

National Center for Education Statistics

IPEDS Data Center

University of Florida

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

Finance 2008-09

Institution: University of Florida (134130)

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Florida (134130)

Finance - Public institutions

Form Version Finance - Public Institutions

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2008-09. Please indicate in which version you will report finance data:

GASB, using standards of GASB 34 & 35

Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2008-09)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Florida (134130)

Finance - Public institutions

General Information Finance - Public Institutions (unaligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2009.)

Beginning: month/year (MMYYYY) Month: Year:

And ending: month/year (MMYYYY) Month: Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
 Qualified (Explain in box below)
 Don't know (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
 No

6. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

- Number of component unit columns on GPFS using FASB standards
 Number of component unit columns on GPFS using GASB standards

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

Separate corporation:
University Athletic Association

Institution: University of Florida (134130)

Part A - Statement of Net Assets

Fiscal Year 2009

Line no.	Description	Current year amount	Prior year amount
	Current Assets		
01	Total current assets	1,135,934,000	1,125,276,000
	Noncurrent Assets		
02	Capital assets - depreciable (gross)	2,777,625,000	2,615,930,000
03	Accumulated depreciation	1,399,280,000	1,307,958,000
31	Capital assets, net of depreciation	1,378,345,000	1,307,972,000

	CV=(A02-A03)		
04	Other noncurrent assets	241,456,000	217,193,000
	CV=[A05-(A02-A03)]		
05	Total noncurrent assets	1,619,801,000	1,525,165,000
06	Total assets CV=(A01+A05)	2,755,735,000	2,650,441,000
Current Liabilities			
07	Long-term debt, current portion	9,842,000	8,682,000
08	Other current liabilities CV=(A09-A07)	165,318,000	185,076,000
09	Total current liabilities	175,160,000	193,758,000
Noncurrent Liabilities			
10	Long-term debt	127,491,000	125,496,000
11	Other noncurrent liabilities CV=(A12-A10)	278,723,000	235,793,000
12	Total noncurrent liabilities	406,214,000	361,289,000
13	Total liabilities CV=(A09+A12)	581,374,000	555,047,000
Net Assets			
14	Invested in capital assets, net of related debt	1,384,242,000	1,300,680,000
15	Restricted-expendable	680,239,000	714,647,000
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	109,880,000	80,067,000
18	Total net assets CV=(A06-A13)	2,174,361,000	2,095,394,000

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

Institution: University of Florida (134130)

Part A - Plant, Property, and Equipment

Fiscal Year 2009

Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
	Plant, Property, and Equipment				
21	Land & land improvements	10,923,000	0	73,000	10,850,000
22	Infrastructure	76,823,000	8,565,000	0	85,388,000

23	Buildings	1,609,542,000	130,752,000	1,215,000	1,739,079,000
24	Equipment	616,056,000	53,202,000	36,536,000	632,722,000
25	Art and library collections	271,079,000	6,947,000	480,000	277,546,000
26	Property obtained under capital leases (if not included in equipment)	9,815,000		0	9,815,000
27	Construction in progress	84,053,000	166,035,000	139,454,000	110,634,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,678,291,000	365,501,000	177,758,000	2,866,034,000
28	Accumulated depreciation	1,307,958,000	120,508,000	29,185,000	1,399,281,000

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

Institution: University of Florida (134130)

Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	228,987,000	192,726,000
Grants and contracts - operating			
02	Federal operating grants and contracts	333,871,000	310,515,000
03	State operating grants and contracts	67,184,000	62,336,000
04	Local government/private operating grants and contracts	573,094,000	338,319,000
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	140,189,000	135,044,000
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	48,395,000	37,870,000
09	Total operating revenues	1,391,720,000	1,076,810,000

Institution: University of Florida (134130)

Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	620,968,000	662,574,000
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants	32,848,000	28,685,000
14	State nonoperating grants	91,101,000	85,111,000
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	14,848,000	25,691,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]		0
19	Total nonoperating revenues	759,765,000	802,061,000

Institution: University of Florida (134130)

Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	83,702,000	152,474,000
21	Capital grants & gifts	12,510,000	22,998,000
22	Additions to permanent endowments	0	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]		0
24	Total other revenues and additions	96,212,000	175,472,000
25	Total all revenues and other additions CV=(B09+B19+B24)	2,247,697,000	2,054,343,000

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

All Gifts and endowments are held by University of Florida Foundation, Inc.

