

**2023**

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, 2023

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

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

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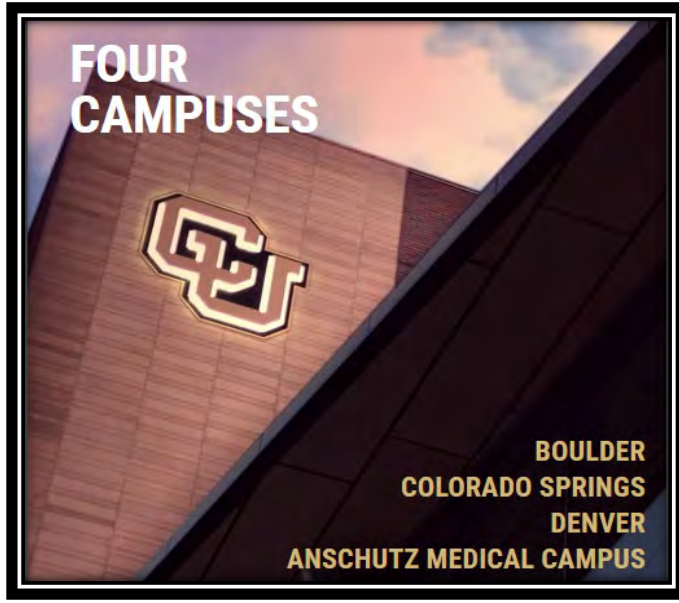
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STATEMENT OF NET POSITION  
June 30, 2023  
Consolidated

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 2023
<b>ASSETS</b>												
CASH AND INVESTMENTS	CASH ON HAND	83,149.75	328,178,326.29	103,807.20								328,365,283.24
	INVESTMENTS, CURRENT	112,702,182.15	790,162,119.57	226,533,310.89	8,907,996.79	31,853,013.78	1,839,947,939.57	2,377,693.27	(891,754.30)	0.03	-	3,011,592,501.75
	INVESTMENTS, NONCURRENT	70,731,030.38	544,854,508.17	14,258,772.36	852,518.47	296,292,625.44	113,160,365.71	3,160,676.23				1,043,310,496.76
<b>CASH AND INVESTMENTS</b>		<b>183,516,362.28</b>	<b>1,663,194,954.03</b>	<b>240,895,890.45</b>	<b>9,760,515.26</b>	<b>328,145,639.22</b>	<b>1,953,108,305.28</b>	<b>5,538,369.50</b>	<b>(891,754.30)</b>	<b>0.03</b>		<b>4,383,268,281.75</b>
ACCOUNTS, LEASES AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	66,856,975.95	378,153,076.11	183,343,737.74	11,688.44	30,209.97	4,046,757.09	13,104.81	86,711.78	66,063.99	(15,146,727.19)	617,461,598.68
	ACCOUNTS RECEIVABLE - DPCU, CURRENT	5,507.00		10,165,333.29								10,170,840.29
	ACCOUNTS RECEIVABLE, NONCURRENT		9,972,546.07	2,313,170.58								12,285,716.65
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(15,908,246.41)	(45,723,152.28)	(734,352.57)								(62,365,751.26)
	<b>ACCOUNTS RECEIVABLE</b>	<b>50,954,236.54</b>	<b>342,402,469.90</b>	<b>195,087,889.04</b>	<b>11,688.44</b>	<b>30,209.97</b>	<b>4,046,757.09</b>	<b>13,104.81</b>	<b>86,711.78</b>	<b>66,063.99</b>	<b>(15,146,727.19)</b>	<b>577,552,404.37</b>
	LEASE RECEIVABLE, CURRENT								3,171,231.16	4,045,964.66		7,217,195.82
	LEASE RECEIVABLE, NONCURRENT								46,371,147.34	14,635,165.25		61,006,312.59
	<b>LEASE RECEIVABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,542,378.50</b>	<b>18,681,129.91</b>	<b>-</b>	<b>68,223,508.41</b>
	LOANS RECEIVABLE, CURRENT				2,552,066.42							2,552,066.42
	LOANS RECEIVABLE, NONCURRENT		12,548,873.00	403,262.63	12,851,466.93							25,803,602.56
	LOANS RECEIVABLE - DPCU, NONCURRENT						10,000,000.00					10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT				(499,800.78)							(499,800.78)
	ALLOWANCES FOR LOANS, NONCURRENT				(586,794.25)							(586,794.25)
	<b>LOANS RECEIVABLE</b>	<b>-</b>	<b>12,548,873.00</b>	<b>403,262.63</b>	<b>14,316,938.32</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,269,073.95</b>
<b>ACCOUNTS, LEASES AND LOANS RECEIVABLE</b>		<b>50,954,236.54</b>	<b>354,951,342.90</b>	<b>195,491,151.67</b>	<b>14,328,626.76</b>	<b>30,209.97</b>	<b>14,046,757.09</b>	<b>13,104.81</b>	<b>49,629,090.28</b>	<b>18,747,193.90</b>	<b>(15,146,727.19)</b>	<b>683,044,986.72</b>
INVENTORIES		1,015,915.95	18,139,409.65	-								19,155,325.60
OTHER ASSETS	OTHER ASSETS, CURRENT	2,600,287.33	25,506,415.54	(9,919,439.11)			801,360.00		(19,595.76)	1,643,544.67		20,612,572.67
	OTHER ASSETS, NONCURRENT		10,382,764.27									10,382,764.27
<b>OTHER ASSETS</b>		<b>2,600,287.33</b>	<b>35,889,179.81</b>	<b>(9,919,439.11)</b>	<b>-</b>	<b>-</b>	<b>801,360.00</b>	<b>-</b>	<b>(19,595.76)</b>	<b>1,643,544.67</b>	<b>-</b>	<b>30,995,336.94</b>
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								5,201,749,669.88			5,201,749,669.88
	IMPROVEMENTS OTHER THAN BUILDINGS								343,463,393.97			343,463,393.97
	EQUIPMENT								734,900,599.04			734,900,599.04
	SOFTWARE								99,267,510.59			99,267,510.59
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								487,859,350.53			487,859,350.53
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(3,393,749,087.34)			(3,393,749,087.34)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,475,401,072.67</b>	<b>-</b>	<b>-</b>	<b>3,475,401,072.67</b>
	LAND					1,955,470.45			99,646,769.91			101,602,240.36
	CONSTRUCTION IN PROGRESS								244,538,594.64			244,538,594.64
	COLLECTIONS								21,569,759.15			21,569,759.15
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>365,755,113.70</b>	<b>-</b>	<b>-</b>	<b>367,710,584.15</b>
	RTU LEASED BUILDING								102,861,338.55	10,950,918.44		113,812,256.99
	RTU LEASED EQUIPMENT								5,010,995.67	1,366,088.21		6,377,083.88
	RTU SOFTWARE								38,108,509.83	22,816,425.76		60,924,935.59
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(49,798,418.61)	(13,247,848.75)		(63,046,267.36)
	<b>RIGHT-TO-USE ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,182,425.44</b>	<b>21,885,583.66</b>	<b>-</b>	<b>118,068,009.10</b>
<b>CAPITAL AND RIGHT-TO-USE ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>3,937,338,611.81</b>	<b>21,885,583.66</b>	<b>-</b>	<b>3,961,179,665.92</b>
<b>TOTAL ASSETS</b>		<b>238,086,802.10</b>	<b>2,072,174,886.39</b>	<b>426,467,603.01</b>	<b>24,089,142.02</b>	<b>330,131,319.64</b>	<b>1,967,956,422.37</b>	<b>5,551,474.31</b>	<b>3,986,056,352.03</b>	<b>42,276,322.26</b>	<b>(15,146,727.19)</b>	<b>9,077,643,596.93</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								43,367,215.80			43,367,215.80
	OTHER POSTEMPLOYMENT BENEFITS RELATED									339,153,240.96		339,153,240.96
	ALTERNATE MEDICARE PAYMENT RELATED									26,020,782.65		26,020,782.65
	PERA PENSION RELATED									175,121,037.20		175,121,037.20
	DEFERRED OUTFLOWS OTHER								289,980.00			289,980.00
<b>TOTAL DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,657,195.80</b>	<b>540,295,060.81</b>	<b>-</b>	<b>583,952,256.61</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>238,086,802.10</b>	<b>2,072,174,886.39</b>	<b>426,467,603.01</b>	<b>24,089,142.02</b>	<b>330,131,319.64</b>	<b>1,967,956,422.37</b>	<b>5,551,474.31</b>	<b>4,029,713,547.83</b>	<b>582,571,383.07</b>	<b>(15,146,727.19)</b>	<b>9,661,595,853.54</b>

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 2023
<b>LIABILITIES</b>												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	27,086,334.52	100,634,202.83	34,923,014.06	80,209.82	1,482.20	24,275,569.60	34,142.64			(15,146,727.19)	171,888,228.48
	ACCOUNTS PAYABLE-DPCU			47,714.29								47,714.29
	<b>ACCOUNTS PAYABLE</b>	<b>27,086,334.52</b>	<b>100,634,202.83</b>	<b>34,970,728.35</b>	<b>80,209.82</b>	<b>1,482.20</b>	<b>24,275,569.60</b>	<b>34,142.64</b>	-	-	<b>(15,146,727.19)</b>	<b>171,935,942.77</b>
<b>ACCRUED EXPENSES</b>		<b>61,186,551.07</b>	<b>77,084,729.06</b>	<b>1,677,297.62</b>				<b>2,988,380.30</b>	<b>167,318.93</b>	<b>125,250.58</b>		<b>143,229,527.56</b>
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									23,417,826.85		23,417,826.85
	COMPENSATED ABSENCES, NONCURRENT									336,153,968.98		336,153,968.98
<b>COMPENSATED ABSENCES</b>										<b>359,571,795.83</b>		<b>359,571,795.83</b>
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	49,725,362.59	59,721,248.02	119,909,142.04						(5,061,377.55)		224,294,375.10
	UNEARNED REVENUE, NONCURRENT	1,062,887.56	22,035.00									1,084,922.56
<b>UNEARNED REVENUE</b>		<b>50,788,250.15</b>	<b>59,743,283.02</b>	<b>119,909,142.04</b>	-	-	-	-	-	<b>(5,061,377.55)</b>	-	<b>225,379,297.66</b>
LONG-TERM DEBT	LEASE LIABILITY, CURRENT								10,349,056.42	1,993,610.37		12,342,666.79
	LEASE LIABILITY, NONCURRENT								65,453,659.14	5,030,794.01		70,484,453.15
	<b>LEASE LIABILITY</b>	-	-	-	-	-	-	-	<b>75,802,715.56</b>	<b>7,024,404.38</b>	-	<b>82,827,119.94</b>
	SUBSCRIPTION LIABILITY, CURRENT								9,167,974.74	4,780,172.06		13,948,146.80
	SUBSCRIPTION LIABILITY, NONCURRENT								10,928,332.92	7,757,856.61		18,686,189.53
	<b>SUBSCRIPTION LIABILITY</b>	-	-	-	-	-	-	-	<b>20,096,307.66</b>	<b>12,538,028.67</b>	-	<b>32,634,336.33</b>
	NOTES PAYABLE, CURRENT								1,650,574.91			1,650,574.91
	NOTES PAYABLE, NONCURRENT								12,341,646.96			12,341,646.96
	<b>NOTES PAYABLE</b>								<b>13,992,221.87</b>			<b>13,992,221.87</b>
	BONDS PAYABLE, CURRENT								87,316,119.98			87,316,119.98
	BONDS PAYABLE, NONCURRENT						7,286,503.06		1,722,795,661.67			1,730,082,164.73
	<b>BONDS PAYABLE</b>	-	-	-	-	-	<b>7,286,503.06</b>	-	<b>1,810,111,781.65</b>	-	-	<b>1,817,398,284.71</b>
	<b>LONG-TERM DEBT</b>	-	-	-	-	-	<b>7,286,503.06</b>	-	<b>1,920,003,026.74</b>	<b>19,562,433.05</b>	-	<b>1,946,851,962.85</b>
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									20,304,721.92		20,304,721.92
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									1,124,031,363.19		1,124,031,363.19
<b>OTHER POSTEMPLOYMENT BENEFITS</b>		-	-	-	-	-	-	-	-	<b>1,144,336,085.11</b>	-	<b>1,144,336,085.11</b>
<b>ALTERNATE MEDICARE PAYMENT</b>										<b>103,809,999.99</b>		<b>103,809,999.99</b>
<b>NET PENSION LIABILITY</b>										<b>1,083,200,023.75</b>		<b>1,083,200,023.75</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	10,233,144.81	6,441,753.68	3,166,281.85							(250,000.00)	19,591,180.35
	OTHER LIABILITIES, CURRENT	1,554,931.91	19,018,441.35	(6,548.59)	1,937,942.38		3,987,318.72					26,492,085.77
	OTHER LIABILITIES, NONCURRENT	1,541,282.13	25,029,372.72		6,192,359.06				1,380,900.00			34,143,913.91
<b>OTHER LIABILITIES</b>		<b>13,329,358.85</b>	<b>50,489,567.76</b>	<b>3,159,733.26</b>	<b>8,130,301.44</b>	-	<b>3,987,318.72</b>	-	<b>1,380,900.00</b>	<b>(250,000.00)</b>	-	<b>80,227,180.03</b>
<b>TOTAL LIABILITIES</b>		<b>152,390,494.59</b>	<b>287,951,782.66</b>	<b>159,716,901.27</b>	<b>8,210,511.26</b>	<b>1,482.20</b>	<b>35,549,391.38</b>	<b>3,022,522.94</b>	<b>1,921,551,245.67</b>	<b>2,705,294,210.76</b>	<b>(15,146,727.19)</b>	<b>5,258,541,815.54</b>
<b>DEFERRED INFLOWS</b>												
DEFERRED INFLOWS	LEASE RELATED								48,679,668.11	18,722,396.15		67,402,064.26
	OTHER POSTEMPLOYMENT BENEFITS RELATED									391,740,356.72		391,740,356.72
	ALTERNATE MEDICARE PAYMENT RELATED									34,417,000.00		34,417,000.00
	PERA PENSION RELATED									16,271,618.02		16,271,618.02
	DEFERRED INFLOWS OTHER					1,774,418.23						1,774,418.23
<b>TOTAL DEFERRED INFLOWS</b>		-	-	-	-	<b>1,774,418.23</b>	-	-	<b>48,679,668.11</b>	<b>461,151,370.89</b>		<b>511,605,457.23</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS</b>		<b>152,390,494.59</b>	<b>287,951,782.66</b>	<b>159,716,901.27</b>	<b>8,210,511.26</b>	<b>1,775,900.43</b>	<b>35,549,391.38</b>	<b>3,022,522.94</b>	<b>1,970,230,913.78</b>	<b>3,166,445,581.65</b>	<b>(15,146,727.19)</b>	<b>5,770,147,272.77</b>
<b>NET POSITION</b>												
<b>NET INVESTMENT IN CAPITAL ASSETS</b>												
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					21,707,983.19				2,045,802,031.05		2,045,802,031.05
	ACADEMIC SUPPORT					15,004,210.24						15,004,210.24
	SCHOLARSHIPS AND FELLOWSHIPS					11,128,914.32						11,128,914.32
	CAPITAL					573,044.38						573,044.38
	OTHER					784,176.71						784,176.71
<b>RESTRICTED FOR NONEXPENDABLE PURPOSES</b>						<b>49,198,328.84</b>						<b>49,198,328.84</b>
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		359,169.14	228,696,910.01		128,080.69						229,184,159.84
	RESEARCH			9,444,250.67		39,953,050.97						49,397,301.64
	ACADEMIC SUPPORT			2,429,909.99		57,592,365.51						60,022,275.50
	STUDENT LOANS AND SERVICES			2,908,657.56	16,286,359.61		54,515.64					19,249,532.82
	SCHOLARSHIPS AND FELLOWSHIPS			5,425,842.24		50,712,103.91						56,137,946.15
	AUXILIARY ENTERPRISES	(3,137.74)	(97,126,585.24)	2,166,691.83			245,840,908.24	(497,112.20)				150,380,764.90
	INSTITUTIONAL SUPPORT		4,159,295.39	54,613.49			7,182,302.74	13,407,789.81	343,853.84			25,147,855.27
	CAPITAL			36,037,695.49						155,362.39		36,193,057.88
	OTHER		181,259.18	(11,159,892.08)						50,281,342.93		39,302,710.03
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		<b>(3,137.74)</b>	<b>92,426,861.52</b>	<b>(276,004,679.20)</b>	<b>(16,286,359.61)</b>	<b>206,004,609.14</b>	<b>259,303,213.69</b>	<b>(153,258.36)</b>				<b>665,015,604.03</b>
<b>UNRESTRICTED</b>		<b>85,699,445.25</b>	<b>1,876,649,965.26</b>	<b>(9,253,977.47)</b>	<b>(407,728.85)</b>	<b>73,152,481.23</b>	<b>1,673,103,817.29</b>	<b>2,682,209.73</b>	<b>13,680,603.00</b>	<b>(2,583,874,198.58)</b>	-	<b>1,131,432,616.86</b>
<b>TOTAL NET POSITION</b>		<b>85,696,307.51</b>	<b>1,784,223,103.74</b>	<b>266,750,701.74</b>	<b>15,878,630.76</b>	<b>328,355,419.21</b>	<b>1,932,407,030.98</b>	<b>2,528,951.37</b>	<b>2,059,482,634.05</b>	<b>(2,583,874,198.58)</b>	-	<b>3,891,448,580.77</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2023  
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	REPORT ADJUSTMENTS	FY 2023	
<b>OPERATING</b>														
<b>OPERATING REVENUES</b>														
STUDENT TUITION, NET	STUDENT TUITION	1,299,441,011.22	80,327,170.32								(3,200,875.24)		1,376,567,306.30	
	SCHOLARSHIP ALLOWANCE									(242,387,909.95)			(242,387,909.95)	
<b>STUDENT TUITION, NET (PLEGGED REVENUES OF \$1,134,179,396)</b>		<b>1,299,441,011.22</b>	<b>80,327,170.32</b>	-	-	-	-	-	-	<b>(242,387,909.95)</b>	<b>(3,200,875.24)</b>	-	<b>1,134,179,396.35</b>	
STUDENT FEES, NET	STUDENT FEES	37,163,936.32	74,648,340.75								(68,166.86)		(111,744,110.21)	
	SCHOLARSHIP ALLOWANCE									(21,361,164.52)			21,361,164.52	
<b>STUDENT FEES, NET (PLEGGED REVENUES OF \$10,633,920)</b>		<b>37,163,936.32</b>	<b>74,648,340.75</b>	-	-	-	-	-	-	<b>(21,361,164.52)</b>	<b>(68,166.86)</b>	-	<b>90,382,945.69</b>	
<b>FEE-FOR-SERVICE CONTRACTS</b>		193,930,867.00											193,930,867.00	
<b>FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$268,465,412)</b>			5,000.00	1,043,348,561.38							40,964.26		1,043,394,525.64	
<b>STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$22,019,432)</b>		(69,413.04)		100,688,794.33							(2,004,412.44)		98,614,968.85	
<b>NONGOVERNMENTAL GRANTS AND CONTRACTS</b>				192,070,901.55									192,070,901.55	
<b>SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS</b>		3,996.31	287,739,384.87	609,000.00							(2,898,784.05)		285,453,597.13	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		334,546,613.52							(3,975,163.03)	(3,162,900.67)		327,408,549.82	
	SCHOLARSHIP ALLOWANCE									(9,781,469.99)			(9,781,469.99)	
<b>AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$19,057,625)</b>		-	<b>334,546,613.52</b>	-	-	-	-	-	-	<b>(13,756,633.02)</b>	<b>(3,162,900.67)</b>	-	<b>317,627,079.83</b>	
<b>HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$74,475,507)</b>		1,728,415.74	1,507,519,545.54								(4,358,889.35)		<b>(1,504,889,071.93)</b>	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	0.00	524,037,898.86								23,756,712.00	(540,151,744.16)	7,642,866.70	
	INTERDEPARTMENTAL REVENUES	38,009,385.20	69,349,854.40	17,056.15							(107,176,295.75)		200,000.00	
	OTHER INTERNAL REVENUES	50,187,036.00										(50,187,036.00)	0.00	
<b>INTERNAL REVENUES</b>		<b>88,196,421.20</b>	<b>593,387,753.26</b>	<b>17,056.15</b>	-	-	-	-	-	-	<b>(83,419,583.75)</b>	<b>(590,338,780.16)</b>	<b>7,842,866.70</b>	
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	5,941,972.00											(5,941,972.00)	
	RENTAL INCOME - GASB 87	204,025.04	111,299.56						1,211,243.48	5,048,588.76	393,644.92		(6,968,801.76)	
	MISCELLANEOUS	43,287,620.65	94,983,069.85	44,687,098.69	2,183,950.01		883,248.00			(1,192,269.20)	(51,909,400.12)		(132,923,317.88)	
<b>OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$6,147,078)</b>		<b>49,433,617.69</b>	<b>95,094,369.41</b>	<b>44,687,098.69</b>	<b>2,183,950.01</b>	-	<b>883,248.00</b>	-	<b>1,211,243.48</b>	<b>3,856,319.56</b>	<b>(51,515,755.20)</b>	-	<b>145,834,091.64</b>	
<b>TOTAL OPERATING REVENUES</b>		<b>1,669,828,852.44</b>	<b>2,973,268,177.67</b>	<b>1,381,421,412.10</b>	<b>2,183,950.01</b>	-	<b>883,248.00</b>	-	<b>1,211,243.48</b>	<b>(273,649,387.93)</b>	<b>(150,588,403.30)</b>	<b>(590,338,780.16)</b>	<b>5,014,220,312.31</b>	
<b>OPERATING EXPENSES</b>														
EDUCATION AND GENERAL	INSTRUCTION	845,607,292.18	221,669,603.71	282,499,445.88			28,074.64		5,444,959.65	30,445,850.96	(34,941,692.83)		1,339,863,614.89	
	RESEARCH	15,029,357.29	4,220,913.43	884,737,237.71		370,281.30			(142,208.19)	11,515,620.25	(3,904,723.00)		912,110,895.17	
	PUBLIC SERVICE	761,335.29	136,112,186.41	50,119,647.30			3,635.26		(69,229.30)	2,710,718.53	(9,581,406.68)		180,195,345.41	
	ACADEMIC SUPPORT	226,080,158.92	36,858,510.26	9,022,959.73		1,058,077.54	22,865.64		(4,970,895.64)	(279,954.77)	(9,188,511.42)		268,545,001.54	
	STUDENT SERVICES	83,082,275.62	83,359,270.46	5,106,847.13	4,097,061.81		10,499.01		(890,294.21)	(3,206,560.56)	(3,781,612.67)		169,558,075.01	
	INSTITUTIONAL SUPPORT	259,262,231.68	74,014,074.40	49,560,227.27			318,508.67		610,877.50	5,727,251.06	(29,957,914.09)	(50,187,036.00)	309,348,220.49	
	OPERATION AND MAINTENANCE OF PLANT	169,889,923.39	45,543,304.29	8,595,442.26			3,780.98		(90,817.43)	(1,033,987.03)	(44,962,907.08)	20,296,875.76	198,241,615.14	
	STUDENT AID	135,260,504.30	11,930,041.49	159,392,521.79			778,280.18			(275,914,723.05)			31,446,624.71	
	<b>EDUCATION AND GENERAL</b>		<b>1,734,973,078.67</b>	<b>613,707,904.45</b>	<b>1,449,034,329.07</b>	<b>4,097,061.81</b>	<b>2,206,639.02</b>	<b>387,364.20</b>	-	<b>1,147,727.76</b>	<b>(230,035,784.61)</b>	<b>(136,318,767.77)</b>	<b>(29,890,160.24)</b>	<b>3,409,309,392.36</b>
	DEPRECIATION AND AMORTIZATION	DEPRECIATION								240,648,341.45				240,648,341.45
RTU ASSET AMORTIZATION EXPENSE									21,129,026.88	13,529,417.59			34,658,444.47	
<b>DEPRECIATION AND AMORTIZATION</b>		-	-	-	-	-	-	-	<b>261,777,368.33</b>	<b>13,529,417.59</b>	-	-	<b>275,306,785.92</b>	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		274,517,620.44	13,001,730.56			12,192.78		(1,004,619.85)	2,277,576.00	(28,956,929.28)		261,856,810.35	
	INTERNAL SERVICE CENTER EXPENSES		532,558,150.19	26,918.19			2,455.90			7,429,653.27	134,566.61	(540,151,744.16)	-	
<b>AUXILIARY ENTERPRISES</b>		-	<b>807,075,770.63</b>	<b>13,028,648.75</b>	-	-	<b>14,648.68</b>	-	<b>1,004,619.85</b>	<b>9,707,229.27</b>	<b>(28,822,362.67)</b>	<b>(540,151,744.16)</b>	<b>261,856,810.35</b>	
<b>HEALTH SERVICES OPERATING EXPENSES</b>		<b>2,289,290.84</b>	<b>1,465,843,461.74</b>	<b>2,784,679.93</b>					<b>7,664.00</b>	<b>46,579,348.94</b>	<b>(84,865,096.39)</b>		<b>1,432,639,349.06</b>	
<b>OTHER OPERATING EXPENSES</b>		<b>(750.00)</b>	<b>(2,755.04)</b>			<b>1,946,175.19</b>							<b>1,942,670.15</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>1,737,261,619.51</b>	<b>2,886,624,381.78</b>	<b>1,464,847,657.75</b>	<b>4,097,061.81</b>	<b>4,152,814.21</b>	<b>402,012.88</b>	-	<b>263,937,379.94</b>	<b>(160,219,788.81)</b>	<b>(250,006,226.83)</b>	<b>(570,041,904.40)</b>	<b>5,381,055,007.84</b>	
<b>OPERATING, NET</b>		<b>(67,432,767.07)</b>	<b>86,643,795.89</b>	<b>(83,426,245.65)</b>	<b>(1,913,111.80)</b>	<b>(4,152,814.21)</b>	<b>481,235.12</b>	-	<b>(262,726,136.46)</b>	<b>(113,429,599.12)</b>	<b>99,417,823.53</b>	<b>(20,296,875.76)</b>	<b>(366,834,695.53)</b>	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023
<b>NONOPERATING</b>													
NONOPERATING REVENUES (EXPENSES)													
FEDERAL PELL GRANT				56,390,170.01									56,390,170.01
STATE APPROPRIATIONS		16,113,829.00											16,113,829.00
STATE SUPPORT FOR PENSION										19,750,736.39			19,750,736.39
COVID AID				5,600,542.88									5,600,542.88
GIFTS			12,872,715.60	324,902,263.16		272,543.04					(96,153,775.60)		241,893,746.20
INVESTMENT (INCOME) LOSS, NET		53,155,980.00	55,290,461.97	11,460,304.03	944,572.16	27,520,965.09	152,798,043.59	3,297,804.20			(3,006,566.16)		301,461,564.88
		(123.02)	(9,806,327.55)	(62,163.92)		(3,011,691.21)		(2,514.56)					(12,882,820.26)
INVESTMENT (INCOME) LOSS, NET		53,155,856.98	45,484,134.42	11,398,140.11	944,572.16	24,509,273.88	152,798,043.59	3,295,289.64	-	-	(3,006,566.16)	-	(288,578,744.62)
(GAIN) LOSS ON DISPOSAL OF ASSETS		4,008.14	544,068.43	2,122.80			274,060.79		(219,975.12)				(604,285.04)
INTEREST ON CAPITAL ASSET RELATED DEBT		(9,398.94)	(3,935.54)	(1,053.14)			62,165.78	(56,962,671.60)	4,185,561.93	(307,618.69)			53,036,950.20
BOND ISSUANCE COSTS							2,714.00	(174,693.00)					171,979.00
OTHER NONOPERATING REVENUES, NET		3,056,511.46	15,036,494.53	0.36			7,638,202.28				3,006,566.16		(28,737,774.79)
									1,208,995.48	198,908.77			(1,407,904.25)
					57,829.33								(57,829.33)
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$528,561)		3,056,511.46	15,036,494.53	0.36	57,829.33	-	7,638,202.28	-	1,208,995.48	198,908.77	3,006,566.16	-	30,203,508.37
TOTAL NONOPERATING REVENUES, NET		72,320,806.64	73,933,477.44	398,292,186.18	1,002,401.49	24,781,816.92	160,775,186.44	(53,842,074.96)	5,174,582.29	19,642,026.47	(96,153,775.60)	-	605,926,633.31
<b>OTHER</b>													
OTHER REVENUES													
CAPITAL STUDENT FEE, NET			9,997,849.44										(9,997,849.44)
										(2,555,180.23)			2,555,180.23
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$7,442,669)		-	9,997,849.44	-	-	-	-	-	-	2,555,180	-	-	7,442,669.21
CAPITAL APPROPRIATIONS						92,379.93	10,863,794.02						10,956,173.95
CAPITAL GRANTS AND GIFTS				8,669,663.45		350.00	2,500,000.00		1,083,677.43				12,253,690.88
(ADDITIONS TO) TRANSFERS OF PERMANENT ENDOWMENTS						609,400.00							609,400.00
TOTAL OTHER REVENUES		-	9,997,849.44	8,669,663.45	-	702,129.93	13,363,794.02	-	1,083,677.43	(2,555,180.23)	-	-	31,261,934.04
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS													
INDIRECT COST RECOVERY TRANSFERS		227,685,226.43	63,123,899.09	(290,809,125.52)									-
MANDATORY TRANSFERS		(34,200,090.60)	(101,720,935.41)	(1,828,120.77)	3,317.00		(1,418,654.33)	139,164,484.11					-
VOLUNTARY TRANSFERS		(135,428,276.52)	(34,486,055.23)	(3,941,532.68)	(304,519.13)	(9,455,693.24)	140,896,462.68	42,298,831.19	420,782.93				0.00
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(28,338,398.93)	(10,756,520.46)	(35,181,441.58)			(118,613,223.68)		172,592,708.89			20,296,875.76	-
FINANCING ACTIVITY		(8,808,053.60)	(2,598,603.51)	(1,119,970.10)			15,162,891.85	(130,958,316.43)	131,586,099.72		(3,264,047.93)		0.00
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		20,910,406.78	(86,438,215.52)	(332,880,190.65)	(301,202.13)	(9,455,693.24)	36,027,476.52	50,504,998.87	304,599,591.54	-	(3,264,047.93)	20,296,875.76	0.00
CHANGE IN NET POSITION		25,798,446.35	84,136,907.25	(9,344,586.67)	(1,211,912.44)	11,875,438.40	210,647,692.10	(3,337,076.09)	48,131,714.80	(96,342,752.88)	(0.00)	-	270,353,871.82
<b>NET POSITION</b>													
NET POSITION BEGINNING		59,897,861.16	1,700,086,196.48	276,095,288.41	17,090,543.20	316,479,979.81	1,721,759,338.88	5,866,027.46	2,011,350,919.25	(2,487,531,445.70)	-		3,621,094,708.95
NET POSITION END		85,696,307.51	1,784,223,103.73	266,750,701.74	15,878,630.76	328,355,419.21	1,932,407,030.98	2,528,951.37	2,059,482,634.05	(2,583,874,198.58)	(0.00)	-	3,891,448,580.77

