

Finance 2008-09
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Institution: University of California-San Francisco (110699)

User ID: 06c0021

**Finance - Public institutions****Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard 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.

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## Finance - Public institutions

### Form Version

#### Finance - Public Institutions

**The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:**

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

**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.

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**Finance - Public institutions****General Information****Finance - Public Institutions (unaligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction 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, 2008.)

Beginning: month/year (MMYYYY)

Month: Year: 

And ending: month/year (MMYYYY)

Month: Year: **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       Don't know

**3. 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. 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. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?**

- Yes - (report endowment assets)  
 No

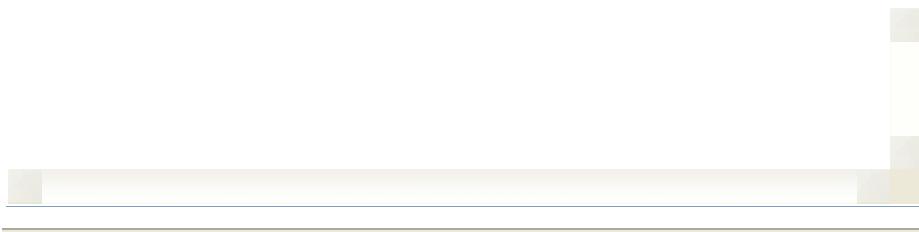
**6. Component Units**

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

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



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**Part B - Revenues and Other Additions****Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	40,897,000	<b>41,894,000</b>
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	536,330,000	<b>527,671,000</b>
03	State operating grants and contracts	59,274,000	<b>47,901,000</b>
04	Local/private operating grants and contracts	307,190,000	<b>288,909,000</b>
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts &amp; allowances</u>	42,468,000	<b>157,633,000</b>
06	<u>Sales &amp; services of hospitals,</u> after deducting <u>patient contractual allowances</u>	1,481,761,000	<b>1,385,386,000</b>
07	<u>Independent operations</u>	0	<b>0</b>
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ ....+B07)]</b>	191,617,000	<b>31,196,000</b>
09	Total operating revenues	2,659,537,000	<b>2,480,590,000</b>

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**Part B - Revenues and Other Additions****Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<b><u>Nonoperating Revenues</u></b>			
10	Federal appropriations	0	0
11	State appropriations	236,361,000	222,255,000
12	Local appropriations, education district taxes, & similar support	0	0
<b><u>Grants-nonoperating</u></b>			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	148,404,000	115,644,000
17	Investment income	0	0
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	384,765,000	337,899,000

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**Part B - Revenues and Other Additions**

**Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	29,839,000	2,591,000
21	Capital grants & gifts	955,000	1,676,000
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	124,017,000	58,005,000
24	Total other revenues and additions	154,811,000	62,272,000
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	3,199,113,000	2,880,761,000

**CV = Calculated Value**

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**Part C - Expenses and Other Deductions****Fiscal Year 2008****Report in whole dollars only**

Line No.	Description	1 Current year total	2 <u>Salaries &amp; wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
<b>Operating Expenses</b>						
01	<u>Instruction</u>	213,984,000	196,680,000	17,304,000		0
02	<u>Research</u>	618,260,000	351,096,000	67,068,000		200,096,000
03	<u>Public service</u>	66,898,000	46,305,000	9,534,000		11,059,000
05	<u>Academic support</u>	276,168,000	214,352,000	40,465,000		21,351,000
06	<u>Student services</u>	15,054,000	7,420,000	1,620,000		6,014,000
07	<u>Institutional support</u>	106,471,000	92,671,000	13,800,000		0
08	<u>Operation &amp; maintenance of plant</u>	56,452,000	18,397,000	4,773,000		33,282,000
09	<u>Depreciation</u>	144,287,000			144,287,000	0
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances (do not include work study here)</u>	33,165,000				33,165,000
11	<u>Auxiliary enterprises</u>	31,215,000	17,855,000	4,373,000		8,987,000
12	<u>Hospital services</u>	1,409,687,000	637,560,000	136,372,000		635,755,000
13	<u>Independent operations</u>	0	0	0		0
14	<u>Other expenses &amp; deductions (CV)</u> CV=[C15-(C01+...+C13)]	344,000	1,000	0	0	343,000
15	<u>Total operating expenses</u>	2,971,985,000	1,582,337,000	295,309,000	144,287,000	950,052,000
	<u>Prior year amount</u>	<b>2,695,256,000</b>	<b>1,424,756,000</b>	<b>268,691,000</b>	<b>144,944,000</b>	<b>856,865,000</b>

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**Part C - Expenses and Other Deductions**

**Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>	5,874,000				5,874,000
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	7,336,000	0	0	0	7,336,000
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	13,210,000	0	0	0	13,210,000
19	<b>Total expenses &amp; deductions</b>	2,985,195,000	1,582,337,000	295,309,000	144,287,000	963,262,000
	<b>Prior year amount</b>	<b>2,729,009,000</b>	<b>1,424,756,000</b>	<b>268,691,000</b>	<b>144,944,000</b>	<b>890,618,000</b>

