

National Center for Education Statistics

IPEDS Data Center

University of California-Merced

UnitID 445188
OPEID 04127100
Address 5200 North Lake Road, Merced, CA, 95343-5603
Web Address www.ucmerced.edu

Finance 2005-06

Institution: University of California-Merced (445188)

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.

Institution: University of California-Merced (445188)

Finance - Public institutions

General Information Finance - Public Institutions

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, 2006.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2005"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2006"/>

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 caveats 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.

0

Number of component unit columns on GPFS using FASB standards

1

Number of component unit columns on GPFS using GASB standards

Caveats:

Institution: University of California-Merced (445188)

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	<input checked="" type="text" value="6,068,000"/>	0
02	Grants and contracts - operating		
02	Federal operating grants and contracts	<input type="text" value="4,929,000"/>	0
03	State operating grants and contracts	<input type="text" value="21,756,000"/>	0
04	Local/private operating grants and contracts	<input type="text" value="316,000"/>	0
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	<input type="text" value="6,355,000"/>	0
06	Sales & services of hospitals, after deducting patient contractual allowances	<input type="text" value="0"/>	0
07	Independent operations	<input type="text" value="0"/>	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	1,070,000	0

09	Total operating revenues	40,494,000	0
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Institution: University of California-Merced (445188)

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	16,524,000	0
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
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	8,600,000	0
17	Investment income	0	0
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	129,000	0
19	Total nonoperating revenues	25,253,000	0

Institution: University of California-Merced (445188)

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	6,538,000	0
21	Capital grants & gifts	2,442,000	0
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	304,774,000	0
24	Total other revenues and additions	313,754,000	0
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	379,501,000	0

CV = Calculated Value

CAVEATS

Institution: University of California-Merced (445188)

Part C - Expenses and Other Deductions

Fiscal Year 2006

Line No.	Description	Report in whole dollars only				
		1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Operating Expenses					
01	Instruction	9,020,000	6,165,000	940,000	0	1,915,000
02	Research	5,410,000	3,034,000	475,000	0	1,901,000
03	Public service	2,994,000	1,311,000	312,000	0	1,371,000
05	Academic support	5,985,000	3,651,000	700,000	0	1,634,000
06	Student services	4,052,000	2,490,000	499,000	0	1,063,000
07	Institutional support	17,104,000	9,715,000	1,732,000	0	5,657,000
08	Operation & maintenance of plant	5,882,000	1,929,000	568,000	0	3,385,000

09	Depreciation	8,859,000			8,859,000	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	3,522,000				3,522,000
11	Auxiliary enterprises	4,351,000	1,418,000	384,000	0	2,549,000
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	209,000	0	0	0	209,000
15	Total operating expenses	67,388,000	29,713,000	5,610,000	8,859,000	23,206,000
	Prior year amount	0	0	0	0	0

Institution: University of California-Merced (445188)

Part C - Expenses and Other Deductions

Fiscal Year 2006

Line No.	Description	Report in whole dollars only				
		1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
16	Interest	32,000				32,000
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	32,000	0	0	0	32,000
19	Total expenses & deductions	67,420,000	29,713,000	5,610,000	8,859,000	23,238,000
	Prior year amount	0	0	0	0	0

CV = Calculated Value

CAVEATS

Institution: University of California-Merced (445188)

Part E - Scholarships and Fellowships

**Part E - Scholarships and Fellowships
Fiscal Year 2006**

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	Pell grants (federal)	<input type="text" value="0"/>	0
02	Other federal grants	<input type="text" value="959,000"/>	0
03	Grants by state government	<input type="text" value="402,000"/>	0
04	Grants by local government	<input type="text" value="0"/>	0
05	Institutional grants from restricted resources	<input type="text" value="180,000"/>	0
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	1,981,000	0
07	Total gross scholarships and fellowships	<input type="text" value="3,522,000"/>	0
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	<input type="text" value="0"/>	0
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	0	0
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	3,522,000	0

CV = Calculated Value

CAVEATS

Institution: University of California-Merced (445188)

Part G - Component Unit that Uses GASB Standards

Part G - GASB **Component Unit** that uses GASB Standards
Fiscal Year 2006

Names of entities included:

UC Merced Foundatio

Primary nature of unit(s)

Funds raising / Invest

Report in whole dollars only

Line No. Current year amount

Statement of Net Assets

01	Total current assets	944,000
02	Total non-current assets (CV) CV=(G03-G01)	2,465,000
03	Total Assets	3,409,000
04	Total current liabilities	445,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	0
06	Total liabilities (CV) CV=(G3-G11)	445,000
	Net Assets	
07	Invested in capital assets, net of related debt	0
08	Restricted-expendable	415,000
09	Restricted-nonexpendable	1,714,000
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	835,000
11	Total net assets	2,964,000

Part G - Component Unit that Uses GASB Standards

Part G - GASB **Component Unit** that uses GASB Standards
Fiscal Year 2006

Report in whole dollars only

Line No.		Current year amount
Statement of revenues, expenses, and Changes in Net Assets		
12	Total operating revenues	2,371,000
13	Total operating expenses	1,660,000
13a	Expenses paid to institution (included in G13)	1,596,000
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	711,000
15	Total nonoperating revenues	100,000
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	0
17	Net income before other revenues, expenses, gains, or losses	811,000
18	Total other additions & deductions (CV) CV=(G19-G17)	445,000
19	Change in net assets	1,256,000
20	Net assets -- beginning of year	1,708,000
21	Adjustments to beginning net assets (CV) [G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	2,964,000

CV = Calculated value

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Institution: University of California-Merced (445188)

Part H - Details of Endowment Assets

Fiscal Year 2006

Report in whole dollars only

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
01	Value of endowment assets at the beginning of the fiscal year	789,000	
02	Value of endowment assets at the end of the fiscal year	1,581,000	

Institution: University of California-Merced (445188)

Part J - Revenue Data for Bureau of Census

Part J - Revenues (Census Bureau)

Fiscal Year 2006

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	6,068,000	6,068,000			
02 Sales and services	6,355,000	0	6,355,000	0	0
03 Federal grants/contracts (excludes Pell Grants)	4,929,000	4,929,000	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	44,093,000	44,093,000	0	0	0
05 State grants and contracts	725,000	725,000	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09					

Gifts and private grants, including capital grants	11,017,000
10 Interest earnings	0
11 Dividend earnings	0
12 Realized capital gains	0

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Institution: University of California-Merced (445188)

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2006**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Salaries and wages	29,713,000	28,295,000	1,418,000	0	0
02 Employee benefits, total	5,610,000	5,226,000	384,000	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries Capital outlay:	37,674,000	34,741,000	2,933,000	0	0
05 Construction	239,418,000	201,254,000	38,164,000	0	0
06 Equipment purchases	4,129,000	3,612,000	517,000	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	32,000				
09 Scholarships/fellowships	3,522,000	3,522,000			

CAVEATS

