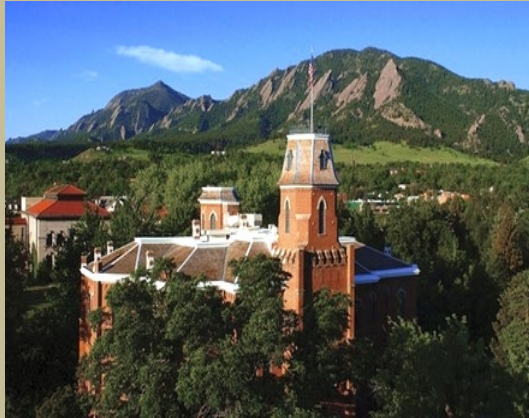


**2021**

Unaudited Supplement to the  
Annual Financial Report



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



# University of Colorado

## Unaudited Supplement to the Annual Financial Report

### June 30, 2021

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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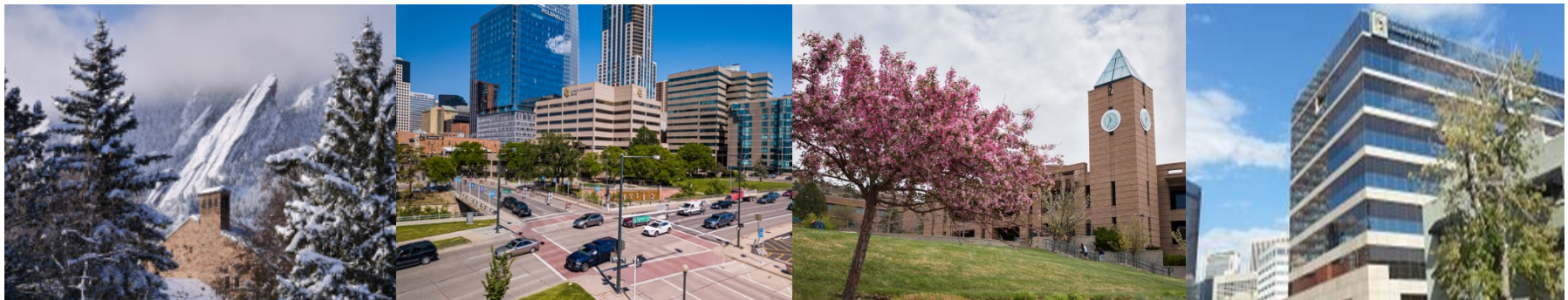
UCD

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# University of Colorado Consolidated



## **University of Colorado Consolidated Supplemental Statements**

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STATEMENT OF NET POSITION  
June 30, 2021  
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 2021
<b>ASSETS</b>												
CASH AND INVESTMENTS	CASH ON HAND	76,450.22	351,051,791.55	118,960.00								351,247,201.77
	INVESTMENTS, CURRENT	61,648,187.39	572,874,427.97	94,385,234.94	9,425,087.31	28,873,007.10	1,395,100,676.63	3,838,295.19	(688,472.80)	0.05		2,165,456,443.78
	INVESTMENTS, NONCURRENT	194,429,455.05	661,375,609.35	27,873,993.41	4,946,707.94	323,644,479.11	511,098,830.25	10,648,742.94				1,734,017,818.05
<b>CASH AND INVESTMENTS</b>		<b>256,154,092.66</b>	<b>1,585,301,828.87</b>	<b>122,378,188.35</b>	<b>14,371,795.25</b>	<b>352,517,486.21</b>	<b>1,906,199,506.88</b>	<b>14,487,038.13</b>	<b>(688,472.80)</b>	<b>0.05</b>		<b>4,250,721,463.60</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	63,334,804.57	296,458,402.31	162,618,669.70	13,884.92	33,690.33	1,366,715.95	7,039.17	691,699.56		(6,871,816.04)	517,653,090.47
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			12,707,920.37								12,707,920.37
	ACCOUNTS RECEIVABLE, NONCURRENT		12,770,716.78	3,251,159.64					14,206,013.44			30,227,889.86
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(15,233,627.23)	(35,129,761.00)	(763,862.44)								(51,127,250.67)
	<b>ACCOUNTS RECEIVABLE</b>	<b>48,101,177.34</b>	<b>274,099,358.09</b>	<b>177,813,887.27</b>	<b>13,884.92</b>	<b>33,690.33</b>	<b>1,366,715.95</b>	<b>7,039.17</b>	<b>14,897,713.00</b>		<b>(6,871,816.04)</b>	<b>509,461,650.03</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				3,839,880.81							3,839,880.81
	LOANS AND NOTES RECEIVABLE, NONCURRENT		12,103,555.00	1,030,082.36	17,539,813.93							30,673,451.29
	LOANS AND NOTES RECEIVABLE-DPCU, NONCURRENT						10,000,000.00					10,000,000.00
	ALLOWANCES FOR LOANS AND NOTES, CURRENT				(902,066.22)							(902,066.22)
	ALLOWANCES FOR LOANS AND NOTES, NONCURRENT			(27,356.76)	(867,227.29)							(894,584.05)
	<b>LOANS AND NOTES RECEIVABLE</b>		<b>12,103,555.00</b>	<b>1,002,725.60</b>	<b>19,610,401.23</b>		<b>10,000,000.00</b>					<b>42,716,681.83</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>48,101,177.34</b>	<b>286,202,913.09</b>	<b>178,816,612.87</b>	<b>19,624,286.15</b>	<b>33,690.33</b>	<b>11,366,715.95</b>	<b>7,039.17</b>	<b>14,897,713.00</b>		<b>(6,871,816.04)</b>	<b>552,178,331.86</b>
<b>INVENTORIES</b>		<b>1,363,562.62</b>	<b>18,995,674.53</b>									<b>20,359,237.15</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	2,327,844.35	5,473,802.89	1,532,772.45			3,703.76			(338,114.25)	0.10	9,000,009.30
	OTHER ASSETS, NONCURRENT		5,994,910.45									5,994,910.45
<b>OTHER ASSETS</b>		<b>2,327,844.35</b>	<b>11,468,713.34</b>	<b>1,532,772.45</b>			<b>3,703.76</b>			<b>(338,114.25)</b>	<b>0.10</b>	<b>14,994,919.75</b>
CAPITAL ASSETS	LAND					1,955,470.45			99,813,207.11			101,768,677.56
	CONSTRUCTION IN PROGRESS								514,041,708.10			514,041,708.10
	COLLECTIONS								20,628,964.82			20,628,964.82
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>					<b>1,955,470.45</b>			<b>634,483,880.03</b>			<b>636,439,350.48</b>
	BUILDINGS								4,753,095,622.67			4,753,095,622.67
	IMPROVEMENTS OTHER THAN BUILDINGS								336,969,561.90			336,969,561.90
	EQUIPMENT								673,888,210.38			673,888,210.38
	SOFTWARE								98,151,157.00			98,151,157.00
	OTHER INTANGIBLES								1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS								458,086,632.52			458,086,632.52
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(2,970,275,072.07)			(2,970,275,072.07)
	<b>DEPRECIABLE CAPITAL ASSETS</b>								<b>3,351,825,748.40</b>			<b>3,351,825,748.40</b>
<b>CAPITAL ASSETS</b>						<b>1,955,470.45</b>			<b>3,986,309,628.43</b>			<b>3,988,265,098.88</b>
<b>INTERFUND RECEIVABLES</b>			<b>(2,404,605.86)</b>				<b>(0.01)</b>	<b>2,404,605.87</b>				<b>-</b>
<b>TOTAL ASSETS</b>		<b>307,946,676.97</b>	<b>1,899,564,523.97</b>	<b>302,727,573.67</b>	<b>33,996,081.40</b>	<b>354,506,646.99</b>	<b>1,917,569,926.58</b>	<b>16,898,683.17</b>	<b>4,000,518,868.63</b>	<b>(338,114.20)</b>	<b>(6,871,815.94)</b>	<b>8,826,519,051.23</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS								43,744,023.49			43,744,023.49
	PERA PENSION RELATED									120,945,887.62		120,945,887.62
	ALTERNATE MEDICARE PLAN RELATED									33,834,185.36		33,834,185.36
	OTHER POSTEMPLOYMENT BENEFITS RELATED									187,712,262.87		187,712,262.87
	OTHER								434,306.00			434,306.00
<b>TOTAL DEFERRED OUTFLOWS</b>									<b>44,178,329.49</b>		<b>342,492,335.85</b>	<b>386,670,665.34</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>307,946,676.97</b>	<b>1,899,564,523.97</b>	<b>302,727,573.67</b>	<b>33,996,081.40</b>	<b>354,506,646.99</b>	<b>1,917,569,926.58</b>	<b>16,898,683.17</b>	<b>4,044,697,198.12</b>	<b>342,154,221.65</b>	<b>(6,871,815.94)</b>	<b>9,213,189,716.57</b>

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2021	
<b>LIABILITIES</b>													
ACCOUNTS PAYABLE		(17,240,176.49)	(64,375,666.01)	(18,250,924.30)	(74,257.64)	(1,587.85)	(32,865,615.94)	(194,114.09)			6,871,816.04	(126,130,526.28)	
ACCOUNTS PAYABLE - DPCU				(31,868.46)								(31,868.46)	
ACCRUED EXPENSES		(16,107,861.40)	(93,870,360.37)	(1,518,111.31)			(116,153.33)	(3,386,254.11)				(114,998,740.52)	
COMPENSATED ABSENCES										(19,774,998.90)		(19,774,998.90)	
										(301,039,389.30)		(301,039,389.30)	
COMPENSATED ABSENCES												(320,814,388.20)	
UNEARNED REVENUE		(50,933,240.02)	(27,698,978.96)	(82,669,069.31)				(684,383.22)	4,935,329.46			(157,050,342.05)	
		(1,342,327.34)	(560,533.00)					(3,876,013.44)				(5,778,873.78)	
UNEARNED REVENUE		(52,275,567.36)	(28,259,511.96)	(82,669,069.31)				(4,560,396.66)	4,935,329.46		-	(162,829,215.83)	
BONDS AND CAPITAL LEASES PAYABLE									(63,635,112.56)			(63,635,112.56)	
							(86,208,844.10)		(1,875,676,783.92)			(1,961,885,628.02)	
BONDS AND CAPITAL LEASES PAYABLE							(86,208,844.10)		(1,939,311,896.48)			(2,025,520,740.58)	
OTHER POSTEMPLOYMENT BENEFITS										(14,753,282.01)		(14,753,282.01)	
										(957,678,716.76)		(957,678,716.76)	
OTHER POSTEMPLOYMENT BENEFITS										(972,431,998.77)		(972,431,998.77)	
ALTERNATE MEDICARE PLAN										(119,804,000.02)		(119,804,000.02)	
NET PENSION										(955,088,797.36)		(955,088,797.36)	
OTHER LIABILITIES		(9,515,601.06)	(5,535,539.55)	(2,417,086.47)			(28,019.58)					(17,496,246.67)	
		(345,000.39)	(16,813,924.87)	(3,527.52)	(2,151,156.05)		(9,277,917.45)			(84,543.20)		(28,676,069.48)	
		(4,239,554.54)	(21,711,635.34)		(10,899,642.45)				(1,373,100.00)			(38,223,932.33)	
OTHER LIABILITIES		(14,100,155.99)	(44,061,099.77)	(2,420,613.99)	(13,050,798.50)		(9,305,937.03)		(1,373,100.00)	(84,543.20)		(84,396,248.48)	
TOTAL LIABILITIES		(99,723,761.24)	(230,566,638.10)	(104,890,587.37)	(13,125,056.14)	(1,587.85)	(128,496,550.40)	(3,580,368.20)	(1,945,245,393.14)	(2,363,288,398.09)	6,871,816.04	(4,882,046,524.49)	
<b>DEFERRED INFLOWS</b>													
DEFERRED INFLOWS										(259,005,320.50)		(259,005,320.50)	
										(6,626,000.01)		(6,626,000.01)	
										(229,150,858.81)		(229,150,858.81)	
						(2,050,307.32)						(2,050,307.32)	
TOTAL DEFERRED INFLOWS						(2,050,307.32)				(494,782,179.32)		(496,832,486.64)	
TOTAL LIABILITIES AND DEFERRED INFLOWS		(99,723,761.24)	(230,566,638.10)	(104,890,587.37)	(13,125,056.14)	(2,051,895.17)	(128,496,550.40)	(3,580,368.20)	(1,945,245,393.14)	(2,858,070,577.41)	6,871,816.04	(5,378,879,011.13)	
<b>NET POSITION</b>													
<b>NET INVESTMENT IN CAPITAL ASSETS</b>													
RESTRICTED FOR NONEXPENDABLE PURPOSES									2,091,050,491.98			2,091,050,491.98	
							21,707,983.19					21,707,983.19	
							14,404,210.24					14,404,210.24	
							11,096,144.32					11,096,144.32	
							573,044.38					573,044.38	
							784,176.71					784,176.71	
RESTRICTED FOR NONEXPENDABLE PURPOSES							48,565,558.84					48,565,558.84	
RESTRICTED FOR EXPENDABLE PURPOSES			359,169.21	191,093,997.95			155,988.99					191,609,156.15	
				4,493,375.89			55,789,311.20					60,282,687.09	
				2,328,872.33			53,169,958.13					55,498,830.46	
				3,974,242.51	21,660,406.10		44,515.64					25,679,164.26	
				5,936,109.05			55,841,799.42					61,777,908.47	
		-	45,531,703.19	1,951,164.43			172,225,804.28	825,844.77				220,534,516.68	
				36,540,549.47			173,916.38					36,714,465.85	
			3,161,023.71	1,942,431.91			7,416,086.14	12,385,761.12	12,460,566.82			37,365,869.70	
			1,648,271.62	1,453,082.82			53,515,841.56					56,617,196.00	
RESTRICTED FOR EXPENDABLE PURPOSES		-	50,700,167.73	249,713,826.37	21,660,406.10		226,062,901.82	184,656,081.04	13,286,411.59	-		746,079,794.66	
UNRESTRICTED		208,222,915.73	1,618,297,718.15	(51,876,840.07)	(789,380.84)		77,826,291.16	1,604,417,295.13	8,433,216.38	(2,515,916,355.76)	0.10	948,614,859.98	
TOTAL NET POSITION		208,222,915.73	1,668,997,885.88	197,836,986.30	20,871,025.26		352,454,751.82	1,789,073,376.17	21,719,627.97	2,091,050,491.98	(2,515,916,355.76)	0.10	3,834,310,705.45

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2021

Consolidated

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2021	
<b>Operating</b>														
<b>Operating revenues</b>														
Student tuition, net	Student tuition	(1,159,967,652.14)	(69,140,175.74)							-	2,710,479.51		(1,226,397,348.37)	
	Scholarship allowance									244,520,287.38			244,520,287.38	
<b>Student tuition, net (pledged revenues of \$981,877,061)</b>		<b>(1,159,967,652.14)</b>	<b>(69,140,175.74)</b>	-	-	-	-	-	-	<b>244,520,287.38</b>	<b>2,710,479.51</b>	-	<b>(981,877,060.99)</b>	
Student fees, net	Student fees	(41,856,912.62)	(65,788,395.40)							-	166,837.23		(107,478,470.79)	
	Scholarship allowance									23,011,580.06			23,011,580.06	
<b>Student fees, net (pledged revenues of \$3,957,280)</b>		<b>(41,856,912.62)</b>	<b>(65,788,395.40)</b>	-	-	-	-	-	-	<b>23,011,580.06</b>	<b>166,837.23</b>	-	<b>(84,466,890.73)</b>	
<b>Fee-for-service contracts</b>		<b>(66,395,859.00)</b>											<b>(66,395,859.00)</b>	
<b>Federal grants and contracts (pledged revenues of \$207,198,817)</b>			-	<b>(859,915,717.27)</b>							<b>6,726.14</b>		<b>(859,908,991.13)</b>	
<b>State and local grants and contracts (pledged revenues of \$17,552,222)</b>		<b>(10,000.00)</b>		<b>(82,852,236.74)</b>							<b>1,907,599.72</b>		<b>(80,954,637.02)</b>	
<b>Nongovernmental grants and contracts</b>			-	<b>(154,938,156.52)</b>									<b>(154,938,156.52)</b>	
<b>Sales and services of educational departments</b>			<b>(232,438,856.76)</b>	<b>(969,123.92)</b>			-				<b>370,649.50</b>		<b>(233,037,331.18)</b>	
Auxiliary enterprises, net	Auxiliary enterprises	-	(191,549,224.62)								5,187,934.58		(186,361,290.04)	
	Scholarship allowance									6,694,697.94			6,694,697.94	
<b>Auxiliary enterprises, net (pledged revenues of \$4,366,096)</b>		<b>-</b>	<b>(191,549,224.62)</b>	-	-	-	-	-	-	<b>6,694,697.94</b>	<b>5,187,934.58</b>	-	<b>(179,666,592.10)</b>	
<b>Health services operating revenues (pledged revenues of \$19,638,406)</b>		<b>(1,270,276.25)</b>	<b>(1,308,816,350.72)</b>								<b>859,567.26</b>		<b>(1,309,227,059.71)</b>	
Internal revenues	Internal service center revenues	(32,050,693.95)	(452,092,022.34)								20,542,958.95	396,839,430.27	(66,760,327.07)	
	Interdepartmental revenues	(31,655,638.53)	(57,803,106.43)	(4,200.00)							80,180,220.62		(9,282,724.34)	
	Other internal revenues	(58,213,407.00)		(25,000.00)								58,238,407.00	-	
<b>Internal revenues</b>		<b>(121,919,739.48)</b>	<b>(509,895,128.77)</b>	<b>(29,200.00)</b>	-	-	-	-	-	-	<b>100,723,179.57</b>	<b>455,077,837.27</b>	<b>(76,043,051.41)</b>	
Other operating revenues	Denver AHEC library funding	(5,890,330.00)											(5,890,330.00)	
	Other revenues				(465,380.51)								(465,380.51)	
	Miscellaneous	(28,755,562.42)	(72,340,272.57)	(33,838,168.70)	(220,826.58)		(206,175.28)				28,733,779.87		(106,627,225.68)	
<b>Other operating revenues (pledged revenues of \$1,890,260)</b>		<b>(34,645,892.42)</b>	<b>(72,340,272.57)</b>	<b>(33,838,168.70)</b>	<b>(686,207.09)</b>		<b>(206,175.28)</b>	-	-	-	<b>28,733,779.87</b>	-	<b>(112,982,936.19)</b>	
<b>Total operating revenues</b>		<b>(1,426,066,331.91)</b>	<b>(2,449,968,404.58)</b>	<b>(1,132,542,603.15)</b>	<b>(686,207.09)</b>	-	<b>(206,175.28)</b>	-	-	<b>274,226,565.38</b>	<b>140,666,753.38</b>	<b>455,077,837.27</b>	<b>(4,139,498,565.98)</b>	
<b>Operating expenses</b>														
Education and general	Instruction	660,295,887.75	187,353,269.88	284,277,034.93		3,724.83	761.87			(53,782,256.34)	(1,161,023.94)		1,076,987,398.98	
	Research	11,800,884.41	3,485,566.25	706,248,677.01		865,496.34				(9,544,916.73)	(1,605,073.56)		711,250,633.72	
	Public service	748,432.58	109,149,742.85	42,118,364.65						(4,890,296.80)	(3,433,842.19)		143,692,401.09	
	Academic support	184,694,393.09	28,944,323.17	7,890,616.76		651,234.60	30,827.08			(38,222,639.26)	(5,797,352.18)		178,191,403.26	
	Student services	71,763,075.35	61,807,862.53	11,206,049.48	488,008.25		1,208.45			(20,647,554.19)	(5,122,372.23)		119,496,277.64	
	Institutional support	240,809,015.72	65,609,268.56	103,566,341.06			233,668.40			(36,608,896.82)	(73,569,131.13)	(58,238,407.00)	241,801,858.79	
	Operation and maintenance of plant	145,758,041.29	33,975,048.89	3,104,820.46			664,113.87	413,700.53	1,130,702.66	(36,880,035.01)	(36,401,657.12)	17,440,312.29	129,205,047.86	
	Student aid	126,891,902.46	15,280,478.77	181,199,010.60			928,088.01			(277,029,251.02)			47,270,228.82	
	<b>Education and general</b>		<b>1,442,761,632.65</b>	<b>505,605,560.90</b>	<b>1,339,610,914.95</b>	<b>488,008.25</b>	<b>2,448,543.78</b>	<b>930,579.67</b>	<b>413,700.53</b>	<b>1,130,702.66</b>	<b>(477,605,846.17)</b>	<b>(127,090,452.35)</b>	<b>(40,798,094.71)</b>	<b>2,647,895,250.16</b>
	<b>Depreciation</b>									<b>232,427,580.37</b>				<b>232,427,580.37</b>
Auxiliary enterprises	Program expenses		183,253,004.99	4,493,185.80			7,948.50			1,600,135.46	(9,762,991.26)		179,591,283.49	
	Internal service center expenses		453,456,796.53	25,053.36			291.24			(56,803,184.15)	160,473.29	(396,839,430.27)	-	
	Other internal expenses		(209.98)	67,766.42							(74,282.58)		(6,726.14)	
<b>Auxiliary enterprises</b>		<b>-</b>	<b>636,709,591.54</b>	<b>4,586,005.58</b>	<b>-</b>	<b>-</b>	<b>8,239.74</b>	<b>-</b>	<b>-</b>	<b>(55,203,048.69)</b>	<b>(9,676,800.55)</b>	<b>(396,839,430.27)</b>	<b>179,584,557.35</b>	
<b>Health services operating expenses</b>		<b>1,739,014.22</b>	<b>1,194,760,144.04</b>	<b>664,606.21</b>						<b>21,020,517.34</b>	<b>(52,627,573.38)</b>		<b>1,165,556,708.43</b>	
<b>Other operating expenses</b>		<b>75.23</b>	<b>9,839,255.76</b>			<b>1,643,510.58</b>					<b>(1,813,754.02)</b>		<b>9,669,087.55</b>	
<b>Total operating expenses</b>		<b>1,444,500,722.10</b>	<b>2,346,914,552.24</b>	<b>1,344,861,526.74</b>	<b>488,008.25</b>	<b>4,092,054.36</b>	<b>938,819.41</b>	<b>413,700.53</b>	<b>233,558,283.03</b>	<b>(511,788,377.52)</b>	<b>(191,208,580.30)</b>	<b>(437,637,524.98)</b>	<b>4,235,133,183.86</b>	
<b>Operating, net</b>		<b>18,434,390.19</b>	<b>(103,053,852.34)</b>	<b>212,318,923.59</b>	<b>(198,198.84)</b>	<b>4,092,054.36</b>	<b>732,644.13</b>	<b>413,700.53</b>	<b>233,558,283.03</b>	<b>(237,561,812.14)</b>	<b>(50,541,826.92)</b>	<b>17,440,312.29</b>	<b>95,634,617.88</b>	