STATEMENT OF NET POSITION  
June 30, 2023  
Auxiliary and Self-Funded Activities  
Consolidated

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

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

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

POH -- PUBLIC HEALTH  
POI -- OTHER INS SERV  
POJ -- UTILITY SERV ARE  
POK -- OTHER MED PRAC  
POL -- OTHER NURS PRAC

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

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

ASSETS	SNF LINE DESCRIPTION	GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POJ	POK	POL	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2023		
CASH AND INVESTMENTS	CASH ON HAND	1,886,023.82	18,200.00	25,000.00		4,500.00	3,600.00	900.00	10,770.00	12,750.00	25,750.00	1,417.00		173,184.45			200.00		(77,015.08)				400.00								328,178,326.29		
	INVESTMENTS, CURRENT	519,231,931.573	8,727,951.15	3,353,841.87	47,078.75	4,651,018.13	8,209,200.35	7,744,352.96	7,070,807.17	15,205,050.51	2,999,951.92	41,190,416.89	4,826,370.46	20,525,261.46	1,082,921.89	56,912.86	4,659,242.19	1,375,360.16	10,885,329.16	2,682,818.81	271,072.75	1,807,182.10	1,906,160.40	26,170,529.64	2,415,349.25	55,015,189.00	36,104,216.29	2,414.68	887,531.71	1,076,644.71	790,162,119.57		
	INVESTMENTS, NONCURRENT	41,898,261.03											7,528,048.43						47,319,692.49				4,314,036.40			443,099,231.00					544,854,508.17		
CASH AND INVESTMENTS		563,917,116.52	8,746,151.15	3,378,841.87	47,078.75	4,655,518.13	8,212,800.35	7,745,252.36	7,081,577.17	15,217,800.51	3,025,711.92	41,191,833.89	4,826,370.46	28,226,494.34	1,082,921.89	57,112.86	4,659,242.19	1,375,360.16	58,128,006.57	2,682,818.81	271,072.75	1,807,582.10	1,906,160.40	30,484,566.04	2,415,349.25	824,204,866.00	36,800,655.11	2,414.68	887,531.71	1,076,644.71	1,683,194,954.03		
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	67,997,989.787	5,229,898.84	2,331,897.11	7,756.50	274,573.90	2,055,904.73	6,852,464.49	480,466.73	1,748,816.27	312,836.46	8,088,993.98	421,382.10	2,832,754.68	425,157.60	1,218,325.58	28,339.49	2,731,584.84	2,229,149.26	3,907,983.94	62,020.31	952,267.51	1,112,895.50	106,849.74	243,701,837.00	24,221,240.20	10,179.60	199,709.98	378,153,761.11	199,709.98	378,153,761.11		
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,509,800.89)	(21,811.18)	(25,589.24)		(100,893.57)	(2,375,286.32)	(607,380.59)	(807,380.59)	(485,211.14)	(85,255.88)	(1,303,043.82)	(8,868.74)	(792,021.06)		(153,467.79)			(16,622.24)						(66,086.78)	(29,816,672.00)	(4,214,227.11)				(46,725,152.28)		
	ACCOUNTS RECEIVABLE	62,488,188.89	5,208,087.66	2,306,307.87	7,756.50	173,680.33	4,477,196.17	1,454,824.18	398,264.20	1,303,605.13	247,580.58	6,785,950.16	412,413.36	2,040,733.62	425,157.60	1,064,857.79		28,339.49	2,731,584.84	2,229,149.26	3,907,983.94	45,398.27	962,267.51	1,112,895.50	106,849.74	213,885,165.00	20,007,013.09		10,179.60	199,709.98	332,429,608.83		
	ACCOUNTS RECEIVABLE, NONCURRENT	9,972,546.07																														9,972,546.07	
	LOANS RECEIVABLE	12,548,873																														12,548,873.00	
ACCOUNTS AND LOANS RECEIVABLE		84,959,868.21	5,208,087.66	2,306,307.87	7,756.50	173,680.33	4,477,196.17	1,454,824.18	398,264.20	1,303,605.13	247,580.58	6,785,950.16	412,413.36	2,040,733.62	425,157.60	1,064,857.79		28,339.49	2,731,584.84	2,229,149.26	3,907,983.94	45,398.27	962,267.51	1,112,895.50	106,849.74	213,885,165.00	20,007,013.09		10,179.60	199,709.98	354,751,832.94		
INVENTORIES		529,793,444	7,346,839.22	3,949,382.25			1,190,988.91	146,247.16									862,277.68																18,139,409.65
OTHER ASSETS	OTHER ASSETS, CURRENT	13,431,598.44				41.12			65,826.11	170,219.89	40,277.51	91,206.90	271,450.55						3,032,989.77													25,506,415.64	
	OTHER ASSETS, NONCURRENT	311,964.27																															10,382,764.27
OTHER ASSETS		13,743,562.71	7,346,839.22			41.12	90,994.10		65,826.11	170,219.89	40,277.51	91,206.90	271,450.55						3,032,989.77													35,889,179.81	
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		19,599,991.71	(18,000,000.00)																														(1,599,991.71)
TOTAL ASSETS		681,850,242.60	3,301,278.63	9,534,921.49	54,830.25	4,920,248.58	13,971,978.63	9,345,924.30	7,585,887.48	18,891,625.52	3,324,483.19	48,068,091.15	5,510,234.37	30,287,227.96	1,488,079.49	1,121,970.65	5,521,519.87	1,403,899.65	63,892,581.18	5,387,548.49	4,179,056.69	1,922,808.74	2,468,427.31	30,297,461.54	2,681,683.02	1,048,897,718.00	67,880,898.68	2,414.68	897,711.31	(323,837.94)	2,072,174,886.39		
LIABILITIES																																	
ACCOUNTS PAYABLE		(54,443,357.21)	(3,445,583.10)	(1,818,239.76)	(353.22)	(555,561.97)	(2,838,681.63)	(4,887,118.43)	(293,326.02)	(159,025.32)	(127,817.80)	(526,779.91)	(1,083,220.70)	(807,207.33)	(42,136.90)	(8,042.34)	(1,130,346.71)	(31,139.55)	(92,847.63)	(748,648.57)			(24,883.62)		(444,791.78)	(841,748.80)	(24,827,740.00)	(1,555,598.62)	(2,414.68)	(216,587.74)	(1,243,178.70)	(100,634,392.83)	
ACCRUED EXPENSES		(16,523,764.55)	(721,005.44)	(24,854.46)	(174.14)	(82,738.04)	(109,884.45)	(1,407.55)	(12,203.42)	(52,864.90)	(180,661.51)	(189,096.14)	(3,856.25)	(748,086.27)	(33,163.89)		(3,804.10)		(34,428.98)	(537.01)	(16,905.60)											(77,684,728.68)	
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(4,310,001.84)	35,967,607.50	221,051.72	32,246.33	265,230.82	2,004,938.82	331,938.21	124,990.68	1,287,626.20	427,935.85	9,110,278.23	1,355,400.00	2,242,177.73	984,338.75	66,563.85	2,200.00																(59,721,248.02)
	UNEARNED REVENUE, NONCURRENT	(22,035.00)																															(22,035.00)
UNEARNED REVENUE		(4,332,036.84)	35,967,607.50	221,051.72	32,246.33	265,230.82	(2,084,938.82)	(331,938.21)	(124,990.68)	(1,287,626.20)	(427,935.85)	(9,110,278.23)	(1,355,400.00)	(2,242,177.73)	(984,338.75)	(66,563.85)	2,200.00																(59,743,283.02)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,215,321.98)	710,097.40			845.00	3,995,523.28		5,406.50	8,594.69	30.00	303,118.05							84,000.00														(8,441,753.88)
	OTHER LIABILITIES, CURRENT	(3,739,831.08)																															(19,018,441.35)
	OTHER LIABILITIES, NONCURRENT	(7,700,320.41)																															(25,029,372.72)
OTHER LIABILITIES		(12,456,073.49)	(710,097.40)			(845.00)	(3,995,523.28)	(1,312,527.13)	(5,406.50)	(8,594.69)	(30.00)	(303,118.05)							(84,000.00)														(1,114,803.24)
TOTAL LIABILITIES		(87,955,232.05)	(40,844,293.44)	(2,064,168.80)	(32,779.69)	(714,387.83)	(8,150,027.58)	(6,333,591.32)	(345,926.62)	(1,548,113.11)	(995,987.16)	(10,120,273.01)	(2,442,476.95)	(2,711,471.73)	(1,259,639.63)	(75,606.19)	(1,134,150.81)	(35,838.17)	(80,559,748.94)	(748,648.57)			(1,307,845.04)	(537.01)	(461,697.38)	(846,026.59)	(83,623,851.00)	(2,891,305.52)	(2,414.68)	(218,706.21)	(1,327,280.54)	(287,951,782.60)	
NET POSITION		593,895,010.54	(7,543,015.41)	7,470,375.61	22,055.56	4,114,872.75	5,821,951.05	3,011,932.98	7,159,748.86	15,143,512.41	2,728,496.03	37,947,818.14	3,067,757.42	27,555,756.23	428,439.86	1,846,364.46	4,387,369.06	1,368,061.48	33,332,832.24	4,558,919.92	4,179,056.69	614,955.70	2,407,890.30	30,135,764.16	1,815,636.43	965,273,887.00	65,189,594.16		479,005.10	(1,650,917.58)	1,764,223,193.74		





STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2023

Consolidated

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

PAM -- AUX STU HTH FAC  
PAP -- AUX PARKING  
PAG -- AUX STU GOV'T OP  
PAJ -- AUX STU UNION  
PEE -- EDUC INTER ED  
PEP -- EDUC GME  
PEQ -- OTHER CNFN  
PEL -- OTHER DENTISTRY  
PEM -- OTHER CONTRV

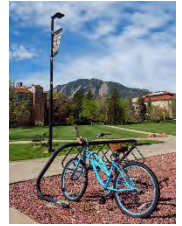
PEE -- EDUC INTER ED  
PEP -- EDUC GME  
PEQ -- OTHER CNFN  
PEL -- OTHER DENTISTRY  
PEM -- OTHER CONTRV

POH -- PUBLIC HEALTH  
POI -- OTHER NS SERV  
POK -- UTILITY SERV RE  
POL -- OTHER MED PRAC  
PON -- OTHER NURS PRAC

POO -- OTHER STU SERV  
POP -- OTHER PHARMACY  
POR -- AUX TECH TRANS  
POD -- OTHER TELECOM  
POU -- OTHER PRACT PLAN-UI

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

OPERATING	GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAG	PAJ	PEE	PEP	PEQ	PEL	PEM	POH	POI	POK	POL	PON	POO	POP	POR	POD	POU	POY	PRE	PRL	PRR	FY 2023				
<b>OPERATING REVENUES</b>	STUDENT TUITION, NET (PLEGGED REVENUES OF \$783,836,616)	7,486,954.08							3,468.96		70,608,848.73			2,208,747.72																	80,327,173.32			
	STUDENT FEES, NET (PLEGGED REVENUES OF \$5,509,846)	100,230.00	4,253,752.03			14,407,907.60		22,418,330.92	2,359,912.87	21,850,652.54	8,344,842.15			183,474.00																	74,646,346.75			
	FEDERAL GRANTS AND CONTRACTS	5,000.00																																
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	30,946,500.15				2,899,637.58	1.00	12,334,003.20	870,000.00	1,089,234.68	5,780,227.78	6,372,165.63	198,721,309.09	810,588.33					1,353,687.92													287,733,887.87		
	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$16,000,457)	3,371,459.92	78,291,332.22	15,240,740.59	(888,588.94)	187,632,992.65	91,179.20	21,186,526.01	1,324,733.36	556,461.00	117,778.00																					334,546,611.52		
	HEALTH SERVICES OPERATING REVENUES	16,352,459.60						841.50			870,019.45			2,403,826.06		2,728,541.07																		
	INTERNAL SERVICE CENTER REVENUES	438,044,340.30																																
	INTERDEPARTMENTAL REVENUES	38,431,844.80	20,209,905.07			312,828.36	413.10	65,687.53		116,990.20	1,028,754.82	374,824.00	72,700.00	1,151,453.61	122,829.80	11,483.00																		
	<b>INTERNAL REVENUES</b>	<b>474,476,185.10</b>	<b>20,209,905.07</b>			<b>312,828.36</b>	<b>413.10</b>	<b>65,687.53</b>	<b>641.50</b>	<b>116,990.20</b>	<b>1,028,754.82</b>	<b>374,824.00</b>	<b>72,700.00</b>	<b>1,151,453.61</b>	<b>122,829.80</b>	<b>11,483.00</b>																		
	OTHER OPERATING REVENUES	111,299.56																																
	MISC. INCOME - CASB 67	71,008,864.44				210,788.31		2,787.25	231.76	117,446.40	322,671.31	1,627,955.37		1,286,664.55	4,984.32																			
	MISC. INCOME	39,258.79																																
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,326,190)	71,008,864.44				210,788.31		2,787.25	231.76	117,446.40	322,671.31	1,627,955.37		1,286,664.55	4,984.32																			
	<b>TOTAL OPERATING REVENUES</b>	<b>694,595,489.80</b>	<b>102,864,299.71</b>	<b>15,240,740.59</b>	<b>(888,588.94)</b>	<b>200,160,696.19</b>	<b>187,632,992.65</b>	<b>34,912,264.19</b>	<b>23,887,302.14</b>	<b>24,083,317.59</b>	<b>11,188,894.23</b>	<b>79,953,433.34</b>	<b>6,344,885.63</b>	<b>116,856,385.15</b>	<b>939,304.76</b>	<b>2,741,824.87</b>	<b>36,808,388.96</b>	<b>1,490,128.05</b>	<b>20,280,374.89</b>	<b>20,129,331.90</b>	<b>182,151.64</b>	<b>7,432,489.27</b>	<b>8,300,877.93</b>	<b>2,191,673.78</b>	<b>1,708,638.34</b>	<b>11,412,127.26</b>	<b>1,478,583,245.00</b>	<b>121,800,222.58</b>	<b>241,887.22</b>	<b>14,371,132.46</b>	<b>16,021,191.24</b>	<b>95,974,777.87</b>		
<b>OPERATING EXPENSES</b>	EDUCATION AND GENERAL	48,812,761.08																																
	RESEARCH	4,230,314.43																																
	PUBLIC SERVICE	28,597,798.45												55,371.64																				
	ACADEMIC SUPPORT	38,728,889.89												114,363.97																				
	STUDENT SERVICES	20,728,842.56				10,361,999.79		23,178,518.20		16,321,187.06	9,836,781.30	1,515,528.53	1,923.98																					
	INSTITUTIONAL SUPPORT	42,284,893.83		1,380,424.46				189,221.35		1,203,786.35	24,718.06																							
	OPERATION AND MAINTENANCE OF PLANT	21,289,242.07						253,833.45		1,889,116.11																								
	STUDENT AID	1,226,789.88		8,522,597.22		21,853.00		189,819.40	0.00	14,812.20	18,700.46	7,500.00	1,388,853.57	546,995.65																				
	<b>EDUCATION AND GENERAL</b>	<b>196,228,376.46</b>	<b>8,522,597.22</b>	<b>1,478,284.46</b>		<b>10,360,999.79</b>	<b>632,894.29</b>	<b>23,178,518.20</b>	<b>1,218,598.95</b>	<b>16,855,798.69</b>	<b>9,844,361.30</b>	<b>48,678,471.31</b>	<b>4,660,777.17</b>	<b>128,449,858.59</b>	<b>1,913,266.12</b>	<b>5,380.97</b>	<b>1,402,591.02</b>	<b>1,400,228.58</b>	<b>1,700,081.81</b>	<b>14,908,328.89</b>														
	AUXILIARY ENTERPRISES	1,375,884.45		89,893,527.51		14,180,079.79		1,100,629.48		4,457,375.00				5,115,400.20																				
	INTERNAL SERVICE CENTER EXPENSES	483,266,519.16		89,893,527.51		14,180,079.79		1,100,629.48		4,457,375.00				5,115,400.20																				
	HEALTH SERVICES OPERATING EXPENSES	15,103,277.67																																
	OTHER OPERATING EXPENSES (PLEGGED REVENUES OF \$226,681)	483,266,519.16		89,893,527.51		14,180,079.79		1,100,629.48		4,457,375.00				5,115,400.20																				
	<b>TOTAL OPERATING EXPENSES</b>	<b>674,586,118.23</b>	<b>98,416,124.73</b>	<b>15,959,364.23</b>	<b>1,180,629.48</b>	<b>14,838,366.59</b>	<b>111,819,892.25</b>	<b>33,162,483.43</b>	<b>13,400,962.58</b>	<b>19,485,134.72</b>	<b>10,807,867.33</b>	<b>48,678,471.31</b>	<b>4,660,777.17</b>	<b>128,449,858.59</b>	<b>2,122,169.83</b>	<b>2,897,977.81</b>	<b>25,741,265.97</b>	<b>1,400,973.16</b>	<b>21,552,112.64</b>	<b>16,868,611.94</b>	<b>182,151.64</b>	<b>5,717,658.34</b>	<b>8,527,337.68</b>	<b>1,921,979.99</b>	<b>14,908,328.89</b>	<b>12,176,515.86</b>	<b>1,438,129,857.00</b>	<b>116,987,232.18</b>	<b>117,469.44</b>	<b>14,446,881.73</b>	<b>33,185,806.40</b>	<b>2,886,643,381.78</b>		
<b>OPERATING, NET</b>		<b>(79,089,517.35)</b>	<b>4,468,174.98</b>	<b>(303,184.21)</b>	<b>(212,044.54)</b>	<b>2,326,329.60</b>	<b>76,813,503.51</b>	<b>1,749,306.76</b>	<b>4,478,182.78</b>	<b>(1,816,366.56)</b>	<b>4,786,182.78</b>	<b>(3,888,173.78)</b>	<b>31,274,862.32</b>	<b>1,684,088.46</b>	<b>(4,449,354.44)</b>	<b>(1,183,815.07)</b>	<b>(66,952.44)</b>	<b>11,885,162.89</b>	<b>49,547.81</b>	<b>1,728,262.85</b>	<b>4,865,719.66</b>	<b>-</b>	<b>1,714,716.33</b>	<b>(13,458,757.80)</b>	<b>268,693.73</b>	<b>(13,197,688.58)</b>	<b>(764,388.60)</b>	<b>38,453,388.00</b>	<b>4,842,885.40</b>	<b>124,327.78</b>	<b>(75,769.27)</b>	<b>(17,174,815.10)</b>	<b>86,643,739.89</b>	
<b>NONOPERATING</b>																																		
<b>NONOPERATING REVENUES (EXPENSES)</b>	INVESTMENT (INCOME) LOSS, NET	38,373,388.16																																
	INVESTMENT (INCOME) LOSS	(5,683,311.78)																																
	INVESTMENT EXPENSE																																	
	<b>INVESTMENT (INCOME) LOSS, NET</b>	<b>32,690,076.38</b>	<b>(41,730.80)</b>																															
	DOWN LOSS ON DISPOSAL OF ASSETS	489,387.79																																
	INTEREST ON CAPITAL ASSET RELATED DEBT	10,713,579.54																																
	OTHER NONOPERATING REVENUES, NET	481,000,024.71																																
	OTHER NONOPERATING REVENUES, NET	10,713,579.54																																
	<b>TOTAL NONOPERATING REVENUES, NET</b>	<b>492,904,062.63</b>	<b>1,865,293.58</b>			<b>978.02</b>	<b>55,866.48</b>	<b>1,801.10</b>	<b>182,916.10</b>	<b>(1,808,954.00)</b>	<b>155,807.60</b>	<b>(129,036.00)</b>	<b>189.04</b>	<b>223,803.32</b>	<b>3,115.05</b>	<b>3,585.15</b>	<b>-</b>	<b>2,423,121.11</b>	<b>-</b>	<b>61,970.85</b>	<b>3,896.73</b>	<b>(4,323,487.33)</b>	<b>-</b>	<b>17,380,957.00</b>	<b>54,808.17</b>	<b>12,872,715.60</b>	<b>17,380,957.00</b>	<b></b>						



