

STATE UNIVERSITY SYSTEM OF FLORIDA  
2006-2007 Operating Budget  
Summary Schedule 1

|  | Educational<br>& General <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |                 |             |               |               | Faculty<br>Practice <sup>5</sup> | Summary         |
|--|---------------------------------------|------------------------------------|--------------------------|--------------------------|-----------------|-------------|---------------|---------------|----------------------------------|-----------------|
|  |                                       |                                    |                          | Student Act.             | Fin. Aid        | Concessions | Athletics     | Self-Ins.     |                                  |                 |
| 1 Beginning Fund Balance                 | \$478,025,898                         | \$484,161,023                      | \$494,091,892            | \$45,702,881             | \$69,286,941    | \$3,927,346 | \$50,538,271  | \$112,644,793 | \$155,146,057                    | \$1,893,525,102 |
| 2  |                                       |                                    |                          |                          |                 |             |               |               |                                  |                 |
| 3 <u>Receipts/Revenues</u>               |                                       |                                    |                          |                          |                 |             |               |               |                                  |                 |
| 4 Lottery                                | \$176,510,733                         | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$176,510,733   |
| 5 General Revenue                        | \$2,139,852,827                       | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$2,139,852,827 |
| 6 Major Gifts                            | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 7 Tuition                                | \$857,122,633                         | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$857,122,633   |
| 8 Phosphate Research                     | \$7,024,183                           | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$7,024,183     |
| 9 US Grants                              | \$8,286,146                           | \$956,191,676                      | \$55,500                 | \$0                      | \$400,879,884   | \$0         | \$0           |               | \$0                              | \$1,365,413,206 |
| 10 City or County Grants                 | \$0                                   | \$29,698,776                       | \$0                      | \$0                      | \$76,938,219    | \$0         | \$0           |               | \$0                              | \$106,636,995   |
| 11 State Grants                          | \$0                                   | \$122,582,076                      | \$0                      | \$0                      | \$337,363,877   | \$0         | \$0           |               | \$5,447,953                      | \$465,393,906   |
| 12 Other Grants and Donations            | \$0                                   | \$276,308,790                      | \$4,000                  | \$4,500                  | \$139,841,759   | \$0         | \$29,282,606  |               | \$0                              | \$445,441,655   |
| 13 Donations/Contrib. Given to the State | \$4,399,364                           | \$215,500,000                      | \$0                      | \$0                      | \$22,757,354    | \$0         | \$0           |               | \$0                              | \$242,656,718   |
| 14 Transfers                             | \$500,000                             | \$105,096,826                      | \$166,830,232            | \$43,052,470             | \$107,670,313   | \$994,471   | \$4,641,490   |               | \$5,044,691                      | \$433,830,493   |
| 15 Sales of Goods/Services               | \$10,925,721                          | \$26,267,779                       | \$411,636,808            | \$2,595,892              | \$1,840,162     | \$892,139   | \$75,875,356  |               | \$112,257,582                    | \$642,291,439   |
| 16 Sales of Data Processing Services     | \$0                                   | \$0                                | \$9,800,000              | \$709,369                | \$0             | \$0         | \$0           |               | \$0                              | \$10,509,369    |
| 17 Fees                                  | \$2,300,000                           | \$8,003,835                        | \$183,166,494            | \$74,279,043             | \$61,837,412    | \$575,000   | \$70,077,462  |               | \$456,295,400                    | \$856,534,646   |
| 18 Miscellaneous Receipts                | \$10,000                              | \$36,714,525                       | \$192,933,477            | \$4,287,411              | \$248,490,040   | \$1,478,967 | \$32,974,963  |               | \$116,095,407                    | \$632,984,790   |
| 19 Rent                                  | \$43,600                              | \$0                                | \$66,082,267             | \$808,550                | \$0             | \$1,163,000 | \$0           |               | \$0                              | \$68,097,417    |
| 20 Concessions                           | \$0                                   | \$0                                | \$803,048                | \$0                      | \$0             | \$40,000    | \$0           |               | \$0                              | \$843,048       |
| 21 Assessments/Services                  | \$0                                   | \$0                                | \$156,500                | \$0                      | \$0             | \$0         | \$0           | \$36,040,367  | \$0                              | \$36,196,867    |
| 21 Other <sup>6</sup>                    | \$16,753,000                          | \$17,912,218                       | \$47,967,282             | \$176,746                | \$3,086,750     | \$35,879    | \$3,437,488   | \$3,892,000   | \$1,963,382                      | \$95,224,745    |
| 22 Total Receipts/Revenues               | \$3,223,728,207                       | \$1,794,276,501                    | \$1,079,435,608          | \$125,913,981            | \$1,400,705,770 | \$5,179,456 | \$216,289,365 | \$39,932,367  | \$697,104,415                    | \$8,582,565,670 |
| 23                                       |                                       |                                    |                          |                          |                 |             |               |               |                                  |                 |
| 24 <u>Operating Expenditures</u>         |                                       |                                    |                          |                          |                 |             |               |               |                                  |                 |
| 25 Salaries and Benefits                 | \$2,234,006,366                       | \$675,518,518                      | \$249,003,436            | \$24,681,207             | \$80,279,127    | \$35,537    | \$71,546,051  | \$4,015,000   | \$294,402,800                    | \$3,633,488,042 |
| 26 Other Personal Services               | \$180,858,493                         | \$255,586,528                      | \$63,104,672             | \$11,430,515             | \$1,386,215     | \$0         | \$4,180,264   | \$28,000      | \$3,538,439                      | \$520,113,126   |
| 27 Expenses                              | \$661,252,603                         | \$505,849,330                      | \$552,123,557            | \$48,131,123             | \$988,002,210   | \$3,447,846 | \$127,928,288 | \$27,940,664  | \$181,602,682                    | \$3,096,278,303 |
| 28 Operating Capital Outlay              | \$21,632,381                          | \$158,494,463                      | \$25,338,594             | \$822,807                | \$0             | \$0         | \$1,182,740   |               | \$7,021,601                      | \$214,492,586   |
| 29 Major Gifts                           | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 30 Waivers                               | \$1,733,746                           | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$1,733,746     |
| 31 Coastal/Ocean Eng. Res. Lab           | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 31 Energy Conserv/Conv. Lab              | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 32 Institute of Government               | \$1,017,155                           | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$1,017,155     |
| 33 Library Resources                     | \$27,021,372                          | \$0                                | \$136,372                | \$3,210                  | \$0             | \$0         | \$0           |               | \$0                              | \$27,160,954    |
| 34 Risk Mgmt                             | \$13,262,840                          | \$497,778                          | \$1,042,057              | \$2,800                  | \$0             | \$0         | \$402,429     |               | \$0                              | \$15,207,904    |
| 35 Salary Incentive Payments             | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 36 LEIP                                  | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 37 Financial Aid                         | \$45,485,325                          | \$0                                | \$115,154                | \$0                      | \$318,752,180   | \$0         | \$0           |               | \$0                              | \$364,352,659   |
| 38 Water Conserv Lab                     | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 39 Scholarships                          | \$2,034,313                           | \$0                                | \$0                      | \$0                      | \$2,355,000     | \$0         | \$0           |               | \$0                              | \$4,389,313     |
| 40 Virgil Hawkins Fellowship Program     | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 41 Regional Data Centers-SUS             | \$8,638,803                           | \$135,000                          | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$8,773,803     |
| 42 Encumbrances                          | \$0                                   | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$0             |
| 43 Black Male Explorers Program          | \$300,000                             | \$600,000                          | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$900,000       |
| 44 Law Enforcement Incentive Payments    | \$108,840                             | \$0                                | \$0                      | \$0                      | \$0             | \$0         | \$0           |               | \$0                              | \$108,840       |

