

Institution: University of California-San Francisco (110699)  
User ID: P1106991

**Overview**

**Finance Overview**

**Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There are a few new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

**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 1-877-225-2568**.

## Finance - Public institutions

### 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.

## Finance - Public institutions

### General Information GASB-Reporting Institutions (aligned form)

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, 2015.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2014

And ending: month/year (MMYYYY)


Month: 6

Year: 2015

#### 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

 Qualified  
(Explain in  
box below)

Don't know  
(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

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)

#### 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

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

No

 Yes - (report additional (unfunded) pension information)

You may use the space below to provide context for the data you've reported above.

### Part E - Scholarships and Fellowships

Most recent fiscal year ending before October 2015

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION**

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)		0
02	Other federal grants (Do NOT include FDSL amounts)	13,719,429	9,325,198
03	Grants by state government	601,317	234,868
04	Grants by local government		0
05	Institutional grants from restricted resources	8,302,537	7,951,008
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	30,062,608	26,880,866
07	Total gross scholarships and fellowships	52,685,891	44,391,940
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	37,104,000	35,124,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises		0
10	Total discounts and allowances CV=(E08+E09)	37,104,000	35,124,000
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.	15,581,891	9,267,940

You may use the space below to provide context for the data you've reported above.

**Part B - Revenues by Source**

Most recent fiscal year ending before October 2015

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	56,919,000	56,095,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	643,682,000	648,682,000
03	State operating grants and contracts	65,331,000	64,745,000
04	Local government/private operating grants and contracts	465,613,000	412,240,000
	04a Local government operating grants and contracts	299,561,000	256,153,000
	04b Private operating grants and contracts	166,052,000	156,087,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	54,637,000	48,338,000
06	Sales and services of hospitals, after deducting patient contractual allowances	2,681,055,000	2,392,430,000
26	Sales and services of educational activities	263,156,000	230,828,000
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	31,235,000	72,177,000
09	Total operating revenues	4,261,628,000	3,925,535,000

**Part B - Revenues by Source**

Most recent fiscal year ending before October 2015

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations		0
11	State appropriations	191,850,000	205,405,000
12	Local appropriations, education district taxes, and similar support		0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>		0
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	175,477,000	157,261,000
17	Investment income	81,412,000	80,295,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	28,525,000	23,139,000
19	Total nonoperating revenues	477,264,000	466,100,000
27	Total operating and nonoperating revenues CV=[B19+B09]	4,738,892,000	4,391,635,000
28	<b>12-month Student FTE from E12</b>	3,078	3,013
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	1,539,601	1,457,562

**Part B - Revenues by Source**

Most recent fiscal year ending before October 2015

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,320,000	2,079,000
21	Capital grants and gifts	71,720,000	262,883,000
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	182,478,000	122,645,000
24	Total other revenues and additions	256,518,000	387,607,000
25	Total all revenues and other additions CV=[B09+B19+B24]	4,995,410,000	4,779,242,000

You may use the space below to provide context for the data you've reported above.

### Part C - Expenses by Functional and Natural Classification

Most recent fiscal year ending before October 2015									
Report Total Operating AND Nonoperating Expenses in this section									
Expense Natural Classifications									
Line No.	Expense Functional Classifications	1	2	3	4	5	6	7	8
		Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
01	Instruction	361,443,857	262,990,799	54,918,200	8,229,858	26,686,755	8,618,243	2	351,533,541
02	Research	966,101,547	476,755,026	165,100,163	27,420,827	88,916,837	28,714,883	179,193,811	924,549,741
03	Public service	102,354,450	59,210,647	23,076,432	1,194,066	3,871,968	1,250,417	13,750,920	116,919,574
05	Academic support	263,415,102	189,795,184	41,990,816	5,979,186	19,388,558	6,261,358	0	327,776,008
06	Student services	30,024,393	11,304,403	4,387,501	1,574,594	5,105,896	1,648,903	6,003,096	30,509,711
07	Institutional support	220,519,812	136,605,714	40,667,286	8,175,405	26,510,184	8,561,223	0	224,226,445
08	Operation and maintenance of plant (see instructions)	0	12,429,628	12,109,753	-79,695,000			55,155,619	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	15,581,891						15,581,891	9,267,940
11	Auxiliary enterprises	69,029,201	15,964,907	6,736,641	8,137,671	26,387,823	8,521,707	3,280,452	70,942,097
12	Hospital services	2,604,916,638	1,109,355,908	294,959,553	18,983,393	61,556,979	19,879,266	1,100,181,539	2,281,315,233
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	21,951,109	1	0	0	0	0	21,951,108	25,983,710
19	<b>Total expenses and deductions</b>	<b>4,655,338,000</b>	<b>2,274,412,217</b>	<b>643,946,345</b>	<b>0</b>	<b>258,425,000</b>	<b>83,456,000</b>	<b>1,395,098,438</b>	<b>4,363,024,000</b>
	Prior year amount	<b>4,363,024,000</b>	<b>2,109,917,933</b>	<b>779,496,776</b>		<b>317,351,000</b>	<b>46,408,000</b>	<b>1,109,850,291</b>	
20	<b>12-month Student FTE from E12</b>	3,078							3,013
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	1,512,455							1,448,066

You may use the space below to provide context for the data you've reported above.



