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Finance 2010-11

Institution: University of North Carolina at Chapel Hill

Overview**Finance Overview****Purpose**

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

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: University of North Carolina at Chapel Hill

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.

Institution: University of North Carolina at Chapel Hill

Finance - Public institutions

General Information

GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2010.)

Beginning: month/year (MMYYYY)

Month:

Year:

And ending: month/year (MMYYYY)

Month:

Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
 Qualified (Explain in box below)
 Don't know (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. Endowment Assets

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

- Yes - (report endowment assets)
 No

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

Institution: University of North Carolina at Chapel Hill

Part A - Statement of Net Assets

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

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	1,253,868,685	1,126,655,431
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	2,242,595,808	1,770,215,275
04	Other noncurrent assets CV=[A05-A31]	3,007,020,794	3,042,490,582
05	Total noncurrent assets	5,249,616,602	4,812,705,857
06	Total assets CV=(A01+A05)	6,503,485,287	5,939,361,288
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	99,222,679	100,466,096
08	Other <u>current liabilities</u> CV=(A09-A07)	239,062,348	322,657,539
09	Total current liabilities	338,285,027	423,123,635
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	1,214,352,125	963,910,465
11	Other noncurrent liabilities CV=(A12-A10)	1,239,250,441	1,089,885,620
12	Total noncurrent liabilities	2,453,602,566	2,053,796,085
13	Total liabilities CV=(A09+A12)	2,791,887,593	2,476,919,720
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	1,420,103,761	1,338,832,577
15	<u>Restricted-expendable</u>	891,182,407	837,154,572
16	<u>Restricted-nonexpendable</u>	621,872,741	586,174,674
17	Unrestricted CV=[A18-(A14+A15+A16)]	778,438,785	700,279,745
18	Total net assets CV=(A06-A13)	3,711,597,694	3,462,441,568

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

Institution: University of North Carolina at Chapel Hill

Part A - Statement of Net Assets (Page 2)

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

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	62,119,658	38,431,938
22	<u>Infrastructure</u>	700,521,140	422,273,125
23	<u>Buildings</u>	2,258,915,107	2,014,598,585
32	Equipment, including art and <u>library collections</u>	413,475,825	403,641,569
27	<u>Construction in progress</u>	346,226,327	614,308,478
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,781,258,057	3,493,253,695
28	<u>Accumulated depreciation</u>	1,049,993,478	962,302,490
33	Intangible assets, net of accumulated amortization	1,000,000	
34	Other capital assets	50,621,598	

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

Institution: University of North Carolina at Chapel Hill

Part B - Revenues and Other Additions

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

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	249,082,638	236,960,221
	Grants and contracts - operating		
02	Federal operating grants and contracts	530,368,427	471,680,201
03	State operating grants and contracts	37,678,761	29,091,332
04	Local government/private operating grants and contracts	120,673,852	123,648,616
	04a Local government operating grants and contracts	92,065,501	
	04b Private operating grants and contracts	28,608,351	
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	574,938,729	553,697,524
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>		0
26	<u>Sales & services of educational activities</u>	22,256,888	
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	7,275,742	14,408,950
09	Total operating revenues	1,542,275,037	1,429,486,844

Institution: University of North Carolina at Chapel Hill

Part B - Revenues and Other Additions

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

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	509,690,868	518,276,506
12	<u>Local appropriations, education district taxes, & similar support</u>		0
Grants-nonoperating			
13	Federal nonoperating grants	69,509,029	59,359,914
14	State nonoperating grants	87,335,109	79,198,583
15	Local government nonoperating grants	15,268,206	15,457,268
16	<u>Gifts, including contributions from affiliated organizations</u>	75,881,170	87,226,074
17	<u>Investment income</u>	107,839,184	-290,924,368
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	33,192,764	22,409,752
19	Total nonoperating revenues	898,716,330	491,003,729
27	Total operating and nonoperating revenues CV=[B19+B09]	2,440,991,367	1,920,490,573
28	12-month Student FTE from E12 CV=[B28a+B28b]		28,681
	28a Undergraduates		18,040
	28b Graduates		10,641
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	85,108	

Institution: University of North Carolina at Chapel Hill

Part B - Revenues and Other Additions

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

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations		12,539,260
21	Capital grants & gifts	136,804,943	61,809,901
22	Additions to permanent endowments	31,608,582	44,254,559
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	168,413,525	118,603,720
25	Total all revenues and other additions CV=[B09+B19+B24]	2,609,404,892	2,039,094,293

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

Institution: University of North Carolina at Chapel Hill

Part C - Expenses and Other Deductions

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

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	714,328,660	434,022,066	90,662,714	17,681,110	11,811,928		160,150,842	674,942,250
02	Research	460,810,135	219,100,544	44,153,516	17,681,110	11,811,928		168,063,037	398,753,463
03	Public service	142,581,188	53,107,043	11,747,181	2,720,171	1,817,220		73,189,573	126,427,454
05	Academic support	146,373,829	62,261,732	14,239,101	23,121,452	15,446,367		31,305,177	107,371,182
06	Student services	31,498,661	11,453,762	2,943,804	2,720,171	1,817,220		12,563,704	27,967,202
07	Institutional support	90,767,961	46,063,345	12,710,222	4,080,256	2,725,829		25,188,309	89,953,580
08	Operation & maintenance of plant (see instructions)	0	35,187,124	10,095,671	-136,008,539	0		90,725,744	145,549,504
10	Scholarships and fellowships expenses, excluding discounts & allowances	69,082,962						69,082,962	58,557,246
11	Auxiliary enterprises	685,908,955	226,252,035	66,748,820	68,004,269	45,430,491	64,261,203	215,212,137	524,056,723
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	18,896,415	0	0	0	0	0	18,896,415	0
19	Total expenses & deductions	2,360,248,766	1,087,447,651	253,301,029	0	90,860,983	64,261,203	864,377,900	2,286,087,886
	Prior year amount	2,286,087,886	1,056,937,374	252,924,373		70,747,110		905,479,029	
20	12-month Student FTE from E12 CV=[C20a+C20b]	28,681							
	20a Undergraduates	18,040							
	20b Graduates	10,641							
21	Total expenses and deductions per student FTE CV=[C19/C20]	82,293							

