431.25	20,051,589.45	104,813,787.85	-	1,328,619.95	54,674,617.06	4,434,595.93	59,109,212.99
CHANGE IN NET POSITION			844,857.63	97,625,293.92	(2,623,158.57)	322,542.09	47,553,974.59	1,167,816.97	984,288.26	(87,692,981.03)	-	58,182,633.86	-	58,182,633.86
NET POSITION														
NET POSITION BEGINNING			3,936,849.47	1,302,915,542.39	229,869,003.47	11,512,813.38	667,472,730.04	3,214,145.54	577,130,316.47	(902,760,925.13)	-	1,893,290,475.63	-	1,893,290,475.63
NET POSITION END			4,781,707.10	1,400,540,836.31	227,245,844.90	11,835,355.47	715,026,704.63	4,381,962.51	578,114,604.73	(990,453,906.16)	-	1,951,473,109.49	-	1,951,473,109.49

STATEMENT OF NET POSITION
June 30, 2024
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 GOV'T OP

PEC -- EDUC CONT ED

PEG -- EDUC CONT ED

POD -- OTHER DENTISTRY

POH -- PUBLIC HEALTH
- POI -- OTHER INS SERV

POK -- UTILITY SERV RE

PON -- OTHER NURS PRAC

POP -- OTHER PHARMACY

POR -- AUX TECH TRANS
- POT -- OTHER TELECOM

POU -- OTHR PRACT PLAN-UPI

POY -- OTHER HLTH SERV

PRL -- RSRCH SUP OPER

SNP LINE DESCRIPTION		GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POR	POT	POU	POY	PRL	FY 2024
ASSETS																						
CASH AND INVESTMENTS	CASH ON HAND	9,650.00		500.00					400.00	173,194.45	200.00		1,355.13						404,132,933.00	700.00		404,318,922.58
	INVESTMENTS, CURRENT	168,562,767.426	96,387.84	1,953,678.86	289,319.48	538,401.85	5,081,840.25	9,312,670.10	30,270,724.84	2,553,712.10	221,749.51	2,892,292.39	2,207,522.42	6,242,657.37	259,763.32	1,861,857.57	38,134,572.02	1,062,104.88	48,903,902.00	30,876,707.21	702,677.66	352,035,308.89
	INVESTMENTS, NONCURRENT									7,261,994.20			13,129,421.37				(8,485,774.43)		445,634,912.00			457,540,553.14
CASH AND INVESTMENTS		168,572,417.43	96,387.84	1,964,178.86	289,319.48	538,401.85	5,081,840.25	9,312,670.10	30,271,124.64	9,988,890.75	221,949.51	2,892,292.39	15,338,298.92	6,242,657.37	259,763.32	1,861,857.57	29,648,797.59	1,062,104.88	898,671,747.00	30,877,407.21	702,677.66	1,213,894,784.61
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	10,000,074.587	16,820.87	199,904.38	1,455,899.07	232,895.53	183,764.48	882,072.08	1,593,106.40	2,640,770.81	753,224.46	39,111.95	51,241.42	2,231,542.00	5,512,257.33	723,017.94	0.00	104,794.87	261,139,229.00	25,356,551.69	38,622.17	313,154,903.04
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,411,824.24)		(101,560.64)	(791,265.34)	(87,683.60)	(44,559.00)	(332,721.89)	(653,938.00)	(743,334.60)	(148,254.85)							(95,645.50)	(25,704,694.00)	(4,295,260.11)		(35,410,741.77)
ACCOUNTS AND LOANS RECEIVABLE		7,588,250.35	16,820.87	98,343.74	664,633.73	145,211.93	139,205.48	549,350.19	939,170.40	1,897,436.21	604,969.61	39,111.95	51,241.42	2,231,542.00	5,512,257.33	723,017.94	-	9,149.37	235,434,535.00	21,061,291.58	38,622.17	277,744,161.27
INVENTORIES		140,055.61	-	-	-	-	-	-	-	-	-	-	-	287,678.78	-	-	-	-	28,559.00	13,060,850.88	-	13,517,144.27
OTHER ASSETS	OTHER ASSETS, CURRENT	130,111.48			83,750.00		70,579.27	66,164.95	214,042.23				97,382.50	2,607.49				45,045.59	763,947.00	10,928.43		1,484,558.94
	OTHER ASSETS, NONCURRENT	187,049.32							2,500.00										11,557,419.00			11,746,968.32
OTHER ASSETS		317,160.80	-	-	83,750.00	-	70,579.27	66,164.95	216,542.23	-	-	-	97,382.50	2,607.49	-	-	-	45,045.59	12,321,366.00	10,928.43	-	13,231,527.26
TOTAL ASSETS		176,617,884.19	113,208.71	2,062,522.60	1,037,703.21	683,613.78	5,291,625.00	9,928,185.24	31,426,837.27	11,886,326.96	826,919.12	2,931,404.34	15,486,922.84	8,764,485.64	5,772,020.65	2,584,875.51	29,648,797.59	1,116,299.84	1,146,456,207.00	65,010,478.10	741,299.83	1,518,387,617.42
LIABILITIES																						
ACCOUNTS PAYABLE		9,242,973.24	3,616.97	34,848.67	312,859.83	924.00	95,512.90	117,593.97	445,239.82	236,222.09	19,057.72	17,438.19	88,452.90	822,256.31	-	-	574,425.16	7,608.75	22,991,872.00	1,762,071.68	121,290.61	36,894,364.81
ACCRUED EXPENSES		947,480.00	-	53,068.92	16,668.59	-	-	39,903.07	35,479.40	243,541.91	6,947.22	1,890.59	(2,186.00)	2,755.79	-	-	3,256.02	2,866.08	56,294,990.00	18,096.21	12,784.53	57,677,542.33
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	331,913.08		89,176.20		44,935.36		648,063.07	2,081,789.91	318,196.42	11,945.05									1,066.00		3,527,085.09
	UNEARNED REVENUE, NONCURRENT	67,343.99																				67,343.99
UNEARNED REVENUE		399,257.07	-	89,176.20	-	44,935.36	-	648,063.07	2,081,789.91	318,196.42	11,945.05	-	-	-	-	-	-	-	-	1,066.00	-	3,594,429.08
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	49,780.37					4,495.00		321,296.61								58.07					375,630.05
	OTHER LIABILITIES, CURRENT	5,135,052.57											2,400,540.44							152,788.33		7,688,381.34
	OTHER LIABILITIES, NONCURRENT	2,348,724.00											8,458,259.56							809,449.93		11,616,433.49
OTHER LIABILITIES		7,533,556.94	-	-	-	-	4,495.00	-	321,296.61	-		-	10,858,800.00	-	-	-	58.07	-	-	962,238.26	-	19,680,444.88
TOTAL LIABILITIES		18,123,267.25	3,616.97	177,093.79	329,528.42	45,859.36	100,007.90	805,560.11	2,883,805.74	797,960.42	37,949.99	19,328.78	10,945,066.90	825,012.10	-	-	577,739.25	10,474.83	79,286,962.00	2,743,472.15	134,075.14	117,846,781.10
NET POSITION		158,494,616.93	109,591.74	1,885,428.81	708,174.79	637,754.42	5,191,617.10	9,122,625.13	28,543,031.53	11,088,366.54	788,969.13	2,912,075.56	4,541,855.94	7,939,473.54	5,772,020.65	2,584,875.51	29,071,058.34	1,105,825.01	1,067,169,245.00	62,287,005.95	607,224.69	1,400,540,836.31



