

ASSETS Current Assets	2024	2023
Cash and cash equivalents	\$ 73,560,562	\$ 75,948,24
Investments	111,684,024	109,371,68
Receivables, net Due from other campuses	37,754,149 480,533	39,560,00 178,6
Due from Primary Government	746,377	756,49
Due from Federal Government	4,331,755	8,111,7
Inventories	235,279	322,4
Prepaid expenses and advances	65,247	50,7
Notes receivable, net Leases receivable	2,727	4
Leases receivable Leases receivable - Discrete CU		
P3 receivable (only relates to transferor)	-	-
Other current assets		
Total current assets	228,860,653	234,300,4
Noncurrent Assets		
Restricted Assets: Cash and cash equivalents	2,455,820	913,9
Investments	96,374,787	91,087,6
Receivables, net		
Notes receivable	1,318	5,9
Other restricted assets		-
Investments Leases receivable	•	
Leases receivable - Discrete CU		
P3 receivable (only relates to transferor)		
Capital assets, net:		
Land	3,823,222	3,823,2
Buildings and imporovements	83,394,009	30,561,5
Machinery and equipment	19,527,444	19,100,6
Infrastructure	04 540	122.5
Intangible Assets Construction in progress	84,560 29,602,016	132,5 75,540,2
ntangible right-to-use leased assets:	27,002,010	19,940,2
Leased land	113,846	192,8
Leased building and office space	148,511,174	153,626,9
Leased machinery and equipment	189,381	226,3
SBITAs	3,546,117	3,799,5
P3 arrangements (only relates to operator)		
Other noncurrent assets Total noncurrent assets	397 623 604	379,011,4
Total assets Total assets	387,623,694 616,484,347	613,311,9
Deferred outflows of resources Deferred amounts on debt refunding		
Lease deferred related outflows of resources		
P3 related deferred outflows		
Asset retirement obligations		
OPEB-related deferred outflows of resources	48,349,364	56,678,8
Pension-related deferred outflows of resources	62,849,410	72,672,5
Total dererred outflow of resources	111,198,774	129,351,4
		742,663,3
Total assets and dererred outflow of resources	727,683,121	
	727,683,121 2024	2023
LIABILITIES Current Liabilities	2024	2023
LABILITIES Current Liabilities Accounts payable and accrued liabilities	2024 18,094,136	2023
LIABILITIES Current Liabilities Accounts payable and accrued liabilities Due to other campuses	2024 18,094,136 438,566	2023 20,206,1 427,3
LABILITIES Current Liabilities Accounts payable and accrued liabilities	2024 18,094,136	2023 20,206,1 427,3
LABILITIES Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government	2024 18,094,136 438,566	2023 20,206,1 427,3
LABILITIES Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearmed revenues Other current liabilities	2024 18,094,136 438,566 - - 67,172	2023 20,206,1 427,3
LABILITIES Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of long-term liabilities:	2024 18,094,136 438,566 - 67,172 691,157	2023 20,206,1 427,3 1,4 712,9
LABILITIES Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences	2024 18,094,136 438,566 67,172 691,157	2023 20,206,1 427,3 - 1,4 712,9
LABILITIES Current Liabilities Accounts payable and accrued liabilities Due to refeard Government Amounts held in custody for others Unearmed revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearmed revenues Other current liabilities Current portion of long-term liabilities Compensated absences Lease liability Lease liability - Discrete CU	2024 18,094,136 438,566 - 67,172 691,157 - 1,228,396 4,343,982 49,072	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8
LABILITIES Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longerem liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8
LABILITIES Current Liabilities Accounts payable and accrued liabilities Due to refeard Government Amounts held in custody for others Unearmed revenues Other current liabilities Current portion of longerem liabilities: Compensated absences Lease liability Lease liability SBITA liability P3 liability (only relates to operator)	2024 18,094,136 438,566 - 67,172 691,157 - 1,228,396 4,343,982 49,072	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8
LABILITIES Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longerem liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longerem liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9
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LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearmed revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Ofther long-term liabilities Total current liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable	2024 18,094,136 438,566 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78.8 1,027,9 12,000,8 39,899,0
LABILITIES Accounts payable and accrued liabilities Due to other campuses Due to Tederal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Lease liability Discrete CU SBITA liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability	18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808	2023 20,206,1 427,3 1,4,4 712,9 1,168,6 4,275,0 78,8,8 1,027,9 12,000,8 39,899,0 12,386,0 151,510,9
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearmed revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Ofther long-term liabilities Total current liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable	2024 18,094,136 438,566	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 12,386,0 151,510,9 115,2
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Tederal Government Amounts held in custody for others Unearmed revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability P3 liability (only relates to operator)	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 12,386,0 151,510,9 115,2
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Nocurrent Liabilities Compensated absences payable Lease liability Lease liability Lease liability Discrete CU SBITA liability Discrete CU SBITA liability P3 liability Onicrete CU SBITA liability P3 liability (only relates to operator) Notes payable	2024 18,094,136 438,566	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 12,386,0 151,510,9 115,2
LABILITIES Accounts payable and accrued liabilities Due to other campuses Due to Tederal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of longetern liabilities: Compensated absences Lease liability Lease liability Paliability Obscrete CU SBITA liability of relates to operator) Notes Payable Bonds payable O'PEB liability Other long-tern liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability Lease liability Lease liability Paliability of Specter CU SBITA liability Paliability of Specter CU SBITA liability Paliability (only relates to operator) Notes payable Bonds payable Descrete CU SBITA liability Paliability (only relates to operator) Notes payable Bonds payable	18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966	2023 20,206,1,1 427,3 1,4,4 712,9 1,168,6 4,275,0 78,8,8 1,027,9 12,000,8 39,899,0 12,386,0 151,510,9 115,2 2,510,2
