
COLORADO DEPARTMENT OF



**HIGHER
EDUCATION**

ACCESS TO HIGH-QUALITY, AFFORDABLE EDUCATION FOR ALL COLORADANS

**Manual of Instructions
College and University Budget Data Books**

Issued by the Colorado Department of Higher Education

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Chapter 1 – Introduction

Purpose of the Budget Data Book Manual

This Budget Data Book *Manual of Instructions* presents the procedures and the Formats to be used by the public institutions of higher education in completing the annual Budget Data Book submission to the Department of Higher Education / Colorado Commission on Higher Education (DHE/CCHE), the Office of State Planning and Budgeting (OSPB), and the Joint Budget Committee (JBC). The manual:

- Serves as both an instructional manual and a reference manual;
- Is reviewed and updated in consultation with the Chief Financial Officers annually; and
- Is reviewed and approved by OSPB.

The *Manual of Instructions* has been revised for the budget year 2008-09. The Department of Higher Education (DHE or Department) issues updates to the instructions, Formats, and appendices and distributes these documents to the Governing Board system offices in electronic form. A hard copy of these instructions is available upon request (please contact DHE).

The manual also reflects changes in Formats and other requirements that are mandated by performance contracts with public institutions and recent legislation (SB08-126). Please check which Formats are required as some have been deleted due to these contracts or modified due to legislation.

Specifically, institutions will no longer be required to provide the following information:

- Organization Chart
- Campus Map
- General information page
- **Format 40:** Reporting of ASCII data. **Please Note: The Format 40 is required, however, the ASCII file is not required**
- Format 9999

Consolidated Supplemental Financial Information

- Format A
- Format B
- Format C

- Format D
- Format E

Specifically, institutions **will now** be required to provide the following information:

- Administrative Salary Survey report and a Personnel Roster with pay information
- Staffing pattern report of all exempt employees by September 15

The following non-academic higher education agencies/programs must follow the OSPB "Strategic Plan and Budget Request Instructions" and Formats:

- (1) Historical Society
- (2) Division of Private Occupational Schools
- (3) Advisory Commission on Family Medicine

The Colorado Historical Society and Advisory Commission on Family Medicine will submit their budget requests directly in OSPB, and all other divisions will submit their requests to the Department who will review and forward to OSPB.

DHE Budget Data Book Instructions and Formats

All higher education institutions and boards (as listed in Appendix E) must complete the budget data books in accordance with the instructions and Formats described in this *Manual of Instructions*. This includes all local district colleges.

Budget Calendar

Appendix A contains the budget calendar for important dates and deadlines concerning the Budget Data Books and related higher education budget requirements. For informational purposes, included are relevant deadlines established by OSPB.

Budget Data Book Formatting Requirements

General Format: A major goal of these Budget Data Book instructions and Formats is to achieve uniformity and consistency in the reporting and appearance of institutional budget data among the institutions. Although each institution is unique and complete uniformity cannot be achieved, the more uniform the budget data is, the less chance there is for error and misunderstanding in the analysis of the information. Another major goal of the Department is to create a database of budget data information for all of higher education that can be used in effectively answering inquiries relating to higher education

institutions and to allow comparability of data among institutions. This database will be available to governing boards upon request. **Therefore, it is extremely important that no variances be made to the budget data Formats as contained in the instructions.**

System Reporting: Each system shall submit a single Budget Data Book for the entire system. Each system will specify for its institutions a schedule for the delivery of the institutional Budget Data Books for timely submission to the Department as a single data book.

The single data book shall contain the individual institutional data Formats as prescribed by these instructions and the Governing Board summary information. Each complete Budget Data Book for the system should be submitted in a three ring binder that is clearly labeled to identify the system and the appropriate fiscal years. In addition, we encourage system offices to provide tabs to separate and identify each institution within the system. Covers should be formatted as shown in the example in Chapter 3 for Cover Formats.

- **CSU Agencies:** The budget information for the CSU Agencies and PVM will be submitted separately within the State Board of Governors data book.
- **Occupational Education Request:** The narrative part of the budget request is reported using the state budget narrative and decision item Formats, developed by OSPB. Expenses and revenues are reported on the budget data book Formats issued by the Department of Higher Education.
- **Auraria Higher Education Center (AHEC):** AHEC must include a supplemental Format showing the percentage of dollars and FTE paid by Metro, UC- Denver, and CCD for academic support, student services, institutional support, and operation and maintenance of plant. For the fiscal year 2001-02 and forward, payments to AHEC must include the Media Center that was previously reported by UC-Denver as part of the Auraria Library. UC-Denver shall submit the same supplemental Format for the Auraria Library.
- **Institutional Reporting:** All actual year data reported should reconcile with institutional financial statements.

Format Logic: The operating budget Formats are designed to cover the needs of all institutions. Each institution may not need to use all Formats; zeros should be used on any unused Formats. **Variations from the budget Formats and instructions are not allowed.** Standard categories should be used to report all expenses.

The general logic of the Format numbering system is:

| | |
|-----------|--------------------------------|
| 0-99 | Budget Support Formats |
| 100-0999 | Budget Income Formats |
| 1000-8999 | Budget Program Expense Formats |
| 9000-9499 | Other Operating Funds |

Numbering: All pages should be numbered consecutively and a table of contents should be provided.

Order: The budget Formats are to appear in the Budget Data Book in numerical order. For the FY 2008-2009 budget year, the Budget Data Book will include data for two actual years (2006-2007 and 2007-2008) and one estimate year (2008-2009).

Graphics: Tables and other graphics should be numbered or labeled so they may be easily referenced within the text. An organizational chart and map are no longer required.

Budget Narratives: The Governing Board section of the Budget Data Book may contain an *optional* narrative for the system. Narratives are not required in the institutional section of the Budget Data Books.

Budget Data Book Copies: Four copies of the final hard copy Budget Data Books are to be submitted to DHE for distribution to OSPB (one copy) and the JBC (two copies). One electronic file of the budget data book should be submitted to DHE.