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2021
<b>Nonoperating</b>													
Nonoperating revenues and expenses				(54,469,540.20)									(54,469,540.20)
Federal Pell grant													
State appropriations		(17,112,893.00)											(17,112,893.00)
COVID Aid			(55,286,599.00)	(192,887,052.01)									(248,173,651.01)
Gifts			(600,000.00)	(303,649,228.57)		(217,935.01)					53,358,001.00		(251,109,162.58)
Investment Income, net	Investment income	(137,647,277.42)	(131,054,674.16)	(18,266,196.57)	(3,514,197.05)	(92,035,942.99)	(320,998,309.06)	(5,475,593.90)			1,085,828.11		(707,906,363.04)
	Investment expense	-	11,296,659.44	56,781.52		4,150,665.22	0.40	1,810.15					15,505,916.73
Investment Income, net		(137,647,277.42)	(119,758,014.72)	(18,209,415.05)	(3,514,197.05)	(87,885,277.77)	(320,998,308.66)	(5,473,783.75)	-	-	1,085,828.11	-	(692,400,446.31)
(Gain)/Loss on disposal of assets		(11,878.57)	(258,803.27)	(133.62)			(232,981.89)		3,212,279.56				2,708,482.21
Interest on capital asset-related debt		112,852.05	105,226.77	3,057.74			1,617,665.23	32,603,032.44	24,376,958.20				58,818,792.43
Bond issuance costs							800,124.12	1,274,380.06	215,962.73				2,290,466.91
Other nonoperating revenues (pledged revenues of \$380,241)		(272,727.41)	(12,755,634.19)		(71,851.23)		(2,316,524.08)				(1,185,828.11)		(16,602,565.02)
Total nonoperating revenues, net		(154,931,924.35)	(188,553,824.41)	(569,212,311.71)	(3,586,048.28)	(88,103,212.78)	(321,130,025.28)	28,403,628.75	27,805,200.49	-	53,258,001.00	-	(1,216,050,516.57)
<b>Other</b>													
Other revenues													(16,832,615.22)
Capital student fee, net	Student fee	-	(16,832,615.22)										
	Scholarship allowance									3,896,517.36			3,896,517.36
Capital student fee, net (pledged revenues of \$12,936,098)		-	(16,832,615.22)	-	-	-	-	-	-	3,896,517.36	-	-	(12,936,097.86)
Capital appropriations						(71,306.54)	(31,773,552.49)						(31,844,859.03)
Capital grants and gifts				(360,056.33)		(150.00)	(3,600,229.15)		(921,986.00)				(4,882,421.48)
Transfer of permanent endowments						86,594.70							86,594.70
Total other revenues		-	(16,832,615.22)	(360,056.33)	-	15,138.16	(35,373,781.64)	-	(921,986.00)	3,896,517.36	-	-	(49,576,783.67)
Other interfund related additions and deletions													-
Indirect cost recovery transfers		(178,317,543.26)	(56,843,054.89)	235,160,598.15									-
Mandatory transfers		18,025,388.78	53,640,922.46	1,869,257.26	(3,030.00)		6,652,323.65	(80,184,862.15)					-
Voluntary transfers		147,536,892.97	(8,872,414.74)	92,402,842.51	218,107.82	7,203,513.65	(235,976,422.42)	(2,125,196.32)	(387,323.47)				0.00
Capital asset additions and plant fund activity		26,174,729.72	7,355,409.82	31,264,439.59			290,608,848.75		(337,963,115.59)			(17,440,312.29)	-
Financing activity		295,149.25	1,068,356.95	5,970.73			(213,811,929.84)	45,581,899.52	166,860,553.39				-
Total other interfund related additions and deletions		13,714,617.46	(3,650,780.40)	360,703,108.24	215,077.82	7,203,513.65	(152,527,179.86)	(36,728,158.95)	(171,489,885.67)	-	-	(17,440,312.29)	-
Change in net position		(122,782,916.70)	(312,091,072.37)	3,449,663.79	(3,569,169.30)	(76,792,506.61)	(508,298,342.65)	(7,910,829.67)	88,951,611.85	(233,665,294.78)	2,716,174.08	-	(1,169,992,682.36)
<b>Net position</b>													
Net position, beginning		(85,439,999.00)	(1,356,906,813.51)	(201,286,650.12)	(17,301,855.96)	(275,662,245.21)	(1,280,775,033.52)	(5,407,485.30)	(2,188,403,416.83)	2,749,581,650.54	(2,716,174.18)		(2,664,318,023.09)
Net position, ending		(208,222,915.70)	(1,668,997,885.88)	(197,836,986.33)	(20,871,025.26)	(352,454,751.82)	(1,789,073,376.17)	(13,318,314.97)	(2,099,451,804.98)	2,515,916,355.76	(0.10)	-	(3,834,310,705.45)





STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
Auxiliary and Self-Funded Activities  
June 30, 2021

*Consolidated*

PAA -- AUX INTER ATHL PAM -- AUX STU HTH FAC PEE -- EDUC INTER ED  
PAB -- AUX BOOKSTORES PAF -- AUX PARKING PEG -- EDUC GME POH -- PUBLIC HEALTH  
PAC -- AUX CHILD CARE PAJ -- AUX STU UNIV POI -- OTHER INS SERV POQ -- OTHER STU SERV  
PAD -- AUX REC CNTR PAK -- AUX STU GOVT OP POJ -- OTHER PHARMACY PRE -- RSRCH BLDG EXC  
PAH -- AUX HOUSING PAL -- AUX STU UNIV PON -- OTHER MED PRAC POR -- AUX TECH TRANS PRL -- RSRCH SUP OPER  
PEF -- AUX HOUSING PAM -- AUX STU UNIV POQ -- OTHER GENTRY PRP -- RSRCH BLDG SYS  
PEG -- EDUC CONT PAF -- AUX STU UNIV POJ -- OTHER PRAC PLAN-UPI

	SUBLINE DESCRIPTION	MISC	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	PEG	PJC	POB	POC	POD	POE	POF	POG	POH	POI	POJ	POK	POL	POM	PON	POO	POP	POQ	POR	POT	PPI	PPL	PRR	PY 2021
<b>Operating</b>																																					
Operating revenues	Student tuition, net (pledged revenues of \$981,977,081)	(2,159,952.00)				(12,174,428.00)	(26,115,930.51)	(2,391,907.10)	(18,264,756.41)	(8,031,305.63)	(978,579.91)	(206,174.00)																								(83,140,175.74)	
	Student fees, net (pledged revenues of \$3,957,280)	(87,475.20)	(3,676,154.37)			(12,174,428.00)	(26,115,930.51)	(2,391,907.10)	(18,264,756.41)	(8,031,305.63)	(978,579.91)	(206,174.00)																								(65,788,395.40)	
	Sales and services of educational departments	(29,234,259.37)				(771,585.39)	(10,772,438.94)	(913,225.76)	(3,923,276.34)	(1,894,249.73)	(523,331.98)	(1,151,517.32)	(97,246,912.34)	(285,127.74)																						(252,438,895.75)	
	Auxiliary enterprises, net (pledged revenues of \$4,366,056)	(2,119,212.51)	(26,003,006.62)	(14,097,130.81)	(536,008.01)	(1,723,979.39)	(62,499.20)	(10,173,775.59)	(1,698,684.07)	(486,422.81)	(55,005.00)																									(131,540,214.62)	
	Health services operating revenues (pledged revenues of \$10,533,408)	(16,586,940.30)																																		(1,308,816,569.72)	
	Internal revenues	Internal services center revenues	(37,230,432.40)	(2,935,991.94)	-	(83,717.00)	(120,394.62)	(5,066.25)	(8,216.40)	(940,311.10)	(223,473.97)	(13,307,292.17)	(1,828.58)	(10,571.00)	-	(273,222.88)																				(57,803,104.43)	
	Interdepartmental revenues	(378,424,480.68)																																		(440,002,927.96)	
	Internal Revenues	(402,675,242.59)	(2,935,991.94)	-	(83,717.00)	(120,394.62)	(5,066.25)	(8,216.40)	(940,311.10)	(223,473.97)	(13,307,292.17)	(1,828.58)	(10,571.00)	-	(273,222.88)																				(578,806,128.77)		
	Other operating revenues (pledged revenues of \$1,800,260)	(404,046,187.48)	(22,585.31)	(89,071.57)		(83,269.46)	(10,650.00)		(146,952.36)	(93,165.61)	(8,940,408.79)	(1,193,612.82)	(291,273.32)	(2,889,593.33)	(30,931,155.48)	(1,171,288.87)	(26,814,338.29)	(19,984,874.00)	(322,823.83)	(3,393,776.71)	(3,479,790.96)	(2,141,767.48)	(1,448,371.79)	(12,814,368.04)	(1,283,909,813.00)	(190,497,439.00)	(191,927.07)	(13,024,895.10)	(14,883,959.73)	(14,883,959.73)	(2,449,999,049.89)				(3,449,999,049.89)		
	<b>Total operating revenues</b>	<b>(497,209,826.60)</b>	<b>(36,637,687.24)</b>	<b>(14,162,292.39)</b>	<b>(536,008.01)</b>	<b>(14,352,999.48)</b>	<b>(112,310,789.52)</b>	<b>(31,992,107.83)</b>	<b>(13,170,789.80)</b>	<b>(19,974,999.64)</b>	<b>(9,588,913.31)</b>	<b>36,138,229.44)</b>	<b>(1,193,612.82)</b>	<b>(291,273.32)</b>	<b>(2,889,593.33)</b>	<b>(30,931,155.48)</b>	<b>(1,171,288.87)</b>	<b>(26,814,338.29)</b>	<b>(19,984,874.00)</b>	<b>(322,823.83)</b>	<b>(3,393,776.71)</b>	<b>(3,479,790.96)</b>	<b>(2,141,767.48)</b>	<b>(1,448,371.79)</b>	<b>(12,814,368.04)</b>	<b>(1,283,909,813.00)</b>	<b>(190,497,439.00)</b>	<b>(191,927.07)</b>	<b>(13,024,895.10)</b>	<b>(14,883,959.73)</b>	<b>(14,883,959.73)</b>	<b>(2,449,999,049.89)</b>					
<b>Operating expenses</b>																																					
Operating expenses	Education and general	Instruction	3,483,568.23					21,388.43																												3,483,568.23	
	Research		11,567,360.39					289,397.14																													11,567,360.39
	Academic support		38,068,624.81					14,636,660.84	7,140,198.34	725,402.90	368.95																									38,068,624.81	
	Student services		48,979,880.99	15,104.87	6,344,899.82		18,032,387.00																														48,979,880.99
	Operation and maintenance of plant		10,388,748.68	1,194,077.55		155,427.41		582,813.44	828,167.39																												10,388,748.68
	Student aid		5,779,550.79	7,580,499.84	22,000.00	2,000.00	183,390.72	2.41	233.00	3,620.40	20,000.85	1,647,463.08	27,199.83																							5,779,550.79	
	Education and general		157,112,741.74	7,854,604.81	1,316,877.55	6,948,899.82	30,788,144.18	18,833,188.72	853,148.44	15,871,716.44	38,771,916.03	1,452,187.75	116,638,879.28	998,998.54	999.89	-	632.34	384,248.06	1,600,628.17	3,930,976.34	-	-	-	-	-	-	-	632.34	384,248.06	1,600,628.17	3,930,976.34	-	-	-	-	17,081,280.11	
	Auxiliary enterprises	Program expenses	632,387.98	58,472,284.19	14,952,725.77	828,078.59	3,493,638.83	75,932,274.25	8,516,797.53	10,547,783.80	1,325,376.12	3,429,838.56	78,479.12																							632,387.98	
	Internal services center expenses		389,059,206.74																																		389,059,206.74
	Other internal expenses	(209.89)																																		(209.89)	
	Auxiliary enterprises		391,291,284.71	58,472,284.19	14,952,725.77	828,078.59	3,493,638.83	75,932,274.25	8,516,797.53	10,547,783.80	1,325,376.12	3,429,838.56	-	-	-	78,479.12																				391,291,284.71	
	Health services operating expenses		13,547,661.85																																		
	Other operating expenses		5,839,258.74																																		
	<b>Total operating expenses</b>	<b>(971,895,323.88)</b>	<b>(96,971,249.09)</b>	<b>(15,278,803.12)</b>	<b>(828,078.59)</b>	<b>(9,848,099.25)</b>	<b>(76,996,372.87)</b>	<b>(28,549,398.28)</b>	<b>(19,630,807.28)</b>	<b>(16,797,894.56)</b>	<b>(10,699,035.37)</b>	<b>36,771,916.03)</b>	<b>1,452,187.75)</b>	<b>116,638,879.28)</b>	<b>1,071,069.66)</b>	<b>2,884,214.98)</b>	<b>(19,246,337.88)</b>	<b>1,600,628.17)</b>	<b>3,930,976.34)</b>	<b>(322,823.83)</b>	<b>(4,948,889.00)</b>	<b>3,196,354.82)</b>	<b>2,600,699.27)</b>	<b>3,930,976.34)</b>	<b>(13,642,760.01)</b>	<b>(1,189,222,837.58)</b>	<b>90,797,891.37)</b>	<b>(148,473.18)</b>	<b>(12,383,490.76)</b>	<b>25,106,493.38)</b>	<b>2,346,914,252.24)</b>						
<b>Nonoperating</b>																																					
Operating, net		74,676,258.92	21,478,981.76	1,113,998.94	288,030.88	(4,912,282.19)	(26,214,399.68)	(4,542,121.93)	(2,539,828.81)	(9,574,934.46)	1,991,922.18	(46,178,312.78)	300,999.42	96,507.40	793,792.34	(19,187,797.54)	(14,882,818.12)	(483,823.94)	(1,004,799.98)	(4,951,198.22)	(2,141,767.48)	(1,448,371.79)	(12,814,368.04)	(1,283,909,813.00)	(190,497,439.00)	(191,927.07)	(13,024,895.10)	(14,883,959.73)	(14,883,959.73)	(2,449,999,049.89)							
<b>Nonoperating revenues</b>																																					
Nonoperating revenues	COVID Aid																																			(55,298,599.00)	
	Gifts																																			(800,000.00)	
	Investment income, net	Investment income	(189,100,931.000)																																		
	Investment expenses		13,130,312.61					297.02				(1,377.89)	(897,800.76)	(7,762.46)																							
	Investment income, net		(6,511,315.48)					297.02				(1,377.89)	(897,800.76)	(7,762.46)																							
	Gain/Loss on disposal of assets		(212,317.39)	(2,932.04)	(15,150.82)	(1,299.72)	(19,142.10)	(1,337.93)	(107.10)	(5,248.89)	(438.60)																										
	Internal on capital asset-related sale		5,156.84																																		
	Other nonoperating revenues (pledged revenues of \$303,241)		(6,346,390.13)	(850,123.58)	(17,140.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)	(6,468.00)	(17,400.00)	(11,000.00)				
	<b>Total nonoperating revenues, net</b>	<b>(197,971,074.43)</b>	<b>(853,675.62)</b>																																		



**University of Colorado Boulder Supplemental Statements**

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Statement of Revenues, Expenses, and Changes in Net Position

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Statement of Net Position – Auxiliary and Self-funded Activities

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

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**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
June 30, 2021  
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 2021
<b>ASSETS</b>										
CASH AND INVESTMENTS	CASH ON HAND	50,700.00	120,088.79	93,600.00						264,388.79
	INVESTMENTS, CURRENT	32,895,710.65	133,153,264.63	(44,967,842.44)	4,784,208.13	743,513,692.22	4,260,239.47		0.05	873,639,272.72
	INVESTMENTS, NONCURRENT			(15,796.01)		2,146,568.58				2,130,772.57
<b>CASH AND INVESTMENTS</b>		<b>32,946,410.65</b>	<b>133,273,353.42</b>	<b>(44,890,038.45)</b>	<b>4,784,208.13</b>	<b>745,660,260.80</b>	<b>4,260,239.47</b>		<b>0.05</b>	<b>876,034,434.08</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	23,316,316.14	20,109,108.88	93,393,601.57	13,884.92	1,039,014.10				137,871,925.61
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			9,188,074.03						9,188,074.03
	ACCOUNTS RECEIVABLE, NONCURRENT			3,251,159.64						3,251,159.64
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(6,228,577.46)	(6,602,522.43)	(177.10)						(12,831,276.99)
	<b>ACCOUNTS RECEIVABLE</b>	<b>17,087,738.68</b>	<b>13,506,586.45</b>	<b>105,832,658.14</b>	<b>13,884.92</b>	<b>1,039,014.10</b>				<b>137,479,882.29</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				1,885,944.94					1,885,944.94
	LOANS AND NOTES RECEIVABLE, NONCURRENT			1,030,082.36	9,344,461.09					10,374,543.45
	LOANS AND NOTES RECEIVABLE-DPCU, NONCURRENT					10,000,000.00				10,000,000.00
	ALLOWANCES FOR LOANS AND NOTES, CURRENT				(847,440.44)					(847,440.44)
	ALLOWANCES FOR LOANS AND NOTES, NONCURRENT			(27,356.76)						(27,356.76)
	<b>LOANS AND NOTES RECEIVABLE</b>	<b>-</b>	<b>-</b>	<b>1,002,725.60</b>	<b>10,382,965.59</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,385,691.19</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>17,087,738.68</b>	<b>13,506,586.45</b>	<b>106,835,383.74</b>	<b>10,396,850.51</b>	<b>11,039,014.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158,865,573.48</b>
<b>INVENTORIES</b>		<b>811,307.13</b>	<b>4,625,051.94</b>							<b>5,436,359.07</b>
OTHER ASSETS	OTHER ASSETS, CURRENT			127,587.32						127,587.32
<b>OTHER ASSETS</b>		<b>-</b>	<b>-</b>	<b>127,587.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,587.32</b>
CAPITAL ASSETS	LAND							30,956,705.13		30,956,705.13
	CONSTRUCTION IN PROGRESS							200,450,041.33		200,450,041.33
	COLLECTIONS							15,620,135.48		15,620,135.48
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>							<b>247,026,881.94</b>		<b>247,026,881.94</b>
	BUILDINGS							2,711,705,651.16		2,711,705,651.16
	IMPROVEMENTS OTHER THAN BUILDINGS							177,651,893.86		177,651,893.86
	EQUIPMENT							342,689,569.77		342,689,569.77
	SOFTWARE							4,100,537.34		4,100,537.34
	LIBRARY AND OTHER COLLECTIONS							335,946,296.48		335,946,296.48
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,630,586,619.08)		(1,630,586,619.08)
	<b>DEPRECIABLE CAPITAL ASSETS</b>							<b>1,941,507,329.53</b>		<b>1,941,507,329.53</b>
<b>CAPITAL ASSETS</b>								<b>2,188,534,211.47</b>		<b>2,188,534,211.47</b>
<b>INTERFUND RECEIVABLES</b>			(2,617,549.22)							(2,617,549.22)
<b>TOTAL ASSETS</b>		<b>50,845,456.46</b>	<b>148,787,442.58</b>	<b>62,072,932.62</b>	<b>15,181,058.64</b>	<b>756,699,274.90</b>	<b>4,260,239.47</b>	<b>2,188,534,211.47</b>	<b>0.05</b>	<b>3,226,380,616.20</b>
<b>DEFERRED OUTFLOWS</b>										
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							23,522,908.61		23,522,908.61
	ALTERNATE MEDICARE PLAN RELATED								12,745,900.08	12,745,900.08
	OTHER POSTEMPLOYMENT BENEFITS RELATED								75,051,328.92	75,051,328.92
	OTHER							184,800.00		184,800.00
<b>TOTAL DEFERRED OUTFLOWS</b>								<b>23,707,708.61</b>	<b>87,797,229.00</b>	<b>111,504,937.61</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>50,845,456.46</b>	<b>148,787,442.58</b>	<b>62,072,932.62</b>	<b>15,181,058.64</b>	<b>756,699,274.90</b>	<b>4,260,239.47</b>	<b>2,212,241,920.08</b>	<b>87,797,229.05</b>	<b>3,337,885,553.81</b>