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Statement of Net Position – Auxiliary and Self-funded Activities	UCB – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	UCB – 7

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, 2023  
Boulder

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2023
<b>ASSETS</b>										
CASH AND INVESTMENTS	CASH ON HAND	43,450.08	104,597.00	75,310.00						223,357.08
	INVESTMENTS, CURRENT	30,946,573.00	153,627,060.91	13,573,049.91	4,836,346.62	993,641,603.98			0.03	1,196,624,634.45
<b>CASH AND INVESTMENTS</b>		<b>30,990,023.08</b>	<b>153,731,657.91</b>	<b>13,648,359.91</b>	<b>4,836,346.62</b>	<b>993,641,603.98</b>	-	-	<b>0.03</b>	<b>1,196,847,991.53</b>
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	28,229,038.42	27,557,836.71	102,503,608.28	11,688.44	2,907,216.84			66,063.99	161,275,452.68
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			1,459,375.64						1,459,375.64
	ACCOUNTS RECEIVABLE, NONCURRENT			2,313,170.58						2,313,170.58
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,535,506.33)	(5,937,882.90)							(12,473,389.23)
	<b>ACCOUNTS RECEIVABLE</b>	<b>21,693,532.09</b>	<b>21,619,953.81</b>	<b>106,276,154.50</b>	<b>11,688.44</b>	<b>2,907,216.84</b>	-	-	<b>66,063.99</b>	<b>152,574,609.67</b>
	LEASE RECEIVABLE, CURRENT								4,045,964.66	4,045,964.66
	LEASE RECEIVABLE, NONCURRENT								9,614,048.25	9,614,048.25
	<b>LEASE RECEIVABLE</b>	-	-	-	-	-	-	-	<b>13,660,012.91</b>	<b>13,660,012.91</b>
	LOANS RECEIVABLE, CURRENT				1,072,878.91					1,072,878.91
	LOANS RECEIVABLE, NONCURRENT			403,262.63	4,540,666.57					4,943,929.20
	LOANS RECEIVABLE - DPCU, NONCURRENT					10,000,000.00				10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT				(463,026.87)					(463,026.87)
	ALLOWANCES FOR LOANS, NONCURRENT									-
	<b>LOANS RECEIVABLE</b>	-	-	<b>403,262.63</b>	<b>5,150,518.61</b>	<b>10,000,000.00</b>	-	-	-	<b>15,553,781.24</b>
<b>ACCOUNTS, LEASES, AND LOANS RECEIVABLE</b>		<b>21,693,532.09</b>	<b>21,619,953.81</b>	<b>106,679,417.13</b>	<b>5,162,207.05</b>	<b>12,907,216.84</b>	-	-	<b>13,726,076.90</b>	<b>181,788,403.82</b>
<b>INVENTORIES</b>		<b>620,790.62</b>	<b>5,969,229.04</b>	-		-				<b>6,590,019.66</b>
<b>OTHER ASSETS</b>		<b>227,533.87</b>	<b>8,181,431.36</b>	<b>(7,552,681.75)</b>					<b>3,632,994.05</b>	<b>4,489,277.53</b>
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							2,831,448,646.43		2,831,448,646.43
	IMPROVEMENTS OTHER THAN BUILDINGS							189,020,835.46		189,020,835.46
	EQUIPMENT							376,184,328.72		376,184,328.72
	SOFTWARE							4,051,165.34		4,051,165.34
	LIBRARY AND OTHER COLLECTIONS							351,185,792.01		351,185,792.01
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,863,772,004.77)		(1,863,772,004.77)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>1,888,118,763.19</b>	-	<b>1,888,118,763.19</b>
	LAND							35,140,267.93		35,140,267.93
	CONSTRUCTION IN PROGRESS							211,641,026.72		211,641,026.72
	COLLECTIONS							16,322,531.81		16,322,531.81
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>263,103,826.46</b>	-	<b>263,103,826.46</b>
	RTU LEASED BUILDING								10,950,918.44	10,950,918.44
	RTU EQUIPMENT								1,366,088.21	1,366,088.21
	RTU LEASED SOFTWARE								22,816,425.76	22,816,425.76
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(13,247,848.75)	(13,247,848.75)
	<b>RIGHT-TO-USE ASSETS</b>	-	-	-	-	-	-	-	<b>21,885,583.66</b>	<b>21,885,583.66</b>
<b>CAPITAL AND RIGHT-TO-USE ASSETS</b>		-	-	-	-	-	-	<b>2,151,222,589.65</b>	<b>21,885,583.66</b>	<b>2,173,108,173.31</b>
<b>INTERFUND RECEIVABLES, NET</b>		-	(19,599,991.71)							(19,599,991.71)
<b>TOTAL ASSETS</b>		<b>53,531,879.66</b>	<b>169,902,280.40</b>	<b>112,775,095.29</b>	<b>9,998,553.67</b>	<b>1,006,548,820.82</b>	-	<b>2,151,222,589.65</b>	<b>39,244,654.64</b>	<b>3,543,223,874.14</b>
<b>DEFERRED OUTFLOWS</b>										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							22,793,376.21		22,793,376.21
	OTHER POSTEMPLOYMENT BENEFITS RELATED								133,989,202.52	133,989,202.52
	ALTERNATE MEDICARE PAYMENT RELATED								9,948,061.76	9,948,061.76
	DEFERRED OUTFLOWS OTHER							144,800.00		144,800.00
<b>TOTAL DEFERRED OUTFLOWS</b>		-	-	-	-	-	-	<b>22,938,176.21</b>	<b>143,937,264.28</b>	<b>166,875,440.49</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>53,531,879.66</b>	<b>169,902,280.40</b>	<b>112,775,095.29</b>	<b>9,998,553.67</b>	<b>1,006,548,820.82</b>	-	<b>2,174,160,765.86</b>	<b>183,181,918.92</b>	<b>3,710,099,314.63</b>

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2023
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE		10,783,616.00	19,451,747.27	20,799,995.53	2,269.94	16,562,707.96				67,600,336.70
ACCOUNTS PAYABLE-DPCU				47,414.29						47,414.29
ACCRUED EXPENSES		9,243,950.33	2,021,457.43	1,125,970.50			2,200,533.36		125,250.58	14,717,162.20
COMPENSATED ABSENCES										
COMPENSATED ABSENCES, CURRENT									6,081,929.35	6,081,929.35
COMPENSATED ABSENCES, NONCURRENT									87,299,451.80	87,299,451.80
COMPENSATED ABSENCES									93,381,381.15	93,381,381.15
UNEARNED REVENUE		20,505,431.77	50,239,593.71	80,094,851.23					(2,391,469.17)	148,448,407.54
LONG-TERM DEBT										
LEASE LIABILITY, CURRENT									1,993,610.37	1,993,610.37
LEASE LIABILITY, NONCURRENT									5,030,794.01	5,030,794.01
LEASE LIABILITY		-	-	-	-	-	-	-	7,024,404.38	7,024,404.38
SUBSCRIPTION LIABILITY, CURRENT									4,780,172.06	4,780,172.06
SUBSCRIPTION LIABILITY, NONCURRENT									7,757,856.61	7,757,856.61
SUBSCRIPTION LIABILITY		-	-	-	-	-	-	-	12,538,028.67	12,538,028.67
NOTES PAYABLE, CURRENT								107,519.62		107,519.62
NOTES PAYABLE, NONCURRENT								51,641.48		51,641.48
NOTES PAYABLE		-	-	-	-	-	-	159,161.10	-	159,161.10
BONDS PAYABLE, CURRENT								43,385,292.60		43,385,292.60
BONDS PAYABLE, NONCURRENT								836,911,432.12		836,911,432.12
NOTES PAYABLE		-	-	-	-	-	-	880,296,724.72	-	880,296,724.72
LONG-TERM DEBT		-	-	-	-	-	-	880,455,885.82	19,562,433.05	900,018,318.87
OTHER POSTEMPLOYMENT BENEFITS										
OTHER POSTEMPLOYMENT BENEFITS, CURRENT									8,065,189.55	8,065,189.55
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									445,044,224.37	445,044,224.37
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	453,109,413.92	453,109,413.92
ALTERNATE MEDICARE PAYMENT									39,490,696.04	39,490,696.04
OTHER LIABILITIES										
DEPOSITS HELD FOR OTHERS		9,567,451.38	4,071,445.10	879,357.95					(250,000.00)	14,268,254.43
OTHER LIABILITIES, CURRENT		1,595,855.23	1,882,759.23	(6,548.59)	1,641,422.34	2,507,675.44				7,621,163.65
OTHER LIABILITIES, NONCURRENT		1,541,282.13			5,451,336.66			487,000.00		7,479,618.79
OTHER LIABILITIES		12,704,588.74	5,954,204.33	872,809.36	7,092,759.00	2,507,675.44		487,000.00	(250,000.00)	29,369,036.87
TOTAL LIABILITIES		53,237,586.84	77,667,002.74	102,941,040.91	7,095,028.94	19,070,383.40	2,200,533.36	880,942,885.82	603,027,705.57	1,746,182,167.58
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS										
LEASE RELATED										13,701,279.15
OTHER POSTEMPLOYMENT BENEFITS RELATED										148,552,722.60
ALTERNATE MEDICARE PAYMENT RELATED										12,372,099.79
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	-	-	174,626,101.54
TOTAL LIABILITIES AND DEFERRED INFLOWS		53,237,586.84	77,667,002.74	102,941,040.91	7,095,028.94	19,070,383.40	2,200,533.36	880,942,885.82	777,653,807.11	1,920,808,269.12
<b>NET POSITION</b>										
NET INVESTMENT IN CAPITAL ASSETS								1,275,232,623.66		1,275,232,623.66
RESTRICTED FOR EXPENDABLE PURPOSES				22,091,321.30						22,091,321.30
RESEARCH				1,568,924.75						1,568,924.75
ACADEMIC SUPPORT				705,359.64						705,359.64
STUDENT LOANS AND SERVICES				1,006,482.46	3,311,253.58	54,515.64				4,372,251.68
SCHOLARSHIPS AND FELLOWSHIPS				2,561,247.90						2,561,247.90
AUXILIARY ENTERPRISES		(3,137.74)	(148,703,340.04)	2,150,004.01		216,924,976.35	(1,534,380.24)			68,834,122.34
CAPITAL			4,159,295.39	25,507.40		10,697,277.39	(0.00)			14,882,080.18
INSTITUTIONAL SUPPORT				4,826,252.10						4,826,252.10
OTHER			(0.00)	1,013,157.78						1,013,157.78
RESTRICTED FOR EXPENDABLE PURPOSES		(3,137.74)	(144,544,044.65)	35,948,257.34	3,311,253.58	227,676,769.38	(1,534,380.24)			120,854,717.67
UNRESTRICTED		297,430.56	236,779,322.31	(26,114,202.96)	(407,728.85)	759,801,668.04	(666,153.12)	17,985,256.38	(594,471,888.19)	393,203,704.18
TOTAL NET POSITION		294,292.82	92,235,277.66	9,834,054.38	2,903,524.73	987,478,437.42	(2,200,533.36)	1,293,217,880.04	(594,471,888.19)	1,789,291,045.52

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2023

Boulder

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023	
<b>OPERATING</b>													
<b>OPERATING REVENUES</b>													
STUDENT TUITION, NET	STUDENT TUITION	877,371,219.89	48,336,552.89							(757,727.34)		924,950,045.44	
	SCHOLARSHIP ALLOWANCE								(141,113,431.36)			(141,113,431.36)	
<b>STUDENT TUITION, NET (PLEGGED REVENUES OF \$783,836,614)</b>		<b>877,371,219.89</b>	<b>48,336,552.89</b>	-	-	-	-	-	<b>(141,113,431.36)</b>	<b>(757,727.34)</b>	-	<b>783,836,614.08</b>	
STUDENT FEES, NET	STUDENT FEES	8,731,139.01	47,972,855.04							(25,317.95)		56,678,676.10	
	SCHOLARSHIP ALLOWANCE								(9,856,272.93)			(9,856,272.93)	
<b>STUDENT FEES, NET (PLEGGED REVENUES OF \$5,508,845)</b>		<b>8,731,139.01</b>	<b>47,972,855.04</b>	-	-	-	-	-	<b>9,856,272.93</b>	<b>25,317.95</b>	-	<b>46,822,403.17</b>	
<b>FEE-FOR-SERVICE CONTRACTS</b>		<b>56,448,537.73</b>										<b>56,448,537.73</b>	
<b>FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$141,277,998)</b>			<b>5,000.00</b>	<b>549,073,889.50</b>								<b>549,078,889.50</b>	
<b>STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$4,984,284)</b>				<b>24,285,779.30</b>						<b>(1,963,448.18)</b>		<b>22,322,331.12</b>	
<b>NONGOVERNMENTAL GRANTS AND CONTRACTS</b>				<b>64,670,470.00</b>								<b>64,670,470.00</b>	
<b>SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS</b>		<b>651.31</b>	<b>36,281,936.88</b>							<b>(224,753.39)</b>		<b>36,057,834.80</b>	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		278,486,058.20						(3,975,163.03)	(233,382.97)		274,277,512.20	
	SCHOLARSHIP ALLOWANCE								(7,519,898.64)			(7,519,898.64)	
<b>AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$16,005,457)</b>		<b>-</b>	<b>278,486,058.20</b>	-	-	-	-	-	<b>(11,495,061.67)</b>	<b>(233,382.97)</b>	-	<b>266,757,613.56</b>	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		370,241,997.39								(370,241,997.39)	0.00	
	INTERDEPARTMENTAL REVENUES	20,579,062.02	44,918,900.70	3,600.00						(65,301,562.72)		200,000.00	
<b>INTERNAL REVENUES</b>		<b>20,579,062.02</b>	<b>415,160,898.09</b>	<b>3,600.00</b>	-	-	-	-	-	<b>(65,301,562.72)</b>	<b>(370,241,997.39)</b>	<b>200,000.00</b>	
OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87								5,048,588.76			5,048,588.76	
	MISCELLANEOUS	7,936,984.88	20,206,642.50	196,138.07	1,931,837.93	104,598.00			(1,192,269.20)	(1,027,774.73)		28,156,157.45	
<b>OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,336,190)</b>		<b>7,936,984.88</b>	<b>20,206,642.50</b>	<b>196,138.07</b>	<b>1,931,837.93</b>	<b>104,598.00</b>	-	-	<b>3,856,319.56</b>	<b>(1,027,774.73)</b>	-	<b>33,204,746.21</b>	
<b>TOTAL OPERATING REVENUES</b>		<b>971,067,594.84</b>	<b>846,449,943.60</b>	<b>638,229,876.87</b>	<b>1,931,837.93</b>	<b>104,598.00</b>	-	-	<b>(158,608,446.40)</b>	<b>(69,533,967.28)</b>	<b>(370,241,997.39)</b>	<b>1,859,399,440.17</b>	
<b>OPERATING EXPENSES</b>													
EDUCATION AND GENERAL	INSTRUCTION	476,040,845.18	48,945,242.77	44,957,193.83		28,074.64		159,184.50	16,840,667.63	(2,730,600.82)		584,240,607.73	
	RESEARCH	12,932,832.88	690,345.91	451,210,165.51				56,750.72	3,309,359.42	(3,600.00)		468,195,854.44	
	PUBLIC SERVICE	582,617.35	8,080,350.45	8,329,699.78		3,635.26			266,555.60	(879,218.55)		16,383,639.89	
	ACADEMIC SUPPORT	121,293,321.62	28,817,771.46	4,559,924.59		22,865.64		3,654,117.87	(162,458.28)	(621,613.32)		157,563,929.58	
	STUDENT SERVICES	50,862,285.37	71,441,655.63	3,153,252.47	3,767,202.82	10,499.01		720,204.28	(1,652,988.53)	(2,005,807.93)		126,296,303.12	
	INSTITUTIONAL SUPPORT	84,560,189.89	8,852,761.68	15,072,529.97		312,373.63		1,318,652.85	834,539.21	(815,279.98)		110,135,767.25	
	OPERATION AND MAINTENANCE OF PLANT	115,505,650.66	21,013,909.32	8,567,008.35			3,780.98		596,812.79	(40,157,690.90)	11,520,743.49		117,253,864.60
	STUDENT AID	99,336,297.58	10,766,549.92	67,738,456.67					(158,599,546.70)				19,241,757.47
<b>EDUCATION AND GENERAL</b>		<b>961,114,040.53</b>	<b>198,608,587.14</b>	<b>603,588,231.17</b>	<b>3,767,202.82</b>	<b>381,229.16</b>	-	<b>6,112,560.13</b>	<b>(138,567,058.86)</b>	<b>(47,213,811.50)</b>	<b>11,520,743.49</b>	<b>1,599,311,724.08</b>	
DEPRECIATION AND AMORTIZATION	DEPRECIATION							129,833,596.02				129,833,596.02	
	AMORTIZATION GASB 87							(1,859,042.30)	13,529,417.59			11,670,375.29	
<b>DEPRECIATION AND AMORTIZATION</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,974,553.72</b>	<b>13,529,417.59</b>	<b>-</b>	<b>-</b>	<b>141,503,971.31</b>	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		214,815,684.89	12,158,727.02		12,192.78		557,630.05	2,099,582.49	(20,356,595.40)		209,287,221.83	
	INTERNAL SERVICE CENTER EXPENSES		374,963,948.20	26,918.19		2,455.90			793,384.75	(112.20)	(370,241,997.39)	5,544,597.45	
<b>AUXILIARY ENTERPRISES</b>		<b>-</b>	<b>589,779,633.09</b>	<b>12,185,645.21</b>	<b>-</b>	<b>14,648.68</b>	<b>-</b>	<b>557,630.05</b>	<b>2,892,967.24</b>	<b>(20,356,707.60)</b>	<b>(370,241,997.39)</b>	<b>214,831,819.28</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>961,114,040.53</b>	<b>788,388,220.23</b>	<b>615,773,876.38</b>	<b>3,767,202.82</b>	<b>395,877.84</b>	<b>-</b>	<b>134,644,743.90</b>	<b>(122,144,674.03)</b>	<b>(67,570,519.10)</b>	<b>(358,721,253.90)</b>	<b>1,955,847,514.67</b>	
<b>OPERATING, NET</b>		<b>9,953,554.31</b>	<b>58,061,723.37</b>	<b>22,456,000.49</b>	<b>(1,835,364.89)</b>	<b>(291,279.84)</b>	<b>-</b>	<b>(134,644,743.90)</b>	<b>(36,463,772.37)</b>	<b>(1,963,448.18)</b>	<b>(11,520,743.49)</b>	<b>(96,248,074.50)</b>	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023
<b>NONOPERATING</b>												
NONOPERATING REVENUES (EXPENSES)												
FEDERAL PELL GRANT				25,151,134.07								25,151,134.07
GIFTS				75,133,241.95								75,133,241.95
INVESTMENT (INCOME) LOSS, NET			650,538.69	(12,179.25)		61,291.64						699,651.08
			(144,082.90)	(200.26)								(144,283.16)
INVESTMENT (INCOME) LOSS, NET		-	506,455.79	(12,379.51)	-	61,291.64	-	-	-	-	-	555,367.92
(GAIN) LOSS ON DISPOSAL OF ASSETS			544,068.43			271,057.79		(172,619.04)				642,507.18
INTEREST ON CAPITAL ASSET RELATED DEBT		(6,706.39)				91,700.01	(27,475,196.04)	3,558,304.22	(307,618.69)			(24,139,516.89)
BOND ISSUANCE COSTS							(174,693.00)					(174,693.00)
OTHER NONOPERATING REVENUES, NET		2,218,640.16	3,572,998.54			7,191,197.23						12,982,835.93
									198,908.77			198,908.77
												-
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$230,681)		2,218,640.16	3,572,998.54	-	-	7,191,197.23	-	-	198,908.77	-	-	13,181,744.70
TOTAL NONOPERATING REVENUES, NET		2,211,933.77	4,623,522.76	100,271,996.51	-	7,615,246.67	(27,649,889.04)	3,385,685.18	(108,709.92)	-	-	90,349,785.93
<b>OTHER</b>												
OTHER REVENUES												
CAPITAL STUDENT FEE, NET			100,263.30									100,263.30
									2,162.52			2,162.52
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$102,426)		-	100,263.30	-	-	-	-	-	2,162.52	-	-	102,425.82
CAPITAL APPROPRIATIONS						8,272,648.59						8,272,648.59
CAPITAL GRANTS AND GIFTS				8,667,790.12				996,638.93				9,664,429.05
TOTAL OTHER REVENUES		-	100,263.30	8,667,790.12	-	8,272,648.59	-	996,638.93	2,162.52	-	-	18,039,503.46
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS												
INDIRECT COST RECOVERY TRANSFERS		77,737,383.75	62,994,962.21	(140,732,345.96)								-
MANDATORY TRANSFERS		(4,743,914.53)	(61,036,679.16)	(1,167,660.77)		(1,379,944.78)	68,328,199.24					-
VOLUNTARY TRANSFERS		(66,555,992.35)	(84,929,967.45)	16,938,307.33	109,815.35	176,767,482.52	44,157,461.67		1,963,448.18			88,450,555.25
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(18,634,072.32)	(4,154,899.98)	(21,188,001.77)		(72,222,886.86)		104,679,117.44			11,520,743.49	-
FINANCING ACTIVITY		(31,938.15)				5,464,168.59	(88,276,014.43)	82,843,783.99				-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		(12,228,533.60)	(87,126,584.38)	(146,149,701.17)	109,815.35	108,628,819.47	24,209,646.48	187,522,901.43	-	1,963,448.18	11,520,743.49	88,450,555.25
CHANGE IN NET POSITION		(63,045.52)	(24,341,074.95)	(14,753,914.05)	(1,725,549.54)	124,225,434.89	(3,440,242.56)	57,260,481.64	(36,570,319.77)	0.00	-	100,591,770.14
<b>NET POSITION</b>												
NET POSITION BEGINNING		357,338.34	116,576,352.61	24,587,968.44	4,629,074.27	863,253,002.53	1,239,709.20	1,235,957,398.40	(557,901,568.42)			1,688,699,275.38
NET POSITION END		294,292.82	92,235,277.66	9,834,054.39	2,903,524.73	987,478,437.42	(2,200,533.36)	1,293,217,880.04	(594,471,888.19)	0.00	-	1,789,291,045.52

