

2023

Unaudited Supplement to the
Annual Financial Report



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



University of Colorado

Unaudited Supplement to the Annual Financial Report

June 30, 2023

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

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

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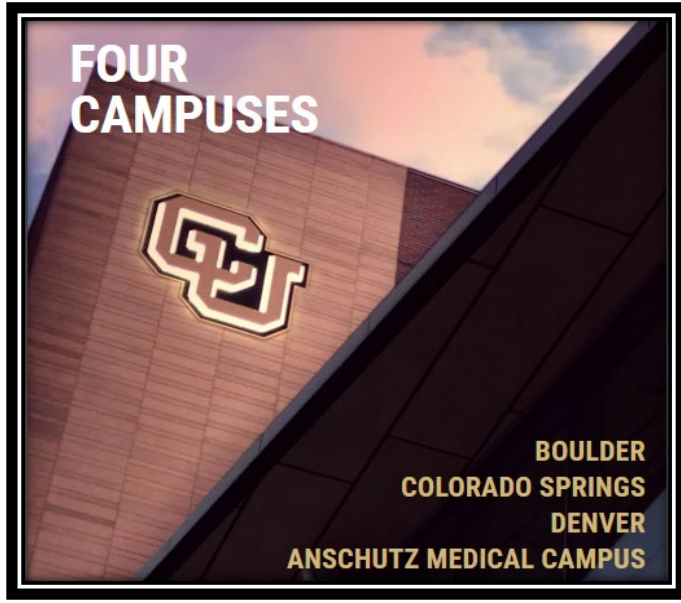
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STATEMENT OF NET POSITION
June 30, 2023
Consolidated

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2023
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND	83,149.75	328,178,326.29	103,807.20								328,365,283.24
	INVESTMENTS, CURRENT	112,702,182.15	790,162,119.57	226,533,310.89	8,907,996.79	31,853,013.78	1,839,947,939.57	2,377,693.27	(891,754.30)	0.03	-	3,011,592,501.75
	INVESTMENTS, NONCURRENT	70,731,030.38	544,854,508.17	14,258,772.36	852,518.47	296,292,625.44	113,160,365.71	3,160,676.23				1,043,310,496.76
CASH AND INVESTMENTS		183,516,362.28	1,663,194,954.03	240,895,890.45	9,760,515.26	328,145,639.22	1,953,108,305.28	5,538,369.50	(891,754.30)	0.03		4,383,268,281.75
ACCOUNTS, LEASES AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	66,856,975.95	378,153,076.11	183,343,737.74	11,688.44	30,209.97	4,046,757.09	13,104.81	86,711.78	66,063.99	(15,146,727.19)	617,461,598.68
	ACCOUNTS RECEIVABLE - DPCU, CURRENT	5,507.00		10,165,333.29								10,170,840.29
	ACCOUNTS RECEIVABLE, NONCURRENT		9,972,546.07	2,313,170.58								12,285,716.65
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(15,908,246.41)	(45,723,152.28)	(734,352.57)								(62,365,751.26)
	ACCOUNTS RECEIVABLE	50,954,236.54	342,402,469.90	195,087,893.04	11,688.44	30,209.97	4,046,757.09	13,104.81	86,711.78	66,063.99	(15,146,727.19)	577,552,404.37
	LEASE RECEIVABLE, CURRENT								3,171,231.16	4,045,964.66		7,217,195.82
	LEASE RECEIVABLE, NONCURRENT								46,371,147.34	14,635,165.25		61,006,312.59
	LEASE RECEIVABLE	-	-	-	-	-	-	-	49,542,378.50	18,681,129.91	-	68,223,508.41
	LOANS RECEIVABLE, CURRENT				2,552,066.42							2,552,066.42
	LOANS RECEIVABLE, NONCURRENT		12,548,873.00	403,262.63	12,851,466.93							25,803,602.56
	LOANS RECEIVABLE - DPCU, NONCURRENT						10,000,000.00					10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT				(499,800.78)							(499,800.78)
	ALLOWANCES FOR LOANS, NONCURRENT				(586,794.25)							(586,794.25)
	LOANS RECEIVABLE	-	12,548,873.00	403,262.63	14,316,938.32	-	10,000,000.00	-	-	-	-	37,269,073.95
ACCOUNTS, LEASES AND LOANS RECEIVABLE		50,954,236.54	354,951,342.90	195,491,151.67	14,328,626.76	30,209.97	14,046,757.09	13,104.81	49,629,090.28	18,747,193.90	(15,146,727.19)	683,044,986.72
INVENTORIES		1,015,915.95	18,139,409.65	-								19,155,325.60
OTHER ASSETS	OTHER ASSETS, CURRENT	2,600,287.33	25,506,415.54	(9,919,439.11)			801,360.00		(19,595.76)	1,643,544.67		20,612,572.67
	OTHER ASSETS, NONCURRENT		10,382,764.27									10,382,764.27
OTHER ASSETS		2,600,287.33	35,889,179.81	(9,919,439.11)	-	-	801,360.00	-	(19,595.76)	1,643,544.67	-	30,995,336.94
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								5,201,749,669.88			5,201,749,669.88
	IMPROVEMENTS OTHER THAN BUILDINGS								343,463,393.97			343,463,393.97
	EQUIPMENT								734,900,599.04			734,900,599.04
	SOFTWARE								99,267,510.59			99,267,510.59
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								487,859,350.53			487,859,350.53
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(3,393,749,087.34)			(3,393,749,087.34)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	-	3,475,401,072.67	-	-	3,475,401,072.67
	LAND					1,955,470.45			99,646,769.91			101,602,240.36
	CONSTRUCTION IN PROGRESS								244,538,594.64			244,538,594.64
	COLLECTIONS								21,569,759.15			21,569,759.15
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	1,955,470.45	-	-	365,755,113.70	-	-	367,710,584.15
	RTU LEASED BUILDING								102,861,338.55	10,950,918.44		113,812,256.99
	RTU LEASED EQUIPMENT								5,010,995.67	1,366,088.21		6,377,083.88
	RTU SOFTWARE								38,108,509.83	22,816,425.76		60,924,935.59
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(49,798,418.61)	(13,247,848.75)		(63,046,267.36)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	-	96,182,425.44	21,885,583.66	-	118,068,009.10
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	1,955,470.45	-	-	3,937,338,611.81	21,885,583.66	-	3,961,179,665.92
TOTAL ASSETS		238,086,802.10	2,072,174,886.39	426,467,603.01	24,089,142.02	330,131,319.64	1,967,956,422.37	5,551,474.31	3,986,056,352.03	42,276,322.26	(15,146,727.19)	9,077,643,596.93
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								43,367,215.80			43,367,215.80
	OTHER POSTEMPLOYMENT BENEFITS RELATED									339,153,240.96		339,153,240.96
	ALTERNATE MEDICARE PAYMENT RELATED									26,020,782.65		26,020,782.65
	PERA PENSION RELATED									175,121,037.20		175,121,037.20
	DEFERRED OUTFLOWS OTHER								289,980.00			289,980.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	43,657,195.80	540,295,060.81	-	583,952,256.61
TOTAL ASSETS AND DEFERRED OUTFLOWS		238,086,802.10	2,072,174,886.39	426,467,603.01	24,089,142.02	330,131,319.64	1,967,956,422.37	5,551,474.31	4,029,713,547.83	582,571,383.07	(15,146,727.19)	9,661,595,853.54

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2023
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	27,086,334.52	100,634,202.83	34,923,014.06	80,209.82	1,482.20	24,275,569.60	34,142.64			(15,146,727.19)	171,888,228.48
	ACCOUNTS PAYABLE-DPCU			47,714.29								47,714.29
	ACCOUNTS PAYABLE	27,086,334.52	100,634,202.83	34,970,728.35	80,209.82	1,482.20	24,275,569.60	34,142.64	-	-	(15,146,727.19)	171,935,942.77
ACCRUED EXPENSES		61,186,551.07	77,084,729.06	1,677,297.62				2,988,380.30	167,318.93	125,250.58		143,229,527.56
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									23,417,826.85		23,417,826.85
	COMPENSATED ABSENCES, NONCURRENT									336,153,968.98		336,153,968.98
COMPENSATED ABSENCES										359,571,795.83		359,571,795.83
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	49,725,362.59	59,721,248.02	119,909,142.04						(5,061,377.55)		224,294,375.10
	UNEARNED REVENUE, NONCURRENT	1,062,887.56	22,035.00									1,084,922.56
UNEARNED REVENUE		50,788,250.15	59,743,283.02	119,909,142.04	-	-	-	-	-	(5,061,377.55)	-	225,379,297.66
LONG-TERM DEBT	LEASE LIABILITY, CURRENT								10,349,056.42	1,993,610.37		12,342,666.79
	LEASE LIABILITY, NONCURRENT								65,453,659.14	5,030,794.01		70,484,453.15
	LEASE LIABILITY	-	-	-	-	-	-	-	75,802,715.56	7,024,404.38	-	82,827,119.94
	SUBSCRIPTION LIABILITY, CURRENT								9,167,974.74	4,780,172.06		13,948,146.80
	SUBSCRIPTION LIABILITY, NONCURRENT								10,928,332.92	7,757,856.61		18,686,189.53
	SUBSCRIPTION LIABILITY	-	-	-	-	-	-	-	20,096,307.66	12,538,028.67	-	32,634,336.33
	NOTES PAYABLE, CURRENT								1,650,574.91			1,650,574.91
	NOTES PAYABLE, NONCURRENT								12,341,646.96			12,341,646.96
	NOTES PAYABLE								13,992,221.87			13,992,221.87
	BONDS PAYABLE, CURRENT								87,316,119.98			87,316,119.98
	BONDS PAYABLE, NONCURRENT						7,286,503.06		1,722,795,661.67			1,730,082,164.73
	BONDS PAYABLE	-	-	-	-	-	7,286,503.06	-	1,810,111,781.65	-	-	1,817,398,284.71
	LONG-TERM DEBT	-	-	-	-	-	7,286,503.06	-	1,920,003,026.74	19,562,433.05	-	1,946,851,962.85
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									20,304,721.92		20,304,721.92
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									1,124,031,363.19		1,124,031,363.19
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	-	1,144,336,085.11	-	1,144,336,085.11
ALTERNATE MEDICARE PAYMENT										103,809,999.99		103,809,999.99
NET PENSION LIABILITY										1,083,200,023.75		1,083,200,023.75
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	10,233,144.81	6,441,753.68	3,166,281.85							(250,000.00)	19,591,180.35
	OTHER LIABILITIES, CURRENT	1,554,931.91	19,018,441.35	(6,548.59)	1,937,942.38		3,987,318.72					26,492,085.77
	OTHER LIABILITIES, NONCURRENT	1,541,282.13	25,029,372.72		6,192,359.06				1,380,900.00			34,143,913.91
OTHER LIABILITIES		13,329,358.85	50,489,567.76	3,159,733.26	8,130,301.44	-	3,987,318.72	-	1,380,900.00	(250,000.00)	-	80,227,180.03
TOTAL LIABILITIES		152,390,494.59	287,951,782.66	159,716,901.27	8,210,511.26	1,482.20	35,549,391.38	3,022,522.94	1,921,551,245.67	2,705,294,210.76	(15,146,727.19)	5,258,541,815.54
DEFERRED INFLOWS												
DEFERRED INFLOWS	LEASE RELATED								48,679,668.11	18,722,396.15		67,402,064.26
	OTHER POSTEMPLOYMENT BENEFITS RELATED									391,740,356.72		391,740,356.72
	ALTERNATE MEDICARE PAYMENT RELATED									34,417,000.00		34,417,000.00
	PERA PENSION RELATED									16,271,618.02		16,271,618.02
	DEFERRED INFLOWS OTHER					1,774,418.23						1,774,418.23
TOTAL DEFERRED INFLOWS		-	-	-	-	1,774,418.23	-	-	48,679,668.11	461,151,370.89		511,605,457.23
TOTAL LIABILITIES AND DEFERRED INFLOWS		152,390,494.59	287,951,782.66	159,716,901.27	8,210,511.26	1,775,900.43	35,549,391.38	3,022,522.94	1,970,230,913.78	3,166,445,581.65	(15,146,727.19)	5,770,147,272.77
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS												
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					21,707,983.19				2,045,802,031.05		2,045,802,031.05
	ACADEMIC SUPPORT					15,004,210.24						15,004,210.24
	SCHOLARSHIPS AND FELLOWSHIPS					11,128,914.32						11,128,914.32
	CAPITAL					573,044.38						573,044.38
	OTHER					784,176.71						784,176.71
RESTRICTED FOR NONEXPENDABLE PURPOSES						49,198,328.84						49,198,328.84
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		359,169.14	228,696,910.01		128,080.69						229,184,159.84
	RESEARCH			9,444,250.67		39,953,050.97						49,397,301.64
	ACADEMIC SUPPORT			2,429,909.99		57,592,365.51						60,022,275.50
	STUDENT LOANS AND SERVICES			2,908,657.56	16,286,359.61		54,515.64					19,249,532.82
	SCHOLARSHIPS AND FELLOWSHIPS			5,425,842.24		50,712,103.91						56,137,946.15
	AUXILIARY ENTERPRISES	(3,137.74)	(97,126,585.24)	2,166,691.83			245,840,908.24	(497,112.20)				150,380,764.90
	CAPITAL		4,159,295.39	54,613.49			7,182,302.74	13,407,789.81	343,853.84			25,147,855.27
	INSTITUTIONAL SUPPORT			23,491,912.24					155,362.39			23,637,274.63
	OTHER		181,259.18	1,395,891.17		50,281,342.93						51,858,493.28
RESTRICTED FOR EXPENDABLE PURPOSES		(3,137.74)	92,426,861.52	(276,004,679.20)	(16,286,359.61)	206,004,609.14	259,303,213.69	(153,258.36)				665,015,604.03
UNRESTRICTED		85,699,445.25	1,876,649,965.26	(9,253,977.47)	(407,728.85)	73,152,481.23	1,673,103,817.29	2,682,209.73	13,680,603.00	(2,583,874,198.58)	-	1,131,432,616.86
TOTAL NET POSITION		85,696,307.51	1,784,223,103.74	266,750,701.74	15,878,630.76	328,355,419.21	1,932,407,030.98	2,528,951.37	2,059,482,634.05	(2,583,874,198.58)	-	3,891,448,580.77

