

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.

There have been no changes to the 2013-14 Finance data collection from the 2012-13 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 1-877-225-2568**.

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, 2013.)

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 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>	364,778,000	341,660,000
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	1,402,294,000	1,298,573,000
04	Other noncurrent assets CV=[A05-A31]	952,095,000	865,247,000
05	Total noncurrent assets	2,354,389,000	2,163,820,000
06	Total assets CV=(A01+A05)	2,719,167,000	2,505,480,000
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	48,481,000	46,615,000
08	Other current liabilities CV=(A09-A07)	170,869,000	156,525,000
09	Total current liabilities	219,350,000	203,140,000
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	1,239,274,000	1,131,158,000
11	Other noncurrent liabilities CV=(A12-A10)	41,845,000	45,121,000
12	Total noncurrent liabilities	1,281,119,000	1,176,279,000
13	Total liabilities CV=(A09+A12)	1,500,469,000	1,379,419,000
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	610,237,000	578,931,000
15	Restricted-expendable	124,582,000	122,904,000
16	Restricted-nonexpendable	122,635,000	113,968,000
17	Unrestricted CV=[A18-(A14+A15+A16)]	361,244,000	310,258,000
18	Total net assets CV=(A06-A13)	1,218,698,000	1,126,061,000

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

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
Capital Assets			
21	<u>Land and land improvements</u>	95,274,000	91,331,000
22	<u>Infrastructure</u>	202,914,000	200,721,000
23	<u>Buildings</u>	1,990,832,000	1,831,670,000
32	Equipment, including art and <u>library collections</u>	711,375,000	687,336,000
27	<u>Construction in progress</u>	222,396,000	247,144,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,222,791,000	3,058,202,000
28	<u>Accumulated depreciation</u>	1,551,836,000	1,467,600,000
33	Intangible assets, net of accumulated amortization	49,009,000	46,446,000
34	Other capital assets	0	0

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, 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	Pell grants (federal)	44,972,000	45,799,000
02	Other federal grants (Do NOT include FDSL amounts)	1,108,000	956,000
03	Grants by state government	5,460,000	5,061,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	23,954,000	26,976,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	171,908,000	156,882,000
07	Total gross scholarships and fellowships	247,402,000	235,674,000
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	183,176,000	176,426,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	6,081,000	6,773,000
10	Total discounts and allowances CV=(E08+E09)	189,257,000	183,199,000
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.	58,145,000	52,475,000

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, 2012 - June 30, 2013

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	461,580,000	410,507,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	365,255,000	361,522,000
03	State operating grants and contracts	11,697,000	14,117,000
04	Local government/private operating grants and contracts	95,289,000	104,482,000
	04a Local government operating grants and contracts	2,749,000	26,820,000
	04b Private operating grants and contracts	92,540,000	77,662,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	190,199,000	171,017,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	35,951,000	50,721,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	14,285,000	10,906,000
09	Total operating revenues	1,174,256,000	1,123,272,000

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
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	274,272,000	287,850,000
12	<u>Local appropriations, education district taxes, and similar support</u>	1,155,000	1,036,000
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	84,172,000	78,232,000
14	State nonoperating grants	1,284,000	700,000
15	Local government nonoperating grants	15,977,000	1,165,000
16	<u>Gifts, including contributions from affiliated organizations</u>	74,530,000	96,201,000
17	<u>Investment income</u>	20,619,000	3,386,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	112,689,000	31,883,000
19	Total nonoperating revenues	584,698,000	500,453,000
27	Total operating and nonoperating revenues CV=[B19+B09]	1,758,954,000	1,623,725,000
28	12-month Student FTE from E12	38,301	36,777
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	45,924	44,151

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	Capital appropriations	14,253,000	14,253,000
21	Capital grants and gifts	9,697,000	44,363,000
22	Additions to permanent endowments	2,231,000	2,415,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	6,470,000	0
24	Total other revenues and additions	32,651,000	61,031,000
25	Total all revenues and other additions CV=[B09+B19+B24]	1,791,605,000	1,684,756,000