Institution: University of Florida (134130)

Part C - Expenses and Other Deductions

Fiscal Year 2009

Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5
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Line No.					All other	
Operating Expenses						
01	Instruction	563,480,000	411,336,000	86,511,000	35,234,000	30,399,000
02	Research	466,585,000	268,467,000	60,002,000	29,176,000	108,940,000
03	Public service	405,171,000	290,621,000	64,067,000	25,335,000	25,148,000
05	Academic support	125,362,000	79,093,000	20,113,000	7,839,000	18,317,000
06	Student services	28,209,000	16,750,000	4,486,000	1,764,000	5,209,000
07	Institutional support	106,863,000	62,785,000	14,053,000	6,682,000	23,343,000
08	Operation & maintenance of plant	106,072,000	20,219,000	8,221,000	6,633,000	70,999,000
09	Depreciation	0				0
10	Scholarships and fellowships expenses, excluding discounts & allowances	73,751,000				73,751,000
11	Auxiliary enterprises	125,459,000	35,999,000	14,231,000	7,845,000	67,384,000
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions CV=[C15-(C01+...+C13)]	120,508,000	0	0	0	120,508,000
15	Total operating expenses	2,121,460,000	1,185,270,000	271,684,000	120,508,000	543,998,000
	Prior year amount	1,844,513,000	988,759,000	227,142,000	110,740,000	517,872,000

Institution: University of Florida (134130)

Part C - Expenses and Other Deductions

Fiscal Year 2009						
Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
16	Nonoperating Expenses and Deductions Interest	6,578,000				6,578,000
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	29,280,000	0	0	0	29,280,000
18	Total nonoperating expenses & deductions (CV)	35,858,000	0	0	0	35,858,000

CV=(C19-C15)						
19	Total expenses & deductions	2,157,318,000	1,185,270,000	271,684,000	120,508,000	579,856,000
	Prior year amount	1,860,279,000	988,759,000	227,142,000	110,740,000	533,638,000

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

Institution: University of Florida (134130)

Part D - Summary of Changes In Net Assets

Fiscal Year 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	2,247,697,000	2,054,343,000
02	Total expenses & deductions (from C19)	2,157,318,000	1,860,279,000
03	Change in net assets during year CV=(D01-D02)	90,379,000	194,064,000
04	Net assets beginning of year	2,095,394,000	1,901,330,000
05	Adjustments to beginning net assets CV=[D06-(D03+D04)]	-11,412,000	0
06	Net assets end of year (from A18)	2,174,361,000	2,095,394,000

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

Institution: University of Florida (134130)

Part E - Scholarships and Fellowships

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	27,137,000	23,044,000
02	Other federal grants	6,607,000	6,440,000
03	Grants by state government	91,153,000	85,161,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	42,803,000	44,207,000
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	21,065,000	18,676,000
07	Total gross scholarships and fellowships	188,765,000	177,528,000

	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	115,014,000	118,167,000
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	115,014,000	118,167,000
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	73,751,000	59,361,000

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

Institution: University of Florida (134130)

Part G - Component Unit that Uses GASB Standards

Part G - GASB Component Unit that uses GASB Standards

Fiscal Year 2009

Names of entities included:	Direct-Support Organiz
Primary nature of unit(s)	Financial Support of U

Line No.		Current year amount
Statement of Net Assets		
01	Total current assets	302,197,000
02	Total non-current assets (CV) CV=(G03-G01)	1,503,914,000
03	Total Assets	1,806,111,000
04	Total current liabilities	139,978,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	151,298,000
06	Total liabilities (CV) CV=(G3-G11)	291,276,000
Net Assets		
07	Invested in capital assets, net of related debt	89,459,000
08	Restricted-expendable	374,317,000
09	Restricted-nonexpendable	1,008,690,000
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	42,369,000

11	Total net assets	1,514,835,000
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Institution: University of Florida (134130)

Part G - Component Unit that Uses GASB Standards

Part G - GASB Component Unit that uses GASB Standards

Fiscal Year 2009

Line No. Current year amount

Statement of revenues, expenses, and Changes in Net Assets

12	Total operating revenues	271,639,000
13	Total operating expenses	328,134,000
	13a Expenses paid to institution (included in G13)	144,662,000
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	-56,495,000
15	Total nonoperating revenues	0
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	244,642,000
17	Net income before other revenues, expenses, gains, or losses	-301,137,000
18	Total other additions & deductions (CV) CV=(G19-G17)	47,630,000
19	Change in net assets	-253,507,000
20	Net assets -- beginning of year	1,768,342,000
21	Adjustments to beginning net assets (CV) [G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	1,514,835,000

CV = Calculated value

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

Institution: University of Florida (134130)

Part G - Component Unit that Uses GASB Standards

Part G - GASB Component Unit that uses GASB Standards

Fiscal Year 2009

Names of entities included:

Health Science Center

Primary nature of unit(s)

Educational-Oriented

Line No.