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2023
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	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023	
OPERATING															
OPERATING REVENUES															
STUDENT TUITION, NET	STUDENT TUITION	1,299,441,011.22	80,327,170.32								(3,200,875.24)	1,376,567,306.30		1,376,567,306.30	
	SCHOLARSHIP ALLOWANCE									(242,387,909.95)		(242,387,909.95)		(242,387,909.95)	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$1,134,179,396)		1,299,441,011.22	80,327,170.32	-	-	-	-	-	-	(242,387,909.95)	(3,200,875.24)	1,134,179,396.35	-	1,134,179,396.35	
STUDENT FEES, NET	STUDENT FEES	37,163,936.32	74,648,340.75								(68,166.86)	111,744,110.21		111,744,110.21	
	SCHOLARSHIP ALLOWANCE									(21,361,164.52)		(21,361,164.52)		21,361,164.52	
STUDENT FEES, NET (PLEGGED REVENUES OF \$10,633,920)		37,163,936.32	74,648,340.75	-	-	-	-	-	-	(21,361,164.52)	(68,166.86)	90,382,945.69	-	90,382,945.69	
FEE-FOR-SERVICE CONTRACTS		193,930,867.00										193,930,867.00		193,930,867.00	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$268,465,412)			5,000.00	1,043,348,561.38							40,964.26	1,043,394,525.64		1,043,394,525.64	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$22,019,432)		(69,413.04)		100,688,794.33							(2,004,412.44)	98,614,968.85		98,614,968.85	
NONGOVERNMENTAL GRANTS AND CONTRACTS				192,070,901.55								192,070,901.55		192,070,901.55	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		3,996.31	287,739,384.87	609,000.00							(2,898,784.05)	285,453,597.13		285,453,597.13	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		334,546,613.52							(3,975,163.03)	(3,162,900.67)	327,408,549.82		327,408,549.82	
	SCHOLARSHIP ALLOWANCE									(9,781,469.99)		(9,781,469.99)		(9,781,469.99)	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$19,057,625)		-	334,546,613.52	-	-	-	-	-	-	(13,756,633.02)	(3,162,900.67)	317,627,079.83	-	317,627,079.83	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$74,475,507)		1,728,415.74	1,507,519,545.54								(4,358,889.35)	1,504,889,071.93		1,504,889,071.93	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	0.00	524,037,898.86									547,794,610.86	(540,151,744.16)	7,642,866.70	
	INTERDEPARTMENTAL REVENUES	38,009,385.20	69,349,854.40	17,056.15							(107,176,295.75)	200,000.00		200,000.00	
	OTHER INTERNAL REVENUES	50,187,036.00										50,187,036.00	(50,187,036.00)	0.00	
INTERNAL REVENUES		88,196,421.20	593,387,753.26	17,056.15	-	-	-	-	-	-	(83,419,583.75)	598,181,646.86	(590,338,780.16)	7,842,866.70	
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	5,941,972.00										5,941,972.00		5,941,972.00	
	RENTAL INCOME - GASB 87	204,025.04	111,299.56						1,211,243.48	5,048,588.76	393,644.92	6,968,801.76		6,968,801.76	
	MISCELLANEOUS	43,287,620.65	94,983,069.85	44,687,098.69	2,183,950.01		883,248.00			(1,192,269.20)	(51,909,400.12)	132,923,317.88		132,923,317.88	
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$6,147,078)	49,433,617.69	95,094,369.41	44,687,098.69	2,183,950.01	-	883,248.00	-	1,211,243.48	3,856,319.56	(51,515,755.20)	145,834,091.64	-	145,834,091.64	
TOTAL OPERATING REVENUES		1,669,828,852.44	2,973,268,177.67	1,381,421,412.10	2,183,950.01	-	883,248.00	-	1,211,243.48	(273,649,387.93)	(150,588,403.30)	5,604,559,092.47	(590,338,780.16)	5,014,220,312.31	
OPERATING EXPENSES															
EDUCATION AND GENERAL	INSTRUCTION	845,607,292.18	221,669,603.71	282,499,445.88					5,444,959.65	30,445,850.96	(34,941,692.83)	1,339,863,614.89		1,339,863,614.89	
	RESEARCH	15,029,357.29	4,220,913.43	884,737,237.71			370,281.30			(142,208.19)		912,110,895.17		912,110,895.17	
	PUBLIC SERVICE	761,335.29	136,112,186.41	50,119,647.30					3,635.26	(69,229.30)	2,710,718.53	180,195,345.41		180,195,345.41	
	ACADEMIC SUPPORT	226,080,158.92	36,858,510.26	9,022,959.73		1,058,077.54		22,865.64	(4,970,895.64)	(279,954.77)	(9,188,511.42)	268,545,001.54		268,545,001.54	
	STUDENT SERVICES	83,082,275.62	83,359,270.46	5,106,847.13	4,097,061.81			10,499.01	(890,294.21)	(3,206,560.56)	(3,781,612.67)	169,558,075.01		169,558,075.01	
	INSTITUTIONAL SUPPORT	259,262,231.68	74,014,074.40	49,560,227.27				318,508.67	610,877.50	5,727,251.06	(29,957,914.09)	359,535,256.49	(50,187,036.00)	309,348,220.49	
	OPERATION AND MAINTENANCE OF PLANT	169,889,923.39	45,543,304.29	8,595,442.26				3,780.98	(90,817.43)	(1,033,987.03)	(44,962,907.08)	177,944,739.38	20,296,875.76	198,241,615.14	
	STUDENT AID	135,260,504.30	11,930,041.49	159,392,521.79			778,280.18			(275,914,723.05)		31,446,624.71		31,446,624.71	
	EDUCATION AND GENERAL		1,734,973,078.67	613,707,904.45	1,449,034,329.07	4,097,061.81	2,206,639.02	387,364.20	-	1,147,727.76	(230,035,784.61)	(136,318,767.77)	3,439,199,552.60	(29,890,160.24)	3,409,309,392.36
	DEPRECIATION AND AMORTIZATION	DEPRECIATION								240,648,341.45			240,648,341.45		240,648,341.45
RTU ASSET AMORTIZATION EXPENSE									21,129,026.88	13,529,417.59		34,658,444.47		34,658,444.47	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	-	261,777,368.33	13,529,417.59	-	275,306,785.92	-	275,306,785.92	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		274,517,620.44	13,001,730.56			12,192.78		(1,004,619.85)	2,277,576.00	(28,956,929.28)	261,856,810.35		261,856,810.35	
	INTERNAL SERVICE CENTER EXPENSES		532,558,150.19	26,918.19			2,455.90			7,429,653.27	134,566.61	540,151,744.16	(540,151,744.16)	-	
AUXILIARY ENTERPRISES		-	807,075,770.63	13,028,648.75	-	-	14,648.68	-	1,004,619.85	9,707,229.27	(28,822,362.67)	802,008,554.51	(540,151,744.16)	261,856,810.35	
HEALTH SERVICES OPERATING EXPENSES		2,289,290.84	1,465,843,461.74	2,784,679.93	-	-	-	-	7,664.00	46,579,348.94	(84,865,096.39)	1,432,639,349.06	-	1,432,639,349.06	
OTHER OPERATING EXPENSES		(750.00)	(2,755.04)	-	-	1,946,175.19	-	-	-	-	-	1,942,670.15	-	1,942,670.15	
TOTAL OPERATING EXPENSES		1,737,261,619.51	2,886,624,381.78	1,464,847,657.75	4,097,061.81	4,152,814.21	402,012.88	-	263,937,379.94	(160,219,788.81)	(250,006,226.83)	5,951,096,912.24	(570,041,904.40)	5,381,055,007.84	
OPERATING, NET		(67,432,767.07)	86,643,795.89	(83,426,245.65)	(1,913,111.80)	(4,152,814.21)	481,235.12	-	(262,726,136.46)	(113,429,599.12)	99,417,823.53	(346,537,819.77)	(20,296,875.76)	(366,834,695.53)	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023
NONOPERATING														
NONOPERATING REVENUES (EXPENSES)														
FEDERAL PELL GRANT				56,390,170.01								56,390,170.01		56,390,170.01
STATE APPROPRIATIONS		16,113,829.00										16,113,829.00		16,113,829.00
STATE SUPPORT FOR PENSION										19,750,736.39		19,750,736.39		19,750,736.39
COVID AID				5,600,542.88								5,600,542.88		5,600,542.88
GIFTS			12,872,715.60	324,902,263.16		272,543.04					(96,153,775.60)	241,893,746.20		241,893,746.20
INVESTMENT (INCOME) LOSS, NET		53,155,980.00	55,290,461.97	11,460,304.03	944,572.16	27,520,965.09	152,798,043.59	3,297,804.20			(3,006,566.16)	301,461,564.88		301,461,564.88
INVESTMENT (INCOME) LOSS, NET		(123.02)	(9,806,327.55)	(62,163.92)		(3,011,691.21)		(2,514.56)				(12,882,820.26)		(12,882,820.26)
INVESTMENT EXPENSE														
INVESTMENT (INCOME) LOSS, NET		53,155,856.98	45,484,134.42	11,398,140.11	944,572.16	24,509,273.88	152,798,043.59	3,295,289.64	-	-	(3,006,566.16)	288,578,744.62	-	288,578,744.62
(GAIN) LOSS ON DISPOSAL OF ASSETS		4,008.14	544,068.43	2,122.80			274,060.79		(219,975.12)			604,285.04		604,285.04
INTEREST ON CAPITAL ASSET RELATED DEBT		(9,398.94)	(3,935.54)	(1,053.14)			62,165.78	(56,962,671.60)	4,185,561.93	(307,618.69)		(53,036,950.20)		(53,036,950.20)
BOND ISSUANCE COSTS							2,714.00	(174,693.00)				(171,979.00)		(171,979.00)
OTHER NONOPERATING REVENUES, NET		3,056,511.46	15,036,494.53	0.36			7,638,202.28				3,006,566.16	28,737,774.79		28,737,774.79
OTHER REVENUES												1,407,904.25		1,407,904.25
INTEREST INCOME - GASB 87					57,829.33				1,208,995.48	198,908.77		1,407,904.25		1,407,904.25
OTHER EXPENSES												57,829.33		57,829.33
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$528,561)		3,056,511.46	15,036,494.53	0.36	57,829.33	-	7,638,202.28	-	1,208,995.48	198,908.77	3,006,566.16	30,203,508.37	-	30,203,508.37
TOTAL NONOPERATING REVENUES, NET		72,320,806.64	73,933,477.44	398,292,186.18	1,002,401.49	24,781,816.92	160,775,186.44	(53,842,074.96)	5,174,582.29	19,642,026.47	(96,153,775.60)	605,926,633.31	-	605,926,633.31
OTHER														
OTHER REVENUES														
CAPITAL STUDENT FEE, NET			9,997,849.44									9,997,849.44		9,997,849.44
STUDENT FEE														
SCHOLARSHIP ALLOWANCE										(2,555,180.23)		(2,555,180.23)		(2,555,180.23)
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$7,442,669)		-	9,997,849.44	-	-	-	-	-	-	(2,555,180.23)	-	7,442,669.21	-	7,442,669.21
CAPITAL APPROPRIATIONS						92,379.93	10,863,794.02					10,956,173.95		10,956,173.95
CAPITAL GRANTS AND GIFTS				8,669,663.45		350.00	2,500,000.00		1,083,677.43			12,253,690.88		12,253,690.88
(ADDITIONS TO) TRANSFERS OF PERMANENT ENDOWMENTS						609,400.00						609,400.00		609,400.00
TOTAL OTHER REVENUES		-	9,997,849.44	8,669,663.45	-	702,129.93	13,363,794.02	-	1,083,677.43	(2,555,180.23)	-	(31,261,934)	-	31,261,934.00
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS														
INDIRECT COST RECOVERY TRANSFERS		227,685,226.43	63,123,899.09	(290,809,125.52)								0.00		-
MANDATORY TRANSFERS		(34,200,090.60)	(101,720,935.41)	(1,828,120.77)	3,317.00		(1,418,654.33)	139,164,484.11				0.00		-
VOLUNTARY TRANSFERS		(135,428,276.52)	(34,486,055.23)	(3,941,532.68)	(304,519.13)	(9,455,693.24)	140,896,462.68	42,298,831.19	420,782.93			(0.00)		0.00
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(28,338,398.93)	(10,756,520.46)	(35,181,441.58)			(118,613,223.68)		172,592,708.89			(20,296,875.76)	20,296,875.76	-
FINANCING ACTIVITY		(8,808,053.60)	(2,598,603.51)	(1,119,970.10)			15,162,891.85	(130,958,316.43)	131,586,099.72		(3,264,047.93)	(0.00)		0.00
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		20,910,406.78	(86,438,215.52)	(332,880,190.65)	(301,202.13)	(9,455,693.24)	36,027,476.52	50,504,998.67	304,599,591.54	-	(3,264,047.93)	(20,296,875.76)	20,296,875.76	0.00
CHANGE IN NET POSITION		25,798,446.35	84,136,907.25	(9,344,586.67)	(1,211,912.44)	11,875,439.40	210,647,692.10	(3,337,076.09)	48,131,714.80	(96,342,752.88)	(0.00)	(270,353,871.82)	-	270,353,871.82
NET POSITION														
NET POSITION BEGINNING														
		59,897,861.16	1,700,086,196.48	276,095,288.41	17,090,543.20	316,479,979.81	1,721,759,338.88	5,866,027.46	2,011,350,919.25	(2,487,531,445.70)	-	3,621,094,708.95	-	3,621,094,708.95
NET POSITION END		85,696,307.51	1,784,223,103.73	266,750,701.74	15,878,630.76	328,355,419.21	1,932,407,030.98	2,528,951.37	2,059,482,634.05	(2,583,874,196.58)	(0.00)	3,891,448,580.77	-	(3,891,448,580.77)