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|                                      | <u>Educational<br/>&amp; General<sup>1</sup></u> | <u>Contracts<br/>&amp; Grants<sup>2</sup></u> | <u>Auxiliaries<sup>3</sup></u> | <u>Local Funds<sup>4</sup></u> |                 |                    |                  |                  | <u>Faculty<br/>Practice<sup>5</sup></u> | <u>Summary</u>  |
|--------------------------------------|--|---|--------------------------------|--------------------------------|-----------------|--------------------|------------------|------------------|---|-----------------|
|                                      |  |   |                                | <u>Student Act.</u>            | <u>Fin. Aid</u> | <u>Concessions</u> | <u>Athletics</u> | <u>Self-Ins.</u> |   |                 |
| 45 Electronic Data Processing        | \$0  | \$0   | \$0                            | \$0                            | \$0             | \$0                | \$0              |                  | \$0                                     | \$0             |
| 46 Special Category                  | \$11,914,977                                     | \$0   | \$0                            | \$0                            | \$0             | \$0                | \$0              |                  | \$0                                     | \$11,914,977    |
| 47 Moffitt Cancer Center             | \$500  | \$0   | \$0                            | \$0                            | \$0             | \$0                | \$0              |                  | \$0                                     | \$500           |
| 48 MPLE Program                      | \$0  | \$0   | \$0                            | \$0                            | \$0             | \$0                | \$0              |                  | \$0                                     | \$0             |
| 49 FL Demo Project-Direct Costs      | \$0  | \$4,039,000                                   | \$0                            | \$0                            | \$0             | \$0                | \$0              |                  | \$0                                     | \$4,039,000     |
| 50 Debt Service                      | \$300,304  | \$115,000                                     | \$42,322,815                   | \$0                            | \$0             | \$0                | \$5,668,876      |                  | \$482,715                               | \$48,889,710    |
| 51 Total Operating Expenditures      | \$3,209,568,018                                  | \$1,600,835,617                               | \$933,186,657                  | \$85,071,662                   | \$1,390,774,732 | \$3,483,383        | \$210,908,648    | \$31,983,664     | \$487,048,237                           | \$7,952,860,618 |
| 52                                   |  |   |                                |                                |                 |                    |                  |                  |   |                 |
| 53 <u>Non-Operating Expenditures</u> |  |   |                                |                                |                 |                    |                  |                  |   |                 |
| 54 Transfers                         | (\$1,371,900)                                    | \$84,895,049                                  | \$155,121,153                  | \$48,077,867                   | \$13,046,652    | \$1,728,170        | \$4,845,142      | \$0              | \$124,919,289                           | \$431,261,422   |
| 55 Fixed Capital Outlay              | \$0  | \$17,050                                      | \$550,700                      | \$0                            | \$0             | \$0                | \$1,000,000      | \$0              | \$660,000                               | \$2,227,750     |
| 56 Carryforward                      | \$159,363,471                                    | \$0   | \$0                            | \$0                            | \$0             | \$0                | \$0              | \$0              | \$0                                     | \$159,363,471   |
| 57 Other <sup>7</sup>                | \$248,000  | \$24,247,327                                  | \$0                            | \$0                            | \$0             | \$0                | \$0              | \$0              | \$0                                     | \$24,495,327    |
| 58 Total Non-Operating Expenditures  | \$158,239,571                                    | \$109,159,426                                 | \$155,671,853                  | \$48,077,867                   | \$13,046,652    | \$1,728,170        | \$5,845,142      |                  | \$125,579,289                           | \$617,347,970   |
| 59                                   |  |   |                                |                                |                 |                    |                  |                  |   |                 |
| 60 Ending Fund Balance               | \$333,946,516                                    | \$568,442,481                                 | \$484,668,990                  | \$38,467,333                   | \$66,171,327    | \$3,895,249        | \$50,073,846     | \$120,593,496    | \$239,622,946                           | \$1,905,882,184 |
| Fund Balance Increase / Decrease     | (\$144,079,382)                                  | \$84,281,458                                  | (\$9,422,902)                  | (\$7,235,548)                  | (\$3,115,614)   | (\$32,097)         | (\$464,425)      | \$7,948,703      | \$84,476,889                            | \$12,357,082    |
| Fund Balance Percentage Change       | -30.14%  | 17.41%  | -1.91%                         | -15.83%                        | -4.50%          | -0.82%             | -0.92%           | 7.06%            | 54.45%                                  | 0.65%           |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.

2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contracts or grants.

3. Auxiliaries are ancillary support units on each university campus. Some of the major activities include housing, food services, book stores, student health centers, facilities management, and computer support. Ending fund balances includes financial activities such as debt service payments, reserve, repair and replacement reserves for future maintenance costs, construction/renovation of auxiliary facilities, and prior year encumbrances.

4. Local funds include the following university activities:

- a. Student Activities - Supported primarily by the student activity and service fee and funds operations of the student government, cultural events, organizations, and intramural/club sports.
- b. Financial Aid - This activity represents the financial aid amounts for which the university is fiscally responsible. Examples include: student financial aid fee, bright futures, federal grants, college work study, and scholarships. The ending fund balance represents a timing difference between the receipts of funds and disbursement to the students.
- c. Concessions - These resources are generated from various vending machines located on the university campuses.
- d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.
- e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).

5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.

6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.

7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.

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|  | Educational<br>& General <sup>1</sup> | IFAS<br>E&G <sup>1</sup> | HSC<br>E&G <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Student Act. | Fin. Aid      | Local Funds <sup>4</sup> |              |               | Faculty<br>Practice <sup>5</sup> | Summary         |
|--|---------------------------------------|--------------------------|-------------------------|------------------------------------|--------------------------|--------------|---------------|--------------------------|--------------|---------------|----------------------------------|-----------------|
|  |                                       |                          |                         |                                    |                          |              |               | Concessions              | Athletics    | Self-Ins.     |                                  |                 |
| 1 Beginning Fund Balance                 | \$36,464,497                          | \$12,371,188             | \$10,566,799            | \$229,622,239                      | \$88,036,868             | \$4,533,032  | \$12,780,953  | \$346,591                | \$25,400,030 | \$112,644,793 | \$113,749,240                    | \$646,516,230   |
| 2  |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  |                 |
| 3 <u>Receipts/Revenues</u>               |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  |                 |
| 4 Lottery                                | \$26,812,175                          | \$9,320,592              | \$7,165,799             |                                    |                          |              |               |                          |              |               |                                  | \$43,298,566    |
| 5 General Revenue                        | \$369,413,190                         | \$128,983,845            | \$92,443,591            |                                    |                          |              |               |                          |              |               |                                  | \$590,840,626   |
| 6 Major Gifts                            |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 7 Tuition                                | \$155,926,679                         |                          | \$19,191,627            |                                    |                          |              |               |                          |              |               |                                  | \$175,118,306   |
| 8 Phosphate Research                     |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 9 US Grants                              |                                       | \$8,286,146              |                         | \$318,000,000                      |                          |              | \$191,000,000 |                          |              |               |                                  | \$517,286,146   |
| 10 City or County Grants                 |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 11 State Grants                          |                                       |                          |                         | \$64,976,133                       |                          |              | \$85,000,000  |                          |              |               |                                  | \$149,976,133   |
| 12 Other Grants and Donations            |                                       |                          |                         | \$136,000,000                      |                          |              | \$9,300,000   |                          | \$23,228,775 |               |                                  | \$168,528,775   |
| 13 Donations/Contrib. Given to the State |                                       |                          | \$4,399,364             | \$215,500,000                      |                          |              |               |                          |              |               |                                  | \$219,899,364   |
| 14 Transfers                             |                                       |                          | \$500,000               | \$5,160,000                        | \$23,397,830             |              | \$9,100,000   |                          |              |               | \$12,300                         | \$38,170,130    |
| 15 Sales of Goods/Services               |                                       | \$2,325,085              | \$8,600,636             | \$3,000,000                        | \$240,834,971            |              |               |                          | \$41,942,778 |               | \$112,257,582                    | \$408,961,052   |
| 16 Sales of Data Processing Services     |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 17 Fees                                  | \$2,300,000                           |                          |                         |                                    | \$43,939,151             | \$12,057,439 | \$8,875,000   |                          | \$2,469,000  |               | \$339,706,904                    | \$409,347,494   |
| 18 Miscellaneous Receipts                | \$10,000                              |                          |                         | \$330,000                          | \$5,644,958              |              |               |                          | \$1,609,187  |               | \$60,278,661                     | \$67,872,806    |
| 19 Rent                                  |                                       | \$43,600                 |                         |                                    | \$9,409,722              |              |               | \$1,163,000              |              |               |                                  | \$10,616,322    |
| 20 Concessions                           |                                       |                          |                         |                                    | \$217,048                |              |               |                          |              |               |                                  | \$217,048       |
| 21 Assessments/Services                  |                                       |                          |                         |                                    |                          |              |               |                          |              | \$30,114,161  |                                  | \$30,114,161    |
| 21 Other <sup>6</sup>                    | \$2,950,000                           | \$620,000                | \$658,000               | \$6,944,000                        | \$3,791,925              |              | \$1,500,000   |                          | \$3,011,805  | \$3,892,000   | \$1,376,982                      | \$24,744,712    |
| 22 Total Receipts/Revenues               | \$557,412,044                         | \$149,579,268            | \$132,959,017           | \$749,910,133                      | \$327,235,605            | \$12,057,439 | \$304,775,000 | \$1,163,000              | \$72,261,545 | \$34,006,161  | \$513,632,429                    | \$2,854,991,641 |
| 23                                       |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  |                 |
| 24 <u>Operating Expenditures</u>         |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  |                 |
| 25 Salaries and Benefits                 | \$411,316,919                         | \$115,895,585            | \$91,457,676            | \$314,150,000                      | \$91,945,176             | \$5,292,540  |               |                          | \$23,493,579 | \$3,535,000   | \$226,757,550                    | \$1,283,844,025 |
| 26 Other Personal Services               | \$41,220,949                          | \$1,068,034              | \$5,884,054             | \$134,611,000                      | \$18,516,637             | \$1,610,000  |               |                          | \$860,988    | \$28,000      | \$695,392                        | \$204,495,054   |
| 27 Expenses                              | \$94,517,351                          | \$31,126,790             | \$34,778,719            | \$199,600,000                      | \$181,339,074            | \$8,234,454  | \$305,000,000 | \$794,520                | \$37,639,667 | \$22,494,458  | \$153,058,305                    | \$1,068,583,338 |
| 28 Operating Capital Outlay              |                                       | \$135,000                | \$750,000               | \$35,215,000                       | \$5,857,456              | \$275,000    |               |                          | \$556,119    |               | \$5,767,025                      | \$48,555,600    |
| 29 Major Gifts                           |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 30 Waivers                               | \$1,415,510                           |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$1,415,510     |
| 31 Coastal/Ocean Eng. Res. Lab           |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 32 Institute of Government               |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 33 Library Resources                     |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 34 Risk Mgmt                             | \$1,665,292                           | \$1,410,569              | \$750,568               |                                    |                          |              |               |                          |              |               |                                  | \$3,826,429     |
| 35 Financial Aid                         | \$4,922,123                           |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$4,922,123     |
| 36 Water Conserv Lab                     |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 37 Scholarships                          |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 38 Virgil Hawkins Fellowship Program     |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 39 Regional Data Centers-SUS             |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 40 Encumbrances                          |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 41 Black Male Explorers Program          |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 42 Law Enforcement Incentive Payments    |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 43 Electronic Data Processing            |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 44 Special Category                      |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 45 Moffitt Cancer Center                 |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 46 MPLE Program                          |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 47 FL Demo Project-Direct Costs          |                                       |                          |                         |                                    |                          |              |               |                          |              |               |                                  | \$0             |
| 48 Debt Service                          |                                       |                          |                         | \$115,000                          | \$8,220,000              |              |               |                          | \$5,476,876  |               | \$482,715                        | \$14,294,591    |
| 49 Total Operating Expenditures          | \$555,058,144                         | \$149,635,978            | \$133,621,017           | \$683,691,000                      | \$305,878,343            | \$15,411,994 | \$305,000,000 | \$794,520                | \$68,027,229 | \$26,057,458  | \$386,760,987                    | \$2,629,936,670 |

