Unaudited Supplement to the Annual Financial Report











University of Colorado Unaudited Supplement to the Annual Financial Report June 30, 2017

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

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UNIVERSITY OF COLORADO STATEMENT OF NET POSITION June 30, 2017 Consolidated

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
ETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	153,205,339.34	515,630,267.65	178,776,977.78		536,665.00	946,906,125.59	(3,686,085.24)	6,033,209.20	(0.01)		1,797,402,49
	CASH ON HAND	79,455.22	89,779,931.04	116,131.46								89,975,5
	INVESTMENTS AND RESTRICTED POOLED CASH	42,859,158.59	314,751,282.23	20,712,284.70	8,555,809.80	257,221,693.69	153,668,303.45	12,269,106.61				810,037,6
CASH AND INVESTMENTS		196,143,953.15	920,161,480.92	199,605,393.94	8,555,809.80	257,758,358.69	1,100,574,429.04	8,583,021.37	6,033,209.20	(0.01)		2,697,415,6
ACCOUNTS, LOANS AND NOTES	ACCOUNTS RECEIVABLE, CURRENT	58,582,110.89	186,390,148.25	127,130,301.32		91,726.96	811,052.24	212,881.15	750,751.70		(3,232,221.46)	370,736,7
RECEIVABLE	ACCOUNTS RECEIVABLE-DPCU, CURRENT			13,887,539.44								13,887,5
	ACCOUNTS RECEIVABLE, NONCURRENT			2,730,991.22	7,308.76				18,018,295.19			20,756,5
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(17,005,842.12)	(17,422,345.08)	(59,061.21)	(117.50)							(34,487,
	ACCOUNTS RECEIVABLE	41,576,268.77	168,967,803.17	143,689,770.77	7,191.26	91,726.96	811,052.24	212,881.15	18,769,046.89		(3,232,221.46)	370,893,5
	LOANS AND NOTES RECEIVABLE, CURRENT				4,525,567.33							4,525,5
	LOANS AND NOTES RECEIVABLE, NONCURRENT		12,719,076.77		25,417,426.08						(12,719,076.77)	25,417,4
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(3,293,932.94)							(3,293,9
	LOANS AND NOTES RECEIVABLE		12,719,076.77		26,649,060.47						(12,719,076.77)	26,649,0
ACCOUNTS, LOANS AND NOTES REC	CEIVABLE	41,576,268.77	181,686,879.94	143,689,770.77	26,656,251.73	91,726.96	811,052.24	212,881.15	18,769,046.89		(15,951,298.23)	397,542,5
INVENTORIES		1,072,817.11	20,212,032.17				2,220.07					21,287,0
OTHER ASSETS	OTHER ASSETS, CURRENT	1,542,676.84	3,002,459.26	1,399,696.18			4,965.98			(1,304,080.35)		4,645,7
	OTHER ASSETS, NON-CURRENT		7,942,480.64						15,659,436.00			23,601,9
OTHER ASSETS		1,542,676.84	10,944,939.90	1,399,696.18			4,965.98		15,659,436.00	(1,304,080.35)		28,247,6
CAPITAL ASSETS	BUILDINGS								4,007,406,120.56			4,007,406,1
	IMPROVEMENTS OTHER THAN BUILDINGS								259,135,370.59			259,135,3
	EQUIPMENT								546,889,834.64			546,889,8
	SOFTWARE								92,655,441.74			92,655,4
	OTHER INTANGIBLES								2,031,209.21		(121,573.21)	1,909,6
	LIBRARY AND OTHER COLLECTIONS								395,878,805.51			395,878,8
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(2,195,999,650.59)		25,246.77	(2,195,974,4
	DEPRECIABLE CAPITAL ASSETS								3,107,997,131.65		(96,326.44)	3,107,900,8
	LAND					1,955,470.45			83,009,004.09			84,964,4
	CONSTRUCTION IN PROGRESS						3.00		320,024,943.88			320,024,9
	COLLECTIONS								17,671,732.06			17,671,7
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45	3.00		420,705,680.03			422,661,1
CAPITAL ASSETS						1,955,470.45	3.00		3,528,702,811.69		(96,326.44)	3,530,561,9
INTERFUND RECEIVABLES, NET		(9,259,530.61)	6,904,407.46				(0.01)	2,355,123.16				
S		231,076,185.26	1,139,909,740.39	344,694,860.89	35,212,061.53	259,805,556.10	1,101,392,670.32	11,151,025.68	3,569,164,503.78	(1,304,080.36)	(16,047,624.67)	6,675,054,8
ERRED OUTFLOWS												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								54,426,666.98			54,426,6
	PERA								.,,,	641,350,508.96		641,350,5
	ALTERNATE MEDICARE PLAN RELATED									11,141,000.00		11,141,0
RED OUTFLOWS									54,426,666,98	652,491,508,96		706,918,1
S AND DEFERRED OUTFLOWS		231,076,185.26	1,139,909,740.39	344,694,860.89	35,212,061.53	259,805,556.10	1,101,392,670.32	11,151,025.68	3,623,591,170.76	651,187,428.60	(16,047,624.67)	7,381,973,0

			AUXILIARY AND					RETIREMENT OF INDEBTEDNESS				
	SNP LINE DESCRIPTION	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
LIABILITIES												
ACCOUNTS PAYABLE		(17,249,015.24)	(68,295,045.55)	(23,096,450.79)	(56,525.48)	22,772.90	(23,057,926.24)	(144,302.48)			3,232,221.46	(128,644,271
ACCOUNTS PAYABLE - DPCU				(1,249,180.92)								(1,249,180
ACCRUED EXPENSES		(83,214,319.65)	(87,317,967.61)	(90,733,192.40)			(85,708.34)	(3,941,103.22)				(265,292,291.
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT									(16,483,284.19)		(16,483,284
	COMPENSATED ABSENCES, NON-CURRENT									(210,275,281.60)		(210,275,281.
COMPENSATED ABSENCES										(226,758,565.79)		(226,758,565.
NET PENSION										(2,049,365,409.66)		(2,049,365,409.
OTHER POSTEMPLOYMENT BENEFITS										(343,570,000.00)		(343,570,000.
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(44,843,477.61)	(22,654,831.25)	(103,941,418.76)					(510,751.70)		82,732.77	(169,497,546.)
	UNEARNED REVENUE, NON-CURRENT	(1,446,321.74)	(27,000.00)						(7,855,265.38)			(9,328,587.
UNEARNED REVENUE		(46,289,799.35)	(22,681,831.25)	(103,941,418.76)		-			(8,366,017.08)	2,370,200.29	82,732.77	(178,826,133.3
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT	(,,	(2,101,101,121,	(110,011,111110,			(436,724.60)		(80,309,042.54)	-,,		(80,745,767.1
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT						(26,687,625.60)		(1,585,481,309.08)		12,719,076.77	(1,599,449,857.9
BONDS AND CAPITAL LEASES PAYABLE							(27,124,350.20)	-	(1,665,790,351.62)		12,719,076.77	(1,680,195,625.0
ALTERNATE MEDICARE PLAN			-			-	(21,124,330.20)	-	(1,000,780,001.02)	(74,723,000.01)	12,7 13,070.77	(74,723,000.0
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(1,624,016.23)								(14,123,000.01)		(1,624,016.2
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(2,978,370.54)										(2,978,370.5
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CORRENT							-				
	DEPONITO UEUD FOD OTUEDO	(4,602,386.77)						-	-		-	(4,602,386.7
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(8,830,582.32)	(6,138,639.06)	(1,541,492.29)			/40.000.400.700					(16,510,713.6
	OTHER LIABILITIES, CURRENT		(16,397,545.28)	2,044.60			(13,669,430.70)					(30,064,931.3
	OTHER LIABILITIES, NON-CURRENT		(14,041,149.23)									(14,041,149.2
OTHER LIABILITIES		(8,830,582.32)	(36,577,333.58)	(1,539,447.69)	-	-	(13,669,430.70)	-				(60,616,794.2
LIABILITIES		(160,186,103.32)	(214,872,177.98)	(220,559,690.56)	(56,525.48)	22,772.90	(63,937,415.48)	(4,085,405.70)	(1,674,156,368.70)	(2,692,046,775.17)	16,034,031.00	(5,013,843,658.4
DEFERRED INFLOWS												
DEFERRED INFLOWS	PERA									(9,628,915.41)		(9,628,915.4
	ALTERNATE MEDICARE PLAN RELATED									(89,000.00)		(89,000.0
DEFERRED INFLOWS		-	-	-	-	-	-	-	-	(9,717,915.41)	-	(9,717,915.4
LIABILITIES AND DEFERRED INFLOWS		(160,186,103.32)	(214,872,177.98)	(220,559,690.56)	(56,525.48)	22,772.90	(63,937,415.48)	(4,085,405.70)	(1,674,156,368.70)	(2,701,764,690.58)	16,034,031.00	(5,023,561,573.9
NET POSITION												
NET INVESTMENT IN CAPITAL ASSETS									1,949,434,802.05			1,949,434,802.0
RESTRICTED FOR	RESEARCH					00 400 000 00			1,949,434,802.05			
NONEXPENDABLE PURPOSES	ACADEMIC SUPPORT					22,180,000.00						22,180,000.0
	SCHOLARSHIPS AND FELLOWSHIPS					21,169,000.00						21,169,000.0
	CAPITAL					630,000.00						630,000.0
	OTHER					528,000.00						528,000.0
RESTRICTED FOR NONEXPENDABLE PURPO	1.		-			58,390,000.00	-	-				58,390,000.0
RESTRICTED FOR EXPENDABLE	INSTRUCTION	-	359,169.21	101,506,026.81		199,511.63	-	-	-			102,064,707.6
PURPOSES	RESEARCH		000,103.21	7,327,725.23		35,214,697.37						42,542,422.6
	ACADEMIC SUPPORT			2,236,022.12		38,957,108.31						41,193,130.4
	STUDENT LOANS AND SERVICES			589,139.76	36,751,665.85		29,515.64					37,370,321.2
	SCHOLARSHIPS AND FELLOWSHIPS			4,380,015.46	25,12,555.00	37,775,093.67	22,210.04					42,155,109.1
	AUXILIARY ENTERPRISES	(41,434.80)	83,569,322.61	2,537,928.08			81,557,611.55	1,396,806.30				169,020,233.7
	INSTITUTIONAL SUPPORT			12,837,581.47		1,319,978.50						14,157,559.9
	CAPITAL		5,121,565.92	4,829,966.55		4,817,097.10	25,705,167.75	1,942,267.97				42,416,065.2
	OTHER		629,728.03	1,514,987.14		41,521,289.62	2,273,764.99					45,939,769.7
RESTRICTED FOR EXPENDABLE PURPOSES		(41,434.80)	89,679,785.77	137,759,392.62	36,751,665.85	159,804,776.20	109,566,059.93	3,339,074.27			-	536,859,319.8
				(40 004 000 00)	// 500 /00 001	44 000 550 00	007 000 101 00	0.700 545 74		(0.050.533.001.00)	/40 F00 0T0	(186,272,620.9
UNRESTRICTED		70,931,516.73	835,357,776.64	(13,624,222.29)	(1,596,129.80)	41,633,552.80	927,889,194.92	3,726,545.71		(2,050,577,261.98)	(13,593.67)	(100,272,020.9



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION June 30, 2017

Consolidated

				AUXILIARY AND					RETIREMENT OF INDEBTEDNESS	INVESTMENT IN	NON-BUDGET		REPORT	
j j		SRECNP LINE DESCRIPTION	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	PLANT	PLANT	ACTIVITY	PRESENTATION	ADJUSTMENTS	FY 2017
Operating														
perating revenues	Student tuition, net	Student tuition	(1,020,028,321.45)	(61,589,260.18)							-	3,279,695.52		(1,078,337,886.
		Scholarship allowance									176,419,440.08			176,419,440.0
	Student tuition, net (pledg	ed revenues of \$901,918,446)	(1,020,028,321.45)	(61,589,260.18)							176,419,440.08	3,279,695.52		(901,918,446.0
	Student fees, net	Student fees	(48,961,144.30)	(60,069,406.99)							175,000.00	153,612.49		(108,701,938.8
		Scholarship allowance									18,025,825.81			18,025,825.
	Student fees, net (pledged	revenues of \$14,229,137)	(48,961,144.30)	(60,069,406.99)		-		-		-	18,200,825.81	153,612.49	-	(90,676,113.
	Fee-for-service contracts		(121,871,692.04)											(121,871,692.
	Federal grants and contra	cts (pledged revenues of \$139,013,485)		-	(695,056,524.47)	(21,576.00)						10,673.28		(695,067,427.
	State and local grants and	contracts (pledged revenues of \$12,061,723)		-	(63,903,736.71)							3,595,121.99		(60,308,614.
	Nongovernmental grants	and contracts		-	(187,822,951.33)									(187,822,951.3
	Sales and services of edu	cational departments	(896.00)	(207,549,691.08)				-				278,041.74		(207,272,545.3
	Auxiliary enterprises, net	Auxiliary enterprises		(290,553,656.96)								3,303,049.04		(287,250,607.9
		Scholarship allowance									4,243,964.72			4,243,964.7
	Auxiliary enterprises, net	pledged revenues of \$96,928,712)		(290,553,656.96)		-		-		-	4,243,964.72	3,303,049.04	-	(283,006,643.2
	Health services operating	revenues (pledged revenues of \$1,753,972)	(2,010,173.87)	(875,773,783.01)								797,807.90		(876,986,148.9
	Internal revenues	Internal service center revenues		(359,786,809.43)	-							(14,776,139.00)	374,562,948.43	
		Interdepartmental revenues	(28,221,713.72)	(57,130,879.23)	(76,366.00)							85,428,958.85		(0.
		Other internal revenues	(49,671,174.00)										49,671,174.00	
	Internal revenues		(77,892,887.72)	(416,917,688.66)	(76,366.00)							70,652,819.85	424,234,122.43	(0.1
	Other operating revenues	Denver AHEC library funding	(5,147,735.00)											(5,147,735.0
	Other operating revenues Denver AHEC library funding Miscellaneous	Miscellaneous	(34,076,517.70)	(67,196,110.75)	(22,292,226.22)	(281,325.72)		(1,576,056.30)				27,393,023.51		(98,029,213.
		Other revenues				(520,576.64)								(520,576.6
	Other operating revenues	(pledged revenues of \$2,349,860)	(39,224,252.70)	(67,196,110.75)	(22,292,226.22)	(801,902.36)		(1,576,056.30)	-	-	-	27,393,023.51	-	(103,697,524.8
Operati	ng revenues		(1,309,989,368.08)	(1,979,649,597.63)	(969,151,804.73)	(823,478.36)	-	(1,576,056.30)		-	198,864,230.61	109,463,845.32	424,234,122.43	(3,528,628,106.7
perating expenses	Education and general	Instruction	658,008,985.24	179,211,136.61	182,780,916.06		6,395.30	502,513.92			65,171,443.55	(28,584,102.65)		1,057,097,288.0
		Research	10,472,451.24	4,121,891.70	631,278,608.84		297,806.15				19,971,802.97	(1,666,106.87)		664,476,454.0
		Public service	1,511,422.27	78,610,681.38	33,431,612.65						5,813,753.16	(3,217,922.42)		116,149,547.0
		Academic support	170,683,972.31	11,005,261.54	6,476,548.13		89,548.92	26,370.90			22,000,751.09	(962,722.56)		209,319,730.3
		Student services	59,936,823.82	56,715,383.75	4,074,511.28	4,610,889.35		13,829.81			11,536,674.13	(4,435,663.32)		132,452,448.8
		Institutional support	193,678,886.29	67,951,050.44	31,923,345.77	-	7,599.72	994,809.49			42,352,911.74	(8,555,472.96)	(49,671,174.00)	278,681,956.4
		Operation and maintenance of plant	135,404,363.05	36,767,087.37	6,333,683.63			459,296.97	2,078.22	749,894.76	17,235,515.25	(40,318,531.50)	2,543,218.23	159,176,605.9
		Student aid	99,374,091.68	13,416,899.48	109,615,095.15		126,946.07	-			(200,844,808.86)			21,688,223.5
	Education and general		1,329,070,995.91	447,799,392.25	1,005,914,321.49	4,610,889.35	528,296.16	1,996,821.09	2,078.22	749,894.76	(16,761,956.99)	(87,740,522.28)	(47,127,955.78)	2,639,042,254.2
	Depreciation									202,937,804.69				202,937,804.6
	Auxiliary enterprises	Program expenses		228,674,612.82	9,135,297.39			147,199.21			2,395,025.59	(12,963,662.98)		227,388,472.0
	Auxiliary enterprises	Internal service center expenses		347,191,225.11	24,374.29			475.99			213,235,815.13	52,954.18	(374,562,948.43)	185,941,896.2
		Other internal expenses			2,453,714.92							(2,390,962.96)		62,751.9
	Auxiliary enterprises			575,865,837.93	11,613,386.60			147,675.20			215,630,840.72	(15,301,671.76)	(374,562,948.43)	413,393,120.2
	Health services operating	expenses	11,236,894.54	830,348,712.18	592,656.53						37,188,531.35	(45,671,194.23)		833,695,600.3
	Other operating expenses			1,778,240.40	34,336.50		272,150.67					(3,467,979.79)		(1,383,252.2
Operati	ng expenses		1,340,307,890.45	1,855,792,182.76	1,018,154,701.13	4,610,889.35	800,446.83		2,078.22	203,687,699.45	236,057,415.08	(152,181,368.06)	(421,690,904.21)	4,087,685,527.3
perating, net			30,318,522.37	(123,857,414.87)	49,002,896.40	3,787,410.99	800.446.83		2,078.22	203,687,699.45	434,921,645.69	(42,717,522.74)	2,543,218.23	559,057,420.5

