

UNIVERSITY OF CALIFORNIA

Current Funds Revenues

By Source by Campus

2013-14 Schedule 12-A

Dollars in Thousands

	<u>BERKELEY</u>	<u>DAVIS</u>	<u>IRVINE</u>	<u>LOS ANGELES</u>	<u>MERCED</u>	<u>RIVERSIDE</u>	<u>SAN DIEGO</u>	<u>SAN FRANCISCO</u>	<u>SANTA BARBARA</u>	<u>SANTA CRUZ</u>	<u>Systemwide Programs & Administration</u>	<u>Total</u>
Tuition & Fees	864,081	592,534	520,086	913,169	85,475	336,364	603,427	91,220	359,380	265,046	31,023	4,661,805
Scholarship Allowance	(172,814)	(151,513)	(87,970)	(260,158)	(34,444)	(79,105)	(139,971)	(35,124)	(52,177)	(62,671)	0	(1,075,947)
Total	691,267	441,021	432,116	653,011	51,031	257,259	463,456	56,096	307,203	202,375	31,023	3,585,858
Federal Government	422,283	438,808	252,430	617,279	32,225	112,810	693,758	671,821	158,815	130,682	21,425	3,552,336
State Government	411,421	481,483	258,698	498,970	106,815	209,685	330,404	266,231	163,255	149,642	222,288	3,098,892
Local Government	7,338	11,423	3,768	51,816	60	2,308	11,743	156,087	1,078	555	3,748	249,924
Private Gifts, Grants and Contracts	372,433	206,906	100,473	468,227	4,983	37,366	296,225	413,415	84,356	36,491	38,987	2,059,862
Endowment Income	0	0	0	0	0	0	0	0	0	0	74,791	74,791
Sales & Service of Educational Activity	81,315	350,980	213,757	1,058,023	1	12,565	422,129	230,828	7,408	818	660	2,378,484
Sales & Service of Auxiliary Enterprises	206,576	114,065	180,846	400,372	13,535	82,011	185,854	48,338	150,603	119,460	3,608	1,505,268
Scholarship Allowance	(31,367)	(22,157)	(11,676)	(50,507)	(8,246)	(17,482)	(21,994)	0	(17,263)	(24,648)	0	(205,340)
Total	175,209	91,908	169,170	349,865	21,781	64,529	163,860	48,338	133,340	94,812	3,608	1,299,928
Sales & Service of Medical Centers	0	1,585,653	888,836	1,901,030	0	0	1,287,734	2,392,430	0	0	0	8,055,683
Other Sources	67,477	124,296	94,499	172,260	8,210	38,638	106,983	144,721	42,976	19,188	840,619	1,659,867
Scholarship Allowance	0	(16,695)	(5,169)	0	(97)	(4,188)	(551)	0	(1,836)	0	0	(28,536)
Total	67,477	107,601	89,330	172,260	8,113	34,450	106,432	144,721	41,140	19,188	840,619	1,631,331
DOE Labs											1,250,820	1,250,820
Total Current Funds Revenue	<u>2,228,743</u>	<u>3,715,783</u>	<u>2,408,578</u>	<u>5,770,481</u>	<u>225,009</u>	<u>730,972</u>	<u>3,775,741</u>	<u>4,379,967</u>	<u>896,595</u>	<u>634,563</u>	<u>2,487,969</u>	<u>27,237,909</u>