### Part H - Details of Endowment Assets

Most recent fiscal year ending before October 2015

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	912,957,000	766,144,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,426,199,000	912,957,000

You may use the space below to provide context for the data you've reported above.

**Part J - Revenue Data for Bureau of Census**

**Most recent fiscal year ending before October 2015**

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	94,023,000	94,023,000			
02 Sales and services	2,998,848,000	263,156,000	54,637,000	2,681,055,000	
03 Federal grants/contracts (excludes Pell Grants)	643,682,433	643,682,433			
Revenue from the state government:					
04 State appropriations, current & capital	190,667,194	190,667,194			
05 State grants and contracts	61,828,401	61,828,401			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	166,052,000	166,052,000			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	537,785,000				
10 Interest earnings	81,412,390				
11 Dividend earnings					
12 Realized capital gains					

**You may use the space below to provide context for the data you've reported above.**

**Part K - Expenditure Data for Bureau of Census****Most recent fiscal year ending before October 2015**

Category	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 Salaries and wages	2,733,830	-1,122,586,985	15,964,907	1,109,355,908	
02 Employee benefits, total	423,364,326	121,668,132	6,736,641	294,959,553	
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	1,099,057,919	2,221,644,904	-3,337,309	-1,119,249,676	
Capital outlay:					
05 Construction	466,368,000	111,217,000	3,786,000	351,365,000	
06 Equipment purchases	47,469,000	28,357,000		19,112,000	
07 Land purchases	39,000			39,000	
08 Interest on debt outstanding, all funds and activities	83,456,000				
09 Scholarships/fellowships	52,685,891	52,685,891			

**You may use the space below to provide context for the data you've reported above.**

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**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 2016.

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	\$56,919,000	3%	\$18,492
State appropriations	\$191,850,000	8%	\$62,329
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$1,008,574,000	45%	\$327,672
Private gifts, grants, and contracts	\$341,529,000	15%	\$110,958
Investment income	\$81,412,000	4%	\$26,450
Other core revenues	\$579,434,000	26%	\$188,250
<b>Total core revenues</b>	<b>\$2,259,718,000</b>	<b>100%</b>	<b>\$734,151</b>
<b>Total revenues</b>	<b>\$4,995,410,000</b>		<b>\$1,622,940</b>

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	\$361,443,857	18%	\$117,428
Research	\$966,101,547	49%	\$313,873
Public service	\$102,354,450	5%	\$33,254
Academic support	\$263,415,102	13%	\$85,580
Institutional support	\$220,519,812	11%	\$71,644
Student services	\$30,024,393	2%	\$9,755
Other core expenses	\$37,533,000	2%	\$12,194
<b>Total core expenses</b>	<b>\$1,981,392,161</b>	<b>100%</b>	<b>\$643,727</b>
<b>Total expenses</b>	<b>\$4,655,338,000</b>		<b>\$1,512,455</b>

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.

	<b>Calculated value</b>
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FTE enrollment	3,078
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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 contact hours). All doctor's degree students are reported as graduate students.

## Finance

## University of California-San Francisco (110699)

Source	Description	Severity	Resolved	Options
<b>Global Edits</b>				
Upload File	You did not answer "Part M - Additional(Unfunded) Pension Information". If this is correct, please confirm this. (Error #5809)	Confirmation	Yes	
<b>Screen: Scholarships &amp; Fellowships</b>				
Upload File	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason:	The The University of California-San Francisco does not enroll undergraduate students.			
<b>Screen: Revenues Part 2</b>				
Upload File	The amount reported here is expected to be greater than zero since the majority of institutions award Pell grants, which should be reported as federal nonoperating grants. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5168)	Fatal	Yes	
Reason:	Overridden by administrator. Institution does not enroll undergraduates so they do not have Pell. JMP			
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. Due to this institution being a teaching hospital they have larger than expected revenues per FTE. JMP			
Related Screens:	Revenues Part 2			
<b>Screen: Revenues Part 3</b>				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
<b>Screen: Expenses</b>				
Screen Entry	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. Due to this institution being a teaching hospital they have larger than expected expenses per FTE. JMP			
Related Screens:	Expenses			
Screen Entry	The amount reported is outside the expected range of between 23,204,000 and 69,612,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The increase in interest expense is due to debt service resulting from bonds issued for capital asset construction.			