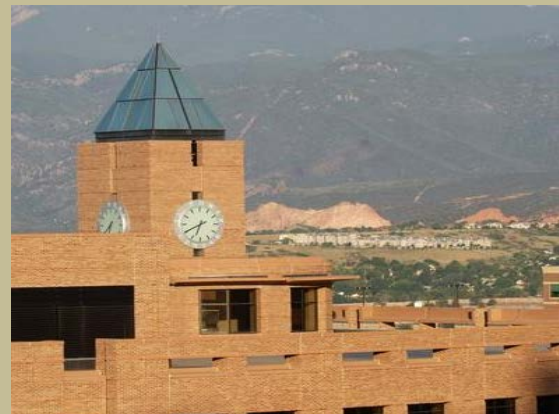
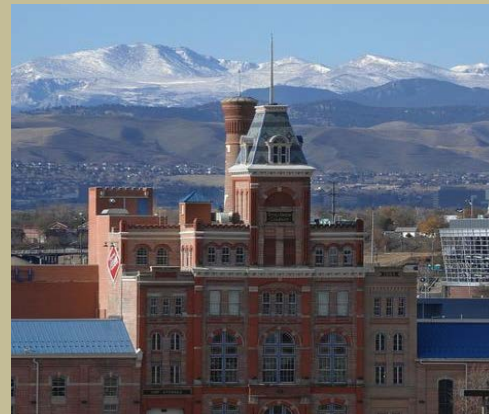


2022

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, 2022

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 due to the audit.

Table of Contents

Section

Consolidated Supplemental Statements

CU

Supplemental Statements:

University of Colorado Boulder

UCB

University of Colorado Denver | Anschutz Medical Campus

UCD

University of Colorado Colorado Springs

UCCS

University of Colorado System Administration

SYS





University of Colorado Consolidated Supplemental Statements	Page
Statement of Net Position	CU – 2
Statement of Revenues, Expenses, and Changes in Net Position	CU – 4
Statement of Net Position – Auxiliary and Self-funded Activities	CU – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	CU – 7

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2022
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 2022
ASSETS												
CASH AND INVESTMENTS												
	CASH ON HAND	74,531.42	293,402,087.95	105,375.00								293,581,994.37
	INVESTMENTS, CURRENT	86,207,645.29	743,636,703.75	226,859,183.27	9,065,563.26	30,488,431.93	1,659,303,000.98	3,847,366.54	(688,472.80)	0.03	-	2,758,719,422.25
	INVESTMENTS, NONCURRENT	43,055,197.40	559,631,973.44	10,875,896.53	688,017.82	285,783,590.96	101,039,264.14	2,788,457.66				1,003,862,397.95
CASH AND INVESTMENTS		129,337,374.11	1,596,670,765.14	237,840,454.80	9,753,581.08	316,272,022.89	1,760,342,265.12	6,635,824.20	(688,472.80)	0.03		4,056,163,814.57
ACCOUNTS, LEASES AND LOANS RECEIVABLE												
	ACCOUNTS RECEIVABLE, CURRENT	68,068,405.19	346,170,637.34	161,862,416.03	2,172.44	(3,332.41)	577,122.93	8,302.70	89,775.34	11,029.15	(8,030,323.16)	568,756,205.55
	ACCOUNTS RECEIVABLE - DPCU, CURRENT			7,033,780.39								7,033,780.39
	ACCOUNTS RECEIVABLE, NONCURRENT		11,489,997.79	2,187,973.22								13,677,971.01
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(14,258,530.03)	(34,531,445.17)	(1,090,779.59)								(49,880,754.79)
	ACCOUNTS RECEIVABLE	53,809,875.16	323,129,189.96	169,993,390.05	2,172.44	(3,332.41)	577,122.93	8,302.70	89,775.34	11,029.15	(8,030,323.16)	539,587,202.16
	LEASE RECEIVABLE, CURRENT							2,228,312.60		4,773,210.65		7,001,523.25
	LEASE RECEIVABLE, NONCURRENT								50,184,621.39	7,303,764.83		57,488,386.22
	LEASE RECEIVABLE	-	-	-	-	-	-	52,412,933.99	12,076,975.48	-	-	64,489,909.47
	LOANS RECEIVABLE, CURRENT				3,505,702.45							3,505,702.45
	LOANS RECEIVABLE, NONCURRENT		12,238,567.00	858,266.72	15,892,162.95							28,988,996.67
	LOANS RECEIVABLE - DPCU, NONCURRENT						10,000,000.00					10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT				(795,452.71)							(795,452.71)
	ALLOWANCES FOR LOANS, NONCURRENT			(27,356.76)	(821,717.61)							(849,074.37)
	LOANS RECEIVABLE	-	12,238,567.00	830,909.96	17,780,695.08	-	10,000,000.00	-	-	-	-	40,850,172.04
ACCOUNTS, LEASES AND LOANS RECEIVABLE		53,809,875.16	335,367,756.96	170,824,300.01	17,782,867.52	(3,332.41)	10,577,122.93	8,302.70	52,502,709.33	12,088,004.63	(8,030,323.16)	644,927,283.67
INVENTORIES		1,102,947.53	22,752,446.88									23,855,394.41
OTHER ASSETS												
	OTHER ASSETS, CURRENT	2,992,872.58	5,730,658.74	2,050,020.23			3,703.76			(2,146,868.81)		8,630,386.50
	OTHER ASSETS, NONCURRENT		8,455,374.27									8,455,374.27
OTHER ASSETS		2,992,872.58	14,186,033.01	2,050,020.23	-	-	3,703.76	-	-	(2,146,868.81)	-	17,085,760.77
CAPITAL AND RIGHT-TO-USE ASSETS												
	BUILDINGS								5,141,828,863.62			5,141,828,863.62
	IMPROVEMENTS OTHER THAN BUILDINGS								340,748,678.47			340,748,678.47
	EQUIPMENT								695,269,488.63			695,269,488.63
	SOFTWARE								100,204,060.17			100,204,060.17
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								478,186,553.77			478,186,553.77
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(3,168,339,931.13)			(3,168,339,931.13)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	-	3,589,807,349.53	-	-	3,589,807,349.53
	LAND					1,955,470.45			99,646,769.91			101,602,240.36
	CONSTRUCTION IN PROGRESS								202,707,422.06			202,707,422.06
	COLLECTIONS								21,290,409.15			21,290,409.15
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	1,955,470.45	-	-	323,644,601.12	-	-	325,600,071.57
	RTU LEASED BUILDING								99,889,179.67	11,215,608.34		111,104,788.01
	RTU LEASED EQUIPMENT								4,657,458.41	919,008.72		5,576,467.13
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(20,247,351.71)	(3,274,918.65)		(23,522,270.36)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	-	84,299,286.37	8,859,698.41	-	93,158,984.78
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	1,955,470.45	-	-	3,997,751,237.02	8,859,698.41	-	4,008,566,405.88
INTERFUND RECEIVABLES, NET			(2,404,605.86)									0.01
TOTAL ASSETS		187,243,069.38	1,966,572,396.13	410,714,775.04	27,536,448.60	318,224,160.93	1,770,923,091.81	9,048,732.77	4,049,565,473.55	18,800,834.26	(8,030,323.16)	8,750,598,659.31
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS												
	LOSS ON BOND REFUNDINGS								51,855,520.79			51,855,520.79
	OTHER POSTEMPLOYMENT BENEFITS RELATED									396,967,111.26		396,967,111.26
	ALTERNATE MEDICARE PLAN RELATED									31,198,832.53		31,198,832.53
	PERA PENSION RELATED									65,583,072.68		65,583,072.68
	DEFERRED OUTFLOWS OTHER								396,124.00			396,124.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	52,251,644.79	493,749,016.47	-	546,000,661.26
TOTAL ASSETS AND DEFERRED OUTFLOWS		187,243,069.38	1,966,572,396.13	410,714,775.04	27,536,448.60	318,224,160.93	1,770,923,091.81	9,048,732.77	4,101,817,118.34	512,549,850.73	(8,030,323.16)	9,296,599,320.57

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 2022
LIABILITIES												
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE	(20,257,845.90)	(95,811,034.68)	(19,557,819.70)	(64,261.38)	(1,455.89)	(20,282,702.50)	(39,383.67)			8,030,323.16	(147,984,180.56)
	ACCOUNTS PAYABLE-DPCU			(284,877.73)								(284,877.73)
	ACCOUNTS PAYABLE	(20,257,845.90)	(95,811,034.68)	(19,842,697.43)	(64,261.38)	(1,455.89)	(20,282,702.50)	(39,383.67)	-	-	8,030,323.16	(148,269,058.29)
ACCRUED EXPENSES												
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT	(49,720,151.78)	(80,361,848.33)	(2,259,065.34)			(92,148.58)	(3,143,321.64)	(39,642.79)	(8,470.72)		(135,624,649.18)
	COMPENSATED ABSENCES, NONCURRENT											(24,198,460.78)
												(312,733,602.93)
												(336,932,063.71)
												(336,932,063.71)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	48,137,252.70	28,320,093.55	109,905,285.71					(73,999.92)	(5,400,816.70)		(180,887,815.34)
	UNEARNED REVENUE, NONCURRENT	1,196,217.40	23,730.00						(67,833.48)			(1,152,113.92)
		(49,333,470.10)	(28,343,823.55)	(109,905,285.71)					141,833.40	5,400,816.70	-	(182,039,929.26)
BONDS, LEASES AND NOTES PAYABLE												
	BONDS PAYABLE, CURRENT						768,775.48		98,187,847.10			(98,956,622.58)
	BONDS PAYABLE, NONCURRENT						22,806,124.58		1,837,374,958.63			(1,860,181,083.21)
	BONDS PAYABLE	-	-	-	-	-	(23,574,900.06)	-	(1,935,662,805.73)	-	-	(1,959,137,705.79)
	LEASE LIABILITY, CURRENT								9,848,099.03	1,834,369.44		(11,682,468.47)
	LEASE LIABILITY, NONCURRENT								71,036,753.91	6,590,242.42		(77,626,996.33)
	LEASE LIABILITY	-	-	-	-	-	-	-	(80,884,852.94)	(8,424,611.86)	-	(89,309,464.80)
	NOTES PAYABLE, CURRENT		900,000.00						2,041,927.62			(2,941,927.62)
	NOTES PAYABLE, NONCURRENT		17,100,000.00						13,967,128.89			(31,067,128.89)
	NOTES PAYABLE	-	(18,000,000.00)	-	-	-	-	-	(16,009,056.51)	-	-	(34,009,056.51)
	BONDS, LEASES, AND NOTES PAYABLE	-	(18,000,000.00)	-	-	-	(23,574,900.06)	-	(2,032,456,715.18)	(8,424,611.86)	-	(2,082,456,227.10)
OTHER POSTEMPLOYMENT BENEFITS	OTHER POSTEMPLOYMENT BENEFITS, CURRENT									16,560,129.85		(16,560,129.85)
	OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									1,297,401,728.63		(1,297,401,728.63)
		-	-	-	-	-	-	-	-	(1,313,961,858.48)	-	(1,313,961,858.48)
ALTERNATE MEDICARE PAYMENT												
												(124,662,000.00)
NET PENSION LIABILITY												
												(731,020,110.84)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	9,671,206.39	6,113,584.16	2,612,438.14	10,010.25		28,019.58					(18,435,258.53)
	OTHER LIABILITIES, CURRENT	1,648,681.58	16,316,898.97		2,072,890.55		5,185,982.20					(25,224,453.30)
	OTHER LIABILITIES, NONCURRENT	2,948,287.47	21,539,009.96		8,298,743.22				1,415,100.00			(34,201,140.65)
		(14,268,175.44)	(43,969,493.10)	(2,612,438.14)	(10,381,644.02)	-	(5,214,001.78)	-	(1,415,100.00)	-	-	(77,860,852.48)
TOTAL LIABILITIES		(133,579,643.22)	(266,486,199.65)	(134,619,486.62)	(10,445,905.40)	(1,455.89)	(49,163,752.92)	(3,182,705.31)	(2,033,769,624.57)	(2,509,608,298.91)	8,030,323.16	(5,132,826,749.33)
DEFERRED INFLOWS												
DEFERRED INFLOWS	LEASE RELATED								52,155,868.52	11,893,272.18		(64,049,140.70)
	OTHER POSTEMPLOYMENT BENEFITS RELATED									182,812,170.10		(182,812,170.10)
	ALTERNATE MEDICARE PLAN RELATED									10,503,999.99		(10,503,999.99)
	PERA PENSION RELATED									285,263,555.25		(285,263,555.25)
	DEFERRED INFLOWS OTHER					1,742,725.23						(1,742,725.23)
TOTAL DEFERRED INFLOWS		-	-	-	-	(1,742,725.23)	-	-	(52,155,868.52)	(490,472,997.52)		(544,371,591.27)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(133,579,643.22)	(266,486,199.65)	(134,619,486.62)	(10,445,905.40)	(1,744,181.12)	(49,163,752.92)	(3,182,705.31)	(2,085,925,493.09)	(3,000,081,296.43)	8,030,323.16	(5,677,198,340.60)
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS												
RESTRICTED FOR NONEXPENDABLE PURPOSES	RESEARCH					21,707,983.19						21,707,983.19
	ACADEMIC SUPPORT					14,404,210.24						14,404,210.24
	SCHOLARSHIPS AND FELLOWSHIPS					11,119,514.32						11,119,514.32
	CAPITAL					573,044.38						573,044.38
	OTHER					784,176.71						784,176.71
						48,588,928.84						48,588,928.84
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION		536,347.21	222,414,189.85		127,652.24						223,078,189.30
	RESEARCH			5,336,769.30		45,377,832.21						50,714,601.51
	ACADEMIC SUPPORT			2,251,686.53		45,744,427.65						47,996,114.18
	STUDENT LOANS AND SERVICES			3,342,515.90	17,750,842.56		49,515.64					21,142,874.11
	SCHOLARSHIPS AND FELLOWSHIPS			5,648,535.54		48,424,219.47						54,072,755.01
	AUXILIARY ENTERPRISES	(583.75)	69,300,030.45	1,557,881.88			211,832,014.77	1,285,950.12				283,975,293.47
	INSTITUTIONAL SUPPORT			31,679,459.45		155,942.09						31,835,401.54
	CAPITAL		4,063,823.37	1,981,422.37		6,782,055.59	10,594,990.22	2,996,646.94				26,418,938.49
	OTHER		2,529,911.96	1,459,927.24		48,690,588.95						52,680,428.15
		(583.75)	76,430,112.99	275,672,388.07	17,750,842.56	195,302,718.20	222,476,520.63	4,282,597.06				791,914,595.76
RESTRICTED FOR EXPENDABLE PURPOSES		(583.75)	76,430,112.99	275,672,388.07	17,750,842.56	195,302,718.20	222,476,520.63	4,282,597.06				791,914,595.76
UNRESTRICTED		53,664,009.91	1,623,656,083.50	422,900.35	(660,299.36)	72,588,332.77	1,499,282,818.25	1,583,430.40		(2,487,531,445.70)		763,005,830.12
TOTAL NET POSITION		53,663,426.16	1,700,086,196.49	276,095,288.42	17,090,543.20	316,479,979.81	1,721,759,338.88	5,866,027.46	2,015,891,625.25	(2,487,531,445.70)	-	3,619,400,979.97

UNIVERSITY OF COLORADO

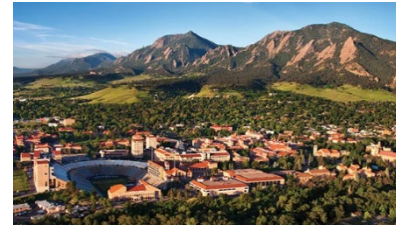
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022