UNIVERSITY OF FLORIDA  
2006-2007 Operating Budget  
Summary Schedule 1

|                                      | Educational<br>& General <sup>1</sup> | IFAS<br>E&G <sup>1</sup> | HSC<br>E&G <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Student Act.  | Fin. Aid     | Local Funds <sup>4</sup> |              |               | Faculty<br>Practice <sup>5</sup> | Summary       |
|--------------------------------------|---------------------------------------|--------------------------|-------------------------|------------------------------------|--------------------------|---------------|--------------|--------------------------|--------------|---------------|----------------------------------|---------------|
|                                      |                                       |                          |                         |                                    |                          |               |              | Concessions              | Athletics    | Self-Ins.     |                                  |               |
| 50                                   |                                       |                          |                         |                                    |                          |               |              |                          |              |               |                                  |               |
| 51 <u>Non-Operating Expenditures</u> |                                       |                          |                         |                                    |                          |               |              |                          |              |               |                                  |               |
| 52 Transfers                         | (\$2,353,900)                         | \$429,000                | \$553,000               | \$21,536,610                       | \$12,133,420             | \$156,100     | \$0          | \$397,800                | \$1,811,904  |               | \$124,772,715                    | \$159,436,649 |
| 53 Fixed Capital Outlay              |                                       |                          |                         |                                    |                          |               |              |                          | \$1,000,000  |               | \$660,000                        | \$1,660,000   |
| 54 Carryforward                      |                                       |                          |                         |                                    |                          |               |              |                          |              |               |                                  | \$0           |
| 55 Other <sup>7</sup>                |                                       | \$14,000                 | \$84,000                |                                    |                          |               |              |                          |              |               |                                  | \$98,000      |
| 56 Total Non-Operating Expenditures  | (\$2,353,900)                         | \$443,000                | \$637,000               | \$21,536,610                       | \$12,133,420             | \$156,100     | \$0          | \$397,800                | \$2,811,904  | \$0           | \$125,432,715                    | \$161,194,649 |
| 57                                   |                                       |                          |                         |                                    |                          |               |              |                          |              |               |                                  |               |
| 58 Ending Fund Balance               | \$41,172,297                          | \$11,871,478             | \$9,267,799             | \$274,304,762                      | \$97,260,710             | \$1,022,377   | \$12,555,953 | \$317,271                | \$26,822,442 | \$120,593,496 | \$115,187,967                    | \$710,376,552 |
|                                      |                                       |                          |                         |                                    |                          |               |              |                          |              |               |                                  |               |
| Fund Balance Increase / Decrease     | \$4,707,800                           | (\$499,710)              | (\$1,299,000)           | \$44,682,523                       | \$9,223,842              | (\$3,510,655) | (\$225,000)  | (\$29,320)               | \$1,422,412  | \$7,948,703   | \$1,438,727                      | \$63,860,322  |
| Fund Balance Percentage Change       | 12.91%                                | -4.04%                   | -12.29%                 | 19.46%                             | 10.48%                   | -77.45%       | -1.76%       | -8.46%                   | 5.60%        | 7.06%         | 1.26%                            | 9.88%         |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Progra systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.

2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contract or grants.

3. Auxiliaries are ancillary support units on each university campus. Some of the major activities include housing, food services, book stores, student health centers, facilities management, and computer support. Ending fund balances includes financial activities such as debt service payments, reserve, repair and replacement reserves for future maintenance costs, construction/renovation of auxiliary facilities, and prior year encumbrances.

4. Local funds include the following university activities:

a. Student Activities - Supported primarily by the student activity and service fee and funds operations of the student government, cultural events, organizations, and intramural/club sports.

b. Financial Aid - This activity represents the financial aid amounts for which the university is fiscally responsible. Examples include: student financial aid fee, bright futures, federal grants, college work study, and scholarships. The ending fund balance represents a timing difference between the receipts of funds and disbursement to the students.

c. Concessions - These resources are generated from various vending machines located on the university campuses.

d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.

e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).

5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.

6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.

7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.

FLORIDA STATE UNIVERSITY  
2006-2007 Operating Budget  
Summary Schedule 1

|  | <u>Educational<br/>&amp; General<sup>1</sup></u> | <u>Medical School<br/>E&amp;G<sup>1</sup></u> | <u>Contracts<br/>&amp; Grants<sup>2</sup></u> | <u>Auxiliaries<sup>3</sup></u> | <u>Local Funds<sup>4</sup></u> |                 |                    |                  | <u>Faculty<br/>Practice<sup>5</sup></u> | <u>Summary</u>  |
|--|--|---|---|--------------------------------|--------------------------------|-----------------|--------------------|------------------|---|-----------------|
|  |  |   |   |                                | <u>Student Act.</u>            | <u>Fin. Aid</u> | <u>Concessions</u> | <u>Athletics</u> | <u>Self-Ins.</u>                        |                 |
| 1 Beginning Fund Balance                 | \$107,317,085                                    | \$28,635,960                                  | \$76,393,603                                  | \$120,295,809                  | \$5,828,181                    | \$7,623,296     | \$616,648          | \$16,111,549     |   | \$362,890,183   |
| 2  |  |   |   |                                |                                |                 |                    |                  |   |                 |
| 3 <u>Receipts/Revenues</u>               |  |   |   |                                |                                |                 |                    |                  |   |                 |
| 4 Lottery                                | \$22,841,168                                     | \$3,132                                       |   |                                |                                |                 |                    |                  |   | \$22,844,300    |
| 5 General Revenue                        | \$281,187,539                                    | \$43,871,509                                  |   |                                |                                |                 |                    |                  |   | \$325,059,048   |
| 6 Major Gifts                            |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 7 Tuition                                | \$114,685,599                                    | \$4,543,649                                   |   |                                |                                |                 |                    |                  |   | \$119,229,248   |
| 8 Phosphate Research                     |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 9 US Grants                              |  |   | \$117,916,574                                 | \$35,500                       |                                | \$28,136,959    |                    |                  |   | \$146,089,033   |
| 10 City or County Grants                 |  |   | \$40,930                                      |                                |                                |                 |                    |                  |   | \$40,930        |
| 11 State Grants                          |  |   | \$18,246,065                                  |                                |                                | \$68,332,953    |                    |                  |   | \$86,579,018    |
| 12 Other Grants and Donations            |  |   | \$14,391,538                                  |                                | \$4,500                        | \$8,644,499     |                    | \$6,053,831      |   | \$29,094,368    |
| 13 Donations/Contrib. Given to the State |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 14 Transfers                             |  |   | \$62,452,622                                  | \$81,743,310                   | \$21,962,101                   | \$10,908,451    | \$442,560          |                  | \$5,032,391                             | \$182,541,435   |
| 15 Sales of Goods/Services               |  |   | \$19,219,995                                  | \$102,301,714                  | \$2,595,892                    | 1,766,807       | \$465,766          | \$30,429,782     |   | \$156,779,956   |
| 16 Sales of Data Processing Services     |  |   |   | \$9,800,000                    |                                |                 |                    |                  |   | \$9,800,000     |
| 17 Fees                                  |  |   | \$2,656,168                                   | \$29,639,346                   | \$9,455,800                    |                 |                    | \$5,986,000      |   | \$47,737,314    |
| 18 Miscellaneous Receipts                |  |   | \$24,241,009                                  | \$2,476,989                    | \$62,528                       |                 |                    | \$23,000         |   | \$26,803,526    |
| 19 Rent                                  |  |   |   | \$25,712,778                   | \$808,550                      |                 |                    |                  |   | \$26,521,328    |
| 20 Concessions                           |  |   |   | \$75,000                       |                                |                 |                    |                  |   | \$75,000        |
| 21 Assessments/Services                  |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 21 Other <sup>6</sup>                    | \$5,300,000                                      | \$920,000                                     | \$2,427,968                                   | \$3,770,428                    | \$38                           | \$600,430       |                    | \$275,000        |   | \$13,293,864    |
| 22 Total Receipts/Revenues               | \$424,014,306                                    | \$49,338,290                                  | \$261,592,869                                 | \$255,555,065                  | \$34,889,409                   | \$118,390,099   | \$908,326          | \$42,767,613     | \$0                                     | \$1,192,488,368 |
| 23                                       |  |   |   |                                |                                |                 |                    |                  |   |                 |
| 24 <u>Operating Expenditures</u>         |  |   |   |                                |                                |                 |                    |                  |   |                 |
| 25 Salaries and Benefits                 | \$303,142,284                                    | \$35,126,500                                  | \$74,135,533                                  | \$43,632,265                   | \$5,048,759                    |                 | \$12,000           | \$12,422,184     | \$2,344,596                             | \$475,864,121   |
| 26 Other Personal Services               | \$27,281,667                                     | \$7,035,128                                   | \$29,769,505                                  | \$9,548,797                    | \$2,433,098                    | \$1,112,084     |                    | \$1,216,363      | \$2,541,221                             | \$80,937,863    |
| 27 Expenses                              | \$62,346,481                                     | \$4,151,492                                   | \$67,399,376                                  | \$105,754,412                  | \$6,991,090                    | \$115,006,276   | \$455,692          | \$29,876,813     |   | \$391,981,632   |
| 28 Operating Capital Outlay              | \$2,045,619                                      | \$1,655,170                                   | \$13,870,156                                  | \$8,129,325                    | \$231,905                      |                 |                    | \$322,450        |   | \$26,254,625    |
| 29 Major Gifts                           |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 30 Waivers                               | \$45,236   |   |   |                                |                                |                 |                    |                  |   | \$45,236        |
| 31 Energy Conserv/Conv. Lab              |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 32 Institute of Government               | \$1,017,155                                      |   |   |                                |                                |                 |                    |                  |   | \$1,017,155     |
| 33 Library Resources                     | \$6,240,145                                      | \$450,000                                     |   |                                |                                |                 |                    |                  |   | \$6,690,145     |
| 34 Risk Mgmt                             | \$1,873,087                                      |   |   |                                |                                |                 |                    |                  |   | \$1,873,087     |
| 35 Financial Aid                         | \$13,530,119                                     |   |   |                                |                                |                 |                    |                  |   | \$13,530,119    |
| 36 Water Conserv Lab                     |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 37 Scholarships                          |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 38 Virgil Hawkins Fellowship Program     |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 39 Regional Data Centers-SUS             | \$1,113,673                                      |   |   |                                |                                |                 |                    |                  |   | \$1,113,673     |
| 40 Encumbrances                          |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 41 Black Male Explorers Program          |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 42 Law Enforcement Incentive Payments    | \$78,840   |   |   |                                |                                |                 |                    |                  |   | \$78,840        |
| 43 Electronic Data Processing            |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 44 Special Category                      |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 45 Moffitt Cancer Center                 |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 46 MPLE Program                          |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 47 FL Demo Project-Direct Costs          |  |   |   |                                |                                |                 |                    |                  |   | \$0             |
| 48 Debt Service                          |  |   |   | \$12,350,000                   |                                |                 |                    |                  |   | \$12,350,000    |
| 49 Total Operating Expenditures          | \$418,714,306                                    | \$48,418,290                                  | \$185,174,570                                 | \$179,414,799                  | \$14,704,852                   | \$116,118,360   | \$467,692          | \$43,837,810     | \$0                                     | \$1,011,736,496 |

