

Incremental Borrowing Rate Chart ^[1]

Effective Date: 10/1/2025

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 ^[2] procedures.)

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

Attachments:

CU - Quarterly MMD Data thru September 2025 ^[3]

Groups audience:

Controller

Right Sidebar:

AH Capital Assets Side Nav

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-september-2025xlsx-1>