

UNIVERSITY OF CALIFORNIA

Current Funds Revenues

By Source by Campus

Dollars in Thousands

2014-15 Schedule 12-A

	BERKELEY	DAVIS	IRVINE	LOS ANGELES	MERCED	RIVERSIDE	SAN DIEGO	SAN FRANCISCO	SANTA BARBARA	SANTA CRUZ	Systemwide Programs & Administration	Total
Tuition & Fees	910,571	631,438	559,590	961,961	97,804	357,192	653,158	94,023	383,219	289,116	33,975	4,972,047
Scholarship Allowance	(180,413)	(170,987)	(112,601)	(293,605)	(35,574)	(82,122)	(152,232)	(37,104)	(58,205)	(65,157)	0	(1,188,000)
Subtotal	730,158	460,451	446,989	668,356	62,230	275,070	500,926	56,919	325,014	223,959	33,975	3,784,047
Federal Government	466,494	423,237	242,928	644,351	34,620	120,743	698,688	666,377	155,397	133,116	22,222	3,608,173
State Government	415,776	491,737	273,067	510,723	116,251	220,062	341,316	253,256	185,827	165,284	257,925	3,231,224
Local Government	8,111	12,756	4,420	60,892	120	1,919	13,981	166,052	818	154	4,464	273,687
Private Gifts, Grants and Contracts	406,699	204,790	103,090	495,253	6,028	40,132	322,791	475,040	85,545	36,256	42,732	2,218,356
Endowment Income	0	0	0	0	0	0	0	0	0	0	84,136	84,136
Sales & Service of Educational Activity	85,935	400,558	248,101	1,262,847	41	22,178	447,777	263,156	7,549	1,502	567	2,740,211
Sales & Service of Auxiliary Enterprises	216,698	117,721	201,381	435,477	32,065	89,859	194,040	54,637	134,258	131,390	3,679	1,611,205
Scholarship Allowance	(32,876)	(23,150)	(11,691)	(56,021)	(8,370)	(19,873)	(20,582)	0	(19,080)	(25,495)	0	(217,138)
Subtotal	183,822	94,571	189,690	379,456	23,695	69,986	173,458	54,637	115,178	105,895	3,679	1,394,067
Sales & Service of Medical Centers	0	1,723,965	923,261	2,162,899	0	0	1,481,502	2,681,054	0	0	0	8,972,681
Other Sources	223,977	210,788	131,233	252,366	9,467	60,984	296,378	185,666	46,815	26,026	(82,043)	1,361,657
Scholarship Allowance	0	(17,722)	(6,311)	0	(100)	(4,254)	(598)	0	(1,970)	0	0	(30,955)
Subtotal	223,977	193,066	124,922	252,366	9,367	56,730	295,780	185,666	44,845	26,026	(82,043)	1,330,702
DOE Labs											1,234,509	1,234,509
TOTAL	2,520,972	4,005,131	2,556,468	6,437,143	252,352	806,820	4,276,219	4,802,157	920,173	692,192	1,602,166	28,871,793

UNIVERSITY OF CALIFORNIA

Current Funds Expenditures

By Uniform Classification Category by Campus

Dollars in Thousands

2014-15 Schedule 12-B

	BERKELEY	DAVIS	IRVINE	LOS ANGELES	MERCED	RIVERSIDE	SAN DIEGO	SAN FRANCISCO	SANTA BARBARA	SANTA CRUZ	Systemwide Programs & Administration	Grand Total
Instruction	820,991	759,255	627,675	1,818,660	52,546	252,873	760,682	316,306	259,754	153,534	301,507	6,123,782
Research	572,706	528,572	235,437	737,087	21,835	108,631	803,719	811,851	166,080	113,890	218,833	4,318,639
Public Service	69,619	79,293	8,495	121,828	4,034	6,326	18,540	96,054	9,328	15,109	147,077	575,702
Academic Support	103,276	177,556	120,516	489,554	17,341	22,661	295,568	234,446	50,837	21,796	183,306.80	1,716,858
Libraries	60,755	24,384	25,469	57,973	4,455	15,800	44,519	7,090	21,784	12,798	12,844	287,870
Student Services	202,648	134,722	84,965	150,455	22,775	74,469	115,551	21,697	84,159	69,824	43,400	1,004,665
Institutional Support	186,106	116,267	87,978	240,073	59,546	54,541	158,582	177,205	58,370	51,231	385,703	1,575,601
OMP	70,853	92,428	41,196	95,744	16,244	36,220	67,239	79,284	42,249	35,758	8,382	585,597
Student Financial Aid	134,788	52,553	73,012	12,242	13,465	60,179	74,582	15,582	78,300	37,631	930	553,264
Auxiliary Enterprises	131,095	98,240	138,241	332,143	19,418	71,960	133,676	26,021	93,625	97,513	38,248	1,180,179
Teaching Hospitals	-	1,588,731	799,213	1,742,970	-	-	1,203,992	2,514,555	-	-	65,912	7,915,372
Subtotal	2,352,838	3,651,999	2,242,194	5,798,728	231,658	703,659	3,676,650	4,300,089	864,486	609,082	1,406,144	25,837,528
DOE Labs	-	-	-	-	-	-	-	-	-	-	1,228,125	1,228,125
TOTAL	2,352,838	3,651,999	2,242,194	5,798,728	231,658	703,659	3,676,650	4,300,089	864,486	609,082	2,634,269	27,065,653