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

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

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

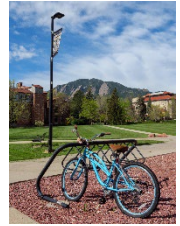
PEE -- EDUC INTER ED
PEG -- EDUC GME
POC -- OTHER CONF
POD -- OTHER DENTISTRY
POF -- UTILITIES SERV

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

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

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

ASSETS	SNF LINE DESCRIPTION	GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POJ	POK	POL	POO	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2023		
CASH AND INVESTMENTS	CASH ON HAND	1,886,023.82	18,200.00	25,000.00		4,500.00	3,600.00	900.00	10,770.00	12,750.00	25,750.00	1,417.00		173,184.45			200.00		(77,015.08)				400.00									328,178,326.29		
	INVESTMENTS, CURRENT	519,231,931.573	8,727,951.15	3,353,841.87	47,078.75	4,651,018.13	8,209,200.35	7,744,352.96	7,070,807.17	15,205,050.51	2,999,961.92	41,190,416.89	4,826,370.46	20,525,261.46	1,082,921.89	56,912.86	4,659,242.19	1,375,360.16	10,885,329.16	2,682,818.81	271,072.75	1,807,182.10	1,906,160.40	26,170,529.64	2,415,349.25	55,015,189.00	36,104,216.29	2,414.68	887,531.71	1,076,644.71	790,162,119.57			
	INVESTMENTS, NONCURRENT	41,898,261.03											7,528,048.43						47,319,692.49				4,314,036.40			443,099,231.00	695,238.82				544,854,508.17			
CASH AND INVESTMENTS		583,917,116.52	8,746,151.15	3,378,841.87	47,078.75	4,655,518.13	8,212,800.35	7,745,252.36	7,081,577.17	15,217,800.51	3,025,711.92	41,191,833.89	4,826,370.46	28,226,494.34	1,082,921.89	57,112.86	4,659,242.19	1,375,360.16	58,128,006.57	2,682,818.81	271,072.75	1,807,582.10	1,906,160.40	30,484,566.04	2,415,349.25	824,204,866.00	36,800,655.11	2,414.68	887,531.71	1,076,644.71	1,683,194,954.03			
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	67,997,889.787	5,229,898.84	2,331,897.11	7,756.50	274,573.90	2,055,904.73	6,852,464.49	480,466.73	1,748,816.27	312,836.46	8,088,993.98	421,382.10	2,832,754.68	425,157.60	1,218,325.58	28,339.49	2,731,584.84	2,229,149.26	3,907,983.94	62,020.31	952,267.51	1,122,895.50	106,849.74	243,701,837.00	24,221,240.20	10,179.60	199,709.98	378,153,761.11	199,709.98	378,153,761.11			
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,509,800.89)	(21,811.18)	(25,589.24)		(100,893.57)	(2,375,286.32)	(607,380.59)	(807,380.59)	(485,211.14)	(85,255.88)	(1,303,043.82)	(8,868.74)	(792,021.06)		(153,467.79)			(16,622.24)						(66,086.78)	(29,816,672.00)	(4,214,227.11)				(46,725,152.28)			
	ACCOUNTS RECEIVABLE	62,488,088.89	5,208,087.66	2,306,307.87	7,756.50	173,680.33	4,477,196.17	1,454,824.18	398,264.20	1,303,605.13	247,580.58	6,785,950.16	412,413.36	2,040,733.62	425,157.60	1,064,857.79		28,339.49	2,731,584.84	2,229,149.26	3,907,983.94	45,398.27	962,267.51	112,895.50	106,762.96	213,885,165.00	20,007,013.00		10,179.60	199,709.98	332,428,608.83			
	ACCOUNTS RECEIVABLE, NONCURRENT	9,972,546.07																														9,972,546.07		
	LOANS RECEIVABLE	12,548,873																														12,548,873.00		
ACCOUNTS AND LOANS RECEIVABLE		22,521,419.07																														22,521,419.07		
ACCOUNTS AND LOANS RECEIVABLE		84,959,868.21	5,208,287.66	2,306,287.57	7,756.50	173,680.33	4,477,196.17	1,454,824.18	398,264.20	1,303,605.13	247,580.58	6,785,950.16	412,413.36	2,040,733.62	425,157.60	1,064,857.79		28,339.49	2,731,584.84	2,229,149.26	3,907,983.94	45,398.27	962,267.51	112,895.50	106,762.96	213,885,165.00	20,007,013.00		10,179.60	199,709.98	354,951,832.94			
INVENTORIES		529,703,444	7,346,839.22	3,949,382.25			1,190,988.91	146,247.16									862,277.68																537,951,373	
OTHER ASSETS	OTHER ASSETS, CURRENT	13,431,598.44				41.12		90,994.10	65,826.11	170,219.89	40,277.51	91,206.90	271,450.55						3,032,989.77							235,160.79	10,070,800.00	6,264.14				25,506,415.64		
	OTHER ASSETS, NONCURRENT	311,964.27																														311,964.27		
OTHER ASSETS		13,743,562.71	7,346,839.22			41.12	90,994.10		65,826.11	170,219.89	40,277.51	91,206.90	271,450.55						3,032,989.77							235,160.79	10,070,800.00	6,264.14				35,889,179.81		
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		19,599,991.71	(18,000,000.00)																													(1,599,991.71)		
TOTAL ASSETS		681,850,242.60	3,301,278.63	9,534,921.49	54,830.25	4,920,240.58	13,971,978.63	9,345,924.30	7,585,887.48	18,891,625.52	3,324,483.19	48,068,091.15	5,510,234.37	30,287,227.96	1,488,079.49	1,121,970.65	5,521,519.87	1,403,899.65	63,892,581.18	5,387,548.49	4,179,056.69	1,922,800.74	2,468,427.31	30,287,461.54	2,681,683.02	1,048,897,718.00	67,880,898.68	2,414.68	897,711.31	(323,837.94)	2,072,174,886.39			
LIABILITIES																																		
ACCOUNTS PAYABLE		(54,443,357.21)	(3,445,583.10)	(1,818,239.76)	(353.22)	(555,561.97)	(2,838,681.63)	(4,887,118.43)	(293,326.02)	(159,025.32)	(127,817.80)	(526,779.91)	(1,083,220.70)	(807,207.33)	(42,136.99)	(9,042.34)	(1,130,346.71)	(31,139.55)	(92,847.63)	(748,648.57)						(24,883.62)		(444,791.78)	(841,748.80)	(24,827,740.00)	(1,555,598.62)	(2,414.68)	(216,587.74)	(1,243,178.70)
ACCRUED EXPENSES		(16,523,764.55)	(721,005.44)	(24,864.46)	(174.14)	(92,738.04)	(109,884.45)	(1,407.55)	(12,203.42)	(59,864.90)	(180,861.51)	(189,096.14)	(3,856.25)	(78,086.27)	(33,163.89)		(3,804.10)		(34,428.98)	(537.01)	(16,905.60)													
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(4,310,001.84)	35,967,607.50	221,051.72	32,246.33	265,230.82	2,004,938.82	331,938.21	124,990.68	1,287,626.20	427,935.85	9,110,278.23	1,355,400.00	2,242,177.73	984,338.75	66,563.85	2,200.00																	
	UNEARNED REVENUE, NONCURRENT	(22,035.00)																															(22,035.00)	
UNEARNED REVENUE		(4,332,036.84)	(35,967,607.50)	(221,051.72)	(32,246.33)	(265,230.82)	(2,004,938.82)	(331,938.21)	(124,990.68)	(1,287,626.20)	(427,935.85)	(9,110,278.23)	(1,355,400.00)	(2,242,177.73)	(984,338.75)	(66,563.85)	(2,200.00)																(4,332,036.84)	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,216,301.98)	710,097.40			845.00	3,995,523.28		5,406.50	8,594.69	30.00	303,118.05																					(1,216,301.98)	
	OTHER LIABILITIES, CURRENT	(3,739,831.08)																																
	OTHER LIABILITIES, NONCURRENT	(7,700,320.41)																																
OTHER LIABILITIES		(12,466,073.49)	(7,109,897.40)			(845.00)	(3,995,523.28)		(5,406.50)	(8,594.69)	(30.00)	(303,118.05)																						
TOTAL LIABILITIES		(87,955,232.05)	(40,844,293.44)	(2,064,146.80)	(32,779.69)	(714,387.83)	(8,150,027.58)	(6,333,591.32)	(345,926.62)	(1,548,113.11)	(955,987.16)	(10,120,273.01)	(2,442,476.95)	(2,711,471.73)	(1,059,639.63)	(75,606.19)	(1,134,150.81)	(35,838.17)	(90,559,748.94)	(748,648.57)														
NET POSITION		593,895,010.54	(7,543,015.41)	7,470,375.61	22,055.56	4,114,872.75	5,821,951.05	3,011,932.98	7,159,740.86	15,143,512.41	2,728,496.03	37,947,818.14	3,067,757.42	27,555,756.23	428,439.86	1,846,364.46	4,387,369.06	1,368,061.48	33,332,832.24	4,558,919.92	4,179,056.69	614,955.70	2,467,890.30	30,135,764.16	1,815,636.43	965,273,887.00	65,189,594.16		879,005.10	(1,650,917.58)	1,764,223,193.74			