Consolidated

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022	
Operating														
OPERATING REVENUES														
STUDENT TUITION, NET	STUDENT TUITION	(1,237,433,885.62)	(77,370,790.80)							-	1,364,774.27		(1,313,439,902.15)	
	SCHOLARSHIP ALLOWANCE									268,590,911.63			268,590,911.63	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$1,044,848,991)		(1,237,433,885.62)	(77,370,790.80)	-	-	-	-	-	-	268,590,911.63	1,364,774.27	-	(1,044,848,990.52)	
STUDENT FEES, NET	STUDENT FEES	(44,030,905.32)	(72,774,483.99)							-	32,878.32		(116,772,510.99)	
	SCHOLARSHIP ALLOWANCE									25,668,655.04			25,668,655.04	
STUDENT FEES, NET (PLEGGED REVENUES OF \$5,189,205)		(44,030,905.32)	(72,774,483.99)	-	-	-	-	-	-	25,668,655.04	32,878.32	-	(91,103,855.95)	
FEE-FOR-SERVICE CONTRACTS		(176,264,920.03)	-										(176,264,920.03)	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$236,656,643)		-		(981,977,773.36)									(981,977,773.36)	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$18,920,060)		(69,413.04)	-	(89,865,745.52)							2,146,321.22		(87,788,837.34)	
NONGOVERNMENTAL GRANTS AND CONTRACTS			-	(166,633,774.73)									(166,633,774.73)	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		(61.76)	(273,391,505.89)	(693,038.51)							218,298.45		(273,866,307.71)	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES	-	(299,045,289.63)							7,767,061.56	2,602,289.89		(288,675,938.18)	
	SCHOLARSHIP ALLOWANCE									11,223,356.66			11,223,356.66	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$62,733,745)		-	(299,045,289.63)	-	-	-	-	-	-	18,990,418.22	2,602,289.89	-	(277,452,581.52)	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$25,753,390)		(1,835,057.64)	(1,392,964,286.92)								2,724,188.62		(1,392,075,155.94)	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(475,447,149.37)								(17,766,900.99)	473,396,107.64	(19,817,942.72)	
	INTERDEPARTMENTAL REVENUES	(37,956,263.41)	(48,571,119.35)	(23,141.70)							83,687,811.54		(2,862,712.92)	
	OTHER INTERNAL REVENUES	(63,855,112.00)										63,855,112.00	-	
INTERNAL REVENUES		(101,811,375.41)	(524,018,268.72)	(23,141.70)	-	-	-	-	-	-	65,920,910.55	537,251,219.64	(22,680,655.64)	
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	(5,794,097.00)											(5,794,097.00)	
	RENTAL INCOME - GASB 87	(514,083.68)	(1,831,632.83)						(1,739,687.55)	(10,857,033.74)			(14,942,437.80)	
	MISCELLANEOUS	(37,662,510.91)	(89,690,064.86)	(34,292,463.23)	(564,264.67)		(5,513,818.67)		-	3,148,245.64	44,176,364.98		(120,398,511.72)	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$8,190,785)		(43,970,691.59)	(91,521,697.69)	(34,292,463.23)	(564,264.67)	-	(5,513,818.67)	-	(1,739,687.55)	(7,708,788.10)	44,176,364.98	-	(141,135,046.52)	
TOTAL OPERATING REVENUES		(1,605,416,310.41)	(2,731,086,323.64)	(1,273,485,937.05)	(564,264.67)	-	(5,513,818.67)	-	(1,739,687.55)	305,541,196.79	119,186,026.30	537,251,219.64	(4,655,827,899.26)	
OPERATING EXPENSES														
EDUCATION AND GENERAL	INSTRUCTION	787,754,311.28	193,647,937.57	249,280,768.47			4,453.78		912,791.56	(2,023,530.06)	(31,088,631.79)		1,198,488,100.81	
	RESEARCH	16,423,594.51	2,930,521.99	798,454,910.31		47,463.01	-		60,477.27	9,171,146.51	(3,941,180.61)		823,146,932.99	
	PUBLIC SERVICE	1,036,103.23	119,546,000.92	47,337,713.38					833,064.12	(1,368,145.47)	(3,586,621.25)		163,798,114.93	
	ACADEMIC SUPPORT	203,623,695.83	36,340,885.47	7,195,691.60		669,357.33	16,015.84			(13,134,843.61)	(6,812,861.58)		227,897,940.88	
	STUDENT SERVICES	72,954,177.93	79,470,793.55	5,641,642.43		590,293.54	-			(7,387,734.70)	(2,234,424.32)		149,034,748.43	
	INSTITUTIONAL SUPPORT	252,875,061.90	70,127,017.25	48,621,367.67		-	652,875.84		(276,002.79)	(13,098,057.15)	(14,205,741.79)	(63,855,112.00)		280,841,408.93
	OPERATION AND MAINTENANCE OF PLANT	160,917,798.14	42,051,512.33	1,638,796.95			164,479.20	397,317.31	2,601,276.66	(16,687,338.01)	(44,073,942.72)	9,987,308.35		156,997,208.21
	STUDENT AID	141,390,194.49	13,898,261.78	200,737,070.77			652,200.76			(308,254,204.55)				48,423,523.25
EDUCATION AND GENERAL		1,636,974,937.31	558,012,930.86	1,358,907,961.58	590,293.54	1,369,021.10	837,824.66	397,317.31	4,131,606.82	(352,782,707.04)	(105,943,404.06)	(53,867,803.65)	3,048,627,978.43	
DEPRECIATION AND AMORTIZATION	DEPRECIATION								241,358,121.33				241,358,121.33	
	AMORTIZATION GASB 87								9,819,388.21	3,274,918.61			13,094,306.82	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	-	251,177,509.54	3,274,918.61	-	-	254,452,428.15	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		233,351,459.79	6,313,060.73			7,054.09			2,830,675.35	(9,506,595.74)		232,995,654.22	
	INTERNAL SERVICE CENTER EXPENSES		494,707,259.22	35,664.28			245.45			(21,511,380.40)	164,319.09	(473,396,107.64)	-	
	OTHER INTERNAL EXPENSES												-	
AUXILIARY ENTERPRISES		-	728,058,719.01	6,348,725.01	-	-	7,299.54	-	1,113,796.21	(18,680,705.05)	(9,342,276.65)	(473,396,107.64)	234,109,450.43	
HEALTH SERVICES OPERATING EXPENSES		1,918,990.66	1,348,398,943.90	1,676,310.87					184,166.58	37,914,924.63	(73,237,411.33)		1,316,855,925.31	
OTHER OPERATING EXPENSES		-	3,329.83	6,419.96		1,571,545.07			-	-	(4,618,908.16)		(3,037,613.30)	
TOTAL OPERATING EXPENSES		1,638,893,927.97	2,634,473,923.60	1,366,939,417.42	590,293.54	2,940,566.17	845,124.20	397,317.31	256,607,079.15	(330,273,568.85)	(193,142,000.20)	(527,263,911.29)	4,851,008,169.02	
OPERATING, NET		33,477,617.56	(96,612,400.04)	93,453,480.37	26,028.87	2,940,566.17	(4,668,694.47)	397,317.31	254,867,391.60	(24,732,372.06)	(73,955,973.90)	9,987,308.35	195,180,269.76	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)													
FEDERAL PELL GRANT				(54,032,198.57)									(54,032,198.57)
STATE APPROPRIATIONS		(23,475,572.00)											(23,475,572.00)
STATE SUPPORT FOR PENSION										(7,603,130.65)			(7,603,130.65)
COVID AID			(6,782,920.00)	(119,665,943.58)									(126,448,863.58)
GIFTS		-	(1,752,628.00)	(313,194,864.98)		(559,185.38)					72,311,570.00		(243,195,108.36)
INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	101,887,952.82	113,243,600.38	5,181,970.58	2,783,874.54	18,603,869.17	127,645,945.23	4,150,733.94			557,049.00		374,054,995.66
	INVESTMENT EXPENSE	-	16,298,530.37	73,565.32		6,953,121.13		1,958.27					23,327,175.09
INVESTMENT (INCOME) LOSS, NET		101,887,952.82	129,542,130.75	5,255,535.90	2,783,874.54	25,556,990.30	127,645,945.23	4,152,692.21	-	-	557,049.00	-	397,382,170.75
(GAIN) LOSS ON DISPOSAL OF ASSETS		(378,593.09)	(352,316.96)	(177.99)			(207,825.40)		20,827,189.43				19,888,275.99
INTEREST ON CAPITAL ASSET RELATED DEBT		63,317.02	448,744.45	2,476.38			1,437,063.29	57,782,583.81	(2,448,131.39)	179,110.63			57,465,164.19
BOND ISSUANCE COSTS							-	640,143.88	1,388,503.05				2,028,646.93
OTHER NONOPERATING REVENUES, NET		(244,507.86)	(13,729,703.38)				(9,334,702.18)				1,087,355.00		(22,221,558.42)
	OTHER REVENUES												
	INTEREST INCOME - GASB 87								(1,489,047.49)	(253,005.91)			(1,742,053.40)
	OTHER EXPENSES		29,045,028.27	7,384.92	(85,864.73)		11,644,404.00						40,610,952.46
OTHER NONOPERATING REVENUES, NET (PLEGGED REVENUES OF \$380,241)		(244,507.86)	15,315,324.89	7,384.92	(85,864.73)	-	2,309,701.82	-	(1,489,047.49)	(253,005.91)	1,087,355.00	-	16,647,340.64
TOTAL NONOPERATING REVENUES, NET		77,852,596.89	136,418,335.13	(481,627,787.92)	2,698,009.81	24,997,804.92	131,184,884.94	62,575,419.90	18,278,513.60	(7,677,025.93)	73,955,974.00	-	38,656,725.34
Other													
OTHER REVENUES													
CAPITAL STUDENT FEE, NET			(17,056,053.97)										(17,056,053.97)
	STUDENT FEE												
	SCHOLARSHIP ALLOWANCE									4,024,487.93			4,024,487.93
CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$13,031,566)		-	(17,056,053.97)	-	-	-	-	-	-	4,024,487.93	-	-	(13,031,566.04)
CAPITAL APPROPRIATIONS						(41,080.17)	(6,108,335.61)						(6,149,415.78)
CAPITAL GRANTS AND GIFTS				(6,745,338.06)		(200.00)	(508,880.76)		(1,942,841.43)				(9,197,260.25)
(ADDITIONS TO) TRANSFERS OF PERMANENT ENDOWMENTS							(23,370.00)						(23,370.00)
TOTAL OTHER REVENUES		-	(17,056,053.97)	(6,745,338.06)	-	(64,650.17)	(6,617,216.37)	-	(1,942,841.43)	4,024,487.93	-	-	(28,401,612.07)
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS													
INDIRECT COST RECOVERY TRANSFERS		(200,655,625.87)	(63,153,650.93)	263,809,276.80									-
MANDATORY TRANSFERS		25,644,192.38	80,705,879.79	686,050.20	(1,265.00)		6,804,332.95	(113,839,190.32)					-
VOLUNTARY TRANSFERS		190,420,210.57	(84,786,529.01)	23,869,126.41	1,057,708.38	8,101,051.09	(140,801,018.15)	2,542,852.01	(403,706.69)		-		(305.39)
CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		23,419,477.67	7,688,054.50	27,454,225.71			142,813,799.56		(191,388,249.09)			(9,987,308.35)	-
FINANCING ACTIVITY		4,401,020.37	5,708,053.93	842,664.37			(61,402,051.17)	55,775,888.61	(5,605,902.93)		-		(280,326.82)
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS		43,229,275.12	(53,838,191.72)	316,661,343.49	1,056,443.38	8,101,051.09	(52,584,936.81)	(55,520,449.70)	(197,397,858.71)		-	(9,987,308.35)	(280,632.21)
CHANGE IN NET POSITION		154,559,489.57	(31,088,310.60)	(78,258,302.12)	3,780,482.06	35,974,772.01	67,314,037.29	7,452,287.51	73,805,205.06	(28,384,910.06)	0.10	0.00	205,154,750.82
NET POSITION													
NET POSITION BEGINNING		(208,222,915.73)	(1,668,997,885.88)	(197,836,986.30)	(20,871,025.26)	(352,454,751.82)	(1,789,073,376.17)	(13,318,314.97)	(2,089,696,830.31)	2,515,916,355.76	(0.10)	-	(3,824,555,730.78)
NET POSITION END		(53,663,426.16)	(1,700,086,196.48)	(276,095,288.42)	(17,090,543.20)	(316,479,979.81)	(1,721,759,338.88)	(5,866,027.46)	(2,015,891,625.25)	2,487,531,445.70	(0.00)	0.00	(3,619,400,979.97)



University of Colorado Boulder Supplemental Statements

Page

Statement of Net Position	UCB – 2
Statement of Revenues, Expenses, and Changes in Net Position	UCB – 4
Statement of Net Position – Auxiliary and Self-funded Activities	UCB – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	UCB – 7

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

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2022
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 2022
ASSETS										
CASH AND INVESTMENTS	CASH ON HAND	54,222.00	135,465.44	81,485.00						271,172.44
	INVESTMENTS, CURRENT	31,548,720.50	166,144,490.15	9,521,628.01	4,778,409.86	871,324,015.32	3,575,622.79		0.03	1,086,892,886.66
	INVESTMENTS, NONCURRENT			(176,438.65)		2,697,202.85				2,520,764.20
CASH AND INVESTMENTS		31,602,942.50	166,279,955.59	9,426,674.36	4,778,409.86	874,021,218.17	3,575,622.79	-	0.03	1,089,684,823.30
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	24,549,569.47	23,908,095.69	90,798,797.44	2,172.44	483,581.25			11,029.15	139,753,245.44
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,986,394.86						2,986,394.86
	ACCOUNTS RECEIVABLE, NONCURRENT			2,187,973.22						2,187,973.22
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,279,184.57)	(6,274,368.21)	(123.15)						(12,553,675.93)
	ACCOUNTS RECEIVABLE	18,270,384.90	17,633,727.48	95,973,042.37	2,172.44	483,581.25	-	-	11,029.15	132,373,937.59
	LEASE RECEIVABLE, CURRENT							4,773,210.65		4,773,210.65
	LEASE RECEIVABLE, NONCURRENT							7,303,764.83		7,303,764.83
	LEASE RECEIVABLE	-	-	-	-	-	-	-	-	12,076,975.48
	LOANS RECEIVABLE, CURRENT				1,716,314.47					1,716,314.47
	LOANS RECEIVABLE, NONCURRENT			858,266.72	7,698,407.01					8,556,673.73
	LOANS RECEIVABLE - DPCU, NONCURRENT					10,000,000.00				10,000,000.00
	ALLOWANCES FOR LOANS, CURRENT				(716,905.17)					(716,905.17)
	ALLOWANCES FOR LOANS, NONCURRENT			(27,356.76)						(27,356.76)
	LOANS RECEIVABLE	-	-	830,909.96	8,697,816.31	10,000,000.00	-	-	-	19,528,726.27
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		18,270,384.90	17,633,727.48	96,803,952.33	8,699,988.75	10,483,581.25	-	-	12,088,004.63	163,979,639.34
INVENTORIES		650,685.47	5,130,316.18							5,781,001.65
OTHER ASSETS		184,457.90	1,386,687.34	272,181.09						1,843,326.33
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							2,797,913,693.87		2,797,913,693.87
	IMPROVEMENTS OTHER THAN BUILDINGS							187,081,384.83		187,081,384.83
	EQUIPMENT							351,641,515.42		351,641,515.42
	SOFTWARE							4,100,537.34		4,100,537.34
	LIBRARY AND OTHER COLLECTIONS							348,596,412.11		348,596,412.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,740,495,251.78)		(1,740,495,251.78)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	1,948,838,291.79	-	1,948,838,291.79
	LAND							35,140,267.93		35,140,267.93
	CONSTRUCTION IN PROGRESS							175,581,706.81		175,581,706.81
	COLLECTIONS							15,992,781.81		15,992,781.81
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	226,714,756.55	-	226,714,756.55
	RTU LEASED BUILDING								11,215,608.34	11,215,608.34
	RTU LEASED EQUIPMENT								919,008.72	919,008.72
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(3,274,918.65)	(3,274,918.65)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	-	8,859,698.41	8,859,698.41
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	2,175,553,048.34	8,859,698.41	2,184,412,746.75
INTERFUND RECEIVABLES, NET			(2,113,558.38)							(2,113,558.38)
TOTAL ASSETS		50,708,470.77	188,317,128.21	106,502,807.78	13,478,398.61	884,504,799.42	3,575,622.79	2,175,553,048.34	20,947,703.07	3,443,587,978.99
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							28,170,280.87		28,170,280.87
	OTHER POSTEMPLOYMENT BENEFITS RELATED								156,423,993.40	156,423,993.40
	ALTERNATE MEDICARE PLAN RELATED								11,789,515.34	11,789,515.34
	DEFERRED OUTFLOWS OTHER							144,800.00		144,800.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	28,315,080.87	168,213,508.74	196,528,589.61
TOTAL ASSETS AND DEFERRED OUTFLOWS		50,708,470.77	188,317,128.21	106,502,807.78	13,478,398.61	884,504,799.42	3,575,622.79	2,203,868,129.21	189,161,211.81	3,640,116,568.60

