

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)

User ID: P1041791

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, 2011.)

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.

--

Part A - Statement of Net Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	295,369,000	396,161,000
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	1,276,959,000	1,163,124,000
04	Other noncurrent assets CV=[A05-A31]	881,939,000	774,364,000
05	Total noncurrent assets	2,158,898,000	1,937,488,000
06	Total assets CV=(A01+A05)	2,454,267,000	2,333,649,000
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	41,444,000	42,609,000
08	Other current liabilities CV=(A09-A07)	190,364,000	151,344,000
09	Total current liabilities	231,808,000	193,953,000
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	1,105,449,000	1,102,464,000
11	Other noncurrent liabilities CV=(A12-A10)	47,923,000	63,629,000
12	Total noncurrent liabilities	1,153,372,000	1,166,093,000
13	Total liabilities CV=(A09+A12)	1,385,180,000	1,360,046,000
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	522,909,000	490,309,000
15	Restricted-expendable	137,768,000	127,599,000
16	Restricted-nonexpendable	115,307,000	101,263,000
17	Unrestricted CV=[A18-(A14+A15+A16)]	293,103,000	254,432,000
18	Total net assets CV=(A06-A13)	1,069,087,000	973,603,000

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, 2010 - June 30, 2011

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	76,442,000	75,866,000
22	<u>Infrastructure</u>	188,376,000	182,260,000
23	<u>Buildings</u>	1,776,890,000	1,625,869,000
32	Equipment, including art and <u>library collections</u>	669,310,000	639,015,000
27	<u>Construction in progress</u>	144,185,000	163,269,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,855,203,000	2,686,279,000
28	<u>Accumulated depreciation</u>	1,385,102,000	1,297,964,000
33	Intangible assets, net of accumulated amortization	27,483,000	13,944,000
34	Other capital assets	0	0

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, 2010 - June 30, 2011

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition & fees, after deducting discounts & allowances	379,199,000	329,586,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	347,157,000	324,919,000
03	State operating grants and contracts	23,516,000	26,438,000
04	Local government/private operating grants and contracts	84,295,000	76,746,000
	04a Local government operating grants and contracts	19,756,000	2,299,000
	04b Private operating grants and contracts	64,539,000	74,447,000
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	171,372,000	165,594,000
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	36,731,000	28,873,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	10,674,000	9,804,000
09	Total operating revenues	1,052,944,000	961,960,000

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	349,110,000	350,399,000
12	Local appropriations, education district taxes, & similar support	1,141,000	0
Grants-nonoperating			
13	Federal nonoperating grants	86,633,000	74,308,000
14	State nonoperating grants	2,311,000	2,232,000
15	Local government nonoperating grants	1,195,000	1,183,000
16	Gifts, including contributions from affiliated organizations	87,355,000	83,106,000
17	Investment income	28,686,000	18,133,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	17,600,000	44,376,000
19	Total nonoperating revenues	574,031,000	573,737,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,626,975,000	1,535,697,000
28	12-month Student FTE from E12 CV=[B28a+B28b]	36,392	
	28a Undergraduates	28,938	
	28b Graduates	7,454	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	44,707	

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

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 & gifts</u>	7,279,000	7,080,000
22	<u>Additions to permanent endowments</u>	2,726,000	1,850,000
23	Other revenues & additions CV =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	24,258,000	23,183,000
25	Total all revenues and other additions CV =[B09+B19+B24]	1,651,233,000	1,558,880,000

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, 2010 - June 30, 2011									
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
Expenses and Deductions									
01	Instruction	411,528,000	251,786,000	82,547,000	16,242,000	19,420,000	6,132,000	35,401,000	399,981,000
02	Research	450,845,000	192,047,000	59,715,000	15,816,000	18,914,000	10,844,000	153,509,000	440,467,000
03	Public service	81,132,000	38,033,000	12,750,000	3,151,000	3,772,000	0	23,426,000	77,444,000
05	Academic support	151,936,000	67,366,000	20,621,000	12,790,000	15,292,000	0	35,867,000	128,262,000
06	Student services	35,685,000	19,756,000	6,369,000	1,500,000	1,789,000	0	6,271,000	30,969,000
07	Institutional support	105,831,000	40,505,000	21,463,000	3,595,000	4,300,000	7,411,000	28,557,000	98,048,000
08	Operation & maintenance of plant (see instructions)	0	23,572,000	10,028,000	-88,757,000	1,638,000	0	53,519,000	0
10	Scholarships and fellowships expenses, excluding discounts & allowances	55,510,000						55,510,000	55,316,000
11	Auxiliary enterprises	263,282,000	75,713,000	23,981,000	35,663,000	42,645,000	26,060,000	59,220,000	235,967,000
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 & deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses & deductions	1,555,749,000	708,778,000	237,474,000	0	107,770,000	50,447,000	451,280,000	1,466,454,000
	Prior year amount	1,466,454,000	695,543,000	211,321,000		101,226,000	45,077,000	413,287,000	
20	12-month Student FTE from E12 CV=[C20a+C20b]		36,392						
	20a Undergraduates		28,938						
	20b Graduates		7,454						
21	Total expenses and deductions per student FTE CV=[C19/C20]		42,750						