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

STATEMENT OF NET POSITION
June 30, 2023
Boulder

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

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

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2023
Boulder

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023
OPERATING													
OPERATING REVENUES													
STUDENT TUITION, NET	STUDENT TUITION	877,371,219.89	48,336,552.89							(757,727.34)	924,950,045.44		924,950,045.44
	SCHOLARSHIP ALLOWANCE								(141,113,431.36)		(141,113,431.36)		(141,113,431.36)
STUDENT TUITION, NET (PLEGGED REVENUES OF \$783,836,614)		877,371,219.89	48,336,552.89	-	-	-	-	-	(141,113,431.36)	(757,727.34)	783,836,614.08	-	783,836,614.08
STUDENT FEES, NET	STUDENT FEES	8,731,139.01	47,972,855.04							(25,317.95)	56,678,676.10		56,678,676.10
	SCHOLARSHIP ALLOWANCE								(9,856,272.93)		(9,856,272.93)		(9,856,272.93)
STUDENT FEES, NET (PLEGGED REVENUES OF \$5,508,845)		8,731,139.01	47,972,855.04	-	-	-	-	-	9,856,272.93	25,317.95	46,822,403.17	-	46,822,403.17
FEE-FOR-SERVICE CONTRACTS		56,448,537.73									56,448,537.73		56,448,537.73
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$141,277,998)			5,000.00	549,073,889.50							549,078,889.50		549,078,889.50
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$4,984,284)				24,285,779.30						(1,963,448.18)	22,322,331.12		22,322,331.12
NONGOVERNMENTAL GRANTS AND CONTRACTS				64,670,470.00							64,670,470.00		64,670,470.00
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		651.31	36,281,936.88							(224,753.39)	36,057,834.80		36,057,834.80
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		278,486,058.20						(3,975,163.03)	(233,382.97)	274,277,512.20		274,277,512.20
	SCHOLARSHIP ALLOWANCE								(7,519,898.64)		(7,519,898.64)		(7,519,898.64)
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$16,005,457)		-	278,486,058.20	-	-	-	-	-	(11,495,061.67)	(233,382.97)	266,757,613.56	-	266,757,613.56
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		370,241,997.39								370,241,997.39	(370,241,997.39)	0.00
	INTERDEPARTMENTAL REVENUES	20,579,062.02	44,918,900.70	3,600.00						(65,301,562.72)	200,000.00		200,000.00
INTERNAL REVENUES		20,579,062.02	415,160,898.09	3,600.00	-	-	-	-	-	(65,301,562.72)	370,441,997.39	(370,241,997.39)	200,000.00
OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87								5,048,588.76		5,048,588.76		5,048,588.76
	MISCELLANEOUS	7,936,984.88	20,206,642.50	196,138.07	1,931,837.93	104,598.00			(1,192,269.20)	(1,027,774.73)	28,156,157.45		28,156,157.45
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,336,190)		7,936,984.88	20,206,642.50	196,138.07	1,931,837.93	104,598.00	-	-	3,856,319.56	(1,027,774.73)	33,204,746.21	-	66,409,492.42
TOTAL OPERATING REVENUES		971,067,594.84	846,449,943.60	638,229,876.87	1,931,837.93	104,598.00	-	-	(158,608,446.40)	(69,533,967.28)	2,229,641,437.56	(370,241,997.39)	1,859,399,440.17
OPERATING EXPENSES													
EDUCATION AND GENERAL	INSTRUCTION	476,040,845.18	48,945,242.77	44,957,193.83		28,074.64		159,184.50	16,840,667.63	(2,730,600.82)	584,240,607.73		584,240,607.73
	RESEARCH	12,932,832.88	690,345.91	451,210,165.51				56,750.72	3,309,359.42	(3,600.00)	468,195,854.44		468,195,854.44
	PUBLIC SERVICE	582,617.35	8,080,350.45	8,329,699.78		3,635.26			266,555.60	(879,218.55)	16,383,639.89		16,383,639.89
	ACADEMIC SUPPORT	121,293,321.62	28,817,771.46	4,559,924.59		22,865.64		3,654,117.87	(162,458.28)	(621,613.32)	157,563,929.58		157,563,929.58
	STUDENT SERVICES	50,862,285.37	71,441,655.63	3,153,252.47	3,767,202.82			720,204.28	(1,652,988.53)	(2,005,807.93)	126,296,303.12		126,296,303.12
	INSTITUTIONAL SUPPORT	84,560,189.89	8,852,761.68	15,072,529.97		312,373.63		1,318,652.85	834,539.21	(815,279.98)	110,135,767.25		110,135,767.25
	OPERATION AND MAINTENANCE OF PLANT	115,505,650.66	21,013,909.32	8,567,008.35		3,780.98		203,649.91	596,812.79	(40,157,690.90)	105,733,121.11	11,520,743.49	117,253,864.60
	STUDENT AID	99,336,297.58	10,766,549.92	67,738,456.67					(158,599,546.70)		19,241,757.47		19,241,757.47
	EDUCATION AND GENERAL		961,114,040.53	198,608,587.14	603,588,231.17	3,767,202.82	381,229.16	-	6,112,560.13	(138,567,058.86)	(47,213,811.50)	1,587,790,980.59	11,520,743.49
DEPRECIATION AND AMORTIZATION	DEPRECIATION							129,833,596.02			129,833,596.02		129,833,596.02
	AMORTIZATION GASB 87							(5,145,167.36)	13,529,417.59		8,384,250.23		8,384,250.23
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	124,688,428.66	13,529,417.59	-	138,217,846.25	-	138,217,846.25
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		214,815,684.89	12,158,727.02		12,192.78		557,630.05	2,099,582.49	(20,356,595.40)	209,287,221.83		209,287,221.83
	INTERNAL SERVICE CENTER EXPENSES		374,963,948.20	26,918.19		2,455.90			793,384.75	(112.20)	375,786,594.84	(370,241,997.39)	5,544,597.45
AUXILIARY ENTERPRISES		-	589,779,633.09	12,185,645.21	-	14,648.68	-	557,630.05	2,892,967.24	(20,356,707.60)	585,073,816.67	(370,241,997.39)	214,831,819.28
TOTAL OPERATING EXPENSES		961,114,040.53	788,388,220.23	615,773,876.38	3,767,202.82	395,877.84	-	131,358,618.84	(122,144,674.03)	(67,570,519.10)	2,311,082,643.51	(358,721,253.90)	1,952,361,389.61
OPERATING, NET		9,953,554.31	58,061,723.37	22,456,000.49	(1,835,364.89)	(291,279.84)	-	(131,358,618.84)	(36,463,772.37)	(1,963,448.18)	(81,441,205.95)	(11,520,743.49)	(92,961,949.44)

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)													
FEDERAL PELL GRANT				25,151,134.07							25,151,134.07		25,151,134.07
GIFTS				75,133,241.95							75,133,241.95		75,133,241.95
INVESTMENT (INCOME) LOSS, NET			650,538.69	(12,179.25)		61,291.64					699,651.08		699,651.08
INVESTMENT (INCOME) LOSS													
INVESTMENT EXPENSE			(144,082.90)	(200.26)							(144,283.16)		(144,283.16)
INVESTMENT (INCOME) LOSS, NET		-	506,455.79	(12,379.51)	-	61,291.64	-	-	-	-	555,367.92	-	555,367.92
(GAIN) LOSS ON DISPOSAL OF ASSETS			544,068.43			271,057.79		(172,619.04)			642,507.18		642,507.18
INTEREST ON CAPITAL ASSET RELATED DEBT		(6,706.39)				91,700.01	(27,475,196.04)	3,558,304.22	(307,618.69)		(24,139,516.89)		(24,139,516.89)
BOND ISSUANCE COSTS							(174,693.00)				(174,693.00)		(174,693.00)
OTHER NONOPERATING REVENUES, NET		2,218,640.16	3,572,998.54			7,191,197.23					12,982,835.93		12,982,835.93
OTHER REVENUES													
INTEREST INCOME - GASB 87									198,908.77		198,908.77		198,908.77
OTHER EXPENSES											0.00		0.00
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$230,681)		2,218,640.16	3,572,998.54	-	-	7,191,197.23	-	-	198,908.77	-	13,181,744.70	-	13,181,744.70
TOTAL NONOPERATING REVENUES, NET		2,211,933.77	4,623,522.76	100,271,996.51	-	7,615,246.67	(27,649,889.04)	3,385,685.18	(108,709.92)	-	90,349,785.93	-	90,349,785.93
OTHER													
OTHER REVENUES													
CAPITAL STUDENT FEE, NET		STUDENT FEE				100,263.30					100,263.30		100,263.30
		SCHOLARSHIP ALLOWANCE								2,162.52	2,162.52		2,162.52
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$102,426)		-	100,263.30	-	-	-	-	-	2,162.52	-	102,425.82	-	102,425.82
CAPITAL APPROPRIATIONS						8,272,648.59					8,272,648.59		8,272,648.59
CAPITAL GRANTS AND GIFTS				8,667,790.12				996,638.93			9,664,429.05		9,664,429.05
TOTAL OTHER REVENUES		-	100,263.30	8,667,790.12	-	8,272,648.59	-	996,638.93	2,162.52	-	18,039,503.46	-	18,039,503.46
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS													
INDIRECT COST RECOVERY TRANSFERS		77,737,383.75	62,994,962.21	(140,732,345.96)							0.00		-
MANDATORY TRANSFERS		(4,743,914.53)	(61,036,679.16)	(1,167,660.77)		(1,379,944.78)	68,328,199.24				0.00		-
VOLUNTARY TRANSFERS		(66,555,992.35)	(84,929,967.45)	16,938,307.33	109,815.35	176,767,482.52	44,157,461.67		1,963,448.18		88,450,555.25		88,450,555.25
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(18,634,072.32)	(4,154,899.98)	(21,188,001.77)		(72,222,886.86)		104,679,117.44			(11,520,743.49)	11,520,743.49	-
FINANCING ACTIVITY		(31,938.15)				5,464,168.59	(88,276,014.43)	82,843,783.99			0.00		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		(12,228,533.60)	(87,126,584.38)	(146,149,701.17)	109,815.35	108,628,819.47	24,209,646.48	187,522,901.43	-	1,963,448.18	76,929,811.76	11,520,743.49	88,450,555.25
CHANGE IN NET POSITION		(63,045.52)	(24,341,074.95)	(14,753,914.05)	(1,725,549.54)	124,225,434.89	(3,440,242.56)	60,546,606.70	(36,570,319.77)	0.00	(103,877,895.20)	-	103,877,895.20
NET POSITION													
NET POSITION BEGINNING		357,338.34	116,576,352.61	24,587,968.44	4,629,074.27	863,253,002.53	1,239,709.20	1,232,671,273.34	(557,901,568.42)		1,685,413,150.32		1,685,413,150.32
NET POSITION END		294,292.82	92,235,277.66	9,834,054.39	2,903,524.73	987,478,437.42	(2,200,533.36)	1,293,217,880.04	(594,471,888.19)	0.00	1,789,291,045.52	-	1,789,291,045.52

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

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

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

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

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

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

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2023

Boulder

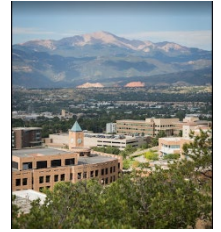
PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
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POF -- UTILITIES SERV
POO -- OTHER STU SERV
POT -- OTHER TELEFCOM

