

**2017**

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, 2017

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

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

**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
June 30, 2017  
*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 2017
<b>ASSETS</b>												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	153,205,339.34	515,630,267.65	178,776,977.78		536,665.00	946,906,125.59	(3,686,085.24)	6,033,209.20	(0.01)		1,797,402,499.31
	CASH ON HAND	79,455.22	89,779,931.04	116,131.46								89,975,517.72
	INVESTMENTS AND RESTRICTED POOLED CASH	42,859,158.59	314,751,282.23	20,712,284.70	8,555,809.80	257,221,693.69	153,668,303.45	12,269,106.61				810,037,639.07
<b>CASH AND INVESTMENTS</b>		<b>196,143,953.15</b>	<b>920,161,480.92</b>	<b>199,605,393.94</b>	<b>8,555,809.80</b>	<b>257,758,358.69</b>	<b>1,100,574,429.04</b>	<b>8,583,021.37</b>	<b>6,033,209.20</b>	<b>(0.01)</b>		<b>2,697,415,656.10</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	58,582,110.89	186,390,148.25	127,130,301.32			91,726.96	811,052.24	212,881.15	750,751.70	(3,232,221.46)	370,736,751.05
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			13,887,539.44								13,887,539.44
	ACCOUNTS RECEIVABLE, NONCURRENT			2,730,991.22	7,308.76					18,018,295.19		20,756,595.17
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(17,005,842.12)	(17,422,345.08)	(59,061.21)	(117.50)							(34,487,365.91)
	<b>ACCOUNTS RECEIVABLE</b>	<b>41,576,268.77</b>	<b>168,967,803.17</b>	<b>143,689,770.77</b>	<b>7,191.26</b>	<b>91,726.96</b>	<b>811,052.24</b>	<b>212,881.15</b>	<b>18,769,046.89</b>	<b>-</b>	<b>(3,232,221.46)</b>	<b>370,893,519.75</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				4,525,567.33							4,525,567.33
	LOANS AND NOTES RECEIVABLE, NONCURRENT			12,719,076.77	25,417,426.08						(12,719,076.77)	25,417,426.08
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(3,293,932.94)							(3,293,932.94)
	<b>LOANS AND NOTES RECEIVABLE</b>		<b>12,719,076.77</b>		<b>26,649,060.47</b>						<b>(12,719,076.77)</b>	<b>26,649,060.47</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>41,576,268.77</b>	<b>181,686,879.94</b>	<b>143,689,770.77</b>	<b>26,656,251.73</b>	<b>91,726.96</b>	<b>811,052.24</b>	<b>212,881.15</b>	<b>18,769,046.89</b>	<b>-</b>	<b>(15,951,298.23)</b>	<b>397,542,580.22</b>
INVENTORIES		1,072,817.11	20,212,032.17				2,220.07					21,287,069.35
OTHER ASSETS	OTHER ASSETS, CURRENT	1,542,676.84	3,002,459.26	1,399,696.18			4,965.98			(1,304,080.35)		4,645,717.91
	OTHER ASSETS, NON-CURRENT		7,942,480.64						15,659,436.00			23,601,916.64
<b>OTHER ASSETS</b>		<b>1,542,676.84</b>	<b>10,944,939.90</b>	<b>1,399,696.18</b>			<b>4,965.98</b>		<b>15,659,436.00</b>	<b>(1,304,080.35)</b>		<b>28,247,634.55</b>
CAPITAL ASSETS	BUILDINGS								4,007,406,120.56			4,007,406,120.56
	IMPROVEMENTS OTHER THAN BUILDINGS								259,135,370.59			259,135,370.59
	EQUIPMENT								546,889,834.64			546,889,834.64
	SOFTWARE								92,655,441.74			92,655,441.74
	OTHER INTANGIBLES								2,031,209.21		(121,573.21)	1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								395,878,805.51			395,878,805.51
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(2,195,999,650.59)		25,246.77	(2,195,974,403.82)
	<b>DEPRECIABLE CAPITAL ASSETS</b>								<b>3,107,997,131.65</b>		<b>(96,326.44)</b>	<b>3,107,900,805.22</b>
	LAND					1,955,470.45			83,009,004.09			84,964,474.54
	CONSTRUCTION IN PROGRESS						3.00		320,024,943.88			320,024,946.88
	COLLECTIONS								17,671,732.06			17,671,732.06
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>					<b>1,955,470.45</b>	<b>3.00</b>		<b>420,705,680.03</b>			<b>422,661,153.48</b>
<b>CAPITAL ASSETS</b>						<b>1,955,470.45</b>	<b>3.00</b>		<b>3,528,702,811.69</b>		<b>(96,326.44)</b>	<b>3,530,561,958.70</b>
INTERFUND RECEIVABLES, NET		(9,259,530.61)	6,904,407.46				(0.01)	2,355,123.16				-
<b>ASSETS</b>		<b>231,076,185.26</b>	<b>1,139,909,740.39</b>	<b>344,694,860.89</b>	<b>35,212,061.53</b>	<b>259,805,556.10</b>	<b>1,101,392,670.32</b>	<b>11,151,025.68</b>	<b>3,569,164,503.78</b>	<b>(1,304,080.36)</b>	<b>(16,047,624.67)</b>	<b>6,675,054,898.92</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								54,426,666.98			54,426,666.98
	PERA									641,350,508.96		641,350,508.96
	ALTERNATE MEDICARE PLAN RELATED									11,141,000.00		11,141,000.00
<b>DEFERRED OUTFLOWS</b>									<b>54,426,666.98</b>	<b>652,491,508.96</b>		<b>706,918,175.94</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>231,076,185.26</b>	<b>1,139,909,740.39</b>	<b>344,694,860.89</b>	<b>35,212,061.53</b>	<b>259,805,556.10</b>	<b>1,101,392,670.32</b>	<b>11,151,025.68</b>	<b>3,623,591,170.76</b>	<b>651,187,428.60</b>	<b>(16,047,624.67)</b>	<b>7,381,973,074.86</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 2017
<b>LIABILITIES</b>											
ACCOUNTS PAYABLE	(17,249,015.24)	(68,295,045.55)	(23,095,450.79)	(56,525.48)	22,772.90	(23,057,926.24)	(144,302.48)			3,232,221.46	(128,644,271.41)
ACCOUNTS PAYABLE - DPCU			(1,249,180.92)								(1,249,180.92)
ACCRUED EXPENSES	(83,214,319.65)	(87,317,967.61)	(90,733,192.40)			(85,708.34)	(3,941,103.22)				(265,292,291.22)
COMPENSATED ABSENCES											
COMPENSATED ABSENCES, CURRENT									(16,483,284.19)		(16,483,284.19)
COMPENSATED ABSENCES, NON-CURRENT									(210,275,281.60)		(210,275,281.60)
NET PENSION											
OTHER POSTEMPLOYMENT BENEFITS									(2,049,365,409.66)		(2,049,365,409.66)
UNEARNED REVENUE									(343,570,000.00)		(343,570,000.00)
UNEARNED REVENUE, CURRENT	(44,843,477.61)	(22,654,831.25)	(103,941,418.76)					(510,751.70)	2,370,200.29	82,732.77	(169,497,546.26)
UNEARNED REVENUE, NON-CURRENT	(1,446,321.74)	(27,000.00)						(7,855,265.38)			(9,328,587.12)
UNEARNED REVENUE	(46,289,799.35)	(22,681,831.25)	(103,941,418.76)	-	-	-	-	(8,366,017.08)	2,370,200.29	82,732.77	(178,826,133.38)
BONDS AND CAPITAL LEASES PAYABLE											
BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(436,724.60)		(80,309,042.54)			(80,745,767.14)
BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(26,687,625.60)		(1,585,481,309.08)		12,719,076.77	(1,599,449,857.91)
BONDS AND CAPITAL LEASES PAYABLE	-	-	-	-	-	(27,124,350.20)	-	(1,665,790,351.62)	-	12,719,076.77	(1,680,195,625.05)
ALTERNATE MEDICARE PLAN									(74,723,000.01)		(74,723,000.01)
EARLY RETIREMENT INCENTIVE PROGRAM											
EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(1,624,016.23)										(1,624,016.23)
EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(2,978,370.54)										(2,978,370.54)
EARLY RETIREMENT INCENTIVE PROGRAM	(4,602,386.77)	-	-	-	-	-	-	-	-	-	(4,602,386.77)
OTHER LIABILITIES											
DEPOSITS HELD FOR OTHERS	(8,830,582.32)	(6,138,639.06)	(1,541,492.29)								(16,510,713.68)
OTHER LIABILITIES, CURRENT		(16,397,545.28)	2,044.60			(13,669,430.70)					(30,064,931.38)
OTHER LIABILITIES, NON-CURRENT		(14,041,149.23)									(14,041,149.23)
OTHER LIABILITIES	(8,830,582.32)	(36,577,333.58)	(1,539,447.69)	-	-	(13,669,430.70)	-	-	-	-	(60,616,794.29)
<b>LIABILITIES</b>	<b>(160,186,103.32)</b>	<b>(214,872,177.98)</b>	<b>(220,559,690.56)</b>	<b>(56,525.48)</b>	<b>22,772.90</b>	<b>(63,937,415.48)</b>	<b>(4,085,405.70)</b>	<b>(1,674,156,368.70)</b>	<b>(2,692,046,775.17)</b>	<b>16,034,031.00</b>	<b>(5,013,843,658.49)</b>
<b>DEFERRED INFLOWS</b>											
DEFERRED INFLOWS									(9,628,915.41)		(9,628,915.41)
PERA									(89,000.00)		(89,000.00)
ALTERNATE MEDICARE PLAN RELATED											
DEFERRED INFLOWS	-	-	-	-	-	-	-	-	(9,717,915.41)	-	(9,717,915.41)
<b>LIABILITIES AND DEFERRED INFLOWS</b>	<b>(160,186,103.32)</b>	<b>(214,872,177.98)</b>	<b>(220,559,690.56)</b>	<b>(56,525.48)</b>	<b>22,772.90</b>	<b>(63,937,415.48)</b>	<b>(4,085,405.70)</b>	<b>(1,674,156,368.70)</b>	<b>(2,701,764,690.58)</b>	<b>16,034,031.00</b>	<b>(5,023,561,573.90)</b>
<b>NET POSITION</b>											
NET INVESTMENT IN CAPITAL ASSETS								1,949,434,802.05			1,949,434,802.05
RESTRICTED FOR NONEXPENDABLE PURPOSES											
RESEARCH					22,180,000.00						22,180,000.00
ACADEMIC SUPPORT					21,169,000.00						21,169,000.00
SCHOLARSHIPS AND FELLOWSHIPS					13,883,000.00						13,883,000.00
CAPITAL					630,000.00						630,000.00
OTHER					528,000.00						528,000.00
RESTRICTED FOR NONEXPENDABLE PURPOSES	-	-	-	-	58,390,000.00	-	-	-	-	-	58,390,000.00
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION		359,169.21	101,506,026.81		199,511.63						102,064,707.65
RESEARCH			7,327,725.23		35,214,697.37						42,542,422.60
ACADEMIC SUPPORT			2,236,022.12		38,967,108.31						41,193,130.43
STUDENT LOANS AND SERVICES			589,139.76	36,751,665.85		29,515.64					37,370,321.25
SCHOLARSHIPS AND FELLOWSHIPS			4,380,015.46		37,775,093.67						42,155,109.13
AUXILIARY ENTERPRISES	(41,434.80)	83,569,322.61	2,537,928.08			81,557,611.55	1,396,806.30				169,020,233.74
INSTITUTIONAL SUPPORT			12,837,581.47		1,319,978.50						14,157,559.97
CAPITAL		5,121,965.92	4,829,966.55		4,817,097.10	25,705,167.75	1,942,267.97				42,416,065.29
OTHER		629,728.03	1,514,987.14		41,521,289.62	2,273,764.99					45,939,769.78
RESTRICTED FOR EXPENDABLE PURPOSES	(41,434.80)	89,679,785.77	137,759,392.62	36,751,665.85	159,804,776.20	109,566,059.93	3,339,074.27	-	-	-	536,859,319.84
UNRESTRICTED	70,931,516.73	835,357,776.64	(13,624,222.29)	(1,596,129.80)	41,633,552.80	927,889,194.92	3,726,545.71		(2,050,577,261.98)	(13,593.67)	(186,272,620.94)
<b>NET POSITION</b>	<b>70,890,081.93</b>	<b>925,037,562.41</b>	<b>124,135,170.33</b>	<b>35,155,536.05</b>	<b>259,828,329.00</b>	<b>1,037,455,254.85</b>	<b>7,065,619.98</b>	<b>1,949,434,802.05</b>	<b>(2,050,577,261.98)</b>	<b>(13,593.67)</b>	<b>2,358,411,500.95</b>



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**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2017  
Consolidated

SRECP 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 2017
<b>Operating</b>													
Operating revenues	Student tuition, net												
	Student tuition	(1,020,028.321.45)	(61,589,260.18)										(1,078,337,886.10)
	Scholarship allowance										176,419,440.08		176,419,440.08
	<b>Student tuition, net (pledged revenues of \$901,918,446)</b>	<b>(1,020,028.321.45)</b>	<b>(61,589,260.18)</b>								<b>176,419,440.08</b>		<b>(901,918,446.03)</b>
	Student fees, net	(48,961,144.30)	(60,069,406.99)								175,000.00	153,612.49	(108,701,938.80)
	Scholarship allowance										18,025,825.81		18,025,825.81
	<b>Student fees, net (pledged revenues of \$14,229,137)</b>	<b>(48,961,144.30)</b>	<b>(60,069,406.99)</b>								<b>18,200,825.81</b>	<b>153,612.49</b>	<b>(90,676,113.00)</b>
	Fee-for-service contracts	(121,871,692.04)											(121,871,692.04)
	Federal grants and contracts (pledged revenues of \$139,013,485)			(695,056,524.47)	(21,576.00)						10,673.28		(695,067,427.19)
	State and local grants and contracts (pledged revenues of \$12,061,723)			(63,903,736.71)							3,595,121.99		(60,308,614.72)
	Nongovernmental grants and contracts			(187,822,951.33)									(187,822,951.33)
	Sales and services of educational departments	(896.00)	(207,549,691.08)								278,041.74		(207,272,545.34)
	Auxiliary enterprises, net										3,303,049.04		(287,250,607.92)
	Auxiliary enterprises		(290,553,656.96)								4,243,964.72		4,243,964.72
	Scholarship allowance												
	<b>Auxiliary enterprises, net (pledged revenues of \$96,928,712)</b>	<b>-</b>	<b>(290,553,656.96)</b>								<b>4,243,964.72</b>		<b>(283,006,643.20)</b>
	Health services operating revenues (pledged revenues of \$1,753,972)	(2,010,173.87)	(875,773,783.01)								797,807.90		(876,986,148.98)
	Internal revenues											374,562,948.43	
	Internal service center revenues		(359,786,809.43)										
	Interdepartmental revenues	(28,221,713.72)	(57,130,879.23)	(76,366.00)									(0.10)
	Other internal revenues	(49,671,174.00)										49,671,174.00	
	<b>Internal revenues</b>	<b>(77,892,887.72)</b>	<b>(416,917,688.66)</b>	<b>(76,366.00)</b>								<b>70,652,819.85</b>	<b>424,234,122.43</b>
	Other operating revenues	(5,147,735.00)											(5,147,735.00)
	Denver AHEC library funding												
	Miscellaneous	(34,076,517.70)	(67,196,110.75)	(22,292,226.22)	(281,325.72)		(1,576,056.30)				27,393,023.51		(98,029,213.18)
	Other revenues				(520,576.64)								(520,576.64)
	<b>Other operating revenues (pledged revenues of \$2,349,860)</b>	<b>(39,224,252.70)</b>	<b>(67,196,110.75)</b>	<b>(22,292,226.22)</b>	<b>(801,902.36)</b>		<b>(1,576,056.30)</b>						<b>(103,697,524.82)</b>
	<b>Operating revenues</b>	<b>(1,309,989,368.08)</b>	<b>(1,979,649,597.63)</b>	<b>(969,151,804.73)</b>	<b>(823,478.36)</b>		<b>(1,576,056.30)</b>				<b>198,864,230.61</b>	<b>109,463,845.32</b>	<b>424,234,122.43</b>
Operating expenses	Education and general												
	Instruction	658,008,985.24	179,211,136.61	182,780,916.06		6,395.30	502,513.92				65,171,443.55	(28,584,102.65)	1,057,097,288.03
	Research	10,472,451.24	4,121,891.70	631,278,608.84		297,806.15					19,971,802.97	(1,666,106.87)	664,476,454.03
	Public service	1,511,422.27	78,610,681.38	33,431,612.65							5,813,753.16	(3,212,922.42)	116,149,547.04
	Academic support	170,683,972.31	11,005,261.54	6,476,548.13		89,548.92	26,370.90				22,000,751.09	(962,722.56)	209,319,730.33
	Student services	59,936,823.82	56,715,383.75	4,074,511.28	4,610,889.35		13,829.81				11,536,663.13	(4,435,663.32)	132,452,448.81
	Institutional support	193,678,886.29	67,951,050.44	31,923,345.77		7,599.72	994,809.49				42,352,911.74	(8,555,472.96)	278,681,956.48
	Operation and maintenance of plant	135,404,363.05	36,767,087.37	6,333,683.63			459,296.97	2,078.22	749,894.76		17,235,515.25	(40,318,531.50)	159,176,605.97
	Student aid	99,374,091.68	13,416,899.48	109,615,095.15		126,946.07					(200,844,808.86)		21,688,223.52
	<b>Education and general</b>	<b>1,329,070,995.91</b>	<b>447,799,392.25</b>	<b>1,005,914,321.49</b>	<b>4,610,889.35</b>	<b>528,296.16</b>	<b>1,996,821.09</b>	<b>2,078.22</b>	<b>749,894.76</b>	<b>(16,761,956.99)</b>	<b>(87,740,522.28)</b>	<b>(47,127,955.78)</b>	<b>2,639,042,254.20</b>
	Depreciation										202,937,804.69		202,937,804.69
	Auxiliary enterprises												
	Program expenses		228,674,612.82	9,135,297.39			147,199.21			2,395,025.59	(12,963,662.98)		227,388,472.04
	Internal service center expenses		347,191,225.11	24,374.29			475.99			213,235,615.13	52,954.16	(374,562,948.43)	185,941,896.26
	Other internal expenses			2,453,714.92							(2,390,962.96)		62,751.96
	<b>Auxiliary enterprises</b>	<b>-</b>	<b>575,865,837.93</b>	<b>11,613,386.60</b>			<b>147,675.20</b>			<b>215,630,840.72</b>	<b>(15,301,671.76)</b>	<b>(374,562,948.43)</b>	<b>413,393,120.26</b>
	Health services operating expenses	11,236,894.54	830,348,712.18	592,656.53							37,188,531.35		833,695,600.37
	Other operating expenses		1,778,240.40	34,336.50			272,150.67				(3,467,979.79)		(1,383,252.22)
	<b>Operating expenses</b>	<b>1,340,307,890.45</b>	<b>1,855,792,182.76</b>	<b>1,018,154,701.13</b>	<b>4,610,889.35</b>	<b>800,446.83</b>	<b>2,144,496.29</b>	<b>2,078.22</b>	<b>203,687,699.45</b>	<b>236,057,415.08</b>	<b>(152,181,368.06)</b>	<b>(421,690,904.21)</b>	<b>4,087,685,527.30</b>
<b>Operating, net</b>		<b>30,318,522.37</b>	<b>(123,857,414.87)</b>	<b>49,002,896.40</b>	<b>3,787,410.99</b>	<b>800,446.83</b>	<b>568,439.99</b>	<b>2,078.22</b>	<b>203,687,699.45</b>	<b>434,921,645.69</b>	<b>(42,717,522.74)</b>	<b>2,543,218.23</b>	<b>599,057,420.55</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 2017
<b>Nonoperating</b>													
Nonoperating revenues	Federal Pell grant			(49,957,120.00)									(49,957,120.00)
	State appropriations	(15,325,373.00)											(15,325,373.00)
	Gifts	-	(70,000.00)	(225,327,652.27)							44,348,060.00		(181,049,592.27)
	Investment Income, net	(36,021,975.55)	(41,980,690.92)	(17,785,663.43)	(881,640.93)	(26,696,993.54)	(92,848,119.62)	(537,914.99)			553,648.19		(216,199,590.79)
	Investment expense	187.65	8,649,247.24	48,510.61		2,924,655.41	1,033.67	1,081.68			(1,719,348.69)		9,905,367.77
	Investment income												
	Investment Income, net	(36,021,787.90)	(33,331,443.68)	(17,737,152.82)	(881,640.93)	(23,772,338.13)	(92,847,085.75)	(536,833.31)			-		(206,293,983.02)
	(Gain)/Loss on disposal of assets	(6,684.87)	(174,762.82)	(10,812.42)			(199,101.90)		3,988,650.82		(1,165,700.50)		3,597,288.81
	Interest on capital asset-related debt	152,680.22	123,059.82	823.10			15,039.91	69,767,834.68	(3,020,281.22)				67,039,156.51
	Bond issuance costs								579,454.81				579,454.81
	Other nonoperating revenues, net (pledged revenues of \$1,610,823)	(187,268.34)	1,351,981.04	(17,486.70)			(13,531,359.79)	(3,221,946.15)	(514,894.76)		(553,648.19)		(16,674,622.89)
	Nonoperating revenues	(51,388,433.89)	(32,101,165.64)	(293,049,401.11)	(881,640.93)	(23,772,338.13)	(106,562,507.53)	66,009,055.22	1,032,929.65		42,628,711.31		(398,084,791.05)
<b>Other</b>													
Other revenues	Capital student fee, net		(12,003,750.82)							(175,000.00)			(12,178,750.82)
	Student fee												
	Scholarship allowance									1,975,360.32			1,975,360.32
	Capital student fee, net (pledged revenues of \$10,203,390)	-	(12,003,750.82)	-	-	-	-	-	-	1,800,360.32			(10,203,390.50)
	Capital appropriations					(48,223.56)	(33,392,502.97)						(33,440,726.53)
	Capital grants and gifts			(8,305,468.85)			120,993.00		(2,009,078.00)				(10,193,553.85)
	Other revenues	-	(12,003,750.82)	(8,305,468.85)	-	(48,223.56)	(33,271,509.97)	-	(2,009,078.00)	1,800,360.32			(53,837,670.88)
Other interfund related additions and deletions	Indirect cost recovery transfers	(146,633,628.24)	(36,572,484.01)	183,189,448.29	253,409.00		(236,745.02)						0.02
	Mandatory transfers	24,014,837.84	94,240,836.28	1,535,405.34			74,873.92	(119,865,953.38)					-
	Voluntary transfers	78,128,106.61	40,689,743.51	7,819,720.60	421,165.54	(7,324,895.99)	(110,946,995.51)	(8,786,844.76)					(0.00)
	Capital asset additions and plant fund activity	33,023,286.64	8,482,114.48	25,397,129.08			264,493,153.89		(328,852,465.90)			(2,543,218.23)	(0.03)
	Financing activity	404,726.63	1,134,411.44	90,940.64			(54,767,523.63)	61,775,463.67	(8,638,018.75)				-
	Other interfund related additions and deletions	(11,062,670.52)	107,974,621.70	218,032,643.95	674,574.54	(7,324,895.99)	98,616,763.65	(66,877,334.47)	(337,490,484.65)			(2,543,218.23)	(0.01)
Change in net position before special item	Special Item - Transfer from CUREF	(32,132,582.04)	(59,987,709.63)	(34,319,329.61)	3,580,344.60	(30,345,010.85)	(40,648,813.86)	(866,201.03)	(134,778,933.52)	436,722,005.98	(88,811.43)		107,134,958.61
Change in net position after special item		(32,132,582.04)	(60,378,345.19)	(34,319,329.61)	3,580,344.60	(30,345,010.85)	(46,648,813.86)	(866,201.03)	(127,862,785.42)	436,722,005.98	13,593.67		107,942,876.25
<b>Net position</b>													
Net Position, beginning of year	Cumulative effect of adoption of new accounting principle	(38,757,499.89)	(864,659,217.21)	(89,815,840.72)	(38,735,880.65)	(229,483,318.15)	(990,806,440.98)	(6,199,418.95)	(1,821,752,016.63)	1,567,214,929.99			(2,512,994,703.21)
Net position begin, adjusted		(38,757,499.89)	(864,659,217.21)	(89,815,840.72)	(38,735,880.65)	(229,483,318.15)	(990,806,440.98)	(6,199,418.95)	(1,821,752,016.63)	1,613,855,256.00			(2,466,354,377.20)
Net position end		(70,890,081.93)	(925,037,562.40)	(124,135,170.34)	(35,155,536.05)	(259,828,329.00)	(1,037,455,254.84)	(7,065,619.98)	(1,949,434,802.05)	2,050,577,261.98	13,593.67		(2,358,411,500.95)