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2021
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE		(7,443,169.52)	(14,992,696.16)	(12,388,584.91)	(2,899.24)	(11,562,515.73)	(34,821.72)			(46,424,687.28)
ACCOUNTS PAYABLE-DPCU				(31,868.46)						(31,868.46)
ACCRUED EXPENSES		(9,230,842.08)	(919,819.19)	(742,614.10)		(116,153.33)	(2,463,449.45)			(13,472,878.15)
COMPENSATED ABSENCES										
COMPENSATED ABSENCES, CURRENT									(5,480,120.27)	(5,480,120.27)
COMPENSATED ABSENCES, NONCURRENT									(83,425,140.36)	(83,425,140.36)
<b>COMPENSATED ABSENCES</b>									<b>(88,905,260.63)</b>	<b>(88,905,260.63)</b>
UNEARNED REVENUE										
UNEARNED REVENUE, CURRENT		(20,462,899.67)	(20,662,109.66)	(42,264,951.23)					2,526,821.22	(80,863,039.34)
UNEARNED REVENUE, NONCURRENT			(22,000.00)							(22,000.00)
<b>UNEARNED REVENUE</b>		<b>(20,462,899.67)</b>	<b>(20,684,109.66)</b>	<b>(42,264,951.23)</b>					<b>2,526,821.22</b>	<b>(80,885,039.34)</b>
BONDS AND CAPITAL LEASES PAYABLE										
BONDS AND CAPITAL LEASES PAYABLE, CURRENT								(24,749,555.59)		(24,749,555.59)
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT						(24,757,869.48)		(945,108,745.39)		(969,866,614.87)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>						<b>(24,757,869.48)</b>		<b>(969,858,300.98)</b>		<b>(994,616,170.46)</b>
OTHER POSTEMPLOYMENT BENEFITS										
OTHER POSTEMPLOYMENT BENEFITS, CURRENT									(5,942,657.70)	(5,942,657.70)
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT									(376,092,888.43)	(376,092,888.43)
<b>OTHER POSTEMPLOYMENT BENEFITS</b>									<b>(382,035,546.13)</b>	<b>(382,035,546.13)</b>
ALTERNATE MEDICARE PLAN										
OTHER LIABILITIES										
DEPOSITS HELD FOR OTHERS		(8,961,050.80)	(3,439,511.76)	(1,124,113.48)						(13,524,676.04)
OTHER LIABILITIES, CURRENT		(350,596.64)	(1,241,953.77)	(3,527.52)	(1,641,422.34)	(3,033,460.59)				(6,270,960.86)
OTHER LIABILITIES, NONCURRENT		(4,239,554.54)			(9,292,098.66)			(462,000.00)		(13,993,653.20)
<b>OTHER LIABILITIES</b>		<b>(13,551,201.98)</b>	<b>(4,681,465.53)</b>	<b>(1,127,641.00)</b>	<b>(10,933,521.00)</b>	<b>(3,033,460.59)</b>		<b>(462,000.00)</b>		<b>(33,789,290.10)</b>
<b>TOTAL LIABILITIES</b>		<b>(50,688,113.25)</b>	<b>(41,278,090.54)</b>	<b>(56,555,559.70)</b>	<b>(10,936,420.24)</b>	<b>(39,469,999.13)</b>	<b>(2,498,271.17)</b>	<b>(970,320,300.98)</b>	<b>(513,557,216.46)</b>	<b>(1,685,303,971.47)</b>
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS										
ALTERNATE MEDICARE PLAN RELATED									(2,460,646.34)	(2,460,646.34)
OTHER POSTEMPLOYMENT BENEFITS RELATED									(86,674,061.93)	(86,674,061.93)
<b>TOTAL DEFERRED INFLOWS</b>									<b>(89,134,708.27)</b>	<b>(89,134,708.27)</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS</b>		<b>(50,688,113.25)</b>	<b>(41,278,090.54)</b>	<b>(56,555,559.70)</b>	<b>(10,936,420.24)</b>	<b>(39,469,999.13)</b>	<b>(2,498,271.17)</b>	<b>(970,320,300.98)</b>	<b>(602,691,924.73)</b>	<b>(1,774,438,679.74)</b>
<b>NET POSITION</b>										
NET INVESTMENT IN CAPITAL ASSETS								1,239,764,762.10		1,239,764,762.10
RESTRICTED FOR EXPENDABLE PURPOSES										
INSTRUCTION				18,846,612.59						18,846,612.59
RESEARCH				345,418.97						345,418.97
ACADEMIC SUPPORT				900,669.29						900,669.29
STUDENT LOANS AND SERVICES				1,689,417.24	5,034,019.24	44,515.64				6,767,952.12
SCHOLARSHIPS AND FELLOWSHIPS				2,922,757.82						2,922,757.82
AUXILIARY ENTERPRISES		0.00	(9,884,219.48)	1,950,997.60		154,248,828.49	(198,480.84)			146,117,125.77
INSTITUTIONAL SUPPORT				4,697,273.79						4,697,273.79
CAPITAL			3,161,023.71	1,914,075.82		10,754,050.16	5,919,313.23			21,748,462.92
OTHER				944,025.88						944,025.88
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		<b>-</b>	<b>(6,723,195.77)</b>	<b>34,211,249.00</b>	<b>5,034,019.24</b>	<b>165,047,394.29</b>	<b>5,720,832.39</b>			<b>203,290,299.16</b>
UNRESTRICTED		343,274.01	116,354,846.06	(28,693,876.09)	(789,380.84)	552,181,881.48	(1,802,007.09)		(514,894,695.68)	122,700,041.86
<b>TOTAL NET POSITION</b>		<b>343,274.01</b>	<b>109,631,650.29</b>	<b>5,517,372.92</b>	<b>4,244,638.40</b>	<b>717,229,275.77</b>	<b>3,918,825.30</b>	<b>1,239,764,762.10</b>	<b>(514,894,695.68)</b>	<b>1,565,755,103.12</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

June 30, 2021

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 2021
<b>Operating</b>												
Operating revenues	Student tuition	Student tuition	(777,904,574.35)	(37,140,399.46)						788,951.49		(814,256,022.32)
		Scholarship allowance							145,359,662.10			145,359,662.10
		<b>Student tuition, net (pledged revenues of \$668,896,360)</b>	<b>(777,904,574.35)</b>	<b>(37,140,399.46)</b>					<b>145,359,662.10</b>	<b>788,951.49</b>		<b>(668,896,360.22)</b>
	Student fees	Student fees	(7,528,417.91)	(41,749,480.43)						32,584.67		(49,245,313.67)
		Scholarship allowance							9,179,897.53			9,179,897.53
		<b>Student fees, net (pledged revenues of \$1,877,068)</b>	<b>(7,528,417.91)</b>	<b>(41,749,480.43)</b>	-	-	-	-	<b>9,179,897.53</b>	<b>32,584.67</b>	-	<b>(40,065,416.14)</b>
		Fee-for-service contracts	(20,114,075.00)									(20,114,075.00)
		Federal grants and contracts (pledged revenues of \$113,205,786)					(469,822,531.41)					(469,822,531.41)
		State and local grants and contracts (pledged revenues of \$4,042,396)					(20,491,170.63)			1,846,769.42		(18,644,401.21)
		Nongovernmental grants and contracts					(48,975,888.72)					(48,975,888.72)
		Sales and services of educational departments		(19,869,961.19)						354,169.21		(19,515,791.98)
	Auxiliary enterprises	Auxiliary enterprises		159,214,351.41						(333,499.06)		(158,880,852.35)
		Scholarship allowance							5,181,594.23			5,181,594.23
		<b>Auxiliary enterprises, net (pledged revenues of \$3,735,061)</b>		<b>(159,214,351.41)</b>					<b>5,181,594.23</b>	<b>333,499.06</b>		<b>(153,699,258.12)</b>
	Internal revenues	Internal service center revenues	(32,050,693.95)	(327,777,244.32)						32,050,693.95	319,437,650.32	(8,339,594.00)
		Interdepartmental revenues	(17,621,563.37)	(20,880,003.05)	(4,200.00)					38,505,766.42		-
		<b>Internal revenues</b>	<b>(49,672,257.32)</b>	<b>(348,657,247.37)</b>	<b>(4,200.00)</b>					<b>70,556,460.37</b>	<b>319,437,650.32</b>	<b>(8,339,594.00)</b>
	Other operating revenues	Other revenues				(342,052.58)						(342,052.58)
		Miscellaneous	(6,745,268.40)	(11,957,472.02)	(41,710.62)	(157,549.24)	(206,175.28)			608,079.07		(18,500,096.49)
		<b>Other operating revenues (pledged revenues of \$605,261)</b>	<b>(6,745,268.40)</b>	<b>(11,957,472.02)</b>	<b>(41,710.62)</b>	<b>(499,601.82)</b>	<b>(206,175.28)</b>	-	-	<b>608,079.07</b>	-	<b>(18,842,149.07)</b>
	<b>Total operating revenues</b>		<b>(861,964,592.98)</b>	<b>(618,588,911.88)</b>	<b>(539,335,501.38)</b>	<b>(499,601.82)</b>	<b>(206,175.28)</b>		<b>159,721,153.86</b>	<b>74,520,513.29</b>	<b>319,437,650.32</b>	<b>(1,466,915,465.87)</b>
Operating expenses	Education and general	Instruction	430,307,170.74	32,997,439.72	81,699,553.05		761.87		11,143,928.55	(30,687,677.18)		525,461,176.75
		Research	10,931,106.21	162,965.68	383,263,304.54				5,805,402.96	2,526.14		400,165,305.53
		Public service	543,617.52	4,224,450.86	9,631,951.43				230,269.26	(326,401.82)		14,303,887.25
		Academic support	99,011,929.36	16,177,412.47	6,049,221.57		30,827.08		4,075,124.18	(1,384,685.99)		123,959,828.67
		Student services	45,722,888.77	51,879,269.21	9,474,723.06	178,143.32	1,208.45		2,869,406.31	(4,314,089.15)		105,811,549.97
		Institutional support	90,311,264.59	9,167,332.76	10,996,469.93		233,668.40		3,502,654.19	(1,027,392.03)		113,183,997.84
		Operation and maintenance of plant	100,845,235.67	15,577,495.39	3,069,349.39		5,174.20	109,620.00	1,354,554.94	(31,659,807.70)	4,624,003.78	93,925,625.67
		Student aid	90,076,475.05	13,599,968.00	86,403,760.40				(161,378,805.46)			28,701,397.99
		<b>Education and general</b>	<b>867,749,687.91</b>	<b>143,786,334.09</b>	<b>590,588,333.37</b>	<b>178,143.32</b>	<b>271,640.00</b>	<b>109,620.00</b>	<b>(132,397,465.07)</b>	<b>(69,397,527.73)</b>	<b>4,624,003.78</b>	<b>1,405,512,769.67</b>
		Depreciation							126,090,075.81			126,090,075.81
	Auxiliary enterprises	Program expenses		142,264,916.64	4,110,059.42				1,434,361.97	(3,269,490.00)		144,539,848.03
		Internal service center expenses		318,560,715.95	25,053.36		291.24		851,589.77	0.00	(319,437,650.32)	-
		Other internal expenses		(209.98)	67,766.42					(74,282.58)		(6,726.14)
		<b>Auxiliary enterprises</b>		<b>460,825,422.61</b>	<b>4,202,879.20</b>		<b>291.24</b>		<b>2,285,951.74</b>	<b>(3,343,772.58)</b>	<b>(319,437,650.32)</b>	<b>144,533,121.89</b>
	<b>Total operating expenses</b>		<b>867,749,687.91</b>	<b>604,611,756.70</b>	<b>594,791,212.57</b>	<b>178,143.32</b>	<b>271,931.24</b>	<b>126,199,695.81</b>	<b>(130,111,513.33)</b>	<b>(72,741,300.31)</b>	<b>(314,813,646.54)</b>	<b>1,676,135,967.37</b>
<b>Operating, net</b>			<b>5,785,094.93</b>	<b>(13,977,155.18)</b>	<b>55,455,711.19</b>	<b>(321,458.50)</b>	<b>65,755.96</b>	<b>126,199,695.81</b>	<b>29,609,640.53</b>	<b>1,779,212.98</b>	<b>4,624,003.78</b>	<b>209,220,501.50</b>

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2021
<b>Nonoperating</b>												
Nonoperating revenues and expenses												
	Federal Pell grant			(23,068,184.27)								(23,068,184.27)
	COVID Aid			(86,308,155.13)								(86,308,155.13)
	Gifts			(94,479,403.44)								(94,479,403.44)
	Investment income		17,342.80	(55,869.73)		(9,678.28)						(48,205.21)
	Investment expense		257.02	3,867.40		-						4,124.42
	Investment income, net		17,599.82	(52,002.33)		(9,678.28)	-					(44,080.79)
	(Gain)/Loss on disposal of assets		(258,803.27)			(229,471.89)		880,246.97				391,971.81
	Interest on capital asset-related debt	411.86	96,332.20			116,153.33	10,777,620.71	19,129,706.23				30,120,224.33
	Bond issuance costs					220,986.45	1,003,237.40					1,224,223.85
	Other nonoperating revenues (pledged revenues of \$19,302)	(49,184.92)	(1,814,623.12)			(1,996,687.97)						(3,860,496.01)
<b>Total nonoperating revenues, net</b>		<b>(48,773.06)</b>	<b>(1,959,494.37)</b>	<b>(203,907,745.17)</b>	<b>-</b>	<b>(1,898,698.36)</b>	<b>11,780,858.11</b>	<b>20,009,953.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(176,023,899.65)</b>
<b>Other</b>												
Other revenues												
	Capital student fee		(7,927,404.58)									(7,927,404.58)
	Student fee											
	Scholarship allowance								1,399,267.73			1,399,267.73
	Capital student fee, net (pledged revenues of \$6,528,137)		(7,927,404.58)						1,399,267.73			(6,528,136.85)
	Capital appropriations					(5,447,988.53)						(5,447,988.53)
	Capital grants and gifts			(345,293.73)		(3,600,229.15)		(106,000.00)				(4,051,522.88)
<b>Total other revenues</b>			<b>(7,927,404.58)</b>	<b>(345,293.73)</b>		<b>(9,048,217.68)</b>		<b>(106,000.00)</b>	<b>1,399,267.73</b>			<b>(16,027,648.26)</b>
Other interfund related additions and deletions												
	Indirect cost recovery transfers	(70,004,205.21)	(46,483,696.62)	116,487,901.83								-
	Mandatory transfers		22,552,053.62	1,209,084.26		4,329,903.04	(28,091,040.92)					-
	Voluntary transfers	45,282,262.73	67,817,719.01	29,964,989.34	(20,893.26)	(172,245,770.98)	(2,363,496.76)			(1,779,212.98)		(33,344,402.90)
	Capital asset additions and plant fund activity	18,995,217.64	2,952,394.23	14,559,801.44		74,081,666.27		(105,965,075.80)			(4,624,003.78)	-
	Financing activity	18,910.41	779,778.97			(17,369,288.39)	14,618,910.68	1,951,688.33				-
<b>Total other interfund related additions and deletions</b>		<b>(5,707,814.43)</b>	<b>47,618,249.21</b>	<b>162,221,776.87</b>	<b>(20,893.26)</b>	<b>(111,203,490.06)</b>	<b>(15,835,627.00)</b>	<b>(104,013,387.47)</b>		<b>(1,779,212.98)</b>	<b>(4,624,003.78)</b>	<b>(33,344,402.90)</b>
Change in net position		28,507.44	23,754,195.08	13,424,449.16	(342,351.76)	(122,084,650.14)	(4,054,768.89)	42,090,261.54	31,008,908.26		(0.00)	(16,175,449.31)
<b>Net position</b>												
Net position, beginning		(371,781.45)	(133,385,845.37)	(18,941,822.08)	(3,902,286.64)	(595,144,625.63)	2,292,800.59	(1,284,011,880.64)	483,885,787.42			(1,549,579,653.81)
Net position, ending		(343,274.01)	(109,631,650.29)	(5,517,372.92)	(4,244,638.40)	(717,229,275.77)	(1,761,968.30)	(1,241,921,619.10)	514,894,695.68		(0.00)	(1,565,755,103.12)



**UNIVERSITY OF COLORADO**  
STATEMENT OF NET POSITION

June 30, 2021  
Auxiliary and Self-Funded Activities  
Boulder

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

PAH --  
PAM --  
PAP --  
PAS --  
AUX HOUSING  
AUX STU HTH FAC  
AUX PARKING  
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	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2021
<b>ASSETS</b>																				
CASH AND INVESTMENTS	CASH ON HAND	5,840.00	15,000.00	25,000.00		4,000.00	600.00	800.00	20,500.00	12,250.00	15,000.00	1,017.00	19,681.79			400.00				120,088.79
	INVESTMENTS, CURRENT	108,895,698.91	(18,689,590.17)	3,148,931.35	301,170.78	2,840,145.78	2,943,098.91	7,567,033.77	613,354.64	5,782,109.03	1,919,759.12	6,624,155.79	2,848,966.29	279,288.62	5,650,215.85	497,068.16	1,081,544.49	2,948.12	847,365.19	133,153,264.63
<b>CASH AND INVESTMENTS</b>		<b>108,901,538.91</b>	<b>(18,674,590.17)</b>	<b>3,173,931.35</b>	<b>301,170.78</b>	<b>2,844,145.78</b>	<b>2,943,698.91</b>	<b>7,567,833.77</b>	<b>633,854.64</b>	<b>5,794,359.03</b>	<b>1,934,759.12</b>	<b>6,625,172.79</b>	<b>2,868,648.08</b>	<b>279,288.62</b>	<b>5,650,215.85</b>	<b>497,468.16</b>	<b>1,081,544.49</b>	<b>2,948.12</b>	<b>847,365.19</b>	<b>133,273,353.42</b>
ACCOUNTS AND LOANS RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	5,107,265.15	2,873,700.51	1,810,539.17		16,595.15	1,606,273.82	2,944,518.07	180,454.80	657,280.38	32,622.77	4,493,623.47	201,800.52	183,325.81		1,058.00				20,109,108.88
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(2,958,872.59)	(2,976.69)	(411,944.26)		(12,041.89)	(957,128.89)	(1,119,094.32)	(85,149.63)	(199,455.05)	(2,246.77)	(839,037.36)	(14,523.72)				(51.26)			(6,602,522.43)
<b>ACCOUNTS RECEIVABLE</b>		<b>2,148,392.56</b>	<b>2,870,723.82</b>	<b>1,398,594.91</b>	<b>-</b>	<b>4,553.26</b>	<b>649,144.93</b>	<b>1,825,423.75</b>	<b>95,305.17</b>	<b>457,825.33</b>	<b>30,376.00</b>	<b>3,654,586.11</b>	<b>187,276.80</b>	<b>183,325.81</b>	<b>-</b>	<b>1,058.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,506,586.45</b>
INVENTORIES		274,669.53		2,763,235.73			1,045,052.67	126,523.28			2,040.64			413,530.09						4,625,051.94
OTHER ASSETS	OTHER ASSETS, CURRENT	1,456,128.13	572,670.71	5,421.25		19,420.89	5,892.18	1.53		5,500.00	8,498.30	34,800.00	15.26	4,000.00		9,950.00				2,122,298.25
<b>OTHER ASSETS</b>		<b>1,456,128.13</b>	<b>572,670.71</b>	<b>5,421.25</b>		<b>19,420.89</b>	<b>5,892.18</b>	<b>1.53</b>		<b>5,500.00</b>	<b>8,498.30</b>	<b>34,800.00</b>	<b>15.26</b>	<b>4,000.00</b>		<b>9,950.00</b>				<b>2,122,298.25</b>
INTERFUND RECEIVABLES																				(2,617,549.22)
<b>TOTAL ASSETS</b>		<b>112,780,729.12</b>	<b>(15,231,195.64)</b>	<b>7,341,183.24</b>	<b>301,170.78</b>	<b>2,868,119.93</b>	<b>4,643,788.69</b>	<b>9,519,782.33</b>	<b>729,159.81</b>	<b>6,257,684.36</b>	<b>1,975,674.06</b>	<b>10,314,558.90</b>	<b>3,055,940.14</b>	<b>466,614.43</b>	<b>6,063,745.94</b>	<b>508,476.16</b>	<b>1,081,544.49</b>	<b>2,948.12</b>	<b>(1,770,184.03)</b>	<b>150,909,740.83</b>
<b>LIABILITIES</b>																				
ACCOUNTS PAYABLE		(3,946,917.94)	(1,438,390.27)	(788,666.14)	(3,689.50)	(113,364.09)	(1,033,729.89)	(4,789,943.61)	(32,729.19)	(27,945.94)	(111,738.86)	(85,601.38)	(1,123,654.51)	(106,530.40)	(1,083,203.21)	(1,353.00)	(101,209.71)	(2,839.56)	(201,188.96)	(14,992,696.16)
ACCRUED EXPENSES		(615,520.87)	(51,302.27)	(12,502.65)	(757.16)	(28,974.83)	(14,211.09)	(7,407.84)	359.02	(29,676.85)	(11,276.43)	(139,805.46)	(2,364.38)	(1,399.28)	(1,540.00)	(1,562.54)	(1,876.56)			(919,819.19)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(751,503.35)	(10,972,426.53)	(312,425.57)		(47,780.93)	(1,744,231.80)	(224,489.58)		(580,412.96)	(35,313.97)	(4,679,585.63)	(474,850.00)	(171,358.94)		(589,699.54)		(108.56)		(77,922.30)
	UNEARNED REVENUE, NONCURRENT																			(22,000.00)
<b>UNEARNED REVENUE</b>		<b>(751,503.35)</b>	<b>(10,972,426.53)</b>	<b>(312,425.57)</b>	<b>-</b>	<b>(47,780.93)</b>	<b>(1,744,231.80)</b>	<b>(224,489.58)</b>	<b>-</b>	<b>(580,412.96)</b>	<b>(35,313.97)</b>	<b>(4,679,585.63)</b>	<b>(474,850.00)</b>	<b>(171,358.94)</b>	<b>-</b>	<b>(589,699.54)</b>	<b>-</b>	<b>(108.56)</b>	<b>(99,922.30)</b>	<b>(20,684,109.66)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(18,150.00)	(93,835.33)				(3,019,425.72)			(4,115.00)										(303,985.71)
	OTHER LIABILITIES, CURRENT	36,266.59						(1,278,220.36)												
<b>OTHER LIABILITIES</b>		<b>18,116.59</b>	<b>(93,835.33)</b>				<b>(3,019,425.72)</b>	<b>(1,278,220.36)</b>		<b>(4,115.00)</b>										<b>(303,985.71)</b>
<b>TOTAL LIABILITIES</b>		<b>(5,295,825.57)</b>	<b>(12,555,954.40)</b>	<b>(1,113,594.36)</b>	<b>(4,446.66)</b>	<b>(190,119.85)</b>	<b>(5,811,598.50)</b>	<b>(6,300,061.39)</b>	<b>(32,370.17)</b>	<b>(642,150.75)</b>	<b>(158,329.26)</b>	<b>(4,904,992.47)</b>	<b>(1,600,868.89)</b>	<b>(279,288.62)</b>	<b>(1,084,743.21)</b>	<b>(592,615.08)</b>	<b>(103,086.27)</b>	<b>(2,948.12)</b>	<b>(605,096.97)</b>	<b>(41,278,090.54)</b>
<b>NET POSITION</b>		<b>107,484,903.55</b>	<b>(27,787,150.04)</b>	<b>6,227,588.88</b>	<b>296,724.12</b>	<b>2,678,000.08</b>	<b>(1,167,809.81)</b>	<b>3,219,720.94</b>	<b>696,789.64</b>	<b>5,615,533.61</b>	<b>1,817,344.80</b>	<b>5,409,566.43</b>	<b>1,455,071.25</b>	<b>187,325.81</b>	<b>4,979,002.73</b>	<b>(84,138.92)</b>	<b>978,458.22</b>	<b>-</b>	<b>(2,375,281.00)</b>	<b>109,631,650.29</b>



Boulder | Colorado Springs | Denver | Anschutz Medical Campus

**UNIVERSITY OF COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Auxiliary and Self-Funded Activities**  
**June 30, 2021**  
**Boulder**

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

PAH -- AUX HOUSING  
PAM -- AUX STU HTH FAC  
PAP -- AUX PARKING  
PAS -- AUX STU GOVT OP

PAU -- AUX STU UNION  
PEC -- EDUC CONT ED  
PEE -- EDUC INTER ED  
POC -- OTHER CONF.

