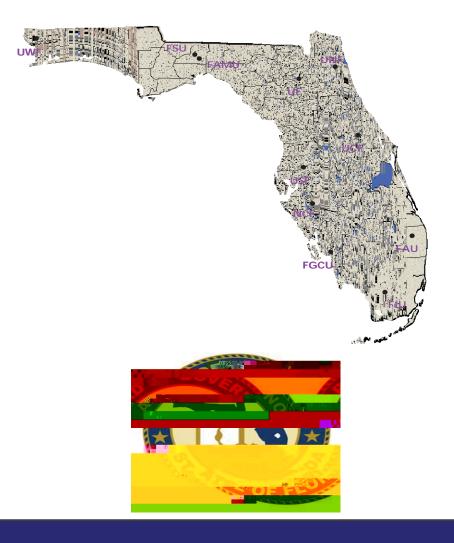
STATE UNIVERSITY SYSTEM OF FLORIDA CONSOLIDATED FINANCIAL STATEMENTS

FISCAL YEAR JUNE 30, 2009



FOREWORD

The financial statements for the fiscal year ended June 30, 2009 for the State Universities of Florida are included in this report and are reported according to generally accepted accounting principles applicable to public colleges and universities as prescribed by the Governmental Accounting Standard Board's (GASB) statements. The Universities also adhere to the recommendations of the National Association of College and University Business Officers (NACUBO). The Universities are component units of the State of Florida for financial reporting purposes. The financial balances and activities included in these financial statements are, therefore, also included in the State's comprehensive annual financial report available at www.state.fl.us/audgen/pages/subjects/university.htm. In addition, as required by Governmental Accounting Standards Board (GASB) Statement No. 14, the latest audited financial statements of the State Universities of Florida component units are included in the Statement of Net Assets and the Statements of Revenues, Expenses, and Changes in Net Assets. The accompanying Summary of Significant Accounting Policies and Notes form an integral part of the financial statements. While these statements are unaudited, the Florida Auditor General's staff is currently completing an individual audit of each university's financial statements.

Questions concerning this report should be directed to Chris Kinsley, Director of Finance and Facilities, Florida Board of Governors, State University System of Florida at (850) 245-9607 or <u>chris.kinsley@flbog.edu</u>. or Kristie Harris, Director of University Budgets, Office of Budget and Fiscal Policy, Florida Board of Governors, State University System of Florida at (850) 245-9757 or <u>kristie.harris@flbog.edu</u>.

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1. COMBINED STATEMENTS

STATE UNIVERSITIES OF FLORIDA AND COMPONENT UNITS STATEMENT OF NET ASSETS FOR FISCAL YEAR ENDED JUNE 30, 2009

| | UNIVERSITIES | COM PONENT UNITS | M EM O TOTAL |
|--|--------------------------|------------------------|--------------------------|
| ASSETS: | \$ | \$ | \$ |
| A0XX CURRENT ASSETS: | | | |
| A010 CASH AND CASH EQUIVALENTS A011 Cash on Hand A012 Cash in Bank | 1,077,377 185,317,801 | 278,881 419,406,471 | 1,356,258 604,724,272 |

1. COMBINED STATEMENTS (Cont'd)

| A034 Allowance for Uncollectibles | (42,309,587) | (44,759,049) | (87,068,636) |
|--|---------------|---------------|---------------|
| A039 NET RECEIVABLES | 335,718,215 | 750,498,888 | 1,086,217,103 |
| | | | |
| A040 DUE FROM OTHER FUNDS | | | |
| A041 Due From Other SUS Universities | 266,883 | 0 | 266,883 |
| A042 Due From Primary Government | 1,169,384,383 | 29,104,382 | 1,198,488,765 |
| A043 Due From Component Units | 37,707,099 | 76,648,114 | 114,355,213 |
| A049 TOTAL DUE FROM OTHER FUNDS | 1,207,358,365 | 105,752,496 | 1,313,110,861 |
| | | | |
| A050 INVENTORIES | | | |
| A051 Supply Inventory | 4,690,276 | 1,688,959 | 6,379,235 |
| A052 Goods Purchased for Resale | 7,243,726 | 1,145,321 | 8,389,047 |
| A059 TOTAL INVENTORIES | 11,934,002 | 2,834,280 | 14,768,282 |
| | | | |
| A060 LOANS AND NOTES RECEIVABLE | | | |
| A061 Loans and Notes Receivable | 12,909,110 | 793,641 | 13,702,751 |
| A062 Allowance for Uncollectibles | (2,637,010) | (252,336,755) | (254,973,765) |
| A069 NET LOANS AND NOTES RECEIVABLE | 10,272,100 | (251,543,114) | (241,271,014) |
| | | | |
| A070 OTHER CURRENT ASSETS | | | |
| A071 Deferred Charges and Other Assets | 7,861,616 | 70,621,555 | 78,483,171 |
| A072 Deposits | 240,000 | 0 | 240,000 |
| A079 TOTAL OTHER CURRENT ASSETS | 8,101,616 | 70,621,555 | 78,723,171 |
| | | | |

1. COMBINED STATEMENTS (Cont'd)

| A220 NON-DEPRECIABLE CAPITAL ASSETS | | | |
|---|----------------|---------------|----------------|
| A221 Land | 226,875,209 | 195,441,719 | 422,316,928 |
| A222 Construction Work in Progress | 704,426,071 | 387,313,354 | 1,091,739,425 |
| A223 Works of Art & Historical Treasures - Non-Depreciation | 93,305,859 | 37,838,070 | 131,143,929 |
| A229 TOTAL NON-DEPRECIABLE CAPITAL ASSETS | 1,024,607,139 | 620,593,143 | 1,645,200,282 |
| | | | |
| A 297 TOTAL NON-CURRENT ASSETS | 7,610,745,079 | 5,136,254,840 | 12,746,999,919 |
| | | | |
| A 299 TOTAL A SSETS | 11,798,392,025 | 6,959,355,835 | 18,757,747,860 |

LIABILITIES:

A3XX CURRENT LIABILITIES:

| A310 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | | | |
|--|-------------|-------------|-------------|
| A311 Accounts Payable | 120,461,240 | 312,350,447 | 432,811,687 |
| A312 Construction Contracts Payable | 63,972,281 | 868,297 | 64,840,578 |
| A313 Accrued Salaries and Wages | 121,446,239 | 20,180,684 | 141,626,923 |
| A314 Temporary Cash Overdraft | 7,929,241 | 0 | 7,929,241 |
| A315 Deposits Payable | 51,709,027 | 6,137,362 | 57,846,389 |
| A319 TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | 365,518,027 | 339,536,790 | 705,054,817 |
| A320 DUE TO OTHER FUNDS | | | |
| A321 Due to Other SUS Universities | 199,061 | 0 | 199,061 |
| A322 Due to Primary Government | 3,494,373 | 41,323,730 | 44,818,103 |
| A323 Due to Component Units | 67,319,295 | 48,524,582 | 115,843,877 |
| A329 TOTAL DUE TO OTHER FUNDS | 71,012,730 | 89,848,312 | 160,861,042 |
| A331 DEFERRED REVENUES | 452,284,210 | 113,436,284 | 565,720,494 |
| A332 OBLIGATIONS UNDER SECURITIES LENDING AGREEMENTS | 0 | 0 | 0 |
| A333 OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS | 0 | 0 | 0 |

STATE UNIVERSITIES OF FLORIDA

1. COMBINED STATEMENTS (Cont'd)

A5XX NET ASSETS:

1. COMBINED STATEMENTS (Cont'd)

1. COMBINED STATEMENTS (Cont'd)

| B500 INCOME (LOSS) BEFORE CONTRIBUTIONS | 16,928,115 | (904,846,208) | (887,918,093) |
|---|---------------|---------------|----------------|
| | | | |
| B605 Additions to Permanent Endowments | 0 | 53,015,881 | 53,015,881 |
| B610 Capital Appropriations | 495,717,737 | 0 | 495,717,737 |
| B615 Capital Grants, Contracts and Donations | 78,766,893 | 10,846,024 | 89,612,917 |
| B620 Fees for Capital Projects | 0 | 0 | 0 |
| B625 Transfers To Primary Government | 0 | 0 | 0 |
| B626 Transfers From Primary Government | 0 | 35,684,204 | 35,684,204 |
| B630 Transfers To/From Other SUS Universities | 0 | 0 | 0 |
| B635 General Revenue Transfers Out | 0 | 0 | 0 |
| B700 CHANGE IN NET ASSETS | 591,412,745 | (805,300,099) | (213,887,354) |
| B800 TOTAL NET ASSETS - BEGINNING | 8,388,539,369 | 4,975,026,968 | 13,363,566,337 |
| B850 ADJUSTMENTS TO BEGINNING NET ASSETS | (11,411,883) | 81,709,350 | 70,297,467 |
| B900 TOTAL NET ASSETS - ENDING | 8,968,540,231 | 4,251,436,219 | 13,219,976,450 |
| | | | |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF CASH FLOWS FOR FISCAL YEAR ENDED JUNE 30, 2009

| | \$ |
|---|-----------------|
| C100 CASH FLOWS FROM OPERATING ACTIVITIES | |
| C101 Tuition and Fees | 1,038,342,177 |
| C102 Grants & Contracts | 1,773,977,345 |
| C103 Sale & Services of Educational Departments | 50,648,143 |
| C104 Sales and Services of Auxiliary Enterprises | 608,614,176 |
| C105 Interest on Loans Receivable | 1,253,272 |
| C106 Other Operating Receipts | 60,726,054 |
| C107 Payments to Employees | (4,012,627,652) |
| C108 Payments to Suppliers for Goods and Services | (1,394,900,662) |

UNIVERSITIES

1. COMBINED STATEMENTS (Cont'd)

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Blended Component Units

Based on the application of the criteria for determining component units, the University of Florida Healthcare Education Insurance Company (UFHEIC), the University of South Florida Healthcare Education Insurance Company (USFHEIC) and

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

agriculture and natural resources leadership, and make contributions to and confer benefits upon the University. *Treasure Coast Agricultural Research Foundation, Inc.* supports, encourages, and fosters research, education, and extension at the Institute of Food and Agricultural Sciences of the University on issues related to the citrus industry within the Indian River region. *University of Florida Alumni Association, Inc.* supports activities of the alumni of the University of Florida.

Health Science Center Affiliates: Several corporations closely affiliated with the University of Florida J. Hillis Miller Health Science Center (JHMHC) are considered to be component units of the University of Florida. These corporations are as follows:

Florida Clinical Practice Association, Inc. University of Florida Jacksonville Physicians, Inc. Faculty Associates, Inc. Florida Health Professions Association, Inc. University of Florida College of Nursing Faculty Practice Association, Inc. University of Florida College of Pharmacy Faculty Practice Association, Inc. Florida Veterinary Medicine Faculty Association, Inc. University of Florida Jacksonville Healthcare, Inc. Faculty Clinic, Inc., d.b.a. UF Faculty Clinic/Jacksonville

The first seven corporations listed are Faculty Practice Plans, as provided for in Board of Governors Regulation 6C-9.017. The Faculty Practice Plans provide educationally-oriented clinical practice settings and opportunities through which faculty members provide health, medical, and dental care to patients as an integral part of their academic activities and their employment as faculty. Because these faculty practice activities generate income, the colleges are authorized to regulate fees generated from faculty practice and maintain Faculty Practice Plans for the orderly collection and distribution of fees. These organizations provide significant support for the clinical instruction function of the JHMHC.

University of Florida Jacksonville Healthcare, Inc., a Health Services Support Organization, as provided for in Board of Governors Regulation 6C-9.020, engages in strategic alliances and partnerships with non-academic entities, effecting managed-care contracting and provider network development for the JHMHC. Faculty Clinic, Inc., was originally organized to operate a multi-specialty clinic. However, effective January 1, 1995, Faculty Clinic, Inc., was restructured to operate as a facilities management company.

Florida State University

The Florida State University Foundation, Inc. is the fund-raising and private support programs of the University. Foundation revenues include unrestricted and restricted gifts and grants, rental income, and investment income. Foundation expenditures include scholarship distributions to students, departmental faculty and staff development support, various memorials and class projects, departmental research, and administrative costs of the Foundation's development program.

The Florida State University Seminole Boosters, Inc.

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The University of Central Florida Athletics Association, Inc. was organized to promote intramural athletics to benefit the University of Central Florida and surrounding communities.

The University of Central Florida Convocation Corporation was created to finance and construct a convocation center, and to manage the Towers student housing and its related retail space on the north side of campus.

The Golden Knights Corporation was created and operates to finance, build, and administer an on-campus football stadium.

University of South Florida

University of South Florida Foundation, Inc. solicits, invests, administers and distributes private gifts for the funding of activities and facilities directly related to the um29 um29

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Other Component Units

Other component units that are included by discrete presentation in the financial statements are as follows:

University of Florida:

Shands Teaching Hospital and Clinics, Inc. was incorporated October 15, 1979, as a not-for-profit corporation. Shands, a major tertiary care teaching institution, is a leading referral center in the State of Florida and the southeast United States and facilitates medical education programs at the University. Shands entered into a contractual agreement, as of July 1, 1980, with the State Board of Education of the State of Florida, as subsequently restated and amended, which provides for the use of hospital facilities at the University of Florida Health Center through December 31, 2030, with renewal provisions. The contractual agreement also provides for the transfer to Shands of all other assets and liabilities arising from the operation of the hospital facilities prior to July 1, 1980. At termination of the contractual agreement, the net assets of Shands revert to the State Board of Education. Legal title to all buildings and improvements transferred to Shands remains with the State of Florida during the term of the contractual agreement limits the right of the State Board of Education to terminate the contractual agreement solely to the circumstance in which Shands declares bankruptcy and, in such event, requires net revenues derived from the operation of the hospital facilities to continue to be applied to the payment of Shands' debts. Under the terms of the contractual agreement, Shands is obligated to manage, operate, maintain, and insure the hospital facilities in support of the programs of the Health Center at the University of Florida and further agrees to contract with the State Board of Education for the provision of these programs.

Baby Gator Child Care Center, Inc. was incorporated October 19, 1970, under Florida Statutes, Chapter 1011.48, to establish and operate an educational research center for child development for children of University of Florida students, faculty, and staff. The Center is funded primarily through fees paid by parents and an annual allocation of funds from the Capital Improvement Trust Fund established by the State Board of Education. In addition, the Center receives other governmental assistance. The Center uses a facility owned by the University without charge. The University also provides other services and support for the Center, some also without charge. The Center's policy is to not record contributed facilities, services, and ot

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Basis of Presentation

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The Statement of Revenues, Expenses, and Changes in Net Assets is presented by major sources and is reported net of tuition scholarship allowances. Tuition scholarship allowances are the differences between the stated charge for goods and services provided by the Universities and the amount that is actually paid by the student or third party

The Universities participate in investment pools through the State Treasury and the State Board of Administration in accordance with the provisions of Sections 17.61 and 215.49, Florida Statutes. These investment pools operate under investment guidelines established by Section 215.47, Florida Statutes. The Universities' investments in these pools are reported at market value.