STATEMENT OF NET POSITION  
June 30, 2017  
Auxiliary and Self-Funded Activities  
Consolidated

FAA -- AUX INTER ATHL  
FAB -- AUX BOOKSTORES  
FAD -- AUX REC CNTR  
FAE -- AUX HOUSING  
FAH -- AUX STU WITH FAC

PAP -- AUX PARKING  
PAE -- AUX STU GOVT OP  
PAU -- AUX STU UNION  
PEE -- EDUC ENTER ED

PEG -- EDUC GME  
PEL -- OTHER CONF  
PEP -- OTHER DENTISTRY  
PEU -- UTILITIES SERV  
PEH -- PUBLIC HEALTH

POI -- OTHER INS SERV  
POL -- UTILITY SERV/RE  
POM -- OTHER MED PRAC  
PON -- OTHER NURS PRAC  
POD -- OTHER STU SERV

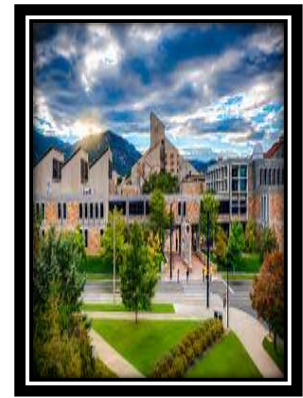
POP -- OTHER PHARMACY  
POJ -- AUX TECH TRANS  
POK -- OTHER TELECOM  
POL -- OTHER PRACT PLN/UP  
POV -- OTHER HLTH SERV

PRE -- RRSCH BLDG EXC  
PRL -- RRSCH BLDG OPER  
PRR -- RRSCH BLDG SYS

ASSETS	SMPLINE DESCRIPTION	MSC	FAA	FAB	FAD	FAE	FAH	PAP	PAE	PAU	PEE	PEG	PEL	PEP	PEU	PEH	POI	POL	POM	PON	POP	POJ	POK	POL	POV	PRE	PRL	PRR	FY2017		
CASH AND INVESTMENTS	EQUITY POOLED CASH AND INVESTMENTS	276,875,875.55	556,175.17	17,716,077.21	(1,058,175.23)	35,472,266.68	5,211,774.54	7,607,186.17	8,676,291.66	23,143,529.91	41,206,750.58	3,424,282.91	24,603,865.55	161,419.02	518,358.55	5,828,343.37	527,514.62	16,861,000.09	1,173,660.24	1,035,856.36	2,636,827.66	1,682,369.88	321,893.63	1,976,596.16	51,962,466.09	21,709,404.61	47,146.52	862,486.12	1,717,147.53	615,630,376.05	
	CASH ON HAND	1,536,891.49	14,709.00	21,000.00	4,600.00	21,000.00	3,500.00	21,000.00	12,300.00	26,000.00	1,617.00	722.00	400.00																	89,729,591.04	
CASH AND INVESTMENTS	RESTRICTED AND RESTRICTED POOLED CASH	38,303,991.26												14,837,688.29																34,515,262.23	
	ACCOUNTS RECEIVABLE, CURRENT	46,814,049.78	4,824,414.60	2,441,151.11	152,263.59	2,882,310.72	1,863,051.45	1,249,253.21	1,946,451.31	3,027,260.35	1,777,516.62	333,045.40	586,032.55	154,181.64	1,787,143.85	1,472,628.00	524,326.02	47,602.41	444,688.14	126,173.56	45,782.11	188,751,366.00	47,869.11	188,751,366.00	4,176,121.82	7,207.05	771.17	184,261,146.25	17,452,345.06		
ACCOUNTS RECEIVABLE, NON-CURRENT	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,205,264.55)	(20,011.15)	(601,118.66)	(29,715.56)	(1,402,827.08)	(798,137.28)	(566,511.66)	(246,764.46)	(337,755.30)	(1,246,764.54)	(82,427.76)	(188,273.59)	(20,960.74)	(145,272.26)																
	ACCOUNTS RECEIVABLE	36,588,844.41	4,804,402.80	2,842,032.47	122,548.03	1,379,483.64	864,914.17	678,741.55	679,722.87	226,186.45	5,412,748.11	334,800.75	497,148.81	165,117.92	542,523.77			154,181.64	1,787,143.85	1,472,628.00	524,326.02	47,602.41	184,688.14	126,173.56	45,782.11	184,261,444.89	4,526,283.29		7,207.05	771.17	186,947,602.17
LOANS AND NOTES RECEIVABLE, NON-CURRENT	LOANS AND NOTES RECEIVABLE, NON-CURRENT	12,748,879.37																													127,188,879.37
	ACCOUNTS LOANS AND NOTES RECEIVABLE	47,526,482.28	4,884,482.28	2,842,032.47	122,548.03	1,379,483.64	864,914.17	678,741.55	679,722.87	226,186.45	5,412,748.11	334,800.75	497,148.81	165,117.92	542,523.77			154,181.64	1,787,143.85	1,472,628.00	524,326.02	47,602.41	184,688.14	126,173.56	45,782.11	184,261,444.89	4,526,283.29		7,207.05	771.17	187,638,673.54
INVENTORIES	INVENTORIES	308,676.23				6,821,485.52	868,683.94	214,633.71		28,726.76											478,802.52		377,438.28								282,123,027.17
	OTHER ASSETS	471,756.17	866,602.46			4,844	5.44			20,021.11	367,767.15	74,791.95					7,384.18				29,220.00		253,726.21								50,600.00
OTHER ASSETS	OTHER ASSETS, CURRENT																														
	OTHER ASSETS, NON-CURRENT																														
NET POSITION		381,698,491.54	(9,213,268.24)	7,233,942.39	(8,522,218.24)	47,424,224.18	760,895.68	7,868,882.89	7,865,213.78	1,869,182.39	36,456,378.15	1,612,815.18	38,574,232.29	221,225.81	755,862.87	6,840,368.54	626,774.25	17,188,234.89	2,671,965.15	1,865,798.45	2,216,740.73	2,865,975.82	841,924.25	1,352,476.64	441,792,861.69	33,527,487.25		46,618.24	213,275.87	1,583,386.87	925,857,563.81







**University of Colorado Boulder Supplemental Statements**

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Statement of Revenues, Expenses, and Changes in Net Position

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Statement of Net Position – Auxiliary and Self-funded Activities

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

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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
June 30, 2017  
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 2017
<b>ASSETS</b>										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	74,394,343.33	179,727,350.71	42,546,019.29	-	542,585,224.18	606,334.44	-	-	839,859,271.95
	CASH ON HAND	52,990.00	197,586.21	70,900.00	-	-	-	-	-	321,476.21
	INVESTMENTS AND RESTRICTED POOLED CASH	-	-	2,951,598.80	2,151,367.36	26,310,730.16	141,550.20	-	-	31,555,246.52
<b>CASH AND INVESTMENTS</b>		<b>74,447,333.33</b>	<b>179,924,936.92</b>	<b>45,568,518.09</b>	<b>2,151,367.36</b>	<b>568,895,954.34</b>	<b>747,884.64</b>	-	-	<b>871,735,994.68</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	19,074,230.58	21,409,298.59	71,596,308.10	-	780,613.65	207,070.49	-	-	113,067,521.41
	ACCOUNTS RECEIVABLE-DPCU, CURRENT	-	-	3,986,572.29	-	-	-	-	-	3,986,572.29
	ACCOUNTS RECEIVABLE, NONCURRENT	-	-	2,730,991.22	6,294.63	-	-	-	-	2,737,285.85
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,111,101.47)	(5,948,099.67)	(202.85)	-	-	-	-	-	(12,059,403.99)
	<b>ACCOUNTS RECEIVABLE</b>	<b>12,963,129.11</b>	<b>15,461,198.92</b>	<b>78,313,668.76</b>	<b>6,294.63</b>	<b>780,613.65</b>	<b>207,070.49</b>	-	-	<b>107,731,975.56</b>
	LOANS AND NOTES RECEIVABLE, CURRENT	-	-	-	1,813,879.00	-	-	-	-	1,813,879.00
	LOANS AND NOTES RECEIVABLE, NONCURRENT	-	-	-	15,605,234.97	-	-	-	-	15,605,234.97
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE	-	-	-	(1,667,415.02)	-	-	-	-	(1,667,415.02)
	<b>LOANS AND NOTES RECEIVABLE</b>	-	-	-	<b>15,751,698.95</b>	-	-	-	-	<b>15,751,698.95</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>12,963,129.11</b>	<b>15,461,198.92</b>	<b>78,313,668.76</b>	<b>15,757,993.58</b>	<b>780,613.65</b>	<b>207,070.49</b>	-	-	<b>123,483,674.51</b>
<b>INVENTORIES</b>		<b>746,465.64</b>	<b>7,735,206.63</b>	-	-	-	-	-	-	<b>8,481,672.27</b>
<b>OTHER ASSETS, CURRENT</b>		<b>426,706.62</b>	<b>1,354,276.27</b>	<b>151,460.21</b>	-	-	-	-	-	<b>1,932,443.10</b>
CAPITAL ASSETS	LAND	-	-	-	-	-	-	26,474,778.10	-	26,474,778.10
	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	196,256,206.06	-	196,256,206.06
	COLLECTIONS	-	-	-	-	-	-	13,088,402.72	-	13,088,402.72
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>235,819,386.88</b>	-	<b>235,819,386.88</b>
	BUILDINGS	-	-	-	-	-	-	2,231,289,309.60	-	2,231,289,309.60
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-	153,933,242.54	-	153,933,242.54
	EQUIPMENT	-	-	-	-	-	-	279,402,747.42	-	279,402,747.42
	SOFTWARE	-	-	-	-	-	-	3,992,057.51	-	3,992,057.51
	LIBRARY AND OTHER COLLECTIONS	-	-	-	-	-	-	293,655,434.64	-	293,655,434.64
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION	-	-	-	-	-	-	(1,208,148,379.25)	-	(1,208,148,379.25)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>1,754,124,412.46</b>	-	<b>1,754,124,412.46</b>
<b>CAPITAL ASSETS</b>		-	-	-	-	-	-	<b>1,989,943,799.34</b>	-	<b>1,989,943,799.34</b>
<b>INTERFUND RECEIVABLES, NET</b>		<b>(4,521,004.53)</b>	-	-	-	-	-	<b>(66,510.31)</b>	-	<b>(4,587,514.84)</b>
<b>ASSETS</b>		<b>84,062,630.18</b>	<b>204,475,618.74</b>	<b>124,033,647.06</b>	<b>17,909,360.94</b>	<b>569,676,567.99</b>	<b>888,444.82</b>	<b>1,989,943,799.34</b>	-	<b>2,990,990,069.06</b>
<b>DEFERRED OUTFLOWS</b>										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS	-	-	-	-	-	-	31,111,366.35	-	31,111,366.35
	ALTERNATE MEDICARE PLAN RELATED	-	-	-	-	-	-	-	3,601,841.37	3,601,841.37
<b>DEFERRED OUTFLOWS</b>		-	-	-	-	-	-	<b>31,111,366.35</b>	<b>3,601,841.37</b>	<b>34,713,207.72</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>84,062,630.18</b>	<b>204,475,618.74</b>	<b>124,033,647.06</b>	<b>17,909,360.94</b>	<b>569,676,567.99</b>	<b>888,444.82</b>	<b>2,021,055,165.69</b>	<b>3,601,841.37</b>	<b>3,025,703,276.78</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 2017
<b>LIABILITIES</b>									
ACCOUNTS PAYABLE	(6,933,809.73)	(21,793,951.29)	(16,592,651.33)		(11,860,019.03)				(57,180,431.37)
ACCOUNTS PAYABLE-DPCU			(1,249,180.92)						(1,249,180.92)
ACCRUED EXPENSES	(37,961,731.62)	(29,097,149.50)	(16,043,643.54)		(74,020.83)	(3,056,238.66)			(86,232,784.15)
COMPENSATED ABSENCES								(4,283,722.00)	(4,283,722.00)
								(54,655,766.16)	(54,655,766.16)
COMPENSATED ABSENCES	-	-	-	-	-	-	-	(58,939,488.16)	(58,939,488.16)
OTHER POSTEMPLOYMENT BENEFITS								(125,493,522.09)	(125,493,522.09)
UNEARNED REVENUE	(18,859,933.61)	(17,346,807.68)	(71,373,669.30)					1,066,119.94	(106,514,290.65)
		(27,000.00)							(27,000.00)
UNEARNED REVENUE	(18,859,933.61)	(17,373,807.68)	(71,373,669.30)	-	-	-	-	1,066,119.94	(106,541,290.65)
BONDS AND CAPITAL LEASES PAYABLE							(43,807,061.08)		(43,807,061.08)
					(8,782,582.79)		(832,824,567.80)		(841,607,150.59)
BONDS AND CAPITAL LEASES PAYABLE	-	-	-	-	(8,782,582.79)	-	(876,631,628.88)	-	(885,414,211.67)
ALTERNATE MEDICARE PLAN								(21,828,196.33)	(21,828,196.33)
EARLY RETIREMENT INCENTIVE PROGRAM	(1,624,016.23)								(1,624,016.23)
	(2,978,370.54)								(2,978,370.54)
EARLY RETIREMENT INCENTIVE PROGRAM	(4,602,386.77)	-	-	-	-	-	-	-	(4,602,386.77)
OTHER LIABILITIES	(8,331,540.00)	(3,847,897.04)	(1,060,839.24)						(13,240,276.28)
			2,044.60		(10,662,895.29)				(10,660,850.69)
OTHER LIABILITIES	(8,331,540.00)	(3,847,897.04)	(1,058,794.64)	-	(10,662,895.29)	-	-	-	(23,901,126.97)
<b>LIABILITIES</b>	<b>(76,689,401.73)</b>	<b>(72,112,805.51)</b>	<b>(106,317,939.73)</b>	<b>-</b>	<b>(31,379,517.94)</b>	<b>(3,056,238.66)</b>	<b>(876,631,628.88)</b>	<b>(205,195,086.64)</b>	<b>(1,371,382,619.08)</b>
<b>DEFERRED INFLOWS</b>									
DEFERRED INFLOWS		ALTERNATE MEDICARE PLAN RELATED						26,354.65	(26,354.65)
DEFERRED INFLOWS	-	-	-	-	-	-	-	(26,354.65)	(26,354.65)
<b>LIABILITIES AND DEFERRED INFLOWS</b>	<b>(76,689,401.73)</b>	<b>(72,112,805.51)</b>	<b>(106,317,939.73)</b>	<b>-</b>	<b>(31,379,517.94)</b>	<b>(3,056,238.66)</b>	<b>(876,631,628.88)</b>	<b>(205,221,441.29)</b>	<b>(1,371,408,973.73)</b>
<b>NET POSITION</b>									
NET INVESTMENT IN CAPITAL ASSETS							1,144,423,536.80		1,144,423,536.80
RESTRICTED FOR EXPENDABLE PURPOSES			9,793,829.77						9,793,829.77
			304,432.96						304,432.96
			879,924.94						879,924.94
			485,907.48	19,502,448.45	29,515.64				20,017,871.57
			2,255,922.83						2,255,922.83
	(41,434.80)	41,413,493.45	2,537,916.89		75,269,912.03	310,742.04			119,490,629.60
			3,979,465.32						3,979,465.32
		5,121,565.92	4,735,025.44		24,535,832.18	1,942,267.97			36,334,691.51
			423,755.12						423,755.12
RESTRICTED FOR EXPENDABLE PURPOSES	(41,434.80)	46,535,059.37	25,396,180.75	19,502,448.45	99,835,259.85	2,253,010.01	-	-	193,480,523.63
UNRESTRICTED	7,414,663.25	85,827,753.86	(7,680,473.42)	(1,593,087.51)	438,461,790.20	(4,420,803.85)		(201,619,599.92)	316,390,242.61
<b>NET POSITION</b>	<b>7,373,228.45</b>	<b>132,362,813.23</b>	<b>17,715,707.33</b>	<b>17,909,360.94</b>	<b>538,297,050.05</b>	<b>(2,167,793.84)</b>	<b>1,144,423,536.80</b>	<b>(201,619,599.92)</b>	<b>1,654,294,303.04</b>