POF -- UTILITIES SERV  
POO -- OTHER STU SERV  
POT -- OTHER TELECOM  
PRR -- RSRCH BLDG EXC

PRR -- RSRCH BLDG SYS

SRECNP LINE DESCRIPTION		MISC	PAA	PAB	PAC	PAD	PAH	PAM	PAP	PAS	PAU	PEC	PEE	POC	POF	POO	POT	PRE	PRR	FY 2021
<b>Operating</b>																				
Operating revenues																				
Student tuition, net (pledged revenues of \$668,896,360)		(2,159,952.05)										(34,980,447.41)								(37,140,399.46)
Student fees, net (pledged revenues of \$1,877,068)		(18,120.00)	(1,069,371.86)			(11,369,628.00)		(11,231,023.21)		(10,007,764.88)	(8,029,458.00)	(24,114.48)								(41,749,480.43)
Sales and services of educational departments		(6,219,045.55)				(270,854.89)		(10,772,438.84)		(125,721.29)	(523,321.56)	(351,515.99)	(1,151,517.33)	(289,127.74)		(166,418.00)				(19,869,961.19)
Auxiliary enterprises, net (pledged revenues of \$3,735,061)			(29,926,691.88)	(10,134,936.68)	(538,038.01)		(98,222,173.21)		(5,326,033.83)									(191,927.07)	(14,874,550.73)	(159,214,351.41)
Internal revenues																(30,931,155.40)	(7,156,513.42)			(327,777,244.32)
Internal service center revenues		(289,689,575.50)																		
Interdepartmental revenues		(17,014,591.82)	(2,935,990.94)			(83,717.60)		(120,554.92)		(4,818.40)	(640,221.15)	(70,000.00)		(660.00)	(9,448.22)				(20,880,003.05)	
<b>Internal revenues</b>		<b>(306,704,167.32)</b>	<b>(2,935,990.94)</b>	-	-	<b>(83,717.60)</b>	-	<b>(120,554.92)</b>	-	<b>(4,818.40)</b>	<b>(640,221.15)</b>	<b>(70,000.00)</b>	-	<b>(660.00)</b>	<b>(30,931,155.40)</b>	<b>(9,448.22)</b>	<b>(7,156,513.42)</b>	-	-	<b>(348,657,247.37)</b>
Other operating revenues (pledged revenues of \$605,261)		(11,159,410.92)				(85,249.46)				(37,585.00)	(134,625.49)	(523,085.55)			(759.33)	(7,756.27)		(9,000.00)		(11,957,472.02)
<b>Total operating revenues</b>		<b>(326,260,695.84)</b>	<b>(33,932,054.68)</b>	<b>(10,134,936.68)</b>	<b>(538,038.01)</b>	<b>(11,809,449.95)</b>	<b>(98,222,173.21)</b>	<b>(22,124,016.97)</b>	<b>(5,326,033.83)</b>	<b>(10,175,889.57)</b>	<b>(9,327,626.20)</b>	<b>(35,949,163.43)</b>	<b>(1,151,517.33)</b>	<b>(289,787.74)</b>	<b>(30,931,155.40)</b>	<b>(176,625.55)</b>	<b>(7,164,269.69)</b>	<b>(191,927.07)</b>	<b>(14,883,550.73)</b>	<b>(618,588,911.88)</b>
Operating expenses																				
Education and general																				
Instruction		17,736,830.96																		32,997,439.72
Research		162,965.68																		162,965.68
Public service		3,207,646.47																		4,224,450.86
Academic support		16,177,412.47																		16,177,412.47
Student services		11,771,500.19				6,256,190.93		18,032,387.05		8,696,328.46	6,177,288.86	724,441.28	398.05			220,734.39			51,879,269.21	
Institutional support		9,167,332.76																		9,167,332.76
Operation and maintenance of plant		15,577,495.39																		15,577,495.39
Student aid		5,494,774.39	7,569,499.84	2,000.00		2,000.00	6,809.72	2.41		-	20,002.85	477,679.26	27,199.53						13,599,968.00	
<b>Education and general</b>		<b>79,295,958.31</b>	<b>7,569,499.84</b>	<b>2,000.00</b>	-	<b>6,256,190.93</b>	<b>6,809.72</b>	<b>18,032,389.46</b>	-	<b>8,696,328.46</b>	<b>6,197,291.71</b>	<b>15,059,605.56</b>	<b>1,452,107.75</b>	<b>995,417.96</b>	-	<b>220,734.39</b>	-	-	-	<b>143,786,334.09</b>
Auxiliary enterprises																				
Program expenses			48,231,411.98	11,064,519.23	826,073.89		68,648,116.81		5,320,118.28											142,264,916.64
Internal service center expenses		292,199,558.33														19,248,537.28				318,560,715.95
Other internal expenses		(209.98)																		(209.98)
<b>Auxiliary enterprises</b>		<b>292,199,348.35</b>	<b>48,231,411.98</b>	<b>11,064,519.23</b>	<b>826,073.89</b>	-	<b>68,648,116.81</b>	-	<b>5,320,118.28</b>	-	-	-	-	-	<b>19,248,537.28</b>	-	<b>7,112,620.34</b>	<b>149,473.18</b>	<b>8,025,203.27</b>	<b>460,825,422.61</b>
<b>Total operating expenses</b>		<b>371,495,306.66</b>	<b>55,800,911.82</b>	<b>11,066,519.23</b>	<b>826,073.89</b>	<b>6,258,190.93</b>	<b>68,654,926.53</b>	<b>18,032,389.46</b>	<b>5,320,118.28</b>	<b>8,696,328.46</b>	<b>6,197,291.71</b>	<b>15,059,605.56</b>	<b>1,452,107.75</b>	<b>995,417.96</b>	<b>19,248,537.28</b>	<b>220,734.39</b>	<b>7,112,620.34</b>	<b>149,473.18</b>	<b>8,025,203.27</b>	<b>604,611,756.70</b>
<b>Operating, net</b>		<b>45,234,610.82</b>	<b>21,868,857.14</b>	<b>931,582.55</b>	<b>288,035.88</b>	<b>(5,551,259.02)</b>	<b>(29,567,246.68)</b>	<b>(4,091,627.51)</b>	<b>(5,915.55)</b>	<b>(1,479,561.11)</b>	<b>(3,130,334.49)</b>	<b>(20,889,557.87)</b>	<b>300,590.42</b>	<b>705,630.22</b>	<b>(11,682,618.12)</b>	<b>44,108.84</b>	<b>(51,649.35)</b>	<b>(42,453.89)</b>	<b>(6,858,347.46)</b>	<b>(13,977,155.18)</b>
<b>Nonoperating</b>																				
Nonoperating revenues and expenses																				
Investment income		18,720.69																		17,342.80
Investment expense																				257.02
<b>Investment income, net</b>		<b>18,720.69</b>	-	-	-	-	-	-	-	<b>257.02</b>	-	-	<b>(1,377.89)</b>	-	-	-	-	-	-	<b>17,599.82</b>
(Gain)/Loss on disposal of assets		(212,317.38)	(2,952.04)	(15,150.82)		(1,299.72)	(19,142.10)	(1,037.85)	(107.10)	(5,248.89)	(438.60)				(125.97)				(982.80)	(258,803.27)
Interest on capital asset-related debt		2,156.58																		96,332.20
Other nonoperating revenues (pledged revenues of \$19,302)		(878,459.96)	(850,123.58)			(717.40)	(19,062.18)	-	(23,214.67)	(6,499.00)					(4,028.40)				(32,517.93)	(1,814,623.12)
<b>Total nonoperating revenues, net</b>		<b>(1,069,900.07)</b>	<b>(853,075.62)</b>	<b>(15,150.82)</b>	-	<b>(2,017.12)</b>	<b>(38,204.28)</b>	<b>(1,037.85)</b>	<b>(23,321.77)</b>	<b>(11,490.87)</b>	<b>(110.61)</b>	-	<b>(1,377.89)</b>	-	<b>(4,154.37)</b>	-	<b>93,847.63</b>	-	<b>(33,500.73)</b>	<b>(1,959,494.37)</b>
<b>Other</b>																				
Other revenues																				
Capital student fee, net (pledged revenues of \$6,528,137)		(7,927,404.58)																		(7,927,404.58)
Other interfund related additions and deletions																				
Indirect cost recovery transfers		(46,483,696.62)																		(46,483,696.62)
Mandatory transfers		9,731,540.00	511,881.45			4,750,488.00			2,716,841.16		1,725,101.97				2,168,051.04				948,150.00	22,552,053.62
Voluntary transfers		(1,607,112.76)	(3,441,416.79)	300,078.86	(584,682.00)	376,061.34	33,870,016.09	1,270,423.27	(1,120,668.49)	4,033,529.71	1,389,506.16	20,978,303.14	(1,243,024.00)	(928,395.57)	9,687,649.06	28,953.98	(583,809.37)	42,453.89	5,349,852.49	67,817,719.01
Capital asset additions and plant fund activity		2,077,538.70	20,890.27			12,849.00	375,335.17	14,981.12	7,185.00		31,628.36			35,961.94	29,500.00					2,952,394.23
Financing activity		141,305.46																		779,778.97
<b>Total other interfund related additions and deletions</b>		<b>(36,140,425.22)</b>	<b>(2,908,645.07)</b>	<b>300,078.86</b>	<b>(584,682.00)</b>	<b>5,139,398.34</b>	<b>34,245,351.26</b>	<b>1,285,404.39</b>	<b>1,603,357.67</b>	<b>4,033,529.71</b>	<b>3,146,236.49</b>	<b>20,978,303.14</b>	<b>(1,243,024.00)</b>	<b>(892,433.63)</b>	<b>11,885,200.10</b>	<b>28,953.98</b>	<b>401,188.81</b>	<b>42,453.89</b>	<b>6,298,002.49</b>	<b>47,618,249.21</b>
<b>Change in net position</b>		<b>96,880.95</b>	<b>18,107,136.45</b>	<b>1,216,510.59</b>	<b>(296,646.12)</b>	<b>(413,877.80)</b>	<b>4,639,900.30</b>	<b>(2,807,260.97)</b>	<b>1,574,120.35</b>	<b>2,542,477.73</b>	<b>15,791.39</b>	<b>88,745.27</b>	<b>(943,811.47)</b>	<b>(186,803.41)</b>	<b>198,427.61</b>	<b>73,062.82</b>	<b>443,387.09</b>	<b>-</b>	<b>(593,845.70)</b>	<b>23,754,195.08</b>
<b>Net position</b>																				
Net position, beginning		(107,581,784.50)	9,680,013.59	(7,444,099.47)	(78.00)	(2,264,122.28)	(3,472,090.49)	(412,459.97)	(2,270,909.99)	(8,158,011.34)	(1,833,136.19)	(5,498,311.70)	(511,259.78)	(522.40)	(5,177,430.34)	11,076.10	(1,421,845.31)		2,969,126.70	(133,385,845.37)
Net position, ending		(107,484,903.55)	27,787,150.04	(6,227,588.88)		(2,676,000.08)	1,167,809.81	(3,219,720.94)	(696,789.64)	(5,615,533.61)	(1,817,344.80)	(5,409,566.43)	(1,455,071.25)	(187,325.81)	(4,979,002.73)	84,138.92	(978,458.22)		2,375,281.00	(109,631,650.29)





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

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STATEMENT OF NET POSITION  
June 30, 2021  
Denver | Anschutz

SNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2021
<b>ASSETS</b>											
CASH AND INVESTMENTS	CASH ON HAND	17,850.22	348,377,724.85	24,860.00							348,420,435.07
	INVESTMENTS, CURRENT	16,698,615.27	218,386,383.51	141,568,491.15	4,112,100.80	516,460,169.29	298,236.95				897,523,996.98
	INVESTMENTS, NONCURRENT		457,534,160.91	7,849,062.22		86,250,937.58					551,634,160.71
<b>CASH AND INVESTMENTS</b>		<b>16,716,465.49</b>	<b>1,024,298,269.27</b>	<b>149,442,413.37</b>	<b>4,112,100.80</b>	<b>602,711,106.87</b>	<b>298,236.95</b>				<b>1,797,578,592.76</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	28,219,399.34	261,956,711.63	57,930,166.13		325,808.36		691,699.56		(6,972,165.00)	342,151,620.01
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			3,331,415.57							3,331,415.57
	ACCOUNTS RECEIVABLE, NONCURRENT							14,206,013.44			14,206,013.44
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(5,377,935.18)	(27,314,663.17)	(761,389.78)							(33,453,988.13)
	<b>ACCOUNTS RECEIVABLE</b>	<b>22,841,464.16</b>	<b>234,642,048.46</b>	<b>60,500,191.92</b>	-	<b>325,808.36</b>		<b>14,897,713.00</b>		<b>(6,972,165.00)</b>	<b>326,235,060.90</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				1,874,049.37						1,874,049.37
	LOANS AND NOTES RECEIVABLE, NONCURRENT				8,195,352.84						8,195,352.84
	ALLOWANCES FOR LOANS AND NOTES, CURRENT				(14,834.76)						(14,834.76)
	ALLOWANCES FOR LOANS AND NOTES, NONCURRENT				(867,227.29)						(867,227.29)
	<b>LOANS AND NOTES RECEIVABLE</b>				<b>9,187,340.16</b>						<b>9,187,340.16</b>
<b>ACCOUNTS, LOANS, AND NOTES RECEIVABLE</b>		<b>22,841,464.16</b>	<b>234,642,048.46</b>	<b>60,500,191.92</b>	<b>9,187,340.16</b>	<b>325,808.36</b>		<b>14,897,713.00</b>		<b>(6,972,165.00)</b>	<b>335,422,401.05</b>
INVENTORIES		552,255.49	13,729,837.40								14,282,092.89
OTHER ASSETS	OTHER ASSETS, CURRENT	1,920,900.80	1,042,125.77	1,204,424.52		3,703.76			(2,408,508.25)		1,762,646.60
	OTHER ASSETS, NONCURRENT		5,994,910.45								5,994,910.45
<b>OTHER ASSETS</b>		<b>1,920,900.80</b>	<b>7,037,036.22</b>	<b>1,204,424.52</b>		<b>3,703.76</b>			<b>(2,408,508.25)</b>		<b>7,757,557.05</b>
CAPITAL ASSETS	LAND							52,834,400.61			52,834,400.61
	CONSTRUCTION IN PROGRESS							312,539,344.86			312,539,344.86
	COLLECTIONS							3,701,882.00			3,701,882.00
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>							<b>369,075,627.47</b>			<b>369,075,627.47</b>
	BUILDINGS							1,370,381,437.31			1,370,381,437.31
	IMPROVEMENTS OTHER THAN BUILDINGS							145,127,207.09			145,127,207.09
	EQUIPMENT							281,745,927.32			281,745,927.32
	SOFTWARE							27,832,502.82			27,832,502.82
	OTHER INTANGIBLES							1,909,636.00			1,909,636.00
	LIBRARY AND OTHER COLLECTIONS							88,684,048.24			88,684,048.24
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(1,015,878,619.26)			(1,015,878,619.26)
	<b>DEPRECIABLE CAPITAL ASSETS</b>							<b>899,802,139.52</b>			<b>899,802,139.52</b>
<b>CAPITAL ASSETS</b>								<b>1,268,877,766.99</b>			<b>1,268,877,766.99</b>
INTERFUND RECEIVABLES			(2,404,605.87)				2,404,605.87				-
<b>TOTAL ASSETS</b>		<b>42,031,085.94</b>	<b>1,277,302,585.48</b>	<b>211,147,029.81</b>	<b>13,299,440.96</b>	<b>603,040,618.99</b>	<b>2,702,842.82</b>	<b>1,283,775,479.99</b>	<b>(2,408,508.25)</b>	<b>(6,972,165.00)</b>	<b>3,423,918,410.74</b>
<b>DEFERRED OUTFLOWS</b>											
DEFERRED OUTFLOWS	LOSS ON BOND REFUNDINGS							11,474,677.04			11,474,677.04
	ALTERNATE MEDICARE PLAN RELATED								18,362,473.73		18,362,473.73
	OTHER POSTEMPLOYMENT BENEFITS RELATED								93,953,118.54		93,953,118.54
	OTHER							249,506.00			249,506.00
<b>TOTAL DEFERRED OUTFLOWS</b>								<b>11,724,183.04</b>	<b>112,315,592.27</b>		<b>124,039,775.31</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>42,031,085.94</b>	<b>1,277,302,585.48</b>	<b>211,147,029.81</b>	<b>13,299,440.96</b>	<b>603,040,618.99</b>	<b>2,702,842.82</b>	<b>1,295,499,663.03</b>	<b>109,907,084.02</b>	<b>(6,972,165.00)</b>	<b>3,547,958,186.05</b>

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2021
<b>LIABILITIES</b>										
ACCOUNTS PAYABLE	(6,266,150.00)	(29,643,470.16)	(5,696,420.51)	(70,658.40)	(20,769,808.48)	(158,834.23)			6,972,165.00	(55,633,176.78)
ACCRUED EXPENSES	(5,888,500.32)	(67,623,284.97)	(682,868.73)			0.02				(74,194,654.00)
COMPENSATED ABSENCES								(13,531,931.09)		(13,531,931.09)
								(205,999,721.84)		(205,999,721.84)
COMPENSATED ABSENCES								(219,531,652.93)		(219,531,652.93)
UNEARNED REVENUE								2,408,508.24		(64,311,228.61)
	(23,040,869.92)	(3,681,232.09)	(39,313,251.62)				(684,383.22)			(5,615,040.20)
	(1,200,493.76)	(538,533.00)					(3,876,013.44)			(69,926,268.81)
UNEARNED REVENUE	(24,241,363.68)	(4,219,765.09)	(39,313,251.62)				(4,560,396.66)	2,408,508.24		(69,926,268.81)
BONDS AND CAPITAL LEASES PAYABLE								(29,728,936.97)		(29,728,936.97)
					(61,450,974.62)		(628,561,965.65)			(690,012,940.27)
BONDS AND CAPITAL LEASES PAYABLE					(61,450,974.62)		(658,290,902.62)			(719,741,877.24)
OTHER POSTEMPLOYMENT BENEFITS								(7,481,010.02)		(7,481,010.02)
								(464,213,717.02)		(464,213,717.02)
OTHER POSTEMPLOYMENT BENEFITS								(471,694,727.04)		(471,694,727.04)
ALTERNATE MEDICARE PLAN								(64,925,394.33)		(64,925,394.33)
OTHER LIABILITIES	(451,799.94)	(532,830.60)	(926,817.51)							(1,911,448.05)
		(6,009,496.23)	0.00	(509,733.71)	(5,919,860.86)					(12,439,090.80)
		(12,569,320.34)		(1,607,543.79)			(911,100.00)			(15,087,964.13)
OTHER LIABILITIES	(451,799.94)	(19,111,647.17)	(926,817.51)	(2,117,277.50)	(5,919,860.86)		(911,100.00)			(29,438,502.98)
TOTAL LIABILITIES	(36,847,813.94)	(120,598,167.39)	(46,619,358.37)	(2,187,935.90)	(88,140,643.96)	(158,834.21)	(663,762,399.28)	(753,743,266.06)	6,972,165.00	(1,705,086,254.11)
<b>DEFERRED INFLOWS</b>										
DEFERRED INFLOWS								(3,643,706.66)		(3,643,706.66)
								(108,123,632.87)		(108,123,632.87)
TOTAL DEFERRED INFLOWS								(111,767,339.53)		(111,767,339.53)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(36,847,813.94)	(120,598,167.39)	(46,619,358.37)	(2,187,935.90)	(88,140,643.96)	(158,834.21)	(663,762,399.28)	(865,510,605.59)	6,972,165.00	(1,816,853,593.64)
<b>NET POSITION</b>										
NET INVESTMENT IN CAPITAL ASSETS							625,817,402.75			625,817,402.75
RESTRICTED FOR EXPENDABLE PURPOSES										
		0.00	171,941,639.84							171,941,639.84
			8,280,491.30							8,280,491.30
			165,335.94							165,335.94
			11,174.05	11,111,505.06						11,122,679.11
			1,974,256.12							1,974,256.12
	47,256,780.81				3,021,758.30	1,024,325.61				51,302,864.72
			2,193,993.53							2,193,993.53
			7,684.27		1,631,710.96	6,216,658.59				7,856,053.82
		1,612,381.45	435,581.47							2,047,962.92
RESTRICTED FOR EXPENDABLE PURPOSES		48,869,162.26	185,010,156.52	11,111,505.06	4,653,469.26	7,240,984.20				256,885,277.31
UNRESTRICTED	5,183,272.00	1,107,835,255.83	(20,482,485.09)		510,246,505.77	1,222,885.41		(755,603,521.57)		848,401,912.35
TOTAL NET POSITION	5,183,272.00	1,156,704,418.09	164,527,671.44	11,111,505.06	514,899,975.03	8,463,869.61	625,817,402.75	(755,603,521.57)		1,731,104,592.40

