

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 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

Resources:

To download the survey materials for this component: [Survey Materials](#)

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, 2016.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2015

And ending: month/year (MMYYYY)


Month: 6

Year: 2016

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

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

No

 Yes

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 2016

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)	13,852,036	13,719,429
03	Grants by state government	463,404	601,317
04	Grants by local government		0
05	Institutional grants from restricted resources	10,841,977	8,302,537
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	28,030,674	30,062,608
07	Total revenue that funds scholarships and fellowships	53,188,091	52,685,891
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	36,207,000	37,104,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises		0
10	Total discounts and allowances CV=(E08+E09)	36,207,000	37,104,000
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.	16,981,091	15,581,891

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

Part B - Revenues by Source (1)

Most recent fiscal year ending before October 2016

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	57,107,000	56,919,000
	Grants and contracts - operating		
02	Federal operating grants and contracts	686,056,000	643,682,000
03	State operating grants and contracts	63,659,000	65,331,000
04	Local government/private operating grants and contracts	539,799,000	465,613,000
	04a Local government operating grants and contracts	185,127,000	299,561,000
	04b Private operating grants and contracts	354,672,000	166,052,000
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	61,957,000	54,637,000
06	Sales and services of hospitals, after deducting patient contractual allowances	3,495,504,000	2,681,055,000
26	Sales and services of educational activities	265,405,000	263,156,000
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01++B07)]	67,493,000	31,235,000
09	Total operating revenues	5,236,980,000	4,261,628,000

Part B - Revenues by Source (2)

Most recent fiscal year ending before October 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations		0
11	State appropriations	203,560,000	191,850,000
12	Local appropriations, education district taxes, and similar support		0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	⊗	0
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	226,312,000	175,477,000
17	Investment income	126,587,000	81,412,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	56,457,000	28,525,000
19	Total nonoperating revenues	612,916,000	477,264,000
27	Total operating and nonoperating revenues CV=[B19+B09]	5,849,896,000	4,738,892,000
28	12-month Student FTE from E12	3,051	3,078
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	⊗ 1,917,370	1,539,601

Part B - Revenues by Source (3)

Most recent fiscal year ending before October 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	214,000	2,320,000
21	Capital grants and gifts	48,305,000	71,720,000
22	Additions to permanent endowments	464,000	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	64,316,000	182,478,000
24	Total other revenues and additions CV=[B25-(B9+B19)]	113,299,000	256,518,000
25	Total all revenues and other additions	5,963,195,000	4,995,410,000

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

Part C-1 - Expenses by Functional Classification

Most recent fiscal year ending before October 2016
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	Instruction	372,023,813	361,443,857	241,172,256	262,990,799
02	Research	1,070,999,496	966,101,547	435,106,706	476,755,026
03	Public service	110,481,855	102,354,450	53,810,748	59,210,647
05	Academic support	380,294,053	263,415,102	349,112,000	189,795,184
06	Student services	33,829,559	30,024,393	11,139,260	11,304,403
07	Institutional support	246,594,002	220,519,812	162,654,977	136,605,714
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	16,981,091	15,581,891		
11	Auxiliary enterprises	77,719,694	69,029,201	13,539,920	15,964,907
12	Hospital services	3,523,412,528	2,604,916,638	1,279,951,142	1,109,355,908
13	Independent operations		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	26,705,909	21,951,109	1	1
19	Total expenses and deductions	5,859,042,000	4,655,338,000	2,546,487,010	2,274,412,217

Part C-2 - Expenses by Natural Classification

Most recent fiscal year ending before October 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	2,546,487,010	2,274,412,217
19-3	Benefits	893,005,542	643,946,345
19-4	Operation and Maintenance of Plant (as a natural expense)	74,629,000	79,695,000
19-5	Depreciation	327,885,000	258,425,000
19-6	Interest	107,270,000	83,456,000
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	1,909,765,448	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	5,859,042,000	4,655,338,000
20-1	12-month Student FTE (from E12 survey)	3,051	3,078
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	1,920,368	1,512,455

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 2016

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	1,426,199,000	912,957,000
02	Value of <u>endowment assets</u> at the end of the fiscal year	974,708,000	1,426,199,000

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

Part J - Revenue Data for the Census Bureau

Most recent fiscal year ending before October 2016

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	93,314,000	93,314,000			
02 Sales and services	3,822,866,000	265,405,000	61,957,000	3,495,504,000	
03 Federal grants/contracts (excludes Pell Grants)	686,055,565	686,055,565			
Revenue from the state government:					
04 State appropriations, current & capital	200,004,905	200,004,905			
05 State grants and contracts	59,889,554	59,889,554			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	185,127,000	185,127,000			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	433,111,108				
10 Interest earnings	126,586,844				
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 the Census Bureau

Most recent fiscal year ending before October 2016

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	893,005,542	887,702,988	5,302,554		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures including salaries	5,828,373,000	5,797,704,000	30,669,000		
Capital outlays					
05 Construction	174,331,000	63,790,000		110,541,000	
06 Equipment purchases	64,862,000	34,652,000		30,210,000	
07 Land purchases	87,777,000	79,931,000		7,846,000	
08 Interest on debt outstanding, all funds and activities	107,270,000				

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
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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 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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$57,107,000	2%	\$18,717
State appropriations	\$203,560,000	8%	\$66,719
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$934,842,000	39%	\$306,405
Private gifts, grants, and contracts	\$580,984,000	24%	\$190,424
Investment income	\$126,587,000	5%	\$41,490
Other core revenues	\$502,654,000	21%	\$164,751
Total core revenues	\$2,405,734,000	100%	\$788,507
Total revenues	\$5,963,195,000		\$1,954,505

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	\$372,023,813	16%	\$121,935
Research	\$1,070,999,496	47%	\$351,032
Public service	\$110,481,855	5%	\$36,212
Academic support	\$380,294,053	17%	\$124,646
Institutional support	\$246,594,002	11%	\$80,824
Student services	\$33,829,559	1%	\$11,088
Other core expenses	\$43,687,000	2%	\$14,319
Total core expenses	\$2,257,909,778	100%	\$740,056
Total expenses	\$5,859,042,000		\$1,920,368

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
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FTE enrollment	3,051
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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
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Screen: Scholarships & Fellowships

Screen Entry	The value of this field should be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5101)	Fatal	Yes	
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Reason: Overridden by administrator. Institution does not enroll undergraduates therefore does not award PELL grants. SSD

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	
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Reason: Overridden by administrator. Due to this institution being a teaching hospital they have larger than expected revenues per FTE. SSD

Related Screens: Revenues Part 2

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	
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Reason: Overridden by administrator. Institution does not enroll undergraduates therefore does not award PELL grants. SSD

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	
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Reason: Overridden by administrator. Institution has a hospital and only enrolls a small number of graduate health students. KG

Related Screens: Expenses