

Finance 2023-24

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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

Most recent fiscal year ending before October 2023			
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="15,607,653"/>	16,124,157
03	<u>Grants by state government</u>	<input type="text" value="4,034,590"/>	1,920,080
04	<u>Grants by local government</u>	<input type="text" value=""/>	0
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="21,241,960"/>	19,287,393
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	40,069,525	38,937,250
07	Total revenue that funds scholarships and fellowships	<input type="text" value="80,953,728"/>	76,268,880
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	<input type="text" value="56,940,249"/>	44,706,910
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)	56,940,249	44,706,910
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.	24,013,479	31,561,970

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Part E-2 - Sources of Discounts and Allowances

Most recent fiscal year ending before October 2023							
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="10,977,921"/>	9,451,578	<input type="text" value="0"/>	0	10,977,921	9,451,578
14	Grants by state government	<input checked="" type="checkbox"/> <input type="text" value="2,837,801"/>	1,125,503	<input type="text" value="0"/>	0	2,837,801	1,125,503
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="14,940,912"/>	11,305,787	<input type="text" value="0"/>	0	14,940,912	11,305,787
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	28,183,615	22,824,042	0	0	28,183,615	22,824,042
18	Total (from Part E1 line 8, 9 and 10)	56,940,249	44,706,910	0	0	56,940,249	44,706,910

Part B - Revenues and Other Additions, Page 1


Most recent fiscal year ending before October 2023			
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>	51,357,000	64,648,000
Grants and contracts - operating			
02	Federal operating grants and contracts	894,478,000	821,966,000
03	State operating grants and contracts	133,139,000	143,579,000
04	Local government/private operating grants and contracts	796,171,000	738,903,000
04a	Local government operating grants and contracts	283,455,000	258,278,000
04b	Private operating grants and contracts	512,716,000	480,625,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	66,375,000	59,404,000
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>	6,822,143,000	6,252,756,000
26	<u>Sales and services of educational activities</u>	360,164,000	323,483,000
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	61,391,000	70,520,000
09	Total operating revenues	9,185,218,000	8,475,259,000

Part B - Revenues and Other Additions, Page 2

Most recent fiscal year ending before October 2023			
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>	<input type="text" value="273,192,000"/>	260,651,000
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	<input type="text" value="22,639,000"/>	76,679,000
14	State nonoperating grants	<input type="text" value="10,845,000"/>	11,070,000
15	Local government nonoperating grants	<input type="text"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	<input type="text" value="483,341,000"/>	443,469,000
17	<u>Investment income</u>	<input type="text" value="138,308,000"/>	6,459,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	27,562,000
19	Total nonoperating revenues	<input type="text" value="928,325,000"/>	825,890,000
27	Total operating and nonoperating revenues CV=[B19+B09]	10,113,543,000	9,301,149,000
28	<u>12-month Student FTE from E12</u>	2,664	2,763
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	<input type="text" value="3,796,375"/>	3,366,322

Part B - Revenues and Other Additions, Page 3

Most recent fiscal year ending before October 2023			
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="5,839,000"/>	51,930,000
22	<u>Additions to permanent endowments</u>	<input type="text" value="1,107,000"/>	1,330,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	6,946,000	53,260,000
25	Total all revenues and other additions	<input type="text" value="10,120,489,000"/>	9,354,409,000

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Institution: University of California-San Francisco (110699)


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

Most recent fiscal year ending before October 2023					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	<u>Expense: Functional Classifications</u>	Total amount	Prior Year Total Amount	<u>Salaries and wages</u>	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	484,838,803	466,862,827	348,012,285	331,406,804
02	<u>Research</u>	1,557,745,416	1,432,089,627	789,723,859	733,564,785
03	<u>Public service</u>	229,640,819	213,539,511	131,570,413	121,843,945
05	<u>Academic support</u>	352,390,089	359,879,287	177,778,486	173,688,978
06	<u>Student services</u>	36,875,856	35,198,008	17,134,876	16,989,815
07	<u>Institutional support</u>	283,324,043	253,188,799	235,124,610	235,533,046
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	24,013,479	31,561,970		
11	<u>Auxiliary enterprises</u>	106,114,923	78,761,045	23,511,705	17,488,942
12	<u>Hospital services</u>	6,196,000,692	5,779,318,281	2,942,159,559	2,529,203,651
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	941,874,988	2,085,702,645	0	0
19	Total expenses and deductions	10,212,819,108	10,736,102,000	4,665,015,793	4,159,719,966