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2021  
Denver/Anschutz

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2021
<b>Operating</b>												
Operating revenues												
	Student tuition	Student tuition	(260,633,336.30)	(29,310,341.94)					-	1,519,151.90		(288,424,526.34)
		Scholarship allowance							60,708,419.28			60,708,419.28
	<b>Student tuition, net (pledged revenues of \$227,716,107)</b>		<b>(260,633,336.30)</b>	<b>(29,310,341.94)</b>					<b>60,708,419.28</b>	<b>1,519,151.90</b>		<b>(227,716,107.06)</b>
	Student fees	Student fees	(27,702,784.68)	(16,639,422.93)					-	95,425.71		(44,246,781.90)
		Scholarship allowance							9,321,411.53			9,321,411.53
	<b>Student fees, net (pledged revenues of \$1,636,256)</b>		<b>(27,702,784.68)</b>	<b>(16,639,422.93)</b>					<b>9,321,411.53</b>	<b>95,425.71</b>		<b>(34,925,370.37)</b>
	Fee-for-service contracts		(39,520,648.00)									(39,520,648.00)
	Federal grants and contracts (pledged revenues of \$91,941,200)				(381,571,021.52)							(381,571,021.52)
	State and local grants and contracts (pledged revenues of \$11,094,360)				(51,230,413.72)					60,830.30		(51,169,583.42)
	Nongovernmental grants and contracts				(104,896,545.86)							(104,896,545.86)
	Sales and services of educational departments		(212,512,209.89)	(969,123.92)						16,480.29		(213,464,853.52)
	Auxiliary enterprises	Auxiliary enterprises		(11,588,080.75)						329,462.71		(11,258,618.04)
		Scholarship allowance							353,556.71			353,556.71
	<b>Auxiliary enterprises, net (pledged revenues of \$265,005)</b>			<b>(11,588,080.75)</b>					<b>353,556.71</b>	<b>329,462.71</b>		<b>(10,905,061.33)</b>
	Health services operating revenues (pledged revenues of \$19,603,815)		(1,270,276.25)	(1,306,495,538.36)						844,792.06		(1,306,921,022.55)
	Internal revenues	Internal service center revenues		(64,937,445.00)	-					(17,155,860.00)	82,093,305.00	-
		Interdepartmental revenues	(13,727,268.59)	(23,728,202.89)						37,455,471.48		-
		Other internal revenues			(25,000.00)						25,000.00	-
	<b>Internal revenues</b>		<b>(13,727,268.59)</b>	<b>(88,665,647.89)</b>	<b>(25,000.00)</b>					<b>20,299,611.48</b>	<b>82,118,305.00</b>	<b>-</b>
	Other operating revenues	Denver AHEC library funding	(5,890,330.00)									(5,890,330.00)
		Other revenues					(123,327.93)					(123,327.93)
		Miscellaneous	(17,576,783.14)	(48,698,616.48)	(3,389,740.60)		(45,013.09)			27,637,738.09		(42,072,415.22)
	<b>Other operating revenues (pledged revenues of \$592,181)</b>		<b>(23,467,113.14)</b>	<b>(48,698,616.48)</b>	<b>(3,389,740.60)</b>		<b>(168,341.02)</b>			<b>27,637,738.09</b>		<b>(48,086,073.15)</b>
<b>Total operating revenues</b>			<b>(366,321,426.96)</b>	<b>(1,713,909,858.24)</b>	<b>(542,081,845.62)</b>		<b>(168,341.02)</b>			<b>70,383,387.52</b>	<b>50,803,492.54</b>	<b>(2,419,176,286.78)</b>
Operating expenses												
	Education and general	Instruction	174,343,396.26	152,715,225.65	182,879,863.87				6,851,219.05	29,993,746.21		546,783,451.04
		Research	52,867.05	3,222,320.83	319,279,488.47				5,473,567.20	(1,607,599.70)		326,420,643.85
		Public service	17,018.00	104,674,898.32	30,860,514.96				1,649,883.03	(3,103,340.37)		134,098,973.94
		Academic support	68,482,066.75	4,105,119.93	60,100.77				1,415,455.64	(4,398,720.19)		69,664,022.90
		Student services	15,767,771.27	6,536,558.62	837,545.36	304,648.96			499,950.21	(808,283.08)		23,138,191.34
		Institutional support	74,415,749.10	5,504,744.81	77,238,920.51				2,152,086.28	(68,629,694.95)	(25,000.00)	90,656,805.75
		Operation and maintenance of plant	35,556,860.33	18,231,686.88				621,053.22	529,611.65	(4,479,598.85)	7,612,951.12	59,093,647.01
		Student aid	21,116,217.43	1,362,522.78	56,377,836.09				(70,783,912.95)			8,072,663.35
	<b>Education and general</b>		<b>389,751,946.19</b>	<b>296,353,077.82</b>	<b>667,534,270.03</b>	<b>304,648.96</b>		<b>1,021,082.66</b>	<b>(52,212,139.89)</b>	<b>(53,033,490.93)</b>	<b>7,587,951.12</b>	<b>1,257,928,399.18</b>
	Depreciation							80,272,349.29				80,272,349.29
	Auxiliary enterprises	Program expenses		18,396,494.27					165,773.49	(361,616.84)		18,200,650.92
		Internal service center expenses		100,166,498.06					876,173.76	160,473.29	(82,093,305.00)	19,109,840.11
	<b>Auxiliary enterprises</b>			<b>118,562,992.33</b>					<b>1,041,947.25</b>	<b>(201,143.55)</b>	<b>(82,093,305.00)</b>	<b>37,310,491.03</b>
	Health services operating expenses		1,739,014.22	1,192,651,642.69	640,384.21				23,896,457.59	(52,612,798.18)		1,166,314,700.53
<b>Total operating expenses</b>			<b>391,490,960.41</b>	<b>1,607,567,712.84</b>	<b>668,174,654.24</b>	<b>304,648.96</b>	<b>621,053.22</b>	<b>81,293,431.95</b>	<b>(27,273,735.05)</b>	<b>(105,847,432.66)</b>	<b>(74,505,353.88)</b>	<b>2,541,825,940.03</b>
<b>Operating, net</b>			<b>25,169,533.45</b>	<b>(106,342,145.40)</b>	<b>126,092,808.62</b>	<b>136,307.94</b>	<b>621,053.22</b>	<b>81,293,431.95</b>	<b>43,109,652.47</b>	<b>(55,043,940.12)</b>	<b>7,612,951.12</b>	<b>122,649,653.25</b>

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2021
<b>Nonoperating</b>												
Nonoperating revenues and expenses				(18,092,697.69)								(18,092,697.69)
Federal Pell grant												
State appropriations		(17,112,893.00)										(17,112,893.00)
COVID Aid			(55,286,599.00)	(67,469,247.76)								(122,755,846.76)
Gifts			(600,000.00)	(181,997,819.74)						53,358,001.00		(129,239,818.74)
Investment income			(18,586,728.95)	(1,686,751.21)		(1,129,709.11)				1,085,828.11		(20,317,361.16)
Investment expense			102,489.82	52,914.12		0.40						155,404.34
Investment income, net			(18,484,239.13)	(1,633,837.09)		(1,129,708.71)				1,085,828.11		(20,161,956.82)
(Gain)/Loss on disposal of assets		(4,240.00)				(3,510.00)		2,284,272.37				2,276,522.37
Interest on capital asset-related debt		112,440.19	8,894.57	3,057.74		1,479,020.10	11,492,719.87	4,916,505.91				18,012,638.38
Bond issuance costs						579,137.67	190,557.81	215,962.73				985,658.21
Other nonoperating revenues (pledged revenues of \$63,254)		(87,861.77)	(11,067,332.14)		(71,851.23)	(237,976.15)				(1,185,828.11)		(12,650,849.40)
Total nonoperating revenues, net		(17,092,554.58)	(85,429,275.70)	(269,190,544.54)	(71,851.23)	686,962.91	11,683,277.68	7,416,741.01		53,258,001.00		(298,739,243.45)
<b>Other</b>												
Other revenues			1,543,417.63						0.00			(1,543,417.63)
Capital student fee												
Student fee												
Scholarship allowance									(402,068.63)			402,068.63
Capital student fee, net (pledged revenues of \$1,141,349)			(1,543,417.63)						402,068.63			(1,141,349.00)
Capital appropriations						(25,424,783.74)						(25,424,783.74)
Capital grants and gifts				(14,762.60)								(14,762.60)
Total other revenues			(1,543,417.63)	(14,762.60)		(25,424,783.74)		-	402,068.63			(26,580,895.34)
Other interfund related additions and deletions												
Indirect cost recovery transfers		(106,358,549.88)	(10,359,358.27)	116,717,908.15								-
Mandatory transfers		14,082,341.93	19,348,006.36	3,030.00	(3,030.00)	2,322,420.61	(35,752,768.90)					-
Voluntary transfers		76,956,012.84	(23,490,192.04)	12,985,553.27	(406,225.24)	(98,019,191.28)	(53,779.64)			1,785,939.12		(30,241,882.97)
Capital asset additions and plant fund activity		5,487,216.87	4,336,648.88	15,720,052.50		208,015,401.10		(225,946,368.23)			(7,612,951.12)	-
Financing activity		276,238.84	288,577.98	5,970.73		(183,794,520.51)	24,368,012.16	158,855,720.80				-
Total other interfund related additions and deletions		(9,556,739.40)	(9,876,317.09)	145,432,514.65	(409,255.24)	(71,475,890.08)	(11,438,536.38)	(67,090,647.43)		1,785,939.12	(7,612,951.12)	(30,241,882.97)
Change in net position		(1,479,760.53)	(203,191,155.82)	2,320,016.13	(344,798.53)	(95,592,657.69)	244,741.30	21,619,525.53	43,511,721.10	(0.00)	-	(232,912,368.51)
<b>Net position</b>												
Net position, beginning		(3,703,511.47)	(953,513,262.27)	(166,847,687.57)	(10,766,706.53)	(419,307,317.34)	(2,788,749.91)	(653,356,789.28)	712,091,800.47			(1,498,192,223.89)
Net position, ending		(5,183,272.00)	(1,156,704,418.09)	(164,527,671.44)	(11,111,505.06)	(514,899,975.03)	(2,544,008.61)	(631,737,263.75)	755,603,521.57	(0.00)	-	(1,731,104,592.40)

STATEMENT OF NET POSITION  
June 30, 2021  
Auxiliary and Self-Funded Activities  
Denver/Anschutz

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

SNP LINE DESCRIPTION	MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	PON	POP	POR	POT	POU	POY	PRL	FY 2021			
<b>ASSETS</b>																								
CASH AND INVESTMENTS	CASH ON HAND	23,500.00		400.00				400.00	400.00	200.00		(15,803.15)						348,367,328.00	1,300.00		348,377,724.85			
	INVESTMENTS, CURRENT	122,631,235.306	168,384.04	(3,639,579.99)	1,882,317.40	412,704.07	3,820,505.40	5,306,168.40	24,960,847.26	19,141,597.41	549,250.19	925,760.94	1,577,737.68	2,292,675.30	324,346.87	1,924,070.57	14,409,358.27	2,005,953.52	15,261,502.00	3,545,707.34	885,841.54	218,386,383.51		
	INVESTMENTS, NONCURRENT									11,574,444.27			14,866,157.22			803,870.42		430,289,689.00				457,534,160.91		
<b>CASH AND INVESTMENTS</b>		<b>122,654,735.31</b>	<b>168,384.04</b>	<b>(3,639,179.99)</b>	<b>1,882,317.40</b>	<b>412,704.07</b>	<b>3,820,505.40</b>	<b>5,306,168.40</b>	<b>24,961,247.26</b>	<b>30,716,441.68</b>	<b>549,450.19</b>	<b>925,760.94</b>	<b>16,428,091.75</b>	<b>2,292,675.30</b>	<b>324,346.87</b>	<b>1,924,070.57</b>	<b>15,213,228.69</b>	<b>2,005,953.52</b>	<b>793,918,519.00</b>	<b>3,547,007.34</b>	<b>885,841.54</b>	<b>1,024,298,269.27</b>		
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	7,114,053.13	836.90	158,203.54	1,520,511.53	200,867.16	251,049.08	825,752.11	2,037,812.68	2,146,023.95	1,009,889.13	151,420.50	13.57	1,250,895.00	1,057,068.58	522,316.61		136,650.47	220,692,293.00	22,850,819.87	30,234.82	261,956,711.63		
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,913,534.68)		(86,849.97)	(627,610.54)	(43,495.20)	(30,142.00)	(178,642.15)	(578,361.99)	(786,317.42)	(155,803.37)							(95,645.50)	(21,153,067.00)	(1,665,193.95)		(27,314,663.17)		
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>5,200,518.45</b>	<b>836.90</b>	<b>71,353.57</b>	<b>157,371.96</b>	<b>220,907.08</b>	<b>647,109.96</b>	<b>1,459,451.29</b>	<b>1,359,706.53</b>	<b>854,085.76</b>	<b>151,420.50</b>	<b>13.57</b>	<b>1,250,895.00</b>	<b>1,057,068.58</b>	<b>522,316.61</b>	<b>0.00</b>	<b>41,004.97</b>	<b>199,539,226.00</b>	<b>21,185,625.92</b>	<b>30,234.82</b>	<b>234,642,048.46</b>			
INVENTORIES		178,329.23											377,946.98					17,921.00	13,155,640.19			13,729,837.40		
OTHER ASSETS	OTHER ASSETS, CURRENT	19,570.83		83,750.00		34,798.59	143,404.24	93,701.59				75,962.50						19,403.58	556,450.00	15,084.44		1,042,125.77		
	OTHER ASSETS, NONCURRENT	54,295.45																	5,940,615.00			5,994,910.45		
<b>OTHER ASSETS</b>		<b>73,866.28</b>		<b>83,750.00</b>		<b>34,798.59</b>		<b>93,701.59</b>				<b>75,962.50</b>							<b>6,497,065.00</b>	<b>15,084.44</b>		<b>7,037,036.22</b>		
INTERFUND RECEIVABLES																						(2,404,605.87)		
<b>TOTAL ASSETS</b>		<b>128,107,449.27</b>	<b>169,220.94</b>	<b>(3,567,826.42)</b>		<b>570,076.03</b>	<b>4,076,211.07</b>	<b>5,953,278.36</b>	<b>26,514,400.14</b>	<b>32,076,148.21</b>	<b>1,403,535.95</b>	<b>1,077,181.44</b>	<b>16,504,067.82</b>	<b>3,921,517.28</b>	<b>1,381,415.45</b>	<b>2,446,387.18</b>	<b>15,213,228.69</b>	<b>2,046,958.49</b>	<b>999,972,731.00</b>	<b>35,498,752.02</b>	<b>916,076.36</b>	<b>1,277,302,585.48</b>		
<b>LIABILITIES</b>																								
ACCOUNTS PAYABLE		(6,865,788.02)	(38,805.50)	(20,737.77)	(120,870.56)	692.00	(148,113.99)	(83,183.53)	(139,323.60)	(46,164.19)	(9,924.67)	(6,865.50)	(2,400.03)	(476,895.75)		(2,799.00)	(339,708.69)	(779,237.25)	(19,386,653.00)	(999,780.44)	(176,910.67)	(29,643,470.16)		
ACCRUED EXPENSES		(1,225,228.85)		(22,027.71)			(11.00)	(31,356.53)	(40,543.83)	(93,061.55)	(4,090.70)	(2,737.58)	(8,203.39)						(3,678.70)	(733.96)	(66,178,565.00)	(12,396.87)	(649.28)	(67,623,284.97)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(120,306.07)		(96,707.39)		(42,551.27)		(779,974.36)	(2,140,632.52)	(419,728.05)	(80,266.43)											(1,066.00)	(3,681,232.09)	
	UNEARNED REVENUE, NONCURRENT																		(538,533.00)				(538,533.00)	
<b>UNEARNED REVENUE</b>		<b>(120,306.07)</b>	<b>-</b>	<b>(96,707.39)</b>	<b>-</b>	<b>(42,551.27)</b>	<b>-</b>	<b>(779,974.36)</b>	<b>(2,140,632.52)</b>	<b>(419,728.05)</b>	<b>(80,266.43)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(538,533.00)</b>	<b>-</b>	<b>-</b>	<b>(1,066.00)</b>	<b>(4,219,765.09)</b>	
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(597.68)				(8,762.00)		(383,034.67)	(97,000.00)													(43,436.25)	(532,830.60)	
	OTHER LIABILITIES, CURRENT	(1,065,046.14)							(1,676,000.00)				(2,981,280.09)									(287,170.00)	(6,009,496.23)	
	OTHER LIABILITIES, NONCURRENT	(2,121,027.00)											(9,269,719.91)									(1,178,573.43)	(12,569,320.34)	
<b>OTHER LIABILITIES</b>		<b>(3,186,670.82)</b>				<b>(8,762.00)</b>		<b>(383,034.67)</b>	<b>(1,773,000.00)</b>				<b>(12,251,000.00)</b>						<b>-</b>			<b>(1,509,179.68)</b>	<b>(19,111,647.17)</b>	
<b>TOTAL LIABILITIES</b>		<b>(11,397,993.76)</b>	<b>(38,805.50)</b>	<b>(139,472.87)</b>	<b>(120,870.56)</b>	<b>(41,859.27)</b>	<b>(156,886.99)</b>	<b>(894,514.42)</b>	<b>(2,703,534.62)</b>	<b>(2,331,953.79)</b>	<b>(94,281.80)</b>	<b>(9,603.00)</b>	<b>(12,261,603.42)</b>	<b>(476,895.75)</b>	<b>-</b>	<b>(2,799.00)</b>	<b>(343,387.39)</b>	<b>(779,971.23)</b>	<b>(66,103,751.00)</b>	<b>(2,522,422.99)</b>	<b>(177,559.95)</b>	<b>(120,598,167.39)</b>		
<b>NET POSITION</b>		<b>116,709,455.50</b>	<b>130,415.44</b>	<b>(3,707,299.29)</b>		<b>528,216.76</b>	<b>3,919,324.08</b>	<b>5,058,763.94</b>	<b>23,810,865.52</b>	<b>29,744,194.42</b>	<b>1,309,254.15</b>	<b>1,067,578.36</b>	<b>4,242,464.40</b>	<b>3,444,621.53</b>	<b>1,381,415.45</b>	<b>2,443,588.18</b>	<b>14,869,841.30</b>	<b>1,266,987.26</b>	<b>913,868,980.00</b>	<b>32,976,329.03</b>	<b>738,516.41</b>	<b>1,156,704,418.09</b>		

**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
**Auxiliary and Self-Funded Activities**  
 June 30, 2021  
*Denver/Anschutz*