FLORIDA STATE UNIVERSITY  
2006-2007 Operating Budget  
Summary Schedule 1

|  | Educational<br>& General <sup>1</sup> | Medical School<br>E&G <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |                    |                  |                      |              | Faculty<br>Practice <sup>5</sup> | Summary               |
|--|---------------------------------------|------------------------------------|------------------------------------|--------------------------|--------------------------|--------------------|------------------|----------------------|--------------|----------------------------------|-----------------------|
|  |                                       |                                    |                                    |                          | Student Act.             | Fin. Aid           | Concessions      | Athletics            | Self-Ins.    |                                  |                       |
| 50   |                                       |                                    |                                    |                          |                          |                    |                  |                      |              |                                  |                       |
| 51 <u>Non-Operating Expenditures</u>       |                                       |                                    |                                    |                          |                          |                    |                  |                      |              |                                  |                       |
| 52 <u>Transfers</u>                        |                                       |                                    | \$50,503,146                       | \$71,972,012             | \$21,284,256             | \$2,577,787        | \$443,760        | \$2,924,463          |              | \$146,574                        | \$149,851,998         |
| 53 <u>Fixed Capital Outlay</u>             |                                       |                                    | \$17,050                           |                          |                          |                    |                  |                      |              |                                  | \$17,050              |
| 54 <u>Carryforward</u>                     | \$60,000,000                          | \$15,500,000                       |                                    |                          |                          |                    |                  |                      |              |                                  | \$75,500,000          |
| 55 <u>Other<sup>7</sup></u>                |                                       |                                    | \$24,247,327                       |                          |                          |                    |                  |                      |              |                                  | \$24,247,327          |
| 56 <u>Total Non-Operating Expenditures</u> | \$60,000,000                          | \$15,500,000                       | \$74,767,523                       | \$71,972,012             | \$21,284,256             | \$2,577,787        | \$443,760        | \$2,924,463          | \$0          | \$146,574                        | \$249,616,375         |
| 57   |                                       |                                    |                                    |                          |                          |                    |                  |                      |              |                                  |                       |
| 58 <u>Ending Fund Balance</u>              | \$52,617,085                          | \$14,055,960                       | \$78,044,379                       | \$124,464,063            | \$4,728,482              | \$7,317,248        | \$613,522        | \$12,116,889         | \$0          | \$68,052                         | \$294,025,680         |
|  |                                       |                                    |                                    |                          |                          |                    |                  |                      |              |                                  |                       |
| <b>Fund Balance Increase / Decrease</b>    | <b>(\$54,700,000)</b>                 | <b>(\$14,580,000)</b>              | <b>\$1,650,776</b>                 | <b>\$4,168,254</b>       | <b>(\$1,099,699)</b>     | <b>(\$306,048)</b> | <b>(\$3,126)</b> | <b>(\$3,994,660)</b> | <b>\$0</b>   | <b>\$0</b>                       | <b>(\$68,864,503)</b> |
| <b>Fund Balance Percentage Change</b>      | <b>-50.97%</b>                        | <b>-50.92%</b>                     | <b>2.16%</b>                       | <b>3.47%</b>             | <b>-18.87%</b>           | <b>-4.01%</b>      | <b>-0.51%</b>    | <b>-24.79%</b>       | <b>0.00%</b> | <b>0.00%</b>                     | <b>-18.98%</b>        |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.
2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contract or grants.
3. Auxiliaries are ancillary support units on each university campus. Some of the major activities include housing, food services, book stores, student health centers, facilities management, and computer support. Ending fund balances includes financial activities such as debt service payments, reserve, repair and replacement reserves for future maintenance costs, construction/renovation of auxiliary facilities, and prior year encumbrances.
4. Local funds include the following university activities:
- a. Student Activities - Supported primarily by the student activity and service fee and funds operations of the student government, cultural events, organizations, and intramural/club sports.
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FLORIDA A&M UNIVERSITY  
2006-2007 Operating Budget  
Summary Schedule 1

|                                      | <u>Educational<br/>&amp; General</u> <sup>1</sup> | <u>Contracts<br/>&amp; Grants</u> <sup>2</sup> | <u>Auxiliaries</u> <sup>3</sup> | <u>Local Fund</u> <sup>4</sup> |                 |                    |                  | <u>Faculty<br/>Practice</u> <sup>5</sup> | <u>Summary</u> |
|--------------------------------------|---|--|---------------------------------|--------------------------------|-----------------|--------------------|------------------|--|----------------|
|                                      |   |  |                                 | <u>Student Act.</u>            | <u>Fin. Aid</u> | <u>Concessions</u> | <u>Athletics</u> | <u>Self-Ins.</u>                         |                |
| 47 FL Demo Project-Direct Costs      |   |  |                                 |                                |                 |                    |                  |  | \$0            |
| 48 Debt Service                      |   |  | \$2,103,492                     |                                |                 |                    | \$25,000         |  | \$2,128,492    |
| 49 Total Operating Expenditures      | \$163,999,875                                     | \$62,247,301                                   | \$25,202,864                    | \$3,350,975                    | \$136,553,274   | \$160,141          | \$7,976,181      | \$0                                      | \$399,490,611  |
| 50                                   |   |  |                                 |                                |                 |                    |                  |  |                |
| 51 <u>Non-Operating Expenditures</u> |   |  |                                 |                                |                 |                    |                  |  |                |
| 52 Transfers                         |   |  | \$1,671,922                     | \$161,220                      |                 |                    |                  |  | \$1,833,142    |
| 53 Fixed Capital Outlay              |   |  |                                 |                                |                 |                    |                  |  | \$0            |
| 54 Carryforward                      | \$13,411,260                                      |  |                                 |                                |                 |                    |                  |  | \$13,411,260   |
| 55 Other <sup>7</sup>                |   |  |                                 |                                |                 |                    |                  |  | \$0            |
| 56 Total Non-Operating Expenditures  | \$13,411,260                                      | \$0  | \$1,671,922                     | \$161,220                      | \$0             | \$0                | \$0              | \$0                                      | \$15,244,402   |
| 57                                   |   |  |                                 |                                |                 |                    |                  |  |                |
| 58 Ending Fund Balance               | \$0   | \$175,077                                      | \$6,542,482                     | \$2,131,002                    | \$1,119,416     | \$69,859           | \$30,926         | \$0                                      | \$10,068,762   |
|                                      |   |  |                                 |                                |                 |                    |                  |  |                |
| Fund Balance Increase/Decrease       | (\$13,411,260)                                    | (\$2,450,851)                                  | (\$2,196,404)                   | \$292,829                      | \$0             | \$24,859           | \$522,819        | \$0                                      | (\$11,966,152) |
| Fund Balance Percentage Change       | -100.00%  | -106.67%                                       | -25.13%                         | 15.93%                         | 0.00%           | 55.24%             | 106.29%          | 0.00%                                    | -54.31%        |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.