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

Most recent fiscal year ending before October 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages (from Part C-1, Column 2 line 19)</u>	4,665,015,793	4,159,719,966
19-3	<u>Benefits</u>	1,493,345,751	1,705,016,391
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	145,428,021	97,218,185
19-5	<u>Depreciation</u>	446,792,000	428,130,000
19-6	<u>Interest</u>	243,282,000	201,953,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	3,218,955,543	4,144,064,458
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	10,212,819,108	10,736,102,000
20-1	<u>12-month Student FTE (from E12 survey)</u>	2,664	2,763
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	✘ 3,833,641	3,885,668

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Part M-1 - Pension Information

Most recent fiscal year ending before October 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 362,901,000	238,341,000
02	Net Pension liability	3,888,768,000	3,983,007,000
03	Deferred inflows related to pension	45,854,000	69,253,223
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 485,433,000	831,149,741

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

Most recent fiscal year ending before October 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	135,625,000	140,469,000
06	Net OPEB liability	<input checked="" type="checkbox"/> 4,324,467,000	3,861,653,000
07	Deferred inflows related to OPEB	895,293,000	1,075,800,000
08	Deferred outflows related to OPEB	710,351,000	729,457,000

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Part H - Details of Endowment Net Assets

Most recent fiscal year ending before October 2023			
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	2,291,207,000	2,435,366,000
02	Value of endowment net assets at the end of the fiscal year	2,374,265,000	2,291,207,000
03	Change in value of endowment net assets CV=[H02-H01]	83,058,000	-144,159,000
03a	New gifts and additions	38,463,000	85,638,000
03b	Endowment net investment return	89,864,000	-200,341,000
03c	Spending distribution for current use	-113,264,000	-8,882,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	67,995,000	-20,574,000

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Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2023						
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	108,297,249	108,297,249			
02	Sales and services	7,248,682,000	360,164,000	66,375,000	6,822,143,000	
03	Federal grants/contracts (excludes Pell Grants)	871,534,934	871,534,934			
Revenue from the state government:						
04	State appropriations, current & capital	261,708,343	261,708,343			
05	State grants and contracts	121,625,214	121,625,214			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	283,455,000	283,455,000			
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	996,057,109				
10	Interest earnings	138,308,000				
11	Dividend earnings					
12	Realized capital gains					

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 2023						
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	1,493,345,751	261,396,792	5,715,937	1,226,233,022	
03	Payment to state retirement funds (may be included in line 02 above)	0				
04	Current expenditures including salaries	10,212,819,107	3,982,658,078	34,160,337	6,196,000,692	
Capital outlays						
05	Construction	645,104,530	118,078,551	78,066,344	448,959,635	
06	Equipment purchases	120,794,649	51,036,132		69,758,517	
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	243,282,000				

 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

Institution: University of California-San Francisco (110699)

User ID: P1106991

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	51,357,000	2	19,278
State appropriations	273,192,000	8	102,550
Local appropriations	0	0	0
Government grants and contracts	1,344,556,000	42	504,713
Private gifts, grants, and contracts	996,057,000	31	373,895
Investment income	138,308,000	4	51,917
Other core revenues	428,501,000	13	160,849
Total core revenues	3,231,971,000	100	1,213,202
Total revenues	10,120,489,000	N/A	3,798,982

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	484,838,803	12	181,997
Research	1,557,745,416	40	584,739
Public service	229,640,819	6	86,202
Academic support	352,390,089	9	132,279
Institutional support	283,324,043	7	106,353
Student services	36,875,856	1	13,842
Other core expenses	965,888,467	25	362,571
Total core expenses	3,910,703,493	100	1,467,982
Total expenses	10,212,819,108	N/A	3,833,641

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	
FTE enrollment	2,664

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 562,752 and 1,688,254 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is due to an overall increase in state grants.			
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. 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. TMB			
Related Screens	Revenues Part 2			
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. 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. TMB			
Related Screens	Expenses Part 2			
Screen: Pension Information				
Upload File	The amount reported is outside the expected range of between 154,921,650 and 321,760,350 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is due to changes in actuarial assumptions.			
Upload File	The amount reported is outside the expected range of between 540,247,332 and 1,122,052,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is due to favorable market returns in the UCRP investment portfolio.			
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	This is due to the way UC records Pension and OPEB liability, with much of it being recorded at the systemwide administrative office rather than distributed among the campuses.			