**CV = Calculated Value**

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**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants (federal)</u>	<input type="text" value="0"/>	<b>0</b>
02	<u>Other federal grants</u>	<input type="text" value="20,405,000"/>	<b>23,198,000</b>
03	<u>Grants by state government</u>	<input type="text" value="1,490,000"/>	<b>1,611,000</b>
04	<u>Grants by local government</u>	<input type="text" value="93,000"/>	<b>100,000</b>
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="16,252,000"/>	<b>17,100,000</b>
06	<u>Institutional grants from unrestricted resources (CV)</u> <b>CV=[E07-(E01+...+E05)]</b>	<input type="text" value="15,001,000"/>	<b>12,604,000</b>
07	Total gross scholarships and fellowships	<input type="text" value="53,241,000"/>	<b>54,613,000</b>
	<u>Discounts and Allowances</u>		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	<input type="text" value="20,075,000"/>	<b>15,855,000</b>
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)</u> <b>CV= (E10-E08)</b>	<input type="text" value="1,000"/>	<b>0</b>
10	Total Discounts & Allowances (CV) <b>CV=(E07-E11)</b>	<input type="text" value="20,076,000"/>	<b>15,855,000</b>
11	Net scholarships and fellowships expenses after deducting discount & allowances <b>(from C10)</b>	<input type="text" value="33,165,000"/>	<b>38,758,000</b>

**CV = Calculated Value**

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**Part G - Component Unit that Uses GASB Standards**

**Part G - GASB Component Unit that uses GASB Standards  
Fiscal Year 2008**

Names of entities included:

UCSF Foundation

Primary nature of unit(s)

Fundraising/Investment

**Report in whole dollars only**

Line No.

Current year amount

**Statement of Net Assets**

01	Total <b>current assets</b>	99,964,000
02	Total <b>non-current assets (CV)</b> CV=(G03-G01)	623,330,000
03	Total <b>Assets</b>	723,294,000
04	Total <b>current liabilities</b>	18,764,000
05	Total noncurrent liabilities <b>(CV)</b> CV=(G06-G04)	14,539,000
06	Total <b>liabilities (CV)</b> CV=(G3-G11)	33,303,000
<b>Net Assets</b>		
07	<b>Invested in capital assets, net of related debt</b>	0
08	<b>Restricted-expendable</b>	401,873,000
09	<b>Restricted-nonexpendable</b>	287,883,000
10	<b>Unrestricted (CV)</b> CV=[G11-(G07+...+G09)]	235,000
11	Total net assets	689,991,000

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**Part G - Component Unit that Uses GASB Standards****Part G - GASB Component Unit that uses GASB Standards  
Fiscal Year 2008****Report in whole dollars only**

Line No.

Current year amount

**Statement of revenues, expenses, and Changes in Net Assets**

12	Total operating <b>revenues</b>	113,211,000
13	Total operating <b>expenses</b>	125,203,000
	13a Expenses paid to institution <b>(included in G13)</b>	124,860,000
14	Net <b>operating</b> revenues (Expenses) <b>(CV)</b> <b>CV=(G12-G13)</b>	-11,992,000
15	Total <b>nonoperating</b> revenues	27,540,000
16	Total nonoperating expenses <b>(CV)</b> <b>CV=[(G14+G15)-G17]</b>	62,308,000
17	Net income before other revenues, expenses, gains, or losses	-46,760,000
18	Total <b>other additions &amp; deductions (CV)</b> <b>CV=(G19-G17)</b>	14,328,000
19	<b>Change in net assets</b>	-32,432,000
20	Net assets -- beginning of year	722,423,000
21	<b>Adjustments to beginning net assets (CV)</b> <b>[G22-(G19+G20)]</b>	0
22	Net assets -- end of year <b>(from G11)</b>	689,991,000

**CV = Calculated value**

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**Part H - Details of Endowment Assets****Fiscal Year 2008****Report in whole dollars only**

<b>Line No.</b>	<b>Value of Endowment Assets</b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
	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	465,592,000	<b>383,665,000</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	477,966,000	<b>465,592,000</b>

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

**Part J - Revenues (Census Bureau)  
Fiscal Year 2008**

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	60,972,000	60,972,000			
02 Sales and services	1,652,699,000	128,469,000	42,469,000	1,481,761,000	
03 Federal grants/contracts (excludes Pell Grants)	536,330,000	536,330,000			
Revenue from the state government:					
04 State appropriations, current & capital	274,835,000	274,835,000			
05 State grants and contracts	50,639,000	50,639,000			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	106,920,000	106,920,000			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	253,193,000				
10 Interest earnings					
11 Dividend earnings					
12 Realized capital gains	4,928,000				

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

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Institution: University of California-San Francisco (110699)

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**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2008**

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	1,582,337,000	926,922,000	17,855,000	637,560,000	
02 Employee benefits, total	295,309,000	154,564,000	4,373,000	136,372,000	
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	1,389,123,000	603,636,000	13,360,000	772,127,000	
Capital outlay:					
05 Construction	267,276,000	176,366,000		90,910,000	
06 Equipment purchases	67,996,000	29,998,000		37,998,000	
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	5,874,000				
09 Scholarships/fellowships	53,241,000	53,241,000			

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<b>Explanation Report</b>
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Number	Source	Location	Description	Severity	Accepted
<b>Screen: Scholarships &amp; Fellowships</b>					
1	Row 7 Column 3	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason: No Pell Grant reported.					
<b>Screen: Form 1 Part 1</b>					
2	Row 21 Column 4	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason: No investment in capital assets reported.					