

IPEDS 2021-22 Prior Year Data Revision System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: p1106991

Finance 2021-22

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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

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)

User ID: p1106991

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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
 Sales and services of auxiliary enterprises
 Does not have intercollegiate athletics revenue
 Other (specify in box below)

5. Endowment AssetsDoes 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

Most recent fiscal year ending before October 2021			
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"/>	0
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	14,546,728	13,306,433
03	<u>Grants by state government</u>	1,562,269	861,142
04	<u>Grants by local government</u>	<input type="text"/>	0
05	<u>Institutional grants from restricted resources</u>	16,629,684	12,769,740
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	42,288,555	41,901,664
07	Total revenue that funds scholarships and fellowships	75,027,236	68,838,979
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	49,646,489	45,967,099
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	49,646,489	45,967,099
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.	25,380,747	22,871,880

 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-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2021							
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="0"/>	0	<input type="text" value="0"/>	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="9,625,757"/>	8,885,345	<input type="text" value="0"/>	0	9,625,757	8,885,345
14	Grants by state government	<input checked="" type="checkbox"/> <input type="text" value="1,033,773"/>	575,026	<input type="text" value="0"/>	0	1,033,773	575,026
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="11,004,076"/>	8,526,970	<input type="text" value="0"/>	0	11,004,076	8,526,970
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	27,982,883	27,979,758	0	0	27,982,883	27,979,758
18	Total (from Part E1 line 8, 9 and 10)	49,646,489	45,967,099	0	0	49,646,489	45,967,099

Part B - Revenues by Source (1)


Most recent fiscal year ending before October 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	60,902,000	60,688,000
Grants and contracts - operating			
02	Federal operating grants and contracts	793,706,000	787,311,000
03	State operating grants and contracts	108,343,000	102,772,000
04	Local government/private operating grants and contracts	674,708,000	659,680,000
	04a Local government operating grants and contracts	247,863,000	225,640,000
	04b Private operating grants and contracts	426,845,000	434,040,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	52,051,000	68,912,000
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	5,549,652,000	5,014,765,000
26	<u>Sales and services of educational activities</u>	316,526,000	318,710,000
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	23,715,000	43,180,000
09	Total operating revenues	7,579,603,000	7,056,018,000

Part B - Revenues by Source (2)

Most recent fiscal year ending before October 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	<input type="text"/>	0
11	State <u>appropriations</u>	171,248,000	196,019,000
12	<u>Local appropriations, education district taxes, and similar support</u>	<input type="text"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	306,400,000	146,157,000
14	State nonoperating grants	6,530,000	0
15	Local government nonoperating grants	<input type="text"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	42,938,000	394,763,000
17	<u>Investment income</u>	160,266,000	144,630,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	348,642,000	39,427,000
19	Total nonoperating revenues	1,036,024,000	920,996,000
27	Total operating and nonoperating revenues CV=[B19+B09]	8,615,627,000	7,977,014,000
28	<u>12-month Student FTE from E12</u>	2,761	3,080
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	<input type="text" value="3,120,473"/>	2,589,940

Part B - Revenues by Source (3)

Most recent fiscal year ending before October 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="42,938,000"/>	58,824,000
22	<u>Additions to permanent endowments</u>	<input type="text" value="1,104,000"/>	1,500,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	305,861,000	149,085,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	349,903,000	209,409,000
25	Total all revenues and other additions	<input type="text" value="8,965,530,000"/>	8,186,423,000


 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).

Part C-1 - Expenses by Functional Classification

Most recent fiscal year ending before October 2021					
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>	390,694,108	363,305,354	331,822,984	358,042,629
02	<u>Research</u>	1,355,336,003	1,162,850,481	693,616,828	705,852,493
03	<u>Public service</u>	198,338,744	143,945,071	111,139,400	104,421,050
05	<u>Academic support</u>	352,100,389	380,873,351	179,916,546	199,049,226
06	<u>Student services</u>	35,377,579	34,389,757	17,741,567	19,100,389
07	<u>Institutional support</u>	<input checked="" type="checkbox"/> 577,115,721	244,905,841	248,397,385	127,990,887
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	25,380,747	22,871,880		
11	<u>Auxiliary enterprises</u>	91,733,518	101,504,778	19,880,984	24,313,755
12	<u>Hospital services</u>	5,220,359,135	4,779,391,868	2,286,890,045	2,229,876,295
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	225,838,056	1,001,460,619	0	1
19	Total expenses and deductions	8,472,274,000	8,235,499,000	3,889,405,739	3,768,646,725


Part C-2 - Expenses by Natural Classification

Most recent fiscal year ending before October 2021			
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)	3,889,405,739	3,768,646,725
19-3	<u>Benefits</u>	1,398,950,655	1,651,585,381
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	85,410,271	44,241,135
19-5	<u>Depreciation</u>	367,869,000	349,802,000
19-6	<u>Interest</u>	173,353,000	156,883,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	2,557,285,335	2,264,340,759
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	8,472,274,000	8,235,499,000
20-1	<u>12-month Student FTE (from E12 survey)</u>	2,761	3,080
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<input type="text" value="3,068,553"/>	2,673,863

 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 M-1 - Pension Information

Most recent fiscal year ending before October 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-5,356,000"/>	736,966,000
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="710,409,000"/>	2,115,053,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="1,054,259,000"/>	29,669,000
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="491,418,000"/>	821,340,000

 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).


