

National Center for Education Statistics

IPEDS Data Center

University of Florida

UnitID 134130
OPEID 00153500
Address , Gainesville, FL, 32611
Web Address www.ufl.edu/

Finance 2005-06

Institution: University of Florida (134130)

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 Florida (134130)

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

3

Number of component unit columns on GPFS using GASB standards

Caveats:

4. Intercollegiate athletics operated by an affiliated component unit of the University.

Institution: University of Florida (134130)

Part A - Statement of Net Assets

Fiscal Year 2006

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total Current Assets	750,776,000	708,809,000
	Noncurrent Assets		
02	Capital assets - depreciable (gross)	2,353,736,000	2,114,587,000
03	Accumulated depreciation (enter as a positive amount)	1,147,211,000	1,118,677,000
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	199,993,000	290,809,000
05	Total noncurrent assets	1,406,518,000	1,286,719,000
06	Total assets (CV)	2,157,294,000	1,995,528,000

	CV=(A01+A05)		
	Current Liabilities		
07	Long-term debt, current portion	7,419,000	6,309,000
08	Other current liabilities (CV) CV=(A09-A07)	153,133,000	128,026,000
09	Total current liabilities	160,552,000	134,335,000
	Noncurrent Liabilities		
10	Long-term debt	118,021,000	115,109,000
11	Other noncurrent liabilities (CV) CV=(A12-A10)	196,946,000	176,996,000
12	Total noncurrent liabilities	314,967,000	292,105,000
13	Total liabilities (CV) CV=(A09+A12)	475,519,000	426,440,000
	Net Assets		
14	Invested in capital assets, net of related debt	1,185,280,000	1,060,169,000
15	Restricted-expendable	415,199,000	415,757,000
16	Restricted-nonexpendable	0	0
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	81,296,000	93,162,000
18	Total Net assets (CV) CV=(A06-A13)	1,681,775,000	1,569,088,000

CV= Calculated Value

CAVEATS

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	10,369,000	616,414,000	615,860,000	10,923,000
22	Infrastructure	68,801,000	6,595,000	0	75,396,000
23	Buildings	1,229,100,000	194,006,000	255,000	1,422,851,000
24	Equipment	542,875,000	60,783,000	33,686,000	569,972,000
25	Art and library collections	230,274,000	11,379,000	153,000	241,500,000
26	Property obtained under capital leases (if not included in equipment)	9,815,000	0	0	9,815,000
27	Construction in progress	172,561,000	106,582,000	196,676,000	82,467,000
28	Accumulated depreciation	1,118,677,000	107,398,000	78,864,000	1,147,211,000
CV = (Beginning Balance + Additions - Ending Balance)					

CAVEATS

Institution: University of Florida (134130)

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	152,505,000	156,705,000
02	Grants and contracts - operating Federal operating grants and contracts	284,353,000	294,692,000
03	State operating grants and contracts	36,118,000	70,080,000
04	Local/private operating grants and contracts	322,067,000	334,642,000
05	Sales & services of auxiliary enterprises,		96,706,000

	after deducting discounts & allowances	133,546,000	
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)]	54,632,000	68,586,000
09	Total operating revenues	983,221,000	1,021,411,000

Institution: University of Florida (134130)

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	596,314,000	557,086,000
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants	21,632,000	22,472,000
14	State nonoperating grants	75,381,000	67,639,000
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	19,246,000	22,894,000
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	712,573,000	670,091,000

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only		Current year amount	Prior year amount
Line No.	Resource of funds		
	Other Revenues and Additions		
20	Capital appropriations	68,716,000	42,745,000
21	Capital grants & gifts	43,008,000	67,201,000
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	111,724,000	109,946,000
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	1,807,518,000	1,801,448,000

CV = Calculated Value

CAVEATS

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Part C - Expenses and Other Deductions

Fiscal Year 2006

Report in whole dollars only		1	2	3	4	5
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
	Operating Expenses					
01	Instruction	534,863,000	390,648,000	75,642,000	0	68,573,000
02	Research	441,181,000	249,118,000	50,597,000	0	141,466,000
03	Public service					23,870,000

		134,959,000	88,731,000	22,358,000	0	
05	Academic support	109,949,000	65,463,000	14,903,000	0	29,583,000
06	Student services	31,143,000	18,330,000	4,092,000	0	8,721,000
07	Institutional support	95,643,000	54,271,000	11,653,000	0	29,719,000
08	Operation & maintenance of plant	90,644,000	22,424,000	7,885,000	0	60,335,000
09	Depreciation	107,398,000			107,398,000	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	47,390,000				47,390,000
11	Auxiliary enterprises	139,243,000	34,977,000	16,921,000	0	87,345,000
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	1,732,413,000	923,962,000	204,051,000	107,398,000	497,002,000
	Prior year amount	1,640,431,000	859,811,000	193,684,000	103,140,000	483,796,000

Institution: University of Florida (134130)

Part C - Expenses and Other Deductions

Fiscal Year 2006

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
16	Interest	5,342,000				5,342,000
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	8,098,000	0	0	0	8,098,000
18	Total nonoperating	13,440,000	0	0	0	13,440,000

	expenses & deductions (CV) CV=(C19-C15)					
19	Total expenses & deductions	1,745,853,000	923,962,000	204,051,000	107,398,000	510,442,000
	Prior year amount	1,655,523,000	859,811,000	193,684,000	103,140,000	498,888,000

CV = Calculated Value

CAVEATS

Institution: University of Florida (134130)

