

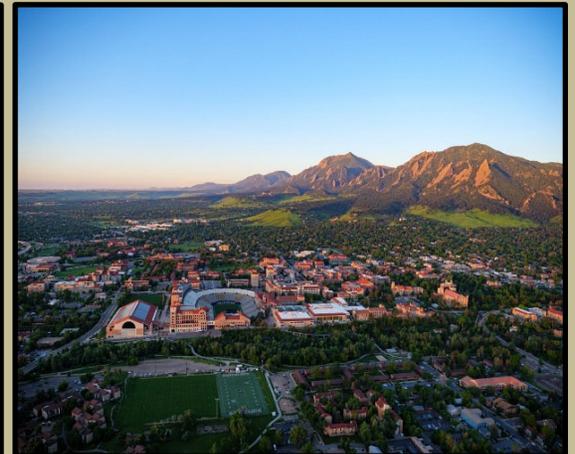
2025

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, 2025

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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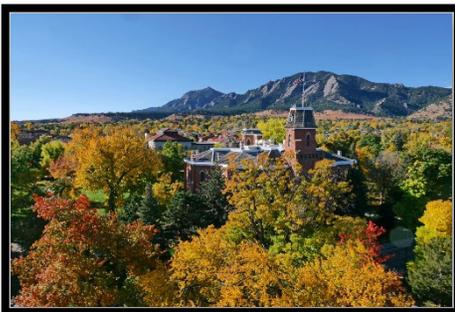
UCCS

University of Colorado Denver | Anschutz Medical Campus

UCD

University of Colorado System Administration

SYS





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STATEMENT OF NET POSITION
June 30, 2025
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 2025
ASSETS											
CASH AND INVESTMENTS	92,490.00	494,648,870.76	85,265.00								494,826,625.76
CASH ON HAND											
INVESTMENTS, CURRENT	120,033,865.41	922,491,154.75	175,351,164.07	9,132,621.37	30,741,925.15	2,118,252,597.07	6,097,468.41	195,881.84	0.03	0.00	3,382,296,678.10
INVESTMENTS, NONCURRENT	119,800,222.18	636,151,896.72	16,036,295.99	2,025,585.66	322,518,851.71	283,509,808.24	5,089,028.70	0.00			1,385,131,889.20
CASH AND INVESTMENTS	239,926,577.59	2,053,291,922.23	191,472,725.06	11,158,207.03	353,260,776.86	2,401,762,405.31	11,186,497.11	195,881.84	0.03	-	5,262,254,993.06
ACCOUNTS, LEASES AND LOANS RECEIVABLE	76,910,753.55	422,324,753.25	232,670,337.81	88,623.20	49,187.61	4,431,587.67	5,796.16	616,998.87	66,063.99	(17,180,411.08)	719,983,691.02
ACCOUNTS RECEIVABLE, CURRENT											
ACCOUNTS RECEIVABLE - DPCU, CURRENT	0.00		7,977,708.40								7,977,708.40
ACCOUNTS RECEIVABLE, NONCURRENT		6,501,759.36	608,895.04								7,110,654.40
ALLOWANCES FOR ACCOUNTS RECEIVABLE	(19,431,216.67)	(48,319,354.93)	(853,115.78)	0.00							(68,603,687.38)
ACCOUNTS RECEIVABLE	57,479,536.88	380,507,157.68	240,403,825.47	88,623.20	49,187.61	4,431,587.67	5,796.16	616,998.87	66,063.99	(17,180,411.08)	666,468,366.45
LEASE RECEIVABLE, CURRENT								6,447,720.62			6,447,720.62
LEASE RECEIVABLE, NONCURRENT								60,145,328.92	(41,266.24)		60,104,062.68
LEASE RECEIVABLE	-	-	-	-	-	-	-	66,593,049.54	(41,266.24)	-	66,551,783.30
LOANS RECEIVABLE, CURRENT				2,532,525.73							2,532,525.73
LOANS RECEIVABLE, NONCURRENT		15,600,048.00	242,035.16	9,882,262.76							25,724,345.92
LOANS RECEIVABLE - DPCU, NONCURRENT						10,000,000.00					10,000,000.00
ALLOWANCES FOR LOANS, CURRENT		(475.85)		(338,209.72)							(338,685.57)
ALLOWANCES FOR LOANS, NONCURRENT				(728,086.31)							(728,086.31)
LOANS RECEIVABLE	-	15,599,572.15	242,035.16	11,348,492.46	-	10,000,000.00	-	-	-	-	37,190,099.77
ACCOUNTS, LEASES AND LOANS RECEIVABLE	57,479,536.88	396,106,729.83	240,645,860.63	11,437,115.66	49,187.61	14,431,587.67	5,796.16	67,210,048.41	24,797.75	(17,180,411.08)	770,210,249.51
INVENTORIES	1,083,357.63	23,081,441.93	-	-	-	-	-	-	-	-	24,164,799.56
OTHER ASSETS, CURRENT	5,018,296.10	8,491,011.69	3,920,366.64			7,753.21		420,284.09	(716,938.08)		17,140,773.65
OTHER ASSETS, NONCURRENT		11,282,903.34				3,500,000.00					14,782,903.34
OTHER ASSETS	5,018,296.10	19,773,915.03	3,920,366.64	-	-	3,507,753.21	-	420,284.09	(716,938.08)	-	31,923,676.99
CAPITAL AND RIGHT-TO-USE ASSETS								5,336,587,355.92			5,336,587,355.92
BUILDINGS								371,632,378.09			371,632,378.09
IMPROVEMENTS OTHER THAN BUILDINGS								792,865,274.93			792,865,274.93
EQUIPMENT								90,309,639.06			90,309,639.06
SOFTWARE								1,909,636.00			1,909,636.00
OTHER INTANGIBLES								527,916,014.82			527,916,014.82
LIBRARY AND OTHER COLLECTIONS								(3,796,197,674.33)			(3,796,197,674.33)
LESS ACCUMULATED DEPRECIATION AND AMORTIZATION											
DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	-	3,325,022,624.49	-	-	3,325,022,624.49
LAND					1,955,470.45			117,205,049.37			119,160,519.82
CONSTRUCTION IN PROGRESS								504,707,222.17			504,707,222.17
COLLECTIONS								21,764,731.81			21,764,731.81
NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	1,955,470.45	-	-	643,677,003.35	-	-	645,632,473.80
RTU LEASED BUILDING								121,926,388.08			121,926,388.08
RTU LEASED EQUIPMENT								6,794,515.16			6,794,515.16
RTU SOFTWARE								81,696,608.56			81,696,608.56
LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(103,522,210.42)			(103,522,210.42)
RIGHT-TO-USE ASSETS	-	-	-	-	-	-	-	106,895,301.38	-	-	106,895,301.38
CAPITAL AND RIGHT-TO-USE ASSETS	-	-	-	-	1,955,470.45	-	-	4,075,594,929.22	-	-	4,077,550,399.67
INTERFUND RECEIVABLES		(4,996,135.51)				4,996,135.51					-
TOTAL ASSETS	303,507,768.20	2,487,257,873.51	436,038,952.33	22,595,322.69	355,265,434.92	2,424,697,881.70	11,192,293.27	4,143,421,143.56	(692,140.30)	(17,180,411.08)	10,166,104,118.80
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS								30,908,162.18			30,908,162.18
LOSS ON BOND REFUNDINGS									471,354,987.22		471,354,987.22
OTHER POSTEMPLOYMENT BENEFITS RELATED									15,842,708.02		15,842,708.02
ALTERNATE MEDICARE PAYMENT RELATED									86,926,202.44		86,926,202.44
PERA PENSION RELATED										243,066.00	243,066.00
DEFERRED OUTFLOWS OTHER								243,066.00			243,066.00
TOTAL DEFERRED OUTFLOWS	-	-	-	-	-	-	-	31,151,228.18	574,123,897.68	-	605,275,125.86
TOTAL ASSETS AND DEFERRED OUTFLOWS	303,507,768.20	2,487,257,873.51	436,038,952.33	22,595,322.69	355,265,434.92	2,424,697,881.70	11,192,293.27	4,174,572,371.74	573,431,757.38	(17,180,411.08)	10,771,379,244.66

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 2025
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	21,735,594.32	99,579,393.59	28,401,347.93	72,668.87	1,540.47	54,829,204.83	21,975.43			(17,180,411.08)	187,461,314.36
	ACCOUNTS PAYABLE-DPCU			121,405.37								121,405.37
	ACCOUNTS PAYABLE	21,735,594.32	99,579,393.59	28,522,753.30	72,668.87	1,540.47	54,829,204.83	21,975.43	-	-	(17,180,411.08)	187,582,719.73
ACCRUED EXPENSES		68,122,312.23	79,551,192.91	3,271,461.49			571,165.11	2,944,273.27	575,346.55			155,035,751.56
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT		329,939.00							27,872,636.43		28,202,575.43
	COMPENSATED ABSENCES, NONCURRENT		4,451,785.00							375,725,346.33		380,177,131.33
COMPENSATED ABSENCES		-	4,781,724.00	-	-	-	-	-	-	403,597,982.76	-	408,379,706.76
FAMLI LIABILITY	FAMLI LIABILITY, CURRENT		6,124,957.80									6,124,957.80
FAMLI LIABILITY		-	6,124,957.80	-	-	-	-	-	-	-	-	6,124,957.80
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	58,372,962.51	48,571,283.25	121,203,720.85							(5,939,875.96)	222,208,090.65
	UNEARNED REVENUE, NONCURRENT	934,409.56	55,061.66									989,471.22
UNEARNED REVENUE		59,307,372.07	48,626,344.91	121,203,720.85	-	-	-	-	-	(5,939,875.96)	-	223,197,561.87
LONG-TERM DEBT	LEASE LIABILITY, CURRENT								12,784,129.83			12,784,129.83
	LEASE LIABILITY, NONCURRENT								60,421,612.38			60,421,612.38
	LEASE LIABILITY	-	-	-	-	-	-	-	73,205,742.21	-	-	73,205,742.21
	SUBSCRIPTION LIABILITY, CURRENT								18,336,858.85			18,336,858.85
	SUBSCRIPTION LIABILITY, NONCURRENT								16,059,907.78			16,059,907.78
	SUBSCRIPTION LIABILITY	-	-	-	-	-	-	-	34,396,766.63	-	-	34,396,766.63
	NOTES PAYABLE, CURRENT								1,925,597.47			1,925,597.47
	NOTES PAYABLE, NONCURRENT								10,249,524.44			10,249,524.44
	NOTES PAYABLE	-	-	-	-	-	-	-	12,175,121.91	-	-	12,175,121.91
	BONDS PAYABLE, CURRENT								159,401,960.82			159,401,960.82
	BONDS PAYABLE, NONCURRENT						153,179,068.86		1,417,933,083.25			1,571,112,152.11
	BONDS PAYABLE	-	-	-	-	-	153,179,068.86	-	1,577,335,044.07	-	-	1,730,514,112.93
	LONG-TERM DEBT	-	-	-	-	-	153,179,068.86	-	1,697,112,674.82	-	-	1,850,291,743.68
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									21,289,673.27		21,289,673.27
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									1,683,473,661.22		1,683,473,661.22
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	-	1,704,763,334.49	-	1,704,763,334.49
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	-	104,797,560.00	-	104,797,560.00
NET PENSION LIABILITY		-	-	-	-	-	-	-	-	874,524,110.60	-	874,524,110.60
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	10,492,986.19	5,494,870.98	2,489,881.97						(250,000.00)		18,227,739.15
	OTHER LIABILITIES, CURRENT	322,242.33	24,382,087.64	11,737.70	1,070,298.10		11,050,504.24			219,526.64		37,056,396.65
	OTHER LIABILITIES, NONCURRENT	(0.00)	19,765,206.85		3,719,583.90					1,413,500.00		25,906,644.73
OTHER LIABILITIES		10,815,228.52	49,642,165.48	2,501,619.67	4,789,882.00	-	11,050,504.24	-	1,413,500.00	977,880.62	-	81,190,780.53
TOTAL LIABILITIES		159,980,507.14	288,305,778.68	155,499,555.31	4,862,550.87	1,540.47	219,629,943.04	2,966,248.70	1,699,101,521.37	3,082,720,992.51	(17,180,411.08)	5,995,888,227.01
DEFERRED INFLOWS												
DEFERRED INFLOWS	LEASE RELATED								64,490,991.69			64,490,991.69
	GAIN ON BOND REFUNDINGS								16,055,828.56			16,055,828.56
	OTHER POSTEMPLOYMENT BENEFITS RELATED									246,245,699.00		246,245,699.00
	ALTERNATE MEDICARE PAYMENT RELATED									34,061,367.00		34,061,367.00
	PERA PENSION RELATED									31,914,033.68		31,914,033.68
	DEFERRED INFLOWS OTHER					2,006,819.65						2,006,819.65
TOTAL DEFERRED INFLOWS		-	-	-	-	2,006,819.65	-	-	80,546,820.25	312,221,099.68	-	394,774,739.58
TOTAL LIABILITIES AND DEFERRED INFLOWS		159,980,507.14	288,305,778.68	155,499,555.31	4,862,550.87	2,008,360.12	219,629,943.04	2,966,248.70	1,779,648,341.62	3,394,942,092.19	(17,180,411.08)	5,990,662,966.59
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS												
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH						(93,849,725.16)		2,394,924,030.12			2,301,074,304.96
	ACADEMIC SUPPORT					21,707,983.19						21,707,983.19
	SCHOLARSHIPS AND FELLOWSHIPS					15,226,584.18						15,226,584.18
	CAPITAL					11,199,764.32						11,199,764.32
	OTHER					583,044.38						583,044.38
RESTRICTED FOR NONEXPENDABLE PURPOSES		-	-	-	-	49,526,552.78	-	-	-	-	-	49,526,552.78
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		522,364.74	240,483,564.48								241,005,929.22
	RESEARCH		6,213,300.29	13,714,992.54		47,720,633.20						67,648,926.03
	ACADEMIC SUPPORT		612,057.35	3,675,857.59		63,596,060.36		58,215.08				67,942,190.38
	STUDENT LOANS AND SERVICES		12,534,763.34	2,347,083.62	18,388,745.27							72,120,921.21
	SCHOLARSHIPS AND FELLOWSHIPS		11,036.06	4,420,038.61		56,710,255.01						61,141,329.68
	PUBLIC SERVICE		32,888,759.68	664,643.13								33,553,402.81
	AUXILIARY ENTERPRISES		3,719,096.54	608,966.08			7,963,802.25					12,291,864.87
	CAPITAL		73,726.96	1,174,613.14		7,743,901.89		4,254,575.99				21,024,784.52
	INSTITUTIONAL SUPPORT		1,948.31	48,085,407.29		159,347.68		6,458,524.73				54,705,228.01
	OTHER		(0.00)	206,342.28		54,562,020.50						54,768,362.78
RESTRICTED FOR EXPENDABLE PURPOSES		-	56,577,053.27	315,381,508.77	18,388,745.27	230,492,218.64	61,108,837.58	4,254,575.99	-	-	-	686,202,939.52
UNRESTRICTED		143,527,261.06	2,142,375,041.57	(34,842,111.75)	(655,973.45)	73,238,303.38	2,237,808,826.23	3,971,468.58	-	(2,821,510,334.81)	-	1,743,912,480.82
TOTAL NET POSITION		143,527,261.06	2,198,952,094.84	280,539,397.02	17,732,771.82	353,257,074.80	2,205,067,938.65	8,226,044.57	2,394,924,030.12	(2,821,510,334.81)	-	4,780,716,276.07