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

SRECNP LINE DESCRIPTION		MISC	PAB	PAD	PAH	PAM	PAP	PAS	PEC	PEG	POD	POH	POI	POK	POM	PON	POP	POR	POT	POU	POY	PRL	PRR	FY 2021			
<b>Operating</b>																											
Operating revenues																								(29,310,341.94)			
Student tuition, net (pledged revenues of \$227,716,107)									(26,687,194.99)	(2,623,146.95)																	
Student fees, net (pledged revenues of \$1,636,256)				(808,800.00)		(7,445,028.80)		(7,524,954.70)	(654,465.43)	(206,174.00)															(16,639,422.93)		
Sales and services of educational departments		(13,979,249.64)											(883,040.13)												(212,512,209.89)		
Auxiliary enterprises, net (pledged revenues of \$265,005)		(38,136.66)	(77,116.06)	(1,717,133.51)	(5,790,401.66)		(3,965,292.86)																		(1,588,080.75)		
Health services operating revenues (pledged revenues of \$19,603)		(14,264,127.94)																								(64,937,445.00)	
Internal revenues											(811,994.24)	(2,274,473.14)	(2,889,012.33)													(1,306,495,538.36)	
Internal service center revenues		42,130,655.67																								(23,728,202.89)	
Interdepartmental revenues		(7,648,324.57)																									
<b>Internal revenues, net</b>		<b>449,178,860.84</b>						<b>1,400.00</b>	<b>(162,813.97)</b>	<b>(13,307,262.17)</b>	<b>(10,571.00)</b>	<b>(273,222.88)</b>	<b>(668,796.00)</b>	<b>(5,437,923.00)</b>					<b>4,007,116.91</b>	<b>(1,280,404,865.00)</b>	<b>(255,893.34)</b>				<b>(1,672,959.22)</b>		
Other operating revenues (pledged revenues of \$592,181)		(25,420,271.55)						(96,762.59)	(400,145.65)	(915,143.22)	(14,995.96)	(4,089,229.00)	(10,546,651.00)		(309,359.92)		9,136.87	(1,374,178.75)	(1,219,046.54)	(3,400,948.00)	(568,095.39)	(351,925.86)			(48,698,616.48)		
<b>Total operating revenues</b>		<b>(102,880,766.63)</b>	<b>(77,116.06)</b>	<b>(2,825,933.61)</b>	<b>(6,790,401.66)</b>	<b>(7,445,028.80)</b>	<b>(3,965,292.86)</b>	<b>(7,813,631.76)</b>	<b>(30,249,348.04)</b>	<b>(16,576,141.82)</b>	<b>(2,899,883.33)</b>	<b>(1,171,258.97)</b>	<b>(4,778,019.00)</b>	<b>(15,984,574.00)</b>	<b>(322,923.83)</b>	<b>(5,308,246.71)</b>	<b>(2,141,767.46)</b>	<b>(1,445,631.76)</b>	<b>(5,228,163.45)</b>	<b>(1,283,805,813.00)</b>	<b>(100,477,428.60)</b>	<b>(13,024,885.16)</b>	<b>(868.83)</b>	<b>(17,081,290.11)</b>	<b>(1,713,969,886.24)</b>		
Operating expenses																								152,716,225.65			
Education and general																								12,383,490.76			
Instruction																								104,674,898.32			
Research																								4,105,119.93			
Public service																								6,536,558.62			
Academic support																								5,504,744.81			
Student services																								18,231,686.88			
Institutional support																								1,362,522.78			
Operational and maintenance of plant																											
Student aid																											
<b>Education and general</b>		<b>31,942,809.46</b>						<b>6,168,832.15</b>	<b>21,938,213.26</b>	<b>116,635,079.28</b>	<b>959.89</b>	<b>807,686.33</b>						<b>1,840,626.17</b>	<b>3,930,976.34</b>						<b>96,006,604.84</b>		
Auxiliary enterprises																								17,081,290.11			
Program expenses		76,451.08		3,492,723.94	4,481,952.38	7,394,119.76	2,899,586.80							6,519,623.01	11,403,178.77					5,568,180.61						12,383,490.76	
Internal service center expenses		64,294,024.91												6,519,623.01	11,403,178.77											10,168,498.06	
<b>Auxiliary enterprises</b>		<b>64,545,685.22</b>	<b>76,451.08</b>	<b>3,492,723.94</b>	<b>4,481,952.38</b>	<b>7,394,119.76</b>	<b>2,899,586.80</b>							<b>6,519,623.01</b>	<b>11,403,178.77</b>					<b>5,568,180.61</b>						<b>12,383,490.76</b>	
Health services operating expenses																								19,806,992.33			
Total operating expenses		<b>168,021,034.97</b>	<b>76,451.08</b>	<b>3,492,723.94</b>	<b>4,481,952.38</b>	<b>7,394,119.76</b>	<b>2,899,586.80</b>	<b>6,168,832.15</b>	<b>21,938,213.26</b>	<b>116,635,079.28</b>	<b>2,889,256.69</b>	<b>807,686.33</b>	<b>6,519,623.01</b>	<b>11,403,178.77</b>	<b>322,923.83</b>	<b>4,948,229.08</b>	<b>199,433.10</b>	<b>3,742,426.11</b>	<b>1,169,222,837.00</b>	<b>3,742,426.11</b>	<b>1,169,222,837.00</b>	<b>98,748,039.95</b>	<b>12,383,490.76</b>	<b>17,081,290.11</b>	<b>1,687,967,124.84</b>		
Operating, net		<b>5,140,268.34</b>	<b>(664.98)</b>	<b>866,790.43</b>	<b>(1,308,449.28)</b>	<b>(60,909.04)</b>	<b>(1,265,706.06)</b>	<b>(1,644,799.61)</b>	<b>(8,311,134.79)</b>	<b>88,937.46</b>	<b>(215,367.75)</b>	<b>(363,572.54)</b>	<b>1,741,604.81</b>	<b>(4,581,396.23)</b>	<b>(380,022.05)</b>	<b>(101,708.19)</b>	<b>2,485,444.59</b>	<b>340,917.16</b>	<b>(114,882,978.00)</b>	<b>(728,397.65)</b>	<b>(641,394.34)</b>	<b>17,081,290.11</b>	<b>(688.83)</b>	<b>(106,342,145.40)</b>			
<b>Nonoperating</b>																											
Nonoperating revenues and expenses																								(55,286,599.00)			
COVID Aid																								(800,000.00)			
Gifts																								(18,586,728.95)			
Investment income																								102,489.82			
Investment expense																								(19,484,239.13)			
<b>Investment income, net</b>		<b>(705,671.65)</b>																									8,894.57
Interest on capital asset-related debt																								(11,067,332.14)			
Other nonoperating revenues (pledged revenues of \$63,254)		(7,635,704.01)																								(25,777.87)	
<b>Total nonoperating revenues, net</b>		<b>(8,341,376.66)</b>								<b>55,071.56</b>	<b>(71,374.35)</b>	<b>(7,762.49)</b>	<b>(1,334,016.97)</b>	<b>-</b>	<b>(13,559.87)</b>	<b>(1,682.62)</b>	<b>(7,928,397.29)</b>	<b>(66,569,811.00)</b>	<b>(443,320.78)</b>	<b>(688.83)</b>	<b>(11,067,332.14)</b>	<b>(868.83)</b>	<b>(17,081,290.11)</b>	<b>(688.83)</b>	<b>(85,429,276.70)</b>		
<b>Other</b>																											
Other revenues																								(1,543,417.63)			
Capital budget fee, net (pledged revenues of \$1,141,349)																											
Other interfund related additions and deletions																											
Indirect cost recovery transfers		(140,000.00)																									
Mandatory transfers																											
Voluntary transfers		(9,406,980.98)	(305.79)	(46,422.24)	(320.26)	26,825.44	(16,631.79)	(3,775.21)	9,302,848.40	940,833.28	17,206.28	2,751.83	(286.17)	75,933.07													
Capital asset additions and plant fund activity		37,796.14			9,556.00				600.00																		
Financing activity		(109,684.38)																									
<b>Total other interfund related additions and deletions</b>		<b>(9,461,169.64)</b>	<b>(305.79)</b>	<b>(117,761.43)</b>	<b>200,887.68</b>	<b>26,825.44</b>	<b>(1,632,617.31)</b>	<b>(3,775.21)</b>	<b>9,303,248.40</b>	<b>940,833.28</b>	<b>17,206.28</b>	<b>2,751.83</b>	<b>(286.17)</b>	<b>75,933.07</b>	<b>(12,933.90)</b>	<b>(127,196.45)</b>	<b>(1,097,775.78)</b>	<b>(172,686.82)</b>	<b></b>	<b>3,910,612.00</b>	<b>(4,204,713.55)</b>	<b>118,664.22</b>	<b>(18,881,426.00)</b>	<b>(23,490,192.04)</b>			
Change in net position		<b>(12,602,216.96)</b>	<b>(970.77)</b>	<b>133,290.29</b>	<b>(1,107,561.63)</b>	<b>(24,083.60)</b>	<b>(103,037.36)</b>	<b>(2,476,293.74)</b>	<b>1,047,185.18</b>	<b>28,396.39</b>	<b>(295,923.96)</b>	<b>(360,820.71)</b>	<b>407,306.87</b>	<b>(21,637.29)</b>	<b>(386,506.82)</b>	<b>(230,587.26)</b>	<b>(6,540,728.48)</b>	<b>167,330.34</b>	<b>(178,814,748.00)</b>	<b>(4,616,844.06)</b>	<b>(623,418.98)</b>	<b>(17,081,290.11)</b>	<b>(688.83)</b>	<b>(203,191,158.62)</b>			
<b>Net position</b>																											
Net position, beginning																								(963,513,262.27)			
Net position, ending		<b>(104,167,238.64)</b>	<b>(129,444.47)</b>	<b>3,574,009.00</b>	<b>(1,630,536.20)</b>	<b>(604,133.16)</b>	<b>(3,816,386.73)</b>	<b>(2,728,914.44)</b>	<b>(24,868,056.79)</b>	<b>(28,772,890.81)</b>	<b>(1,163,330.19)</b>	<b>(706,787.49)</b>	<b>(4,646,771.27)</b>	<b>(3,466,458.73)</b>	<b>(894,908.83)</b>	<b>(2,213,006.92)</b>	<b>(8,329,112.82)</b>	<b>(1,453,721.16)</b>	<b>(738,064,232.00)</b>	<b>(23,356,684.97)</b>	<b>(216,097.46)</b>	<b>(17,081,290.11)</b>	<b>(688.83)</b>	<b>(1,166,704,418.99)</b>			



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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, 2021  
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 2021
<b>ASSETS</b>										
<b>CASH AND INVESTMENTS</b>										
	CASH ON HAND	7,900.00	3,670.00	500.00						12,070.00
	INVESTMENTS, CURRENT	8,449,520.04	13,009,475.37	(12,617,871.14)	528,778.38	112,149,696.04	2,617,698.02	(0.02)		124,137,296.69
	INVESTMENTS, NONCURRENT					3,642,336.35	1,777,141.07			5,419,477.42
<b>CASH AND INVESTMENTS</b>		<b>8,457,420.04</b>	<b>13,013,145.37</b>	<b>(12,617,371.14)</b>	<b>528,778.38</b>	<b>115,792,032.39</b>	<b>4,394,839.09</b>	<b>(0.02)</b>		<b>129,568,844.11</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>										
	ACCOUNTS RECEIVABLE, CURRENT	11,647,903.43	3,709,091.32	11,333,817.56		1,893.49	7,039.17			26,699,744.97
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			160,393.38						160,393.38
	ACCOUNTS RECEIVABLE, NONCURRENT		12,770,716.78							12,770,716.78
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(3,627,114.59)	(1,037,861.10)	(2,295.56)						(4,667,271.25)
	<b>ACCOUNTS RECEIVABLE</b>	<b>8,020,788.84</b>	<b>15,441,947.00</b>	<b>11,491,915.38</b>		<b>1,893.49</b>	<b>7,039.17</b>			<b>34,963,583.88</b>
	LOANS AND NOTES RECEIVABLE, CURRENT				79,886.50					79,886.50
	ALLOWANCES FOR LOANS AND NOTES, CURRENT				(39,791.02)					(39,791.02)
	<b>LOANS AND NOTES RECEIVABLE</b>				<b>40,095.48</b>					<b>40,095.48</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>8,020,788.84</b>	<b>15,441,947.00</b>	<b>11,491,915.38</b>	<b>40,095.48</b>	<b>1,893.49</b>	<b>7,039.17</b>			<b>35,003,679.36</b>
<b>INVENTORIES</b>			<b>640,785.20</b>							<b>640,785.20</b>
<b>OTHER ASSETS</b>										
	OTHER ASSETS, CURRENT	216,975.55	101,383.51	5,777.97					2,070,394.00	2,394,531.03
<b>OTHER ASSETS</b>		<b>216,975.55</b>	<b>101,383.51</b>	<b>5,777.97</b>					<b>2,070,394.00</b>	<b>2,394,531.03</b>
<b>CAPITAL ASSETS</b>										
	LAND							6,702,591.37		6,702,591.37
	CONSTRUCTION IN PROGRESS							1,052,321.91		1,052,321.91
	COLLECTIONS							1,306,947.34		1,306,947.34
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>							<b>9,061,860.62</b>		<b>9,061,860.62</b>
	BUILDINGS							612,675,394.71		612,675,394.71
	IMPROVEMENTS OTHER THAN BUILDINGS							14,190,460.95		14,190,460.95
	EQUIPMENT							39,634,174.21		39,634,174.21
	SOFTWARE							694,423.73		694,423.73
	LIBRARY AND OTHER COLLECTIONS							33,456,287.80		33,456,287.80
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION							(234,447,112.36)		(234,447,112.36)
	<b>DEPRECIABLE CAPITAL ASSETS</b>							<b>466,203,629.04</b>		<b>466,203,629.04</b>
<b>CAPITAL ASSETS</b>								<b>475,265,489.66</b>		<b>475,265,489.66</b>
<b>INTERFUND RECEIVABLES</b>							(0.01)			(0.01)
<b>TOTAL ASSETS</b>		<b>16,695,184.43</b>	<b>29,197,261.08</b>	<b>(1,119,677.79)</b>	<b>568,873.86</b>	<b>115,793,925.87</b>	<b>4,401,878.26</b>	<b>475,265,489.64</b>	<b>2,070,394.00</b>	<b>642,873,329.35</b>
<b>DEFERRED OUTFLOWS</b>										
<b>DEFERRED OUTFLOWS</b>										
	LOSS ON BOND REFUNDINGS							8,746,437.84		8,746,437.84
	ALTERNATE MEDICARE PLAN RELATED								1,877,552.04	1,877,552.04
	OTHER POSTEMPLOYMENT BENEFITS RELATED								11,890,541.54	11,890,541.54
<b>TOTAL DEFERRED OUTFLOWS</b>								<b>8,746,437.84</b>	<b>13,768,093.58</b>	<b>22,514,531.42</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>16,695,184.43</b>	<b>29,197,261.08</b>	<b>(1,119,677.79)</b>	<b>568,873.86</b>	<b>115,793,925.87</b>	<b>4,401,878.26</b>	<b>484,011,927.48</b>	<b>15,838,487.58</b>	<b>665,387,860.77</b>

SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	FY 2021
<b>LIABILITIES</b>									
ACCOUNTS PAYABLE	(2,519,071.99)	(162,432.33)	(252,629.77)	(700.00)	(453,942.54)	(458.14)			(3,389,234.77)
ACCRUED EXPENSES	(3,703,614.54)	(226,583.27)	(86,612.16)			(922,804.68)			(4,939,614.65)
COMPENSATED ABSENCES								(514,691.93)	(514,691.93)
								(7,835,274.38)	(7,835,274.38)
COMPENSATED ABSENCES								(8,349,966.31)	(8,349,966.31)
UNEARNED REVENUE									
	(7,125,019.89)	(1,144,642.57)	(1,090,966.46)						(9,360,628.92)
	(141,833.58)								(141,833.58)
UNEARNED REVENUE	(7,266,853.47)	(1,144,642.57)	(1,090,966.46)						(9,502,462.50)
BONDS AND CAPITAL LEASES PAYABLE							(8,752,913.31)		(8,752,913.31)
							(292,652,220.52)		(292,652,220.52)
BONDS AND CAPITAL LEASES PAYABLE					-		(301,405,133.83)		(301,405,133.83)
OTHER POSTEMPLOYMENT BENEFITS								(924,890.71)	(924,890.71)
								(62,398,688.36)	(62,398,688.36)
OTHER POSTEMPLOYMENT BENEFITS								(63,323,579.07)	(63,323,579.07)
ALTERNATE MEDICARE PLAN								(6,805,590.37)	(6,805,590.37)
OTHER LIABILITIES									
	(102,750.32)	(1,142,634.92)	(366,050.09)		(28,019.58)				(1,639,454.91)
	(1,356.00)				(321,204.52)			(84,543.20)	(407,103.72)
OTHER LIABILITIES	(104,106.32)	(1,142,634.92)	(366,050.09)		(349,224.10)			(84,543.20)	(2,046,558.63)
TOTAL LIABILITIES	(13,593,646.32)	(2,676,293.08)	(1,796,258.48)		(803,166.64)	(923,262.82)	(301,405,133.83)	(78,563,678.95)	(399,762,140.12)
<b>DEFERRED INFLOWS</b>									
DEFERRED INFLOWS								(368,421.50)	(368,421.50)
								(14,349,584.65)	(14,349,584.65)
TOTAL DEFERRED INFLOWS								(14,718,006.15)	(14,718,006.15)
TOTAL LIABILITIES AND DEFERRED INFLOWS	(13,593,646.32)	(2,676,293.08)	(1,796,258.48)		(803,166.64)	(923,262.82)	(301,405,133.83)	(93,281,685.10)	(414,480,146.27)
<b>NET POSITION</b>									
NET INVESTMENT IN CAPITAL ASSETS							182,285,589.65		182,285,589.65
RESTRICTED FOR EXPENDABLE PURPOSES									
		359,169.21	296,103.00						655,272.21
			44,616.36						44,616.36
			1,262,867.10						1,262,867.10
			1,294,171.22	568,173.86					1,862,345.08
			1,039,095.11						1,039,095.11
		4,086,022.57	166.83		14,955,217.49				19,041,406.89
			1,255,214.62						1,255,214.62
			20,671.82			321,204.00			341,875.82
		35,890.17	73,475.47						109,365.64
RESTRICTED FOR EXPENDABLE PURPOSES		4,481,081.95	5,286,381.53	568,173.86	14,955,217.49	321,204.00			25,612,058.83
UNRESTRICTED	3,101,538.11	22,039,886.05	(8,202,317.80)		100,035,541.74	3,478,615.44		(77,443,197.52)	43,010,066.01
TOTAL NET POSITION	3,101,538.11	26,520,968.00	(2,915,936.27)	568,173.86	114,990,759.23	3,799,819.44	182,285,589.65	(77,443,197.52)	250,907,714.50

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2021  
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 2021
<b>Operating</b>												
Operating revenues	Student tuition	Student tuition	(121,429,741.49)	(2,689,434.34)						402,376.12		(123,716,799.71)
		Scholarship allowance							38,452,206.00			38,452,206.00
	<b>Student tuition, net (pledged revenues of \$85,264,594)</b>		<b>(121,429,741.49)</b>	<b>(2,689,434.34)</b>					<b>38,452,206.00</b>	<b>402,376.12</b>		<b>(85,264,593.71)</b>
	Student fees	Student fees	(6,625,710.03)	(7,399,492.04)						38,826.85		(13,986,375.22)
		Scholarship allowance							4,510,271.00			4,510,271.00
	<b>Student fees, net (pledged revenues of \$443,956)</b>		<b>(6,625,710.03)</b>	<b>(7,399,492.04)</b>					<b>4,510,271.00</b>	<b>38,826.85</b>		<b>(9,476,104.22)</b>
	<b>Fee-for-service contracts</b>		<b>(6,761,136.00)</b>									<b>(6,761,136.00)</b>
	<b>Federal grants and contracts (pledged revenues of \$2,051,832)</b>									<b>6,726.14</b>		<b>(8,515,438.20)</b>
	<b>State and local grants and contracts (pledged revenues of \$2,415,466)</b>		<b>(10,000.00)</b>									<b>(11,140,652.39)</b>
	<b>Nongovernmental grants and contracts</b>											<b>(1,044,652.91)</b>
	<b>Sales and services of educational departments</b>			<b>(56,685.68)</b>								<b>(56,685.68)</b>
	Auxiliary enterprises	Auxiliary enterprises		(18,428,211.93)						482,182.50		(17,946,029.43)
		Scholarship allowance							1,159,547.00			1,159,547.00
	<b>Auxiliary enterprises, net (pledged revenues of \$407,930)</b>			<b>(18,428,211.93)</b>					<b>1,159,547.00</b>	<b>482,182.50</b>		<b>(16,786,482.43)</b>
	<b>Health services operating revenues (pledged revenues of \$34,591)</b>			<b>(2,320,812.36)</b>						<b>14,775.20</b>		<b>(2,306,037.16)</b>
	Internal revenues	Internal service center revenues		(33,661,841.12)							33,661,841.12	-
		Interdepartmental revenues	(296,306.57)	(40,476.43)						336,783.00		-
	<b>Internal revenues</b>		<b>(296,306.57)</b>	<b>(33,702,317.55)</b>						<b>336,783.00</b>	<b>33,661,841.12</b>	<b>-</b>
	Other operating revenues	Miscellaneous	(4,288,038.56)	(2,563,285.43)	(2,710.16)	(18,264.25)				824.92		(6,871,473.48)
	<b>Other operating revenues (pledged revenues of \$162,515)</b>		<b>(4,288,038.56)</b>	<b>(2,563,285.43)</b>	<b>(2,710.16)</b>	<b>(18,264.25)</b>				<b>824.92</b>		<b>(6,871,473.48)</b>
<b>Total operating revenues</b>			<b>(139,410,932.65)</b>	<b>(67,160,239.33)</b>	<b>(20,700,179.80)</b>	<b>(18,264.25)</b>	<b>-</b>		<b>44,122,024.00</b>	<b>1,282,494.73</b>	<b>33,661,841.12</b>	<b>(148,223,256.18)</b>
Operating expenses	Education and general	Instruction	55,645,320.75	1,640,604.51	19,158,264.40				1,664,948.36	(467,092.97)		77,642,045.05
		Research	816,911.15	100,279.74	3,705,884.00				58,079.16			4,681,154.05
		Public service	187,797.06	250,393.67	1,625,898.26				66,292.65	(4,100.00)		2,126,281.64
		Academic support	17,200,396.98	313,388.88	1,781,294.42				623,272.82	(13,946.00)		19,904,407.10
		Student services	10,272,415.31	1,859,366.56	873,261.06	5,215.97			179,131.24			13,189,390.14
		Institutional support	22,725,272.20	2,567,705.91	1,957,088.94				398,626.07	(29,844.43)		27,618,848.69
		Operation and maintenance of plant	9,355,945.29	165,866.62	35,471.07		37,886.45		60,265.03	(262,250.57)	5,133,094.99	14,526,278.88
		Student aid	15,684,209.98	317,987.99	38,417,414.11				(44,658,592.30)			9,761,019.78
	<b>Education and general</b>		<b>131,888,268.72</b>	<b>7,215,593.88</b>	<b>67,554,576.26</b>	<b>5,215.97</b>	<b>37,886.45</b>	<b>-</b>	<b>(41,607,976.97)</b>	<b>(777,233.97)</b>	<b>5,133,094.99</b>	<b>169,449,425.33</b>
	<b>Depreciation</b>							<b>22,303,007.07</b>				<b>22,303,007.07</b>
	Auxiliary enterprises	Program expenses		19,474,353.01	383,126.38		7,948.50			(483,759.42)		19,381,668.47
		Internal service center expenses		33,848,384.96					30,464.97		(33,661,841.12)	217,008.81
	<b>Auxiliary enterprises</b>			<b>53,322,737.97</b>	<b>383,126.38</b>		<b>7,948.50</b>		<b>30,464.97</b>	<b>(483,759.42)</b>	<b>(33,661,841.12)</b>	<b>19,598,677.28</b>
	<b>Health services operating expenses</b>			<b>2,108,501.35</b>	<b>24,222.00</b>				<b>285,383.88</b>	<b>(14,775.20)</b>		<b>2,403,332.03</b>
	<b>Other operating expenses</b>		<b>75.23</b>									<b>75.23</b>
<b>Total operating expenses</b>			<b>131,888,343.95</b>	<b>62,646,833.20</b>	<b>67,961,924.64</b>	<b>5,215.97</b>	<b>45,834.95</b>	<b>-</b>	<b>22,303,007.07</b>	<b>(41,292,128.12)</b>	<b>(1,275,768.59)</b>	<b>(28,528,746.13)</b>
<b>Operating, net</b>			<b>(7,522,588.70)</b>	<b>(4,513,406.13)</b>	<b>47,261,744.84</b>	<b>(13,048.28)</b>	<b>45,834.95</b>	<b>-</b>	<b>22,303,007.07</b>	<b>2,829,895.88</b>	<b>6,726.14</b>	<b>65,531,260.76</b>

