

Finance 2023-24

Institution: University of Colorado Colorado Springs (126580)

User ID: P126580A

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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 (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

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 Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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 OR in progress (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

Does your institution participate in intercollegiate athletics?

- ☐ No
☒ Yes - answer part a and b below
 a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☒ Auxiliary enterprises
☐ Student services
☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
☒ Yes - select category(s) where these revenues are included [check all that apply]

- ☒ Sales and services of educational activities
☒ Sales and services of auxiliary enterprises
☐ Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- ☒ No
☐ Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☒ No
☐  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☒ No
☐ Yes


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023


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
Assets			
01	Total <u>current assets</u>	196,220,474	184,842,631
31	Depreciable <u>capital assets</u> , net of depreciation	439,245,911	456,122,926
04	Other noncurrent assets CV=[A05-A31]	67,007,365	59,125,786
05	Total <u>noncurrent assets</u>	506,253,276	515,248,712
06	Total assets CV=(A01+A05)	702,473,750	700,091,343
19	Deferred outflows of resources	34,750,812	39,950,467
Liabilities			
07	<u>Long-term debt, current portion</u>	12,120,195	10,497,604
08	Other current liabilities CV=(A09-A07)	26,735,223	24,562,002
09	Total <u>current liabilities</u>	38,855,418	35,059,606
10	<u>Long-term debt</u>	279,303,282	288,532,934
11	Other noncurrent liabilities CV=(A12-A10)	87,580,084	99,294,354
12	Total <u>noncurrent liabilities</u>	366,883,366	387,827,288
13	Total liabilities CV=(A09+A12)	405,738,784	422,886,894
20	Deferred inflows of resources	61,462,059	48,082,421
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	181,110,753	181,944,210
15	<u>Restricted-expendable</u>	20,926,149	28,981,537
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	67,986,817	58,146,748
18	Net position CV=[(A06+A19)-(A13+A20)]	270,023,719	269,072,495

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	21,286,169	21,286,169
22	Infrastructure	0	0
23	Buildings	621,346,239	619,795,067
32	Equipment, including art and library collections	82,657,726	79,377,140
27	Construction in progress	10,368,470	2,341,511
	Total for Plant, Property and Equipment CV = (A21+ ... A27)	735,658,604	722,799,887
28	Accumulated depreciation	278,085,083	256,325,911
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	259,702,569	263,175,276
02	Total expenses and deductions for this institution AND all of its child institutions	258,857,877	245,231,765
03	Change in net position during year CV=(D01-D02)	844,692	17,943,511
04	Net position beginning of year for this institution AND all of its child institutions	269,072,495	250,907,715
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	106,532	221,269
06	Net position end of year for this institution AND all of its child institutions (from A18)	270,023,719	269,072,495

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Fiscal Year: July 1, 2022 - June 30, 2023			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	12,624,607	12,878,739
02	Other federal grants (Do NOT include FDSL amounts)	4,721,094	8,717,510
03	Grants by state government	9,510,746	10,520,746
04	Grants by local government	0	0
05	Institutional grants from restricted resources	4,735,466	3,333,849
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	16,448,293	21,773,915
07	Total revenue that funds scholarships and fellowships	48,040,206	57,224,759
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	41,397,362	46,530,071
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,016,564	873,885
10	Total discounts and allowances CV=(E08+E09)	42,413,926	47,403,956
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.	5,626,280	9,820,803

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Fiscal Year: July 1, 2022 - June 30, 2023							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	<input type="text" value="10,878,917"/>	10,809,455	<input type="text" value="267,145"/>	203,013	11,146,062	11,012,468
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="4,068,276"/>	720,188	<input checked="" type="checkbox"/> <input type="text" value="99,902"/>	13,526	4,168,178	733,714
14	Grants by state government	<input type="text" value="8,195,631"/>	15,531,797	<input type="text" value="201,254"/>	291,707	8,396,885	15,823,504
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="4,080,661"/>	3,345,643	<input checked="" type="checkbox"/> <input type="text" value="100,206"/>	62,836	4,180,867	3,408,479
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	14,173,877	16,122,988	348,057	302,803	14,521,934	16,425,791
18	Total (from Part E1 line 8, 9 and 10)	41,397,362	46,530,071	1,016,564	873,885	42,413,926	47,403,956

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	111,530,714	103,854,139
Grants and contracts - operating			
02	Federal operating grants and contracts	12,151,775	14,648,656
03	State operating grants and contracts	38,425,972	33,082,828
04	Local government/private operating grants and contracts	1,236,714	1,362,723
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	1,236,714	1,362,723
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	28,364,504	28,362,705
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	2,699,388	2,534,222
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	6,293,120	9,680,028
09	Total operating revenues	200,702,187	193,525,301

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	0	0
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	16,218,454	29,895,367
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	14,009,068	10,068,999
17	Investment income	7,630	-261,565
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	21,116,846	1,111,543
19	Total nonoperating revenues	51,351,998	40,814,344
27	Total operating and nonoperating revenues CV=[B19+B09]	252,054,185	234,339,645
28	12-month Student FTE from E12	9,522	9,812
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,471	23,883

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	2,161,021	1,357,991
21	Capital grants and gifts	27,997	1,079,848
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	5,459,366	26,397,792
24	Total other revenues and additions CV=[B25-(B9+B19)]	7,648,384	28,835,631
25	Total all revenues and other additions	259,702,569	263,175,276