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2025
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 2025
OPERATING														
OPERATING REVENUES														
STUDENT TUITION, NET	STUDENT TUITION	1,466,511,410.73	98,763,607.65							0.00	(3,598,783.78)	1,561,676,234.60		1,561,676,234.60
	SCHOLARSHIP ALLOWANCE									(294,390,360.85)		(294,390,360.85)		(294,390,360.85)
STUDENT TUITION, NET (PLEGGED REVENUES OF \$1,267,285,874)		1,466,511,410.73	98,763,607.65	-	-	-	-	-	-	(294,390,360.85)	(3,598,783.78)	1,267,285,873.75	-	1,267,285,873.75
STUDENT FEES, NET	STUDENT FEES	38,401,870.38	79,721,733.68							0.00	(112,609.46)	118,010,994.60		118,010,994.60
	SCHOLARSHIP ALLOWANCE									(25,315,881.72)		(25,315,881.72)		(25,315,881.72)
STUDENT FEES, NET (PLEGGED REVENUES OF \$18,539,023)		38,401,870.38	79,721,733.68	-	-	-	-	-	-	(112,609.46)	(112,609.46)	92,695,112.88	-	92,695,112.88
FEE-FOR-SERVICE CONTRACTS		250,443,476.27										250,443,476.27		250,443,476.27
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$300,102,277)			155,000.00	1,158,541,049.70								1,158,696,049.70		1,158,696,049.70
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$27,362,798)		676,728.14		118,577,769.78							(1,379,905.42)	117,874,592.50		117,874,592.50
NONGOVERNMENTAL GRANTS AND CONTRACTS		(0.27)		276,411,671.53								276,411,671.26		276,411,671.26
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		3,008.37	320,604,754.05								(440,216.21)	320,167,546.21		320,167,546.21
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		407,912,481.89							(3,413,499.85)	(3,609,647.46)	400,889,334.58		400,889,334.58
	SCHOLARSHIP ALLOWANCE									(12,504,879.50)		(12,504,879.50)		(12,504,879.50)
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$19,419,223)		-	407,912,481.89	-	-	-	-	-	-	(15,918,379.35)	(3,609,647.46)	388,384,455.08	-	388,384,455.08
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$57,966,607)		1,891,736.81	1,759,802,503.44								(5,130,401.32)	1,756,563,838.93		1,756,563,838.93
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		603,021,886.00								22,771,058.00	625,792,944.00	(600,197,612.81)	25,595,331.19
	INTERDEPARTMENTAL REVENUES	46,151,983.20	82,740,927.97	133,689.40							(129,026,263.07)	337.50		337.50
	OTHER INTERNAL REVENUES	63,275,028.00										63,275,028.00	(63,275,028.00)	-
INTERNAL REVENUES		109,427,011.20	685,762,813.97	133,689.40	-	-	-	-	-	-	(106,255,205.07)	689,068,309.50	(663,472,640.81)	25,595,668.69
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	5,516,891.00										5,516,891.00		5,516,891.00
	RENTAL INCOME OPERATING - GASB 87		0.00						50,844.80	4,345,508.93		4,396,353.73		4,396,353.73
	MISCELLANEOUS OPERATING REVENUES	36,234,289.29	106,286,606.32	47,528,759.87	540,539.54		810,575.17		(1,336,299.57)	(932,009.08)	(45,129,019.72)	144,003,441.82		144,003,441.82
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$6,668,398)		41,751,180.29	106,286,606.32	47,528,759.87	540,539.54	-	810,575.17	-	(1,285,454.77)	3,413,499.85	(45,129,019.72)	153,916,686.55	-	153,916,686.55
TOTAL OPERATING REVENUES		1,909,106,421.92	3,459,009,501.00	1,601,192,940.28	540,539.54	-	810,575.17	-	(1,285,454.77)	(332,211,122.07)	(165,655,788.44)	6,471,507,612.63	(663,472,640.81)	5,808,034,971.82
OPERATING EXPENSES														
EDUCATION AND GENERAL	INSTRUCTION	937,201,857.64	269,933,762.27	350,038,281.94			5,091.46			36,866,952.97	(27,373,731.16)	1,566,672,215.12		1,566,672,215.12
	RESEARCH	15,466,597.52	22,043,641.02	1,006,997,936.52		448,843.84	0.00			19,556,296.06	(13,644,293.33)	1,050,869,021.63		1,050,869,021.63
	PUBLIC SERVICE	1,199,741.37	164,518,739.25	66,780,024.83			4,737.32			3,352,541.67	(21,577,058.37)	214,278,726.07		214,278,726.07
	ACADEMIC SUPPORT	261,385,207.24	41,479,127.76	9,381,471.74			822,225.11			(301,869.38)	(8,348,457.01)	304,445,747.17		304,445,747.17
	STUDENT SERVICES	92,204,306.93	97,201,089.89	5,924,883.97	750,708.88					(1,684,503.04)	(3,863,291.38)	190,533,195.25		190,533,195.25
	INSTITUTIONAL SUPPORT	312,608,660.01	78,170,063.63	54,348,618.37	0.00		1,666,265.33		(3,567,283.08)	7,389,291.34	(38,990,465.60)	412,225,150.00	(63,275,028.00)	348,950,122.00
	OPERATION AND MAINTENANCE OF PLANT	188,708,640.85	53,932,989.08	1,528,320.06			45,061.54		(403,212.37)	(2,288,129.56)	(52,291,274.15)	189,232,395.45	23,215,427.54	212,447,822.99
	STUDENT AID	159,404,901.12	16,785,091.22	205,714,355.48			727,188.50			(336,293,351.51)	0.00	46,338,184.81		46,338,184.81
EDUCATION AND GENERAL		1,968,179,912.68	744,064,504.12	1,700,713,892.91	750,708.88	1,998,257.45	1,749,197.36	-	(3,970,495.45)	(273,402,771.45)	(165,488,571.00)	3,974,594,635.50	(40,059,600.46)	3,934,535,035.04
DEPRECIATION AND AMORTIZATION	DEPRECIATION							195,878.40				244,684,110.91		244,879,989.31
	RTU ASSET AMORTIZATION EXPENSE											37,579,986.75		37,579,986.75
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	195,878.40	282,264,097.66	-	-	282,459,976.06	-	282,459,976.06
AUXILIARY ENTERPRISES	PROGRAM EXPENSES	49,626.04	342,001,315.55	8,644,573.72						6,823,167.76	(14,826,208.91)	342,692,474.16		342,692,474.16
	INTERNAL SERVICE CENTER EXPENSES		604,919,596.46	19,144.19			63,894.93			(5,074,288.51)	269,265.74	600,197,612.81	(600,197,612.81)	-
	OTHER INTERNAL EXPENSES			3,235.36							(3,235.36)			
AUXILIARY ENTERPRISES		49,626.04	946,920,912.01	8,666,953.27	-	-	63,894.93	-	-	1,748,879.25	(14,560,178.53)	942,890,086.97	(600,197,612.81)	342,692,474.16
HEALTH SERVICES OPERATING EXPENSES		2,257,809.17	1,719,747,413.52	3,867,075.82						66,403,728.30	(98,264,386.86)	1,694,011,639.95		1,694,011,639.95
OTHER OPERATING EXPENSES		(645.25)	99.93			1,433,898.91					1,486.68	1,434,840.27		1,434,840.27
TOTAL OPERATING EXPENSES		1,970,486,702.64	3,410,732,929.58	1,713,247,922.00	750,708.88	3,432,156.36	1,813,092.29	195,878.40	278,293,602.21	(205,250,163.90)	(278,311,649.71)	6,895,391,178.75	(640,257,213.27)	6,255,133,965.48
OPERATING, NET		(61,380,280.72)	48,276,571.42	(112,054,981.72)	(210,169.34)	(3,432,156.36)	(1,002,517.12)	195,878.40	(279,579,056.98)	(126,960,958.17)	112,655,861.27	(423,883,566.12)	(23,215,427.54)	(447,098,993.66)

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 2025
NONOPERATING														
NONOPERATING REVENUES (EXPENSES)														
FEDERAL PELL GRANT				80,269,160.51								80,269,160.51		80,269,160.51
STATE APPROPRIATIONS		20,999,092.87										20,999,092.87		20,999,092.87
STATE SUPPORT FOR PENSION										6,910,736.32		6,910,736.32		6,910,736.32
GIFTS			15,730,800.27	394,127,488.48		150,619.57				66,065.00	(112,655,861.27)	297,419,112.05		297,419,112.05
INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)	7,392,282.11	161,484,144.26	3,283,192.63	1,211,814.78	34,623,626.15	221,057,181.26	2,811,181.92	3,200,930.32		(607,004.62)	434,457,348.81		434,457,348.81
	INVESTMENT EXPENSE	(212.00)	(9,720,301.53)	(76,398.13)		(2,444,450.75)		(2,585.56)				(12,243,947.97)		(12,243,947.97)
INVESTMENT INCOME (LOSS), NET		7,392,070.11	151,763,842.73	3,206,794.50	1,211,814.78	32,179,175.40	221,057,181.26	2,808,596.36	3,200,930.32	-	(607,004.62)	422,213,400.84	-	422,213,400.84
ROYALTY INCOME, NET	ROYALTY INCOME		13,841,694.24									13,841,694.24		13,841,694.24
	ROYALTY EXPENSE		(6,472,505.14)								607,004.62	(5,865,500.52)		(5,865,500.52)
ROYALTY INCOME, NET (PLEGGED REVENUES OF \$477,067)		-	7,369,189.10	-	-	-	-	-	-	-	607,004.62	7,976,193.72	-	7,976,193.72
GAIN (LOSS) ON DISPOSAL OF ASSETS		3,606.90	552,873.37	3,608.64			1,037,554.15		274,081.83			1,871,724.89		1,871,724.89
INTEREST ON CAPITAL ASSET RELATED DEBT		(4,364.04)	(15,412.83)	(341.70)			(2,820,484.40)	(56,235,843.88)	13,473,763.34			(45,602,683.51)		(45,602,683.51)
BOND ISSUANCE COSTS			(115,000.00)				(744,808.27)	(1,063,707.00)	(1,050,910.28)			(2,974,425.55)		(2,974,425.55)
OTHER NONOPERATING REVENUES, NET		847,481.84	(1,270,943.45)				8,076,153.32					7,652,691.71		7,652,691.71
	OTHER NONOPERATING REVENUES													
	RENTAL INCOME NONOPERATING - GASB 87	1,518,854.76	137,144.54						2,654,794.85			4,310,794.15		4,310,794.15
	INTEREST INCOME - GASB 87								1,765,650.58			1,765,650.58		1,765,650.58
	OTHER NONOPERATING EXPENSES				1,647.29							1,647.29		1,647.29
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$1,098,463)		2,366,336.60	(1,133,798.91)	-	1,647.29	-	8,076,153.32	-	4,420,445.43	-	-	13,730,783.73	-	13,730,783.73
TOTAL NONOPERATING REVENUES, NET		30,756,742.44	174,152,493.73	477,606,710.43	1,213,462.07	32,329,794.97	226,605,596.06	(54,490,954.52)	20,318,310.64	6,976,801.32	(112,655,861.27)	802,813,095.87	-	802,813,095.87
OTHER														
OTHER REVENUES														
CAPITAL STUDENT FEE, NET		(7.50)	11,970,441.29									11,970,433.79		11,970,433.79
	SCHOLARSHIP ALLOWANCE, CAPITAL FEE									(3,360,833.09)		(3,360,833.09)		(3,360,833.09)
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$8,609,601)		(7.50)	11,970,441.29	-	-	-	-	-	-	(3,360,833.09)	-	8,609,600.70	-	8,609,600.70
CAPITAL APPROPRIATIONS			0.00			70,508.81	32,905,415.56		(13,112,159.59)			19,863,764.78		19,863,764.78
CAPITAL GRANTS AND GIFTS			171,350.00	7,797,045.22		350.00			7,915,320.37			15,884,065.59		15,884,065.59
ADDITIONS TO (TRANSFERS OF) PERMANENT ENDOWMENTS						314,007.89						314,007.89		314,007.89
TOTAL OTHER REVENUES		(7.50)	12,141,791.29	7,797,045.22	-	384,866.70	32,905,415.56	-	(5,196,839.22)	(3,360,833.09)	-	44,671,438.96	-	44,671,438.96
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS														
INDIRECT COST RECOVERY TRANSFERS		258,977,782.44	68,750,230.41	(327,728,012.85)								-		-
MANDATORY TRANSFERS		(40,712,259.69)	(114,939,429.40)					(4,919,099.90)	160,570,788.99			-		-
VOLUNTARY TRANSFERS		(169,092,711.35)	80,850,041.61	920,358.72	(366,259.15)	(13,799,394.38)		95,937,384.11	46,019,098.69	(40,468,518.25)	0.00	-		-
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(28,907,521.95)	(13,423,462.70)	(44,169,975.91)			(256,985,477.52)		320,271,010.54			(23,215,427.54)	23,215,427.54	-
FINANCING ACTIVITY		(3,260,594.06)	(3,006,855.79)	(408,104.79)			354,783.89	(151,306,721.14)	173,990,058.23	(16,362,546.34)	0.00	0.00		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		17,004,695.39	18,230,524.13	(371,385,734.83)	(366,259.15)	(13,799,394.38)	(165,612,429.42)	55,283,166.54	453,792,550.52	(16,362,546.34)	0.00	(23,215,427.54)	23,215,427.54	-
CHANGE IN NET POSITION		(13,618,850.39)	252,801,380.57	1,963,039.10	637,033.58	15,483,110.93	92,896,065.08	996,333.62	189,334,964.96	(139,707,536.28)	-	(400,385,541.17)	-	400,385,541.17
NET POSITION														
NET POSITION BEGINNING														
		157,146,111.45	1,946,150,714.26	278,576,357.93	17,095,738.24	337,773,963.87	2,112,171,873.57	7,629,710.95	2,205,589,065.16	(2,681,802,798.53)	0.00	4,380,330,736.90	-	4,380,330,736.90
NET POSITION END		143,527,261.06	2,198,952,094.83	280,539,397.03	17,732,771.82	353,257,074.80	2,205,967,938.85	8,226,044.57	2,394,924,030.12	(2,821,510,334.81)	-	4,780,716,278.07	-	4,780,716,278.07

University of Colorado Boulder



University of Colorado Boulder Supplemental Statements

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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.

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2025
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 2025
ASSETS											
CASH AND INVESTMENTS	CASH ON HAND	52,850.00	101,096.00	68,620.00							222,566.00
	INVESTMENTS, CURRENT	30,613,843.26	164,504,293.28	19,648,517.58	4,538,602.10	1,192,363,014.56			0.03	261,974.90	1,411,930,245.71
	INVESTMENTS, NONCURRENT		1,752,667.95								1,752,667.95
CASH AND INVESTMENTS		30,666,693.26	166,358,057.23	19,717,137.58	4,538,602.10	1,192,363,014.56	-	-	0.03	261,974.90	1,413,905,479.66
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	31,265,539.61	33,308,006.09	101,980,700.28	88,623.20	2,184,895.46		538,703.29	66,063.99	(1,096,946.49)	168,335,585.43
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			3,682,913.94							3,682,913.94
	ACCOUNTS RECEIVABLE, NONCURRENT			608,895.04							608,895.04
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(7,237,682.66)	(7,116,338.79)								(14,354,021.45)
	ACCOUNTS RECEIVABLE	24,027,856.95	26,191,667.30	106,272,509.26	88,623.20	2,184,895.46	-	538,703.29	66,063.99	(1,096,946.49)	158,273,372.96
	LEASE RECEIVABLE, CURRENT							2,830,836.01			2,830,836.01
	LEASE RECEIVABLE, NONCURRENT							15,613,409.98	(41,266.24)		15,572,143.74
	LEASE RECEIVABLE	-	-	-	-	-	-	18,444,245.99	(41,266.24)	-	18,402,979.75
	LOANS RECEIVABLE, CURRENT				757,187.74						757,187.74
	LOANS RECEIVABLE, NONCURRENT		171,350.00	242,035.16	2,243,310.19						2,656,695.35
	LOANS RECEIVABLE - DPCU, NONCURRENT					10,000,000.00					10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT					(287,563.72)					(287,563.72)
	LOANS RECEIVABLE	-	171,350.00	242,035.16	2,712,934.21	10,000,000.00	-	-	-	-	13,126,319.37
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		24,027,856.95	26,363,017.30	106,514,544.42	2,801,557.41	12,184,895.46	-	18,982,949.28	24,797.75	(1,096,946.49)	189,802,672.08
INVENTORIES		649,015.99	5,477,206.19	-	-	-	-	-	-	-	6,126,222.18
OTHER ASSETS	OTHER ASSETS, CURRENT	516,407.87	2,448,530.57	322,735.65				(161,140.15)			3,126,533.94
	OTHER ASSETS, NONCURRENT					3,500,000.00					3,500,000.00
OTHER ASSETS		516,407.87	2,448,530.57	322,735.65	-	3,500,000.00	-	(161,140.15)	-	-	6,626,533.94
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							2,906,627,506.14			2,906,627,506.14
	IMPROVEMENTS OTHER THAN BUILDINGS							207,850,492.78			207,850,492.78
	EQUIPMENT							400,185,685.39			400,185,685.39
	SOFTWARE							3,819,444.93			3,819,444.93
	LIBRARY AND OTHER COLLECTIONS							381,385,877.20			381,385,877.20
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(2,086,008,885.66)			(2,086,008,885.66)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	1,813,860,120.78	-	-	1,813,860,120.78
	LAND							52,698,547.39			52,698,547.39
	CONSTRUCTION IN PROGRESS							467,302,123.75			467,302,123.75
	COLLECTIONS							16,495,781.81			16,495,781.81
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	536,496,452.95	-	-	536,496,452.95
	RTU LEASED BUILDING							13,238,667.70			13,238,667.70
	RTU EQUIPMENT							1,855,646.80			1,855,646.80
	RTU LEASED SOFTWARE							41,427,213.66			41,427,213.66
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(29,744,486.37)			(29,744,486.37)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	26,777,041.79	-	-	26,777,041.79
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	2,377,133,615.52	-	-	2,377,133,615.52
INTERFUND RECEIVABLES, NET			(18,543,399.68)								(18,543,399.68)
TOTAL ASSETS		55,859,974.07	182,103,411.60	126,554,417.65	7,340,159.51	1,208,047,910.02	-	2,395,955,424.65	24,797.78	(834,971.59)	3,975,051,123.70
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							17,752,172.89			17,752,172.89
	OTHER POSTEMPLOYMENT BENEFITS RELATED								184,035,434.31		184,035,434.31
	ALTERNATE MEDICARE PAYMENT RELATED								6,388,430.54		6,388,430.54
	DEFERRED OUTFLOWS OTHER							94,800.00			94,800.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	17,846,972.89	190,423,864.85	-	208,270,837.74
TOTAL ASSETS AND DEFERRED OUTFLOWS		55,859,974.07	182,103,411.60	126,554,417.65	7,340,159.51	1,208,047,910.02	-	2,413,802,397.54	190,448,662.63	(834,971.59)	4,183,321,961.44

	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 2025
LIABILITIES											
	ACCOUNTS PAYABLE	10,989,214.21	22,073,939.78	14,432,567.68	-	49,384,166.48	-			(834,971.59)	96,044,916.56
	ACCOUNTS PAYABLE-DPCU			121,405.37							121,405.37
	ACCRUED EXPENSES	11,885,145.82	3,431,399.84	2,037,188.68		571,165.11	2,184,286.20	355,249.66			20,464,435.31
	COMPENSATED ABSENCES								7,040,630.32		7,040,630.32
									94,673,064.72		94,673,064.72
	COMPENSATED ABSENCES	-	-	-	-	-	-	-	101,713,695.04	-	101,713,695.04
	UNEARNED REVENUE	22,494,464.09	42,315,039.43	77,769,245.54					(2,420,350.88)	-	140,158,398.18
	LONG-TERM DEBT							1,943,869.36			1,943,869.36
								4,269,179.12			4,269,179.12
	LEASE LIABILITY	-	-	-	-	-	-	6,213,048.48	-	-	6,213,048.48
	SUBSCRIPTION LIABILITY, CURRENT							8,898,483.21			8,898,483.21
	SUBSCRIPTION LIABILITY, NONCURRENT							9,463,330.42			9,463,330.42
	SUBSCRIPTION LIABILITY	-	-	-	-	-	-	18,361,813.63	-	-	18,361,813.63
	NOTES PAYABLE, CURRENT							382,381.92			382,381.92
	NOTES PAYABLE, NONCURRENT							699,224.76			699,224.76
	NOTES PAYABLE	-	-	-	-	-	-	1,081,606.68	-	-	1,081,606.68
	BONDS PAYABLE, CURRENT							63,167,802.82			63,167,802.82
	BONDS PAYABLE, NONCURRENT					153,179,068.86		689,147,811.45			842,326,880.31
	NOTES PAYABLE	-	-	-	-	153,179,068.86	-	752,315,614.27	-	-	905,494,683.13
	LONG-TERM DEBT	-	-	-	-	153,179,068.86	-	777,972,083.06	-	-	931,151,151.92
	OTHER POSTEMPLOYMENT BENEFITS								8,427,952.52		8,427,952.52
									657,345,129.60		657,345,129.60
	OTHER POSTEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	665,773,082.12	-	665,773,082.12
	ALTERNATE MEDICARE PAYMENT								39,830,413.30	-	39,830,413.30
	OTHER LIABILITIES	10,150,829.73	4,053,038.56	920,506.14					(250,000.00)		14,874,374.43
		67,801.56	3,127,912.75	(0.00)	922,255.10	8,299,400.61					12,417,370.02
		(0.00)			3,353,843.90			487,000.00			3,840,843.90
	OTHER LIABILITIES	10,218,631.29	7,180,951.31	920,506.14	4,276,099.00	8,299,400.61	-	487,000.00	(250,000.00)	-	31,132,588.35
	TOTAL LIABILITIES	55,587,455.41	75,001,330.36	95,280,913.41	4,276,099.00	211,433,801.06	2,184,286.20	778,814,332.72	804,646,839.58	(834,971.59)	2,026,390,086.15
DEFERRED INFLOWS											
	DEFERRED INFLOWS							17,919,719.28			17,919,719.28
								7,796,085.26			7,796,085.26
									95,362,319.46		95,362,319.46
									12,254,838.32		12,254,838.32
	TOTAL DEFERRED INFLOWS	-	-	-	-	-	-	25,715,804.54	107,617,157.78	-	133,332,962.32
	TOTAL LIABILITIES AND DEFERRED INFLOWS	55,587,455.41	75,001,330.36	95,280,913.41	4,276,099.00	211,433,801.06	2,184,286.20	804,530,137.26	912,263,997.36	(834,971.59)	2,159,723,048.47
NET POSITION											
	NET INVESTMENT IN CAPITAL ASSETS							1,523,301,773.75			1,523,301,773.75
	RESTRICTED FOR EXPENDABLE PURPOSES			21,722,927.35							21,722,927.35
				1,558,939.77							1,558,939.77
				1,077,108.74		58,215.08					1,135,323.82
		3,394,143.58		930,429.73	3,720,033.96	38,850,328.98					46,894,936.25
		11,036.06		2,294,501.71							2,305,537.77
				562,668.56							562,668.56
		21,712.68		480,366.70							502,079.38
		23,726.96		489,298.87		2,250,465.94					2,773,491.77
				14,330,022.77							14,330,022.77
	RESTRICTED FOR EXPENDABLE PURPOSES	-	3,450,619.28	43,446,264.20	3,720,033.96	41,169,010.00	-	-	-	-	91,785,927.44
	UNRESTRICTED	272,518.66	103,651,461.97	(12,172,759.96)	(655,973.45)	955,445,098.96	(2,184,286.20)	85,970,486.53	(721,815,334.73)	-	408,511,211.79
	TOTAL NET POSITION	272,518.66	107,102,081.24	31,273,504.24	3,064,060.51	996,614,108.96	(2,184,286.20)	1,609,272,260.28	(721,815,334.73)	-	2,023,598,912.97