UNIVERSITY OF CALIFORNIA

Current Funds Expenditures

By Fund Source by Campus

Dollars in Thousands

2014-15 Schedule 12-C

	BERKELEY	DAVIS	IRVINE	LOS ANGELES	MERCED	RIVERSIDE	SAN DIEGO	SAN FRANCISCO	SANTA BARBARA	SANTA CRUZ	Systemwide Programs and Administration	Grand Total
General Funds (1)	647,334	457,023	336,973	656,788	119,982	212,093	428,432	272,187	271,298	179,453	16,054	3,597,618
Student Fees	472,725	367,494	337,456	436,653	57,404	228,366	366,009	84,760	252,547	189,848	33,768	2,827,029
Federal Government	350,409	313,739	188,890	488,895	28,987	100,310	525,299	486,823	128,169	111,939	20,349	2,743,809
Special State Appropriations & Contracts (2)	76,358	91,370	17,170	42,428	988	5,782	34,475	54,611	5,659	5,236	27,306	361,382
Local Government	6,173	7,219	3,991	57,595	94	1,785	13,038	166,127	656	312	4,112	261,101
Private Gifts, Grants & Contracts	317,382	164,345	84,834	434,192	5,505	34,946	270,472	349,502	63,443	29,374	14,013	1,768,007
Endowment & Similar Funds	92,281	91,618	17,444	105,793	1,062	3,495	81,928	34,387	12,983	5,987	14,178	461,155
Educational Activities Sales & Service	86,005	405,371	208,538	1,324,161	(32)	26,806	519,546	218,346	5,182	1,284	1,448	2,796,654
Auxiliaries Sales & Service	109,759	73,343	125,433	264,393	9,001	52,174	107,836	28,328	72,888	68,997	1,944	914,097
Teaching Hospitals Sales & Service	-	1,569,237	783,473	1,733,383	-	-	1,203,087	2,483,819	-	-	-	7,772,999
Other Sources	194,411	111,241	137,992	254,447	8,669	37,904	126,528	121,198	51,662	16,653	1,272,973	2,333,678
Subtotal	2,352,838	3,651,999	2,242,194	5,798,728	231,658	703,659	3,676,650	4,300,089	864,486	609,082	1,406,144	25,837,528
DOE Labs	-	-	-	-	-	-	-	-	-	-	1,228,125	1,228,125
TOTAL	2,352,838	3,651,999	2,242,194	5,798,728	231,658	703,659	3,676,650	4,300,089	864,486	609,082	2,634,269	27,065,653

(1) Excludes State Specific General Funds, Fund Group Code 40411

(2) Includes State Specific General Funds, Fund Group Code 40411

UNIVERSITY OF CALIFORNIA
 Current Funds Expenditures
 By Uniform Classification Category by Fund Source

Dollars in Thousands

2014-15 Schedule 12-D

	General Funds (1)	Student Fees	Federal Government	Special State Appropriations & Contracts (2)	Local Government	Private Gifts, Grants & Contracts	Endowment & Similar Funds	Educational Activities Sales & Service	Auxiliaries Sales & Service	Teaching Hospitals Sales & Service	Other Sources	DOE Labs	Grand Total
Instruction	1,771,631	1,670,532	116,335	51,522	34,470	205,339	66,915	1,805,449	(70)	78	401,580	-	6,123,781
Research	314,801	17,068	1,992,680	211,301	24,831	1,183,020	144,277	125,965	128	34	304,534	-	4,318,639
Public Service	45,476	7,905	90,189	73,217	51,239	77,015	13,868	98,419	208	0	118,167	-	575,702
Academic Support	202,507	273,110	15,964	8,725	149,222	49,310	39,893	717,041	250	3	260,833	-	1,716,858
Libraries	196,464	26,151	5,428	5,795	-	12,221	12,236	3,121	-	-	26,454	-	287,870
Student Services	11,585	552,714	5,639	3,184	543	24,890	9,662	16,728	20,279	-	359,442	-	1,004,665
Institutional Support	559,004	189,960	2,262	2,421	-	61,679	87,519	27,407	2,666	-	642,683	-	1,575,601
OMP	347,796	129,001	43	179	1	148	13,695	3,507	767	-	90,460	-	585,597
Student Financial Aid	129,947	(49,153)	512,220	4,671	405	120,359	71,921	(22,228)	(203,856)	-	(11,023)	-	553,264
Auxiliary Enterprises	950	9,733	1,944	-	45	20,001	(19)	(3,123)	1,093,725	-	56,923	-	1,180,179
Teaching Hospitals	17,457	6	1,106	367	345	14,025	1,189	24,367	-	7,772,884	83,626	-	7,915,372
Subtotal	3,597,617	2,827,029	2,743,808	361,382	261,101	1,768,007	461,155	2,796,654	914,097	7,772,999	2,333,679	-	25,837,526
DOE Labs	-	-	-	-	-	-	-	-	-	-	-	1,228,125	1,228,125
TOTAL	3,597,618	2,827,029	3,971,934	361,382	261,101	1,768,007	461,155	2,796,654	914,097	7,772,999	2,333,679	25,837,526	27,065,653