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, 2012 - June 30, 2013
Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries and 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	435,944,000	251,880,000	80,412,000	16,538,000	20,384,000	7,477,000	59,253,000	430,475,000
02	Research	486,270,000	199,775,000	75,367,000	15,869,000	19,555,000	15,310,000	160,394,000	467,099,000
03	Public service	98,155,000	38,188,000	13,461,000	3,150,000	3,887,000	0	39,469,000	84,170,000
05	Academic support	198,552,000	91,283,000	25,563,000	11,261,000	13,877,000	0	56,568,000	183,374,000
06	Student services	45,701,000	23,990,000	8,167,000	1,376,000	1,700,000	0	10,468,000	42,093,000
07	Institutional support	114,586,000	49,558,000	24,414,000	4,671,000	5,757,000	4,272,000	25,914,000	113,292,000
08	Operation and maintenance of plant (see instructions)	0	26,264,000	11,959,000	-90,522,000	1,765,000	0	50,534,000	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	58,145,000						58,145,000	52,475,000
11	Auxiliary enterprises	261,615,000	63,471,000	20,880,000	37,657,000	46,420,000	20,584,000	72,603,000	254,804,000
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 and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses and deductions	1,698,968,000	744,409,000	260,223,000	0	113,345,000	47,643,000	533,348,000	1,627,782,000
	Prior year amount	1,627,782,000	732,740,000	242,802,000		107,561,000	44,391,000	500,288,000	
20	12-month Student FTE from E12	38,301							36,777
21	Total expenses and deductions per student FTE CV=[C19/C20]	44,358							44,261

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

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)	1,791,605,000	1,684,756,000
02	Total expenses and deductions (from C19)	1,698,968,000	1,627,782,000
03	Change in net position during year CV=(D01-D02)	92,637,000	56,974,000
04	Net position beginning of year	1,126,061,000	1,069,087,000
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)	1,218,698,000	1,126,061,000

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, 2012 - June 30, 2013

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	563,655,000	552,351,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	611,746,000	563,655,000

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

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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	644,756,000	644,756,000			
02 Sales and services	232,231,000		196,280,000	0	6,655,000
03 Federal grants/contracts (excludes Pell Grants)	401,877,000	365,374,000	0	0	36,503,000
Revenue from the state government:					
04 State appropriations, current & capital	289,680,000	289,680,000	0	0	0
05 State grants and contracts	28,742,000	25,447,000	0	0	3,295,000
Revenue from local governments:					
06 Local appropriation, current & capital	1,155,000	0	0	0	1,155,000
07 Local government grants/contracts	3,903,000	3,327,000	0	0	576,000
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	278,247,000				
10 Interest earnings	12,124,000				
11 Dividend earnings	458,000				
12 Realized capital gains	256,000				

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, 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	744,816,000		63,471,000	0	
		634,354,000			46,991,000
02 Employee benefits, total	260,467,000		20,880,000	0	
		223,253,000			16,334,000
03 Payment to state retirement funds (maybe included in line 02 above)	37,047,000				
		31,553,000	3,156,000	0	2,338,000
04 Current expenditures other than salaries	597,201,000				
		496,237,000	70,139,000	0	30,825,000
Capital outlay:					
05 Construction	133,505,000				
		48,230,000	84,838,000	0	437,000
06 Equipment purchases	41,471,000				
		39,398,000	1,087,000	0	986,000
07 Land purchases	3,950,000				
		3,725,000	225,000	0	0
08 Interest on debt outstanding, all funds and activities	47,643,000				
09 Scholarships/fellowships	247,402,000	247,402,000			

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, 2012 - June 30, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,177,773,000
02 Long-term debt issued during fiscal year	234,462,000
03 Long-term debt retired during fiscal year	124,480,000
04 Long-term debt outstanding at end of fiscal year	1,287,755,000
05 Short-term debt outstanding at beginning of fiscal year	46,615,000
06 Short-term debt outstanding at end of fiscal year	48,481,000

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, 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	56,926,000
08 Total cash and security assets held at end of fiscal year in bond funds	189,269,000
09 Total cash and security assets held at end of fiscal year in all other funds	504,871,000

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 [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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$461,580,000	29%	\$12,051
Government appropriations	\$275,427,000	17%	\$7,191
Government grants and contracts	\$481,134,000	30%	\$12,562
Private gifts, grants, and contracts	\$167,070,000	10%	\$4,362
Investment income	\$20,619,000	1%	\$538
Other core revenues	\$195,576,000	12%	\$5,106
Total core revenues	\$1,601,406,000	100%	\$41,811
Total revenues	\$1,791,605,000		\$46,777

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	\$435,944,000	30%	\$11,382
Research	\$486,270,000	34%	\$12,696
Public service	\$98,155,000	7%	\$2,563
Academic support	\$198,552,000	14%	\$5,184
Institutional support	\$114,586,000	8%	\$2,992

Core Expenses

Student services	\$45,701,000	3%	\$1,193
Other core expenses	\$58,145,000	4%	\$1,518
Total core expenses	\$1,437,353,000	100%	\$37,528
Total expenses	\$1,698,968,000		\$44,358

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	38,301

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.

Finance

University of Arizona (104179)

There are no errors for the selected survey and institution.