UNIVERSITY OF COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2025
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 2025	
OPERATING														
OPERATING REVENUES														
STUDENT TUITION, NET	STUDENT TUITION	1,016,227,629.05	64,978,469.19							(1,337,344.04)	1,079,868,754.20		1,079,868,754.20	
	SCHOLARSHIP ALLOWANCE								(178,922,508.20)		(178,922,508.20)		(178,922,508.20)	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$900,946,246)		1,016,227,629.05	64,978,469.19	-	-	-	-	-	(178,922,508.20)	(1,337,344.04)	900,946,246.00	-	900,946,246.00	
STUDENT FEES, NET	STUDENT FEES	9,551,641.03	51,472,512.37							(30,967.16)	60,993,186.24		60,993,186.24	
	SCHOLARSHIP ALLOWANCE								(12,586,838.75)		(12,586,838.75)		(12,586,838.75)	
STUDENT FEES, NET (PLEGGED REVENUES OF \$9,681,269)		9,551,641.03	51,472,512.37	-	-	-	-	-	12,586,838.75	30,967.16	48,406,347.49	-	48,406,347.49	
FEE-FOR-SERVICE CONTRACTS		67,561,445.02									67,561,445.02		67,561,445.02	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$155,564,468)			5,000.00	600,630,012.66							600,635,012.66		600,635,012.66	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$7,974,641)				35,730,158.61						(1,376,670.06)	34,353,488.55		34,353,488.55	
NONGOVERNMENTAL GRANTS AND CONTRACTS				135,778,793.56							135,778,793.56		135,778,793.56	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS				40,638,545.46						(504,661.14)	40,133,884.32		40,133,884.32	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		343,848,931.74						(3,413,499.85)	(426,394.60)	340,009,037.29		340,009,037.29	
	SCHOLARSHIP ALLOWANCE								(9,739,266.65)		(9,739,266.65)		(9,739,266.65)	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$16,513,488)		-	343,848,931.74	-	-	-	-	-	(13,152,766.50)	(426,394.60)	330,269,770.64	-	330,269,770.64	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		432,234,161.56								432,234,161.56	(423,929,705.73)	8,304,455.83	
	INTERDEPARTMENTAL REVENUES	27,161,765.85	34,066,624.95	26,150.00						(61,254,203.30)	337.50		337.50	
INTERNAL REVENUES		27,161,765.85	466,300,786.51	26,150.00	-	-	-	-	-	(61,254,203.30)	432,234,499.06	(423,929,705.73)	8,304,793.33	
OTHER OPERATING REVENUES	RENTAL INCOME OPERATING - GASB 87							50,844.80	4,345,508.93		4,396,353.73		4,396,353.73	
	MISCELLANEOUS OPERATING REVENUES	8,707,364.72	28,311,331.60	85,393.72	319,578.14	15,034.83			(932,009.08)	(1,119,327.47)	35,387,366.46		35,387,366.46	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,800,751)		8,707,364.72	28,311,331.60	85,393.72	319,578.14	15,034.83	-	50,844.80	3,413,499.85	(1,119,327.47)	39,783,720.19	-	39,783,720.19	
TOTAL OPERATING REVENUES		1,129,209,845.67	995,555,576.87	772,250,508.55	319,578.14	15,034.83	-	50,844.80	(201,248,613.60)	(66,049,567.77)	2,630,103,207.49	(423,929,705.73)	2,206,173,501.76	
OPERATING EXPENSES														
EDUCATION AND GENERAL	INSTRUCTION	543,398,253.59	70,621,608.11	49,680,370.45			5,091.46		25,431,913.11	(3,517,990.86)	685,619,245.86		685,619,245.86	
	RESEARCH	13,343,671.53	503,084.71	540,472,281.51					12,334,037.79		566,653,075.54		566,653,075.54	
	PUBLIC SERVICE	885,320.73	10,696,047.18	6,511,409.06				4,737.32	558,763.78	(1,276,999.88)	17,379,278.19		17,379,278.19	
	ACADEMIC SUPPORT	140,644,981.72	33,483,896.27	4,121,422.74				28,041.71	2,138,364.96	(224,809.02)	180,192,898.38		180,192,898.38	
	STUDENT SERVICES	53,635,741.98	83,953,831.44	3,239,987.81	638,935.63				85,321.66	(2,671,330.60)	138,882,487.92		138,882,487.92	
	INSTITUTIONAL SUPPORT	110,035,131.13	8,087,638.25	20,171,040.33			965,241.60		4,775,936.83	(3,194,369.52)	140,840,618.62		140,840,618.62	
	OPERATION AND MAINTENANCE OF PLANT	128,274,624.97	22,984,553.35	1,441,243.25			1,192.85		2,062,911.84	(47,247,568.33)	107,516,957.93	10,528,898.45		118,045,856.38
	STUDENT AID	117,431,829.51	15,583,593.45	93,975,702.83			0.00		(201,042,333.56)		25,948,792.23			25,948,792.23
	EDUCATION AND GENERAL		1,107,649,555.16	245,914,252.76	719,613,457.98	638,935.63	1,004,304.94	-	-	(153,654,083.59)	(58,133,068.21)	1,863,033,354.67	10,528,898.45	1,873,562,253.12
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							131,212,642.95			131,212,642.95		131,212,642.95
RTU ASSET AMORTIZATION EXPENSE								14,415,695.51			14,415,695.51		14,415,695.51	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	145,628,338.46	-	-	145,628,338.46	-	145,628,338.46	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		271,291,625.08	7,761,766.92					5,941,587.57	(6,940,482.50)	278,054,497.07		278,054,497.07	
	INTERNAL SERVICE CENTER EXPENSES		422,706,563.51	19,144.19		63,894.93			1,140,103.10		423,929,705.73	(423,929,705.73)	-	
	OTHER INTERNAL EXPENSES			3,235.36						(3,235.36)				
AUXILIARY ENTERPRISES		-	693,998,188.59	7,784,146.47	-	63,894.93	-	-	7,081,690.67	(6,943,717.86)	701,984,202.80	(423,929,705.73)	278,054,497.07	
TOTAL OPERATING EXPENSES		1,107,649,555.16	939,912,441.35	727,397,604.45	638,935.63	1,068,199.87	-	145,628,338.46	(146,572,392.92)	(65,076,786.07)	2,710,645,895.93	(413,400,807.28)	2,297,245,088.65	
OPERATING, NET		21,560,290.51	55,643,135.52	44,852,904.10	(319,357.49)	(1,053,165.04)	-	(145,577,493.66)	(54,676,220.68)	(972,781.70)	(80,542,688.44)	(10,528,898.45)	(91,071,586.89)	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2025
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)													
FEDERAL PELL GRANT				36,369,589.40							36,369,589.40		36,369,589.40
GIFTS			354,001.00	87,802,709.58						(400,653.00)	87,756,057.58		87,756,057.58
INVESTMENT INCOME (LOSS), NET			1,807,239.26	8,630.56		2,406,770.55	0.00	2,113,544.14			6,336,184.51		6,336,184.51
											(1,901.86)		(1,901.86)
INVESTMENT INCOME (LOSS), NET			212.00	1,805,577.40	8,602.56	-	-	2,113,544.14	-	-	6,334,282.65	-	6,334,282.65
ROYALTY INCOME, NET			7,650,593.61								7,650,593.61		7,650,593.61
											(2,852,035.75)		(2,852,035.75)
ROYALTY INCOME (LOSS), NET (PLEGGED REVENUES OF \$280,592)			-	4,798,557.86	-	-	-	-	-	-	4,798,557.86	-	4,798,557.86
GAIN (LOSS) ON DISPOSAL OF ASSETS			511,297.55		117.30		1,017,821.63	(1,253,211.44)			276,025.04		276,025.04
INTEREST ON CAPITAL ASSET RELATED DEBT							(2,779,670.18)	8,943,758.37			(20,997,317.20)		(20,997,317.20)
BOND ISSUANCE COSTS							(745,211.77)	(944,652.16)			(1,883,113.08)		(1,883,113.08)
OTHER NONOPERATING REVENUES, NET		107,486.43	47,166.29	0.00		7,417,247.74					7,571,900.46		7,571,900.46
											553,352.46		553,352.46
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$649,181)		107,486.43	47,166.29	-	-	7,417,247.74	-	553,352.46	-	-	8,125,252.92	-	8,125,252.92
TOTAL NONOPERATING REVENUES, NET		107,274.43	7,516,600.10	124,181,018.84	-	7,316,957.97	(28,106,057.55)	10,164,194.38	-	(400,653.00)	120,779,335.17	-	120,779,335.17
OTHER													
OTHER REVENUES													
CAPITAL APPROPRIATIONS						21,720,708.47		(13,112,159.59)			8,608,548.88		8,608,548.88
CAPITAL GRANTS AND GIFTS			171,350.00	1,498,354.29				7,810,273.00			9,479,977.29		9,479,977.29
TOTAL OTHER REVENUES		-	171,350.00	1,498,354.29	-	21,720,708.47		(5,301,886.59)			18,088,526.17		18,088,526.17
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS													
INDIRECT COST RECOVERY TRANSFERS		90,578,100.69	68,708,864.06	(159,286,964.75)							-		-
MANDATORY TRANSFERS		(23,279,270.64)	(66,717,037.27)					89,996,307.91			-		-
VOLUNTARY TRANSFERS		(68,077,369.89)	(43,353,396.41)	21,795,255.51	115,409.47	134,046,338.01	40,942,244.26	(40,925,651.00)		1,373,434.70	45,916,264.65		45,916,264.65
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(20,929,006.10)	(2,322,794.10)	(24,577,927.38)		(211,284,223.51)		248,585,052.64			(10,528,898.45)	10,528,898.45	-
FINANCING ACTIVITY		(19,322.27)	(18,062.16)			(374,740.97)	(102,875,503.36)	117,002,759.45	(13,715,130.69)		-		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		(21,726,868.21)	(43,702,425.88)	(162,069,636.62)	115,409.47	(77,612,626.47)	28,063,048.81	324,662,161.09	13,715,130.69	1,373,434.70	35,387,366.20	10,528,898.45	45,916,264.65
CHANGE IN NET POSITION													
		(59,303.27)	19,628,659.74	8,462,640.61	(203,948.02)	(49,628,125.07)	(43,008.74)	183,946,975.22	(68,391,351.37)	-	93,712,539.10	-	93,712,539.10
NET POSITION													
NET POSITION BEGINNING													
		331,821.93	87,473,421.50	22,810,863.63	3,268,008.53	1,046,242,234.03	(2,141,277.46)	1,425,325,285.06	(653,423,983.36)		1,929,886,373.87	-	1,929,886,373.87
NET POSITION END													
		272,518.66	107,102,081.24	31,273,504.24	3,064,060.51	996,614,108.96	(2,184,286.20)	1,609,272,260.28	(721,815,334.73)	-	2,023,598,912.97	-	2,023,598,912.97

STATEMENT OF NET POSITION
June 30, 2025
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
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PEC -- EDUC CONT ED

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POF -- UTILITIES SERV
POO -- OTHER STU SERV
POR -- AUX TECH TRANS

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	POR	POT	PRE	PRR	FY 2025
ASSETS																					
CASH AND INVESTMENTS	CASH ON HAND	3,959.00	17,500.00	25,000.00		2,400.00	3,300.00	800.00	9,720.00	12,000.00	25,000.00	1,017.00				400.00					180,733.00
	INVESTMENTS, CURRENT	99,964,217.22	19,016,479.49	3,811,257.80	252,209.98	901,897.87	7,049,426.11	3,140,436.28	4,784,282.31	2,711,839.55	262,337.15	7,951,149.31	5,767,830.27	1,000,377.30	6,468,935.26	608,965.49	177,465.67	627,514.76	(61,106.38)	68,777.84	210,027,889.85
	INVESTMENTS, NONCURRENT																1,752,667.95				3,505,335.90
CASH AND INVESTMENTS		99,968,176.22	19,033,979.49	3,836,257.80	252,209.98	904,297.87	7,052,726.11	3,141,236.28	4,794,002.31	2,723,839.55	287,337.15	7,952,166.31	5,767,830.27	1,000,377.30	6,468,935.26	609,365.49	1,930,133.62	627,514.76	(61,106.38)	68,777.84	213,713,958.75
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	7,637,079.14	4,781,918.72	1,943,680.52	668.00	14,910.29	4,758,846.55	4,797,762.70	214,850.22	670,139.34	145,718.28	6,666,020.37	763,149.23	833,775.69	0.00	79,460.74					54,197,014.31
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,781,439.85)	(831.31)	0.00		(23.75)	(1,330,155.11)	(1,069,884.85)	(80,532.65)	(257,849.84)		(585,240.71)	(10,354.42)								(10,450,406.42)
	ACCOUNTS, LEASES, AND LOANS RECEIVABLE CURRENT	3,855,639.29	4,781,087.41	1,943,680.52	668.00	14,886.54	3,428,691.44	3,727,877.85	134,317.57	412,289.50	145,718.28	6,080,779.66	752,794.81	833,775.69	-	79,460.74					43,746,607.89
	LOANS RECEIVABLE, NONCURRENT																				171,350.00
	ACCOUNTS, LEASES, AND LOANS RECEIVABLE NONCURRENT																				171,350.00
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		3,855,639.29	4,781,087.41	1,943,680.52	668.00	14,886.54	3,428,691.44	3,727,877.85	134,317.57	412,289.50	145,718.28	6,080,779.66	752,794.81	833,775.69	-	79,460.74					342,700.00
INVENTORIES		411,607.38		2,679,831.58			985,925.59	288,788.06			10,071.02										(30.91)
OTHER ASSETS, CURRENT		1,248,156.41	987,288.43							15.54	40,944.87	507.25	171,618.07								2,661,616.30
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES			(18,000,000.00)																		(543,399.68)
TOTAL ASSETS		105,483,579.30	6,802,355.33	8,459,769.90	252,877.98	919,184.41	11,467,343.14	7,157,902.19	4,928,319.88	3,136,144.59	484,071.32	14,033,453.22	6,692,243.15	1,834,152.99	7,569,948.72	688,826.23	2,101,483.62	627,514.76	(61,106.38)	(474,652.75)	251,920,888.56
LIABILITIES																					
ACCOUNTS PAYABLE		5,619,508.84	5,344,287.01	1,337,141.46	18,227.08	411,700.98	2,150,372.72	3,296,550.42	7,218.37	477,295.55	147,945.65	139,140.87	1,174,959.65	19,182.81	1,516,955.40	42,010.46					137,182.42
ACCURED EXPENSES		1,730,617.84	617,615.10	54,199.76	2,091.67	112,937.08	471,159.84	14,432.85	17,429.10	82,571.25	70,927.06	199,600.85	8,706.11	30,286.72	9,591.78	5,543.11					3,689.72
UNEARNED REVENUE, CURRENT		1,557,117.67	27,970,008.18	111,091.16	14,761.50	169,144.03	1,365,209.33	147,156.00		325,036.40	48,476.35	7,364,694.94	1,509,200.00	1,103,380.87		629,763.00					55,102,953.01
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	273,814.72	604,702.04			3,200.00	3,063,197.35			6,160.00	24,095.96										77,868.49
	OTHER LIABILITIES, CURRENT	127,824.17						2,996,788.58			3,300.00										113,230,082.57
OTHER LIABILITIES		401,638.89	604,702.04			3,200.00	3,063,197.35	2,996,788.58		6,160.00	27,395.96										77,868.49
TOTAL LIABILITIES		9,308,883.24	34,536,612.33	1,502,432.38	35,080.25	696,982.09	7,049,939.24	6,454,927.85	24,647.47	891,063.20	294,745.02	7,703,436.66	2,692,865.76	1,152,850.40	1,526,547.18	677,316.57	0.00	137,182.42	6,183.14	309,635.16	213,259,246.39
NET POSITION		96,174,696.06	(27,734,257.00)	6,957,337.52	217,797.73	222,202.32	4,417,403.90	702,974.34	4,903,672.41	2,245,081.39	189,326.30	6,330,016.56	3,999,377.39	681,302.59	6,043,401.54	11,509.66	2,101,483.62	490,332.34	(67,289.52)	(784,287.91)	145,763,723.41

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2025
Boulder

PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
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PRE-- RSRCH BLDG EXC
PRR -- RSRCH BLDG SYS