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2024
Denver | Anschutz

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

PAS -- AUX STU GOVT OP
PEG -- EDUC CONT ED
PEG -- EDUC GME
POD -- OTHER DENTISTRY
POH -- PUBLIC HEALTH

POI -- OTHER INS SERV
POK -- EDUC CONT ED
POM -- OTHER MED PRAC
PON -- OTHER NURS PRAC
POP -- OTHER PHARMACY

POR -- AUX TECH TRANS
POT -- UTILITY SERV RE
POU -- OTHER PRACT PLAN-UP
POY -- OTHER HLTH SERV
PRL -- RSRCH SUP OPER

PRR -- RSRCH BLDG SYS

SRECNP LINE DESCRIPTION		GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2024	
OPERATING																									
OPERATING REVENUES	STUDENT TUITION, NET								28,987,364.44	2,173,060.36														31,160,424.80	
	STUDENT FEES, NET			1,439,200.00		8,780,365.66		7,412,497.81	604,553.00	169,558.00														18,406,174.47	
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	24,900,248.25						154,262.63	4,664,672.84	116,850,193.23	697.65	3,928,365.12					2,106,123.21				106,302,357.19			258,006,920.12	
	AUXILIARY ENTERPRISES, NET	175,946.71	76,135.75	2,829,168.32	14,302,326.56		6,167,606.29																	23,551,183.63	
	HEALTH SERVICES OPERATING REVENUES	13,536,162.12						733,444.72	2,570,889.78	2,690,189.41														1,633,834,488.84	
	INTERNAL REVENUES	61,910,559.79												695,048.00	8,020,861.00	112,018.56	7,269,861.38	157,417.63		1,605,600,380.00	1,170,135.24			40,034,034.73	
	INTERNAL SERVICE CENTER REVENUES	16,256,195.83						500.00	290,367.75	1,076,947.74	2,616.00	85,276.00												40,276,421.34	
	INTERDEPARTMENTAL REVENUES																								
	INTERNAL REVENUES	78,166,705.62	-	-	-	-	-	500.00	290,367.75	1,078,947.74	2,616.00	85,275.00	695,048.00	8,020,861.00	-	-	17,689.78	101,000.00	3,732,742.50	-	22,443,829.24	15,675,373.44	-	130,310,956.07	
	OTHER OPERATING REVENUES	7,567.80																						7,567.80	
OTHER OPERATING REVENUES	RENTAL INCOME OPERATING - GASB 87																								
	MISCELLANEOUS OPERATING REVENUES	33,513,166.87	-	-	-	-	-	53,445.72	699,091.03	1,444,050.56	(5,927.00)	3,850,633.92	14,347,098.00		485,310.77		1,476,983.26	1,040,503.50	294,020.96	278,075.77			57,476,453.36		
TOTAL OPERATING REVENUES	33,520,734.67	-	-	-	-	-	-	53,445.72	699,091.03	1,444,050.56	-	(5,927.00)	3,850,633.92	14,347,098.00	-	485,310.77	-	1,476,983.26	1,040,503.50	-	294,020.96	278,075.77	-	57,484,021.16	
OPERATING EXPENSES	EDUCATION AND GENERAL	192,293,797.37	76,135.75	4,269,368.32	14,302,326.56	8,780,365.66	6,167,606.29	7,626,706.16	35,979,403.78	124,266,099.47	2,093,503.06	4,007,713.12	4,545,811.32	22,367,959.00	112,018.56	7,755,172.15	2,281,230.62	1,577,983.26	4,773,246.00	1,605,600,380.00	130,213,242.43	15,953,449.21	-	2,153,654,719.09	
	INSTRUCTION	24,044,416.50																						4,913,903.67	
	RESEARCH	4,913,903.67																						18,555,979.21	
	PUBLIC SERVICE	18,555,979.21																						8,657,236.65	
	ACADEMIC SUPPORT	8,657,236.65																						1,412,554.62	
	STUDENT SERVICES	1,412,554.62						6,840,164.13																2,194,159.68	
	INSTITUTIONAL SUPPORT	2,194,159.68							1,765,464.28															9,307,604.92	
	OPERATION AND MAINTENANCE OF PLANT	(117,284.91)																						580,711.69	
	STUDENT AID	580,711.69							40,394.56	602,886.92		23,074.99												9,703.36	
	EDUCATION AND GENERAL	60,241,676.73	-	-	-	-	-	8,646,022.97	30,575,543.99	124,437,411.43	495.41	2,505,449.41	-	-	-	-	2,100,468.12	9,307,604.92	-	-	139,805,974.24	-	25,596,772.68	403,217,419.90	
	AUXILIARY ENTERPRISES	233,453.74	98,703.80	3,813,487.23	10,734,113.95	8,738,931.35	3,056,830.54							5,093,671.83	15,081,073.77					4,248,362.25		15,904,202.83		131,109,213.17	
	INTERNAL SERVICE CENTER EXPENSES	90,781,302.49																						26,675,520.61	
	AUXILIARY ENTERPRISES	91,015,366.23	98,703.80	3,813,487.23	10,734,113.95	8,738,931.35	3,056,830.54	-	-	-	-	-	5,093,671.83	15,081,073.77	-	-	-	-	4,248,362.25	-	-	15,904,202.83	-	197,784,733.78	
	HEALTH SERVICES OPERATING EXPENSES	11,403,366.47																						1,563,682,487.55	
	OTHER OPERATING EXPENSES	19,146.24																						15,146.24	