UNIVERSITY OF CALIFORNIA
By Uniform Classification Category by Campus

Dollars in Thousands

2013-14 Schedule 12-B

	<u>BERKELEY</u>	<u>DAVIS</u>	<u>IRVINE</u>	<u>LOS ANGELES</u>	<u>MERCED</u>	<u>RIVERSIDE</u>	<u>SAN DIEGO</u>	<u>SAN FRANCISCO</u>	<u>SANTA BARBARA</u>	<u>SANTA CRUZ</u>	Systemwide Programs & Administration	Grand Total
Instruction	682,452	695,163	545,353	1,612,953	43,522	212,339	721,086	294,779	244,577	141,070	104,974	5,472,324
Research	559,876	517,379	246,360	688,013	17,858	99,017	741,718	813,789	166,844	110,600	87,816	3,837,625
Public Service	72,025	96,316	9,201	108,982	3,948	6,759	19,826	87,307	7,842	14,071	132,209	581,485
Academic Support	74,351	164,987	151,942	486,148	15,148	22,738	251,760	281,947	28,351	19,162	106,132	1,559,665
Libraries	61,443	23,545	24,402	55,006	4,117	14,836	42,308	8,119	21,555	11,175	13,564	278,417
Student Services	177,962	123,282	78,677	132,280	20,440	64,239	104,350	19,407	76,808	61,077	62,387	923,267
Institutional Support	242,051	121,596	71,404	196,009	45,086	52,646	125,563	176,222	45,921	42,949	349,881	1,463,306
OMP	83,556	98,949	43,260	88,787	15,423	38,225	81,440	74,218	44,053	32,155	13,783	618,022
Student Financial Aid	135,120	56,136	93,150	30,059	8,912	54,039	73,784	6,842	83,238	36,186	763	580,654
Auxiliary Enterprises	125,901	96,544	121,741	308,900	18,085	68,132	137,210	25,529	93,098	87,298	21,344	1,103,908
Teaching Hospitals	-	1,484,181	762,359	1,677,691	-	-	1,095,109	2,190,619	-	-	225,264	7,493,413
Subtotal	<u>2,214,735</u>	<u>3,478,078</u>	<u>2,147,850</u>	<u>5,384,827</u>	<u>192,538</u>	<u>632,970</u>	<u>3,394,153</u>	<u>3,978,778</u>	<u>812,287</u>	<u>555,744</u>	<u>1,244,335</u>	<u>1,244,335</u>
DOE Labs	-	-	-	-	-	-	-	-	-	-	1,244,335	1,244,335
Total	<u>2,214,735</u>	<u>3,478,078</u>	<u>2,147,850</u>	<u>5,384,827</u>	<u>192,538</u>	<u>632,970</u>	<u>3,394,153</u>	<u>3,978,778</u>	<u>812,287</u>	<u>555,744</u>	<u>2,362,452</u>	<u>25,156,420</u>

BEGINNING AND ENDING BALANCE BY CAMPUS, FY 2013-14

Includes Current Funds Accounts and Funds, excludes expenditures from Reserve Fund:

	Total Beginning Balance (1)(2)(4)	Total Revenue	Total Expenditure	Accounting Changes and Net Transfers (3)(5)(6)	Ending Balance (1)(2)(4)	Ending Balance	
						Campus	Medical Center
UCOP & Systemwide Programs	1,191,189,909	(2,487,969,000)	2,362,450,000	(44,511,805)	1,021,159,104	1,021,159,104	-
Berkeley	(31,963,729)	(2,228,743,000)	2,214,734,000	808,160,669	762,187,940	762,187,940	-
San Francisco	1,137,443,549	(4,379,967,000)	3,978,778,000	319,461,930	1,055,716,478	293,643,915	762,072,563
Davis	880,922,477	(3,715,783,000)	3,478,079,000	1,389,604,649	2,032,823,126	1,249,989,110	782,834,016
Los Angeles	187,872,812	(5,770,481,000)	5,384,827,000	2,263,296,058	2,065,514,870	1,659,939,125	405,575,745
Riverside	(32,297,566)	(730,972,000)	632,970,000	241,396,831	111,097,265	111,097,265	-
San Diego	362,933,179	(3,775,741,000)	3,394,155,000	1,287,187,655	1,268,534,834	1,007,517,915	261,016,919
Santa Cruz	62,061,846	(634,563,000)	555,743,000	260,921,224	244,163,070	244,163,070	-
Santa Barbara	108,162,942	(896,595,000)	812,290,000	362,706,883	386,564,825	386,564,825	-
Irvine	448,209,638	(2,408,578,000)	2,147,907,000	779,686,290	967,224,928	616,807,920	350,417,008
Merced	(7,459,057)	(225,009,000)	192,539,000	79,019,617	39,090,560	39,090,560	-
TOTAL	4,307,076,000	(27,254,401,000)	25,154,472,000	7,746,930,000	9,954,077,000	7,392,160,749	2,561,916,251

Notes:

(1) Balances are (surpluses)deficits

(2) Schedule includes only current funds: state appropriations, tuition, medical centers, professional fees, auxiliaries, tuition, federal indirect cost recoveries, overhead on state agency agreements, interest on investment balances, application fees, gifts and grants.

(3) Liabilities for UCRP obligation (\$7.0 billion) and Retiree health (\$8.2 billion) have been prorated to campuses and medical centers based upon covered compensation

(4) Balances include funds restricted by donors and other external sources

(5) Transfers represent transactions within the University primarily for plant fund activity (funding debt service and approved capital projects) and changes in allocations for Retiree health obligations

(6) Includes the cumulative effect of implementing GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* and GASB Statement No. 68, Accounting and reporting for Pensions, in 2014. To implement GASB Statement No. 65, the University reclassified losses on debt refundings to deferred outflows of resources and wrote off unamortized bond issuance costs. The cumulative effect of implementing GASB Statement No. 65 was to report \$97,992,000 of decrease in net position this column. To implement GASB Statement No. 68 implementation, the University recorded net pension liabilities for its defined benefit plans. The cumulative effect of implementing GASB Statement No. 68 was to report \$6,638,934,000 of decrease in net position in this column.