Additionally as authorized by Section 1004.24(2), Florida Statutes, and specifically authorized by the former Board of Regents in 1995, the Universities have invested assets of the University of Florida and University of South Florida Self-Insurance Program outside the State Treasury. Local investments consist of instruments listed in Section 215.47, Florida Statutes, and are reported at market value. The Universities have also received donations of marketable securities. These securities are reported at market value. Investments set aside to make debt service payments, maintain sinking or reserve funds, and to purchase or construct capital assets classified as restricted.

Generally accepted accounting principles require the classification of credit risk of investments into the following three categories:

Risk Category 1 - Insured or registered, or securities held by the University or its agent in the Universities' name.

Risk Category 2 - Uninsured and unregistered, with securities held by the counter party's trust department or agent in the Universities' name.

Risk Category 3 - Uninsured and unregistered, with securities held by the counterpart or by its trust department or agent but not in the Universities' name.

Universities' investments in the investment pools managed by the State Treasury and the State Board of Administration cannot be categorized because the Universities' investments are not evidenced by specific, identifiable investment securities. Under the state treasury's authority to purchase and sell securities, it has entered into reverse repurchase and secured lending agreements. A reverse repurchase agreement is a sale of

| | | | 477,116 | | | | | | | | | | |
|---|------------------|-------------|------------|---|---|---|------------|---|---|---|---|------------|---|
| 9 | Stocks | 11,233,615 | 8,829,584 | 0 | 0 | 0 | 2,404,031 | 0 | 0 | 0 | 0 | 0 | 0 |
| - | Total Category 2 | 169,923,855 | 58,628,896 | 0 | 0 | 0 | 74,198,194 | 0 | 0 | 0 | 0 | 37,096,765 | |

laboratory supplies, teaching materials, and office supply items, which are consumed in the teaching/work process. These inventories are normally expensed when purchased and therefore are not reported on the Statement of Net Assets.

<u>Merchandise Inventories</u> Those inventories maintained which are available for resale to individuals and/or other University departments and are not expensed at the time of purchase. These inventories are reported on the Statement of Net Assets and are valued at cost using either the moving average method or the first-in, first-out method.

5. STATE RETIREMENT PROGRAMS

Florida Retirement System

Supplemental Retirement Act to provide a supplement to the monthly retirement Benefit paid under the Federal Civil Service Retirement System to retirees of the Institute of Food and Agricultural Sciences (IFAS) at the University of Florida. The supplement is designated for IFAS cooperative extensio

| | Total Estimated | Total | Commitment |
|--|--------------------|------------|------------|
| Project Name | Commitment | Expenses | Balance |
| University of Florida: | | | |
| Pathogen Research Facility | 52,939,715 | 37,030,837 | 15,908,878 |
| Veterinary Medicine Education and Clinical Research Center | 57,501,246 | 6,996,584 | 50,504,662 |
| Southwest Parking Garage Complex | 20,270,410 | 17,244,784 | 3,025,626 |
| Cellulosic Ethanol Plant | 20,000,000 | 396,312 | 19,603,688 |
| Southwest Recreational Center Expansion | 16,284,523 | 421,148 | 15,863,375 |
| East Campus Office Building | 14,955,051 | 382,542 | 14,572,509 |
| Counseling and Wellness Center | 7,665,217 | 1,579,669 | 6,085,548 |
| Chemistry/Biology Building | 7,608,204 | 166,712 | 7,441,492 |
| Graduate Studies Building (Hough Hall) | 11,194,800 | 4,851,088 | 6,343,712 |
| Lake Nona Research Facility | 6,000,000 | 1,124,557 | 4,875,443 |
| Levin Law School Trial Center | 5,146,111 | 4,128,572 | 1,017,539 |
| Harn Asian Wing | 4,980,750 | 743,843 | 4,236,907 |
| Corry Village Utilities Infrastructure Improvements | 4,187,400 | 237,135 | 3,950,265 |
| McCarty Chiller Loop Retrofit | 3,946,500 | 552,378 | 3,394,122 |
| Biomedical Science Building | 3,600,000 | 202,042 | 3,397,958 |

PK Yonge Develo0 3,946,958 Corry Village Utilities Infrastructure Improvements J111.4017 199 -7.03r80(,j-3.24())Tj-4 -1.2393 TD.0043 Tc-.0065 Tw[7,)6.4T04(m)185.7Y(0) JJ1D555.3AI)8.nT/C.71

| | 1,123,669 | 33,152 | |
|--|---|--|---|
| 2007-08 PK Yonge School Maintenance, Repairs and Renovations | 1,114,248 | 105,704 | 1,008,544 |
| Agricultural and Biological Engineering/ Horticulture Sciences, Growth Chambers | 1,113,394 | 152,845 | 960,549 |
| Heating, Ventilation and Air Conditioning Upgrade on Fourth Floor of Yon Hall | 1,054,000 | 420,448 | 633,552 |
| Yon Hall Roof, Heating, Ventilation and Air Conditioning and Window | 1,033,574 | 421,633 | 611,941 |
| Food Science Building Renovation - Phase 1 | 1,019,000 | 371,370 | 647,630 |
| Projects Under \$1,000,000 | 43,920,815 | 30,478,410 | 13,442,405 |
| Total | 295,636,419 | 110,633,975 | 185,002,444 |
| | | | |
| Florida State University: | | | |
| Florida State University: Nursing/Health Facility | 17,279,878 | 551,480 | 16,728,398 |
| | 17,279,878 38,079,341 | 551,480 15,460,129 | 16,728,398 22,619,212 |
| Nursing/Health Facility | | | |
| Nursing/Health Facility Ruby Diamond Auditorium | 38,079,341 | 15,460,129 | 22,619,212 |
| Nursing/Health Facility Ruby Diamond Auditorium Student Success Building | 38,079,341 26,652,807 | 15,460,129 19,021,353 | 22,619,212 7,631,454 |
| Nursing/Health Facility Ruby Diamond Auditorium Student Success Building Johnston Building | 38,079,341 26,652,807 49,239,164 | 15,460,129 19,021,353 5,022,710 | 22,619,212 7,631,454 44,216,454 |
| Nursing/Health Facility Ruby Diamond Auditorium Student Success Building Johnston Building 2008-09 Capital Renewal Projects | 38,079,341 26,652,807 49,239,164 7,527,603 | 15,460,129 19,021,353 5,022,710 839,771 | 22,619,212 7,631,454 44,216,454 6,687,832 |
| Nursing/Health Facility Ruby Diamond Auditorium Student Success Building Johnston Building 2008-09 Capital Renewal Projects Center for Professional Development | 38,079,341 26,652,807 49,239,164 7,527,603 18,146,933 | 15,460,129 19,021,353 5,022,710 839,771 12,479,960 | 22,619,212 7,631,454 44,216,454 6,687,832 5,666,973 |