(1) Excludes State Specific General Funds, Fund Group Code 40411

(2) Includes State Specific General Funds, Fund Group Code 40411

UNIVERSITY OF CALIFORNIA

Current Funds Expenditures By Uniform Classification Category by Object

Dollars in Thousands

2014-15 Schedule 12-E

	Salaries & Wages	All Other Expenses	Recharge	Grand Total
Instruction	3,816,671	2,903,453	(596,342)	6,123,781
Research	1,982,110	2,419,560	(83,031)	4,318,639
Public Service	272,428	325,357	(22,083)	575,702
Academic Support	1,273,055	1,418,971	(975,167)	1,716,858
Libraries	118,997	175,935	(7,061)	287,870
Student Services	393,404	685,421	(74,159.40)	1,004,665
Institutional Support	1,103,876	1,504,201	(1,032,477)	1,575,601
OMP	233,227	801,912	(449,542)	585,597
Student Financial Aid	2,144	552,304	(1,184)	553,264
Auxiliary Enterprises	387,612	970,810	(178,243)	1,180,179
Teaching Hospitals	3,286,459	4,251,011	377,902	7,915,371
Subtotal	12,869,983	16,008,934	(3,041,389)	25,837,528
DOE Labs	288,990	939,135	-	1,228,125
Total	13,158,973	16,948,068	(3,041,389)	27,065,653

UNIVERSITY OF CALIFORNIA
 Current Funds Expenditures
 By Uniform Classification Category by Campus