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2022
LIABILITIES										
ACCOUNTS PAYABLE		(8,792,006.25)	(24,694,050.29)	(10,796,906.40)	(3,615.34)	(12,569,154.87)				(56,855,733.15)
ACCOUNTS PAYABLE-DPCU				(284,877.73)						(284,877.73)
ACCRUED EXPENSES		(9,625,031.13)	(2,006,072.54)	(1,209,227.72)		(92,148.58)	(2,335,913.59)		(8,470.72)	(15,276,864.28)
COMPENSATED ABSENCES									(6,664,796.84)	(6,664,796.84)
									(86,133,822.49)	(86,133,822.49)
COMPENSATED ABSENCES									(92,798,619.33)	(92,798,619.33)
UNEARNED REVENUE		(18,250,564.19)	(21,203,562.08)	(68,835,960.17)				-	2,279,362.88	(106,010,723.56)
BONDS, LEASES, AND NOTES PAYABLE						768,775.48		53,621,367.60		(54,390,143.08)
						4,941,053.67		918,138,469.41		(923,079,523.08)
BONDS PAYABLE		-	-	-	-	(5,709,829.15)	-	(971,759,837.01)	-	(977,469,666.16)
LEASE LIABILITY, CURRENT								(0.00)	(1,834,369.44)	(1,834,369.44)
LEASE LIABILITY, NONCURRENT								(0.00)	(6,590,242.42)	(6,590,242.42)
LEASE LIABILITY		-	-	-	-	-	-	-	(8,424,611.86)	(8,424,611.86)
NOTES PAYABLE, CURRENT			900,000.00					285,388.78		(1,185,388.78)
NOTES PAYABLE, NONCURRENT			17,100,000.00					151,371.02		(17,251,371.02)
NOTES PAYABLE		-	(18,000,000.00)	-	-	-	-	(436,759.80)	-	(18,436,759.80)
BONDS, LEASES, AND NOTES PAYABLE		-	(18,000,000.00)	-	-	(5,709,829.15)	-	(972,196,596.81)	(8,424,611.86)	(1,004,331,037.82)
OTHER POSTEMPLOYMENT BENEFITS									(6,646,496.52)	(6,646,496.52)
									(510,017,059.73)	(510,017,059.73)
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	(516,663,556.25)	(516,663,556.25)
ALTERNATE MEDICARE PAYMENT									(46,906,227.14)	(46,906,227.14)
NET PENSION LIABILITY										-
OTHER LIABILITIES		9,079,609.56	3,995,881.24	787,867.31						(13,863,358.11)
		1,655,633.83	1,841,209.45	(0.00)	1,641,422.34	2,880,664.29				(8,018,929.91)
		2,948,287.47			7,204,286.66			487,000.00		(10,639,574.13)
OTHER LIABILITIES		(13,683,530.86)	(5,837,090.69)	(787,867.31)	(8,845,709.00)	(2,880,664.29)		(487,000.00)	-	(32,521,862.15)
TOTAL LIABILITIES		(50,351,132.43)	(71,740,775.60)	(81,914,839.33)	(8,849,324.34)	(21,251,796.89)	(2,335,913.59)	(972,683,596.81)	(662,522,122.42)	(1,871,649,501.40)
DEFERRED INFLOWS										
DEFERRED INFLOWS									11,893,272.18	(11,893,272.18)
									68,779,390.73	(68,779,390.73)
									3,867,994.90	(3,867,994.90)
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	-	(84,540,657.81)	(84,540,657.81)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(50,351,132.43)	(71,740,775.60)	(81,914,839.33)	(8,849,324.34)	(21,251,796.89)	(2,335,913.59)	(972,683,596.81)	(747,062,780.23)	(1,956,190,159.21)
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								1,231,184,532.40		1,231,184,532.40
RESTRICTED FOR EXPENDABLE PURPOSES				21,858,569.99						21,858,569.99
				499,722.03						499,722.03
				724,851.77						724,851.77
				1,227,428.15	5,289,373.63	49,515.64				6,566,317.42
				2,415,929.14						2,415,929.14
		(583.75)	(3,496,713.79)	1,555,780.77		189,398,977.86	246,868.13			187,704,329.22
				9,387,478.96						9,387,478.96
			4,063,823.37	1,949,290.65		10,464,697.01	2,663,789.22			19,141,600.25
				1,067,186.94						1,067,186.94
RESTRICTED FOR EXPENDABLE PURPOSES		(583.75)	567,109.58	40,686,238.39	5,289,373.63	199,913,190.51	2,910,657.35			249,365,985.72
UNRESTRICTED		357,922.09	116,009,243.03	(16,098,269.95)	(660,299.36)	663,339,812.02	(1,670,948.15)		(557,901,568.42)	203,375,891.27
TOTAL NET POSITION		357,338.34	116,576,352.61	24,587,968.45	4,629,074.27	863,253,002.53	1,239,709.20	1,231,184,532.40	(557,901,568.42)	1,683,926,409.39

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022

Boulder

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022		
Operating														
OPERATING REVENUES														
	STUDENT TUITION, NET	STUDENT TUITION	829,812,243.08	43,814,797.27						(1,024,283.40)		(872,602,756.95)		
		SCHOLARSHIP ALLOWANCE								(152,584,364.37)		152,584,364.37		
	STUDENT TUITION, NET (PLEGGED REVENUES OF \$720,018,393)	(829,812,243.08)	(43,814,797.27)	-	-	-	-	-	152,584,364.37	1,024,283.40	-	(720,018,392.58)		
	STUDENT FEES, NET	STUDENT FEES	(8,784,247.93)	(46,257,308.18)						36,023.88		(55,005,532.23)		
		SCHOLARSHIP ALLOWANCE								10,569,603.68		10,569,603.68		
	STUDENT FEES, NET (PLEGGED REVENUES OF \$2,531,036)	(8,784,247.93)	(46,257,308.18)	-	-	-	-	-	10,569,603.68	36,023.88	-	(44,435,928.55)		
	FEE-FOR-SERVICE CONTRACTS	(59,195,000.00)										(59,195,000.00)		
	FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$125,311,559)			(519,964,974.37)								(519,964,974.37)		
	STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$4,344,814)			(22,306,200.81)						2,146,321.22		(20,159,879.59)		
	NONGOVERNMENTAL GRANTS AND CONTRACTS			(55,536,211.91)								(55,536,211.91)		
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	-	(31,901,414.13)	-						136,131.23		(31,765,282.90)		
	AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES	-	(248,971,407.09)					7,767,061.56	261,419.22		(240,942,926.31)		
		SCHOLARSHIP ALLOWANCE							8,936,903.55			8,936,903.55		
	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$52,457,997)	-	(248,971,407.09)	-	-	-	-	-	16,703,965.11	261,419.22	-	(232,006,022.76)		
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(342,449,019.55)							342,449,019.55	-		
		INTERDEPARTMENTAL REVENUES	(19,216,834.26)	(28,661,182.47)	(2,700.00)						47,880,716.73		-	
	INTERNAL REVENUES	(19,216,834.26)	(371,110,202.02)	(2,700.00)	-	-	-	-	-	47,880,716.73	342,449,019.55	-		
	OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87							(10,857,033.74)			(10,857,033.74)		
		MISCELLANEOUS	(7,397,209.87)	(17,009,140.29)	(15,505.75)	(420,561.71)	(352,385.20)		3,148,245.64	848,398.20		(21,198,158.98)		
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$1,602,760)	(7,397,209.87)	(17,009,140.29)	(15,505.75)	(420,561.71)	(352,385.20)	-	-	(7,708,788.10)	848,398.20	-	(32,055,192.72)		
TOTAL OPERATING REVENUES		(924,405,535.14)	(759,064,268.98)	(597,825,592.84)	(420,561.71)	(352,385.20)	-	-	172,149,145.06	52,333,293.88	342,449,019.55	(1,715,136,885.38)		
OPERATING EXPENSES														
	EDUCATION AND GENERAL	INSTRUCTION	451,985,206.41	42,182,723.40	38,186,786.91		4,453.78		543,027.06	16,402,108.14	(2,984,594.97)	546,319,710.73		
		RESEARCH	14,857,104.27	630,619.01	422,578,433.66				58,498.10	10,263,190.36	(2,700.00)	448,385,145.40		
		PUBLIC SERVICE	789,505.09	6,328,960.78	10,650,076.16					546,200.76	(668,793.87)		17,645,948.92	
		ACADEMIC SUPPORT	103,568,021.02	22,279,327.17	4,447,772.87		16,015.84			4,043,043.13	(526,109.91)		133,828,070.12	
		STUDENT SERVICES	43,618,564.81	68,246,681.35	3,905,893.43	63,984.62	-			2,477,281.15	(1,795,019.46)		116,517,385.90	
		INSTITUTIONAL SUPPORT	87,523,232.43	12,053,794.04	12,824,233.23			651,064.46		86,729.10	1,534,201.06	(1,170,733.64)	113,502,520.68	
		OPERATION AND MAINTENANCE OF PLANT	112,749,538.27	21,325,117.10	1,579,319.42					730,107.77	146,215.26	(38,886,213.31)	(1,579,533.06)	96,064,551.45
		STUDENT AID	94,329,360.89	12,514,297.03	88,814,575.29						(173,122,456.79)			22,535,776.42
	EDUCATION AND GENERAL	909,420,533.19	185,561,519.88	582,987,090.97	63,984.62	671,534.08	-	1,418,362.03	(137,710,216.93)	(46,034,165.16)	(1,579,533.06)	1,494,799,109.62		
	DEPRECIATION AND AMORTIZATION	DEPRECIATION						129,821,461.25				129,821,461.25		
		AMORTIZATION GASB 87						(1,493,897.28)		3,274,918.61		1,781,021.33		
	DEPRECIATION AND AMORTIZATION	-	-	-	-	-	-	128,327,563.97	3,274,918.61	-	-	131,602,482.58		
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES		182,175,732.67	5,005,174.66					2,737,738.23	(4,152,777.07)	185,765,868.49		
		INTERNAL SERVICE CENTER EXPENSES		347,340,997.31	35,664.28			245.45		1,350,139.50	(30.43)	(342,449,019.55)	6,277,996.56	
		OTHER INTERNAL EXPENSES							76,897.18				76,897.18	
	AUXILIARY ENTERPRISES	-	529,516,729.98	5,040,838.94	-	245.45	-	76,897.18	4,087,877.73	(4,152,807.50)	(342,449,019.55)	192,120,762.23		
TOTAL OPERATING EXPENSES		909,420,533.19	715,078,249.86	588,027,929.91	63,984.62	671,779.53	-	129,822,823.18	(130,347,420.59)	(50,186,972.66)	(344,028,552.61)	1,818,522,354.43		
OPERATING, NET		(14,985,001.95)	(43,986,019.12)	(9,797,662.93)	(356,577.09)	319,394.33	-	129,822,823.18	41,801,724.47	2,146,321.22	(1,579,533.06)	103,385,469.05		

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
NONOPERATING												
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT			(23,335,566.46)								(23,335,566.46)
	COVID AID			(50,800,694.31)								(50,800,694.31)
	GIFTS	-	-	(73,477,023.03)								(73,477,023.03)
	INVESTMENT (INCOME) LOSS, NET		(555,903.16)	125,694.95		(38,296.16)						(468,504.37)
			765,107.87	826.42								765,934.29
	INVESTMENT (INCOME) LOSS, NET	-	209,204.71	126,521.37	-	(38,296.16)	-	-	-	-	-	297,429.92
	(GAIN) LOSS ON DISPOSAL OF ASSETS	-	(301,916.24)	-		(180,117.80)		(4,688,265.60)				(5,170,299.64)
	INTEREST ON CAPITAL ASSET RELATED DEBT		442,237.81			1,222,769.07	28,876,870.77	(1,827,859.58)	179,110.63			28,893,128.70
	BOND ISSUANCE COSTS						186,930.18	237,090.28				424,020.46
	OTHER NONOPERATING REVENUES, NET	(47,413.84)	(2,354,515.89)			(4,133,768.59)						(6,535,698.32)
									(253,005.91)			(253,005.91)
			1,045,000.00			11,644,404.00		134,727.12				12,824,131.12
	OTHER NONOPERATING REVENUES, NET	(47,413.84)	(1,309,515.89)	-	-	7,510,635.41	-	134,727.12	(253,005.91)	-	-	6,035,426.89
	TOTAL NONOPERATING REVENUES, NET	(47,413.84)	(959,989.61)	(147,486,762.43)	-	8,514,990.52	29,063,800.95	(6,144,307.78)	(73,895.28)	-	-	(117,133,577.47)
Other												
OTHER REVENUES	CAPITAL STUDENT FEE, NET		(7,369,526.96)									(7,369,526.96)
									1,279,043.55			1,279,043.55
	CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$6,090,483)	-	(7,369,526.96)	-	-	-	-	-	1,279,043.55	-	-	(6,090,483.41)
	CAPITAL APPROPRIATIONS					(4,494,342.36)						(4,494,342.36)
	CAPITAL GRANTS AND GIFTS			(6,745,222.56)		(508,880.76)		(862,993.81)				(8,117,097.13)
	TOTAL OTHER REVENUES	-	(7,369,526.96)	(6,745,222.56)	-	(5,003,223.12)	-	(862,993.81)	1,279,043.55	-	-	(18,701,922.90)
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	(72,357,918.90)	(54,610,433.06)	126,968,351.96								-
	MANDATORY TRANSFERS	1,206,656.17	42,385,628.52	27,642.20		2,934,750.17	(46,554,677.06)					-
	VOLUNTARY TRANSFERS	70,145,628.99	52,721,132.20	734,780.11	(27,858.78)	(207,285,716.97)	118,519.35			(2,146,321.22)		(85,739,836.32)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	16,023,985.20	3,506,570.14	17,228,278.12		72,971,179.20		(111,309,545.72)			1,579,533.06	(0.00)
	FINANCING ACTIVITY	-	1,367,935.57			(18,475,100.89)	17,894,615.86	(787,450.54)	-			(0.00)
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	15,018,351.46	45,370,833.37	144,959,052.39	(27,858.78)	(149,854,888.49)	(28,541,541.85)	(112,096,996.26)	-	(2,146,321.22)	1,579,533.06	(85,739,836.32)
CHANGE IN NET POSITION		(14,064.33)	(6,944,702.32)	(19,070,595.53)	(384,435.87)	(146,023,726.76)	522,259.10	10,718,525.33	43,006,872.74	-	(0.00)	(118,189,867.64)
NET POSITION												
NET POSITION BEGINNING		(343,274.01)	(109,631,650.29)	(5,517,372.92)	(4,244,638.40)	(717,229,275.77)	(1,761,968.30)	(1,241,903,057.73)	514,894,695.68	-	-	(1,565,736,541.75)
NET POSITION END		(357,338.34)	(116,576,352.61)	(24,587,968.45)	(4,629,074.27)	(863,253,002.53)	(1,239,709.20)	(1,231,184,532.40)	557,901,568.42	-	(0.00)	(1,683,926,409.39)