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2017  
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 2017
<b>Operating</b>													
Operating revenues	Student tuition, net	Student tuition	(648,069,561.95)	(27,670,129.00)							1,617,520.59		(674,122,170.36)
		Scholarship allowance								106,427,762.66			106,427,762.66
	<b>Student tuition, net (pledged revenues of \$567,694,408)</b>		<b>(648,069,561.95)</b>	<b>(27,670,129.00)</b>	-	-	-	-	-	<b>106,427,762.66</b>	<b>1,617,520.59</b>	-	<b>(567,694,407.70)</b>
	Student fees, net	Student fees	(18,721,402.59)	(38,905,746.17)							43,422.87		(57,583,725.89)
		Scholarship allowance								8,954,984.50			8,954,984.50
	<b>Student fees, net (pledged revenues of \$7,630,952)</b>		<b>(18,721,402.59)</b>	<b>(38,905,746.17)</b>	-	-	-	-	-	<b>8,954,984.50</b>	<b>43,422.87</b>	-	<b>(48,628,741.40)</b>
	Fee-for-service contracts		(36,746,855.02)										(36,746,855.02)
	Federal grants and contracts (pledged revenues of \$75,005,643)				(375,028,214.01)								(375,028,214.01)
	State and local grants and contracts (pledged revenues of \$2,781,055)				(15,471,598.60)						1,566,324.53		(13,905,274.07)
	Nongovernmental grants and contracts				(93,011,446.81)								(93,011,446.81)
	Sales and services of educational departments			(32,220,039.79)							258,457.22		(31,961,582.57)
	Auxiliary enterprises, net	Auxiliary enterprises		240,099,242.03							(271,817.08)		(239,827,424.95)
		Scholarship allowance								3,870,916.72			3,870,916.72
	<b>Auxiliary enterprises, net (pledged revenues of \$80,814,218)</b>		<b>-</b>	<b>(240,099,242.03)</b>	-	-	-	-	-	<b>3,870,916.72</b>	<b>271,817.08</b>	-	<b>(235,956,508.23)</b>
	Internal revenues	Internal service center revenues		(281,559,049.81)								268,884,917.01	(12,674,132.81)
		Interdepartmental revenues	(17,792,247.45)	(35,393,737.98)	(12,000.00)						53,197,985.43		-
	<b>Internal revenues</b>		<b>(17,792,247.45)</b>	<b>(316,952,787.79)</b>	<b>(12,000.00)</b>	-	-	-	-	<b>53,197,985.43</b>	<b>268,884,917.01</b>	-	<b>(12,674,132.81)</b>
	<b>Other operating revenues (pledged revenues of \$404,864)</b>		<b>(5,872,132.01)</b>	<b>(11,537,498.32)</b>	<b>(55,340.26)</b>	<b>(437,265.16)</b>	<b>(828,429.80)</b>	-	-	<b>864,309.62</b>	<b>268,884,917.01</b>	-	<b>(17,866,355.93)</b>
<b>Operating revenues</b>			<b>(727,202,199.02)</b>	<b>(667,385,443.10)</b>	<b>(483,578,599.68)</b>	<b>(437,265.16)</b>	<b>(828,429.80)</b>	-	-	<b>119,253,663.88</b>	<b>57,819,837.34</b>	<b>268,884,917.01</b>	<b>(1,433,473,518.54)</b>
Operating expenses	Education and general	Instruction	373,670,098.04	36,155,029.10	39,791,114.16		502,513.92			9,541,092.93	(3,373,072.51)		456,286,775.63
		Research	9,503,598.04	245,873.58	351,436,017.29					5,991,487.28	133,614.22		367,310,590.41
		Public service	1,432,196.26	4,428,556.11	4,063,427.20					127,843.83	(223,462.66)		9,828,560.73
		Academic support	90,411,162.96	9,985,813.26	4,845,159.85		26,370.90			3,006,035.77	(409,334.53)		107,865,208.21
		Student services	33,268,108.40	46,478,685.53	2,221,945.21	693,202.93	13,829.81			1,509,836.72	(2,640,596.64)		81,545,011.96
		Institutional support	66,786,467.79	6,979,136.41	11,299,451.44		994,809.49			707,811.97	(490,103.33)		86,277,573.76
		Operation and maintenance of plant	92,814,563.27	20,176,163.89	4,983,540.34		105,995.43	2,078.22		1,091,607.50	(36,683,326.45)	(561,212.88)	81,929,409.30
		Student aid	75,984,737.10	11,297,203.78	47,184,535.87					(121,101,946.80)			13,364,529.95
	<b>Education and general</b>		<b>743,870,931.86</b>	<b>135,746,461.65</b>	<b>465,825,191.35</b>	<b>693,202.93</b>	<b>1,643,519.55</b>	<b>2,078.22</b>	-	<b>(99,126,230.82)</b>	<b>(43,686,281.90)</b>	<b>(561,212.88)</b>	<b>1,204,407,659.96</b>
	Depreciation								104,818,439.52				104,818,439.52
	Auxiliary enterprises	Program expenses		187,976,598.04	8,589,582.37		(381.28)			2,382,246.22	(12,215,738.69)		186,732,306.66
		Internal service center expenses		268,251,648.18	24,374.29		475.99			608,418.55		(268,884,917.01)	-
		Other internal expenses			2,453,714.92						(2,390,962.96)		62,751.96
	<b>Auxiliary enterprises</b>		<b>-</b>	<b>456,228,246.22</b>	<b>11,067,671.58</b>	<b>-</b>	<b>94.71</b>	<b>-</b>	<b>-</b>	<b>2,990,664.77</b>	<b>(14,606,701.65)</b>	<b>(268,884,917.01)</b>	<b>186,795,058.62</b>
<b>Operating expenses</b>			<b>743,870,931.86</b>	<b>591,974,707.87</b>	<b>476,892,862.93</b>	<b>693,202.93</b>	<b>1,643,614.26</b>	<b>2,078.22</b>	<b>104,818,439.52</b>	<b>(96,135,566.05)</b>	<b>(58,292,983.55)</b>	<b>(269,446,129.89)</b>	<b>1,496,021,158.11</b>
<b>Operating, net</b>			<b>16,668,732.84</b>	<b>(75,410,735.23)</b>	<b>(6,685,736.75)</b>	<b>255,937.77</b>	<b>815,184.46</b>	<b>2,078.22</b>	<b>104,818,439.52</b>	<b>23,118,097.83</b>	<b>(473,146.21)</b>	<b>(561,212.88)</b>	<b>62,547,639.56</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 2017
<b>Nonoperating</b>												
Nonoperating revenues												
	Federal Pell grant			(19,505,205.00)								(19,505,205.00)
	Gifts			(68,258,663.09)								(68,258,663.09)
	Investment income, net		(199,046.22)	(2,177,850.39)		(127,528.86)	(1,397.28)					(2,505,822.75)
	Investment income											
	Investment expense	62.65		1,106.05		528.85	37.01					1,734.56
	Investment income, net	62.65	(199,046.22)	(2,176,744.34)	-	(127,000.01)	(1,360.27)	-	-	-	-	(2,504,088.19)
	(Gain)/Loss on disposal of assets		(174,627.67)			(195,820.40)		3,064,498.97				2,694,050.90
	Interest on capital asset-related debt	60.39	99,762.99			7,741.52	37,416,803.57	(2,056,652.74)				35,467,715.73
	Bond issuance costs							215,244.99				215,244.99
	Other nonoperating revenues, net (pledged revenues of \$635,933)	49,598.41	(3,148,871.64)			(1,159,409.10)	(2,469,002.91)					(6,727,685.24)
	<b>Nonoperating revenues</b>	<b>49,721.45</b>	<b>(3,422,782.54)</b>	<b>(89,940,612.43)</b>	<b>-</b>	<b>(1,474,487.99)</b>	<b>34,946,440.39</b>	<b>1,223,091.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(58,618,629.90)</b>
<b>Other</b>												
Other revenues												
	Capital student fee, net		(10,457,654.78)									(10,457,654.78)
	Student fee											
	Scholarship Allowance							1,640,448.67				1,640,448.67
	Capital student fee, net (pledged revenues of \$8,817,206)	-	(10,457,654.78)	-	-	-	-	1,640,448.67				(8,817,206.11)
	Capital appropriations					(13,555,266.51)						(13,555,266.51)
	Capital grants and gifts			(7,211,972.03)				(1,669,778.00)				(8,881,750.03)
	<b>Other revenues</b>	<b>-</b>	<b>(10,457,654.78)</b>	<b>(7,211,972.03)</b>	<b>-</b>	<b>(13,555,266.51)</b>	<b>-</b>	<b>(1,669,778.00)</b>	<b>1,640,448.67</b>	<b>-</b>	<b>-</b>	<b>(31,254,222.65)</b>
Other interfund related additions and deletions												
	Indirect cost recovery transfers	(66,631,204.48)	(22,983,963.66)	89,598,504.16	253,409.00	(236,745.02)						(0.00)
	Mandatory transfers	1,255,201.00	61,422,580.76	1,535,405.34		1,348,245.90	(65,036,188.06)					525,244.94
	Voluntary transfers	22,224,489.12	57,318,945.42	(1,719,469.46)	4,895.57	(92,108,175.63)	(8,323,178.94)			473,146.21		(22,129,347.71)
	Capital asset additions and plant fund activity	19,739,996.53	2,277,041.58	15,164,623.27		158,879,925.06		(196,622,799.32)			561,212.88	0.00
	Financing activity		842,780.11			(31,739,867.04)	34,882,791.67	(3,985,704.74)				-
	<b>Other interfund related additions and deletions</b>	<b>(23,411,517.83)</b>	<b>98,877,384.21</b>	<b>104,579,063.31</b>	<b>258,304.57</b>	<b>36,143,383.27</b>	<b>(38,476,575.33)</b>	<b>(200,608,504.06)</b>	<b>-</b>	<b>473,146.21</b>	<b>561,212.88</b>	<b>(21,604,102.77)</b>
Change in net position before special item												
	Special item - Transfer from CUREF	(6,693,063.54)	9,586,211.66	740,742.10	514,242.34	21,928,813.23	(3,528,056.72)	(96,236,751.32)	24,758,546.50	(0.00)	0.00	(48,929,315.76)
	<b>Change in net position after special item</b>	<b>(6,693,063.54)</b>	<b>9,586,211.66</b>	<b>740,742.10</b>	<b>514,242.34</b>	<b>16,928,813.23</b>	<b>(3,528,056.72)</b>	<b>(96,236,751.32)</b>	<b>24,758,546.50</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(53,929,315.76)</b>
<b>Net position</b>												
Net position begin												
		(680,164.91)	(141,949,024.89)	(18,456,449.43)	(18,423,603.28)	(555,225,863.27)	5,695,850.56	(1,048,186,785.48)	163,844,645.14			(1,613,381,395.57)
Cumulative effect of impact of new accounting principle												
										13,016,408.28		13,016,408.28
	<b>Net position begin, as restated</b>	<b>(680,164.91)</b>	<b>(141,949,024.89)</b>	<b>(18,456,449.43)</b>	<b>(18,423,603.28)</b>	<b>(555,225,863.27)</b>	<b>5,695,850.56</b>	<b>(1,048,186,785.48)</b>	<b>163,844,645.14</b>	<b>13,016,408.28</b>	<b>-</b>	<b>(1,600,364,987.29)</b>
	<b>Net position end</b>	<b>(7,373,228.45)</b>	<b>(132,362,813.23)</b>	<b>(17,715,707.33)</b>	<b>(17,909,360.94)</b>	<b>(538,297,050.05)</b>	<b>2,167,793.84</b>	<b>(1,144,423,536.80)</b>	<b>188,603,191.64</b>	<b>13,016,408.28</b>	<b>0.00</b>	<b>(1,654,294,303.04)</b>



**UNIVERSITY OF COLORADO**  
 STATEMENT OF NET POSITION  
 June 30, 2017  
 Auxiliary and Self-Funded Activities  
 Boulder

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

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

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

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

SNP LINE DESCRIPTION	MSC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2017
<b>ASSETS</b>																		
CASH AND INVESTMENTS																		
EQUITY IN POOLED CASH AND INVESTMENTS	102,641,330.21	(1,307,198.20)	1,500,443.39	1,851,387.22	34,927,151.21	6,102,732.28	4,874,721.67	7,131,017.97	1,864,051.10	6,569,201.77	3,424,282.91	271,497.17	5,828,340.37	1,573,753.51	710,344.08	47,146.52	1,717,147.53	179,727,350.71
CASH ON HAND	8,885	14,000.00	31,000.00	4,000.00	11,000.00	2,300.00	20,500.00	12,250.00	20,000.00	1,217.00	72,034.21			400.00				197,586.21
<b>CASH AND INVESTMENTS</b>	<b>102,650,215.21</b>	<b>(1,293,198.20)</b>	<b>1,531,443.39</b>	<b>1,855,387.22</b>	<b>34,938,151.21</b>	<b>6,105,032.28</b>	<b>4,895,221.67</b>	<b>7,143,267.97</b>	<b>1,884,051.10</b>	<b>6,570,418.77</b>	<b>3,496,317.12</b>	<b>271,497.17</b>	<b>5,828,340.37</b>	<b>1,574,153.51</b>	<b>710,344.08</b>	<b>47,146.52</b>	<b>1,717,147.53</b>	<b>179,924,936.92</b>
ACCOUNTS RECEIVABLE	4,469,558.63	4,853,209.34	2,209,448.07	61,405.85	1,719,779.93	762,735.61	750,572.07	546,310.59	90,541.80	4,634,445.54	333,044.49	966,027.66		11,380.74	66.90		771.37	21,409,298.59
ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,518,325.33)	(4,978.79)	(394,268.76)	(10,743.81)	(809,627.92)	(680,009.74)	(589,792.54)	(129,266.89)	(9,446.57)	(762,408.46)	(8,235.74)	(30,909.74)		(30.00)	(55.38)			(5,948,099.67)
<b>ACCOUNTS RECEIVABLE</b>	<b>1,951,233.30</b>	<b>4,848,230.55</b>	<b>1,815,179.31</b>	<b>50,662.04</b>	<b>910,152.01</b>	<b>82,725.87</b>	<b>160,779.53</b>	<b>417,043.70</b>	<b>81,095.23</b>	<b>3,872,037.08</b>	<b>324,808.75</b>	<b>935,117.92</b>	<b>-</b>	<b>11,350.74</b>	<b>11.52</b>	<b>-</b>	<b>771.37</b>	<b>15,461,198.92</b>
INVENTORIES	110,222.15		6,155,892.70		989,403.94				9,685.32				470,002.52					7,735,206.63
OTHER ASSETS, CURRENT	184,209.20	896,952.46	4,885.30		4.64	0.45			18,821.91	72,784.20	74,781.95	7,384.18	29,250.00		15,201.99			50,000.00
<b>ASSETS</b>	<b>104,895,879.85</b>	<b>4,451,984.81</b>	<b>9,507,400.70</b>	<b>1,906,049.26</b>	<b>36,837,711.80</b>	<b>6,187,758.60</b>	<b>5,056,001.20</b>	<b>7,560,311.67</b>	<b>1,993,653.56</b>	<b>10,515,240.05</b>	<b>3,895,907.82</b>	<b>1,213,999.27</b>	<b>6,327,592.89</b>	<b>1,585,904.25</b>	<b>725,557.59</b>	<b>47,146.52</b>	<b>1,767,918.90</b>	<b>204,475,618.74</b>
<b>LIABILITIES</b>																		
ACCOUNTS PAYABLE	(2,999,573.35)	(4,759,233.60)	(3,105,130.30)	(184,403.45)	(2,207,081.90)	(4,876,550.72)	(190,195.28)	(27,151.80)	(21,202.79)	(359,325.48)	(1,395,052.63)	(34,461.03)	(1,282,584.10)	(66,954.94)	(184,461.12)	(2,529.78)	(98,059.02)	(21,793,951.29)
ACCRUED EXPENSES	(21,880,872.33)	(1,567,521.97)	(181,387.49)	(217,569.96)	(2,479,316.43)	(649,096.36)	2,913.19	(144,821.13)	(276,818.15)	(1,031,634.15)	(156,042.25)	(56,603.41)	(204,028.21)	(27,959.41)	(208,855.03)			(17,536.41)
UNEARNED REVENUE	(347,200.97)	(7,849,897.28)	(220,271.70)	(161,121.00)	(1,236,001.11)	(140,768.91)		(738,751.02)	(52,009.37)	(4,629,868.00)	(731,999.76)	(811,291.67)	(423,226.89)					(4,400.00)
UNEARNED REVENUE, CURRENT																		(27,000.00)
UNEARNED REVENUE, NON-CURRENT	(347,200.97)	(7,849,897.28)	(220,271.70)	(161,121.00)	(1,236,001.11)	(140,768.91)		(738,751.02)	(52,009.37)	(4,629,868.00)	(731,999.76)	(811,291.67)	(423,226.89)					(27,000.00)
OTHER LIABILITIES	(21,387.25)	(81,285.50)	(100.00)	(3,462,327.59)			(52,907.19)	(19,575.49)										(37,811.50)
<b>LIABILITIES</b>	<b>(25,249,033.90)</b>	<b>(14,257,238.35)</b>	<b>(3,596,789.49)</b>	<b>(563,194.41)</b>	<b>(5,585,336.99)</b>	<b>(5,666,416.99)</b>	<b>(220,189.84)</b>	<b>(922,399.44)</b>	<b>(350,039.31)</b>	<b>(6,620,827.43)</b>	<b>(2,283,094.64)</b>	<b>(902,356.11)</b>	<b>(1,486,612.31)</b>	<b>(918,141.24)</b>	<b>(393,316.19)</b>	<b>(2,529.78)</b>	<b>(184,059.93)</b>	<b>(72,112,855.51)</b>
<b>NET POSITION</b>	<b>79,646,845.96</b>	<b>(8,805,253.54)</b>	<b>6,000,611.21</b>	<b>1,342,854.85</b>	<b>27,252,384.81</b>	<b>521,342.61</b>	<b>4,835,811.36</b>	<b>6,637,912.23</b>	<b>1,643,623.25</b>	<b>4,494,412.42</b>	<b>1,612,813.18</b>	<b>311,643.16</b>	<b>4,840,980.58</b>	<b>1,067,363.01</b>	<b>332,241.44</b>	<b>44,616.74</b>	<b>1,583,309.97</b>	<b>132,362,813.23</b>





