

Tracking “state appropriations” to the University of Colorado Boulder August 2016

Tracking state appropriations from FY 2005 through FY 2016 needs to be done differently for different fiscal years: Fiscal years 2005 and prior and fiscal years 2006 and later. In addition, as described below, in fiscal years 2009-11 monies from the American Recovery and Reinvestment Act of 2009 affected the appropriations accounting.

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/bfp/budget/currfundsbudget/appropgfcfrehist.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 (Part B, Line 11) 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 IPEDS Finance Revenues by Source, Part B, Line 01, 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 IPEDS Finance Revenues by Source, Part B, Line 08, Other Sources - 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, in the table below:

Fiscal Year	Amounts in millions						Pct from ARRA	Total w/o ARRA	COF \$ per credit hour*	Total Resident UG SCH (stu credit hrs)
	COF (College Opportunity Fund)	FFS (Fee For Service)	ARRA	Unitary state approp	Total	Portion of total from ARRA				
2004-05	na	na		\$56.5	\$56.5	na	0%	\$56.5	na	486,254
2005-06	\$37.9	\$22.6		\$0.0	\$60.5	na	0%	\$60.5	\$80	486,444
2006-07	\$41.4	\$31.1		\$0.0	\$72.5	na	0%	\$72.5	\$86	481,347
2007-08	\$41.7	\$37.7		\$0.0	\$79.4	na	0%	\$79.4	\$89	481,033
2008-09 ^a	\$33.0	\$31.0	\$22.3	\$0.0	\$86.3	\$22.3	26%	\$64.0	\$92	477,511
2009-10 ^b	\$21.3	\$14.2	\$50.8	\$0.0	\$86.3	\$50.8	59%	\$35.5	\$68	488,188
2010-11 ^c	\$27.3	\$47.0	\$5.1	\$0.0	\$79.4	\$5.1	6%	\$74.3	\$62	470,022
2011-12	\$27.6	\$28.3		\$0.0	\$55.9	na	0%	\$55.9	\$62	456,706
2012-13	\$27.0	\$27.9		\$0.0	\$54.9	na	0%	\$54.9	\$62	448,429
2013-14	\$27.6	\$29.7		\$0.0	\$57.3	na	0%	\$57.3	\$64	448,185
2014-15	\$31.9	\$31.5		\$0.0	\$63.4	na	0%	\$63.4	\$75	445,878
2015-16				\$0.0		na	0%		\$75	447,508

^aIn FY0809, \$8.3M of ARRA funds were attributed to COF and \$14M to FFS.

^bIn FY0910, \$10.9M of ARRA funds were attributed to COF and \$39.9M to FFS.

^cIn FY1011, the distribution of the ARRA portion across COF and FFS could not be determined.

*COF \$/hr data are from "About Tuition and Financial Aid," which was revised 3/10 to include that information.
<http://www.colorado.edu/pba/budget/tuitionfees/index.html>

For fiscal years 2006 through 2008 and fiscal years 2012 and later:

Individuals using IPEDS Finance data from CU Boulder will need to adjust Part B Lines 01, 08, and 11 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 Part B, Line 01 (subtract COF) and Line 08 (subtract FFS), and added to Line 11 (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 Part B, Line 18, “Other non-operating revenues.” In CU Boulder SRECNA (Statement of Revenue, Expenditures, and Changes in Net Assets) statements for FY09-FY11, the ARRA amount is listed under “Non-operating Revenues (Expenses), State Fiscal Stabilization.” Those FY annual financial reports are no longer posted on the Campus Controller’s Office website. IR has archived the data for FY09 and FY10 in L:\IR\Reports\IPEDS\fin\SRECNA_Boulder_June_2010.xls (see SRECNA tab, line 87 - State Fiscal Stabilization) and the data for FY11 in L:\IR\Reports\IPEDS\fin\SRECNP-Boulder-June 2012.xlsm (see SRECNP tab, line 82 - State Fiscal Stabilization Funds).

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/bfp/budget/currfundsbudget/index.html>

General funds from State of Colorado over time

<http://www.colorado.edu/bfp/budget/currfundsbudget/appropgfcfrevhist.html>

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

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

UCB IPEDS (all surveys) <http://www.colorado.edu/oda/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/oda/peer/index.html>

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

<http://www.colorado.edu/oda/peer/index.html> - See links under “State appropriations per in-state student FTE per fiscal year”

Report updated August 2016 by Frances Costa, Institutional Research, Office of Data Analytics

Original report compiled by Lou McClelland, CU Boulder Institutional Analysis, Planning Budget and Analysis (now known as Institutional Research, Office of Data Analytics). IR@colorado.edu

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

PBA ref: L:\IR\Reports\IPEDS\fin\RevSourceHistory_Update20160826docx,
L:\IR\Reports\IPEDS\fin\RevSourceHistory_Update20160812.xlsx