

Finance 2008-09

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Finance - Public institutions**Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Finance - Public institutions**Form Version****Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Finance - Public institutions**General Information****Finance - Public Institutions (unaligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2008.)

Beginning: month/year (MMYYYY)

Month: Year:

And ending: month/year (MMYYYY)

Month: Year: **2. Audit Opinion**

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified Qualified Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
 No

6. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

You may use the space below to provide context for the data you've reported above.



Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part A - Statement of Net Assets**Fiscal Year 2008****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	521,250,052	496,268,687
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	1,423,982,125	1,331,768,741
03	<u>Accumulated depreciation</u> (enter as a positive amount)	659,206,669	609,446,354
31	<u>Capital assets</u> Net of depreciation	764,775,456	
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	120,494,777	134,155,604
05	Total noncurrent assets	885,270,233	856,477,991
06	Total assets (CV) CV=(A01+A05)	1,406,520,285	1,352,746,678
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	14,952,840	14,832,041
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	136,544,583	133,119,005
09	Total current liabilities	151,497,423	147,951,046
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	289,633,240	304,161,256
11	Other noncurrent liabilities (CV) CV=(A12-A10)	39,007,836	33,434,149
12	Total noncurrent liabilities	328,641,076	337,595,405
13	Total liabilities (CV) CV=(A09+A12)	480,138,499	485,546,451
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	541,581,173	507,745,976
15	<u>Restricted-expendable</u>	145,159,265	131,339,088
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	239,641,348	228,115,163

18	Total Net assets (CV) CV=(A06-A13)	926,381,786	867,200,227
----	---------------------------------------	-------------	--------------------

CV= Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part A - Plant, Property, and Equipment

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	<u>Land & land improvements</u>	91,602,444	0	0	91,602,444
22	<u>Infrastructure</u>	0	0	0	0
23	<u>Buildings</u>	846,020,889	348,649	2,475,867	843,893,671
24	<u>Equipment</u>	227,740,283	18,021,624	9,824,132	235,937,775
25	Art and <u>library collections</u>	191,183,224	10,876,300	157,030	201,902,494
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	<u>Construction in progress</u>	63,998,299	-10,856,915	0	53,141,384
28	<u>Accumulated depreciation</u>	609,446,355	60,596,579	10,836,263	659,206,671

CV = (Beginning Balance + Additions - Ending Balance)

You may use the space below to provide context for the data you've reported above.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	371,037,780	350,879,920
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	238,642,421	256,674,503
03	State operating grants and contracts	45,071,430	38,270,026
04	Local/private operating grants and contracts	18,898,500	15,018,318
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts & allowances</u>	135,022,501	117,799,235
06	<u>Sales & services of hospitals,</u> after deducting <u>patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	33,074,698	30,949,944
09	Total operating revenues	841,747,330	809,591,946

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	0	0
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants	10,357,113	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	50,035,115	35,174,659
17	<u>Investment income</u>	1,930,182	1,847,715
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	6,208,931	14,673,443
19	Total nonoperating revenues	68,531,341	51,695,817

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	6,590,735	2,385,566
21	Capital grants & gifts	4,986,272	1,805,315
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	12,905,492	15,166,436
24	Total other revenues and additions	24,482,499	19,357,317
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	934,761,170	880,645,080

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Line 11 - Starting In FY05-06 what was the state appropriation changed form and moved to two different lines in IPEDS finance. As a result the state appropriation line B11 is zero. One part, known as the College Opportunity Fund or COF, was paid to in-

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part C - Expenses and Other Deductions**Fiscal Year 2008****Report in whole dollars only**

Line No.	Description	1 Current year total	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
Operating Expenses						
01	<u>Instruction</u>	279,328,847	177,296,678	57,130,550	0	44,901,619
02	<u>Research</u>	192,725,437	108,341,862	34,135,581	0	50,247,994
03	<u>Public service</u>	4,364,531	2,217,614	521,900	0	1,625,017
05	<u>Academic support</u>	63,438,180	42,839,406	9,560,817	0	11,037,957
06	<u>Student services</u>	30,492,694	17,766,714	4,459,631	0	8,266,349
07	<u>Institutional support</u>	34,095,752	15,042,692	3,761,491	0	15,291,569
08	<u>Operation & maintenance of plant</u>	45,812,040	20,528,672	5,498,272	0	19,785,096
09	<u>Depreciation</u>	60,596,579			60,596,579	0
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)</u>	12,211,820				12,211,820
11	<u>Auxiliary enterprises</u>	137,677,759	48,159,139	12,503,259	0	77,015,361
12	<u>Hospital services</u>	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0
14	<u>Other expenses & deductions (CV)</u> CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	<u>Total operating expenses</u>	860,743,639	432,192,777	127,571,501	60,596,579	240,382,782
	<u>Prior year amount</u>	823,040,974	399,909,903	103,007,172	56,725,271	263,398,628