SRECPN LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POR	POT	PRE	PRR	FY 2025
OPERATING																					
OPERATING REVENUES																					
	STUDENT TUITION, NET	18,426,056.68											46,552,412.51								64,978,469.19
	STUDENT FEES, NET	216,250.17	1,710,501.83			5,585,387.68		14,592,563.38		20,151,927.31	9,188,292.26										51,472,512.37
	FEDERAL GRANTS AND CONTRACTS	5,000.00																			5,000.00
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	10,103,513.77				3,109,565.46	0.00	13,633,348.75		255,980.18	1,151,280.32	805,133.42	8,831,290.91	2,008,898.65		739,534.00					40,638,545.46
	AUXILIARY ENTERPRISES, NET		105,218,166.56	25,003,207.51	1,114,142.26		180,175,702.20		14,899,169.98												352,249.40
	INTERNAL REVENUES																				
	INTERNAL SERVICE CENTER REVENUES	393,533,430.13																			85,311.80
	INTERDEPARTMENTAL REVENUES	25,126,450.45	6,514,011.40			449,526.32	76.50	41,363.81		155,568.34	1,245,774.76	129,558.00	52,700.00	199,239.54		152,355.83					432,234,161.56
	INTERNAL REVENUES	418,659,880.58	6,514,011.40	-	-	449,526.32	76.50	41,363.81	-	155,568.34	1,245,774.76	129,558.00	52,700.00	199,239.54	152,355.83	-	-	-	-	-	466,300,786.51
	OTHER OPERATING REVENUES	24,041,306.10				228,944.43				28,740.93	298,143.60		3,118,516.60	4,200.00	1,335.43		444,145.74	115,804.00			28,311,331.60
	TOTAL OPERATING REVENUES	471,452,007.30	113,442,679.79	25,003,207.51	1,114,142.26	9,373,423.89	180,175,778.70	28,267,275.94	14,899,169.98	20,692,216.76	11,883,490.94	50,633,210.27	8,888,190.91	2,209,473.62	38,615,419.63	1,336,035.57	115,804.00	112,906.57	352,249.40	17,089,293.83	995,555,676.87
OPERATING EXPENSES																					
EDUCATION AND GENERAL																					
	INSTRUCTION	45,797,828.78																			70,621,608.11
	RESEARCH	503,084.71																			503,084.71
	PUBLIC SERVICE	6,950,705.89																			10,696,047.18
	ACADEMIC SUPPORT	33,483,896.27																			33,483,896.27
	STUDENT SERVICES	19,934,968.21					12,175,858.00	25,205,812.88		13,823,454.05	10,056,053.38	1,073,809.37									83,963,831.44
	INSTITUTIONAL SUPPORT	8,011,298.92																			8,087,636.25
	OPERATION AND MAINTENANCE OF PLANT	22,984,553.35																			22,984,553.35
	STUDENT AID	3,392,099.72	10,493,021.78				0.00	15,000.00		1.35	7,003.04	721,666.26	948,801.30				6,000.00				15,963,593.45
	EDUCATION AND GENERAL	141,058,435.85	10,493,021.78	-	-	12,175,858.00	-	25,220,812.88	-	13,823,455.40	10,063,056.42	20,918,408.47	6,740,966.50	3,654,022.58	-	1,683,875.55	82,339.33	-	-	-	249,914,232.76
	AUXILIARY ENTERPRISES		109,923,310.90	23,885,552.91	1,391,616.10		116,214,993.10		8,221,310.84												271,291,625.08
	PROGRAM EXPENSES	394,854,099.67																			422,706,563.51
	INTERNAL SERVICE CENTER EXPENSES																				
	AUXILIARY ENTERPRISES	394,854,099.67	109,923,310.90	23,885,552.91	1,391,616.10	-	116,214,993.10	-	8,221,310.84	-	-	-	-	-	27,764,535.77	-	-	-	-	87,928.07	693,998,188.59
	TOTAL OPERATING EXPENSES	535,912,535.52	120,416,332.68	23,885,552.91	1,391,616.10	12,175,858.00	116,214,993.10	25,220,812.88	8,221,310.84	13,823,455.40	10,063,056.42	20,918,408.47	6,740,966.50	3,654,022.58	27,764,535.77	1,683,875.55	82,339.33	87,928.07	263,396.65	11,391,444.58	939,912,441.35
	OPERATING, NET	(64,460,528.22)	(6,973,652.89)	1,117,654.60	(277,473.84)	(2,802,434.11)	63,960,785.60	3,046,463.06	6,677,859.14	6,768,761.36	1,820,434.52	29,714,801.80	2,147,224.41	(1,444,548.96)	10,850,883.86	(347,839.98)	33,464.67	24,578.50	88,852.75	5,697,849.25	55,643,135.52
NONOPERATING																					
NONOPERATING REVENUES (EXPENSES)																					
	GIFTS																				354,001.00
	INVESTMENT INCOME (LOSS), NET	54,571.31																			1,807,239.26
	INVESTMENT INCOME (LOSS), NET	(20.00)																			(1,661.80)
	INVESTMENT EXPENSE																				
	INVESTMENT INCOME (LOSS), NET	54,551.31	-	-	-	-	-	-	-	(1,641.86)	-	-	-	-	-	-	-	-	-	-	1,805,577.40
	ROYALTY INCOME, NET	4,904,674.17	2,745,919.44																		7,650,593.61
	ROYALTY INCOME																				
	ROYALTY EXPENSE	(2,642,035.75)																			(2,852,035.75)
	ROYALTY INCOME, NET	2,262,638.42	2,745,919.44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,798,557.86
	GAIN (LOSS) ON DISPOSAL OF ASSETS	463,428.66	19,649.22			2,819.56	9,147.41	14,037.96	0.00	977.16	1,025.87	140.31	71.40								511,297.55
	OTHER NONOPERATING REVENUES, NET	(1,989,205.00)	95,468.00			36,156.93	67,075.74		59,952.87	837.39	18,392.21		586.05								47,166.29
	TOTAL NONOPERATING REVENUES, NET	791,413.39	2,861,036.66	0.00	0.00	38,976.49	76,223.15	14,037.96	59,952.87	172.69	19,418.08	140.31	71.40	586.05	0.00	0.00	1,896,668.95	0.00	0.00	1,757,902.10	7,516,600.10
OTHER																					
OTHER REVENUES																					171,350.00
CAPITAL GRANTS AND GIFTS																					171,350.00
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS																					
	INDIRECT COST RECOVERY TRANSFERS	68,708,864.06																			68,708,864.06
	MANDATORY TRANSFERS		(13,949,335.85)			(407,248.60)	(37,945,800.07)		(2,810,468.21)	(4,286,992.30)	(1,929,750.00)				(4,342,140.31)						(66,717,037.27)
	VOLUNTARY TRANSFERS	12,827,453.09	18,804,779.49	(981,093.51)	476,941.70	3,486,513.54	(26,090,178.78)	(4,282,397.04)	(2,708,184.90)	(2,803,224.18)	391,244.15	(29,235,847.03)	(1,895,146.00)	1,466,544.30	(5,641,582.45)	332,151.52			33,469.77	(156,142.27)	(43,353,396.41)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(521,489.72)	(722,495.69)	(19,012.24)		(404,526.46)	(327,244.48)	(59,968.73)	(46,126.08)	(41,339.63)	(113,607.97)				(38,803.26)						(28,179.84)
	FINANCING ACTIVITY		(18,062.16)																		(18,062.16)
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	81,014,827.43	4,114,885.79	(1,000,105.75)	476,941.70	2,676,738.48	(64,363,223.33)	(4,342,386.77)	(5,564,779.19)	(7,131,556.11)	(1,652,113.82)	(29,235,847.03)	(1,895,146.00)	1,466,544.30	(10,022,526.02)	332,151.52	0.00	33,469.77	(156,142.27)	(6,454,179.58)	(43,702,425.88)
	CHANGE IN NET POSITION	17,345,712.60	2,269.56	117,548.85	199,467.86	(86,719.14)	(326,214.58)	(1,281,864.75)	1,173,032.82	(362,622.06)	187,738.78	479,095.08	252,149.81	22,581.39	828,357.84	(15,888.46)	2,101,483.62	58,048.27	(67,289.52)	(784,287.91)	19,628,659.74
NET POSITION																					
	NET POSITION BEGINNING	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,					

University of Colorado Colorado Springs



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

STATEMENT OF NET POSITION
June 30, 2025
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 2025
ASSETS											
CASH AND INVESTMENTS	CASH ON HAND	7,440.00	13,320.00								20,760.00
	INVESTMENTS, CURRENT	7,056,054.74	15,338,423.05	7,057,567.09	508,091.44	150,661,237.17	1,722,908.02	(0.02)		(63.02)	182,344,218.47
	INVESTMENTS, NONCURRENT						(232,119.63)				(232,119.63)
CASH AND INVESTMENTS		7,063,494.74	15,351,743.05	7,057,567.09	508,091.44	150,661,237.17	1,490,788.39	(0.02)	-	(63.02)	182,132,858.84
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	16,022,843.15	6,000,351.63	2,820,761.19		1,594,064.10	5,796.16	61,435.32		(8,728.33)	26,496,523.22
	ACCOUNTS RECEIVABLE, NONCURRENT		6,501,759.36	397,936.56							397,936.56
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,246,443.86)	(1,396,126.36)								(6,642,570.22)
	ACCOUNTS RECEIVABLE	10,776,399.29	11,105,984.63	3,218,697.75	-	1,594,064.10	5,796.16	61,435.32	-	(8,728.33)	26,753,648.92
	LEASE RECEIVABLE, CURRENT							1,124,074.25			1,124,074.25
	LEASE RECEIVABLE, NONCURRENT							30,502,633.36			30,502,633.36
	LEASE RECEIVABLE	-	-	-	-	-	-	31,626,707.61	-	-	31,626,707.61
	LOANS RECEIVABLE, CURRENT				153,047.10						153,047.10
	ALLOWANCES FOR LOANS, CURRENT		(475.85)	(44,429.03)							(44,904.88)
	LOANS RECEIVABLE	-	(475.85)	-	108,618.07	-	-	-	-	-	108,142.22
ACCOUNTS, LEASES AND LOANS RECEIVABLE		10,776,399.29	11,105,508.78	3,218,697.75	108,618.07	1,594,064.10	5,796.16	31,688,142.93	-	(8,728.33)	58,488,498.75
INVENTORIES		3,996.49	533,157.00								537,153.49
OTHER ASSETS, CURRENT		242,153.24	347,728.58	32,923.21					2,802,587.00		3,425,392.03
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							649,427,681.59			649,427,681.59
	IMPROVEMENTS OTHER THAN BUILDINGS							15,698,419.55			15,698,419.55
	EQUIPMENT							47,119,541.54			47,119,541.54
	SOFTWARE							694,423.73			694,423.73
	LIBRARY AND OTHER COLLECTIONS							41,344,727.00			41,344,727.00
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(323,157,817.49)			(323,157,817.49)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	431,126,975.92	-	-	431,126,975.92
	LAND							6,702,591.37			6,702,591.37
	CONSTRUCTION IN PROGRESS					0.00		5,866,675.73			5,866,675.73
	COLLECTIONS							1,255,694.00			1,255,694.00
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	13,824,961.10	-	-	13,824,961.10
	RTU LEASED BUILDING							1,167,243.19			1,167,243.19
	RTU EQUIPMENT							106,001.85			106,001.85
	RTU SOFTWARE							7,342,077.28			7,342,077.28
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(3,790,583.11)			(3,790,583.11)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	4,824,739.21	-	-	4,824,739.21
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	449,776,676.23	-	-	449,776,676.23
TOTAL ASSETS		18,086,043.76	27,338,137.41	10,309,188.05	616,709.51	152,255,301.27	1,496,584.55	481,464,819.14	2,802,587.00	(8,791.35)	694,360,579.34
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							7,896,026.59			7,896,026.59
	OTHER POSTEMPLOYMENT BENEFITS RELATED								29,777,887.82		29,777,887.82
	ALTERNATE MEDICARE PAYMENT RELATED								928,699.56		928,699.56
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	7,896,026.59	30,706,587.38	-	38,602,613.97
TOTAL ASSETS AND DEFERRED OUTFLOWS		18,086,043.76	27,338,137.41	10,309,188.05	616,709.51	152,255,301.27	1,496,584.55	489,360,845.73	33,509,174.38	(8,791.35)	732,963,193.31

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 2025
LIABILITIES											
ACCOUNTS PAYABLE		1,242,612.62	1,840,512.32	527,310.84	-	2,245,913.28	648.99			(8,791.35)	5,848,206.70
ACCRUED EXPENSES		4,492,990.31	433,139.52	104,894.60		(0.00)	759,987.07	48,429.98			5,839,441.48
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								625,989.07		625,989.07
	COMPENSATED ABSENCES, NONCURRENT								8,417,471.92		8,417,471.92
COMPENSATED ABSENCES									9,043,460.99		9,043,460.99
UNEARNED REVENUE, CURRENT		8,997,916.81	1,510,671.32	1,555,752.62							12,064,340.75
LONG-TERM DEBT	LEASE LIABILITY, CURRENT							187,182.04			187,182.04
	LEASE LIABILITY, NONCURRENT							292,965.19			292,965.19
	LEASE LIABILITY							480,147.23			480,147.23
	SUBSCRIPTION LIABILITY, CURRENT							1,542,022.19			1,542,022.19
	SUBSCRIPTION LIABILITY, NONCURRENT							2,231,563.91			2,231,563.91
	SUBSCRIPTION LIABILITY							3,773,586.10			3,773,586.10
	BONDS PAYABLE, CURRENT							10,924,944.24			10,924,944.24
	BONDS PAYABLE, NONCURRENT							251,659,146.98			251,659,146.98
	BONDS PAYABLE							262,584,091.22			262,584,091.22
	LONG-TERM DEBT							266,837,824.55			266,837,824.55
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT								1,336,853.83		1,336,853.83
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT								108,254,855.12		108,254,855.12
OTHER POSTEMPLOYMENT BENEFITS									109,591,708.95		109,591,708.95
ALTERNATE MEDICARE PAYMENT									6,006,138.14		6,006,138.14
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	229,925.47	927,898.21	128,892.83							1,286,716.51
	OTHER LIABILITIES, CURRENT	254,459.28				1,402,383.18			219,526.64		1,876,369.10
	OTHER LIABILITIES, NONCURRENT								1,008,353.98		1,008,353.98
OTHER LIABILITIES		484,384.75	927,898.21	128,892.83		1,402,383.18			1,227,880.62		4,171,439.59
TOTAL LIABILITIES		15,217,904.49	4,712,221.36	2,316,850.89	-	3,648,296.46	760,636.06	266,886,254.53	125,869,188.70	(8,791.35)	419,402,561.14
DEFERRED INFLOWS											
DEFERRED INFLOWS	LEASE RELATED							30,666,609.74			30,666,609.74
	GAIN ON BOND REFUNDINGS							2,055,098.84			2,055,098.84
	OTHER POSTEMPLOYMENT BENEFITS RELATED								16,028,062.99		16,028,062.99
	ALTERNATE MEDICARE PAYMENT RELATED								1,847,487.30		1,847,487.30
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	32,721,708.58	17,875,550.29	-	50,597,258.87
TOTAL LIABILITIES AND DEFERRED INFLOWS		15,217,904.49	4,712,221.36	2,316,850.89	-	3,648,296.46	760,636.06	299,607,963.11	143,744,738.99	(8,791.35)	469,999,820.01
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS		-	-	-	-	-	-	186,166,137.44	-	-	186,166,137.44
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		312,169.21	163,201.08							475,370.29
	RESEARCH			41,528.75							41,528.75
	ACADEMIC SUPPORT			2,250,529.62							2,250,529.62
	STUDENT LOANS AND SERVICES		129,365.83	493,580.04	616,709.51						1,239,655.38
	SCHOLARSHIPS AND FELLOWSHIPS			1,107,389.39							1,107,389.39
	PUBLIC SERVICE			27,297.50							27,297.50
	AUXILIARY ENTERPRISES		2,050,817.09	128,599.38		7,963,802.25					10,143,218.72
	CAPITAL		50,000.00	677,814.82				2,022.43			729,837.25
	INSTITUTIONAL SUPPORT			3,199,373.42							3,199,373.42
	OTHER			21,649.48							21,649.48
RESTRICTED FOR EXPENDABLE PURPOSES		-	2,542,352.13	8,110,963.48	616,709.51	7,963,802.25	2,022.43	-	-	-	19,235,849.80
UNRESTRICTED		2,868,139.27	20,083,563.92	(118,626.32)	-	140,643,202.56	733,926.06	3,586,745.18	(110,235,564.61)	-	57,561,386.05
TOTAL NET POSITION		2,868,139.27	22,625,916.05	7,992,337.16	616,709.51	148,607,004.81	735,948.49	189,752,882.62	(110,235,564.61)	-	262,963,373.30

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2025
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 2025	
OPERATING														
OPERATING REVENUES														
STUDENT TUITION, NET	STUDENT TUITION	149,513,421.63	1,918,455.94							(912,251.34)	150,519,626.23		150,519,626.23	
	SCHOLARSHIP ALLOWANCE								(42,689,433.00)		(42,689,433.00)		(42,689,433.00)	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$107,830,193)		149,513,421.63	1,918,455.94	-	-	-	-	-	(42,689,433.00)	(912,251.34)	107,830,193.23	-	107,830,193.23	
STUDENT FEES, NET	STUDENT FEES	5,522,964.67	10,161,491.83							(40,585.24)	15,643,871.26		15,643,871.26	
	SCHOLARSHIP ALLOWANCE								(4,441,561.00)		(4,441,561.00)		(4,441,561.00)	
STUDENT FEES, NET (PLEGGED REVENUES OF \$2,240,462)		5,522,964.67	10,161,491.83	-	-	-	-	-	(4,441,561.00)	(40,585.24)	11,202,310.26	-	11,202,310.26	
FEE-FOR-SERVICE CONTRACTS		29,863,498.25									29,863,498.25		29,863,498.25	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$3,144,826)		0.00	150,000.00	11,992,186.83							12,142,186.83		12,142,186.83	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$3,881,354)		10,062.14		16,710,195.77							16,720,257.91		16,720,257.91	
NONGOVERNMENTAL GRANTS AND CONTRACTS		(0.27)		1,303,331.46							1,303,331.19		1,303,331.19	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		3,008.37	525,512.16								528,520.53		528,520.53	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		35,423,278.62							(480,005.76)	34,943,272.86		34,943,272.86	
	SCHOLARSHIP ALLOWANCE								(1,498,356.00)		(1,498,356.00)		(1,498,356.00)	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$1,672,246)		-	35,423,278.62	-	-	-	-	-	(1,498,356.00)	(480,005.76)	33,444,916.86	-	33,444,916.86	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$98,819)			3,005,229.11							(10,711.26)	2,994,517.85		2,994,517.85	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		45,903,443.43								45,903,443.43	(44,763,390.54)	1,140,052.89	
	INTERDEPARTMENTAL REVENUES	385,809.26	110,426.99							(496,236.25)	-		-	
INTERNAL REVENUES		385,809.26	46,013,870.42	-	-	-	-	-	-	(496,236.25)	45,903,443.43	(44,763,390.54)	1,140,052.89	
OTHER OPERATING REVENUES	MISCELLANEOUS OPERATING REVENUES	3,407,306.37	2,877,677.23	5,190.70	6,385.81	795,540.34		(1,336,299.57)		(4,636.67)	5,751,164.21		5,751,164.21	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$258,021)		3,407,306.37	2,877,677.23	5,190.70	6,385.81	795,540.34	-	(1,336,299.57)	0.00	(4,636.67)	5,751,164.21	-	5,751,164.21	
TOTAL OPERATING REVENUES		188,706,070.42	100,075,515.31	30,010,904.76	6,385.81	795,540.34	-	(1,336,299.57)	(48,629,350.00)	(1,944,426.52)	267,684,340.55	(44,763,390.54)	222,920,950.01	
OPERATING EXPENSES														
EDUCATION AND GENERAL	INSTRUCTION	82,002,838.47	2,466,060.35	2,830,859.85					2,038,873.88	(32,871.64)	89,305,760.91		89,305,760.91	
	RESEARCH	2,067,945.05	81,177.44	5,834,101.02					138,371.78	(2,664.00)	8,118,931.29		8,118,931.29	
	PUBLIC SERVICE	296,411.64	834,084.87	1,841,658.20					144,013.46	(11,603.00)	3,104,565.17		3,104,565.17	
	ACADEMIC SUPPORT	26,856,199.94	342,907.78	3,527,610.19					698,358.08	(118,938.08)	31,306,137.91		31,306,137.91	
	STUDENT SERVICES	19,318,761.49	4,614,455.98	1,282,313.26	15,130.66				567,801.16	(46,527.66)	25,751,934.89		25,751,934.89	
	INSTITUTIONAL SUPPORT	23,011,970.90	4,021.00	2,821,477.14					419,817.26	(1,157,160.88)	25,100,125.42		25,100,125.42	
	OPERATION AND MAINTENANCE OF PLANT	14,484,864.60	628,361.05	74,988.49			43,868.69		193,394.81	(258,436.27)	15,167,041.37	4,839,156.00	20,006,197.37	
	STUDENT AID	17,765,056.68	303,133.16	40,309,051.13					(51,862,841.97)		6,514,399.00		6,514,399.00	
	EDUCATION AND GENERAL		185,804,048.77	9,274,201.63	58,522,059.28	15,130.66	43,868.69	-	-	(47,662,211.54)	(1,628,201.53)	204,368,895.96	4,839,156.00	209,208,051.96
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							23,522,842.07			23,522,842.07		23,522,842.07
RTU ASSET AMORTIZATION EXPENSE								2,126,841.30			2,126,841.30		2,126,841.30	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	25,649,683.37	-	-	25,649,683.37	-	25,649,683.37	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES	49,626.04	37,127,996.37	768,946.27					666,032.42	(304,534.69)	38,308,066.41		38,308,066.41	
	INTERNAL SERVICE CENTER EXPENSES		44,676,896.02						86,494.52		44,763,390.54	(44,763,390.54)	-	
AUXILIARY ENTERPRISES		49,626.04	81,804,892.39	768,946.27	-	-	-	-	752,526.94	(304,534.69)	83,071,456.95	(44,763,390.54)	38,308,066.41	
HEALTH SERVICES OPERATING EXPENSES		207,173.22	2,414,847.34	108,772.06					123,234.87	(13,176.98)	2,840,850.51		2,840,850.51	
OTHER OPERATING EXPENSES		(845.25)							0.00	1,486.68	841.43		841.43	
TOTAL OPERATING EXPENSES		186,060,202.78	93,493,941.36	59,399,777.61	15,130.66	43,868.69	-	25,649,683.37	(46,786,449.73)	(1,944,426.52)	315,931,728.22	(39,924,234.54)	276,007,493.68	
OPERATING, NET		2,645,867.64	6,581,573.95	(29,388,872.85)	(8,744.85)	751,671.65	-	(26,985,982.94)	(1,842,900.27)	0.00	(48,247,387.67)	(4,839,156.00)	(53,086,543.67)	