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7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.



## UNIVERSITY OF SOUTH FLORIDA

## 2006-2007 Operating Budget

## Summary Schedule 1

|  | Educational<br>& General <sup>1</sup> | HSC<br>E&G <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | -----Local Funds <sup>4</sup> ----- |               |           |              | Faculty<br>Practice <sup>5</sup> | Summary         |
|--|---------------------------------------|-------------------------|------------------------------------|--------------------------|-------------------------------------|---------------|-----------|--------------|----------------------------------|-----------------|
|  | Student Act.                          | Fin. Aid                | Concessions                        | Athletics                | Self-Ins.                           |               |           |              |                                  |                 |
| 1 Beginning Fund Balance                 | \$93,839,933                          | \$22,428,201            | \$125,964,736                      | \$86,919,773             | \$8,898,312                         | \$6,960,675   | \$301,325 | \$1,572,859  | \$41,328,765                     | \$388,214,579   |
| 2  |                                       |                         |                                    |                          |                                     |               |           |              |                                  |                 |
| 3 <u>Receipts/Revenues</u>               |                                       |                         |                                    |                          |                                     |               |           |              |                                  |                 |
| 4 Lottery                                | \$23,854,292                          | \$2,698,719             |                                    |                          |                                     |               |           |              |                                  | \$26,553,011    |
| 5 General Revenue                        | \$260,032,496                         | \$61,137,899            |                                    |                          |                                     |               |           |              |                                  | \$321,170,395   |
| 6 Major Gifts                            |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 7 Tuition                                | \$113,700,540                         | \$19,828,505            |                                    |                          |                                     |               |           |              |                                  | \$133,529,045   |
| 8 Phosphate Research                     | \$7,024,183                           |                         |                                    |                          |                                     |               |           |              |                                  | \$7,024,183     |
| 9 US Grants                              |                                       |                         | \$275,372,000                      |                          |                                     | \$225,444     |           |              |                                  | \$275,597,444   |
| 10 City or County Grants                 |                                       |                         | \$4,055,000                        |                          |                                     | \$76,938,219  |           |              |                                  | \$80,993,219    |
| 11 State Grants                          |                                       |                         | \$1,352,000                        |                          |                                     | \$184,030,924 |           |              | \$5,447,953                      | \$190,830,877   |
| 12 Other Grants and Donations            |                                       |                         | \$56,111,000                       |                          |                                     |               |           |              |                                  | \$56,111,000    |
| 13 Donations/Contrib. Given to the State |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 14 Transfers                             |                                       |                         | \$30,000,000                       | \$40,441,272             | \$14,221,902                        | \$46,981,862  | \$123,615 | \$3,491,750  |                                  | \$135,260,401   |
| 15 Sales of Goods/Services               |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 16 Sales of Data Processing Services     |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 17 Fees                                  |                                       |                         |                                    | \$18,175,433             | \$10,353,781                        | \$6,630,000   |           | \$10,743,106 | \$116,588,496                    | \$162,490,816   |
| 18 Miscellaneous Receipts                |                                       |                         | \$1,217,000                        | \$56,129,556             | \$68,700                            |               | \$560,481 | \$11,052,402 | \$55,816,746                     | \$124,844,885   |
| 19 Rent                                  |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 20 Concessions                           |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 21 Assessments/Services                  |                                       |                         |                                    |                          |                                     |               |           |              | \$5,926,206                      | \$5,926,206     |
| 21 Other <sup>6</sup>                    | \$4,050,000                           | \$1,020,000             | \$1,893,000                        | \$25,253,739             | \$16,200                            | \$370,000     | \$11,956  |              | \$586,400                        | \$33,201,295    |
| 22 Total Receipts/Revenues               | \$408,661,511                         | \$84,685,123            | \$370,000,000                      | \$140,000,000            | \$24,660,583                        | \$315,176,449 | \$696,052 | \$25,287,258 | \$5,926,206                      | \$1,553,532,777 |
| 23                                       |                                       |                         |                                    |                          |                                     |               |           |              |                                  |                 |
| 24 <u>Operating Expenditures</u>         |                                       |                         |                                    |                          |                                     |               |           |              |                                  |                 |
| 25 Salaries and Benefits                 | \$278,166,713                         | \$73,729,647            | \$147,471,000                      | \$28,851,332             | \$3,356,881                         | \$558,508     | \$5,157   | \$7,389,640  | \$480,000                        | \$605,309,532   |
| 26 Other Personal Services               | \$22,849,799                          | \$2,839,628             | \$47,115,000                       | \$7,446,533              | \$2,117,079                         | \$100,000     |           | \$776,074    | \$301,826                        | \$83,545,939    |
| 27 Expenses                              | \$82,544,842                          | \$5,225,420             | \$131,923,000                      | \$72,227,810             | \$8,513,101                         | \$453,700     | \$480,726 | \$15,932,545 | \$5,446,206                      | \$351,291,727   |
| 28 Operating Capital Outlay              | \$3,077,116                           | \$477,829               | \$18,846,000                       | \$2,386,710              | \$164,223                           |               |           |              |                                  | \$26,206,454    |
| 29 Major Gifts                           |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 30 Waivers                               |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 31 Energy Conserv/Conv. Lab              |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 32 Institute of Government               |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 33 Library Resources                     | \$6,501,986                           | \$1,063,063             |                                    | \$136,372                | \$3,210                             |               |           |              |                                  | \$7,704,631     |
| 34 Risk Mgmt                             | \$1,840,582                           | \$329,536               | \$471,000                          | \$637,075                | \$1,300                             |               |           | \$396,999    |                                  | \$3,676,492     |
| 35 Financial Aid                         | \$2,605,791                           |                         |                                    | \$115,154                |                                     | \$313,217,180 |           |              |                                  | \$315,938,125   |
| 36 Water Conserv Lab                     |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 37 Scholarships                          |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 38 Virgil Hawkins Fellowship Program     |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 39 Regional Data Centers-SUS             |                                       |                         | \$135,000                          |                          |                                     |               |           |              |                                  | \$135,000       |
| 40 Encumbrances                          |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 41 Black Male Explorers Program          |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 42 Law Enforcement Incentive Payments    |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 43 Electronic Data Processing            |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 44 Special Category - Phosphate Rsch.    | \$7,024,183                           |                         |                                    |                          |                                     |               |           |              |                                  | \$7,024,183     |
| 45 Moffitt Cancer Center                 | \$500                                 |                         |                                    |                          |                                     |               |           |              |                                  | \$500           |
| 46 MPLE Program                          |                                       |                         |                                    |                          |                                     |               |           |              |                                  | \$0             |
| 47 FL Demo Project-Direct Costs          |                                       |                         | \$4,039,000                        |                          |                                     |               |           |              |                                  | \$4,039,000     |
| 48 Debt Service                          |                                       |                         |                                    | \$6,799,014              |                                     |               |           | \$167,000    |                                  | \$6,966,014     |
| 49 Total Operating Expenditures          | \$404,611,512                         | \$83,665,123            | \$350,000,000                      | \$118,600,000            | \$14,155,794                        | \$314,329,388 | \$485,883 | \$24,662,258 | \$5,926,206                      | \$1,411,837,597 |

UNIVERSITY OF SOUTH FLORIDA  
2006-2007 Operating Budget  
Summary Schedule 1

|                                      | Educational<br>& General <sup>1</sup> | HSC<br>E&G <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | -----Local Funds <sup>4</sup> ----- |               |             |             |           | Faculty<br>Practice <sup>5</sup> | Summary        |
|--------------------------------------|---------------------------------------|-------------------------|------------------------------------|--------------------------|-------------------------------------|---------------|-------------|-------------|-----------|----------------------------------|----------------|
|                                      |                                       |                         |                                    |                          | Student Act.                        | Fin. Aid      | Concessions | Athletics   | Self-Ins. |                                  |                |
| 50                                   |                                       |                         |                                    |                          |                                     |               |             |             |           |                                  |                |
| 51 <b>Non-Operating Expenditures</b> |                                       |                         |                                    |                          |                                     |               |             |             |           |                                  |                |
| 52 Transfers                         |                                       |                         | \$10,000,000                       | \$55,000,000             | \$15,073,992                        | \$6,000,000   | \$204,014   | \$625,000   |           | \$82,658,136                     | \$169,561,142  |
| 53 Fixed Capital Outlay              |                                       |                         |                                    |                          |                                     |               |             |             |           |                                  | \$0            |
| 54 Carryforward                      | \$30,000,000                          | \$15,000,000            |                                    |                          |                                     |               |             |             |           |                                  | \$45,000,000   |
| 55 Other <sup>7</sup>                |                                       |                         |                                    |                          |                                     |               |             |             |           |                                  | \$0            |
| 56 Total Non-Operating Expenditures  | \$30,000,000                          | \$15,000,000            | \$10,000,000                       | \$55,000,000             | \$15,073,992                        | \$6,000,000   | \$204,014   | \$625,000   | \$0       | \$82,658,136                     | \$214,561,142  |
| 57                                   |                                       |                         |                                    |                          |                                     |               |             |             |           |                                  |                |
| 58 Ending Fund Balance               | \$67,889,932                          | \$8,448,201             | \$135,964,736                      | \$53,319,773             | \$4,329,109                         | \$1,807,736   | \$307,480   | \$1,572,859 | \$0       | \$41,708,791                     | \$315,348,617  |
|                                      |                                       |                         |                                    |                          |                                     |               |             |             |           |                                  |                |
| Fund Balance Increase / Decrease     | (\$25,950,001)                        | (\$13,980,000)          | \$10,000,000                       | (\$33,600,000)           | (\$4,569,203)                       | (\$5,152,939) | \$6,155     | \$0         | \$0       | \$380,026                        | (\$72,865,962) |
| Fund Balance Percentage Change       | -27.65%                               | -62.33%                 | 7.94%                              | -38.66%                  | -51.35%                             | -74.03%       | 2.04%       | 0.00%       | 0.00%     | 0.92%                            | -18.77%        |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.