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

Institution: University of North Carolina at Chapel Hill

Part D - Summary of Changes In Net Assets

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

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	2,609,404,892	2,039,094,293
02	Total expenses & deductions (from C19)	2,360,248,766	2,286,087,886
03	Change in net assets during year CV=(D01-D02)	249,156,126	-246,993,593
04	Net assets beginning of year	3,462,441,568	3,709,435,161
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	3,711,597,694	3,462,441,568

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

Institution: University of North Carolina at Chapel Hill

Part E - Scholarships and Fellowships

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

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	17,098,881	10,169,434
02	Other federal grants	32,633,209	29,165,331
03	Grants by state government	47,213,297	41,875,503
04	Grants by local government	2,707	5,013
05	Institutional grants from restricted resources	45,057,294	46,082,151
06	Institutional grants from unrestricted resources CV=(E07-(E01+...+E05))	6,381,448	4,268,803
07	Total gross scholarships and fellowships	148,386,836	131,566,235
<u>Discounts and Allowances</u>			
08	Discounts & allowances applied to tuition & fees	68,734,495	63,467,416
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	10,569,379	9,541,573
10	Total discounts & allowances CV=(E07-E11)	79,303,874	73,008,989
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	69,082,962	58,557,246

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

Institution: University of North Carolina at Chapel Hill

Part H - Details of Endowment Assets

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

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	1,903,574,557	2,335,824,025
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,963,344,871	1,903,574,557

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

Institution: University of North Carolina at Chapel Hill

Part J - Revenue Data for Bureau of Census

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

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	317,817,133	317,817,133			
02 Sales and services	607,764,996	22,256,888	585,508,108		
03 Federal grants/contracts (excludes Pell Grants)	513,269,546	513,269,546			
Revenue from the state government:					
04 State appropriations, current & capital	509,690,868	509,690,868			
05 State grants and contracts	211,053,863	211,053,863			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	120,673,852	120,673,852			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	126,569,620				
10 Interest earnings	40,474,441				
11 Dividend earnings					
12 Realized capital gains	39,360,308				

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

Institution: University of North Carolina at Chapel Hill

Part K - Expenditure Data for Bureau of Census

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

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	1,087,447,651	861,195,616	226,252,035		
02 Employee benefits, total	253,301,029	186,552,209	66,748,820		
03 Payment to state retirement funds (maybe included in line 02 above)	40,830,943	31,685,093	9,145,850		
04 Current expenditures other than salaries	776,398,523	561,186,387	215,212,136		
Capital outlay:					
05 Construction	306,047,693	208,597,939	97,449,754		
06 Equipment purchases	57,617,816	56,462,515	1,155,301		
07 Land purchases	25,896,978	25,896,978			
08 Interest on debt outstanding, all funds & activities	62,276,652				
09 Scholarships/fellowships	148,386,836	148,386,836			

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

Institution: University of North Carolina at Chapel Hill

Part L - Debt and Assets, page 1

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

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	1,052,821,545
02 Long-term debt issued during fiscal year	268,558,429
03 Long-term debt retired during fiscal year	18,381,558
04 Long-term debt outstanding at end of fiscal year	1,302,998,415
05 Short-term debt outstanding at beginning of fiscal year	148,291,000
06 Short-term debt outstanding at end of fiscal year	59,784,000

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

Institution: University of North Carolina at Chapel Hill

Part L - Debt and Assets, page 2

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

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	91,850,128
08 Total cash and security assets held at end of fiscal year in bond funds	8,968,776
09 Total cash and security assets held at end of fiscal year in all other funds	7,919,313

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

Institution: University of North Carolina at Chapel Hill

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2011.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$249,082,638	12%	\$8,685
Government appropriations	\$509,690,868	25%	\$17,771
Government grants and contracts	\$832,225,033	41%	\$29,017
Private gifts, grants, and contracts	\$104,489,521	5%	\$3,643
Investment income	\$107,839,184	5%	\$3,760
Other core revenues	\$231,138,919	11%	\$8,059
Total core revenues	\$2,034,466,163	100%	\$70,934
Total revenues	\$2,609,404,892		\$90,980

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	\$714,328,660	43%	\$24,906
Research	\$460,810,135	28%	\$16,067
Public service	\$142,581,188	9%	\$4,971
Academic support	\$146,373,829	9%	\$5,104
Institutional support	\$90,767,961	5%	\$3,165
Student services	\$31,498,661	2%	\$1,098
Other core expenses	\$87,979,377	5%	\$3,068
Total core expenses	\$1,674,339,811	100%	\$58,378
Total expenses	\$2,360,248,766		\$82,293

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	28,681

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Institution: University of North Carolina at Chapel Hill

Explanation Report

There are no explanations for selected survey and institution

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