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Nonoperating														
Nonoperating revenues	Federal Pell grant				(49,957,120.00)									(49,957,120.0)
	State appropriations		(15,325,373.00)											(15,325,373.0
	Gifts			(70,000.00)	(225,327,652.27)							44,348,060.00		(181,049,592.2
	Investment Income, net	Investment expense	(36,021,975.55)	(41,980,690.92)	(17,785,663.43)	(881,640.93)	(26,696,993.54)	(92,848,119.62)	(537,914.99)			553,648.19		(216,199,350.79
		Investment income	187.65	8,649,247.24	48,510.61		2,924,655.41	1,033.87	1,081.68			(1,719,348.69)		9,905,367.7
	Investment Income, net		(36,021,787.90)	(33,331,443.68)	(17,737,152.82)	(881,640.93)	(23,772,338.13)	(92,847,085.75)	(536,833.31)			(1,165,700.50)		(206,293,983.0
	(Gain)/Loss on disposal of	assets	(6,684.87)	(174,762.82)	(10,812.42)			(199,101.90)		3,988,650.82				3,597,288.8
	Interest on capital asset-re	lated debt	152,680.22	123,059.82	823.10			15,039.91	69,767,834.68	(3,020,281.22)				67,039,156.5
	Bond issuance costs									579,454.81				579,454.81
	Other nonoperating reven	es, net (pledged revenues of \$1,610,823)	(187,268.34)	1,351,981.04	(17,486.70)			(13,531,359.79)	(3,221,946.15)	(514,894.76)		(553,648.19)		(16,674,622.89
Nonope	rating revenues		(51,388,433.89)	(32,101,165.64)	(293,049,401.11)	(881,640.93)	(23,772,338.13)	(106,562,507.53)	66,009,055.22	1,032,929.65		42,628,711.31		(398,084,791.05
Other														
Other revenues	Capital student fee, net	Student fee		(12,003,750.82)							(175,000.00)			(12,178,750.82
		Scholarship allowance									1,975,360.32			1,975,360.32
	Capital student fee, net (pl	edged revenues of \$10,203,390)		(12,003,750.82)	-	-		-			1,800,360.32			(10,203,390.50
	Capital appropriations						(48,223.56)	(33,392,502.97)						(33,440,726.53
	Capital grants and gifts				(8,305,468.85)			120,993.00		(2,009,078.00)				(10,193,553.85
Other re	evenues			(12,003,750.82)	(8,305,468.85)	-	(48,223.56)	(33,271,509.97)		(2,009,078.00)	1,800,360.32			(53,837,670.88
Other interfund related	Indirect cost recovery tran	sfers	(146,633,628.24)	(36,572,484.01)	183,189,448.29	253,409.00		(236,745.02)						0.02
additions and deletions	Mandatory transfers		24,014,837.84	94,240,836.28	1,535,405.34			74,873.92	(119,865,953.38)					
	Voluntary transfers		78,128,106.61	40,689,743.51	7,819,720.60	421,165.54	(7,324,895.99)	(110,946,995.51)	(8,786,844.76)					(0.00
	Capital asset additions and	I plant fund activity	33,023,286.64	8,482,114.48	25,397,129.08			264,493,153.89		(328,852,465.90)			(2,543,218.23)	(0.03
	Financing activity		404,726.63	1,134,411.44	90,940.64			(54,767,523.63)	61,775,463.67	(8,638,018.75)				
Other in	terfund related additions and d	eletions	(11,062,670.52)	107,974,621.70	218,032,643.95	674,574.54	(7,324,895.99)	98,616,763.65	(66,877,334.47)	(337,490,484.65)			(2,543,218.23)	(0.01
Change in net position be	efore special item		(32,132,582.04)	(59,987,709.63)	(34,319,329.61)	3,580,344.60	(30,345,010.85)	(40,648,813.86)	(866,201.03)	(134,778,933.52)	436,722,005.98	(88,811.43)		107,134,958.61
	Special Item - Transfer from	n CUREF		(390,635.56)				(6,000,000.00)		7,096,148.10		102,405.10		807,917.64
Change in net position at	fter special item		(32,132,582.04)	(60,378,345.19)	(34,319,329.61)	3,580,344.60	(30,345,010.85)	(46,648,813.86)	(866,201.03)	(127,682,785.42)	436,722,005.98	13,593.67		107,942,876.25
Net position														
Net Position, beginning of	of year		(38,757,499.89)	(864,659,217.21)	(89,815,840.72)	(38,735,880.65)	(229,483,318.15)	(990,806,440.98)	(6,199,418.95)	(1,821,752,016.63)	1,567,214,929.99			(2,512,994,703.21
	Cumulative effect of a	loption of new accounting principle									46,640,326.01			46,640,326.01
Net position begin, adjus	sted		(38,757,499.89)	(864,659,217.21)	(89,815,840.72)	(38,735,880.65)	(229,483,318.15)	(990,806,440.98)	(6,199,418.95)	(1,821,752,016.63)	1,613,855,256.00			(2,466,354,377.20
Net position end			(70,890,081.93)	(925,037,562.40)	(124,135,170.34)	(35,155,536.05)	(259,828,329.00)	(1,037,455,254.84)	(7,065,619.98)	(1,949,434,802.05)	2,050,577,261.98	13,593.67		(2,358,411,500.95



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

PAA AUX INTER ATHL	PAP AUX PARKING	PEG EDUC GME	POI OTHER INS SERV	POP OTHER PHARMACY	PRE - RSRCH BLDG EXC
PAB AUX BOOKSTORES	PAS AUX STU GOVT OP	POC OTHER CONF.	POK UTILITY SERV RE	POR AUX TECH TRANS	PRL RSRCH SUP OPER
PAD AUX REC CNTR	PAU AUX STU UNION	POD OTHER DENTISTRY	POM OTHER MED PRAC	POT OTHER TELECOM	PRR RSRCH BLDG SYS
PAH AUX HOUSING	PEC EDUC CONT ED	POF UTILITIES SERV	PON OTHER NURS PRAC	POU OTHR PRACT PLAN-UPI	
PAM AUX STU HTH FAC	PEE EDUC INTER ED	POH PUBLIC HEALTH	POO OTHER STU SERV	POY OTHER HLTH SERV	

	SNP LINE DESCRIPTION	MSC	PAA	PAG	PAD	PAH	PAM	PAP	PAG	PAU	PEC	PEE	PEG	POC	POD	POF	POH	POI	POK	PON	P00	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY2017
SSETS																														
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	276,875,975.55	(599,173.17)	1,716,077.21	(1,038,179.22)	35,472,264.68	5,521,174.54	7,607,186.17	8,879,211.96	2,813,425.91	41,206,793.58	3,424,282.91	24,653,985.35	181,419.02	518,358.55	5,828,340.37	527,516.82	16,886,003.09	1,173,660.24	1,035,895.96	2,639,827.66	1,682,969.88	223,883.63	1,979,596.19	51,963,466.00	21,709,424.61	47,146.52	882,486.12	1,717,147.53	515,630,26
	CASH ON HAND	1,130,993.48	14,700.00	21,000.00	4,400.00	21,000.00	3,500.00	21,550.00	12,350.00	20,925.00	1,617.00	72,034.21	400.00		200.00			(206,200.65)		100.00	400.00				88,750,362.00	700.00				89,779,93
	INVESTMENTS AND RESTRICTED POOLED CASH	38,829,951.36											14,072,048.22					24,457,196.02					956,231.30		235,759,955.00	675,800.33				314,751,20
CASH AND INVESTMENTS		216,826,920.29	(504,472.17)	1,747,077.21	(1,022,779.22)	35,493,264.60	5,524,674.54	7,629,736.17	8,891,661.96	2,834,350.91	41,208,410.58	3,496,317.12	20,726,433.57	181,419.02	510,550.55	5,828,340.37	527,516.82	41,036,898.46	1,173,660.24	1,035,995.96	2,640,227.66	1,682,969.88	1,290,214.93	1,979,596.19	276,473,793.00	22,385,924.94	47,146.52	882,496.12	1,717,147.53	920,161,46
ACCOUNTS, LOANS AND	ACCOUNTS RECEIVABLE, CURRENT	40,414,048.76	4,922,414.00	2,444,151.11	152,850.39	2,826,210.72	1,580,061.95	1,346,763.21	918,467.91	357,885.75	6,777,516.65	222,044.49	1,188,023.31	966,027.66	685,602.35		154,181.66	1,767,143.05	1,472,608.00	524,309.02	47,600.41	444,689.14	136,173.96	45,794.51	108,701,360.00	8,175,121.82		7,327.05	771.37	186,290,14
NOTES RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,375,084.15)	(28,011.10)	(401,118.64)	(26,219.54)	(1,442,207.00)	(739,197.28)	(668,031.96)	(246,745.84)	(137,705.30)	(1,364,768.54)	(8,235.74)	(786,873.50)	(30,909.74)	(145,072.58)						(6,359.26)			(55.30)	(4,296,916.00)	(1,618,833.53)				(17,422,34
	ACCOUNTS RECEIVABLE	35,030,964.61	4,894,402.90	2,843,032.47	126,630.85	1,384,993.72	848,864.67	679,731.25	671,722.07	220,180.45	5,412,748.11	224,000.75	401,149.91	935,117.92	540,529.77		154,181.66	1,767,143.05	1,472,600.00	524,309.02	41,241.15	444,609.14	136,173.96	45,739.13	104,304,444.00	6,556,200.20		7,327.05	771.37	168,967,80
	LOANS AND NOTES RECEIVABLE, NONCURRENT	12,719,076.77																												12,719,07
ACCOUNTS, LOANS AND R	IOTES RECEIVABLE	47,758,041.38	4,894,402.90	2,043,032.47	126,630.85	1,384,003.72	848,864.67	678,731.25	671,722.07	220,180.45	5,412,748.11	224,000.75	401,149.91	935,117.92	540,529.77		154,181.66	1,767,143.05	1,472,600.00	524,309.02	41,241.15	444,689.14	136,173.96	45,739.13	104,304,444.00	6,556,200.20		7,327.05	771.37	191,696,87
INVENTORIES		225.076.23		6.921.495.32		999,493,94	214.623.71			20,720,76						470.002.52			277.428.28		109.597.31				50,305,00	10,623,369,10				20.212.03
OTHER ASSETS	OTHER ASSETS, CURRENT	671.705.17	899.652.46	4,885,30		464	0.45			20,053,11	367.797.15	74781.95		7.394.18		29,250,00		223,706,21					781.00	15,201,99	597.491.00	29.774.66			50,000,00	3,002.45
	OTHER ASSETS, NON-CURRENT											-											163.412.38		7,775,951.00	3.117.26				7,942.40
OTHER ASSETS		671,705.17	899,652.46	4,885.30		464	0.45			20,053.11	367,707.15	74,791.95		7,384.18		29,250.00		233,786.21					164,193.38	15,201.99	8,373,442.00	22,891.92			50,000.00	10,944,93
INTERFUND RECEIVABLE	S, NET OF INTERFUND PAYABLES	9.325,040.93																								(2.421.622.47)				6,994.40
SETS		274,917,784,09	5,209,582,19	10.716.400.30	(907.148.27)	27.066.676.98	6,689,173,36	8.307.467.42	9,563,384,03	3.095.305.23	46,900,945,04	3,895,997,82	29.127.582.38	1.123.921.12	1,053,000,32	6.327.592.89	691,699,49	43,027,747,72	3,023,706,52	1,560,304,90	2.791.066.12	2,127,659,02	1.500.502.27	2.040.537.31	489.201.974.00	27.196.849.79	47.146.52	889.813.17	1,767,918,90	1,129,909,76
ABILITIES					-																									
ACCOUNTS PAYABLE		(27,577,440.46)	(4,759,336.71)	(2,988,667.93)	(226,588.86)	(2,224,910.00)	(4,963,543.93)	(259,512.85)	(179,112.92)	(99,379.79)	(735,726.79)	(1,295,052.63)	(30,007.21)	(24,000.63)	(14,921.65)	(1,202,504.10)	(6,690.16)	(26,332.21)	(294,550.93)	(4,444.50)	(140,616.96)		(\$26,293.87)	(227,003.69)	(9,292,500.00)	(\$38,166.52)	(2,529.78)	(146,224.63)	(98,059.02)	(60,295,04
ACCRUED EXPENSES		(30,293,597.10)	(1,706,658.52)	(223,994.03)	(227,649.10)	(2,567,092.33)	(900,046.44)	(147,049.82)	(511,700.29)	(566,952.04)	(2,605,812.45)	(156,042.25)	(5,771,390.25)	(56,603.41)	(103,599.70)	(204,028.21)	(38,226.07)	(274,882.71)	(157,250.44)	(59,607.50)	(200,090.45)	(121,684.00)	(112,354.15)	(450,057.01)	(38,015,493.00)	(1,410,757.40)		(421,012.47)	(17,536.41)	(97,217,96
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(1,512,043.85)	(7,979,428.29)	(252,841.60)	(247,572.01)	(1,328,771.06)	(215,687.91)	(148,693.02)	(1,055,318.52)	(429,760.41)	(6,957,683.97)	(731,999.76)	(443,186.63)	(811,291.67)	(104,692.02)					(430,544.53)						(916.00)			(4,400.00)	(22,654,82
	UNEARNED REVENUE, NON-CURRENT																												(27,000.00)	(27,00
UNEARNED REVENUE		(1,512,043.05)	(7,979,428.29)	(252,841.60)	(247,572.01)	(1,228,771.06)	(215,687.91)	(148,693.02)	(1,055,310.52)	(429,760.41)	(6,957,683.97)	(731,999.76)	(443,186.63)	(911,291.67)	(104,692.02)					(430,544.53)						(916.00)			(31,400.00)	(22,691,83
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(1,208,118.78)	(78,419.00)	(94.44)	(13,260.00)	(4,321,560.55)		(61,218.85)	(11,930.44)	(30.00)	(239,344.28)										(123,612.97)					(43,436.25)			(27,613.50)	(6,138,62
	OTHER LIABILITIES, CURRENT	(918,142.30)											(2,308,687.00)					(13,045,039.75)						(0.17)		(125,676.00)				(16,397,54
	OTHER LIABILITIES, NON-CURRENT																	(12,502,958.25)								(1,538,193.98)				(14,041,5
OTHER LIABILITIES		(2,126,261.14)	(78,419.00)	(2446)	(13,260.00)	(4,321,560.55)		(61,218.85)	(11,920.44)	(20.00)	(229,344.28)		(2,300,607.00)					(25,547,998.00)			(123,612.97)			(0.17)		(1,787,303.23)			(27,613.50)	(24,577,2
GLITES		(71.499.232.55)	(14.522.042.52)	(2.465.528.00)	(725.069.91)	(19.442.342.92)	(5,979,278,28)	(616.474.54)	(1,759,079,27)	(1,095,122,24)	(10.530.567.49)	(2.283.094.64)	(9.553.351.09)	(902.695.71)	(203,223,45)	(1.486.612.31)	(44,924,22)	(25,049,212,92)	(551,891,37)	(494.596.53)	(472,329,38)	(121,684,88)	(628,648,02)	697,091,67)	(47,400,993,00)	(3,665,143,23)	(2,529,78)	(\$77,228.10)	(184,608,92)	Q14.072.17
T POSITION		202.418.451.54	(9.212.260.34)	7 250 942 30	OL 632 248 281	27 424 224 16	700.095.00	7 690 992 89	7 895 313 76	1 999 197 99	36 450 378 35	161201310	10 574 232 29	221 225 A1	255 054 07	4 040 500 50	636.774.95	17 188 534 80	2.471.985.15	1.065 700 45	2 318 745 74	2 885 975 82	941 934 95	1 352 675 64	441 792 991 00	23.521.697.55	44.616.74	212.575.07	1 583 389 97	925 037 560



UNIVERSITY OF COLORADO STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION June 34, 237.