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 2025
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)		FEDERAL PELL GRANT		18,211,719.79							18,211,719.79		18,211,719.79
GIFTS				11,413,885.39					66,065.00	0.00	11,479,950.39		11,479,950.39
INVESTMENT INCOME (LOSS), NET		INVESTMENT INCOME (LOSS)					116,349.51				116,349.51		116,349.51
		INVESTMENT EXPENSE		15.00			(2,585.56)				(2,570.56)		(2,570.56)
INVESTMENT INCOME (LOSS), NET		-	-	15.00	-	-	113,763.95	-	-	-	113,778.95	-	113,778.95
ROYALTY INCOME, NET		ROYALTY INCOME		5,200.00							5,200.00		5,200.00
		ROYALTY EXPENSE		(187,600.20)							(187,600.20)		(187,600.20)
ROYALTY INCOME, NET		-	(182,400.20)	0.00	-	-	0.00	-	-	-	(182,400.20)	-	(182,400.20)
GAIN (LOSS) ON DISPOSAL OF ASSETS								10,382.51			10,382.51		10,382.51
INTEREST ON CAPITAL ASSET RELATED DEBT							(9,214,947.39)	452,394.82			(8,762,552.57)		(8,762,552.57)
BOND ISSUANCE COSTS							(144,855.41)				(144,855.41)		(144,855.41)
OTHER NONOPERATING REVENUES, NET		152,662.44	39,451.23								192,113.67		192,113.67
		OTHER NONOPERATING REVENUES									192,113.67		192,113.67
		RENTAL INCOME NONOPERATING - GASB 87						622,479.24			622,479.24		622,479.24
		INTEREST INCOME - GASB 87						695,913.46			695,913.46		695,913.46
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$120,685)		152,662.44	39,451.23	-	-	-	-	1,318,392.70	-	-	1,510,506.37	-	1,510,506.37
TOTAL NONOPERATING REVENUES, NET		152,662.44	(142,948.97)	29,625,620.18	-	-	(9,246,038.85)	1,781,170.03	66,065.00	-	22,236,529.83	-	22,236,529.83
OTHER													
OTHER REVENUES		CAPITAL STUDENT FEE, NET		(7.50)	8,267,983.97						8,267,976.47		8,267,976.47
		CAPITAL STUDENT FEE									8,267,976.47		8,267,976.47
		SCHOLARSHIP ALLOWANCE, CAPITAL FEE									(2,329,594.00)		(2,329,594.00)
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$5,938,382)		(7.50)	8,267,983.97	-	-	-	-	-	(2,329,594.00)	-	5,938,382.47	-	5,938,382.47
CAPITAL APPROPRIATIONS						4,500,673.02					4,500,673.02		4,500,673.02
CAPITAL GRANTS AND GIFTS				6,257,663.77							6,257,663.77		6,257,663.77
TOTAL OTHER REVENUES		(7.50)	8,267,983.97	6,257,663.77	-	4,500,673.02	-	0.00	(2,329,594.00)	-	16,696,719.26	-	16,696,719.26
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		INDIRECT COST RECOVERY TRANSFERS		2,376,433.20	(2,376,433.20)						-		-
		MANDATORY TRANSFERS		(4,906,655.01)	(13,075,040.16)		17,981,695.17				-		-
		VOLUNTARY TRANSFERS		683,588.13	(2,375,310.56)		11,683,131.31				7,781,081.71		7,781,081.71
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(1,440,095.89)	(688,465.81)	(444,200.23)		(10,974,234.47)		8,707,840.40			(4,839,156.00)	4,839,156.00	-
FINANCING ACTIVITY							(9,288,254.27)	11,935,669.92	(2,647,415.65)		0.00		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		(3,286,729.57)	(16,138,816.53)	(5,030,960.60)	-	708,896.84	8,693,440.90	20,643,510.32	(2,647,415.65)	-	2,941,925.71	4,839,156.00	7,781,081.71
CHANGE IN NET POSITION		(488,206.99)	(1,432,207.58)	1,463,450.50	(8,744.85)	5,961,241.51	(552,597.95)	(4,561,302.59)	(6,753,844.92)	-	(6,372,212.87)	-	(6,372,212.87)
NET POSITION													
NET POSITION BEGINNING		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
NET POSITION END		2,868,139.27	22,625,916.05	7,992,337.16	616,709.51	148,607,004.81	735,948.49	189,752,882.62	(110,235,564.61)	-	262,963,373.30	-	262,963,373.30

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

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

POI -- OTHER INS SERV
POO -- OTHER STU SERV

SNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POI	POO	FY 2025
ASSETS															
CASH AND INVESTMENTS	CASH ON HAND	1,020.00	700.00		500.00	450.00		100.00	1,050.00				9,500.00		13,320.00
	INVESTMENTS, CURRENT	7,048,016.51	229,431.01	(238,841.27)	49,121.35	695,979.58	1,076,263.21	84,451.52	570,597.51	133,861.67	1,102,725.23	5,464,520.55	80,918.81	(958,622.61)	15,338,423.05
CASH AND INVESTMENTS		7,049,036.51	230,131.01	(238,841.27)	49,621.35	696,429.58	1,076,263.21	84,551.52	571,647.51	133,861.67	1,102,725.23	5,464,520.55	90,418.81	(958,622.61)	15,351,743.05
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	3,376,521.09	93,491.93	359,617.94	42,537.30	131,605.05	1,539,221.87	78,415.54	60,045.26	17,427.62	105,957.99	135,277.33		60,232.71	6,000,351.63
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,315.59)	(26,816.40)	(84,074.60)	(4,790.34)	(48,574.55)	(1,041,655.46)	(23,531.57)	(48,559.67)	(3,825.59)	(33,129.01)	(44,561.27)		(35,292.31)	(1,396,126.36)
	ALLOWANCES FOR LOANS, CURRENT													(475.85)	(475.85)
	ACCOUNTS AND LOANS RECEIVABLE CURRENT	3,375,205.50	66,675.53	275,543.34	37,746.96	83,030.50	497,566.41	54,883.97	11,485.59	13,602.03	72,828.98	90,716.06	-	24,464.55	4,603,749.42
	ACCOUNTS RECEIVABLE, NONCURRENT	6,501,759.36													6,501,759.36
	ACCOUNTS AND LOANS RECEIVABLE NONCURRENT	6,501,759.36	-	-	-	-	-	-	-	-	-	-	-	-	6,501,759.36
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		9,876,964.86	66,675.53	275,543.34	37,746.96	83,030.50	497,566.41	54,883.97	11,485.59	13,602.03	72,828.98	90,716.06	-	24,464.55	11,105,508.78
INVENTORIES		8,805.056		448,401.86				6,041.15	14.99					69,893.94	533,157.00
OTHER ASSETS, CURRENT		198,963.29	0.00			150.00						17,604.13	74,598.84	56,412.32	347,728.58
TOTAL ASSETS		17,133,769.71	296,806.54	485,103.93	87,368.31	779,610.08	1,573,829.62	145,476.64	583,148.09	147,463.70	1,175,554.21	5,572,840.74	165,017.65	(807,851.80)	27,338,137.41
LIABILITIES															
ACCOUNTS PAYABLE		917,452.37	27.05	385,564.17	36,481.45	24,042.71	108,238.96	412.84	58,248.61	4,039.81	4,828.69	16,282.76	54,710.98	230,181.92	1,840,512.32
ACCRUED EXPENSES		178,192.15		10,377.61	33,634.64	53,973.83	5,605.96		23,875.22	8,331.66	14,982.63	2,398.19	5,815.73	95,951.90	433,139.52
UNEARNED REVENUE, CURRENT		317,817.07	172,465.80	24,148.55	18,743.79	290,034.98		166,747.61	73,878.39	45,580.90	211,614.69	103,017.66		86,621.88	1,510,671.32
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	204,843.46					683,109.22							39,945.53	927,898.21
OTHER LIABILITIES		204,843.46					683,109.22							39,945.53	927,898.21
TOTAL LIABILITIES		1,618,305.05	172,492.85	420,090.33	88,859.88	368,051.52	796,954.14	167,160.45	156,002.22	57,952.37	231,426.01	121,698.61	60,526.71	452,701.22	4,712,221.36
NET POSITION		15,515,464.66	124,313.69	65,013.60	(1,491.57)	411,558.56	776,875.48	(21,683.81)	427,145.87	89,511.33	944,128.20	5,451,142.13	104,490.94	(1,260,553.02)	22,625,916.05

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2025
Colorado Springs

PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
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POO -- OTHER STU SERV

SRECNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POI	POO	FY 2025
OPERATING															
OPERATING REVENUES	STUDENT TUITION, NET											1,918,455.94			1,918,455.94
	STUDENT FEES, NET	50,250.00	3,121,173.16		78,414.02	312,016.13		3,021,596.23	1,335,805.29	809,837.89	(192.00)	2,700.00		1,429,891.11	10,161,491.83
	FEDERAL GRANTS AND CONTRACTS	150,000.00													150,000.00
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	484,968.76				14,232.51								26,310.89	525,512.16
	AUXILIARY ENTERPRISES, NET	1,092,085.95	182,535.18	6,812,019.12	1,537,725.05	325,734.82	12,795,293.93	87,461.90	3,805,033.19	688.00	205,997.46	58,700.47		8,520,003.55	35,423,278.62
	HEALTH SERVICES OPERATING REVENUES	3,005,229.11													3,005,229.11
	INTERNAL REVENUES	45,903,443.43													45,903,443.43
	INTERNAL SERVICE CENTER REVENUES	76,551.53				23,660.92		5,814.54				4,400.00			110,426.99
	INTERDEPARTMENTAL REVENUES														
	INTERNAL REVENUES	45,979,994.96	-	-	-	23,660.92	-	5,814.54	-	-	-	4,400.00	-	-	46,013,870.42
	OTHER OPERATING REVENUES	2,797,729.33	(3,140.90)	1,967.94	0.00	74.57		21.00	0.00	37,394.67	10,400.00	33,230.62		0.00	2,877,677.23
	MISCELLANEOUS OPERATING REVENUES														
	OTHER OPERATING REVENUES	2,797,729.33	(3,140.90)	(1,967.94)	-	74.57	-	21.00	-	37,394.67	10,400.00	33,230.62	-	-	2,877,677.23
	TOTAL OPERATING REVENUES	53,560,258.11	3,300,567.44	6,813,987.06	1,616,139.07	675,718.95	12,795,293.93	3,114,893.67	5,140,838.48	847,920.56	216,205.46	2,017,487.03	-	9,976,205.55	100,075,515.31
OPERATING EXPENSES	EDUCATION AND GENERAL	558,840.62										1,907,219.73			2,466,060.35
	INSTRUCTION	81,177.44													81,177.44
	RESEARCH	834,084.87													834,084.87
	PUBLIC SERVICE	53,193.54										289,714.24			342,907.78
	ACADEMIC SUPPORT	1,054,909.29				2,289,304.58				1,199,575.34		1,025.21		69,641.56	4,614,455.98
	STUDENT SERVICES	4,021.00													4,021.00
	INSTITUTIONAL SUPPORT	16,570.29					611,790.76								628,361.05
	OPERATION AND MAINTENANCE OF PLANT	43,457.77		22,358.00		0.00	186,369.48		18,250.00			32,697.91			303,133.16
	STUDENT AID	2,646,254.82	-	22,358.00	-	2,289,304.58	798,160.24	-	18,250.00	1,199,575.34	-	2,230,657.09	-	69,641.56	9,274,201.63
	EDUCATION AND GENERAL	2,646,254.82	-	22,358.00	-	2,289,304.58	798,160.24	-	18,250.00	1,199,575.34	-	2,230,657.09	-	69,641.56	9,274,201.63
	AUXILIARY ENTERPRISES	2,619,157.24	3,003,630.04	6,728,967.53	1,600,233.28		3,410,613.62	1,198,126.61	2,436,850.09		1,398,494.46		3,944,077.45	10,787,846.05	37,127,996.37
	PROGRAM EXPENSES	44,676,896.02													44,676,896.02
	INTERNAL SERVICE CENTER EXPENSES	47,296,053.26	3,003,630.04	6,728,967.53	1,600,233.28	-	3,410,613.62	1,198,126.61	2,436,850.09	-	1,398,494.46	-	3,944,077.45	10,787,846.05	81,804,892.39
	AUXILIARY ENTERPRISES	47,296,053.26	3,003,630.04	6,728,967.53	1,600,233.28	-	3,410,613.62	1,198,126.61	2,436,850.09	-	1,398,494.46	-	3,944,077.45	10,787,846.05	81,804,892.39
	HEALTH SERVICES OPERATING EXPENSES	2,414,847.34													2,414,847.34
	HEALTH SERVICES OPERATING EXPENSES	2,414,847.34	-	-	-	-	-	-	-	-	-	-	-	-	2,414,847.34
	TOTAL OPERATING EXPENSES	52,357,155.42	3,003,630.04	6,751,325.53	1,600,233.28	2,289,304.58	4,208,773.86	1,198,126.61	2,455,100.09	1,199,575.34	1,398,494.46	2,230,657.09	3,944,077.45	10,857,487.61	93,493,941.36
	OPERATING, NET	1,203,102.69	296,937.40	62,661.53	15,905.79	(1,613,585.63)	8,586,520.07	1,916,767.06	2,685,738.39	(361,654.78)	(1,182,289.00)	(213,170.06)	(3,944,077.45)	(881,282.06)	6,581,573.95
NONOPERATING															
NONOPERATING REVENUES (EXPENSES)	ROYALTY INCOME, NET	(5,200.00)													(5,200.00)
	ROYALTY INCOME	187,600.20													187,600.20
	ROYALTY EXPENSE	182,400.20	-	-	-	-	-	-	-	-	-	-	-	-	182,400.20
	ROYALTY INCOME, NET	182,400.20	-	-	-	-	-	-	-	-	-	-	-	-	182,400.20
	OTHER NONOPERATING REVENUES					(2,496.00)			(21,143.13)				(1,787.10)	(14,025.00)	(39,451.23)
	OTHER NONOPERATING REVENUES	-	-	-	-	(2,496.00)	-	-	(21,143.13)	-	-	-	(1,787.10)	(14,025.00)	(39,451.23)
	TOTAL NONOPERATING REVENUES (EXPENSES), NET	182,400.20	-	-	-	(2,496.00)	-	-	(21,143.13)	-	-	-	(1,787.10)	(14,025.00)	142,948.97
OTHER															
OTHER REVENUES	CAPITAL STUDENT FEE, NET				(260,917.62)	(4,174,776.06)					(3,832,290.29)				(8,267,983.97)
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	MANDATORY TRANSFERS	(1,654,635.50)	(318,708.52)			(1,365,917.80)	(6,841,364.47)	(229,562.87)	(1,798,888.49)		(865,962.51)				(13,075,040.16)
	VOLUNTARY TRANSFERS	(4,863.04)	28,321.75	(322,785.13)	(443,806.80)	(934,571.25)	(1,211,822.95)	(1,740,977.88)	(510,447.62)	343,225.41	(1,330,329.47)	102,082.86	4,006,941.34	(356,277.78)	(2,375,310.56)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(237,791.16)				606,125		0.00	(358,848.92)			0	6,753,348	(18,231.00)	(688,465.81)
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	(1,897,289.70)	(290,386.77)	(322,785.13)	(443,806.80)	(2,306,550.30)	(8,053,187.42)	(1,970,540.75)	(2,668,185.03)	343,225.41	(2,196,291.98)	102,082.86	3,939,407.86	(374,508.78)	(16,138,816.53)
	CHANGE IN NET POSITION	(876,587.21)	6,550.63	(260,123.60)	(166,983.39)	257,136.13	533,332.65	(53,773.69)	38,696.49	(8,429.37)	453,709.31	(111,087.20)	(2,882.49)	(1,241,765.84)	(1,432,207.58)
NET POSITION															
NET POSITION BEGINNING		16,392,051.87	117,763.06	325,137.20	165,491.82	154,422.43	243,542.83	32,089.88	388,449.38	97,940.70	490,418.89	5,562,229.33	107,373.43	(18,787.18)	24,058,123.63
NET POSITION END		15,515,464.66	124,313.69	65,013.60	(1,491.57)	411,558.56	776,875.48	(21,683.81)	427,145.87	89,511.33	944,128.20	5,451,142.13	104,490.94	(1,260,553.02)	22,625,916.05