Dollars in Thousands

2014-15 Schedule 12-F

Instruction	Systemwide Programs and Administration											Grand Total
	BERKELEY	DAVIS	IRVINE	LOS ANGELES	MERCED	RIVERSIDE	SAN DIEGO	SAN FRANCISCO	SANTA BARBARA	SANTA CRUZ		
Total Current Fund Expenditure	830,455	764,489	630,719	1,841,758	52,616	256,211	761,359	317,386	265,306	154,685	27,339	5,902,322
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	274,168	274,168
Eliminated Capital Expenditures	(9,464)	(5,234)	(3,045)	(23,097)	(70)	(3,338)	(678)	(1,080)	(5,552)	(1,151)	-	(52,709)
Subtotal	820,991	759,255	627,675	1,818,660	52,546	252,873	760,682	316,306	259,754	153,534	301,507	6,123,782
Research												
Total Current Fund Expenditure	603,610	554,342	244,709	763,542	24,739	114,882	807,677	827,922	174,032	119,494	76,541	4,311,491
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	142,311	142,311
Eliminated Capital Expenditures	(30,904)	(25,770)	(9,273)	(26,456)	(2,904)	(6,251)	(3,958)	(16,071)	(7,952)	(5,605)	(19)	(135,162)
Subtotal	572,706	528,571	235,436	737,087	21,835	108,631	803,719	811,851	166,080	113,890	218,833	4,318,639
Public Service												
Total Current Fund Expenditure	70,272	81,118	8,495	122,146	4,046	6,389	18,543	96,146	9,340	15,121	127,704	559,321
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	19,560	19,560
Eliminated Capital Expenditures	(653)	(1,825)	-	(317)	(13)	(63)	(3)	(92)	(13)	(12)	(187)	(3,178)
Subtotal	69,619	79,293	8,495	121,828	4,034	6,326	18,540	96,054	9,328	15,109	147,077	575,702
Academic Support												
Total Current Fund Expenditure	140,372	202,808	137,439	526,044	19,203	31,583	311,070	239,187	38,723	29,684	91,905	1,768,016
Eliminated Capital Expenditures	(37,096)	(25,251)	(16,924)	(36,490)	(1,862)	(8,922)	(15,501)	(4,741)	12,115	(7,889)	-	(142,560)
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	91,402	91,402
Subtotal	103,276	177,556	120,516	489,554	17,341	22,661	295,568	234,446	50,837	21,796	183,307	1,716,858
Libraries												
Total Current Fund Expenditure	60,755	24,384	25,469	57,973	4,455	15,800	44,519	7,090	21,784	12,798	12,844	287,870
Subtotal	60,755	24,384	25,469	57,973	4,455	15,800	44,519	7,090	21,784	12,798	12,844	287,870
Student Services												
Total Current Fund Expenditure	203,016	136,710	85,307	153,915	22,829	75,514	115,577	21,709	85,211	70,159	15,155.30	985,102
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	28,245	28,245
Eliminated Capital Expenditures	(368)	(1,989)	(342)	(3,459)	(53)	(1,045)	(25)	(12)	(1,052)	(335)	-	(8,681)
Subtotal	202,648	134,722	84,965	150,455	22,775	74,469	115,551	21,697	84,159	69,824	43,400	1,004,665
Institutional Support												
Total Current Fund Expenditure	189,327	122,315	88,993	250,200	60,872	57,202	159,630	184,804	59,995	53,017	159,112	1,385,467
Total Expenses Capitalized	(3,221)	(6,048)	(1,016)	(10,127)	(1,326)	(2,662)	(1,048)	(7,599)	(1,625)	(1,786)	(61,518)	(97,976)
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	288,109	288,109
Subtotal	186,106	116,267	87,978	240,073	59,546	54,540	158,582	177,205	58,370	51,231	385,703	1,575,600
OMP												
Total Current Fund Expenditure	71,169	96,319	41,786	99,209	16,438	36,315	67,245	91,643	42,493	36,050	(8,046)	590,620
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	16,745	16,745
Eliminated Capital Expenditures	(317)	(3,891)	(590)	(3,465)	(193)	(95)	(6)	(12,359)	(244)	(292)	(317)	(21,768)
Subtotal	70,853	92,428	41,196	95,744	16,244	36,220	67,239	79,284	42,249	35,758	8,382	585,597
Student Financial Aid												
Total Current Fund Expenditure	348,077	264,413	203,615	361,867	57,509	166,427	247,994	52,686	157,556	128,283	930	1,989,357
Total Scholarship Allowance	(213,289)	(211,859)	(130,603)	(349,626)	(44,044)	(106,248)	(173,412)	(37,104)	(79,256)	(90,652)	-	(1,436,093)
Subtotal	134,788	52,553	73,012	12,242	13,465	60,179	74,582	15,582	78,300	37,631	930	553,264
Auxiliary Enterprises												
Total Current Fund Expenditure	131,178	98,893	138,853	334,286	19,517	72,586	145,303	26,214	93,744	97,699	10,423	1,168,698
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	27,830	27,830
Eliminated Capital Expenditures	(83)	(654)	(612)	(2,143)	(99)	(627)	(11,627)	(193)	(119)	(187)	(5)	(16,348)
Subtotal	131,095	98,240	138,241	332,143	19,418	71,960	133,676	26,021	93,625	97,513	38,248	1,180,179
Teaching Hospitals												
Total Current Fund Expenditure	-	1,583,840	836,421	1,854,167	-	-	1,212,384	2,529,723	-	-	65,912	8,082,448
Eliminated Capital Expenditures	-	4,891	(37,209)	(111,198)	-	-	(8,393)	(15,168)	-	-	-	(167,076)
Subtotal	-	1,588,731	799,212	1,742,970	-	-	1,203,991	2,514,555	-	-	65,912	7,915,371
Total without DOE Labs	2,352,838	3,651,999	2,242,194	5,798,729	231,658	703,659	3,676,650	4,300,089	864,486	609,083	1,406,144	25,837,528
DOE Labs	-	-	-	-	-	-	-	-	-	-	1,228,125	1,228,125
Grand Total	2,352,838	3,651,999	2,242,194	5,798,729	231,658	703,659	3,676,650	4,300,089	864,486	609,083	2,634,269	27,065,653
Total Current Fund Expenditure	2,648,231	3,929,630	2,441,807	6,365,107	282,223	832,908	3,891,302	4,394,510	948,183	716,991	1,807,944	28,258,836
Eliminated Capital Expenditures	(82,105)	(65,772)	(69,010)	(216,753)	(6,520)	(23,001)	(41,240)	(57,317)	(4,441)	(17,256)	(62,046)	(645,460)
Total Scholarship Allowance	(213,289)	(211,859)	(130,603)	(349,626)	(44,044)	(106,248)	(173,412)	(37,104)	(79,256)	(90,652)	-	(1,436,093)
Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	888,370	888,370
TOTAL	2,352,838	3,651,999	2,242,194	5,798,729	231,658	703,659	3,676,650	4,300,089	864,486	609,083	2,634,269	27,065,653