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

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

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

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

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

SNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2023
<b>ASSETS</b>																				
CASH AND INVESTMENTS	CASH ON HAND	5,310	17,500.00	25,000.00		4,000.00	3,600.00	800.00	9,720.00	12,250.00	25,000.00	1,017.00				400.00				104,597.00
	INVESTMENTS, CURRENT	94,075,459.685	8,480,044.09	2,891,438.17	47,078.75	2,596,179.06	6,618,188.93	6,839,240.08	2,255,979.71	6,533,731.76	2,164,423.50	7,367,059.82	4,826,370.46	1,057,886.81	4,659,242.19	1,033,212.66	1,102,465.84	2,414.68	1,076,644.71	153,627,060.91
<b>CASH AND INVESTMENTS</b>		<b>94,080,769.69</b>	<b>8,497,544.09</b>	<b>2,916,438.17</b>	<b>47,078.75</b>	<b>2,600,179.06</b>	<b>6,621,788.93</b>	<b>6,840,040.08</b>	<b>2,265,699.71</b>	<b>6,545,981.76</b>	<b>2,189,423.50</b>	<b>7,368,076.82</b>	<b>4,826,370.46</b>	<b>1,057,886.81</b>	<b>4,659,242.19</b>	<b>1,033,612.66</b>	<b>1,102,465.84</b>	<b>2,414.68</b>	<b>1,076,644.71</b>	<b>153,731,657.91</b>
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	5,943,121.94	5,166,880.55	2,051,215.66	7,756.50	71,533.06	4,538,528.17	1,799,863.55	172,402.13	657,245.26	127,583.25	5,938,296.74	421,382.10	425,157.60		42,628.98	(5,468.74)		199,709.96	27,557,836.71
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,411,581.36)	(2,332.69)			(12,084.64)	(1,037,414.00)	(513,214.65)	(46,208.39)	(202,978.91)		(703,048.26)	(8,968.74)				(51.26)			(5,937,882.90)
	<b>ACCOUNTS RECEIVABLE</b>	<b>2,531,540.58</b>	<b>5,164,547.86</b>	<b>2,051,215.66</b>	<b>7,756.50</b>	<b>59,448.42</b>	<b>3,501,114.17</b>	<b>1,286,648.90</b>	<b>126,193.74</b>	<b>454,266.35</b>	<b>127,583.25</b>	<b>5,235,248.48</b>	<b>412,413.36</b>	<b>425,157.60</b>	<b>-</b>	<b>42,628.98</b>	<b>(5,520.00)</b>	<b>-</b>	<b>199,709.96</b>	<b>21,619,953.81</b>
<b>ACCOUNTS, LEASES, AND LOANS RECEIVABLE</b>		<b>2,531,540.58</b>	<b>5,164,547.86</b>	<b>2,051,215.66</b>	<b>7,756.50</b>	<b>59,448.42</b>	<b>3,501,114.17</b>	<b>1,286,648.90</b>	<b>126,193.74</b>	<b>454,266.35</b>	<b>127,583.25</b>	<b>5,235,248.48</b>	<b>412,413.36</b>	<b>425,157.60</b>	<b>-</b>	<b>42,628.98</b>	<b>(5,520.00)</b>	<b>-</b>	<b>199,709.96</b>	<b>21,619,953.81</b>
INVENTORIES		407,509.008		3,355,578.21			1,190,988.01	141,963.15			10,912.98				862,277.68					5,969,229.04
OTHER ASSETS, CURRENT		205,501.92	7,347,049.00				7,244.10			67,500.00	40,277.51	36,174.08	271,450.55			16,119.00	190,115.20			8,181,431.36
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES			(18,000,000.00)																	(1,599,991.71)
<b>TOTAL ASSETS</b>		<b>97,225,321.19</b>	<b>3,009,140.95</b>	<b>8,323,232.04</b>	<b>54,835.25</b>	<b>2,659,627.48</b>	<b>11,321,135.21</b>	<b>8,268,652.13</b>	<b>2,391,893.45</b>	<b>7,067,748.11</b>	<b>2,368,197.24</b>	<b>12,639,499.38</b>	<b>5,510,234.37</b>	<b>1,483,044.41</b>	<b>5,521,519.87</b>	<b>1,092,360.64</b>	<b>1,287,061.04</b>	<b>2,414.68</b>	<b>(323,637.04)</b>	<b>169,902,280.40</b>
<b>LIABILITIES</b>																				
ACCOUNTS PAYABLE		(3,535,365.07)	(3,400,298.99)	(1,751,567.75)	(359.22)	(327,470.37)	(1,818,157.74)	(4,347,994.45)	(63,607.37)	(44,483.40)	(116,771.13)	(85,418.14)	(1,083,220.70)	(42,012.66)	(1,130,346.71)	(28,012.76)	(425,066.43)	(2,414.68)	(1,249,179.70)	(19,451,747.27)
ACCRUED EXPENSES		(862,393.00)	(720,763.15)	(18,510.36)	(174.14)	(54,037.99)	(95,278.64)	193.96	(6,393.94)	(38,196.84)	(22,690.71)	(157,788.38)	(3,856.25)	(28,326.14)	(3,804.10)	(3,810.25)	(2,850.79)		(2,776.71)	(2,021,457.43)
UNEARNED REVENUE, CURRENT		(1,299,165.81)	(35,831,434.32)	(207,591.51)	(32,246.33)	(133,532.66)	(1,840,962.02)	(211,689.75)		(511,724.39)	(57,610.36)	(6,801,263.81)	(1,355,400.00)	(984,338.75)		(972,634.00)				(50,239,593.71)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(270,325.00)	(710,097.40)				(3,007,663.57)			(8,035.00)									(75,324.13)	(4,071,445.10)
	OTHER LIABILITIES, CURRENT	(570,232.10)						(1,312,527.13)												(1,882,759.23)
<b>OTHER LIABILITIES</b>		<b>(840,557.10)</b>	<b>(710,097.40)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,007,663.57)</b>	<b>(1,312,527.13)</b>	<b>-</b>	<b>(8,035.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(75,324.13)</b>	<b>(5,954,204.33)</b>
<b>TOTAL LIABILITIES</b>		<b>(6,537,480.98)</b>	<b>(40,662,593.86)</b>	<b>(1,977,669.62)</b>	<b>(32,779.69)</b>	<b>(515,041.02)</b>	<b>(6,762,061.97)</b>	<b>(5,872,017.37)</b>	<b>(70,001.31)</b>	<b>(602,439.63)</b>	<b>(197,072.20)</b>	<b>(7,044,470.33)</b>	<b>(2,442,476.95)</b>	<b>(1,054,677.55)</b>	<b>(1,134,150.81)</b>	<b>(1,004,457.01)</b>	<b>(427,917.22)</b>	<b>(2,414.68)</b>	<b>(1,327,280.54)</b>	<b>(77,667,002.74)</b>
<b>NET POSITION</b>		<b>90,687,840.21</b>	<b>(37,653,452.91)</b>	<b>6,345,562.42</b>	<b>22,055.56</b>	<b>2,144,586.46</b>	<b>4,559,073.24</b>	<b>2,396,634.76</b>	<b>2,321,892.14</b>	<b>6,465,308.48</b>	<b>2,171,125.04</b>	<b>5,595,029.05</b>	<b>3,067,757.42</b>	<b>428,366.86</b>	<b>4,387,369.06</b>	<b>87,903.63</b>	<b>859,143.82</b>	<b>-</b>	<b>(1,650,917.58)</b>	<b>92,235,277.66</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2023

Boulder

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

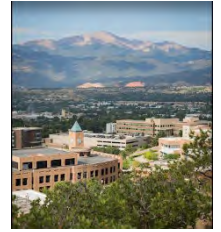
PAM -- AUX STU HTH FAC  
PAP -- AUX PARKING  
PAS -- AUX STU GOVT OP  
PAU -- AUX STU UNION  
PEC -- EDUC CONT ED

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

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

SRECP LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2023
<b>OPERATING</b>																				
OPERATING REVENUES	STUDENT TUITION, NET (PLEGGED REVENUES OF \$720,018,393)	7,496,904.08										40,839,648.81								48,336,552.89
	STUDENT FEES, NET (PLEGGED REVENUES OF \$2,531,036)	100,740.00	1,602,340.32			12,370,757.60		12,186,371.27		13,439,950.90	8,244,253.95	28,541.00								47,972,855.04
	FEDERAL GRANTS AND CONTRACTS	5,000.00																		5,000.00
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	11,196,382.44				2,589,912.58	1.00	12,334,939.29		516,443.58	1,001,390.48	772,499.56	6,272,165.63	810,585.33		785,889.63	1,727.36			36,281,936.88
	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$52,457,997)	132,986.53	78,138,003.98	11,829,919.17	(888,588.94)		159,014,515.75		12,247,241.20		811.92			888.31				241,997.22	15,991,105.18	278,486,058.20
	INTERNAL REVENUES	326,792,093.32													36,826,276.76		6,623,627.31			370,241,997.39
	INTERNAL SERVICE CENTER REVENUES	22,676,551.85	20,299,965.67			312,728.36	413.10	65,093.69		114,909.29	1,038,394.82	89,065.00	72,700.00	122,829.80		103,303.26			22,833.66	44,918,900.70
	INTERDEPARTMENTAL REVENUES																			
	<b>INTERNAL REVENUES</b>	<b>349,468,645.17</b>	<b>20,299,965.67</b>	<b>-</b>	<b>-</b>	<b>312,728.36</b>	<b>413.10</b>	<b>65,093.69</b>	<b>-</b>	<b>114,909.29</b>	<b>1,038,394.82</b>	<b>89,065.00</b>	<b>72,700.00</b>	<b>122,829.80</b>	<b>36,826,388.96</b>	<b>103,303.26</b>	<b>6,623,627.31</b>	<b>-</b>	<b>22,833.66</b>	<b>415,160,898.09</b>
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,602,760)	18,205,416.56	0.00			210,788.31				10,600.00	305,228.79	1,117,164.29			29,650.82				7,252.40	20,206,642.50
	<b>TOTAL OPERATING REVENUES</b>	<b>386,606,074.78</b>	<b>100,040,309.97</b>	<b>11,829,919.17</b>	<b>888,588.94</b>	<b>15,484,186.85</b>	<b>159,014,929.85</b>	<b>24,586,404.25</b>	<b>12,247,241.20</b>	<b>14,081,803.77</b>	<b>10,590,079.96</b>	<b>42,846,918.66</b>	<b>6,344,865.63</b>	<b>934,303.44</b>	<b>36,826,388.96</b>	<b>1,209,734.22</b>	<b>6,655,005.49</b>	<b>241,997.22</b>	<b>16,021,191.24</b>	<b>846,449,943.60</b>
OPERATING EXPENSES	EDUCATION AND GENERAL	28,597,386.30										16,229,969.94	4,117,886.53							48,945,242.77
	INSTRUCTION	690,345.91																		690,345.91
	RESEARCH	6,111,712.69													55,371.64		1,913,266.12			8,080,350.45
	PUBLIC SERVICE	28,817,771.46																		28,817,771.46
	ACADEMIC SUPPORT	18,479,382.87				10,128,486.11		23,178,518.29		8,744,447.82	8,673,648.78	916,529.16	1,923.98							71,441,655.63
	STUDENT SERVICES	8,852,761.68																		8,852,761.68
	INSTITUTIONAL SUPPORT	21,013,909.32																		21,013,909.32
	OPERATION AND MAINTENANCE OF PLANT	1,064,770.52	8,522,597.22				(2,393.81)			6,420.00	7,500.00	626,689.33	540,966.66							10,766,549.92
	STUDENT AID																			
	<b>EDUCATION AND GENERAL</b>	<b>113,628,040.75</b>	<b>8,522,597.22</b>	<b>-</b>	<b>-</b>	<b>10,128,486.11</b>	<b>(2,393.81)</b>	<b>23,178,518.29</b>	<b>-</b>	<b>8,750,867.62</b>	<b>8,681,148.78</b>	<b>17,828,560.07</b>	<b>4,660,777.17</b>	<b>1,913,266.12</b>	<b>-</b>	<b>1,318,718.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198,608,587.14</b>
	AUXILIARY ENTERPRISES	341,907,508.67	86,943,048.47	11,929,162.47	1,100,629.48		96,548,042.07		6,752,843.22						25,741,205.97		7,315,233.56	117,469.44	11,424,489.74	214,815,684.89
	PROGRAM EXPENSES																			
	INTERNAL SERVICE CENTER EXPENSES																			
	<b>AUXILIARY ENTERPRISES</b>	<b>341,907,508.67</b>	<b>86,943,048.47</b>	<b>11,929,162.47</b>	<b>1,100,629.48</b>	<b>-</b>	<b>96,548,042.07</b>	<b>-</b>	<b>6,752,843.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,741,205.97</b>	<b>-</b>	<b>7,315,233.56</b>	<b>117,469.44</b>	<b>11,424,489.74</b>	<b>589,779,633.09</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>455,535,549.42</b>	<b>95,465,645.69</b>	<b>11,929,162.47</b>	<b>1,100,629.48</b>	<b>10,128,486.11</b>	<b>96,545,648.26</b>	<b>23,178,518.29</b>	<b>6,752,843.22</b>	<b>8,681,148.78</b>	<b>17,828,560.07</b>	<b>4,660,777.17</b>	<b>1,913,266.12</b>	<b>3,585.15</b>	<b>-</b>	<b>1,318,718.82</b>	<b>7,315,233.56</b>	<b>117,469.44</b>	<b>11,424,489.74</b>	<b>788,388,220.23</b>
<b>OPERATING, NET</b>		<b>(68,929,474.64)</b>	<b>4,574,664.28</b>	<b>(99,243.30)</b>	<b>(212,040.54)</b>	<b>5,355,700.74</b>	<b>62,469,281.59</b>	<b>1,407,885.96</b>	<b>5,494,397.98</b>	<b>5,330,956.15</b>	<b>1,908,931.18</b>	<b>25,018,358.59</b>	<b>1,684,088.46</b>	<b>(978,962.68)</b>	<b>11,085,182.99</b>	<b>(108,984.60)</b>	<b>(660,228.07)</b>	<b>124,527.78</b>	<b>(4,596,701.50)</b>	<b>58,061,723.37</b>
<b>NONOPERATING</b>																				
NONOPERATING REVENUES (EXPENSES)	INVESTMENT (INCOME) LOSS, NET	650,429.65																		(555,903.16)
	INVESTMENT (INCOME) LOSS, NET		(141,750.00)																	
	INVESTMENT EXPENSE											(2,332.90)								765,107.87
	<b>INVESTMENT (INCOME) LOSS, NET</b>	<b>650,429.65</b>	<b>141,750.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,332.90</b>	<b>-</b>	<b>-</b>	<b>(109.04)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,204.71</b>
	(GAIN) LOSS ON DISPOSAL OF ASSETS	490,391.73	13,008.96			970.02	33,655.31	1,801.10		523.96	132.20				3,585.15					(301,916.24)
	OTHER NONOPERATING REVENUES, NET	860,483.65	2,086,756.59				22,331.17		8,876.46		154,354.64									440,196.03
	OTHER REVENUES																			
	OTHER EXPENSES																			
	<b>OTHER NONOPERATING REVENUES, NET</b>	<b>860,483.65</b>	<b>(2,086,756.59)</b>	<b>-</b>	<b>-</b>	<b>(22,331.17)</b>	<b>-</b>	<b>(8,876.46)</b>	<b>-</b>	<b>(154,354.64)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(440,196.03)</b>	<b>(1,309,515.89)</b>
<b>TOTAL NONOPERATING REVENUES, NET</b>		<b>2,001,305.03</b>	<b>1,958,015.55</b>	<b>-</b>	<b>-</b>	<b>970.02</b>	<b>55,986.48</b>	<b>1,801.10</b>	<b>8,876.46</b>	<b>(1,808.94)</b>	<b>154,486.84</b>	<b>-</b>	<b>109.04</b>	<b>-</b>	<b>3,585.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>440,196.03</b>	<b>4,623,522.76</b>
<b>OTHER</b>																				
OTHER REVENUES	CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$6,090,483)	100,263.30																		100,263.30
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	62,994,962.21																		(54,610,433.06)
	MANDATORY TRANSFERS	(7,392,368.71)	(13,701,784.41)			(4,688,929.58)	(26,379,157.06)		(2,709,895.23)		(1,837,860.66)				(4,326,683.51)					42,385,628.52
	VOLUNTARY TRANSFERS	(2,316,013.49)	(2,554,604.67)	157,394.38	(210,764.15)	82,682.21	(38,671,784.69)	(1,287,668.83)	(2,746,247.61)	(4,005,804.72)	1,159,388.22	(24,921,145.19)	(606,224.57)	1,182,224.00	(7,625,026.86)	175,232.47	678,346.53	(118,239.87)	(3,723,238.91)	52,721,132.20
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(2,793,646.83)	(127,496.50)			(236,466.59)	(803,117.13)			(31,008.99)	(58,939.94)				(93,524.00)	(10,700.00)				3,006,570.14
<b>TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS</b>		<b>50,492,933.18</b>	<b>(16,383,885.58)</b>	<b>157,394.38</b>	<b>210,764.15</b>	<b>(4,842,713.96)</b>	<b>(65,854,058.88)</b>	<b>(1,287,668.83)</b>	<b>(5,456,142.84)</b>	<b>(4,036,813.71)</b>	<b>(737,412.38)</b>	<b>(24,921,145.19)</b>	<b>(606,224.57)</b>	<b>1,182,224.00</b>	<b>(12,045,234.37)</b>	<b>164,532.47</b>	<b>678,346.53</b>	<b>(118,239.87)</b>	<b>(3,723,238.91)</b>	<b>(87,126,584.38)</b>
<b>CHANGE IN NET POSITION</b>		<b>(16,334,973.13)</b>	<b>(9,851,205.79)</b>	<b>58,151.08</b>	<b>(1,276.39)</b>	<b>513,956.80</b>	<b>(3,328,790.81)</b>	<b>122,018.23</b>	<b>47,131.60</b>	<b>1,292,313.50</b>	<b>1,326,005.64</b>	<b>97,213.40</b>	<b>1,077,972.93</b>	<b>203,261.32</b>	<b>(956,466.23)</b>	<b>55,547.87</b>	<b>18,118.46</b>	<b>6,287.91</b>	<b>(1,650,917.58)</b>	<b>92,235,277.66</b>
<b>NET POSITION</b>																				
NET POSITION BEGINNING		107,022,813.34	(27,802,247.16)	6,287,411.34	23,331.95	1,630,629.66	7,887,864.05	2,274,616.53	2,274,760.54	5,172,994.98	845,119.40	5,497,815.65	1,989,784.49	225,105.54	5,343,835.29	32,355.76	841,025.36	(6,287.91)	(2,964,576.20)	109,631,650.29
NET POSITION END		90,687,840.21	(37,653,452.91)	6,345,562.42	22,055.56	2,144,586.46	4,559,073.24	2,396,634.76	2,321,892.14	6,465,308.48	2,171,125.04	5,595,029.05	3,067,757.42	428,366.86	4,387,369.06	87,903.63	859,143.82	-	(1,650,917.58)	92,235,277.66





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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, 2023  
Colorado Springs

