

**University of Colorado Boulder IPEDS finance for FY12-13, submitted April 2014, CU-Boulder PBA**

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Finance 2013-14

Institution: University of Colorado Boulder (126614)

User ID: P1266145

**Overview**

Finance Overview	
<b>Purpose</b>	
	The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.
	There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.
<b>Resources:</b>	
	To download the survey materials for this component: <a href="#">Survey Materials</a>
	To access your prior year data submission for this component: <a href="#">Reported Data</a>
If you have questions about completing this survey, please contact the <b>IPEDS Help Desk at 1-877-225-2568</b> .	

University of Colorado Boulder IPEDS finance for FY12-13, submitted April 2014

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**Finance - Public institutions****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.

Institution: University of Colorado Boulder (126614) User ID: P1266145

**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, 2013.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2013"/>

**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 (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?

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

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

Institution: University of Colorado Boulder (126614) User ID: P1266145

**Part A - Statement of Financial Position**

**Fiscal Year: July 1, 2012 - June 30, 2013**

**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>Current Assets</u>			
01	Total <u>current assets</u>	838,624,454	774,375,764
<u>Noncurrent Assets</u>			
31	Depreciable <u>capital assets</u> , net of depreciation	1,194,909,557	1,214,144,702
04	Other noncurrent assets CV=[A05-A31]	397,423,823	354,464,483
05	Total noncurrent assets	1,592,333,380	1,568,609,185
06	Total assets CV=(A01+A05)	2,430,957,834	2,342,984,949
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	31,870,435	48,046,868
08	Other <u>current liabilities</u> CV=(A09-A07)	189,642,951	180,911,802
09	Total current liabilities	221,513,386	228,958,670
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	695,815,937	693,111,864
11	Other noncurrent liabilities CV=(A12-A10)	104,327,095	92,882,960
12	Total noncurrent liabilities	800,143,032	785,994,824
13	Total liabilities CV=(A09+A12)	1,021,656,418	1,014,953,494
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	840,352,373	747,808,746
15	<u>Restricted-expendable</u>	189,814,061	194,843,046
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	379,134,982	385,379,663
18	Total net assets CV=(A06-A13)	1,409,301,416	1,328,031,455

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

Institution: University of Colorado Boulder (126614) User ID: P1266145

**Part A - Statement of Financial Position (Page 2)**

**Fiscal Year: July 1, 2012 - June 30, 2013**

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	121,369,259	117,467,612
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	1,508,552,310	1,476,693,062
32	Equipment, including art and <u>library collections</u>	495,320,514	527,809,692
27	<u>Construction in progress</u>	194,509,400	72,473,557
<b>Total for Plant, Property and Equipment CV = (A21+ ... A27)</b>		2,319,751,483	2,194,443,923
28	<u>Accumulated depreciation</u>	899,580,358	879,141,346
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.

Institution: University of Colorado Boulder (126614) User ID: P1266145

**Part E - Scholarships and Fellowships**

**Fiscal Year: July 1, 2012 - June 30, 2013**

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION**

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	18,679,593	19,124,149
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	4,878,900	4,925,204
03	<u>Grants by state government</u>	5,226,373	5,292,925
04	<u>Grants by local government</u>	19,712	28,873
05	<u>Institutional grants from restricted resources</u>	10,282,603	3,199,102
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	53,261,176	58,034,551
07	Total gross scholarships and fellowships	92,348,357	90,604,804
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances applied to tuition and fees</u>	77,142,852	76,012,373
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	2,823,733	2,542,589
10	Total discounts and allowances CV=(E08+E09)	79,966,585	78,554,962
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.	12,381,772	12,049,842

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

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**Part B - Revenues and Other Additions**

**Fiscal Year: July 1, 2012 - June 30, 2013**

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition and fees</u> , after deducting discounts & allowances	483,770,987	472,830,005
	Grants and contracts - operating		
02	Federal operating grants and contracts	319,359,122	319,391,173
03	State operating grants and contracts	35,456,996	36,502,657
04	Local government/private operating grants and contracts	32,156,922	26,712,474
04a	Local government operating grants and contracts	1,326,871	771,909
04b	Private operating grants and contracts	30,830,051	25,940,565
05	Sales and services of <u>auxiliary enterprises</u> , after deducting discounts and allowances	174,911,560	160,142,626
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	<u>Sales and services of educational activities</u>	28,767,264	29,422,840
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	13,403,719	13,543,312
09	Total operating revenues	1,087,826,570	1,058,545,087

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**Part B - Revenues and Other Additions****Fiscal Year: July 1, 2012 - June 30, 2013**

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
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>	18,679,593	19,124,149
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	50,375,411	50,593,263
17	<u>Investment income</u>	3,683,814	2,481,509
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	17,847,898	25,599,005
19	Total nonoperating revenues	90,586,716	97,797,926
27	Total operating and nonoperating revenues CV=[B19+B09]	1,178,413,286	1,156,343,013
28	<b>12-month Student FTE from E12</b>	28,861	29,499
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	40,831	39,199



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**Part B - Revenues and Other Additions**

**Fiscal Year: July 1, 2012 - June 30, 2013**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	1,733,100	1,362,385
21	<u>Capital grants and gifts</u>	29,515,589	30,798,750
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	16,085,867	10,297,986
24	Total other revenues and additions	47,334,556	42,459,121
25	Total all revenues and other additions CV=[B09+B19+B24]	1,225,747,842	1,198,802,134

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

Endowments for the University of Colorado are managed at the System Administration level.