2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contract or grants.

3. Auxiliaries are ancillary support units on each university campus. Some of the major activities include housing, food services, book stores, student health centers, facilities management, and computer support. Ending fund balances includes financial activities such as debt service payments, reserve, repair and replacement reserves for future maintenance costs, construction/renovation of auxiliary facilities, and prior year encumbrances.

4. Local funds include the following university activities:

a. Student Activities - Supported primarily by the student activity and service fee and funds operations of the student government, cultural events, organizations, and intramural/club sports.

b. Financial Aid - This activity represents the financial aid amounts for which the university is fiscally responsible. Examples include: student financial aid fee, bright futures, federal grants, college work study, and scholarships. The ending fund balance represents a timing difference between the receipts of funds and disbursement to the students.

c. Concessions - These resources are generated from various vending machines located on the university campuses.

d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.

e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.).

These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).

5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.

6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.

7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.

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FLORIDA ATLANTIC UNIVERSITY  
2006-2007 Operating Budget  
Summary Schedule 1

|                                      | Educational<br>& General <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |               |             |              |           | Faculty<br>Practice <sup>5</sup> | Summary       |
|--------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------------|---------------|-------------|--------------|-----------|----------------------------------|---------------|
|                                      |                                       |                                    |                          | Student Act.             | Fin. Aid      | Concessions | Athletics    | Self-Ins. |                                  |               |
| 47 FL Demo Project-Direct Costs      |                                       |                                    |                          |                          |               |             |              |           |                                  | \$0           |
| 48 Debt Service                      |                                       |                                    |                          |                          |               |             |              |           |                                  | \$0           |
| 49 Total Operating Expenditures      | \$239,949,841                         | \$56,572,432                       | \$47,413,934             | \$6,317,873              | \$117,134,438 | \$325,575   | \$12,067,000 | \$0       | \$0                              | \$479,781,093 |
| 50                                   |                                       |                                    |                          |                          |               |             |              |           |                                  |               |
| 51 <u>Non-Operating Expenditures</u> |                                       |                                    |                          |                          |               |             |              |           |                                  |               |
| 52 Transfers                         |                                       | \$2,590,743                        | \$7,592,594              | \$360,251                | \$5,668,865   | \$247,000   |              |           |                                  | \$16,459,453  |
| 53 Fixed Capital Outlay              |                                       |                                    |                          |                          |               |             |              |           |                                  | \$0           |
| 54 Carryforward                      | \$11,375,558                          |                                    |                          |                          |               |             |              |           |                                  | \$11,375,558  |
| 55 Other <sup>7</sup>                |                                       |                                    |                          |                          |               |             |              |           |                                  | \$0           |
| 56 Total Non-Operating Expenditures  | \$11,375,558                          | \$2,590,743                        | \$7,592,594              | \$360,251                | \$5,668,865   | \$247,000   | \$0          | \$0       | \$0                              | \$27,835,011  |
| 57                                   |                                       |                                    |                          |                          |               |             |              |           |                                  |               |
| 58 Ending Fund Balance               | \$12,182,309                          | \$5,726,907                        | \$32,646,201             | \$1,041,326              | \$1,065,267   | \$285,736   | \$734,554    | \$0       | \$0                              | \$53,682,300  |
|                                      |                                       |                                    |                          |                          |               |             |              |           |                                  |               |
| Fund Balance Increase / Decrease     | (\$11,375,558)                        | \$10,245                           | \$4,829,652              | (\$709,138)              | \$132,708     | \$2,425     | \$0          | \$0       | \$0                              | (\$7,109,666) |
| Fund Balance Percentage Change       | -48.29%                               | 0.18%                              | 17.36%                   | -40.51%                  | 14.23%        | 0.86%       | 0.00%        | 0.00%     | 0.00%                            | -11.70%       |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.
2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contract or grants.
3. Auxiliaries are ancillary support units on each university campus. Some of the major activities include housing, food services, book stores, student health centers, facilities management, and computer support. Ending fund balances includes financial activities such as debt service payments, reserve, repair and replacement reserves for future maintenance costs, construction/renovation of auxiliary facilities, and prior year encumbrances.
4. Local funds include the following university activities:
  - a. Student Activities - Supported primarily by the student activity and service fee and funds operations of the student government, cultural events, organizations, and intramural/club sports.
  - b. Financial Aid - This activity represents the financial aid amounts for which the university is fiscally responsible. Examples include: student financial aid fee, bright futures, federal grants, college work study, and scholarships. The ending fund balance represents a timing difference between the receipts of funds and disbursement to the students.
  - c. Concessions - These resources are generated from various vending machines located on the university campuses.
  - d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.
  - e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).
5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.
6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.
7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.

**UNIVERSITY OF WEST FLORIDA**  
**2006-2007 Operating Budget**  
**Summary Schedule 1**

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UNIVERSITY OF WEST FLORIDA  
2006-2007 Operating Budget  
Summary Schedule 1

|                                     | Educational<br>& General <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |               |             |             |           | Faculty<br>Practice <sup>5</sup> | Summary       |
|-------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------------|---------------|-------------|-------------|-----------|----------------------------------|---------------|
|                                     |                                       |                                    |                          | Student Act.             | Fin. Aid      | Concessions | Athletics   | Self-Ins. |                                  |               |
| 48 Debt Service                     |                                       |                                    | \$916,430                |                          |               |             |             |           |                                  | \$916,430     |
| 49 Total Operating Expenditures     | \$93,304,426                          | \$19,968,198                       | \$15,766,430             | \$2,187,713              | \$29,100,000  | \$115,000   | \$2,251,136 | \$0       | \$0                              | \$162,692,903 |
| 50                                  |                                       |                                    |                          |                          |               |             |             |           |                                  |               |
| 51 Non-Operating Expenditures       |                                       |                                    |                          |                          |               |             |             |           |                                  |               |
| 52 Transfers                        |                                       | \$200,000                          | \$100,000                | \$49,060                 | (\$1,200,000) | \$7,300     | \$1,292,000 |           |                                  | \$448,360     |
| 53 Fixed Capital Outlay             |                                       |                                    | \$550,700                |                          |               |             |             |           |                                  | \$550,700     |
| 54 Carryforward                     | \$4,000,000                           |                                    |                          |                          |               |             |             |           |                                  | \$4,000,000   |
| 55 Other <sup>7</sup>               |                                       |                                    |                          |                          |               |             |             |           |                                  | \$0           |
| 56 Total Non-Operating Expenditures | \$4,000,000                           | \$200,000                          | \$650,700                | \$49,060                 | (\$1,200,000) | \$7,300     | \$1,292,000 | \$0       | \$0                              | \$4,999,060   |
| 57                                  |                                       |                                    |                          |                          |               |             |             |           |                                  |               |
| 58 Ending Fund Balance              | \$7,974,066                           | \$5,159,041                        | \$5,401,590              | \$1,538,324              | \$3,646,142   | \$229,622   | \$474,672   | \$0       | \$0                              | \$24,423,457  |
|                                     |                                       |                                    |                          |                          |               |             |             |           |                                  |               |
| Fund Balance Increase / Decrease    | (\$3,600,000)                         | (\$168,198)                        | (\$1,458,130)            | \$0                      | \$360,000     | \$19,844    | \$0         | \$0       | \$0                              | (\$4,846,484) |
| Fund Balance Percentage Change      | -31.10%                               | -3.16%                             | -21.26%                  | 0.00%                    | 10.96%        | 9.46%       | 0.00%       | 0.00%     | 0.00%                            | -16.56%       |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.
2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contract or grants.
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  - c. Concessions - These resources are generated from various vending machines located on the university campuses.
  - d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.
  - e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).
5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.
6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.
7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.