UNIVERSITY OF COLORADO
 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 2022	
ASSETS																				
CASH AND INVESTMENTS	CASH ON HAND	6,330.00	30,000.00	25,000.00			4,000.00	7,600.00	800.00	20,500.00	12,250.00	25,000.00	1,017.00	2,568.44		400.00				135,465.44
	INVESTMENTS, CURRENT	112,826,776.35	2,128,143.26	3,233,484.59	17,533.91	1,970,906.63	12,334,780.55	7,176,448.04	2,168,542.64	5,207,552.36	896,990.74	6,518,516.16	4,426,872.08	(755,861.37)	6,236,197.21	852,812.11	1,207,242.16	(3,478.37)	(298,968.91)	166,144,490.14
CASH AND INVESTMENTS		112,833,106.35	2,158,143.26	3,258,484.59	17,533.91	1,974,906.63	12,342,380.55	7,177,248.04	2,189,042.64	5,219,802.36	921,990.74	6,519,533.16	4,429,440.52	(755,861.37)	6,236,197.21	853,212.11	1,207,242.16	(3,478.37)	(298,968.91)	166,279,955.58
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	5,486,406.2	4,482,175.37	1,696,337.03	12,132.29	23,108.49	1,812,383.36	1,873,417.68	235,502.30	722,964.75	62,056.05	5,333,707.69	521,458.47	1,619,934.33		26,460.42	51.26			23,908,095.69
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,096,806.13)	(2,624.21)	(494,819.86)		(12,041.89)	(907,972.02)	(701,866.49)	(86,991.38)	(192,802.78)	(2,246.77)	(747,571.03)	(28,574.39)			(51.26)				(6,274,368.21)
	ACCOUNTS RECEIVABLE	2,389,600.07	4,479,551.16	1,201,517.17	12,132.29	11,066.60	904,411.34	1,171,551.19	148,510.92	530,161.97	59,809.28	4,586,136.66	492,884.08	1,619,934.33	-	26,460.42	-	-	-	17,633,727.48
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		2,389,600.07	4,479,551.16	1,201,517.17	12,132.29	11,066.60	904,411.34	1,171,551.19	148,510.92	530,161.97	59,809.28	4,586,136.66	492,884.08	1,619,934.33	-	26,460.42	-	-	-	17,633,727.48
INVENTORIES		325,357.03	-	3,290,363.70			1,032,224.91	95,860.71			6,026.47			380,483.37						5,130,316.19
OTHER ASSETS, CURRENT		958,349.74	236,883.74	3,570.90	-	-	4,850.29	-	1,839.15	8,506.88	50,337.20	121,840.44	-	-	-	509.00	-	-	-	1,386,687.34
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES																			(2,113,558.38)	(2,113,558.38)
TOTAL ASSETS		116,506,413.19	6,874,578.16	7,753,936.36	29,666.20	1,985,973.23	14,283,867.09	8,444,659.94	2,337,553.56	5,751,803.48	996,333.37	11,156,007.02	5,044,165.04	864,072.96	6,616,680.58	879,672.53	1,207,751.16	(3,478.37)	(2,412,527.29)	188,317,128.21
LIABILITIES																				
ACCOUNTS PAYABLE		(7,361,710.42)	(6,466,392.73)	(1,155,403.82)	(998.16)	(151,526.16)	(1,397,895.97)	(4,145,569.48)	(60,576.54)	(63,254.72)	(74,744.07)	(134,882.18)	(1,799,024.67)	(35,421.59)	(1,268,797.39)	(4,388.27)	(364,406.00)	(2,809.54)	(206,248.58)	(24,694,050.29)
BONDS, LEASES, AND NOTES PAYABLE	NOTES PAYABLE, CURRENT		(900,000.00)																	(900,000.00)
	NOTES PAYABLE, NONCURRENT		(17,100,000.00)																	(17,100,000.00)
BONDS, LEASES, AND NOTES PAYABLE		(7,361,710.42)	(24,466,392.73)	(1,155,403.82)	(998.16)	(151,526.16)	(1,397,895.97)	(4,145,569.48)	(60,576.54)	(63,254.72)	(74,744.07)	(134,882.18)	(1,799,024.67)	(35,421.59)	(1,268,797.39)	(4,388.27)	(364,406.00)	(2,809.54)	(206,248.58)	(42,694,050.29)
ACCRUED EXPENSES		(1,166,084.93)	(438,340.46)	(18,630.97)	(5,336.09)	(56,975.02)	(59,695.62)	(4,648.31)	(2,216.48)	(37,029.33)	(25,817.94)	(165,546.50)	(3,355.88)	(12,170.81)	(4,047.90)	(2,992.50)	(2,319.80)		(864.00)	(2,006,072.54)
UNEARNED REVENUE, CURRENT		(918,445.18)	(9,330,845.80)	(292,490.23)	-	(146,842.39)	(1,728,576.26)	(197,150.49)	-	(471,669.45)	(50,651.96)	(5,357,762.69)	(1,252,000.00)	(591,375.02)	-	(839,936.00)	-	-	(25,816.61)	(21,203,562.08)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(18,825.00)	(441,246.33)				(3,209,835.19)				(6,855.00)								(319,119.72)	(3,995,881.24)
	OTHER LIABILITIES, CURRENT	(18,534.32)						(1,822,675.13)												(1,841,209.45)
OTHER LIABILITIES		(37,359.32)	(441,246.33)	-	-	-	(3,209,835.19)	(1,822,675.13)	-	(6,855.00)	-	-	-	-	-	-	-	-	(319,119.72)	(5,837,090.69)
TOTAL LIABILITIES		(9,483,599.85)	(34,676,825.32)	(1,466,525.02)	(6,334.25)	(355,343.57)	(6,396,003.04)	(6,170,043.41)	(62,793.02)	(578,808.50)	(151,213.97)	(5,658,191.37)	(3,054,380.55)	(638,967.42)	(1,272,845.29)	(847,316.77)	(366,725.80)	(2,809.54)	(552,048.91)	(71,740,775.60)
NET POSITION		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)	116,576,352.61



<u>University of Colorado Denver Anschutz Medical Campus Supplemental Statements</u>	<u>Page</u>
Statement of Net Position	UCD – 2
Statement of Revenues, Expenses, and Changes in Net Position	UCD – 4
Statement of Net Position – Auxiliary and Self-funded Activities	UCD – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	UCD – 7

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

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2022
Denver | Anschutz

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2022
ASSETS										
CASH AND INVESTMENTS	CASH ON HAND	13,809.42	291,822,863.19	18,890.00						291,855,562.61
	INVESTMENTS, CURRENT	14,771,576.07	262,996,416.63	199,003,034.63	3,740,474.94	617,356,670.93	951,652.73			1,098,819,825.94
	INVESTMENTS, NONCURRENT		503,427,127.15	6,689,622.64		20,569,370.22				530,686,120.01
CASH AND INVESTMENTS		14,785,385.49	1,058,246,406.97	205,711,547.27	3,740,474.94	637,926,041.15	951,652.73			1,921,361,508.56
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	31,473,874.08	274,326,576.45	66,555,776.20		21,618.11		19,217.17	(8,222,060.00)	364,175,002.01
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			3,863,239.71						3,863,239.71
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,539,596.72)	(27,379,186.88)	(1,087,673.19)						(34,006,456.79)
	ACCOUNTS RECEIVABLE	25,934,277.36	246,947,389.57	69,331,342.72	-	21,618.11	-	19,217.17	(8,222,060.00)	334,031,784.93
	LEASE RECEIVABLE, CURRENT							1,166,024.47		1,166,024.47
	LEASE RECEIVABLE, NONCURRENT							14,866,438.46		14,866,438.46
	LEASE RECEIVABLE	-	-	-	-	-	-	16,032,462.93	-	16,032,462.93
	LOANS RECEIVABLE, CURRENT				1,724,881.35					1,724,881.35
	LOANS RECEIVABLE, NONCURRENT				8,193,755.94					8,193,755.94
	ALLOWANCES FOR LOANS, CURRENT				(17,516.65)					(17,516.65)
	ALLOWANCES FOR LOANS, NONCURRENT				(821,717.61)					(821,717.61)
	LOANS RECEIVABLE	-	-	-	9,079,403.03	-	-	-	-	9,079,403.03
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		25,934,277.36	246,947,389.57	69,331,342.72	9,079,403.03	21,618.11	-	16,051,680.10	(8,222,060.00)	359,143,650.89
INVENTORIES		452,262.06	16,913,220.51	-	-	-	-	-	-	17,365,482.57
OTHER ASSETS	OTHER ASSETS, CURRENT	2,854,094.89	1,326,515.34	1,450,688.04		3,703.76		(3,121,453.81)		2,513,548.22
	OTHER ASSETS, NON-CURRENT		8,455,374.27							8,455,374.27
OTHER ASSETS		2,854,094.89	9,781,889.61	1,450,688.04	-	3,703.76	-	(3,121,453.81)	-	10,968,922.49
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS						1,703,322,394.97			1,703,322,394.97
	IMPROVEMENTS OTHER THAN BUILDINGS						139,083,716.41			139,083,716.41
	EQUIPMENT						290,952,591.50			290,952,591.50
	SOFTWARE						29,885,405.99			29,885,405.99
	OTHER INTANGIBLES						1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS						94,392,723.87			94,392,723.87
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION						(1,086,453,338.13)			(1,086,453,338.13)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	1,173,093,130.61	-	-	1,173,093,130.61
	LAND						52,834,400.61			52,834,400.61
	CONSTRUCTION IN PROGRESS						24,784,203.85			24,784,203.85
	COLLECTIONS						3,990,680.00			3,990,680.00
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	81,609,284.46	-	-	81,609,284.46
	RTU LEASED BUILDING						97,897,387.67			97,897,387.67
	RTU LEASED EQUIPMENT						4,613,895.49			4,613,895.49
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS						(19,507,099.09)			(19,507,099.09)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	83,004,184.07	-	-	83,004,184.07
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	1,337,706,599.14	-	-	1,337,706,599.14
INTERFUND RECEIVABLES, NET		-	(2,404,605.87)	-	-	-	-	-	-	-
TOTAL ASSETS		44,026,019.80	1,329,484,300.80	276,493,578.03	12,819,877.97	637,951,363.02	3,356,258.60	1,353,758,279.24	(3,121,453.81)	(8,222,060.00)
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS						10,873,045.86			10,873,045.86
	OTHER POSTEMPLOYMENT BENEFITS RELATED							202,124,358.52		202,124,358.52
	ALTERNATE MEDICARE PLAN RELATED							16,900,280.65		16,900,280.65
	DEFERRED OUTFLOWS OTHER						251,324.00			251,324.00
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	11,124,369.86	219,024,639.17	-	230,149,009.03
TOTAL ASSETS AND DEFERRED OUTFLOWS		44,026,019.80	1,329,484,300.80	276,493,578.03	12,819,877.97	637,951,363.02	3,356,258.60	1,364,882,649.10	(8,222,060.00)	3,876,695,172.67

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 2022
LIABILITIES											
ACCOUNTS PAYABLE		(8,522,070.38)	(33,758,571.23)	(8,130,570.43)	(59,246.04)	(5,916,150.44)	(38,892.14)			8,222,060.00	(48,203,440.66)
ACCRUED EXPENSES		(6,363,696.43)	(63,495,917.73)	(995,541.70)		-	0.04	(38,536.75)			(70,893,692.57)
COMPENSATED ABSENCES									(16,684,580.15)		(16,684,580.15)
									(215,626,477.86)		(215,626,477.86)
COMPENSATED ABSENCES									(232,311,058.01)		(232,311,058.01)
UNEARNED REVENUE		23,626,586.91	3,699,863.13	37,234,016.29				(0.00)	(3,121,453.82)		(61,439,012.51)
		1,128,383.92	23,730.00					(0.00)			(1,152,113.92)
UNEARNED REVENUE		(24,754,970.83)	(3,723,593.13)	(37,234,016.29)				-	3,121,453.82	-	(62,591,126.43)
BONDS, LEASES AND NOTES PAYABLE								34,365,399.55			(34,365,399.55)
						17,865,070.91		631,675,573.30			(649,540,644.21)
BONDS PAYABLE		-	-	-	-	(17,865,070.91)	-	(666,040,972.85)	-	-	(683,906,043.76)
LEASE LIABILITY, CURRENT								(9,512,769.72)			(9,512,769.72)
LEASE LIABILITY, NONCURRENT								(70,027,293.69)			(70,027,293.69)
LEASE LIABILITY		-	-	-	-	-	-	(79,540,063.41)	-	-	(79,540,063.41)
NOTES PAYABLE, CURRENT								(1,335,755.91)			(1,335,755.91)
NOTES PAYABLE, NONCURRENT								(4,882,688.44)			(4,882,688.44)
NOTES PAYABLE		-	-	-	-	-	-	(6,218,444.35)	-	-	(6,218,444.35)
BONDS, LEASES, AND NOTES PAYABLE		-	-	-	-	(17,865,070.91)	-	(751,799,480.61)	-	-	(769,664,551.52)
OTHER POSTEMPLOYMENT BENEFITS									8,416,645.09		(8,416,645.09)
									642,243,326.38		(642,243,326.38)
OTHER POSTEMPLOYMENT BENEFITS		-	-	-	-	-	-	-	(650,659,971.47)	-	(650,659,971.47)
ALTERNATE MEDICARE PLAN									(67,620,795.83)		(67,620,795.83)
OTHER LIABILITIES		(493,759.11)	(399,525.07)	(1,281,149.43)	(10,010.25)						(2,184,443.86)
		-	(4,264,788.12)	0.00	(431,468.21)	(1,853,669.28)					(6,549,925.61)
		-	(13,135,079.96)		(1,094,456.56)			(928,100.00)			(15,157,636.52)
OTHER LIABILITIES		(493,759.11)	(17,799,393.15)	(1,281,149.43)	(1,535,935.02)	(1,853,669.28)		(928,100.00)	-		(23,892,005.99)
TOTAL LIABILITIES		(40,134,496.75)	(118,777,475.24)	(47,641,277.85)	(1,595,181.06)	(25,634,890.63)	(38,892.10)	(752,766,117.36)	(947,470,371.49)	8,222,060.00	(1,925,836,642.48)
DEFERRED INFLOWS											
DEFERRED INFLOWS								(16,033,482.37)			(16,033,482.37)
									(84,335,684.10)		(84,335,684.10)
									(5,795,367.22)		(5,795,367.22)
TOTAL DEFERRED INFLOWS		-	-	-	-	-	-	(16,033,482.37)	(90,131,051.32)		(106,164,533.69)
TOTAL LIABILITIES AND DEFERRED INFLOWS		(40,134,496.75)	(118,777,475.24)	(47,641,277.85)	(1,595,181.06)	(25,634,890.63)	(38,892.10)	(768,799,599.73)	(1,037,601,422.81)	8,222,060.00	(2,032,001,176.17)
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								596,083,049.37			596,083,049.37
RESTRICTED FOR EXPENDABLE PURPOSES			177,178.00	200,288,479.03							200,465,657.03
				8,980,686.75							8,980,686.75
				168,261.50							168,261.50
				12,677.34	11,224,696.91						11,237,374.25
				2,215,023.37							2,215,023.37
			66,542,608.17			4,257,220.81	1,039,081.99				71,838,910.98
				4,447,896.97							4,447,896.97
				11,459.90		130,293.21	332,857.72				474,610.83
			2,494,022.18	276,115.82							2,770,138.00
RESTRICTED FOR EXPENDABLE PURPOSES		-	69,213,808.35	216,400,600.68	11,224,696.91	4,387,514.02	1,371,939.71				302,598,559.68
UNRESTRICTED		3,891,523.05	1,141,493,017.20	12,451,699.50		607,928,958.37	1,945,426.79		(821,698,237.45)	-	946,012,387.45
TOTAL NET POSITION		3,891,523.05	1,210,706,825.55	228,852,300.18	11,224,696.91	612,316,472.39	3,317,366.50	596,083,049.37	(821,698,237.45)	-	1,844,693,996.50