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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, 2025
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 2025
ASSETS											
CASH AND INVESTMENTS	CASH ON HAND	12,200.00	459,792,742.24	16,645.00							459,821,587.24
	INVESTMENTS, CURRENT	17,587,393.42	336,561,199.27	137,322,852.63	4,085,927.83	740,726,983.82	4,449,870.97	3.46		(261,911.88)	1,240,472,319.53
	INVESTMENTS, NONCURRENT		494,761,287.81	8,381,392.33							503,142,680.14
CASH AND INVESTMENTS		17,599,593.42	1,291,115,229.32	145,720,889.96	4,085,927.83	740,726,983.82	4,449,870.97	3.46	-	(261,911.88)	2,203,436,586.91
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	29,581,022.83	334,338,856.17	127,870,112.35		652,628.11		16,860.26		(16,074,736.26)	476,384,743.46
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			3,584,560.01							3,584,560.01
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,947,090.15)	(39,632,543.57)	(853,115.78)							(47,432,749.50)
	ACCOUNTS RECEIVABLE	22,633,932.68	294,706,312.60	130,601,556.58	-	652,628.11	-	16,860.26	-	(16,074,736.26)	432,536,553.97
	LEASE RECEIVABLE, CURRENT							2,492,810.36			2,492,810.36
	LEASE RECEIVABLE, NONCURRENT							14,029,285.58			14,029,285.58
	LEASE RECEIVABLE	-	-	-	-	-	-	16,522,095.94	-	-	16,522,095.94
	LOANS RECEIVABLE, CURRENT				1,622,290.89						1,622,290.89
	LOANS RECEIVABLE, NONCURRENT				7,638,952.57						7,638,952.57
	ALLOWANCES FOR LOANS, CURRENT				(6,216.97)						(6,216.97)
	ALLOWANCES FOR LOANS, NONCURRENT				(728,086.31)						(728,086.31)
	LOANS RECEIVABLE	-	-	-	8,526,940.18	-	-	-	-	-	8,526,940.18
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		22,633,932.68	294,706,312.60	130,601,556.58	8,526,940.18	652,628.11	-	16,538,956.20	-	(16,074,736.26)	457,585,590.09
INVENTORIES		430,345.15	17,071,078.75	-							17,501,423.90
OTHER ASSETS	OTHER ASSETS, CURRENT	4,114,723.17	1,188,453.05	3,564,707.78		7,753.21		601,020.00	(3,519,525.08)		5,957,132.13
	OTHER ASSETS, NON-CURRENT		11,282,903.34								11,282,903.34
OTHER ASSETS		4,114,723.17	12,471,356.39	3,564,707.78	-	7,753.21	-	601,020.00	(3,519,525.08)	-	17,240,035.47
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							1,759,618,946.33			1,759,618,946.33
	IMPROVEMENTS OTHER THAN BUILDINGS							148,083,465.76			148,083,465.76
	EQUIPMENT							334,820,863.00			334,820,863.00
	SOFTWARE							20,298,077.29			20,298,077.29
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							105,185,410.62			105,185,410.62
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,298,746,712.17)			(1,298,746,712.17)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	1,071,169,686.83	-	-	1,071,169,686.83
	LAND							52,834,400.61			52,834,400.61
	CONSTRUCTION IN PROGRESS							31,538,422.69			31,538,422.69
	COLLECTIONS							4,013,256.00			4,013,256.00
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	88,386,079.30	-	-	88,386,079.30
	RTU LEASED BUILDING							106,709,246.44			106,709,246.44
	RTU EQUIPMENT							4,832,866.51			4,832,866.51
	RTU SOFTWARE							19,952,188.41			19,952,188.41
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(63,405,128.79)			(63,405,128.79)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	68,089,172.57	-	-	68,089,172.57
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	1,227,644,938.70	-	-	1,227,644,938.70
INTERFUND RECEIVABLES			(4,996,135.51)			4,996,135.51					-
TOTAL ASSETS		44,778,594.42	1,610,367,841.56	279,887,154.32	12,612,868.01	746,383,500.65	4,449,870.97	1,244,784,918.36	(3,519,525.08)	(16,336,648.14)	3,923,408,575.06
DEFERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							5,259,962.70			5,259,962.70
	OTHER POSTEMPLOYMENT BENEFITS RELATED								242,705,505.98		242,705,505.98
	ALTERNATE MEDICARE PAYMENT RELATED								8,127,156.21		8,127,156.21
	DEFERRED OUTFLOWS OTHER							148,266.00			148,266.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	5,408,228.70	250,832,662.19	-	256,240,890.89
TOTAL ASSETS AND DEFERRED OUTFLOWS		44,778,594.42	1,610,367,841.56	279,887,154.32	12,612,868.01	746,383,500.65	4,449,870.97	1,250,193,147.06	247,313,137.11	(16,336,648.14)	4,179,649,465.95

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 2025
LIABILITIES											
ACCOUNTS PAYABLE		8,316,925.35	39,513,547.91	13,305,317.17	72,668.87	2,574,424.18	21,326.44			(16,336,648.14)	47,467,561.78
ACCRUED EXPENSES		4,342,308.01	58,263,133.56	1,122,949.48			-	80,511.23			63,808,902.28
COMPENSATED ABSENCES			329,939.00						19,906,024.44		20,235,963.44
COMPENSATED ABSENCES, CURRENT											
COMPENSATED ABSENCES, NONCURRENT			4,451,785.00						268,587,083.41		273,038,868.41
COMPENSATED ABSENCES		-	4,781,724.00	-	-	-	-	-	288,493,107.85	-	293,274,831.85
UNEARNED REVENUE		26,880,581.61	4,230,001.16	41,878,722.69					(3,519,525.08)		69,469,780.38
UNEARNED REVENUE, CURRENT											
UNEARNED REVENUE, NONCURRENT		934,409.56	55,061.66								989,471.22
UNEARNED REVENUE		27,814,991.17	4,285,062.82	41,878,722.69	-	-	-	-	(3,519,525.08)	-	70,459,251.60
LONG TERM DEBT								10,478,412.30			10,478,412.30
LEASE LIABILITY, CURRENT											
LEASE LIABILITY, NONCURRENT								55,652,128.38			55,652,128.38
LEASE LIABILITY		-	-	-	-	-	-	66,130,540.68	-	-	66,130,540.68
SUBSCRIPTION LIABILITY, CURRENT								4,906,343.54			4,906,343.54
SUBSCRIPTION LIABILITY, NONCURRENT								1,646,447.42			1,646,447.42
SUBSCRIPTION LIABILITY		-	-	-	-	-	-	6,552,790.96	-	-	6,552,790.96
NOTES PAYABLE, CURRENT								1,066,746.73			1,066,746.73
NOTES PAYABLE, NONCURRENT								1,989,413.22			1,989,413.22
NOTES PAYABLE		-	-	-	-	-	-	3,056,159.95	-	-	3,056,159.95
BONDS PAYABLE, CURRENT								85,309,213.76			85,309,213.76
BONDS PAYABLE, NONCURRENT								477,126,124.82			477,126,124.82
BONDS PAYABLE		-	-	-	-	-	-	562,435,338.58	-	-	562,435,338.58
LONG TERM DEBT		-	-	-	-	-	-	638,174,830.17	-	-	638,174,830.17
OTHER POSTEMPLOYMENT BENEFITS								10,946,292.92			10,946,292.92
OTHER POSTEMPLOYMENT BENEFITS, CURRENT											
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT								860,140,127.66			860,140,127.66
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	871,086,420.58	-	871,086,420.58
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	56,389,602.75	-	56,389,602.75
OTHER LIABILITIES		112,230.99	513,934.21	1,440,483.00							2,066,648.20
DEPOSITS HELD FOR OTHERS											
OTHER LIABILITIES, CURRENT			10,080,604.78	11,737.70	148,043.00	1,348,720.45					11,589,105.93
OTHER LIABILITIES, NONCURRENT			10,056,652.43		365,740.00			926,500.00			11,348,892.43
OTHER LIABILITIES		112,230.99	20,651,191.42	1,452,220.70	513,783.00	1,348,720.45	-	926,500.00	-	-	25,004,646.56
TOTAL LIABILITIES		40,586,455.52	127,494,659.71	57,759,210.04	586,451.87	3,923,144.63	21,326.44	639,181,841.40	1,212,449,606.10	(16,336,648.14)	2,065,666,047.57
DEFERRED INFLOWS											
DEFERRED INFLOWS								15,904,662.67			15,904,662.67
LEASE RELATED											
GAIN ON BOND REFUNDINGS								6,204,644.46			6,204,644.46
OTHER POSTEMPLOYMENT BENEFITS RELATED									118,801,481.03		118,801,481.03
ALTERNATE MEDICARE PAYMENT RELATED									19,120,508.72		19,120,508.72
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	22,109,307.13	137,921,989.75	-	160,031,296.88
TOTAL LIABILITIES AND DEFERRED INFLOWS		40,586,455.52	127,494,659.71	57,759,210.04	586,451.87	3,923,144.63	21,326.44	661,291,148.53	1,350,371,595.85	(16,336,648.14)	2,225,697,344.45
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS		-	-	-	-	-	-	584,609,505.08	-	-	584,609,505.08
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION			210,195.53	218,581,486.83							218,791,682.36
RESEARCH			6,213,300.29	12,113,868.47							18,327,168.76
ACADEMIC SUPPORT			612,057.35	347,555.23							959,612.58
STUDENT LOANS AND SERVICES			9,011,253.93	10,942.94	12,026,416.14						21,048,613.01
SCHOLARSHIPS AND FELLOWSHIPS				1,017,324.51							1,017,324.51
PUBLIC SERVICE			32,888,759.68	74,677.07							32,963,436.75
AUXILIARY ENTERPRISES			1,646,566.77								1,646,566.77
CAPITAL				7,499.45		5,517,500.60	4,252,553.56				9,777,553.61
INSTITUTIONAL SUPPORT				11,168,757.16		6,458,524.73					17,627,281.89
OTHER				184,692.80							184,692.80
RESTRICTED FOR EXPENDABLE PURPOSES		-	50,582,133.55	243,506,804.46	12,026,416.14	11,976,025.33	4,252,553.56	-	-	-	322,343,933.05
UNRESTRICTED		4,192,138.90	1,432,291,048.29	(21,378,860.19)		730,484,330.69	175,990.96	4,292,493.45	(1,103,058,458.74)	-	1,046,998,683.37
TOTAL NET POSITION		4,192,138.90	1,482,873,181.84	222,127,944.28	12,026,416.14	742,460,356.02	4,428,544.53	588,901,998.53	(1,103,058,458.74)	-	1,953,952,121.50

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2025
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 2025	
OPERATING														
OPERATING REVENUES														
STUDENT TUITION, NET	STUDENT TUITION	300,770,360.05	31,866,682.52							(1,349,188.40)	331,287,854.17		331,287,854.17	
	SCHOLARSHIP ALLOWANCE								(72,778,419.65)		(72,778,419.65)		(72,778,419.65)	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$258,509,434)		300,770,360.05	31,866,682.52	-	-	-	-	-	(72,778,419.65)	(1,349,188.40)	258,509,434.52	-	258,509,434.52	
STUDENT FEES, NET	STUDENT FEES	23,327,264.68	18,087,729.48							(41,057.06)	41,373,937.10		41,373,937.10	
	SCHOLARSHIP ALLOWANCE								(8,287,481.97)		(8,287,481.97)		(8,287,481.97)	
STUDENT FEES, NET (PLEGGED REVENUES OF \$6,617,291)		23,327,264.68	18,087,729.48	-	-	-	-	-	(8,287,481.97)	(41,057.06)	33,086,455.13	-	33,086,455.13	
FEE-FOR-SERVICE CONTRACTS		153,018,533.00									153,018,533.00		153,018,533.00	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$141,392,982)				545,918,850.21							545,918,850.21		545,918,850.21	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$15,506,803)		666,666.00		66,137,415.40						(3,235.36)	66,800,846.04		66,800,846.04	
NONGOVERNMENTAL GRANTS AND CONTRACTS				139,239,911.51							139,239,911.51		139,239,911.51	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS			279,440,696.43							64,444.93	279,505,141.36		279,505,141.36	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		26,251,948.61							(314,924.18)	25,937,024.43		25,937,024.43	
	SCHOLARSHIP ALLOWANCE								(1,267,256.85)		(1,267,256.85)		(1,267,256.85)	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$1,233,488)		-	26,251,948.61	-	-	-	-	-	(1,267,256.85)	(314,924.18)	24,669,767.58	-	24,669,767.58	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$57,867,788)		1,891,736.81	1,756,797,274.33							(5,119,690.06)	1,753,569,321.08		1,753,569,321.08	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		94,328,994.09							30,035,934.00	124,364,928.09	(124,364,928.09)	-	
	INTERDEPARTMENTAL REVENUES	18,604,408.09	44,217,696.64	107,366.00						(62,929,470.73)	-		-	
INTERNAL REVENUES		18,604,408.09	138,546,690.73	107,366.00	-	-	-	-	-	(32,893,536.73)	124,364,928.09	(124,364,928.09)	-	
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	5,516,891.00									5,516,891.00		5,516,891.00	
	MISCELLANEOUS OPERATING REVENUES	23,875,914.69	62,146,301.48	5,425,650.17	214,575.59					(43,558,352.99)	48,104,088.94		48,104,088.94	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,421,411)		29,392,805.69	62,146,301.48	5,425,650.17	214,575.59	-	-	-	-	(43,558,352.99)	53,620,979.94	-	53,620,979.94	
TOTAL OPERATING REVENUES		527,671,774.32	2,313,137,323.58	756,829,193.29	214,575.59	-	-	-	(82,333,168.47)	(83,215,539.85)	3,432,304,168.46	(124,364,928.09)	3,307,939,240.37	
OPERATING EXPENSES														
EDUCATION AND GENERAL	INSTRUCTION	311,800,765.58	197,980,541.18	297,265,437.40					20,005,506.49	(23,822,868.66)	803,229,381.99		803,229,381.99	
	RESEARCH	54,980.94	21,459,378.87	460,690,444.03					10,423,358.73	(13,641,629.33)	478,986,533.24		478,986,533.24	
	PUBLIC SERVICE	18,009.00	152,988,607.20	58,426,957.57					3,918,197.49	(20,288,455.49)	195,063,315.77		195,063,315.77	
	ACADEMIC SUPPORT	93,884,025.58	7,642,093.39	1,728,331.21					3,024,155.09	(8,004,709.91)	98,273,895.36		98,273,895.36	
	STUDENT SERVICES	19,249,803.46	8,632,802.47	1,402,483.81	96,642.59				976,784.89	(1,145,433.12)	29,213,084.10		29,213,084.10	
	INSTITUTIONAL SUPPORT	105,968,997.80	14,377,659.20	13,812,212.74					3,790,461.71	(26,857,556.90)	111,091,774.55		111,091,774.55	
	OPERATION AND MAINTENANCE OF PLANT	45,949,151.28	30,320,074.68	12,088.32				(403,212.37)	1,043,379.14	(4,785,269.55)	72,136,211.50	7,347,003.23	79,483,214.73	
	STUDENT AID	24,208,014.93	898,364.61	71,429,601.52					(83,358,240.63)		13,177,740.43		13,177,740.43	
	EDUCATION AND GENERAL		601,133,748.57	434,299,521.60	904,767,556.60	96,642.59	-	-	(403,212.37)	(40,176,397.09)	(98,545,922.96)	1,801,171,936.94	7,347,003.23	1,808,518,940.17
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							88,751,629.74			88,751,629.74		88,751,629.74
	RTU ASSET AMORTIZATION EXPENSE							17,205,969.57			17,205,969.57		17,205,969.57	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	105,957,599.31	-	-	105,957,599.31	-	105,957,599.31	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		28,833,071.19	113,860.53					215,547.77	(316,315.72)	28,846,163.77		28,846,163.77	
	INTERNAL SERVICE CENTER EXPENSES		136,838,381.86						2,919,915.56	269,265.74	140,027,563.16	(124,364,928.09)	15,662,635.07	
AUXILIARY ENTERPRISES		-	165,671,453.05	113,860.53	-	-	-	-	3,135,463.33	(47,049.98)	168,873,726.93	(124,364,928.09)	44,508,798.84	
HEALTH SERVICES OPERATING EXPENSES		2,050,635.95	1,717,332,566.18	3,758,303.76	96,642.59	-	-	105,554,386.94	29,240,155.02	(196,844,182.82)	3,767,174,647.97	(117,017,924.86)	3,650,156,723.11	
TOTAL OPERATING EXPENSES		603,184,384.52	2,317,303,540.83	908,639,720.89	96,642.59	-	-	105,554,386.94	29,240,155.02	(196,844,182.82)	3,767,174,647.97	(117,017,924.86)	3,650,156,723.11	
OPERATING, NET		(75,512,610.20)	(4,166,217.25)	(151,810,527.60)	117,933.00	-	-	(105,554,386.94)	(111,573,313.49)	113,628,642.97	(334,870,479.51)	(7,347,003.23)	(342,217,482.74)	

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 2025
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)				25,687,851.32							25,687,851.32		25,687,851.32
FEDERAL PELL GRANT													
STATE APPROPRIATIONS		20,999,092.87									20,999,092.87		20,999,092.87
GIFTS			15,376,799.27	293,909,629.50						(112,255,208.27)	197,031,220.50		197,031,220.50
INVESTMENT INCOME (LOSS), NET			49,161,194.74	884,861.25		15,102.43		1,087,386.18		(607,004.62)	50,541,539.98		50,541,539.98
			(83,705.56)	(76,385.13)							(160,090.69)		(160,090.69)
INVESTMENT INCOME (LOSS), NET		-	49,077,489.18	808,476.12	-	15,102.43	-	1,087,386.18	-	(607,004.62)	50,381,449.29	-	50,381,449.29
ROYALTY INCOME, NET			6,185,900.63								6,185,900.63		6,185,900.63
			(3,432,869.19)							607,004.62	(2,825,864.57)		(2,825,864.57)
ROYALTY INCOME, NET (PLEGGED REVENUES OF \$196,475)		-	2,753,031.44	-	-	-	-	-	-	607,004.62	3,360,036.06	-	3,360,036.06
GAIN (LOSS) ON DISPOSAL OF ASSETS		0.00	41,575.82			19,732.52		1,516,910.76			1,578,219.10		1,578,219.10
INTEREST ON CAPITAL ASSET RELATED DEBT		(4,364.04)	(15,412.69)	(341.70)		(20,314.22)	(19,515,599.85)	4,242,788.39			(15,313,244.11)		(15,313,244.11)
BOND ISSUANCE COSTS							25,900.57	(857,661.13)			(831,860.56)		(831,860.56)
OTHER NONOPERATING REVENUES, NET		587,332.97	(1,339,817.97)			658,905.58					(93,579.42)		(93,579.42)
		1,518,854.76	137,144.54					2,032,315.61			3,688,314.91		3,688,314.91
								516,384.66			516,384.66		516,384.66
					1,647.29						1,647.29		1,647.29
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$328,597)		2,106,187.73	(1,202,673.43)	-	1,647.29	658,905.58	-	2,548,700.27	-	-	4,112,767.44	-	4,112,767.44
TOTAL NONOPERATING REVENUES, NET		23,100,916.56	66,030,809.59	320,405,615.24	1,647.29	673,426.31	(19,489,799.28)	8,538,124.47	0.00	(112,255,208.27)	287,005,531.91	-	287,005,531.91
OTHER													
OTHER REVENUES			3,702,457.32								3,702,457.32		3,702,457.32
									(1,031,239.09)		(1,031,239.09)		(1,031,239.09)
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$2,671,218)		-	3,702,457.32	-	-	-	-	-	(1,031,239.09)	-	2,671,218.23	-	2,671,218.23
CAPITAL APPROPRIATIONS						6,684,034.07					6,684,034.07		6,684,034.07
CAPITAL GRANTS AND GIFTS				41,027.16				105,047.37			146,074.53		146,074.53
TOTAL OTHER REVENUES		-	3,702,457.32	41,027.16	-	6,684,034.07	-	105,047.37	(1,031,239.09)	-	9,501,326.83	-	9,501,326.83
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		165,978,675.55	41,366.35	(166,020,041.90)							-		-
MANDATORY TRANSFERS		(12,526,334.04)	(35,147,351.97)			(4,919,099.90)	52,592,785.91				-		-
VOLUNTARY TRANSFERS		(91,850,524.32)	65,272,277.91	11,821,979.57	71,480.38	58,161,298.27	6,086,558.90		(1,373,434.70)		48,189,636.01		48,189,636.01
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(6,538,419.96)	(10,412,202.79)	(19,147,848.30)		(33,895,512.22)		62,646,980.04			(7,347,003.23)	7,347,003.23	-
FINANCING ACTIVITY		(3,241,271.79)	(2,988,793.63)	(408,104.79)		729,504.86	(39,142,963.51)	45,051,628.86			-		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		51,822,125.44	16,765,295.87	(173,754,015.42)	71,480.38	20,076,191.01	19,536,381.30	107,698,608.90	-	(1,373,434.70)	40,842,632.78	7,347,003.23	48,189,636.01
CHANGE IN NET POSITION		(589,568.20)	82,332,345.53	(5,117,900.62)	191,060.67	27,433,651.39	46,582.02	10,787,393.80	(112,604,552.58)	-	2,479,012.01	-	2,479,012.01
NET POSITION													
NET POSITION BEGINNING		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
NET POSITION END		4,192,138.90	1,482,873,181.84	222,127,944.28	12,026,416.14	742,460,356.02	4,428,544.53	588,901,998.53	(1,103,058,458.74)	-	1,953,952,121.50	-	1,953,952,121.50