TOTAL OPERATING EXPENSES		162,680,045.67	98,703.80	3,813,487.23	10,734,113.95	8,738,931.35	3,056,830.54	8,646,022.97	30,575,543.99	124,437,411.43	3,042,427.20	2,505,449.41	5,093,671.83	15,081,073.77	112,018.56	6,298,721.52	2,218,738.88	9,307,604.92	4,248,362.25	1,543,667,164.99	138,816,687.70	15,904,202.83	25,596,772.68	2,124,673,987.47	
OPERATING, NET		(12,386,248.30)	(22,568.05)	454,881.09	3,568,212.61	41,434.31	3,110,775.75	(1,025,316.81)	5,403,949.79	(150,711.76)	(348,924.14)	1,502,263.71	(547,989.91)	7,286,885.23	-	1,456,450.63	62,491.74	(7,729,621.66)	524,883.75	61,933,215.01	(8,606,345.07)	49,246.38	(25,596,772.68)	28,880,191.62	
NONOPERATING																									
NONOPERATING REVENUES (EXPENSES)	GIFTS																							6,727,977.00	
	INVESTMENT (INCOME) LOSS, NET										494,808.31	3,709.90		899,935.01										42,113,969.77	
	INVESTMENT (INCOME) LOSS, NET										(16,168.25)			(64,972.11)										(81,140.36)	
	INVESTMENT (INCOME) LOSS, NET	-	-	-	-	-	-	-	-	-	478,640.06	3,709.90	-	834,362.90	-	-	136,164.40	6,703.17	(7,993,138.92)	-	48,553,629.00	12,158.90	-	42,632,629.41	
	INTEREST ON CAPITAL ASSET RELATED DEBT										-	-	-	-	-	-	-	-	-	-	-	-	-	(16,078.58)	
	OTHER NONOPERATING REVENUES, NET	10,683,621.06				72,842.60		247,507.89		(239,095.57)		133.30													15,390,390.53
OTHER NONOPERATING REVENUES, NET	131,315.07																							131,315.07	
OTHER NONOPERATING REVENUES, NET	10,814,936.13	-	-	-	72,842.60	-	247,507.89	-	(239,095.57)	-	-	133.30	-	-	-	-	-	-	-	4,568,365.85	-	-	57,615.40	-	15,522,305.60
TOTAL NONOPERATING REVENUES, NET	10,814,936.13	-	-	-	72,842.60	-	247,507.89	-	(239,095.57)	-	-	133.30	-	-	-	-	-	-	-	4,568,365.85	-	-	57,615.40	-	15,522,305.60
CHANGE IN NET POSITION		5,894,141.94	(22,417.55)	(23,538.49)	(358,351.33)	45,264.47	819,915.43	802,041.35	1,524,966.13	(16,467,389.69)	(257,395.33)	1,544,014.08	301,619.82	3,380,553.62	-	1,592,963.96	116,964.61	(2,169,335.07)	142,364.16	101,895,378.00	(2,169,335.07)	(71,780.41)	-	97,625,293.92	
OTHER																									
OTHER REVENUES	CAPITAL STUDENT FEE, NET			1,436,811.85				1,765,464.28																3,202,276.13	
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	81,890.00																						81,890.00	
	MANDATORY TRANSFERS			(1,854,544.97)	(3,723,770.26)			(1,333,619.21)						(2,021,628.05)						(2,890,163.00)			(26,308,201.92)	(38,131,927.40)	
	VOLUNTARY TRANSFERS	9,040,313.63	150.50		(214,338.60)	3,830.16		61,893.88	(3,552,418.08)	(16,702,244.42)	100,876.19	41,617.07	14,646.83	(1,875,529.16)		348.93	47,789.70	3,396,542.91	(382,519.59)		8,503,395.91	(121,026.79)	51,904,974.60	49,094,309.56	
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(587,875.58)		(22,496.54)	(42,700.65)			(16,520.01)	(93,073.57)	(13,057.27)				(811.44)					(4,867,641.00)	(1,198,672.22)			(6,943,067.24)	(6,943,067.24)	
	FINANCING ACTIVITY	(1,088,772.88)		(38,169.88)	(18,597.04)			(70,950.00)											(24,831.00)		(833,662.01)	(921,409.41)		(2,096,412.18)	
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		7,465,454.11	150.50	(1,915,231.39)	(3,999,406.54)	3,830.16	(2,538,368.21)	61,893.88	(3,639,888.09)	(16,795,317.99)	87,819.91	41,617.07	14,646.83	(3,006,331.61)	-	348.93	47,789.70	3,361,711.91	(382,519.59)	6,383,314.28	(121,026.79)	25,596,772.68	1,175,792,744.39	1,302,915,542.39	
CHANGE IN NET POSITION		5,894,141.94	(22,417.55)	(23,538.49)	(358,351.33)	45,264.47	819,915.43	802,041.35	1,524,966.13	(16,467,389.69)	(257,395.33)	1,544,014.08	301,619.82	3,380,553.62	-	1,592,963.96	116,964.61	(2,169,335.07)	142,364.16	101,895,378.00	(2,169,335.07)	(71,780.41)	-	97,625,293.92	
NET POSITION																									
NET POSITION BEGINNING		152,600,474.99	132,009.29	1,908,967.26	1,066,526.12	592,489.95	4,371,701.67	8,320,583.78	27,018,065.40	27,555,756.23	1,046,364.46	1,368,061.48	4,240,236.12	4,558,919.92		4,179,056.69	2,467,890.90	30,135,764.16	963,460.85	965,273,967.00	64,436,341.02	679,005.10	-	1,302,915,542.39	
NET POSITION END		158,494,616.93	109,591.74	1,885,428.81	708,174.79	637,754.42	5,191,617.10	9,122,625.13	28,543,031.53	11,088,366.54	788,969.13	2,912,075.56	4,541,855.94	7,939,473.54	-	5,772,020.65	2,584,875.51	29,071,058.34	1,105,825.01	1,067,169,245.00	62,267,005.95	607,224.69	-	1,400,540,836.31	