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of longerem liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liabilities Total current liabilities Compensated absences payable Lease liability Lease liability Lease liability Lease liability Lease liability Obstraction of the compensated absences payable Lease liability Lease liability Obstraction of the compensated absences payable Bonds payable OPEB liability (only relates to operator) Notes payable OPEB liability	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 151,510,9 217,633,3
LABILITIES Accounts payable and accrued liabilities Due to other campuses Due to Tederal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of longetern liabilities: Compensated absences Lease liability Lease liability Paliability Obscrete CU SBITA liability of relates to operator) Notes Payable Bonds payable O'PEB liability Other long-tern liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability Lease liability Lease liability Paliability of Specter CU SBITA liability Paliability of Specter CU SBITA liability Paliability (only relates to operator) Notes payable Bonds payable Descrete CU SBITA liability Paliability (only relates to operator) Notes payable Bonds payable	18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 151,510,9 217,633,3
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LABILITIES Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Lease liability Discrete CU SBITA liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability Lease liability Lease liability Pi liability only relates to operator) Notes payable OPEB liability Pi liability only relates to operator) Notes payable OPEB liability Notes payable OPEB liability Notes payable OPEB liability Notes payable OPEB liability Note payable OPEB liability Uncarned revenues Other noncurrent liabilities	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375	2023 20,206,1,1 427,3 1,4,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 589,975,6
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Nocurrent Liabilities Nocurrent Liability Lease liability - Discrete CU SBITA liability Notes payable DOBB liability only relates to operator) Notes payable Lease liability Lease liability Compensated absences payable Lease liability Notes payable DOBB liability P3 liability (only relates to operator) Notes payable Bonds payable OPEB liability Net pension liability Net pension liability Uncarned revenues Other noncurrent liabilities	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 15,1510,9 115,2 2,510,2 217,633,3 205,819,7
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Paliability (Discrete CU SBITA liability Py liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability Discrete CU SBITA liability Pi liability objectere CU SBITA liability Notes payable Dond payable Compensated absences payable Lease liability Pi liability objectere CU SBITA liability Pi liability only relates to operator) Notes payable OPEB liability Note pension liability Net pension liability Net pension liability Uncarned revenues Other noncurrent liabilities Total noncurrent liabilities	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375	2023 20,206,1,1 427,3 1,4,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 589,975,6
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Paliability (Discrete CU SBITA liability Py liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability Discrete CU SBITA liability Pi liability objectere CU SBITA liability Notes payable Dond payable Compensated absences payable Lease liability Pi liability objectere CU SBITA liability Pi liability only relates to operator) Notes payable OPEB liability Note pension liability Net pension liability Net pension liability Uncarned revenues Other noncurrent liabilities Total noncurrent liabilities	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375	2023 20,206,1,1 427,3 1,4,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 589,975,6
Accounts payable and accrued liabilities Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable O'PEB liability Other long-term liabilities Total current liabilities Total current liabilities Compensated absences payable Lease liability Lease liability Lease liability (only relates to operator) Notes payable O'PEB liability O'PEB liability Viscrete CU SBITA liability P3 liability (only relates to operator) Notes payable O'PEB liability Uncarned revenues O'ther noncurrent liabilities Total Liabilities Total Liabilities O'tel Liabilities Total Liabilities Total Liabilities O'tel L	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375	2023 20,206,1,1 427,3 1,4,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 589,975,6
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LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Nocurrent Liabilities Compensated absences payable Lease liability Lease liability P3 liability (only relates to operator) Notes payable Bonds payable OPEB liability P3 liability (only relates to operator) Notes payable Bonds payable OPEB liability Net pension liability Net pension liability Net pension liability Uncarned revenues Other noncurrent liabilities Total noncurrent liabilities Total Liabilities Potal Liabilities Parelated deferred inflows of resources P3 related (only relates to transferor) Split interest agreements OPEB-related deferred inflows of resources	18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 4,9,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375 559,724,993 597,845,801	2023 20,206,1 427,3 1.4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 12,386,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7
