

# 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  
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#### Finance 2006-07

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, 2007.)

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

<input type="radio"/>	Student services
<input type="radio"/>	Does not participate in intercollegiate athletics
<input type="radio"/>	Other (specify in caveats box below)
<b>5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?</b>	
<input type="radio"/>	Yes - (report endowment assets)
<input type="radio"/>	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.

<input type="text" value="0"/>	Number of component unit columns on GPFS using FASB standards
<input type="text" value="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 2007	
Report in whole dollars only			
Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition & fees, after deducting discounts & allowances	5,331,000	6,068,000
Grants and contracts - operating			
02	Federal operating grants and contracts	5,636,000	4,929,000
03	State operating grants and contracts	21,569,000	21,756,000
04	Local/private operating grants and contracts	613,000	316,000
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	3,949,000	6,355,000
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	940,000	1,070,000
09	Total operating revenues	38,038,000	40,494,000

Institution: University of California-Merced (445188)

**Part B - Revenues and Other Additions**

		Fiscal Year 2007	
Report in whole dollars only			

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	26,778,000	16,524,000
12	Local appropriations, education district taxes, & similar support	0	0
<b>Grants-nonoperating</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	6,639,000	8,600,000
17	Investment income	0	0
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]		0 129,000
19	Total nonoperating revenues	33,417,000	25,253,000

Institution: University of California-Merced (445188)

**Part B - Revenues and Other Additions**

Fiscal Year 2007

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	2,869,000	6,538,000
21	Capital grants & gifts	2,221,000	2,442,000
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	34,562,000	304,774,000
24	Total other revenues and additions	39,652,000	313,754,000
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	111,107,000	379,501,000

CV = Calculated Value

**CAVEATS**

Institution: University of California-Merced (445188)

**Part C - Expenses and Other Deductions**

Fiscal Year 2007

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>Operating Expenses</b>						
01	Instruction	12,657,000	8,823,000	1,823,000	0	2,011,000
02	Research	7,503,000	3,902,000	673,000	0	2,928,000
03	Public service	5,467,000	2,463,000	518,000	0	2,486,000
05	Academic support	6,631,000	4,288,000	986,000	0	1,357,000
06	Student services	4,399,000	2,535,000	637,000	0	1,227,000
07	Institutional support	19,592,000	12,123,000	2,523,000	0	4,946,000
08	Operation & maintenance of plant	8,568,000	2,519,000	825,000	0	5,224,000
09	Depreciation	13,719,000			13,719,000	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	0				0
11	Auxiliary enterprises	3,744,000	1,401,000	432,000	0	1,911,000
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)]	0	0	0	0	0
15	Total operating expenses	82,280,000	38,054,000	8,417,000	13,719,000	22,090,000
	Prior year amount	67,388,000	29,713,000	5,610,000	8,859,000	23,206,000

Institution: University of California-Merced (445188)

**Part C - Expenses and Other Deductions**

Fiscal Year 2007						
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	Interest	51,000				51,000
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	14,000	0	0	0	14,000
18	Total nonoperating	65,000	0	0	0	65,000

expenses & deductions (CV) CV=(C19-C15)					
19 Total expenses & deductions	82,345,000	38,054,000	8,417,000	13,719,000	22,155,000
Prior year amount	67,420,000	29,713,000	5,610,000	8,859,000	23,238,000

CV = Calculated Value

CAVEATS

Institution: University of California-Merced (445188)

Part E - Scholarships and Fellowships

Part E - Scholarships and Fellowships  
Fiscal Year 2007

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)	0	0
02	Other federal grants	1,715,000	959,000
03	Grants by state government	400,000	402,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	429,000	180,000
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	2,176,000	1,981,000
07	Total gross scholarships and fellowships	4,720,000	3,522,000
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	3,308,000	0
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	1,412,000	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	4,720,000	0
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	0	3,522,000

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 2007

Names of entities included:

UC Merced Foundatio

Primary nature of unit(s)

Fundraising/Investmen

Report in whole dollars only

Line No.

Current year amount

**Statement of Net Assets**

01	Total <b>current assets</b>	395,000
02	Total <b>non-current assets (CV)</b> CV=(G03-G01)	3,710,000
03	Total <b>Assets</b>	4,105,000
04	Total <b>current liabilities</b>	1,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	0
06	Total <b>liabilities (CV)</b> CV=(G3-G11)	1,000
	<b>Net Assets</b>	
07	Invested in capital assets, net of related debt	0
08	Restricted-expendable	568,000
09	Restricted-nonexpendable	2,939,000
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	597,000
11	Total net assets	4,104,000

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 2007

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>	666,000
13	Total operating <b>expenses</b>	953,000
13a	Expenses paid to institution (included in G13)	844,000
14	Net <b>operating</b> revenues (Expenses) (CV) CV=(G12-G13)	-287,000
15	Total <b>nonoperating</b> revenues	407,000
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	0
17	Net income before other revenues, expenses, gains, or losses	120,000
18	Total <b>other additions &amp; deductions</b> (CV) CV=(G19-G17)	1,020,000
19	<b>Change in net assets</b>	1,140,000
20	Net assets -- beginning of year	2,964,000
21	<b>Adjustments to beginning net assets</b> (CV) [G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	4,104,000

CV = Calculated value

**CAVEATS**

Institution: University of California-Merced (445188)

**Part H - Details of Endowment Assets**

**Fiscal Year 2007**  
**Report in whole dollars only**

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 endowment assets at the beginning of the fiscal year	1,581,000	789,000
02	Value of endowment assets at the end of the fiscal year	3,457,000	1,581,000

Institution: University of California-Merced (445188)

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

**Part J - Revenues (Census Bureau)**  
**Fiscal Year 2007**

Source and type	Amount		
	Total for all funds and operations	Auxiliary enterprises	Hospitals

	(includes endowment funds, but excludes component units)	Education and general/independent operations			Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	8,639,000	8,639,000			
02 Sales and services	5,361,000	0	5,361,000	0	0
03 Federal grants/contracts (excludes Pell Grants)	5,636,000	5,636,000	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	49,850,000	49,850,000	0	0	0
05 State grants and contracts	1,366,000	1,366,000	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	122,000	122,000	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	8,248,000				
10 Interest earnings	0				
11 Dividend earnings	0				
12 Realized capital gains	0				

**CAVEATS**

Institution: University of California-Merced (445188)

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

**Part K - Expenditures  
Fiscal Year 2007**

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	38,054,000	36,653,000	1,401,000	0	0
02 Employee benefits, total	8,417,000	7,985,000	432,000	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	44,226,000	41,883,000	2,343,000	0	0
Capital outlay:					
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	51,000				
09 Scholarships/fellowships	4,720,000	4,720,000			

**CAVEATS**