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UNIVERSITY OF CENTRAL FLORIDA  
2006-2007 Operating Budget  
Summary Schedule 1

|                                     | <u>Educational<br/>&amp; General</u> <sup>1</sup> | <u>Contracts<br/>&amp; Grants</u> <sup>2</sup> | <u>Auxiliaries</u> <sup>3</sup> | <u>Local Funds</u> <sup>4</sup> |                 |                    |                  |                  | <u>Faculty<br/>Practice</u> <sup>5</sup> | <u>Summary</u> |
|-------------------------------------|---|--|---------------------------------|---------------------------------|-----------------|--------------------|------------------|------------------|--|----------------|
|                                     |   |  |                                 | <u>Student Act.</u>             | <u>Fin. Aid</u> | <u>Concessions</u> | <u>Athletics</u> | <u>Self-Ins.</u> |  |                |
| 48 Debt Service                     |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 49 Total Operating Expenditures     | \$397,816,231                                     | \$128,000,000                                  | \$99,500,000                    | \$13,463,195                    | \$260,000,000   | \$500,000          | \$27,586,840     | \$0              | \$0                                      | \$926,866,266  |
| 50                                  |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| 51 Non-Operating Expenditures       |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| 52 Transfers                        |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 53 Fixed Capital Outlay             |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 54 Carryforward                     | \$25,045,428                                      |  |                                 |                                 |                 |                    |                  |                  |  | \$25,045,428   |
| 55 Other <sup>7</sup>               |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 56 Total Non-Operating Expenditures | \$25,045,428                                      | \$0  | \$0                             | \$0                             | \$0             | \$0                | \$0              | \$0              | \$0                                      | \$25,045,428   |
| 57                                  |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| 58 Ending Fund Balance              | \$20,815,517                                      | \$36,922,601                                   | \$39,935,097                    | \$3,835,545                     | \$28,624,405    | \$839,759          | \$3,411,897      | \$0              | \$0                                      | \$134,384,821  |
|                                     |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| Fund Balance Increase / Decrease    | (\$25,045,428)                                    | \$5,100,000                                    | \$4,045,000                     | \$536,805                       | \$6,600,000     | (\$80,000)         | \$0              | \$0              | \$0                                      | (\$8,843,623)  |
| Fund Balance Percentage Change      | -54.61%   | 16.03%   | 11.27%                          | 16.27%                          | 29.97%          | -8.70%             | 0.00%            | 0.00%            | 0.00%                                    | -6.17%         |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.
2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contract or grants.
3. Auxiliaries are ancillary support units on each university campus. Some of the major activities include housing, food services, book stores, student health centers, facilities management, and computer support. Ending fund balances includes financial activities such as debt service payments, reserve, repair and replacement reserves for future maintenance costs, construction/renovation of auxiliary facilities, and prior year encumbrances.
4. Local funds include the following university activities:
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  - c. Concessions - These resources are generated from various vending machines located on the university campuses.
  - d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.
  - e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).
5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.
6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.
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FLORIDA INTERNATIONAL UNIVERSITY  
2006-2007 Operating Budget  
Summary Schedule 1

|                                      | Educational<br>& General <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |               |             |               |           | Faculty<br>Practice <sup>5</sup> | Summary       |
|--------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------------|---------------|-------------|---------------|-----------|----------------------------------|---------------|
|                                      |                                       |                                    |                          | Student Act.             | Fin. Aid      | Concessions | Athletics     | Self-Ins. |                                  |               |
| 47 FL Demo Project-Direct Costs      |                                       |                                    |                          |                          |               |             |               |           |                                  | \$0           |
| 48 Debt Service                      | 300,304                               |                                    | \$11,011,597             |                          |               |             |               |           |                                  | \$11,311,901  |
| 49 Total Operating Expenditures      | \$311,515,822                         | \$82,958,998                       | \$91,081,598             | \$6,082,722              | \$78,422,225  | \$428,296   | \$15,625,747  | \$0       | \$0                              | \$586,115,408 |
| 50                                   |                                       |                                    |                          |                          |               |             |               |           |                                  |               |
| 51 <u>Non-Operating Expenditures</u> |                                       |                                    |                          |                          |               |             |               |           |                                  |               |
| 52 Transfers                         |                                       |                                    | \$4,360,545              | \$10,725,047             |               | \$428,296   | (\$1,808,225) |           |                                  | \$13,705,663  |
| 53 Fixed Capital Outlay              |                                       |                                    |                          |                          |               |             |               |           |                                  | \$0           |
| 54 Carryforward                      | \$4,200,000                           |                                    |                          |                          |               |             |               |           |                                  | \$4,200,000   |
| 55 Other <sup>7</sup>                |                                       |                                    |                          |                          |               |             |               |           |                                  | \$0           |
| 56 Total Non-Operating Expenditures  | \$4,200,000                           | \$0                                | \$4,360,545              | \$10,725,047             | \$0           | \$428,296   | (\$1,808,225) | \$0       | \$0                              | \$17,905,663  |
| 57                                   |                                       |                                    |                          |                          |               |             |               |           |                                  |               |
| 58 Ending Fund Balance               | \$45,331,850                          | \$6,222,711                        | \$83,648,416             | \$6,830,563              | \$4,516,303   | \$382,181   | \$4,308,961   | \$0       | \$0                              | \$151,240,985 |
|                                      |                                       |                                    |                          |                          |               |             |               |           |                                  |               |
| Fund Balance Increase / Decrease     | (\$4,200,000)                         | \$12,259,318                       | \$7,491,152              | \$951,267                | (\$4,466,560) | \$0         | \$1,848,428   | \$0       | \$0                              | \$1,810,391   |
| Fund Balance Percentage Change       | -8.48%                                | 3.08%                              | 9.84%                    | 16.18%                   | -49.72%       | 0.00%       | 75.12%        | 0.00%     | 0.00%                            | 1.21%         |

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- a. Student Activities - Supported primarily by the student activity and service fee and funds operations of the student government, cultural events, organizations, and intramural/club sports.
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  - e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).
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6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.
7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.

| Educational<br>& General <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |              |             |             | Faculty<br>Practice <sup>5</sup> | Summary       |
|---------------------------------------|------------------------------------|--------------------------|--------------------------|--------------|-------------|-------------|----------------------------------|---------------|
|                                       |                                    |                          | Student Act.             | Fin. Aid     | Concessions | Athletics   |                                  |               |
| \$17,079,002                          | \$1,190,126                        | \$36,256,135             | \$11,156,210             | \$3,620,153  | \$542,647   | \$638,521   |                                  | \$70,482,794  |
| \$8,175,568                           |                                    |                          |                          |              |             |             |                                  | \$8,175,568   |
| \$78,084,865                          |                                    |                          |                          |              |             |             |                                  | \$78,084,865  |
| \$35,738,732                          |                                    |                          |                          |              |             |             |                                  | \$35,738,732  |
|                                       | \$18,354,533                       | \$20,000                 |                          |              |             |             |                                  | \$18,374,533  |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    | \$2,025,257              | \$161,784                |              |             | \$23,740    |                                  | \$2,210,781   |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    | \$5,457,073              | \$6,620,850              | \$26,000,000 |             | \$5,060,541 |                                  | \$43,138,464  |
|                                       | \$500,481                          | \$8,959,600              | \$1,158,270              |              | \$86,342    |             |                                  | \$10,704,693  |
|                                       |                                    | \$9,624,371              |                          |              |             |             |                                  | \$9,624,371   |
|                                       |                                    |                          |                          |              | \$40,000    |             |                                  | \$40,000      |
|                                       |                                    | \$156,500                |                          |              |             |             |                                  | \$156,500     |
| \$500,000                             | \$75,341                           | \$1,032,672              | \$155,408                | \$91,272     | \$15,000    | \$30,683    |                                  | \$1,900,376   |
| \$122,499,165                         | \$18,930,355                       | \$27,275,473             | \$8,096,312              | \$26,091,272 | \$141,342   | \$5,114,964 | \$0                              | \$208,148,883 |
| \$89,572,811                          | \$11,555,038                       | \$6,178,408              | \$2,621,448              | \$62,855     | \$18,380    | \$1,893,302 |                                  | \$111,902,242 |
| \$3,542,782                           | \$61,291                           | \$1,012,199              | \$1,541,300              |              |             | \$239,321   |                                  | \$6,396,893   |
| \$21,787,798                          | \$4,888,413                        | \$20,463,297             | \$2,980,107              | \$26,086,192 | \$147,896   | \$3,148,944 |                                  | \$79,502,647  |
| \$1,507,188                           | \$714,783                          | \$4,684,023              | \$21,402                 |              |             | \$6,100     |                                  | \$6,933,496   |
| \$273,000                             |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$273,000     |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
| \$1,232,562                           |                                    |                          |                          |              |             |             |                                  | \$1,232,562   |
| \$751,498                             | \$1,807                            | \$3,500                  | \$1,500                  |              |             | 5,430       |                                  | \$763,735     |
| \$1,917,213                           |                                    |                          |                          |              |             |             |                                  | \$1,917,213   |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
| \$1,384,313                           |                                    |                          |                          |              |             |             |                                  | \$1,384,313   |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
| \$30,000                              |                                    |                          |                          |              |             |             |                                  | \$30,000      |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |
|                                       |                                    |                          |                          |              |             |             |                                  | \$0           |