Consolidated																																
		SRECHP LINE DESCRIPTION	MSC	PAA	PAR	PAD	PAH	PAM	PAP	PAG	PAU	PEC	229	PEG	POC	P00	POF	POH	POI	POK	POM	PON	P00	POP	POR	POT	POU	POY	PRE	PRL	PRR	FY 2017
Operating																																
Operating revenues	Student tuition, net (pledge	nd revenues of \$901,916,446)										(59.333.012.46)		(2.256.247.76)																		(61,589,260,18)
	Student fees, net (piedged	Enevenues of \$14,229,137)	(110.965.16)	(4.201.774.02)		(12.422.676.85)		(9.342.997.32)	(2.222.289.46)	(17.294.291.89)	(14.349.609.40)	(960.547.67)		(183,850,00)									(96.421.26)									95,069,406,99
	Sales and service s of edu	ucational departments	(24,222,893.68)			(2.798.742.33)		(10,021,786.32)		(566,900.38)	(749,517.38)	(7,012,961.38)	(3,653,979.17)	(82,259,508.82)	(525,964.52)			(946,894.19)					(1,400,430.04)	(2,526,327.62)				(70,963,785.25)				(207,549,691.08)
	Audiary enterprises, net §	pledged revenues of \$96,929,712)	(6.481.647.21)	63.376.990.69	(23,641,976,66)	(2.617.154.17)	(16632428313)	(5.953,271,33)	(18.908.222.69)	(1.455.750.98)	(22),414.92)	(9,573.37)											(6.890.370.61)						(291.862.72)		(14.322.138.37)	290,553,656,960
	Health services operating	revenues (pledged revenues of \$1,753,972)	(18,076,717.96)									(949.247.31)		(2.394.598.21)		(3.891.297.53)					(480.189.72)	(4.039.515.91)					(945,969,254,00)	(163,038,37)				875,773,783,010
	Imercal Revenues	Interdepartmental revenues	(27.994.226.46)	(11.895.476.94)		(267.891.08)		H94.460.480		(169.045.90)	(892.712.99)	(562,622,45)	(37.364.00)	(10.564.513.40)	(168,666,04)	(27,840.10)		(54.485.00)					(219.012.08)	(400.00)	(2,000,00)			(3.701.777.66)			(8.446.67)	(97.130.879.23)
		Internal service center revenues	(298,690,223,04)							4,000,50							(28,650,600,02)		(15.599.226.50)	(5.503.070.50)						(10.734.261.51)				(10.673.438.30)		(359.796.909.43)
	Imercal Revenues		(216.624.449.46)	(11.895.476.94)		(257,831,08)		(494.460.48)		(165,045,40)	(892.712.99)	(562,622,45)	(37,364,00)	(10.544.513.40)	(168,666,04)	(27,840.10)	(28,650,600,02)	(14.485.00)	(15.599.226.50)	(5.503.070.50)			(219.012.08)	(400.00)	(2.000.00)	(10.734.261.51)		(3.701.777.66)		(10.673.438.30)	(8.446.67)	(416.917.688.66)
	Other operating revenues.	net (pledged revenues of \$2,549,660)	(40.894.390.33)	(28.770.41)	(88.129.18)	(922.240.97)	(176,839,91)	(10.012.62)	(17.794.03)	(495.216.48)	(528,154,39)	(1,648,996,30)	(261.95)	(1,286,576,26)	(11.879.39)	697.001		(46,860,99)	(6.513.007.10)	(9.143.797.00)		(5.996.00)	(304.720.40)		(993,606,15)	(1,211,812,91)	(2.929.243.00)	(301.457.30)		(967 139 22)	(58,690,39)	(67.196.110.79)
	Operating revenues		(406.401.043.91)	(79.543.612.66)	(23,720,105.84)	(18.418.645.40)	(166,501,117,04)	(24.822.528.67)	(21.148.275.18)	(19.967.205.10)	(16,737,483,11)	(79,443,960,95)	(3.691.605.12)	(98.795.294.41)	(794.594.95)	(3.859.714.63)	(29.650,600,82)	098,240,18)	(22.112.223.66)	(14.646.857.50)	(489.183.72)	(4.045.451.94)	(9.000.954.36)	(2.526.727.62)	(895,696,15)	(11.946.064.42)	(949,899,497,00)	(75.150.058.61)	(291.892.72)	(10.340.577.52)	(54,389,273,42)	(1,979,649,597,62)
Operating expenses	Education and general	Academic support	10.318,694,54									696,567.00																				11,005,261,54
		Institutional support	47.104.302.01		745.86		171,839,29		1,000,388,23						97,444.40				17.797.606.37						1,909,624,29							67,961,060,44
		Instruction	29.095.312.33				-					46,960,983,31	3.492.292.64	97.852.560.02														1,920,098,31				179/211/136/61
		Operation and maintenance of plant	20,222,089,51			0.00	252,265,64				1,426,62																				1929130560	26,767,067,37
		Public service	13 196 804 70									90.56			1 302 892 82	1,021,60		725.974.07						2.159.182.59				61 184 745.00				78,910,681,38
		Research	4.121.891.70												1,000,000.00	1,001.00		140,01101						2,100,100.00				10,000,000			\rightarrow	4.121.891.70
		Student aid	3,070,095.76	7.892.016.84	20,000,00		285,771.86	582.71	19.150.40	500.00	15,998,92	1,832,033,52	209.918.51					2,117,61										2,773,36			\rightarrow	13.416.899.48
		Student services	3.774.896.80	96,296,53		8.983.401.47	-	19.590.454.82		16,650,453.90	8.495.994.52	489.372.90	1,798.17										1 690 794 61					201000			\rightarrow	56,715,363,75
	Education and general	1	138,898,877.95	7 959 961 17	20,745.86		709.976.79	16 561 017 53	101953943	16.650.953.90	8,513,420,09	49 808 947 33	3 263 998 32	97 953 560.00	1.450.277.22	100160		729,091,68	17797486 17				1,692,724,61	2,159,192,59	1,000,624.28			63 187 616 68			16,291,385,60	447,799,392,25
	Audian enterprises	Internal service center expenses	209.220.173.39	-,,			100,000			1,011,011.01	0,00,000		0.000	-,,	1,000,01100	94.10	20.252.803.22		3,366,727.91	9470.980.87		_	- Campanan		,,,	13,829,943,54		10,10,1111		10,850,596,18		347.191.225.11
		Program expenses	1 190 990 16	61 614 730 53	22 669 777 51	2,645,994,91	99 141 (77) 34	9 122 994 91	17,959,960,59	1 601 949 95	A 191 A95 17						10,000,000		4,000,000	-			6.194.496.31			10,000,010,01		561 974 00	199 117 66	- Normania is	9716 151 66	228.674.612.82
	Audino esternines	14	999,411,063.55	61 614 730 53	22 669 777 51	3,445,994,91	99 141 873 34	8 1773 SSM 81	18.959.992.59	1 661 943 95	A 191 A95 17						20.252.803.22		3 366 777 91	9.679.999.87			6 164 496 31			13,829,943,54		561 974 00	133 117 66	10.050.596.10	971615166	575.865.827.92
	Health services operating	anners at	17 807 500 50			4,114,114		4,144,1111	10,000,000		1,000,00000					3.546.256.79	101101111		4,000,000	C. C.	480,183,72	4.509.895.45	4,10,000			10,000,000	801.501.846.00	258284764		- Contract of	411414144	828.248.712.18
	Other operating expenses		1 791 892 99								6164					2,000,200,70					480,182.72	1,000,000.10					801,301,846.00	2,002,017.01			\rightarrow	1,778,249.40
	Operating expense		440.839.816.47	69,572,993,90	22,699,523,37	12.429.205.20	90 851 850 84	24.695.022.34	11,979,531,22	18.312.897.85	12.842.062.74	49.868.947.32	3.763.999.32	97.852.560.82	1.450.277.22	3.547.278.39	20.252.803.22	779 691 68	21.134.334.28	9.679.999.87	480.183.72	4.509.895.45	7,857,229.92	2,159,192,59	1,008,624,28	13,829,943,54	801,501,946,00	66.172.428.33	122.117.66	10.850.596.18	26.007.457.48	1,855,792,182,76
Operating, net	Operating Expenses	•	24.498.772.57	(9.570,819.16)		(5.989.258.00)		(127,495,72)				(20,575,013,62)	72.394.20	(942,724,29)	743,779,27	(21242626)	(8,297,296,80)	(189,148,50)	(977,899,28)		480,182.12	464.440.51	0.149.722.40		913.018.13				(159,745,07)		11,618,184,05	(123,857,416,87)
			2000/1231	(8,810)218.19)	(1,029,262.67)	(2,000,200.02)	(er/endserred	(121,486.12)	(A) real, rest, and	((68,20,24)	(accessing)	(20,213,012.00)	12,311.20	(802,120.20)	rea,reazi	(212,006.24)	(8,287,786,80)	(180, realist)	(877,888.30)	(circura		440,442.21	(Crac)22-m)	(241,222,00)	912,018.12	(382,078.72	(61,286,221.00)	(8,007,620236)	(ranji easi)	(mi,mi,24)	11,010,100.00	(123,837,414.83)
Nonoperating																																
Nanoperating revenues	Gifts		(70,000.00)																												-	(70,000.00)
	Investment Income, net	Investment expense	8,542,027.77												54,156.79					53,062.68												8,649,247.24
		Investment income	(35,918,470.36)											99478	(436,130.19)					(\$33,119.36)						(1,612,890.39)		(3,310,237.00)		(170,898.30)		(41,990,690.92)
	Investment Income, net		(27,376,642.61)											99479	(381,973.40)					(490,056.66)						(1,612,890.39)		(3,310,237.00)		(170,898.36)	-	(20,321,443.68)
	(Gain) Loss on disposal of	Fassets	(145,761.92)	(12,768.69)		(382.50)	(7,879.20)	(448.80)		(69.75)	(7,000.00)		(306-00)				(51.00)														(102.00)	(174792.82)
	Interest on capital asser-r	wixed debt	29,929.66	450.81			7,268.32		335.32		235.99															65,457.65		20,382.07				123,099,82
	Other nonoperating revenu	ues, net (pledged revenues of \$1,610,823)	3,047,977.64	(1,090,974.72)	(555.93)	(2,206.57)	(133,967.66)		(765,969.62)	(1,370.00)	(5,361.36)	(7,180.00)					(1,696.13)			(4,050.00)		(96,000.00)			368,636.79	(28,178.26)		(4,200.67)			(499.47)	1,351,961.04
	Nonoperating rever	nues.	(24,515,297.23)	(1,042,692.56)	(555.90)	(2,589.07)	(124,577.54)	(449.90)	(765,658.30)	(1,433.75)	(12,125.37)	(1,190.00)	(306.00)	994.79	(381,973.48)		(1,746.13)			(494,106.60)		(85,000.00)			268,626.79	(1,575,551.00)		(3,294,055.60)		(170,898.38)	(601.47)	(22,101,165.64)
Other																																
Other revenues	Control equipment feet men	failedged revenues of \$10,000,000	(10.457.654.70)			(1,546,096,04)																										
Other interfund related	Indirect cost recovery train		(20,131,963,66)			(Careparan)																									(13.440.520.35)	(36,572,494,01)
addions and deletions	Mandagy transfers	LONG CONTRACTOR CONTRA	11 783 195 79	19.015.104.04		610051379	21.634.227.44	221.000.00	6 198 OCZ 90	195,017.34	2 999 072 40																1.402.252.00				14667780.65	94,240,836,28
	Mandatory transfers																			4.463.598.70	_						1,463,253.00					
	Capital asset additions an		12,497,565.79	(3,368,261.21)	373,685.98 13,800.00	2,676,161.84		(620,727.14) 36.582.19		2,387,090.27	264,232.85 163.857.50	17,536,968.68 16,115.00	(7,700.00)	1,276,379.19	(964,335.44)	(8,111.29)	8,217,844.68 55,198.44	(3,480.34)	(3,806.72)	1,007,679.82		(6,929.00)	624,657.98	(274,111.88)	(910,759.79)	(1,541,867.11) 747.149.12	2,362,917.00	7,231,102.99	158,745.07	46,379.93	(13,856,625.37)	40,689,743.51 8.492.114.49
		d plant fund activity		294,672.81	13,800.00		963,653.11	36,582.19	1,345,033.00	102,672.34	169,857.50	14,115.00					55,198.44			5,854.64		-					2,362,917.00				10,879.06	
	Financing activity		307,065.26																							535,714.85		291,631.33			-	1,134,411.44
		sted additions and deletions	2,888,849.95	10,691,525.64	387,485.98	8,774,675.62		(353,144.95)	10,331,541.09	2,614,774.95	4,427,163.75	17,551,083.68	(7,700.00)	1,276,379.19	(964,235.44)	(8,111.29)	8,273,843.12	(3,480.34)	(3,806.72)	5,477,123.16		(6,929.03)	624,657.98	(274,111.88)	(910,758.79)	(259,003.14)		8,576,287.76	159,745.07	49,379.93	(12,618,586.01)	107,974,621.70
Change in net position be			2,353,879.51	(321,195.89)	(652,652.41)	1,238,731.49	(10,430,152.14)	(481,089.48)	397,137.83	959,023.95	\$19,698.00	(2,025,109.95)	45,382.98	(48,318.60)	(220,565.17)	(320,547.53)	(126,499.81)	(183,628.84)	(1,661,762.78)	497,206.53		372,514.48	(\$19,075.46)	(741,666.91)	(941,994.25)	1,662,155.37	(66,980,618,00)	(556,129.50)		(41,601.41)	(1,000,923.43)	(\$8,987,709.62)
	Special Item - Transfer f	hom CUREF	(290,635.56)																													(294,635.54)
Change in net position at	er special item		1,963,234.95	(321,185.88)	(652,652.41)	1,228,721.49	(10,430,152.14)	(481,089.48)	297,137.83	959,833.95	\$19,698.00	(2,025,109.95)	65,382.98	(48,318.60)	(220,565.17)	(220,547.53)	(126,499.81)	(183,628.84)	(1,661,762.76)	497,206.53		372,514.48	(\$19,075.46)	(741,646.31)	(941,934.25)	1,662,155.37	(66,580,618.00)	(556,129.50)		(41,601.41)	(1,000,923.43)	(60,379,345.19)
Net position																																
Net position begin			(205.281.696.48)	9,604,465,42	N.598.289.880	292.495.78	(16394.18282)	(219.805.60)	(8.098.130.72)	08294347.79	(2.519.890.99)	(22,425,298,40)	(1,679,196,16)	(20.525.913.69)	1960,241	(405.217.24)	(4.714.489.77)	(453,145,41)	(15.726.772.02)	(2369.111.69)		(1.898.797.49)	(1.309.125.70)	(1,264,329,11)		(3.814.831.81)	(294,812,363,80)	(22.965.568.65)	(44.616.74)	(270.973.66)	58238650	(964.658.217.21)
Net position end			(200,418,461,53)	9,313,269,34	(7,250,942,30)	1,692,218,28	(27.424.324.16)	(799,895,00)	(7.699.992.89)	(7,895,213,79)	(1,999,182,99)	(26,450,279,25)	(1,612,813,10)	(20,574,222,29)	(221,225.41)	(755.864.87)	(4,840,880,58)	(626,774,25)	(17,188,534.89)	(2471.995.19)		(1.496.252.90)	(1,888,201,21)	(2,005,975,00)	(941,904.25)				(44.616.74)	(212,575.07)	(1,583,389,97)	(925,027,562,40)





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STATEMENT OF NET POSITION

June 30, 2017 Boulder

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2017
SETS										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	74,394,343.33	179,727,350.71	42,546,019.29		542,585,224.18	606,334.44	-	-	839,859,271.9
	CASH ON HAND	52,990.00	197,586.21	70,900.00	-	-	-	-	-	321,476.2
	INVESTMENTS AND RESTRICTED POOLED CASH	-	-	2,951,598.80	2,151,367.36	26,310,730.16	141,550.20	-	-	31,555,246.5
CASH AND INVESTMENTS	·	74,447,333.33	179,924,936.92	45,568,518.09	2,151,367.36	568,895,954.34	747,884.64		-	871,735,994.6
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	19,074,230.58	21,409,298.59	71,596,308.10	-	780,613.65	207,070.49	-	-	113,067,521.4
	ACCOUNTS RECEIVABLE-DPCU, CURRENT		-	3,986,572.29	-	-	-	-	-	3,986,572.2
	ACCOUNTS RECEIVABLE, NONCURRENT			2,730,991.22	6,294.63	-				2,737,285.8
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,111,101.47)	(5,948,099.67)	(202.85)	-	-	-	-	-	(12,059,403.9
	ACCOUNTS RECEIVABLE	12,963,129.11	15,461,198.92	78,313,668.76	6,294.63	780,613.65	207,070.49			107,731,975.
	LOANS AND NOTES RECEIVABLE, CURRENT				1,813,879.00					1,813,879.0
	LOANS AND NOTES RECEIVABLE, NONCURRENT				15,605,234.97					15,605,234.9
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,667,415.02)					(1,667,415.0
	LOANS AND NOTES RECEIVABLE				15,751,698.95					15,751,698.9
ACCOUNTS, LOANS AND NOTES RECEIVABLE		12,963,129.11	15,461,198.92	78,313,668.76	15,757,993.58	780,613.65	207,070.49		-	123,483,674.
INVENTORIES		746,465.64	7,735,206.63							8,481,672.
OTHER ASSETS, CURRENT		426,706.62	1,354,276.27	151,460.21						1,932,443.
CAPITAL ASSETS	LAND							26,474,778.10		26,474,778.
	CONSTRUCTION IN PROGRESS							196,256,206.06		196,256,206.
	COLLECTIONS							13,088,402.72		13,088,402.
	NON-DEPRECIABLE CAPITAL ASSETS				-			235,819,386.88		235,819,386.
	BUILDINGS							2,231,289,309.60		2,231,289,309.
	IMPROVEMENTS OTHER THAN BUILDINGS							153,933,242.54		153,933,242.
	EQUIPMENT							279,402,747.42		279,402,747.
	SOFTWARE							3,992,057.51		3,992,057.
	LIBRARY AND OTHER COLLECTIONS							293,655,434.64		293,655,434.
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,208,148,379.25)		(1,208,148,379.)
	DEPRECIABLE CAPITAL ASSETS				-			1,754,124,412.46		1,754,124,412.
CAPITAL ASSETS					-			1,989,943,799.34		1,989,943,799.
INTERFUND RECEIVABLES, NET		(4,521,004.53)					(66,510.31)	,,		(4,587,514.8
ETS		84,062,630.18	204,475,618.74	124,033,647.06	17,909,360.94	569,676,567.99	888,444.82	1,989,943,799.34		2,990,990,069.0
EFERRED OUTFLOWS		. , . , , , , , , , , , , , , , , , , ,	. , .,	,,	,,	,,	,	,,,		,,,
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							31,111,366.35		31,111,366.3
DEFERRED OUTFLOWS								51,111,300.33	3,601,841.37	3,601,841.
ERRED OUTFLOWS	ALTERNATE MEDICARE PLAN RELATED							31,111,366.35	3,601,841.37	34,713,207.
ETS AND DEFERRED OUTFLOWS		84,062,630.18	204,475,618.74	124,033,647.06	17,909,360.94	569,676,567.99	888,444.82	2,021,055,165.69	3,601,841.37	3,025,703,276.

			AUXILIARY AND			UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN	NON-BUDGET	
	SNP LINE DESCRIPTION	GENERAL	SELF FUNDED	RESTRICTED	STUDENT LOAN	PLANT	PLANT	PLANT	ACTIVITY	FY 2017
LIABILITIES										
ACCOUNTS PAYABLE		(6,933,809.73)	(21,793,951.29)	(16,592,651.33)		(11,860,019.03)				(57,180,431.3
ACCOUNTS PAYABLE-DPCU				(1,249,180.92)						(1,249,180.9
ACCRUED EXPENSES		(37,961,731.62)	(29,097,149.50)	(16,043,643.54)		(74,020.83)	(3,056,238.66)			(86,232,784.1
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(4,283,722.00)	(4,283,722.0
	COMPENSATED ABSENCES, NON-CURRENT								(54,655,766.16)	(54,655,766.1
COMPENSATED ABSENCES		-	-	-	-	-	-	-	(58,939,488.16)	(58,939,488.1
OTHER POSTEMPLOYMENT BENEFITS									(125,493,522.09)	(125,493,522.0
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(18,859,933.61)	(17,346,807.68)	(71,373,669.30)					1,066,119.94	(106,514,290.6
	UNEARNED REVENUE, NON-CURRENT		(27,000.00)							(27,000.0
UNEARNED REVENUE		(18,859,933.61)	(17,373,807.68)	(71,373,669.30)	-	-	-	-	1,066,119.94	(106,541,290.6
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT							(43,807,061.08)		(43,807,061.0
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(8,782,582.79)		(832,824,567.80)		(841,607,150.5
BONDS AND CAPITAL LEASES PAYABLE		-	-	-	-	(8,782,582.79)	-	(876,631,628.88)		(885,414,211.6
ALTERNATE MEDICARE PLAN									(21,828,196.33)	(21,828,196.3
EARLY RETIREMENT INCENTIVE PROGRAM	EARLY RETIREMENT INCENTIVE PROGRAM, CURRENT	(1,624,016.23)								(1,624,016.2
	EARLY RETIREMENT INCENTIVE PROGRAM, NON-CURRENT	(2,978,370.54)								(2,978,370.5
EARLY RETIREMENT INCENTIVE PROGRAM		(4,602,386.77)	-	-	-	-	-	-	-	(4,602,386.77
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(8,331,540.00)	(3,847,897.04)	(1,060,839.24)						(13,240,276.2)
	OTHER LIABILITIES, CURRENT			2,044.60		(10,662,895.29)				(10,660,850.6
OTHER LIABILITIES		(8,331,540.00)	(3,847,897.04)	(1,058,794.64)	-	(10,662,895.29)	-	-		(23,901,126.9
LIABILITIES		(76,689,401.73)	(72,112,805.51)	(106,317,939.73)	-	(31,379,517.94)	(3,056,238.66)	(876,631,628.88)	(205,195,086.64)	(1,371,382,619.0
DEFERRED INFLOWS										
DEFERRED INFLOWS	ALTERNATE MEDICARE PLAN RELATED								26,354.65	(26,354.6
DEFERRED INFLOWS			-	-	-		-	-	(26,354.65)	(26,354.6
LIABILITIES AND DEFERRED INFLOWS		(76,689,401.73)	(72,112,805.51)	(106,317,939.73)	-	(31,379,517.94)	(3,056,238.66)	(876,631,628.88)	(205,221,441.29)	(1,371,408,973.7
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								1,144,423,536.80		1,144,423,536.8
RESTRICTED FOR EXPENDABLE PURPOSES	INSTRUCTION			9,793,829.77						9,793,829.7
	RESEARCH			304,432.96						304,432.9
	ACADEMIC SUPPORT			879,924.94						879,924.9
	STUDENT LOANS AND SERVICES			485,907.48	19,502,448.45	29,515.64				20,017,871.5
	SCHOLARSHIPS AND FELLOWSHIPS			2,255,922.83						2,255,922.8
	AUXILIARY ENTERPRISES	(41,434.80)	41,413,493.45	2,537,916.89		75,269,912.03	310,742.04			119,490,629.6
	INSTITUTIONAL SUPPORT			3,979,465.32						3,979,465.3
	CAPITAL		5,121,565.92	4,735,025.44		24,535,832.18	1,942,267.97			36,334,691.5
	OTHER			423,755.12						423,755.1
RESTRICTED FOR EXPENDABLE PURPOSES		(41,434.80)	46,535,059.37	25,396,180.75	19,502,448.45	99,835,259.85	2,253,010.01	-	-	193,480,523.6
UNRESTRICTED		7,414,663.25	85,827,753.86	(7,680,473.42)	(1,593,087.51)	438,461,790.20	(4,420,803.85)		(201,619,599.92)	316,390,242.6
NET POSITION		7,373,228.45	132,362,813.23	17,715,707.33	17,909,360.94	538,297,050.05	(2,167,793.84)	1,144,423,536.80	(201,619,599.92)	1,654,294,303.04



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2017

Boulder

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Operating													
Operating revenues	Student tuition, net	Student tuition	(648,069,561.95)	(27,670,129.00)							1,617,520.59		(674,122,170.3
		Scholarship allowance								106,427,762.66			106,427,762.6
	Student tuition, net (pled	ged revenues of \$567,694,408)	(648,069,561.95)	(27,670,129.00)	-		-			106,427,762.66	1,617,520.59	-	(567,694,407.7
	Student fees, net	Student fees	(18,721,402.59)	(38,905,746.17)							43,422.87		(57,583,725.8
		Scholarship allowance								8,954,984.50			8,954,984.5
	Student fees, net (pledge	d revenues of \$7,630,952)	(18,721,402.59)	(38,905,746.17)	-					8,954,984.50	43,422.87	-	(48,628,741.4
	Fee-for-service contracts	3	(36,746,855.02)										(36,746,855.0
	Federal grants and contri	acts (pledged revenues of \$75,005,643)			(375,028,214.01)								(375,028,214.0
	State and local grants an	d contracts (pledged revenues of \$2,781,055)			(15,471,598.60)						1,566,324.53		(13,905,274.0
	Nongovernmental grants	and contracts			(93,011,446.81)								(93,011,446.8
	Sales and services of ed	ucational departments		(32,220,039.79)							258,457.22		(31,961,582.5
	Auxiliary enterprises, net	Auxiliary enterprises		240,099,242.03							(271,817.08)		(239,827,424.9
		Scholarship allowance								3,870,916.72			3,870,916.7
	Auxiliary enterprises, ne	t (pledged revenues of \$80,814,218)		(240,099,242.03)			-			3,870,916.72	271,817.08		(235,956,508.2
	Internal revenues	Internal service center revenues		(281,559,049.81)								268,884,917.01	(12,674,132.8
		Interdepartmental revenues	(17,792,247.45)	(35,393,737.98)	(12,000.00)						53,197,985.43		
	Internal revenues	·	(17,792,247.45)	(316,952,787.79)	(12,000.00)		-				53,197,985.43	268,884,917.01	(12,674,132.8
	Other operating revenues	s (pledged revenues of \$404,864)	(5,872,132.01)	(11,537,498.32)	(55,340.26)	(437,265.16)	(828,429.80)				864,309.62		(17,866,355.9
Operatin	g revenues		(727,202,199.02)	(667,385,443.10)	(483,578,599.68)	(437,265.16)	(828,429.80)			119,253,663.88	57,819,837.34	268,884,917.01	(1,433,473,518.5
Operating expenses	Education and general	Instruction	373,670,098.04	36,155,029.10	39,791,114.16		502,513.92			9,541,092.93	(3,373,072.51)		456,286,775.6
		Research	9,503,598.04	245,873.58	351,436,017.29					5,991,487.28	133,614.22		367,310,590.4
		Public service	1,432,196.26	4,428,556.11	4,063,427.20					127,843.83	(223,462.66)		9,828,560.7
		Academic support	90,411,162.96	9,985,813.26	4,845,159.85		26,370.90			3,006,035.77	(409,334.53)		107,865,208.2
		Student services	33,268,108.40	46,478,685.53	2,221,945.21	693,202.93	13,829.81			1,509,836.72	(2,640,596.64)		81,545,011.9
		Institutional support	66,786,467.79	6,979,136.41	11,299,451.44		994,809.49			707,811.97	(490,103.33)		86,277,573.7
		Operation and maintenance of plant	92,814,563.27	20,176,163.89	4,983,540.34		105,995.43	2,078.22		1,091,607.50	(36,683,326.45)	(561,212.88)	81,929,409.3
		Student aid	75,984,737.10	11,297,203.78	47,184,535.87					(121,101,946.80)			13,364,529.9
	Education and general	-	743,870,931.86	135,746,461.65	465,825,191.35	693,202.93	1,643,519.55	2,078.22		(99,126,230.82)	(43,686,281.90)	(561,212.88)	1,204,407,659.9
	Depreciation								104,818,439.52				104,818,439.5
	Auxiliary enterprises	Program expenses		187,976,598.04	8,589,582.37		(381.28)			2,382,246.22	(12,215,738.69)		186,732,306.6
		Internal service center expenses		268,251,648.18	24,374.29		475.99			608,418.55		(268,884,917.01)	-
		Other internal expenses			2,453,714.92						(2,390,962.96)		62,751.9
	Auxiliary enterprises	'		456,228,246.22	11,067,671.58		94.71			2,990,664.77	(14,606,701.65)	(268,884,917.01)	186,795,058.6
Operatin	g expenses		743,870,931.86	591,974,707.87	476,892,862.93	693,202.93	1,643,614.26	2,078.22		(96,135,566.05)	(58,292,983.55)		1,496,021,158.1
perating, net			16,668,732.84	(75,410,735.23)	(6,685,736.75)	255,937.77	815,184.46	2,078.22	1 1	23,118,097.83	(473,146.21)	(561,212.88)	62,547,639.5