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2023
<b>ASSETS</b>										
CASH AND INVESTMENTS	CASH ON HAND	7,240.00	12,570.00	5,000.00						24,810.00
	INVESTMENTS, CURRENT	9,550,314.72	12,669,219.86	7,967,866.76	568,379.75	143,546,713.60	2,467,981.21	(203,281.52)		176,567,194.38
	INVESTMENTS, NONCURRENT						185,668.68			185,668.68
<b>CASH AND INVESTMENTS</b>		<b>9,557,554.72</b>	<b>12,681,789.86</b>	<b>7,972,866.76</b>	<b>568,379.75</b>	<b>143,546,713.60</b>	<b>2,653,649.89</b>	<b>(203,281.52)</b>	<b>-</b>	<b>176,777,673.06</b>
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	13,310,479.94	4,403,604.77	2,209,947.85		1,086,872.95	13,104.81	68,376.73		21,092,387.05
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			621,476.58						621,476.58
	ACCOUNTS RECEIVABLE, NONCURRENT		9,972,546.07							9,972,546.07
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,545,695.41)	(917,511.24)	(6,842.69)						(4,470,049.34)
	<b>ACCOUNTS RECEIVABLE</b>	<b>9,764,784.53</b>	<b>13,458,639.60</b>	<b>2,824,581.74</b>	<b>-</b>	<b>1,086,872.95</b>	<b>13,104.81</b>	<b>68,376.73</b>		<b>27,216,360.36</b>
	LEASE RECEIVABLE, CURRENT							1,098,112.73		1,098,112.73
	LEASE RECEIVABLE, NONCURRENT							34,470,634.32		34,470,634.32
	<b>LEASE RECEIVABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,568,747.05</b>	<b>-</b>	<b>35,568,747.05</b>
	LOANS RECEIVABLE, CURRENT				65,964.33					65,964.33
	ALLOWANCES FOR LOANS, CURRENT				(24,569.90)					(24,569.90)
	<b>LOANS RECEIVABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,394.43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,394.43</b>
<b>ACCOUNTS, LEASES AND LOANS RECEIVABLE</b>		<b>9,764,784.53</b>	<b>13,458,639.60</b>	<b>2,824,581.74</b>	<b>41,394.43</b>	<b>1,086,872.95</b>	<b>13,104.81</b>	<b>35,637,123.78</b>		<b>62,826,501.84</b>
<b>INVENTORIES</b>			<b>560,454.11</b>							<b>560,454.11</b>
<b>OTHER ASSETS, CURRENT</b>		<b>310,615.78</b>	<b>93,072.02</b>	<b>(399,452.00)</b>					<b>680,459.00</b>	<b>684,694.80</b>
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							621,346,238.60		621,346,238.60
	IMPROVEMENTS OTHER THAN BUILDINGS							14,583,576.95		14,583,576.95
	EQUIPMENT							42,962,570.75		42,962,570.75
	SOFTWARE							694,423.73		694,423.73
	LIBRARY AND OTHER COLLECTIONS							37,744,183.68		37,744,183.68
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(278,085,083.00)		(278,085,083.00)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>439,245,910.71</b>	<b>-</b>	<b>439,245,910.71</b>
	LAND							6,702,591.37		6,702,591.37
	CONSTRUCTION IN PROGRESS							10,368,470.21		10,368,470.21
	COLLECTIONS							1,256,547.34		1,256,547.34
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,327,608.92</b>	<b>-</b>	<b>18,327,608.92</b>
	RTU LEASED BUILDING							1,779,446.47		1,779,446.47
	RTU EQUIPMENT							43,562.92		43,562.92
	RTU SOFTWARE							5,826,658.48		5,826,658.48
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(3,598,759.73)		(3,598,759.73)
	<b>RIGHT-TO-USE ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,050,908.14</b>	<b>-</b>	<b>4,050,908.14</b>
<b>CAPITAL AND RIGHT-TO-USE ASSETS</b>								<b>461,624,427.77</b>		<b>461,624,427.77</b>
<b>TOTAL ASSETS</b>		<b>19,632,955.03</b>	<b>26,793,955.59</b>	<b>10,397,996.50</b>	<b>609,774.18</b>	<b>144,633,586.55</b>	<b>2,666,754.70</b>	<b>497,058,270.03</b>	<b>680,459.00</b>	<b>702,473,751.58</b>
<b>DEFERRED OUTFLOWS</b>										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							11,624,253.45		11,624,253.45
	OTHER POSTEMPLOYMENT BENEFITS RELATED								21,672,445.96	21,672,445.96
	ALTERNATE MEDICARE PAYMENT RELATED								1,454,112.55	1,454,112.55
<b>TOTAL DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,624,253.45</b>	<b>23,126,558.51</b>	<b>34,750,811.96</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>19,632,955.03</b>	<b>26,793,955.59</b>	<b>10,397,996.50</b>	<b>609,774.18</b>	<b>144,633,586.55</b>	<b>2,666,754.70</b>	<b>508,682,523.48</b>	<b>23,807,017.51</b>	<b>737,224,563.54</b>

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2023
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE		2,218,109.11	564,627.45	802,284.16		3,881,210.80	696.87			7,466,928.39
ACCRUED EXPENSES		3,831,676.41	349,977.64	50,182.91			787,846.94	21,691.74		5,041,375.64
COMPENSATED ABSENCES									543,078.17	543,078.17
COMPENSATED ABSENCES, CURRENT									543,078.17	543,078.17
COMPENSATED ABSENCES, NONCURRENT									7,795,293.95	7,795,293.95
<b>COMPENSATED ABSENCES</b>									<b>8,338,372.12</b>	<b>8,338,372.12</b>
UNEARNED REVENUE, CURRENT		7,149,483.34	1,699,887.80	793,812.60						9,643,183.74
LONG-TERM DEBT								252,950.77		252,950.77
LEASE LIABILITY, CURRENT								719,067.42		719,067.42
LEASE LIABILITY, NONCURRENT										
<b>LEASE LIABILITY</b>		-	-	-	-	-	-	<b>972,018.19</b>	-	<b>972,018.19</b>
SUBSCRIPTION LIABILITY, CURRENT								1,405,143.58		1,405,143.58
SUBSCRIPTION LIABILITY, NONCURRENT								1,485,399.51		1,485,399.51
<b>SUBSCRIPTION LIABILITY</b>								<b>2,890,543.09</b>		<b>2,890,543.09</b>
BONDS PAYABLE, CURRENT								10,462,100.69		10,462,100.69
BONDS PAYABLE, NONCURRENT								277,098,815.22		277,098,815.22
<b>BONDS PAYABLE</b>		-	-	-	-	-	-	<b>287,560,915.91</b>	-	<b>287,560,915.91</b>
<b>LONG-TERM DEBT</b>		-	-	-	-	-	-	<b>291,423,477.19</b>	-	<b>291,423,477.19</b>
OTHER POSTEMPLOYMENT BENEFITS									1,277,914.57	1,277,914.57
OTHER POSTEMPLOYMENT BENEFITS, CURRENT									1,277,914.57	1,277,914.57
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									73,829,519.25	73,829,519.25
<b>OTHER POSTEMPLOYMENT BENEFITS</b>		-	-	-	-	-	-	-	<b>75,107,433.82</b>	<b>(75,107,433.82)</b>
ALTERNATE MEDICARE PAYMENT									5,955,270.98	5,955,270.98
OTHER LIABILITIES		118,776.44	1,403,507.94	571,253.42						2,093,537.80
DEPOSITS HELD FOR OTHERS		118,776.44	1,403,507.94	571,253.42						2,093,537.80
OTHER LIABILITIES, CURRENT		(33,971.07)	1.58			703,174.44				669,204.95
<b>OTHER LIABILITIES</b>		<b>84,805.37</b>	<b>1,403,509.52</b>	<b>571,253.42</b>	<b>-</b>	<b>703,174.44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,762,742.75</b>
<b>TOTAL LIABILITIES</b>		<b>13,284,074.23</b>	<b>4,018,002.40</b>	<b>2,217,533.09</b>	<b>-</b>	<b>4,584,385.24</b>	<b>788,543.81</b>	<b>291,445,168.93</b>	<b>89,401,076.92</b>	<b>405,738,784.62</b>
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS								34,942,084.05		34,942,084.05
LEASE RELATED								34,942,084.05		34,942,084.05
OTHER POSTEMPLOYMENT BENEFITS RELATED									24,654,271.04	24,654,271.04
ALTERNATE MEDICARE PAYMENT RELATED									1,865,704.29	1,865,704.29
<b>TOTAL DEFERRED INFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,942,084.05</b>	<b>26,519,975.33</b>	<b>61,462,059.38</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS</b>		<b>13,284,074.23</b>	<b>4,018,002.40</b>	<b>2,217,533.09</b>	<b>-</b>	<b>4,584,385.24</b>	<b>788,543.81</b>	<b>326,387,252.98</b>	<b>115,921,052.25</b>	<b>467,200,844.00</b>
<b>NET POSITION</b>										
<b>NET INVESTMENT IN CAPITAL ASSETS</b>								<b>181,110,753.64</b>		<b>181,110,753.64</b>
RESTRICTED FOR EXPENDABLE PURPOSES			359,169.21	249,529.68						608,698.89
INSTRUCTION			359,169.21	249,529.68						608,698.89
RESEARCH				43,842.47						43,842.47
ACADEMIC SUPPORT				1,316,023.41						1,316,023.41
STUDENT LOANS AND SERVICES				910,466.50	609,774.18					1,520,240.68
SCHOLARSHIPS AND FELLOWSHIPS				951,211.03						951,211.03
AUXILIARY ENTERPRISES			(5,435,394.20)	16,687.82		19,290,538.28				13,871,831.90
INSTITUTIONAL SUPPORT				20,671.82						20,671.82
CAPITAL				2,438,073.41						2,438,073.41
OTHER			35,889.78	119,666.02						155,555.80
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		<b>-</b>	<b>(5,040,335.21)</b>	<b>6,066,172.16</b>	<b>609,774.18</b>	<b>19,290,538.28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,926,149.41</b>
UNRESTRICTED		6,348,880.80	27,816,288.40	2,114,291.25		120,758,663.03	1,878,210.89	1,184,516.86	(92,114,034.74)	67,986,816.48
<b>TOTAL NET POSITION</b>		<b>6,348,880.80</b>	<b>22,775,953.19</b>	<b>8,180,463.41</b>	<b>609,774.18</b>	<b>140,049,201.31</b>	<b>1,878,210.89</b>	<b>182,295,270.50</b>	<b>(92,114,034.74)</b>	<b>270,023,719.54</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2023  
Colorado Springs

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023	
<b>OPERATING</b>													
<b>OPERATING REVENUES</b>													
STUDENT TUITION, NET	STUDENT TUITION	136,633,933.80	2,481,034.45							(847,005.29)		138,267,962.96	
	SCHOLARSHIP ALLOWANCE								(36,164,735.00)			(36,164,735.00)	
<b>STUDENT TUITION, NET (PLEGGED REVENUES OF \$102,103,228)</b>		<b>136,633,933.80</b>	<b>2,481,034.45</b>	-	-	-	-	-	<b>(36,164,735.00)</b>	<b>(847,005.29)</b>	-	<b>102,103,227.96</b>	
STUDENT FEES, NET	STUDENT FEES	5,324,768.10	7,418,824.02							(4,317.34)		12,739,274.78	
	SCHOLARSHIP ALLOWANCE								(3,311,789.00)			(3,311,789.00)	
<b>STUDENT FEES, NET (PLEGGED REVENUES OF \$1,109,182)</b>		<b>5,324,768.10</b>	<b>7,418,824.02</b>	-	-	-	-	-	<b>(3,311,789.00)</b>	<b>(4,317.34)</b>	-	<b>9,427,485.78</b>	
<b>FEE-FOR-SERVICE CONTRACTS</b>		<b>24,515,423.93</b>										<b>24,515,423.93</b>	
<b>FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$3,126,652)</b>		<b>-</b>		<b>12,151,774.86</b>								<b>12,151,774.86</b>	
<b>STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$3,106,043)</b>		<b>(69,413.04)</b>		<b>13,979,961.15</b>								<b>13,910,548.11</b>	
<b>NONGOVERNMENTAL GRANTS AND CONTRACTS</b>				<b>1,236,714.28</b>								<b>1,236,714.28</b>	
<b>SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS</b>		<b>3,345.00</b>	<b>504,988.30</b>									<b>508,333.30</b>	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		29,704,145.14							(323,076.79)		29,381,068.35	
	SCHOLARSHIP ALLOWANCE								(1,016,564.00)			(1,016,564.00)	
<b>AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$1,701,870)</b>		<b>-</b>	<b>29,704,145.14</b>	-	-	-	-	-	<b>(1,016,564.00)</b>	<b>(323,076.79)</b>	-	<b>28,364,504.35</b>	
<b>HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$108,433)</b>			<b>2,203,852.51</b>							<b>(12,798.08)</b>		<b>2,191,054.43</b>	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		40,268,503.16								(40,268,503.16)	-	
	INTERDEPARTMENTAL REVENUES	155,027.90	71,049.80							(226,077.70)		-	
<b>INTERNAL REVENUES</b>		<b>155,027.90</b>	<b>40,339,552.96</b>	-	-	-	-	-	-	<b>(226,077.70)</b>	<b>(40,268,503.16)</b>	<b>-</b>	
OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	141,833.40						(535,478.32)		393,644.92		-	
	MISCELLANEOUS	2,673,044.37	3,141,582.51	7,450.00	87,108.88	778,650.00				(394,715.38)		6,293,120.38	
<b>OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$251,725)</b>		<b>2,814,877.77</b>	<b>3,141,582.51</b>	<b>7,450.00</b>	<b>87,108.88</b>	<b>778,650.00</b>	-	<b>(535,478.32)</b>	-	<b>(1,070.46)</b>	-	<b>(6,293,120.38)</b>	
<b>TOTAL OPERATING REVENUES</b>		<b>169,377,963.46</b>	<b>85,793,979.89</b>	<b>27,375,900.29</b>	<b>87,108.88</b>	<b>778,650.00</b>	-	<b>(535,478.32)</b>	<b>(40,493,088.00)</b>	<b>(1,414,345.66)</b>	<b>(40,268,503.16)</b>	<b>200,702,187.38</b>	
<b>OPERATING EXPENSES</b>													
EDUCATION AND GENERAL	INSTRUCTION	75,785,669.23	2,916,800.14	3,270,229.28				119,570.13	3,521,869.78	(1,248,852.25)		84,365,286.31	
	RESEARCH	2,041,083.33	36,878.51	4,376,570.34				24,500.00	138,623.68	(116,774.00)		6,500,881.86	
	PUBLIC SERVICE	161,131.94	709,726.15	2,739,703.14				10,000.00	131,769.68	(29,702.00)		3,722,628.91	
	ACADEMIC SUPPORT	23,908,830.39	199,333.17	2,874,566.43				488,626.71	923,810.77	(1,138,294.34)		27,256,873.13	
	STUDENT SERVICES	14,594,051.15	3,484,933.80	1,345,093.81	26,088.90			43,665.93	264,407.72	(103,408.32)		19,654,832.99	
	INSTITUTIONAL SUPPORT	23,760,343.28	2,965,293.78	2,674,614.79				225,883.30	1,082,214.84	(463,936.59)		30,244,413.40	
	OPERATION AND MAINTENANCE OF PLANT	12,694,871.60	270,011.97	21,466.60				11,154.00	240,456.86	(466,868.18)	1,850,814.89		14,621,907.74
	STUDENT AID	15,887,990.19	259,531.69	31,593,382.69					(42,114,624.84)				5,626,279.73
<b>EDUCATION AND GENERAL</b>		<b>168,833,971.11</b>	<b>10,842,509.21</b>	<b>48,895,627.08</b>	<b>26,088.90</b>	<b>-</b>	<b>-</b>	<b>923,400.07</b>	<b>(35,811,471.51)</b>	<b>(3,567,835.68)</b>	<b>1,850,814.89</b>	<b>191,993,104.07</b>	
DEPRECIATION AND AMORTIZATION	DEPRECIATION							22,471,636.70				22,471,636.70	
	AMORTIZATION GASB 87							(2,150,244.23)				(2,150,244.23)	
<b>DEPRECIATION AND AMORTIZATION</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,321,392.47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,321,392.47</b>	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		28,346,045.71	606,231.39				373,183.58		(1,095,791.36)		28,229,669.32	
	INTERNAL SERVICE CENTER EXPENSES		40,675,807.33						34,866.12		(40,268,503.16)	442,170.29	
<b>AUXILIARY ENTERPRISES</b>		<b>-</b>	<b>69,021,853.04</b>	<b>606,231.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>373,183.58</b>	<b>34,866.12</b>	<b>(1,095,791.36)</b>	<b>(40,268,503.16)</b>	<b>28,671,839.61</b>	
<b>HEALTH SERVICES OPERATING EXPENSES</b>			<b>2,437,923.63</b>	<b>157,110.64</b>					<b>707,087.85</b>	<b>(14,766.55)</b>		<b>3,287,355.57</b>	
<b>OTHER OPERATING EXPENSES</b>		<b>(750.00)</b>										<b>(750.00)</b>	
<b>TOTAL OPERATING EXPENSES</b>		<b>168,833,221.11</b>	<b>82,302,285.88</b>	<b>49,658,969.11</b>	<b>26,088.90</b>	<b>-</b>	<b>-</b>	<b>21,617,976.12</b>	<b>(35,069,517.54)</b>	<b>(4,678,393.59)</b>	<b>(38,417,688.27)</b>	<b>244,272,941.72</b>	
<b>OPERATING, NET</b>		<b>544,742.35</b>	<b>3,491,694.01</b>	<b>(22,283,068.82)</b>	<b>61,019.98</b>	<b>778,650.00</b>	<b>-</b>	<b>(22,153,454.44)</b>	<b>(5,423,570.46)</b>	<b>3,264,047.93</b>	<b>(1,850,814.89)</b>	<b>(43,570,754.34)</b>	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023
<b>NONOPERATING</b>												
NONOPERATING REVENUES (EXPENSES)												
FEDERAL PELL GRANT				12,624,607.11								12,624,607.11
COVID AID				3,593,846.63								3,593,846.63
GIFTS			-	14,009,068.26								14,009,068.26
INVESTMENT (INCOME) LOSS, NET						(37.97)	7,668.12					7,630.15
INVESTMENT (INCOME) LOSS, NET							(2,514.56)					(2,514.56)
INVESTMENT (INCOME) LOSS, NET		-	-	-	-	(37.97)	5,153.56	-	-	-	-	5,115.59
(GAIN) LOSS ON DISPOSAL OF ASSETS								(91,813.85)				(91,813.85)
INTEREST ON CAPITAL ASSET RELATED DEBT							(9,555,279.46)	(71,142.15)				(9,626,421.61)
OTHER NONOPERATING REVENUES, NET		317,257.22	(243,016.20)			67,190.00						141,431.02
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$15,776)		317,257.22	(243,016.20)	-	-	67,190.00	-	760,041.57	-	-	-	901,472.59
TOTAL NONOPERATING REVENUES, NET		317,257.22	(243,016.20)	30,227,522.00	-	67,152.03	(9,550,125.90)	597,085.57	-	-	-	21,415,874.72
<b>OTHER</b>												
OTHER REVENUES												
CAPITAL STUDENT FEE, NET			7,380,204.06									7,380,204.06
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$5,459,366)		-	7,380,204.06	-	-	-	-	(1,920,838.00)	-	-	-	5,459,366.06
CAPITAL APPROPRIATIONS						2,161,020.85						2,161,020.85
CAPITAL GRANTS AND GIFTS								27,997.50				27,997.50
TOTAL OTHER REVENUES		-	7,380,204.06	-	-	2,161,020.85	-	27,997.50	(1,920,838.00)	-	-	7,648,384.41
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS												
INDIRECT COST RECOVERY TRANSFERS		2,239,980.38		(2,239,980.38)								-
MANDATORY TRANSFERS		(4,378,033.47)	(12,833,466.85)	(657,143.00)			17,868,643.32					-
VOLUNTARY TRANSFERS		5,968,434.79	712,398.06	(1,469,586.56)		14,108,804.12						(19,320,050.41)
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(1,813,692.11)	(191,516.80)	(166,940.89)		(13,110,380.01)		13,431,714.92			1,850,814.89	-
FINANCING ACTIVITY							(9,046,000.00)	12,310,047.93		(3,264,047.93)		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		2,016,689.59	(12,312,585.59)	(4,533,650.83)	-	998,424.11	8,822,643.32	25,741,762.85	-	(3,264,047.93)	1,850,814.89	19,320,050.41
CHANGE IN NET POSITION		2,878,689.16	(1,683,703.72)	3,410,802.35	61,019.98	4,005,246.99	(727,482.58)	4,213,391.48	(7,344,408.46)	-	-	4,813,555.20
<b>NET POSITION</b>												
NET POSITION BEGINNING		3,470,191.64	24,459,656.91	4,769,661.06	548,754.20	136,043,954.32	2,605,693.47	178,081,879.02	(84,769,626.28)			265,210,164.34
NET POSITION END		6,348,880.80	22,775,953.19	8,180,463.41	609,774.18	140,049,201.31	1,878,210.89	182,295,270.50	(92,114,034.74)	-	-	270,023,719.54

STATEMENT OF NET POSITION  
June 30, 2023  
Auxiliary and Self-Funded Activities  
Colorado Springs

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

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

POO -- OTHER STU SERV  
POT -- OTHER TELECOM

SNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	POO	POT	FY 2023
<b>ASSETS</b>																
CASH AND INVESTMENTS	CASH ON HAND	570	700.00				100.00	1,050.00	500.00	750.00			8,900.00			12,570.00
	INVESTMENTS, CURRENT	2,983,880.586	247,907.05	306,175.62	103,077.74	1,020,264.38	70,605.64	502,204.75	307,204.61	835,538.42	5,484,446.42	5,201.88	30,101.58	773,969.44	(1,358.24)	12,669,219.86
<b>CASH AND INVESTMENTS</b>		<b>2,984,450.59</b>	<b>248,607.05</b>	<b>306,175.62</b>	<b>103,077.74</b>	<b>1,020,264.38</b>	<b>70,705.64</b>	<b>503,254.75</b>	<b>307,704.61</b>	<b>836,288.42</b>	<b>5,484,446.42</b>	<b>5,201.88</b>	<b>39,001.58</b>	<b>773,969.44</b>	<b>(1,358.24)</b>	<b>12,681,789.86</b>
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	2,299,393.02	63,018.29	255,735.99		1,092,496.00	32,817.70	139,636.71	199,294.28	185,253.21	116,568.24			19,391.33		4,403,604.77
	ACCOUNTS RECEIVABLE, NONCURRENT	9,972,546.07														9,972,546.07
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,001.36)	(19,278.49)	(25,599.54)		(724,562.30)	(10,109.15)	(40,939.14)	24,242.24	(65,255.68)	(38,385.78)			(16,622.04)		(917,511.24)
<b>ACCOUNTS, LEASES, AND LOANS RECEIVABLE</b>		<b>12,270,937.73</b>	<b>43,739.80</b>	<b>230,136.45</b>	<b>-</b>	<b>367,933.70</b>	<b>22,708.55</b>	<b>98,697.57</b>	<b>223,536.52</b>	<b>119,997.53</b>	<b>78,182.46</b>	<b>-</b>	<b>-</b>	<b>2,769.29</b>	<b>-</b>	<b>13,458,639.60</b>
<b>INVENTORIES</b>		<b>8,664.69</b>		<b>493,804.04</b>			<b>4,284.01</b>							<b>53,701.37</b>		<b>560,454.11</b>
<b>OTHER ASSETS, CURRENT</b>		<b>92,176.90</b>	<b>(209.78)</b>		<b>41.12</b>						<b>1,063.78</b>					<b>93,072.02</b>
<b>TOTAL ASSETS</b>		<b>15,356,229.90</b>	<b>292,137.07</b>	<b>1,030,116.11</b>	<b>103,118.86</b>	<b>1,388,198.08</b>	<b>97,698.20</b>	<b>601,952.32</b>	<b>531,241.13</b>	<b>956,285.95</b>	<b>5,563,692.66</b>	<b>5,201.88</b>	<b>39,001.58</b>	<b>830,440.10</b>	<b>(1,358.24)</b>	<b>26,793,955.59</b>
<b>LIABILITIES</b>																
<b>ACCOUNTS PAYABLE</b>		<b>(83,824.79)</b>	<b>(45,284.11)</b>	<b>(17,507.96)</b>	<b>(2,892.51)</b>	<b>(37,925.88)</b>	<b>(36.98)</b>	<b>(5,077.11)</b>	<b>(87,965.14)</b>	<b>(10,246.67)</b>	<b>(51,251.11)</b>	<b>(124.33)</b>	<b>-</b>	<b>(216,880.86)</b>	<b>(5,610.00)</b>	<b>(564,627.45)</b>
<b>ACCRUED EXPENSES</b>		<b>(235,755.06)</b>	<b>(242.29)</b>	<b>(6,344.04)</b>	<b>(11,652.32)</b>	<b>(2,084.00)</b>	<b>(1,601.51)</b>	<b>(5,737.48)</b>	<b>(30,521.25)</b>	<b>(18,312.80)</b>	<b>(1,955.61)</b>	<b>(4,837.75)</b>	<b>(322.80)</b>	<b>(30,610.73)</b>	<b>-</b>	<b>(349,977.64)</b>
<b>UNEARNED REVENUE, CURRENT</b>		<b>(547,768.72)</b>	<b>(136,173.18)</b>	<b>(13,460.21)</b>	<b>(26,410.00)</b>	<b>(163,976.80)</b>	<b>(73,251.44)</b>	<b>(124,990.68)</b>	<b>(54,574.89)</b>	<b>(370,325.49)</b>	<b>(175,952.61)</b>			<b>(13,003.78)</b>		<b>(1,699,887.80)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(371,512.81)			(845.00)	(987,859.71)		-	(559.69)	(30.00)	191.94			(42,892.67)		(1,403,507.94)
	OTHER LIABILITIES, CURRENT	-									(1.58)					(1.58)
<b>OTHER LIABILITIES</b>		<b>(371,512.81)</b>	<b>-</b>	<b>-</b>	<b>(845.00)</b>	<b>(987,859.71)</b>	<b>-</b>	<b>-</b>	<b>(559.69)</b>	<b>(30.00)</b>	<b>190.36</b>	<b>-</b>	<b>-</b>	<b>(42,892.67)</b>	<b>-</b>	<b>(1,403,509.52)</b>
<b>TOTAL LIABILITIES</b>		<b>(1,238,861.38)</b>	<b>(181,699.58)</b>	<b>(37,312.21)</b>	<b>(41,799.83)</b>	<b>(1,191,846.39)</b>	<b>(74,889.93)</b>	<b>(135,805.27)</b>	<b>(173,620.97)</b>	<b>(398,914.96)</b>	<b>(228,968.97)</b>	<b>(4,962.08)</b>	<b>(322.80)</b>	<b>(303,388.03)</b>	<b>(5,610.00)</b>	<b>(4,018,002.40)</b>
<b>NET POSITION</b>		<b>14,117,368.52</b>	<b>110,437.49</b>	<b>992,803.90</b>	<b>61,319.03</b>	<b>196,351.69</b>	<b>22,808.27</b>	<b>466,147.05</b>	<b>357,620.16</b>	<b>557,370.99</b>	<b>5,334,723.69</b>	<b>239.80</b>	<b>38,678.78</b>	<b>527,052.07</b>	<b>(6,968.24)</b>	<b>22,775,953.19</b>





