

Tracking “state appropriations” to the University of Colorado Boulder June 2011

Tracking state appropriations from FY 2005 through 2011 needs to be done differently for different fiscal years: Fiscal years 2004 and prior, fiscal years 2005-08, and fiscal years 2009-11.

Through FY04-05, the university received a total, unitary state appropriation – unrestricted general fund monies, to the campus from state tax dollars. See history at <http://www.colorado.edu/pba/budget/currfundsbudget/revhist.html>.

In FY05-06 the form of this appropriation changed. The monies moved to two different lines in audit reports and IPEDS finance reports, neither of them labeled “state appropriation.” The “state appropriation” line of IPEDS finance (line B11) fell to zero.

Categorization in IPEDS finance of what was formerly labeled “state appropriation”:

- One part, known as the College Opportunity Fund or COF, is paid to the institution on behalf of each authorized in-state undergraduate student at a fixed dollar amount per credit hour; this part is considered tuition and reported on line B01, tuition and fees. Students are billed for the “student share” of tuition plus the COF portion, with the COF reimbursement from the State applied as a credit to the bill.
- The second part is a “fee for service” (FFS) primarily for graduate education, reported on line B08, other operating.
- Neither part is considered a state appropriation per State of Colorado and accounting guidelines.

To complicate further, in FY09, FY10, and FY11, the State of Colorado used federal stimulus funds from ARRA, the American Recovery and Reinvestment Act of 2009, to fund a portion of the COF and FFS totals. In FY 2009 and 2010, the COF and FFS amounts both included ARRA. In FY 2011, the distribution of the ARRA portion across COF and FFS could not be determined.

See amounts credited to the various parts, along with totals and reference figures, below:

Amounts in millions										
Fiscal Year	COF	FFS	ARRA	Unitary state approp	Total	Portion of total from ARRA	Pct from ARRA	Total w/o ARRA	COF \$ per credit hour	Total Resident UG SCH
2004-05	na	na		\$56.5	\$56.5	na	0%	\$56.5	na	486,240
2005-06	\$37.9	\$22.6		\$0.0	\$60.5	na	0%	\$60.5	\$80	486,450
2006-07	\$41.4	\$31.1		\$0.0	\$72.5	na	0%	\$72.5	\$86	481,350
2007-08	\$41.7	\$37.7		\$0.0	\$79.4	na	0%	\$79.4	\$89	481,020
2008-09	\$41.3	\$45.0		\$0.0	\$86.3	\$22.3	26%	\$63.9	\$92	477,510
2009-10	\$32.2	\$54.1		\$0.0	\$86.3	\$50.8	59%	\$35.5	\$68	488,190
2010-11 Est.	\$27.3	\$47.0	\$5.1	\$0.0	\$79.4	\$5.1	6%	\$74.3	\$62	483,540
2011-12 Est.	\$28.1	\$27.8	\$0.0	\$0.0	\$55.9	\$0.0	0%	\$55.9	\$62	478,800

Note: If applicable, COF and FFS include ARRA if it can be attributed to either COF or FFS.

In FY11, the distribution of the ARRA portion across COF and FFS could not be determined.

For fiscal years 2005 through 2008:

Individuals using IPEDS finance data from CU-Boulder will need to adjust lines B01, B08, and B11 to get results comparable to other schools. Specifically, although CU-Boulder's reported IPEDS finance "state appropriation" is zero, the monies listed in the table can be subtracted from line B01 (subtract COF), and B08 (subtract FFS), and added to B11 (add COF + FFS) to yield a "state appropriation" comparable to what a non-Colorado school would report.

For fiscal years 2009 through 2011:

Portions of COF and FFS are listed under B18, "other non-operating revenues." In CU-Boulder SRECNA statements, the ARRA amount is listed under "Non-operating Revenues (Expenses), State Fiscal Stabilization." See SRECNA link below for details.

Note:

CU-Boulder reports tuition rates in IPEDS, the Common Dataset, and other locations as the student share of tuition, not including COF.

Reference links

UCB current funds budgets, with prior-year estimated actuals.

<http://www.colorado.edu/pba/budget/currfundsbudget/index.html>

General funds from State of Colorado over time

<http://www.colorado.edu/pba/budget/currfundsbudget/histcurrfundsbudget.html>

About UCB tuition and fees for the year, with COF amount

<http://www.colorado.edu/pba/budget/tuitionfees/index.html>

UCB IPEDS (all surveys) <http://www.colorado.edu/pba/ipeds/>

College in Colorado – for students, about COF

http://www.collegeincolorado.org/Home/COF/College_Opportunity_Fund.aspx

UCB peer comparisons <http://www.colorado.edu/pba/peer/index.html>

Peer comparisons on state appropriations (meaning, COF+FFS)

<http://www.colorado.edu/pba/peer/index.html> - See links under "State appropriation per in-state student FTE per fiscal year"

Statement of Revenue, Expenditures, and Changes in Net Assets (SRECNA) for CU-Boulder

http://abs.colorado.edu/ABS_WEB/WEB_2003/ABS_Financial_Reports.htm

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Posted at <http://www.colorado.edu/pba/ipeds/>

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