College Opportunity Fund

The College Opportunity Fund (COF) stipend and fee for service budgeting will be based upon the reports DHE receives from institutions, including the:

- Budget Data Book,
- Census and Final Student Enrollment Reports
- Consolidated Financial Reports (reconciled to the Financial Audit of the institution performed by the Colorado State Auditor's Office)
- Tuition and Fee Survey
- Tuition Revenue Estimates

Fund Types

Long Bill Fund Types: COF and FFS funds are considered Reappropriated Funds. Tuition and appropriated academic fees are considered Cash Funds.

COFRS Higher Education Fund Types: Appendix C contains the COFRS fund structure for the higher education discrete funds.

Chapter 2 - Budget Instructions

Budget Support Formats

Format 1 - General Information: Format 1 will include the information listed below.

- Institution Name: The legal name of the institution or agency. Exclude campus name.
Example: University of Colorado
- Unit (Campus): The smallest self-contained unit that can provide data on the following: revenue, enrollment, personnel, cost across activity centers. Example: Boulder Campus
- Institution Code: See Appendix E, Institution Codes
- Individual to Contact: List Budget Officer or other person responsible for compiling budget documents. (Please include phone number, FAX number, and email address)
- Predominant Academic Calendar System: Semester, quarter, or trimester

Format 10 - Governing Board Summary: Governing Board summary for all its institutions and Governing Board administration. For lines asking for COF eligible tuition revenue, define COF eligible as eligible and receiving COF.

For information purposes only, at the bottom of this Format, report that portion of the scholarship allowance applied to current unrestricted education and general activity. This is the amount reported on Formats 100 and 1800. This amount will be less than the total Scholarship Allowance reported on the financial statements because only the nonexempt unrestricted portion recorded in COFRS Program Code 1100 is included in the budget data book

Format 20 - Institution Summary Format: Institutional budget summary includes a summary combining all Formats.

For information purposes only, at the bottom of this Format, report that portion of the scholarship allowance applied to current unrestricted education and general activity. This is the amount reported on Formats 100 and 1800. This amount will be less than the total Scholarship Allowance reported on the financial statements because only the nonexempt unrestricted portion recorded in COFRS (Program Code 1100 only) is included in the budget data book. Reporting for the estimate year is the institution budget approved by the Governing Board.

Format 070 – State Grants and Contracts (System Level Only)

Include Fee for Service Contract amount and the service being purchased. The Fee for Service contract with the State of Colorado is for providing services associated with graduate and professional education, specialized educational services and professional degrees as specified in C.R.S.23-5-130 or

that address identified state or national priorities and other services. These services may also include educational services in rural areas or communities, educational services, to assist students in career development and retraining. C.R.S. 23-5-13 defines the services that can be purchased by the State of Colorado. Please identify these services (summarized above) in Format 070. Services as defined by statute are provided on Format 070 for your use. If an institution has contracted for a service not specified, please summarize that service.

Format 30 - Student, Faculty, and Staff Data:

- Student FTE Data: Carried forward from FTE columns from Format 100 portioned by whether a student is Resident/Non Resident Graduate or Resident/Non Resident Undergraduate FTE.
- Total E&G Cost per FTE Student (line 16): Cost equals total revenue (Format 20, line 20) minus Indirect Cost Recoveries (Format 411, line 2) divided by total FTE (Format 30, line 12).
- COF stipend revenue Cost per Resident FTE (State Support) (line 17): Cost equals government appropriations: state (Format 600, line 25) divided by Resident FTE students (Format 30, line 4).
- Instructional Faculty Data: FTE data should be consistent with Format 1100.
- Average Compensation Instructional Faculty: All Faculty Combined (line 25), calculate average compensation for all faculty combined. Divide total expenses for exempt staff by total FTE exempt staff (Format 1100, line 4).
- Full-Time Average Compensation (line 26): From Format 1100, calculate average compensation for full-time faculty (Format 1100, lines 1 and 2).
- Part-Time Average Compensation (line 27): From Format 1100, calculate average compensation for part-time faculty (Format 1100, line 3).
- Total Faculty and Staff FTE (line 29): Line 11 from Format 20.

Format 35R - Resident Full-Time (15 Hours) Student Share Tuition Rates Per Academic Year:

List the student share tuition rate per academic year for resident full-time tuition based on 15 credit hours per semester. Provide this information for all applicable undergraduate, graduate, and professional levels. For institutions that have only one rate per category enter in the current general rate. For institutions that have differential tuition rates, include the general rate and all differential rates using the space provided. List the two actual years' rates as provided on the form. The Format will include a percentage change from the prior year in the far right column.

Format 35NR - Non-Resident Full-Time (15 Hours) Tuition Rates Per Academic Year:

List the tuition rate per academic year for non-resident full-time tuition based on 15 credit hours per semester. Provide this information for all applicable undergraduate, graduate, and professional levels. For institutions that have only one rate per category enter in the general rate row. For institutions that have differential tuition rates, include the general rate and all differential rates using the space provided. List the two actual years' rates as provided on the form. The Format will include a percentage change from the prior year in the far right column.

Format 40 Faculty Matrix:

Designed to display uniformly prepared student/faculty ratios by course level and Classification of Instructional Programs (CIP) code. See Classification of Instructional Programs Manual – U.S. Department of Education for additional detail.

- Calculation of Student Full-Time Equivalent (FTE): All student FTE enrollments are to be reported in accordance with the CCHE approved “Policy for Reporting FTE Student Enrollment of COF Stipend Student Enrollment.”
 - 30 credit hours = 1 Student FTE for a semester system school
 - 45 credit hours = 1 Student FTE for a quarter system school
 - This includes doctoral thesis students
- FTE faculty is the full-time and part-time exempt personnel as reported on line 4, Format 1100
- The following instructions apply to Format 40:

CIP Code – each course is to be classified by the CIP code that describes the content of the course (See CCHE approved “Policy for Reporting Full-Time Equivalent Student Enrollment.”)

