

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.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

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 (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

Reporting Standard

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

- | | |
|----------------------------------|---|
| <input checked="" type="radio"/> | GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35 |
| <input type="radio"/> | 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 Using GASB Standards

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, 2019.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2018"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2019"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/>  Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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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?

<input checked="" type="radio"/> Business-type activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)


5. Endowment Assets

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

<input checked="" type="radio"/> No
<input type="radio"/> Yes - (report endowment assets)

6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

<input checked="" type="radio"/> No
<input type="radio"/>  Yes

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

5. Endowment Assets - Endowments are managed at the university system level, and are not reported by campus. 6. Pension - This institution is part of a higher education system, and the system reflects the additional unfunded pension expense and liability, and does not allocate the expense and liability to the individual institutions.

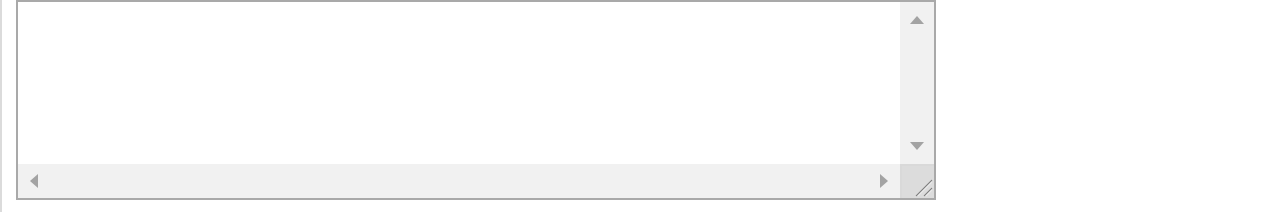
Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Assets</u>		
01	Total <u>current assets</u>	936,403,093	980,476,453
31	Depreciable <u>capital assets</u> , net of depreciation	1,758,396,361	1,738,102,226
04	Other noncurrent assets CV=[A05-A31]	419,072,284	344,797,014
05	Total <u>noncurrent assets</u>	2,177,468,645	2,082,899,240
06	Total assets CV=(A01+A05)	3,113,871,738	3,063,375,693
19	<u>Deferred outflows of resources</u>	51,008,855	40,445,790
	<u>Liabilities</u>		
07	<u>Long-term debt, current portion</u>	56,574,348	48,389,859
08	Other current liabilities CV=(A09-A07)	334,718,347	213,742,788
09	Total <u>current liabilities</u>	391,292,695	262,132,647
10	<u>Long-term debt</u>	758,140,054	924,984,493
11	Other noncurrent liabilities CV=(A12-A10)	454,220,293	309,657,952
12	Total <u>noncurrent liabilities</u>	1,212,360,347	1,234,642,445
13	Total liabilities CV=(A09+A12)	1,603,653,042	1,496,775,092
20	<u>Deferred inflows of resources</u>	42,237,733	34,266,467
	<u>Net Position</u>		
14	<u>Invested in capital assets, net of related debt</u>	1,250,018,745	1,105,919,951
15	<u>Restricted-expendable</u>	174,098,043	266,935,362
16	<u>Restricted-nonexpendable</u>		0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	94,873,030	199,924,611
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	1,518,989,818	1,572,779,924

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



Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Ending balance	Prior year Ending balance
	<u>Capital Assets</u>		
21	<u>Land and land improvements</u>	196,219,006	186,261,127
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	2,369,166,030	2,285,096,651
32	Equipment, including art and <u>library collections</u>	647,147,201	612,230,877
27	<u>Construction in progress</u>	348,416,524	267,536,229
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,560,948,761	3,351,124,884
28	<u>Accumulated depreciation</u>	1,408,340,517	1,303,894,404
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 D - Summary of Changes In Net Position

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	1,760,706,962	1,669,293,033
02	Total expenses and deductions for this institution AND all of its child institutions	1,702,032,683	1,651,677,760
03	Change in net position during year CV=(D01-D02)	58,674,279	17,615,273
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,572,779,924	1,654,294,303
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-112,464,385	-99,129,652
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,518,989,818	1,572,779,924

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

acct 199991 adjustments for FY2019, report fund 99 adjustment for reinstatement.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	23,282,819	22,280,750
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	5,707,822	5,409,713
03	<u>Grants by state government</u>	7,667,888	9,097,674
04	<u>Grants by local government</u>	2,169	2,896
05	<u>Institutional grants from restricted resources</u>	17,265,528	15,619,320
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	96,816,667	90,554,503
07	Total revenue that funds scholarships and fellowships	150,742,893	142,964,856
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	130,375,562	122,863,910
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	4,962,148	4,584,027
10	Total discounts and allowances CV=(E08+E09)	135,337,710	127,447,937
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	15,405,183	15,516,919

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

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	703,950,757	667,245,779
	Grants and contracts - operating		
02	Federal operating grants and contracts	422,684,758	390,145,475
03	State operating grants and contracts	58,057,653	53,265,548
04	Local government/private operating grants and contracts	79,829,862	98,421,756
	04a Local government operating grants and contracts	2,489,708	2,014,089
	04b Private operating grants and contracts	77,340,154	96,407,667
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	248,985,614	236,608,463
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	40,339,527	33,242,802
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	22,872,601	35,249,150
09	Total operating revenues	1,576,720,772	1,514,178,973