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

SRECNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2023
OPERATING																				
OPERATING REVENUES	STUDENT TUITION, NET (PLEGGED REVENUES OF \$720,018,393)	7,496,904.08										40,839,648.81								48,336,552.89
	STUDENT FEES, NET (PLEGGED REVENUES OF \$2,531,036)	100,740.00	1,602,340.32			12,370,757.60		12,186,371.27		13,439,950.90	8,244,253.95	28,541.00								47,972,855.04
	FEDERAL GRANTS AND CONTRACTS	5,000.00																		5,000.00
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	11,196,382.44				2,589,912.58	1.00	12,334,939.29		516,443.58	1,001,390.48	772,499.56	6,272,165.63	810,585.33		785,889.63	1,727.36			36,281,936.88
	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$52,457,997)	132,986.53	78,138,003.98	11,829,919.17	(888,588.94)		159,014,515.75		12,247,241.20		811.92			888.31				241,997.22	15,991,105.18	278,486,058.20
	INTERNAL REVENUES	326,792,093.32													36,826,276.76		6,623,627.31			370,241,997.39
	INTERNAL SERVICE CENTER REVENUES	22,676,551.85	20,299,965.67			312,728.36	413.10	65,093.69		114,909.29	1,038,394.82	89,065.00	72,700.00	122,829.80		103,303.26			22,833.66	44,918,900.70
	INTERDEPARTMENTAL REVENUES																			
	INTERNAL REVENUES	349,468,645.17	20,299,965.67	-	-	312,728.36	413.10	65,093.69	-	114,909.29	1,038,394.82	89,065.00	72,700.00	122,829.80	36,826,388.96	103,303.26	6,623,627.31	-	22,833.66	415,160,898.09
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,602,760)	18,205,416.56	0.00			210,788.31				10,600.00	305,228.79	1,117,164.29			29,650.82				7,252.40	20,206,642.50
	TOTAL OPERATING REVENUES	386,606,074.78	100,040,309.97	11,829,919.17	888,588.94	15,484,186.85	159,014,929.85	24,586,404.25	12,247,241.20	14,081,803.77	10,590,079.96	42,846,918.66	6,344,865.63	934,303.44	36,826,388.96	1,209,734.22	6,655,005.49	241,997.22	16,021,191.24	846,449,943.60
OPERATING EXPENSES	EDUCATION AND GENERAL	28,597,386.30										16,229,969.94	4,117,886.53							48,945,242.77
	INSTRUCTION	690,345.91																		690,345.91
	RESEARCH	6,111,712.69													55,371.64		1,913,266.12			8,080,350.45
	PUBLIC SERVICE	28,817,771.46																		28,817,771.46
	ACADEMIC SUPPORT	18,479,382.87				10,128,486.11		23,178,518.29		8,744,447.82	8,673,648.78	916,529.16	1,923.98							71,441,655.63
	STUDENT SERVICES	8,852,761.68																		8,852,761.68
	INSTITUTIONAL SUPPORT	21,013,909.32																		21,013,909.32
	OPERATION AND MAINTENANCE OF PLANT	1,064,770.52	8,522,597.22				(2,393.81)			6,420.00	7,500.00	626,689.33	540,966.66							10,766,549.92
	STUDENT AID																			
	EDUCATION AND GENERAL	113,628,040.75	8,522,597.22	-	-	10,128,486.11	(2,393.81)	23,178,518.29	-	8,750,867.62	8,681,148.78	17,828,560.07	4,660,777.17	1,913,266.12	-	1,318,718.82	-	-	-	198,608,587.14
	AUXILIARY ENTERPRISES	341,907,508.67	86,943,048.47	11,929,162.47	1,100,629.48		96,548,042.07		6,752,843.22						25,741,205.97			117,469.44	11,424,489.74	214,815,684.89
	PROGRAM EXPENSES																			
	INTERNAL SERVICE CENTER EXPENSES																			374,963,948.20
	AUXILIARY ENTERPRISES	341,907,508.67	86,943,048.47	11,929,162.47	1,100,629.48	-	96,548,042.07	-	6,752,843.22	-	-	-	-	-	25,741,205.97	-	7,315,233.56	117,469.44	11,424,489.74	589,779,633.00
	TOTAL OPERATING EXPENSES	455,535,549.42	95,465,645.69	11,929,162.47	1,100,629.48	10,128,486.11	96,545,648.26	23,178,518.29	6,752,843.22	8,681,148.78	17,828,560.07	4,660,777.17	1,913,266.12	3,181,718.82	7,315,233.56	1,318,718.82	7,315,233.56	117,469.44	11,424,489.74	788,388,220.23
	OPERATING, NET	(68,929,474.64)	4,574,664.28	(99,243.30)	(212,040.54)	5,355,700.74	62,469,281.59	1,407,885.96	5,494,397.98	5,330,956.15	1,908,931.18	25,018,358.59	1,684,088.46	(978,962.68)	11,085,182.99	(108,984.60)	(660,228.07)	124,527.78	(4,596,701.50)	58,061,723.37
NONOPERATING																				
NONOPERATING REVENUES (EXPENSES)	INVESTMENT (INCOME) LOSS, NET	650,429.65																		(555,903.16)
	INVESTMENT (INCOME) LOSS, NET		(141,750.00)							(2,332.90)										765,107.87
	INVESTMENT EXPENSE																			
	INVESTMENT (INCOME) LOSS, NET	650,429.65	141,750.00	-	-	-	-	-	-	2,332.90	-	-	(109.04)	-	-	-	-	-	-	209,204.71
	(GAIN) LOSS ON DISPOSAL OF ASSETS	490,391.73	13,008.96			970.02	33,655.31	1,801.10		523.96	132.20				3,585.15					(301,916.24)
	OTHER NONOPERATING REVENUES, NET	860,483.65	2,086,756.59				22,331.17		8,876.46		154,354.64									(2,354,515.89)
	OTHER REVENUES																			440,196.03
	OTHER EXPENSES																			1,045,000.00
	OTHER NONOPERATING REVENUES, NET	860,483.65	(2,086,756.59)	-	-	(22,331.17)	-	(8,876.46)	-	(154,354.64)	-	-	-	-	-	-	-	-	(440,196.03)	(1,309,515.89)
	TOTAL NONOPERATING REVENUES, NET	2,001,305.03	1,958,015.55	-	-	970.02	55,986.48	1,801.10	8,876.46	(1,808.94)	154,486.84	-	109.04	-	3,585.15	-	-	-	440,196.03	4,623,522.76
OTHER																				
OTHER REVENUES	CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$6,090,483)	100,263.30																		100,263.30
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	62,994,962.21																		(54,610,433.06)
	MANDATORY TRANSFERS	(7,392,368.71)	(13,701,784.41)			(4,688,929.58)	(26,379,157.06)		(2,709,895.23)		(1,837,860.66)				(4,326,683.51)					42,385,628.52
	VOLUNTARY TRANSFERS	(2,316,013.49)	(2,554,604.67)	157,394.38	(210,764.15)	82,682.21	(38,671,784.69)	(1,287,668.83)	(2,746,247.61)	(4,005,804.72)	1,159,388.22	(24,921,145.19)	(606,224.57)	1,182,224.00	(7,625,026.86)	175,232.47	678,346.53	(118,239.87)	(3,723,238.91)	52,721,132.20
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	(2,793,646.83)	(127,496.50)			(236,466.59)	(803,117.13)			(31,008.99)	(58,939.94)				(93,524.00)	(10,700.00)				3,006,570.14
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	50,492,933.18	(16,383,885.58)	157,394.38	210,764.15	(4,842,713.96)	(65,854,058.88)	(1,287,668.83)	(5,456,142.84)	(4,036,813.71)	(737,412.38)	(24,921,145.19)	(606,224.57)	1,182,224.00	(12,045,234.37)	164,532.47	678,346.53	(118,239.87)	(3,723,238.91)	(87,126,584.38)
	CHANGE IN NET POSITION	(16,334,973.13)	(9,851,205.79)	58,151.08	(1,276.39)	513,956.80	(3,328,790.81)	122,018.23	47,131.60	1,292,313.50	1,326,005.64	97,213.40	1,077,972.93	203,261.32	(956,466.23)	55,547.87	18,118.46	6,287.91	(1,650,917.58)	92,235,277.66
NET POSITION																				
NET POSITION BEGINNING		107,022,813.34	(27,802,247.16)	6,287,411.34	23,331.95	1,630,629.66	7,887,864.05	2,274,616.53	2,274,760.54	5,172,994.98	845,119.40	5,497,815.65	1,989,784.49	225,105.54	5,343,835.29	32,355.76	841,025.36	(6,287.91)	(2,964,576.20)	109,631,650.29
NET POSITION END		90,687,840.21	(37,653,452.91)	6,345,562.42	22,055.56	2,144,586.46	4,559,073.24	2,396,634.76	2,321,892.14	6,465,308.48	2,171,125.04	5,595,029.05	3,067,757.42	428,366.86	4,387,369.06	87,903.63	859,143.82	-	(1,650,917.58)	92,235,277.66



University of Colorado Colorado Springs Supplemental Statements	Page
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Statement of Revenues, Expenses, and Changes in Net Position	UCCS – 4
Statement of Net Position – Auxiliary and Self-funded Activities	UCCS – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	UCCS – 7

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

STATEMENT OF NET POSITION
June 30, 2023
Colorado Springs

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

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

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2023
Colorado Springs

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023	
OPERATING														
OPERATING REVENUES														
STUDENT TUITION, NET	STUDENT TUITION	136,633,933.80	2,481,034.45							(847,005.29)	138,267,962.96		138,267,962.96	
	SCHOLARSHIP ALLOWANCE								(36,164,735.00)		(36,164,735.00)		(36,164,735.00)	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$102,103,228)		136,633,933.80	2,481,034.45	-	-	-	-	-	(36,164,735.00)	(847,005.29)	102,103,227.96	-	102,103,227.96	
STUDENT FEES, NET	STUDENT FEES	5,324,768.10	7,418,824.02							(4,317.34)	12,739,274.78		12,739,274.78	
	SCHOLARSHIP ALLOWANCE								(3,311,789.00)		(3,311,789.00)		(3,311,789.00)	
STUDENT FEES, NET (PLEGGED REVENUES OF \$1,109,182)		5,324,768.10	7,418,824.02	-	-	-	-	-	(3,311,789.00)	(4,317.34)	9,427,485.78	-	9,427,485.78	
FEE-FOR-SERVICE CONTRACTS		24,515,423.93									24,515,423.93		24,515,423.93	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$3,126,652)		-		12,151,774.86							12,151,774.86		12,151,774.86	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$3,106,043)		(69,413.04)		13,979,961.15							13,910,548.11		13,910,548.11	
NONGOVERNMENTAL GRANTS AND CONTRACTS				1,236,714.28							1,236,714.28		1,236,714.28	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		3,345.00	504,988.30								508,333.30		508,333.30	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		29,704,145.14							(323,076.79)	29,381,068.35		29,381,068.35	
	SCHOLARSHIP ALLOWANCE								(1,016,564.00)		(1,016,564.00)		(1,016,564.00)	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$1,701,870)		-	29,704,145.14	-	-	-	-	-	(1,016,564.00)	(323,076.79)	28,364,504.35	-	28,364,504.35	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$108,433)			2,203,852.51							(12,798.08)	2,191,054.43		2,191,054.43	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		40,268,503.16								40,268,503.16	(40,268,503.16)	0.00	
	INTERDEPARTMENTAL REVENUES	155,027.90	71,049.80							(226,077.70)	0.00		0.00	
INTERNAL REVENUES		155,027.90	40,339,552.96	-	-	-	-	-	-	(226,077.70)	40,268,503.16	(40,268,503.16)	-	
OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	141,833.40						(535,478.32)			393,644.92		-	
	MISCELLANEOUS	2,673,044.37	3,141,582.51	7,450.00	87,108.88	778,650.00					(394,715.38)		6,293,120.38	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$251,725)		2,814,877.77	3,141,582.51	7,450.00	87,108.88	778,650.00	-	(535,478.32)	-	(1,070.46)	6,293,120.38	-	6,293,120.38	
TOTAL OPERATING REVENUES		169,377,963.46	85,793,979.89	27,375,900.29	87,108.88	778,650.00	-	(535,478.32)	(40,493,088.00)	(1,414,345.66)	240,970,690.54	(40,268,503.16)	200,702,187.38	
OPERATING EXPENSES														
EDUCATION AND GENERAL	INSTRUCTION	75,785,669.23	2,916,800.14	3,270,229.28				119,570.13	3,521,869.78	(1,248,852.25)	84,365,286.31		84,365,286.31	
	RESEARCH	2,041,083.33	36,878.51	4,376,570.34				24,500.00	138,623.68	(116,774.00)	6,500,881.86		6,500,881.86	
	PUBLIC SERVICE	161,131.94	709,726.15	2,739,703.14				10,000.00	131,769.68	(29,702.00)	3,722,628.91		3,722,628.91	
	ACADEMIC SUPPORT	23,908,930.39	199,333.17	2,874,566.43				488,626.71	923,810.77	(1,138,294.34)	27,256,873.13		27,256,873.13	
	STUDENT SERVICES	14,594,051.15	3,484,933.80	1,345,093.81	26,088.90			43,665.93	264,407.72	(103,408.32)	19,654,832.99		19,654,832.99	
	INSTITUTIONAL SUPPORT	23,760,343.28	2,965,293.78	2,674,614.79				225,883.30	1,082,214.84	(463,936.59)	30,244,413.40		30,244,413.40	
	OPERATION AND MAINTENANCE OF PLANT	12,694,871.60	270,011.97	21,466.60				11,154.00	240,456.86	(466,868.18)	12,771,092.85	1,850,814.89		14,621,907.74
	STUDENT AID	15,887,990.19	259,531.69	31,593,382.69					(42,114,624.84)		5,626,279.73			5,626,279.73
	EDUCATION AND GENERAL		168,833,971.11	10,842,509.21	48,895,627.08	26,088.90	-	-	923,400.07	(35,811,471.51)	(3,567,835.68)	190,142,289.18	1,850,814.89	191,993,104.07
	DEPRECIATION AND AMORTIZATION	DEPRECIATION							22,471,636.70			22,471,636.70		22,471,636.70
AMORTIZATION GASB 87								1,818,619.02			1,818,619.02		1,818,619.02	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	24,290,255.72	-	-	24,290,255.72	-	24,290,255.72	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		28,346,045.71	606,231.39				373,183.58		(1,095,791.36)	28,229,669.32		28,229,669.32	
	INTERNAL SERVICE CENTER EXPENSES		40,675,807.33						34,866.12		40,710,673.45	(40,268,503.16)	442,170.29	
AUXILIARY ENTERPRISES		-	69,021,853.04	606,231.39	-	-	-	373,183.58	34,866.12	(1,095,791.36)	68,940,342.77	(40,268,503.16)	28,671,839.61	
HEALTH SERVICES OPERATING EXPENSES			2,437,923.63	157,110.64						(14,766.55)	3,287,355.57		3,287,355.57	
OTHER OPERATING EXPENSES		(750.00)									(750.00)		(750.00)	
TOTAL OPERATING EXPENSES		168,833,221.11	82,302,285.88	49,658,969.11	26,088.90	-	-	25,586,839.37	(35,069,517.54)	(4,678,393.59)	286,659,493.24	(38,417,688.27)	248,241,804.97	
OPERATING, NET		544,742.35	3,491,694.01	(22,283,068.82)	61,019.98	778,650.00	-	(26,122,317.69)	(5,423,570.46)	3,264,047.93	(45,688,802.70)	(1,850,814.89)	(47,539,617.59)	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)													
FEDERAL PELL GRANT				12,624,607.11							12,624,607.11		12,624,607.11
COVID AID				3,593,846.63							3,593,846.63		3,593,846.63
GIFTS			-	14,009,068.26							14,009,068.26		14,009,068.26
INVESTMENT (INCOME) LOSS, NET						(37.97)	7,668.12				7,630.15		7,630.15
							(2,514.56)				(2,514.56)		(2,514.56)
INVESTMENT (INCOME) LOSS, NET		-	-	-	-	(37.97)	5,153.56	-	-	-	(5,115.59)	-	5,115.59
(GAIN) LOSS ON DISPOSAL OF ASSETS								(91,813.85)			(91,813.85)		(91,813.85)
INTEREST ON CAPITAL ASSET RELATED DEBT							(9,555,279.46)	(71,142.15)			(9,626,421.61)		(9,626,421.61)
OTHER NONOPERATING REVENUES, NET		317,257.22	(243,016.20)			67,190.00					141,431.02		141,431.02
								760,041.57			760,041.57		760,041.57
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$15,776)		317,257.22	(243,016.20)	-	-	67,190.00	-	760,041.57	-	-	(901,472.59)	-	901,472.59
TOTAL NONOPERATING REVENUES, NET		317,257.22	(243,016.20)	30,227,522.00	-	67,152.03	(9,550,125.90)	597,085.57	-	-	(21,415,874.72)	-	(21,415,874.72)
OTHER													
OTHER REVENUES													
CAPITAL STUDENT FEE, NET			7,380,204.06								7,380,204.06		7,380,204.06
									(1,920,838.00)		(1,920,838.00)		(1,920,838.00)
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$5,459,366)		-	7,380,204.06	-	-	-	-	-	(1,920,838.00)	0.00	5,459,366.06	-	5,459,366.06
CAPITAL APPROPRIATIONS						2,161,020.85					2,161,020.85		2,161,020.85
CAPITAL GRANTS AND GIFTS								27,997.50			27,997.50		27,997.50
TOTAL OTHER REVENUES		-	7,380,204.06	-	-	2,161,020.85	-	27,997.50	(1,920,838.00)	-	7,648,384.41	-	7,648,384.41
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS													
INDIRECT COST RECOVERY TRANSFERS		2,239,980.38		(2,239,980.38)							0.00		-
MANDATORY TRANSFERS		(4,378,033.47)	(12,833,466.85)	(657,143.00)			17,868,643.32				0.00		-
VOLUNTARY TRANSFERS		5,968,434.79	712,398.06	(1,469,586.56)		14,108,804.12					19,320,050.41		19,320,050.41
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(1,813,692.11)	(191,516.80)	(166,940.89)		(13,110,380.01)			13,431,714.92		(1,850,814.89)	1,850,814.89	-
FINANCING ACTIVITY							(9,046,000.00)	12,310,047.93		(3,264,047.93)	0.00		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		2,016,689.59	(12,312,585.59)	(4,533,650.83)	-	998,424.11	8,822,643.32	25,741,762.85	-	(3,264,047.93)	17,469,235.52	1,850,814.89	19,320,050.41
CHANGE IN NET POSITION		2,878,689.16	(1,683,703.72)	3,410,802.35	61,019.98	4,005,246.99	(727,482.58)	244,528.23	(7,344,408.46)	-	(844,691.95)	-	844,691.95
NET POSITION													
NET POSITION BEGINNING		3,470,191.64	24,459,656.91	4,769,661.06	548,754.20	136,043,954.32	2,605,693.47	182,050,742.27	(84,769,626.28)		269,179,027.59		269,179,027.59
NET POSITION END		6,348,880.80	22,775,953.19	8,180,463.41	609,774.18	140,049,201.31	1,878,210.89	182,295,270.50	(92,114,034.74)	-	270,023,719.54	-	270,023,719.54