Part D - Summary of Changes In Net Assets

Fiscal Year 2006

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	1,807,518,000	1,801,448,000
02	Total expenses & deductions (from C19)	1,745,853,000	1,655,523,000
03	Increase in net assets during year (CV) CV=(D01-D02)	61,665,000	145,925,000
04	Net assets beginning of year	1,569,088,000	1,423,163,000
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	51,022,000	0
06	Net assets end of year (from A18)	1,681,775,000	1,569,088,000

CV = Calculated Value

CAVEATS

Institution: University of Florida (134130)

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)	20,069,000	20,977,000
02	Other federal grants	2,333,000	2,463,000
03	Grants by state government	75,392,000	67,669,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	36,059,000	25,061,000
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	16,405,000	11,975,000
07	Total gross scholarships and fellowships	150,258,000	128,145,000
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	102,868,000	86,215,000
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	102,868,000	86,215,000
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	47,390,000	41,930,000

CV = Calculated Value

CAVEATS

Names of entities included:

Direct-Support Organiz

Primary nature of unit(s)

Financial Support of U

Report in whole dollars only

Line No. Current year amount

Statement of Net Assets

01	Total current assets	299,506,000
02	Total non-current assets (CV) CV=(G03-G01)	1,419,376,000
03	Total Assets	1,718,882,000
04	Total current liabilities	177,935,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	148,803,000
06	Total liabilities (CV) CV=(G3-G11)	326,738,000
Net Assets		
07	Invested in capital assets, net of related debt	53,724,000
08	Restricted-expendable	400,323,000
09	Restricted-nonexpendable	820,654,000
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	117,443,000
11	Total net assets	1,392,144,000

Report in whole dollars only

Line No.		Current year amount
Statement of revenues, expenses, and Changes in Net Assets		
12	Total operating revenues	205,907,000
13	Total operating expenses	256,881,000
13a	Expenses paid to institution (included in G13)	92,711,000
14	Net operating revenues (Expenses) (CV) CV =(G12-G13)	-50,974,000
15	Total nonoperating revenues	134,737,000
16	Total nonoperating expenses (CV) CV =[(G14+G15)-G17]	4,180,000
17	Net income before other revenues, expenses, gains, or losses	79,583,000
18	Total other additions & deductions (CV) CV =(G19-G17)	92,502,000
19	Change in net assets	172,085,000
20	Net assets -- beginning of year	1,220,059,000
21	Adjustments to beginning net assets (CV) [G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	1,392,144,000

CV = Calculated value

CAVEATS

Names of entities included:

Health Science Center

Primary nature of unit(s)

Educational-Oriented

Report in whole dollars only

Line No. Current year amount

Statement of Net Assets

01	Total current assets	142,915,000
02	Total non-current assets (CV) CV=(G03-G01)	58,595,000
03	Total Assets	201,510,000
04	Total current liabilities	48,961,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	39,425,000
06	Total liabilities (CV) CV=(G3-G11)	88,386,000
Net Assets		
07	Invested in capital assets, net of related debt	968,000
08	Restricted-expendable	1,500,000
09	Restricted-nonexpendable	0
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	110,656,000
11	Total net assets	113,124,000

Institution: University of Florida (134130)

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	397,675,000
13	Total operating expenses	333,181,000
13a	Expenses paid to institution (included in G13)	128,833,000
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	64,494,000
15	Total nonoperating revenues	2,395,000
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	103,277,000
17	Net income before other revenues, expenses, gains, or losses	-36,388,000
18	Total other additions & deductions (CV) CV=(G19-G17)	49,453,000
19	Change in net assets	13,065,000
20	Net assets -- beginning of year	100,059,000
21	Adjustments to beginning net assets (CV) CV=[G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	113,124,000

CV = Calculated value

CAVEATS

Institution: University of Florida (134130)

Part G - Component Unit that Uses GASB Standards

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

Names of entities included:

Shands Teaching Hos

Primary nature of unit(s)

Major Tertiary Care Te

Report in whole dollars only

Line No. Current year amount

Statement of Net Assets

01	Total current assets	572,189,000
02	Total non-current assets (CV) CV=(G03-G01)	907,529,000
03	Total Assets	1,479,718,000
04	Total current liabilities	243,500,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	462,418,000
06	Total liabilities (CV) CV=(G3-G11)	705,918,000
Net Assets		
07	Invested in capital assets, net of related debt	220,805,000
08	Restricted-expendable	3,167,000
09	Restricted-nonexpendable	155,000
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	549,673,000
11	Total net assets	773,800,000

Institution: University of Florida (134130)

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	1,551,856,000
13	Total operating expenses	1,426,139,000
13a	Expenses paid to institution (included in G13)	33,549,000
14	Net operating revenues (Expenses) (CV) CV =(G12-G13)	125,717,000
15	Total nonoperating revenues	18,436,000
16	Total nonoperating expenses (CV) CV =[(G14+G15)-G17]	17,261,000
17	Net income before other revenues, expenses, gains, or losses	126,892,000
18	Total other additions & deductions (CV) CV =(G19-G17)	-31,611,000
19	Change in net assets	95,281,000
20	Net assets -- beginning of year	678,519,000
21	Adjustments to beginning net assets (CV) CV =[G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	773,800,000
CV = Calculated value		

CAVEATS

Institution: University of Florida (134130)

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
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01	Value of endowment assets at the beginning of the fiscal year	731,511,000	670,429,000
02	Value of endowment assets at the end of the fiscal year	820,809,000	731,511,000