FOR FISCAL Y

STATE UNIVE | IES OF FLORIDA NOTES TO TH ANCIAL STATEMENTS ENDED JUNE 30, 2009

| Tucker Hall Renovations | 21,474,914 | 308,679 | 21,166,235 |
|---|------------|-----------|------------|
| Remodeling, Renovations, and Site Improvement | 1,736,508 | 737,113 | 999,395 |
| Total | 64,650,279 | 5,696,138 | 58,954,141 |
| | | | |

| General Classroom Facility & Multi-Media Ctr Boca | 18,481,163 | 1,691,277 | 16,789,886 |
|---|-------------|------------|------------|
| Other Project Expenses | 2,054,940 | 2,054,940 | 0 |
| Total | 104,161,065 | 35,623,537 | 68,537,528 |
| University of West Florida: | | _ | |
| Science & Technology Building | 31,644,532 | 15,135,777 | 16,508,755 |
| Utilities and Infrastructure Projects | 14,250,000 | 9,725,944 | 4,524,056 |
| Student Health and Wellness Center | 4,600,000 | 78,607 | 4,521,393 |
| Natatorium Renovation | 4,126,000 | 54,603 | 4,071,397 |
| College of Business Education Center | 4,000,000 | 19,593 | 3,980,407 |
| Repairs and Maintenance Projects | 2,221,410 | 1,016,338 | 1,205,072 |
| Building 54 Renovation | 560,000 | 177,297 | 382,703 |
| Historic Barkley House | 550,000 | 342,840 | 207,160 |
| Total | 61,951,942 | 26,550,999 | 35,400,943 |
| Florida International University: | | | |
| Science Classroom Complex | 50,000,000 | 139,256 | 49,860,744 |
| Graduate Classroom Building | 23,300,000 | 156,055 | 23,143,945 |
| Molecular Biology Building | 46,868,243 | 24,345,705 | 22,522,538 |
| Social Science Building | 22,849,971 | 1,127,153 | 21,722,818 |
| | | | |

| Science & Humanities Building | 24,000,000 | 106 | 23,999,894 |
|---|-------------|-------------|------------|
| Multi-Purpose Classrooms | 4,500,000 | 4,108,221 | 391,779 |
| UNF Hall Renovations | 11,000,000 | 4,615,273 | 6,384,727 |
| Infrastructure projects | 8,891,768 | 2,385,105 | 6,506,663 |
| Founders Hall | 5,000,000 | 388,073 | 4,611,927 |
| Campus Recreation | 4,500,000 | 109 | 4,499,891 |
| Other Projects (projects with commitments < \$3M) | 5,943,358 | 2,085,594 | 3,857,764 |
| Total | 226,720,127 | 164,995,486 | 61,724,641 |
| Florida Gulf Coast University: | | | |
| Academic VII | 20,325,996 | 10,039,773 | 10,286,223 |
| Academic VIII | 8,000,016 | 0 | 8,000,016 |
| Botanical Gardens Lab | 5,024,730 | 1,421,748 | 3,602,982 |
| Fine Arts Phase II | 12,693,680 | 1,759,967 | 10,933,713 |
| Infrastructure | 4,655,155 | 1,431,930 | 3,223,225 |
| Parking Garage Phase III | 8,000,000 | 4,931,584 | 3,068,416 |
| Solar Field System | 7,500,001 | 583,888 | 6,916,113 |
| Student Residence Phase IX | 22,000,001 | 18,647,555 | 3,352,446 |
| Student Union Addition | 12,415,972 | 589,441 | 11,826,531 |
| Sugden Hall- Resort & Hospitality | 4,010,943 | 256,88 | |
| | | | |

| | Postemployment Health Care Benefits Payable | 22,526,000 | 10,155,000 | 0 | 626,000 | 2,701,000 | 4,215,000 | 0 | 2,173,000 | 746,000 | | 974,000 | 936,000 |
|---|---|------------|------------|-----------|---------|-----------|-----------|---------|-----------|---------|-----------|---------|---------|
| I | Other | 8,655,123 | 0 | 1,882,000 | | 4,403,123 | 0 | 253,000 | | | 2,117,000 | 0 | 0 |

| Other Liabilities | | | | | | | | | | | | |
|---|---------------|-------------|-------------|------------|-------------|-------------|------------|-------------|------------|-------------|-------------|-------------|
| Compensated Absences | 420,872,865 | 403,999,203 | 3,714,823 | | 1,826,438 | 4,484,228 | 57,846 | 1,460,570 | 941,514 | 2,797,512 | 1,080,923 | 509,808 |
| Liability for Self Insurance Claims | 22,374,071 | 15,960,945 | 12,999 | | 0 | 6,400,127 | | | | | 0 | 0 |
| Unearned Revenue | 58,318,068 | 0 | 58,318,068 | | 0 | | | | | | 0 | 0 |
| Postemployment Health Care Benefits Payable | 15,671,000 | 7,616,000 | 2,689,000 | | 0 | 3,425,000 | 76,000 | 1,284,000 | 581,000 | | 0 | 0 |
| Other | 68,348 | 68,348 | 0 | | 0 | | | | | | 0 | 0 |
| Total Other Liabilities | 517,304,352 | 427,644,496 | 64,734,890 | 0 | 1,826,438 | 14,309,355 | 133,846 | 2,744,570 | 1,522,514 | 2,797,512 | 1,080,923 | 509,808 |
| Total | 576,942,391 | 436,376,175 | 76,183,156 | 1,373,579 | 15,989,500 | 20,465,050 | 230,744 | 7,395,879 | 1,979,500 | 10,618,103 | 3,408,565 | 2,922,140 |
| ENDING BALANCE | | | | | | | | | | | | |
| Bonds, Notes and Leases | | | | | | | | | | | | |
| Bonds Payable/Revenue Certificates | 1,257,011,123 | 129,375,138 | 245,173,102 | 26,149,880 | 220,897,558 | 71,379,221 | 30,459,539 | 109,768,556 | 9,808,510 | 126,187,462 | 153,082,740 | 134,729,417 |
| Loans and Notes Payable | 5,000,000 | 0 | 0 | 0 | 0 | | 0 | | | | 0 | 5,000,000 |
| Installment Purchases Payable | 11,171,273 | 4,440,650 | 3,057,092 | 0 | 1,612,873 | 1,259,867 | 0 | | | | 800,791 | 0 |
| Capital Leases Payable | 31,030,404 | 3,517,439 | 0 | 2,483,611 | 30,776 | 11,100,000 | 0 | 10,402,123 | 44,806 | 2,554,410 | 0 | 897,239 |
| Total Bonds, Notes and Leases | 1,304,212,800 | 137,333,227 | 248,230,194 | 28,633,491 | 222,541,207 | 83,739,088 | 30,459,539 | 120,170,679 | 9,853,316 | 128,741,872 | 153,883,531 | 140,626,656 |
| Other Liabilities | | | | | | | | | | | | |
| Compensated Absences | 400,866,161 | 160,758,358 | 50,725,586 | 17,897,387 | 31,251,971 | 58,397,450 | 1,849,788 | 23,315,711 | 10,515,612 | 28,499,449 | 10,857,705 | 6,797,144 |
| Liability for Self Insurance Claims | 118,792,738 | 99,842,064 | 948,554 | 0 | 0 | 18,002,120 | 0 | | | | 0 | 0 |
| Unearned Revenue | 83,252,221 | 0 | 83,252,221 | 0 | 0 | | 0 | | | | 0 | C |
| Postemployment Health Care Benefits Payable | 47,764,000 | 19,648,000 | 3,677,000 | 1,219,000 | 5,217,000 | 8,150,000 | 504,000 | 4,215,000 | 1,452,000 | | 1,878,000 | 1,804,000 |
| Other | 66,725,391 | 20,069,670 | 16,564,103 | 2,341,394 | 13,705,486 | 5,234,003 | 114,670 | 1,833,748 | | 6,862,317 | 0 | (|
| Total Other Liabilities | 717,400,511 | 300,318,092 | 155,167,464 | 21,457,781 | 50,174,457 | 89,783,573 | 2,468,458 | 29,364,459 | 11,967,612 | 35,361,766 | 12,735,705 | 8,601,144 |
| Total | 2,021,613,310 | 437,651,319 | 403,397,658 | 50,091,272 | 272,715,664 | 173,522,661 | 32,927,997 | 149,535,138 | 21,820,928 | 164,103,638 | 166,619,235 | 149,227,800 |

Bonded Debt

of Education and the State Board of Administration administer the principal and interest payments, investment of sinking fund resources, and compliance with reserve requirements.