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, 2010 - June 30, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	1,651,233,000	1,558,880,000
02	Total expenses & deductions (from C19)	1,555,749,000	1,466,454,000
03	Change in net assets during year CV=(D01-D02)	95,484,000	92,426,000
04	Net assets beginning of year	973,603,000	881,177,000
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)	1,069,087,000	973,603,000

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, 2010 - June 30, 2011

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	42,421,000	36,407,000
02	<u>Other federal grants</u>	3,837,000	3,587,000
03	<u>Grants by state government</u>	4,722,000	4,760,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	29,933,000	29,480,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	139,283,000	126,108,000
07	Total gross scholarships and fellowships	220,196,000	200,342,000
Discounts and Allowances			
08	<u>Discounts & allowances applied to tuition & fees</u>	158,237,000	139,500,000
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	6,449,000	5,526,000
10	Total discounts & allowances CV=(E07-E11)	164,686,000	145,026,000
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	55,510,000	55,316,000

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

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2010 - June 30, 2011

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	480,239,000	436,603,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	552,351,000	480,239,000

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, 2010 - June 30, 2011

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	537,436,000	537,436,000			
02 Sales and services	214,552,000	30,506,000	177,821,000	0	6,225,000
03 Federal grants/contracts (excludes Pell Grants)	386,446,000	350,488,000	0	0	35,958,000
Revenue from the state government:					
04 State appropriations, current & capital	364,504,000	364,504,000	0	0	0
05 State grants and contracts	26,671,000	23,469,000	0	0	3,202,000
Revenue from local governments:					
06 Local appropriation, current & capital	1,141,000	0	0	0	1,141,000
07 Local government grants/contracts	18,615,000	17,728,000	0	0	887,000
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	164,895,000				
10 Interest earnings	10,061,000				
11 Dividend earnings	744,000				
12 Realized capital gains	16,706,000				

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, 2010 - June 30, 2011

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	709,120,000	585,308,000	75,713,000	0	48,099,000
02 Employee benefits, total	243,913,000	204,002,000	23,981,000	0	15,930,000
03 Payment to state retirement funds (maybe included in line 02 above)	31,438,000	25,949,000	3,358,000	0	2,131,000
04 Current expenditures other than salaries	501,376,000	409,000,000	57,055,000	0	35,321,000
Capital outlay:					
05 Construction	146,254,000	65,449,000	80,797,000	0	8,000
06 Equipment purchases	28,295,000	21,184,000	5,959,000	0	1,152,000
07 Land purchases	1,068,000	814,000	254,000	0	0
08 Interest on debt outstanding, all funds & activities	50,447,000				
09 Scholarships/fellowships	220,196,000	220,196,000			

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

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2010 - June 30, 2011

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,145,073,000
02 Long-term debt issued during fiscal year	44,473,000
03 Long-term debt retired during fiscal year	42,653,000
04 Long-term debt outstanding at end of fiscal year	1,146,893,000
05 Short-term debt outstanding at beginning of fiscal year	42,609,000
06 Short-term debt outstanding at end of fiscal year	41,444,000

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, 2010 - June 30, 2011

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	43,144,000
08 Total cash and security assets held at end of fiscal year in bond funds	177,130,000
09 Total cash and security assets held at end of fiscal year in all other funds	464,338,000

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 2012.

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	\$379,199,000	26%	\$10,420
Government appropriations	\$350,251,000	24%	\$9,624
Government grants and contracts	\$480,568,000	32%	\$13,205
Private gifts, grants, and contracts	\$151,894,000	10%	\$4,174
Investment income	\$28,686,000	2%	\$788
Other core revenues	\$89,263,000	6%	\$2,453
Total core revenues	\$1,479,861,000	100%	\$40,664
Total revenues	\$1,651,233,000		\$45,374

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	\$411,528,000	32%	\$11,308
Research	\$450,845,000	35%	\$12,389
Public service	\$81,132,000	6%	\$2,229
Academic support	\$151,936,000	12%	\$4,175
Institutional support	\$105,831,000	8%	\$2,908
Student services	\$35,685,000	3%	\$981

Core Expenses

Other core expenses	\$55,510,000	4%	\$1,525
Total core expenses	\$1,292,467,000	100%	\$35,515
Total expenses	\$1,555,749,000		\$42,750

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	36,392
----------------	--------

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.

Institution: University of Arizona (104179)

User ID: P1041791

Edit Report

Finance

Institution: University of Arizona (104179)

There are no errors for the selected survey and institution.