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

Most recent fiscal year ending before October 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	203,642,000	257,742,000
06	Net OPEB liability	<input checked="" type="checkbox"/> 2,493,992,000	2,463,690,000
07	Deferred inflows related to OPEB	630,124,000	651,696,000
08	Deferred outflows related to OPEB	865,246,000	1,058,672,000

 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).


Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2021			
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	1,779,820,000	1,602,091,000
02	Value of endowment net assets at the end of the fiscal year	2,435,366,000	1,779,820,000
03	Change in value of endowment net assets CV=[H02-H01]	655,546,000	177,729,000
03a	New gifts and additions	138,804,000	184,204,000
03b	Endowment net investment return	695,509,000	78,860,000
03c	Spending distribution for current use	-7,764,000	-79,885,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	-171,003,000	-5,450,000

 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).


Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2021						
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	110,548,489	110,548,489			
02	Sales and services	5,918,229,000	<input type="text" value="316,526,000"/>	52,051,000	5,549,652,000	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	487,577,455	<input type="text" value="487,577,455"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	157,042,258	<input type="text" value="157,042,258"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	104,471,403	<input type="text" value="104,471,403"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	247,863,000	<input type="text" value="247,863,000"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non- property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="818,424,780"/>				
10	Interest earnings	<input type="text" value="160,266,000"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<input type="text"/>				

 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 K - Expenditure Data for the Census Bureau

Most recent fiscal year ending before October 2021						
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	1,398,950,655	600,549,374	5,780,771	792,620,510	
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	8,472,274,000	3,216,317,865	35,597,000	5,220,359,135	
Capital outlays						
05	Construction	608,516,000	388,831,000	53,814,000	165,871,000	
06	Equipment purchases	85,164,000	37,294,000	810,000	47,060,000	
07	Land purchases	25,000			25,000	
08	Interest on debt outstanding, all funds and activities	173,353,000				

 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"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<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

Institution: University of California-San Francisco (110699)

User ID: p1106991

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 2021.

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	\$60,902,000	2%	\$22,058
State appropriations	\$171,248,000	5%	\$62,024
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$1,462,842,000	43%	\$529,823
Private gifts, grants, and contracts	\$469,783,000	14%	\$170,150
Investment income	\$160,266,000	5%	\$58,046
Other core revenues	\$1,038,786,000	31%	\$376,235
Total core revenues	\$3,363,827,000	100%	\$1,218,336
Total revenues	\$8,965,530,000	N/A	\$3,247,204

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	\$390,694,108	12%	\$141,505
Research	\$1,355,336,003	43%	\$490,886
Public service	\$198,338,744	6%	\$71,836
Academic support	\$352,100,389	11%	\$127,526
Institutional support	\$577,115,721	18%	\$209,024
Student services	\$35,377,579	1%	\$12,813
Other core expenses	\$251,218,803	8%	\$90,988
Total core expenses	\$3,160,181,347	100%	\$1,144,579
Total expenses	\$8,472,274,000	N/A	\$3,068,553

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	2,761

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: Sources of Discounts and Allowances				
Upload File	The amount reported is outside the expected range of between 287,513 and 862,539 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Scholarship allowances increased in 2021 resulting in a decrease in net student tuition and fees due to changes in enrollment and financial aid.			
Screen: Revenues Part 2				
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. UCSF is a medical, graduate-only institution which has a small student FTE and relatively large revenues and expenses, which drive the out-of-range revenues and expenses per student FTE. SSR			
Related Screens	Revenues Part 2			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 122,452,921 and 367,358,761 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This function accounts for net negative internal transfers			
Screen: Expenses Part 2				
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. UCSF is a medical, graduate-only institution which has a small student FTE and relatively large revenues and expenses, which drive the out-of-range revenues and expenses per student FTE. SSR			
Related Screens	Expenses Part 2			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 479,027,900 and 994,904,100 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Annual pension and OPEB expenses are actuarially-driven. As explained for the Systemwide Office's Finance survey response, pension and OPEB finances are primarily recorded at the Systemwide Office, with only campuses containing Medical Centers recording that subset of pension and OPEB finances			
Upload File	The amount reported is outside the expected range of between 1,374,784,450 and 2,855,321,550 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The decrease in 2021 and the increase in 2020 were driven by investment returns for the UCRP portfolio. In 2021, market performance was favorable compared to expected returns, and in 2020, market performance was unfavorable compared to expected returns.			
Upload File	The amount reported is outside the expected range of between 19,284,850 and 40,053,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Changes in deferred inflows and outflows 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.			
Upload File	The amount reported is outside the expected range of between 533,871,000 and 1,108,809,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Changes in deferred inflows and outflows 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.			
Screen: OPEB Information				

Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	Relative to OPEB liability, the decrease in pension liability in 2021 (and the increase in 2020) were driven by investment returns for the UCRP portfolio. In 2021, market performance was favorable compared to expected returns, and in 2020, market performance was unfavorable compared to expected returns.			