UNIVERSITY OF NORTH FLORIDA  
2006-2007 Operating Budget  
Summary Schedule 1

|                                     | Educational<br>& General <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |              |             |             |           | Faculty<br>Practice <sup>5</sup> | Summary        |
|-------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------------|--------------|-------------|-------------|-----------|----------------------------------|----------------|
|                                     |                                       |                                    |                          | Student Act.             | Fin. Aid     | Concessions | Athletics   | Self-Ins. |                                  |                |
| 47 FL Demo Project-Direct Costs     |                                       |                                    |                          |                          |              |             |             |           |                                  | \$0            |
| 48 Debt Service                     |                                       |                                    | \$795,000                |                          |              |             |             |           |                                  | \$795,000      |
| 49 Total Operating Expenditures     | \$121,999,165                         | \$17,221,332                       | \$33,136,427             | \$7,165,757              | \$26,149,047 | \$166,276   | \$5,293,097 | \$0       | \$0                              | \$211,131,101  |
| 50                                  |                                       |                                    |                          |                          |              |             |             |           |                                  |                |
| 51 Non-Operating Expenditures       |                                       |                                    |                          |                          |              |             |             |           |                                  |                |
| 52 Transfers                        |                                       | \$1,211,711                        | \$812,047                | \$68,000                 |              |             |             |           |                                  | \$2,091,758    |
| 53 Fixed Capital Outlay             |                                       |                                    |                          |                          |              |             |             |           |                                  | \$0            |
| 54 Carryforward                     | \$10,526,595                          |                                    |                          |                          |              |             |             |           |                                  | \$10,526,595   |
| 55 Other <sup>7</sup>               |                                       |                                    |                          |                          |              |             |             |           |                                  | \$0            |
| 56 Total Non-Operating Expenditures | \$10,526,595                          | \$1,211,711                        | \$812,047                | \$68,000                 | \$0          | \$0         | \$0         | \$0       | \$0                              | \$12,618,353   |
| 57                                  |                                       |                                    |                          |                          |              |             |             |           |                                  |                |
| 58 Ending Fund Balance              | \$7,052,407                           | \$1,687,438                        | \$29,583,134             | \$12,018,765             | \$3,562,378  | \$517,713   | \$460,388   | \$0       | \$0                              | \$54,882,223   |
| Fund Balance Increase / Decrease    | (\$10,026,595)                        | \$497,312                          | (\$6,673,001)            | \$862,555                | (\$57,775)   | (\$24,934)  | (\$178,133) | \$0       | \$0                              | (\$15,600,571) |
| Fund Balance Percentage Change      | -58.71%                               | 41.79%                             | -18.41%                  | 7.73%                    | -1.60%       | -4.59%      | -27.90%     | 0.00%     | 0.00%                            | -22.13%        |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.
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  - d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.
  - e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).
5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.
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7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.

**FLORIDA GULF COAST UNIVERSITY**  
**2006-2007 Operating Budget**  
**Summary Schedule 1**

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FLORIDA GULF COAST UNIVERSITY  
2006-2007 Operating Budget  
Summary Schedule 1

|                                      | <u>Educational<br/>&amp; General</u> <sup>1</sup> | <u>Contracts<br/>&amp; Grants</u> <sup>2</sup> | <u>Auxiliaries</u> <sup>3</sup> | <u>Local Funds</u> <sup>4</sup> |                 |                    |                  |                  | <u>Faculty<br/>Practice</u> <sup>5</sup> | <u>Summary</u> |
|--------------------------------------|---|--|---------------------------------|---------------------------------|-----------------|--------------------|------------------|------------------|--|----------------|
|                                      |   |  |                                 | <u>Student Act.</u>             | <u>Fin. Aid</u> | <u>Concessions</u> | <u>Athletics</u> | <u>Self-Ins.</u> |  |                |
| 47 FL Demo Project-Direct Costs      |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 48 Debt Service                      |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 49 Total Operating Expenditures      | \$67,195,551                                      | \$13,764,023                                   | \$14,081,885                    | \$1,854,392                     | \$4,900,000     | \$30,000           | \$3,581,350      | \$0              | \$0                                      | \$105,407,201  |
| 50                                   |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| 51 <u>Non-Operating Expenditures</u> |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| 52 Transfers                         |   | (\$1,147,161)                                  | \$1,311,831                     | \$103,055                       |                 |                    |                  |                  |  | \$267,725      |
| 53 Fixed Capital Outlay              |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 54 Carryforward                      |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 55 Other <sup>7</sup>                |   |  |                                 |                                 |                 |                    |                  |                  |  | \$0            |
| 56 Total Non-Operating Expenditures  | \$0   | (\$1,147,161)                                  | \$1,311,831                     | \$103,055                       | \$0             | \$0                | \$0              | \$0              | \$0                                      | \$267,725      |
| 57                                   |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| 58 Ending Fund Balance               | \$3,645,390                                       | \$22,710,671                                   | \$8,755,667                     | \$891,727                       | \$1,908,068     | \$318,804          | \$140,258        | \$0              | \$0                                      | \$38,370,585   |
|                                      |   |  |                                 |                                 |                 |                    |                  |                  |  |                |
| Fund Balance Increase / Decrease     | \$185,000   | \$18,332,674                                   | \$4,054,088                     | \$103,648                       | \$0             | \$52,000           | (\$85,291)       | \$0              | \$0                                      | \$22,642,119   |
| Fund Balance Percentage Change       | 5.35%   | 418.75%  | 86.23%                          | 13.15%                          | 0.00%           | 19.49%             | -37.81%          | 0.00%            | 0.00%                                    | 143.96%        |

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  - d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.
  - e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).
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NEW COLLEGE OF FLORIDA  
2006-2007 Operating Budget  
Summary Schedule 1

|                                      | Educational<br>& General <sup>1</sup> | Contracts<br>& Grants <sup>2</sup> | Auxiliaries <sup>3</sup> | Local Funds <sup>4</sup> |             |             |           |           | Faculty<br>Practice <sup>5</sup> | Summary      |
|--------------------------------------|---------------------------------------|------------------------------------|--------------------------|--------------------------|-------------|-------------|-----------|-----------|----------------------------------|--------------|
|                                      |                                       |                                    |                          | Student Act.             | Fin. Aid    | Concessions | Athletics | Self-Ins. |                                  |              |
| 47 FL Demo Project-Direct Costs      |                                       |                                    |                          |                          |             |             |           |           |                                  | \$0          |
| 48 Debt Service                      |                                       |                                    | \$127,282                |                          |             |             |           |           |                                  | \$127,282    |
| 49 Total Operating Expenditures      | \$20,062,737                          | \$1,237,763                        | \$3,110,377              | \$376,395                | \$3,068,000 | \$10,000    | \$0       | \$0       | \$0                              | \$27,865,272 |
| 50                                   |                                       |                                    |                          |                          |             |             |           |           |                                  |              |
| 51 <u>Non-Operating Expenditures</u> |                                       |                                    |                          |                          |             |             |           |           |                                  |              |
| 52 Transfers                         |                                       |                                    | \$166,782                | \$96,886                 |             |             |           |           |                                  | \$263,668    |
| 53 Fixed Capital Outlay              |                                       |                                    |                          |                          |             |             |           |           |                                  | \$0          |
| 54 Carryforward                      | \$804,630                             |                                    |                          |                          |             |             |           |           |                                  | \$804,630    |
| 55 Other <sup>7</sup>                | \$150,000                             |                                    |                          |                          |             |             |           |           |                                  | \$150,000    |
| 56 Total Non-Operating Expenditures  | \$954,630                             | \$0                                | \$166,782                | \$96,886                 | \$0         | \$0         | \$0       | \$0       | \$0                              | \$1,218,298  |
| 57                                   |                                       |                                    |                          |                          |             |             |           |           |                                  |              |
| 58 Ending Fund Balance               | \$1,122,225                           | \$307,158                          | \$3,111,857              | \$100,113                | \$48,411    | \$13,302    | \$0       | \$0       | \$0                              | \$4,703,066  |
|                                      |                                       |                                    |                          |                          |             |             |           |           |                                  |              |
| Fund Balance Increase / Decrease     | (\$804,630)                           | (\$27,983)                         | \$692,645                | (\$93,957)               | \$0         | \$0         | \$0       | \$0       | \$0                              | (\$233,925)  |
| Fund Balance Percentage Change       | -41.76%                               | -8.35%                             | 28.63%                   | -48.41%                  | 0.00%       | 0.00%       | 0.00%     | 0.00%     | 0.00%                            | -4.74%       |

1. The Educational and General budget funds the general instruction, research and public service operations of the universities. Universities have accumulated ending fund balances for activities such as the implementation of Enterprise Resource Program systems, contingency for unfunded enrollment growth, potential budget reductions, anticipated increases in utilities, and prior year encumbrances (recorded, estimated liability at year-end for ordered or received goods or services), and compliance with Section 1011.40(2) F.S. on maintaining a 5% reserve.

2. The Contracts and Grants budget contains activities in support of research, public service and training. Large fund balances are due to the timing of receipt of Federal contract or grants.

3. Auxiliaries are ancillary support units on each university campus. Some of the major activities include housing, food services, book stores, student health centers, facilities management, and computer support. Ending fund balances includes financial activities such as debt service payments, reserve, repair and replacement reserves for future maintenance costs, construction/renovation of auxiliary facilities, and prior year encumbrances.

4. Local funds include the following university activities:

a. Student Activities - Supported primarily by the student activity and service fee and funds operations of the student government, cultural events, organizations, and intramural/club sports.

b. Financial Aid - This activity represents the financial aid amounts for which the university is fiscally responsible. Examples include: student financial aid fee, bright futures, federal grants, college work study, and scholarships. The ending fund balance represents a timing difference between the receipts of funds and disbursement to the students.

c. Concessions - These resources are generated from various vending machines located on the university campuses.

d. Athletics - Revenues are primarily derived from the student athletic fee, ticket sales, and sales of goods. Sufficient fund balances are maintained to provide the necessary support for ongoing athletic activities.

e. Self-Insurance Program - These programs at UF and USF are directed by the respective self-insurance councils and the captive insurance companies (These companies underwrite the risks of its owner and the owner's affiliates.). These activities are supported by premiums charged to the insured individuals and entities (primarily medical faculty and institutions).

5. Faculty Practice - The Faculty Practice Plan collects and distributes income from faculty billings for patient services to the University of Florida and University of South Florida Health Science Centers.

6. Other Receipts/Revenues includes categories such as interest, penalties, refunds, admissions, fines, taxes, etc.

7. Other Non-Operating Expenditures includes categories such as refunds, payment of sales taxes, or indirect costs.