**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Auxiliary and Self-Funded Activities**  
 June 30, 2017  
 Boulder

SRECP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2017
<b>Operating</b>																			
Operating revenues	Student tuition, net (pledged revenues of \$567,694,408)										(27,670,129.00)								(27,670,129.00)
	Student fees, net (pledged revenues of \$7,630,952)		(1,654,722.21)		(12,247,676.85)		(6,845,630.78)		(11,198,255.03)	(6,808,038.00)	(151,423.30)								(38,905,746.17)
	Sales and services of educational departments	(11,235,782.80)			(2,798,742.33)		(10,021,786.32)		(566,900.38)	(747,794.54)	(1,268,659.69)	(3,653,979.17)	(525,964.52)		(1,400,430.04)				(32,220,039.79)
	Auxiliary enterprises, net (pledged revenues of \$80,114,218)	(63,131,714.39)		(19,243,915.82)		(133,376,433.15)		(9,675,432.57)	(57,745.00)								(291,862.73)	(14,322,158.37)	(240,699,342.23)
	Internal revenues	(21,106,565.31)		(19,243,915.82)		(257,831.08)		(494,205.48)	(152,289.89)	(892,712.99)	(17,170.50)	(37,364.00)	(168,666.04)		(319,012.08)			(8,444.67)	(25,393,737.96)
	Interdepartmental revenues	(247,751,398.33)							4,000.50					(28,650,600.02)		(319,012.08)			(281,559,049.81)
	Internal service center revenues															(5,161,051.96)			(286,710,101.77)
	Internal revenues	(268,857,963.64)	(11,935,476.94)		(257,831.08)		(494,205.48)		(152,289.89)	(892,712.99)	(17,170.50)	(37,364.00)	(168,666.04)	(28,650,600.02)	(319,012.08)	(5,161,051.96)		(8,444.67)	(316,952,787.79)
	Other operating revenues (pledged revenues of \$404,864)	(9,280,350.51)	(3,095.00)		(301,461.97)		-		(50,037.34)	(440,183.82)	(1,090,760.87)	(261.99)			(295,751.41)				(98,690.39)
	Operating revenues	(289,374,096.95)	(16,725,008.54)	(19,243,915.82)	(15,605,712.23)	(133,376,433.15)	(17,361,622.58)	(9,675,432.57)	(12,825,226.14)	(8,888,729.35)	(30,198,143.36)	(3,691,605.12)	(694,630.56)	(28,650,600.02)	(2,015,193.53)	(5,177,957.02)	(291,862.73)	(14,389,273.43)	(667,385,443.10)
Operating expenses	Education and general	9,985,813.26																	9,985,813.26
	Academic support	6,979,136.41																	6,979,136.41
	Institutional support	17,789,253.82																	36,155,029.10
	Instruction	20,176,163.89									14,873,692.64	3,492,282.64							20,176,163.89
	Operation and maintenance of plant	3,075,632.73									90.56		1,352,832.82						4,428,565.11
	Public service	245,873.58																	245,873.58
	Research	2,621,617.08	7,892,016.84			8,995.36	582.71		15,998.92	488,074.36	269,918.51								11,297,203.78
	Student services	1,259,369.63			8,981,341.79	8,995.36	16,560,390.02		10,148,667.82	7,407,770.00	485,632.26	1,798.17			1,633,715.84				46,478,685.53
	Education and general	62,132,860.39	7,892,016.84		8,981,341.79	8,995.36	16,560,392.73		10,148,667.82	7,423,768.92	15,847,289.82	3,763,999.32	1,352,832.82		1,633,715.84				135,746,461.65
	Auxiliary enterprises	240,204,227.41												20,252,803.22		7,794,617.55			268,251,648.18
	Internal service center expenses																		
	Program expenses	59,107,378.12	18,534,840.28			94,704,759.33		5,780,750.77											187,376,598.04
	Auxiliary enterprises	240,204,227.41	59,107,378.12	18,534,840.28		94,704,759.33		5,780,750.77											408,226,946.22
	Operating expenses	302,327,687.80	66,969,964.96	18,534,840.28	8,981,341.79	94,713,254.78	16,560,372.73	5,780,750.77	10,148,667.82	7,423,768.92	15,847,289.82	3,763,999.32	1,352,832.82	20,252,803.22	1,633,715.84	7,794,617.55			591,974,707.87
Operating, net		12,962,990.85	(9,725,013.58)	(709,075.54)	(6,624,370.44)	(38,662,678.46)	(800,649.85)	(3,894,681.80)	(1,876,558.32)	(1,464,960.44)	(14,350,853.54)	72,394.20	658,202.26	(8,397,796.80)	(381,477.69)	2,616,660.53	(159,745.07)	(4,673,121.55)	(75,410,735.23)
<b>Nonoperating</b>																			
Nonoperating revenues	Investment income, net	(300,041.00)											994.78						(199,046.22)
	(Gain)/Loss on disposal of assets	(145,626.77)	(12,768.65)		(382.50)	(7,878.20)	(448.80)		(63.75)	(7,000.00)				(51.00)				(102.00)	(174,627.67)
	Interest on capital asset-related debt	26,014.90	450.81			7,268.32		335.32		235.99									99,762.99
	Other nonoperating revenues, net (pledged revenues of \$635,933)	(1,946,454.59)	(1,030,374.72)	(555.93)	(2,206.57)	(133,967.66)				(5,361.36)									(3,148,871.64)
	Nonoperating revenues	(2,286,107.46)	(1,042,692.56)	(555.93)	(2,589.07)	(134,577.54)	(448.80)	335.32	(63.75)	(12,125.37)	-	688.78	-	(1,746.13)	-	37,701.44	-	(601.47)	(3,422,782.54)
<b>Other</b>																			
Other revenues	Capital student fee, net (pledged revenues of \$8,817,206)	(10,457,654.78)																	(10,457,654.78)
Other interfund related additions and deletions	Indirect cost recovery transfers	(22,983,963.66)																	(22,983,963.66)
	Mandatory transfers	12,288,370.67	13,815,104.04		4,764,236.00	23,915,264.81		2,822,013.43		1,920,448.11									61,422,880.76
	Voluntary transfers	30,195,378.16	(3,237,942.58)	36,436.85	2,105,929.96	3,664,218.52	115,440.50	655,405.40	2,879,441.89	(28,958.31)	13,925,187.67	(7,700.00)	(969,835.44)	8,217,844.68	(205,101.49)	(1,930,322.09)	159,745.07	1,744,776.63	57,318,945.42
	Capital asset additions and plant fund activity	248,830.31	234,672.81	13,800.00		963,653.11	29,782.19		53,919.04	86,137.50				55,198.44					2,277,041.58
	Financing activity	307,065.26														535,714.85			842,780.11
	Other interfund related additions and deletions	20,835,480.74	10,811,834.27	49,236.85	6,870,165.96	28,543,136.24	145,222.69	3,477,418.83	2,933,360.93	1,977,627.30	13,925,187.67	(7,700.00)	(969,835.44)	8,273,043.12	(205,101.49)	(814,238.12)	159,745.07	3,872,799.59	96,877,384.21
Change in net position		20,274,709.35	44,128.12	(660,394.62)	243,206.45	(10,254,119.78)	(555,875.96)	(416,927.65)	1,856,738.86	900,541.50	(429,665.87)	65,382.98	(311,633.19)	(128,499.81)	(985,578.18)	1,840,123.85	-	(1,000,923.43)	5,986,211.66
<b>Net position</b>																			
Net position begin		(99,921,555.30)	9,761,825.41	(5,340,216.59)	(1,586,061.30)	(16,998,265.05)	134,533.35	(4,418,883.71)	(7,894,651.09)	(2,144,164.75)	(4,068,746.55)	(1,678,195.16)	(9.98)	(4,714,480.77)	(480,783.83)	(2,172,365.29)	(44,616.74)	(582,386.54)	(141,940,024.89)
Net position end		(79,646,845.95)	9,805,953.54	(6,000,611.21)	(1,342,854.85)	(27,252,384.81)	(521,342.61)	(4,835,911.36)	(6,037,912.23)	(1,643,623.25)	(4,494,412.42)	(1,612,813.18)	(311,643.16)	(4,840,980.58)	(1,067,363.01)	(332,241.44)	(44,616.74)	(1,583,309.97)	(132,362,813.23)

# University of Colorado Denver | Anschutz Medical Campus



## **University of Colorado Denver | Anschutz Medical Campus Supplemental Statements**

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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
June 30, 2017  
Denver

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 2017
<b>ASSETS</b>											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	46,425,348.80	203,122,054.72	132,525,176.86		342,504,631.10	1,204,770.33				725,781,981.80
	CASH ON HAND	19,810.22	88,686,525.05	41,131.46							88,747,466.73
	INVESTMENTS AND RESTRICTED POOLED CASH	183,495.44	262,670,936.38	6,082,837.35	4,233,116.80	21,102,986.23					294,273,372.20
<b>CASH AND INVESTMENTS</b>		<b>46,628,654.46</b>	<b>554,479,516.15</b>	<b>138,649,145.67</b>	<b>4,233,116.80</b>	<b>363,607,617.33</b>	<b>1,204,770.33</b>	-	-	-	<b>1,108,802,820.73</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	23,219,349.02	135,085,294.91	53,441,933.55		28,573.16		750,751.70		(1,025,284.96)	211,500,617.38
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			7,272,856.16							7,272,856.16
	ACCOUNTS RECEIVABLE, NONCURRENT				1,014.13			18,018,295.19			18,019,309.32
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,774,731.59)	(10,279,423.30)	(3,317.98)	(117.50)						(15,057,590.37)
	<b>ACCOUNTS RECEIVABLE</b>	<b>18,444,617.43</b>	<b>124,805,871.61</b>	<b>60,711,471.74</b>	<b>896.63</b>	<b>28,573.16</b>	-	<b>18,769,046.89</b>	-	<b>(1,025,284.96)</b>	<b>221,735,192.49</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				2,483,860.39						2,483,860.39
	LOANS AND NOTES RECEIVABLE, NONCURRENT				9,812,191.11						9,812,191.11
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,440,567.60)						(1,440,567.60)
	<b>LOANS AND NOTES RECEIVABLE</b>	-	-	-	<b>10,855,483.90</b>	-	-	-	-	-	<b>10,855,483.90</b>
<b>ACCOUNTS, LOANS, AND NOTES RECEIVABLE</b>		<b>18,444,617.43</b>	<b>124,805,871.61</b>	<b>60,711,471.74</b>	<b>10,856,380.53</b>	<b>28,573.16</b>	-	<b>18,769,046.89</b>	-	<b>(1,025,284.96)</b>	<b>232,590,676.39</b>
INVENTORIES		326,351.47	11,574,344.58								11,900,696.05
OTHER ASSETS	OTHER ASSETS, CURRENT	948,310.82	984,876.84	497,989.44		4,965.98			(1,304,080.35)		1,132,062.73
	OTHER ASSETS, NON-CURRENT		7,942,480.64								7,942,480.64
<b>OTHER ASSETS</b>		<b>948,310.82</b>	<b>8,927,357.48</b>	<b>497,989.44</b>	-	<b>4,965.98</b>	-	-	<b>(1,304,080.35)</b>	-	<b>9,074,543.37</b>
CAPITAL ASSETS	LAND							29,340,967.58			29,340,967.58
	CONSTRUCTION IN PROGRESS							60,222,226.59			60,222,226.59
	COLLECTIONS							3,472,382.00			3,472,382.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>93,035,576.17</b>	-	-	<b>93,035,576.17</b>
	BUILDINGS							1,225,557,258.37			1,225,557,258.37
	IMPROVEMENTS OTHER THAN BUILDINGS							94,322,726.81			94,322,726.81
	EQUIPMENT							227,222,631.09			227,222,631.09
	SOFTWARE							22,456,072.76			22,456,072.76
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							74,540,586.55			74,540,586.55
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(737,984,990.85)			(737,984,990.85)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	-	-	-	-	-	-	<b>908,023,920.73</b>	-	-	<b>908,023,920.73</b>
<b>CAPITAL ASSETS</b>		-	-	-	-	-	-	<b>1,001,059,496.90</b>	-	-	<b>1,001,059,496.90</b>
INTERFUND RECEIVABLES, NET			(2,421,633.47)				2,421,633.47				-
<b>ASSETS</b>		<b>66,347,934.18</b>	<b>697,365,456.35</b>	<b>199,858,606.85</b>	<b>15,089,497.33</b>	<b>363,641,156.47</b>	<b>3,626,403.80</b>	<b>1,019,828,543.79</b>	<b>(1,304,080.35)</b>	<b>(1,025,284.96)</b>	<b>2,363,428,233.44</b>
<b>DEFERRED OUTFLOWS</b>											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							17,481,682.81			17,481,682.81
	ALTERNATE MEDICARE PLAN RELATED								6,804,969.66		6,804,969.66
<b>DEFERRED OUTFLOWS</b>		-	-	-	-	-	-	<b>17,481,682.81</b>	<b>6,804,969.66</b>	-	<b>24,286,652.47</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>66,347,934.18</b>	<b>697,365,456.35</b>	<b>199,858,606.85</b>	<b>15,089,497.33</b>	<b>363,641,156.47</b>	<b>3,626,403.80</b>	<b>1,037,310,226.60</b>	<b>5,500,889.31</b>	<b>(1,025,284.96)</b>	<b>2,387,714,885.91</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 2017
<b>LIABILITIES</b>											
ACCOUNTS PAYABLE		(8,024,400.79)	(18,145,652.05)	(6,110,885.65)	(56,525.48)	(7,620,397.68)	(249,802.48)			1,025,284.96	(39,182,379.17)
ACCRUED EXPENSES		(31,398,642.22)	(54,772,716.01)	(73,126,978.54)							(159,298,336.77)
COMPENSATED ABSENCES											
COMPENSATED ABSENCES, CURRENT									11,589,475.35		(11,589,475.35)
COMPENSATED ABSENCES, NON-CURRENT									147,869,458.99		(147,869,458.99)
COMPENSATED ABSENCES		-	-	-	-	-	-	-	(159,458,934.34)	-	(159,458,934.34)
OTHER POSTEMPLOYMENT BENEFITS									(195,795,946.20)		(195,795,946.20)
UNEARNED REVENUE											
UNEARNED REVENUE, CURRENT		(18,408,200.12)	(3,237,668.85)	(32,097,362.44)				(510,751.70)	1,304,080.35		(52,949,902.76)
UNEARNED REVENUE, NON-CURRENT		(1,446,321.74)						(7,855,265.38)			(9,301,587.12)
UNEARNED REVENUE		(19,854,521.86)	(3,237,668.85)	(32,097,362.44)	-	-	-	(8,366,017.08)	1,304,080.35	-	(62,251,489.88)
BONDS AND CAPITAL LEASES PAYABLE											
BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(264,654.28)		(28,396,426.99)			(28,661,081.27)
BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(17,146,892.04)		(434,253,686.52)			(451,400,578.56)
BONDS AND CAPITAL LEASES PAYABLE		-	-	-	-	(17,411,546.32)	-	(462,650,113.51)	-	-	(490,061,659.83)
ALTERNATE MEDICARE PLAN									(48,260,861.88)		(48,260,861.88)
OTHER LIABILITIES											
DEPOSITS HELD FOR OTHERS		(399,738.07)	(591,765.38)	(350,641.40)							(1,342,144.85)
OTHER LIABILITIES, CURRENT			(6,063,692.89)	0.00		(320,484.74)					(6,384,177.63)
OTHER LIABILITIES, NON-CURRENT			(8,253,971.23)								(8,253,971.23)
OTHER LIABILITIES		(399,738.07)	(14,909,429.50)	(350,641.40)	-	(320,484.74)	-	-	-	-	(15,980,293.71)
LIABILITIES		(59,677,302.94)	(91,065,466.42)	(111,685,868.03)	(56,525.48)	(25,352,428.74)	(249,802.48)	(471,016,130.59)	(402,211,662.07)	1,025,284.96	(1,160,289,901.78)
<b>DEFERRED INFLOWS</b>											
DEFERRED INFLOWS										57,086.28	(57,086.28)
DEFERRED INFLOWS		-	-	-	-	-	-	-	-	(57,086.28)	(57,086.28)
LIABILITIES AND DEFERRED INFLOWS		(59,677,302.94)	(91,065,466.42)	(111,685,868.03)	(56,525.48)	(25,352,428.74)	(249,802.48)	(471,016,130.59)	(402,211,662.07)	968,198.68	(1,160,346,988.06)
<b>NET POSITION</b>											
NET INVESTMENT IN CAPITAL ASSETS								566,294,096.01			566,294,096.01
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION				91,183,568.14							91,183,568.14
RESEARCH				6,926,359.53							6,926,359.53
ACADEMIC SUPPORT				311,715.82							311,715.82
STUDENT LOANS AND SERVICES				11,735.01	15,036,014.14						15,047,749.15
SCHOLARSHIPS AND FELLOWSHIPS				1,025,658.18							1,025,658.18
AUXILIARY ENTERPRISES			37,307,478.94			4,750,399.80	1,086,064.26				43,143,943.00
INSTITUTIONAL SUPPORT				2,110,487.05							2,110,487.05
CAPITAL				24,452.12		1,169,335.56					1,193,787.68
OTHER			629,726.00	1,067,906.10							1,697,632.10
RESTRICTED FOR EXPENDABLE PURPOSES		-	37,937,204.94	102,661,881.95	15,036,014.14	5,919,735.36	1,086,064.26				162,640,900.65
UNRESTRICTED		6,670,631.24	568,362,785.00	(14,489,143.13)	(3,042.29)	332,368,992.37	2,290,537.06		(396,767,859.04)	-	498,432,901.20
NET POSITION		6,670,631.24	606,299,989.93	88,172,738.82	15,032,971.85	338,288,727.73	3,376,601.32	566,294,096.01	(396,767,859.04)	-	1,227,367,897.85