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

STATEMENT OF NET POSITION
June 30, 2024
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 2024
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND	20,000.00	28,460,166.35									28,480,166.35
	INVESTMENTS, CURRENT	48,400,491.72	318,350,085.75	10,450,078.46		29,499,248.48	33,883,726.67	120,567.82				440,704,198.90
	INVESTMENTS, NONCURRENT	135,528,662.70	98,494,441.78	11,666,665.49	1,366,919.88	308,189,342.05	174,373,444.94	3,979,911.64				733,599,388.48
CASH AND INVESTMENTS		183,949,154.42	445,304,693.88	22,116,743.95	1,366,919.88	337,688,590.53	208,257,171.61	4,100,479.46	-	-	-	1,202,783,753.73
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	198,157.66	36,922,422.28	269.80		42,486.90						37,163,336.64
	ACCOUNTS RECEIVABLE-DPCU, CURRENT	12,387.80		71,931.19								84,318.99
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(174,696.21)									(174,696.21)
ACCOUNTS RECEIVABLE		210,545.46	36,747,726.07	72,200.99	-	42,486.90	-	-	-	-	-	37,072,959.42
LOANS RECEIVABLE, NONCURRENT			13,718,623.00									13,718,623.00
LOANS RECEIVABLE		-	13,718,623.00	-	-	-	-	-	-	-	-	13,718,623.00
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		210,545.46	50,466,349.07	72,200.99	-	42,486.90	-	-	-	-	-	50,791,582.42
INVENTORIES		16.76	40.15	-	-	-	-	-	-	-	-	56.91
OTHER ASSETS	OTHER ASSETS, CURRENT	(145,561.45)	4,608,931.29	326,854.67				(19,595.76)				4,770,628.75
OTHER ASSETS		(145,561.45)	4,608,931.29	326,854.67	-	-	-	-	(19,595.76)	-	-	4,770,628.75
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								20,825,665.23			20,825,665.23
	EQUIPMENT								11,578,418.83			11,578,418.83
	SOFTWARE								65,497,693.11			65,497,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(87,974,199.12)			(87,974,199.12)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	-	9,927,578.05	-	-	9,927,578.05
	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								811,230.75			811,230.75
	RTU SOFTWARE								13,287,909.88			13,287,909.88
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(7,493,584.59)			(7,493,584.59)
RIGHT-TO-USE ASSETS		-	-	-	-	-	-	-	6,605,556.04	-	-	6,605,556.04
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	1,955,470.45	-	-	21,502,644.09	-	-	23,458,114.54
INTERFUND RECEIVABLES, NET		-	19,076,667.28	-	-	-	-	-	-	-	-	19,076,667.28
TOTAL ASSETS		184,014,155.19	519,456,681.67	22,515,799.61	1,366,919.88	339,686,547.88	208,257,171.61	4,100,479.46	21,483,048.33	-	-	1,300,880,803.63
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	OTHER POSTEMPLOYMENT BENEFITS RELATED									15,608,281.54		15,608,281.54
	ALTERNATE MEDICARE PAYMENT RELATED									514,592.75		514,592.75
	PERA PENSION RELATED									125,085,713.60		125,085,713.60
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	-	141,208,587.89	-	141,208,587.89
TOTAL ASSETS AND DEFERRED OUTFLOWS		184,014,155.19	519,456,681.67	22,515,799.61	1,366,919.88	339,686,547.88	208,257,171.61	4,100,479.46	21,483,048.33	141,208,587.89	-	1,442,089,391.52

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 2024
LIABILITIES												
ACCOUNTS PAYABLE		1,995,679.53	34,544,420.09	454,747.79	-	1,601.30	-	-	-	-	-	36,996,448.71
ACCRUED EXPENSES		33,349,210.26	17,028,429.96	25,716.09	-	-	-	-	75,111.05	-	-	50,478,467.36
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									263,554.38		263,554.38
	COMPENSATED ABSENCES, NONCURRENT									3,855,769.96		3,855,769.96
COMPENSATED ABSENCES		-	-	-	-	-	-	-	-	4,119,324.34	-	4,119,324.34
FAMLI LIABILITY		-	10,728,671.41	-	-	-	-	-	-	-	-	10,728,671.41