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Nonoperating													
Nonoperating revenues	Federal Pell grant				(19,505,205.00)								(19,505,205.00)
	Gifts				(68,258,663.09)								(68,258,663.09)
	Investment income, net	Investment income		(199,046.22)	(2,177,850.39)		(127,528.86)	(1,397.28)					(2,505,822.75)
		Investment expense	62.65		1,106.05		528.85	37.01					1,734.56
	Investment income, net		62.65	(199,046.22)	(2,176,744.34)		(127,000.01)	(1,360.27)					(2,504,088.19)
	(Gain)/Loss on disposal	of assets		(174,627.67)			(195,820.40)		3,064,498.97				2,694,050.90
	Interest on capital asset	related debt	60.39	99,762.99			7,741.52	37,416,803.57	(2,056,652.74)				35,467,715.73
	Bond issuance costs								215,244.99				215,244.99
	Other nonoperating reve	nues, net (pledged revenues of \$635,933)	49,598.41	(3,148,871.64)			(1,159,409.10)	(2,469,002.91)					(6,727,685.24)
Nonoper	ating revenues		49,721.45	(3,422,782.54)	(89,940,612.43)		(1,474,487.99)	34,946,440.39	1,223,091.22	-			(58,618,629.90)
Other													
Other revenues	Capital student fee, net	Student fee		(10,457,654.78)									(10,457,654.78)
		Scholarwhip Allowance								1,640,448.67			1,640,448.67
	Capital student fee, net (pledged revenues of \$8,817,206)		(10,457,654.78)				-		1,640,448.67			(8,817,206.11)
	Capital appropriations						(13,555,266.51)						(13,555,266.51)
	Capital grants and gifts				(7,211,972.03)				(1,669,778.00)				(8,881,750.03)
Other re	venues		-	(10,457,654.78)	(7,211,972.03)		(13,555,266.51)		(1,669,778.00)	1,640,448.67			(31,254,222.65)
Other interfund related	Indirect cost recovery tra	insfers	(66,631,204.48)	(22,983,963.66)	89,598,504.16	253,409.00	(236,745.02)						(0.00)
additions and deletions	Mandatory transfers		1,255,201.00	61,422,580.76	1,535,405.34		1,348,245.90	(65,036,188.06)					525,244.94
	Voluntary transfers		22,224,489.12	57,318,945.42	(1,719,469.46)	4,895.57	(92,108,175.63)	(8,323,178.94)			473,146.21		(22,129,347.71)
	Capital asset additions a	nd plant fund activity	19,739,996.53	2,277,041.58	15,164,623.27		158,879,925.06		(196,622,799.32)			561,212.88	0.00
	Financing activity			842,780.11			(31,739,867.04)	34,882,791.67	(3,985,704.74)				
Other in	terfund related additions and	deletions	(23,411,517.83)	98,877,384.21	104,579,063.31	258,304.57	36,143,383.27	(38,476,575.33)		-	473,146.21	561,212.88	(21,604,102.77)
Change in net position I	before special item		(6,693,063.54)	9,586,211.66	740,742.10	514,242.34	21,928,813.23	(3,528,056.72)	(96,236,751.32)	24,758,546.50	(0.00)	0.00	(48,929,315.76)
Special	item - Transfer from CUREF						(5,000,000.00)						(5,000,000.00)
Change in net position a	after special item		(6,693,063.54)	9,586,211.66	740,742.10	514,242.34	16,928,813.23	(3,528,056.72)	(96,236,751.32)	24,758,546.50	(0.00)	0.00	(53,929,315.76)
Net position													
Net position begin			(680,164.91)	(141,949,024.89)	(18,456,449.43)	(18,423,603.28)	(555,225,863.27)	5,695,850.56	(1,048,186,785.48)	163,844,645.14			(1,613,381,395.57)
	ive effect of impact of new ac	counting principle	(, , , , , , , , , , , , , , , , , , ,	. ,,,	, ,, , ,	, ., .,,	,,	.,,.	, , , , ,		13,016,408.28		13,016,408.28
Net position begin, as re	estated		(680,164.91)	(141,949,024.89)	(18,456,449.43)	(18,423,603.28)	(555,225,863.27)	5,695,850.56	(1,048,186,785.48)	163,844,645.14	13,016,408.28	-	(1,600,364,987.29)
Net position end			(7,373,228.45)	(132,362,813.23)	(17,715,707.33)	(17,909,360.94)	(538,297,050.05)	2,167,793.84	(1,144,423,536.80)	188,603,191.64	13,016,408.28	0.00	(1,654,294,303.04)



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

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

PAM -- AUX STU HTH FAC PAP -- AUX PARKING PAS -- AUX STU 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	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	P00	POT	PRE	PRR	FY 2017
ASSETS																				
	CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	102,641,330.21	(1,307,198.20)	1,500,443.39	1,851,387.22	34,927,151.21	6,102,732.28	4,874,721.67	7,131,017.97	1,864,051.10	6,569,201.77	3,424,282.91	271,497.17	5,828,340.37	1,573,753.51	710,344.08	47,146.52	1,717,147.53	179,727,350.71
	INVESTMENTS	CASH ON HAND	8,885	14,000.00	31,000.00	4,000.00	11,000.00	2,300.00	20,500.00	12,250.00	20,000.00	1,217.00	72,034.21			400.00				197,586.21
	CASH AND INVESTMEN	rrs	102,650,215.21	(1,293,198.20)	1,531,443.39	1,855,387.22	34,938,151.21	6,105,032.28	4,895,221.67	7,143,267.97	1,884,051.10	6,570,418.77	3,496,317.12	271,497.17	5,828,340.37	1,574,153.51	710,344.08	47,146.52	1,717,147.53	179,924,936.92
	ACCOUNTS	ACCOUNTS RECEIVABLE, CURRENT	4,469,558.63	4,853,209.34	2,209,448.07	61,405.85	1,719,779.93	762,735.61	750,572.07	546,310.59	90,541.80	4,634,445.54	333,044.49	966,027.66		11,380.74	66.90		771.37	21,409,298.59
	RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,518,325.33)	(4,978.79)	(394,268.76)	(10,743.81)	(809,627.92)	(680,009.74)	(589,792.54)	(129,266.89)	(9,446.57)	(762,408.46)	(8,235.74)	(30,909.74)		(30.00)	(55.38)			(5,948,099.67)
	ACCOUNTS RECEIVAB	LE	1,951,233.30	4,848,230.55	1,815,179.31	50,662.04	910,152.01	82,725.87	160,779.53	417,043.70	81,095.23	3,872,037.08	324,808.75	935,117.92		11,350.74	11.52		771.37	15,461,198.92
	INVENTORIES		110,222.15		6,155,892.70		989,403.94				9,685.32				470,002.52					7,735,206.63
	OTHER ASSETS, CURR	ENT	184,209.20	896,952.46	4,885.30		4.64	0.45			18,821.91	72,784.20	74,781.95	7,384.18	29,250.00		15,201.99		50,000.00	1,354,276.27
ASSETS			104,895,879.85	4,451,984.81	9,507,400.70	1,906,049.26	36,837,711.80	6,187,758.60	5,056,001.20	7,560,311.67	1,993,653.56	10,515,240.05	3,895,907.82	1,213,999.27	6,327,592.89	1,585,504.25	725,557.59	47,146.52	1,767,918.90	204,475,618.74
LIABILITIES	5																			
	ACCOUNTS PAYABLE		(2,999,573.35)	(4,759,233.60)	(3,105,130.30)	(184,403.45)	(2,207,081.90)	(4,876,550.72)	(190,195.28)	(27,151.80)	(21,202.79)	(359,325.48)	(1,395,052.63)	(34,461.03)	(1,282,584.10)	(66,954.94)	(184,461.12)	(2,529.78)	(98,059.02)	(21,793,951.29)
	ACCRUED EXPENSES		(21,880,872.33)	(1,567,521.97)	(181,387.49)	(217,569.96)	(2,479,316.43)	(649,096.36)	2,913.19	(144,821.13)	(276,818.15)	(1,031,634.15)	(156,042.25)	(56,603.41)	(204,028.21)	(27,959.41)	(208,855.03)		(17,536.41)	(29,097,149.50)
	UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(347,200.97)	(7,849,897.28)	(220,271.70)	(161,121.00)	(1,236,001.11)	(140,768.91)		(738,751.02)	(52,009.37)	(4,629,868.00)	(731,999.76)	(811,291.67)		(423,226.89)			(4,400.00)	(17,346,807.68)
		UNEARNED REVENUE, NON-CURRENT																	(27,000.00)	(27,000.00)
	UNEARNED REVENUE		(347,200.97)	(7,849,897.28)	(220,271.70)	(161,121.00)	(1,236,001.11)	(140,768.91)		(738,751.02)	(52,009.37)	(4,629,868.00)	(731,999.76)	(811,291.67)		(423,226.89)			(31,400.00)	(17,373,807.68)
	OTHER LIABILITIES		(21,387.25)	(81,285.50)		(100.00)	(3,662,927.55)		(32,907.75)	(11,675.49)									(37,613.50)	(3,847,897.04)
LIABILITIES			(25,249,033.90)	(14,257,938.35)	(3,506,789.49)	(563,194.41)	(9,585,326.99)	(5,666,415.99)	(220,189.84)	(922,399.44)	(350,030.31)	(6,020,827.63)	(2,283,094.64)	(902,356.11)	(1,486,612.31)	(518,141.24)	(393,316.15)	(2,529.78)	(184,608.93)	(72,112,805.51)
NET POSITION			79,646,845.96	(9,805,953.54)	6,000,611.21	1,342,854.85	27,252,384.81	521,342.61	4,835,811.36	6,637,912.23	1,643,623.25	4,494,412.42	1,612,813.18	311,643.16	4,840,980.58	1,067,363.01	332,241.44	44,616.74	1,583,309.97	132,362,813.23



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

		SRECNP LINE DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	P00	POT	PRE	PRR	FY 2017
Operating																				
Operating revenues	Student trition, net (nledo)	ed revenues of \$567,694,408)										(27.670.129.00)								(27.670.129
Operating revenues		d revenues of \$7,630,952)		(1.654.722.21)		(12.247.676.85)		(6.845.630.78)		(11.198.255.03)	(6.808.038.00)	(151.423.30)								(38.905.74
	Sales and services of edu		(11,235,782.80)	(1,004,722.21)		(2,798,742.33)		(10,021,786.32)		(566.900.38)	(747,794.54)	(1,268,659.69)	(3,653,979.17)	(525.964.52)		(1.400.430.04)				(32,220,03
		(pledged revenues of \$80,814,218)	(11,230,782.80)	(63,131,714.39)	(19,243,915.82)	(2,730,742.33)	(133,376,433.15)	(10,021,766.32)	(9,675,432.57)	(57,745.00)	(747,734.34)	(1,260,000,00)	(3,053,979.17)	(525,964.52)		(1,400,430.04)		(291,862.73)	(14,322,138.37)	(240,099,24
	Internal revenues	Interdepartmental revenues	(21,106,565,31)	(11.935.476.94)	(19,243,910.02)	(257.831.08)	(133,376,433.15)	(494,205,48)	(9,075,432.57)	(156.288.89)	(892.712.99)	(17.170.50)	(37.364.00)	(168.666.04)		(319.012.08)		(291,002.73)	(8.444.67)	(35.393.73
	and the territory	Internal service center revenues	(247,751,398.33)	(11,930,476.94)		(207,031.00)		(494,200.46)		4.000.50	(092,712.99)	(17,170.50)	(37,364.00)	(100,000.04)	(28.650.600.02)	(319,012.06)	(5.161.051.96)		(0,444.07)	(281,559,04
	Internal revenues		(268,857,963,64)	(11.935.476.94)		(257.831.08)		(494,205,48)		(152,288,39)	(892.712.99)	(17.170.50)	(37,364,00)	(168.666.04)	(28.650.600.02)	(319.012.08)	(5,161,051.96)		(8.444.67)	(316,952,78
		(pledged revenues of \$404,864)	(9,280,350.51)	(3,095.00)		(301.461.97)		(494,203.46)		(50,037.34)	(440,183.82)	(1,090,760.87)	(261.95)	(100,000.04)	(28,650,600.02)	(295,751.41)	(16,905.06)		(58.690.39)	(11,537,49
	Operating revenues	.,,,,	(289,374,096.95)	(76,725,008.54)	(19,243,915.82)	(15,605,712.23)	(133,376,433.15)	(17,361,622.58)	(9,675,432.57)	(12,025,226.14)	(8,888,729.35)	(30,198,143.36)	(3,691,605.12)	(694,630.56)	(28,650,600.02)	(2,015,193.53)	(5,177,957.02)	(291,862.73)	(14,389,273.43)	(667,385,443
Operating expenses	Education and general	Academic support	9,985,813.26	(76,725,008.54)	(19,243,910.02)	(15,605,712.23)	(133,376,433.15)	(17,361,622.36)	(9,079,432.57)	(12,025,226.14)	(0,000,729.33)	(30,190,143.30)	(3,691,603.12)	(654,630.56)	(28,650,600.02)	(2,015,193.53)	(0,177,957.02)	(291,002.73)	(14,369,273.43)	9,985,813
		Institutional support	6,979,136.41																	6.979.136
		Instruction	17,789,253.82									14.873.492.64	3,492,282.64							36,155,029
		Operation and maintenance of plant	20,176,163.89									14,073,492.04	3,492,202.04							20,176,16
		Public service	3,075,632.73									90.56		1.352.832.82						4,428,556
		Research	245,873.58									90.36		1,332,632.62						245,873
		Student aid	2,621,617.08	7,892,016.84			8,995,36	582.71			15.998.92	488.074.36	269.918.51							11,297,203
		Student services	1,259,369,63	7,032,010.04		8.981.341.79	0,330.50	16.560.390.02		10.148.667.82	7.407.770.00	485.632.26	1,798.17			1.633.715.84				46,478,685
	Education and general	Didden del Victo	62,132,860.39	7,892,016.84		8,981,341.79	8,995.36	16,560,972.73		10,148,667.82	7,423,768.92	15,847,289.82	3,763,999.32	1,352,832.82		1,633,715.84				135,746,461
	Auxiliary enterprises	Internal service center expenses	240,204,227.41	7,092,010.04		0,901,341.79	0,000.30	16,560,972.73		10,140,007.02	7,423,766.92	10,047,209.02	3,763,999.32	1,332,032.02	20,252,803.22	1,033,710.04	7,794,617.55			268,251,648
		Program expenses	240,204,227.41	59.107.978.12	18.534.840.28		94.704.759.33		5.780.750.77						20,232,00322		7,734,017.00	132.117.66	9.716.151.88	187,976,598
	Auxiliary enterprises		240,204,227.41	59.107.978.12	18.534.840.28		94,704,759.33		5,780,750,77						20.252.803.22		7.794.617.55	132,117.66	9,716,151.88	456.228.246
	Operating expenses		302.337.087.80	66.999.994.96	18,534,840,28	8.981.341.79	94,713,754,70	16.560.972.73	5,780,750,77	10.148.667.82	7.423.768.92	15.847.289.82	3.763.999.32	1,352,832,82	20,252,803.22	1.633.715.84	7,794,617.55	132,117.66	9,716,151.88	591,974,707
Operating, net	operating expenses		12,962,990.85	(9,725,013.58)	(709,075.54)	(6,624,370.44)	(38,662,678.46)	(800,649.85)	(3.894.681.80)	(1,876,558.32)	(1,464,960.44)	(14,350,853.54)	72,394.20	658,202.26	(8,397,796.80)	(381,477.69)	2,616,660.53	(159,745.07)	(4,673,121.55)	(75,410,735
Nonoperating	n		12,362,390.03	(9,720,013.56)	(703,075.54)	(6,624,370.44)	(30,002,070.40)	(000,043.03)	(3,034,001.00)	(1,070,000.02)	(1,464,360.44)	(14,350,053.54)	72,394.20	656,202.26	(0,391,190.00)	(301,477.03)	2,616,660.53	(105,745.07)	(4,673,121.00)	(75,910,730
Nonoperating revenues			(200,041.00)										994.78							(199,046
	(Gain)/Loss on disposal of		(145,626.77)	(12,768.65)		(382.50)	(7,878.20)	(448.80)		(63.75)	(7,000.00)		(306.00)		(51.00)				(102.00)	(174,627
	Interest on capital asset-r		26,014.90	450.81			7,268.32		335.32		235.99						65,457.65			99,762
		ues, net (pledged revenues of \$635,933)	(1,946,454.59)	(1,030,374.72)	(555.93)	(2,206.57)	(133,967.66)				(5,361.36)				(1,695.13)		(27,756.21)		(499.47)	(3,148,871
	Nonoperating revenues		(2,266,107.46)	(1,042,692.56)	(555.93)	(2,589.07)	(134,577.54)	(448.80)	335.32	(63.75)	(12,125.37)		688.78		(1,746.13)		37,701.44		(601.47)	(3,422,782
Other																				
Other revenues		t (pledged revenues of \$8,817,206)	(10,457,654.78)																	(10,457,654
Other interfund related additions and deletions	Indirect cost recovery tran	nsfers	(22,983,963.66)																	(22,983,963
additions and deletions	Mandatory transfers		12,268,370.67	13,815,104.04		4,764,236.00	23,915,264.61		2,822,013.43		1,920,448.11								1,917,143.90	61,422,580
	Voluntary transfers		30,195,378.16	(3,237,942.58)	35,436.85	2,105,929.96	3,664,218.52	115,440.50	655,405.40	2,879,441.89	(28,958.31)	13,925,187.67	(7,700.00)	(969,835.44)	8,217,844.68	(205,101.49)	(1,930,322.09)	159,745.07	1,744,776.63	57,318,945
	Capital asset additions an	nd plant fund activity	248,630.31	234,672.81	13,800.00		963,653.11	29,782.19		53,919.04	86,137.50				55,198.44		580,369.12		10,879.06	2,277,041
	Financing activity		307,065.26														535,714.85			842,78
c	Other interfund related addi	tions and deletions	20,035,480.74	10,811,834.27	49,236.85	6,870,165.96	28,543,136.24	145,222.69	3,477,418.83	2,933,360.93	1,977,627.30	13,925,187.67	(7,700.00)	(969,835.44)	8,273,043.12	(205,101.49)	(814,238.12)	159,745.07	3,672,799.59	98,877,38
Change in net position	n		20,274,709.35	44,128.13	(660,394.62)	243,206.45	(10,254,119.76)	(655,875.96)	(416,927.65)	1,056,738.86	500,541.50	(425,665.87)	65,382.98	(311,633.18)	(126,499.81)	(586,579.18)	1,840,123.85		(1,000,923.43)	9,586,211
Net position																				
Net position begin			(99,921,555.30)	9,761,825.41	(5,340,216.59)	(1,586,061.30)	(16,998,265.05)	134,533.35	(4,418,883.71)	(7,694,651.09)	(2,144,164.75)	(4,068,746.55)	(1,678,196.16)	(9.98)	(4,714,480.77)	(480,783.83)	(2,172,365.29)	(44,616.74)	(582,386.54)	(141,949,024
			(79,646,845.95)	9.805.953.54	(6.000.611.21)	(1.342.854.85)	(27,252,384.81)	(521,342.61)	(4.835.811.36)	(6,637,912.23)	(1.643.623.25)	(4,494,412.42)	(1,612,813.18)	(311,643.16)	(4.840.980.58)	(1.067.363.01)	(332,241,44)	(44,616,74)	(1,583,309.97)	(132,362,813