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2017  
Denver

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 2017
<b>Operating</b>												
Operating revenues	Student tuition, net	Student tuition	(246,738,810.33)	(31,353,004.85)					-	812,218.05		(277,279,597.13)
		Scholarship allowance							45,090,044.42			45,090,044.42
		<b>Student tuition, net (pledged revenues of \$232,189,553)</b>	<b>(246,738,810.33)</b>	<b>(31,353,004.85)</b>	-	-	-	-	<b>45,090,044.42</b>	<b>812,218.05</b>	-	<b>(232,189,552.71)</b>
	Student fees, net	Student fees	(24,407,993.51)	(6,258,212.74)					175,000.00	98,938.40		(30,392,267.85)
		Scholarship allowance							5,028,942.31			5,028,942.31
		<b>Student fees, net (pledged revenues of \$3,980,081)</b>	<b>(24,407,993.51)</b>	<b>(6,258,212.74)</b>	-	-	-	-	<b>5,203,942.31</b>	<b>98,938.40</b>	-	<b>(25,363,325.54)</b>
		<b>Fee-for-service contracts</b>	<b>(77,282,776.00)</b>									<b>(77,282,776.00)</b>
		<b>Federal grants and contracts (pledged revenues of \$62,585,735)</b>			(312,907,098.81)	(21,576.00)						<b>(312,928,674.81)</b>
		<b>State and local grants and contracts (pledged revenues of \$7,676,459)</b>			(40,411,092.09)					2,028,797.46		<b>(38,382,294.63)</b>
		<b>Nongovernmental grants and contracts</b>			(93,091,179.51)							<b>(93,091,179.51)</b>
		<b>Sales and services of educational departments</b>		(174,780,199.39)						19,584.52		<b>(174,760,614.87)</b>
		<b>Auxiliary enterprises, net (pledged revenues of \$4,886,068)</b>		(14,265,560.59)						(487.47)		<b>(14,266,048.06)</b>
		<b>Health services operating revenues (pledged revenues of \$1,752,595)</b>	<b>(2,010,173.87)</b>	<b>(875,085,245.31)</b>						<b>797,807.90</b>		<b>(876,297,611.28)</b>
	Internal revenues	Internal service center revenues		57,386,099.32						14,776,139.00	(72,162,238.32)	-
		Interdepartmental revenues	10,062,906.07	18,290,500.38	19,070.00					(28,372,476.45)		-
		<b>Internal revenues</b>	<b>(10,062,906.07)</b>	<b>(75,676,599.70)</b>	<b>(19,070.00)</b>	-	-	-	-	<b>13,596,337.45</b>	<b>72,162,238.32</b>	-
	Other operating revenues	Denver AHEC library funding	5,147,735.00									(5,147,735.00)
		Miscellaneous	24,340,993.82	39,074,477.26	1,486,745.96	59,270.93				(23,732,992.94)		(41,228,495.03)
		Other revenues				231,537.48						(231,537.48)
		<b>Other operating revenues (pledged revenues of \$1,056,165)</b>	<b>(29,488,728.82)</b>	<b>(39,074,477.26)</b>	<b>(1,486,745.96)</b>	<b>(290,808.41)</b>	-	-	-	<b>23,732,992.94</b>	-	<b>(46,607,767.51)</b>
	<b>Operating revenues</b>		<b>(389,991,388.60)</b>	<b>(1,216,493,299.85)</b>	<b>(447,915,186.37)</b>	<b>(312,384.41)</b>	-	-	-	<b>50,293,986.73</b>	<b>41,086,189.25</b>	<b>(1,891,169,844.93)</b>
Operating expenses	Education and general	Instruction	221,913,734.95	141,230,367.83	139,680,474.07				10,137,510.87	(24,299,772.45)		488,662,315.27
		Research	255,277.46	3,845,808.74	275,169,836.70				5,943,550.83	(1,773,220.09)		283,441,253.64
		Public service	39,465.00	73,601,392.42	27,660,733.45				619,418.44	(2,991,459.76)		98,929,549.55
		Academic support	65,180,499.67	267,605.61	477,633.75				1,103,486.58	(522,130.49)		66,507,095.12
		Student services	15,729,299.98	8,226,450.66	737,373.82	588,677.99			697,776.08	(1,785,552.72)		24,194,025.81
		Institutional support	57,492,770.55	3,169,773.76	9,451,281.57		0.00		2,044,116.27	(4,558,206.26)		67,599,735.89
		Operation and maintenance of plant	32,057,311.85	16,337,231.22	1,318,067.40		280,751.38	749,894.76	314,451.32	(3,409,033.69)	3,452,572.38	51,101,246.63
		Student aid	15,190,193.77	1,592,330.80	38,371,322.96		0.00		(50,457,353.44)			4,696,494.09
		<b>Education and general</b>	<b>407,858,553.23</b>	<b>248,270,961.04</b>	<b>492,866,723.72</b>	<b>588,677.99</b>	<b>280,751.38</b>	-	<b>749,894.76</b>	<b>(29,597,043.05)</b>	<b>(39,339,375.46)</b>	<b>1,085,131,716.00</b>
		<b>Depreciation</b>						<b>76,227,017.10</b>				<b>76,227,017.10</b>
	Auxiliary enterprises	Program expenses		14,243,142.44	72,375.87				12,779.37	(14,160.81)		14,314,136.87
		Internal service center expenses		77,247,929.78					1,536,702.40	52,954.18	(72,162,238.32)	6,675,348.04
		<b>Auxiliary enterprises</b>	-	<b>91,491,072.22</b>	<b>72,375.87</b>	-	-	-	<b>1,549,481.77</b>	<b>38,793.37</b>	<b>(72,162,238.32)</b>	<b>20,989,484.91</b>
		<b>Health services operating expenses</b>	<b>11,236,894.54</b>	<b>829,391,663.41</b>	<b>453,841.50</b>				<b>30,873,165.11</b>	<b>(45,671,194.23)</b>		<b>826,284,370.33</b>
	<b>Operating expenses</b>		<b>419,095,447.77</b>	<b>1,169,153,696.68</b>	<b>493,392,941.09</b>	<b>588,677.99</b>	<b>280,751.38</b>	<b>0.00</b>	<b>76,976,911.86</b>	<b>2,825,603.83</b>	<b>(84,971,776.32)</b>	<b>(68,709,665.94)</b>
	<b>Operating, net</b>		<b>29,104,059.17</b>	<b>(47,339,603.17)</b>	<b>45,477,754.72</b>	<b>276,293.58</b>	<b>280,751.38</b>	-	<b>76,976,911.86</b>	<b>(43,885,587.07)</b>	<b>3,452,572.38</b>	<b>117,462,743.41</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 2017
<b>Nonoperating</b>												
Nonoperating revenues	Federal Pell grant			(16,319,847.00)								(16,319,847.00)
	State appropriations	(15,325,373.00)										(15,325,373.00)
	Gifts			(146,048,117.48)						44,348,060.00		(101,700,057.48)
	Investment income, net											
	Investment income	340.19	5,831,724.83	3,852,843.37		165.78	121.42			(553,648.19)		(9,131,547.40)
	Investment expense	(125.00)	(107,219.47)	(47,404.56)			0.00					154,749.03
	Investment income, net	(215.19)	(5,724,505.36)	(3,805,438.81)	-	(165.78)	(121.42)	-	-	553,648.19	-	(8,976,798.37)
	(Gain)/Loss on disposal of assets			(10,812.42)		(1,344.00)		783,385.35				771,228.93
	Interest on capital asset-related debt	152,619.83	23,296.83	823.10		5,972.47	19,712,276.44	(949,028.82)				18,945,959.85
	Bond issuance costs							260,762.26				260,762.26
	Other nonoperating revenues, net (pledged revenues of \$1,508,690)	(211,622.41)	(1,538,240.04)	(17,486.70)		(12,371,950.69)	(752,943.24)	(514,894.76)		(553,648.19)		(15,960,786.03)
Nonoperating revenues		(15,384,590.77)	(7,239,448.57)	(166,200,879.31)	-	(12,367,488.00)	18,959,211.78	(419,775.97)	-	44,348,060.00	-	(138,304,910.84)
<b>Other</b>												
Other revenues	Capital student fee, net		1,546,096.04						175,000.00			(1,721,096.04)
	Student fee		1,546,096.04									
	Scholarship Allowance								(334,911.62)			334,911.62
	Capital student fee, net (pledged revenues of \$1,386,184)	-	(1,546,096.04)	-	-	-	-	-	159,911.62	-	-	(1,386,184.42)
	Capital appropriations					(1,126,506.31)						(1,126,506.31)
	Capital grants and gifts			(1,092,471.73)		120,993.00		(82,300.00)				(1,053,778.73)
Other revenues		-	(1,546,096.04)	(1,092,471.73)	-	(1,005,513.31)	-	(82,300.00)	159,911.62	-	-	(3,566,469.46)
Other interfund related additions and deletions	Indirect cost recovery transfers	(78,463,116.92)	(13,588,520.35)	92,051,637.27								-
	Mandatory transfers	20,558,437.21	21,396,059.30			(1,011,118.23)	(40,943,378.28)					-
	Voluntary transfers	32,329,234.94	(7,030,858.42)	(4,955,149.13)	(28,360.48)	(40,688,108.13)	(329,687.25)			(462,472.93)		(21,165,401.40)
	Capital asset additions and plant fund activity	11,324,455.96	5,208,151.40	9,839,638.72		61,565,806.01		(84,485,479.71)			(3,452,572.38)	0.00
	Financing activity	404,726.63	291,631.33	90,940.64		(14,723,269.68)	22,172,672.00	(8,236,700.92)				-
Other interfund related additions and deletions		(13,846,262.18)	6,276,463.26	97,027,067.50	(28,360.48)	5,143,309.97	(19,100,393.53)	(92,722,180.63)	-	(462,472.93)	(3,452,572.38)	(21,165,401.40)
Change in net position before special item		(126,793.78)	(49,848,684.52)	(24,788,528.82)	247,933.10	(7,948,939.96)	(141,181.75)	(16,247,344.74)	53,279,502.18	0.00	-	(45,574,038.29)
Special item - Transfer from CUREF						(1,000,000.00)						(1,000,000.00)
Change in net position after special item		(126,793.78)	(49,848,684.52)	(24,788,528.82)	247,933.10	(8,948,939.96)	(141,181.75)	(16,247,344.74)	53,279,502.18	0.00	-	(46,574,038.29)
<b>Net position</b>												
Net position begin		(6,543,837.46)	(556,451,305.41)	(63,384,210.00)	(15,280,904.95)	(329,339,787.77)	(3,235,419.57)	(550,046,751.26)	312,781,447.95			(1,211,500,768.47)
	Cumulative effect of impact of new accounting principle								30,706,908.91			30,706,908.91
Net position begin, as restated		(6,543,837.46)	(556,451,305.41)	(63,384,210.00)	(15,280,904.95)	(329,339,787.77)	(3,235,419.57)	(550,046,751.26)	343,488,356.86	-	-	(1,180,793,859.56)
Net position end		(6,670,631.24)	(606,299,989.93)	(88,172,738.82)	(15,032,971.85)	(338,288,727.73)	(3,376,601.32)	(566,294,096.01)	396,767,859.04	0.00	-	(1,227,367,897.85)



**UNIVERSITY OF COLORADO**  
 STATEMENT OF NET POSITION  
 June 30, 2017  
 Auxiliary and Self-Funded Activities  
 Denver

PAB -- AUX BOOKSTORES      PAF -- AUX PARKING      PAH -- OTHER DENTISTRY      POM -- OTHER MED PRAC      POT -- OTHER TELECOM      PRR -- RSRCH BLDG SYS  
 PAD -- AUX REC CNTR      PAS -- AUX STU GOV'T OP      POH -- PUBLIC HEALTH      PON -- OTHER NURS PRAC      POJ -- OTHER PRAC/ PLAN-UP/      POU -- OTHER HLTH SERV  
 PAH -- AUX HOUSING      PEG -- EDUC CONT ED      POI -- OTHER INS SERV      POP -- OTHER PHARMACY      POY -- OTHER HLTH SERV  
 PAM -- AUX STU HTH FAC      PEG -- EDUC GME      POK -- UTILITY SERV RE      POR -- AUX TECH TRANS      PRL -- RSRCH SUP OPER

BNF LINE DESCRIPTION	MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POR	POT	POU	POY	PRL	FY 2017
<b>ASSETS</b>																					
CASH AND INVESTMENTS																					
EQUITY IN POOLED CASH AND INVESTMENTS	64,823,817.27	58,095.62	(2,917,428.21)	(47,060.68)	(727,815.86)	2,333,353.35	1,295,641.94	28,963,143.48	24,653,985.35	516,368.55	527,516.82	3,825,482.51	1,173,660.24	1,036,895.96	1,692,969.88	323,883.63	1,250,271.71	51,983,468.00	21,682,338.72	882,486.12	201,122,054.72
CASH ON HAND	32,074.00	400.00			1,000.00			400.00	400.00	200.00		(98,950.95)							500.00		88,886,525.05
INVESTMENTS AND RESTRICTED POOLED CASH																					262,670,936.38
<b>CASH AND INVESTMENTS</b>	<b>64,855,891.57</b>	<b>58,095.62</b>	<b>(2,917,026.21)</b>	<b>(47,060.68)</b>	<b>(726,815.86)</b>	<b>2,333,353.35</b>	<b>1,295,641.94</b>	<b>28,993,543.49</b>	<b>24,728,433.57</b>	<b>516,568.55</b>	<b>527,516.82</b>	<b>15,419,233.42</b>	<b>1,173,660.24</b>	<b>1,035,995.96</b>	<b>1,692,969.88</b>	<b>1,280,214.93</b>	<b>1,250,271.71</b>	<b>51,971,783.00</b>	<b>21,682,338.72</b>	<b>882,486.12</b>	<b>554,479,516.15</b>
ACCOUNTS RECEIVABLE																					
ACCOUNTS RECEIVABLE, CURRENT	9,596,152.02	7,275.52	91,444.54	47,060.68	776,848.56	380,469.31	330,383.02	1,905,348.95	1,188,023.31	685,602.35	154,181.68	15,188.39	1,472,608.00	524,309.02	444,689.14	136,173.96	45,727.61	108,701,380.00	8,175,121.82	7,327.05	135,065,294.91
ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,672,822.93)		(15,475.79)		(44,016.08)	(23,048.84)	(98,199.17)	(477,184.94)	(786,873.50)	(145,072.58)								(4,366,916.00)	(1,618,833.53)		(10,279,423.30)
<b>ACCOUNTS RECEIVABLE</b>	<b>7,223,329.09</b>	<b>7,275.52</b>	<b>75,968.81</b>	<b>47,060.68</b>	<b>732,832.48</b>	<b>357,420.47</b>	<b>231,183.85</b>	<b>1,428,164.01</b>	<b>401,149.81</b>	<b>540,529.77</b>	<b>154,181.68</b>	<b>15,188.39</b>	<b>1,472,608.00</b>	<b>524,309.02</b>	<b>444,689.14</b>	<b>136,173.96</b>	<b>45,727.61</b>	<b>104,334,464.00</b>	<b>6,556,288.29</b>	<b>7,327.05</b>	<b>124,805,871.61</b>
INVENTORIES	202,246.78				311,185.42								377,438.28					50,305.00	10,433,389.18		11,574,344.58
OTHER ASSETS																					
OTHER ASSETS, CURRENT	8,233.77				295,022.95								53,593.46					781.00	29,774.66		984,878.84
OTHER ASSETS, NON-CURRENT																		163,412.38	7,775,951.00	3,117.28	7,942,480.64
<b>OTHER ASSETS</b>	<b>8,233.77</b>												<b>53,593.46</b>					<b>164,193.38</b>	<b>8,374,442.00</b>	<b>32,891.92</b>	<b>8,927,357.48</b>
INTERFUND RECEIVABLES, NET																					
<b>ASSETS</b>	<b>72,389,461.21</b>	<b>65,371.14</b>	<b>(2,841,057.40)</b>		<b>317,284.04</b>	<b>2,690,773.82</b>	<b>1,526,825.79</b>	<b>30,716,710.46</b>	<b>39,127,583.38</b>	<b>1,059,888.32</b>	<b>681,698.48</b>	<b>15,488,015.27</b>	<b>3,023,796.52</b>	<b>1,560,304.98</b>	<b>2,127,859.82</b>	<b>1,580,582.27</b>	<b>1,295,999.32</b>	<b>489,201,974.00</b>	<b>34,463,742.96</b>	<b>889,813.17</b>	<b>697,385,496.35</b>
<b>LIABILITIES</b>																					
ACCOUNTS PAYABLE	(6,400,329.03)	(42,591.94)	(52,156.66)		(86,956.03)	(65,425.17)	(119,566.28)	(269,638.34)	(30,087.21)	(14,931.65)	(6,698.16)	(12,845.22)	(394,550.93)	(4,444.50)	(526,293.87)	(49,814.03)	(9,393,500.00)	(538,684.99)	(148,224.63)	(18,145,652.05)	
ACCRUED EXPENSES	(6,299,288.61)	(9,500.62)	(9,500.62)		(86,927.06)	(19,161.72)	(263,406.87)	(1,517,542.39)	(5,771,390.25)	(83,599.78)	(8,226.07)	(106,529.98)	(157,256.44)	(59,607.50)	(121,684.00)	(224,845.87)	(38,015,493.00)	(1,374,900.43)	(431,013.47)	(54,772,716.01)	
UNEARNED REVENUE, CURRENT	(286,062.81)		(86,451.01)		(268,458.01)	(2,047,962.37)	(443,186.83)	(104,692.02)													(3,237,668.83)
OTHER LIABILITIES																					
DEPOSITS HELD FOR OTHERS	(78,487.63)					(27,887.25)															(916.00)
OTHER LIABILITIES, CURRENT	(916,610.97)								(2,308,687.00)												(43,436.25)
OTHER LIABILITIES, NON-CURRENT																					(125,576.00)
<b>LIABILITIES</b>	<b>(13,905,168.60)</b>	<b>(52,092.56)</b>	<b>(148,108.29)</b>		<b>(27,887.25)</b>	<b>(2,113,944.25)</b>	<b>(423,152.10)</b>	<b>(17,397,170.76)</b>	<b>(5,780,076.73)</b>	<b>(98,131.43)</b>	<b>(8,924.23)</b>	<b>(121,376.20)</b>	<b>(551,858.43)</b>	<b>(64,052.00)</b>	<b>(121,684.00)</b>	<b>(638,144.90)</b>	<b>(47,408,993.00)</b>	<b>(1,938,267.42)</b>	<b>(1,374,900.43)</b>	<b>(431,013.47)</b>	<b>(14,909,423.50)</b>
<b>NET POSITION</b>	<b>58,288,732.16</b>	<b>22,779.18</b>	<b>(2,989,165.09)</b>		<b>163,326.95</b>	<b>2,576,829.57</b>	<b>884,400.83</b>	<b>26,639,822.10</b>	<b>30,574,232.29</b>	<b>755,864.87</b>	<b>636,774.25</b>	<b>5,366,639.07</b>	<b>2,471,938.09</b>	<b>1,496,252.98</b>	<b>2,005,970.32</b>	<b>941,807.37</b>	<b>1,021,339.25</b>	<b>441,792,981.00</b>	<b>32,842,017.51</b>	<b>312,575.07</b>	<b>606,299,989.93</b>





