



Gator Business Administrator Services

Examining Space Allocation

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Objectives

- Explain how space data is used for various purposes by the University and what is reported to the State.
- Describe the importance of accurate space allocation reporting to the F&A rate.
- Explain the relationship of equipment/inventory to space allocation.



Space Survey Definition

- Allocation of activities conducted in a space during a fiscal year.
- There are several allocation categories, the following are the primary allocations used by departments:
 - Research
 - Instruction
 - Administration
 - Extension
 - Clinical
 - Vacant





Benefits of the Space System

- Tracks usage of space for departments and for use in central reporting.
- A **primary factor** in calculating the indirect cost rate (IDC).



Organized Research vs. Department Research

- Organized Research
 - External agencies
 - Separately budgeted and accounted for
- Department Research
 - There is no Notice of Award (NOA)
 - No stipulations with any particular outside agency



How is Space Used for the Indirect Cost Proposal?

- The use of the University's facilities and buildings is a major factor of the IDC rate proposal.
- The depreciation of a space categorized as "Organized Research" can be calculated as facilities cost for the research conducted.
 - This guideline applies to other allocation categories such as instruction or other sponsored activities.



How is Equipment Related to Space Allocation?

- A space allocated to Organized Research (OR) allows the University to
 - Claim equipment depreciation for assets in the space utilized to support the research conducted.



Test Your Knowledge!

- How does inaccurate equipment inventory affect the University?

Answer: The University loses the depreciation dollars in the IDC rate.





Base vs. Space Definition

- Base: Total amount of expenditures for a specific purpose.
 - Example:
 - Research
 - Instruction
 - Other sponsored activities
- Space: Allocation of activities done for a specific purpose.
 - Example:
 - Research
 - Instruction
 - Other sponsored activities



Base vs. Space

- There can't be a mismatch between base and space.
 - Facilitates cost cannot be claimed if you don't have the funding that supported those facilities costs in the allocated space.





Example

- During the fiscal year, Professor X's salary was charged to the following projects:
 - Organized Research project 00999999
 - Indirect Cost project 02020202
- The allocation of Professor X's effort and salary indicates that any space assigned to her could be allocated to the OR project and the department research project.
 - Unless the space assigned to Professor X can only be supported by OR project funding.



Base vs. Space

- If the space is only supported by Organized Research, would you allocate it 100% to Organized Research?
- Answer: Yes.

100%



Base vs. Space

- Only the portion of the space allocated to Organized Research would be used for the IDC proposal because the salary for Professor X supports the OR space.
- If a department were to allocate all of Professor X's space to OR, salary dollars that were not paid by the OR project would not be in the research base and would cause a space to base mismatch.



Base vs. Space



- Space
 - Allocated 100 % to **Organized Research**
- PI's Salary
 - 50% salary allocated to **Organized Research**
 - 50% salary allocated to **Indirect Cost Research**



Have You Seen These Items in a Lab Coded as Organized Research?

- Futons
- Couches
- Aquariums
- Musical Instruments
- Pet Toys
- Refrigerators without **“Not For Food”** label
- Microwaves
- Students