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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, 2023  
Denver / Anschutz

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2023
<b>ASSETS</b>											
CASH AND INVESTMENTS	CASH ON HAND	12,459.67	326,279,279.78	23,497.20							326,315,236.65
	INVESTMENTS, CURRENT	24,687,966.29	349,724,441.92	193,385,153.53	3,503,270.42	669,202,043.41	3,247,591.31				1,243,750,466.89
	INVESTMENTS, NONCURRENT		467,385,381.32	7,132,641.85		9,311,282.06					483,829,305.23
<b>CASH AND INVESTMENTS</b>		<b>24,700,425.96</b>	<b>1,143,389,103.02</b>	<b>200,541,292.58</b>	<b>3,503,270.42</b>	<b>678,513,325.47</b>	<b>3,247,591.31</b>	-	-	-	<b>2,053,895,008.77</b>
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	24,971,678.71	293,801,588.58	78,669,096.81		52,667.30		18,335.05		(15,151,960.00)	382,361,406.45
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			8,035,012.25							8,035,012.25
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,827,044.67)	(38,693,085.27)	(727,509.88)							(45,247,639.82)
	<b>ACCOUNTS RECEIVABLE</b>	<b>19,144,634.04</b>	<b>255,108,503.31</b>	<b>85,976,599.18</b>	-	<b>52,667.30</b>	-	<b>18,335.05</b>	-	<b>(15,151,960.00)</b>	<b>345,148,778.88</b>
	LEASE RECEIVABLE, CURRENT							2,073,118.43			2,073,118.43
	LEASE RECEIVABLE, NONCURRENT							16,921,630.02			16,921,630.02
	<b>LEASE RECEIVABLE</b>	-	-	-	-	-	-	<b>18,994,748.45</b>	-	-	<b>18,994,748.45</b>
	LOANS RECEIVABLE, CURRENT				1,413,223.18						1,413,223.18
	LOANS RECEIVABLE, NONCURRENT				8,310,800.36						8,310,800.36
	ALLOWANCES FOR LOANS, CURRENT				(12,204.01)						(12,204.01)
	ALLOWANCES FOR LOANS, NONCURRENT				(586,794.25)						(586,794.25)
	<b>LOANS RECEIVABLE</b>	-	-	-	<b>9,125,025.28</b>	-	-	-	-	-	<b>9,125,025.28</b>
<b>ACCOUNTS, LEASES, AND LOANS RECEIVABLE</b>		<b>19,144,634.04</b>	<b>255,108,503.31</b>	<b>85,976,599.18</b>	<b>9,125,025.28</b>	<b>52,667.30</b>	-	<b>19,013,083.50</b>	-	<b>(15,151,960.00)</b>	<b>373,268,552.61</b>
<b>INVENTORIES</b>		<b>395,125.33</b>	<b>11,609,726.51</b>	-		-					<b>12,004,851.84</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	2,214,448.56	1,395,166.01	(2,291,347.11)		801,360.00			(2,669,908.38)		(550,280.92)
	OTHER ASSETS, NON-CURRENT		10,382,764.27								10,382,764.27
<b>OTHER ASSETS</b>		<b>2,214,448.56</b>	<b>11,777,930.28</b>	<b>(2,291,347.11)</b>	-	<b>801,360.00</b>	-	-	<b>(2,669,908.38)</b>	-	<b>9,832,483.35</b>
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							1,728,129,119.62			1,728,129,119.62
	IMPROVEMENTS OTHER THAN BUILDINGS							139,858,981.56			139,858,981.56
	EQUIPMENT							305,488,622.00			305,488,622.00
	SOFTWARE							29,024,228.41			29,024,228.41
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							98,929,374.84			98,929,374.84
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,165,440,872.03)			(1,165,440,872.03)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>1,137,899,090.40</b>	-	-	<b>1,137,899,090.40</b>
	LAND							52,834,400.61			52,834,400.61
	CONSTRUCTION IN PROGRESS							22,529,087.71			22,529,087.71
	COLLECTIONS							3,990,680.00			3,990,680.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>79,354,168.32</b>	-	-	<b>79,354,168.32</b>
	RTU LEASED BUILDING							100,474,853.99			100,474,853.99
	RTU EQUIPMENT							4,967,432.75			4,967,432.75
	RTU SOFTWARE							20,829,922.74			20,829,922.74
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(41,356,392.39)			(41,356,392.39)
	<b>RIGHT-TO-USE ASSETS</b>	-	-	-	-	-	-	<b>84,915,817.09</b>	-	-	<b>84,915,817.09</b>
<b>CAPITAL AND RIGHT-TO-USE ASSETS</b>		-	-	-	-	-	-	<b>1,302,169,075.81</b>	-	-	<b>1,302,169,075.81</b>
<b>TOTAL ASSETS</b>		<b>46,454,633.89</b>	<b>1,421,885,263.13</b>	<b>284,226,544.65</b>	<b>12,628,295.70</b>	<b>679,367,352.77</b>	<b>3,247,591.31</b>	<b>1,321,182,159.31</b>	<b>(2,669,908.38)</b>	<b>(15,151,960.00)</b>	<b>3,751,169,972.37</b>
<b>DEFERRED OUTFLOWS</b>											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							8,949,586.14			8,949,586.14
	OTHER POSTEMPLOYMENT BENEFITS RELATED								170,622,907.59		170,622,907.59
	ALTERNATE MEDICARE PAYMENT RELATED								13,969,034.16		13,969,034.16
	DEFERRED OUTFLOWS OTHER							145,180.00			145,180.00
<b>TOTAL DEFERRED OUTFLOWS</b>		-	-	-	-	-	-	<b>9,094,766.14</b>	<b>184,591,941.75</b>		<b>193,686,707.89</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>46,454,633.89</b>	<b>1,421,885,263.13</b>	<b>284,226,544.65</b>	<b>12,628,295.70</b>	<b>679,367,352.77</b>	<b>3,247,591.31</b>	<b>1,330,276,925.45</b>	<b>181,922,033.37</b>	<b>(15,151,960.00)</b>	<b>3,944,856,680.26</b>

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 2023
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE	14,611,852.04	36,613,672.85	13,123,357.66	77,939.88	3,831,650.84	33,445.77			(15,151,960.00)	53,139,959.04
ACCOUNTS PAYABLE-DPCU			300.00							300.00
ACCOUNTS PAYABLE	14,611,852.04	36,613,672.85	13,123,657.66	77,939.88	3,831,650.84	33,445.77	-	-	(15,151,960.00)	53,140,259.04
ACCRUED EXPENSES	4,530,130.89	60,165,603.00	497,735.08			(0.00)	80,624.70			(65,274,093.67)
COMPENSATED ABSENCES								16,570,224.22		16,570,224.22
								237,864,105.77		237,864,105.77
COMPENSATED ABSENCES										254,434,329.99
UNEARNED REVENUE								(2,669,908.38)		63,678,855.08
										1,084,922.56
UNEARNED REVENUE	22,828,884.50	5,584,323.31	39,020,478.21				-	(2,669,908.38)	-	64,763,777.64
BONDS, LEASES AND NOTES PAYABLE							9,975,230.14			9,975,230.14
							64,442,928.40			64,442,928.40
LEASE LIABILITY	-	-	-	-	-	-	74,418,158.54	-	-	74,418,158.54
SUBSCRIPTION LIABILITY, CURRENT							4,999,114.39			4,999,114.39
SUBSCRIPTION LIABILITY, NONCURRENT							6,841,977.93			6,841,977.93
SUBSCRIPTION LIABILITY	-	-	-	-	-	-	11,841,092.32	-	-	11,841,092.32
NOTES PAYABLE, CURRENT							1,104,473.89			1,104,473.89
NOTES PAYABLE, NONCURRENT							3,795,517.45			3,795,517.45
NOTES PAYABLE							4,899,991.34			4,899,991.34
BONDS PAYABLE, CURRENT							33,468,726.69			33,468,726.69
BONDS PAYABLE, NONCURRENT					7,286,503.06		608,785,414.33			616,071,917.39
BONDS PAYABLE	-	-	-	-	7,286,503.06	-	642,254,141.02	-	-	649,540,644.08
BONDS, LEASES, AND NOTES PAYABLE	-	-	-	-	7,286,503.06	-	733,413,383.22	-	-	740,699,886.28
OTHER POSTEMPLOYMENT BENEFITS								10,408,680.11		10,408,680.11
								551,012,764.28		551,012,764.28
OTHER POSTEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	561,421,444.39	-	561,421,444.39
ALTERNATE MEDICARE PAYMENT								55,816,670.06		55,816,670.06
OTHER LIABILITIES	546,916.99	425,585.70	1,715,670.48							2,688,173.17
										7,027,017.43
										11,861,429.71
OTHER LIABILITIES	546,916.99	16,606,121.57	1,715,670.48	1,037,542.44	776,468.83		893,900.00	(0.00)		21,576,620.32
TOTAL LIABILITIES	42,517,784.42	118,969,720.73	54,357,541.43	1,115,482.32	11,894,622.73	33,445.77	734,387,907.92	869,002,536.06	(15,151,960.00)	1,817,127,081.39
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS							18,758,701.06			18,758,701.06
								196,348,125.45		196,348,125.45
								19,332,296.99		19,332,296.99
TOTAL DEFERRED INFLOWS	-	-	-	-	-	-	18,758,701.06	215,680,422.44		234,439,123.50
TOTAL LIABILITIES AND DEFERRED INFLOWS	42,517,784.42	118,969,720.73	54,357,541.43	1,115,482.32	11,894,622.73	33,445.77	753,146,608.98	1,084,682,958.50	(15,151,960.00)	2,051,566,204.89
<b>NET POSITION</b>										
NET INVESTMENT IN CAPITAL ASSETS							571,645,952.87			571,645,952.87
RESTRICTED FOR EXPENDABLE PURPOSES										206,343,353.67
										12,008,634.19
										408,526.94
										11,562,941.98
										1,913,383.31
										66,921,557.19
										3,062,800.53
										2,269,622.68
										408,437.09
RESTRICTED FOR EXPENDABLE PURPOSES	-	(56,404,265.25)	(223,265,151.03)	(11,512,813.38)	(12,335,906.03)	(1,381,121.88)				304,899,257.58
UNRESTRICTED	3,936,849.47	1,246,511,277.14	6,603,852.18		655,136,824.01	1,833,023.66	5,484,363.60	(902,760,925.13)	-	1,016,745,264.93
TOTAL NET POSITION	3,936,849.47	1,302,915,542.39	229,869,003.22	11,512,813.38	667,472,730.04	3,214,145.54	577,130,316.47	(902,760,925.13)	-	1,893,290,475.38

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2023  
Denver | Anschutz

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023	
<b>OPERATING</b>													
<b>OPERATING REVENUES</b>													
STUDENT TUITION, NET	STUDENT TUITION	285,435,857.53	29,509,582.98						0.00	(1,596,142.61)		313,349,297.90	
	SCHOLARSHIP ALLOWANCE								(65,109,743.59)			(65,109,743.59)	
<b>STUDENT TUITION, NET (PLEGGED REVENUES OF \$248,239,554)</b>		<b>285,435,857.53</b>	<b>29,509,582.98</b>	-	-	-	-	-	<b>(65,109,743.59)</b>	<b>(1,596,142.61)</b>	-	<b>248,239,554.31</b>	
STUDENT FEES, NET	STUDENT FEES	23,108,029.21	19,256,661.69						0.00	(38,531.57)		42,326,159.33	
	SCHOLARSHIP ALLOWANCE								(8,193,102.59)			(8,193,102.59)	
<b>STUDENT FEES, NET (PLEGGED REVENUES OF \$4,015,892)</b>		<b>23,108,029.21</b>	<b>19,256,661.69</b>	-	-	-	-	-	<b>(8,193,102.59)</b>	<b>(38,531.57)</b>	-	<b>34,133,056.74</b>	
<b>FEE-FOR-SERVICE CONTRACTS</b>		<b>112,132,471.34</b>	-					<b>(834,434.00)</b>				<b>112,966,905.34</b>	
<b>FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$124,060,762)</b>				<b>482,122,897.02</b>						<b>40,964.26</b>		<b>482,163,861.28</b>	
<b>STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$13,929,104)</b>				<b>62,423,053.88</b>						<b>(40,964.26)</b>		<b>62,382,089.62</b>	
<b>NONGOVERNMENTAL GRANTS AND CONTRACTS</b>				<b>126,093,755.27</b>								<b>126,093,755.27</b>	
<b>SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS</b>			250,952,459.69	609,000.00						(2,674,030.66)		248,887,429.03	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		23,951,197.10							(207,527.99)		23,743,669.11	
	SCHOLARSHIP ALLOWANCE								(1,245,007.35)			(1,245,007.35)	
<b>AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$1,349,920)</b>		-	<b>23,951,197.10</b>	-	-	-	-	-	<b>1,245,007.35</b>	<b>207,527.99</b>	-	<b>22,498,661.76</b>	
<b>HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$74,367,073)</b>		<b>1,728,415.74</b>	<b>1,505,315,693.03</b>							<b>(4,346,091.27)</b>		<b>1,502,698,017.50</b>	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		88,536,095.65							31,039,683.00	(118,092,120.38)	(1,483,658.27)	
	INTERDEPARTMENTAL REVENUES	17,275,119.33	19,819,950.16	13,456.15						(37,108,525.64)		-	
<b>INTERNAL REVENUES</b>		<b>17,275,119.33</b>	<b>108,356,045.81</b>	<b>13,456.15</b>	-	-	-	-	-	<b>(6,068,842.64)</b>	<b>(118,092,120.38)</b>	<b>1,483,658.27</b>	
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	5,941,972.00										5,941,972.00	
	RENTAL INCOME - GASB 87	62,191.64	111,299.56					1,746,721.80				1,920,213.00	
	MISCELLANEOUS	32,349,688.55	60,071,396.29	4,939,811.79	165,003.20	0.00				(50,895,130.01)		46,630,769.82	
<b>OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,179,718)</b>		<b>38,353,852.19</b>	<b>60,182,695.85</b>	<b>4,939,811.79</b>	<b>165,003.20</b>	-	-	<b>1,746,721.80</b>	-	<b>(50,895,130.01)</b>	-	<b>54,492,954.82</b>	
<b>TOTAL OPERATING REVENUES</b>													
<b>478,033,745.34</b>		<b>1,997,524,336.15</b>	<b>676,201,974.11</b>	<b>676,201,974.11</b>	<b>165,003.20</b>	-	-	<b>2,581,155.80</b>	<b>(74,547,853.53)</b>	<b>(65,826,296.75)</b>	<b>(118,092,120.38)</b>	<b>2,896,039,943.94</b>	
<b>OPERATING EXPENSES</b>													
EDUCATION AND GENERAL	INSTRUCTION	287,546,343.77	169,807,560.80	234,040,519.23				510,719.98	14,608,918.78	(30,962,239.76)		675,551,822.80	
	RESEARCH	55,441.08	3,493,689.01	429,150,501.86			0.00	60,957.47	9,236,216.34	(3,784,349.00)		438,212,456.76	
	PUBLIC SERVICE	17,586.00	127,322,109.81	39,050,244.38				59,229.30	2,528,327.24	(8,672,486.13)		160,305,010.60	
	ACADEMIC SUPPORT	80,878,006.91	7,391,902.62	1,588,468.71				828,151.06	2,081,110.18	(7,428,603.76)		85,339,035.72	
	STUDENT SERVICES	17,625,939.10	8,247,132.90	595,600.85	303,770.09			126,424.00	17,909.16	(1,672,396.42)		25,244,379.68	
	INSTITUTIONAL SUPPORT	85,772,709.65	16,462,352.44	12,636,717.74			0.00	2,652,993.55	3,684,826.78	(22,147,874.91)		99,061,725.25	
	OPERATION AND MAINTENANCE OF PLANT	41,689,401.13	24,259,383.00	6,967.31			0.00	(305,621.54)	791,475.91	(4,338,348.00)	6,841,747.26		68,945,005.07
	STUDENT AID	20,036,216.53	903,959.88	60,060,682.43					(75,183,644.31)				5,817,214.53
	<b>EDUCATION AND GENERAL</b>		<b>533,621,644.17</b>	<b>357,888,090.46</b>	<b>777,129,702.51</b>	<b>303,770.09</b>	-	-	<b>3,932,853.82</b>	<b>(42,234,859.92)</b>	<b>(79,006,297.98)</b>	<b>6,841,747.26</b>	<b>1,558,476,650.41</b>
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							86,512,171.41				86,512,171.41
AMORTIZATION GASB 87								24,216,419.70				24,216,419.70	
<b>DEPRECIATION AND AMORTIZATION</b>		-	-	-	-	-	-	<b>110,728,591.11</b>	-	-	-	<b>110,728,591.11</b>	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		26,964,086.52	236,772.15				73,806.22	177,993.51	(221,571.52)		27,231,086.88	
	INTERNAL SERVICE CENTER EXPENSES		116,046,487.41						1,910,954.16	134,678.81	(118,092,120.38)	-	
<b>AUXILIARY ENTERPRISES</b>		-	<b>143,010,573.93</b>	<b>236,772.15</b>	-	-	-	<b>73,806.22</b>	<b>2,088,947.67</b>	<b>(86,892.71)</b>	<b>(118,092,120.38)</b>	<b>27,231,086.88</b>	
<b>HEALTH SERVICES OPERATING EXPENSES</b>		<b>2,289,290.84</b>	<b>1,463,405,538.11</b>	<b>2,627,569.29</b>	-	-	-	<b>7,664.00</b>	<b>46,024,241.65</b>	<b>(84,850,329.84)</b>		<b>1,429,503,974.05</b>	
<b>TOTAL OPERATING EXPENSES</b>													
<b>535,910,935.01</b>		<b>1,964,304,202.50</b>	<b>779,994,043.95</b>	<b>303,770.09</b>	-	-	-	<b>114,742,915.15</b>	<b>5,878,329.40</b>	<b>(163,943,520.53)</b>	<b>(111,250,373.12)</b>	<b>3,125,940,302.45</b>	
<b>OPERATING, NET</b>													
<b>(57,877,189.67)</b>		<b>33,220,133.65</b>	<b>(103,792,069.84)</b>	<b>(138,766.89)</b>	-	-	-	<b>(112,161,759.35)</b>	<b>(80,426,182.93)</b>	<b>98,117,223.78</b>	<b>(6,841,747.26)</b>	<b>(229,900,358.51)</b>	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023
<b>NONOPERATING</b>												
NONOPERATING REVENUES (EXPENSES)				18,614,428.83								(18,614,428.83)
FEDERAL PELL GRANT												
STATE APPROPRIATIONS		16,113,829.00										(16,113,829.00)
COVID AID				2,006,696.25								(2,006,696.25)
GIFTS			12,872,715.60	234,797,329.96						(96,153,775.60)		(151,516,269.96)
INVESTMENT (INCOME) LOSS, NET			14,006,568.15	793,823.64		530,884.67				(3,006,566.16)		(12,324,710.30)
				(78,932.87)		(61,963.66)						140,896.53
INVESTMENT (INCOME) LOSS, NET			(13,927,635.28)	(731,859.98)		(530,884.67)				3,006,566.16		(12,183,813.77)
(GAIN) LOSS ON DISPOSAL OF ASSETS		192.99				3,003.00		446,598.34				449,794.33
INTEREST ON CAPITAL ASSET RELATED DEBT		(2,692.55)	(3,935.54)	(1,053.14)		(12,534.23)	(19,551,955.03)	823,800.60				(18,748,369.89)
OTHER NONOPERATING REVENUES, NET						379,815.05				3,006,566.16		15,612,927.15
		520,601.06	11,705,944.88					448,953.91				448,953.91
					0.00	57,829.33						57,829.33
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$282,095)		520,601.06	11,705,944.88		57,829.33	379,815.05		448,953.91		3,006,566.16		16,119,710.39
TOTAL NONOPERATING REVENUES, NET		16,631,930.50	38,502,360.22	256,149,261.88	57,829.33	901,168.49	(19,551,955.03)	1,719,352.85		(96,153,775.60)		198,256,172.64
<b>OTHER</b>												
OTHER REVENUES				2,517,382.08						0.00		2,517,382.08
										(636,504.75)		(636,504.75)
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$1,880,877)			2,517,382.08							(636,504.75)		1,880,877.33
CAPITAL APPROPRIATIONS						430,124.58						430,124.58
CAPITAL GRANTS AND GIFTS				1,873.33		2,500,000.00		59,041.00				2,560,914.33
TOTAL OTHER REVENUES			2,517,382.08	1,873.33		2,930,124.58		59,041.00		(636,504.75)		4,871,916.24
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS												
INDIRECT COST RECOVERY TRANSFERS		147,572,508.30	128,936.88	(147,701,445.18)								-
MANDATORY TRANSFERS		(25,078,142.60)	(27,850,789.40)	(3,317.00)	3,317.00	(38,709.55)	52,967,641.55					-
VOLUNTARY TRANSFERS		(65,371,465.16)	54,079,883.79	11,308,868.87	365,737.03	74,540,110.84	117,394.52			(1,963,448.18)		(73,077,081.71)
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(7,890,634.50)	(5,790,586.87)	(13,826,498.92)		(32,875,159.97)		53,541,133.00			6,841,747.26	-
FINANCING ACTIVITY		(8,776,115.45)	(2,598,603.51)	(1,119,970.10)		9,698,723.26	(33,636,302.00)	36,432,267.80				-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		40,456,150.59	17,968,840.89	(151,342,362.33)	369,054.03	51,324,964.58	19,448,734.07	89,973,400.80		(1,963,448.18)	6,841,747.26	73,077,081.71
CHANGE IN NET POSITION		(789,108.58)	92,208,716.84	1,016,703.04	288,116.47	55,156,257.65	(103,220.96)	(20,409,964.70)	(81,062,687.68)	(0.00)		(46,304,812.08)
<b>NET POSITION</b>												
NET POSITION BEGINNING		4,725,958.05	1,210,706,825.55	228,852,300.18	11,224,696.91	612,316,472.39	3,317,366.50	597,540,281.17	(821,698,237.45)			1,846,985,663.30
NET POSITION END		(3,936,849.47)	(1,302,915,542.39)	(229,869,003.22)	(11,512,813.38)	(667,472,730.04)	(3,214,145.54)	(577,130,316.47)	902,760,925.13	(0.00)		(1,893,290,475.38)