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STATEMENT OF NET POSITION June 30, 2017

Denver

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENTLOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
SETS											
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	46,425,348.80	203,122,054.72	132,525,176.86		342,504,631.10	1,204,770.33				725,781,981.
	CASH ON HAND	19,810.22	88,686,525.05	41,131.46							88,747,466.
	INVESTMENTS AND RESTRICTED POOLED CASH	183,495.44	262,670,936.38	6,082,837.35	4,233,116.80	21,102,986.23					294,273,372.2
CASH AND INVESTMENTS		46,628,654.46	554,479,516.15	138,649,145.67	4,233,116.80	363,607,617.33	1,204,770.33		-	-	1,108,802,820.7
ACCOUNTS, LOANS AND	ACCOUNTS RECEIVABLE, CURRENT	23,219,349.02	135,085,294.91	53,441,933.55		28,573.16		750,751.70		(1,025,284.96)	211,500,617.
NOTES RECEIVABLE	ACCOUNTS RECEIVABLE-DPCU, CURRENT			7,272,856.16							7,272,856.
	ACCOUNTS RECEIVABLE, NONCURRENT				1,014.13			18,018,295.19			18,019,309.
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(4,774,731.59)	(10,279,423.30)	(3,317.98)	(117.50)						(15,057,590.3
	ACCOUNTS RECEIVABLE	18,444,617.43	124,805,871.61	60,711,471.74	896.63	28,573.16	-	18,769,046.89	-	(1,025,284.96)	221,735,192.4
	LOANS AND NOTES RECEIVABLE, CURRENT				2,483,860.39						2,483,860.
	LOANS AND NOTES RECEIVABLE, NONCURRENT				9,812,191.11						9,812,191.
	ALLOWANCES FOR LOANS AND NOTES RECEIVABLE				(1,440,567.60)						(1,440,567.0
	LOANS AND NOTES RECEIVABLE				10,855,483.90					-	10,855,483.5
ACCOUNTS, LOANS, AND N	OTES RECEIVABLE	18,444,617.43	124,805,871.61	60,711,471.74	10,856,380.53	28,573.16	-	18,769,046.89		(1,025,284.96)	232,590,676.
INVENTORIES		326,351.47	11,574,344.58								11,900,696.0
OTHER ASSETS	OTHER ASSETS, CURRENT	948,310.82	984,876.84	497,989.44		4,965.98			(1,304,080.35)		1,132,062.
	OTHER ASSETS, NON-CURRENT		7,942,480.64								7,942,480.0
OTHER ASSETS		948,310.82	8,927,357.48	497,989.44		4,965.98	-		(1,304,080.35)	-	9,074,543.
CAPITAL ASSETS	LAND							29,340,967.58			29,340,967.
	CONSTRUCTION IN PROGRESS							60,222,226.59			60,222,226.5
	COLLECTIONS							3,472,382.00			3,472,382.
	NON-DEPRECIABLE CAPITAL ASSETS			-	-		-	93,035,576.17			93,035,576.
	BUILDINGS							1,225,557,258.37			1,225,557,258.
	IMPROVEMENTS OTHER THAN BUILDINGS							94,322,726.81			94,322,726.
	EQUIPMENT							227,222,631.09			227,222,631.
	SOFTWARE							22,456,072.76			22,456,072.
	OTHER INTANGIBLES							1,909,636.00			1,909,636.
	LIBRARY AND OTHER COLLECTIONS							74,540,586.55			74,540,586.
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(737,984,990.85)			(737,984,990.
	DEPRECIABLE CAPITAL ASSETS							908,023,920.73		-	908,023,920.
CAPITAL ASSETS								1,001,059,496.90		-	1,001,059,496.
INTERFUND RECEIVABLES,	NET		(2,421,633.47)				2,421,633.47				
rs		66,347,934.18	697,365,456.35	199,858,606.85	15,089,497.33	363,641,156.47	3,626,403.80	1,019,828,543.79	(1,304,080.35)	(1,025,284.96)	2,363,428,233.
ERRED OUTFLOWS											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							17,481,682.81			17,481,682.
	ALTERNATE MEDICARE PLAN RELATED								6,804,969.66		6,804,969.0
RRED OUTFLOWS								17,481,682.81	6,804,969.66		24,286,652.
TS AND DEFERRED OUTFLOWS		66,347,934.18	697,365,456.35	199,858,606.85	15,089,497.33	363,641,156.47	3,626,403.80	1,037,310,226.60	5,500,889.31	(1,025,284.96)	2,387,714,885.9

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
LIABILITIES											
ACCOUNTS PAYABLE		(8,024,400.79)	(18,145,652.05)	(6,110,885.65)	(56,525.48)	(7,620,397.68)	(249,802.48)			1,025,284.96	(39,182,379.17
ACCRUED EXPENSES		(31,398,642.22)	(54,772,716.01)	(73,126,978.54)							(159,298,336.77
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								11,589,475.35		(11,589,475.38
	COMPENSATED ABSENCES, NON-CURRENT								147,869,458.99		(147,869,458.99
COMPENSATED ABSENCES			-		-	-	-		(159,458,934.34)	-	(159,458,934.3
OTHER POSTEMPLOYMENT B	ENEFITS								(195,795,946.20)		(195,795,946.2
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(18,408,200.12)	(3,237,668.85)	(32,097,362.44)				(510,751.70)	1,304,080.35		(52,949,902.7
	UNEARNED REVENUE, NON-CURRENT	(1,446,321.74)						(7,855,265.38)			(9,301,587.1
UNEARNED REVENUE		(19,854,521.86)	(3,237,668.85)	(32,097,362.44)	-		-	(8,366,017.08)	1,304,080.35	-	(62,251,489.8
BONDS AND CAPITAL LEASES	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(264,654.28)		(28,396,426.99)			(28,661,081.27
PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(17,146,892.04)		(434,253,686.52)			(451,400,578.56
BONDS AND CAPITAL LEASES	PAYABLE		-		-	(17,411,546.32)	-	(462,650,113.51)		-	(480,061,659.83
ALTERNATE MEDICARE PLAN									(48,260,861.88)		(48,260,861.88
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(399,738.07)	(591,765.38)	(350,641.40)							(1,342,144.85
	OTHER LIABILITIES, CURRENT		(6,063,692.89)	0.00		(320,484.74)					(6,384,177.63
	OTHER LIABILITIES, NON-CURRENT		(8,253,971.23)								(8,253,971.23
OTHER LIABILITIES		(399,738.07)	(14,909,429.50)	(350,641.40)	-	(320,484.74)	-			-	(15,980,293.71
LIABILITIES		(59,677,302.94)	(91,065,466.42)	(111,685,868.03)	(56,525.48)	(25,352,428.74)	(249,802.48)	(471,016,130.59)	(402,211,662.07)	1,025,284.96	(1,160,289,901.78
DEFERRED INFLOWS											
DEFERRED INFLOWS	ALTERNATE MEDICARE PLAN RELATED									57,086.28	(57,086.28
DEFERRED INFLOWS				-						(57,086.28)	(57,086.28
LIABILITIES AND DEFERRED INFLOWS		(59,677,302.94)	(91,065,466.42)	(111,685,868.03)	(56,525.48)	(25,352,428.74)	(249,802.48)	(471,016,130.59)	(402,211,662.07)	968,198.68	(1,160,346,988.06
NET POSITION											
NET INVESTMENT IN CAPITAL	ASSETS							566,294,096.01			566,294,096.01
RESTRICTED FOR	INSTRUCTION			91,183,568.14							91,183,568.14
EXPENDABLE PURPOSES	RESEARCH			6,926,359.53							6,926,359.53
	ACADEMIC SUPPORT			311,715.82							311,715.82
	STUDENT LOANS AND SERVICES			11,735.01	15,036,014.14						15,047,749.15
	SCHOLARSHIPS AND FELLOWSHIPS			1,025,658.18							1,025,658.18
	AUXILIARY ENTERPRISES		37,307,478.94			4,750,399.80	1,086,064.26				43,143,943.00
	INSTITUTIONAL SUPPORT			2,110,487.05							2,110,487.05
	CAPITAL			24,452.12		1,169,335.56					1,193,787.68
	OTHER		629,726.00	1,067,906.10							1,697,632.10
RESTRICTED FOR EXPENDAB	LE PURPOSES		37,937,204.94	102,661,881.95	15,036,014.14	5,919,735.36	1,086,064.26				162,640,900.65
UNRESTRICTED		6,670,631.24	568,362,785.00	(14,489,143.13)	(3,042.29)	332,368,992.37	2,290,537.06		(396,767,859.04)	-	498,432,901.20
NET POSITION		6,670,631.24	606,299,989.93	88,172,738.82	15,032,971.85	338,288,727.73	3,376,601.32	566,294,096.01	(396,767,859.04)		1,227,367,897.85



STATEMENT OF GENERAL STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION June 30, 2017

Denver

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
perating													
Operating revenues	Student tuition, net	Student tuition	(246,738,810.33)	(31,353,004.85)							812,218.05		(277,279,597
		Scholarship allowance								45,090,044.42			45,090,04
	Student tuition, net (pledge	ed revenues of \$232,189,553)	(246,738,810.33)	(31,353,004.85)						45,090,044.42	812,218.05		(232,189,55
	Student fees, net	Student fees	(24,407,993.51)	(6,258,212.74)						175,000.00	98,938.40		(30,392,26
		Scholarship allowance								5,028,942.31			5,028,9
	Student fees, net (pledged	revenues of \$3,980,081)	(24,407,993.51)	(6,258,212.74)						5,203,942.31	98,938.40		(25,363,3
	Fee-for-service contracts		(77,282,776.00)										(77,282,7
	Federal grants and contract	cts (pledged revenues of \$62,585,735)			(312,907,098.81)	(21,576.00)							(312,928,6
	State and local grants and	contracts (pledged revenues of \$7,676,459)			(40,411,092.09)						2,028,797.46		(38,382,2
	Nongovernmental grants a	nd contracts			(93,091,179.51)								(93,091,1
	Sales and services of educ	cational departments		(174,780,199.39)							19,584.52		(174,760,6
	Auxiliary enterprises, net	(pledged revenues of \$4,886,068)		(14,265,560.59)							(487.47)		(14,266,0
	Health services operating	revenues (pledged revenues of \$1,752,595)	(2,010,173.87)	(875,085,245.31)							797,807.90		(876,297,6
	Internal revenues	Internal service center revenues		57,386,099.32							14,776,139.00	(72,162,238.32)	
		Interdepartmental revenues	10,062,906.07	18,290,500.38	19,070.00						(28,372,476.45)		
	Internal revenues		(10,062,906.07)	(75,676,599.70)	(19,070.00)						13,596,337.45	72,162,238.32	
	Other operating revenues	Denver AHEC library funding	5,147,735.00										(5,147,
		Miscellaneous	24,340,993.82	39,074,477.26	1,486,745.96	59,270.93					(23,732,992.94)		(41,228,4
		Other revenues				231,537.48							(231,
	Other operating revenues	(pledged revenues of \$1,056,165)	(29,488,728.82)	(39,074,477.26)	(1,486,745.96)	(290,808.41)					23,732,992.94		(46,607,7
Operating re	evenues		(389,991,388.60)	(1,216,493,299.85)	(447,915,186.37)	(312,384.41)				50,293,986.73	41,086,189.25	72,162,238.32	(1,891,169,8
Operating expenses	Education and general	Instruction	221,913,734.95	141,230,367.83	139,680,474.07					10,137,510.87	(24,299,772.45)		488,662,3
		Research	255,277.46	3,845,808.74	275,169,836.70					5,943,550.83	(1,773,220.09)		283,441,2
		Public service	39,465.00	73,601,392.42	27,660,733.45					619,418.44	(2,991,459.76)		98,929,
		Academic support	65,180,499.67	267,605.61	477,633.75					1,103,486.58	(522,130.49)		66,507,0
		Student services	15,729,299.98	8,226,450.66	737,373.82	588,677.99				697,776.08	(1,785,552.72)		24,194,
		Institutional support	57,492,770.55	3,169,773.76	9,451,281.57		0.00			2,044,116.27	(4,558,206.26)		67,599,
		Operation and maintenance of plant	32,057,311.85	16,337,231.22	1,318,067.40		280,751.38		749,894.76	314,451.32	(3,409,033.69)	3,452,572.38	51,101,2
		Student aid	15,190,193.77	1,592,330.80	38,371,322.96		0.00			(50,457,353.44)			4,696,4
	Education and general		407,858,553.23	248,270,961.04	492,866,723.72	588,677.99	280,751.38		749,894.76	(29,597,043.05)	(39,339,375.46)	3,452,572.38	1,085,131,7
	Depreciation								76,227,017.10				76,227,0
	Auxiliary enterprises	Program expenses		14,243,142.44	72,375.87					12,779.37	(14,160.81)		14,314,
		Internal service center expenses		77,247,929.78						1,536,702.40	52,954.18	(72,162,238.32)	6,675,3
	Auxiliary enterprises			91,491,072.22	72,375.87	-		-	-	1,549,481.77	38,793.37	(72,162,238.32)	20,989,4
	Health services operating	expenses	11,236,894.54	829,391,663.41	453,841.50					30,873,165.11	(45,671,194.23)		826,284,3
Operating ex	expenses		419,095,447.77	1,169,153,696.68	493,392,941.09	588,677.99	280,751.38	0.00	76,976,911.86	2,825,603.83	(84,971,776.32)	(68,709,665.94)	2,008,632,
rating, net			29,104,059.17	(47,339,603.17)	45,477,754.72	276,293.58	280,751.38		76,976,911.86	53,119,590.56	(43,885,587.07)	3,452,572.38	117,462,7

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Nonoperating									_				
Nonoperating revenues	Federal Pell grant				(16,319,847.00)								(16,319,847.00
	State appropriations		(15,325,373.00)										(15,325,373.00
	Gifts				(146,048,117.48)						44,348,060.00		(101,700,057.48
	Investment income, net	Investment income	340.19	5,831,724.83	3,852,843.37		165.78	121.42			(553,648.19)		(9,131,547.40
		Investment expense	(125.00)	(107,219.47)	(47,404.56)			0.00					154,749.03
	Investment income, net		(215.19)	(5,724,505.36)	(3,805,438.81)		(165.78)	(121.42)		-	553,648.19		(8,976,798.37
	(Gain)/Loss on disposal of	of assets			(10,812.42)		(1,344.00)		783,385.35				771,228.93
	Interest on capital asset-	related debt	152,619.83	23,296.83	823.10		5,972.47	19,712,276.44	(949,028.82)				18,945,959.85
	Bond issuance costs								260,762.26				260,762.26
	Other nonoperating reven	nues, net (pledged revenues of \$1,508,690)	(211,622.41)	(1,538,240.04)	(17,486.70)		(12,371,950.69)	(752,943.24)	(514,894.76)		(553,648.19)		(15,960,786.03
Nonoperatin	ng revenues		(15,384,590.77)	(7,239,448.57)	(166,200,879.31)		(12,367,488.00)	18,959,211.78	(419,775.97)		44,348,060.00		(138,304,910.84
Other								-	-		-	•	
Other revenues	Capital student fee, net	Student fee		1,546,096.04						175,000.00			(1,721,096.04)
		Scholarship Allowance								(334,911.62)			334,911.62
	Capital student fee, net (p	pledged revenues of \$1,386,184)		(1,546,096.04)	-					159,911.62	-		(1,386,184.42)
	Capital appropriations						(1,126,506.31)						(1,126,506.31
	Capital grants and gifts				(1,092,471.73)		120,993.00		(82,300.00)				(1,053,778.73)
Other reven	ues			(1,546,096.04)	(1,092,471.73)		(1,005,513.31)		(82,300.00)	159,911.62		-	(3,566,469.46
Other interfund related	Indirect cost recovery tra	nsfers	(78,463,116.92)	(13,588,520.35)	92,051,637.27								-
additions and deletions	Mandatory transfers		20,558,437.21	21,396,059.30			(1,011,118.23)	(40,943,378.28)					-
	Voluntary transfers		32,329,234.94	(7,030,858.42)	(4,955,149.13)	(28,360.48)	(40,688,108.13)	(329,687.25)			(462,472.93)		(21,165,401.40
	Capital asset additions a	nd plant fund activity	11,324,455.96	5,208,151.40	9,839,638.72		61,565,806.01		(84,485,479.71)			(3,452,572.38)	0.00
	Financing activity		404,726.63	291,631.33	90,940.64		(14,723,269.68)	22,172,672.00	(8,236,700.92)				
Other interfe	und related additions and de	letions	(13,846,262.18)	6,276,463.26	97,027,067.50	(28,360.48)	5,143,309.97	(19,100,393.53)	(92,722,180.63)		(462,472.93)	(3,452,572.38)	(21,165,401.40)
Change in net position befo	ore special item		(126,793.78)	(49,848,684.52)	(24,788,528.82)	247,933.10	(7,948,939.96)	(141,181.75)	(16,247,344.74)	53,279,502.18	0.00	-	(45,574,038.29)
Special item	- Transfer from CUREF						(1,000,000.00)						(1,000,000.00
Change in net position after	r special item		(126,793.78)	(49,848,684.52)	(24,788,528.82)	247,933.10	(8,948,939.96)	(141,181.75)	(16,247,344.74)	53,279,502.18	0.00	-	(46,574,038.29)
Net position													
Net position begin			(6,543,837.46)	(556,451,305.41)	(63,384,210.00)	(15,280,904.95)	(329,339,787.77)	(3,235,419.57)	(550,046,751.26)	312,781,447.95			(1,211,500,768.47
Cumulative	effect of impact of new acco	unting principle								30,706,908.91			30,706,908.91
Net position begin, as resta	ited		(6,543,837.46)	(556,451,305.41)	(63,384,210.00)	(15,280,904.95)	(329,339,787.77)	(3,235,419.57)	(550,046,751.26)	343,488,356.86			(1,180,793,859.56
Net position end			(6,670,631.24)	(606,299,989.93)	(88,172,738.82)	(15,032,971.85)	(338,288,727.73)	(3,376,601.32)	(566,294,096.01)	396,767,859.04	0.00		(1,227,367,897.85