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT		515,421.32	44,573.00								559,994.32
UNEARNED REVENUE		-	515,421.32	44,573.00	-	-	-	-	-	-	-	559,994.32
LONG-TERM DEBT	LEASE LIABILITY, CURRENT								166,571.47			166,571.47
	LEASE LIABILITY, NONCURRENT								382,005.80			382,005.80
	LEASE LIABILITY	-	-	-	-	-	-	-	548,577.27	-	-	548,577.27
	SUBSCRIPTION LIABILITY, CURRENT								2,010,818.57			2,010,818.57
	SUBSCRIPTION LIABILITY, NONCURRENT								2,519,063.25			2,519,063.25
	SUBSCRIPTION LIABILITY	-	-	-	-	-	-	-	4,529,881.82	-	-	4,529,881.82
	NOTES PAYABLE, CURRENT								457,132.75			457,132.75
	NOTES PAYABLE, NONCURRENT								8,037,355.28			8,037,355.28
	NOTES PAYABLE	-	-	-	-	-	-	-	8,494,488.03	-	-	8,494,488.03
		-	-	-	-	-	-	-	13,572,947.12	-	-	13,572,947.12
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									548,472.25		548,472.25
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									58,903,281.91		58,903,281.91
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	-	59,451,754.16	-	59,451,754.16
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	-	2,533,392.12	-	2,533,392.12
NET PENSION LIABILITY		-	-	-	-	-	-	-	-	959,969,258.76	-	959,969,258.76
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS		541,214.94									541,214.94
	OTHER LIABILITIES, CURRENT	(6,970.76)	11,185,693.67									11,178,722.91
	OTHER LIABILITIES, NONCURRENT		10,834,497.45									10,834,497.45
OTHER LIABILITIES		(6,970.76)	22,561,406.06	-	-	-	-	-	-	-	-	22,554,435.30
TOTAL LIABILITIES		35,337,919.03	85,378,348.84	525,036.88	-	1,601.30	-	-	13,648,058.17	1,026,073,729.38	-	1,160,964,693.60
DEFERRED INFLOWS												
DEFERRED INFLOWS	OTHER POSTEMPLOYMENT BENEFITS RELATED									17,566,405.86		(17,566,405.86)
	ALTERNATE MEDICARE PAYMENT RELATED									876,169.30		(876,169.30)
	PERA PENSION RELATED									31,135,472.67		(31,135,472.67)
	DEFERRED INFLOWS OTHER					1,910,982.71						(1,910,982.71)
TOTAL DEFERRED INFLOWS		-	-	-	-	1,910,982.71	-	-	-	49,578,047.83	-	51,489,030.54
TOTAL LIABILITIES AND DEFERRED INFLOWS		35,337,919.03	85,378,348.84	525,036.88	-	1,912,584.01	-	-	13,648,058.17	1,075,651,777.21	-	1,212,453,724.14
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS		-	-	-	-	-	-	-	7,834,990.16	-	-	7,834,990.16
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					21,707,983.19						21,707,983.19
	ACADEMIC SUPPORT					15,011,326.29						15,011,326.29
	SCHOLARSHIPS AND FELLOWSHIPS					11,136,014.32						11,136,014.32
	CAPITAL					573,044.38						573,044.38
	OTHER					784,176.71						784,176.71
RESTRICTED FOR NONEXPENDABLE PURPOSES		-	-	-	-	49,212,544.89	-	-	-	-	-	49,212,544.89
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			10,346.32		141,758.34						152,104.66
	RESEARCH			(4,177,150.74)		43,847,499.56						39,670,348.82
	ACADEMIC SUPPORT					60,583,774.55						60,583,774.55
	STUDENT LOANS AND SERVICES			912,230.00	1,366,919.88							2,279,149.88
	SCHOLARSHIPS AND FELLOWSHIPS			8,000.00		53,757,199.70						53,765,199.70
	AUXILIARY ENTERPRISES											(0.00)
	CAPITAL					7,192,537.54						7,192,537.54
	INSTITUTIONAL SUPPORT			14,392,278.35		156,130.27						14,548,408.62
	OTHER					52,101,374.05						52,101,374.05
		-	-	11,145,703.93	1,366,919.88	217,780,274.01	-	-	-	-	-	230,292,897.82
UNRESTRICTED		148,676,236.16	434,078,332.83	10,845,058.80	-	70,781,144.97	208,257,171.61	4,100,479.46	-	(934,443,189.32)	-	(57,704,765.49)
TOTAL NET POSITION		148,676,236.16	434,078,332.83	21,990,762.73	1,366,919.88	337,773,963.87	208,257,171.61	4,100,479.46	7,834,990.16	(934,443,189.32)	-	229,635,667.38



