

Institution: University of Colorado Boulder (126614)  
User ID: P1266141

## Overview

### Finance Overview

#### Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

#### Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

L:\IR\Reports\IPEDS\fin\IPEDS\_Finance\_2011-12Data\_markup20120327.pdf

markup, lou

pp 3, 9 -- were missing needed comments. discovered by comparing to posted PDF from last year. Got comment (too long to show on screen) from L:\IR\Reports\IPEDS\fin\HowToCheck.docx and i entered them into the IPEDS form. Nothing more needs to be done.

- overall - need verification in HowToCheck of cks vs. SRECNA, SNA, if Chris Z has signed off, etc.

- only numbers Lou thought looked suspicious - see yellow pp 10, 12 - institutional grant down. could be, because UG enrollment down. verify correct.

will need regenerated PDF, with markup re submission date, and pasted-in comments when an entire comment doesn't show in print. for storage and posting.

Institution: University of Colorado Boulder (126614)

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## Finance - Public institutions

### Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standards 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.

**Finance - Public institutions****General Information****GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2011.)

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 (Explain in box below)       Don't know (Explain in box below)

**3. Reporting Model**

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. Intercollegiate Athletics**

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. Endowment Assets**

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

- Yes - (report endowment assets)  
 No

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

added cmt from  
last yr

**Part A - Statement of Net Assets**

Fiscal Year: July 1, 2010 - June 30, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	737,362,379	676,435,505
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	941,036,313	831,621,364
04	Other noncurrent assets CV=[A05-A31]	375,955,744	398,475,228
05	Total noncurrent assets	1,316,992,057	1,230,096,592
06	Total assets CV=(A01+A05)	2,054,354,436	1,906,532,097
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	25,647,711	22,340,538
08	Other current liabilities CV=(A09-A07)	181,627,011	172,642,353
09	Total current liabilities	207,274,722	194,982,891
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	546,446,923	556,963,944
11	Other noncurrent liabilities CV=(A12-A10)	80,740,027	52,323,563
12	Total noncurrent liabilities	627,186,950	609,287,507
13	Total liabilities CV=(A09+A12)	834,461,672	804,270,398
	<u>Net Assets</u>		
14	Invested in <u>capital assets</u> , net of related debt	717,942,873	642,195,965
15	Restricted-expendable	165,365,068	165,310,536
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	336,584,823	294,755,198
18	Total net assets CV=(A06-A13)	1,219,892,764	1,102,261,699

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



**Part A - Statement of Net Assets (Page 2)**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	113,095,142	111,712,567
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	1,177,795,362	1,034,110,699
32	Equipment, including art and <u>library collections</u>	504,617,994	479,330,289
27	<u>Construction in progress</u>	264,519,266	196,431,985
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		2,060,027,764	1,821,585,540
28	<u>Accumulated depreciation</u>	816,918,264	766,696,940
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	Tuition & fees, after deducting discounts & allowances	441,718,444	411,495,607
	Grants and contracts - operating		
02	Federal operating grants and contracts	336,641,596	302,376,593
03	State operating grants and contracts	58,336,730	22,614,845
04	Local government/private operating grants and contracts	30,718,004	28,405,175
	04a Local government operating grants and contracts	3,612,027	2,270,753
	04b Private operating grants and contracts	27,105,977	26,134,422
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	150,107,973	149,616,487
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	28,308,523	26,997,035
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	9,386,480	5,929,915
09	Total operating revenues	1,055,217,750	947,435,657

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	0	0
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	21,373,727	17,974,091
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	47,568,548	51,582,865
17	Investment income	2,834,411	2,351,124
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	10,333,222	60,628,622
19	Total nonoperating revenues	82,109,908	132,536,702
27	Total operating and nonoperating revenues CV=[B19+B09]	1,137,327,658	1,079,972,359
28	<b>12-month Student FTE from E12</b> CV=[B28a+B28b]	29,628	
	28a Undergraduates	25,570	
	28b Graduates	4,058	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	38,387	



**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,104,695	6,853,939
21	Capital grants & gifts	30,198,022	5,434,696
22	Additions to permanent endowments	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	8,213,330	11,353,646
24	Total other revenues and additions	40,516,047	23,642,281
25	Total all revenues and other additions CV=[B09+B19+B24]	1,177,843,705	1,103,614,640

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

Endowments for all University of Colorado campuses are administered at the University System level, and not at the campus. Therefore line 22 is and should be zero.