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LABILITIES Current Liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Unearned revenues Other current liabilities Current portion of longerem liabilities: Compensated absences Lease liability Lease liability Discrete CU SBITA liability (Discrete CU SBITA liability (P)	18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 4,9,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375 559,724,993 597,845,801	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78.8 1,027,9 12,000,8 239,899,0 12,386,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 629,874,7
Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Nocurrent Liabilities Compensated absences payable Lease liability Lease liability Discrete CU SBITA liability P3 liability (only relates to operator) Notes payable Donds payable Compensated absences payable Lease liability Lease liability Lease liability Discrete CU SBITA liability Source CU SBITA liability Notes payable OPEB liability only relates to operator) Notes payable OPEB liability Net pension liability Uncarned revenues Other noncurrent liabilities Total noncurrent liabilities Total total noncurrent liabilities Total labilities Deferred inflows of resources Lease related deferred inflows of resources P3 related (only relates to transferor) Split interest agreements OPEB-related deferred inflows of resources Pension-related deferred inflows of resources	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375 559,724,993 597,845,801	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78.8 1,027,9 12,000,8 239,899,0 12,386,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 629,874,7
Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Nocurrent Liabilities Nocurrent Liabilities Nocurrent Liability Lease liability P3 liability Discrete CU SBITA liability P3 liability Discrete CU SBITA liability P3 liability (only relates to operator) Notes payable DOPEB liability P3 liability (only relates to operator) Notes payable Bonds payable OPEB liability Net pension liability Net pension liability Uncarned revenues Other noncurrent liabilities Total noncurrent liabilities Total Liabilities Other noncurrent liabilities Total Liabilities Patal Liabilities Ofter-red inflows of resources P3 related (only relates to transferor) Split interest agreements OPEB-related deferred inflows of resources Pension-related deferred inflows of resources Pension-related deferred inflows of resources	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 4,90,072 1,459,114 20,528 38,120,808 11,728,685 38,120,808 21,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375 559,724,993 597,845,801	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 589,975,6 629,874,7
Accounts payable and accrued liabilities Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of longerem liabilities: Compensated absences Lease liability Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Compensated absences payable Lease liability Lease liability Lease liability P3 liability (only relates to operator) Notes payable Bonds payable OPEB liability (only relates to operator) Notes payable Donds payable OPEB liability Net pension liabilities Total noncurrent liabilities Total noncurrent liabilities Total total noncurrent liabilities Total total noncurrent liabilities Total account liabilities Total tabilities Ofter noncurrent liabilities Total tabilities Total tabilities Ofter noncurrent liabilities Total tabilities Total tabilities Deferred inflows of resources Lease related deferred inflows of resources P3 related (only relates to transferor) Split interest agreements OPEB-related deferred inflows of resources Pension-related deferred inflows of resources	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 49,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375 559,724,993 597,845,801	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 589,975,6 629,874,7
LABILITIES Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability Piscrete CU SBITA liability Pi liability (only relates to operator) Notes Payable Bonds payable O'PEB liability Other long-term liabilities Total current liabilities Compensated absences payable Lease liability Lease liability Discrete CU SBITA liability Pi liability (only relates to operator) Noters payable Compensated absences payable Lease liability Lease liability Discrete CU SBITA liability Pi liability (only relates to operator) Notes payable OPEB liability Net pension liability Uncarned revenues Other noncurrent liabilities Total Liabilities Total Liabilities Poral Liabilities Total Liabilities Total Liabilities Total Liabilities Deferred inflows of resources Lease related deferred inflows of resources Pis related deferred inflows of resources Positor-related deferred inflows of resources Total deferred Inflows of resources Total deferred Inflows of resources	2024 18,094,136 438,566 67,172 691,157 1,228,396 4,343,982 4,90,072 1,459,114 20,528 38,120,808 11,728,685 38,120,808 21,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375 559,724,993 597,845,801	2023 20,206,1 427,3 1,4 712,9 1,168,6 4,275,0 78,8 1,027,9 12,000,8 39,899,0 151,510,9 151,510,9 217,633,3 205,819,7 589,975,6 629,874,7 100,402,5 1,038,2 101,440,7
Accounts payable and accrued liabilities Accounts payable and accrued liabilities Accounts payable and accrued liabilities Due to other campuses Due to Federal Government Amounts held in custody for others Uncarned revenues Other current liabilities Current portion of long-term liabilities: Compensated absences Lease liability - Discrete CU SBITA liability P3 liability (only relates to operator) Notes Payable Bonds payable OPEB liability Other long-term liabilities Total current liabilities Total current liabilities Nocurrent Liabilities Compensated absences payable Lease liability P3 liability - Discrete CU SBITA liability P3 liability only relates to operator) Notes payable Donds payable Donds liability P4 liability only relates to operator) Notes payable Bonds payable OPEB liability Net pension liabilities Total noncurrent liabilities Total field only relates to transferor) Split interest agreements OPEB-related deferred inflows of resources Pension-related deferred inflows of resources VET ASSETS Vet investment in capital assets Veterivestment in capital assets	2024 18,094,136 438,566 438,566 67,172 691,157 1,228,396 4,343,982 4,9,072 1,459,114 20,528 11,728,685 38,120,808 12,061,596 147,266,054 66,197 1,879,378 20,966 218,142,427 180,288,375 559,724,993 597,845,801	2023 20,206,1,1 427,3 1,4 712,9 1,168,6 4,275,0 78.8 1,027,9 12,000,8 239,899,0 12,386,0 151,510,9 115,2 2,510,2 217,633,3 205,819,7 629,874,7