Course Level and Course Credits are to be reported in compliance with the CCHE approved “Policy for Reporting Full-Time Equivalent Student Enrollment.”

FTE faculty are allocated to discipline and level according to established institutional faculty workload.

Electronic submission of the ASCII file is no longer required. Institutional data may be reviewed as necessary and must be available upon request.

Budget Income Formats

Format 100 – Tuition Revenue and Student FTE

- Includes tuition (net of refunds) only. Do not report continuing education tuition here. Fees are reported separately from tuition on Formats 410, 411 and 412.
- Revenue from tuition remissions or exemptions (i.e. tuition waivers) is reported here even though these may not be collected from the student.
- An amount equal to such remissions or exemptions is reported as expense and classified as Scholarships and Fellowships (reported on Format 1800) or as an employee benefit (reported on the Formats in which the compensation is reported).
- Bad debt expense is reported in Institutional Support.

Include Student FTE for the appropriate terms in the FTE Columns.

For information purposes only, at the bottom of this Format, report that portion of the scholarship allowance applied to tuition and fees recorded in COFRS Program 1100. This amount will be less than the total Scholarship Allowance applied to total Scholarship and Fellowship expenses reported on the financial statements because only the nonexempt unrestricted portion recorded in COFRS Program 1100 is included here. For the estimate year, report the estimated portion of the estimated scholarship allowance that will be applied to nonexempt tuition and fees.

Format 410 – Other State Appropriated Education and General Revenues

Includes Student Instructional Fees that are appropriated.

- Instructional fees are defined as those mandatory fees charged to students where the fee is directly related to specific instructional programs, (e.g., lab fees for chemistry or anatomy, microscope fees, music fees, tele-course fees or physical education fees). That is, these fees support the mission of the institution, as opposed to an auxiliary function, are generally set by the institution, are not optional for the particular line of study chosen by student and are not penalties for failure to comply with reasonable rules and regulations.

Include on the Format the amount of unrestricted (E&G) revenues being rolled forward into future actual and estimate years being reported, net of compensated absences funded by these revenues.

Include on the Format the amount of unrestricted (E&G) revenues being rolled forward into future actual and estimate years being reported, net of compensated absences funded by these revenues.

Format 411 - Non-State Appropriated Education & General Revenues

- Includes all unrestricted E&G Revenues not reported on Format 100 (Tuition), or Formats 410, 600, and 700. Examples include: student activity fees; federal appropriations; private gifts; federal and private facilities and administrative (F&A) cost recoveries; interest income on exempt funds; gains and losses on investments of current unrestricted exempt funds; and sale of property and damage awards.
- Exclude UCD transfer revenues from the other Auraria institutions for the Auraria Library. UCD will report only their net expenses for the Auraria Library on Format 1400.
- Include on this Format the amount of exempt unrestricted (E&G) revenues being rolled forward into future actual and estimate years being reported, net of compensated absences funded by these revenues.

Also, include as a separate line on this Format, the amount of unrestricted (E&G) revenues being rolled from past years to unrestricted E & G fund activity in the actual and estimate years being reported.

Format 412 – Appropriated Dedicated Student Fees for the Construction of Facilities

- Appropriated student fees that are not part of E&G and are dedicated for construction of academic facilities should be reported on Format 412
- An institution may collect an appropriated student fee accounted for in an auxiliary. If so, this fee should be reported on Format 412.
- Anything reported on the Format 412 should not be reported on the Format 410

Format 600 - State Support

Includes all state support, supplemental general fund or other revenue appropriations, special bills, and state-imposed restrictions of available spending authority. These funds are those used for meeting current operating expenses, NOT for specific restricted projects or programs, (e.g., CCHE funded "Programs of Excellence").

Format 700 – Fee-For-Service Contract: This format is required for each institution being reported within the system. Include Fee for Service Contract amount and the service being purchased.

Budget Program Expense Formats

The Budget Program Expense Formats are used to report FTE and expenses from appropriated unrestricted education and general (E & G) funds in each of the NACUBO categories. Do not include “non-cash” expense, such as Compensated Absences or Depreciation Expense. When added together, the NACUBO category expenses should equal the institutions total appropriated unrestricted E & G expenses. Reported FTE should be those funded by appropriated unrestricted E & G funds only.

Format 1100 - Unrestricted Education and General Instruction: Includes the following unrestricted E &G expenses that are part of an institution's instructional program, as well as, expenses for departmental research and public services that are not separately budgeted:

- Department heads/chairs
- General academic instruction
- Vocational/technical instruction
- Special session instruction
- Community education
- Preparatory/remedial instruction
- Chief academic officer and deans are excluded
- Faculty on sabbatical leave is included on the basis of the academic year and the amount of time for which they are paid.

Format 1200 - Unrestricted Education and General Research: Includes state- appropriated unrestricted E & G expenses for those activities specifically organized, and separately budgeted within the general fund, to produce research outcomes.

- Many organized activities, such as research institutes and centers, will have expenses in Format1200.
- Start-up, seed moneys for individual research projects, research fellowships and grants-in-aid for faculty, and unallocated general funds earmarked for research outcomes should also be included.
- The CSU Agricultural Experiment Station is reported here.

Format 1300 - Unrestricted Education and General Public Service: Includes the following unrestricted E & G expenses for activities that are established primarily to provide non-instructional

services to individuals and groups external to the institution.

- **Community service:** Expenses for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public, various resources and special capabilities that exist within the institution.
- **Public broadcasting services:** Expenses for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Excluded are broadcasting services conducted primarily in support of instruction and broadcasting services that are independent operations.
- **Cooperative extension service:** Expenses for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies, such as: the U.S. Department of Agriculture's extension service, and the affiliated state extension services.

Colorado State Forest Service: Expenses for non-instructional public service activities.

Format 1400 - Unrestricted Education and General Academic Support: Includes the following unrestricted E & G expenses that provide support services for the institution's primary missions of instruction, research and public service.

