

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 changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.

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, 2014.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2013

And ending: month/year (MMYYYY)

Month: 6

Year: 2014

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 ?

Yes - (report endowment assets)

No

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 2014

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)	9,325,198	17,819,898
03	Grants by state government	234,868	715,925
04	Grants by local government		0
05	Institutional grants from restricted resources	7,951,008	9,005,633
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	26,880,866	27,703,449
07	Total gross scholarships and fellowships	44,391,940	55,244,905
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	35,124,000	31,539,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises		0
10	Total discounts and allowances CV=(E08+E09)	35,124,000	31,539,000
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.	9,267,940	23,705,905

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

Part B - Revenues and Other Additions

Most recent fiscal year ending before October 2014

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	56,095,000	56,759,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	648,682,000	652,409,000
03	State operating grants and contracts	64,745,000	66,603,000
04	Local government/private operating grants and contracts	412,240,000	383,846,000
	04a Local government operating grants and contracts	256,153,000	235,559,000
	04b Private operating grants and contracts	156,087,000	148,287,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	48,338,000	48,604,000
06	Sales and services of hospitals, after deducting patient contractual allowances	2,392,430,000	2,166,563,000
26	Sales and services of educational activities	230,828,000	197,706,000
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01++B07)]	72,177,000	79,700,000
09	Total operating revenues	3,925,535,000	3,652,190,000

Part B - Revenues and Other Additions

Most recent fiscal year ending before October 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations		0
11	State appropriations	205,405,000	196,140,000
12	Local appropriations, education district taxes, and similar support		0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	0	0
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	157,261,000	110,426,000
17	Investment income	80,295,000	67,007,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	23,139,000	24,608,000
19	Total nonoperating revenues	466,100,000	398,181,000
27	Total operating and nonoperating revenues CV=[B19+B09]	4,391,635,000	4,050,371,000
28	12-month Student FTE from E12	3,013	3,081
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	1,457,562	1,314,629

Part B - Revenues and Other Additions

Most recent fiscal year ending before October 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,079,000	73,435,000
21	Capital grants and gifts	262,883,000	13,821,000
22	Additions to permanent endowments		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	122,645,000	423,304,000
24	Total other revenues and additions	387,607,000	510,560,000
25	Total all revenues and other additions CV=[B09+B19+B24]	4,779,242,000	4,560,931,000

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

Part C - Expenses and Other Deductions

Most recent fiscal year ending before October 2014									
Report Total Operating AND Nonoperating Expenses in this section									
Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	351,533,541	245,842,293	60,032,705	8,094,268	32,771,862	4,792,411	2	310,225,000
02	Research	924,549,741	439,650,180	143,056,262	26,969,061	109,191,631	15,967,699	189,714,908	859,172,000
03	Public service	116,919,574	54,540,077	22,323,600	1,174,393	4,754,853	695,329	33,431,322	129,708,000
05	Academic support	327,776,008	252,572,857	42,031,143	5,880,677	23,809,531	3,481,800	0	350,461,000
06	Student services	30,509,711	10,518,305	4,461,167	1,548,652	6,270,142	916,918	6,794,527	27,285,000
07	Institutional support	224,226,445	112,352,320	66,517,680	8,040,713	32,555,029	4,760,703	0	186,230,000
08	Operation and maintenance of plant (see instructions)	0	23,344,549	13,242,914	-78,382,000			41,794,537	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	9,267,940						9,267,940	23,705,905
11	Auxiliary enterprises	70,942,097	14,667,909	6,575,355	8,003,600	32,404,767	4,738,729	4,551,737	63,825,000
12	Hospital services	2,281,315,233	956,429,443	421,255,950	18,670,636	75,593,185	11,054,411	798,311,608	2,026,119,000
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	25,983,710	0	0	0	0	0	25,983,710	30,159,095
19	Total expenses and deductions	4,363,024,000	2,109,917,933	779,496,776	0	317,351,000	46,408,000	1,109,850,291	4,006,890,000
	Prior year amount	4,006,890,000	2,037,279,000	527,317,000		215,090,000	67,994,000	1,159,210,000	
20	12-month Student FTE from E12	3,013							3,081
21	Total expenses and deductions per student FTE CV=[C19/C20]	1,448,066							1,300,516

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 2014

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	766,144,000	655,924,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	912,957,000	766,144,000

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 2014

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	91,219,000	91,219,000			
02 Sales and services	2,671,596,000	230,828,000	48,338,000	2,392,430,000	
03 Federal grants/contracts (excludes Pell Grants)	648,682,329	648,682,329			
Revenue from the state government:					
04 State appropriations, current & capital	202,589,230	202,589,230			
05 State grants and contracts	59,850,540	59,850,540			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	156,087,000	156,087,000			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	537,785,000				
10 Interest earnings	80,295,008				
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 2014

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	43,381,146	-927,716,206	14,667,909	956,429,443	
02 Employee benefits, total	535,039,548	107,208,243	6,575,355	421,255,950	
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	927,716,205	1,855,432,411	-6,001,408	-921,714,798	
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	46,408,000				
09 Scholarships/fellowships	44,391,940	44,391,940			

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

Prepared by

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:

Email:

How long did it take to prepare this survey component?

hours

minutes

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.

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 2015.

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	\$56,095,000	2%	\$18,618
State appropriations	\$205,405,000	9%	\$68,173
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$969,580,000	41%	\$321,799
Private gifts, grants, and contracts	\$313,348,000	13%	\$103,999
Investment income	\$80,295,000	3%	\$26,650
Other core revenues	\$713,751,000	31%	\$236,890
Total core revenues	\$2,338,474,000	100%	\$776,128
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Total revenues	\$4,779,242,000		\$1,586,207

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.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$351,533,541	17%	\$116,672
Research	\$924,549,741	46%	\$306,854
Public service	\$116,919,574	6%	\$38,805
Academic support	\$327,776,008	16%	\$108,787
Institutional support	\$224,226,445	11%	\$74,420
Student services	\$30,509,711	2%	\$10,126
Other core expenses	\$35,251,650	2%	\$11,700
Total core expenses	\$2,010,766,670	100%	\$667,364
<hr/>			
Total expenses	\$4,363,024,000		\$1,448,066

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.

	Calculated value
FTE enrollment	3,013

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
Screen: Scholarships & Fellowships				
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.			
Screen: Revenues Part 2				
Screen Entry	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 and as such does not award Pell grants. 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. This is due to the institution having an hospital and data is per the GPFS. JMP			
Related Screens:	Revenues Part 2			
Screen: Revenues Part 3				
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			
Screen: Expenses				
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. This is due to the institution having an hospital and data is per the GPFS. JMP			
Related Screens:	Expenses			