UNIVERSITY OF CALIFORNIA

Current Funds Expenditures

By Fund Source by Campus

Dollars in Thousands

2014-15 Schedule 12-G

		BERKELEY	DAVIS	IRVINE	LOS ANGELES	MERCED	RIVERSIDE	SAN DIEGO	SAN FRANCISCO	SANTA BARBARA	SANTA CRUZ	Systemwide Administration	Programs and Grand Total
General Funds	Total Current Fund Expenditure	668,871	481,448	355,774	699,060	123,235	223,908	435,651	272,082	261,074	188,273	16,380	3,725,754
	Eliminated Capital Expenditures	(21,537)	(24,425)	(18,800)	(42,272)	(3,252)	(11,815)	(7,219)	105	10,224	(8,820)	(326)	(128,137)
	Subtotal	647,334	457,023	336,973	656,788	119,982	212,093	428,432	272,187	271,298	179,453	16,054	3,597,618
Student Fees	Total Current Fund Expenditure	658,939	542,929	451,132	734,880	94,679	311,998	518,368	85,040	311,820	255,531	33,768	3,999,082
	Eliminated Capital Expenditures	(5,800.91)	(4,449.10)	(1,074.65)	(4,621.50)	(1,700.90)	(1,510.10)	(126.00)	(280.40)	(1,067.60)	(526.90)	-	(21,158)
	Total Scholarship Allowance	(180,413)	(170,987)	(112,601)	(293,605)	(35,574)	(82,122)	(152,232)	-	(58,205)	(65,157)	-	(1,150,895)
Subtotal	472,725	367,494	337,456	436,653	57,404	228,366	366,010	84,760	252,547	189,848	33,768	2,827,029	
Federal Government	Total Current Fund Expenditure	371,242	337,168	194,002	499,443	30,039	104,519	528,408	492,628	132,672	114,900	20,349	2,825,370
	Eliminated Capital Expenditures	(20,833)	(23,429)	(5,112)	(10,548)	(1,052)	(4,209)	(3,110)	(5,805)	(4,503)	(2,961)	-	(81,562)
	Subtotal	350,409	313,739	188,890	488,895	28,987	100,310	525,299	486,823	128,169	111,939	20,349	2,743,808
Special State Appropriations & Contracts	Total Current Fund Expenditure	76,886	93,779	18,734	43,316	988	5,819	35,300	54,483	5,659	5,735	27,306	368,006
	Eliminated Capital Expenditures	(528)	(2,409)	(1,565)	(887)	-	(38)	(825)	129	-	(500)	-	(6,623)
	Subtotal	76,358	91,370	17,170	42,428	988	5,782	34,475	54,611	5,659	5,236	27,306	361,382
Local Government	Total Current Fund Expenditure	6,756	7,216	4,310	58,177	114	1,864	13,040	166,533	922	340	4,109	263,380
	Eliminated Capital Expenditures	(583)	3	(319)	(582)	(20)	(79)	(2)	(406)	(266)	(28)	3	(2,279)
	Subtotal	6,173	7,219	3,991	57,595	94	1,785	13,038	166,127	656	312	4,112	261,101
Private Gifts, Grants & Contracts	Total Current Fund Expenditure	332,407	163,449	86,586	442,177	5,625	36,509	271,988	356,997	65,744	31,278	14,009	1,806,767
	Eliminated Capital Expenditures	(15,024)	896	(1,752)	(7,985)	(120)	(1,564)	(1,516)	(7,495)	(2,301)	(1,904)	4	(38,760)
	Subtotal	317,382	164,345	84,834	434,192	5,505	34,946	270,472	349,502	63,443	29,374	14,013	1,768,007
Endowment & Similar Funds	Total Current Fund Expenditure	96,074	98,558	17,557	113,840	1,065	3,976	82,333	35,263	13,547	6,487	14,178	482,876
	Eliminated Capital Expenditures	(3,793)	(6,940)	(114)	(8,047)	(3)	(481)	(405)	(876)	(564)	(500)	-	(21,721)