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2024
System

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024
OPERATING															
OPERATING REVENUES			NONGOVERNMENTAL GRANTS AND CONTRACTS				30,000.00						30,000.00		30,000.00
AUXILIARY ENTERPRISES, NET				2,388,322.92								(2,388,322.92)			-
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES			26,878,917.22								0.00	26,878,917.22	13,089,495.60	39,968,412.82
	INTERDEPARTMENTAL REVENUES		158.10	3,101,998.88								(3,102,156.98)			-
	OTHER INTERNAL REVENUES		56,243,692.00										56,243,692.00	(56,243,692.00)	
INTERNAL REVENUES			56,243,850.10	29,980,916.10	-	-	-	-	-	-	-	(3,102,156.98)	83,122,609.22	(43,154,196.40)	39,968,412.82
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,705,867)			215,044.04	13,543,710.63	40,736,915.61							(606,189.41)	53,889,480.87		53,889,480.87
TOTAL OPERATING REVENUES			56,458,894.14	45,912,949.65	40,766,915.61			-	-	-	-	(6,096,669.31)	137,042,090.09	(43,154,196.40)	93,887,893.69
OPERATING EXPENSES			EDUCATION AND GENERAL		6,643.64	353,317.12					(13,789,392.32)		(13,429,431.56)		(13,429,431.56)
			RESEARCH				397,170.78				(4,352,195.52)		(3,955,024.74)		(3,955,024.74)
			PUBLIC SERVICE					973,841.00			(1,510,872.33)		(1,510,872.33)		(1,510,872.33)
			ACADEMIC SUPPORT		53,305.24	4,053.80					(8,024,896.89)		(6,993,696.85)		(6,993,696.85)
			STUDENT SERVICES			29,350.00					(4,218,765.56)		(4,189,415.56)		(4,189,415.56)
			INSTITUTIONAL SUPPORT		70,853,651.07	51,002,673.15	19,760,100.86		130,692.50	(3,999,240.44)	(5,013,611.87)	(6,096,669.31)	126,637,595.96	(56,243,692.00)	70,393,903.96
			OPERATION AND MAINTENANCE OF PLANT								(7,135,310.32)		(7,135,310.32)	2,273.90	(7,133,036.42)
			STUDENT AID			12,500.00		680,883.40			(37,407.68)		655,975.72		655,975.72
			70,853,651.07	51,062,622.03	20,159,321.78	-	2,051,895.18	130,692.50	-	(3,999,240.44)	(44,082,452.49)	(6,096,669.31)	90,079,820.32	(56,241,418.10)	33,838,402.22
DEPRECIATION AND AMORTIZATION			DEPRECIATION							1,853,792.84			1,853,792.84		1,853,792.84
			RTU ASSET AMORTIZATION EXPENSE							3,765,696.68			3,765,696.68		3,765,696.68
DEPRECIATION AND AMORTIZATION			-	-	-	-	-	-	-	5,619,489.52	-	-	5,619,489.52	-	5,619,489.52
AUXILIARY ENTERPRISES			PROGRAM EXPENSES		5,239,159.22								5,239,159.22		5,239,159.22
			INTERNAL SERVICE CENTER EXPENSES		872,668.58						(13,962,164.18)		(13,089,495.60)	13,089,495.60	-
AUXILIARY ENTERPRISES			-	6,111,827.80	-	-	-	-	-	-	(13,962,164.18)	-	(7,850,336.38)	13,089,495.60	5,239,159.22
HEALTH SERVICES OPERATING EXPENSES												(498,693.28)	(498,693.28)		(498,693.28)
OTHER OPERATING EXPENSES			7,040.31				1,491,184.50						1,498,224.81		1,498,224.81
TOTAL OPERATING EXPENSES			70,860,691.38	57,174,449.83	20,159,321.78	-	3,543,079.68	130,692.50	-	1,620,249.08	(58,543,309.95)	(6,096,669.31)	88,848,504.99	(43,151,922.50)	45,696,582.49
OPERATING, NET			(14,401,797.24)	(11,261,500.18)	20,607,593.83	-	(3,543,079.68)	(130,692.50)	-	(1,620,249.08)	58,543,309.95	-	48,193,585.10	(2,273.90)	48,191,311.20