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Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2022 - June 30, 2023					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	104,495,811	102,738,071	55,612,328	55,838,779
02	Research	8,215,093	7,774,235	3,913,175	3,870,052
03	Public service	4,610,891	3,130,237	1,720,624	1,367,578
05	Academic support	33,795,233	29,563,836	15,228,561	13,217,438
06	Student services	24,344,702	18,981,384	9,863,411	9,134,994
07	Institutional support	38,081,958	36,167,998	13,554,827	12,213,384
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	5,626,280	9,820,803		
11	Auxiliary enterprises	39,584,097	37,029,993	13,097,156	11,476,872
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	103,812	25,208	0	0
19	Total expenses and deductions	258,857,877	245,231,765	112,990,082	107,119,097


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	112,990,082	107,119,097
19-3	Benefits	47,055,544	41,366,345
19-4	Operation and Maintenance of Plant (as a natural expense)	14,846,954	11,209,949
19-5	Depreciation	24,290,256	22,627,877
19-6	Interest	9,626,422	10,300,512
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	50,048,619	52,607,985
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	258,857,877	245,231,765
20-1	12-month Student FTE (from E12 survey)	9,522	9,812
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	27,185	24,993


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part N - Financial Health


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<div>-6,803,692</div>	-10,892,121
02	Operating revenues + nonoperating revenues	<div>252,054,185</div>	234,339,645
03	Change in net position	<div><input checked="" type="checkbox"/> 844,692</div>	17,943,511
04	Net position	<div>269,179,027</div>	251,128,984
05	Expendable net assets	<div>88,912,966</div>	87,128,285
06	Plant-related debt	<div>287,560,916</div>	299,030,538
07	Total expenses	<div>258,857,878</div>	245,231,765

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Fiscal Year: July 1, 2022 - June 30, 2023						
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	152,928,076	152,928,076			
02	Sales and services	32,080,456	2,699,388	29,381,068	0	
03	Federal grants/contracts (excludes Pell Grants)	12,151,775	12,151,775			
Revenue from the state government:						
04	State appropriations, current & capital	2,161,021	2,161,021			
05	State grants and contracts	14,042,150	14,042,150			
Revenue from local governments:						
06	Local appropriation, current & capital	0	0			
07	Local government grants/contracts	-62,189	-62,189			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	15,245,782				
10	Interest earnings	5,267,712				
11	Dividend earnings					
12	Realized capital gains					


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Fiscal Year: July 1, 2022 - June 30, 2023						
Category		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)
02	Employee benefits, total	47,055,544	41,959,445	5,096,099		
03	Payment to state retirement funds (may be included in line 02 above)	6,011,006	5,096,630	914,376		
04	Current expenditures including salaries	168,469,423	135,663,454	32,805,969		
Capital outlays						
05	Construction	11,679,657	11,011,230	668,427		
06	Equipment purchases	1,692,535	641,552	1,050,983		
07	Land purchases	0	0			
08	Interest on debt outstanding, all funds and activities	9,550,356				

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		299,030,538
02	Long-term debt issued during fiscal year		0
03	Long-term debt retired during fiscal year		7,607,061
04	Long-term debt outstanding at end of fiscal year		291,423,477
05	Short-term debt outstanding at beginning of fiscal year		
06	Short-term debt outstanding at end of fiscal year		

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		<input type="text"/>
08	Total cash and security assets held at end of fiscal year in bond funds		<input type="text"/>
09	Total cash and security assets held at end of fiscal year in all other funds		12,681,790

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text" value="Oksana Glushchenko"/>			
Email:		<input type="text" value="oglushch@uccs.edu"/>			

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value=""/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="40.00"/> hours	<input type="text" value="70.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="4.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	111,530,714	48	11,713
State appropriations	0	0	0
Local appropriations	0	0	0
Government grants and contracts	66,796,201	29	7,015
Private gifts, grants, and contracts	15,245,782	7	1,601
Investment income	7,630	0	1
Other core revenues	37,757,738	16	3,965
Total core revenues	231,338,065	100	24,295
Total revenues	259,702,569	N/A	27,274
Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.			

Core Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	104,495,811	48	10,974
Research	8,215,093	4	863
Public service	4,610,891	2	484
Academic support	33,795,233	15	3,549
Institutional support	38,081,958	17	3,999
Student services	24,344,702	11	2,557
Other core expenses	5,730,092	3	602
Total core expenses	219,273,780	100	23,028
Total expenses	258,857,877	N/A	27,185
Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.			

	Calculated value
FTE enrollment	9,522
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 clock hours). All doctor's degree students are reported as graduate students.	

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Scholarships & Fellowships				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$39,644,135) to be similar to the scholarship/fellowship revenue reported in Finance (\$48,040,206). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	o The Finance report asks for all revenue used to fund Scholarships and Fellowships for the entire period, whereas the SFA report wants us to only report Scholarship and Grant aid for Undergraduate students who were enrolled in Fall 2022. ? This total takes all scholarship and grant dollars awarded to these students (including Pell, but does not include loans or work-study) ? This does not consider any Graduate students and the aid they received. ? And it also does not consider students who weren't enrolled in fall but were enrolled at other points in the year (Summer, Spring) and received aid.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 360,094 and 1,080,282 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	FY22 scholarship allowance reporting contained misclassification between federal and state.			
Screen Entry	The amount reported is outside the expected range of between 6,763 and 20,289 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	FY22 scholarship allowance reporting contained misclassification between federal and state.			
Screen Entry	The amount reported is outside the expected range of between 31,418 and 94,254 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in private scholarship gift revenue			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 8,971,756 and 26,915,266 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year included an additional \$13.4M in COVID Aid, which UCCS did not receive in FY23. Additionally, operating expenses increased at a greater rate than operating revenues.			