

Institution: University of Arizona (104179)  
User ID: P1041791

**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**.

Institution: University of Arizona (104179)

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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, 2010.)

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.**

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**Part A - Statement of Net Assets**

Fiscal Year: July 1, 2009 - June 30, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	396,161,000	373,837,000
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	1,163,124,000	1,178,739,000
04	Other noncurrent assets CV=[A05-A31]	774,364,000	630,529,000
05	Total noncurrent assets	1,937,488,000	1,809,268,000
06	Total assets CV=(A01+A05)	2,333,649,000	2,183,105,000
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	42,609,000	42,436,000
08	Other current liabilities CV=(A09-A07)	151,344,000	165,757,000
09	Total current liabilities	193,953,000	208,193,000
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	1,102,464,000	1,005,273,000
11	Other noncurrent liabilities CV=(A12-A10)	63,629,000	88,462,000
12	Total noncurrent liabilities	1,166,093,000	1,093,735,000
13	Total liabilities CV=(A09+A12)	1,360,046,000	1,301,928,000
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	490,309,000	466,674,000
15	Restricted-expendable	127,599,000	140,375,000
16	Restricted-nonexpendable	101,263,000	94,307,000
17	Unrestricted CV=[A18-(A14+A15+A16)]	254,432,000	179,821,000
18	Total net assets CV=(A06-A13)	973,603,000	881,177,000

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, 2009 - June 30, 2010

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	75,866,000	73,514,000
22	<u>Infrastructure</u>	182,260,000	177,102,000
23	<u>Buildings</u>	1,625,869,000	1,588,494,000
32	Equipment, including art and <u>library collections</u>	639,015,000	646,041,000
27	<u>Construction in progress</u>	163,269,000	87,175,000
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	2,686,279,000	2,572,326,000
28	<u>Accumulated depreciation</u>	1,297,964,000	1,232,898,000
33	Intangible assets, net of accumulated amortization	13,944,000	
34	Other capital assets		

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, 2009 - June 30, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	Tuition & fees, after deducting discounts & allowances	329,586,000	269,447,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	324,919,000	303,115,000
03	State operating grants and contracts	26,438,000	24,868,000
04	Local government/private operating grants and contracts	76,746,000	67,629,000
	04a Local government operating grants and contracts	2,299,000	
	04b Private operating grants and contracts	74,447,000	
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	165,594,000	154,698,000
06	Sales & services of hospitals, after deducting patient contractual allowances		0
26	Sales & services of educational activities	28,873,000	
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	9,804,000	40,292,000
09	Total operating revenues	961,960,000	860,049,000

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations		0
11	State appropriations	350,399,000	371,488,000
12	Local appropriations, education district taxes, & similar support		0
Grants-nonoperating			
13	Federal nonoperating grants	74,308,000	63,172,000
14	State nonoperating grants	2,232,000	4,681,000
15	Local government nonoperating grants	1,183,000	2,676,000
16	Gifts, including contributions from affiliated organizations	83,106,000	78,156,000
17	Investment income	18,133,000	-19,749,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	44,376,000	70,999,000
19	Total nonoperating revenues	573,737,000	571,423,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,535,697,000	1,431,472,000
28	<b>12-month Student FTE from E12</b> CV=[B28a+B28b]	35,943	
	28a Undergraduates	28,650	
	28b Graduates	7,293	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	42,726	



**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	14,253,000	14,253,000
21	<u>Capital grants &amp; gifts</u>	7,080,000	7,548,000
22	<u>Additions to permanent endowments</u>	1,850,000	3,315,000
23	Other revenues & additions <b>CV</b> =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	23,183,000	25,116,000
25	Total all revenues and other additions <b>CV</b> =[B09+B19+B24]	1,558,880,000	1,456,588,000

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

**Part C - Expenses and Other Deductions**

Fiscal Year: July 1, 2009 - June 30, 2010									
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	399,981,000	247,204,000	72,822,000	16,904,000	19,009,000	6,152,000	37,890,000	357,515,000
02	Research	440,467,000	189,886,000	55,008,000	16,336,000	18,370,000	10,753,000	150,114,000	385,467,000
03	Public service	77,444,000	36,795,000	11,184,000	3,329,000	3,743,000	2,000	22,391,000	69,843,000
05	Academic support	128,262,000	68,216,000	19,645,000	13,107,000	14,740,000	0	12,554,000	105,426,000
06	Student services	30,969,000	17,064,000	5,227,000	1,582,000	1,779,000	0	5,317,000	28,223,000
07	Institutional support	98,048,000	39,833,000	16,816,000	3,615,000	4,066,000	7,287,000	26,431,000	85,264,000
08	Operation & maintenance of plant (see instructions)	0	24,029,000	9,287,000	-88,549,000	1,652,000	555,000	53,026,000	83,111,000
10	Scholarships and fellowships expenses, excluding discounts & allowances	55,316,000						55,316,000	46,673,000
11	Auxiliary enterprises	235,967,000	72,516,000	21,332,000	33,676,000	37,867,000	20,328,000	50,248,000	144,707,000
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses & deductions	1,466,454,000	695,543,000	211,321,000	0	101,226,000	45,077,000	413,287,000	1,446,773,000
	Prior year amount	1,446,773,000	696,185,000	218,571,000		99,657,000		432,360,000	
20	12-month Student FTE from E12 CV=[C20a+C20b]		35,943						
	20a Undergraduates		28,650						
	20b Graduates		7,293						
21	Total expenses and deductions per student FTE CV=[C19/C20]		40,799						