STATEMENT OF NET POSITION  
June 30, 2023  
Auxiliary and Self-Funded Activities  
Denver / Anschutz

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

SNP LINE DESCRIPTION		GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POR	POT	POU	POY	PRL	FY 2023		
<b>ASSETS</b>																								
CASH AND INVESTMENTS	CASH ON HAND	12,750		500.00					400.00	173,184.45	200.00		499.33						326,090,546.00	1,200.00		326,279,279.78		
	INVESTMENTS, CURRENT	157,212,044.366	156,227.88	1,951,762.33	570,747.04	834,507.24	4,312,622.71	8,364,114.14	28,338,910.65	20,525,261.46	56,912.86	1,375,360.16	1,732,225.16	2,682,818.81	271,072.75	1,906,160.40	26,170,529.64	1,314,241.65	55,015,189.00	36,046,201.97	887,531.71	349,724,441.92		
	INVESTMENTS, NONCURRENT								7,528,048.43				12,444,065.49				4,314,036.40		443,099,231.00			467,385,381.32		
<b>CASH AND INVESTMENTS</b>		<b>157,224,794.37</b>	<b>156,227.88</b>	<b>1,952,262.33</b>	<b>570,747.04</b>	<b>834,507.24</b>	<b>4,312,622.71</b>	<b>8,364,114.14</b>	<b>28,339,310.65</b>	<b>28,226,494.34</b>	<b>57,112.86</b>	<b>1,375,360.16</b>	<b>14,176,789.98</b>	<b>2,682,818.81</b>	<b>271,072.75</b>	<b>1,906,160.40</b>	<b>30,484,566.04</b>	<b>1,314,241.65</b>	<b>824,204,966.00</b>	<b>36,047,401.97</b>	<b>887,531.71</b>	<b>1,143,389,103.02</b>		
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	10,058,623.48	24,945.46	203,040.84	1,221,440.32	223,223.48	168,427.89	892,276.73	2,034,129.00	2,832,754.68	1,218,325.58	28,339.49	38,390.14	2,229,149.26	3,907,983.94	562,267.51	112,895.50	112,318.48	243,701,637.00	24,221,240.20	10,179.60	293,801,588.58		
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,972,345.06)		(88,808.93)	(613,282.02)	(78,556.75)	(35,055.00)	(266,474.47)	(562,509.58)	(792,021.06)	(153,467.79)						(95,645.50)	(29,815,672.00)	(4,219,237.11)			(38,693,085.27)		
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>8,086,278.42</b>	<b>24,945.46</b>	<b>114,231.91</b>	<b>608,148.30</b>	<b>144,666.73</b>	<b>133,372.89</b>	<b>625,802.26</b>	<b>1,471,619.42</b>	<b>2,040,733.62</b>	<b>1,064,857.79</b>	<b>28,339.49</b>	<b>38,390.14</b>	<b>2,229,149.26</b>	<b>3,907,983.94</b>	<b>562,267.51</b>	<b>112,895.50</b>	<b>16,672.98</b>	<b>213,885,965.00</b>	<b>20,002,003.09</b>	<b>10,179.60</b>	<b>255,108,503.31</b>		
<b>INVENTORIES</b>		<b>113,589.75</b>						<b>0.00</b>	<b>0.00</b>					<b>395,600.42</b>				<b>0.00</b>	<b>28,559.00</b>	<b>11,071,977.34</b>		<b>11,609,726.51</b>		
OTHER ASSETS	OTHER ASSETS, CURRENT	245,365.74			83,750.00		65,826.11	102,719.89	53,969.04				84,797.50					45,045.59	707,428.00	6,264.14		1,395,166.01		
	OTHER ASSETS, NONCURRENT	311,964.27																	10,070,800.00			10,382,764.27		
<b>OTHER ASSETS</b>		<b>557,330.01</b>			<b>83,750.00</b>		<b>65,826.11</b>	<b>102,719.89</b>	<b>53,969.04</b>				<b>84,797.50</b>					<b>45,045.59</b>	<b>10,778,228.00</b>	<b>6,264.14</b>		<b>11,777,930.28</b>		
<b>TOTAL ASSETS</b>		<b>165,981,992.55</b>	<b>181,173.34</b>	<b>2,066,494.24</b>	<b>1,262,645.34</b>	<b>979,173.97</b>	<b>4,511,821.71</b>	<b>9,092,636.29</b>	<b>28,864,899.11</b>	<b>30,267,227.96</b>	<b>1,121,970.65</b>	<b>1,403,699.65</b>	<b>14,299,977.62</b>	<b>5,307,568.49</b>	<b>4,179,056.69</b>	<b>2,468,427.91</b>	<b>30,597,461.54</b>	<b>1,375,960.22</b>	<b>1,048,897,716.00</b>	<b>67,127,646.54</b>	<b>897,711.31</b>	<b>1,421,885,263.13</b>		
<b>LIABILITIES</b>																								
<b>ACCOUNTS PAYABLE</b>		<b>(6,839,250.22)</b>	<b>(49,164.05)</b>	<b>(25,199.09)</b>	<b>(183,597.41)</b>	<b>(339,687.00)</b>	<b>(134,641.54)</b>	<b>(26,576.78)</b>	<b>(390,109.76)</b>	<b>(307,207.73)</b>	<b>(9,042.34)</b>	<b>(31,139.55)</b>	<b>(73,609.50)</b>	<b>(748,648.57)</b>					<b>(444,791.78)</b>	<b>(411,072.17)</b>	<b>(24,827,749.00)</b>	<b>(1,555,598.62)</b>	<b>(216,587.74)</b>	<b>(36,613,672.85)</b>
<b>ACCRUED EXPENSES</b>		<b>(1,168,173.38)</b>		<b>(27,039.73)</b>	<b>(12,521.81)</b>		<b>(72.00)</b>	<b>(24,148.81)</b>	<b>(20,352.15)</b>	<b>(78,086.27)</b>		<b>(2,298.62)</b>				<b>(537.01)</b>	<b>(16,905.60)</b>		<b>(1,409.49)</b>	<b>(58,796,102.00)</b>	<b>(15,837.66)</b>	<b>(2,118.47)</b>	<b>(60,165,603.00)</b>	
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(243,589.11)		(105,288.16)		(46,997.02)		(721,326.92)	(2,133,061.81)	(2,242,177.73)	(66,563.85)	(2,200.00)											(5,562,288.31)	
	UNEARNED REVENUE, NONCURRENT	(22,035.00)																	(17.71)				(2,035.00)	
<b>UNEARNED REVENUE</b>		<b>(265,624.11)</b>		<b>(105,288.16)</b>		<b>(46,997.02)</b>		<b>(721,326.92)</b>	<b>(2,133,061.81)</b>	<b>(2,242,177.73)</b>	<b>(66,563.85)</b>	<b>(2,200.00)</b>							<b>(17.71)</b>			<b>(1,066.00)</b>	<b>(5,584,323.31)</b>	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(32,869.21)					(5,406.50)		(303,309.99)	(84,000.00)													(425,585.70)	
	OTHER LIABILITIES, CURRENT	(3,148,554.63)																					(5,954,028.56)	
	OTHER LIABILITIES, NONCURRENT	(1,927,046.00)																					(10,226,507.31)	
<b>OTHER LIABILITIES</b>		<b>(5,108,469.84)</b>					<b>(5,406.50)</b>		<b>(303,309.99)</b>	<b>(84,000.00)</b>													<b>(16,606,121.57)</b>	
<b>TOTAL LIABILITIES</b>		<b>(13,381,517.55)</b>	<b>(49,164.05)</b>	<b>(157,526.98)</b>	<b>(196,119.22)</b>	<b>(386,684.02)</b>	<b>(140,120.04)</b>	<b>(772,052.51)</b>	<b>(2,846,833.71)</b>	<b>(2,711,471.73)</b>	<b>(75,606.19)</b>	<b>(35,638.17)</b>	<b>(10,059,741.50)</b>	<b>(748,648.57)</b>		<b>(537.01)</b>	<b>(461,697.38)</b>		<b>(412,499.37)</b>	<b>(83,623,851.00)</b>	<b>(2,691,305.52)</b>	<b>(218,706.21)</b>	<b>(118,969,720.73)</b>	
<b>NET POSITION</b>		<b>152,600,474.99</b>	<b>132,009.29</b>	<b>1,908,967.26</b>	<b>1,066,526.12</b>	<b>592,489.95</b>	<b>4,371,701.67</b>	<b>8,320,583.78</b>	<b>27,016,065.40</b>	<b>27,555,756.23</b>	<b>1,046,364.46</b>	<b>1,368,061.48</b>	<b>4,240,236.12</b>	<b>4,558,919.92</b>	<b>4,179,056.69</b>	<b>2,467,890.90</b>	<b>30,135,764.16</b>	<b>963,460.85</b>	<b>965,273,867.00</b>	<b>64,436,341.02</b>	<b>679,005.10</b>	<b>1,302,915,542.39</b>		



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 Auxiliary and Self-Funded Activities  
 June 30, 2023  
 Denver | Anschutz

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

PAS -- AUX STU GOV'T OP  
 PEC -- EDUC CONT ED  
 PEG -- EDUC GME  
 POD -- OTHER DENTISTRY  
 POH -- PUBLIC HEALTH

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

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

PRR -- RSRCH BLDG SYS

SRECNP LINE DESCRIPTION		GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2023
<b>OPERATING</b>																								
OPERATING REVENUES																								
STUDENT TUITION, NET (PLEGGED REVENUES OF \$230,898,029)									27,300,836.26	2,208,747.72														29,509,582.98
STUDENT FEES, NET (PLEGGED REVENUES OF \$2,093,044)				2,037,200.00				8,825,781.97	7,590,996.72	619,209.00	183,474.00													19,256,661.69
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		19,269,687.64																1,086,889.18	934,850.00			113,598,873.76		250,952,459.69
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$11,669,146)		141,952.13	66,488.73	2,423,874.67	15,519,267.44	65.00	5,790,548.13																	23,951,197.10
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$25,710,633)		14,748,607.14							870,019.45	2,493,835.68	2,729,541.57						182,151.64	6,728,796.83	188,333.35					1,055,315,603.03
INTERNAL REVENUES																								
INTERNAL SERVICE CENTER REVENUES		62,744,033.11												629,846.00	7,518,814.00						3,607,279.29	0.00	14,035,221.25	88,536,056.65
INTERDEPARTMENTAL REVENUES		11,146,513.25						890.00	285,759.00	1,151,453.61	11,483.00	130,187.25					16,451.25	66,156.98			0.00			18,919,980.16
INTERNAL REVENUES		<b>73,951,446.36</b>						<b>890.00</b>	<b>285,759.00</b>	<b>1,151,453.61</b>	<b>11,483.00</b>	<b>130,187.25</b>					<b>16,451.25</b>	<b>66,156.98</b>			<b>3,607,279.29</b>			<b>108,536,045.81</b>
OTHER OPERATING REVENUES																								
RENTAL INCOME - GASB 87		111,299.56																						111,299.56
MISCELLANEOUS		38,459,301.75						76,546.09	494,343.22	1,286,664.55		6,245.68	3,811,438.88	12,610,517.00			703,603.44		707,631.36	1,149,842.48		429,330.63	335,931.21	60,071,386.29
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,464,971)		<b>38,570,601.31</b>						<b>76,546.09</b>	<b>494,343.22</b>	<b>1,286,664.55</b>		<b>6,245.68</b>	<b>3,811,438.88</b>	<b>12,610,517.00</b>			<b>703,603.44</b>		<b>707,631.36</b>	<b>1,149,842.48</b>		<b>429,330.63</b>	<b>335,931.21</b>	<b>60,182,895.85</b>
<b>TOTAL OPERATING REVENUES</b>		<b>146,622,294.58</b>	<b>66,488.73</b>	<b>4,461,074.67</b>	<b>15,519,267.44</b>	<b>8,825,846.97</b>	<b>5,790,548.13</b>	<b>7,822,016.18</b>	<b>34,593,824.16</b>	<b>116,045,595.15</b>	<b>2,741,024.57</b>	<b>1,490,120.85</b>	<b>4,441,286.88</b>	<b>20,129,331.00</b>	<b>182,151.64</b>	<b>7,432,400.27</b>	<b>2,191,673.78</b>	<b>1,708,638.34</b>	<b>4,757,121.77</b>	<b>1,476,583,245.00</b>	<b>121,830,222.58</b>	<b>14,371,162.46</b>		<b>1,997,524,336.15</b>
OPERATING EXPENSES																								
EDUCATION AND GENERAL																								
INSTRUCTION		19,347,113.73																						
RESEARCH		3,483,689.01																						
PUBLIC SERVICE		13,716,351.81										5,390.97	1,409,561.02											3,493,659.01
ACADEMIC SUPPORT		7,391,902.62																						197,322,193.81
STUDENT SERVICES		1,771,736.01						6,475,396.89																7,391,902.62
INSTITUTIONAL SUPPORT		1,566,025.55																						8,247,152.90
OPERATION AND MAINTENANCE OF PLANT		798,956.23						1,689,110.11																14,906,326.89
STUDENT AID		142,278.96						10,360.46		720,308.32		31,012.14												24,259,383.00
EDUCATION AND GENERAL		<b>48,278,053.72</b>						<b>8,174,867.46</b>	<b>27,871,857.49</b>	<b>120,449,058.59</b>	<b>5,390.97</b>	<b>1,440,573.16</b>							<b>1,700,081.81</b>	<b>14,906,326.89</b>			<b>113,290,563.71</b>	<b>357,888,090.46</b>
AUXILIARY ENTERPRISES																								
PROGRAM EXPENSES		334,387.01	93,465.48	4,415,127.82	10,376,393.84	8,588,535.13	3,156,177.24																	26,964,096.52
INTERNAL SERVICE CENTER EXPENSES		76,341,736.37																						14,448,861.73
AUXILIARY ENTERPRISES		<b>76,576,113.38</b>	<b>93,465.48</b>	<b>4,415,127.82</b>	<b>10,376,393.84</b>	<b>8,588,535.13</b>	<b>3,156,177.24</b>																	<b>143,045,573.39</b>
HEALTH SERVICES OPERATING EXPENSES		12,666,054.04																						
TOTAL OPERATING EXPENSES		<b>139,528,221.14</b>	<b>93,465.48</b>	<b>4,415,127.82</b>	<b>10,376,393.84</b>	<b>8,588,535.13</b>	<b>3,156,177.24</b>	<b>8,174,867.46</b>	<b>27,871,857.49</b>	<b>120,449,058.59</b>	<b>2,807,977.01</b>	<b>1,440,573.16</b>	<b>2,434,119.98</b>	<b>16,068,611.94</b>	<b>182,151.64</b>	<b>5,717,663.94</b>	<b>221,898.18</b>	<b>14,906,326.89</b>	<b>4,855,167.39</b>	<b>1,438,129,857.00</b>	<b>3,685,327.27</b>	<b>14,448,861.73</b>		<b>1,463,404,292.59</b>
OPERATING, NET		<b>7,192,073.44</b>	<b>(26,976.75)</b>	<b>45,946.85</b>	<b>5,142,873.60</b>	<b>237,311.84</b>	<b>2,643,371.89</b>	<b>(852,851.28)</b>	<b>6,632,066.67</b>	<b>(4,403,553.44)</b>	<b>(66,952.44)</b>	<b>48,547.69</b>	<b>2,007,166.90</b>	<b>4,069,719.06</b>		<b>1,714,736.33</b>	<b>269,699.79</b>	<b>(13,197,686.55)</b>	<b>(98,045.62)</b>	<b>38,453,388.00</b>	<b>4,854,331.60</b>	<b>(75,709.27)</b>	<b>(21,771,316.66)</b>	<b>33,208,193.65</b>
<b>NONOPERATING</b>																								
NONOPERATING REVENUES (EXPENSES)																								
GIFTS																								
INVESTMENT (INCOME) LOSS, NET		134,070.49																						
INVESTMENT INCOME																								
INVESTMENT EXPENSE																								
INVESTMENT (INCOME) LOSS, NET		<b>134,070.49</b>																						
INTEREST ON CAPITAL ASSET RELATED DEBT																								
OTHER NONOPERATING REVENUES, NET		10,129,219.14																						
<b>TOTAL NONOPERATING REVENUES, NET</b>		<b>10,263,289.63</b>																						
<b>OTHER</b>																								
OTHER REVENUES																								
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$1,687,390)																								
INDIRECT COST RECOVERY TRANSFERS		128,936.88																						
MANDATORY TRANSFERS																								
VOLUNTARY TRANSFERS		5,777,862.63	412.98	6,886,963.84	(1,876,953.74)	4,757.31	(1,454,877.22)	45,541.30	(5,016,845.80)	(1,203,875.69)	94,923.09	(1,279,411)	9,801.99											
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		354,000.81		0.00				0.00	3,000.00	(23,463.75)														
FINANCING ACTIVITY		(654,126.98)		(147,432.35)				(2,261.77)																
<b>TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS</b>		<b>5,616,863.34</b>	<b>412.98</b>	<b>4,979,069.39</b>	<b>(5,883,741.19)</b>	<b>4,757.31</b>	<b>(2,899,892.14)</b>	<b>45,541.30</b>	<b>(5,013,843.60)</b>	<b>(1,227,339.44)</b>	<b>94,923.09</b>	<b>(14,278.72)</b>	<b>9,801.99</b>											
CHANGE IN NET POSITION		<b>22,982,226.41</b>	<b>(26,563.77)</b>	<b>5,840,288.21</b>	<b>(740,867.59)</b>	<b>242,069.15</b>	<b>(83,510.44)</b>	<b>1,881,800.13</b>	<b>1,489,386.99</b>	<b>(5,407,873.56)</b>	<b>31,085.70</b>	<b>35,268.97</b>	<b>2,457,620.30</b>	<b>159,803.92</b>		<b>1,777,580.69</b>	<b>559,184.29</b>	<b>2,514,466.66</b>	<b>(446,188.07)</b>	<b>45,282,379.00</b>	<b>14,535,033.05</b>	<b>(290,257.34)</b>	<b>(93,209.56)</b>	<b>92,208,716.84</b>
<b>NET POSITION</b>																								
NET POSITION BEGINNING		129,618,248.58	158,573.06	(3,940,320.99)	1,807,393.71	350,420.80	4,455,212.11	6,938,783.65	25,528,678.41	32,963,629.79	1,915,276.76	1,332,792.51	1,782,615.32	4,399,116.00		2,401,476.00	1,908,706.61	27,621,303.50	1,409,649.82	919,591,488.00	49,901,307.97	568,262.44	93,209.56	1,210,708,635.55
NET POSITION END		<b>152,600,474.99</b>	<b>132,009.29</b>	<b>1,908,967.26</b>	<b>1,066,526.12</b>	<b>592,489.95</b>	<b>4,371,701.67</b>	<b>8,320,583.78</b>	<b>27,018,065.40</b>	<b>27,555,756.23</b>	<b>1,046,364.46</b>	<b>1,368,061.48</b>	<b>4,240,236.12</b>	<b>4,558,919.92</b>		<b>4,179,056.69</b>	<b>2,467,890.90</b>	<b>30,135,764.16</b>	<b>963,460.85</b>	<b>965,273,867.00</b>	<b>64,436,341.02</b>	<b>679,005.10</b>	<b>(0.00)</b>	<b>1,302,915,542.39</b>



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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, 2023  
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 2023
<b>ASSETS</b>												
CASH AND INVESTMENTS	CASH ON HAND	20,000.00	1,781,879.51									1,801,879.51
	INVESTMENTS, CURRENT	47,517,328.14	274,141,396.88	11,607,240.68		31,853,013.78	33,557,578.57	(3,337,879.25)	(688,472.78)			394,650,206.02
	INVESTMENTS, NONCURRENT	70,731,030.38	77,469,126.85	7,126,130.51	852,518.47	296,292,625.44	103,849,083.65	2,975,007.55				559,295,522.85
<b>CASH AND INVESTMENTS</b>		<b>118,268,358.52</b>	<b>353,392,403.24</b>	<b>18,733,371.19</b>	<b>852,518.47</b>	<b>328,145,639.22</b>	<b>137,406,662.22</b>	<b>(362,871.70)</b>	<b>(688,472.78)</b>	<b>-</b>		<b>955,747,608.38</b>
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	345,778.88	52,390,046.05	(38,915.20)		30,209.97					5,232.81	52,732,352.51
	ACCOUNTS RECEIVABLE-DPCU, CURRENT	5,507.00		49,468.82								54,975.82
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(174,672.87)									(174,672.87)
	<b>ACCOUNTS RECEIVABLE</b>	<b>351,285.88</b>	<b>52,215,373.18</b>	<b>10,553.62</b>	<b>-</b>	<b>30,209.97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,232.81</b>	<b>52,612,655.46</b>
	LOANS RECEIVABLE, NONCURRENT		12,548,873.00									12,548,873.00
	<b>LOANS RECEIVABLE</b>	<b>-</b>	<b>12,548,873.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,548,873.00</b>
<b>ACCOUNTS, LEASES, AND LOANS RECEIVABLE</b>		<b>351,285.88</b>	<b>64,764,246.18</b>	<b>10,553.62</b>	<b>-</b>	<b>30,209.97</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,232.81</b>	<b>65,161,528.46</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	(152,310.88)	15,836,746.15	324,041.75					(19,595.76)			15,988,881.26
<b>OTHER ASSETS</b>		<b>(152,310.88)</b>	<b>15,836,746.15</b>	<b>324,041.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,595.76)</b>	<b>-</b>	<b>-</b>	<b>15,988,881.26</b>
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								20,825,665.23			20,825,665.23
	EQUIPMENT								10,265,077.57			10,265,077.57
	SOFTWARE								65,497,693.11			65,497,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(86,451,127.54)			(86,451,127.54)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,137,308.37</b>	<b>-</b>	<b>-</b>	<b>10,137,308.37</b>
	LAND					1,955,470.45			4,969,510.00			6,924,980.45
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>4,969,510.00</b>	<b>-</b>	<b>-</b>	<b>6,924,980.45</b>
	RTU LEASED BUILDING								607,038.09			607,038.09
	RTU SOFTWARE								11,451,928.61			11,451,928.61
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(4,843,266.49)			(4,843,266.49)
	<b>RIGHT-TO-USE ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,215,700.21</b>	<b>-</b>	<b>-</b>	<b>7,215,700.21</b>
<b>CAPITAL AND RIGHT-TO-USE ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>22,322,518.58</b>	<b>-</b>	<b>-</b>	<b>24,277,989.03</b>
INTERFUND RECEIVABLES, NET			19,599,991.71									19,599,991.71
<b>TOTAL ASSETS</b>		<b>118,467,333.52</b>	<b>453,593,387.28</b>	<b>19,067,966.56</b>	<b>852,518.47</b>	<b>330,131,319.64</b>	<b>137,406,662.22</b>	<b>(362,871.70)</b>	<b>21,614,450.04</b>	<b>-</b>	<b>5,232.81</b>	<b>1,080,775,998.84</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	OTHER POSTEMPLOYMENT BENEFITS RELATED									12,868,684.89		12,868,684.89
	ALTERNATE MEDICARE PAYMENT RELATED									649,574.18		649,574.18
	PERA PENSION RELATED									175,121,037.20		175,121,037.20
<b>TOTAL DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188,639,296.27</b>	<b>-</b>	<b>188,639,296.27</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>118,467,333.52</b>	<b>453,593,387.28</b>	<b>19,067,966.56</b>	<b>852,518.47</b>	<b>330,131,319.64</b>	<b>137,406,662.22</b>	<b>(362,871.70)</b>	<b>21,614,450.04</b>	<b>188,639,296.27</b>	<b>5,232.81</b>	<b>1,269,415,295.11</b>