- **Libraries:** Organized activities that directly support the operation of a classified collection. (Excludes UCD's Auraria Library and AHEC's Media Center)
- **Learning Materials:** Beginning July 1, 2001 all library materials and collections must be capitalized and will therefore be separately identified on the institutional and state's accounting systems. Report on this line the amount of library materials and collections capitalized for each applicable fiscal year (COFRS Object of Expense Code 6250 or additions to COFRS Balance Sheet Code 1850).
- **Museums and Galleries:** Organized activities that support the collection, preservation and exhibition of historical materials.
- **Academic Administration:** Expenses for administrative and management support services to the academic programs. Included in this subcategory are deans of research and graduate schools and college deans. Department chairs are specifically excluded

from this classification; they are included in the Instruction category. The chief academic officer is excluded from this classification. This position is included in Institutional Support.

- Academic Computing Support: Expenses for computer services that provide support for instructional services.
- Academic Personnel Development: Includes expenses for personal and professional development, (e.g., faculty awards, organized faculty development programs).
- Course and Curriculum Development
- AHEC: For the Community College of Denver, Metro State College of Denver, and the University of Colorado at Denver, include in the amount transferred to AHEC support for the Media Center that was previously reported by UC-Denver as part of the Auraria Library. AHEC should report only net expenses for these activities.
- Auraria Library: For Metro State College of Denver and the Community College of Denver, this includes transfers to UCD for Auraria library. UCD will report net Auraria Library expenses only – not the total Auraria Library expenses.

Format 1500 - Unrestricted Education and General Student Services: Includes the following unrestricted E & G expenses for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his/her intellectual, cultural and social development outside the context of the formal instruction program.

- Student services administration: Excludes chief student services officer (reported in Format 1600 – Institutional Support).
- Social and cultural development: Cultural events, student newspapers, intramural athletics, student organizations, or intercollegiate athletics.
- Counseling and career placement
- Financial aid administration
- Student admissions
- Student records
- Student health services

- AHEC Student Services: For Auraria campuses only - distribution of AHEC expenses for student services for the campus

Exclude activities that are self-supporting operations.

Format 1600 - Unrestricted Education and General Institutional Support: Includes the following unrestricted E & G expenses (net of amounts charged to auxiliary enterprises, hospitals, and independent operations):

- Executive management: Activities concerned with management and long-range planning of the institution. Governing board administration and all offices with institution wide responsibilities, such as the president, chief academic officer, chief student services officer, chief business officer and chief development officer are reported here. Legal services are also included.
- Fiscal operations: Expenses related to fiscal control and investments. It includes the accounting office, bursar, internal and external audits and financial expenses, such as: allowances for bad debts and short-term interest expenses.
- General administration and logistical services: Expenses related to general administrative operation and services. Examples include personnel administration, space management, purchasing, campus wide communication, transportation services, general stores, and printing shops. Due to July 1999 NACUBO Advisory Report 99-6 on Accounting and Reporting Safety and Security Expenses by Higher Education, safety and security expenses are properly reported on Format 1700 Operations and Maintenance of Plant, rather than as institutional support.
- Administrative computing support: Expenses for computer services that provide support for institution wide administrative functions.
- Public relations/development: Expenses to maintain relations with the community, alumni or other constituents and to conduct activities related to institution wide development and fund raising.
- AHEC Institutional Support: For Auraria campuses only - distribution of AHEC expenses for institutional support on the campus.

Format 1700 - Unrestricted Education and General Operation and Maintenance of Plant:

Includes the following unrestricted E & G expenses for the operation and maintenance of physical plant (net of amounts charged to auxiliary enterprises, hospitals, and independent operations). Also included are: utilities, fire protection, property insurance, grounds, and transfers for AHEC. Includes public safety and expenses from plant funds. Do not include depreciation expense recorded per GASB.

- Physical plant administration
- Building maintenance
- Safety and Security Expenses –Per NACUBO Advisory Report 99-6 on Accounting and Reporting Safety and Security Expenses by Higher Education, safety and security expenses are properly reported as Operations and Maintenance of Plant (Format 1700), rather than as institutional support.
- Custodial services
- Landscape and grounds maintenance
- Major repairs and renovations
- Utilities and rentals: reported on separate lines

AHEC Operation and Maintenance of Physical Plant: For Auraria campuses only - the distribution of AHEC expenses for physical plant for the campus.

Format 1800 - Unrestricted Education and General Scholarships and Fellowships:

Includes expenses for financial aid to students from state appropriated unrestricted E & G funds under the control of the institution:

- Scholarships, fellowships and other outright grants to students selected by the institution and financed from current unrestricted state appropriated funds
- Trainee stipends to enrolled students
- Prizes and awards to students
- Tuition waivers or remissions (See below for some exclusion.)
- Athletic scholarships
- SEOG matching contribution

Excluded from this Format are financial aid expenses made from moneys received from DHE.

- Tuition and fee waivers for employees are benefits and are reported on the Formats on which the compensation is reported.
- Trainee stipends for individuals not enrolled in course work. Such stipends are reported on Format 1100 (Instruction), Format 1200 (Research), or Format 1300 (Public Service), as appropriate.
- Assistantships to graduate students that require performance of services. These expenses are reported on the Format in which the department receiving the services is reported.
- Work-study expenses are reported on the Format in which the department receiving the services is reported.
- Any other award to students in which services are to be rendered by the awardees.
- Loans to students.

For information purposes only, at the bottom of this Format, report that portion of the scholarship allowance recorded in COFRS Program 110 that applies to nonexempt tuition and fees. This amount will be less than the total Scholarship Allowance applied to total Scholarship and Fellowship expenses reported on the financial statements because only the E&G recorded in COFRS Program 1100 is included here. For the estimate year, report the estimated portion of the estimated scholarship allowance that will be applied to nonexempt tuition and fees.