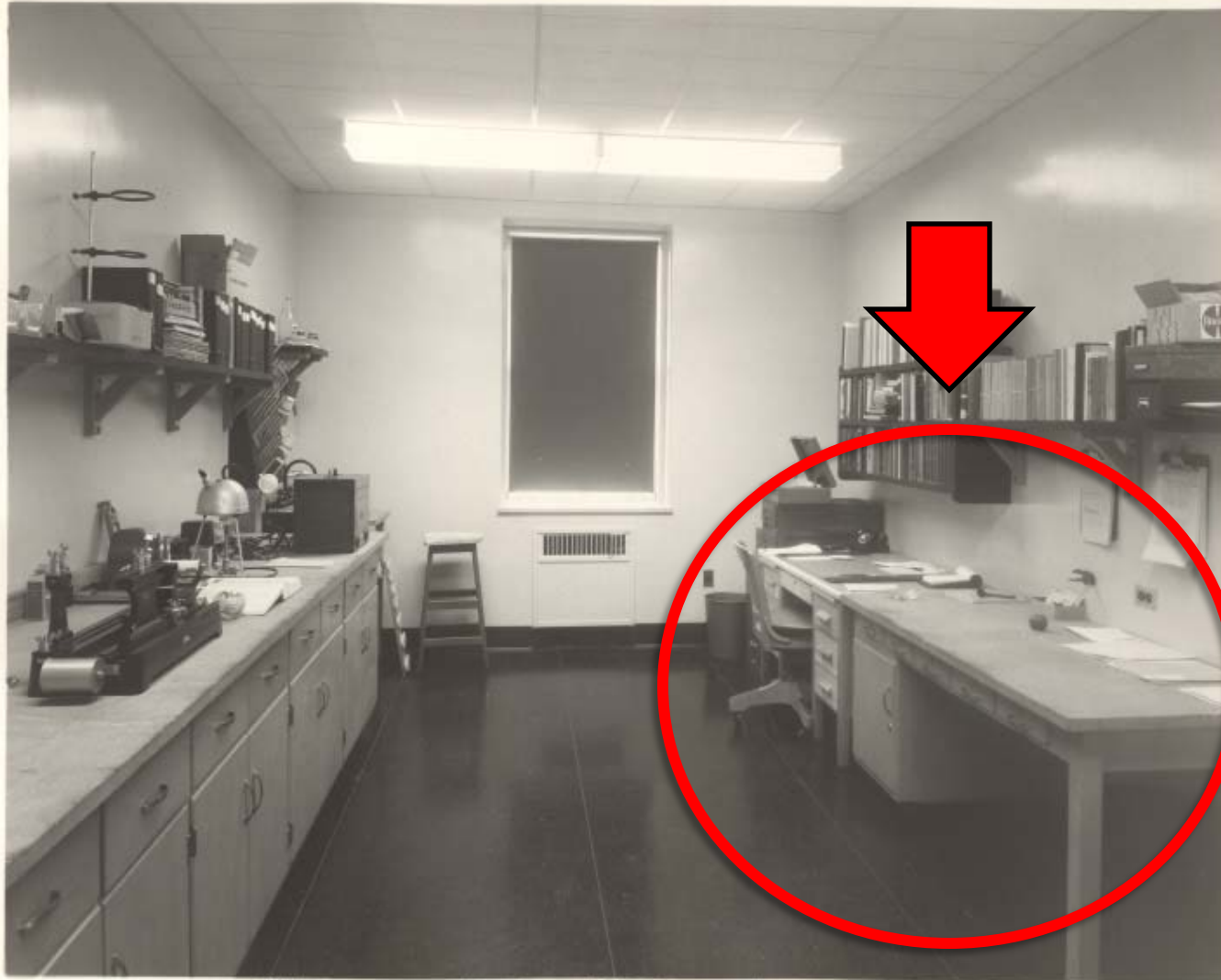


How Would You Allocate This Room?





How Would You Allocate This Room?



• 4TH FLOOR • OFFICE AND RESEARCH LABORATORY •



Departments Visited by Cost Analysis

- To prepare a department for a potential federal audit visit, Cost Analysis will meet with the department's
 - Space certifier
 - Chair
 - Payroll personnel
 - Grant coordinator
 - Property contact





Test Your Knowledge!

- What are the consequences of incorrectly allocating space?

Answer: If the auditors find an error, the institution as a whole is penalized. This is based on the probability that if spaces in a sample are incorrectly allocated, the space reporting of the University as a whole is likely also incorrect.





Space Data at UF





The STARS System

- Space Tracking & Reporting System – UF STARS
 - Secured through a PeopleSoft role
 - Able to view space data, run reports and view floor plans
- Space is organized by sites, buildings and rooms
- Tracks “site assets” (fields, water, roads, telecom cabinets, blue phones, garbage & recycling bins, etc.)
- Maintains campusmap.ufl.edu and a secure Admin Map used for tracking site assets



Can You Name the Location?



Weimer Newsroom



University Police Department



Pugh Hall



Martin Levin Advocacy Center



Space Numbers

- 298 sites across the world (anywhere UF students are taught)
- 42 UF-owned sites
- 2,542 Buildings are tracked in STARS
- 2,101 are UF-owned buildings
- 25 Million Gross Square Feet (GSF)
- 56,230 rooms
- 621 Unique Department IDs