In addition, the Universities issued bonds for construction of student parking garages, student housing and academic and student service facilities. Bonds outstanding, which include both term and serial bonds, are secured by a pledge of housing rental revenues, traffic and parking fees and various student fee assessments.

Bonds payable at June 30 as follows:

| | STUDENT HOUSING | AND PARKING | | ACAD | EMIC AND STUDENT | SERVICES FAC | ILITIES | TOTAL | |
|--------|-----------------------|------------------|----------------|--------|-----------------------|------------------|-------------------|-----------------------------|-----------------------|
| SERIES | AMOUNT OUTSTANDING | MATURITY DATE | INTEREST RATES | SERIES | AMOUNT OUTSTANDING | MATURITY DATE | INTEREST RATES | BOND DISC/PREM/REFUNDING | AMOUNT OUTSTANDING |
| | | | | | | | | | |

| Florida International | University: | | | | | | | | | |
|-----------------------|---------------------------|------|--------------|-------|------------------|------|---------------|----|---------|-------------------|
| 1995 | 3,700, <mark>0</mark> 00 | 2016 | 5.20 - 5.375 | 0 | 2,972,511 | 2016 | 4.75 - 5.00 | | | |
| 1998 | 21,530, <mark>0</mark> 00 | 2028 | 4.30 - 4.75 | 1997A | 3,872,083 | 2023 | 4.40 - 5.00 | | | |
| 1999 | 4,800, <mark>0</mark> 00 | 2019 | 5.00 - 5.625 | 1998 | 4,432,541 | 2026 | 4.00 - 5.00 | | | |
| 2000 | 11,735, <mark>0</mark> 00 | 2025 | 4.65 - 5.75 | 2001 | 2,013,856 | 2013 | 5.00 | | | |
| 2002 | 17,160,00 | 2022 | 3.20 - 4.60 | 2003A | 1,970,047 | 2022 | 3.625 - 4.125 | | | |
| 2004A | 45,075, <mark>0</mark> 00 | 2034 | 4.00 - 5.00 | 2005A | 6,621,955 | 2033 | 4.00 - 6.50 | - | | |
| | \$ 104,000,000.00 | | | | \$ 21,882,993.01 | | | \$ | 304,469 | \$ 126,187,461.74 |
| University of North F | lorida: | | - | | | | - | | | - |
| 2007 | 108,895,000 | 2037 | 4.00-5.00 | 0 | | | | | | |
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Annual requirements to amortize all bonded debt outstanding as of June 30 are as follows:

| FY ENDING | TOTAL | UF | FSU | FAMU | UCF | USF | NC | FAU | |
|-----------|-------|----|-----|------|-----|-----|----|-----|--|

| 2035-2039 | 5,408,533 | 0 | 191,500 | | 1,558,778 | | 338,763 | 224,313 | | | 2,570,500 | 524,679 |
|-----------------------------|---------------|-------------|-------------|------------|-------------|-------------|------------|-------------|------------|-------------|-------------|-------------|
| TOTAL | 708,357,182 | 62,293,633 | 141,265,114 | 13,457,212 | 131,781,515 | 30,131,786 | 21,716,718 | 62,045,396 | 5,750,892 | 61,171,054 | 115,030,304 | 63,713,558 |
| PRINCIPAL AND INTE | REST: | | | | | | | | | | | |
| 2010 | 104,621,322 | 13,538,459 | 21,438,319 | 2,883,683 | 17,943,070 | 8,127,691 | 1,444,502 | 9,393,233 | 956,049 | 12,696,935 | 9,506,909 | 6,692,472 |
| 2011 | 106,017,158 | 13,561,975 | 21,416,273 | 2,885,512 | 19,030,564 | 8,131,485 | 1,564,655 | 9,384,969 | 955,416 | 12,709,008 | 9,505,389 | 6,871,912 |
| 2012 | 106,272,558 | 13,503,505 | 21,414,329 | 2,889,026 | 19,038,881 | 8,134,459 | 1,728,478 | 9,393,643 | 955,104 | 12,702,577 | 9,525,455 | 6,987,101 |
| 2013 | 106,594,763 | 13,440,233 | 21,462,805 | 2,897,744 | 19,013,166 | 8,152,020 | 1,718,393 | 9,428,620 | 961,010 | 12,707,941 | 9,903,530 | 6,909,300 |
| 2014 | 101,768,966 | 12,136,120 | 20,350,844 | 2,849,893 | 18,322,464 | 7,160,688 | 1,805,836 | 9,074,973 | 878,601 | 12,172,093 | 10,082,294 | 6,935,160 |
| 2015-2019 | 474,574,872 | 53,966,747 | 93,906,675 | 12,539,570 | 87,660,000 | 28,936,850 | 9,479,156 | 43,347,000 | 3,933,794 | 51,137,134 | 53,791,132 | 35,876,814 |
| 2020-2024 | 406,527,557 | 40,462,402 | 85,766,161 | 8,899,717 | 73,765,737 | 22,200,388 | 9,539,816 | 35,747,524 | 3,371,403 | 37,161,948 | 52,807,027 | 36,805,434 |
| 2025-2029 | 295,428,887 | 27,393,414 | 58,960,492 | 2,916,573 | 53,614,237 | 7,817,159 | 9,623,577 | 27,548,301 | 2,429,338 | 22,549,173 | 45,090,163 | 37,486,460 |
| 2030-2034 | 191,941,078 | 5,783,078 | 35,652,102 | 1,056,236 | 30,141,351 | 3,179,591 | 9,589,284 | 16,915,683 | 1,106,055 | 13,217,238 | 36,837,903 | 38,462,557 |
| 2035-2039 | 71,178,533 | 0 | 4,021,500 | 0 | 15,478,778 | 0 | 5,743,763 | 3,434,313 | 0 | 0 | 27,500,500 | 14,999,679 |
| Subtotal | 1,964,925,694 | 193,785,933 | 384,389,500 | 39,817,954 | 354,008,248 | 101,840,331 | 52,237,460 | 173,668,259 | 15,546,770 | 187,054,047 | 264,550,303 | 198,026,889 |
| Bond Disc/Prem/Refunding | 442,610 | (2,117,162) | 2,048,716 | (210,862) | (1,329,175) | (329,324) | (61,203) | (1,854,307) | 12,632 | 304,469 | 3,562,740 | 416,086 |
| TOTAL | 1,965,368,304 | 191,668,771 | 386,438,216 | 39,607,092 | 352,679,073 | 101,511,006 | 52,176,257 | 171,813,952 | 15,559,402 | 187,358,516 | 268,113,044 | 198,442,975 |

The Florida Atlantic University Foundation, Inc., in 1999 and 2000 issued the 1999 and 2000 Certificates of Participation (the Certificates) for \$6,230,000 and \$6,300,000, respectively. The funds were used to build dormitory buildings on the John D. MacArthur campus in Jupiter, Florida. The interest rates on the 1999 certificate range from 3.5 percent to 5 percent while the interest rates on the 2000 certificates range from 4.7 percent to 5.875 percent. The Foundation entered into Master Lease agreements with the former Board of Regents (the Board) whereby they are obligated to pay to the Board \$1 per year for each of the properties. The Foundation further entered into agreements to lease the buildings to the University paying all amounts due under the Certificates.

