

# IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022  
User ID: p1266141

## Finance 2021-22

Institution: University of Colorado Boulder (126614)

User ID: p1266141

### Overview

#### Overview

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

#### Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

#### Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

#### 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**.

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## Finance - Public Institutions' Reporting Standard

### 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.

Institution: University of Colorado Boulder (126614)

## Finance - Public Institutions Using GASB Standards

**General Information: GASB-Reporting Institutions (aligned form)**

## Reporting Reminder:

- 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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

**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  
 **i** Qualified (Explain in box below)  
 Don't know OR in progress (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**

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities  
 Sales and services of auxiliary enterprises  
 Does not have intercollegiate athletics revenue  
 Other (specify in box below)

Student fees, gift, miscellaneous

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

- No  
 Yes - (report endowment assets)

**6. Pension**


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No  
 **i** Yes

**7. Postemployment Benefits Other than Pension (OPEB)**

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

- No  
 Yes

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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, 2020 - June 30, 2021

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
<b>Assets</b>			
01	Total <u>current assets</u>	1,017,043,064	951,223,450
31	Depreciable <u>capital assets</u> , net of depreciation	1,941,509,351	1,816,673,935
04	Other noncurrent assets CV=[A05-A31]	270,136,430	411,446,420
05	Total <u>noncurrent assets</u>	2,211,645,781	2,228,120,355
06	<b>Total assets</b> CV=(A01+A05)	<b>3,228,688,845</b>	<b>3,179,343,805</b>
19	<b>Deferred outflows of resources</b>	111,504,938	47,972,695
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	24,749,556	49,922,823
08	Other current liabilities CV=(A09-A07)	172,010,888	244,769,683
09	Total <u>current liabilities</u>	196,760,444	294,692,506
10	<u>Long-term debt</u>	969,866,615	863,285,384
11	Other noncurrent liabilities CV=(A12-A10)	518,676,913	411,690,038
12	Total <u>noncurrent liabilities</u>	1,488,543,528	1,274,975,422
13	<b>Total liabilities</b> CV=(A09+A12)	<b>1,685,303,972</b>	<b>1,569,667,928</b>
20	<b>Deferred inflows of resources</b>	89,134,708	108,068,918
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	1,239,764,763	1,284,011,884
15	<u>Restricted-expendable</u>	203,290,299	196,583,584
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	122,700,041	68,984,186
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>1,565,755,103</b>	<b>1,549,579,654</b>

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	208,608,599	204,752,608
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	2,709,088,102	2,501,421,383
32	Equipment, including art and <u>library collections</u>	698,356,539	673,114,363
27	<u>Construction in progress</u>	200,450,041	346,334,208
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>3,816,503,281</b>	<b>3,725,622,562</b>
28	<u>Accumulated depreciation</u>	1,630,586,619	1,516,319,060
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
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 <b>AND all of its child institutions</b>	1,724,047,836	1,775,376,791
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	1,707,872,387	1,744,786,955
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>16,175,449</b>	<b>30,589,836</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	1,549,579,654	1,518,989,818
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	1,565,755,103	1,549,579,654

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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)	23,061,840	23,548,721
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 28,247,866	11,182,911
03	<u>Grants by state government</u>	10,067,752	12,300,755
04	<u>Grants by local government</u>	5,963	1,291
05	<u>Institutional grants from restricted resources</u>	21,669,573	17,382,531
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>105,366,220</b>	<b>100,661,424</b>
07	Total revenue that funds scholarships and fellowships	188,419,214	165,077,633
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	154,539,560	143,620,446
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	5,181,594	4,843,080
10	Total discounts and allowances CV=(E08+E09)	<b>159,721,154</b>	<b>148,463,526</b>
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>28,698,060</b>	<b>16,614,107</b>

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	18,915,091	20,487,801	634,209	690,877	19,549,300	21,178,678
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 23,168,618	9,729,329	<input checked="" type="checkbox"/> 776,826	328,086	23,945,444	10,057,415
14	Grants by state government	8,257,470	10,701,873	276,867	360,882	8,534,337	11,062,755
15	Grants by local government	<input checked="" type="checkbox"/> 4,891	1,123	<input checked="" type="checkbox"/> 164	38	5,055	1,161
16	Endowments and gifts	17,773,168	15,123,108	595,921	509,972	18,369,089	15,633,080
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	86,420,322	87,577,212	2,897,607	2,953,225	89,317,929	90,530,437
18	Total (from Part E1 line 8, 9 and 10)	154,539,560	143,620,446	5,181,594	4,843,080	159,721,154	148,463,526

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## Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
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 &amp; allowances</u>	708,961,776	747,242,138
Grants and contracts - operating			
02	Federal operating grants and contracts	469,822,531	435,458,782
03	State operating grants and contracts	36,124,825	64,462,869
04	Local government/private operating grants and contracts	<b>51,609,540</b>	<b>63,886,167</b>
04a	Local government operating grants and contracts	2,633,651	2,809,897
04b	Private operating grants and contracts	48,975,889	61,076,270
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	153,699,258	238,041,124
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>	19,515,792	27,417,699
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>44,057,907</b>	<b>19,932,060</b>
09	Total operating revenues	1,483,791,629	1,596,440,839

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## Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
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 <b>Do NOT include Federal Direct Student Loans</b>	109,376,338	23,548,721
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	105,883,646	81,462,562
17	<u>Investment income</u>	5,108,078	423,979
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	3,860,497	23,704,196
19	Total nonoperating revenues	224,228,559	129,139,458
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	1,708,020,188	1,725,580,297
28	<u>12-month Student FTE from E12</u>	34,124	34,672
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	50,053	49,769