	Subtotal	92,281	91,618	17,444	105,793	1,062	3,495	81,928	34,387	12,983	5,987	14,178	461,155
Educational Activities Sales & Service	Total Current Fund Expenditure	89,985	405,994	208,868	1,344,977	90	26,984	519,722	298,368	6,766	1,346	1,448	2,904,549
	Eliminated Capital Expenditures	(3,980)	(624)	(330)	(20,816)	(122)	(178)	(177)	(42,918)	(1,585)	(61)	-	(70,791)
	Total Scholarship Allowance	-	-	-	-	-	-	-	(37,104)	-	-	-	(37,104)
Subtotal	86,005	405,371	208,538	1,324,161	(32)	26,806	519,546	218,346	5,181	1,284	1,448	2,796,654	
Auxiliaries Sales & Service	Total Current Fund Expenditure	142,688	97,065	137,861	322,414	17,456	72,633	140,046	28,628	91,968	94,653	1,950	1,147,359
	Eliminated Capital Expenditures	(52)	(571)	(737)	(2,000)	(85)	(586)	(11,627)	(299)	-	(161)	(5)	(16,125)
	Total Scholarship Allowance	(32,876)	(23,150)	(11,691)	(56,021)	(8,370)	(19,873)	(20,582)	-	(19,080)	(25,495)	-	(217,137)
Subtotal	109,759	73,343	125,433	264,393	9,001	52,174	107,836	28,328	72,888	68,997	1,944	914,097	
Teaching Hospitals Sales & Service	Total Current Fund Expenditure	-	1,564,347	820,682	1,843,549	-	-	1,211,480	2,498,959	-	-	-	7,939,016
	Eliminated Capital Expenditures	-	4,891	(37,209)	(110,166)	-	-	(8,393)	(15,140)	-	-	-	(166,017)
	Subtotal	-	1,569,237	783,473	1,733,383	-	-	1,203,087	2,483,819	-	-	-	7,772,999
Other Sources	Total Current Fund Expenditure	204,384	137,678	146,302	263,277	8,935	44,699	134,967	105,530	58,012	18,449	446,321	1,568,553
	Eliminated Capital Expenditures	(9,973)	(8,714)	(1,998)	(8,829)	(166)	(2,541)	(7,841)	15,668	(4,379)	(1,795)	(61,721)	(92,289)
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	888,370	888,370
Total Scholarship Allowance	-	(17,722)	(6,311)	-	(100)	(4,254)	(598)	-	(1,971)	-	-	(30,956)	
Subtotal	194,411	111,241	137,992	254,448	8,669	37,904	126,528	121,198	51,662	16,654	1,272,971	2,333,678	
Total without DOE Labs	2,352,838	3,651,999	2,242,194	5,798,729	231,658	703,659	3,676,650	4,300,089	864,486	609,083	1,406,142	25,837,528	
DOE Labs	-	-	-	-	-	-	-	-	-	-	1,228,125	1,228,125	
GRAND TOTAL	2,352,838	3,651,999	2,242,194	5,798,729	231,658	703,659	3,676,650	4,300,089	864,486	609,083	2,634,267	27,065,653	
	Total Current Fund Expenditure	2,648,231	3,929,631	2,441,807	6,365,108	282,223	832,908	3,891,302	4,394,510	948,183	716,992	1,807,942	28,258,836
	Total Expenses Capitalized	(82,105)	(65,772)	(69,010)	(216,753)	(6,520)	(23,001)	(41,240)	(57,317)	(4,441)	(17,257)	(62,046)	(645,460)
	Total Scholarship Allowance	(213,289)	(211,859)	(130,603)	(349,626)	(44,044)	(106,248)	(173,412)	(37,104)	(79,256)	(90,652)	-	(1,436,093)
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	888,370	888,370
TOTAL	2,352,838	3,651,999	2,242,194	5,798,729	231,658	703,659	3,676,650	4,300,089	864,486	609,083	2,634,267	27,065,653	