added note re state approp

**Part C - Expenses and Other Deductions**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
<b>Expenses and Deductions</b>									
01	Instruction	322,361,666	197,454,203	81,235,839	17,762,318	20,319,369	5,589,937	0	311,315,978
02	Research	275,936,656	139,907,530	56,397,205	15,751,154	18,018,678	4,957,008	40,905,081	244,034,819
03	Public service	5,561,545	2,524,107	863,649	317,467	363,169	99,909	1,393,244	5,284,772
05	Academic support	77,316,309	49,397,163	14,076,480	4,413,408	5,048,759	1,388,933	2,991,566	68,441,182
06	Student services	33,559,961	18,839,641	5,908,885	1,915,686	2,191,467	602,881	4,101,401	32,801,466
07	Institutional support	35,687,398	16,345,266	5,608,575	2,037,126	2,330,389	641,099	8,724,943	35,476,148
08	Operation & maintenance of plant (see instructions)	0	21,701,946	7,865,679	-51,480,110	3,565,162	980,790	17,366,533	0
10	Scholarships and fellowships expenses, excluding discounts & allowances	11,775,994						11,775,994	14,959,428
11	Auxiliary enterprises	162,623,430	50,810,114	16,721,363	9,282,951	10,619,319	2,921,416	72,268,267	155,078,974
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	135,389,681	0	0	0	0	0	135,389,681	127,163,223
19	Total expenses & deductions	1,060,212,640	496,979,970	188,677,675	0	62,456,312	17,181,973	294,916,710	994,555,990
	Prior year amount	994,555,990	482,789,957	142,987,177		60,796,887	13,793,089	294,188,880	
20	12-month Student FTE from E12 CV=[C20a+C20b]		29,628						
	20a Undergraduates		25,570						
	20b Graduates		4,058						
21	Total expenses and deductions per student FTE CV=[C19/C20]		35,784						

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

**Part D - Summary of Changes In Net Assets**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	1,177,843,705	1,103,614,640
02	Total expenses & deductions (from C19)	1,060,212,640	994,555,990
03	Change in net assets during year CV=(D01-D02)	117,631,065	109,058,650
04	Net assets beginning of year	1,102,261,699	993,203,049
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	1,219,892,764	1,102,261,699

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

**Part E - Scholarships and Fellowships**

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	20,319,690	17,974,091
02	Other federal grants	6,881,571	6,439,561
03	Grants by state government	6,278,534	6,735,694
04	Grants by local government	19,014	23,822
05	Institutional grants from restricted resources	3,917,684	3,688,589
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	50,218,446	51,616,419
07	Total gross scholarships and fellowships	87,634,939	86,478,176
<b>Discounts and Allowances</b>			
08	Discounts & allowances applied to tuition & fees	73,328,012	69,205,737
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	2,530,933	2,313,011
10	Total discounts & allowances CV=(E07-E11)	75,858,945	71,518,748
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	11,775,994	14,959,428

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

**Part J - Revenue Data for Bureau of Census**

Fiscal Year: July 1, 2010 - June 30, 2011

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	515,046,456	515,046,456			
02 Sales and services	180,947,429	28,308,523	152,638,906	0	0
03 Federal grants/contracts (excludes Pell Grants)	315,267,869	315,267,869	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	2,104,695	2,104,695	0	0	0
05 State grants and contracts	8,925,201	8,925,201	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	3,612,027	3,612,027	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	88,176,811				
10 Interest earnings	262,699				
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.

**Part K - Expenditure Data for Bureau of Census**

Fiscal Year: July 1, 2010 - June 30, 2011

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	496,979,970	446,169,856	50,810,114	0	0
02 Employee benefits, total	188,677,677	171,956,314	16,721,363	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	16,544,078	11,245,954	5,298,124	0	0
04 Current expenditures other than salaries	0	0	0	0	0
Capital outlay:					
05 Construction	264,519,265	136,212,358	128,306,907	0	0
06 Equipment purchases	25,822,543	25,039,097	783,446	0	0
07 Land purchases	940,775	0	940,775	0	0
08 Interest on debt outstanding, all funds & activities	17,181,973				
09 Scholarships/fellowships	87,634,939	87,634,939			

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

**Part L - Debt and Assets, page 1**

Fiscal Year: July 1, 2010 - June 30, 2011

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	580,427,035
02 Long-term debt issued during fiscal year	16,948,339
03 Long-term debt retired during fiscal year	24,104,603
04 Long-term debt outstanding at end of fiscal year	573,270,771
05 Short-term debt outstanding at beginning of fiscal year	22,085,214
06 Short-term debt outstanding at end of fiscal year	25,402,738

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

**Part L - Debt and Assets, page 2**

Fiscal Year: July 1, 2010 - June 30, 2011

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	0

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



**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2012.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$441,718,444	43%	\$14,909
Government appropriations	\$0	0%	\$0
Government grants and contracts	\$419,964,080	41%	\$14,175
Private gifts, grants, and contracts	\$74,674,525	7%	\$2,520
Investment income	\$2,834,411	0%	\$96
Other core revenues	\$88,544,272	9%	\$2,989
<b>Total core revenues</b>	<b>\$1,027,735,732</b>	<b>100%</b>	<b>\$34,688</b>
<b>Total revenues</b>	<b>\$1,177,843,705</b>		<b>\$39,754</b>

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$322,361,666	36%	\$10,880
Research	\$275,936,656	31%	\$9,313
Public service	\$5,561,545	1%	\$188
Academic support	\$77,316,309	9%	\$2,610
Institutional support	\$35,687,398	4%	\$1,205
Student services	\$33,559,961	4%	\$1,133

### Core Expenses

Other core expenses	\$147,165,675	16%	\$4,967
Total core expenses	\$897,589,210	100%	\$30,295
Total expenses	\$1,060,212,640		\$35,784

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	29,628

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

**Edit Report**

Finance

Institution: University of Colorado Boulder (126614)

Source	Description	Severity	Resolved	Options
<b>Screen: Part 3</b>				
Perform Edits	This number should not be zero or blank. Please verify. (Error #5231)	Confirmation	Yes	Back to survey data
Related Screens:	<a href="#">Part 3</a>			