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022

Denver | Anschutz

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022	
Operating													
OPERATING REVENUES													
STUDENT TUITION, NET	STUDENT TUITION	(277,231,123.11)	(30,923,189.97)							1,274,903.68		(306,879,409.40)	
	SCHOLARSHIP ALLOWANCE								75,981,380.26			75,981,380.26	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$230,898,029)		(277,231,123.11)	(30,923,189.97)	-	-	-	-	-	75,981,380.26	1,274,903.68	-	(230,898,029.14)	
STUDENT FEES, NET	STUDENT FEES	(28,203,851.98)	(19,212,723.55)							56,666.02		(47,359,909.51)	
	SCHOLARSHIP ALLOWANCE								10,613,552.36			10,613,552.36	
STUDENT FEES, NET (PLEGGED REVENUES OF \$2,093,044)		(28,203,851.98)	(19,212,723.55)	-	-	-	-	-	10,613,552.36	56,666.02	-	(36,746,357.15)	
FEE-FOR-SERVICE CONTRACTS		(97,471,362.00)	-									(97,471,362.00)	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$107,814,758)				(447,364,142.53)								(447,364,142.53)	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$11,669,146)				(54,144,687.65)								(54,144,687.65)	
NONGOVERNMENTAL GRANTS AND CONTRACTS			-	(109,691,244.86)								(109,691,244.86)	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		-	(241,267,117.73)	(693,038.51)						82,167.22		(241,877,989.02)	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES	-	(18,408,290.23)							(67,988.58)		(18,476,278.81)	
	SCHOLARSHIP ALLOWANCE								1,412,569.11			1,412,569.11	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$3,858,210)		-	(18,408,290.23)	-	-	-	-	-	1,412,569.11	(67,988.58)	-	(17,063,709.70)	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$25,710,633)		(1,835,057.64)	(1,390,632,936.93)							2,704,024.47		(1,389,763,970.10)	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(72,242,041.72)							(23,037,651.00)	95,279,692.72	-	
	INTERDEPARTMENTAL REVENUES	(18,579,843.52)	(13,482,607.92)	(20,019.70)						32,082,471.14		-	
INTERNAL REVENUES		(18,579,843.52)	(85,724,649.64)	(20,019.70)	-	-	-	-	-	9,044,820.14	95,279,692.72	-	
OTHER OPERATING REVENUES	DENVER AHEC LIBRARY FUNDING	(5,794,097.00)										(5,794,097.00)	
	RENTAL INCOME - GASB 87	(435,283.75)	4,990.22					(2,559,339.47)				(2,989,633.00)	
	MISCELLANEOUS	(27,594,239.20)	(51,055,353.08)	(4,471,740.45)	(128,322.89)					42,733,967.12		(40,515,688.50)	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$2,464,971)		(33,823,619.95)	(51,050,362.86)	(4,471,740.45)	(128,322.89)	-	-	(2,559,339.47)	-	42,733,967.12	-	(49,299,418.50)	
TOTAL OPERATING REVENUES		(457,144,858.20)	(1,837,219,270.91)	(616,384,873.70)	(128,322.89)	-	-	(2,559,339.47)	88,007,501.73	55,828,560.07	95,279,692.72	(2,674,320,910.65)	
OPERATING EXPENSES													
EDUCATION AND GENERAL	INSTRUCTION	257,300,034.43	149,075,229.08	207,290,584.09				369,764.50	10,470,593.18	(29,068,679.21)		595,437,526.07	
	RESEARCH	54,766.51	2,227,696.86	371,284,120.59				1,979.17	8,126,316.62	(3,924,269.61)		377,770,610.14	
	PUBLIC SERVICE	17,586.00	112,667,319.81	34,990,117.30				833,064.12	1,136,824.18	(2,911,642.38)		146,733,269.03	
	ACADEMIC SUPPORT	79,250,820.88	5,561,457.80	638,707.56					2,042,603.55	(6,285,648.67)		81,207,941.12	
	STUDENT SERVICES	17,695,396.82	6,751,791.69	752,180.57	491,509.19				540,752.00	(438,751.60)		25,792,878.67	
	INSTITUTIONAL SUPPORT	84,556,186.94	5,362,338.61	15,083,211.64					2,420,829.57	(9,620,595.78)		97,801,970.98	
	OPERATION AND MAINTENANCE OF PLANT	37,461,939.48	20,461,415.30	36,174.79		20,064.20		1,595,258.07	341,531.69	(5,045,797.04)	11,715,834.39		66,586,420.88
	STUDENT AID	28,271,873.48	1,074,752.48	74,896,167.03					(88,732,391.48)				15,510,401.51
EDUCATION AND GENERAL		504,608,604.54	303,182,001.63	704,971,263.57	491,509.19	20,064.20	-	2,800,065.86	(63,652,940.69)	(57,295,384.29)	11,715,834.39	1,406,841,018.40	
DEPRECIATION AND AMORTIZATION	DEPRECIATION							86,646,505.47				86,646,505.47	
	AMORTIZATION GASB 87							10,938,500.62				10,938,500.62	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	97,585,006.09	-	-	-	97,585,006.09	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		24,044,519.58	272,885.33				107,269.40	92,937.12	56,115.66		24,573,727.09	
	INTERNAL SERVICE CENTER EXPENSES		108,575,703.65						1,980,106.79	164,349.52	(95,279,692.72)	15,440,467.24	
AUXILIARY ENTERPRISES		-	132,620,223.23	272,885.33	-	-	-	107,269.40	2,073,043.91	220,465.18	(95,279,692.72)	40,014,194.33	
HEALTH SERVICES OPERATING EXPENSES		1,918,990.66	1,345,994,232.20	1,560,925.75					38,941,071.55	(73,211,532.18)		1,315,203,687.98	
TOTAL OPERATING EXPENSES		506,527,595.20	1,781,796,457.06	706,805,074.65	491,509.19	20,064.20	-	100,492,341.35	(22,638,825.23)	(130,286,451.29)	(83,563,858.33)	2,859,643,906.80	
OPERATING, NET		49,382,737.00	(55,422,813.85)	90,420,200.95	363,186.30	20,064.20	-	97,933,001.88	65,368,676.50	(74,457,891.22)	11,715,834.39	185,322,996.15	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
NONOPERATING												
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT			(17,817,892.99)								(17,817,892.99)
	STATE APPROPRIATIONS	(23,475,572.00)										(23,475,572.00)
	COVID AID		(6,782,920.00)	(51,848,621.10)								(58,631,541.10)
	GIFTS		(1,752,628.00)	(219,966,235.93)						72,311,570.00		(149,407,293.93)
	INVESTMENT (INCOME) LOSS, NET		23,173,931.11	943,034.56		(225,530.09)				557,049.00		24,448,484.58
			INVESTMENT (INCOME) LOSS									
			INVESTMENT EXPENSE									168,614.93
	INVESTMENT (INCOME) LOSS, NET		-	23,269,807.14	1,015,773.46	-	(225,530.09)	-	-	557,049.00	-	24,617,099.51
	(GAIN) LOSS ON DISPOSAL OF ASSETS	(375,405.56)	(50,088.60)			(27,350.27)		(536,353.08)				(989,197.51)
	INTEREST ON CAPITAL ASSET RELATED DEBT	63,317.02	6,506.64	2,476.38		202,294.22	18,587,571.53	(176,464.68)				18,685,701.11
	BOND ISSUANCE COSTS						26,446.51	1,151,412.77				1,177,859.28
	OTHER NONOPERATING REVENUES, NET	(88,778.96)	(11,403,913.24)			(5,200,933.59)				(557,049.00)		(17,250,674.79)
			OTHER REVENUES									
			INTEREST INCOME - GASB 87					(401,909.26)				(401,909.26)
			OTHER EXPENSES		7,384.92	(85,864.73)		(189,911.30)				(268,391.11)
	OTHER NONOPERATING REVENUES, NET	(88,778.96)	(11,403,913.24)	7,384.92	(85,864.73)	(5,200,933.59)	-	(591,820.56)	-	(557,049.00)	-	(17,920,975.16)
	TOTAL NONOPERATING REVENUES, NET	(23,876,439.50)	3,286,763.94	(288,607,115.26)	(85,864.73)	(5,251,519.73)	18,614,018.04	(153,225.55)	-	72,311,570.00	-	(223,761,812.79)
Other												
OTHER REVENUES	CAPITAL STUDENT FEE, NET		STUDENT FEE	(2,413,434.94)								(2,413,434.94)
			SCHOLARSHIP ALLOWANCE						726,039.38			726,039.38
	CAPITAL STUDENT FEE, NET (PLEDGED REVENUES OF \$1,687,396)	-	(2,413,434.94)	-	-	-	-	-	726,039.38	-	-	(1,687,395.56)
	CAPITAL APPROPRIATIONS					(256,002.28)						(256,002.28)
	CAPITAL GRANTS AND GIFTS			(115.50)								(115.50)
	TOTAL OTHER REVENUES	-	(2,413,434.94)	(115.50)	-	(256,002.28)	-	-	726,039.38	-	-	(1,943,513.34)
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	(125,971,772.92)	(8,543,217.87)	134,514,990.79								-
	MANDATORY TRANSFERS	20,304,317.83	25,751,331.71	1,265.00	(1,265.00)	3,869,582.78	(49,925,232.32)					-
	VOLUNTARY TRANSFERS	71,550,213.79	(24,923,952.05)	(10,651,331.41)	(389,248.42)	(121,917,286.47)	(92,951.61)			2,146,321.22		(84,278,234.95)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	5,805,538.66	3,922,797.24	9,154,812.32		69,045,614.42		(76,212,928.25)			(11,715,834.39)	-
	FINANCING ACTIVITY	4,097,154.09	4,340,118.36	842,664.37		(42,926,950.28)	30,630,808.00	3,016,205.46				-
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	(24,214,548.55)	547,077.39	133,862,401.07	(390,513.42)	(91,929,039.55)	(19,387,375.93)	(73,196,722.79)	-	2,146,321.22	(11,715,834.39)	(84,278,234.95)
CHANGE IN NET POSITION		1,291,748.95	(54,002,407.46)	(64,324,628.74)	(113,191.85)	(97,416,497.36)	(773,357.89)	24,583,053.54	66,094,715.88	(0.00)	-	(124,660,564.93)
NET POSITION												
NET POSITION BEGINNING		(5,183,272.00)	(1,156,704,418.09)	(164,527,671.44)	(11,111,505.06)	(514,899,975.03)	(2,544,008.61)	(620,666,102.91)	755,603,521.57	-	-	(1,720,033,431.56)
NET POSITION END		(3,891,523.05)	(1,210,706,825.55)	(228,852,300.18)	(11,224,696.91)	(612,316,472.39)	(3,317,366.50)	(596,083,049.37)	821,698,237.45	(0.00)	-	(1,844,693,996.50)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2022
 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
 POT -- OTHER TELECOM
 PRR -- RSRCH BLDG SYS

SNP LINE DESCRIPTION		GENERAL	PAB	PAD	PAH	PAM	PAP	PAS	PEC	POT	PRR	FY 2022
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND	13,850.00		500.00					400.00			14,750.00
	INVESTMENTS, CURRENT	135,184,613.72	132,703.56	(3,875,440.92)	1,381,456.78	231,708.98	4,318,370.81	7,004,023.15	25,191,329.77	1,331,279.50	93,209.56	170,993,254.91
CASH AND INVESTMENTS		135,198,463.72	132,703.56	(3,874,940.92)	1,381,456.78	231,708.98	4,318,370.81	7,004,023.15	25,191,729.77	1,331,279.50	93,209.56	171,008,004.91
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	8,336,397.64	26,409.50	206,748.34	946,554.19	247,942.00	153,836.01	893,854.84	3,279,405.80	151,092.90		14,242,241.22
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,175,793.52)		(74,451.05)	(466,548.38)	(66,322.19)	(32,095.00)	(214,645.40)	(485,869.04)	(95,645.50)		(2,611,370.08)
ACCOUNTS AND LOANS RECEIVABLE		7,160,604.12	26,409.50	132,297.29	480,005.81	181,619.81	121,741.01	679,209.44	2,793,536.76	55,447.40	-	11,630,871.14
INVENTORIES		133,539.64						-	-			133,539.64
OTHER ASSETS	OTHER ASSETS, CURRENT	143,580.42			83,750.00		107,461.16	114,984.68	67,431.57	62,069.93		579,277.76
	OTHER ASSETS, NONCURRENT	315,658.27										315,658.27
OTHER ASSETS		459,238.69	-	-	83,750.00	-	107,461.16	114,984.68	67,431.57	62,069.93	-	894,936.03
TOTAL ASSETS		142,951,846.17	159,113.06	(3,742,643.63)	1,945,212.59	413,328.79	4,547,572.98	7,798,217.27	28,052,698.10	1,448,796.83	93,209.56	183,667,351.72
LIABILITIES												
ACCOUNTS PAYABLE		(8,149,741.36)	(540.00)	(40,177.33)	(126,029.35)	(65.00)	(86,342.37)	(50,042.80)	(182,915.70)	(39,147.01)	-	(8,675,000.92)
ACCRUED EXPENSES		(1,572,957.66)		(26,662.31)	(11,789.53)		(70.00)	(25,794.91)	(15,633.15)	-	-	(1,652,907.56)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(112,387.56)		(130,837.68)		(62,842.99)		(783,595.91)	(2,002,054.37)			(3,091,718.51)
	UNEARNED REVENUE, NONCURRENT	(23,730.00)										(23,730.00)
UNEARNED REVENUE		(136,117.56)	-	(130,837.68)	-	(62,842.99)	-	(783,595.91)	(2,002,054.37)	-	-	(3,115,448.51)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(19,723.85)					(5,948.50)		(323,416.47)			(349,088.82)
	OTHER LIABILITIES, CURRENT	(1,599,431.15)										(1,599,431.15)
	OTHER LIABILITIES, NONCURRENT	(1,855,626.00)										(1,855,626.00)
OTHER LIABILITIES		(3,474,781.00)	-	-	-	-	(5,948.50)	-	(323,416.47)	-	-	(3,804,145.97)
TOTAL LIABILITIES		(13,333,597.58)	(540.00)	(197,677.32)	(137,818.88)	(62,907.99)	(92,360.87)	(859,433.62)	(2,524,019.69)	(39,147.01)	-	(17,247,502.96)
NET POSITION		129,618,248.58	158,573.06	(3,940,320.95)	1,807,393.71	350,420.80	4,455,212.11	6,938,783.65	25,528,678.41	1,409,649.82	93,209.56	166,419,848.75



<u>University of Colorado Colorado Springs Supplemental Statements</u>	<u>Page</u>
Statement of Net Position	UCCS – 2
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 due to the audit.

STATEMENT OF NET POSITION
June 30, 2022
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 2022
ASSETS										
CASH AND INVESTMENTS	CASH ON HAND	6,500.00	9,070.00	5,000.00						20,570.00
	INVESTMENTS, CURRENT	6,117,699.78	11,230,238.50	4,723,906.07	546,678.46	138,235,653.81	2,657,970.27	(0.02)		163,512,146.87
	INVESTMENTS, NONCURRENT					61.87	747,320.12			747,381.99
CASH AND INVESTMENTS		6,124,199.78	11,239,308.50	4,728,906.07	546,678.46	138,235,715.68	3,405,290.39	(0.02)	-	164,280,098.86
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	13,520,424.45	4,626,324.65	3,051,729.95		71,923.57	8,302.70	70,558.17		21,349,263.49
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			165,907.91						165,907.91
	ACCOUNTS RECEIVABLE, NONCURRENT		11,489,997.79							11,489,997.79
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,439,748.74)	(703,193.87)	(2,983.25)						(3,145,925.86)
	ACCOUNTS RECEIVABLE	11,080,675.71	15,413,128.57	3,214,654.61	-	71,923.57	8,302.70	70,558.17		29,859,243.33
	LEASE RECEIVABLE, CURRENT							1,062,288.13		1,062,288.13
	LEASE RECEIVABLE, NONCURRENT							35,318,182.93		35,318,182.93
	LEASE RECEIVABLE	-	-	-	-	-	-	36,380,471.06	-	36,380,471.06
	LOANS RECEIVABLE, CURRENT				64,506.63					64,506.63
	ALLOWANCES FOR LOANS, CURRENT				(61,030.89)					(61,030.89)
	LOANS RECEIVABLE	-	-	-	3,475.74	-	-	-	-	3,475.74
ACCOUNTS, LEASES AND LOANS RECEIVABLE		11,080,675.71	15,413,128.57	3,214,654.61	3,475.74	71,923.57	8,302.70	36,451,029.23	-	66,243,190.13
INVENTORIES			703,708.19							703,708.19
OTHER ASSETS, CURRENT		106,974.60	89,340.48	296.43	-	-	-	-	974,585.00	1,171,196.51
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS							619,795,067.07		619,795,067.07
	IMPROVEMENTS OTHER THAN BUILDINGS							14,583,577.23		14,583,577.23
	EQUIPMENT							42,178,350.88		42,178,350.88
	SOFTWARE							694,423.73		694,423.73
	LIBRARY AND OTHER COLLECTIONS							35,197,417.79		35,197,417.79
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(256,325,910.55)		(256,325,910.55)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	456,122,926.15	-	456,122,926.15
	LAND							6,702,591.37		6,702,591.37
	CONSTRUCTION IN PROGRESS							2,341,511.40		2,341,511.40
	COLLECTIONS							1,306,947.34		1,306,947.34
	NON-DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	10,351,050.11	-	10,351,050.11
	RTU LEASED BUILDING							1,779,446.47		1,779,446.47
	RTU LEASED EQUIPMENT							43,562.92		43,562.92
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS							(603,836.27)		(603,836.27)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	1,219,173.12	-	1,219,173.12
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	-	-	467,693,149.38	-	467,693,149.38
TOTAL ASSETS		17,311,850.09	27,445,485.74	7,943,857.11	550,154.20	138,307,639.25	3,413,593.09	504,144,178.59	974,585.00	700,091,343.07
DEFERRED OUTFLOWS										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							12,812,194.06		12,812,194.06
	OTHER POSTEMPLOYMENT BENEFITS RELATED								25,406,344.85	25,406,344.85
	ALTERNATE MEDICARE PLAN RELATED								1,731,927.96	1,731,927.96
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	12,812,194.06	27,138,272.81	39,950,466.87
TOTAL ASSETS AND DEFERRED OUTFLOWS		17,311,850.09	27,445,485.74	7,943,857.11	550,154.20	138,307,639.25	3,413,593.09	516,956,372.65	28,112,857.81	740,041,809.94