Format 1900 - Unrestricted Education and General Hospitals: Includes the following unrestricted E & G expenses for patient care operations of the hospital within the following subcategories:

- **Direct patient care:** Expenses for direct patient care, (e.g., prevention, diagnosis, treatment, rehabilitation). Patient care activities solely for the benefit of the institution's students should be classified as student services.
- **Health care supportive services:** Organized activities that (1) are unique to a teaching hospital, health sciences center, or clinic and (2) directly support the provision of health, but are not considered part of direct patient care (e.g., pharmacy, blood bank, X-ray services).

- Hospital administration: The day-to-day functioning and the long-range viability of the hospital. Other direct and indirect costs, whether charged directly as expenses or allocated as a proportionate share of costs of other departments or units are included as hospital expenses.

Format 2000 - Transfers (To) From Current Unrestricted Education and General Funds

Transfers are the movement of resources among the fund groups of the institution and include movement of resources between the institution and its governing board. The movement of resources is the same as expenses (transfers out) and revenues (transfers in).

Mandatory Transfers: Binding legal agreements most often related to the financing of plant or from grant agreements, which call for participatory financing. Included are:

- Debt retirement costs, both principal and interest.
- Contributions to required reserve funds.
- Contributions for renewals and replacements, not part of a reserve fund, if required by the financing obligations.
- Loan fund matching contributions.
- Payments of principal and interest made on lease/purchase arrangements that are capital leases as defined in FASB No. 13.
- Indirect cost recovery (ICR) payments to CCHE.

Excluded are:

- Work-Study matching contributions. They are reported on the Format in which the department receiving services is reported.
- SEOG matching contribution. This is to be reported on Format 1800 (Scholarships and Fellowships).
- AHEC transfers as mandated in the Long Bill for regular AHEC operating. This is reported on Formats 1400 (Academic Support for the King Center and the Media Center), 1500 (Student Services), 1600 (Institutional Support), and 1700 (Operation and Maintenance of Plant).

- Auraria Library. These are reported on Format 1400 (Academic Support).

Non-mandatory Transfers: Discretionary transfers made to other funds within the institution or to the governing board of the institution with the approval or at the discretion of the governing board. Included are:

- Contributions to institutional loan funds.
- Additions to quasi-endowment funds.
- Voluntary renewals and replacements of plant.
- Pre-payments of debt principal, including advance refunding of debt.
- Transfer from the institution to the governing board of current year excess augmenting revenue.
- Transfer from the governing board to the institution of excess augmenting revenue from prior years.

Transfers, to/from the governing board and the institution, of funds unrelated to excess augmenting revenue.

Other State-Appropriated Operating Funds

FORMAT 9100 IS NO LONGER REQUIRED.

Format 9200 - Appropriated Capital Construction & Controlled Maintenance

- Reports the annual appropriations for capital construction and controlled maintenance projects for the three years included in the budget data book and any prior appropriations for these projects. Report capital construction appropriations in the top half of the Format and controlled maintenance appropriations in the bottom half of the Format. Include all projects assigned a state project number (Mxxxxx or Pxxxx). Insert additional lines if necessary. For each project, report the state-assigned project number, the project name, the bill numbers for each appropriation for each project, and the amounts appropriated across the columns of the Format. Include both negative and positive appropriations.

Reconciliation to Financial Statements

Format 9999 Reconciliation to Financial Statements: This Format is no Longer required.

Chapter 3 - Budget Formats

Use the excel file titled “FY 08-09 BDB Formats” for the electronic Budget Formats.

Appendix A: Budget Calendar
FY08-09 BUDGET CALENDAR
(FY09-10 Budget Cycle)

| <u>DATE</u> | <u>ACTIVITY</u> |
|--------------|--|
| July 23 | New IPEDS data pulled to update NCHEMS peer gap analysis |
| July 23 | Deadline to submit changes in cash spending authority for FY07-08 |
| August 1 | Complete budget request including change requests, Governor Initiatives, Schedule 13s, and Schedules 10 and 12 due to OSPB (Note: includes request for General Fund distribution to governing boards, COF/FFS split, and tuition spending authority) |
| August 1 | OSPB publishes Common Policies |
| September 1 | DHE Strategic Plan, with organizational chart and Schedule 1 due to OSPB |
| September 12 | Base Budget Schedules due to OSPB (Schedules 2 – 9) |
| September 15 | Tuition and Fee reports due to DHE |
| September 29 | Personnel Roster due to DHE and OSPB |
| October 1 | Budget Data Books due to DHE |
| October 2 | Commission action on FY09-10 budget request |
| November 1 | OSPB delivers Governor's Budget Request to JBC |

| | |
|-------------|--|
| October 29 | Budget supplemental requests and associated budget amendment drafts from institutions due to DHE for review (supplemental requests include tuition and fee spending authority for graduate and non-resident revenue) |
| November 12 | Budget supplemental requests and associated budget amendments from DHE due to OSPB for review |
| November 28 | FY09-10 stand alone budget amendments dues to DHE for review |
| December 12 | Stand alone budget amendments from DHE due to OSPB |
| January 2 | Final supplemental budget requests and associated budget amendments from OSPB due to JBC |
| January 14 | Schedule 13's due to OSPB with signatures |
| January 23 | OSPB submits stand alone budget amendments to JBC |
| February 18 | Final FY08-09 and FY09-10 Budget Amendments for COF/FFS split and tuition spending authority due to OSPB |
| March | Tuition revenue surveys due to DHE |
| March | Comebacks |

Appendix B: Glossary of Terms

ACADEMIC ADMINISTRATOR

Academic deans, deans of faculty, deans of graduate schools, summer school deans, and chief academic officer.

APPROPRIATION

A legislative authorization of money for a specific purpose, as contained in the Long Appropriations Bill and special bills.

APPROPRIATED REVENUE

Revenue appropriated in the Long Bill (or special bill) and included in the institution's legal spending authority limits. Revenue collected beyond the amount of the appropriation may not be spent in the year collected. Supplemental appropriations may be necessary.

ASSISTANTS

Teaching Assistant - Graduate students assigned responsibility for teaching classes or sections, even if they are under nominal supervision of senior faculty.

Assistants who have a major responsibility for teaching classes must be reported in Exempt Part-time Faculty.