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, 2009 - June 30, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	1,558,880,000	1,456,588,000
02	Total expenses & deductions (from C19)	1,466,454,000	1,446,773,000
03	Change in net assets during year CV=(D01-D02)	92,426,000	9,815,000
04	Net assets beginning of year	881,177,000	871,362,000
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)	973,603,000	881,177,000

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, 2009 - June 30, 2010

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	36,407,000	22,930,000
02	Other federal grants	3,587,000	3,147,000
03	Grants by state government	4,760,000	4,709,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	29,480,000	27,624,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	126,108,000	100,532,000
07	Total gross scholarships and fellowships	200,342,000	158,942,000
<b>Discounts and Allowances</b>			
08	Discounts & allowances applied to tuition & fees	139,500,000	107,907,000
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	5,526,000	4,362,000
10	Total discounts & allowances CV=(E07-E11)	145,026,000	112,269,000
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	55,316,000	46,673,000

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

Pell grants increased due to additional funding from American Recovery and Reinvestment Act (ARRA) funds.

**Part H - Details of Endowment Assets**

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	436,603,000	518,709,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	480,239,000	436,603,000

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, 2009 - June 30, 2010**

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	469,086,000	469,086,000			
02 Sales and services	199,993,000	22,721,000	171,120,000		6,152,000
03 Federal grants/contracts (excludes Pell Grants)	423,217,000	393,243,000			29,974,000
Revenue from the state government:					
04 State appropriations, current & capital	364,652,000	364,652,000			
05 State grants and contracts	29,853,000	29,853,000			
Revenue from local governments:					
06 Local appropriation, current & capital	1,120,000				1,120,000
07 Local government grants/contracts	1,179,000	426,000			753,000
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	166,483,000				
10 Interest earnings	9,188,000				
11 Dividend earnings	1,531,000				
12 Realized capital gains	2,656,000				

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, 2009 - June 30, 2010

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	695,813,000	576,597,000	72,516,000		46,700,000
02 Employee benefits, total	216,949,000	181,368,000	21,332,000		14,249,000
03 Payment to state retirement funds (maybe included in line 02 above)	29,353,000	24,324,000	3,059,000		1,970,000
04 Current expenditures other than salaries	453,299,000	372,058,000	50,248,000		30,993,000
Capital outlay:					
05 Construction	122,427,000	42,767,000	79,335,000		325,000
06 Equipment purchases	24,498,000	19,364,000	4,048,000		1,086,000
07 Land purchases	9,359,000	4,233,000	5,126,000		0
08 Interest on debt outstanding, all funds & activities	45,077,000				
09 Scholarships/fellowships	200,342,000	200,342,000			

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, 2009 - June 30, 2010

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,047,709,000
02 Long-term debt issued during fiscal year	149,723,000
03 Long-term debt retired during fiscal year	52,359,000
04 Long-term debt outstanding at end of fiscal year	1,145,073,000
05 Short-term debt outstanding at beginning of fiscal year	42,436,000
06 Short-term debt outstanding at end of fiscal year	42,609,000

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, 2009 - June 30, 2010

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	42,965,000
08 Total cash and security assets held at end of fiscal year in bond funds	259,406,000
09 Total cash and security assets held at end of fiscal year in all other funds	376,671,000

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 2011.

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	\$329,586,000	24%	\$9,170
Government appropriations	\$350,399,000	25%	\$9,749
Government grants and contracts	\$431,379,000	31%	\$12,002
Private gifts, grants, and contracts	\$157,553,000	11%	\$4,383
Investment income	\$18,133,000	1%	\$504
Other core revenues	\$106,236,000	8%	\$2,956
<b>Total core revenues</b>	<b>\$1,393,286,000</b>	<b>100%</b>	<b>\$38,764</b>
<b>Total revenues</b>	<b>\$1,558,880,000</b>		<b>\$43,371</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	\$399,981,000	33%	\$11,128
Research	\$440,467,000	36%	\$12,255
Public service	\$77,444,000	6%	\$2,155
Academic support	\$128,262,000	10%	\$3,568
Institutional support	\$98,048,000	8%	\$2,728
Student services	\$30,969,000	3%	\$862

### Core Expenses

Other core expenses	\$55,316,000	4%	\$1,539
Total core expenses	\$1,230,487,000	100%	\$34,234
Total expenses	\$1,466,454,000		\$40,799

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	35,943

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.

**Explanation Report**

There are no explanations for selected survey and institution