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2022
LIABILITIES									
ACCOUNTS PAYABLE	(2,591,831.15)	(286,475.50)	(247,887.60)	(1,400.00)	(1,793,008.67)	(491.53)			(4,921,094.45)
ACCRUED EXPENSES	(3,633,477.04)	(321,406.99)	(42,605.80)			(807,408.09)	(1,071.49)		(4,805,969.41)
COMPENSATED ABSENCES								(586,298.94)	(586,298.94)
								(7,577,150.49)	(7,577,150.49)
COMPENSATED ABSENCES								(8,163,449.43)	(8,163,449.43)
UNEARNED REVENUE, CURRENT	(7,518,512.54)	(1,200,708.04)	(2,340,281.25)				141,833.40	-	(10,917,668.43)
BONDS, LEASES AND NOTES PAYABLE							(10,201,079.95)		(10,201,079.95)
							(287,560,915.92)		(287,560,915.92)
							(297,761,995.87)		(297,761,995.87)
							(296,524.33)		(296,524.33)
							(972,018.19)		(972,018.19)
							(1,268,542.52)		(1,268,542.52)
							(299,030,538.39)		(299,030,538.39)
OTHER POSTEMPLOYMENT BENEFITS								(1,041,796.65)	(1,041,796.65)
								(84,643,170.17)	(84,643,170.17)
OTHER POSTEMPLOYMENT BENEFITS								(85,684,966.82)	(85,684,966.82)
ALTERNATE MEDICARE PAYMENT								(7,074,033.27)	(7,074,033.27)
OTHER LIABILITIES	(97,837.72)	(1,176,962.91)	(543,421.40)		(28,019.58)				(1,846,241.61)
		(275.40)			(442,656.68)				(442,932.08)
OTHER LIABILITIES	(97,837.72)	(1,177,238.31)	(543,421.40)	-	(470,676.26)	-	-	-	(2,289,173.69)
TOTAL LIABILITIES	(13,841,658.45)	(2,985,828.83)	(3,174,196.05)	(1,400.00)	(2,263,684.93)	(807,899.62)	(298,889,776.48)	(100,922,449.52)	(422,886,893.88)
DEFERRED INFLOWS									
DEFERRED INFLOWS							(36,122,386.15)		(36,122,386.15)
								(11,377,322.92)	(11,377,322.92)
								(582,711.65)	(582,711.65)
TOTAL DEFERRED INFLOWS	-	-	-	-	-	-	(36,122,386.15)	(11,960,034.57)	(48,082,420.72)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(13,841,658.45)	(2,985,828.83)	(3,174,196.05)	(1,400.00)	(2,263,684.93)	(807,899.62)	(335,012,162.63)	(112,882,484.09)	(470,969,314.60)
NET POSITION									
NET INVESTMENT IN CAPITAL ASSETS							181,944,210.02		181,944,210.02
RESTRICTED FOR EXPENDABLE PURPOSES									
		359,169.21	257,250.23						616,419.44
			33,511.26						33,511.26
			1,358,573.26						1,358,573.26
			1,147,930.41	548,754.20					1,696,684.61
			1,017,583.03						1,017,583.03
		3,894,386.35	2,101.11		18,175,816.10				22,072,303.56
			2,013,276.21						2,013,276.21
			20,671.82						20,671.82
		35,889.78	116,624.48						152,514.26
RESTRICTED FOR EXPENDABLE PURPOSES	-	4,289,445.34	5,967,521.81	548,754.20	18,175,816.10	-			28,981,537.45
UNRESTRICTED	3,470,191.64	20,170,211.57	(1,197,860.75)		117,868,138.22	2,605,693.47		(84,769,626.28)	58,146,747.86
TOTAL NET POSITION	3,470,191.64	24,459,656.91	4,769,661.06	548,754.20	136,043,954.32	2,605,693.47	181,944,210.02	(84,769,626.28)	269,072,495.34

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022

Colorado Springs

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022	
Operating													
OPERATING REVENUES													
STUDENT TUITION, NET	STUDENT TUITION	(130,390,519.43)	(2,632,803.56)							(934,412.81)		(133,957,735.80)	
	SCHOLARSHIP ALLOWANCE								40,025,167.00			40,025,167.00	
STUDENT TUITION, NET (PLEGGED REVENUES OF \$93,932,569)		(130,390,519.43)	(2,632,803.56)	-	-	-	-	-	40,025,167.00	(934,412.81)	-	(93,932,568.80)	
STUDENT FEES, NET	STUDENT FEES	(7,042,805.41)	(7,304,452.26)							(59,811.58)		(14,407,069.25)	
	SCHOLARSHIP ALLOWANCE								4,485,499.00			4,485,499.00	
STUDENT FEES, NET (PLEGGED REVENUES OF \$565,125)		(7,042,805.41)	(7,304,452.26)	-	-	-	-	-	4,485,499.00	(59,811.58)	-	(9,921,570.25)	
FEE-FOR-SERVICE CONTRACTS		(19,598,558.03)										(19,598,558.03)	
FEDERAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$3,530,326)		-		(14,648,656.46)								(14,648,656.46)	
STATE AND LOCAL GRANTS AND CONTRACTS (PLEGGED REVENUES OF \$2,906,101)		(69,413.04)		(13,414,857.06)								(13,484,270.10)	
NONGOVERNMENTAL GRANTS AND CONTRACTS				(1,362,722.96)								(1,362,722.96)	
SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS		(61.76)	(222,974.03)									(223,035.79)	
AUXILIARY ENTERPRISES, NET	AUXILIARY ENTERPRISES	-	(29,266,475.72)							29,886.99		(29,236,588.73)	
	SCHOLARSHIP ALLOWANCE								873,884.00			873,884.00	
AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$6,412,983)		-	(29,266,475.72)	-	-	-	-	-	873,884.00	29,886.99	-	(28,362,704.73)	
HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$42,757)			(2,331,349.99)							20,164.15		(2,311,185.84)	
INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES		(35,898,518.67)								35,898,518.67	-	
	INTERDEPARTMENTAL REVENUES	(159,585.63)	(173,184.60)	(422.00)						333,192.23		-	
INTERNAL REVENUES		(159,585.63)	(36,071,703.27)	(422.00)	-	-	-	-	-	333,192.23	35,898,518.67	-	
OTHER OPERATING REVENUES	RENTAL INCOME - GASB 87	(78,799.93)	(1,836,623.05)					819,651.92				(1,095,771.06)	
	MISCELLANEOUS	(2,512,822.59)	(892,783.18)	(305.00)	(15,380.07)	(5,161,433.47)		-		(1,532.34)		(8,584,256.65)	
OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$483,680)		(2,591,622.52)	(2,729,406.23)	(305.00)	(15,380.07)	(5,161,433.47)	-	819,651.92	-	(1,532.34)	-	(9,680,027.71)	
TOTAL OPERATING REVENUES		(159,852,565.82)	(80,559,165.06)	(29,426,963.48)	(15,380.07)	(5,161,433.47)	-	819,651.92	45,384,550.00	(612,513.36)	35,898,518.67	(193,525,300.67)	
OPERATING EXPENSES													
EDUCATION AND GENERAL	INSTRUCTION	73,069,070.44	2,389,985.09	3,596,507.75					3,452,945.40	964,642.39		83,473,151.07	
	RESEARCH	1,511,723.73	72,206.12	4,592,356.06					154,375.44	(14,211.00)		6,316,450.35	
	PUBLIC SERVICE	229,012.14	549,720.33	1,697,519.92					73,203.67	(6,185.00)		2,543,271.06	
	ACADEMIC SUPPORT	20,804,853.93	313,836.05	2,105,157.37					797,431.96	(1,103.00)		24,020,176.31	
	STUDENT SERVICES	11,640,216.30	2,424,774.45	958,568.43	34,799.73				364,386.15	(653.26)		15,422,091.80	
	INSTITUTIONAL SUPPORT	22,430,860.16	2,701,236.04	3,596,314.84				4,416.00	676,113.19	(22,980.93)		29,385,959.30	
	OPERATION AND MAINTENANCE OF PLANT	10,706,320.39	264,979.93	23,302.74			144,415.00		275,910.82	194,176.87	(141,932.37)	(257,224.62)	11,209,948.76
	STUDENT AID	18,788,960.12	309,212.27	37,026,328.45					(46,303,698.23)				9,820,802.61
EDUCATION AND GENERAL		159,181,017.21	9,025,950.28	53,596,055.56	34,799.73	144,415.00	-	280,326.82	(40,591,065.55)	777,576.83	(257,224.62)	182,191,851.26	
DEPRECIATION AND AMORTIZATION	DEPRECIATION							22,324,506.62				22,324,506.62	
	AMORTIZATION GASB 87							303,370.23				303,370.23	
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	22,627,876.85	-	-	-	22,627,876.85	
AUXILIARY ENTERPRISES	PROGRAM EXPENSES		24,142,869.35	1,035,000.74		7,054.09				(139,184.32)		25,045,739.86	
	INTERNAL SERVICE CENTER EXPENSES		37,931,339.23						60,914.30		(35,898,518.67)	2,093,734.86	
AUXILIARY ENTERPRISES		-	62,074,208.58	1,035,000.74	-	7,054.09	-	-	60,914.30	(139,184.32)	(35,898,518.67)	27,139,474.72	
HEALTH SERVICES OPERATING EXPENSES			2,404,711.70	115,385.12					452,625.01	(25,879.15)		2,946,842.68	
OTHER OPERATING EXPENSES				6,419.96					-			6,419.96	
TOTAL OPERATING EXPENSES		159,181,017.21	73,504,870.56	54,752,861.38	34,799.73	151,469.09	-	22,908,203.67	(40,077,526.24)	612,513.36	(36,155,743.29)	234,912,465.47	
OPERATING, NET		(671,548.61)	(7,054,294.50)	25,325,897.90	19,419.66	(5,009,964.38)	-	23,727,855.59	5,307,023.76	-	(257,224.62)	41,387,164.80	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
NONOPERATING												
NONOPERATING REVENUES (EXPENSES)	FEDERAL PELL GRANT			(12,878,739.12)								(12,878,739.12)
	COVID AID			(17,016,628.17)								(17,016,628.17)
	GIFTS		-	(10,068,998.57)								(10,068,998.57)
	INVESTMENT (INCOME) LOSS, NET					(959.62)	260,566.87					259,607.25
												1,958.27
	INVESTMENT (INCOME) LOSS, NET	-	-	-	-	(959.62)	262,525.14	-	-	-	-	261,565.52
	(GAIN) LOSS ON DISPOSAL OF ASSETS	-						18,787.75				18,787.75
	INTEREST ON CAPITAL ASSET RELATED DEBT						10,318,141.51	(444,396.89)				9,873,744.62
	BOND ISSUANCE COSTS						426,767.19					426,767.19
	OTHER NONOPERATING REVENUES, NET	(108,315.06)	28,725.75									(79,589.31)
								(1,290,128.40)				(1,290,128.40)
								258,174.35				258,174.35
	OTHER NONOPERATING REVENUES, NET	(108,315.06)	28,725.75	-	-	-	-	(1,031,954.05)	-	-	-	(1,111,543.36)
	TOTAL NONOPERATING REVENUES, NET	(108,315.06)	28,725.75	(39,964,365.86)	-	(959.62)	11,007,433.84	(1,457,563.19)	-	-	-	(30,495,044.14)
Other												
OTHER REVENUES	CAPITAL STUDENT FEE, NET			(7,273,092.07)								(7,273,092.07)
									2,019,405.00			2,019,405.00
	CAPITAL STUDENT FEE, NET (PLEDGED REVENUES OF \$5,253,687)	-	(7,273,092.07)	-	-	-	-	-	2,019,405.00	-	-	(5,253,687.07)
	CAPITAL APPROPRIATIONS					(1,357,990.97)						(1,357,990.97)
	CAPITAL GRANTS AND GIFTS							(1,079,847.62)				(1,079,847.62)
	TOTAL OTHER REVENUES	-	(7,273,092.07)	-	-	(1,357,990.97)	-	(1,079,847.62)	2,019,405.00	-	-	(7,691,525.66)
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	INDIRECT COST RECOVERY TRANSFERS	(2,325,934.05)		2,325,934.05								-
	MANDATORY TRANSFERS	4,133,218.38	12,568,919.56	657,143.00			(17,359,280.94)					-
	VOLUNTARY TRANSFERS	(3,289,894.28)	3,546,278.73	2,898,658.31		(23,993,126.15)	(25,695.68)					(20,863,779.07)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	1,589,953.81	244,773.62	1,071,135.27		9,308,846.03		(12,471,933.35)		257,224.62		0.00
	FINANCING ACTIVITY	303,866.28					7,250,464.75	(7,834,657.85)				(280,326.82)
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	411,210.14	16,359,971.91	6,952,870.63	-	(14,684,280.12)	(10,134,511.87)	(20,306,591.20)	-	-	257,224.62	(21,144,105.89)
	CHANGE IN NET POSITION	(368,653.53)	2,061,311.09	(7,685,597.33)	19,419.66	(21,053,195.09)	872,921.97	883,853.58	7,326,428.76	-	0.00	(17,943,510.89)
NET POSITION												
	NET POSITION BEGINNING	(3,101,538.11)	(26,520,968.00)	2,915,936.27	(568,173.86)	(114,990,759.23)	(3,478,615.44)	(182,828,063.60)	77,443,197.52	-	-	(251,128,984.45)
	NET POSITION END	(3,470,191.64)	(24,459,656.91)	(4,769,661.06)	(548,754.20)	(136,043,954.32)	(2,605,693.47)	(181,944,210.02)	84,769,626.28	-	0.00	(269,072,495.34)



UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
 June 30, 2022
 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 GOV'T
 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 2022
ASSETS																
CASH AND INVESTMENTS	CASH ON HAND	970.00	700.00	700.00			100.00	1,050.00	500.00	850.00			2,000.00	2,200.00		9,070.00
	INVESTMENTS, CURRENT	1,466,595.29	182,608.30	461,435.93	77,157.24	706,292.47	56,322.49	480,253.98	273,315.75	689,339.80	5,551,058.39	5,041.71	46,917.39	1,232,327.35	1,572.42	11,230,238.50
CASH AND INVESTMENTS		1,467,565.29	183,308.30	462,135.93	77,157.24	706,292.47	56,422.49	481,303.98	273,815.75	690,189.80	5,551,058.39	5,041.71	48,917.39	1,234,527.35	1,572.42	11,239,308.50
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	2,655,533.88	66,013.73	208,215.66		1,129,076.84	36,811.06	146,600.54	25,541.54	191,610.63	140,144.43			26,776.34		4,626,324.65
	ACCOUNTS RECEIVABLE, NONCURRENT	11,489,997.79														11,489,997.79
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(450.09)	(12,030.30)	(8,228.32)		(565,944.46)	(5,093.02)	(23,595.72)	(19,785.70)	(35,277.07)	(15,946.62)			(16,842.57)		(703,193.87)
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		14,145,081.58	53,983.43	199,987.34	-	563,132.38	31,718.04	123,004.82	5,755.84	156,333.56	124,197.81	-	-	9,933.77	-	15,413,128.57
INVENTORIES		6,216.73	-	604,080.05	-	-	3,557.35	-	-	-	-	-	-	89,854.06	-	703,708.19
OTHER ASSETS, CURRENT		90,130.40	(5,289.78)	-	-	-	-	-	-	-	4,499.86	-	-	-	-	89,340.48
TOTAL ASSETS		15,708,994.00	232,001.95	1,266,203.32	77,157.24	1,269,424.85	91,697.88	604,308.80	279,571.59	846,523.36	5,679,756.06	5,041.71	48,917.39	1,334,315.18	1,572.42	27,445,485.73
LIABILITIES																
ACCOUNTS PAYABLE		(14,791.55)	1,143.10	102,639.57	(58.19)	(55,743.84)	(354.92)	(29,477.29)	(40,561.73)	(61,965.78)	1,648.40	-	(1,782.14)	(185,301.13)	(1,870.00)	(286,475.50)
ACCRUED EXPENSES		(201,707.21)	-	(11,353.84)	(13,807.47)	(1,120.54)	-	(6,292.52)	(28,425.84)	(15,806.64)	(1,727.54)	(4,668.00)	(444.50)	(35,497.14)	(555.75)	(321,406.99)
UNEARNED REVENUE, CURRENT		(178,008.12)	(126,493.38)	(11,407.99)	-	(119,474.55)	(68,659.50)	(117,173.42)	(51,056.81)	(346,031.28)	(172,135.27)	-	-	(10,267.72)	-	(1,200,708.04)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(197,890.19)			(22,125.01)	(923,934.48)		(423.85)		(144.69)	191.94			(32,636.63)		(1,176,962.91)
	OTHER LIABILITIES, CURRENT	(275.40)														(275.40)
OTHER LIABILITIES		(198,165.59)	-	-	(22,125.01)	(923,934.48)	-	(423.85)	-	(144.69)	191.94	-	-	(32,636.63)	-	(1,177,238.31)
TOTAL LIABILITIES		(592,672.47)	(125,350.28)	79,877.74	(35,990.67)	(1,100,273.41)	(69,014.42)	(153,367.08)	(120,044.38)	(423,948.39)	(172,022.47)	(4,668.00)	(2,226.64)	(263,702.61)	(2,425.75)	(2,985,828.83)
NET POSITION		15,116,321.53	106,651.67	1,346,081.06	41,166.57	169,151.44	22,683.46	450,941.72	159,527.21	422,574.97	5,507,733.59	373.71	46,690.75	1,070,612.57	(853.33)	24,459,656.90