**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
 Auxiliary and Self-Funded Activities  
 June 30, 2017  
 Denver

SREOP LINE DESCRIPTION		MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PBR	FY 2017	
<b>Operating</b>																									
Operating revenues																									
Student tuition, net (pledged revenues of \$232,180,053)									(29,099,757.11)	(2,256,247.74)														(31,353,034.65)	
Student fees, net (pledged revenues of \$3,980,081)		(51,800.54)		(175,000.00)		(11,193.04)		(5,127,244.79)	(709,124.37)	(183,850.00)														(8,258,212.74)	
Sales and services of educational departments		(12,440,206.82)						(5,743,476.69)	(82,259,508.82)			(846,894.19)					(2,528,327.82)					(70,963,785.25)		(174,780,193.39)	
Auxiliary enterprises, net (pledged revenues of \$4,895,056)		(844,872.80)	(66,367.82)	(2,617,154.17)	-	(5,848,700.52)	(5,090,670.88)																	(14,265,560.59)	
Health services operating revenues (pledged revenues of \$1,752,395)		(19,889,360.30)						(949,347.31)	(2,264,688.21)	(3,831,237.83)					(480,183.72)	(4,039,519.91)								(875,065,245.31)	
Internal revenues		3,443,400.41						10,631.86	545,451.95	10,544,513.40	27,840.10	14,485.00					400.00	2,000.00	0.00					(15,290,900.38)	
Internal service center revenues		(35,345,651.72)										(970,431.00)	(5,503,070.50)												(57,386,099.22)
Internal revenues		(38,789,252.31)	-	-	-	-	-	(10,631.86)	(545,451.95)	(10,544,513.40)	(27,840.10)	(14,485.00)	(970,431.00)	(5,503,070.50)	-	-	(400.00)	(2,000.00)	(4,893,507.80)	(4,893,507.80)	-	(3,791,777.86)	(10,673,438.30)	-	(79,876,999.70)
Other operating revenues (pledged revenues of \$7,056,165)		(16,765,800.72)			(176,772.83)	(7,561.63)		(260,892.00)	(652,280.06)	(1,288,374.24)	(607.00)	(48,880.99)	(5,118,961.96)	(6,143,797.68)		(8,938.09)				(893,006.14)	(1,194,907.80)	(2,203,243.68)	(507,016.21)	(287,139,223)	
Operating revenues		(66,386,893.36)	(66,367.82)	(2,792,154.17)	(176,772.83)	(5,865,243.96)	(8,990,670.88)	(5,519,768.65)	(17,579,257.49)	(34,795,284.41)	(3,859,714.63)	(908,246.18)	(8,089,352.96)	(14,444,857.56)	(480,183.72)	(8,245,491.94)	(2,528,727.82)	(895,896.15)	(8,068,415.69)	(849,869,497.00)	(7,434,237.39)	(16,940,377.52)	-	(1,216,493,209.85)	
<b>Operating expenses</b>																									
Education and general																									
Academic support		267,605.61																							267,605.61
Instructional support		1,361,146.48																							3,169,773.76
Instruction		10,569,206.76																							141,239,387.83
Operation and maintenance of plant		45,925.62																							16,337,231.22
Public service		9,530,459.14																							73,601,392.42
Research		3,845,808.74																							3,845,808.74
Student aid		254,664.68																							1,592,330.80
Student services		2,503,609.09																							6,226,460.66
Education and general		28,377,939.67	-	-	-	-	-	5,723,881.61	32,220,727.91	97,852,568.02	1,621.68	728,891.68	-	-	-	-	2,159,192.59	1,808,624.28	-	-	-	63,107,616.68	-	16,291,305.60	
Auxiliary enterprises																									
Internal service center expenses		47,540,889.59																							77,247,029.78
Program expenses		534,931.07	66,164.34	3,428,320.54	176,772.83	6,871,372.50	3,168,481.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,243,142.44	
Auxiliary enterprises		48,474,820.66	66,164.34	3,428,320.54	176,772.83	6,871,372.50	3,168,481.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,491,972.22
Health services operating expenses		16,850,533.81																							823,991,663.41
Operating expenses		93,703,393.54	66,164.34	3,428,320.54	176,772.83	6,871,372.50	3,168,481.16	5,723,881.61	32,220,727.91	97,852,568.02	3,547,278.39	728,891.68	3,366,727.91	9,679,980.87	480,183.72	4,509,895.45	2,159,192.59	1,808,624.28	5,418,735.24	861,501,946.00	65,614,664.33	10,850,598.18	16,291,305.60	1,169,153,096.68	
Operating, net		7,322,586.16	(197.48)	636,166.37	-	1,806,128.54	(1,924,169.72)	205,112.96	(3,358,529.59)	(942,724.39)	(12,426.24)	(180,148.59)	(2,722,655.65)	(4,975,876.63)	-	464,443.91	(367,535.82)	913,618.13	(863,669.41)	(47,396,551.00)	(822,773.07)	(89,981.34)	16,291,305.60	(47,339,663.77)	
<b>Nonoperating</b>																									
Nonoperating revenues																									
Investment income, net																									
Investment income																									
Investment income, net		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on capital asset-related debt		2,914.76						(794,806.59)	(1,370.00)	(1,180.00)														23,296.83	
Other nonoperating revenues, net (pledged revenues of \$1,508,690)		(1,046,847.52)						(764,606.95)	(2,376.80)	(1,180.80)	(381,871.48)	-	-	(419,464.57)	(4,896.88)	-	-	(3,344,193.88)	(428.45)	(3,318,237.00)				(107,218.47)	
Nonoperating revenues		(1,043,932.76)	-	-	-	-	-	(764,606.95)	(2,376.80)	(1,180.80)	(381,871.48)	-	-	(419,464.57)	(4,896.88)	-	-	(3,344,193.88)	(428.45)	(3,318,237.00)					
<b>Other</b>																									
Other revenues																									
Capital student fee, net (pledged revenues of \$1,286,184)								(1,246,096.64)																	
Other interfund related additions and deletions		(148,000.00)																							
Indirect cost recovery transfers																									
Mandatory transfers																									
Voluntary transfers		(4,009,929.11)	9,015.86	570,231.88		(831,307.84)	567,053.18	(271,890.55)	3,017,689.25	1,276,379.19	(8,111.29)	(3,480.34)	(3,809.72)	1,007,679.82	(8,929.03)	(374,111.88)	(810,758.78)	358,321.23	7,836,678.82	48,379.93	(15,601,402.00)	(7,030,858.42)		(13,440,520.35)	
Capital asset additions and plant fund activity		353,178.32				8,800.00	1,340,023.00		14,115.00					5,854.64											
Financing activity																									
Other interfund related additions and deletions		(3,804,750.79)	9,015.86	1,906,589.66	-	(825,197.94)	3,294,439.25	(271,890.55)	3,021,804.25	1,276,379.19	(8,111.29)	(3,480.34)	(3,809.72)	5,477,133.16	-	(8,929.03)	(374,111.88)	(816,758.78)	525,101.23	3,726,178.00	9,181,782.59	48,379.93	(16,291,305.60)	6,276,463.26	
Change in net position		2,474,616.61	8,818.38	996,579.39	-	181,020.70	605,642.94	(68,147.83)	(2,327,863.34)	(48,318.60)	(120,547.53)	(183,628.84)	(1,145,828.34)	497,298.53	-	372,514.48	(741,646.91)	(441,934.25)	(44,880,618.00)	(29,889,618.00)	(41,691.41)	-		(49,848,844.52)	
<b>Net position</b>																									
Net position begin		(68,683,348.78)	(51,397.58)	1,992,865.09		(544,347.85)	(5,183,942.63)	(816,253.28)	(43,311,717.77)	(63,525,913.89)	(493,317.34)	(653,145.41)	(2,794,214.73)	(2,869,111.68)		(1,866,787.46)	(1,264,238.11)			(79,338.92)	(39,812,363.00)	(32,862,269.84)	(270,973.68)	(59,491,365.41)	
Net position end		(66,208,732.16)	(22,779.19)	2,989,444.48	-	(463,328.49)	(5,178,299.49)	(44,440.83)	(46,639,623.16)	(63,574,232.29)	(70,846.87)	(836,774.29)	(6,346,141.67)	(2,471,865.15)		(1,494,272.98)	(2,693,976.62)	(841,934.25)		(1,821,338.25)	(41,792,881.00)	(32,862,617.91)	(312,979.07)	(60,299,989.53)	



**University of Colorado Colorado Springs Supplemental Statements**

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

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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2017  
 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 2017
<b>ASSETS</b>									
<b>CASH AND INVESTMENTS</b>	EQUITY IN POOLED CASH AND INVESTMENTS	22,532,898.90	15,082,235.83	1,696,010.00		55,007,701.81	5,656,423.84	(0.02)	99,975,270.37
	CASH ON HAND	6,655.00	13,825.00	4,100.00					24,580.00
	INVESTMENTS AND RESTRICTED POOLED CASH				1,134,628.20		1,114,931.60		2,249,559.80
<b>CASH AND INVESTMENTS</b>		<b>22,539,553.90</b>	<b>15,096,060.83</b>	<b>1,700,110.00</b>	<b>1,134,628.20</b>	<b>55,007,701.81</b>	<b>6,771,355.44</b>	<b>(0.02)</b>	<b>102,249,410.17</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>	ACCOUNTS RECEIVABLE, CURRENT	16,281,439.32	2,220,113.73	1,839,247.57		1,865.43	5,810.66		20,348,476.71
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,595,727.15					2,595,727.15
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,120,009.06)	(1,019,653.65)	(55,540.38)					(7,195,203.09)
	<b>ACCOUNTS RECEIVABLE</b>	<b>10,161,430.26</b>	<b>1,200,460.08</b>	<b>4,379,434.34</b>	<b>-</b>	<b>1,865.43</b>	<b>5,810.66</b>	<b>-</b>	<b>15,749,000.77</b>
	LOANS RECEIVABLE, CURRENT			227,827.94					227,827.94
	ALLOWANCES FOR LOANS RECEIVABLE			(185,950.32)					(185,950.32)
	<b>LOANS AND NOTES RECEIVABLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,877.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,877.62</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>10,161,430.26</b>	<b>1,200,460.08</b>	<b>4,379,434.34</b>	<b>41,877.62</b>	<b>1,865.43</b>	<b>5,810.66</b>	<b>-</b>	<b>15,790,878.39</b>
<b>INVENTORIES</b>			895,151.88		2,220.07				897,371.95
<b>OTHER ASSETS, CURRENT</b>		159,159.40	87,274.39	(16.00)					246,417.79
<b>CAPITAL ASSETS</b>	LAND						6,702,591.37		6,702,591.37
	CONSTRUCTION IN PROGRESS				3.00		63,286,851.23		63,286,854.23
	COLLECTIONS						1,110,947.34		1,110,947.34
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>71,100,389.94</b>	<b>-</b>	<b>71,100,392.94</b>
	BUILDINGS						457,223,176.08		457,223,176.08
	IMPROVEMENTS OTHER THAN BUILDINGS						10,759,401.24		10,759,401.24
	EQUIPMENT						30,709,592.81		30,709,592.81
	SOFTWARE						709,618.76		709,618.76
	LIBRARY AND OTHER COLLECTIONS						27,682,784.32		27,682,784.32
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION						(159,044,376.93)		(159,044,376.93)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>368,040,196.28</b>	<b>-</b>	<b>368,040,196.28</b>
<b>CAPITAL ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>439,140,586.22</b>	<b>-</b>	<b>439,140,589.22</b>
<b>INTERFUND RECEIVABLES, NET</b>		(4,738,526.08)				(0.01)			(4,738,526.09)
<b>ASSETS</b>		<b>28,121,617.48</b>	<b>17,278,947.18</b>	<b>6,079,528.34</b>	<b>1,176,505.82</b>	<b>55,011,790.30</b>	<b>6,777,166.10</b>	<b>439,140,586.20</b>	<b>553,586,141.43</b>
<b>DEFERRED OUTFLOWS</b>									
<b>DEFERRED OUTFLOWS</b>	LOSS ON BOND REFUNDINGS	-	-	-	-	-	5,833,617.82	-	5,833,617.82
	ALTERNATE MEDICARE PLAN RELATED	-	-	-	-	-	-	518,225.27	518,225.27
<b>DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,833,617.82</b>	<b>518,225.27</b>	<b>6,351,843.09</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>28,121,617.48</b>	<b>17,278,947.18</b>	<b>6,079,528.34</b>	<b>1,176,505.82</b>	<b>55,011,790.30</b>	<b>6,777,166.10</b>	<b>518,225.27</b>	<b>559,937,984.52</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 2017
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE		(1,881,064.69)	(258,231.30)	(290,599.08)		(3,573,684.53)	105,500.00			(5,898,079.60)
ACCRUED EXPENSES		(11,577,847.44)	(1,471,245.57)	(1,038,585.27)		(11,687.51)	(884,864.56)			(14,984,230.35)
COMPENSATED ABSENCES									(469,339.09)	(469,339.09)
COMPENSATED ABSENCES, CURRENT									(5,988,271.01)	(5,988,271.01)
COMPENSATED ABSENCES, NON-CURRENT									(6,457,610.10)	(6,457,610.10)
OTHER POSTEMPLOYMENT BENEFITS									(16,371,197.42)	(16,371,197.42)
UNEARNED REVENUE, CURRENT		(7,270,893.34)	(1,219,296.15)	(1,275,501.02)						(9,765,690.51)
BONDS AND CAPITAL LEASES PAYABLE										(6,060,145.37)
BONDS AND CAPITAL LEASES PAYABLE, CURRENT						(172,070.32)		(5,888,075.05)		(6,060,145.37)
BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(758,150.77)		(243,925,048.43)		(244,683,199.20)
ALTERNATE MEDICARE PLAN										(3,125,206.88)
OTHER LIABILITIES		(99,304.25)	(1,157,761.70)	(129,906.26)						(1,386,972.21)
OTHER LIABILITIES, CURRENT						(2,686,050.66)				(2,686,050.66)
OTHER LIABILITIES, NON-CURRENT										(4,073,022.87)
LIABILITIES		(20,829,109.72)	(4,106,534.72)	(2,734,591.63)	-	(7,201,643.79)	(779,364.56)	(249,813,123.48)	(25,954,014.40)	(311,418,382.30)
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS									(3,771.15)	(3,771.15)
DEFERRED INFLOWS		-	-	-	-	-	-	-	(3,771.15)	(3,771.15)
LIABILITIES AND DEFERRED INFLOWS		(20,829,109.72)	(4,106,534.72)	(2,734,591.63)	-	(7,201,643.79)	(779,364.56)	(249,813,123.48)	(25,957,785.55)	(311,422,153.45)
<b>NET POSITION</b>										
NET INVESTMENT IN CAPITAL ASSETS								195,161,080.54		195,161,080.54
RESTRICTED FOR EXPENDABLE PURPOSES										697,116.30
RESEARCH			359,169.21	337,947.09						96,713.49
ACADEMIC SUPPORT				1,044,381.36						1,044,381.36
STUDENT LOANS AND SERVICES				91,497.27	1,176,505.82					1,268,003.09
SCHOLARSHIPS AND FELLOWSHIPS				319,558.93						319,558.93
AUXILIARY ENTERPRISES			3,661,766.68	11.19		1,537,299.73				5,199,077.60
INSTITUTIONAL SUPPORT				699,152.32						699,152.32
CAPITAL				70,488.99						70,488.99
OTHER				23,325.92		2,273,764.99				2,297,090.91
RESTRICTED FOR EXPENDABLE PURPOSES		-	4,020,935.89	2,683,076.56	1,176,505.82	3,811,064.72	-	-	-	11,691,582.99
UNRESTRICTED		7,292,507.76	9,151,476.57	661,860.15		43,999,081.79	5,997,801.54		(25,439,560.28)	41,663,167.53
NET POSITION		7,292,507.77	13,172,412.47	3,344,936.72	1,176,505.83	47,810,146.52	5,997,801.55	195,161,080.55	(25,439,560.27)	248,515,831.07

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2017  
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 2017
<b>Operating</b>												
Operating revenues	Student tuition, net	Student tuition	(125,219,949.17)	(2,566,126.33)						849,956.88		(126,936,118.62)
		Scholarship allowance							24,901,633.00			24,901,633.00
		<b>Student tuition, net (pledged revenues of \$102,034,486)</b>	<b>(125,219,949.17)</b>	<b>(2,566,126.33)</b>	-	-	-	-	<b>24,901,633.00</b>	<b>849,956.88</b>	-	<b>(102,034,485.62)</b>
	Student fees, net	Student fees	(5,831,748.20)	(14,905,448.08)						11,251.22		(20,725,945.06)
		Scholarship allowance							4,041,899.00			4,041,899.00
		<b>Student fees, net (pledged revenues of \$2,618,105)</b>	<b>(5,831,748.20)</b>	<b>(14,905,448.08)</b>	-	-	-	-	<b>4,041,899.00</b>	<b>11,251.22</b>	-	<b>(16,684,046.06)</b>
		Fee-for-service contracts	(7,842,061.02)									(7,842,061.02)
		Federal grants and contracts (pledged revenues of \$1,422,108)			(7,121,211.65)					10,673.28		(7,110,538.37)
		State and local grants and contracts (pledged revenues of \$1,604,209)			(8,021,046.02)							(8,021,046.02)
		Nongovernmental grants and contracts			(1,720,325.01)							(1,720,325.01)
		Sales and services of educational departments	(896.00)	(549,451.90)								(550,347.90)
	Auxiliary enterprises, net	Auxiliary enterprises		(31,494,851.90)						714,835.90		(30,780,016.00)
		Scholarship allowance							373,048.00			373,048.00
		<b>Auxiliary enterprises, net (pledged revenues of \$10,414,272)</b>	<b>-</b>	<b>(31,494,851.90)</b>	-	-	-	-	<b>373,048.00</b>	<b>714,835.90</b>	-	<b>(30,406,968.00)</b>
		Health services operating revenues (pledged revenues of \$1,377)		(688,537.70)								(688,537.70)
	Internal revenues	Interdepartmental revenues		(880,517.94)							869,917.22	(10,600.72)
		Internal service center revenues	(345,660.20)	(56,660.72)	(3,820.00)					406,140.92		-
		<b>Internal revenues</b>	<b>(345,660.20)</b>	<b>(937,178.66)</b>	<b>(3,820.00)</b>					<b>406,140.92</b>	<b>869,917.22</b>	<b>(10,600.72)</b>
		<b>Other operating revenues (pledged revenues of \$129,929)</b>	<b>(3,217,857.45)</b>	<b>(1,707,490.24)</b>	<b>(940.00)</b>	<b>(73,828.79)</b>	<b>(747,626.50)</b>			<b>14,087.43</b>		<b>(5,733,655.55)</b>
		<b>Operating revenues</b>	<b>(142,458,172.04)</b>	<b>(52,849,084.80)</b>	<b>(16,867,342.67)</b>	<b>(73,828.78)</b>	<b>(747,626.49)</b>	-	-	<b>29,316,580.01</b>	<b>2,006,945.64</b>	<b>(180,802,611.90)</b>
Operating expenses	Education and general	Instruction	62,425,152.26	1,825,739.67	2,205,404.72				1,320,085.09	(869,781.69)		66,906,600.05
		Research	713,575.74	30,209.38	4,672,754.85				31,742.25	(26,501.00)		5,421,781.22
		Public service	39,761.01	1,092,678.78	1,707,452.00				104,910.06	(3,000.00)		2,941,801.85
		Academic support	15,092,309.68	751,842.67	1,153,754.53				365,690.77	(31,257.54)		17,332,340.11
		Student services	10,937,680.86	2,010,247.56	1,115,192.25	3,329,008.43			219,494.67	(9,513.96)		17,602,109.81
		Institutional support	20,224,709.37	1,417,431.64	1,924,918.01				287,951.66	(96,283.32)		23,758,727.36
		Operation and maintenance of plant	10,532,487.94	253,692.26	32,075.89		72,550.16		129,045.49	(226,171.36)	34,252.91	10,827,933.29
		Student aid	8,199,160.81	522,364.90	24,033,220.00				(28,758,404.36)			3,996,341.35
		<b>Education and general</b>	<b>128,164,837.67</b>	<b>7,904,206.86</b>	<b>36,844,772.25</b>	<b>3,329,008.43</b>	<b>72,550.16</b>	-	<b>(26,299,484.37)</b>	<b>(1,262,508.87)</b>	<b>34,252.91</b>	<b>148,787,635.03</b>
		Depreciation						17,293,458.51				17,293,458.51
	Auxiliary enterprises	Program expenses		26,302,370.87	473,339.15		147,580.49			(733,763.48)		26,189,527.04
		Internal service center expenses		866,119.92					3,797.30		(869,917.22)	-
		<b>Auxiliary enterprises</b>	<b>-</b>	<b>27,168,490.79</b>	<b>473,339.15</b>	<b>-</b>	<b>147,580.49</b>	<b>-</b>	<b>3,797.30</b>	<b>(733,763.48)</b>	<b>(869,917.22)</b>	<b>26,189,527.04</b>
		Health services operating expenses		445,102.84	138,815.03				397,252.01			981,169.88
		<b>Other operating expenses</b>	<b>47,147.41</b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b>47,147.41</b>
		<b>Operating expenses</b>	<b>128,164,837.68</b>	<b>35,564,947.91</b>	<b>37,456,926.44</b>	<b>3,329,008.44</b>	<b>220,130.66</b>	<b>-</b>	<b>17,293,458.52</b>	<b>(25,898,435.05)</b>	<b>(1,996,272.34)</b>	<b>193,298,937.87</b>
		<b>Operating, net</b>	<b>(14,293,334.36)</b>	<b>(17,284,136.89)</b>	<b>20,589,583.77</b>	<b>3,255,179.66</b>	<b>(527,495.83)</b>	<b>-</b>	<b>17,293,458.52</b>	<b>3,418,144.96</b>	<b>10,673.30</b>	<b>12,496,326.06</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 2017
<b>Nonoperating</b>												
Nonoperating revenues	Federal Pell grant			(14,132,068.00)								(14,132,068.00)
	Gifts			(9,240,778.50)								(9,240,778.50)
	Investment income, net			(166,113.59)		(21,254.13)	(29,521.97)					(216,889.69)
												1,549.69
	Investment income, net			(166,113.59)		(20,749.11)	(28,477.30)					(215,340.00)
	(Gain)/Loss on disposal of assets	(6,251.37)				(1,937.50)		133,259.05				125,070.18
	Interest on capital asset-related debt					1,325.92	10,614,540.20	(20,171.76)				10,595,694.36
	Bond issuance costs							103,447.56				103,447.56
	Other nonoperating revenues, net (pledged revenues of \$7,390)	(24,000.00)	(54,185.28)									(78,185.28)
	<b>Nonoperating revenues</b>	<b>(30,251.37)</b>	<b>(54,185.28)</b>	<b>(23,538,960.09)</b>	<b>-</b>	<b>(21,360.69)</b>	<b>10,586,062.90</b>	<b>216,534.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,842,159.68)</b>
<b>Other</b>												
Other revenues	Capital appropriations					(18,710,730.15)						(18,710,730.15)
	Capital grants and gifts			(1,025.09)				(257,000.00)				(258,025.09)
	<b>Other revenues</b>	<b>-</b>	<b>-</b>	<b>(1,025.09)</b>	<b>-</b>	<b>(18,710,730.15)</b>	<b>-</b>	<b>(257,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,968,755.24)</b>
Other interfund related additions and deletions	Indirect cost recovery transfers	(1,488,840.84)		1,488,840.86								0.02
	Mandatory transfers	2,201,199.63	11,947,441.16			(262,253.75)	(13,886,387.04)					-
	Voluntary transfers	11,311,311.71	4,070,259.90	580,409.27	115,629.49	(19,269,847.82)	(695,565.27)			(10,673.28)		(3,898,476.00)
	Capital asset additions and plant fund activity	1,936,785.19	575,508.30	392,867.09		44,017,569.47		(46,888,477.14)		(34,252.91)		(0.00)
	Financing activity					8,304,386.91	(4,720,000.00)	(3,584,386.91)				-
	<b>Other interfund related additions and deletions</b>	<b>13,960,455.69</b>	<b>16,593,209.36</b>	<b>2,462,117.22</b>	<b>115,629.49</b>	<b>16,181,080.99</b>	<b>(9,861,952.31)</b>	<b>(43,304,090.23)</b>	<b>-</b>	<b>(44,926.20)</b>	<b>-</b>	<b>(3,898,475.98)</b>
Change in net position		(363,130.04)	(745,112.81)	(488,284.19)	3,370,809.15	(3,078,505.68)	724,110.59	(26,051,096.86)	3,418,144.96	(34,252.90)	34,252.93	(23,213,064.85)
<b>Net position</b>												
Net position begin		(6,929,377.70)	(12,427,299.63)	(2,856,652.50)	(4,547,314.95)	(44,731,640.81)	(6,721,912.13)	(169,109,983.67)	20,074,127.21			(227,250,054.19)
	Cumulative effect of adoption of new accounting principle								1,947,288.13			1,947,288.13
Net position begin, as restated		(6,929,377.70)	(12,427,299.63)	(2,856,652.50)	(4,547,314.95)	(44,731,640.81)	(6,721,912.13)	(169,109,983.67)	22,021,415.34			(225,302,766.06)
Net position end		(7,292,507.74)	(13,172,412.44)	(3,344,936.69)	(1,176,505.80)	(47,810,146.49)	(5,997,801.54)	(195,161,080.53)	25,439,560.30	(34,252.90)	34,252.93	(248,515,830.91)



