

## Finance 2022-23

Institution: University of California-San Francisco (110699)

User ID: P1106991

## 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 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

**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**.

Institution: University of California-San Francisco (110699)

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## 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.

Institution: University of California-San Francisco (110699)  
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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

**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
- i** 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
- i** 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 E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	<input type="text" value="0"/>	0
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input type="text" value="16,124,157"/>	14,546,728
03	<u>Grants by state government</u>	<input type="text" value="1,920,080"/>	1,562,269
04	<u>Grants by local government</u>	<input type="text" value="0"/>	0
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="19,287,393"/>	16,629,684
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	<b>38,937,250</b>	42,288,555
07	Total revenue that funds scholarships and fellowships	<input type="text" value="76,268,880"/>	75,027,236
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	<input type="text" value="44,706,910"/>	49,646,489
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	<input type="text" value="0"/>	0
10	Total discounts and allowances CV=(E08+E09)	<b>44,706,910</b>	49,646,489
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	<b>31,561,970</b>	25,380,747

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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)	0	0	0	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	9,451,578	9,625,757	0	0	9,451,578	9,625,757
14	Grants by state government	1,125,503	1,033,773	0	0	1,125,503	1,033,773
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	11,305,787	11,004,076	0	0	11,305,787	11,004,076
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	22,824,042	27,982,883	0	0	22,824,042	27,982,883
18	Total (from Part E1 line 8, 9 and 10)	44,706,910	49,646,489	0	0	44,706,910	49,646,489

## Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts &amp; allowances</u>	64,648,000	60,902,000
Grants and contracts - operating			
02	Federal operating grants and contracts	821,966,000	793,706,000
03	State operating grants and contracts	143,579,000	108,343,000
04	Local government/private operating grants and contracts	<b>738,903,000</b>	<b>674,708,000</b>
04a	Local government operating grants and contracts	258,278,000	247,863,000
04b	Private operating grants and contracts	480,625,000	426,845,000
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	59,404,000	52,051,000
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	6,252,756,000	5,549,652,000
26	<u>Sales and services of educational activities</u>	323,483,000	316,526,000
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>70,520,000</b>	<b>23,715,000</b>
09	Total operating revenues	8,475,259,000	7,579,603,000


## Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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>	260,651,000	171,248,000
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	76,679,000	306,400,000
14	State nonoperating grants	11,070,000	6,530,000
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	443,469,000	42,938,000
17	<u>Investment income</u>	6,459,000	160,266,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	27,562,000	348,642,000
19	Total nonoperating revenues	825,890,000	1,036,024,000
27	Total operating and nonoperating revenues CV=[B19+B09]	9,301,149,000	8,615,627,000
28	<u>12-month Student FTE from E12</u>	2,763	2,761
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	✘ 3,366,322	3,120,473



Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants and gifts</u>	51,930,000	42,938,000
22	<u>Additions to permanent endowments</u>	1,330,000	1,104,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	305,861,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	53,260,000	349,903,000
25	Total all revenues and other additions	9,354,409,000	8,965,530,000

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Institution: University of California-San Francisco (110699)


User ID: P1106991

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

Fiscal Year: July 1, 2021 - June 30, 2022					
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	<u>Instruction</u>	466,862,827	390,694,108	331,406,804	331,822,984
02	<u>Research</u>	1,432,089,627	1,355,336,003	733,564,785	693,616,828
03	<u>Public service</u>	213,539,511	198,338,744	121,843,945	111,139,400
05	<u>Academic support</u>	359,879,287	352,100,389	173,688,978	179,916,546
06	<u>Student services</u>	35,198,008	35,377,579	16,989,815	17,741,567
07	<u>Institutional support</u>	<input checked="" type="checkbox"/> 253,188,799	577,115,721	235,533,046	248,397,385
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	31,561,970	25,380,747		
11	<u>Auxiliary enterprises</u>	78,761,045	91,733,518	17,488,942	19,880,984
12	<u>Hospital services</u>	5,779,318,281	5,220,359,135	2,529,203,651	2,286,890,045
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	2,085,702,645	225,838,056	0	0
19	<b>Total expenses and deductions</b>	10,736,102,000	8,472,274,000	4,159,719,966	3,889,405,739


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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1, Column 2 line 19).	4,159,719,966	3,889,405,739
19-3	<u>Benefits</u>	1,705,016,391	1,398,950,655
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	97,218,185	85,410,271
19-5	<u>Depreciation</u>	428,130,000	367,869,000
19-6	<u>Interest</u>	201,953,000	173,353,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	4,144,064,458	2,557,285,335
19-1	<b>Total Expenses and Deductions</b> <b>(from Part C-1, Line 19)</b>	10,736,102,000	8,472,274,000
20-1	<u>12-month Student FTE</u> (from E12 survey).	2,763	2,761
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<input type="text" value="3,885,668"/>	3,068,553

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 238,341,000	-5,356,000
02	Net Pension liability	<input checked="" type="checkbox"/> 3,983,007,000	710,409,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 69,253,223	1,054,259,000
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 831,149,741	491,418,000

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	140,469,000	203,642,000
06	Net OPEB liability	<input checked="" type="checkbox"/> 3,861,653,000	2,493,992,000
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> 1,075,800,000	630,124,000
08	Deferred outflows related to OPEB	729,457,000	865,246,000