Current year amount

Statement of Net Assets

01	Total current assets	122,872,000
02	Total non-current assets (CV) CV=(G03-G01)	72,189,000
03	Total Assets	195,061,000
04	Total current liabilities	23,647,000
05	Total noncurrent liabilities (CV) CV=(G06-G04)	20,965,000
06	Total liabilities (CV) CV=(G3-G11)	44,612,000
Net Assets		
07	Invested in capital assets, net of related debt	12,278,000
08	Restricted-expendable	1,500,000
09	Restricted-nonexpendable	0
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	136,671,000
11	Total net assets	150,449,000

Institution: University of Florida (134130)

Part G - Component Unit that Uses GASB Standards

Part G - GASB Component Unit that uses GASB Standards

Fiscal Year 2009

Line No.

Current year amount

Statement of revenues, expenses, and Changes in Net Assets

12	Total operating revenues	459,680,000
13	Total operating expenses	176,928,000
13a	Expenses paid to institution (included in G13)	132,878,000
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	282,752,000

15	Total nonoperating revenues	1,069,000
16	Total nonoperating expenses (CV) CV =[(G14+G15)-G17]	349,961,000
17	Net income before other revenues, expenses, gains, or losses	-66,140,000
18	Total other additions & deductions (CV) CV =(G19-G17)	69,203,000
19	Change in net assets	3,063,000
20	Net assets -- beginning of year	110,732,000
21	Adjustments to beginning net assets (CV) CV =[G22-(G19+G20)]	36,654,000
22	Net assets -- end of year (from G11)	150,449,000

CV = Calculated value

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

Institution: University of Florida (134130)

Part G - Component Unit that Uses GASB Standards

Part G - GASB Component Unit that uses GASB Standards

Fiscal Year 2009

Names of entities included:

Shands Teaching Hos

Primary nature of unit(s)

Major Tertiary Care Te

Line No.

Current year amount

Statement of Net Assets

01	Total current assets	657,217,000
02	Total non-current assets (CV) CV =(G03-G01)	1,026,684,000
03	Total Assets	1,683,901,000
04	Total current liabilities	263,616,000
05	Total noncurrent liabilities (CV) CV =(G06-G04)	850,976,000
06	Total liabilities (CV) CV =(G3-G11)	1,114,592,000
	Net Assets	

07	Invested in capital assets, net of related debt	267,351,000
08	Restricted-expendable	8,195,000
09	Restricted-nonexpendable	231,000
10	Unrestricted (CV) CV=[G11-(G07+...+G09)]	293,532,000
11	Total net assets	569,309,000

Institution: University of Florida (134130)

Part G - Component Unit that Uses GASB Standards

Part G - GASB Component Unit that uses GASB Standards

Fiscal Year 2009

Line No.		Current year amount
Statement of revenues, expenses, and Changes in Net Assets		
12	Total operating revenues	1,723,532,000
13	Total operating expenses	1,603,636,000
	13a Expenses paid to institution (included in G13)	46,638,000
14	Net operating revenues (Expenses) (CV) CV=(G12-G13)	119,896,000
15	Total nonoperating revenues	9,109,000
16	Total nonoperating expenses (CV) CV=[(G14+G15)-G17]	277,779,000
17	Net income before other revenues, expenses, gains, or losses	-148,774,000
18	Total other additions & deductions (CV) CV=(G19-G17)	-34,760,000
19	Change in net assets	-183,534,000
20	Net assets -- beginning of year	752,843,000
21	Adjustments to beginning net assets (CV) CV=[G22-(G19+G20)]	0
22	Net assets -- end of year (from G11)	569,309,000

CV = Calculated value

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

Part H - Details of Endowment Assets

		Fiscal Year 2009	
Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	977,718,000	919,574,000
02	Value of endowment assets at the end of the fiscal year	1,008,921,000	977,718,000