

# National Center for Education Statistics

## IPEDS Data Center

### University of California-Merced

**UnitID** 445188  
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#### Finance 2008-09

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 Standards Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standards 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 2008-09. 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 2008-09)

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, 2009.)

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 (Explain in box below)
  Don't know (Explain in box below)

### 3. Reporting Model

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. Intercollegiate Athletics

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. Endowment Assets

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

Fiscal Year 2009

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition & fees, after deducting discounts & allowances	11,327,000	15,266,000
Grants and contracts - operating			
02	Federal operating grants and contracts	14,853,000	8,430,000
03	State operating grants and contracts	25,491,000	29,715,000
04	Local government/private operating grants and contracts	3,899,000	4,227,000

05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	9,666,000	9,775,000
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+...+B07)]	1,759,000	1,277,000
09	Total operating revenues	66,995,000	68,690,000

Institution: University of California-Merced (445188)

**Part B - Revenues and Other Additions**

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	25,356,000	27,435,000
12	Local appropriations, education district taxes, & similar support	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants	4,040,000	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	3,075,000	4,054,000
17	Investment income	0	0
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]		0
19	Total nonoperating revenues	32,471,000	33,892,000

Institution: University of California-Merced (445188)

**Part B - Revenues and Other Additions**

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
<b>Other Revenues and Additions</b>			
20	Capital appropriations	8,883,000	7,255,000
21	Capital grants & gifts	205,000	194,000
22	Additions to permanent endowments	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	25,957,000	34,115,000
24	Total other revenues and additions	35,045,000	41,564,000

25	Total all revenues and other additions CV=(B09+B19+B24)	134,511,000	144,146,000
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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 2009					
Line Description No.	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>					
01 Instruction	21,271,000	14,601,000	2,476,000	0	4,194,000
02 Research	12,891,000	5,984,000	923,000	0	5,984,000
03 Public service	6,247,000	3,097,000	575,000	0	2,575,000
05 Academic support	10,678,000	7,423,000	1,368,000	0	1,887,000
06 Student services	7,620,000	4,342,000	811,000	0	2,467,000
07 Institutional support	25,400,000	17,290,000	2,971,000	0	5,139,000
08 Operation & maintenance of plant	11,559,000	4,067,000	1,030,000	0	6,462,000
09 Depreciation	17,830,000			17,830,000	0
10 Scholarships and fellowships expenses, excluding discounts & allowances	5,524,000				5,524,000
11 Auxiliary enterprises	7,262,000	2,332,000	523,000	0	4,407,000
12 Hospital services	0	0	0	0	0
13 Independent operations	0	0	0		0
14 Other expenses & deductions CV=[C15-(C01+...+C13)]	18,780,000	0	0	0	18,780,000
15 Total operating expenses	145,062,000	59,136,000	10,677,000	17,830,000	57,419,000
Prior year amount	110,028,000	59,136,000	10,677,000	15,863,000	24,352,000

Institution: University of California-Merced (445188)

**Part C - Expenses and Other Deductions**

Fiscal Year 2009					
Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5

Line No.					All other
	<b>Nonoperating Expenses and Deductions</b>				
16	Interest	6,000			6,000
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	418,000	0	0	418,000
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	424,000	0	0	424,000
19	Total expenses & deductions	145,486,000	59,136,000	10,677,000	17,830,000
	Prior year amount	110,105,000	59,136,000	10,677,000	15,863,000
					24,429,000

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**

Fiscal Year 2009				
Line No.	Source	Current year amount	Prior year amount	
01	Pell grants (federal)	4,040,000	0	
02	Other federal grants	695,000	2,712,000	
03	Grants by state government	616,000	436,000	
04	Grants by local government	0	0	
05	Institutional grants from restricted resources	600,000	410,000	
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	14,718,000	14,601,000	
07	Total gross scholarships and fellowships	20,669,000	18,159,000	
08	Discounts and Allowances Discounts & allowances applied to tuition & fees	10,719,000	6,329,000	
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	4,426,000	2,899,000	
10	Total discounts & allowances	15,145,000	9,228,000	

CV=(E07-E11)

11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	5,524,000	8,931,000
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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 2009

Names of entities included:

Primary nature of unit(s)

Line No.		Current year amount
<b>Statement of Net Assets</b>		
01	Total <b>current assets</b>	837,000
02	Total <b>non-current assets (CV)</b> CV=(G03-G01)	4,701,000
03	Total <b>Assets</b>	5,538,000
04	Total <b>current liabilities</b>	4,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	0
06	Total <b>liabilities (CV)</b> CV=(G3-G11)	4,000
<b>Net Assets</b>		
07	<b>Invested in capital assets, net of related debt</b>	0
08	<b>Restricted-expendable</b>	472,000
09	<b>Restricted-nonexpendable</b>	4,322,000
10	<b>Unrestricted (CV)</b> CV=[G11-(G07+...+G09)]	740,000
11	Total net assets	5,534,000

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 2009

Line No.		Current year amount
<b>Statement of revenues, expenses, and Changes in Net Assets</b>		
12	Total operating <b>revenues</b>	1,110,000
13	Total operating <b>expenses</b>	1,856,000
13a	Expenses paid to institution (included in G13)	1,795,000
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	-746,000
15	Total nonoperating revenues	109,000
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	-2,138,000
17	Net income before other revenues, expenses, gains, or losses	1,501,000
18	Total other additions & deductions (CV) CV=(G19-G17)	-766,000
19	<b>Change in net assets</b>	735,000
20	Net assets -- beginning of year	6,269,000
21	Adjustments to beginning net assets (CV) [G22-(G19+G20)]	-1,470,000
22	Net assets -- end of year (from G11)	5,534,000

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 2009

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	4,395,000	3,457,000
02	Value of endowment assets at the end of the fiscal year	4,361,000	4,395,000

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

Fiscal Year 2009

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	22,046,000	22,046,000			
02 Sales and services	14,094,000	2,000	14,092,000	0	0
03 Federal grants/contracts (excludes Pell Grants)	18,893,000	18,893,000	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	57,603,000	57,603,000	0	0	0
05 State grants and contracts	2,127,000	2,127,000	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	266,000	266,000	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	4,839,000				
10 Interest earnings	0				
11 Dividend earnings	0				
12 Realized capital gains	0				

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

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



**Fiscal Year 2009**

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	56,804,000	2,332,000	0	0
02 Employee benefits, total	10,677,000	10,154,000	523,000	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	49,316,000	44,909,000	4,407,000	0	0
Capital outlay:					
05 Construction	12,091,000	0	12,091,000	0	0
06 Equipment purchases	8,704,000	8,453,000	251,000	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	6,000				
09 Scholarships/fellowships	20,669,000	20,669,000			

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