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="5,447,989"/>	5,600,857
21	<u>Capital grants and gifts</u>	<input type="text" value="4,051,523"/>	5,868,035
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	6,528,136	38,327,602
24	Total other revenues and additions CV=[B25-(B9+B19)]	16,027,648	49,796,494
25	Total all revenues and other additions	<input type="text" value="1,724,047,836"/>	1,775,376,791

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## Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 2021					
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>	617,540,953	630,201,500	329,575,922	338,076,292
02	<u>Research</u>	470,288,720	442,824,071	195,700,014	185,408,605
03	<u>Public service</u>	16,810,445	17,739,354	7,165,336	6,549,575
05	<u>Academic support</u>	123,959,829	162,318,456	79,514,329	88,714,485
06	<u>Student services</u>	79,729,338	79,943,356	39,231,550	35,340,726
07	<u>Institutional support</u>	133,017,922	131,597,811	51,942,138	50,021,598
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	28,698,060	16,614,107		
11	<u>Auxiliary enterprises</u>	214,488,685	262,116,169	65,758,242	80,082,792
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)]	23,338,435	1,432,131	0	3,000
19	<b>Total expenses and deductions</b>	1,707,872,387	1,744,786,955	768,887,531	784,197,073


Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	768,887,531	784,197,073
19-3	<u>Benefits</u>	313,518,474	296,384,970
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	93,925,626	90,275,192
19-5	<u>Depreciation</u>	126,090,076	116,427,141
19-6	<u>Interest</u>	30,120,224	28,831,593
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	375,330,456	428,670,986
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	1,707,872,387	1,744,786,955
20-1	<u>12-month Student FTE (from E12 survey)</u>	34,124	34,672
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>50,049</b>	50,323

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Part N - Financial Health


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	147,801	-19,206,658
02	Operating revenues + nonoperating revenues	1,708,020,188	1,665,052,849
03	Change in net position	16,175,449	30,589,836
04	Net position	1,565,755,103	1,549,579,654
05	Expendable net assets	325,990,341	265,567,773
06	Plant-related debt	994,616,170	913,208,206
07	Total expenses	1,707,872,387	1,744,786,955

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	863,501,336	863,501,336			
02	Sales and services	178,396,644	<input type="text" value="19,515,792"/>	158,880,852	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	469,822,531	<input type="text" value="469,822,531"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	5,447,989	<input type="text" value="5,447,989"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	36,124,825	<input type="text" value="36,124,825"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	2,633,651	<input type="text" value="2,633,651"/>	<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="154,859,534"/>				
10	Interest earnings	<input type="text" value="5,108,078"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<input type="text"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
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	313,518,474	296,245,609	17,272,865		
03	Payment to state retirement funds (may be included in line 02 above)	33,594,936	26,011,873	7,583,063		
04	Current expenditures <b>including</b> salaries	1,487,752,895	1,320,336,970	167,415,925		
Capital outlays						
05	Construction	66,981,611	52,443,881	14,537,730		
06	Equipment purchases	26,769,853	25,894,997	874,856		
07	Land purchases	0	0	0		
08	Interest on debt outstanding, all funds and activities	8,268,396				

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	948,353,817
02	Long-term debt issued during fiscal year	465,136,960
03	Long-term debt retired during fiscal year	418,933,652
04	Long-term debt outstanding at end of fiscal year	994,557,125
05	Short-term debt outstanding at beginning of fiscal year	35,145,611
06	Short-term debt outstanding at end of fiscal year	

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	4,260,239
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	866,989,986

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Institution: University of Colorado Boulder (126614)

User ID: p1266141

Prepared by

Prepared by

Reporting Reminders:

- 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 checked="" 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?

Number of Staff (including yourself)

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
Your office	<input type="text" value="40.00"/> hours	<input type="text" value="20.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text" value="20.00"/> hours	<input type="text" value="10.00"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of Colorado Boulder (126614)

User ID: p1266141

## 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 2021.

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	\$708,961,776	45%	\$20,776
State appropriations	\$0	0%	\$0
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$617,957,345	39%	\$18,109
Private gifts, grants, and contracts	\$154,859,535	10%	\$4,538
Investment income	\$5,108,078	0%	\$150
Other core revenues	\$83,461,844	5%	\$2,446
<b>Total core revenues</b>	<b>\$1,570,348,578</b>	<b>100%</b>	<b>\$46,019</b>
Total revenues	\$1,724,047,836	N/A	\$50,523

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	\$617,540,953	41%	\$18,097
Research	\$470,288,720	31%	\$13,782
Public service	\$16,810,445	1%	\$493
Academic support	\$123,959,829	8%	\$3,633
Institutional support	\$133,017,922	9%	\$3,898
Student services	\$79,729,338	5%	\$2,336
Other core expenses	\$52,036,495	3%	\$1,525
<b>Total core expenses</b>	<b>\$1,493,383,702</b>	<b>100%</b>	<b>\$43,763</b>
Total expenses	\$1,707,872,387	N/A	\$50,049

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	
	Calculated value
FTE enrollment	34,124

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.

## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 5,591,456 and 16,774,366 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional funds received from the Higher Education Emergency Relief Fund			
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 4,864,665 and 14,593,993 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Receipt of Higher Education Emergency Relief Fund			
Screen Entry	The amount reported is outside the expected range of between 164,043 and 492,129 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Receipt of Higher Education Emergency Relief Fund			
Screen Entry	The amount reported is outside the expected range of between 562 and 1,684 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional funds from the City of Boulder			
Screen Entry	The amount reported is outside the expected range of between 19 and 57 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Additional funds from the City of Boulder			
<b>Screen: Revenues Part 3</b>				
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	
Related Screens	Revenues Part 3			