Current Funds Expenditures
By Uniform Classification Category by Fund Source
With Expenses Capitalized and Retiree Health Benefits & Pension Accrual

Dollars in Thousands

2014-15 Schedule 12-H

		General Funds	Student Fees	Federal Government	Special State Appropriations & Contracts	Local Government	Private Gifts, Grants & Contracts	Endowment & Similar Funds	Educational Activities Sales & Service	Auxiliaries Sales & Service	Teaching Hospitals Sales & Service	Other Sources	Grand Total
Instruction	Total Current Fund Expenditure	1,781,721	1,673,656	117,278	52,187	34,470	208,786	70,154	1,825,509	(70)	78	138,553	5,902,322
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	274,168	274,168
	Eliminated Capital Expenditures	(10,089)	(3,124)	(944)	(665)	-	(3,447)	(3,239)	(20,060)	-	-	(11,141)	(52,709)
	Subtotal	1,771,631	1,670,532	116,335	51,522	34,470	205,339	66,915	1,805,449	(70)	78	401,580	6,123,782
Research	Total Current Fund Expenditure	320,430	18,995	2,068,915	213,904	26,399	1,212,594	153,838	129,803	128	34	166,450	4,311,491
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	142,311	142,311
	Eliminated Capital Expenditures	(5,629)	(1,927)	(76,235)	(2,603)	(1,569)	(29,574)	(9,561)	(3,838)	-	-	(4,227)	(135,162)
	Subtotal	314,801	17,068	1,992,680	211,301	24,831	1,183,020	144,277	125,965	128	34	304,534	4,318,639
Public Service	Total Current Fund Expenditure	45,631	7,905	91,947	73,767	51,330	77,122	13,921	98,655	208	0	98,834	559,321
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	19,560	19,560
	Eliminated Capital Expenditures	(155)	-	(1,759)	(550)	(92)	(108)	(53)	(236)	-	-	(227)	(3,179)
	Subtotal	45,476	7,905	90,189	73,217	51,239	77,015	13,868	98,419	208	0	118,167	575,702
Academic Support	Total Current Fund Expenditure	300,084	281,293	18,589	11,457	149,793	54,351	46,122	725,526	450	3	180,349	1,768,016
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	91,402	91,402
	Eliminated Capital Expenditures	(97,577)	(8,183)	(2,625)	(2,732)	(571)	(5,041)	(6,229)	(8,485)	(200)	-	(10,918)	(142,560)
	Subtotal	202,507	273,110	15,964	8,725	149,222	49,310	39,893	717,041	250	3	260,833	1,716,858
Libraries	Total Current Fund Expenditure	196,464	26,151	5,428	5,795	-	12,221	12,236	3,121	-	-	26,454	287,870
	Subtotal	196,464	26,151	5,428	5,795	-	12,221	12,236	3,121	-	-	26,454	287,870
Student Services	Total Current Fund Expenditure	11,629	560,069	5,639	3,257	543	25,201	9,669	16,759	20,279	-	332,057	985,102
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	28,245	28,245
	Eliminated Capital Expenditures	(44)	(7,355)	-	(73)	-	(311)	(7)	(31)	-	-	(860)	(8,681)
	Subtotal	11,585	552,714	5,639	3,184	543	24,890	9,662	16,728	20,279	-	359,442	1,004,665
Institutional Support	Total Current Fund Expenditure	569,714	190,266	2,262	2,421	20	61,804	89,210	35,790	2,691	-	431,289	1,385,467
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	288,109	288,109
	Eliminated Capital Expenditures	(10,709)	(306)	-	-	(20)	(125)	(1,692)	(8,383)	(25)	-	(76,716)	(97,976)
	Subtotal	559,004	189,960	2,262	2,421	-	61,679	87,519	27,406	2,666	-	642,683	1,575,601
OMP	Total Current Fund Expenditure	351,729	129,161	43	179	29	181	13,713	33,110	872	-	61,603	590,620
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	16,745	16,745
	Eliminated Capital Expenditures	(3,934)	(160)	-	-	(28)	(33)	(18)	(29,604)	(105)	-	12,112	(21,769)
	Subtotal	347,796	129,001	43	179	1	148	13,695	3,507	767	-	90,460	585,597
Student Financial Aid	Total Current Fund Expenditure	129,947	1,101,742	512,220	4,671	405	120,359	71,921	14,877	13,282	-	19,933	1,989,357
	Total Scholarship Allowance	-	(1,150,895)	-	-	-	-	-	(37,104)	(217,137)	-	(30,956)	(1,436,093)
	Subtotal	129,947	(49,153)	512,220	4,671	405	120,359	71,921	(22,228)	(203,856)	-	(11,023)	553,264
Auxiliary Enterprises	Total Current Fund Expenditure	950	9,836	1,944	-	45	20,013	(19)	(2,997)	1,109,520	-	29,405	1,168,697
	Total Retiree Health Benefit & Pension Accrual	-	-	-	-	-	-	-	-	-	-	27,830	27,830
	Eliminated Capital Expenditures	-	(103)	-	-	-	(12)	-	(126)	(15,795)	-	(312)	(16,349)
	Subtotal	950	9,733	1,944	-	45	20,001	(19)	(3,123)	1,093,725	-	56,923	1,180,179
Teaching Hospitals	Total Current Fund Expenditure	17,457	6	1,106	367	345	14,136	2,110	24,395	-	7,938,900	83,626	8,082,448
	Eliminated Capital Expenditures	-	-	-	-	-	(110)	(922)	(28)	-	(166,017)	-	(167,076)
	Subtotal	17,457	6	1,106	367	345	14,025	1,189	24,367	-	7,772,884	83,626	7,915,372
Total without DOE Labs	3,597,618	2,827,029	2,743,808	361,382	261,101	1,768,007	461,155	2,796,654	914,097	7,772,999	2,333,679	25,837,528	
DOE Labs	-	-	1,228,125	-	-	-	-	-	-	-	-	1,228,125	
GRAND TOTAL	3,597,618	2,827,029	3,971,934	361,382	261,101	1,768,007	461,155	2,796,654	914,097	7,772,999	2,333,679	27,065,653	
Total Current Fund Expenditure		3,725,754	3,999,082	4,053,495	368,006	263,380	1,806,767	482,876	2,904,548	1,147,359	7,939,015	1,568,553	28,258,836
Total Retiree Health Benefit & Pension Accrual		-	-	-	-	-	-	-	-	-	-	888,370	888,370
Eliminated Capital Expenditures		(128,136)	(21,158)	(81,562)	(6,623)	(2,279)	(38,760)	(21,721)	(70,791)	(16,125)	(166,017)	(92,289)	(645,460)
Total Scholarship Allowance		-	(1,150,895)	-	-	-	-	-	(37,104)	(217,137)	-	(30,956)	(1,436,093)
TOTAL	3,597,618	2,827,029	3,971,934	361,382	261,101	1,768,007	461,155	2,796,654	914,097	7,772,999	2,333,679	27,065,653	