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	2,435,366,000	1,779,820,000
02	Value of endowment net assets at the end of the fiscal year	2,291,207,000	2,435,366,000
03	Change in value of endowment net assets CV=[H02-H01]	-144,159,000	655,546,000
03a	New gifts and additions	85,638,000	138,804,000
03b	Endowment net investment return	-200,341,000	695,509,000
03c	Spending distribution for current use	-8,882,000	-7,764,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	-20,574,000	-171,003,000

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	109,354,910	109,354,910			
02	Sales and services	6,635,643,000	323,483,000	59,404,000	6,252,756,000	
03	Federal grants/contracts (excludes Pell Grants)	745,695,688	745,695,688			
Revenue from the state government:						
04	State appropriations, current & capital	248,530,101	248,530,101			
05	State grants and contracts	131,477,100	131,477,100			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	258,278,000	258,278,000			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	924,093,615				
10	Interest earnings	6,459,000				
11	<u>Dividend earnings</u>					
12	<u>Realized capital gains</u>	2,959				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	1,705,016,390	658,565,002	5,197,779	1,041,253,609	
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures <b>including</b> salaries	10,736,102,000	4,942,834,719	13,949,000	5,779,318,281	
<b>Capital outlays</b>						
05	Construction	478,771,000	188,401,000	32,401,000	257,969,000	
06	Equipment purchases	79,557,000	35,300,000		44,257,000	
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	201,953,000				

 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).



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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text"/>			
Email:		<input type="text"/>			

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text"/>	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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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 [Data Center](#) and sent to your institution's CEO in November 2023.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$64,648,000	2%	\$23,398
State appropriations	\$260,651,000	9%	\$94,336
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$1,311,572,000	43%	\$474,691
Private gifts, grants, and contracts	\$924,094,000	30%	\$334,453
Investment income	\$6,459,000	0%	\$2,338
Other core revenues	\$474,825,000	16%	\$171,851
<b>Total core revenues</b>	<b>\$3,042,249,000</b>	<b>100%</b>	<b>\$1,101,067</b>
Total revenues	\$9,354,409,000	N/A	\$3,385,599

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 Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$466,862,827	10%	\$168,970
Research	\$1,432,089,627	29%	\$518,310
Public service	\$213,539,511	4%	\$77,285
Academic support	\$359,879,287	7%	\$130,249
Institutional support	\$253,188,799	5%	\$91,635
Student services	\$35,198,008	1%	\$12,739
Other core expenses	\$2,117,264,615	43%	\$766,292
<b>Total core expenses</b>	<b>\$4,878,022,674</b>	<b>100%</b>	<b>\$1,765,481</b>
Total expenses	\$10,736,102,000	N/A	\$3,885,668

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	
	Calculated value
FTE enrollment	2,763

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
<b>Screen: Revenues Part 2</b>				
Perform Edits	The total operating and nonoperating revenues per student FTE in Part B, line 29 is outside the expected range when compared with other similar institutions. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5172)	Fatal	Yes	
Reason	Overridden by administrator. Institutions have very large medical centers that account for a large portion of revenues and expenses, therefore resulting in large values for these items that calculate revenues and expenses per FTE. SSR			
Related Screens	Revenues Part 2			
<b>Screen: Expenses Part 1</b>				
Screen Entry	The amount reported is outside the expected range of between 288,557,861 and 865,673,581 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Last year's value was high due to net negative internal transfers.			
<b>Screen: Expenses Part 2</b>				
Perform Edits	The total expenses and deductions per student FTE in Part C, line 21 is outside the expected range when compared with other similar institutions. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5200)	Fatal	Yes	
Reason	Overridden by administrator. Institutions have very large medical centers that account for a large portion of revenues and expenses, therefore resulting in large values for these items that calculate revenues and expenses per FTE. SSR			
Related Screens	Expenses Part 2			
<b>Screen: Pension Information</b>				
Upload File	The amount reported is outside the expected range of between -7,230,600 and -3,481,400 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In 2022, pension expenses increased due to lower than expected returns. In 2021, pension expenses decreased due to favorable market performance in the UCRP investment portfolio.			
Upload File	The amount reported is outside the expected range of between 461,765,850 and 959,052,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The change in 2022 liabilities and deferred inflows was primarily related to the increases in the liability for pension benefits. In 2021, the liability for pension benefits decreased and deferred inflows increased due to favorable market performance in the UCRP investment portfolio.			
Upload File	The amount reported is outside the expected range of between 685,268,350 and 1,423,249,650 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The change in 2022 liabilities and deferred inflows was primarily related to the increases in the liability for pension benefits. In 2021, the liability for pension benefits decreased and deferred inflows increased due to favorable market performance in the UCRP investment portfolio.			
Upload File	The amount reported is outside the expected range of between 319,421,700 and 663,414,300 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In 2022, deferred outflows increased due to lower than expected investment returns for the UCRP portfolio. In 2021, deferred outflows decreased due to higher than expected investment returns for the UCRP portfolio.			
<b>Screen: OPEB Information</b>				
Upload File	The amount reported is outside the expected range of between 1,621,094,800 and 3,366,889,200 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The changes in the net retiree health benefits liabilities in both 2022 and 2021 were primarily driven by the changes in the discount rates.			
Upload File	The amount reported is outside the expected range of between 409,580,600 and 850,667,400 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Changes in deferred inflows of resources were primarily due to fluctuations in the net pension liability related to investment market performance and the retiree health liability as a result of changes in the discount rate.			