STATEMENT OF NET POSITION
June 30, 2025
Auxiliary and Self-Funded Activities
Denver | Anschutz

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

PAS -- AUX STU GOVT OP
PEC -- EDUC CONT ED
PEG -- EDUC 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 -- OTHER PRACT PLAN-UIP
POY -- OTHER HLTH SERV
PRR -- RSRCH SUP OPER
PRR -- RSRCH BLDG SYS

SNP LINE DESCRIPTION		GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	PCK	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2025			
ASSETS																										
CASH AND INVESTMENTS	CASH ON HAND	10,950.00		500.00					400.00	173,184.45	200.00		1,228.79						459,605,579.00	700.00				459,792,742.24		
	INVESTMENTS, CURRENT	172,962,480.35	75,293.46	1,360,325.31	1,701,285.69	385,018.20	7,572,433.57	9,287,313.48	29,375,466.98	(4,169,711.74)	519,497.78	2,830,357.47	2,203,640.73	11,460,802.94	171,089.66	1,945,113.59	47,284,980.41	886,050.89	16,965,572.00	32,850,092.76	912,290.97	1,804.78		336,561,199.27		
	INVESTMENTS, NONCURRENT									7,898,662.79			10,958,318.91				(20,614,318.89)		496,518,625.00					494,761,287.81		
CASH AND INVESTMENTS		172,973,430.35	75,293.46	1,360,825.31	1,701,285.69	385,018.20	7,572,433.57	9,287,313.48	29,375,866.98	3,802,135.50	519,697.78	2,830,357.47	13,163,188.43	11,460,802.94	171,089.66	1,945,113.59	26,650,661.52	886,050.89	973,089,776.00	32,850,792.76	912,290.97	1,804.78		1,291,115,229.32		
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	10,554,210.61	12,709.07	222,302.79	2,029,401.95	224,707.22	238,947.12	939,654.39	1,846,283.73	7,773,754.52	613,818.52	86,319.05	203,349.07	1,719,770.00	9,054,291.72	837,644.19		0.00	102,625.74	281,135,586.00	16,662,184.60	81,295.88		334,338,856.17		
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,294,829.55)		(102,396.18)	(1,048,314.85)	(112,196.21)	(42,766.00)	(339,293.58)	(446,612.39)	(742,234.35)	(148,155.01)								(95,645.50)	(32,519,496.00)	(1,740,603.95)			(39,632,543.57)		
ACCOUNTS AND LOANS RECEIVABLE		8,259,381.06	12,709.07	119,906.61	981,087.10	112,511.01	196,181.12	600,360.81	1,399,671.34	7,031,520.17	465,663.51	86,319.05	203,349.07	1,719,770.00	9,054,291.72	837,644.19	-	6,980.24	248,616,090.00	14,921,580.65	81,295.88	-	-		294,706,312.60	
INVENTORIES		117,721.69												318,662.77					26,559.00	16,606,135.29				17,071,078.75		
OTHER ASSETS	OTHER ASSETS, CURRENT	132,243.36		9,600.00	83,750.00		0.00	144,776.27	144,143.67				91,085.00	2,652.79					523,093.00					1,188,453.05		
	OTHER ASSETS, NONCURRENT	70,107.34							0.00										11,212,796.00						11,282,903.34	
OTHER ASSETS		202,350.70	-	9,600.00	83,750.00	-	-	144,776.27	144,143.67	-	-	-	91,085.00	2,652.79	-	-	-	-	45,045.59	11,735,889.00	12,063.37	-	-		12,471,386.39	
INTERFUND RECEIVABLES				(4,996,135.51)																					(4,996,135.51)	
TOTAL ASSETS		181,552,883.80	88,002.53	(3,505,803.59)	2,766,122.79	497,529.21	7,768,614.69	10,032,450.56	30,919,681.99	10,933,655.67	985,361.29	2,916,676.52	13,457,622.50	13,501,888.50	9,225,381.38	2,782,757.78	26,650,661.52	938,076.72	1,233,470,314.00	64,390,572.07	993,586.85	1,804.78	-		1,610,367,841.56	
LIABILITIES																										
ACCOUNTS PAYABLE		8,535,865.93	37.14	55,654.35	613,264.31		235,958.97	56,078.25	281,287.98	276,336.99	10,180.49	5,342.98	35,405.56	845,020.44	-	-	516,216.21	56,530.63	27,069,781.00	843,472.98	77,113.70			39,513,547.91		
ACCRUED EXPENSES		973,519.95		42,035.47	12,293.79		538.66	68,997.21	39,822.87	928,285.42		3,185.37	1,303.67	1,477.55			3,012.88		56,157,207.00	28,109.24	5,344.48			88,263,133.56		
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT																		329,939.00						329,939.00	
	COMPENSATED ABSENCES, NONCURRENT																		4,451,785.00						4,451,785.00	
COMPENSATED ABSENCES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,781,724.00	-	-	-	-		4,781,724.00	
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	28,863.19		163,891.36	53,286.00	54,330.00		793,774.44	2,806,553.12	322,758.57	5,478.49														72,056,582.72	
	UNEARNED REVENUE, NONCURRENT	55,061.66																								55,061.66
UNEARNED REVENUE		83,924.84	-	163,891.36	53,286.00	54,330.00	-	793,774.44	2,806,553.12	322,758.57	5,478.49	-	-	-	-	-	-	-	-	-	-	-	-	-		4,285,062.82
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	19,923.85					4,495.00		356,515.36	133,000.00																513,934.21
	OTHER LIABILITIES, CURRENT	7,078,978.24												2,851,146.54												10,080,604.78
	OTHER LIABILITIES, NONCURRENT	1,592,558.00												7,767,103.46												10,056,652.43
OTHER LIABILITIES		8,691,460.09	-	-	-	-	4,495.00	-	356,515.36	(133,000.00)	-	-	10,618,250.00	-	-	-	-	0.00	-	-	-	-	-	-		847,470.97
TOTAL LIABILITIES		18,284,770.81	37.14	261,581.18	678,844.10	54,330.00	240,992.63	918,849.90	3,484,179.33	1,658,380.98	15,658.98	8,528.35	10,654,959.23	846,497.99	0.00	0.00	519,229.09	56,530.63	88,008,712.00	1,720,119.19	82,458.18	0.00	0.00	-		127,494,659.71
NET POSITION		163,268,112.98	87,965.39	(3,767,384.77)	2,087,278.69	443,199.21	7,527,622.06	9,113,600.66	27,435,502.66	9,275,274.69	969,702.31	2,908,148.17	2,802,663.27	12,655,390.51	9,225,381.38	2,782,757.78	26,131,432.43	881,546.09	1,145,461,602.00	62,670,452.88	911,128.67	1,804.78	-	-	1,482,873,181.84	

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2025
 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
 PEC -- EDUC CONT ED
 PEG -- EDUC GME
 POD -- OTHER DENTISTRY
 POH -- PUBLIC HEALTH

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

POR -- AUX TECH TRANS
 POT -- OTHER TELECOM
 POU -- OTHER MED PRAC
 POY -- OTHER HLTH SERV
 PRL -- RSRCH SUP OPER

PRR -- RSRCH BLDG SYS

SREOMP 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 2025		
OPERATING																										
OPERATING REVENUES																										
STUDENT TUITION, NET																									31,866,682.52	
STUDENT FEES, NET				1,113,750.00		9,347,506.36		6,953,914.06	594,888.06	177,691.00															18,087,729.43	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		24,546,472.94						162,989.39	4,443,815.52	132,375,650.76		1,512,292.15								2,220,463.27				114,177,412.40	279,440,696.43	
AUXILIARY ENTERPRISES, NET		212,728.08	73,149.34	2,564,777.66	17,049,937.90		6,351,355.65																		26,251,948.61	
HEALTH SERVICES OPERATING REVENUES		13,485,240.58							829,036.23	2,471,933.03	3,042,041.21							24,188.52	9,249,900.51	316,588.51					1,756,797,274.33	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	66,745,758.01						13,000.00	265,331.74	1,104,973.29	13,584.00			80,355.62						150,000.00	3,220,233.33				94,328,954.00	
	INTERDEPARTMENTAL REVENUES	21,159,352.13																								42,177,896.64
INTERNAL REVENUES		87,905,110.14						13,000.00	265,331.74	1,104,973.29	13,584.00			80,355.62							150,000.00	3,220,233.33				138,546,690.73
OTHER OPERATING REVENUES		35,711,234.09						44,200.50	280,956.70	1,774,096.62			(1,189.00)	2,300,779.49	15,014,036.00			690,168.46								62,146,914.48
TOTAL OPERATING REVENUES		164,863,285.81	73,149.34	3,678,527.66	17,049,937.90	9,347,506.36	6,351,355.65	7,173,703.95	36,049,069.69	140,135,961.68	3,055,625.21	1,589,498.77	2,908,041.49	22,638,731.00	24,188.52	9,840,968.97	2,537,051.78	1,628,968.44	4,146,174.96	1,725,955,765.00	137,706,889.60	16,485,761.80	-	-	-	2,313,137,323.58
OPERATING EXPENSES																										
EDUCATION AND GENERAL	INSTRUCTION	21,614,544.46																								197,880,541.18
	RESEARCH	21,459,378.87																								21,459,378.87
	PUBLIC SERVICE	18,653,288.14																								152,388,607.25
	ACADEMIC SUPPORT	7,642,093.39																								7,642,093.39
	STUDENT SERVICES	1,374,962.89							7,257,839.58																	8,632,802.47
	INSTITUTIONAL SUPPORT	2,234,695.13																								14,377,659.20
	OPERATION AND MAINTENANCE OF PLANT	239,940.05							1,831,448.72																	30,320,074.68
	STUDENT AID	(42,621.38)							13,265.16																	398,369.61
EDUCATION AND GENERAL		73,176,291.57						9,108,541.46	32,978,176.04	141,347,594.08	2,822.92	1,619,907.65								2,186,680.83	12,142,964.07				133,498,673.67	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES	345,951.63	94,916.02	4,453,160.03	10,775,711.83	9,445,797.22	3,716,534.46																			28,248,687.91
	INTERNAL SERVICE CENTER EXPENSES	96,470,223.88																								16,084,254.05
AUXILIARY ENTERPRISES		96,817,175.51	94,916.02	4,453,160.03	10,775,711.83	9,445,797.22	3,716,534.46																			165,671,453.05
HEALTH SERVICES OPERATING EXPENSES		11,179,353.16																								1,717,332,966.18
HEALTH SERVICES OPERATING EXPENSES		191,172,303.24	84,916.02	4,453,160.03	10,775,711.83	9,445,797.22	3,716,534.46	9,108,541.46	32,978,176.04	141,347,594.08	3,268,807.43	1,619,907.65	5,643,423.62	14,495,173.55	24,188.52	6,708,691.91	214,209.41				1,693,565,643.71	2,310,905.34			136,892,378.83	
HEALTH SERVICES OPERATING EXPENSES		(16,309,434.43)	(21,766.68)	(774,632.37)	(2,274,228.07)	(198,209.86)	(2,634,821.19)	(1,934,837.51)	(3,076,391.65)	(1,211,832.40)	(271,182.32)	(39,528.28)	(2,737,382.13)	(8,143,567.44)		3,131,467.46	134,891.64	(10,913,995.63)	868.20	32,390,131.29	1,904,910.67	401,607.75	(28,248,687.91)	(4,166,217.28)		
NONOPERATING																										
NONOPERATING REVENUES (EXPENSES)																										
GIFTS																										15,376,799.27
INVESTMENT INCOME (LOSS), NET	INVESTMENT INCOME (LOSS)																									49,161,194.74
	INVESTMENT EXPENSE																									(83,705.55)
INVESTMENT INCOME (LOSS), NET																										48,977,489.19
ROYALTY INCOME, NET	ROYALTY INCOME	2,170,851.48																								6,185,900.63
	ROYALTY EXPENSE	0.00																								(3,432,869.19)
ROYALTY INCOME, NET		2,170,851.48																								2,753,031.44
GAAR (LOSS) ON DISPOSAL OF ASSETS		41,875.82																								41,875.82
INTEREST ON CAPITAL ASSET RELATED DEBT																										(15,412.69)
OTHER NONOPERATING REVENUES, NET	OTHER NONOPERATING REVENUES	730,982.24			31,770.84					422,548.50																(1,339,817.97)
	RENTAL INCOME NONOPERATING - GASB 87	137,144.54																								137,144.54
OTHER NONOPERATING REVENUES, NET		868,126.78			31,770.84					422,548.50																(1,202,673.43)
TOTAL NONOPERATING REVENUES, NET		3,080,554.08			31,770.84					422,548.50																66,030,909.99
OTHER																										
OTHER REVENUES	CAPITAL STUDENT FEE, NET				1,831,010.00					1,831,446.72																3,702,457.32
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	41,366.35																								41,366.35
	MANDATORY TRANSFERS	(1,735,091.18)		(4,889,794.37)				(1,110,037.78)																		(8,734,923.33)
	VOLUNTARY TRANSFERS	19,384,329.87	140.33	(4,596,135.51)	45,697.25	3,735.65		94,366.32	(3,995,960.32)	(1,236,831.00)	449,654.71	26,600.89	13,655.61	(2,023,892.62)											35,147,351.97)	
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(601,351.42)		(18,095.14)	14,204.11			(125,217.19)	(15,649.99)																	65,727,217.91
	FINANCING ACTIVITY	(621,868.49)																								(2,988,793.63)
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		16,002,376.49	140.33	(6,749,191.81)	(4,926,893.01)	3,735.65	(721,364.73)	94,366.32	(4,009,510.31)	(1,236,831.00)	449,654.71	26,600.89	13,655.61	(3,427,640.48)												16,765,295.67
CHANGE IN NET POSITION		4,775,496.05	(21,626.35)	(6,652,813.89)	1,378,103.90	(194,655.21)	2,336,004.96	(9,024.47)	(1,197,628.87)	(1,813,091.85)	190,733.18	(3,927.39)	(1,739,192.67)	4,715,916.97		3,453,360.73	197,882.27	(2,939,625.91)	(224,147.92)		403,446.93	303,903.98	1,894.78	-	82,332,346.53	
NET POSITION																										
NET POSITION BEGINNING		159,494,616.93	109,591.74	1,885,428.81	768,174.79	637,764.42	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	2,884,875.51	28,071,058.34	1,105,825.01	1,067,169,245.00	62,267,005.95	607,224.69			1,400,540,838.31	
NET POSITION END		163,269,112.98	87,965.39	(3,767,384.77)	2,087,278.69	443,109.21	7,527,622.06	9,113,600.66	27,435,902.66	9,276,274.69	969,702.31	2,908,148.17	2,802,663.27	12,655,390.51		9,225,381.38	2,782,757.78	26,131,432.43	891,646.09	1,145,461,602.00	62,670,452.88	911,128.67	1,894.78		1,482,873,181.84	

University of Colorado System Administration



System Administration Supplemental Statements

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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, 2025
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 2025
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND	20,000.00	34,741,712.52									34,761,712.52
	INVESTMENTS, CURRENT	64,776,573.99	406,087,239.15	11,322,226.77		30,741,925.15	34,501,361.51	(75,310.58)	195,878.40			547,549,894.39
	INVESTMENTS, NONCURRENT	119,800,222.18	139,637,940.96	7,654,903.66	2,025,585.66	322,518,851.71	283,509,808.24	5,321,148.33				890,468,460.74
CASH AND INVESTMENTS		184,596,796.17	580,466,892.63	18,977,130.43	2,025,585.66	353,260,776.86	318,011,169.75	5,245,837.75	195,878.40	-	-	1,462,780,067.65
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	41,347.96	48,677,539.36	(1,236.01)		49,187.61						48,766,838.92
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			312,297.89								312,297.89
	ALLOWANCES FOR ACCOUNTS RECEIVABLE			(174,346.21)								(174,346.21)
	ACCOUNTS RECEIVABLE	41,347.96	48,503,193.15	311,061.88	-	49,187.61	-	-	-	-	-	48,904,790.60
	LOANS RECEIVABLE, NONCURRENT		15,428,698.00									15,428,698.00
	LOANS RECEIVABLE	-	15,428,698.00	-	-	-	-	-	-	-	-	15,428,698.00
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		41,347.96	63,931,891.15	311,061.88	-	49,187.61	-	-	-	-	-	64,333,488.60
OTHER ASSETS	OTHER ASSETS, CURRENT	145,011.82	4,506,299.49	0.00					(19,595.76)			4,631,715.55
OTHER ASSETS		145,011.82	4,506,299.49	-	-	-	-	-	(19,595.76)	-	-	4,631,715.55
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								20,913,221.86			20,913,221.86
	EQUIPMENT								10,739,185.00			10,739,185.00
	SOFTWARE								65,497,693.11			65,497,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(88,284,259.01)			(88,284,259.01)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	-	8,865,840.96	-	-	8,865,840.96
	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								12,975,129.21			12,975,129.21
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(6,582,012.15)			(6,582,012.15)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	-	7,204,347.81	-	-	7,204,347.81
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	1,955,470.45	-	-	21,039,698.77	-	-	22,995,169.22
INTERFUND RECEIVABLES, NET		-	18,543,399.68	-	-	-	-	-	-	-	-	18,543,399.68
TOTAL ASSETS		184,783,155.95	667,448,482.95	19,288,192.31	2,025,585.66	355,265,434.92	318,011,169.75	5,245,837.75	21,215,981.41	-	-	1,673,283,840.70
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	OTHER POSTEMPLOYMENT BENEFITS RELATED									14,836,159.11		14,836,159.11
	ALTERNATE MEDICARE PAYMENT RELATED									398,421.71		398,421.71
	PERA PENSION RELATED									86,926,202.44		86,926,202.44
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	-	102,160,783.26	-	102,160,783.26
TOTAL ASSETS AND DEFERRED OUTFLOWS		184,783,155.95	667,448,482.95	19,288,192.31	2,025,585.66	355,265,434.92	318,011,169.75	5,245,837.75	21,215,981.41	102,160,783.26	-	1,675,444,623.96