The University of South Florida Foundation Inc. issued certificates of participation for the purpose of constructing an athleti

| 1 | | | | | | | | | | | | 1 |
|-----------|-------------|-----------|---|-----------|--------|------------|---|-------------|--------|-----------|---|-----------|
| 2019-2023 | 10,645,776 | 779,742 | 0 | 1,594,905 | 0 | 4,000,000 | 0 | 4,271,129 | 0 | 0 | 0 | 0 |
| 2024-2028 | 9,479,047 | 1,065,809 | 0 | 239,236 | 0 | 3,895,000 | 0 | 4,279,002 | 0 | 0 | 0 | 0 |
| 2029-2033 | 1,784,904 | 888,029 | 0 | 0 | 0 | 0 | 0 | 896,875 | 0 | 0 | 0 | 0 |
| 2034-2038 | 213,402 | 213,402 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 38,823,669 | 3,517,439 | 0 | 3,189,810 | 30,776 | 11,100,000 | 0 | 17,228,700 | 44,806 | 2,709,659 | 0 | 1,002,479 |
| Interest | (1,186,785) | 2,753,063 | 0 | (706,199) | 0 | 3,852,450 | 0 | (6,826,577) | 967 | (155,249) | 0 | (105,240) |
| TOTAL | 37,636,884 | 6,270,502 | 0 | 2,483,611 | 30,776 | 14,952,450 | 0 | 10,402,123 | 45,773 | 2,554,410 | 0 | 897,239 |

<u>Compensated Absences Payable</u> Employees earn the right to be compensated during absences for annual leave (vacation) and sick leave earned pursuant to Board of Governors Rule 6C-5.920, Florida Administrative Code, and pursuant to bargaining agreements with the United Faculty of Florida. Leave earned is accrued to the credit of the employee and records are kept on each employee's unpaid (unused) leave balance. The University reports a liability for the accrued leave; however, State appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the University expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. Consequently, the recording of the liability for compensated absences, without the corresponding recognition of such future resources, results in the appearance of a reduced ability to meet current obligations. At June 30, the estimated liability for compensated absences, which includes the University's share of the Florida Retirement System and Social Security contributions, are shown below. The current portion of the compensated absences liability is based on actual payouts over the last three years, calculated as a percentage of those years' total compensated absences liability.

| LEAVETYPE | TOTAL | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|-----------|-------|----|-----|------|-----|-----|----|-----|-----|-----|-----|------|
| | | | | | | | | | | | | |

11. FUNCTIONAL DISTRIBUTION OF EXPENSES

The functional classification of an operating expense (instruction, research, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of academic departments for which the primary departmental function is instruction may include some activities other than direct instruction such as research and public service; however, when the primary mission of the department consists of instructional program elements, all expenses of the department are reported under the instruction classification. The operating expenses on the statement of revenues, expenses, and changes in net

STATE UNIVERSITIES OF FLORIDA

12. RISK MANAGEMENT PROGRAMS, (cont'd)

The programs' estimated liability for unpaid claims at fiscal year-end is the result of both management and actuarial analyses

12. RISK MANAGEMENT PROGRAMS, (cont'd)

| 12. RISK MANAGEMEN | NI PROGR | A IVI 5, (C | ont a) | | | | | | | | | |
|--|---------------|--------------|--------------|-------------|--------------|-------------|-------------|-------------|-------------|--------------|-----------|--------------|
| Liabilities | | | | | | | | | | | | |
| Current Liabilities | 64,791,996 | 5,479,955 | 7,625,960 | 2,886,175 | 11,289,718 | 211,572 | 1,862,621 | 420,818 | 2,276,375 | 6,684,120 | 194,143 | 776,053 |
| Noncurrent Liabilities | 881,758,710 | 34,189,502 | 52,778,681 | 41,780,218 | 119,291,211 | 1,563,086 | 13,042,375 | 3,067,311 | 28,019,204 | 75,295,777 | 1,684,000 | 6,651,224 |
| Total Liabilities | 946,550,706 | 39,669,457 | 60,404,641 | 44,666,393 | 130,580,929 | 1,774,658 | 14,904,996 | 3,488,129 | 30,295,579 | 81,979,897 | 1,878,143 | 7,427,277 |
| Net Assets | | | | | | | | | | | | |
| Restricted | 84,188,814 | 4,737,080 | 5,498,428 | 3,279,356 | 22,381,563 | 727,703 | 4,575,986 | 3,101,291 | 3,099,314 | 3,395,343 | 528,710 | 1,105,450 |
| Unrestricted | 125,878,287 | 3,243,866 | 12,251,556 | 2,496,951 | 11,963,037 | 153,807 | 2,019,884 | 53,782 | 6,394,245 | 972,440 | 1,094,632 | 1,238,866 |
| Invested in Capital Assets, Net of Debt | 169,810,241 | 13,028,073 | 19,008,525 | 19,103,813 | 44,622,739 | 975,235 | 553,617 | 3,708,792 | 12,105,596 | (1,221,325) | 1,283,018 | 2,830,684 |
| Total Net Assets | 379,877,341 | 21,009,019 | 36,758,509 | 24,880,120 | 78,967,339 | 1,856,745 | 7,149,487 | 6,863,865 | 21,599,155 | 3,146,458 | 2,906,360 | 5,175,000 |
| | | | | | | | | | | | | |
| Condensed Statement of Revenues, Expenses and Changes in Net Assets | | | | | | | | | | | | |
| Operating Revenues | 264,229,514 | 19,022,308 | 40,351,366 | 9,407,903 | 30,361,387 | 2,458,356 | 10,466,623 | 1,921,305 | 14,832,079 | 19,357,578 | 1,930,613 | 13,419,904 |
| Depreciation Expenses | (31,551,167) | (1,657,056) | (3,482,440) | (1,320,293) | (5,148,083) | (104,895) | (634,333) | (188,812) | (1,617,175) | (3,480,160) | (152,254) | (455,703) |
| Other Operating Expenses | (156,989,009) | (13,111,633) | (28,011,911) | (4,393,884) | (14,913,879) | (2,233,875) | (7,645,334) | (1,494,118) | (7,177,260) | (11,388,482) | (437,209) | (11,316,591) |
| Operating Income (Loss) | 75,689,338 | 4,253,619 | 8,857,015 | 3,693,726 | 10,299,425 | 119,586 | 2,186,956 | 238,375 | 6,037,644 | 4,488,936 | 1,341,150 | 1,647,610 |
| Nonoperating Revenues (Expenses) | | | | | | | | | | | | |
| Investment Income | 2,280,795 | (42,911) | 750,279 | 173,908 | 651,009 | | | | 277,541 | 355,235 | 39,430 | 76,304 |
| Nonoperating Revenues | 6,354,475 | 0 | 1,000,932 | 2,584 | | 5,239 | 54 | 10,245 | 0 | 622,664 | 0 | 3,064 |
| Interest Expense | (31,145,841) | (1,539,414) | (2,752,523) | (1,439,924) | (5,385,786) | (91,220) | (827,604) | (193,163) | (1,433,174) | (4,146,007) | (111,105) | (310,210) |
| Other Operating Expenses | (1,573,312) | 0 | 0 | | | | (1,552,186) | (678) | 0 | 0 | 0 | 0 |
| Other Nonoperating Expenses | 0 | (198,821) | (109,734) | | (82,904) | | | | (121,506) | (323,328) | (252,584) | (11,020) |
| Capital Related Expenditures | (1,886,508) | 0 | (1,726,547) | (72,779) | (87,182) | | | | 0 | 0 | 0 | 0 |
| Transfers | (6,373,800) | (2,491,997) | (441,500) | (622,576) | (476,373) | | | | (383,839) | (675,642) | (781,855) | (700,909) |
| Change in Net Assets | 43,345,148 | (19,524) | 5,577,922 | 1,734,939 | 4,918,189 | 33,605 | (192,780) | 54,779 | 4,376,666 | 321,858 | 235,036 | 704,839 |
| Adjustment to Beginning Net Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Net Assets | 345,425,612 | 21,028,543 | 31,180,587 | 23,145,181 | 74,049,150 | 1,823,140 | 7,342,267 | 6,809,086 | 17,222,489 | 2,824,600 | 2,671,324 | 4,470,161 |
| Ending Net Assets | 388,770,760 | 21,009,019 | 36,758,509 | 24,880,120 | 78,967,339 | 1,856,745 | 7,149,487 | 6,863,865 | 21,599,155 | 3,146,458 | 2,906,360 | 5,175,000 |