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	0	0
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	23,282,819	22,280,750
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	85,769,593	77,464,844
17	<u>Investment income</u>	3,446,669	2,592,510
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	12,261,014	5,779,181
19	Total nonoperating revenues	124,760,095	108,117,285
27	Total operating and nonoperating revenues CV=[B19+B09]	1,701,480,867	1,622,296,258
28	<u>12-month Student FTE from E12</u>	33,608	32,599
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	50,627	49,765

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	1,612,242	2,335,015
21	<u>Capital grants and gifts</u>	10,689,539	10,742,140
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	46,924,314	33,919,620
24	Total other revenues and additions CV=[B25-(B9+B19)]	59,226,095	46,996,775
25	Total all revenues and other additions	1,760,706,962	1,669,293,033

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

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	607,748,280	575,017,009	315,851,452	297,627,816
02	<u>Research</u>	434,258,834	449,009,390	178,330,591	174,036,685
03	<u>Public service</u>	17,656,233	15,419,585	6,413,506	5,272,835
05	<u>Academic support</u>	148,215,565	135,078,480	80,575,391	69,875,858
06	<u>Student services</u>	67,775,271	60,576,102	30,394,936	26,724,615
07	<u>Institutional support</u>	136,500,816	124,664,470	51,050,716	45,606,969
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	15,405,183	15,516,919		
11	<u>Auxiliary enterprises</u>	273,364,808	258,950,530	80,631,714	78,453,930
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	1,107,693	17,445,275	0	0
19	Total expenses and deductions	1,702,032,683	1,651,677,760	743,248,306	697,598,708

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	743,248,306	697,598,708
19-3	Benefits	288,901,262	275,494,560
19-4	Operation and Maintenance of Plant (as a natural expense).	90,964,951	85,896,322
19-5	Depreciation	110,606,043	106,658,441
19-6	Interest	36,613,851	35,533,129
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	431,698,270	450,496,600
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,702,032,683	1,651,677,760
20-1	12-month Student FTE (from E12 survey).	33,608	32,599
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	50,644	50,667

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

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2018 - June 30, 2019

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	834,326,319	834,326,319			
02 Sales and services	253,947,762	<input type="text"/>	253,947,762	0	<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)	422,684,758	<input type="text" value="422,684,758"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital	1,612,242	<input type="text" value="1,612,242"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts	58,057,653	<input type="text" value="58,057,653"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts	2,489,708	<input type="text" value="2,489,708"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Receipts from property and non-property taxes	<input type="text"/>				
09 Gifts and private grants, NOT including capital grants	<input type="text" value="163,109,747"/>				
10 Interest earnings	<input type="text" value="3,777,083"/>				
11 <u>Dividend earnings</u>	<input type="text"/>				
12 <u>Realized capital gains</u>	<input type="text"/>				

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

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2018 - June 30, 2019

Category		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)
02	Employee benefits, total	288,901,262	259,952,851	28,948,411	0	0
03	Payment to state retirement funds (may be included in line 02 above)	34,309,563	24,903,966	9,405,597		
04	Current expenditures including salaries	1,503,990,349	1,278,660,974	225,329,375		
Capital outlays						
05	Construction	169,903,742	30,065,004	139,838,738		
06	Equipment purchases	27,502,672	25,679,809	1,822,863		
07	Land purchases	3,321,184	3,321,184			
08	Interest on debt outstanding, all funds and activities	31,459,690				

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

Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2018 - June 30, 2019

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	973,374,352
02	Long-term debt issued during fiscal year	191,247,201
03	Long-term debt retired during fiscal year	349,907,150
04	Long-term debt outstanding at end of fiscal year	814,714,402
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	114,503,453

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

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2018 - June 30, 2019

Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	12,066,866
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	811,958,846

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

Prepared by

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

<input type="text"/>	Number of Staff (including yourself)
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How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed		Revising Data to Match IPEDS Requirements		Entering Data		Revising and Locking Data	
	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
Your office	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
Other offices	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours

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 [Data Center](#) and sent to your institution's CEO in November 2019.

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$703,950,757	47%	\$20,946
State appropriations	\$0	0%	\$0
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$506,514,938	34%	\$15,071
Private gifts, grants, and contracts	\$163,109,747	11%	\$4,853
Investment income	\$3,446,669	0%	\$103
Other core revenues	\$134,699,237	9%	\$4,008
Total core revenues	\$1,511,721,348	100%	\$44,981
Total revenues	\$1,760,706,962		\$52,390

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$607,748,280	43%	\$18,083
Research	\$434,258,834	30%	\$12,921
Public service	\$17,656,233	1%	\$525
Academic support	\$148,215,565	10%	\$4,410
Institutional support	\$136,500,816	10%	\$4,062
Student services	\$67,775,271	5%	\$2,017
Other core expenses	\$16,512,876	1%	\$491
Total core expenses	\$1,428,667,875	100%	\$42,510
Total expenses	\$1,702,032,683		\$50,644

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
FTE enrollment	33,608

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 clock hours). All doctor's degree students are reported as graduate students.

Finance

University of Colorado Boulder (126614)

Source	Description	Severity	Resolved	Options
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Screen: Changes to Net Position

Perform Edits	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
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Reason:	acct 199991 adjustments for FY2019, report fund 99 adjustments for reinstatement.
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Related Screens:	Changes to Net Position
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Screen: Revenues Part 3

Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
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Related Screens:	Revenues Part 3
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