Support Assistant - Students assigned responsibilities that support teaching, (e.g., a grader), or support other areas within the institution, (e.g., computer lab assistant). Support Assistants are reported in the support lines in the applicable NACUBO category.

Research Assistant - Students assigned research responsibilities on state-funded projects. Report as research assistants on Format 1200, Research.

CAPITAL CONSTRUCTION PROJECT/FUNDS

The creation of a new physical asset and/or change(s) to an existing asset that will increase its useful life. Expenses for capital construction should be excluded from institutional operating budget document, and included in the capital construction budget request.

CAPITAL EXPENSE

Funds expended from the operating budget for capital assets (i.e., improvements to land, buildings, and equipment). A capital asset is any physical resource that has a useful life for more than one year. Cost criteria applicable to the determination of proper source of funds (i.e., the operating budget or the capital construction budget) are established in other documents, such as the Long Appropriation Bill. These expenses should be reported consistent with the capitalization criteria established in State Fiscal Rules and Higher Education Accounting Standard #5.

CASH FUNDS APPROPRIATED

Cash provided by various sources collected and expended by authorization of a specific

legislative appropriation in the Long Bill, Supplemental Long Bill, or special bills (Exceptions include mineral impact grants and AHEC support transfers from constituent institutions)

CASH FUNDS NON-APPROPRIATED

Cash provided by various sources collected and expended by general constitutional or statutory authorization and without a specific legislative appropriation. Cash Funds Non-appropriated are equivalent to Exempt Revenue.

CCHE

Colorado Commission on Higher Education

CLASSIFIED STAFF

Personnel classified in the State Personnel System in accordance with Article XII, Section 13 of the Colorado Constitution.

COMPENSATED ABSENCES

Absences for which employees will be paid, such as vacation and sick leave, which must be reported in compliance with GASB Statement #16 issued November 1992.

COMPENSATION

Salary plus benefits (Includes student tuition waived or paid by the institution in return for employment at the institution).

CONTROLLED MAINTENANCE

Expenses for controlled maintenance should be excluded from institutional budget capital expenses. (Included in Capital Construction budget request.) Controlled maintenance projects are changes to an existing asset that will not increase its useful life.

COURSE LEVELS¹

Includes courses designed primarily for freshman and sophomore level students. Lower level courses are often further divided into:

- a. Basic Skills - courses that are not allowed as credit for an academic degree.
- b. Vocational - Occupational specific instructional courses designed to impart work-related knowledge and skills.
- c. Academic - courses that apply to an academic degree.

Graduate I - includes courses designed primarily for students classified as Graduate I.

Graduate II - includes courses designed primarily for students classified as Graduate II.

¹See CCHE approved "Policy for Reporting FTE Student Enrollments".

Preparatory Programs - for budgetary purposes, preparatory programs are non-credit programs that include:

- (1) All Adult Basic Education (ABE) programs (including English as a Second Language (ESL) and General Education Development (GED)), funded by the state, the federal government, or other funding agencies.
- (2) Courses designed exclusively or primarily for individuals who are classified as preparatory students under (1).
- (3) Instruction labs, skill centers, vestibule labs, and other individualized programs established exclusively or primarily for preparatory students.

DHE

Department of Higher Education

EDUCATION AND GENERAL (E&G)

The NACUBO functional classification for those activities of an institution of higher education that are related to instruction, research, public service, and to the support of those activities (academic support, student services, institutional support, operation & maintenance of plant, and scholarships and fellowships).

ESTIMATE YEAR

The current fiscal year.

EXEMPT STAFF

Faculty members of educational institutions and departments that are not reformatory or charitable in character, and such administrators thereof as may be exempt by law (Article XII, Section 13, Colorado Constitution). Those administrators include:

- (1) Officers of an educational institution and their professional staff assistants.
- (2) Heads of administrative units directly responsible to officers of an educational institution.
- (3) Heads of administrative units, and their professional staff assistants who relate

- (4) directly to the educational function of an educational institution and whose qualifications include comparable training and experience as that required for a faculty member.
- (5) The heads of those functions of an educational institution that are supported primarily by student fees and charges, including heads of residence halls.
- (6) The head of and professional staff members of departments of intercollegiate athletics.

Professional officers and professional staff of the Department of Higher Education, including the professional staff members of any governing board of an institution of higher education (Section 24-50-135, C.R.S. 1973).

EXPENSE

Outflows, or other using up of assets or incurrence of liabilities (or combination of both), from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

FACILITIES & ADMINISTRATIVE COST RECOVERIES

Facilities and Administrative cost recoveries or overhead reimbursements refer to reimbursements made to an agency of the state from Federal funds or other non-state funds for the indirect expenses that have been incurred by the state in operating sponsored programs.

FEDERAL FUNDS

Moneys received from Federal agencies.

FISCAL YEAR

The twelve-month financial period used for record keeping, budgeting, appropriating, revenue collecting, and other aspects of fiscal management. The fiscal year of the State of Colorado is from July 1 to June 30. Unless otherwise noted, fiscal year always refers to the Colorado fiscal year and not the Federal fiscal year.

FULL-TIME EQUIVALENT STAFF

The budgetary equivalent of one position continuously filled full-time for the entire fiscal year and which may be comprised of any combination of part-time and full-time positions.

Full-time Equivalent Staff

Exempt staff for Instruction (Format 1100):

9-10 month faculty appointment = 1.0 FTE
12-month faculty = 1.2 FTE
Part-time faculty (includes teaching and research assistants) = credit hours
taught/30
12-month non-faculty appointment = 1.0 FTE
3-month summer appointment = .2 FTE

Exempt staff for all other Formats:

12 months = 1.0 FTE (includes academic administration)

Support staff for all Formats:

12 months = 1.0 FTE

FULL-TIME EQUIVALENT STUDENT (FTE)

30 credit hours = 1 FTES for a semester system school

45 credit hours – 1 FTES for a quarter system school

This includes doctoral these students.