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2021
<b>Nonoperating</b>												
Nonoperating revenues and expenses				(13,308,658.24)								(13,308,658.24)
Federal Pell grant				(13,308,658.24)								(13,308,658.24)
COVID Aid				(39,109,649.12)								(39,109,649.12)
Gifts				(9,139,053.41)								(9,139,053.41)
Investment income	Investment income					(20,671.78)	3,903.74					(16,768.04)
	Investment expense		12.00				1,810.15					1,822.15
Investment income, net			12.00			(20,671.78)	5,713.89					(14,945.89)
(Gain)/Loss on disposal of assets								45,917.31				45,917.31
Interest on capital asset-related debt							10,332,691.86	330,746.06				10,663,437.92
Bond issuance costs							80,584.85					80,584.85
Other nonoperating revenues (pledged revenues of \$456)		(135,680.72)	126,321.07			(81,859.96)						(91,219.61)
<b>Total nonoperating revenues, net</b>		<b>(135,680.72)</b>	<b>126,333.07</b>	<b>(61,557,360.77)</b>		<b>(102,531.74)</b>	<b>10,418,990.60</b>	<b>376,663.37</b>				<b>(50,873,586.19)</b>
<b>Other</b>												
Other revenues				(7,361,793.01)								(7,361,793.01)
Capital student fee	Student fee			(7,361,793.01)								(7,361,793.01)
	Scholarship allowance								2,095,181.00			2,095,181.00
<b>Capital student fee, net (pledged revenues of \$5,266,612)</b>			<b>(7,361,793.01)</b>						<b>2,095,181.00</b>			<b>(5,266,612.01)</b>
Capital appropriations						(900,780.22)						(900,780.22)
Capital grants and gifts								(815,986.00)				(815,986.00)
<b>Total other revenues</b>		<b>-</b>	<b>(7,361,793.01)</b>			<b>(900,780.22)</b>		<b>(815,986.00)</b>	<b>2,095,181.00</b>			<b>(6,983,378.23)</b>
Other interfund related additions and deletions												
Indirect cost recovery transfers		(1,912,726.17)		1,912,726.17								-
Mandatory transfers		3,943,046.85	11,740,862.48	657,143.00			(16,341,052.33)					-
Voluntary transfers		(813,604.28)	(1,013,736.53)	16,577,235.79	30,000.00	(24,370,206.67)				(6,726.14)		(9,597,037.83)
Capital asset additions and plant fund activity		1,692,295.21	65,279.88	984,585.65		7,855,225.57		(5,464,291.32)			(5,133,094.99)	-
Financing activity						(12,648,120.94)	6,594,976.68	6,053,144.26				-
<b>Total other interfund related additions and deletions</b>		<b>2,909,011.61</b>	<b>10,792,405.83</b>	<b>20,131,690.61</b>	<b>30,000.00</b>	<b>(29,163,102.04)</b>	<b>(9,746,075.65)</b>	<b>588,852.94</b>		<b>(6,726.14)</b>	<b>(5,133,094.99)</b>	<b>(9,597,037.83)</b>
Change in net position		(4,749,257.81)	(956,460.24)	5,836,074.68	16,951.72	(30,120,579.05)	672,914.95	22,452,537.38	4,925,076.88	0.00	0.00	(1,922,741.49)
<b>Net position</b>												
Net position, beginning		1,647,719.73	(25,564,507.76)	(2,920,138.44)	(585,125.58)	(84,870,180.18)	(4,151,530.39)	(205,059,331.03)	72,518,120.64			(248,984,973.01)
Net position, ending		(3,101,538.08)	(26,520,968.00)	2,915,936.24	(568,173.86)	(114,990,759.23)	(3,478,615.44)	(182,606,793.65)	77,443,197.52	0.00	0.00	(250,907,714.50)



**UNIVERSITY OF COLORADO**  
**STATEMENT OF NET POSITION**  
 June 30, 2021  
 Auxiliary and Self-Funded Activities  
 Colorado Springs

PAA -- AUX INTER ATHL      PAM -- AUX STU HTH FAC      PEC -- EDUC CONT ED      POO -- OTHER STU SERV  
 PAB -- AUX BOOKSTORES      PAP -- AUX PARKING      POC -- OTHER CONF      POT -- OTHER TELECOM  
 PAD -- AUX REC CNTR      PAS -- AUX STU GOVT OP      POI -- OTHER INS SERV  
 PAH -- AUX HOUSING      PAU -- AUX STU UNION      PON -- OTHER NURS PRAC

SNP LINE DESCRIPTION	MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	PON	POO	POT	FY 2021
<b>ASSETS</b>																
CASH AND INVESTMENTS	CASH ON HAND	570.00	700.00			100.00	1,050.00	500.00	750.00							3,670.00
	INVESTMENTS, CURRENT	3,139,826.406	404,839.28	466,363.47	55,595.39	838,747.80	70,554.70	464,183.61	191,106.50	677,517.43	5,453,374.84	4,800.00	47,044.05	89,330.99	1,105,071.47	13,009,475.37
<b>CASH AND INVESTMENTS</b>		<b>3,140,396.41</b>	<b>405,539.28</b>	<b>466,363.47</b>	<b>55,595.39</b>	<b>838,747.80</b>	<b>70,654.70</b>	<b>465,233.61</b>	<b>191,606.50</b>	<b>678,267.43</b>	<b>5,453,374.84</b>	<b>4,800.00</b>	<b>47,044.05</b>	<b>89,330.99</b>	<b>1,105,071.47</b>	<b>13,013,145.37</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	1,452,535.57	77,682.25	240,836.43		1,179,030.05	44,706.87	162,535.71	87,190.05	236,063.40	187,367.88		4,977.01	36,166.10		3,709,091.32
	ACCOUNTS RECEIVABLE, NONCURRENT	12,770,716.78														12,770,716.78
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(1,656.58)	(21,978.17)	(16,709.75)		(784,377.37)	(12,010.35)	(40,440.50)	(25,575.95)	(76,819.98)	(34,116.76)		(632.34)	(23,543.35)		(1,037,861.10)
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>14,221,595.77</b>	<b>55,704.08</b>	<b>224,126.68</b>		<b>394,652.68</b>	<b>32,696.52</b>	<b>122,095.21</b>	<b>61,614.10</b>	<b>159,243.42</b>	<b>153,251.12</b>		<b>4,344.67</b>	<b>12,622.75</b>		<b>15,441,947.00</b>
INVENTORIES		5,266.49		599,387.65			3,330.21					342.75		32,458.10		640,785.20
OTHER ASSETS	OTHER ASSETS, CURRENT	90,130.40	(109.78)								11,362.89					101,383.51
<b>OTHER ASSETS</b>		<b>90,130.40</b>	<b>(109.78)</b>								<b>11,362.89</b>					<b>101,383.51</b>
<b>TOTAL ASSETS</b>		<b>17,457,389.06</b>	<b>461,133.58</b>	<b>1,289,877.80</b>	<b>55,595.39</b>	<b>1,233,400.48</b>	<b>106,681.43</b>	<b>587,328.82</b>	<b>253,220.60</b>	<b>837,510.85</b>	<b>5,617,988.85</b>	<b>4,800.00</b>	<b>47,386.80</b>	<b>93,675.66</b>	<b>1,119.45</b>	<b>29,197,261.08</b>
<b>LIABILITIES</b>																
ACCOUNTS PAYABLE		(97,294.34)	(23,318.34)	84,490.67		(35,678.27)	(10,352.43)	(12,432.02)	(23,566.30)	(39,282.16)	(226.78)		(531.80)	(4,240.56)		(162,432.33)
ACCRUED EXPENSES		(154,185.80)		(8,260.68)	(2,458.82)	(1,859.18)	(256.00)	(4,683.51)	(18,986.70)	(10,132.73)	(1,992.00)	(4,426.29)	(560.00)	(16,813.88)	(1,967.68)	(226,583.27)
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(12,500.00)	(130,769.16)	(20,037.73)		(99,765.90)	(72,813.00)	(121,355.00)	(54,118.79)	(366,820.03)	(248,211.09)			(18,251.87)		(1,144,642.57)
<b>UNEARNED REVENUE</b>		<b>(12,500.00)</b>	<b>(130,769.16)</b>	<b>(20,037.73)</b>		<b>(99,765.90)</b>	<b>(72,813.00)</b>	<b>(121,355.00)</b>	<b>(54,118.79)</b>	<b>(366,820.03)</b>	<b>(248,211.09)</b>			<b>(18,251.87)</b>		<b>(1,144,642.57)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(156,639.11)			(11,970.00)	(926,945.48)		(423.85)		(30.00)	2,049.97			(48,676.45)		(1,142,634.92)
<b>OTHER LIABILITIES</b>		<b>(156,639.11)</b>			<b>(11,970.00)</b>	<b>(926,945.48)</b>		<b>(423.85)</b>		<b>(30.00)</b>	<b>2,049.97</b>			<b>(48,676.45)</b>		<b>(1,142,634.92)</b>
<b>TOTAL LIABILITIES</b>		<b>(420,619.25)</b>	<b>(154,087.50)</b>	<b>56,192.26</b>	<b>(14,428.82)</b>	<b>(1,064,248.83)</b>	<b>(83,421.43)</b>	<b>(138,894.38)</b>	<b>(96,671.79)</b>	<b>(416,264.92)</b>	<b>(248,379.90)</b>	<b>(4,426.29)</b>	<b>(1,091.80)</b>	<b>(87,982.75)</b>	<b>(1,967.68)</b>	<b>(2,676,293.08)</b>
<b>NET POSITION</b>		<b>17,036,769.81</b>	<b>307,046.08</b>	<b>1,346,070.06</b>	<b>41,166.57</b>	<b>169,151.65</b>	<b>23,260.00</b>	<b>448,434.44</b>	<b>156,548.81</b>	<b>421,245.93</b>	<b>5,369,608.95</b>	<b>373.71</b>	<b>46,295.00</b>	<b>93,675.66</b>	<b>(848.23)</b>	<b>26,520,968.00</b>



**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**Auxiliary and Self-Funded Activities**  
 June 30, 2021  
 Colorado Springs

PAA -- AUX INTER ATHL      PAM -- AUX STU HTH FAC      PEC -- EDUC CONT ED      POO -- OTHER STU SERV  
 PAB -- AUX BOOKSTORES      PAP -- AUX PARKING      POC -- OTHER CONF.      POT -- OTHER TELECOM  
 PAD -- AUX REC CNTR      PAS -- AUX STU GOVT OP      POI -- OTHER INS SERV      POY -- OTHER HLTH SERV  
 PAH -- AUX HOUSING      PAU -- AUX STU UNION      PON -- OTHER NURS PRAC

SRECNP LINE DESCRIPTION		MISC	PAA	PAB	PAD	PAH	PAM	PAP	PAS	PAU	PEC	POC	POI	PON	POO	POT	POY	FY 2021
<b>Operating</b>																		
Operating revenues																		
Student tuition, net (pledged revenues of \$85,264,594)									(617.76)		(2,678,737.91)				(10,078.67)			(2,689,434.34)
Student fees, net (pledged revenues of \$443,956)		(49,355.25)	(2,606,732.51)				(1,439,878.50)	(2,391,907.10)	(822,036.83)	(2,047.63)					(87,534.22)			(7,399,492.04)
Sales and services of educational departments		(55,955.18)			(730.50)													(56,685.68)
Auxiliary enterprises, net (pledged revenues of \$407,930)		(62,253.32)	(76,314.74)	(3,885,078.07)	(16,846.44)	(8,298,184.68)	(82,450.25)	(1,482,445.81)	(1,046,684.07)	(166,422.61)	(55,985.00)	(317.00)	(13,624.30)	(45,530.00)	(3,196,075.64)			(18,428,211.93)
Health services operating revenues (pledged revenues of \$34,591)		(2,320,812.36)																(2,320,812.36)
Internal Revenues																(623,931.90)		(33,661,841.12)
Internal service center revenues		(33,037,909.22)																
Interdepartmental revenues		(34,660.18)						(5,066.25)		(90.00)	(660.00)							(40,476.43)
Internal revenues		(33,072,569.40)						(5,066.25)	-	(90.00)	(660.00)					(623,931.90)		(33,702,317.55)
Other operating revenues (pledged revenues of \$162,515)		(2,421,088.43)	(22,585.31)	(68,071.57)	(20.00)		(733.31)	(10.00)	(13,128.05)	(12,326.87)	(15,934.41)				(9,386.48)			(2,563,285.43)
Total operating revenues		(37,982,033.94)	(2,705,632.56)	(3,953,149.64)	(17,586.94)	(8,298,184.68)	(1,523,062.06)	(3,879,429.16)	(1,882,467.71)	(180,887.11)	(2,751,317.32)	(317.00)	(13,624.30)	(45,530.00)	(3,303,075.01)	(623,931.90)		(67,160,239.33)
Operating expenses																		
Education and general																		
Instruction		147,852.72									1,492,119.45				632.34			1,640,604.51
Research		100,279.74																100,279.74
Public service		250,393.67																250,393.67
Academic support		44,351.74									269,037.14							313,388.88
Student services		111,650.77	15,104.97		88,668.69		155,421.41		606,557.83	962,907.48	961.62			73,515.20			1,859,366.56	
Institutional support		625,295.04		1,194,077.55			165,067.31	799.31	582,913.44					9,998.47				2,567,705.91
Operation and maintenance of plant							176,500.00											165,866.62
Student aid		109,675.99		20,000.00				233.00					11,579.00					317,987.99
Education and general		1,389,499.67	15,104.97	1,214,077.55	88,668.69	496,988.72	799.31	583,146.44	606,557.83	962,907.48	1,773,697.21			632.34	83,513.67			7,215,593.88
Auxiliary enterprises																		
Program expenses		380,627.68	2,241,232.21	2,921,755.46	1,114.69	2,462,505.04	1,122,677.77	2,028,075.72	1,325,376.12	3,429,836.38		78,479.12	591,666.36		2,891,006.46			19,474,353.01
Internal service center expenses		33,284,425.90														563,959.06		33,848,384.96
Auxiliary enterprises		33,665,053.58	2,241,232.21	2,921,755.46	1,114.69	2,462,505.04	1,122,677.77	2,028,075.72	1,325,376.12	3,429,836.38		78,479.12	591,666.36		2,891,006.46	563,959.06	-	53,322,737.97
Health services operating expenses		2,106,501.35																2,108,501.35
Total operating expenses		37,163,054.60	2,256,337.18	4,135,833.01	89,783.38	2,959,493.76	1,123,477.08	2,611,222.16	1,931,933.95	4,392,743.86	1,773,697.21	78,479.12	591,666.36	632.34	2,974,520.13	563,959.06	-	62,646,833.20
Operating, net		(818,979.34)	(449,295.38)	(182,683.37)	72,186.44	(5,338,690.92)	(399,584.98)	(1,268,207.00)	49,466.24	4,211,856.75	(977,620.11)	78,162.12	578,042.06	(44,897.66)	(328,554.88)	(99,972.84)	-	(4,613,406.13)
<b>Nonoperating</b>																		
Nonoperating revenues and expenses																		
Investment income, net		12.00																12.00
Investment income, net		12.00																12.00
Other nonoperating revenues (pledged revenues of \$456)		165,164.84						(15,462.82)		(17,906.48)					(5,474.47)			126,321.07
Total nonoperating revenues, net		165,176.84						(15,462.82)		(17,906.48)					(5,474.47)			126,333.07
<b>Other</b>																		
Other revenues																		
Capital student fee, net (pledged revenues of \$5,266,612)									(239,984.75)	(7,121,808.26)								(7,361,793.01)
Other interfund related additions and deletions																		
Mandatory transfers		2,056,939.92	333,970.26			6,791,588.45	230,882.02	41,683.50		2,285,798.33								11,740,862.48
Voluntary transfers		(2,505,477.63)	114,887.48	(184,715.52)	(114,788.70)	(1,452,898.36)	168,727.65	1,241,401.12	182,348.48	554,570.71	1,226,901.68	(78,535.83)	(587,752.14)	359,890.89	61,896.95	(193.31)	(1,013,736.53)	
Capital asset additions and plant fund activity		35,818.92								9,760.93	19,700.03							65,279.88
Total other interfund related additions and deletions		(412,718.79)	448,857.74	(184,715.52)	(114,788.70)	5,338,690.09	399,609.67	1,283,084.62	182,348.48	2,850,129.97	1,246,601.71	(78,535.83)	(587,752.14)	359,890.89	61,896.95	(193.31)	(10,792,405.83)	
Change in net position		(1,066,521.29)	(437.64)	(2,032.15)	(42,602.26)	(8.83)	24.69	(585.20)	(8,170.03)	(77,728.02)	268,981.60	(373.71)	(9,710.08)	(44,897.66)	25,861.54	1,924.11	(193.31)	(956,460.24)
<b>Net position</b>																		
Net position, beginning		(15,970,248.52)	(306,608.44)	(1,344,037.91)	1,435.69	(169,190.82)	(23,284.69)	(447,849.24)	(148,378.78)	(343,517.91)	(5,638,590.55)	-	(36,764.92)	(48,778.00)	(1,087,851.11)	(1,075.88)	193.31	(25,564,507.76)
Net position, ending		(17,036,769.81)	(307,046.08)	(1,346,070.06)	(41,166.57)	(169,191.65)	(23,260.00)	(448,434.44)	(156,548.81)	(421,245.93)	(5,369,608.95)	(373.71)	(46,475.00)	(93,675.66)	(1,061,989.57)	848.23	-	(26,520,968.00)



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

STATEMENT OF NET POSITION  
June 30, 2021  
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 2021
<b>ASSETS</b>												
CASH AND INVESTMENTS	CASH ON HAND		2,550,307.91									2,550,307.91
	INVESTMENTS, CURRENT	3,604,341.43	208,325,304.46	10,402,457.36		28,873,007.10	22,977,119.07	(3,337,879.25)	(688,472.78)			270,155,877.39
	INVESTMENTS, NONCURRENT	194,429,455.05	203,841,448.44	20,040,727.20	4,946,707.94	323,644,479.11	419,058,987.74	8,871,601.87				1,174,833,407.35
<b>CASH AND INVESTMENTS</b>		<b>198,033,796.48</b>	<b>414,717,060.81</b>	<b>30,443,184.56</b>	<b>4,946,707.94</b>	<b>352,517,486.21</b>	<b>442,036,106.81</b>	<b>5,533,722.62</b>	<b>(688,472.78)</b>			<b>1,447,539,592.65</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	151,185.66	10,683,490.49	(38,915.56)		33,690.33					100,348.96	10,929,799.88
	ACCOUNTS RECEIVABLE-DPCU, CURRENT			28,037.39								28,037.39
	ALLOWANCES FOR ACCOUNTS RECEIVABLE		(174,714.30)									(174,714.30)
	<b>ACCOUNTS RECEIVABLE</b>	<b>151,185.66</b>	<b>10,508,776.19</b>	<b>(10,878.17)</b>		<b>33,690.33</b>	-				<b>100,348.96</b>	<b>10,783,122.97</b>
	LOANS AND NOTES RECEIVABLE, NONCURRENT		12,103,555.00									12,103,555.00
	<b>LOANS AND NOTES RECEIVABLE</b>		<b>12,103,555.00</b>									<b>12,103,555.00</b>
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>151,185.66</b>	<b>22,612,331.19</b>	<b>(10,878.17)</b>		<b>33,690.33</b>	-				<b>100,348.96</b>	<b>22,886,677.97</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	4,037.20	2,207,995.36	194,982.64							0.10	2,407,015.30
<b>OTHER ASSETS</b>		<b>4,037.20</b>	<b>2,207,995.36</b>	<b>194,982.64</b>							<b>0.10</b>	<b>2,407,015.30</b>
CAPITAL ASSETS	LAND					1,955,470.45			9,319,510.00			11,274,980.45
	<b>NON-DEPRECIABLE CAPITAL ASSETS</b>					<b>1,955,470.45</b>			<b>9,319,510.00</b>			<b>11,274,980.45</b>
	BUILDINGS								58,333,139.49			58,333,139.49
	EQUIPMENT								9,818,539.08			9,818,539.08
	SOFTWARE								65,523,693.11			65,523,693.11
	LESS ACCUMULATED DEPRECIATION AND AMORTIZATION								(89,362,721.37)			(89,362,721.37)
	<b>DEPRECIABLE CAPITAL ASSETS</b>								<b>44,312,650.31</b>			<b>44,312,650.31</b>
<b>CAPITAL ASSETS</b>						<b>1,955,470.45</b>			<b>53,632,160.31</b>			<b>55,587,630.76</b>
INTERFUND RECEIVABLES			2,617,549.23									2,617,549.23
<b>TOTAL ASSETS</b>		<b>198,189,019.34</b>	<b>442,154,936.59</b>	<b>30,627,289.03</b>	<b>4,946,707.94</b>	<b>354,506,646.99</b>	<b>442,036,106.81</b>	<b>5,533,722.62</b>	<b>52,943,687.53</b>		<b>100,349.06</b>	<b>1,531,038,465.91</b>
<b>DEFERRED OUTFLOWS</b>												
DEFERRED OUTFLOWS	PERA PENSION RELATED									120,945,887.62		120,945,887.62
	ALTERNATE MEDICARE PLAN RELATED									848,259.51		848,259.51
	OTHER POSTEMPLOYMENT BENEFITS RELATED									6,817,273.87		6,817,273.87
<b>TOTAL DEFERRED OUTFLOWS</b>										<b>128,611,421.00</b>		<b>128,611,421.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>		<b>198,189,019.34</b>	<b>442,154,936.59</b>	<b>30,627,289.03</b>	<b>4,946,707.94</b>	<b>354,506,646.99</b>	<b>442,036,106.81</b>	<b>5,533,722.62</b>	<b>52,943,687.53</b>	<b>128,611,421.00</b>	<b>100,349.06</b>	<b>1,659,649,886.91</b>



