

# 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](http://www.ucmerced.edu)

Institution: University of California-Merced (445188)  
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**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)  
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**Finance - Public institutions**

**General Information**

**GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2013.)

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

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

Institution: University of California-Merced (445188)  
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**Part E - Scholarships and Fellowships**

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION**

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	14,734,000	13,050,000
02	Other federal grants (Do NOT include FDSL amounts)	686,225	337,398
03	Grants by state government	7,383,014	2,581,840
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,220,657	1,109,740
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	24,931,196	24,774,484
07	Total gross scholarships and fellowships	48,955,092	41,853,462
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	30,407,000	26,589,000
09	Discounts and allowances applied to sales and services of auxiliary enterprises	6,145,000	5,766,000
10	Total discounts and allowances CV=(E08+E09)	36,552,000	32,355,000
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	12,403,092	9,498,462

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Institution: University of California-Merced (445188)  
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**Part B - Revenues and Other Additions**

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	52,907,000	47,673,000
02	Grants and contracts - operating Federal operating grants and contracts	14,700,000	15,245,000
03	State operating grants and contracts	1,389,000	18,501,000
04	Local government/private operating grants and contracts	2,769,000	1,281,000
04a	Local government operating grants and contracts	2,769,000	1,281,000
04b	Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	17,535,000	17,005,000
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	3,000	7,000
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	5,587,000	4,954,000
09	Total operating revenues	94,890,000	104,666,000

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**Part B - Revenues and Other Additions**

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	95,903,000	70,903,000
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	14,734,000	13,050,000
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,858,000	2,364,000
17	Investment income		2,166,000

		1,712,000	
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,588,000	1,871,000
19	Total nonoperating revenues		90,354,000
		115,795,000	
27	Total operating and nonoperating revenues CV=[B19+B09]	210,685,000	195,020,000
28	12-month Student FTE from E12	5,981	5,343
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	35,226	36,500

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**Part B - Revenues and Other Additions**

Line No.	Source of funds	Current year amount	Prior year amount
20	Other Revenues and Additions Capital appropriations		17,450,000
		6,470,000	
21	Capital grants and gifts		2,087,000
		1,576,000	
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	78,212,000	22,753,000
24	Total other revenues and additions		42,290,000
		86,258,000	
25	Total all revenues and other additions CV=[B09+B19+B24]	296,943,000	237,310,000

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

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**Part C - Expenses and Other Deductions**

Report Total Operating AND Nonoperating Expenses in this section

Line Description No.	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01 Instruction	45,372,000	26,198,000	9,997,000	1,939,000	2,060,000	1,569,000	3,609,000	38,941,000
02 Research	24,820,000	8,242,000	2,509,000	2,608,000	2,770,000	2,110,000	6,581,000	23,932,000

03	Public service	5,010,000	2,347,000	930,000	290,000	308,000	235,000	900,000	4,655,000
05	Academic support	27,005,000	10,255,000	3,603,000	3,609,000	3,833,000	2,920,000	2,785,000	24,208,000
06	Student services	22,681,000	7,107,000	2,572,000	1,776,000	1,886,000	1,437,000	7,903,000	18,259,000
07	Institutional support	45,077,000	22,500,000	7,887,000	1,889,000	2,006,000	1,528,000	9,267,000	40,541,000
08	Operation and maintenance of plant (see instructions)	0	4,746,000	2,278,000	-18,110,000	2,061,000	1,570,000	7,455,000	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	12,403,092						12,403,092	9,498,462
11	Auxiliary enterprises	31,556,000	4,823,000	1,992,000	5,999,000	6,371,000	4,854,000	7,517,000	32,796,000
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	3,956,908	0	0	0	0	0	3,956,908	6,361,538
19	<b>Total expenses and deductions</b>	217,881,000	86,218,000	31,768,000	0	21,295,000	16,223,000	62,377,000	199,192,000
	Prior year amount	199,192,000	76,274,000	26,200,000		20,865,000	17,201,000	58,652,000	
20	<b>12-month Student FTE from E12</b>	5,981							5,343
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	36,429							37,281

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**Part H - Details of Endowment Assets**

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	5,777,000	5,087,000
02	Value of endowment assets at the end of the fiscal year	6,914,000	6,037,000

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

**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the Data Center and sent to your institution's CEO in November 2014.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$52,907,000	19%	\$8,846
Government appropriations	\$95,903,000	34%	\$16,035
Government grants and contracts	\$33,592,000	12%	\$5,616
Private gifts, grants, and contracts	\$1,858,000	1%	\$311
Investment income	\$1,712,000	1%	\$286
Other core revenues	\$93,436,000	33%	\$15,622
<b>Total core revenues</b>	<b>\$279,408,000</b>	<b>100%</b>	<b>\$46,716</b>
<b>Total revenues</b>	<b>\$296,943,000</b>		<b>\$49,648</b>

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$45,372,000	24%	\$7,586
Research	\$24,820,000	13%	\$4,150
Public service	\$5,010,000	3%	\$838
Academic support	\$27,005,000	14%	\$4,515
Institutional support	\$45,077,000	24%	\$7,537
Student services	\$22,681,000	12%	\$3,792
Other core expenses	\$16,360,000	9%	\$2,735
<b>Total core expenses</b>	<b>\$186,325,000</b>	<b>100%</b>	<b>\$31,153</b>
<b>Total expenses</b>	<b>\$217,881,000</b>		<b>\$36,429</b>

### Core Expenses

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	5,981

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.