All FTES enrollments are to be reported in accordance with the CCHE approved “Policy for Reporting FTE Student Enrollment” in Formats 40 and 70.

GENERAL FUND

The fiscal entity whose receipts are not earmarked for dedicated purposes and which support the general functions of State Government.

GOVERNMENTAL ACCOUNTING STANDARDS BOARDS (GASB)

National authoritative body charged with setting financial reporting standards for public entities, including public higher education institutions.

INDIRECT COST RECOVERIES

See FACILITIES & ADMINISTRATIVE COST RECOVERIES

INSTRUCTIONAL FEES

Instructional fees are defined as those mandatory, academic fees charged to students where the fee is directly related to specific instructional programs. Examples of this type of fee are a lab fee (i.e., chemistry, anatomy), a microscope fee (when the microscope is required for a particular course), music fee, tele-course fee and physical education fee. These fee are recorded in the “Tuition and Fee” revenue category for financial statement purposes. These fees are reported in Format 410 and not in Format 100 (Tuition) in the budget data books.

INVESTMENT IN PLANT FUND

Fund used to account for all long-lived assets in the service institution.

JBC

Joint Budget Committee of the Colorado General Assembly.

NON-APPROPRIATED REVENUE

Revenue not appropriated on the Long Bill and therefore not included in the institution's spending limits. There are no legal limits on the amount of non-appropriated revenue an institution may collect and spend.

NONRECURRING COSTS

One-time costs that do not repeat annually, e.g., expenses to move into a new building.

OBJECT CATEGORY

A system, established by the Controller, of categorizing or classifying obligations or disbursements in terms of the types of services, articles, or items necessary to carry on an activity or program.

OTHER CURRENT EXPENSES

In Formats that list "Other Current Expense" as a line item it shall include all operating expenses associated with the category which the Format covers, non-capital, non-personnel, or non-travel expenses. It shall not include risk management or other insurance expenses.

ORIGINAL APPROPRIATION

The total amount of a governing board's/agency's appropriation as it appears in the Long Bill appropriations or other original appropriation acts (Special Bills).

OTHER THAN TUITION REVENUE

Cash funds appropriated in the Long Bill made up of all nonexempt revenue sources except tuition. (Pursuant to HB 96-1153, this Long Bill line item will be combined with all other general campus appropriated line items for the purpose of determining spending authority.)

OSPB

Office of State Planning and Budgeting

PERSONNEL SERVICES

All salaries, wages, and benefits paid to full-time, part-time or temporary employees of the State, including the State's contribution of the Public Employees' Retirement Fund, or other retirement funds; PERA is to be computed at 10.15 percent. Medicare is computed at 1.45% for employees hired after May 1, 1986.

RENEWAL & REPLACEMENT FUND

Fund used to account for funds held, generally as mandated by bonding requirements, for the renewal and replacement of plant fund assets.

REQUEST YEAR

The fiscal year for which resources are being requested. Also synonymous with Budget Year.

RESTRICTED OTHER THAN TUITION REVENUE

Those portions of Other Than Tuition Revenue cash funds appropriated in the Long Bill those come from local grants and are restricted.

RETIREMENT OF INDEBTEDNESS FUND

Funds used to account for the accumulation of resources for interest and **principal** payments and other debt service charges relation to plant fund indebtedness.

ROLLFORWARD OF APPROPRIATION

The amount of an appropriation that is extended beyond its normal period of authorization (usually one year) C.R.S. 21-1-104(3).

ROLLFORWARD TO FUTURE YEAR

All unexpended non-exempt revenue reported on Format 410.

SALARIES

Base salaries and wages, excluding benefits and compensated absences.

SELF-FUNDED ENTERPRISE

A self-funded activity that meets the statutory definition of an enterprise and has been designated by its Governing Board to be TABOR enterprise and is therefore exempt from constitutional spending controls.

SPECIAL BILLS

Bills other than the Long Bill appropriations that contain an appropriation amount made directly to an institution or agency.

STUDENT ACTIVITY FEES NON-EXEMPT

Student activity fees are defined as those mandatory fees charged to the student body in general as a result of their attending the institution. Examples of these types of fees are general student fees, student health fees, student organization fees, student newspaper fees, fees for social-cultural development, and fees for intramural athletics, as well as student activity fees pledged to repay bonded indebtedness. These fees are recorded in the

“Tuition and Fee” revenue category for financial statement purposes. These fees are reported on the Format that the fee supports (411) and not in Format 100 (Tuition) in the budget data books.

STUDENT LEVELS

All student levels are to be reported in accordance with the CCHE approved “Policy for Reporting FTE Enrollment”.

STUDENT LOAN FUND

Fund used to account for resources provided from various resources that are then lent to students and the subsequent loan repayment activity.

SUPPLEMENTAL APPROPRIATION

The amount appropriated by the General Assembly for the current year of budget execution to adjust the original appropriation.

TABOR EXEMPT REVENUE

Revenue constitutionally or statutorily exempt from constitutional spending controls in accordance with Article X, Section 20, the Taxpayer’s Bill of Rights (TABOR).

TABOR NONEXEMPT REVENUE

Revenue constitutionally or statutorily restricted by constitutional spending controls in accordance with Article X, Section 20, the Taxpayer’s Bill of Rights (TABOR).

TRAVEL

Cost of travel by common carrier, state, or privately-owned conveyance, and the cost of meals and lodging incident to such travel.

TRANSFERS

Flow of assets (such as cash, goods, or services) from one fund to another without an equivalent flow of assets returned in exchange and without a requirement for payment.

TRANSFERS - MANDATORY

Transfers that result from binding agreements with external parties that require the institution to allocate funds for a specific purpose. Examples include the use of current unrestricted funds to make the current year’s payments on a bond issue and the provision of matching funds for a federal student loan program.

TRANSFERS - NONMANDATORY

Transfers made at the discretion of the governing board for specific purposes that are accounted for in fund groups other than the one providing the resources. Examples include the creation of a quasi-endowment fund from an unrestricted bequest, allocating current

unrestricted funds for future plant expansion, and the prepayment of a mortgage using the net revenues of student housing. Transfers of unrestricted resources to a current unrestricted fund from other fund groups should also be reported as non-mandatory.