University of Colorado  
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**UNIVERSITY OF COLORADO**  
STATEMENT OF NET POSITION  
June 30, 2017  
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  
POO -- OTHER STU SERV  
POT -- OTHER TELECOM  
POY -- OTHER HLTH SERV

SN/LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POO	POT	POY	FY 2017
<b>ASSETS</b>															
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	4,872,643.81	708,025.02	157,538.20	27,859.77	592,174.15	146,256.12	399,111.15	452,652.05	949,374.81	5,644,448.32	1,066,074.15	18,980.40	47,097.89	15,082,235.83
	CASH ON HAND	650.00	700.00			10,000.00	200.00	1,050.00	100.00	925.00				200.00	13,825.00
	<b>CASH AND INVESTMENTS</b>	<b>4,873,293.81</b>	<b>708,725.02</b>	<b>157,538.20</b>	<b>27,859.77</b>	<b>602,174.15</b>	<b>146,456.12</b>	<b>400,161.15</b>	<b>452,752.05</b>	<b>950,299.81</b>	<b>5,644,448.32</b>	<b>1,066,074.15</b>	<b>18,980.40</b>	<b>47,297.89</b>	<b>15,096,060.83</b>
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	24,851.75	69,204.66	227,427.52		1,059,370.11	40,477.78	215,721.83	41,774.30	267,343.95	237,722.16	36,219.67			2,220,113.73
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(8,787.43)	(23,032.31)	(6,849.88)		(632,579.08)	(15,171.46)	(55,190.58)	(18,279.78)	(128,258.73)	(125,175.14)	(6,329.26)			(1,019,653.65)
	<b>ACCOUNTS RECEIVABLE</b>	<b>16,064.32</b>	<b>46,172.35</b>	<b>220,577.64</b>	<b>-</b>	<b>426,791.03</b>	<b>25,306.32</b>	<b>160,531.25</b>	<b>23,494.52</b>	<b>139,085.22</b>	<b>112,547.02</b>	<b>29,890.41</b>	<b>-</b>	<b>-</b>	<b>1,200,460.08</b>
INVENTORIES		5,478.22		765,592.62			3,448.29			11,035.44					895,151.88
OTHER ASSETS, CURRENT		83,343.19	2,700.00								1,231.20				87,274.39
<b>ASSETS</b>		<b>4,978,179.54</b>	<b>757,597.37</b>	<b>1,143,708.46</b>	<b>27,859.77</b>	<b>1,028,965.18</b>	<b>175,210.73</b>	<b>560,692.40</b>	<b>476,246.57</b>	<b>1,100,420.47</b>	<b>5,758,226.54</b>	<b>1,205,561.87</b>	<b>18,980.40</b>	<b>47,297.89</b>	<b>17,278,947.18</b>
<b>LIABILITIES</b>															
ACCOUNTS PAYABLE		(94,153.77)	896.89	159,114.33	(29.29)	(17,836.98)	(43.18)	(3,892.40)	(41,394.84)	(78,177.00)	(106,762.97)	(73,662.02)	(2,728.54)	438.47	(258,231.30)
ACCRUED EXPENSES		(294,922.36)	(139,136.55)	(42,606.54)	(578.52)	(87,775.90)	(84,023.02)	(130,801.29)	(103,486.59)	(290,133.89)	(56,635.91)	(180,131.04)	(17,156.91)	(43,857.05)	(1,471,245.57)
UNEARNED REVENUE, CURRENT		(27,781.50)	(129,531.01)	(32,569.90)		(92,769.95)	(74,919.00)	(148,693.02)	(48,109.49)	(377,751.04)	(279,853.60)	(7,317.64)			(1,219,296.15)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(367,018.96)	2,866.50	(94.44)	(13,160.00)	(658,633.00)		(423.85)	(254.95)	(30.00)	2,599.97	(123,612.97)			(1,157,761.70)
<b>LIABILITIES</b>		<b>(783,876.59)</b>	<b>(264,904.17)</b>	<b>83,843.45</b>	<b>(13,767.81)</b>	<b>(857,015.83)</b>	<b>(158,985.20)</b>	<b>(283,810.56)</b>	<b>(193,245.87)</b>	<b>(746,091.93)</b>	<b>(440,652.51)</b>	<b>(384,723.68)</b>	<b>(19,885.45)</b>	<b>(43,418.58)</b>	<b>(4,106,534.72)</b>
<b>NET POSITION</b>		<b>4,194,302.95</b>	<b>492,693.20</b>	<b>1,227,551.91</b>	<b>14,091.96</b>	<b>171,949.35</b>	<b>16,225.53</b>	<b>276,881.84</b>	<b>283,000.70</b>	<b>354,328.54</b>	<b>5,317,574.03</b>	<b>820,838.20</b>	<b>(905.05)</b>	<b>3,879.31</b>	<b>13,172,412.46</b>





**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
 Auxiliary and Self-Funded Activities  
 June 30, 2017  
 Colorado Springs

SRECNP LINE DESCRIPTION		MSC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POO	POT	POY	FY 2017
<b>Operating</b>															
Operating revenues	Student tuition, net (pledged revenues of \$102,034,496)										(2,566,126.33)				(2,566,126.33)
	Student fees, net (pledged revenues of \$2,618,105)	(59,154.60)	(2,547,051.81)				(1,486,173.50)	(2,222,289.46)	(958,792.04)	(7,535,565.43)		(96,421.24)			(14,905,448.08)
	Sales and services of educational departments	(546,904.06)								(1,722.84)	(825.00)				(549,451.90)
	Auxiliary enterprises, net (pledged revenues of \$10,414,272)	(1,142,972.08)	(245,276.30)	(4,331,699.02)		(12,947,849.98)	(106,570.41)	(4,142,119.24)	(1,398,005.98)	(223,414.92)	(76,573.37)	(6,880,370.61)			(31,494,851.91)
	Health services operating revenues (pledged revenues of \$1,377)	(387,157.60)												(301,380.10)	(688,537.70)
	Internal Revenues	(54,280.57)					(255.00)			(2,125.15)					(56,660.72)
	Internal Revenues	(200,826.19)								-			(679,691.75)		(880,517.94)
	Internal Revenues	(255,106.76)					(255.00)			(2,125.15)			(679,691.75)		(937,178.60)
	Other operating revenues (pledged revenues of \$129,929)	(1,367,715.70)	(25,675.41)	(88,129.18)	(20,779.00)	(61.08)	(2,662.62)	(17,764.03)	(64,287.14)	(87,970.57)	(23,035.40)	(8,968.99)		(441.12)	(1,707,490.24)
	<b>Operating revenues</b>	<b>(3,759,010.80)</b>	<b>(2,818,003.52)</b>	<b>(4,419,828.20)</b>	<b>(20,779.00)</b>	<b>(12,947,911.06)</b>	<b>(1,595,661.53)</b>	<b>(6,382,172.73)</b>	<b>(2,423,210.31)</b>	<b>(7,848,673.76)</b>	<b>(2,666,560.10)</b>	<b>(6,985,760.83)</b>	<b>(679,691.75)</b>	<b>(301,821.22)</b>	<b>(52,849,084.81)</b>
Operating expenses	Education and general														
	Academic support	65,275.67										686,567.00			751,842.67
	Institutional support	244,358.26		745.86		171,939.29		1,000,388.23							1,417,431.64
	Instruction	726,801.75									1,098,937.92				1,825,739.67
	Operation and maintenance of plant					252,265.64				1,426.62					253,692.26
	Public service	1,092,678.78													1,092,678.78
	Research	30,209.38													30,209.38
	Student aid	194,754.00		20,000.00		276,776.50		19,150.40			11,684.00				522,364.90
	Student services	12,488.12	66,246.53		2,059.68		64.80		778,404.47	1,088,224.52	3,740.67	59,018.77			2,010,247.56
	Education and general	2,366,565.96	66,246.53	20,745.86	2,059.68	700,981.43	64.80	1,019,538.63	778,404.47	1,089,651.14	1,800,929.59	59,018.77			7,904,206.86
	Auxiliary enterprises	249,529.17											616,590.75		866,119.92
	Internal service center expenses														
	Program expenses	504,357.62	2,506,752.41	4,068,772.89	17,664.37	3,259,541.08	1,262,622.31	2,012,760.66	1,661,943.95	4,281,495.27		6,164,486.31		561,974.00	26,302,370.87
	Auxiliary enterprises	753,886.79	2,506,752.41	4,068,772.89	17,664.37	3,259,541.08	1,262,622.31	2,012,760.66	1,661,943.95	4,281,495.27		6,164,486.31	616,590.75	561,974.00	27,168,490.79
	Health services operating expenses	445,102.84													445,102.84
	Other operating expenses										47,147.41				47,147.41
	<b>Operating expenses</b>	<b>3,565,555.59</b>	<b>2,572,998.94</b>	<b>4,089,518.75</b>	<b>19,724.05</b>	<b>3,960,522.51</b>	<b>1,262,687.11</b>	<b>3,032,299.29</b>	<b>2,440,348.42</b>	<b>5,418,293.82</b>	<b>1,800,929.59</b>	<b>6,223,505.68</b>	<b>616,590.75</b>	<b>561,974.00</b>	<b>35,564,947.90</b>
Operating, net		(193,455.21)	(245,004.58)	(330,309.45)	(1,054.95)	(8,987,388.55)	(332,974.42)	(3,349,873.44)	17,138.11	(2,430,379.94)	(865,630.51)	(762,255.75)	(63,101.00)	260,152.78	(17,284,136.91)
<b>Nonoperating</b>															
	Nonoperating revenues, net (pledged revenues of \$7,390)	(52,798.25)						(1,387.03)							(54,185.28)
<b>Other</b>															
Other interfund related additions and deletions	Mandatory transfers					7,579,072.83	231,000.00	1,933,730.70	125,012.34	2,078,625.29					11,947,441.16
	Voluntary transfers	(13,779.87)	(120,308.63)	329,233.27		1,232,283.34	95,740.21	1,625,952.31	(220,461.03)	293,191.16	594,091.76	829,759.47	30,133.75	(605,575.83)	4,070,259.90
	Capital asset additions and plant fund activity	449,035.00							48,753.30	77,720.00					575,508.30
	<b>Other interfund related additions and deletions</b>	<b>435,255.13</b>	<b>(120,308.63)</b>	<b>329,233.27</b>	<b>-</b>	<b>8,811,356.17</b>	<b>326,740.21</b>	<b>3,559,683.01</b>	<b>(46,695.39)</b>	<b>2,449,536.45</b>	<b>594,091.76</b>	<b>829,759.47</b>	<b>30,133.75</b>	<b>(605,575.83)</b>	<b>16,593,209.36</b>
Change in net position		189,001.67	(365,313.21)	(1,076.17)	(1,054.95)	(176,032.38)	(6,234.21)	208,422.54	(29,557.28)	19,156.50	(271,538.75)	67,503.72	(32,967.25)	(345,423.05)	(745,112.83)
<b>Net position</b>															
Net position begin		(4,383,304.62)	(127,379.99)	(1,226,475.73)	(13,037.01)	4,083.03	(9,991.31)	(485,304.38)	(253,443.42)	(374,716.24)	(5,044,804.08)	(888,341.91)	33,872.30	341,543.74	(12,427,299.62)
Net position end		(4,194,302.95)	(492,693.20)	(1,227,551.90)	(14,091.96)	(171,949.35)	(16,225.52)	(276,881.84)	(283,000.70)	(355,559.74)	(5,316,342.83)	(820,838.20)	905.05	(3,879.31)	(13,172,412.45)