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

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

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

POO -- OTHER STU SERV
 POT -- OTHER TELECOM

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



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

STATEMENT OF NET POSITION
June 30, 2023
Denver / Anschutz

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

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF-FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2023
LIABILITIES											
ACCOUNTS PAYABLE		14,611,852.04	36,613,672.85	13,123,357.66	77,939.88	3,831,650.84	33,445.77			(15,151,960.00)	53,139,959.04
ACCOUNTS PAYABLE-DPCU				300.00							300.00
ACCOUNTS PAYABLE		14,611,852.04	36,613,672.85	13,123,657.66	77,939.88	3,831,650.84	33,445.77	-	-	(15,151,960.00)	53,140,259.04
ACCRUED EXPENSES		4,530,130.89	60,165,603.00	497,735.08			(0.00)	80,624.70			(65,274,093.67)
COMPENSATED ABSENCES									16,570,224.22		16,570,224.22
COMPENSATED ABSENCES, CURRENT											
COMPENSATED ABSENCES, NONCURRENT									237,864,105.77		237,864,105.77
COMPENSATED ABSENCES											254,434,329.99
UNEARNED REVENUE		21,765,996.94	5,562,288.31	39,020,478.21					(2,669,908.38)		63,678,855.08
UNEARNED REVENUE, CURRENT		21,765,996.94	5,562,288.31	39,020,478.21							
UNEARNED REVENUE, NONCURRENT		1,062,887.56	22,035.00								1,084,922.56
UNEARNED REVENUE		22,828,884.50	5,584,323.31	39,020,478.21					(2,669,908.38)		64,763,777.64
BONDS, LEASES AND NOTES PAYABLE								9,975,230.14			9,975,230.14
LEASE LIABILITY, CURRENT								64,442,928.40			64,442,928.40
LEASE LIABILITY, NONCURRENT											
LEASE LIABILITY		-	-	-	-	-	-	74,418,158.54	-	-	74,418,158.54
SUBSCRIPTION LIABILITY, CURRENT								4,999,114.39			4,999,114.39
SUBSCRIPTION LIABILITY, NONCURRENT								6,841,977.93			6,841,977.93
SUBSCRIPTION LIABILITY		-	-	-	-	-	-	11,841,092.32	-	-	11,841,092.32
NOTES PAYABLE, CURRENT								1,104,473.89			1,104,473.89
NOTES PAYABLE, NONCURRENT								3,795,517.45			3,795,517.45
NOTES PAYABLE		-	-	-	-	-	-	4,899,991.34	-	-	4,899,991.34
BONDS PAYABLE, CURRENT								33,468,726.69			33,468,726.69
BONDS PAYABLE, NONCURRENT						7,286,503.06		608,785,414.33			616,071,917.39
BONDS PAYABLE		-	-	-	-	7,286,503.06	-	642,254,141.02	-	-	649,540,644.08
BONDS, LEASES, AND NOTES PAYABLE		-	-	-	-	7,286,503.06	-	733,413,383.22	-	-	740,699,886.28
OTHER POSTEMPLOYMENT BENEFITS									10,408,680.11		10,408,680.11
OTHER POSTEMPLOYMENT BENEFITS, CURRENT											
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									551,012,764.28		551,012,764.28
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	561,421,444.39	-	561,421,444.39
ALTERNATE MEDICARE PAYMENT									55,816,670.06		55,816,670.06
OTHER LIABILITIES		546,916.99	425,585.70	1,715,670.48							2,688,173.17
DEPOSITS HELD FOR OTHERS		546,916.99	425,585.70	1,715,670.48							2,688,173.17
OTHER LIABILITIES, CURRENT			5,954,028.56		296,520.04	776,468.83					7,027,017.43
OTHER LIABILITIES, NONCURRENT			10,226,507.31		741,022.40			893,900.00			11,861,429.71
OTHER LIABILITIES		546,916.99	16,606,121.57	1,715,670.48	1,037,542.44	776,468.83		893,900.00	(0.00)		21,576,620.32
TOTAL LIABILITIES		42,517,784.42	118,969,720.73	54,357,541.43	1,115,482.32	11,894,622.73	33,445.77	734,387,907.92	869,002,536.06	(15,151,960.00)	1,817,127,081.39
DEFERRED INFLOWS											
DEFERRED INFLOWS								18,758,701.06			18,758,701.06
LEASE RELATED											
OTHER POSTEMPLOYMENT BENEFITS RELATED									196,348,125.45		196,348,125.45
ALTERNATE MEDICARE PAYMENT RELATED									19,332,296.99		19,332,296.99
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	18,758,701.06	215,680,422.44	-	234,439,123.50
TOTAL LIABILITIES AND DEFERRED INFLOWS		42,517,784.42	118,969,720.73	54,357,541.43	1,115,482.32	11,894,622.73	33,445.77	753,146,608.98	1,084,682,958.50	(15,151,960.00)	2,051,566,204.89
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								582,614,680.07			582,614,680.07
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION			-	206,343,353.67							206,343,353.67
RESEARCH				12,008,634.19							12,008,634.19
ACADEMIC SUPPORT				408,526.94							408,526.94
STUDENT LOANS AND SERVICES				50,128.60	11,512,813.38						11,562,941.98
SCHOLARSHIPS AND FELLOWSHIPS				1,913,383.31							1,913,383.31
AUXILIARY ENTERPRISES			56,258,895.53			9,625,393.61	1,037,268.04				66,921,557.19
INSTITUTIONAL SUPPORT				8,434.27		2,710,512.42	343,853.84				3,062,800.53
CAPITAL				2,269,622.68							2,269,622.68
OTHER			145,369.72	263,067.37							408,437.09
RESTRICTED FOR EXPENDABLE PURPOSES		-	(56,404,265.25)	(223,265,151.03)	(11,512,813.38)	(12,335,906.03)	(1,381,121.88)				304,899,257.58
UNRESTRICTED		3,936,849.47	1,246,511,277.78	6,603,852.18		655,136,824.01	1,833,023.66	(5,484,363.60)	(902,760,925.13)		1,005,776,538.37
TOTAL NET POSITION		3,936,849.47	1,302,915,543.03	229,869,003.22	11,512,813.38	667,472,730.04	3,214,145.54	577,130,316.47	(902,760,925.13)	-	1,893,290,476.02

