

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

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	Summary
				Student Act.	Fin. Aid	Concessions	Athletics	Self-Ins.		
45 Electronic Data Processing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 Special Category	\$11,914,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,914,977
47 Moffitt Cancer Center	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
48 MPLE Program	\$0	\$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	\$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 ⁷	\$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.
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UNIVERSITY OF FLORIDA
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	IFAS E&G ¹	HSC E&G ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴				Faculty Practice ⁵	Summary	
						Student Act.	Fin. Aid	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 ⁶	\$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

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						Student Act.	Fin. Aid	Concessions	Athletics	Self-Ins.		
50												
51 Non-Operating Expenditures												
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 ⁷		\$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%

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FLORIDA STATE UNIVERSITY
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	Medical School E&G ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴				Faculty Practice ⁵	Summary
					Student Act.	Fin. Aid	Concessions	Athletics		
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	\$68,052	\$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 ⁶	\$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	\$4,885,817

FLORIDA STATE UNIVERSITY
2006-2007 Operating Budget
Summary Schedule 1

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					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>Other⁷</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
Fund Balance Increase / Decrease	(\$54,700,000)	(\$14,580,000)	\$1,650,776	\$4,168,254	(\$1,099,699)	(\$306,048)	(\$3,126)	(\$3,994,660)	\$0	\$0	(\$68,864,503)
Fund Balance Percentage Change	-50.97%	-50.92%	2.16%	3.47%	-18.87%	-4.01%	-0.51%	-24.79%	0.00%	0.00%	-18.98%

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FLORIDA A&M UNIVERSITY
2006-2007 Operating Budget
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				Student Act.	Fin. Aid	Concessions	Athletics	Self-Ins.		
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	\$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 ⁷										\$0
56 Total Non-Operating Expenditures	\$13,411,260	\$0	\$1,671,922	\$161,220	\$0	\$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	\$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	\$0	(\$11,966,152)
Fund Balance Percentage Change	-100.00%	-106.67%	-25.13%	15.93%	0.00%	55.24%	106.29%	0.00%	0.00%	-54.31%

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 - c. Concessions - These resources are generated from various vending machines located on the university campuses.
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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).
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 SOUTH FLORIDA
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	HSC E&G ¹	Contracts & Grants ²	Local Funds ⁴					Faculty Practice ⁵	Summary	
				Auxiliaries ³	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 ⁶	\$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	\$178,439,595	\$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	\$65,300,654	\$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	\$28,544,377	\$351,291,727
28 Operating Capital Outlay	\$3,077,116	\$477,829	\$18,846,000	\$2,386,710	\$164,223					\$1,254,576	\$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	\$95,401,433	\$1,411,837,597

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

	Educational & General ¹	HSC E&G ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	Summary
					Student Act.	Fin. Aid	Concessions	Athletics	Self-Ins.		
50											
51 Non-Operating Expenditures											
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 ⁷											\$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.

FLORIDA ATLANTIC UNIVERSITY
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	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 Non-Operating Expenditures										
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 ⁷										\$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

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	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 ⁷										\$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.
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.
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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.
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UNIVERSITY OF CENTRAL FLORIDA
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	Summary
				Student Act.	Fin. Aid	Concessions	Athletics	Self-Ins.		
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 ⁷										\$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.
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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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FLORIDA INTERNATIONAL UNIVERSITY
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	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 ⁷										\$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%

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

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	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 ⁷										\$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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FLORIDA GULF COAST UNIVERSITY
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	Summary
				Student Act.	Fin. Aid	Concessions	Athletics	Self-Ins.		
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 Non-Operating Expenditures										
52 Transfers		(\$1,147,161)	\$1,311,831	\$103,055						\$267,725
53 Fixed Capital Outlay										\$0
54 Carryforward										\$0
55 Other ⁷										\$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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NEW COLLEGE OF FLORIDA
2006-2007 Operating Budget
Summary Schedule 1

	Educational & General ¹	Contracts & Grants ²	Auxiliaries ³	Local Funds ⁴					Faculty Practice ⁵	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 ⁷	\$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%

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