# University of Colorado System Administration



## **System Administration Supplemental Statements**

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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2017  
 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 2017
<b>ASSETS</b>												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	9,852,748.30	117,698,626.39	2,009,771.62		536,665.00	6,808,568.51	(11,153,613.85)	6,033,209.23	(0.01)		131,785,975.19
	CASH ON HAND		881,994.78									881,994.78
	INVESTMENTS AND RESTRICTED POOLED CASH	42,675,663.15	52,080,345.85	11,677,848.55	1,036,697.44	257,221,693.69	106,254,587.06	11,012,624.81				481,959,460.55
<b>CASH AND INVESTMENTS</b>		<b>52,528,411.45</b>	<b>170,660,967.02</b>	<b>13,687,620.17</b>	<b>1,036,697.44</b>	<b>257,758,358.69</b>	<b>113,063,155.57</b>	<b>(140,989.04)</b>	<b>6,033,209.23</b>	<b>(0.01)</b>	<b>-</b>	<b>614,627,430.52</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	7,091.97	27,675,441.02	252,812.10		91,726.96					(2,206,936.50)	25,820,135.55
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			32,383.84								32,383.84
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(175,168.46)									(175,168.46)
	ACCOUNTS RECEIVABLE	7,091.97	27,500,272.56	285,195.94	-	91,726.96	-	-	-	-	(2,206,936.50)	25,677,350.93
	LOANS AND NOTES RECEIVABLE, NONCURRENT		12,719,076.77								(12,719,076.77)	-
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>7,091.97</b>	<b>40,219,349.33</b>	<b>285,195.94</b>	<b>-</b>	<b>91,726.96</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,926,013.27)</b>	<b>25,677,350.93</b>
INVENTORIES			7,329.08									7,329.08
OTHER ASSETS	OTHER ASSETS, CURRENT	8,500.00	576,031.76	750,262.53								1,334,794.29
	OTHER ASSETS, NON-CURRENT								15,659,436.00			15,659,436.00
<b>OTHER ASSETS</b>		<b>8,500.00</b>	<b>576,031.76</b>	<b>750,262.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,659,436.00</b>	<b>-</b>	<b>-</b>	<b>16,994,230.29</b>
CAPITAL ASSETS	BUILDINGS								93,336,376.51			93,336,376.51
	IMPROVEMENTS OTHER THAN BUILDINGS								120,000.00			120,000.00
	EQUIPMENT								9,554,863.32			9,554,863.32
	SOFTWARE								65,497,692.71			65,497,692.71
	OTHER INTANGIBLES								121,573.21		(121,573.21)	-
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(90,821,903.56)		25,246.77	(90,796,656.79)
	<b>DEPRECIABLE CAPITAL ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,808,602.19</b>	<b>-</b>	<b>(96,326.44)</b>	<b>77,712,275.75</b>
	LAND					1,955,470.45			20,490,667.04			22,446,137.49
	CONSTRUCTION IN PROGRESS								259,660.00			259,660.00
	<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>20,750,327.04</b>	<b>-</b>	<b>(96,326.44)</b>	<b>22,705,797.49</b>
<b>CAPITAL ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,955,470.45</b>	<b>-</b>	<b>-</b>	<b>98,558,929.23</b>	<b>-</b>	<b>(96,326.44)</b>	<b>100,418,073.24</b>
INTERFUND RECEIVABLES, NET			9,326,040.93								(9,326,040.93)	9,326,040.93
<b>ASSETS</b>		<b>52,544,003.43</b>	<b>220,789,718.13</b>	<b>14,723,078.65</b>	<b>1,036,697.45</b>	<b>259,805,556.11</b>	<b>113,063,155.58</b>	<b>(140,989.03)</b>	<b>120,251,574.47</b>	<b>-</b>	<b>(15,022,339.70)</b>	<b>767,050,454.99</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	PERA										641,350,508.96	641,350,508.96
	ALTERNATE MEDICARE PLAN RELATED										215,963.70	215,963.70
<b>DEFERRED OUTFLOWS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>641,566,472.66</b>	<b>641,566,472.66</b>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		<b>52,544,003.43</b>	<b>220,789,718.13</b>	<b>14,723,078.65</b>	<b>1,036,697.45</b>	<b>259,805,556.11</b>	<b>113,063,155.58</b>	<b>(140,989.03)</b>	<b>120,251,574.47</b>	<b>-</b>	<b>(15,022,339.70)</b>	<b>1,408,616,927.65</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 2017
<b>LIABILITIES</b>												
ACCOUNTS PAYABLE		(409,740.03)	(28,097,210.91)	(102,314.73)		22,772.90	(3,825.00)				2,206,936.50	(26,383,381.27)
ACCRUED EXPENSES		(2,276,098.37)	(1,976,856.53)	(523,985.05)								(4,776,939.95)
COMPENSATED ABSENCES												
COMPENSATED ABSENCES, CURRENT										(140,747.75)		(140,747.75)
COMPENSATED ABSENCES, NON-CURRENT										(1,761,785.44)		(1,761,785.44)
<b>COMPENSATED ABSENCES</b>		-	-	-	-	-	-	-	-	(1,902,533.19)	-	(1,902,533.19)
NET PENSION										(2,049,365,409.66)		(2,049,365,409.66)
OTHER POSTEMPLOYMENT BENEFITS, NON-CURRENT										(5,909,334.29)		(5,909,334.29)
UNEARNED REVENUE, CURRENT		(304,450.54)	(851,058.57)	805,114.00							82,732.77	(267,662.34)
BONDS AND CAPITAL LEASES PAYABLE												
BONDS AND CAPITAL LEASES PAYABLE, CURRENT									(2,217,479.42)			(2,217,479.42)
BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT									(74,478,006.33)		12,719,076.77	(61,758,929.56)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>		-	-	-	-	-	-	-	(76,695,485.75)	-	12,719,076.77	(63,976,408.98)
ALTERNATE MEDICARE PLAN											(1,508,734.92)	(1,508,734.92)
OTHER LIABILITIES												
DEPOSITS HELD FOR OTHERS			(541,214.94)	(105.39)								(541,320.33)
OTHER LIABILITIES, CURRENT			(10,333,852.39)				(0.01)					(10,333,852.40)
OTHER LIABILITIES, NON-CURRENT			(5,787,178.00)									(5,787,178.00)
<b>OTHER LIABILITIES</b>		-	(16,662,245.33)	(105.39)	-	-	(0.01)	-	-	-	-	(16,662,350.73)
<b>LIABILITIES</b>		(2,990,288.94)	(47,587,371.34)	178,708.83	-	22,772.90	(3,825.01)	-	(76,695,485.75)	(2,058,686,012.06)	15,008,746.04	(2,170,752,755.33)
<b>DEFERRED INFLOWS</b>												
DEFERRED INFLOWS												
PERA											(9,628,915.41)	(9,628,915.41)
ALTERNATE MEDICARE PLAN RELATED											(1,787.92)	(1,787.92)
<b>DEFERRED INFLOWS</b>		-	-	-	-	-	-	-	-	(9,630,703.33)	-	(9,630,703.33)
<b>LIABILITIES AND DEFERRED INFLOWS</b>		(2,990,288.94)	(47,587,371.34)	178,708.83	-	22,772.90	(3,825.01)	-	(76,695,485.75)	(2,068,316,715.39)	15,008,746.04	(2,180,383,458.66)
<b>NET POSITION</b>												
<b>NET INVESTMENT IN CAPITAL ASSETS</b>									43,556,088.71			43,556,088.71
RESTRICTED FOR NONEXPENDABLE PURPOSES												
RESEARCH						22,180,000.00						22,180,000.00
ACADEMIC SUPPORT						21,169,000.00						21,169,000.00
SCHOLARSHIPS AND FELLOWSHIPS						13,883,000.00						13,883,000.00
CAPITAL						630,000.00						630,000.00
OTHER						528,000.00						528,000.00
<b>RESTRICTED FOR NONEXPENDABLE PURPOSES</b>		-	-	-	-	58,390,000.00	-	-	-	-	-	58,390,000.00
RESTRICTED FOR EXPENDABLE PURPOSES												
INSTRUCTION				190,681.81		190,511.63						390,193.44
RESEARCH				219.25		35,214,697.37						35,214,916.62
ACADEMIC SUPPORT						38,957,108.31						38,957,108.31
STUDENT LOANS AND SERVICES					1,036,697.44							1,036,697.44
SCHOLARSHIPS AND FELLOWSHIPS				778,875.52		37,775,093.67						38,553,969.19
AUXILIARY ENTERPRISES			1,186,583.54									1,186,583.54
INSTITUTIONAL SUPPORT				6,048,476.78		1,319,978.50						7,368,455.28
CAPITAL						4,817,097.10						4,817,097.10
OTHER			2.03			41,521,289.62						41,521,291.65
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		-	1,186,585.57	7,018,253.36	1,036,697.44	159,804,776.20	-	-	-	-	-	169,046,312.57
UNRESTRICTED		49,553,714.48	172,015,761.21	7,883,534.11	41,633,552.80	113,059,330.56	(140,989.04)			(1,426,750,242.74)	(13,593.67)	(1,042,758,932.28)
<b>NET POSITION</b>		49,553,714.48	173,202,346.78	14,901,787.47	1,036,697.44	259,828,329.00	113,059,330.56	(140,989.04)	43,556,088.71	(1,426,750,242.74)	(13,593.67)	(771,766,531.01)

**UNIVERSITY OF COLORADO**  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2017  
System Administration

SRECNP LINE DESCRIPTION			GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
<b>Operating</b>														
Operating revenues	<b>Auxiliary enterprises, net (pledged revenues of \$814,154)</b>			<b>(4,694,002.43)</b>								<b>2,316,883.53</b>		<b>(2,377,118.90)</b>
	Internal revenues	Internal service center revenues		(19,961,142.36)									19,961,142.36	-
		Interdepartmental revenues	(20,900.00)	(3,389,980.15)	(41,476.00)							3,452,356.05		(0.10)
		Other internal revenues	(49,671,174.00)										49,671,174.00	-
		<b>Internal revenues</b>	<b>(49,692,074.00)</b>	<b>(23,351,122.51)</b>	<b>(41,476.00)</b>							<b>3,452,356.05</b>		<b>(0.10)</b>
		<b>Other operating revenues (pledged revenues of \$217,711)</b>	<b>(645,534.42)</b>	<b>(14,876,644.93)</b>	<b>(20,749,200.00)</b>							<b>2,781,633.52</b>		<b>(33,489,745.83)</b>
	<b>Operating revenues</b>		<b>(50,337,608.42)</b>	<b>(42,921,769.87)</b>	<b>(20,790,676.00)</b>							<b>8,550,873.10</b>		<b>(35,866,864.83)</b>
Operating expenses	Education and general	Instruction			1,103,923.11		6,395.30				44,172,754.66	(41,476.00)		45,241,597.07
		Research					297,806.15				8,005,022.61			8,302,828.76
		Public service									4,961,580.83			4,961,580.83
		Academic support					89,548.92				17,525,537.97			17,615,086.89
		Student services									9,109,566.66			9,109,566.66
		Institutional support	49,176,673.16	56,384,708.63	9,247,694.75		7,599.72				39,313,031.84	(3,410,880.05)	(49,671,174.00)	101,047,654.04
		Operation and maintenance of plant									15,700,410.94		(382,394.19)	15,318,016.75
		Student aid		5,000.00	26,016.32		126,946.07				(527,104.26)			(369,141.87)
	<b>Education and general</b>		<b>49,176,673.16</b>	<b>56,389,708.63</b>	<b>10,377,634.18</b>		<b>528,296.16</b>				<b>138,260,801.25</b>	<b>(3,452,356.05)</b>	<b>(50,053,568.19)</b>	<b>201,227,189.14</b>
	Depreciation									<b>4,598,889.56</b>				<b>4,598,889.56</b>
	Auxiliary enterprises	Program expenses		152,501.47										191,951,281.75
		Internal service center revenues		825,527.23							211,086,896.88		(19,961,142.36)	152,501.47
	<b>Auxiliary enterprises</b>			<b>978,028.70</b>							<b>211,086,896.88</b>		<b>(19,961,142.36)</b>	<b>192,103,783.22</b>
	Health services operating expenses										5,918,114.23			5,918,114.23
	Other operating expenses			1,731,092.99	34,336.50		272,150.67					(3,467,979.79)		(1,430,399.63)
	<b>Operating expenses</b>		<b>49,176,673.16</b>	<b>59,098,830.32</b>	<b>10,411,970.68</b>		<b>800,446.83</b>			<b>4,598,889.56</b>	<b>355,265,812.36</b>	<b>(6,920,335.84)</b>	<b>(70,014,710.55)</b>	<b>402,417,576.52</b>
<b>Operating, net</b>			<b>(1,160,935.26)</b>	<b>16,177,060.45</b>	<b>(10,378,705.32)</b>		<b>800,446.83</b>			<b>4,598,889.56</b>	<b>355,265,812.36</b>	<b>1,630,537.26</b>	<b>(382,394.19)</b>	<b>366,550,711.69</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 2017
<b>Nonoperating</b>													
Nonoperating revenues													(1,850,093.20)
	Gifts		(70,000.00)	(1,780,093.20)									
	Investment Income, net												(204,345,090.95)
	Investment income	(36,021,635.36)	(35,949,919.87)	(11,588,856.08)	(881,640.93)	(26,696,993.54)	(92,699,170.85)	(506,874.32)					
	Investment expense		8,542,027.77			2,924,655.41					(1,719,348.69)		9,747,334.49
	Investment Income, net	(36,021,635.36)	(27,407,892.10)	(11,588,856.08)	(881,640.93)	(23,772,338.13)	(92,699,170.85)	(506,874.32)			(1,719,348.69)		(194,597,756.46)
	(Gain)Loss on disposal of assets	(433.50)	(135.15)						7,507.45				6,938.80
	Interest on capital assets-related debt							2,024,214.47	5,572.10				2,029,786.57
	Other nonoperating revenues, net	(1,244.34)	6,093,278.00										6,092,033.66
Nonoperating revenues		(36,023,313.20)	(21,384,749.25)	(13,368,949.28)	(881,640.93)	(23,772,338.13)	(92,699,170.85)	1,517,340.15	13,079.55		(1,719,348.69)		(188,319,090.63)
Other revenues							(48,223.56)						(48,223.56)
Capital appropriations													
Indirect cost recovery transfers		(50,466.00)		50,466.00									-
Mandatory transfers			(525,244.94)										(525,244.94)
Voluntary transfers		12,263,070.84	(13,668,603.39)	13,913,929.92	329,000.96	(7,324,895.99)	41,119,136.07	561,586.70					47,193,225.11
Capital asset additions and plant fund activity		22,048.96	421,413.20				29,853.35		(855,709.70)			382,394.19	-
Other interfund related additions and deletions		12,234,653.80	(13,772,435.13)	13,964,395.92	329,000.96	(7,324,895.99)	41,148,989.42	561,586.70	(855,709.70)			382,394.19	46,667,980.17
Change in net position before special item		(24,949,594.66)	(18,980,123.94)	(9,783,258.68)	(552,639.97)	(30,345,010.85)	(51,550,181.43)	2,078,926.85	3,756,259.41	355,265,812.36	(88,811.43)		224,851,377.67
Special Item - Transfer from CUREF			(390,635.56)						7,096,148.10				6,807,917.64
Change in net position after special item		(24,949,594.66)	(19,370,759.50)	(9,783,258.68)	(552,639.97)	(30,345,010.85)	(51,550,181.43)	2,078,926.85	10,852,407.51	355,265,812.36	13,593.67		231,659,295.31
<b>Net position</b>													
Net position begin		(24,604,119.82)	(153,831,587.29)	(5,118,528.79)	(484,057.47)	(229,483,318.15)	(61,509,149.13)	(1,937,937.81)	(54,408,496.22)	1,070,514,709.69			539,137,515.01
Cumulative effect of adoption of new accounting principle												969,720.69	969,720.69
Net position begin, adjusted		(24,604,119.82)	(153,831,587.29)	(5,118,528.79)	(484,057.47)	(229,483,318.15)	(61,509,149.13)	(1,937,937.81)	(54,408,496.22)	1,071,484,430.38	-		540,107,235.70
Net position end		(49,553,714.48)	(173,202,346.79)	(14,901,787.47)	(1,036,697.44)	(259,828,329.00)	(113,059,330.56)	140,989.04	(43,556,088.71)	1,426,750,242.74	13,593.67		771,766,531.00



University of Colorado

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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2017  
 Auxiliary and Self-Funded Activities  
 System Administration

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

SNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2017
<b>ASSETS</b>						
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	104,538,183.96	(90,078.15)	13,250,520.58		117,698,626.39
	CASH ON HAND	1,089,444.48		(207,449.70)		881,994.78
	INVESTMENTS AND RESTRICTED POOLED CASH	38,829,951.36		12,574,594.16	675,800.33	52,080,345.85
<b>CASH AND INVESTMENTS</b>		<b>144,457,579.80</b>	<b>(90,078.15)</b>	<b>25,617,665.04</b>	<b>675,800.33</b>	<b>170,660,967.02</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	25,923,486.36		1,751,954.66		27,675,441.02
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(175,168.46)				(175,168.46)
	ACCOUNTS RECEIVABLE	25,748,317.90	-	1,751,954.66	-	27,500,272.56
	LOANS AND NOTES RECEIVABLE, NONCURRENT	12,719,076.77				12,719,076.77
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>38,467,394.67</b>		<b>1,751,954.66</b>		<b>40,219,349.33</b>
<b>INVENTORIES</b>		<b>7,329.08</b>				<b>7,329.08</b>
<b>OTHER ASSETS</b>		<b>395,919.01</b>		<b>180,112.75</b>		<b>576,031.76</b>
<b>INTERFUND RECEIVABLES, NET</b>		<b>9,326,040.93</b>				<b>9,326,040.93</b>
<b>ASSETS</b>		<b>192,654,263.49</b>	<b>(90,078.15)</b>	<b>27,549,732.45</b>	<b>675,800.33</b>	<b>220,789,718.12</b>
<b>LIABILITIES</b>						
<b>ACCOUNTS PAYABLE</b>		<b>(28,083,384.32)</b>	<b>339.60</b>	<b>13,486.99</b>		<b>28,097,210.91</b>
<b>ACCRUED EXPENSES</b>		<b>(1,808,503.80)</b>		<b>168,352.73</b>		<b>1,976,856.53</b>
<b>UNEARNED REVENUE</b>		<b>(851,058.57)</b>				<b>851,058.57</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)				541,214.94
	OTHER LIABILITIES, CURRENT	(1,531.39)		10,332,321.00		10,333,852.39
	OTHER LIABILITIES, NON-CURRENT			5,787,178.00		5,787,178.00
<b>OTHER LIABILITIES</b>		<b>(542,746.33)</b>	<b>-</b>	<b>16,119,499.00</b>	<b>-</b>	<b>16,662,245.33</b>
<b>LIABILITIES</b>		<b>(31,285,693.02)</b>	<b>339.60</b>	<b>16,301,338.72</b>	<b>-</b>	<b>47,587,371.34</b>
<b>NET POSITION</b>		<b>223,939,956.50</b>	<b>(90,417.75)</b>	<b>11,248,393.73</b>	<b>675,800.33</b>	<b>173,202,346.78</b>





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**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Auxiliary and Self-Funded Activities**  
**June 30, 2017**  
*System Administration*

SRECNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2017
<b>Operating</b>						
Operating revenues	<b>Auxiliary enterprises (pledged revenues of \$814,154)</b>	<b>(4,694,002.43)</b>				<b>(4,694,002.43)</b>
	Internal revenues					
	Internal service center revenues	(3,389,980.15)				(3,389,980.15)
	Interdepartmental revenues	(5,332,346.80)		(14,628,795.56)		(19,961,142.36)
	<b>Internal revenues</b>	<b>(8,722,326.95)</b>		<b>(14,628,795.56)</b>		<b>(23,351,122.51)</b>
	<b>Other operating revenues (pledged revenues of \$217,711)</b>	<b>(13,470,713.40)</b>	<b>(11,876.39)</b>	<b>(1,394,055.14)</b>		<b>(23,351,122.51)</b>
<b>Operating revenues</b>		<b>(26,887,042.78)</b>	<b>(11,876.39)</b>	<b>(16,022,850.70)</b>		<b>(42,921,769.87)</b>
Operating expenses	Education and general					
	Institutional support	38,519,657.86	97,444.40	17,767,606.37		56,384,708.63
	Student aid	5,000.00				5,000.00
	<b>Education and general</b>	<b>38,524,657.86</b>	<b>97,444.40</b>	<b>17,767,606.37</b>		<b>56,389,708.63</b>
	Auxiliary enterprises					
	Internal service center expenses	825,527.23				825,527.23
	Program expenses	152,501.47				152,501.47
	<b>Auxiliary enterprises</b>	<b>978,028.70</b>				<b>978,028.70</b>
	Other operating expenses	1,731,092.99				1,731,092.99
<b>Operating expenses</b>		<b>41,233,779.55</b>	<b>97,444.40</b>	<b>17,767,606.37</b>		<b>59,098,830.32</b>
<b>Operating, net</b>		<b>14,346,736.77</b>	<b>85,568.01</b>	<b>1,744,755.67</b>		<b>16,177,060.45</b>
<b>Nonoperating</b>						
Nonoperating revenues	<b>Gifts</b>	<b>(70,000.00)</b>				<b>(70,000.00)</b>
	Investment income, net					
	Investment expense	8,542,027.77				8,542,027.77
	Investment income	(35,718,429.38)		(60,592.11)	(170,898.38)	(35,949,919.87)
	<b>Investment income, net</b>	<b>(27,176,401.61)</b>		<b>(60,592.11)</b>	<b>(170,898.38)</b>	<b>(27,407,892.10)</b>
	<b>(Gain)Loss on disposal of assets</b>	<b>(135.15)</b>				<b>(135.15)</b>
	Other nonoperating revenues, net	6,093,278.00				6,093,278.00
<b>Nonoperating revenues</b>		<b>(21,153,258.76)</b>		<b>(60,592.11)</b>	<b>(170,898.38)</b>	<b>(21,384,749.25)</b>
Other interfund related additions and deletions	<b>Mandatory transfers</b>	(525,244.94)				(525,244.94)
	<b>Voluntary transfers</b>	(13,674,103.39)	5,500.00			(13,668,603.39)
	<b>Capital asset additions and plant fund activity</b>	421,413.20				421,413.20
<b>Other interfund related additions and deletions</b>		<b>(13,777,935.13)</b>	<b>5,500.00</b>			<b>(13,772,435.13)</b>
<b>Change in net position before special item</b>		<b>(20,584,457.13)</b>	<b>91,068.01</b>	<b>1,684,163.56</b>	<b>(170,898.38)</b>	<b>(18,980,123.94)</b>
	Special Item - Transfer from CUREF	(390,635.56)				(390,635.56)
<b>Change in net position after special item</b>		<b>(20,975,092.69)</b>	<b>91,068.01</b>	<b>1,684,163.56</b>	<b>(170,898.38)</b>	<b>(19,370,759.50)</b>
<b>Net position</b>						
<b>Net position begin</b>		<b>(140,393,477.79)</b>	<b>(650.26)</b>	<b>(12,932,557.29)</b>	<b>(504,901.95)</b>	<b>(153,831,587.29)</b>
	Cumulative effect of adoption of new accounting principle					
<b>Net position begin, adjusted</b>		<b>(140,393,477.79)</b>	<b>(650.26)</b>	<b>(12,932,557.29)</b>	<b>(504,901.95)</b>	<b>(153,831,587.29)</b>
<b>Net position end</b>		<b>(161,368,570.47)</b>	<b>90,417.75</b>	<b>(11,248,393.73)</b>	<b>(675,800.33)</b>	<b>(173,202,346.78)</b>