SNP LINE DESCRIPTION	GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	FY 2021
<b>LIABILITIES</b>											
ACCOUNTS PAYABLE	(1,011,784.98)	(19,577,067.36)	86,710.89		(1,587.85)	(79,349.19)				(100,348.96)	(20,683,427.45)
ACCRUED EXPENSES	2,715,095.54	(25,100,672.94)	(6,016.32)								(22,391,593.72)
COMPENSATED ABSENCES											
COMPENSATED ABSENCES, CURRENT									(248,255.61)		(248,255.61)
COMPENSATED ABSENCES, NONCURRENT									(3,779,252.72)		(3,779,252.72)
<b>COMPENSATED ABSENCES</b>									<b>(4,027,508.33)</b>		<b>(4,027,508.33)</b>
UNEARNED REVENUE	(304,450.54)	(2,210,994.64)									(2,515,445.18)
UNEARNED REVENUE	(304,450.54)	(2,210,994.64)									(2,515,445.18)
BONDS AND CAPITAL LEASES PAYABLE								(403,706.69)			(403,706.69)
BONDS AND CAPITAL LEASES PAYABLE, CURRENT											
BONDS AND CAPITAL LEASES PAYABLE, NONCURRENT								(9,353,852.36)			(9,353,852.36)
<b>BONDS AND CAPITAL LEASES PAYABLE</b>								<b>(9,757,559.05)</b>			<b>(9,757,559.05)</b>
OTHER POSTEMPLOYMENT BENEFITS										(404,723.58)	(404,723.58)
OTHER POSTEMPLOYMENT BENEFITS, CURRENT										(404,723.58)	(404,723.58)
OTHER POSTEMPLOYMENT BENEFITS, NONCURRENT										(54,973,422.95)	(54,973,422.95)
<b>OTHER POST EMPLOYMENT BENEFITS</b>										<b>(55,378,146.53)</b>	<b>(55,378,146.53)</b>
ALTERNATE MEDICARE PLAN										(2,929,784.40)	(2,929,784.40)
NET PENSION										(955,088,797.36)	(955,088,797.36)
OTHER LIABILITIES											
DEPOSITS HELD FOR OTHERS		(420,562.27)	(105.39)								(420,667.66)
OTHER LIABILITIES, CURRENT	6,952.25	(9,562,474.87)				(3,391.48)					(9,558,914.10)
OTHER LIABILITIES, NONCURRENT		(9,142,315.00)									(9,142,315.00)
<b>OTHER LIABILITIES</b>	<b>6,952.25</b>	<b>(19,125,352.14)</b>	<b>(105.39)</b>			<b>(3,391.48)</b>					<b>(19,121,896.76)</b>
<b>TOTAL LIABILITIES</b>	<b>1,405,812.27</b>	<b>(66,014,087.08)</b>	<b>80,589.18</b>	-	<b>(1,587.85)</b>	<b>(82,740.67)</b>	-	<b>(9,757,559.05)</b>	<b>(1,017,424,236.62)</b>	<b>(100,348.96)</b>	<b>(1,091,894,158.78)</b>
<b>DEFERRED INFLOWS</b>											
DEFERRED INFLOWS											
PERA PENSION RELATED									(259,005,320.50)		(259,005,320.50)
ALTERNATE MEDICARE PLAN RELATED									(153,225.51)		(153,225.51)
OTHER POSTEMPLOYMENT BENEFITS RELATED									(20,003,579.36)		(20,003,579.36)
OTHER					(2,050,307.32)						(2,050,307.32)
<b>TOTAL DEFERRED INFLOWS</b>					<b>(2,050,307.32)</b>				<b>(279,162,125.37)</b>		<b>(281,212,432.69)</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS</b>	<b>1,405,812.27</b>	<b>(66,014,087.08)</b>	<b>80,589.18</b>		<b>(2,051,895.17)</b>	<b>(82,740.67)</b>		<b>(9,757,559.05)</b>	<b>(1,296,586,361.99)</b>	<b>(100,348.96)</b>	<b>(1,373,106,591.47)</b>
<b>NET POSITION</b>											
NET INVESTMENT IN CAPITAL ASSETS								43,182,737.48			43,182,737.48
RESTRICTED FOR NONEXPENDABLE PURPOSES											
RESEARCH					21,707,983.19						21,707,983.19
ACADEMIC SUPPORT					14,404,210.24						14,404,210.24
SCHOLARSHIPS AND FELLOWSHIPS					11,096,144.32						11,096,144.32
CAPITAL					573,044.38						573,044.38
OTHER					784,176.71						784,176.71
<b>RESTRICTED FOR NONEXPENDABLE PURPOSES</b>					<b>48,565,558.84</b>						<b>48,565,558.84</b>
RESTRICTED FOR EXPENDABLE PURPOSES											
INSTRUCTION			9,642.52		155,988.99						165,631.51
RESEARCH			(4,177,150.74)		55,789,311.20						51,612,160.46
ACADEMIC SUPPORT					53,169,958.13						53,169,958.13
STUDENT LOANS AND SERVICES			979,480.00	4,946,707.94							5,926,187.94
SCHOLARSHIPS AND FELLOWSHIPS					55,841,799.42						55,841,799.42
AUXILIARY ENTERPRISES		4,073,119.29									4,073,119.29
INSTITUTIONAL SUPPORT					173,916.38						28,567,983.91
CAPITAL					28,394,067.53						7,419,477.14
OTHER								3,391.00			7,419,477.14
<b>RESTRICTED FOR EXPENDABLE PURPOSES</b>		<b>4,073,119.29</b>	<b>25,206,039.31</b>	<b>4,946,707.94</b>	<b>226,062,901.82</b>			<b>3,391.00</b>			<b>260,292,159.36</b>
UNRESTRICTED	199,594,831.61	372,067,730.22	5,501,838.90	4,946,707.94	77,826,291.16	441,953,366.14	5,533,722.62		(1,167,974,940.99)	0.10	(65,497,160.24)
<b>TOTAL NET POSITION</b>	<b>199,594,831.61</b>	<b>376,140,849.51</b>	<b>30,707,878.21</b>	<b>4,946,707.94</b>	<b>352,454,751.82</b>	<b>441,953,366.14</b>	<b>5,537,113.62</b>	<b>43,182,737.48</b>	<b>(1,167,974,940.99)</b>	<b>0.10</b>	<b>286,543,295.44</b>

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
June 30, 2021  
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 2021
<b>Operating</b>													
Operating revenues	<b>Nongovernmental grants and contracts</b>			(21,069.03)									(21,069.03)
	Auxiliary enterprises	Auxiliary enterprises	(2,318,580.53)								4,042,790.31		1,724,209.78
	<b>Auxiliary enterprises, net</b>		<b>(2,318,580.53)</b>								<b>4,042,790.31</b>		<b>1,724,209.78</b>
	Internal revenues	Internal service center revenues	(25,715,491.90)								5,648,125.00	20,067,366.90	-
		Interdepartmental revenues	(10,500.00)	(13,154,424.06)							3,882,199.72		(9,282,724.34)
		Other internal revenues	(58,213,407.00)										58,213,407.00
	<b>Internal revenues</b>		<b>(58,223,907.00)</b>	<b>(38,869,915.96)</b>	-						<b>9,530,324.72</b>	<b>78,280,773.90</b>	<b>(9,282,724.34)</b>
	Other operating revenues	Miscellaneous	(145,472.32)	(9,120,898.64)	(30,404,007.32)						487,137.79		(39,183,240.49)
	<b>Other operating revenues, net (pledged revenues of \$440,057)</b>		<b>(145,472.32)</b>	<b>(9,120,898.64)</b>	<b>(30,404,007.32)</b>						<b>487,137.79</b>		<b>(39,183,240.49)</b>
<b>Total operating revenues</b>			<b>(58,369,379.32)</b>	<b>(50,309,395.13)</b>	<b>(30,425,076.35)</b>	-	-	-	-	-	<b>14,060,252.82</b>	<b>78,280,773.90</b>	<b>(46,762,824.08)</b>
Operating expenses	Education and general	Instruction		539,353.61		3,724.83				(73,442,352.30)			(72,899,273.86)
		Research				865,496.34				(20,881,966.05)			(20,016,469.71)
		Public service								(6,836,741.74)			(6,836,741.74)
		Academic support		8,348,401.89		651,234.60				(44,336,491.90)			(35,336,855.41)
		Student services		1,532,668.14	20,520.00					(24,196,041.95)			(22,642,853.81)
		Institutional support	53,356,729.83	48,369,485.08	13,373,861.68					(42,662,263.36)	(3,882,199.72)	(58,213,407.00)	10,342,206.51
		Operation and maintenance of plant						413,700.53		(38,824,466.63)		70,262.40	(38,340,503.70)
		Student aid	15,000.00			928,088.01				(207,940.31)			735,147.70
	<b>Education and general</b>		<b>53,371,729.83</b>	<b>58,250,555.11</b>	<b>13,933,735.29</b>	<b>2,448,543.78</b>	-	<b>413,700.53</b>	-	<b>(251,388,264.24)</b>	<b>(3,882,199.72)</b>	<b>(58,143,144.60)</b>	<b>(184,995,344.02)</b>
	<b>Depreciation</b>								<b>3,762,148.20</b>				<b>3,762,148.20</b>
	Auxiliary enterprises	Program expenses		3,117,241.07							(5,648,125.00)		(2,530,883.93)
		Internal service center revenues		881,197.56						(58,561,412.65)		(20,067,366.90)	(77,747,581.99)
	<b>Auxiliary enterprises</b>			<b>3,998,438.63</b>						<b>(58,561,412.65)</b>	<b>(5,648,125.00)</b>	<b>(20,067,366.90)</b>	<b>(80,278,465.92)</b>
	<b>Health services operating expenses</b>									<b>(3,161,324.13)</b>			<b>(3,161,324.13)</b>
	<b>Other operating expenses</b>			<b>9,839,255.76</b>		<b>1,643,510.58</b>					<b>(1,813,754.02)</b>		<b>9,669,012.32</b>
<b>Total operating expenses</b>			<b>53,371,729.83</b>	<b>72,088,249.50</b>	<b>13,933,735.29</b>	<b>4,092,054.36</b>	-	<b>413,700.53</b>	<b>3,762,148.20</b>	<b>(313,111,001.02)</b>	<b>(11,344,078.74)</b>	<b>(78,210,511.50)</b>	<b>(255,003,973.55)</b>
<b>Operating, net</b>			<b>(4,997,649.49)</b>	<b>21,778,854.37</b>	<b>(16,491,341.06)</b>	-	-	<b>4,092,054.36</b>	<b>3,762,148.20</b>	<b>(313,111,001.02)</b>	<b>2,716,174.08</b>	<b>70,262.40</b>	<b>(301,766,797.63)</b>

SRECNP LINE DESCRIPTION		GENERAL	AUXILIARY AND SELF FUNDED	RESTRICTED	STUDENT LOAN	ENDOWMENT	UNEXPENDED PLANT	RETIREMENT OF INDEBTEDNESS PLANT	INVESTMENT IN PLANT	NON-BUDGET ACTIVITY	PRESENTATION	REPORT ADJUSTMENTS	FY 2021	
<b>Nonoperating</b>														
Nonoperating revenues and expenses				(18,032,951.98)		(217,935.01)							(18,250,886.99)	
	<b>Gifts</b>													
	Investment Income	Investment income	(137,647,277.42)	(112,485,288.01)	(16,523,575.63)	(3,514,197.05)	(92,035,942.99)	(319,838,249.89)	(5,479,497.64)				(687,524,028.63)	
		Investment expense	-	11,193,900.60	-		4,150,665.22						15,344,565.82	
		<b>Investment income, net</b>	<b>(137,647,277.42)</b>	<b>(101,291,387.41)</b>	<b>(16,523,575.63)</b>	<b>(3,514,197.05)</b>	<b>(87,885,277.77)</b>	<b>(319,838,249.89)</b>	<b>(5,479,497.64)</b>		-		<b>(672,179,462.81)</b>	
		(Gain)/Loss on disposal of assets	(7,638.57)		(133.62)								(5,929.28)	
		Interest on capital asset-related debt					22,491.80		1,842.91				22,491.80	
	<b>Total nonoperating revenues, net</b>		<b>(137,654,915.99)</b>	<b>(101,291,387.41)</b>	<b>(34,556,661.23)</b>	<b>(3,514,197.05)</b>	<b>(88,103,212.78)</b>	<b>(319,815,758.09)</b>	<b>(5,479,497.64)</b>	<b>1,842.91</b>	-	-	<b>(690,413,787.28)</b>	
Other revenues														
		Capital appropriations				(71,306.54)							(71,306.54)	
		Capital grants and gifts				(150.00)							(150.00)	
		Transfer of permanent endowments				86,594.70							86,594.70	
	<b>Total other revenues</b>		-	-	-	<b>15,138.16</b>	-	-	-	-	-	-	<b>15,138.16</b>	
Other interfund related additions and deletions														
		Indirect cost recovery transfers	(42,062.00)		42,062.00								-	
		Voluntary transfers	26,112,221.68	(52,186,205.18)	32,875,064.11	615,226.32	7,203,513.65	58,658,746.51	292,080.08	(387,323.47)			73,183,323.70	
		Capital asset additions and plant fund activity		1,086.83				656,555.81	(587,380.24)			(70,262.40)	-	
	<b>Total other interfund related additions and deletions</b>		<b>26,070,159.68</b>	<b>(52,185,118.35)</b>	<b>32,917,126.11</b>	<b>615,226.32</b>	<b>7,203,513.65</b>	<b>59,315,302.32</b>	<b>292,080.08</b>	<b>(974,703.71)</b>	-	-	<b>73,183,323.70</b>	
<b>Change in net position</b>			<b>(116,582,405.80)</b>	<b>(131,697,651.39)</b>	<b>(18,130,876.18)</b>	<b>(2,898,970.73)</b>	<b>(76,792,506.61)</b>	<b>(260,500,455.77)</b>	<b>(4,773,717.03)</b>	<b>2,789,287.40</b>	<b>(313,111,001.02)</b>	<b>2,716,174.08</b>	<b>0.00</b>	<b>(918,982,123.05)</b>
<b>Net position</b>														
Net position, beginning			(83,012,425.81)	(244,443,198.12)	(12,577,002.03)	(2,047,737.21)	(275,662,245.21)	(181,452,910.37)	(760,005.59)	(45,975,415.88)	1,481,085,942.01	(2,716,174.18)	632,438,827.62	
Net position, ending			(199,594,831.61)	(376,140,849.51)	(30,707,878.21)	(4,946,707.94)	(352,454,751.82)	(441,953,366.14)	(5,533,722.62)	(43,186,128.48)	1,167,974,940.99	(0.10)	(286,543,295.44)	

STATEMENT OF NET POSITION  
June 30, 2021  
Auxiliary and Self-Funded Activities  
System Administration

POI -- OTHER INS SERV  
POY -- OTHER HLTH SERV

SNP LINE DESCRIPTION		MISC	POI	POY	FY 2021
<b>ASSETS</b>					
CASH AND INVESTMENTS	CASH ON HAND	2,806,043.6	(255,735.69)		2,550,307.91
	INVESTMENTS, CURRENT	200,205,627.116	8,059,469.64	60,207.70	208,325,304.46
	INVESTMENTS, NONCURRENT	168,416,346.58	34,666,172.53	758,929.33	203,841,448.44
<b>CASH AND INVESTMENTS</b>		<b>371,428,017.30</b>	<b>42,469,906.48</b>	<b>819,137.03</b>	<b>414,717,060.81</b>
ACCOUNTS, LOANS AND NOTES RECEIVABLE	ACCOUNTS RECEIVABLE, CURRENT	7,926,962.67	2,756,527.82		10,683,490.49
	ALLOWANCES FOR ACCOUNTS RECEIVABLE	(174,714.30)			(174,714.30)
	<b>ACCOUNTS RECEIVABLE</b>	<b>7,752,248.37</b>	<b>2,756,527.82</b>		<b>10,508,776.19</b>
	LOANS AND NOTES RECEIVABLE, NONCURRENT	12,103,555.00			12,103,555.00
<b>ACCOUNTS, LOANS AND NOTES RECEIVABLE</b>		<b>19,855,803.37</b>	<b>2,756,527.82</b>		<b>22,612,331.19</b>
OTHER ASSETS	OTHER ASSETS, CURRENT	16,991.03	2,191,004.33		2,207,995.36
<b>OTHER ASSETS</b>		<b>16,991.03</b>	<b>2,191,004.33</b>		<b>2,207,995.36</b>
<b>INTERFUND RECEIVABLES</b>		<b>2,617,549.23</b>			<b>2,617,549.23</b>
<b>TOTAL ASSETS</b>		<b>393,918,360.93</b>	<b>47,417,438.63</b>	<b>819,137.03</b>	<b>442,154,936.59</b>
<b>LIABILITIES</b>					
<b>ACCOUNTS PAYABLE</b>		<b>(19,572,521.58)</b>	<b>(4,545.78)</b>		<b>(19,577,067.36)</b>
<b>ACCRUED EXPENSES</b>		<b>(24,965,863.03)</b>	<b>(134,809.91)</b>		<b>(25,100,672.94)</b>
UNEARNED REVENUE	UNEARNED REVENUE, CURRENT	(2,210,994.64)			(2,210,994.64)
<b>UNEARNED REVENUE</b>		<b>(2,210,994.64)</b>			<b>(2,210,994.64)</b>
OTHER LIABILITIES	DEPOSITS HELD FOR OTHERS	(420,562.27)			(420,562.27)
	OTHER LIABILITIES, CURRENT	6,063.42	(9,568,538.29)		(9,562,474.87)
	OTHER LIABILITIES, NONCURRENT		(9,142,315.00)		(9,142,315.00)
<b>OTHER LIABILITIES</b>		<b>(414,498.85)</b>	<b>(18,710,853.29)</b>		<b>(19,125,352.14)</b>
<b>TOTAL LIABILITIES</b>		<b>(49,374,872.74)</b>	<b>(18,850,208.98)</b>		<b>(68,225,081.72)</b>
<b>NET POSITION</b>		<b>344,543,488.19</b>	<b>28,567,229.65</b>	<b>819,137.03</b>	<b>373,929,854.87</b>

**UNIVERSITY OF COLORADO**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Auxiliary and Self-Funded Activities

June 30, 2021

*System Administration*

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

SRECNP LINE DESCRIPTION		MISC	POC	POI	POY	FY 2021
<b>Operating</b>						
Operating revenues	Auxiliary enterprises	(2,318,580.53)				(2,318,580.53)
	Internal revenues					
	Internal service center revenues	(5,566,269.05)		(20,149,222.85)		(25,715,491.90)
	Interdepartmental revenues	(13,153,255.48)	(1,168.58)			(13,154,424.06)
	<b>Internal revenues</b>	<b>(18,719,524.53)</b>	<b>(1,168.58)</b>	<b>(20,149,222.85)</b>		<b>(38,869,915.96)</b>
	Other operating revenues, net (pledged revenues of \$440,057)	(9,047,426.59)		(73,472.05)		(9,120,898.64)
<b>Total operating revenues</b>		<b>(30,085,531.65)</b>	<b>(1,168.58)</b>	<b>(20,222,694.90)</b>		<b>(50,309,395.13)</b>
Operating expenses	Education and general					
	Academic support	8,339,541.47			8,860.42	8,348,401.89
	Student services	1,532,668.14				1,532,668.14
	Institutional support	34,613,264.72	1,168.58	13,755,051.78		48,369,485.08
	<b>Education and general</b>	<b>44,485,474.33</b>	<b>1,168.58</b>	<b>13,755,051.78</b>	<b>8,860.42</b>	<b>58,250,555.11</b>
	Auxiliary enterprises					
	Program expenses			3,117,241.07		3,117,241.07
	Internal service center expenses	881,197.56				881,197.56
	<b>Auxiliary enterprises</b>	<b>881,197.56</b>	<b>-</b>	<b>3,117,241.07</b>	<b>-</b>	<b>3,998,438.63</b>
	Other operating expenses	9,839,255.76				9,839,255.76
<b>Total operating expenses</b>		<b>55,205,927.65</b>	<b>1,168.58</b>	<b>16,872,292.85</b>	<b>8,860.42</b>	<b>72,088,249.50</b>
<b>Operating, net</b>		<b>25,120,396.00</b>	<b>-</b>	<b>(3,350,402.05)</b>	<b>8,860.42</b>	<b>21,778,854.37</b>
<b>Nonoperating</b>						
Nonoperating revenues and expenses	Investment income					
	Investment income	(109,018,880.13)		(3,261,146.92)	(205,260.96)	(112,485,288.01)
	Investment expense	11,193,900.60				11,193,900.60
	<b>Investment income, net</b>	<b>(97,824,979.53)</b>	<b>-</b>	<b>(3,261,146.92)</b>	<b>(205,260.96)</b>	<b>(101,291,387.41)</b>
<b>Total nonoperating revenues, net</b>		<b>(97,824,979.53)</b>	<b>-</b>	<b>(3,261,146.92)</b>	<b>(205,260.96)</b>	<b>(101,291,387.41)</b>
Other interfund related additions and deletions	Voluntary transfers	(52,286,205.18)			100,000.00	(52,186,205.18)
	Capital asset additions and plant fund activity	1,086.83				1,086.83
<b>Total other interfund related additions and deletions</b>		<b>(52,285,118.35)</b>	<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>(52,185,118.35)</b>
<b>Change in net position</b>		<b>(124,989,701.88)</b>	<b>-</b>	<b>(6,611,548.97)</b>	<b>(96,400.54)</b>	<b>(131,697,651.39)</b>
<b>Net position</b>						
Net position, beginning		(221,764,780.95)		(21,955,680.68)	(722,736.49)	(244,443,198.12)
Net position, ending		(346,754,482.83)	-	(28,567,229.65)	(819,137.03)	(376,140,849.51)