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

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

PAP -- AUX PARKING PAS -- AUX STU GOVT OP PEC -- EDUC CONT ED PEG -- EDUC GME

POD -- OTHER DENTISTRY POH -- PUBLIC HEALTH POI -- OTHER INS SERV POK -- UTILITY SERV RE

POM -- OTHER MED PRAC PON -- OTHER NURS PRAC POP -- OTHER PHARMACY POR -- AUX TECH TRANS

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

PRR -- RSRCH BLDG SYS

	SNP LINE DESCRIPTION	MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POR	POT	POU	POY	PRL	FY 2017
ASSETS																						
CASH AND	EQUITY IN POOLED CASH AND INVESTMENTS	64,823,817.57	58,095.62	(2,917,426.21)	(47,060.68)	(727,813.86)	2,333,353.35	1,295,641.94	28,993,143.49	24,653,985.35	518,358.55	527,516.82	3,635,482.51	1,173,660.24	1,035,895.96	1,682,969.88	323,883.63	1,250,271.71	51,963,466.00	21,662,326.72	882,486.12	203,122,05
INVESTMENTS	CASH ON HAND	32,014.00		400.00		1,000.00			400.00	400.00	200.00		(98,850.95)		100.00				88,750,362.00	500.00		88,686,52
	INVESTMENTS AND RESTRICTED POOLED CASH									14,072,048.22			11,882,601.86				956,331.30		235,759,955.00			262,670,93
CASH AND INVESTM	IENTS	64,855,831.57	58,095.62	(2,917,026.21)	(47,060.68)	(726,813.86)	2,333,353.35	1,295,641.94	28,993,543.49	38,726,433.57	518,558.55	527,516.82	15,419,233.42	1,173,660.24	1,035,995.96	1,682,969.88	1,280,214.93	1,250,271.71	376,473,783.00	21,662,826.72	882,486.12	554,479,51
ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	9,996,152.02	7,275.52	91,444.54	47,060.68	776,848.56	380,469.31	330,383.02	1,905,348.95	1,188,023.31	685,602.35	154,181.66	15,188.39	1,472,608.00	524,309.02	444,689.14	136,173.96	45,727.61	108,701,360.00	8,175,121.82	7,327.05	135,085,29
MECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,672,802.93)		(15,475.73)		(44,016.08)	(23,048.84)	(99,199.17)	(477,184.94)	(786,873.50)	(145,072.58)								(4,396,916.00)	(1,618,833.53)		(10,279,42
ACCOUNTS RECEIVA	ABLE	7,323,349.09	7,275.52	75,968.81	47,060.68	732,832.48	357,420.47	231,183.85	1,428,164.01	401,149.81	540,529.77	154,181.66	15,188.39	1,472,608.00	524,309.02	444,689.14	136,173.96	45,727.61	104,304,444.00	6,556,288.29	7,327.05	124,805,87
INVENTORIES		202,046.78				311,185.42								377,438.28					50,305.00	10,633,369.10		11,574,34
OTHER ASSETS	OTHER ASSETS, CURRENT	8,233.77							295,002.95				53,593.46				781.00		597,491.00	29,774.66		984,87
	OTHER ASSETS, NON-CURRENT																163,412.38		7,775,951.00	3,117.26		7,942,480
OTHER ASSETS		8,233.77							295,002.95				53,593.46				164,193.38		8,373,442.00	32,891.92		8,927,357
INTERFUND RECEIV	ABLES, NET																			(2,421,633.47)		(2,421,63
ASSETS		72,389,461.21	65,371.14	(2,841,057.40)		317,204.04	2,690,773.82	1,526,825.79	30,716,710.46	39,127,583.38	1,059,088.32	681,698.48	15,488,015.27	3,023,706.52	1,560,304.98	2,127,659.02	1,580,582.27	1,295,999.32	489,201,974.00	36,463,742.56	889,813.17	697,365,45
LIABILITIES																						
ACCOUNTS PAYABL	LE	(6,400,329.03)	(42,591.96)	(52,156.06)		(86,950.03)	(65,425.17)	(110,566.28)	(269,638.34)	(30,087.21)	(14,931.65)	(6,698.16)	(12,845.22)	(394,550.93)	(4,444.50)		(526,293.87)	(49,814.03)	(9,393,500.00)	(538,604.99)	(146,224.63)	(18,145,652
ACCRUED EXPENSE	ES	(6,299,288.61)		(9,500.62)		(66,927.06)	(19,161.72)	(263,400.67)	(1,517,542.39)	(5,771,390.25)	(183,599.78)	(38,226.07)	(106,529.98)	(157,250.44)	(59,607.50)	(121,684.00)	(112,354.15)	(224,845.87)	(38,015,493.00)	(1,374,900.43)	(431,013.47)	(54,772,716
UNEARNED REVENU	JE, CURRENT	(286,002.81)		(86,451.01)				(268,458.01)	(2,047,962.37)	(443,186.63)	(104,692.02)									(916.00)		(3,237,668
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(278,497.63)					(27,887.25)		(241,944.25)											(43,436.25)		(591,766
	OTHER LIABILITIES, CURRENT	(916,610.97)								(2,308,687.00)			(2,712,718.75)					(0.17)		(125,676.00)		(6,063,690
	OTHER LIABILITIES, NON-CURRENT												(6,715,780.25)							(1,538,190.98)		(8,253,971
OTHER LIABILITIES		(1,195,108.60)					(27,887.25)		(241,944.25)	(2,308,687.00)			(9,428,499.00)					(0.17)		(1,707,303.23)		(14,909,429
ABILITIES		(14,180,729.05)	(42,591.96)	(148,107.69)		(153,877.09)	(112,474.14)	(642,424.96)	(4,077,087.35)	(8,553,351.09)	(303,223.45)	(44,924.23)	(9,547,874.20)	(551,801.37)	(64,052.00)	(121,684.00)	(638,648.02)	(274,660.07)	(47,408,993.00)	(3,621,724.65)	(577,238.10)	(91,065,466
NET POSITION		58,208,732.16	22,779.18	(2,989,165.09)		163,326.95	2,578,299.69	884,400.83	26,639,623.10	30,574,232.29	755,864.87	636,774.25	5,940,141.07	2,471,905.15	1,496,252.98	2,005,975.02	941,934.25	1,021,339.25	441,792,981.00	32,842,017.91	312,575.07	606,299,989



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

										PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2017
Operating																									
perating revenues	Student tuition, net (pledged	revenues of \$232,189,553)								(29,096,757.11)	(2,256,247.74)														(31,353,00
	Student fees, net (pledged)	evenues of \$3,980,081)	(51,800.54)		(175,000.00)		(11,193.04)		(5,127,244.79)	(709,124.37)	(183,850.00)														(6,258,2
	Sales and services of educa	tional departments	(12,440,206.82)							(5,743,476.69)	(82,259,508.82)		(846,894.19)					(2,526,327.62)				(70,963,785.25)			(174,780,1
	Auxiliary enterprises, net (pl	dged revenues of \$4,886,058)	(644,672.80)	(66,361.82)	(2,617,154.17)		(5,846,700.92)	(5,090,670.88)																	(14,265,5
	Health services operating re	venues (pledged revenues of \$1,752,595)	(17,689,560.36)							(949,247.31)	(2,264,588.21)	(3,831,237.53)				(480,183.72)	(4,039,515.91)				(845,969,254.00)	138,341.73			(875,085,2
	Internal revenues	Interdepartmental revenues	3,443,400.41						10,631.86	545,451.95	10,544,513.40	27,840.10	14,485.00					400.00	2,000.00	0.00		3,701,777.66			(18,290,50
		Internal service center revenues	(35,345,651.72)											(970,431.00)	(5,503,070.50)					(4,893,507.80)			(10,673,438.30)		(57,386,0
	Internal revenues		(38,789,052.13)	-			-		(10,631.86)	(545,451.95)	(10,544,513.40)	(27,840.10)	(14,485.00)	(970,431.00)	(5,503,070.50)			(400.00)	(2,000.00)	(4,893,507.80)		(3,701,777.66)	(10,673,438.30)		(75,676,5
	Other operating revenues (p	ledged revenues of \$1,056,165)	(16,765,600.72)			(176,772.83)	(7,350.00)		(380,892.00)	(535,200.06)	(1,286,576.24)	(637.00)	(46,860.99)	(5,118,951.96)	(9,143,787.00)		(5,936.03)		(893,606.15)	(1,194,907.85)	(2,929,243.00)	(321,016.21)	(267,139.22)		(39,074,4
Open	ating revenues		(86,380,893.38)	(66,361.82)	(2,792,154.17)	(176,772.83)	(5,865,243.96)	(5,090,670.88)	(5,518,768.65)	(37,579,257.49)	(98,795,284.41)	(3,859,714.63)	(908,240.18)	(6,089,382.96)	(14,646,857.50)	(480,183.72)	(4,045,451.94)	(2,526,727.62)	(895,606.15)	(6,088,415.65)	(848,898,497.00)	(74,848,237.39)	(10,940,577.52)		(1,216,493,2
peniting expenses	Education and general	Academic support	267,605.61																						267,60
		Institutional support	1,361,149.48																1,808,624.28						3,169,77
		Instruction	10,569,256.76							30,888,452.75	97,852,560.02											1,920,098.31			141,230,3
		Operation and maintenance of plant	45,925.62																					16,291,305.60	16,337,2
		Public service	9,530,459.14									1,021.60	725,974.07					2,159,192.59				61,184,745.02			73,601,3
		Research	3,845,808.74																						3,845,8
		Student aid	254,664.68						500.00	1,332,275.16			2,117.61									2,773.35			1,592,3
		Student services	2,503,069.05						5,723,381.61																8,226,4
	Education and general		28,377,939.07	-		-			5,723,881.61	32,220,727.91	97,852,560.02	1,021.60	728,091.68	-			-	2,159,192.59	1,808,624.28			63,107,616.68		16,291,305.60	248,270,96
	Auxiliary enterprises	Internal service center expenses	47,940,889.59											3,386,727.91	9,670,980.87					5,418,735.24			10,850,596.18		77,247,92
		Program expenses	534,031.07	66,164.34	3,428,320.54	176,772.83	6,871,372.50	3,166,481.16																	14,243,14
	Auxiliary enterprises		48,474,920.66	66,164.34	3,428,320.54	176,772.83	6,871,372.50	3,166,481.16						3,366,727.91	9,670,980.87					5,418,735.24			10,850,596.18		91,491,07
	Health services operating ex	perses	16,850,533.81									3,546,256.79				480,183.72	4,509,895.45				801,501,946.00	2,502,847.64			829,391,66
	ating expenses		93,703,393.54	66,164.34	3,428,320.54	176,772.83	6,871,372.50	3,166,481.16	5,723,881.61	32,220,727.91	97,852,560.02	3,547,278.39	728,091.68	3,366,727.91	9,670,980.87	480,183.72	4,509,895.45	2,159,192.59	1,808,624.28	5,418,735.24	801,501,946.00	65,610,464.33	10,850,596.18	16,291,305.60	1,169,153,69
perating, net			7,322,500.16	(197.48)	636,166.37		1,006,128.54	(1,924,189.72)	205,112.96	(5,358,529.59)	(942,724.39)	(312,436.24)	(180,148.50)	(2,722,655.05)	(4,975,876.63)		464,443.51	(367,535.03)	913,018.13	(669,680.41)	(47,396,551.00)	(9,237,773.07)	(89,981.34)	16,291,305.60	(47,339,60
Nonoperating																									
onoperating revenues	Investment income, net	Investment expense									54,156.79			53,062.68											107,21
		Investment income									(436,130.19)			(472,527.25)					(1,612,830.39)		(3,310,237.00)				(5,831,72
	Investment income, net		-								(381,973.40)			(419,464.57)					(1,612,830.39)		(3,310,237.00)	-			(5,724,50
	Interest on capital asset-rela	ted debt	2,914.76																			20,382.07			23,29
	Other nonoperating revenue	s, net (pledged revenues of \$1,508,690)	(1,046,047.52)					(764,606.59)	(1,370.00)	(1,180.00)					(4,050.00)		(85,000.00)		368,636.79	(422.05)		(4,200.67)			(1,538,24
Nono	perating revenues		(1,043,132.76)					(764,606.59)	(1,370.00)	(1,180.00)	(381,973.40)			(419,464.57)	(4,050.00)		(85,000.00)		(1,244,193.60)	(422.05)	(3,310,237.00)	16,181.40			(7,239,44
Other																									
ther revenues	Capital student fee, net (p	edged revenues of \$1,385,184)			(1,546,096.04)																				(1,546,09
ther interfund related																									
dditions and deletions	Indirect cost recovery transf Mandatory transfers	irs	(148,000.00)																					(13,440,520.35)	(13,588,52
	Voluntary transfers		(1 000 000 11)		1,336,277.78			1,382,313.07	1074 000 001		1,276,379.19	10.444.000			4,463,598.70			100 4 4 4 4 000	(610,758.78)	050 001 00	1,463,253.00	7.836.678.82		12,750,616.75	(7,030,85
	Capital asset additions and	dant fund artisity	(4,009,929.11)	9,015.86	570,231.88		(831,907.84) 6.800.00	567,093.18 1,345,033.00	(271,890.59)	3,017,689.25	1,270,379.19	(8,111.29)	(3,480.34)	(3,806.72)	1,007,679.82 5.854.64		(6,929.03)	(374,111.88)	(610,756.78)	358,321.23 166,780.00	2,262,917.00	1,653,473,44	48,379.93	(15,601,402.00)	5,208,15
	Financing activity		203,178.32	_			3,800,00	1,343,033.00		14,115.00					2,004.04					100,780,00	2,202,917.00	291.631.33			291.63
Othe	r interfund related additions a	nd deletions	(3.804.750.79)	9.015.86	1,906,509,66		(825.107.84)	3,294,439,25	(271.890.59)	3.031.804.25	1,276,379,19	(8.111.29)	(3,489,34)	(3,896,72)	5.477.133.16		(6.929.03)	(374.111.88)	(610.758.78)	525.101.23	3,726,170,00	291,631.33	48.379.93	(16.301.305.55)	6.276.46
hange in net position	anno como respeto alcontrolos a	no deletoria	(3,804,750.79)	8,818.38	1,906,509.66	- :	(825,107.84) 181,020.70	3,294,439.25 605,642.94	(68,147.63)	(2,327,905.34)	(48,318.60)	(8,111.29)	(183,628.84)	(3,806.72)	5,477,133.16 497,206.53		(6,929.03) 372,514.48	(741,646.91)	(941,934.25)	(145,001.23)	(46,980,618.00)	(39,808.07)	48,379.93 (41,601.41)	(16,291,305.60)	6,276,46
let position			2,414,010.01	0,010.30	200,212.33		101,020.70	003,042.24	(40,141.03)	(96,000,100,0)	(40,310,50)	(220,241.33)	(103,020,04)	(0,140,020.34)	407,200.23		372,319.40	(141,040,31)	(241,22425)	(140,001.23)	(10,100,010,00)	(35,000.07)	(41,001,41)		(45,040,00
								(3.183.942.63)	(816.253.20)	(24.311.717.77)	(30.525.913.69)	(435.317.34)		(2.794.214.73)	(2.969.111.68)		(1.868.767.46)	(1.264.328.11)							(556.451.30
et position begin			(60.683.348.78)	(31,597,56)	1,992,585,09								(453,145,41)							(876.338.02)	(394,812,363.00)	(32.802.209.84)	(270.973.66)		



University of Colorado Colorado Springs

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



STATEMENT OF NET POSITION June 30, 2017

June 30, 2017 Colorado Springs

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2017
SSETS										
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	22,532,898.90	15,082,235.83	1,696,010.00		55,007,701.81	5,656,423.84	(0.02)		99,975,270.
	CASH ON HAND	6,655.00	13,825.00	4,100.00						24,580.
	INVESTMENTS AND RESTRICTED POOLED CASH				1,134,628.20		1,114,931.60			2,249,559
CASH AND INVESTMENTS		22,539,553.90	15,096,060.83	1,700,110.00	1,134,628.20	55,007,701.81	6,771,355.44	(0.02)		102,249,410
ACCOUNTS, LOANS AND NOTES	ACCOUNTS RECEIVABLE, CURRENT	16,281,439.32	2,220,113.73	1,839,247.57		1,865.43	5,810.66			20,348,476
RECEIVABLE	ACCOUNTS RECEIVABLE-DPCU, CURRENT			2,595,727.15						2,595,727
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,120,009.06)	(1,019,653.65)	(55,540.38)						(7,195,203
	ACCOUNTS RECEIVABLE	10,161,430.26	1,200,460.08	4,379,434.34		1,865.43	5,810.66	-	-	15,749,000
	LOANS RECEIVABLE, CURRENT				227,827.94					227,827
	ALLOWANCES FOR LOANS RECEIVABLE				(185,950.32)					(185,950
	LOANS AND NOTES RECEIVABLE			-	41,877.62		-	-		41,877
ACCOUNTS, LOANS AND NOTES REC	EIVABLE	10,161,430.26	1,200,460.08	4,379,434.34	41,877.62	1,865.43	5,810.66	-		15,790,878
INVENTORIES			895,151.88			2,220.07				897,371
OTHER ASSETS, CURRENT		159,159.40	87,274.39	(16.00)						246,417
CAPITAL ASSETS	LAND							6,702,591.37		6,702,591
	CONSTRUCTION IN PROGRESS					3.00		63,286,851.23		63,286,854
	COLLECTIONS							1,110,947.34		1,110,947
	NON-DEPRECIABLE CAPITAL ASSETS			-		3.00	-	71,100,389.94		71,100,392
	BUILDINGS							457,223,176.08		457,223,176
	IMPROVEMENTS OTHER THAN BUILDINGS							10,759,401.24		10,759,401
	EQUIPMENT							30,709,592.81		30,709,592
	SOFTWARE							709,618.76		709,618
	LIBRARY AND OTHER COLLECTIONS							27,682,784.32		27,682,784
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(159,044,376.93)		(159,044,376
	DEPRECIABLE CAPITAL ASSETS							368,040,196.28		368,040,196
CAPITAL ASSETS				-		3.00	-	439,140,586.22		439,140,589
INTERFUND RECEIVABLES, NET		(4,738,526.08)				(0.01)				(4,738,526
SETS		28,121,617.48		6,079,528.34	1,176,505.82	55,011,790.30	6,777,166.10	439,140,586.20		553,586,141
EFERRED OUTFLOWS		., ,,	, .,	.,,	, ,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,		, .,		,,
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							E 022 647 00		5,833,617.
SE. EMED OUT EOWS	ALTERNATE MEDICARE PLAN RELATED	·		-	·			5,833,617.82		
FERRED OUTFLOWS	ALTERNATE MEDICINE I DITTREBILED	<u> </u>				-	-	E 022 647 02	518,225.27	518,225
SETS AND DEFERRED OUTFLOWS		28,121,617.48	17,278,947.18	6,079,528.34	1,176,505.82	55,011,790.30	6,777,166.10	5,833,617.82 444,974,204.02	518,225.27 518,225.27	6,351,843 559,937,984

							RETIREMENT OF			
	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2017
LIABILITIES										
ACCOUNTS PAYABLE		(1,881,064.69)	(258,231.30)	(290,599.08)		(3,573,684.53)	105,500.00			(5,898,079.6
ACCRUED EXPENSES		(11,577,847.44)	(1,471,245.57)	(1,038,585.27)		(11,687.51)	(884,864.56)			(14,984,230.3
COMPENSATED ABSENCES	COMPENSATED ABSENCES, CURRENT								(469,339.09)	(469,339.0
	COMPENSATED ABSENCES, NON-CURRENT								(5,988,271.01)	(5,988,271.0
COMPENSATED ABSENCES				-	-	-	-		(6,457,610.10)	(6,457,610.1
OTHER POSTEMPLOYMENT BENEFITS									(16,371,197.42)	(16,371,197.4
UNEARNED REVENUE, CURRENT		(7,270,893.34)	(1,219,296.15)	(1,275,501.02)						(9,765,690.5
BONDS AND CAPITAL LEASES PAYABLE	BONDS AND CAPITAL LEASES PAYABLE, CURRENT					(172,070.32)		(5,888,075.05)		(6,060,145.3
	BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT					(758,150.77)		(243,925,048.43)		(244,683,199.2)
BONDS AND CAPITAL LEASES PAYABLE						(930,221.09)		(249,813,123.48)	-	(250,743,344.5
ALTERNATE MEDICARE PLAN									(3,125,206.88)	(3,125,206.88
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(99,304.25)	(1,157,761.70)	(129,906.26)						(1,386,972.2
	OTHER LIABILITIES, CURRENT					(2,686,050.66)				(2,686,050.66
OTHER LIABILITIES	·	(99,304.25)	(1,157,761.70)	(129,906.26)		(2,686,050.66)	-	-	-	(4,073,022.87
LIABILITIES		(20,829,109.72)	(4,106,534.72)	(2,734,591.63)		(7,201,643.79)	(779,364.56)	(249,813,123.48)	(25,954,014.40)	(311,418,382.30
DEFERRED INFLOWS										
DEFERRED INFLOWS	ALTERNATE MEDICARE PLAN RELATED								(3,771.15)	(3,771.15
DEFERRED INFLOWS						-	-		(3,771.15)	(3,771.15
LIABILITIES AND DEFERRED INFLOWS		(20,829,109.72)	(4,106,534.72)	(2,734,591.63)		(7,201,643.79)	(779,364.56)	(249,813,123.48)	(25,957,785.55)	(311,422,153.45
NET POSITION										
NET INVESTMENT IN CAPITAL ASSETS								195,161,080.54		195,161,080.54
RESTRICTED FOR EXPENDABLE	INSTRUCTION		359,169.21	337,947.09				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		697,116.30
PURPOSES	RESEARCH		,	96,713.49						96,713.49
	ACADEMIC SUPPORT			1,044,381.36						1,044,381.36
	STUDENT LOANS AND SERVICES			91,497.27	1,176,505.82					1,268,003.0
	SCHOLARSHIPS AND FELLOWSHIPS			319,558.93						319,558.9
	AUXILIARY ENTERPRISES		3,661,766.68	11.19		1,537,299.73				5,199,077.60
	INSTITUTIONAL SUPPORT			699,152.32						699,152.3
	CAPITAL			70,488.99						70,488.9
	OTHER			23,325.92		2,273,764.99				2,297,090.9
RESTRICTED FOR EXPENDABLE PURPOS	SES	-	4,020,935.89	2,683,076.56	1,176,505.82	3,811,064.72	-		-	11,691,582.9
UNRESTRICTED		7,292,507.76	9,151,476.57	661,860.15		43,999,081.79	5,997,801.54		(25,439,560.28)	41,663,167.5
NET POSITION		7,292,507.77	13,172,412.47	3,344,936.72	1,176,505.83	47,810,146.52	5,997,801.55	195,161,080.55	(25,439,560.27)	248,515,831.07