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2023
Denver | Anschutz

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023	
OPERATING														
OPERATING REVENUES														
STUDENT TUITION, NET	STUDENT TUITION	285,435,857.53	29,509,582.98						0.00	(1,596,142.61)	313,349,297.90		313,349,297.90	
	SCHOLARSHIP ALLOWANCE								(65,109,743.59)		(65,109,743.59)		(65,109,743.59)	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$248,239,554)		285,435,857.53	29,509,582.98	-	-	-	-	-	(65,109,743.59)	(1,596,142.61)	248,239,554.31	-	248,239,554.31	
STUDENT FEES, NET	STUDENT FEES	23,108,029.21	19,256,661.69						0.00	(38,531.57)	42,326,159.33		42,326,159.33	
	SCHOLARSHIP ALLOWANCE								(8,193,102.59)		(8,193,102.59)		(8,193,102.59)	
STUDENT FEES, NET (PLEGGED REVENUES OF \$4,015,892)		23,108,029.21	19,256,661.69	-	-	-	-	-	(8,193,102.59)	(38,531.57)	34,133,056.74	-	34,133,056.74	
FEE-FOR-SERVICE CONTRACTS		112,132,471.34	-					(834,434.00)			112,966,905.34		112,966,905.34	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$124,060,762)				482,122,897.02						40,964.26	482,163,861.28		482,163,861.28	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$13,929,104)				62,423,053.88						(40,964.26)	62,382,089.62		62,382,089.62	
NONGOVERNMENTAL GRANTS AND CONTRACTS				126,093,755.27							126,093,755.27		126,093,755.27	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS			250,952,459.69	609,000.00						(2,674,030.66)	248,887,429.03		248,887,429.03	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES		23,951,197.10							(207,527.99)	23,743,669.11		23,743,669.11	
	SCHOLARSHIP ALLOWANCE								(1,245,007.35)		(1,245,007.35)		(1,245,007.35)	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$1,349,920)		-	23,951,197.10	-	-	-	-	-	1,245,007.35	207,527.99	(22,498,661.76)	-	22,498,661.76	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$74,367,073)		1,728,415.74	1,505,315,693.03							(4,346,091.27)	1,502,698,017.50		1,502,698,017.50	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		88,536,095.65							31,039,683.00	119,575,778.65	(118,092,120.38)	1,483,658.27	
	INTERDEPARTMENTAL REVENUES	17,275,119.33	19,819,950.16	13,456.15						(37,108,525.64)	0.00		-	
INTERNAL REVENUES		17,275,119.33	108,356,045.81	13,456.15	-	-	-	-	-	(6,068,842.64)	119,575,778.65	(118,092,120.38)	1,483,658.27	
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	5,941,972.00									5,941,972.00		5,941,972.00	
	RENTAL INCOME - GASB 87	62,191.64	111,299.56					1,746,721.80			1,920,213.00		1,920,213.00	
	MISCELLANEOUS	32,349,688.55	60,071,396.29	4,939,811.79	165,003.20	0.00				(50,895,130.01)	46,630,769.82		46,630,769.82	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,179,718)		38,353,852.19	60,182,695.85	4,939,811.79	165,003.20	-	-	1,746,721.80	-	(50,895,130.01)	54,492,954.82	-	54,492,954.82	
TOTAL OPERATING REVENUES		478,033,745.34	1,997,524,336.15	676,201,974.11	165,003.20	-	-	2,581,155.80	(74,547,853.53)	(65,826,296.75)	3,014,132,064.32	(118,092,120.38)	2,896,039,943.94	
OPERATING EXPENSES														
EDUCATION AND GENERAL	INSTRUCTION	287,546,343.77	169,807,560.80	234,040,519.23				510,719.98	14,608,918.78	(30,962,239.76)	675,551,822.80		675,551,822.80	
	RESEARCH	55,441.08	3,493,689.01	429,150,501.86		0.00		60,957.47	9,236,216.34	(3,784,349.00)	438,212,456.76		438,212,456.76	
	PUBLIC SERVICE	17,586.00	127,322,109.81	39,050,244.38				59,229.30	2,528,327.24	(8,672,486.13)	160,305,010.60		160,305,010.60	
	ACADEMIC SUPPORT	80,878,006.91	7,391,902.62	1,588,468.71				828,151.06	2,081,110.18	(7,428,603.76)	85,339,035.72		85,339,035.72	
	STUDENT SERVICES	17,625,939.10	8,247,132.90	595,600.85	303,770.09			126,424.00	17,909.16	(1,672,396.42)	25,244,379.68		25,244,379.68	
	INSTITUTIONAL SUPPORT	85,772,709.65	16,462,352.44	12,636,717.74		0.00		2,652,993.55	3,684,826.78	(22,147,874.91)	99,061,725.25		99,061,725.25	
	OPERATION AND MAINTENANCE OF PLANT	41,689,401.13	24,259,383.00	6,967.31		0.00		(305,621.54)	791,475.91	(4,338,348.00)	62,103,257.81	6,841,747.26		68,945,005.07
	STUDENT AID	20,036,216.53	903,959.88	60,060,682.43					(75,183,644.31)		5,817,214.53			5,817,214.53
EDUCATION AND GENERAL		533,621,644.17	357,888,090.46	777,129,702.51	303,770.09	-	-	3,932,853.82	(42,234,859.92)	(79,006,297.98)	1,551,634,903.15	6,841,747.26	1,558,476,650.41	
DEPRECIATION AND AMORTIZATION	DEPRECIATION							86,512,171.41			86,512,171.41		86,512,171.41	
	AMORTIZATION GASB 87							21,056,596.77			21,056,596.77		21,056,596.77	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	107,568,768.18	-	-	107,568,768.18	-	107,568,768.18	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		26,964,086.52	236,772.15				73,806.22	177,993.51	(221,571.52)	27,231,086.88		27,231,086.88	
	INTERNAL SERVICE CENTER EXPENSES		116,046,487.41						1,910,954.16	134,678.81	118,092,120.38	(118,092,120.38)	-	
AUXILIARY ENTERPRISES		-	143,010,573.93	236,772.15	-	-	-	73,806.22	2,088,947.67	(86,892.71)	145,323,207.26	(118,092,120.38)	27,231,086.88	
HEALTH SERVICES OPERATING EXPENSES		2,289,290.84	1,463,405,538.11	2,627,569.29	-	-	-	7,664.00	46,024,241.65	(84,850,329.84)	1,429,503,974.05	-	1,429,503,974.05	
TOTAL OPERATING EXPENSES		535,910,935.01	1,964,304,202.50	779,994,043.95	303,770.09	-	-	111,583,092.22	5,878,329.40	(163,943,520.53)	3,234,030,852.64	(111,250,373.12)	3,122,780,479.52	
OPERATING, NET		(57,877,189.67)	33,220,133.65	(103,792,069.84)	(138,766.89)	-	-	(109,001,936.42)	(80,426,182.93)	98,117,223.78	(219,898,788.32)	(6,841,747.26)	(226,740,535.58)	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)				18,614,428.83							18,614,428.83		18,614,428.83
FEDERAL PELL GRANT													
STATE APPROPRIATIONS		16,113,829.00									16,113,829.00		16,113,829.00
COVID AID				2,006,696.25							2,006,696.25		2,006,696.25
GIFTS			12,872,715.60	234,797,329.96						(96,153,775.60)	151,516,269.96		151,516,269.96
INVESTMENT (INCOME) LOSS, NET			14,006,568.15	793,823.64		530,884.67				(3,006,566.16)	12,324,710.30		(12,324,710.30)
			(78,932.87)	(61,963.66)							(140,896.53)		140,896.53
INVESTMENT (INCOME) LOSS, NET		-	(13,927,635.28)	(731,859.98)	-	(530,884.67)	-	-	-	3,006,566.16	(12,183,813.77)	-	(12,183,813.77)
(GAIN) LOSS ON DISPOSAL OF ASSETS		192.99				3,003.00		446,598.34			449,794.33		449,794.33
INTEREST ON CAPITAL ASSET RELATED DEBT		(2,692.55)	(3,935.54)	(1,053.14)		(12,534.23)	(19,551,955.03)	823,800.60			(18,748,369.89)		(18,748,369.89)
OTHER NONOPERATING REVENUES, NET		520,601.06	11,705,944.88			379,815.05				3,006,566.16	15,612,927.15		15,612,927.15
								448,953.91			448,953.91		448,953.91
				0.00	57,829.33						57,829.33		57,829.33
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$282,095)		520,601.06	11,705,944.88	-	57,829.33	379,815.05	-	448,953.91	-	3,006,566.16	16,119,710.39	-	16,119,710.39
TOTAL NONOPERATING REVENUES, NET		16,631,930.50	38,502,360.22	256,149,261.88	57,829.33	901,168.49	(19,551,955.03)	1,719,352.85	-	(96,153,775.60)	198,256,172.64	-	198,256,172.64
OTHER													
OTHER REVENUES				2,517,382.08					0.00		2,517,382.08		2,517,382.08
									(636,504.75)		(636,504.75)		(636,504.75)
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$1,880,877)		-	2,517,382.08	-	-	-	-	-	(636,504.75)	-	(1,880,877.33)	-	1,880,877.33
CAPITAL APPROPRIATIONS						430,124.58					430,124.58		430,124.58
CAPITAL GRANTS AND GIFTS				1,873.33		2,500,000.00		59,041.00			2,560,914.33		2,560,914.33
TOTAL OTHER REVENUES		-	2,517,382.08	1,873.33	-	2,930,124.58	-	59,041.00	(636,504.75)	-	(4,871,916.24)	-	4,871,916.24
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS											0.00		-
INDIRECT COST RECOVERY TRANSFERS		147,572,508.30	128,936.88	(147,701,445.18)							0.00		-
MANDATORY TRANSFERS		(25,078,142.60)	(27,850,789.40)	(3,317.00)	3,317.00	(38,709.55)	52,967,641.55				0.00		-
VOLUNTARY TRANSFERS		(65,371,465.16)	54,079,883.79	11,308,868.87	365,737.03	74,540,110.84	117,394.52			(1,963,448.18)	73,077,081.71		(73,077,081.71)
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		(7,890,634.50)	(5,790,586.87)	(13,826,498.92)		(32,875,159.97)		53,541,133.00			(6,841,747.26)	6,841,747.26	-
FINANCING ACTIVITY		(8,776,115.45)	(2,598,603.51)	(1,119,970.10)		9,698,723.26	(33,636,302.00)	36,432,267.80			0.00		-
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		40,456,150.59	17,968,840.89	(151,342,362.33)	369,054.03	51,324,964.58	19,448,734.07	89,973,400.80	-	(1,963,448.18)	66,235,334.45	6,841,747.26	73,077,081.71
CHANGE IN NET POSITION		(789,108.58)	92,208,716.84	1,016,703.04	288,116.47	55,156,257.65	(103,220.96)	(17,250,141.77)	(81,062,687.68)	(0.00)	(49,464,635.01)	-	(49,464,635.01)
NET POSITION													
NET POSITION BEGINNING		4,725,958.05	1,210,706,825.55	228,852,300.18	11,224,696.91	612,316,472.39	3,317,366.50	594,380,458.24	(821,698,237.45)		1,843,825,840.37	-	1,843,825,840.37
NET POSITION END		3,936,849.47	1,302,915,542.39	229,869,003.22	11,512,813.38	667,472,730.04	3,214,145.54	577,130,316.47	(902,760,925.13)	(0.00)	1,893,290,475.38	-	1,893,290,475.38

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

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

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

POI -- OTHER INS SERV
POK -- UTILITY SERV RE
PON -- OTHER NURS PRAC
POP -- OTHER PHARMACY
POR -- AUX TECH TRANS

POT -- OTHER TELECOM
POU -- OTHR PRACT PLAN-UPI
POY -- OTHER HLTH SERV
PRL -- RSRCH SUP OPER

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



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

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

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

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

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

PRR -- RSRCH BLDG SYS

SRECNP LINE DESCRIPTION		GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2023	
OPERATING																									
OPERATING REVENUES																									
STUDENT TUITION, NET (PLEGGED REVENUES OF \$230,898,029)									27,300,836.26	2,208,747.72														29,509,582.98	
STUDENT FEES, NET (PLEGGED REVENUES OF \$2,093,044)				2,037,200.00				8,825,781.97	7,590,996.72	619,209.00	183,474.00													19,256,661.69	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		19,269,687.64																1,086,889.18	934,850.00				113,598,873.76	250,952,459.69	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$11,669,146)		141,952.13	66,488.73	2,423,874.67	15,519,267.44	65.00	5,790,548.13		153,583.37	4,933,758.23	108,721,329.59													23,951,197.10	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$25,710,633)		14,748,607.14								870,019.45	2,493,835.68	2,729,541.57												1,055,315,603.03	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	62,744,033.11											629,846.00	7,518,814.00										0.00	88,536,056.65
	INTERDEPARTMENTAL REVENUES	11,146,513.25						890.00	285,759.00	1,151,453.61	11,483.00	130,187.25						16,451.25	66,156.98		0.00			7,011,055.89	18,919,980.16
INTERNAL REVENUES		73,891,446.36	-	-	-	-	-	890.00	285,759.00	1,151,453.61	11,483.00	130,187.25	629,846.00	7,518,814.00	-	-	-	16,451.25	66,156.98	3,607,279.29	-			7,811,055.82	14,035,221.25
OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	111,299.56																							111,299.56
	MISCELLANEOUS	38,459,301.75						76,546.09	494,343.22	1,286,664.55		6,245.68	3,811,438.88	12,610,517.00			703,603.44		707,631.36	1,149,842.48				429,330.63	335,931.21
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,464,971)		38,570,601.31	-	-	-	-	-	76,546.09	494,343.22	1,286,664.55		6,245.68	3,811,438.88	12,610,517.00	-	-	703,603.44		707,631.36	1,149,842.48				429,330.63	335,931.21
TOTAL OPERATING REVENUES		146,622,294.58	66,488.73	4,461,074.67	15,519,267.44	8,825,846.97	5,790,548.13	7,822,016.18	34,593,824.16	116,045,595.15	2,741,024.57	1,490,120.85	4,441,286.88	20,129,331.00	182,151.64	7,432,400.27	2,191,673.78	1,708,638.34	4,757,121.77	1,476,583,245.00	121,830,222.58	14,371,162.46	-	1,997,524,336.15	
OPERATING EXPENSES																									
EDUCATION AND GENERAL	INSTRUCTION	19,347,113.73																							169,607,560.80
	RESEARCH	3,483,689.07																							3,483,689.07
	PUBLIC SERVICE	13,716,351.81										5,390.97	1,409,561.02							1,700,081.81				110,430,724.40	177,322,193.81
	ACADEMIC SUPPORT	7,391,902.62																							7,391,902.62
	STUDENT SERVICES	1,771,736.01							6,475,396.89																8,247,152.90
	INSTITUTIONAL SUPPORT	1,566,025.55																							14,906,326.89
	OPERATION AND MAINTENANCE OF PLANT	798,956.23								1,689,110.11															24,259,383.00
	STUDENT AID	142,278.96								10,360.46	720,308.32														903,969.88
EDUCATION AND GENERAL		48,278,053.72	-	-	-	-	-	8,174,867.46	27,871,857.49	120,449,058.59	5,390.97	1,440,573.16	-	-	-	-	1,700,081.81	14,906,326.89	-	-	-	-	113,290,563.71	-	21,771,316.66
AUXILIARY ENTERPRISES	PROGRAM EXPENSES	334,387.01	93,465.48	4,415,127.82	10,376,393.84	8,588,535.13	3,156,177.24																		26,964,096.52
	INTERNAL SERVICE CENTER EXPENSES	76,341,736.37												2,434,119.98											14,448,861.73
AUXILIARY ENTERPRISES		78,576,113.38	93,465.48	4,415,127.82	10,376,393.84	8,588,535.13	3,156,177.24							2,434,119.98											14,448,861.73
HEALTH SERVICES OPERATING EXPENSES		12,666,054.04																							143,045,573.39
TOTAL OPERATING EXPENSES		139,528,221.14	93,465.48	4,415,127.82	10,376,393.84	8,588,535.13	3,156,177.24	8,174,867.46	27,871,857.49	120,449,058.59	2,807,977.01	1,440,573.16	2,434,119.98	16,068,611.94	182,151.64	5,717,663.94	221,898.18	14,906,326.89	4,855,167.39	1,438,129,857.00	3,685,327.27	14,448,861.73	-	14,448,861.73	1,463,404,292.59
OPERATING, NET		7,192,073.44	(26,976.75)	45,946.85	5,142,873.60	237,311.84	2,643,371.89	(852,851.28)	6,632,066.67	(4,403,553.44)	(66,952.44)	49,547.69	2,007,166.90	4,060,719.06	-	1,714,736.33	269,699.79	(13,197,686.55)	(98,045.62)	38,453,388.00	4,854,331.60	(75,709.27)	(21,771,316.66)	33,208,193.65	
NONOPERATING																									
NONOPERATING REVENUES (EXPENSES)																									
GIFTS		-																							(12,872,715.60)
INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	134,070.49									241,202.26	3,115.05		501,421.94					61,970.85	3,856.73	(4,323,487.33)			17,380,957.00	3,461.16
	INVESTMENT EXPENSE										(18,162.94)			(60,769.93)											78,932.87
INVESTMENT (INCOME) LOSS, NET		134,070.49	-	-	-	-	-	-	-	-	(223,039.32)	(3,115.05)	-	(440,652.01)	-	-	-	-	(61,970.85)	(3,856.73)	4,323,487.33	-	-	(17,380,957.00)	(3,461.16)
INTEREST ON CAPITAL ASSET RELATED DEBT																									3,935.54
OTHER NONOPERATING REVENUES, NET		10,129,219.14						173,009.81		(129,036.06)										1,493,774.86					32,915.00
TOTAL NONOPERATING REVENUES, NET		10,263,289.63	-	-	-	-	-	173,009.81	-	(129,036.06)	223,039.32	3,115.05	-	440,652.01	-	-	-	-	61,970.85	3,856.73	10,043,093.13	-	-	17,380,957.00	32,441.52
OTHER																									
OTHER REVENUES	CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$1,687,390)			828,271.97				1,689,110.11																	2,617,382.08
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	128,936.88																							128,936.88
	MANDATORY TRANSFERS	(1,744,061.90)		(4,006,787.45)			(1,442,963.15)																		(7,550,789.40)
	VOLUNTARY TRANSFERS	5,777,862.63	412.98	6,886,963.84	(1,876,953.74)	4,757.31	(1,454,877.22)	45,541.38	(5,016,845.80)	(1,203,875.69)	94,923.09	(1,279,411)	9,801.99	(244,140.82)			873.51	285,633.77	5,715,319.08	(591,250.75)			(4,132,292.00)	(12,878,831.68)	
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	354,000.81		0.00				0.00	3,000.00	(23,463.75)										0.00					54,079,882.79
	FINANCING ACTIVITY	(654,126.98)		(147,432.35)			(2,261.77)																		(5,730,586.87)
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		5,616,863.34	412.98	4,979,069.39	(5,883,741.19)	4,757.31	(2,899,892.14)	45,541.30	(5,013,643.60)	(1,227,359.44)	94,923.09	(14,278.72)	9,801.99	(3,900,915.14)	-	-	873.51	285,633.77	5,669,146.88	(948,143.35)			(10,551,946.00)	5,648,299.93	
CHANGE IN NET POSITION		22,982,226.41	(26,563.77)	5,840,288.21	(740,867.59)	242,069.15	(83,510.44)	1,881,800.13	1,489,386.99	(5,407,873.56)	31,085.70	35,268.97	2,457,620.90	159,803.92	-	1,777,580.69	559,184.29	2,514,466.66	(446,188.07)	45,282,379.00	14,535,033.05	(290,257.34)	(93,209.56)	92,208,716.84	
NET POSITION																									
NET POSITION BEGINNING		129,618,248.58	158,573.06	(3,940,320.99)	1,807,393.71	350,420.80	4,455,212.11	6,938,783.65	25,528,678.41	32,963,629.79	1,915,276.76	1,332,792.51	1,782,915.22	4,399,116.00	-	2,401,476.00	1,908,706.61	27,621,303.50	1,409,649.82	919,591,488.00	45,901,307.97	568,262.44	93,209.56	1,210,708,635.55	
NET POSITION END		152,600,474.99	132,009.29	1,908,967.26	1,066,526.12	592,489.95	4,371,701.67	8,320,583.78	27,018,065.40	27,555,756.23	1,946,364.46	1,368,061.48	4,240,236.12	4,558,919.92	-	4,179,056.69	2,467,890.90	30,135,764.16	963,460.85	965,273,867.00	64,436,341.02	679,005.10	(0.00)	1,302,915,542.39	