UNIVERSITY OF CALIFORNIA

Current Funds Expenditures

By Uniform Classification Category by Object

With Expenses Capitalized and Retiree Health Benefits and Pension Accrual

Dollars in Thousands

2014-15 Schedule 12-1

		Salaries &			Grand Total
		Wages	All Other Expens	Recharge	
Instruction	Total Current Fund Expenditure	3,816,671	2,628,408	(542,757)	5,902,322
	Total Retiree Health Benefit & Pension Acc	-	274,168	-	274,168
	Eliminated Capital Expenditures	-	(52,709)	-	(52,709)
	Subtotal	<u>3,816,671</u>	<u>2,849,867</u>	<u>(542,757)</u>	<u>6,123,782</u>
Research	Total Current Fund Expenditure	1,982,110	2,379,279	(49,899)	4,311,491
	Accrual	-	142,311	-	142,311
	Eliminated Capital Expenditures	-	(135,162)	-	(135,162)
	Subtotal	<u>1,982,110</u>	<u>2,386,428</u>	<u>(49,899)</u>	<u>4,318,639</u>
Public Service	Total Current Fund Expenditure	272,428	297,971	(11,078)	559,321
	Accrual	-	19,560	-	19,560
	Eliminated Capital Expenditures	-	(3,179)	-	(3,179)
	Subtotal	<u>272,428</u>	<u>314,352</u>	<u>(11,078)</u>	<u>575,702</u>
Academic Support	Total Current Fund Expenditure	1,275,224	1,381,613	(888,821)	1,768,016
	Total Retiree Health Benefit & Pension Acc	-	91,402	-	91,402
	Eliminated Capital Expenditures	(2,170)	(140,391)	-	(142,560)
	Subtotal	<u>1,273,055</u>	<u>1,332,624</u>	<u>(888,821)</u>	<u>1,716,858</u>
Libraries	Total Current Fund Expenditure	118,997	172,341	(3,468)	287,870
	Subtotal	<u>118,997</u>	<u>172,341</u>	<u>(3,468)</u>	<u>287,870</u>
Student Services	Total Current Fund Expenditure	393,404	660,560	(68,863)	985,101
	Total Retiree Health Benefit & Pension Acc	-	28,245	-	28,245
	Eliminated Capital Expenditures	-	(8,681)	-	(8,681)
	Subtotal	<u>393,404</u>	<u>680,124</u>	<u>(68,863)</u>	<u>1,004,665</u>
Institutional Support	Total Current Fund Expenditure	1,105,036	1,267,744	(987,313)	1,385,467
	Accrual	-	288,109	-	288,109
	Eliminated Capital Expenditures	(1,160)	(96,816)	-	(97,976)
	Subtotal	<u>1,103,876</u>	<u>1,459,038</u>	<u>(987,313)</u>	<u>1,575,601</u>
OMP	Total Current Fund Expenditure	244,554	788,266	(442,200)	590,620
	Total Retiree Health Benefit & Pension Accrual	-	16,745	-	16,745
	Eliminated Capital Expenditures	(11,328)	(10,441)	-	(21,768)
	Subtotal	<u>233,227</u>	<u>794,571</u>	<u>(442,200)</u>	<u>585,597</u>
Student Financial Aid	Total Current Fund Expenditure	2,144	1,988,397	(1,184)	1,989,357
	Total Scholarship Allowance	-	(1,436,093)	-	(1,436,093)
	Subtotal	<u>2,144</u>	<u>552,304</u>	<u>(1,184)</u>	<u>553,264</u>
Auxiliary Enterprises	Total Current Fund Expenditure	387,612	951,073	(169,988)	1,168,697
	Total Retiree Health Benefit & Pension Accrual	-	27,830	-	27,830
	Eliminated Capital Expenditures	-	(16,349)	-	(16,349)
	Subtotal	<u>387,612</u>	<u>962,554</u>	<u>(169,988)</u>	<u>1,180,179</u>
Teaching Hospitals	Total Current Fund Expenditure	3,289,285	4,376,282	416,881	8,082,448
	Eliminated Capital Expenditures	(2,825)	(164,251)	-	(167,076)
	Subtotal	<u>3,286,459</u>	<u>4,212,031</u>	<u>416,881</u>	<u>7,915,372</u>
Total without DOE Labs		12,869,983	15,716,234	(2,748,689)	25,837,528
DOE Labs		-	1,228,125	-	1,228,125
Grand Total		<u>12,869,983</u>	<u>16,944,359</u>	<u>(2,748,689)</u>	<u>27,065,653</u>

BEGINNING AND ENDING BALANCE BY CAMPUS, FY 2014-15

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

	Total Beginning Balance (1)(2)(4)	Total Revenue	Total Expenditure	Accounting Changes and Net Transfers (3)(5)	Ending Balance (1)(2)(4)	Ending Balance	
						Campus	Medical Center
UCOP & Systemwide Programs	1,021,159,104	(1,602,166,000)	2,634,266,000	231,831,577	2,285,090,681	2,285,090,681	-
Berkeley	762,187,940	(2,520,972,000)	2,352,838,000	197,805,719	791,859,659	791,859,659	-
San Francisco	1,055,716,478	(4,802,157,000)	4,300,092,000	(619,991,806)	(66,340,328)	(1,068,164,092)	1,001,823,764
Davis	2,032,823,126	(4,005,131,000)	3,651,996,000	328,683,790	2,008,371,916	1,238,667,402	769,704,514
Los Angeles	2,065,514,870	(6,437,143,000)	5,798,726,000	621,822,327	2,048,920,196	1,748,132,073	300,788,123
Riverside	111,097,265	(806,820,000)	703,658,000	50,083,458	58,018,723	58,018,723	-
San Diego	1,268,534,834	(4,276,219,000)	3,676,646,000	445,268,695	1,114,230,528	937,303,904	176,926,624
Santa Cruz	244,163,070	(692,192,000)	609,082,000	59,772,155	220,825,225	220,825,225	-
Santa Barbara	386,564,825	(920,173,000)	864,487,000	60,667,641	391,546,466	391,546,466	-
Irvine	967,224,928	(2,556,468,000)	2,242,196,000	346,533,764	999,486,692	646,615,193	352,871,499
Merced	39,090,560	(252,352,000)	231,658,000	28,820,681	47,217,241	47,217,241	-
TOTAL	9,954,077,000	(28,871,793,000)	27,065,645,000	1,751,298,000	9,899,227,000	7,297,112,475	2,602,114,525

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 and Retiree health 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 pension and retiree health obligations