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 2023
<b>LIABILITIES</b>												
ACCOUNTS PAYABLE		(527,242.63)	44,004,155.26	197,376.71		1,482.20	(0.00)				5,232.81	43,681,004.35
ACCRUED EXPENSES		43,580,793.44	14,547,690.99	3,409.13					65,002.49			58,196,896.05
COMPENSATED ABSENCES												
COMPENSATED ABSENCES, CURRENT										222,595.61		222,595.61
COMPENSATED ABSENCES, NONCURRENT										3,195,116.96		3,195,116.96
<b>COMPENSATED ABSENCES</b>										<b>3,417,712.57</b>		<b>3,417,712.57</b>
UNEARNED REVENUE		304,450.54	2,219,478.20									2,523,928.74
<b>UNEARNED REVENUE</b>		<b>304,450.54</b>	<b>2,219,478.20</b>									<b>2,523,928.74</b>
LONG-TERM DEBT												
LEASE LIABILITY, CURRENT									120,875.51			120,875.51
LEASE LIABILITY, NONCURRENT									291,663.32			291,663.32
<b>LEASE LIABILITY</b>									<b>412,538.83</b>			<b>412,538.83</b>
SUBSCRIPTION LIABILITY, CURRENT									2,763,716.77			2,763,716.77
SUBSCRIPTION LIABILITY, NONCURRENT									2,600,955.48			2,600,955.48
<b>SUBSCRIPTION LIABILITY</b>									<b>5,364,672.25</b>			<b>5,364,672.25</b>
NOTES PAYABLE, CURRENT									438,581.40			438,581.40
NOTES PAYABLE, NONCURRENT									8,494,488.03			8,494,488.03
<b>NOTES PAYABLE</b>									<b>8,933,069.43</b>			<b>8,933,069.43</b>
<b>LONG-TERM DEBT</b>									<b>14,710,280.51</b>			<b>14,710,280.51</b>
OTHER POSTEMPLOYMENT BENEFITS												
OTHER POSTEMPLOYMENT BENEFITS, CURRENT										552,937.69		552,937.69
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT										54,144,855.29		54,144,855.29
<b>OTHER POSTEMPLOYMENT BENEFITS</b>										<b>54,697,792.98</b>		<b>54,697,792.98</b>
ALTERNATE MEDICARE PAYMENT										2,547,362.91		2,547,362.91
<b>NET PENSION LIABILITY</b>										<b>1,083,200,023.75</b>		<b>1,083,200,023.75</b>
OTHER LIABILITIES												
DEPOSITS HELD FOR OTHERS			541,214.94									541,214.94
OTHER LIABILITIES, CURRENT		(6,952.25)	11,181,651.98				0.01					11,174,699.74
OTHER LIABILITIES, NONCURRENT			14,802,865.41									14,802,865.41
<b>OTHER LIABILITIES</b>		<b>(6,952.25)</b>	<b>26,525,732.33</b>				<b>0.01</b>					<b>26,518,780.09</b>
<b>TOTAL LIABILITIES</b>		<b>43,351,049.10</b>	<b>87,297,056.78</b>	<b>200,785.84</b>		<b>1,482.20</b>	<b>0.01</b>		<b>14,775,283.00</b>	<b>1,143,862,892.21</b>	<b>5,232.81</b>	<b>1,289,493,781.95</b>
<b>DEFERRED INFLOWS</b>												
DEFERRED INFLOWS												
OTHER POSTEMPLOYMENT BENEFITS RELATED										22,185,237.63		(22,185,237.63)
ALTERNATE MEDICARE PAYMENT RELATED										846,898.93		(846,898.93)
PERA PENSION RELATED										16,271,618.02		(16,271,618.02)
DEFERRED INFLOWS OTHER						1,774,418.23						(1,774,418.23)
<b>TOTAL DEFERRED INFLOWS</b>						<b>1,774,418.23</b>				<b>39,303,754.58</b>		<b>41,078,172.81</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS</b>		<b>43,351,049.10</b>	<b>87,297,056.78</b>	<b>200,785.84</b>		<b>1,775,900.43</b>	<b>0.01</b>		<b>14,775,283.00</b>	<b>1,183,166,646.79</b>	<b>5,232.81</b>	<b>1,330,571,954.76</b>
<b>NET POSITION</b>												
NET INVESTMENT IN CAPITAL ASSETS									6,834,360.18			6,834,360.18
RESTRICTED FOR NONEXPENDABLE PURPOSES												
RESEARCH						21,707,983.19						21,707,983.19
ACADEMIC SUPPORT						15,004,210.24						15,004,210.24
SCHOLARSHIPS AND FELLOWSHIPS						11,128,914.32						11,128,914.32
CAPITAL						573,044.38						573,044.38
OTHER						784,176.71						784,176.71
<b>RESTRICTED FOR NONEXPENDABLE PURPOSES</b>						<b>49,198,328.84</b>						<b>49,198,328.84</b>
RESTRICTED FOR EXPENDABLE PURPOSES												
INSTRUCTION				12,705.36		128,080.69						140,786.05
RESEARCH				(4,177,150.74)		39,953,050.97						35,775,900.23
ACADEMIC SUPPORT						57,592,365.51						57,592,365.51
STUDENT LOANS AND SERVICES				941,580.00	852,518.47							1,794,098.47
SCHOLARSHIPS AND FELLOWSHIPS						50,712,103.91						50,712,103.91
AUXILIARY ENTERPRISES			753,253.24									753,253.24
INSTITUTIONAL SUPPORT						7,182,302.74						7,182,302.74
CAPITAL				13,950,776.97		155,362.39						14,106,139.36
OTHER				(2,812.92)		50,281,342.93						50,278,530.01
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>			<b>753,253.24</b>	<b>10,725,098.67</b>	<b>852,518.47</b>	<b>206,004,609.14</b>						<b>218,335,479.52</b>
<b>UNRESTRICTED</b>		<b>75,116,284.42</b>	<b>365,543,077.26</b>	<b>8,142,082.05</b>		<b>73,152,481.23</b>	<b>137,406,662.21</b>	<b>(362,871.70)</b>	<b>4,806.86</b>	<b>(994,527,350.52)</b>		<b>(335,524,828.19)</b>
<b>TOTAL NET POSITION</b>		<b>75,116,284.42</b>	<b>366,296,330.50</b>	<b>18,867,180.72</b>	<b>852,518.47</b>	<b>328,355,419.21</b>	<b>137,406,662.21</b>	<b>(362,871.70)</b>	<b>6,839,167.04</b>	<b>(994,527,350.52)</b>		<b>(61,156,659.66)</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2023  
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	REPORT ADJUSTMENTS	FY 2023
<b>OPERATING</b>													
OPERATING REVENUES				69,962.00									69,962.00
NONGOVERNMENTAL GRANTS AND CONTRACTS													
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$378)			2,405,213.08								(2,398,912.92)		6,300.16
INTERNAL REVENUES													
INTERNAL SERVICE CENTER REVENUES			24,991,302.66								(7,282,971.00)	(5,562,355.49)	12,145,976.17
INTERDEPARTMENTAL REVENUES		175.95	4,539,953.74								(4,540,129.69)		0.00
OTHER INTERNAL REVENUES		50,187,036.00										(50,187,036.00)	0.00
INTERNAL REVENUES		50,187,211.95	29,531,256.40	-	-	-	-	-	-	-	(11,823,100.69)	(55,749,391.49)	12,145,976.17
OTHER OPERATING REVENUES													
RENTAL INCOME													
MISCELLANEOUS OPERATING REVENUES		327,902.85	11,563,448.55	39,543,698.83							408,220.00		51,843,270.23
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,320,099)		327,902.85	11,563,448.55	39,543,698.83	-	-	-	-	-	-	408,220.00	0.00	51,843,270.23
<b>TOTAL OPERATING REVENUES</b>		<b>50,515,114.80</b>	<b>43,499,918.03</b>	<b>39,613,660.83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,813,793.61</b>	<b>55,749,391.49</b>	<b>64,065,508.56</b>
OPERATING EXPENSES													
EDUCATION AND GENERAL													
INSTRUCTION		5,400,000.00		231,503.54					(5,400,000.00)	(4,525,605.23)			(4,294,101.69)
RESEARCH						370,281.30				(1,168,579.19)			(798,297.89)
PUBLIC SERVICE										(215,933.99)			(215,933.99)
ACADEMIC SUPPORT			449,503.01			1,058,077.54				(3,122,417.44)			(1,614,836.89)
STUDENT SERVICES			185,548.13	12,900.00						(1,835,888.91)			(1,637,440.78)
INSTITUTIONAL SUPPORT		65,168,988.86	45,733,666.50	19,176,364.77			6,135.04		(3,586,652.06)	125,670.23	(6,530,822.61)	(50,187,036.00)	69,906,314.73
OPERATION AND MAINTENANCE OF PLANT										(2,662,732.59)		83,570.12	(2,579,162.47)
STUDENT AID						778,280.18				(16,907.20)			761,372.98
EDUCATION AND GENERAL		70,568,988.86	46,368,717.64	19,420,768.31	-	2,206,639.02	6,135.04	-	(8,986,652.06)	(13,422,394.32)	(6,530,822.61)	(50,103,465.88)	(59,527,914.00)
DEPRECIATION AND AMORTIZATION													
DEPRECIATION									1,830,937.32				1,830,937.32
AMORTIZATION GASB 87									921,893.31				921,893.31
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	-	2,752,830.63	-	-	-	2,752,830.63
AUXILIARY ENTERPRISES													
PROGRAM EXPENSES			4,391,803.32								(7,282,971.00)		(2,891,167.68)
INTERNAL SERVICE CENTER EXPENSES			871,907.25							4,690,448.24		(5,562,355.49)	-
AUXILIARY ENTERPRISES		-	5,263,710.57	-	-	-	-	-	-	4,690,448.24	(7,282,971.00)	(5,562,355.49)	(2,891,167.68)
HEALTH SERVICES OPERATING EXPENSES										(151,980.56)			(151,980.56)
OTHER OPERATING EXPENSES			(2,755.04)			1,946,175.19							1,943,420.15
<b>TOTAL OPERATING EXPENSES</b>		<b>70,568,988.86</b>	<b>51,629,673.17</b>	<b>19,420,768.31</b>	<b>-</b>	<b>4,152,814.21</b>	<b>6,135.04</b>	<b>-</b>	<b>(6,233,821.43)</b>	<b>(8,883,926.64)</b>	<b>(13,813,793.61)</b>	<b>(55,665,821.37)</b>	<b>61,181,016.54</b>
<b>OPERATING, NET</b>		<b>(20,053,874.06)</b>	<b>(8,129,755.14)</b>	<b>20,192,892.52</b>	<b>-</b>	<b>(4,152,814.21)</b>	<b>(6,135.04)</b>	<b>-</b>	<b>6,233,821.43</b>	<b>8,883,926.64</b>	<b>-</b>	<b>(83,570.12)</b>	<b>2,884,492.02</b>

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2023
<b>NONOPERATING</b>													
NONOPERATING REVENUES (EXPENSES)	STATE SUPPORT FOR PENSION												
	GIFTS			962,622.99		272,543.04							19,750,736.39
	INVESTMENT (INCOME) LOSS, NET	53,155,980.00	40,633,355.13	10,678,659.64	944,572.16	27,520,965.09	152,205,905.25	3,290,136.08					288,429,573.35
		(123.02)	(9,583,311.78)	0.00		(3,011,691.21)							(12,595,126.01)
	INVESTMENT (INCOME) LOSS, NET	53,155,856.98	31,050,043.35	10,678,659.64	944,572.16	24,509,273.88	152,205,905.25	3,290,136.08	-	-	-	-	275,834,447.34
	(GAIN) LOSS ON DISPOSAL OF ASSETS	3,815.15		2,122.80					(402,140.57)				(396,202.62)
	INTEREST ON CAPITAL ASSET RELATED DEBT						(17,000.00)	(380,241.07)	(125,400.74)				(522,641.81)
	BOND ISSUANCE COSTS						2,714.00						2,714.00
	OTHER NONOPERATING REVENUES, NET	13.02	567.31	0.36									580.69
													-
	OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$10)	13.02	567.31	0.36	-	-	-	-	-	-	-	-	580.69
	<b>TOTAL NONOPERATING REVENUES, NET</b>	<b>53,159,685.15</b>	<b>31,050,610.66</b>	<b>11,643,405.79</b>	<b>944,572.16</b>	<b>24,781,816.92</b>	<b>152,191,619.25</b>	<b>2,909,895.01</b>	<b>(527,541.31)</b>	<b>19,750,736.39</b>	<b>-</b>	<b>-</b>	<b>295,904,800.02</b>
<b>OTHER</b>													
OTHER REVENUES	CAPITAL APPROPRIATIONS												
	CAPITAL GRANTS AND GIFTS					92,379.93							92,379.93
	(ADDITIONS TO) TRANSFERS OF PERMANENT ENDOWMENTS					350.00							350.00
						609,400.00							609,400.00
	<b>TOTAL OTHER REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>702,129.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>702,129.93</b>
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS												
	VOLUNTARY TRANSFERS	135,354.00		(135,354.00)									-
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(9,469,253.80)	(4,348,369.63)	(30,719,122.32)	(780,071.51)	(9,455,693.24)	(124,519,934.80)	(1,976,025.00)	420,782.93				(180,847,687.37)
			(619,516.81)				(404,796.84)		940,743.53			83,570.12	0.00
	<b>TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS</b>	<b>(9,333,899.80)</b>	<b>(4,967,886.44)</b>	<b>(30,854,476.32)</b>	<b>780,071.51</b>	<b>9,455,693.24</b>	<b>124,924,731.64</b>	<b>1,976,025.00</b>	<b>(1,361,526.46)</b>	<b>-</b>	<b>-</b>	<b>83,570.12</b>	<b>(180,847,687.37)</b>
CHANGE IN NET POSITION													
		23,771,911.29	17,952,969.08	981,821.99	164,500.65	11,875,439.40	27,260,752.57	933,870.01	7,067,806.58	28,634,663.03	-	(0.00)	118,643,734.60
<b>NET POSITION</b>													
NET POSITION BEGINNING													
		51,344,373.13	348,343,361.42	17,885,358.73	688,017.82	316,479,979.81	110,145,909.64	(1,296,741.71)	(228,639.54)	(1,023,162,013.55)	-		(179,800,394.26)
NET POSITION END													
		75,116,284.42	366,296,330.50	18,867,180.72	852,518.47	328,355,419.21	137,406,662.21	(362,871.70)	6,839,167.04	(994,527,350.52)	-	(0.00)	(61,156,659.66)



STATEMENT OF NET POSITION  
 June 30, 2023  
 Auxiliary and Self-Funded Activities  
 System Administration

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

SNP LINE DESCRIPTION		GENERAL	POC	POI	POY	FY 2023
<b>ASSETS</b>						
CASH AND INVESTMENTS	CASH ON HAND	1,868,293.92		(86,414.41)		1,781,879.51
	INVESTMENTS, CURRENT	264,960,546.936	(166.80)	9,123,002.42	58,014.32	274,141,396.88
	INVESTMENTS, NONCURRENT	41,898,261.03		34,875,627.00	695,238.82	77,469,126.85
<b>CASH AND INVESTMENTS</b>		<b>308,727,101.89</b>	<b>(166.80)</b>	<b>43,912,215.01</b>	<b>753,253.14</b>	<b>353,392,403.24</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	49,696,851.35		2,693,194.70		52,390,046.05
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,672.87)				(174,672.87)
	<b>ACCOUNTS RECEIVABLE</b>	<b>49,522,178.48</b>	<b>-</b>	<b>2,693,194.70</b>	<b>-</b>	<b>52,215,373.18</b>
	LOANS RECEIVABLE, NONCURRENT	12,548,873				12,548,873.00
	<b>LOANS RECEIVABLE</b>	<b>12,548,873.00</b>			<b>-</b>	<b>12,548,873.00</b>
<b>ACCOUNTS AND LOANS RECEIVABLE</b>		<b>62,071,051.48</b>	<b>-</b>	<b>2,693,194.70</b>	<b>-</b>	<b>64,764,246.18</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	12,888,553.88		2,948,192.27		15,836,746.15
<b>OTHER ASSETS</b>		<b>12,888,553.88</b>		<b>2,948,192.27</b>		<b>15,836,746.15</b>
<b>INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES</b>		<b>19,599,991.71</b>				<b>19,599,991.71</b>
<b>TOTAL ASSETS</b>		<b>403,286,698.96</b>	<b>(166.80)</b>	<b>49,553,601.98</b>	<b>753,253.14</b>	<b>453,593,387.28</b>
<b>LIABILITIES</b>						
<b>ACCOUNTS PAYABLE</b>		<b>(43,984,917.13)</b>		<b>19,238.13</b>		<b>44,004,155.26</b>
<b>ACCRUED EXPENSES</b>		<b>(14,257,443.11)</b>		<b>290,247.88</b>		<b>14,547,690.99</b>
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(2,219,478.20)				2,219,478.20
<b>UNEARNED REVENUE</b>		<b>(2,219,478.20)</b>			<b>-</b>	<b>(2,219,478.20)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)				541,214.94
	OTHER LIABILITIES, CURRENT	(21,044.35)		11,160,607.63		11,181,651.98
	OTHER LIABILITIES, NONCURRENT	(5,773,274.41)		9,029,591.00		14,802,865.41
<b>OTHER LIABILITIES</b>		<b>(6,335,533.70)</b>	<b>-</b>	<b>(20,190,198.63)</b>	<b>-</b>	<b>(26,525,732.33)</b>
<b>TOTAL LIABILITIES</b>		<b>(66,797,372.14)</b>	<b>-</b>	<b>(20,499,684.64)</b>	<b>-</b>	<b>(87,297,056.78)</b>
<b>NET POSITION</b>		<b>336,489,326.82</b>	<b>(166.80)</b>	<b>29,053,917.34</b>	<b>753,253.14</b>	<b>366,296,330.50</b>



University of Colorado

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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 Auxiliary and Self-Funded Activities  
 June 30, 2023  
 System

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

SRECNP LINE DESCRIPTION		GENERAL	POC	POI	POY	FY 2023
<b>OPERATING</b>						
OPERATING REVENUES	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$4,555)	2,405,213.08				2,405,213.08
	INTERNAL REVENUES	6,239,452.21		18,751,850.45		24,991,302.66
	INTERNAL SERVICE CENTER REVENUES	4,539,953.74				4,539,953.74
	INTERDEPARTMENTAL REVENUES					
	<b>INTERNAL REVENUES</b>	<b>10,779,405.95</b>	<b>-</b>	<b>18,751,850.45</b>	<b>-</b>	<b>29,531,256.40</b>
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$3,639,374)	11,482,441.81		81,006.74		11,563,448.55
	<b>TOTAL OPERATING REVENUES</b>	<b>24,667,060.84</b>	<b>-</b>	<b>18,832,857.19</b>	<b>-</b>	<b>43,499,918.03</b>
OPERATING EXPENSES	EDUCATION AND GENERAL	438,154.81			11,348.20	449,503.01
	ACADEMIC SUPPORT	185,548.13				185,548.13
	STUDENT SERVICES	31,731,074.67		14,002,591.83		45,733,666.50
	INSTITUTIONAL SUPPORT					
	<b>EDUCATION AND GENERAL</b>	<b>32,354,777.61</b>	<b>-</b>	<b>14,002,591.83</b>	<b>11,348.20</b>	<b>46,368,717.64</b>
	AUXILIARY ENTERPRISES	240,013.00		4,151,790.32		4,391,803.32
	PROGRAM EXPENSES	871,907.25				871,907.25
	INTERNAL SERVICE CENTER EXPENSES					
	<b>AUXILIARY ENTERPRISES</b>	<b>1,111,920.25</b>	<b>-</b>	<b>4,151,790.32</b>	<b>-</b>	<b>5,263,710.57</b>
	<b>OTHER OPERATING EXPENSES</b>	<b>(2,755.04)</b>				<b>(2,755.04)</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>33,463,942.82</b>	<b>-</b>	<b>18,154,382.15</b>	<b>11,348.20</b>	<b>51,629,673.17</b>
	<b>OPERATING, NET</b>	<b>(8,796,881.98)</b>	<b>-</b>	<b>678,475.04</b>	<b>(11,348.20)</b>	<b>(8,129,755.14)</b>
<b>NONOPERATING</b>						
NONOPERATING REVENUES (EXPENSES)	INVESTMENT (INCOME) LOSS, NET	38,589,439.02		1,992,469.10	51,447.01	40,633,355.13
	INVESTMENT (INCOME) LOSS	(9,583,311.78)				(9,583,311.78)
	INVESTMENT EXPENSE					
	<b>INVESTMENT (INCOME) LOSS, NET</b>	<b>29,006,127.24</b>	<b>-</b>	<b>1,992,469.10</b>	<b>51,447.01</b>	<b>31,050,043.35</b>
	<b>OTHER NONOPERATING REVENUES (EXPENSES), NET</b>	<b>567.31</b>				<b>567.31</b>
	<b>TOTAL NONOPERATING REVENUES, NET</b>	<b>29,006,694.55</b>	<b>-</b>	<b>1,992,469.10</b>	<b>51,447.01</b>	<b>31,050,610.66</b>
<b>OTHER</b>						
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	VOLUNTARY TRANSFERS	(4,297,769.63)		(600.00)	(50,000.00)	(4,348,369.63)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(619,516.81)				619,516.81
	<b>TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS</b>	<b>(4,917,286.44)</b>	<b>-</b>	<b>(600.00)</b>	<b>(50,000.00)</b>	<b>(4,967,886.44)</b>
	<b>CHANGE IN NET POSITION</b>	<b>15,292,526.13</b>	<b>-</b>	<b>2,670,344.14</b>	<b>(9,901.19)</b>	<b>17,952,969.08</b>
<b>NET POSITION</b>						
	<b>NET POSITION BEGIN</b>	<b>321,196,800.69</b>	<b>(166.80)</b>	<b>26,383,573.20</b>	<b>763,154.33</b>	<b>348,343,361.42</b>
	<b>NET POSITION END</b>	<b>336,489,326.82</b>	<b>(166.80)</b>	<b>29,053,917.34</b>	<b>753,253.14</b>	<b>366,296,330.50</b>