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2024
NONOPERATING														
NONOPERATING REVENUES (EXPENSES)	STATE SUPPORT FOR PENSION									1,540,851.25		1,540,851.25		1,540,851.25
	GIFTS			1,136,884.77		224,465.56						1,361,350.33		1,361,350.33
	INVESTMENT INCOME (LOSS), NET	83,876,793.74	86,986,539.35	8,741,080.19	959,773.54	30,246,820.52	155,495,704.93	2,382,198.61				368,688,910.88		368,688,910.88
				(9,703,748.63)		(2,466,719.20)						(12,170,467.83)		(12,170,467.83)
	INVESTMENT INCOME (LOSS), NET	83,876,793.74	77,282,790.72	8,741,080.19	959,773.54	27,780,101.32	155,495,704.93	2,382,198.61	-	-	-	356,518,443.05	-	356,518,443.05
	GAIN (LOSS) ON DISPOSAL OF ASSETS	1,458.69		2,081.86					(2,873.36)			667.19		667.19
	INTEREST ON CAPITAL ASSET RELATED DEBT						(18,000.00)	(362,442.60)	(155,043.19)			(535,485.79)		(535,485.79)
	BOND ISSUANCE COSTS						15,676.97					15,676.97		15,676.97
	OTHER NONOPERATING REVENUES, NET (PLEDGED REVENUES OF \$201)	4,301.47	10,005.06	-	-	-	-	-	-	-	-	14,306.53	-	14,306.53
	TOTAL NONOPERATING REVENUES, NET	83,882,553.90	77,292,795.78	9,880,046.82	959,773.54	28,004,566.88	155,493,381.90	2,019,756.01	(157,916.55)	1,540,851.25	-	358,915,809.53	-	358,915,809.53
OTHER														
OTHER REVENUES	CAPITAL APPROPRIATIONS					72,538.08						72,538.08		72,538.08
	CAPITAL GRANTS AND GIFTS					500.00						500.00		500.00
	ADDITIONS TO (TRANSFERS OF) PERMANENT ENDOWMENTS					14,216.05						14,216.05		14,216.05
	TOTAL OTHER REVENUES	-	-	-	-	87,254.13	-	-	-	-	-	87,254.13	-	87,254.13
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS											0.00		-
	VOLUNTARY TRANSFERS	(1,282,870.32)	7,304,350.07	(27,364,058.64)	(445,372.13)	(15,130,196.67)	(83,054,549.47)	2,443,595.15	1,127,054.18			(116,402,047.83)		(116,402,047.83)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(37,934.60)	(153,643.34)				(1,457,630.53)		1,646,934.57			(2,273.90)	2,273.90	
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	(1,320,804.92)	7,150,706.73	(27,364,058.64)	445,372.13	15,130,196.67	84,512,180.00	(2,443,595.15)	(2,773,988.75)	-	-	(116,404,321.73)	2,273.90	(116,402,047.83)
CHANGE IN NET POSITION		68,159,951.74	73,182,002.33	3,123,582.01	514,401.41	9,418,544.66	70,850,509.40	4,463,351.16	995,823.12	60,084,161.20	-	290,792,327.03	-	290,792,327.03
NET POSITION														
NET POSITION BEGINNING		80,516,284.42	360,896,330.50	18,867,180.72	852,518.47	328,355,419.21	137,406,662.21	(362,871.70)	6,839,167.04	(994,527,350.52)	-	(61,156,659.66)	-	(61,156,659.66)
NET POSITION END		148,676,236.16	434,078,332.83	21,990,762.73	1,366,919.88	337,773,963.87	208,257,171.61	4,100,479.46	7,834,990.16	(934,443,189.32)	-	229,635,667.38	-	229,635,667.38

STATEMENT OF NET POSITION
June 30, 2024
Auxiliary and Self-Funded Activities
System Administration