TRANSFERS - NONMANDATORY

Transfers made at the discretion of the governing board for specific purposes that are accounted for in fund groups other than the one providing the resources. Examples include the creation of a quasi-endowment fund from an unrestricted bequest, allocating current unrestricted funds for future plant expansion, and the prepayment of a mortgage using the net revenues of student housing. Transfers of unrestricted resources to a current unrestricted fund from other fund groups should also be reported as non-mandatory.

TUITION

The charge assessed to all students to pay a portion of the cost of instruction and cost of operating institutions of higher education. Tuition reported on Format 100. Student fees should not be reported on the tuition Format.

TUITION LEVEL

The classification of students for the purpose of charging undergraduate and graduate tuition, and computing tuition revenue estimates on Format 100 and reporting enrollments as outlined in the CCHE “Policy for Reporting Full-Time Equivalent Enrollments”. All students classified as high school, preparatory, lower division (including vocational) and upper division shall be charged undergraduate tuition and reported as undergraduate students on Format 100. All students classified as graduate I or graduate II shall be charged graduate tuition and reported as graduate students on Format 100.

UNEXPENDED PLANT FUND

Internal Fund used to account for the unexpended resources derived from various sources to finance the acquisition of long-lived plant assets, including construction in progress.

APPENDIX C

| Higher Education Discrete Funds COFRS Fund Structure | |
|---|-----------------------------|
| 320 | HE Tabor Enterprise |
| 305 | HE Non Tabor Enterprise |
| 399 | Financial Presentation Fund |

Appendix D: NACUBO Category Definitions

Instruction

Includes state-funded expenses that are part of an institution's instructional program, as well as, expenses for departmental research and public service that are not separately budgeted. Expenses relating to:

- Department heads/chairs
- General academic instruction
- Vocational/technical instruction
- Special session instruction
- Community education
- Preparatory/remedial instruction

Research (State Supported)

Includes state-funded expenses for those activities specifically organized, and separately budgeted within the general fund, to produce research outcomes.

Public Service

Includes state-funded expenses for activities that are established primarily to provide non-instructional services to individuals and groups external to the institution, including:

- Community Service
- Public Broadcasting Services
- Cooperative Extension Service
- Colorado State Forest Service

Academic Support

Includes state-funded expenses that provide support services for the institution's primary missions of instruction, research and public service. These expenses include:

- Libraries
- Learning Materials
- Museums and Galleries
- Educational Media
- Academic Administration
- Academic Computing Support
- Academic Personnel Development
- Course and Curriculum Development

Student Services

Includes state-funded expenses for the offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well being and to his/her intellectual, cultural and social development outside the context of the formal instruction program. These expenses include:

- Student Services Administration
- Social and Cultural Development
- Counseling and Career Placement
- Financial Aid Administration
- Student Admissions
- Student Records
- Student Health Services

Institutional Support

Includes state-funded expenses relating to activities concerned with management and long-range planning of the institution. Including governing board administration and all offices with institution wide responsibilities, such as the president, chief academic officer, chief student services officer, chief business officer and chief development officer. In addition this includes expenses relating to:

- Fiscal Operations
- General Administrative Operation and Services
- Administrative Computing Support
- Public Relations

Operation and Maintenance of Plant

Includes state-funded expenses for the operation and maintenance of physical plant. Also included are: utilities, fire protection, property insurance, and grounds maintenance. Such expenses include:

- Physical Plant Administration
- Building Maintenance
- Custodial Services
- Landscape and Grounds Maintenance
- Major Repairs and Renovations
- Utilities
- Security, Policing, and Public Safety

Scholarships and Fellowships

Includes expenses for financial aid to students from state appropriated funds under the control of the institution. Included are:

- Scholarships, fellowships and other outright grants to students selected by the institution and financed from current unrestricted state appropriated funds⁶⁺
- Trainee stipends to enrolled students
- Prizes and awards to students
- Tuition waivers or remissions
- Athletic scholarships
- SEOG matching contribution

Excluded are:

- Tuition and fee waivers for employees are benefits and are reported on the Formats on which the compensation is reported
- Trainee stipends for individuals not enrolled in coursework
- Assistantships to graduate students that require performance of services. These expenses are reported on the Format in which the department receiving the services is reported
- Work-study expenses are reported on the Format in which the department receiving the services is reported
- Any other award to students in which services are to be rendered by the awardee
- Loans to students

Appendix E: Institutions and Boards Required to Submit DHE Budget Data Books

The following institutions and boards must complete all applicable Formats contained in the Budget

Data Book instructions. Each institution is listed with the corresponding COFRS institutional code,

if applicable:

GMA Auraria Higher Education Center

GFA University of Colorado Board of Regents

GFB University of Colorado-Boulder

GFC University of Colorado-Colorado Springs

GFD University of Colorado-Denver

GFE University of Colorado-Health Sciences Center

GLA Colorado School of Mines

GGA Board of Governor's

GGB Colorado State University (Including Main Campus, Veterinary
Medicine, and
Agencies)

GGJ Colorado State University - Pueblo

GKA University of Northern Colorado

GSA Fort Lewis College

GTA Metropolitan State College of Denver

GYA Adams State College

GZA Mesa State College

GWA Western State College

GJA State Board for Community Colleges and Occupational Education

GJB Arapahoe Community College

GJC Community College of Aurora

GJD Community College of Denver

GJE Front Range Community College

GJF Lamar Community College

GJP Lowry – HEAT (For FY 2004, GJP included in GJA)

GJG Morgan Community College

GJR Northeastern Junior College

GJH Otero Junior College
GJJ Pikes Peak Community College
GJK Pueblo Community College
GJL Red Rocks Community College
GJM Trinidad State Junior College
GJT Colorado Northwestern Community College

n/a Local District Colleges

n/a Aims Community College
n/a Colorado Mountain College