Space Categorization

- 13 Space Categories – defined by State

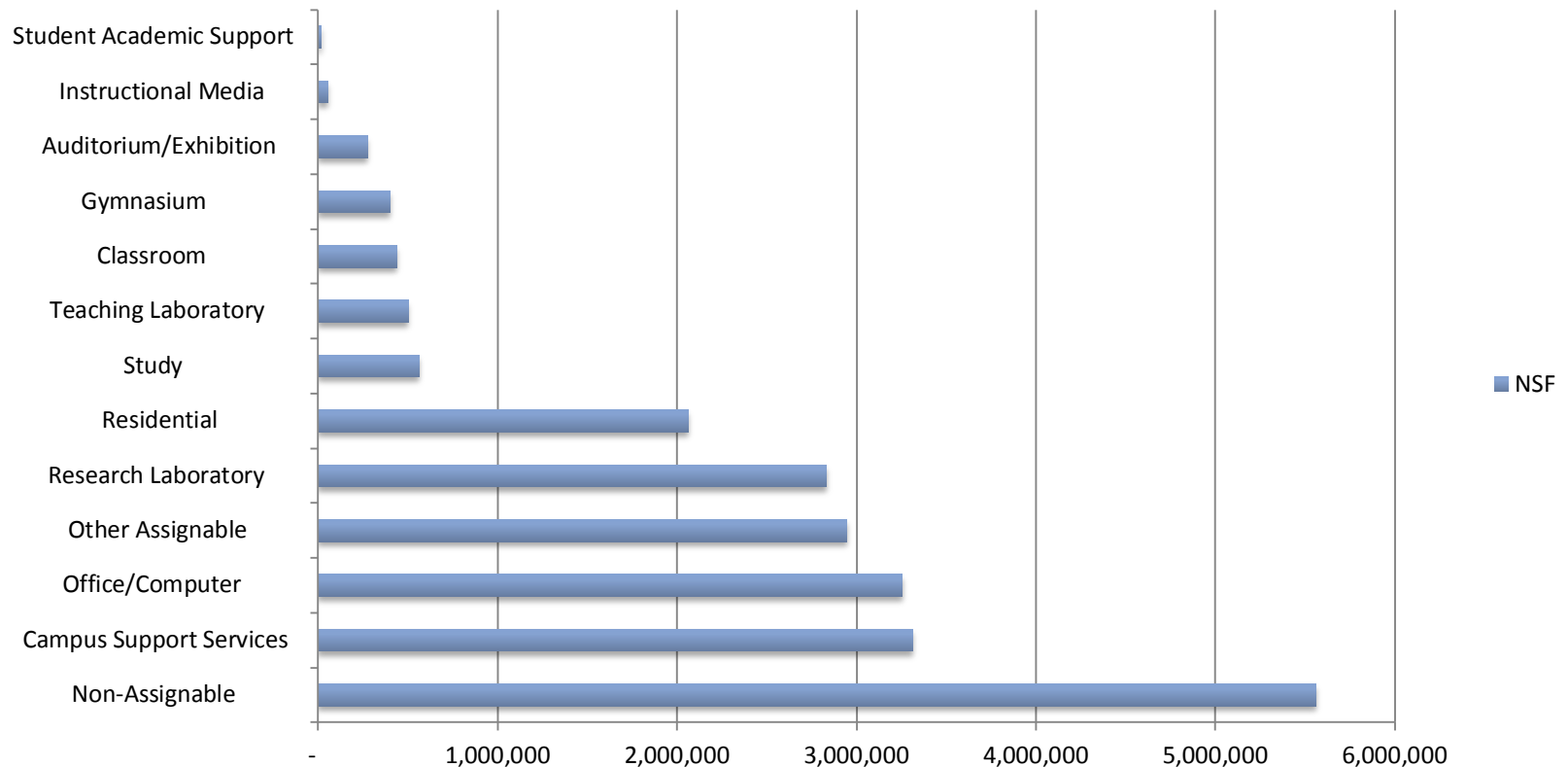
	Space Category	Net Square Feet
1	Classroom	443,100
2	Teaching Laboratory	500,569
3	Study	559,430
4	Research Laboratory	2,834,576
5	Office/Computer	3,254,107
6	Auditorium/Exhibition	273,390
7	Instructional Media	52,102
8	Student Academic Support	17,337
9	Campus Support Services	3,309,960
10	Residential	2,061,554
11	Other Assignable	2,940,064
12	Gymnasium	399,747
13	Non-Assignable	5,555,614



Space Categorization

- 13 Use (Space) Categories – defined by State

Net Square Feet by Space Category





- 95 Room Uses –
<http://nces.ed.gov/pubs2006/2006160.pdf>
- Classroom vs. Class Lab
- Conference Room vs. Meeting Room
- Research Lab vs. Diagnostic Lab

What kind of room are we in right now?



Do You Know...

- What is the oldest building UF owns?

Answer:
3902 Arrivas
House – Built
in 1740





Do You Know...

- What is the oldest building on campus?

Answer:

There are two...



Thomas & Buckman Hall



Do You Know...

- What is the largest building (GSF) on campus?

Answer:
Dental
Sciences with
488K Gross
Square Feet





University Uses of Space Data

- Who at the University uses space data?
 - Registrar scheduling
 - HealthNet port billing
 - CNS port documentation
 - Asset Management inventory
 - Physical Plant/IFAS maintenance systems
 - RCM facility charges
 - Provost space utilization and planning
 - Cost Analysis space allocation survey



State Uses of Space Data

Why does the University submit space information to the State?

- Legislative Code 1013.31 specifies the requirement to conduct an Educational Plant Survey. The Plant Survey must include an “inventory of existing educational and ancillary facilities.”
 - The Plant Survey supports the CIP process.
 - Form B – Central document of the Plant Survey. Formula driven space by category minus current inventory and approved projects results in buildable space. New projects must be “survey approved” and not exceed our space limit by category.



State Uses of Space Data

Why does the University submit space information to the State?

- The BOG requires an annual “Physical Facilities Space File” submission.
 - All sites, buildings and rooms area reported.
 - Supports other required data submissions e.g. Student Instructional File.



State Uses of Space Data

- Why does the University submit space information to the State?
- New Space LBR for PO&M
 - Annually submit request to BOG for PO&M funding for new space, acquired or constructed.
 - All new space funding requests must include a legislative reference (CIP), building number, requested GSF and an energy classification form.
 - All funded space must be submitted in the Physical Facilities Space File.



Questions?

- Thank You!