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Nonoperating Expenses and Deductions					
16	Interest	12,819,670				12,819,670
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	2,016,302	0	0	0	2,016,302
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	14,835,972	0	0	0	14,835,972
19	Total expenses & deductions	875,579,611	432,192,777	127,571,501	60,596,579	255,218,754
	Prior year amount	836,651,860	399,909,903	103,007,172	56,725,271	277,009,514

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part D - Summary of Changes In Net Assets**Fiscal Year 2008**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	934,761,170	880,645,080
02	Total expenses & deductions (from C19)	875,579,611	836,651,860
03	Change in net assets during year (CV) CV=(D01-D02)	59,181,559	43,993,220
04	<u>Net assets</u> beginning of year	867,200,227	823,207,007
05	<u>Adjustments to beginning net assets (CV)</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	926,381,786	867,200,227

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships
Fiscal Year 2008****Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants (federal)</u>	10,357,113	9,704,952
02	<u>Other federal grants</u>	5,271,206	7,426,500
03	<u>Grants by state government</u>	6,064,818	5,829,657
04	<u>Grants by local government</u>	39,220	0
05	<u>Institutional grants from restricted resources</u>	3,148,005	3,731,400
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	42,324,199	35,495,872
07	Total gross scholarships and fellowships	67,204,561	62,188,381
	<u>Discounts and Allowances</u>		
08	<u>Discounts & allowances applied to tuition & fees</u>	53,140,964	45,735,169
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08)	1,851,777	2,035,999
10	Total Discounts & Allowances (CV) CV=(E07-E11)	54,992,741	47,771,168
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,211,820	14,417,213

CV = Calculated Value**You may use the space below to provide context for the data you've reported above.**

For FY08 for the first time, Pell grant revenue counted as federal non-operating (vs. federal operating).

Institution: University of Colorado at Boulder (126614)

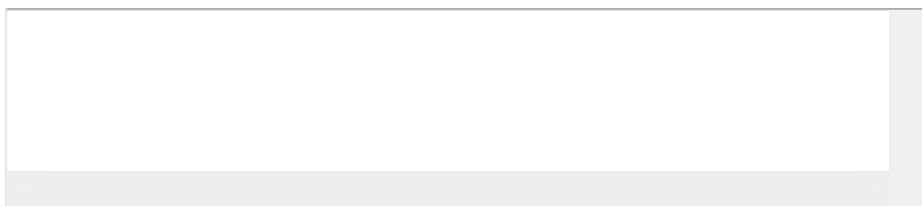
User ID: p81266143

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2008**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	424,178,744	424,178,744			
02 Sales and services	162,982,132	26,107,854	136,874,278	0	0
03 Federal grants/contracts (excludes Pell Grants)	248,999,534	248,999,534	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	6,590,735	6,590,735	0	0	0
05 State grants and contracts	7,269,793	7,269,793	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	292,443	292,443	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	72,089,472				
10 Interest earnings	215,202				
11 Dividend earnings	0				
12 Realized capital gains	0				

You may use the space below to provide context for the data you've reported above.



Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2008**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	432,192,777	384,033,638	48,159,139	0	0
02 Employee benefits, total	127,571,501	115,068,242	12,503,259	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	15,037,783	10,255,265	4,782,518	0	0
04 Current expenditures other than salaries	2,920,269	2,450,863	469,406	0	0
Capital outlay:					
05 Construction	53,141,383	19,857,017	33,284,366	0	0
06 Equipment purchases	18,299,963	17,851,868	448,095	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	12,819,670				
09 Scholarships/fellowships	67,204,561	67,204,561			

You may use the space below to provide context for the data you've reported above.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part L - Debt and Assets, page 1**Part L - Debt and Assets
Fiscal Year 2008****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	322,261,004
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	14,610,330
04 Long-term debt outstanding at end of fiscal year	307,650,674
05 Short-term debt outstanding at beginning of fiscal year	14,610,330
06 Short-term debt outstanding at end of fiscal year	14,728,862

You may use the space below to provide context for the data you've reported above.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Part L - Debt and Assets, page 2

**Part L - Debt and Assets (page 2)
Fiscal Year 2008**

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="0"/>

You may use the space below to provide context for the data you've reported above.

Institution: University of Colorado at Boulder (126614)

User ID: p81266143

Explanation Report

There are no explanations for selected survey and institution

Print Form(s)

Go Back