

## **Incremental Borrowing Rate Chart** <sup>[1]</sup>

**Effective Date:** 7/1/2026

**Purpose:** Provides the University's incremental borrowing rate on a quarterly basis for various years of borrowing. Used to calculate the lease liability under GASB Statement No. 87 and the subscription liability under GASB Statement No. 96. (See the Accounting Handbook [Capital Assets](#) <sup>[2]</sup> procedures.)

For the series of quarterly rates, download the Municipal Market Data (MMD) rate chart below.

**Attachments:**

[CU - Quarterly MMD Data thru June 2026](#) <sup>[3]</sup>

**Groups audience:**

Controller

**Right Sidebar:**

[AH Capital Assets Side Nav](#)

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**Source URL:** <https://www.cu.edu/controller/incremental-borrowing-rate-chart>

**Links**

[1] <https://www.cu.edu/controller/incremental-borrowing-rate-chart>

[2] <https://www.cu.edu/controller/procedures/accounting-handbook/capital-assets>

[3] <https://www.cu.edu/doc/cu-quarterly-mmd-data-thru-june-2026xlsx-1>