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 2025
LIABILITIES												
ACCOUNTS PAYABLE		1,186,842.14	36,151,393.58	136,152.24		1,540.47	624,700.89					38,100,629.32
ACCRUED EXPENSES		47,401,868.09	17,423,519.99	6,428.73					91,155.68		-	64,922,972.49
COMPENSATED ABSENCES												
COMPENSATED ABSENCES, CURRENT											299,992.60	299,992.60
COMPENSATED ABSENCES, NONCURRENT											4,047,726.28	4,047,726.28
COMPENSATED ABSENCES		-	-	-	-	-	-	-	-	-	4,347,718.88	4,347,718.88
FAMLI LIABILITY		-	6,124,957.80	-	-	-	-	-	-	-	-	6,124,957.80
UNEARNED REVENUE			515,571.34									515,571.34
LONG-TERM DEBT												
LEASE LIABILITY, CURRENT									174,666.13			174,666.13
LEASE LIABILITY, NONCURRENT									207,339.69			207,339.69
LEASE LIABILITY		-	-	-	-	-	-	-	382,005.82	-	-	382,005.82
SUBSCRIPTION LIABILITY, CURRENT									2,990,009.91			2,990,009.91
SUBSCRIPTION LIABILITY, NONCURRENT									2,718,566.03			2,718,566.03
SUBSCRIPTION LIABILITY		-	-	-	-	-	-	-	5,708,575.94	-	-	5,708,575.94
NOTES PAYABLE, CURRENT									476,468.82			476,468.82
NOTES PAYABLE, NONCURRENT									7,560,886.46			7,560,886.46
NOTES PAYABLE		-	-	-	-	-	-	-	8,037,355.28	-	-	8,037,355.28
LONG-TERM DEBT		-	-	-	-	-	-	-	14,127,937.04	-	-	14,127,937.04
OTHER POSTEMPLOYMENT BENEFITS												
OTHER POSTEMPLOYMENT BENEFITS, CURRENT											578,574.00	578,574.00
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT											57,733,548.84	57,733,548.84
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	-	-	58,312,122.84	58,312,122.84
ALTERNATE MEDICARE PAYMENT		-	-	-	-	-	-	-	-	-	2,571,405.81	2,571,405.81
NET PENSION LIABILITY		-	-	-	-	-	-	-	-	-	874,524,110.60	874,524,110.60
OTHER LIABILITIES												
OTHER LIABILITIES, CURRENT		(18.51)	11,173,570.11									11,173,551.60
OTHER LIABILITIES, NONCURRENT			9,708,554.42									9,708,554.42
OTHER LIABILITIES		(18.51)	20,882,124.53	-	-	-	-	-	-	-	-	20,882,106.02
TOTAL LIABILITIES		48,588,691.72	81,097,567.24	142,580.97	-	1,540.47	624,700.89	-	14,219,092.72	939,755,358.13	-	1,084,429,532.14
DEFERRED INFLOWS												
DEFERRED INFLOWS												
OTHER POSTEMPLOYMENT BENEFITS RELATED											16,053,835.52	16,053,835.52
ALTERNATE MEDICARE PAYMENT RELATED											838,532.66	838,532.66
PERA PENSION RELATED											31,914,033.68	31,914,033.68
DEFERRED INFLOWS OTHER						2,006,819.65						2,006,819.65
TOTAL DEFERRED INFLOWS		-	-	-	-	2,006,819.65	-	-	-	-	48,806,401.86	50,813,221.51
TOTAL LIABILITIES AND DEFERRED INFLOWS		48,588,691.72	81,097,567.24	142,580.97	-	2,008,360.12	624,700.89	-	14,219,092.72	988,561,759.99	-	1,135,242,753.65
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS		-	-	-	-	-	-	-	6,996,888.69	-	-	6,996,888.69
RESTRICTED FOR NONEXPENDABLE PURPOSES												
RESEARCH						21,707,983.19						21,707,983.19
ACADEMIC SUPPORT						15,226,584.18						15,226,584.18
SCHOLARSHIPS AND FELLOWSHIPS						11,199,764.32						11,199,764.32
CAPITAL						583,044.38						583,044.38
OTHER						809,176.71						809,176.71
RESTRICTED FOR NONEXPENDABLE PURPOSES		-	-	-	-	49,526,552.78	-	-	-	-	-	49,526,552.78
RESTRICTED FOR EXPENDABLE PURPOSES												
INSTRUCTION				15,949.22		(0.00)						15,949.22
RESEARCH				655.55		47,720,633.20						47,721,288.75
ACADEMIC SUPPORT				664.00		63,596,060.36						63,596,724.36
STUDENT LOANS AND SERVICES				912,130.91	2,025,585.66							2,937,716.57
SCHOLARSHIPS AND FELLOWSHIPS				823.00		56,710,255.01						56,711,078.01
CAPITAL						7,743,901.89						7,743,901.89
INSTITUTIONAL SUPPORT			1,948.31	19,387,253.94		159,347.68						19,548,549.93
OTHER						54,562,020.50						54,562,020.50
RESTRICTED FOR EXPENDABLE PURPOSES		-	1,948.31	20,317,476.62	2,025,585.66	230,492,218.64	-	-	-	-	-	252,837,229.23
UNRESTRICTED		136,194,464.23	586,348,967.40	(1,171,865.28)		73,238,303.38	317,386,468.86	5,245,837.75		(886,400,976.73)	-	230,841,199.61
TOTAL NET POSITION		136,194,464.23	586,350,915.71	19,145,611.34	2,025,585.66	353,257,074.80	317,386,468.86	5,245,837.75	6,996,888.69	(886,400,976.73)	-	540,201,870.31

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2025
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 2025
OPERATING														
OPERATING REVENUES				89,635.00								89,635.00		89,635.00
NONGOVERNMENTAL GRANTS AND CONTRACTS														
AUXILIARY ENTERPRISES, NET			2,388,322.92								(2,388,322.92)			-
INTERNAL REVENUES			30,555,286.92								(7,264,876.00)	23,290,410.92	8,523,046.62	31,813,457.54
INTERNAL SERVICE CENTER REVENUES														-
INTERDEPARTMENTAL REVENUES		0.00	4,346,179.39	173.40							(4,346,352.79)			-
OTHER INTERNAL REVENUES		63,275,028.00										63,275,028.00	(63,275,028.00)	-
INTERNAL REVENUES		63,275,028.00	34,901,466.31	173.40	-	-	-	-	-	-	(11,611,228.79)	86,565,438.92	(54,751,981.38)	31,813,457.54
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$3,188,214)		243,703.51	12,951,296.01	42,012,525.28							(446,702.59)	54,760,822.21		54,760,822.21
TOTAL OPERATING REVENUES		63,518,731.51	50,241,085.24	42,102,333.68	-	-	-	-	-	-	(14,446,254.30)	141,415,896.13	(54,751,981.38)	86,663,914.75
OPERATING EXPENSES														
EDUCATION AND GENERAL				261,614.24						(10,609,340.51)		(11,482,173.64)		(11,482,173.64)
INSTRUCTION														
RESEARCH				1,109.96		448,843.84				(3,339,472.24)		(2,889,518.44)		(2,889,518.44)
PUBLIC SERVICE										(1,268,433.06)		(1,268,433.06)		(1,268,433.06)
ACADEMIC SUPPORT			10,230.32	4,107.60		822,225.11				(6,163,747.51)		(5,327,184.48)		(5,327,184.48)
STUDENT SERVICES			0.00	99.09						(3,314,410.75)		(3,314,311.66)		(3,314,311.66)
INSTITUTIONAL SUPPORT		73,592,560.18	55,700,745.18	17,543,888.16	0.00		701,023.73	0.00	(3,567,283.08)	(1,596,924.48)	(7,181,378.30)	135,192,631.41	(63,275,028.00)	71,917,603.41
OPERATION AND MAINTENANCE OF PLANT										(5,587,815.35)		(5,587,815.35)	500,369.86	(5,087,445.49)
STUDENT AID						727,188.50				(29,935.35)		697,253.15		697,253.15
EDUCATION AND GENERAL		73,592,560.18	54,576,528.13	17,810,819.05	-	1,998,257.45	701,023.73	-	(3,567,283.08)	(31,910,079.23)	(7,181,378.30)	106,020,447.93	(62,774,658.14)	43,245,789.79
DEPRECIATION AND AMORTIZATION								195,878.40	1,196,996.15			1,392,874.55		1,392,874.55
DEPRECIATION														
RTU ASSET AMORTIZATION EXPENSE									3,831,480.37			3,831,480.37		3,831,480.37
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	195,878.40	5,028,476.52	-	-	5,224,354.92	-	5,224,354.92
AUXILIARY ENTERPRISES			4,748,622.91								(7,264,876.00)	(2,516,253.09)		(2,516,253.09)
PROGRAM EXPENSES														
INTERNAL SERVICE CENTER EXPENSES			697,755.07							(9,220,801.69)		(8,523,046.62)	8,523,046.62	-
AUXILIARY ENTERPRISES		-	5,446,377.98	-	-	-	-	-	-	(9,220,801.69)	(7,264,876.00)	(11,039,299.71)	8,523,046.62	(2,516,253.09)
HEALTH SERVICES OPERATING EXPENSES				99.93		1,433,898.91				(595.35)		1,433,998.94		(595.35)
OTHER OPERATING EXPENSES														
TOTAL OPERATING EXPENSES		73,592,560.18	60,023,006.04	17,810,819.05	-	3,432,156.36	701,023.73	195,878.40	1,461,193.44	(41,131,476.27)	(14,446,254.30)	101,638,906.63	(54,251,611.52)	47,387,295.11
OPERATING, NET		(10,073,828.67)	(9,781,920.80)	24,291,514.63	-	(3,432,156.36)	(701,023.73)	(195,878.40)	(1,461,193.44)	41,131,476.27	-	39,776,989.50	(500,369.86)	39,276,619.64

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 2025							
NONOPERATING																				
NONOPERATING REVENUES (EXPENSES)	STATE SUPPORT FOR PENSION										6,910,736.32	6,910,736.32	6,910,736.32							
	GIFTS											1,151,883.58	1,151,883.58							
	INVESTMENT INCOME (LOSS), NET	7,392,282.11	110,515,710.26	2,389,700.82	1,211,814.78	34,623,626.15	218,635,308.28	2,694,832.41			377,463,274.81	377,463,274.81								
			(9,634,934.11)			(2,444,450.75)					(12,079,384.86)	(12,079,384.86)								
	INVESTMENT INCOME (LOSS), NET	7,392,282.11	100,880,776.15	2,389,700.82	1,211,814.78	32,179,175.40	218,635,308.28	2,694,832.41	-	-	365,383,889.95	365,383,889.95								
	GAIN (LOSS) ON DISPOSAL OF ASSETS	3,606.90		3,491.34				0.00			7,098.24	7,098.24								
	INTEREST ON CAPITAL ASSET RELATED DEBT		(0.14)				(20,500.00)	(343,891.25)	(165,178.24)		(529,569.63)	(529,569.63)								
	BOND ISSUANCE COSTS		(115,000.00)				403.50				(114,596.50)	(114,596.50)								
	OTHER NONOPERATING REVENUES, NET		(17,743.00)								(17,743.00)	(17,743.00)								
	TOTAL NONOPERATING REVENUES, NET	7,395,889.01	100,748,033.01	3,394,456.17	1,211,814.78	32,329,794.97	218,615,211.78	2,350,941.16	(165,178.24)	6,910,736.32	372,791,698.96	0.00	372,791,698.96							
OTHER																				
OTHER REVENUES	CAPITAL APPROPRIATIONS										70,508.81	70,508.81	70,508.81							
	CAPITAL GRANTS AND GIFTS										350.00	350.00	350.00							
	ADDITIONS TO (TRANSFERS OF) PERMANENT ENDOWMENTS										314,007.89	314,007.89	314,007.89							
	TOTAL OTHER REVENUES	-	-	-	-	384,866.70	-	-	-	-	384,866.70	-	384,866.70							
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS										44,573.00	(44,573.00)	-							
	VOLUNTARY TRANSFERS										(9,848,405.27)	61,306,470.67	(30,486,549.19)	(553,149.00)	(13,799,394.38)	(107,953,383.48)	(1,009,704.47)	457,132.75	(101,886,982.37)	(101,886,982.37)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY													(631,507.32)	331,137.46	(500,369.86)	500,369.86	-		
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	(9,803,832.27)	61,306,470.67	(30,531,122.19)	(553,149.00)	(13,799,394.38)	(108,784,890.80)	(1,009,704.47)	788,270.21	-	(102,387,352.23)	500,369.86	(101,886,982.37)							
CHANGE IN NET POSITION	(12,481,771.93)	152,272,582.88	(2,845,151.39)	688,666.78	15,483,110.93	109,129,297.25	1,145,358.29	(838,101.47)	48,042,212.59	-	310,566,202.93	-	310,566,202.93							
NET POSITION																				
NET POSITION BEGINNING	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							
NET POSITION END	136,194,464.23	586,350,915.71	19,145,611.34	2,025,585.66	353,257,074.80	317,386,468.86	5,245,837.75	6,996,888.69	(886,400,976.73)	-	540,201,870.31	-	540,201,870.31							



STATEMENT OF NET POSITION
 June 30, 2025
 Auxiliary and Self-Funded Activities
 System Administration

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

SNP LINE DESCRIPTION		GENERAL	POI	POY	FY 2025
ASSETS					
CASH AND INVESTMENTS	CASH ON HAND	35,482,950.79	(741,238.27)		34,741,712.52
	INVESTMENTS, CURRENT	392,407,444.40	13,567,524.87	112,269.88	406,087,239.15
	INVESTMENTS, NONCURRENT	111,188,502.08	27,778,341.02	671,097.86	139,637,940.96
CASH AND INVESTMENTS		539,078,897.27	40,604,627.62	783,367.74	580,466,892.63
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	40,136,981.82	8,540,557.54		48,677,539.36
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,346.21)			(174,346.21)
	ACCOUNTS RECEIVABLE	39,962,635.61	8,540,557.54	-	48,503,193.15
	LOANS RECEIVABLE, NONCURRENT	15,428,698.00			15,428,698.00
	LOANS RECEIVABLE	15,428,698.00	-	-	15,428,698.00
ACCOUNTS AND LOANS RECEIVABLE		55,391,333.61	8,540,557.54	-	63,931,891.15
OTHER ASSETS	OTHER ASSETS, CURRENT	177,796.56	4,328,502.93		4,506,299.49
OTHER ASSETS		177,796.56	4,328,502.93	-	4,506,299.49
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		18,543,399.68	-	-	18,543,399.68
TOTAL ASSETS		613,191,427.12	53,473,688.09	783,367.74	667,448,482.95
LIABILITIES					
ACCOUNTS PAYABLE		35,174,097.04	977,296.54	-	36,151,393.58
ACCRUED EXPENSES		16,954,627.44	468,892.55	-	17,423,519.99
FAMLI LIABILITY		6,124,957.80	-	-	6,124,957.80
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	515,571.34			515,571.34
UNEARNED REVENUE		515,571.34	-	-	515,571.34
OTHER LIABILITIES	OTHER LIABILITIES, CURRENT	35,852.11	11,137,718.00		11,173,570.11
	OTHER LIABILITIES, NONCURRENT		9,708,554.42		9,708,554.42
OTHER LIABILITIES		35,852.11	20,846,272.42	-	20,882,124.53
TOTAL LIABILITIES		58,805,105.73	22,292,461.51	-	81,097,567.24
NET POSITION		554,386,321.39	31,181,226.58	783,367.74	586,350,915.71



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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2025
 System

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

SRECNP LINE DESCRIPTION		GENERAL	POI	POY	FY 2025
OPERATING					
OPERATING REVENUES	AUXILIARY ENTERPRISES, NET	2,388,322.92			2,388,322.92
	INTERNAL REVENUES				
	INTERNAL SERVICE CENTER REVENUES	8,028,590.13	22,526,696.79		30,555,286.92
	INTERDEPARTMENTAL REVENUES	4,346,179.39			4,346,179.39
	INTERNAL REVENUES	12,374,769.52	22,526,696.79	-	34,901,466.31
	OTHER OPERATING REVENUES	12,853,040.66	98,255.35		12,951,296.01
	TOTAL OPERATING REVENUES	27,616,133.10	22,624,952.14	-	50,241,085.24
OPERATING EXPENSES	EDUCATION AND GENERAL				
	INSTRUCTION	(1,134,447.37)			(1,134,447.37)
	ACADEMIC SUPPORT			10,230.32	10,230.32
	INSTITUTIONAL SUPPORT	36,999,211.12	18,701,534.06		55,700,745.18
	EDUCATION AND GENERAL	35,864,763.75	18,701,534.06	10,230.32	54,576,528.13
	AUXILIARY ENTERPRISES				
	PROGRAM EXPENSES	217,817.19	4,530,805.72		4,748,622.91
	INTERNAL SERVICE CENTER EXPENSES	697,755.07			697,755.07
	AUXILIARY ENTERPRISES	915,572.26	4,530,805.72	-	5,446,377.98
	OTHER OPERATING EXPENSES	99.93			99.93
	TOTAL OPERATING EXPENSES	36,780,435.94	23,232,339.78	10,230.32	60,023,006.04
OPERATING, NET		(9,164,302.84)	(607,387.64)	(10,230.32)	(9,781,920.80)
NONOPERATING					
NONOPERATING REVENUES (EXPENSES)	INVESTMENT INCOME (LOSS), NET				
	INVESTMENT INCOME (LOSS)	106,891,162.13	3,557,032.46	67,515.67	110,515,710.26
	INVESTMENT EXPENSE	(9,634,934.11)			(9,634,934.11)
	INVESTMENT INCOME (LOSS), NET	97,256,228.02	3,557,032.46	67,515.67	100,880,776.15
	INTEREST ON CAPITAL ASSET RELATED DEBT	(0.14)			(0.14)
	BOND ISSUANCE COSTS	(115,000.00)			(115,000.00)
	OTHER NONOPERATING REVENUES (EXPENSES), NET	(17,743.00)	-	-	(17,743.00)
	TOTAL NONOPERATING REVENUES, NET	97,123,484.88	3,557,032.46	67,515.67	100,748,033.01
OTHER					
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	VOLUNTARY TRANSFERS	61,313,028.47	68,442.20	(75,000.00)	61,306,470.67
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	61,313,028.47	68,442.20	(75,000.00)	61,306,470.67
CHANGE IN NET POSITION		149,272,210.51	3,018,087.02	(17,714.65)	152,272,582.88
NET POSITION					
NET POSITION BEGIN		405,114,110.88	28,163,139.56	801,082.39	434,078,332.83
NET POSITION END		554,386,321.39	31,181,226.58	783,367.74	586,350,915.71