POI -- OTHER INS SERV
POY -- OTHER HLTH SERV

SNP LINE DESCRIPTION		GENERAL	POI	POY	FY 2024
ASSETS					
CASH AND INVESTMENTS	CASH ON HAND	28,541,475.14	(81,308.79)		28,460,166.35
	INVESTMENTS, CURRENT	308,961,109.176	9,304,438.18	84,538.39	318,350,085.75
	INVESTMENTS, NONCURRENT	61,633,507.94	36,144,389.84	716,544.00	98,494,441.78
CASH AND INVESTMENTS		399,136,092.26	45,367,519.23	801,082.39	445,304,693.88
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	34,765,845.21	2,156,577.07		36,922,422.28
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,696.21)			(174,696.21)
	ACCOUNTS RECEIVABLE	34,591,149.00	2,156,577.07	-	36,747,726.07
	LOANS RECEIVABLE, NONCURRENT	13,718,623			13,718,623.00
	LOANS RECEIVABLE	13,718,623.00	-	-	13,718,623.00
ACCOUNTS AND LOANS RECEIVABLE		48,309,772.00	2,156,577.07	-	50,466,349.07
INVENTORIES		40.15	-	-	40.15
OTHER ASSETS	OTHER ASSETS, CURRENT	340,377.31	4,268,553.98		4,608,931.29
OTHER ASSETS		340,377.31	4,268,553.98	-	4,608,931.29
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		19,076,667.28	-	-	19,076,667.28
TOTAL ASSETS		466,862,949.00	51,792,650.28	801,082.39	519,456,681.67
LIABILITIES					
ACCOUNTS PAYABLE		32,549,054.86	1,995,365.23	-	34,544,420.09
ACCRUED EXPENSES		17,363,408.92	(334,978.96)	-	17,028,429.96
FAMLI LIABILITY		10,728,671.41	-	-	10,728,671.41
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	515,421.32			515,421.32
UNEARNED REVENUE		(515,421.32)	-	-	(515,421.32)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	541,214.94			541,214.94
	OTHER LIABILITIES, CURRENT	51,066.67	11,134,627.00		11,185,693.67
	OTHER LIABILITIES, NONCURRENT		10,834,497.45		10,834,497.45
OTHER LIABILITIES		592,281.61	21,969,124.45	-	22,561,406.06
TOTAL LIABILITIES		61,748,838.12	23,629,510.72	-	85,378,348.84
NET POSITION		405,114,110.88	28,163,139.56	801,082.39	434,078,332.83



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2024
System

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

SRECNP LINE DESCRIPTION			GENERAL	POC	POI	POY	FY 2024
OPERATING							
OPERATING REVENUES	AUXILIARY ENTERPRISES, NET		2,388,322.92				2,388,322.92
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	6,469,744.38		20,409,172.84		26,878,917.22
		INTERDEPARTMENTAL REVENUES	3,101,998.88				3,101,998.88
	INTERNAL REVENUES		9,571,743.26	-	20,409,172.84	-	29,980,916.10
	OTHER OPERATING REVENUES		13,458,655.92		85,054.71		13,543,710.63
TOTAL OPERATING REVENUES			25,418,722.10	-	20,494,227.55	-	45,912,949.65
OPERATING EXPENSES	EDUCATION AND GENERAL	INSTRUCTION	5,406,643.64				5,406,643.64
		ACADEMIC SUPPORT	43,411.00			9,894.24	53,305.24
		INSTITUTIONAL SUPPORT	31,962,177.32	(166.80)	19,040,662.63		51,002,673.15
	EDUCATION AND GENERAL		37,412,231.96	(166.80)	19,040,662.63	9,894.24	56,462,622.03
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES	224,548.40		5,014,610.82		5,239,159.22
		INTERNAL SERVICE CENTER EXPENSES	872,668.58				872,668.58
	AUXILIARY ENTERPRISES		1,097,216.98	-	5,014,610.82	-	6,111,827.80
TOTAL OPERATING EXPENSES			38,509,448.94	(166.80)	24,055,273.45	9,894.24	62,574,449.83
OPERATING, NET			(13,090,726.84)	166.80	(3,561,045.90)	(9,894.24)	(16,661,500.18)
NONOPERATING							
NONOPERATING REVENUES (EXPENSES)	INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)	84,257,947.74		2,670,868.12	57,723.49	86,986,539.35
		INVESTMENT EXPENSE	(9,703,748.63)				(9,703,748.63)
	INVESTMENT INCOME (LOSS), NET		74,554,199.11	-	2,670,868.12	57,723.49	77,282,790.72
	OTHER NONOPERATING REVENUES (EXPENSES), NET		10,005.06	-	-	-	10,005.06
TOTAL NONOPERATING REVENUES, NET			74,564,204.17	-	2,670,868.12	57,723.49	77,292,795.78
OTHER							
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	VOLUNTARY TRANSFERS		7,304,950.07		(600.00)		7,304,350.07
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(153,643.34)				153,643.34
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS			7,151,306.73	-	(600.00)	-	7,150,706.73
CHANGE IN NET POSITION			68,624,784.06	166.80	(890,777.78)	47,829.25	67,782,002.33
NET POSITION							
NET POSITION BEGIN			336,489,326.82	(166.80)	29,053,917.34	753,253.14	366,296,330.50
NET POSITION END			405,114,110.88	-	28,163,139.56	801,082.39	434,078,332.83