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**Part C - Expenses and Other Deductions**

Fiscal Year: July 1, 2012 - June 30, 2013									
Report Total Operating AND Nonoperating Expenses in this section									
	1	2	3	4	5	6	7	8	
Line No.	Description	Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
	<b>Expenses and Deductions</b>								
01	Instruction	402,590,112	217,929,068	79,732,116	21,675,968	28,507,345	8,431,465	46,314,150	378,097,347
02	Research	319,530,147	144,835,909	52,974,915	17,203,913	22,625,881	6,691,936	75,197,593	321,362,212
03	Public service	5,709,983	1,948,045	578,972	307,433	404,323	119,584	2,351,626	6,323,297
05	Academic support	97,788,577	54,407,624	13,973,769	5,265,062	6,924,394	2,047,991	15,169,737	96,653,897
06	Student services	43,173,809	20,009,306	6,623,229	2,324,533	3,057,131	904,191	10,255,419	41,031,791
07	Institutional support	48,091,537	17,513,005	6,165,899	2,589,310	3,405,354	1,007,183	17,410,786	48,002,818
08	Operation and maintenance of plant (see instructions)	0	23,983,963	8,097,025	-60,683,015	0	0	28,602,027	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	12,381,772						12,381,772	12,049,842
11	Auxiliary enterprises	210,188,080	56,336,690	16,765,996	11,316,796	14,883,386	4,401,980	106,483,232	184,999,831
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 and deductions CV=[C19-(C01+...+C13)]	817,232	0	0	0	0	0	817,232	2,142,408
19	<b>Total expenses and deductions</b>	1,140,271,249	536,963,610	184,911,921	0	79,807,814	23,604,330	314,983,574	1,090,663,443
	Prior year amount	1,090,663,443	515,860,045	173,913,477		70,966,916	21,537,928	308,385,077	
20	<b>12-month Student FTE from E12</b>	28,861							29,499
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	39,509							36,973

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

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

**Fiscal Year: July 1, 2012 - June 30, 2013**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	1,225,747,842	1,198,802,134
02	Total expenses and deductions (from C19)	1,140,271,249	1,090,663,443
03	Change in net position during year CV=(D01-D02)	85,476,593	108,138,691
04	Net position beginning of year	1,323,824,823	1,219,892,764
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year (from A18)	1,409,301,416	1,328,031,455

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

The Net Position beginning of year is taken from our Statement of Net Position, which was adjusted for changes due to implementation of GASB 65.

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

Fiscal Year: July 1, 2012 - June 30, 2013					
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	560,913,839	560,913,839			
02 Sales and services	206,502,557	28,767,264	177,735,293	0	0
03 Federal grants/contracts (excludes Pell Grants)	335,041,318	335,041,318	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	1,733,100	1,733,100	0	0	0
05 State grants and contracts	36,044,222	36,044,222	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	771,909	771,909	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	107,465,799				
10 Interest earnings	442,012				
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.

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

Fiscal Year: July 1, 2012 - June 30, 2013					
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	536,963,611	480,626,921	56,336,690	0	0
02 Employee benefits, total	185,531,992	168,765,996	16,765,996	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	23,531,493	15,959,184	7,572,309	0	0
04 Current expenditures other than salaries	267,400,822	163,717,942	103,682,880	0	0
Capital outlay:					
05 Construction	155,290,552	15,221,456	140,069,096	0	0
06 Equipment purchases	19,366,945	16,142,208	3,224,737	0	0
07 Land purchases	399,985	0	399,985	0	0
08 Interest on debt outstanding, all funds and activities	22,004,362				
09 Scholarships/fellowships	92,348,357	92,348,357			

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

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

**Fiscal Year: July 1, 2012 - June 30, 2013**

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	738,482,632
02	Long-term debt issued during fiscal year	439,499,404
03	Long-term debt retired during fiscal year	465,787,117
04	Long-term debt outstanding at end of fiscal year	712,194,919
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Institution: University of Colorado Boulder (126614) User ID: P1266145

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

**Fiscal Year: July 1, 2012 - June 30, 2013**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	4,935,413
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	892,447,328

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

## University of Colorado Boulder IPEDS finance for FY12-13, submitted April 2014

Institution: University of Colorado Boulder (126614)

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**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 2014.

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	\$483,770,987	46%	\$16,762
Government appropriations	\$0	0%	\$0
Government grants and contracts	\$374,822,582	36%	\$12,987
Private gifts, grants, and contracts	\$81,205,462	8%	\$2,814
Investment income	\$3,683,814	0%	\$128
Other core revenues	\$107,353,437	10%	\$3,720
Total core revenues	\$1,050,836,282	100%	\$36,410
Total revenues	\$1,225,747,842		\$42,471

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	\$402,590,112	43%	\$13,949
Research	\$319,530,147	34%	\$11,071
Public service	\$5,709,983	1%	\$198
Academic support	\$97,788,577	11%	\$3,388
Institutional support	\$48,091,537	5%	\$1,666
Student services	\$43,173,809	5%	\$1,496
Other core expenses	\$13,199,004	1%	\$457
Total core expenses	\$930,083,169	100%	\$32,226
Total expenses	\$1,140,271,249		\$39,509

Core expenses include expenses for instruction, research, 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	28,861

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.



University of Colorado Boulder IPEDS finance for FY12-13, submitted April 2014

Institution: University of Colorado Boulder (126614)

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Edit Report

Finance

University of Colorado Boulder (126614)

Source	Description	Severity	Resolved	Options
<b>Screen: Revenues Part 3</b>				
Perform Edits	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			
<b>Screen: Net Position</b>				
Screen Entry	The reported value of this amount at the beginning of the current year is expected to be equal to the value of this amount at the end of the prior year. Please correct your data or explain. (Error #5303)	Explanation	Yes	
Reason:	The Net Position beginning of year is taken from our Statement of Net Position, which was adjusted for changes due to implementation of GASB 65.			