UNIVERSITY OF COLORADO STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2017 Colorado Springs

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Operating													
Operating revenues	Student tuition, net	Student tuition	(125,219,949.17)	(2,566,126.33)							849,956.88		(126,936,118
		Scholarship allowance								24,901,633.00			24,901,633
	Student tuition, net (pledge	ed revenues of \$102,034,486)	(125,219,949.17)	(2,566,126.33)						24,901,633.00	849,956.88		(102,034,485
	Student fees, net	Student fees	(5,831,748.20)	(14,905,448.08)							11,251.22		(20,725,94
		Scholarship allowance								4,041,899.00			4,041,89
	Student fees, net (pledged	revenues of \$2,618,105)	(5,831,748.20)	(14,905,448.08)	-		-	-	-	4,041,899.00	11,251.22	-	(16,684,0
	Fee-for-service contracts		(7,842,061.02)										(7,842,0
	Federal grants and contract	cts (pledged revenues of \$1,422,108)			(7,121,211.65)						10,673.28		(7,110,5
	State and local grants and	contracts (pledged revenues of \$1,604,209)			(8,021,046.02)								(8,021,0
	Nongovernmental grants a	nd contracts			(1,720,325.01)								(1,720,3
	Sales and services of educ	cational departments	(896.00)	(549,451.90)									(550,3
	Auxiliary enterprises, net	Auxiliary enterprises		(31,494,851.90)							714,835.90		(30,780,0
		Scholarship allowance								373,048.00			373,0
	Auxiliary enterprises, net	(pledged revenues of \$10,414,272)		(31,494,851.90)						373,048.00	714,835.90		(30,406,9
	Health services operating	revenues (pledged revenues of \$1,377)		(688,537.70)									(688,5
	Internal revenues	Interdepartmental revenues		(880,517.94)								869,917.22	(10,6
		Internal service center revenues	(345,660.20)	(56,660.72)	(3,820.00)						406,140.92		
	Internal revenues		(345,660.20)	(937,178.66)	(3,820.00)						406,140.92	869,917.22	(10,6
	Other operating revenues	(pledged revenues of \$129,929)	(3,217,857.45)	(1,707,490.24)	(940.00)	(73,828.79)	(747,626.50)				14,087.43		(5,733,6
Operating	revenues		(142,458,172.04)	(52,849,084.80)	(16,867,342.67)	(73,828.78)	(747,626.49)	-		29,316,580.01	2,006,945.64	869,917.23	(180,802,6
Operating expenses	Education and general	Instruction	62,425,152.26	1,825,739.67	2,205,404.72					1,320,085.09	(869,781.69)		66,906,6
		Research	713,575.74	30,209.38	4,672,754.85					31,742.25	(26,501.00)		5,421,7
		Public service	39,761.01	1,092,678.78	1,707,452.00					104,910.06	(3,000.00)		2,941,8
		Academic support	15,092,309.68	751,842.67	1,153,754.53					365,690.77	(31,257.54)		17,332,3
		Student services	10,937,680.86	2,010,247.56	1,115,192.25	3,329,008.43				219,494.67	(9,513.96)		17,602,1
		Institutional support	20,224,709.37	1,417,431.64	1,924,918.01					287,951.66	(96,283.32)		23,758,7
		Operation and maintenance of plant	10,532,487.94	253,692.26	32,075.89		72,550.16			129,045.49	(226,171.36)	34,252.91	10,827,9
		Student aid	8,199,160.81	522,364.90	24,033,220.00					(28,758,404.36)			3,996,3
	Education and general		128,164,837.67	7,904,206.86	36,844,772.25	3,329,008.43	72,550.16			(26,299,484.37)	(1,262,508.87)	34,252.91	148,787,6
	Depreciation								17,293,458.51				17,293,4
	Auxiliary enterprises	Program expenses		26,302,370.87	473,339.15		147,580.49				(733,763.48)		26,189,5
		Internal service center expenses		866,119.92						3,797.30		(869,917.22)	
	Auxiliary enterprises	-	-	27,168,490.79	473,339.15	-	147,580.49		-	3,797.30	(733,763.48)	(869,917.22)	26,189,52
	Health services operating	expenses		445,102.84	138,815.03					397,252.01			981,10
	Other operating expenses			47,147.41									47,14
Operating	Operating expenses			35,564,947.91	37,456,926.44	3,329,008.44	220,130.66		17,293,458.52	(25,898,435.05)	(1,996,272.34)	(835,664.30)	193,298,93
erating, net				(17,284,136.89)	20,589,583.77	3,255,179.66	(527,495.83)		17,293,458.52	3,418,144.96	10,673.30	34,252.93	12,496,32

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Nonoperating													
Nonoperating revenues	Federal Pell grant				(14,132,068.00)								(14,132,068.0
	Gifts				(9,240,778.50)								(9,240,778.5
	Investment income, net	Investment income			(166,113.59)		(21,254.13)	(29,521.97)					(216,889.6
		Investment expense					505.02	1,044.67					1,549.6
	Investment income, net				(166,113.59)		(20,749.11)	(28,477.30)					(215,340.0
	(Gain)/Loss on disposal of	assets	(6,251.37)				(1,937.50)		133,259.05				125,070.1
	Interest on capital asset-re	elated debt					1,325.92	10,614,540.20	(20,171.76)				10,595,694.3
	Bond issuance costs								103,447.56				103,447.5
	Other nonoperating revenu	ues, net (pledged revenues of \$7,390)	(24,000.00)	(54,185.28)									(78,185.28
Nonoperati	ing revenues		(30,251.37)	(54,185.28)	(23,538,960.09)		(21,360.69)	10,586,062.90	216,534.85				(12,842,159.6
Other Capital appropriations							(18,710,730.15)						(18,710,730.1
	Capital grants and gifts				(1,025.09)		(1, 1, 1, 1		(257,000.00)				(258,025.0
Other reven	nues		-	-	(1,025.09)		(18,710,730.15)	-	(257,000.00)	-			(18,968,755.2
Other interfund related	Indirect cost recovery tran	sfers	(1,488,840.84)		1,488,840.86								0.0
additions and deletions	Mandatory transfers		2,201,199.63	11,947,441.16			(262,253.75)	(13,886,387.04)					
	Voluntary transfers		11,311,311.71	4,070,259.90	580,409.27	115,629.49	(19,269,847.82)	(695,565.27)			(10,673.28)		(3,898,476.0
	Capital asset additions an	d plant fund activity	1,936,785.19	575,508.30	392,867.09		44,017,569.47		(46,888,477.14)		(34,252.91)		(0.0
	Financing activity						8,304,386.91	(4,720,000.00)	(3,584,386.91)				-
Other interf	fund related additions and de	etions	13,960,455.69	16,593,209.36	2,462,117.22	115,629.49	16,181,080.99	(9,861,952.31)	(43,304,090.23)	-	(44,926.20)		(3,898,475.9
Change in net position			(363,130.04)	(745,112.81)	(488,284.19)	3,370,809.15	(3,078,505.68)	724,110.59	(26,051,096.86)	3,418,144.96	(34,252.90)	34,252.93	(23,213,064.8
Net position				(745,112.81)	(488,284.19)	3,370,809.15	(3,078,505.68)	724,110.59	(26,051,096.86)	3,418,144.96	(34,252.90)	34,252.93	(23,213,064.85
				(745,112.81)	(488,284.19) (2,856,652.50)	3,370,809.15 (4,547,314.95)	(3,078,505.68)	724,110.59 (6,721,912.13)	(26,051,096.86)	3,418,144.96 20,074,127.21	(34,252.90)	34,252.93	
Net position	Cumulative effect of adopt	ion of new accounting principle	(363,130.04)								(34,252.90)	34,252.93	(227,250,054.1
Net position		ion of new accounting principle	(363,130.04)							20,074,127.21	(34,252.90)	34,252.93	(23,213,064.85 (227,250,054.15 1,947,288.13 (225,302,766.06



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

PAA -- AUX INTER ATHL
PAB -- AUX BOOKSTORES
PAD -- AUX BOOKSTORES
PAD -- AUX PARKING
PAS -- AUX STU GOVT OP
PAH -- AUX HOUSING
PAU -- AUX STU GOVT OP
POT -- OTHER TLECOM
PAU -- AUX STU UNION
POY -- OTHER HLTH SERV

		SNP LINE DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	P00	POT	POY	FY 2017
ASSETS	3															
	CASH AND	EQUITY IN POOLED CASH AND INVESTMENTS	4,872,643.81	708,025.02	157,538.20	27,859.77	592,174.15	146,256.12	399,111.15	452,652.05	949,374.81	5,644,448.32	1,066,074.15	18,980.40	47,097.89	15,082,235.83
	INVESTMENTS	CASH ON HAND	650.00	700.00			10,000.00	200.00	1,050.00	100.00	925.00				200.00	13,825.00
	CASH AND INVESTM	ENTS	4,873,293.81	708,725.02	157,538.20	27,859.77	602,174.15	146,456.12	400,161.15	452,752.05	950,299.81	5,644,448.32	1,066,074.15	18,980.40	47,297.89	15,096,060.83
	ACCOUNTS	ACCOUNTS RECEIVABLE, CURRENT	24,851.75	69,204.66	227,427.52		1,059,370.11	40,477.78	215,721.83	41,774.30	267,343.95	237,722.16	36,219.67			2,220,113.73
	RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(8,787.43)	(23,032.31)	(6,849.88)		(632,579.08)	(15,171.46)	(55,190.58)	(18,279.78)	(128,258.73)	(125,175.14)	(6,329.26)			(1,019,653.65)
		ACCOUNTS RECEIVABLE	16,064.32	46,172.35	220,577.64		426,791.03	25,306.32	160,531.25	23,494.52	139,085.22	112,547.02	29,890.41			1,200,460.08
	INVENTORIES		5,478.22		765,592.62			3,448.29			11,035.44		109,597.31			895,151.88
	OTHER ASSETS, CUR	RENT	83,343.19	2,700.00								1,231.20				87,274.39
ASSETS			4,978,179.54	757,597.37	1,143,708.46	27,859.77	1,028,965.18	175,210.73	560,692.40	476,246.57	1,100,420.47	5,758,226.54	1,205,561.87	18,980.40	47,297.89	17,278,947.18
LIABILI	ΓIES															
	ACCOUNTS PAYABLE		(94,153.77)	896.89	159,114.33	(29.29)	(17,836.98)	(43.18)	(3,892.40)	(41,394.84)	(78,177.00)	(106,762.97)	(73,662.02)	(2,728.54)	438.47	(258,231.30)
	ACCRUED EXPENSE	5	(294,922.36)	(139,136.55)	(42,606.54)	(578.52)	(87,775.90)	(84,023.02)	(130,801.29)	(103,486.59)	(290,133.89)	(56,635.91)	(180,131.04)	(17,156.91)	(43,857.05)	(1,471,245.57)
	UNEARNED REVENU	E, CURRENT	(27,781.50)	(129,531.01)	(32,569.90)		(92,769.95)	(74,919.00)	(148,693.02)	(48,109.49)	(377,751.04)	(279,853.60)	(7,317.64)			(1,219,296.15)
	OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(367,018.96)	2,866.50	(94.44)	(13,160.00)	(658,633.00)		(423.85)	(254.95)	(30.00)	2,599.97	(123,612.97)			(1,157,761.70)
LIABILITIES			(783,876.59)	(264,904.17)	83,843.45	(13,767.81)	(857,015.83)	(158,985.20)	(283,810.56)	(193,245.87)	(746,091.93)	(440,652.51)	(384,723.68)	(19,885.45)	(43,418.58)	(4,106,534.72)
NET POSITIO	N		4,194,302.95	492,693.20	1,227,551.91	14,091.96	171,949.35	16,225.53	276,881.84	283,000.70	354,328.54	5,317,574.03	820,838.20	(905.05)	3,879.31	13,172,412.46



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

		SRECNP LINE DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POO	POT	POY	FY 2017
Operating																
Operating revenues	Student tuition, net (pledg	ged revenues of \$102,034,486)										(2,566,126.33)				(2,566,126.3
	Student fees, net (pledge	d revenues of \$2,618,105)	(59,154.60)	(2,547,051.81)				(1,486,173.50)	(2,222,289.46)	(958,792.04)	(7,535,565.43)		(96,421.24)			(14,905,448.0
	Sales and service s of ed	lucational departments	(546,904.06)					1,11,11,11,1		(111)	(1,722.84)	(825.00)	(1)			(549,451.9
	Auxiliary enterprises, net	(pledged revenues of \$10,414,272)	(1,142,972.08)	(245,276.30)	(4,331,699.02)		(12,947,849.98)	(106,570.41)	(4,142,119.24)	(1,398,005.98)	(223,414.92)	(76,573.37)	(6,880,370.61)			(31,494,851.9
	Health services operating	revenues (pledged revenues of \$1,377)	(387,157.60)				1 // // // //	(/					(33333337)		(301,380.10)	(688,537.7
	Internal Revenues	Interdepartmental revenues	(54,280.57)					(255.00)		(2,125.15)					(11)	(56,660.7
		Internal service center revenues	(200,826.19)					(-				(679,691.75)		(880,517.9
	Internal Revenues		(255,106.76)					(255.00)		(2,125.15)				(679,691.75)		(937,178.66
	Other operating revenues	(pledged revenues of \$129,929)	(1,367,715.70)	(25,675.41)	(88,129.18)	(20,779.00)	(61.08)	(2,662.62)	(17,764.03)	(64,287.14)	(87,970.57)	(23,035.40)	(8,968.99)	(, ,,,, ,	(441.12)	(1,707,490.2
Operati	ing revenues		(3,759,010.80)	(2,818,003.52)	(4,419,828.20)	(20,779.00)	(12,947,911.06)	(1,595,661.53)	(6,382,172.73)	(2,423,210.31)	(7,848,673.76)	(2,666,560.10)	(6,985,760.83)	(679,691.75)	(301,821.22)	(52,849,084.81
Operating expenses	Education and general	Academic support	65,275.67									686,567.00				751,842.6
		Institutional support	244,358.26		745.86		171,939.29		1,000,388.23							1,417,431.6
		Instruction	726,801.75									1,098,937.92				1,825,739.6
		Operation and maintenance of plant					252,265.64				1,426.62					253,692.2
		Public service	1,092,678.78													1,092,678.78
		Research	30,209.38													30,209.38
		Student aid	194,754.00		20,000.00		276,776.50		19,150.40			11,684.00				522,364.90
		Student services	12,488.12	66,246.53		2,059.68		64.80		778,404.47	1,088,224.52	3,740.67	59,018.77			2,010,247.56
	Education and general		2,366,565.96	66,246.53	20,745.86	2,059.68	700,981.43	64.80	1,019,538.63	778,404.47	1,089,651.14	1,800,929.59	59,018.77			7,904,206.86
	Auxiliary enterprises	Internal service center expenses	249,529.17			7								616,590.75		866,119.92
		Program expenses	504,357.62	2,506,752.41	4,068,772.89	17,664.37	3,259,541,08	1,262,622.31	2,012,760.66	1,661,943.95	4,281,495.27		6,164,486.31		561.974.00	26,302,370.87
	Auxiliary enterprises		753,886.79	2,506,752.41	4,068,772.89	17,664.37	3,259,541.08	1,262,622.31	2,012,760.66	1,661,943.95	4,281,495.27		6,164,486.31	616,590.75	561,974.00	27,168,490.79
	Health services operating	j expenses	445,102.84								7.1.1					445,102.84
	Other operating expenses	8	1.0,100.0								47.147.41					47,147.41
Operati	ing expenses		3,565,555.59	2,572,998.94	4,089,518.75	19,724.05	3,960,522.51	1,262,687.11	3,032,299.29	2,440,348.42	5,418,293.82	1,800,929.59	6,223,505.08	616,590.75	561,974.00	35,564,947.90
Operating, net			(193,455.21)	(245,004.58)	(330,309.45)	(1,054.95)	(8,987,388.55)	(332,974.42)	(3,349,873.44)	17,138.11	(2,430,379.94)	(865,630.51)	(762,255.75)	(63,101.00)	260,152.78	(17,284,136.91
Nonoperating																
Nonope	erating revenues, net (pledge	ed revenues of \$7,390)	(52,798.25)						(1,387.03)							(54,185.28
Other																
Other interfund related	Mandatory transfers						7,579,072.83	231,000.00	1,933,730.70	125,012.34	2,078,625.29					11,947,441.16
additions and deletions	Voluntary transfers		(13,779.87)	(120,308.63)	329,233.27		1,232,283.34	95,740.21	1,625,952.31	(220,461.03)	293,191.16	594,091.76	829,759.47	30,133.75	(605,575.83)	4,070,259.9
	Capital asset additions as	nd plant fund activity	449,035.00							48,753.30	77,720.00					575,508.3
Other is	nterfund related additions ar	nd deletions	435,255.13	(120,308.63)	329,233.27		8,811,356.17	326,740.21	3,559,683.01	(46,695.39)	2,449,536.45	594,091.76	829,759.47	30,133.75	(605,575.83)	16,593,209.3
Change in net position			189,001.67	(365,313.21)	(1,076.17)	(1,054.95)	(176,032.38)	(6,234.21)	208,422.54	(29,557.28)	19,156.50	(271,538.75)	67,503.72	(32,967.25)	(345,423.05)	(745,112.8
Net position																
Net position begin			(4,383,304.62)	(127,379.99)	(1,226,475.73)	(13,037.01)	4,083.03	(9,991.31)	(485,304.38)	(253,443.42)	(374,716.24)	(5,044,804.08)	(888,341.91)	33,872.30	341,543.74	(12,427,299.6
Net position end			(4,194,302.95)	(492,693.20)	(1,227,551.90)	(14,091.96)	(171,949.35)	(16,225.52)	(276,881.84)	(283,000.70)	(355,559.74)	(5,316,342.83)	(820,838.20)	905.05	(3,879.31)	(13,172,412.45