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

PAA -- AUX INTER ATHL
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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 2022
ASSETS																
CASH AND INVESTMENTS	CASH ON HAND	970.00	700.00	700.00			100.00	1,050.00	500.00	850.00			2,000.00	2,200.00		9,070.00
	INVESTMENTS, CURRENT	1,466,595.29	182,608.30	461,435.93	77,157.24	706,292.47	56,322.49	480,253.98	273,315.75	689,339.80	5,551,058.39	5,041.71	46,917.39	1,232,327.35	1,572.42	11,230,238.50
CASH AND INVESTMENTS		1,467,565.29	183,308.30	462,135.93	77,157.24	706,292.47	56,422.49	481,303.98	273,815.75	690,189.80	5,551,058.39	5,041.71	48,917.39	1,234,527.35	1,572.42	11,239,308.50
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	2,655,533.88	66,013.73	208,215.66		1,129,076.84	36,811.06	146,600.54	25,541.54	191,610.63	140,144.43					4,626,324.65
	ACCOUNTS RECEIVABLE, NONCURRENT	11,489,997.79														11,489,997.79
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(450.09)	(12,030.30)	(8,228.32)		(565,944.46)	(5,093.02)	(23,595.72)	(19,785.70)	(35,277.07)	(15,946.62)			(16,842.57)		(703,193.87)
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		14,145,081.58	53,983.43	199,987.34	-	563,132.38	31,718.04	123,004.82	5,755.84	156,333.56	124,197.81	-	-	9,933.77	-	15,413,128.57
INVENTORIES		6,216.73		604,080.05			3,557.35							89,854.06		703,708.19
OTHER ASSETS, CURRENT		90,130.40	(5,289.78)	-	-	-	-	-	-	-	4,499.86	-	-	-	-	89,340.48
TOTAL ASSETS		15,708,994.00	232,001.95	1,266,203.32	77,157.24	1,269,424.85	91,697.88	604,308.80	279,571.59	846,523.36	5,679,756.06	5,041.71	48,917.39	1,334,315.18	1,572.42	27,445,485.73
LIABILITIES																
ACCOUNTS PAYABLE		(14,791.55)	1,143.10	102,639.57	(58.19)	(55,743.84)	(354.92)	(29,477.29)	(40,561.73)	(61,965.78)	1,648.40		(1,782.14)	(185,301.13)	(1,870.00)	(286,475.50)
ACCRUED EXPENSES		(201,707.21)		(11,353.84)	(13,807.47)	(1,120.54)		(6,292.52)	(28,425.84)	(15,806.64)	(1,727.54)	(4,668.00)	(444.50)	(35,497.14)	(555.75)	(321,406.99)
UNEARNED REVENUE, CURRENT		(178,008.12)	(126,493.38)	(11,407.99)		(119,474.55)	(68,659.50)	(117,173.42)	(51,056.81)	(346,031.28)	(172,135.27)			(10,267.72)		(1,200,708.04)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(197,890.19)			(22,125.01)	(923,934.48)		(423.85)		(144.69)	191.94			(32,636.63)		(1,176,962.91)
	OTHER LIABILITIES, CURRENT	(275.40)														(275.40)
OTHER LIABILITIES		(198,165.59)	-	-	(22,125.01)	(923,934.48)	-	(423.85)	-	(144.69)	191.94	-	-	(32,636.63)	-	(1,177,238.31)
TOTAL LIABILITIES		(592,672.47)	(125,350.28)	79,877.74	(35,990.67)	(1,100,273.41)	(69,014.42)	(153,367.08)	(120,044.38)	(423,946.39)	(172,022.47)	(4,668.00)	(2,226.64)	(263,702.61)	(2,425.75)	(2,985,828.83)
NET POSITION		15,116,321.53	106,651.67	1,346,081.06	41,166.57	169,151.44	22,683.46	450,941.72	159,527.21	422,574.97	5,507,733.59	373.71	46,690.75	1,070,612.57	(853.33)	24,459,656.90

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Auxiliary and Self-Funded Activities
June 30, 2022
Colorado Springs

PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
PAD -- AUX REC CNTR
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POT -- OTHER TELECOM

SRECNP LINE DESCRIPTION		GENERAL	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	POO	POT	FY 2022
OPERATING																
OPERATING REVENUES	STUDENT TUITION, NET (PLEGGED REVENUES OF \$93,932,569)								(961.00)		(2,620,844.24)			(10,998.32)		(2,632,803.56)
	STUDENT FEES, NET (PLEGGED REVENUES OF \$565,125)	(49,590.00)	(2,593,871.88)				(1,390,348.50)	(2,369,852.78)	(807,954.00)	(2,506.17)				(90,328.93)		(7,304,452.26)
	SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS	(200,698.37)			(6,966.00)					(692.58)				(14,617.08)		(222,974.03)
	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$6,412,983)	(760,735.99)	(183,809.19)	(3,616,708.61)	(128,181.55)	(13,151,832.08)	(87,789.41)	(3,503,889.71)	(1,230,696.15)	(328,791.65)	(117,569.00)	(1,755.03)	(1,340.24)	(6,153,377.11)		(29,266,475.72)
	HEALTH SERVICES OPERATING REVENUES (PLEGGED REVENUES OF \$42,757)	(2,331,349.99)														(2,331,349.99)
	INTERNAL REVENUES	(35,280,351.86)						(745.00)							(617,421.81)	(35,898,518.67)
	INTERNAL SERVICE CENTER REVENUES															
	INTERDEPARTMENTAL REVENUES	(50,495.43)						(1,932.00)			(13,000.00)			(107,757.17)		(173,184.60)
	INTERNAL REVENUES	(35,330,847.29)	-	-	-	-	-	(2,677.00)	-	-	(13,000.00)	-	-	(107,757.17)	(617,421.81)	(36,071,703.27)
	OTHER OPERATING REVENUES									(10,400.00)						(1,836,623.05)
	RENTAL INCOME - GASB 87	(1,826,223.05)														
	MISCELLANEOUS	(704,257.00)	(17,791.84)	(64,394.65)		(3,648.50)	(2,257.30)	(9,770.00)	(17,712.00)	(5,082.64)	(18,492.82)	(1,780.75)		(47,595.68)		(892,783.18)
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$483,680)	(2,530,480.05)	(17,791.84)	(64,394.65)	-	(3,648.50)	(2,257.30)	(9,770.00)	(17,712.00)	(15,482.64)	(18,492.82)	(1,780.75)	-	(47,595.68)	-	(2,729,406.23)
	TOTAL OPERATING REVENUES	(41,203,701.69)	(2,795,472.91)	(3,681,103.26)	(135,147.55)	(13,155,480.58)	(1,480,395.21)	(5,886,189.49)	(2,057,323.15)	(347,473.04)	(2,769,906.06)	(3,535.78)	(1,340.24)	(6,424,674.29)	(617,421.81)	(80,559,165.06)
OPERATING EXPENSES	EDUCATION AND GENERAL										1,921,340.38					2,389,985.09
	INSTRUCTION	468,644.71														
	RESEARCH	72,206.12														72,206.12
	PUBLIC SERVICE	549,720.33														549,720.33
	ACADEMIC SUPPORT	140,324.99									173,511.06					313,836.05
	STUDENT SERVICES	169,491.24	27,164.05		233,598.38		108.22		800,273.47	1,119,604.04	0.00			74,535.05		2,424,774.45
	INSTITUTIONAL SUPPORT	436,465.58		1,146,567.17		206,348.44		902,108.05						9,746.80		2,701,236.04
	OPERATION AND MAINTENANCE OF PLANT					264,979.93										264,979.93
	STUDENT AID	72,222.00		12,850.00		161,087.68		9,597.91			53,454.68					309,212.27
	EDUCATION AND GENERAL	1,909,074.97	27,164.05	1,159,417.17	233,598.38	632,416.05	108.22	911,705.96	800,273.47	1,119,604.04	2,148,306.12	-	-	84,281.85	-	9,025,950.28
	AUXILIARY ENTERPRISES	1,211,178.17	2,599,457.67	2,474,980.91	38,042.27	2,856,245.92	1,277,356.42	1,782,342.26	1,474,461.95	4,448,480.58		151,037.76	756,866.86	5,072,418.58		24,142,869.35
	PROGRAM EXPENSES	37,003,711.31													927,627.92	37,931,339.23
	INTERNAL SERVICE CENTER EXPENSES															
	AUXILIARY ENTERPRISES	38,214,889.48	2,599,457.67	2,474,980.91	38,042.27	2,856,245.92	1,277,356.42	1,782,342.26	1,474,461.95	4,448,480.58	-	151,037.76	756,866.86	5,072,418.58	927,627.92	62,074,208.58
	HEALTH SERVICES OPERATING EXPENSES	2,404,711.70														2,404,711.70
	TOTAL OPERATING EXPENSES	42,528,676.15	2,626,621.72	3,634,398.08	271,640.65	3,488,661.97	1,277,464.64	2,694,048.22	2,274,735.42	5,568,084.62	2,148,306.12	151,037.76	756,866.86	5,156,700.43	927,627.92	73,504,870.56
OPERATING, NET		1,324,974.46	(168,851.19)	(46,705.18)	136,493.10	(9,666,818.61)	(202,930.57)	(3,192,141.27)	217,412.27	5,220,611.58	(621,599.94)	147,501.98	755,526.62	(1,267,973.86)	310,206.11	(7,054,294.50)
NONOPERATING																
TOTAL NONOPERATING REVENUES (EXPENSES), NET		189,534.30	-	-	-	(27,675.70)	-	(31,124.24)	-	(63,555.05)	-	-	-	(38,453.56)	-	28,725.75
OTHER																
OTHER REVENUES	CAPITAL STUDENT FEE, NET (PLEGGED REVENUES OF \$5,253,687)								(231,694.75)	(7,041,397.32)						(7,273,092.07)
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	MANDATORY TRANSFERS	1,765,021.52	328,658.23			6,852,421.67	230,763.40	1,137,999.79		2,254,054.95						12,568,919.56
	VOLUNTARY TRANSFERS	(1,471,068.68)	40,587.37	46,694.18	(136,493.10)	2,842,072.85	(27,256.29)	2,036,056.44	(8,526.94)	(396,307.31)	559,483.14	(147,501.98)	(756,517.57)	1,282,792.62	(317,736.00)	3,546,278.73
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY	111,986.68						46,702.00	19,831.02	25,264.11	17,667.82			15,787.00	7,534.99	244,773.62
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	405,939.52	369,245.60	46,694.18	(136,493.10)	9,694,494.52	203,507.11	3,220,758.23	11,304.08	1,883,011.75	577,150.96	(147,501.98)	(756,517.57)	1,298,579.62	(310,201.01)	16,359,971.91
CHANGE IN NET POSITION		1,920,448.28	200,394.41	(11.00)	-	0.21	576.54	(2,507.28)	(2,978.40)	(1,329.04)	(44,448.96)	-	(990.95)	(7,847.80)	5.10	2,061,311.09
NET POSITION																
NET POSITION BEGINNING		(17,036,769.81)	(307,046.08)	(1,346,070.06)	(41,166.57)	(169,151.65)	(23,260.00)	(448,434.44)	(156,548.81)	(421,245.93)	(5,463,284.61)	(373.71)	(46,295.00)	(1,062,169.57)	848.23	(26,520,968.00)
NET POSITION END		(15,116,321.53)	(106,651.67)	(1,346,081.06)	(41,166.57)	(169,151.44)	(22,683.46)	(450,941.72)	(159,527.21)	(422,574.97)	(5,507,733.59)	(373.71)	(47,285.95)	(1,070,017.37)	853.33	(24,459,656.91)



<u>System Administration Supplemental Statements</u>	<u>Page</u>
Statement of Net Position	SYS – 2
Statement of Revenues, Expenses, and Changes in Net Position	SYS – 4
Statement of Net Position – Auxiliary and Self-funded Activities	SYS – 6
Statement of Revenues, Expenses, and Changes in Net Position – Auxiliary and Self-funded Activities	SYS – 7

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

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2022
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 2022
ASSETS												
CASH AND INVESTMENTS	CASH ON HAND		1,434,689.32									1,434,689.32
	INVESTMENTS, CURRENT	33,769,648.94	303,265,558.47	13,610,614.56		30,488,431.93	32,386,660.91	(3,337,879.25)	(688,472.78)			409,494,562.78
	INVESTMENTS, NONCURRENT	43,055,197.40	56,204,846.29	4,362,712.54	688,017.82	285,783,590.96	77,772,629.20	2,041,137.54				469,908,131.75
CASH AND INVESTMENTS		76,824,846.34	360,905,094.08	17,973,327.10	688,017.82	316,272,022.89	110,159,290.11	(1,296,741.71)	(688,472.78)	-		880,837,383.85
ACCOUNTS, LEASES, AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	19,565.19	43,309,640.55	(38,915.56)		(3,332.41)					191,736.84	43,478,694.61
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			18,237.91								18,237.91
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(174,696.21)									(174,696.21)
	ACCOUNTS RECEIVABLE	19,565.19	43,134,944.34	(20,677.65)	-	(3,332.41)	-	-	-	-	191,736.84	43,322,236.31
	LOANS RECEIVABLE, NONCURRENT		12,238,567.00									12,238,567.00
	LOANS RECEIVABLE	-	12,238,567.00	-	-	-	-	-	-	-	-	12,238,567.00
ACCOUNTS, LEASES, AND LOANS RECEIVABLE		19,565.19	55,373,511.34	(20,677.65)	-	(3,332.41)	-	-	-	-	191,736.84	55,560,803.31
INVENTORIES			5,202.00									5,202.00
OTHER ASSETS	OTHER ASSETS, CURRENT	(152,654.81)	2,928,115.58	326,854.67								3,102,315.44
OTHER ASSETS		(152,654.81)	2,928,115.58	326,854.67	-	-	-	-	-	-	-	3,102,315.44
CAPITAL AND RIGHT-TO-USE ASSETS	BUILDINGS								20,797,707.71			20,797,707.71
	EQUIPMENT								10,497,030.83			10,497,030.83
	SOFTWARE								65,523,693.11			65,523,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(85,065,430.67)			(85,065,430.67)
	DEPRECIABLE CAPITAL ASSETS	-	-	-	-	-	-	-	11,753,000.98	-	-	11,753,000.98
	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								212,345.53			212,345.53
	LESS ACCUMULATED AMORTIZATION ON RTU ASSETS								(136,416.35)			(136,416.35)
	RIGHT-TO-USE ASSETS	-	-	-	-	-	-	-	75,929.18	-	-	75,929.18
CAPITAL AND RIGHT-TO-USE ASSETS		-	-	-	-	1,955,470.45	-	-	16,798,440.16	-	-	18,753,910.61
INTERFUND RECEIVABLES, NET			2,113,558.39									2,113,558.39
TOTAL ASSETS		76,691,756.72	421,325,481.39	18,279,504.12	688,017.82	318,224,160.93	110,159,290.11	(1,296,741.71)	16,109,967.38	-	191,736.84	960,373,173.60
DEFERRED OUTFLOWS												
DEFERRED OUTFLOWS	OTHER POSTEMPLOYMENT BENEFITS RELATED									13,012,414.49		13,012,414.49
	ALTERNATE MEDICARE PLAN RELATED									777,108.58		777,108.58
	PERA PENSION RELATED									65,583,072.68		65,583,072.68
TOTAL DEFERRED OUTFLOWS		-	-	-	-	-	-	-	-	79,372,595.75	-	79,372,595.75
TOTAL ASSETS AND DEFERRED OUTFLOWS		76,691,756.72	421,325,481.39	18,279,504.12	688,017.82	318,224,160.93	110,159,290.11	(1,296,741.71)	16,109,967.38	79,372,595.75	191,736.84	1,039,745,769.35

