

National Center for Education Statistics

IPEDS Data Center

University of California-Merced

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Finance 2007-08

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

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.

Institution: University of California-Merced (445188)

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.

Institution: University of California-Merced (445188)

Part B - Revenues and Other Additions

Report in whole dollars only		Fiscal Year 2008	
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	<input type="text" value="15,266,000"/>	5,331,000
02	Grants and contracts - operating Federal operating grants and contracts	<input type="text" value="8,430,000"/>	5,636,000
03	State operating grants and contracts	<input type="text" value="29,715,000"/>	21,569,000
04	Local/private operating grants and contracts	<input type="text" value="4,227,000"/>	613,000
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	<input type="text" value="9,775,000"/>	3,949,000
06	Sales & services of hospitals,		0

	after deducting patient contractual allowances	0	
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01+...+B07)]	1,277,000	940,000
09	Total operating revenues	68,690,000	38,038,000

Institution: University of California-Merced (445188)

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
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	27,435,000	26,778,000
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	4,054,000	6,639,000
17	Investment income	0	0
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	39,000	0
19	Total nonoperating revenues	31,528,000	33,417,000

Institution: University of California-Merced (445188)

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	7,255,000	2,869,000
21	Capital grants & gifts	194,000	2,221,000
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	34,115,000	34,562,000
24	Total other revenues and additions	41,564,000	39,652,000

25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	141,782,000	111,107,000
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CV = Calculated Value

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

Institution: University of California-Merced (445188)

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
Operating Expenses						
01	Instruction	16,626,000	14,220,000	2,406,000	0	0
02	Research	10,204,000	6,035,000	931,000	0	3,238,000
03	Public service	5,587,000	3,123,000	580,000	0	1,884,000
05	Academic support	9,192,000	7,487,000	1,380,000	0	325,000
06	Student services	6,079,000	4,379,000	818,000	0	882,000
07	Institutional support	22,253,000	17,438,000	2,996,000	0	1,819,000
08	Operation & maintenance of plant	9,923,000	4,102,000	1,039,000	0	4,782,000
09	Depreciation	15,863,000			15,863,000	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	8,931,000				8,931,000
11	Auxiliary enterprises	5,370,000	2,352,000	527,000	0	2,491,000
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	110,028,000	59,136,000	10,677,000	15,863,000	24,352,000
	Prior year amount	82,280,000	38,054,000	8,417,000	13,719,000	22,090,000

Institution: University of California-Merced (445188)

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only					
Line Description No.	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Nonoperating Expenses and Deductions					
16 Interest	77,000				77,000
17 Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0
18 Total nonoperating expenses & deductions (CV) CV=(C19-C15)	77,000	0	0	0	77,000
19 Total expenses & deductions	110,105,000	59,136,000	10,677,000	15,863,000	24,429,000
Prior year amount	82,345,000	38,054,000	8,417,000	13,719,000	22,155,000

CV = Calculated Value

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

Institution: University of California-Merced (445188)

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	Pell grants (federal)	0	0
02	Other federal grants	2,712,000	1,715,000
03	Grants by state government	436,000	400,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	410,000	429,000
06	Institutional grants from unrestricted resources (CV)	14,601,000	2,176,000

	CV=[E07-(E01+...+E05)]		
07	Total gross scholarships and fellowships	18,159,000	4,720,000
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	6,329,000	3,308,000
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	2,899,000	1,412,000
10	Total Discounts & Allowances (CV) CV=(E07-E11)	9,228,000	4,720,000
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	8,931,000	0

CV = Calculated Value

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

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 2008

Names of entities included:

UC Merced Foundatio

Primary nature of unit(s)

Foundraising/Investme

Report in whole dollars only

Line No.		Current year amount
Statement of Net Assets		
01	Total current assets	1,003,000
02	Total non-current assets (CV) CV=(G03-G01)	5,271,000
03	Total Assets	6,274,000
04	Total current liabilities	5,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	0
06	Total liabilities (CV) CV=(G3-G11)	5,000
Net Assets		
07	Invested in capital assets, net of related debt	0
08	Restricted-expendable	

		1,553,000
09	Restricted-nonexpendable	3,986,000
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	730,000
11	Total net assets	6,269,000

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 2008

Report in whole dollars only

Line No.		Current year amount
Statement of revenues, expenses, and Changes in Net Assets		
12	Total operating revenues	4,428,000
13	Total operating expenses	3,241,000
13a	Expenses paid to institution (included in G13)	3,133,000
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	1,187,000
15	Total nonoperating revenues	96,000
16	Total nonoperating expenses (CV) CV=[[G14+G15]-G17]	165,000
17	Net income before other revenues, expenses, gains, or losses	1,118,000
18	Total other additions & deductions (CV) CV=(G19-G17)	1,047,000
19	Change in net assets	2,165,000
20	Net assets -- beginning of year	4,104,000
21	Adjustments to beginning net assets (CV) [G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	6,269,000

CV = Calculated value

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

Institution: University of California-Merced (445188)

Part H - Details of Endowment Assets

Fiscal Year 2008
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	3,457,000	1,581,000
02	Value of endowment assets at the end of the fiscal year	4,395,000	3,457,000

Institution: University of California-Merced (445188)

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	21,595,000	21,595,000			
02 Sales and services	12,678,000	4,000	12,674,000	0	
03 Federal grants/contracts (excludes Pell Grants)	8,430,000	8,430,000			
Revenue from the state government:					
04 State appropriations, current & capital	62,796,000	62,796,000			
05 State grants and contracts	1,608,000	1,608,000			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	63,000	63,000			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	7,064,000				
10 Interest earnings					

11 Dividend earnings		
12 Realized capital gains	6,000	

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

Institution: University of California-Merced (445188)

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	59,136,000	56,784,000	2,352,000	0	
02 Employee benefits, total	10,677,000	10,150,000	527,000	0	
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	50,893,000	47,875,000	3,018,000		
Capital outlay:					
05 Construction	30,546,000	17,651,000	12,895,000		
06 Equipment purchases	4,876,000	4,628,000	248,000		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	77,000				
09 Scholarships/fellowships	18,159,000	18,159,000			

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