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

STATEMENT OF NET POSITION
June 30, 2023
System Administration

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

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2023
LIABILITIES												
ACCOUNTS PAYABLE		(527,242.63)	44,004,155.26	197,376.71		1,482.20	(0.00)				5,232.81	43,681,004.35
ACCRUED EXPENSES		43,580,793.44	14,547,690.99	3,409.13					65,002.49			58,196,896.05
COMPENSATED ABSENCES												
COMPENSATED ABSENCES, CURRENT										222,595.61		222,595.61
COMPENSATED ABSENCES, NONCURRENT										3,195,116.96		3,195,116.96
COMPENSATED ABSENCES										3,417,712.57		3,417,712.57
UNEARNED REVENUE		304,450.54	2,219,478.20									2,523,928.74
UNEARNED REVENUE		304,450.54	2,219,478.20									2,523,928.74
LONG-TERM DEBT												
LEASE LIABILITY, CURRENT									120,875.51			120,875.51
LEASE LIABILITY, NONCURRENT									291,663.32			291,663.32
LEASE LIABILITY									412,538.83			412,538.83
SUBSCRIPTION LIABILITY, CURRENT									2,763,716.77			2,763,716.77
SUBSCRIPTION LIABILITY, NONCURRENT									2,600,955.48			2,600,955.48
SUBSCRIPTION LIABILITY									5,364,672.25			5,364,672.25
NOTES PAYABLE, CURRENT									438,581.40			438,581.40
NOTES PAYABLE, NONCURRENT									8,494,488.03			8,494,488.03
NOTES PAYABLE									8,933,069.43			8,933,069.43
LONG-TERM DEBT									14,710,280.51			14,710,280.51
OTHER POSTEMPLOYMENT BENEFITS												
OTHER POSTEMPLOYMENT BENEFITS, CURRENT										552,937.69		552,937.69
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT										54,144,855.29		54,144,855.29
OTHER POSTEMPLOYMENT BENEFITS										54,697,792.98		54,697,792.98
ALTERNATE MEDICARE PAYMENT										2,547,362.91		2,547,362.91
NET PENSION LIABILITY										1,083,200,023.75		1,083,200,023.75
OTHER LIABILITIES												
DEPOSITS HELD FOR OTHERS			541,214.94									541,214.94
OTHER LIABILITIES, CURRENT		(6,952.25)	11,181,651.98				0.01					11,174,699.74
OTHER LIABILITIES, NONCURRENT			14,802,865.41									14,802,865.41
OTHER LIABILITIES		(6,952.25)	26,525,732.33				0.01					26,518,780.09
TOTAL LIABILITIES		43,351,049.10	87,297,056.78	200,785.84		1,482.20	0.01		14,775,283.00	1,143,862,892.21	5,232.81	1,289,493,781.95
DEFERRED INFLOWS												
DEFERRED INFLOWS												
OTHER POSTEMPLOYMENT BENEFITS RELATED										22,185,237.63		(22,185,237.63)
ALTERNATE MEDICARE PAYMENT RELATED										846,898.93		(846,898.93)
PERA PENSION RELATED										16,271,618.02		(16,271,618.02)
DEFERRED INFLOWS OTHER						1,774,418.23						(1,774,418.23)
TOTAL DEFERRED INFLOWS						1,774,418.23				39,303,754.58		41,078,172.81
TOTAL LIABILITIES AND DEFERRED INFLOWS		43,351,049.10	87,297,056.78	200,785.84		1,775,900.43	0.01		14,775,283.00	1,183,166,646.79	5,232.81	1,330,571,954.76
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS									6,843,973.90			6,843,973.90
RESTRICTED FOR NONEXPENDABLE PURPOSES												
RESEARCH						21,707,983.19						21,707,983.19
ACADEMIC SUPPORT						15,004,210.24						15,004,210.24
SCHOLARSHIPS AND FELLOWSHIPS						11,128,914.32						11,128,914.32
CAPITAL						573,044.38						573,044.38
OTHER						784,176.71						784,176.71
RESTRICTED FOR NONEXPENDABLE PURPOSES						49,198,328.84						49,198,328.84
RESTRICTED FOR EXPENDABLE PURPOSES												
INSTRUCTION				12,705.36		128,080.69						140,786.05
RESEARCH				(4,177,150.74)		39,953,050.97						35,775,900.23
ACADEMIC SUPPORT						57,592,365.51						57,592,365.51
STUDENT LOANS AND SERVICES				941,580.00	852,518.47							1,794,098.47
SCHOLARSHIPS AND FELLOWSHIPS						50,712,103.91						50,712,103.91
AUXILIARY ENTERPRISES			753,253.24									753,253.24
CAPITAL						7,182,302.74						7,182,302.74
INSTITUTIONAL SUPPORT				13,947,964.05		155,362.39						14,103,326.44
OTHER						50,281,342.93						50,281,342.93
RESTRICTED FOR EXPENDABLE PURPOSES			753,253.24	10,725,098.67	852,518.47	206,004,609.14						218,335,479.52
UNRESTRICTED		75,116,284.42	365,543,077.26	8,142,082.05		73,152,481.23	137,406,662.21	(362,871.70)	(4,806.86)	(994,527,350.52)		(335,534,441.91)
TOTAL NET POSITION		75,116,284.42	366,296,330.50	18,867,180.72	852,518.47	328,355,419.21	137,406,662.21	(362,871.70)	6,839,167.04	(994,527,350.52)		(61,156,659.66)

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
June 30, 2023
System

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	ALL FUNDS SUBTOTAL	REPORT ADJUSTMENTS	FY 2023
OPERATING														
OPERATING REVENUES				69,962.00								69,962.00		69,962.00
NONGOVERNMENTAL GRANTS AND CONTRACTS														
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$378)			2,405,213.08								(2,398,912.92)	6,300.16		6,300.16
INTERNAL REVENUES														
INTERNAL SERVICE CENTER REVENUES			24,991,302.66								(7,282,971.00)	17,708,331.66	(5,562,355.49)	12,145,976.17
INTERDEPARTMENTAL REVENUES		175.95	4,539,953.74								(4,540,129.69)	0.00		0.00
OTHER INTERNAL REVENUES		50,187,036.00										50,187,036.00	(50,187,036.00)	0.00
INTERNAL REVENUES		50,187,211.95	29,531,256.40	-	-	-	-	-	-	-	(11,823,100.69)	67,895,367.66	(55,749,391.49)	12,145,976.17
OTHER OPERATING REVENUES												0.00		0.00
RENTAL INCOME - GASB 87											408,220.00	51,843,270.23		51,843,270.23
MISCELLANEOUS OPERATING REVENUES		327,902.85	11,563,448.55	39,543,698.83										
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,320,099)		327,902.85	11,563,448.55	39,543,698.83	-	-	-	-	-	-	408,220.00	51,843,270.23	0.00	51,843,270.23
TOTAL OPERATING REVENUES		50,515,114.80	43,499,918.03	39,613,660.83	-	-	-	-	-	-	13,813,793.61	(119,814,900.05)	55,749,391.49	64,065,508.56
OPERATING EXPENSES														
EDUCATION AND GENERAL														
INSTRUCTION		5,400,000.00		231,503.54					(5,400,000.00)	(4,525,605.23)		(4,294,101.69)		(4,294,101.69)
RESEARCH						370,281.30				(1,168,579.19)		(798,297.89)		(798,297.89)
PUBLIC SERVICE										(215,933.99)		(215,933.99)		(215,933.99)
ACADEMIC SUPPORT			449,503.01			1,058,077.54				(3,122,417.44)		(1,614,836.89)		(1,614,836.89)
STUDENT SERVICES			185,548.13	12,900.00						(1,835,888.91)		(1,637,440.78)		(1,637,440.78)
INSTITUTIONAL SUPPORT		65,168,988.86	45,733,666.50	19,176,364.77			6,135.04		(3,586,652.06)	125,670.23	(6,530,822.61)	120,093,350.73	(50,187,036.00)	69,906,314.73
OPERATION AND MAINTENANCE OF PLANT										(2,662,732.59)		(2,662,732.59)	83,570.12	(2,579,162.47)
STUDENT AID										(16,907.20)		761,372.98		761,372.98
EDUCATION AND GENERAL		70,568,988.86	46,368,717.64	19,420,768.31	-	2,206,639.02	6,135.04	-	(8,986,652.06)	(13,422,394.32)	(6,530,822.61)	109,631,379.88	(50,103,465.88)	(59,527,914.00)
DEPRECIATION AND AMORTIZATION														
DEPRECIATION												1,830,937.32		1,830,937.32
AMORTIZATION GASB 87												3,398,978.45		3,398,978.45
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	-	5,229,915.77	-	-	5,229,915.77	-	5,229,915.77
AUXILIARY ENTERPRISES														
PROGRAM EXPENSES			4,391,803.32								(7,282,971.00)	(2,891,167.68)		(2,891,167.68)
INTERNAL SERVICE CENTER EXPENSES			871,907.25									5,562,355.49	(5,562,355.49)	-
AUXILIARY ENTERPRISES		-	5,263,710.57	-	-	-	-	-	-	4,690,448.24	(7,282,971.00)	2,671,187.81	(5,562,355.49)	(219,979.87)
HEALTH SERVICES OPERATING EXPENSES										(151,980.56)		(151,980.56)		(151,980.56)
OTHER OPERATING EXPENSES			(2,755.04)			1,946,175.19						1,943,420.15		1,943,420.15
TOTAL OPERATING EXPENSES		70,568,988.86	51,629,673.17	19,420,768.31	-	4,152,814.21	6,135.04	-	(3,756,736.29)	(8,883,926.64)	(13,813,793.61)	119,323,923.05	(55,665,821.37)	63,658,101.68
OPERATING, NET		(20,053,874.06)	(8,129,755.14)	20,192,892.52	-	(4,152,814.21)	(6,135.04)	-	3,756,736.29	8,883,926.64	-	490,977.00	(83,570.12)	407,406.88



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

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

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



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

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

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