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 2022
LIABILITIES											
ACCOUNTS PAYABLE	(351,938.12)	(37,071,937.66)	(382,455.27)		(1,455.89)	(4,388.52)				(191,736.84)	(38,003,912.30)
ACCRUED EXPENSES	(30,097,947.18)	(14,538,451.07)	(11,690.12)					(34.55)			(44,648,122.92)
COMPENSATED ABSENCES									(262,784.85)		(262,784.85)
									(3,396,152.09)		(3,396,152.09)
COMPENSATED ABSENCES									(3,658,936.94)		(3,658,936.94)
UNEARNED REVENUE	304,450.54	2,215,960.30									(2,520,410.84)
UNEARNED REVENUE	(304,450.54)	(2,215,960.30)	-	-	-	-	-	-	-	-	(2,520,410.84)
BONDS, LEASES, AND NOTES PAYABLE								(38,804.98)			(38,804.98)
								(37,442.03)			(37,442.03)
LEASE LIABILITY	-	-	-	-	-	-	-	(76,247.01)	-	-	(76,247.01)
NOTES PAYABLE, CURRENT								420,782.93			(420,782.93)
NOTES PAYABLE, NONCURRENT								8,933,069.43			(8,933,069.43)
NOTES PAYABLE	-	-	-	-	-	-	-	(9,353,852.36)	-	-	(9,353,852.36)
BONDS, LEASES, AND NOTES PAYABLE	-	-	-	-	-	-	-	(9,430,099.37)	-	-	(9,430,099.37)
OTHER POSTEMPLOYMENT BENEFITS									455,191.59		(455,191.59)
									60,498,172.35		(60,498,172.35)
OTHER POSTEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	-	(60,953,363.94)	-	(60,953,363.94)
ALTERNATE MEDICARE PLAN									(3,060,943.76)		(3,060,943.76)
NET PENSION LIABILITY									(731,020,110.84)		(731,020,110.84)
OTHER LIABILITIES		541,214.94									(541,214.94)
	(6,952.25)	10,210,626.00				8,991.95					(10,212,665.70)
		8,403,930.00									(8,403,930.00)
OTHER LIABILITIES	6,952.25	(19,155,770.94)	-	-	-	(8,991.95)	-	-	-	-	(19,157,810.64)
TOTAL LIABILITIES	(30,747,383.59)	(72,982,119.97)	(394,145.39)	-	(1,455.89)	(13,380.47)	-	(9,430,133.92)	(798,693,355.48)	(191,736.84)	(912,453,711.55)
DEFERRED INFLOWS											
DEFERRED INFLOWS									(18,319,772.35)		(18,319,772.35)
									(257,926.22)		(257,926.22)
									(285,263,555.25)		(285,263,555.25)
					(1,742,725.23)						(1,742,725.23)
TOTAL DEFERRED INFLOWS	-				(1,742,725.23)				(303,841,253.82)		(305,583,979.05)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(30,747,383.59)	(72,982,119.97)	(394,145.39)	-	(1,744,181.12)	(13,380.47)	-	(9,430,133.92)	(1,102,534,609.30)	(191,736.84)	(1,218,037,690.60)
NET POSITION											
NET INVESTMENT IN CAPITAL ASSETS								6,679,833.46			6,679,833.46
RESTRICTED FOR NONEXPENDABLE PURPOSES											
RESEARCH					21,707,983.19						21,707,983.19
ACADEMIC SUPPORT					14,404,210.24						14,404,210.24
SCHOLARSHIPS AND FELLOWSHIPS					11,119,514.32						11,119,514.32
CAPITAL					573,044.38						573,044.38
OTHER					784,176.71						784,176.71
RESTRICTED FOR NONEXPENDABLE PURPOSES			-	-	48,588,928.84						48,588,928.84
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION			9,890.61		127,652.24						137,542.85
RESEARCH			(4,177,150.74)		45,377,832.21						41,200,681.47
ACADEMIC SUPPORT			0.00		45,744,427.65						45,744,427.65
STUDENT LOANS AND SERVICES			954,480.00	688,017.82							1,642,497.82
SCHOLARSHIPS AND FELLOWSHIPS			0.00		48,424,219.47						48,424,219.47
AUXILIARY ENTERPRISES		2,359,749.71									2,359,749.71
INSTITUTIONAL SUPPORT			15,830,807.31		155,942.09						15,986,749.40
CAPITAL					6,782,055.59						6,782,055.59
OTHER					48,690,588.95						48,690,588.95
RESTRICTED FOR EXPENDABLE PURPOSES	-	2,359,749.71	12,618,027.18	688,017.82	195,302,718.20	-	-				210,968,512.91
UNRESTRICTED	45,944,373.13	345,983,611.71	5,267,331.55	688,017.82	72,588,332.77	110,145,909.64	(1,296,741.71)		(1,023,162,013.55)	-	(444,529,196.46)
TOTAL NET POSITION	45,944,373.13	348,343,361.42	17,885,358.73	688,017.82	316,479,979.81	110,145,909.64	(1,296,741.71)	6,679,833.46	(1,023,162,013.55)	-	(178,291,921.26)

UNIVERSITY OF COLORADO

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2022

System

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
Operating													
OPERATING REVENUES				(43,595.00)									(43,595.00)
NONGOVERNMENTAL GRANTS AND CONTRACTS													
AUXILIARY ENTERPRISES, NET (PLEDGED REVENUES OF \$4,555)			(2,399,116.59)								2,378,972.26		(20,144.33)
INTERNAL REVENUES													
INTERNAL SERVICE CENTER REVENUES			(24,857,569.43)								5,270,750.01	19,586,819.42	-
INTERDEPARTMENTAL REVENUES			(6,254,144.36)								3,391,431.44		(2,862,712.92)
OTHER INTERNAL REVENUES		(63,855,112.00)										63,855,112.00	-
INTERNAL REVENUES		(63,855,112.00)	(31,111,713.79)	-	-	-	-	-	-	-	8,662,181.45	83,441,931.42	(2,862,712.92)
OTHER OPERATING REVENUES (PLEDGED REVENUES OF \$3,639,374)		(158,239.25)	(20,732,788.31)	(29,804,912.03)							595,532.00		(50,100,407.59)
TOTAL OPERATING REVENUES		(64,013,351.25)	(54,243,618.69)	(29,848,507.03)	-	-	-	-	-	-	11,636,685.71	83,441,931.42	(53,026,859.84)
OPERATING EXPENSES													
EDUCATION AND GENERAL				206,889.72						(32,349,176.78)			(26,742,287.06)
INSTRUCTION		5,400,000.00											
RESEARCH						47,463.01				(9,372,735.91)			(9,325,272.90)
PUBLIC SERVICE										(3,124,374.08)			(3,124,374.08)
ACADEMIC SUPPORT			8,186,264.45	4,053.80		669,357.33				(20,017,922.25)			(11,158,246.67)
STUDENT SERVICES			2,047,546.06	25,000.00						(10,770,154.00)			(8,697,607.94)
INSTITUTIONAL SUPPORT		58,364,782.37	50,009,648.56	17,117,607.96	-		1,811.38	-	(367,147.89)	(17,729,200.97)	(3,391,431.44)	(63,855,112.00)	40,150,957.97
OPERATION AND MAINTENANCE OF PLANT								397,317.31		(17,369,261.83)		108,231.64	(16,863,712.88)
STUDENT AID						652,200.76				(95,658.05)			556,542.71
EDUCATION AND GENERAL		63,764,782.37	60,243,459.07	17,353,551.48	-	1,369,021.10	1,811.38	397,317.31	(367,147.89)	(110,828,483.87)	(3,391,431.44)	(63,746,880.36)	(35,204,000.85)
DEPRECIATION AND AMORTIZATION									2,565,647.99				2,565,647.99
DEPRECIATION										71,414.64			71,414.64
AMORTIZATION GASB 87													
DEPRECIATION AND AMORTIZATION		-	-	-	-	-	-	-	2,637,062.63	-	-	-	2,637,062.63
AUXILIARY ENTERPRISES			2,988,338.19						1,113,796.21		(5,270,750.01)		(1,168,615.61)
PROGRAM EXPENSES			859,219.03							(24,902,540.99)		(19,586,819.42)	(43,630,141.38)
INTERNAL SERVICE CENTER EXPENSES													
AUXILIARY ENTERPRISES		-	3,847,557.22	-	-	-	-	-	1,113,796.21	(24,902,540.99)	(5,270,750.01)	(19,586,819.42)	(44,798,756.99)
HEALTH SERVICES OPERATING EXPENSES										(1,478,771.93)			(1,478,771.93)
OTHER OPERATING EXPENSES			3,329.83			1,571,545.07					(4,618,908.16)		(3,044,033.26)
TOTAL OPERATING EXPENSES		63,764,782.37	64,094,346.12	17,353,551.48	-	2,940,566.17	1,811.38	397,317.31	3,383,710.95	(137,209,796.79)	(13,281,089.61)	(83,333,699.78)	(81,888,500.40)
OPERATING, NET		(248,568.88)	9,850,727.43	(12,494,955.55)	-	2,940,566.17	1,811.38	397,317.31	3,383,710.95	(137,209,796.79)	(1,644,403.90)	108,231.64	(134,915,360.24)

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2022
NONOPERATING													
NONOPERATING REVENUES (EXPENSES)	STATE SUPPORT FOR PENSION									(7,603,130.65)			(7,603,130.65)
	GIFTS			(9,682,607.45)		(559,185.38)							(10,241,792.83)
	INVESTMENT (INCOME) LOSS, NET	101,887,952.82	90,625,572.43	4,113,241.07	2,783,874.54	18,603,869.17	127,910,731.10	3,890,167.07					349,815,408.20
			15,437,546.47	-		6,953,121.13							22,390,667.60
	INVESTMENT (INCOME) LOSS, NET	101,887,952.82	106,063,118.90	4,113,241.07	2,783,874.54	25,556,990.30	127,910,731.10	3,890,167.07	-	-	-	-	372,206,075.80
	(GAIN) LOSS ON DISPOSAL OF ASSETS	(3,187.53)	(312.12)	(177.99)			(357.33)		26,033,020.36				26,028,985.39
	INTEREST ON CAPITAL ASSET RELATED DEBT						12,000.00		589.76				12,589.76
	OTHER NONOPERATING REVENUES, NET		-								1,644,404.00		1,644,404.00
	OTHER REVENUES		28,000,028.27										28,000,028.27
	OTHER EXPENSES												
	OTHER NONOPERATING REVENUES, NET	-	28,000,028.27	-	-	-	-	-	-	-	1,644,404.00	-	29,644,432.27
	TOTAL NONOPERATING REVENUES, NET	101,884,765.29	134,062,835.05	(5,569,544.37)	2,783,874.54	24,997,804.92	127,922,373.77	3,890,167.07	26,033,610.12	(7,603,130.65)	1,644,404.00	-	410,047,159.74
Other													
OTHER REVENUES	CAPITAL APPROPRIATIONS					41,080.17							(41,080.17)
	CAPITAL GRANTS AND GIFTS					200.00							(200.00)
	(ADDITIONS TO) TRANSFERS OF PERMANENT ENDOWMENTS					23,370.00							(23,370.00)
	TOTAL OTHER REVENUES	-	-	-	-	(64,650.17)	-	-	-	-	-	-	(64,650.17)
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	VOLUNTARY TRANSFERS	52,014,262.07	(116,129,987.89)	30,887,019.40	1,474,815.58	8,101,051.09	212,395,111.44	2,542,979.95	(403,706.69)				190,881,544.95
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		13,913.50				(8,511,840.09)		8,606,158.23			(108,231.64)	0.00
	TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	52,014,262.07	(116,116,074.39)	30,887,019.40	1,474,815.58	8,101,051.09	203,883,271.35	2,542,979.95	8,202,451.54	-	-	(108,231.64)	190,881,544.95
CHANGE IN NET POSITION		153,650,458.48	27,797,488.09	12,822,519.48	4,258,690.12	35,974,772.01	331,807,456.50	6,830,464.33	37,619,772.61	(144,812,927.44)	0.10	0.00	465,948,694.28
NET POSITION													
NET POSITION BEGINNING		(199,594,831.61)	(376,140,849.51)	(30,707,878.21)	(4,946,707.94)	(352,454,751.82)	(441,953,366.14)	(5,533,722.62)	(44,299,606.07)	1,167,974,940.99	(0.10)	-	(287,656,773.03)
NET POSITION END		(45,944,373.13)	(348,343,361.42)	(17,885,358.73)	(688,017.82)	(316,479,979.81)	(110,145,909.64)	1,296,741.71	(6,679,833.46)	1,023,162,013.55	(0.00)	0.00	178,291,921.26

UNIVERSITY OF COLORADO
STATEMENT OF NET POSITION
June 30, 2022
Auxiliary and Self-Funded Activities
System Administration

POC -- OTHER CONF

SNP LINE DESCRIPTION		GENERAL	POC	FY 2022
ASSETS				
CASH AND INVESTMENTS	CASH ON HAND	1,527,232.63		1,527,232.63
	INVESTMENTS, CURRENT	288,107,889.08	(83.40)	288,107,805.68
	INVESTMENTS, NONCURRENT	30,268,522.86		30,268,522.86
CASH AND INVESTMENTS		319,903,644.57	(83.40)	319,903,561.17
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	40,529,710.60		40,529,710.60
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,696.21)		(174,696.21)
	ACCOUNTS RECEIVABLE	40,355,014.39	-	40,355,014.39
	LOANS RECEIVABLE, NONCURRENT	12,238,567.00		12,238,567.00
	LOANS RECEIVABLE	12,238,567.00	-	12,238,567.00
ACCOUNTS AND LOANS RECEIVABLE		52,593,581.39	-	52,593,581.39
INVENTORIES		5,202.00		5,202.00
OTHER ASSETS	OTHER ASSETS, CURRENT	477,865.35	-	477,865.35
OTHER ASSETS		477,865.35		477,865.35
INTERFUND RECEIVABLES, NET OF INTERFUND PAYABLES		2,113,558.39		2,113,558.39
TOTAL ASSETS		375,093,851.70	(83.40)	375,093,768.30
LIABILITIES				
ACCOUNTS PAYABLE		(36,882,003.24)	(83.40)	(36,882,086.64)
ACCRUED EXPENSES		(14,255,687.96)		(14,255,687.96)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(2,215,960.30)		(2,215,960.30)
UNEARNED REVENUE		(2,215,960.30)	-	(2,215,960.30)
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)		(541,214.94)
	OTHER LIABILITIES, CURRENT	(2,184.57)		(2,184.57)
OTHER LIABILITIES		(543,399.51)	-	(543,399.51)
TOTAL LIABILITIES		(53,897,051.01)	(83.40)	(53,897,134.41)
NET POSITION		321,196,800.69	(166.80)	321,196,633.89



University of Colorado

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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 Auxiliary and Self-Funded Activities
 June 30, 2022
 System

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

SRECNP LINE DESCRIPTION		GENERAL	POC	POI	POY	FY 2022
OPERATING						
OPERATING REVENUES	AUXILIARY ENTERPRISES, NET (PLEGGED REVENUES OF \$4,555)		(2,399,116.59)			(2,399,116.59)
	INTERNAL REVENUES	INTERNAL SERVICE CENTER REVENUES	(5,915,955.54)		(18,941,613.89)	(24,857,569.43)
		INTERDEPARTMENTAL REVENUES	(6,254,144.36)			(6,254,144.36)
	INTERNAL REVENUES		(12,170,099.90)	-	(18,941,613.89)	(31,111,713.79)
	OTHER OPERATING REVENUES (PLEGGED REVENUES OF \$3,639,374)		(20,655,640.11)		(77,148.20)	(20,732,788.31)
TOTAL OPERATING REVENUES			(35,224,856.60)	-	(18,941,613.89)	(54,166,470.49)
OPERATING EXPENSES	EDUCATION AND GENERAL	ACADEMIC SUPPORT	8,176,552.55		9,711.90	8,186,264.45
		STUDENT SERVICES	2,047,546.06			2,047,546.06
		INSTITUTIONAL SUPPORT	35,628,804.94	166.80	14,380,676.82	50,009,648.56
	EDUCATION AND GENERAL		45,852,903.55	166.80	14,380,676.82	60,243,459.07
	AUXILIARY ENTERPRISES	PROGRAM EXPENSES	244,618.00		2,743,720.19	2,988,338.19
		INTERNAL SERVICE CENTER EXPENSES	859,219.03			859,219.03
	AUXILIARY ENTERPRISES		1,103,837.03	-	2,743,720.19	3,847,557.22
	OTHER OPERATING EXPENSES		3,329.83			3,329.83
TOTAL OPERATING EXPENSES			46,960,070.41	166.80	17,124,397.01	64,094,346.12
OPERATING, NET			11,735,213.81	166.80	(1,817,216.88)	9,927,875.63
NONOPERATING						
NONOPERATING REVENUES (EXPENSES)	INVESTMENT (INCOME) LOSS, NET	INVESTMENT (INCOME) LOSS	86,501,880.10		4,077,421.53	90,625,572.43
		INVESTMENT EXPENSE	15,437,546.47			15,437,546.47
	INVESTMENT (INCOME) LOSS, NET		101,939,426.57	-	4,077,421.53	106,063,118.90
	(GAIN) LOSS ON DISPOSAL OF ASSETS		(312.12)			(312.12)
	OTHER NONOPERATING REVENUES (EXPENSES), NET		28,000,028.27	-	-	28,000,028.27
TOTAL NONOPERATING REVENUES, NET			129,939,142.72	-	4,077,421.53	134,062,835.05
OTHER						
OTHER INTERFUND RELATED ADDITIONS AND DELETIONS	VOLUNTARY TRANSFERS		(116,130,587.89)		600.00	(116,129,987.89)
	CAPITAL ASSET ADDITIONS AND PLANT FUND ACTIVITY		13,913.50			13,913.50
TOTAL OTHER INTERFUND RELATED ADDITIONS AND DELETIONS			(116,116,674.39)	-	600.00	(116,116,074.39)
CHANGE IN NET POSITION			25,557,682.14	166.80	2,260,804.65	27,874,636.29
NET POSITION						
NET POSITION BEGIN			(346,754,482.83)		(28,567,229.65)	(819,137.03)
NET POSITION END			(321,196,800.69)	166.80	(26,306,425.00)	(348,266,213.22)