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



UNIVERSITY OF COLORADO STATEMENT OF NET POSITION June 30, 2017

System Administration

	SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
ASSETS												
CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	9,852,748.30	117,698,626.39	2,009,771.62		536,665.00	6,808,568.51	(11,153,613.85)	6,033,209.23	(0.01)		131,785,975.
	CASH ON HAND		881,994.78									881,994.
	INVESTMENTS AND RESTRICTED POOLED CASH	42,675,663.15	52,080,345.85	11,677,848.55	1,036,697.44	257,221,693.69	106,254,587.06	11,012,624.81				481,959,460.
CASH AND INVESTMENTS		52,528,411.45	170,660,967.02	13,687,620.17	1,036,697.44	257,758,358.69	113,063,155.57	(140,989.04)	6,033,209.23	(0.01)		614,627,430.
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	7,091.97	27,675,441.02	252,812.10		91,726.96					(2,206,936.50)	25,820,135
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			32,383.84								32,383
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(175,168.46)									(175,168.4
	ACCOUNTS RECEIVABLE	7,091.97	27,500,272.56	285,195.94		91,726.96					(2,206,936.50)	25,677,350.
	LOANS AND NOTES RECEIVABLE, NONCURRENT	,,,,,	12,719,076.77	,							(12,719,076.77)	-
ACCOUNTS, LOANS AND NOTES RECEIVABLE		7,091.97	40,219,349.33	285,195.94		91,726.96					(14,926,013.27)	25,677,350.9
INVENTORIES		,,,,,	7,329.08	,		.,						7,329.0
OTHER ASSETS	OTHER ASSETS, CURRENT	8,500.00	576,031.76	750,262.53								1,334,794.2
	OTHER ASSETS, NON-CURRENT								15,659,436.00			15,659,436.0
OTHER ASSETS	<u> </u>	8,500.00	576,031.76	750,262.53					15,659,436.00			16,994,230.2
CAPITAL ASSETS	BUILDINGS	,,,,,,,							93,336,376.51			93,336,376.5
	IMPROVEMENTS OTHER THAN BUILDINGS								120,000.00			120,000.0
	EQUIPMENT								9.554.863.32			9,554,863.3
	SOFTWARE								65,497,692.71			65,497,692.7
	OTHER INTANGIBLES								121,573.21		(121,573.21)	-
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(90,821,903.56)		25,246.77	(90,796,656.7
	DEPRECIABLE CAPITAL ASSETS								77,808,602.19		(96,326.44)	77,712,275.7
	LAND					1,955,470.45			20,490,667.04		(0.0,000.0.0)	22,446,137.4
	CONSTRUCTION IN PROGRESS					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			259,660.00			259,660.0
	NON-DEPRECIABLE CAPITAL ASSETS					1,955,470.45			20,750,327.04			22,705,797.4
CAPITAL ASSETS						1,955,470.45			98,558,929.23		(96,326.44)	100,418,073.2
INTERFUND RECEIVABLES, NET			9.326.040.93			1,000,110110			,,		(0.1,121)	9,326,040.9
SETS		52,544,003.43	220,789,718.13	14,723,078.65	1,036,697.45	259,805,556.11	113,063,155.58	(140,989.03)	120,251,574.47		(15,022,339.70)	767,050,454.9
DEFERRED OUTFLOWS			,,	,,	,,	, , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,	,,,,		, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. ,,
DEFERRED OUTFLOWS	PERA									641,350,508.96		641,350,508.9
DEL ENGED CONTECUTO	ALTERNATE MEDICARE PLAN RELATED											
TERRED OUTE OWO	ACTEMISTIC MEDICANCE PONT NELATED									215,963.70		215,963.7
FERRED OUTFLOWS			•	•		-				641,566,472.66		641,566,472.6
SOCIO AND DEFERRED OUTFLOWS		52,544,003.43	220,789,718.13	14,723,078.65	1,036,697.45	259,805,556.11	113,063,155.58	(140,989.03)	120,251,574.47	641,566,472.66	(15,022,339.70)	1,408,616,927.6

							RETIREMENT OF				
SNP LINE DESCRIPTION	GENERAL		RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT		INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2017
	(409.740.03)	(28.097.210.91)	(102.314.73)		22,772,90	(3.825.00)				2.206.936.50	(26,383,381.
					22,772.00	(0,020.00)				2,200,000.00	(4,776,939.9
COMPENSATED ABSENCES, CURRENT	(2,210,000.01)	(1,510,000.00)	(020,000.00)						(140.747.75)		(140,747.7
											(1,761,785.4
			•		-		•				(1,902,533.
UDDENT											(2,049,365,409.6
JUKENI									(5,909,334.29)		(5,909,334.2
	(304,450.54)	(851,058.57)	805,114.00							82,732.77	(267,662.3
											(2,217,479.4
BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT											(61,758,929.5
								(76,695,485.75		12,719,076.77	(63,976,408.9
									(1,508,734.92)		(1,508,734.9
		(541,214.94)	(105.39)								(541,320.3
OTHER LIABILITIES, CURRENT		(10,333,852.39)				(0.01)					(10,333,852.4
OTHER LIABILITIES, NON-CURRENT		(5,787,178.00)									(5,787,178.0
		(16,662,245.33)	(105.39)	-	-	(0.01)		-			(16,662,350.7
	(2,990,288.94)	(47,587,371.34)	178,708.83		22,772.90	(3,825.01)		(76,695,485.75	(2,058,686,012.06)	15,008,746.04	(2,170,752,755.3
PERA									(9.628.915.41)		(9,628,915.4
											(1,787.9
											(9,630,703.3
	(2 000 200 04)				22 772 00	(2 925 01)					(2,180,383,458.6
	(2,550,200.54)	(47,307,371.34)	170,700.03		22,772.30	(3,023.01)	-	(10,033,403.73	(2,000,310,713.33)	13,000,740.04	(2,100,303,430.0
1								43,556,088.71			43,556,088.7
											22,180,000.0
											21,169,000.0
											13,883,000.0
											630,000.0
L'											528,000.0
								-		-	58,390,000.0
											390,193.4
			219.25								35,214,916.6
				4.026.607.44	30,937,100.31						38,957,108.3
			770 075 50	1,030,097.44	27 775 002 67						1,036,697.4
		1 100 500 54	778,875.52		31,775,093.67						38,553,969.1
		1,100,303.34	6 049 476 70		1 210 070 50						1,186,583.5
			0,040,475.78								7,368,455.2
		2.02									4,817,097.1
OTTEN			7.049.252.26	4 020 007 44							41,521,291.6 169,046,312.5
				1,030,097.44	41,633,552.80						(1,042,758,932.2
	49,553,714.48	172,015,761.21	7,883,534.11			113,059,330.56	(140,989.04)		(1,426,750,242.74)	(13,593.67)	
	COMPENSATED ABSENCES, CURRENT COMPENSATED ABSENCES, NON-CURRENT COMPENSATED ABSENCES, NON-CURRENT BONDS AND CAPITAL LEASES PAYABLE, CURRENT BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT DEPOSITS HELD FOR OTHERS OTHER LABILITIES, CURRENT OTHER LABILITIES, CURRENT OTHER LABILITIES, NON-CURRENT PERA ALTERNATE MEDICARE PLAN RELATED RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER SES INSTRUCTION RESEARCH ACADEMIC SUPPORT STUDENT LOANS AND SERVICES SCHOLARSHIPS AND FELLOWSHIPS ALMILIARY ENTERPRISES INSTRUCTIONAL SUPPORT CAPITAL OTHER CAPITAL OTHER	(409,740.03) (2.276,098.37) COMPENSATED ABSENCES, CURRENT COMPENSATED ABSENCES, NON-CURRENT CURRENT BONDS AND CAPITAL LEASES PAYABLE, CURRENT BONDS AND CAPITAL LEASES PAYABLE, NON-CURRENT DEPOSITS HELD FOR OTHERS OTHER LIABILITIES, CURRENT OTHER LIABILITIES, CURRENT OTHER LIABILITIES, NON-CURRENT PERA ALTERNATE MEDICARE PLAN RELATED RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS CAPITAL OTHER SES INSTRUCTION RESEARCH ACADEMIC SUPPORT SCHOLARSHIPS AND FELLOWSHIPS AUXILIARY ENTERPRISES INSTRUCTION AUXILIARY ENTERPRISES AUXILIARY ENTERPRISES	(409,740.03) (28,097,210.91) (2,276,098.37) (1,976,856.53) (2,097,210.91) (2,276,098.37) (1,976,856.53) (2,000,000,000,000,000,000,000,000,000,0	COMPENSATED ASSENCES, CURRENT (2,276,098.37) (10,2314.72)	CAPITAL CAPI	COMPENSATED ASSENCES, NON-CURRENT COMPENSATE A	SNP LINE DESCRIPTION GENERAL SELF FUNDED RESTRICTED STUDENT LOAN ENDOWMENT WEXPENDED PLANT	ADMINISTRATED ASSENCES, CURRENT (400-740-03) (2,097-210-31) (102-314-73) (22,772-30 (3,825-00)	MONTHED DESCRIPTION GENERAL PARTIES STUDENT LOW ENDOWMENT UNEXTREMED PLANT NOTESTENSES NOTESTENS N	SINCENT LINE DESCRIPTION	SWILTENSENDENCES NOTCHERENT GORGE MET NOTCH



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

		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Operating														
Operating revenues	Auxiliary enterprises, n	et (pledged revenues of \$814,154)		(4,694,002.43)								2,316,883.53		(2,377,118.90)
	Internal revenues	Internal service center revenues		(19,961,142.36)									19,961,142.36	
		Interdepartmental revenues	(20,900.00)	(3,389,980.15)	(41,476.00)							3,452,356.05		(0.10)
		Other internal revenues	(49,671,174.00)										49,671,174.00	-
	Internal revenues		(49,692,074.00)	(23,351,122.51)	(41,476.00)							3,452,356.05	69,632,316.36	(0.10)
	Other operating revenu	es (pledged revenues of \$217,711)	(645,534.42)	(14,876,644.93)	(20,749,200.00)							2,781,633.52		(33,489,745.83)
Operating revenues			(50,337,608.42)	(42,921,769.87)	(20,790,676.00)							8,550,873.10	69,632,316.36	(35,866,864.83)
Operating expenses	Education and general	Instruction			1,103,923.11		6,395.30				44,172,754.66	(41,476.00)		45,241,597.07
		Research					297,806.15				8,005,022.61			8,302,828.76
		Public service									4,961,580.83			4,961,580.83
		Academic support					89,548.92				17,525,537.97			17,615,086.89
		Student services									9,109,566.66			9,109,566.66
		Institutional support	49,176,673.16	56,384,708.63	9,247,694.75		7,599.72				39,313,031.84	(3,410,880.05)	(49,671,174.00)	101,047,654.04
		Operation and maintenance of plant									15,700,410.94		(382,394.19)	15,318,016.75
		Student aid		5,000.00	26,016.32		126,946.07				(527,104.26)			(369,141.87)
	Education and general		49,176,673.16	56,389,708.63	10,377,634.18		528,296.16				138,260,801.25	(3,452,356.05)	(50,053,568.19)	201,227,189.14
	Depreciation									4,598,889.56				4,598,889.56
	Auxiliary enterprises	Program expenses		152,501.47										191,951,281.75
		Internal service center revenues		825,527.23							211,086,896.88		(19,961,142.36)	152,501.47
	Auxiliary enterprises			978,028.70							211,086,896.88		(19,961,142.36)	192,103,783.22
	Health services operati	ing expenses									5,918,114.23			5,918,114.23
	Other operating expens	ses		1,731,092.99	34,336.50		272,150.67					(3,467,979.79)		(1,430,399.63)
Operating expenses			49,176,673.16	59,098,830.32	10,411,970.68		800,446.83			4,598,889.56	355,265,812.36	(6,920,335.84)	(70,014,710.55)	402,417,576.52
Operating, net			(1,160,935.26)	16,177,060.45	(10,378,705.32)	-	800,446.83	-	-	4,598,889.56	355,265,812.36	1,630,537.26	(382,394.19)	366,550,711.69

									RETIREMENT OF					
		SRECNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2017
Nonoperating														
Nonoperating revenues	Gifts			(70,000.00)	(1,780,093.20)									(1,850,093.20)
	Investment Income, net	Investment income	(36,021,635.36)	(35,949,919.87)	(11,588,856.08)	(881,640.93)	(26,696,993.54)	(92,699,170.85)	(506,874.32)					(204,345,090.95
		Investment expense		8,542,027.77			2,924,655.41					(1,719,348.69)		9,747,334.49
	Investment Income, net		(36,021,635.36)	(27,407,892.10)	(11,588,856.08)	(881,640.93)	(23,772,338.13)	(92,699,170.85)	(506,874.32)			(1,719,348.69)		(194,597,756.46
	(Gain)/Loss on disposal	of assets	(433.50)	(135.15)						7,507.45				6,938.80
	Interest on capital assets	s-related debt							2,024,214.47	5,572.10				2,029,786.57
	Other nonoperating reve	nues, net	(1,244.34)	6,093,278.00										6,092,033.66
Nonoperating revenues			(36,023,313.20)	(21,384,749.25)	(13,368,949.28)	(881,640.93)	(23,772,338.13)	(92,699,170.85)	1,517,340.15	13,079.55		(1,719,348.69)		(188,319,090.63)
Other revenues	Capital appropriations						(48,223.56)							(48,223.56)
Other interfund related additions and deletions	Indirect cost recovery tra	ansfers	(50,466.00)		50,466.00									-
	Mandatory transfers			(525,244.94)										(525,244.94
	Voluntary transfers		12,263,070.84	(13,668,603.39)	13,913,929.92	329,000.96	(7,324,895.99)	41,119,136.07	561,586.70					47,193,225.11
	Capital asset additions a	and plant fund activity	22,048.96	421,413.20				29,853.35		(855,709.70)			382,394.19	-
Other interfund related addition	ns and deletions		12,234,653.80	(13,772,435.13)	13,964,395.92	329,000.96	(7,324,895.99)	41,148,989.42	561,586.70	(855,709.70)			382,394.19	46,667,980.17
Change in net position before special item			(24,949,594.66)	(18,980,123.94)	(9,783,258.68)	(552,639.97)	(30,345,010.85)	(51,550,181.43)	2,078,926.85	3,756,259.41	355,265,812.36	(88,811.43)		224,851,377.67
	Special Item - Transfer fr	rom CUREF		(390,635.56)						7,096,148.10		102,405.10		6,807,917.64
Change in net position after special item			(24,949,594.66)	(19,370,759.50)	(9,783,258.68)	(552,639.97)	(30,345,010.85)	(51,550,181.43)	2,078,926.85	10,852,407.51	355,265,812.36	13,593.67		231,659,295.31
Net position														
Net position begin			(24,604,119.82)	(153,831,587.29)	(5,118,528.79)	(484,057.47)	(229,483,318.15)	(61,509,149.13)	(1,937,937.81)	(54,408,496.22)	1,070,514,709.69			539,137,515.01
	Cumulative effect of ado	ption of new accounting principle									969,720.69			969,720.69
Net position begin, adjusted			(24,604,119.82)	(153,831,587.29)	(5,118,528.79)	(484,057.47)	(229,483,318.15)	(61,509,149.13)	(1,937,937.81)	(54,408,496.22)	1,071,484,430.38			540,107,235.70
Net position end	ition end		(49,553,714.48)	(173,202,346.79)	(14,901,787.47)	(1,036,697.44)	(259,828,329.00)	(113,059,330.56)	140,989.04	(43,556,088.71)	1,426,750,242.74	13,593.67		771,766,531.00



STATEMENT OF NET POSITION

June 30, 2017 Auxiliary and Self-Funded Activities System Administration

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

		SNP LINE DESCRIPTION	MISC	POC	POI	POY	FY 2017
ASSET	S						
	CASH AND INVESTMENTS	EQUITY IN POOLED CASH AND INVESTMENTS	104,538,183.96	(90,078.15)	13,250,520.58		117,698,626.39
		CASH ON HAND	1,089,444.48		(207,449.70)		881,994.78
		INVESTMENTS AND RESTRICTED POOLED CASH	38,829,951.36		12,574,594.16	675,800.33	52,080,345.8
	CASH AND INVESTMENTS		144,457,579.80	(90,078.15)	25,617,665.04	675,800.33	170,660,967.0
	ACCOUNTS, LOANS AND	ACCOUNTS RECEIVABLE, CURRENT	25,923,486.36		1,751,954.66		27,675,441.0
	NOTES RECEIVABLE	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(175,168.46)				(175,168.4
		ACCOUNTS RECEIVABLE	25,748,317.90	-	1,751,954.66	-	27,500,272.5
		LOANS AND NOTES RECEIVABLE, NONCURRENT	12,719,076.77				12,719,076.7
	ACCOUNTS, LOANS AND N	OTES RECEIVABLE	38,467,394.67		1,751,954.66		40,219,349.3
	INVENTORIES		7,329.08				7,329.0
	OTHER ASSETS		395,919.01		180,112.75		576,031.7
	INTERFUND RECEIVABLES,	NET	9,326,040.93				9,326,040.9
ASSETS			192,654,263.49	(90,078.15)	27,549,732.45	675,800.33	220,789,718.1
LIABILI	ITIES						
	ACCOUNTS PAYABLE		(28,083,384.32)	339.60	13,486.99		28,097,210.9
	ACCRUED EXPENSES		(1,808,503.80)		168,352.73		1,976,856.5
	UNEARNED REVENUE		(851,058.57)				851,058.5
	OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(541,214.94)				541,214.9
		OTHER LIABILITIES, CURRENT	(1,531.39)		10,332,321.00		10,333,852.3
		OTHER LIABILITIES, NON-CURRENT			5,787,178.00		5,787,178.0
	OTHER LIABILITIES		(542,746.33)	-	16,119,499.00	-	16,662,245.3
LIABILITIES			(31,285,693.02)	339.60	16,301,338.72	-	47,587,371.3
NET POSITIO	ON		223,939,956.50	(90,417.75)	11,248,393.73	675,800.33	173,202,346.78



STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2017

System Administration

		SRECNP LINE DESCRIPTION	MISC	POC	POI	POY	FY 2017
Operating							
Operating revenues	Auxiliary enterprises (pledged revenues of \$814,154)		(4,694,002.43)				(4,694,002.43
	Internal revenues	Internal service center revenues	(3,389,980.15)				(3,389,980.15
		Interdepartmental revenues	(5,332,346.80)		(14,628,795.56)		(19,961,142.36
	Internal revenues		(8,722,326.95)		(14,628,795.56)		(23,351,122.51
	Other operating revenues (pledged revenues of \$217,711)		(13,470,713.40)	(11,876.39)	(1,394,055.14)		(23,351,122.51
Operating revenues			(26,887,042.78)	(11,876.39)	(16,022,850.70)		(42,921,769.87
Operating expenses	Education and general	Institutional support	38,519,657.86	97,444.40	17,767,606.37		56,384,708.63
		Student aid	5,000.00				5,000.00
	Education and general		38,524,657.86	97,444.40	17,767,606.37		56,389,708.63
	Auxiliary enterprises	Internal service center expenses	825,527.23				825,527.23
		Program expenses	152,501.47				152,501.47
	Auxiliary enterprises		978,028.70				978,028.70
	Other operating expenses		1,731,092.99				1,731,092.99
Operating expenses			41,233,779.55	97,444.40	17,767,606.37		59,098,830.32
Operating, net			14,346,736.77	85,568.01	1,744,755.67		16,177,060.45
Nonoperating				-		-	
Nonoperating revenues	Gifts		(70,000.00)				(70,000.00
	Investment income, net	Investment expense	8,542,027.77				8,542,027.77
		Investment income	(35,718,429.38)		(60,592.11)	(170,898.38)	(35,949,919.8)
	Investment income, net		(27,176,401.61)		(60,592.11)	(170,898.38)	(27,407,892.10
	(Gain)/Loss on disposal of assets		(135.15)				(135.15
	Other nonoperating revenues, net		6,093,278.00				6,093,278.00
Nonoperating revenues			(21,153,258.76)		(60,592.11)	(170,898.38)	(21,384,749.25
Other interfund related additions and deletions	Mandatory transfers		(525,244.94)				(525,244.94
	Voluntary transfers		(13,674,103.39)	5,500.00			(13,668,603.39
	Capital asset additions and plant fund activity		421,413.20				421,413.20
Other interfund related additions and deletions			(13,777,935.13)	5,500.00			(13,772,435.13
Change in net position before special item			(20,584,457.13)	91,068.01	1,684,163.56	(170,898.38)	(18,980,123.94
Special Item - Transfer from CUREF			(390,635.56)				(390,635.56
Change in net position after special item			(20,975,092.69)	91,068.01	1,684,163.56	(170,898.38)	(19,370,759.50
Net position							
Net position begin			(140,393,477.79)	(650.26)	(12,932,557.29)	(504,901.95)	(153,831,587.29
	Cumulative effect of ado	ption of new accounting principle	(,,	(22220)	, -,,,	(22.,2230)	(,,
Net position begin, adjusted			(140,393,477.79)	(650.26)	(12,932,557.29)	(504,901.95)	(153,831,587.29
Net position end			(161,368,570.47)	90,417.75	(11,248,393.73)	(675,800.33)	(173,202,346.78