12. RISK MANAGEMENT PROGRAMS, (cont'd)

| | | | · · · | | | | | | | | | | |
|--|---------------|-------------|-------------|-------------|--------------|-----------|-------------|-----------|-------------|--------------|-------------|-----------|--|
| | | | | | | | | | | | | | |
| Condensed Statement of Cash Flows | | | | | | | | | | | | | |
| Net Cash Provided (Used) by: | | | | | | | | | | | | | |
| Operating Activities | 110,917,673 | 5,800,009 | 12,750,155 | 5,232,926 | 16,669,058 | 182,356 | 3,278,702 | 1,999,626 | 7,213,925 | 9,695,556 | 1,557,221 | 1,961,394 | |
| Noncapital Financing Activities | (15,214,981) | (1,221,298) | (6,088,832) | (212,896) | (476,373) | 5,232 | (1,500,000) | 0 | (500,515) | (574,170) | (1,031,856) | (707,481) | |
| Capital and Related Financing Activities | (150,424,930) | (2,181,034) | (4,775,179) | (7,777,994) | (10,174,973) | (231,052) | (1,423,106) | (609,255) | (4,747,594) | (12,137,040) | (294,861) | (719,860) | |
| Investing Activities | 61,585,635 | (2,395,625) | 26,621 | 3,311,599 | (6,567,264) | 494,606 | (1,499,945) | 500,000 | 3,196,144 | 7,344,725 | 562,346 | 823,550 | |
| Net Increase (Decrease) | 6,863,396 | 2,052 | 1,912,765 | 553,635 | (549,552) | 451,142 | (1,144,349) | 1,890,371 | 5,161,960 | 4,329,071 | 792,850 | 1,357,603 | |
| Adjustment to Beginning Cash | (97,190,881) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Beginning Cash & Cash Equivalents | 96,388,592 | 1,674 | 20,159,510 | 3,592,117 | 16,106,541 | 540,436 | 1,416,445 | 2,005,271 | 888,632 | 1,463,195 | 148,346 | 231,662 | |
| Ending Cash & Cash Equivalents | 103,251,989 | 3,726 | 22,072,275 | 4,145,752 | | | | | | | | | |



STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS UNIVERSITY ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---|------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|---------------------------|----------------------|---------------------------|--------------------------|----------------------------|---------------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| A1XX NON-CURRENT ASSETS: | | | | | | | | | | | | |
| A100 RESTRICTED CASH AND CASH EQUIVALENTS | | | | | | | | | | | | |
| A101 Cash on Hand - Restricted | 0 | | 7.007 | 0 | 0 | | 0.000 / 00 | 0 | 1 500 00/ | 0.004.750 | | 0 |
| A102 Cash in Bank - Restricted A103 Cash with State Board of Administration - Restricted | 74,984,874 24,113 | 2,831 | 7,837 11,006 | 4,153,550 336 | 38,911,464 1,365 | 4,506 | 2,082,622 | 0 1,807 | 4,588,236 | 3,824,753 2,262 | 6,226,013 | 15,190,398 |
| A104 Cash in the State Treasury - Restricted | 24,113 | 2,001 | 11,000 | 0 | 0 | 4,500 | | 0 | | 2,202 | | ő |
| A105 Unexpended General Revenue Releases - Restricted | 0 | | | 0 | 0 | | | 0 | | | | 0 |
| A109 TOTAL RESTRICTED CASH AND CASH EQUIVALENTS | 75,008,987 | 2,831 | 18,843 | 4,153,887 | 38,912,829 | 4,506 | 2,082,622 | 1,807 | 4,588,236 | 3,827,015 | 6,226,013 | 15,190,398 |
| A110 RESTRICTED INVESTMENTS | | | | | | | | | | | | |
| A111 Investments with State Treasury - Restricted | 89,160,007 | 77,760,007 | | 11,400,000 | 0 | | | 0 | | | | 0 |
| A112 Special Investments with State Treasury - Restricted | 58,312,160 | | 37,574,360 | (304,410) | 341,446 | | 333,030 | 1,872,597 | 4,094,596 | 4,413,654 | | 9,986,887 |
| A113 Investments with SBA - Restricted | 5,772,563 | 210,137 | 410,123 | | 0 | 597,927 | | 0 | | | 4,554,376 | 0 |
| A114 Other Investments - Restricted A118 Adjustment to Fair Market Value | 111,900,886 (4,334,600) | (1,492,415) | (800.334) | | 10,000,000 (7,273) | 76,061,829 531,861 | | (39,886) | (87,215) | (142,282) | 25,839,057 (2,212,718) | (84,338) |
| Arto Adjustiten to rai Market valde | 260,811,016 | 76,477,729 | 37,184,149 | 11,095,590 | 10,334,173 | 77,191,617 | 333,030 | 1,832,711 | 4,007,381 | 4,271,372 | 28,180,714 | 9,902,549 |
| | | | | | | | | | | | | |
| A120 LOANS AND NOTES RECEIVABLE | 02 450 502 | 41,348,586 | 15,703,296 | 2,630,108 | 6,773,876 | 8,105,820 | | 3,022,569 | 2,788,145 | 2,511,885 | 575,297 | 0 |
| A121 Loans and Notes Receivable A122 Allowance for Uncollectibles | 83,459,582 (6,894,119) | -2,727,344 | (1,455,817) | 2,630,108 (843,022) | (148,455) | (953,123) | | 3,022,569 (285,752) | 2,788,145 (101,824) | (378,783) | 212,241 | 0 |
| A129 TOTAL LOANS AND NOTES RECEIVABLE | 76,565,463 | 38,621,242 | 14,247,479 | 1,787,086 | 6,625,422 | 7,152,697 | 0 | 2,736,817 | 2,686,321 | 2,133,102 | 575,297 | 0 |
| | | | | | | | | | | | | |
| A130 OTHER NON-CURRENT ASSETS A131 Deferred Charges and Other Assets | 19.329.502 | 1.152.754 | 5.589.862 | 5.072 | 8.574.694 | 487.605 | 134.825 | 760.630 | 48.761 | 883.324 | 1.659.649 | 32,326 |
| A131 Defended Charges and Other Assets A132 Net Investment in Direct Financing Leases | 19,329,302 | 1,132,734 | 3,369,002 | 5,072 | 0,574,094 | 467,003 | 134,623 | 760,630 | 40,701 | 003,324 | 1,039,049 | 32,320 |
| A133 Due from Component Unit- Non-Current | 13,948,142 | | | | 10,448,142 | | | 0 | | 3,500,000 | | 0 |
| Due from University | 0 | | | | | | | 0 | | | | 0 |
| A139 TOTAL OTHER NON-CURRENT ASSETS | 33,277,644 | 1,152,754 | 5,589,862 | 5,072 | 19,022,835 | 487,605 | 134,825 | 760,630 | 48,761 | 4,383,324 | 1,659,649 | 32,326 |
| A2XX CAPITAL ASSETS: | | | | | | | | | | | | |
| A210 DEPRECIABLE CAPITAL ASSETS | | | | | | | | | | | | |
| A211 Buildings | 6,937,769,597 | 1,739,078,948 | 1,417,863,167 | 427,960,475 | 635,085,798 | 742,089,471 | 79,923,788 | 605,267,762 | 127,153,881 | 621,222,394 | 253,396,739 | 288,727,175 |
| A212 Infrastructure and Other Improvements | 545,931,275 | 85,387,610 | 115,186,859 | 64,056,641 | 46,195,307 | 71,234,663 | 564,883 | 67,062,160 | 28,219,861 | 14,676,850 | 31,981,735 | 21,364,706 |
| A213 Furniture and Equipment A214 Library Resources | 1,854,352,795 814,263,190 | 632,721,778 273,046,074 | 304,130,445 107,106,554 | 87,964,497 51,516,967 | 212,373,825 97,060,022 | 223,125,299 37,190,787 | 5,465,512 450,490 | 122,574,406 70,775,415 | 40,583,896 30,587,963 | 150,399,720 103,242,121 | 38,942,521 34,505,650 | 36,070,896 8,781,147 |
| A215 Property under Capital Lease/Leasehold Improvements | 75,846,841 | 9,815,002 | 107,100,001 | 0 | 15,490,635 | 13,200,000 | 100,170 | 29,100,097 | 270,648 | 6,299,117 | 01,000,000 | 1,671,342 |
| A216 Works of Art & Historical Treasures - Depreciable | 2,885,330 | 782,335 | | 114,952 | 906,276 | 344,966 | | 731,313 | | | | 5,488 |
| A217 Other Fixed Assets | 130,543,913 | 36,793,696 | 29,569,807 | 970,476 | 17,176,499 | 29,142,285 | 114,265 | 4,200,372 | 2,413,005 | 1,954,964 | 7,168,984 | 1,039,560 |
| A218 Accumulated Depreciation | (4,221,118,111) | (1,399,280,600) | (640,821,371) | (207,183,056) | (459,568,528) | (490,375,784) | (28,612,662) | (298,746,397) | (125,238,392) | (355,112,529) | (154,394,120) | (61,784,673) |
| A219 TOTAL DEPRECIABLE CAPITAL ASSETS | 6,140,474,831 | 1,378,344,843 | 1,333,035,461 | 425,400,952 | 564,719,835 | 625,951,688 | 57,906,276 | 600,965,128 | 103,990,861 | 542,682,637 | 211,601,509 | 295,875,641 |
| A220 NON-DEPRECIABLE CAPITAL ASSETS | | | | | | | | | | | | |
| A221 Land | 226,875,209 | 10,850,447 | 48,388,935 | 5,826,333 | 9,684,659 | 29,060,534 | 4,561,975 | 32,439,234 | 9,605,539 | 30,989,550 | 12,863,269 | 32,604,734 |
| A222 Construction Work in Progress | 704,426,071 | 110,633,975 | 65,045,344 | 5,696,138 | 131,448,260 | 42,755,279 | 2,749,486 | 35,623,537 | 18,352,895 | 79,467,046 | 164,995,486 | 47,658,624 |
| A223 Works of Art & Historical Treasures - Non-Depreciation | 93,305,859 | 3,717,456 | 73,677,639 | 11 500 474 | 295,750 | 1,173,160 | 7 011 4/1 | 145,380 | 10,209,269 | 3,818,249 | 177 050 755 | 268,956 |
| A229 TOTAL NON-DEPRECIABLE CAPITAL ASSETS | 1,024,607,139 | 125,201,878 | 187,111,918 | 11,522,471 | 141,428,670 | 72,988,973 | 7,311,461 | 68,208,151 | 38,167,703 | 114,274,845 | 177,858,755 | 80,532,314 |
| A297 TOTAL NON-CURRENT ASSETS | 7,610,745,079 | 1,619,801,277 | 1,577,187,712 | 453,965,057 | 781,043,764 | 783,777,086 | 67,768,214 | 674,505,244 | 153,489,263 | 671,572,295 | 426,101,938 | 401,533,228 |
| A299 TOTAL ASSETS | 11,798,392,025 | 2,755,735,402 | 2,239,609,775 | 606,321,086 | 1,247,734,882 | 1,506,952,286 | 99,411,584 | 974,337,326 | 246,084,601 | 1,075,111,789 | 552,262,620 | 494,830,672 |
| | | | | | | | | | | | | |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS UNIVERSITY ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---|-------------|------------|------------|------------|------------|------------|-----------|------------|------------|------------|------------|------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| LIABILITIES: | | | | | | | | | | | | |
| A3XX CURRENT LIABILITIES: | | | | | | | | | | | | |
| A310 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | | | | | | | | | | | | |
| A311 Accounts Payable | 120,461,240 | 39,394,612 | 13,791,610 | 4,782,900 | 9,371,805 | 21,166,634 | 249,086 | 11,437,288 | 2,305,960 | 8,603,224 | 5,504,872 | 3,853,248 |
| A312 Construction Contracts Payable | 63,972,281 | 9,665,953 | 8,860,961 | 2,872,299 | 16,076,689 | 5,130,840 | 769,167 | 0 | 3,875,394 | 5,665,313 | 4,225,650 | 6,830,014 |
| A313 Accrued Salaries and Wages | 121,446,239 | 38,720,651 | 6,173,843 | 7,214,375 | 17,844,068 | 23,378,702 | 1,013,914 | 8,305,614 | 4,689,880 | 7,665,222 | 3,093,170 | 3,346,800 |
| A314 Temporary Cash Overdraft | 7,929,241 | 2,363,677 | | 0 | 0 | | | 0 | | | 5,565,564 | 0 |
| A315 Deposits Payable | 51,709,027 | 4,641,953 | 2,642,017 | 10,481,205 | 4,904,582 | 7,161,343 | 1,000 | 3,689,005 | 550,461 | 11,442,722 | 3,575,930 | 2,618,809 |
| A319 TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | 365,518,027 | 94,786,846 | 31,468,431 | 25,350,779 | 48,197,145 | 56,837,520 | 2,033,167 | 23,431,907 | 11,421,695 | 33,376,481 | 21,965,185 | 16,648,871 |
| A320 DUE TO OTHER FUNDS | | | | | | | | | | | | |
| A321 Due to Other SUS Universities | 199,061 | | 199,061 | 0 | 0 | | | 0 | | | | 0 |
| A322 Due to Primary Government | 3,494,373 | 1,486,387 | 325,622 | 177,147 | 0 | | 567 | 0 | 1,120,997 | 383,653 | | 0 |
| A323 Due to Component Units | 67,319,295 | | 7,403,474 | 0 | 3,973,854 | 52,971,940 | | 644,538 | | 2,325,489 | | 0 |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS UNIVERSITY ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|-----|----|-----|------|-----|-----|----|-----|-----|-----|-----|------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | S |

A5XX NET ASSETS:

| A510 INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT | 5,975,811,822 | 1,384,242,479 | 1,284,138,114 | 413,420,090 | 573,415,139 | 567,360,511 | 36,840,819 | 552,819,570 | 134,815,029 | 534,581,255 | 241,972,478 | 252,206,338 |
|--|---------------|---------------|---------------|-------------|-------------|-------------|------------|-------------|-------------|-------------|-------------|-------------|
| RESTRICTED: | | | | | | | | | | | | |
| NONEXPENDABLE: | | | | | | | | | | | | |
| A521 ENDOWMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENDABLE: | | | | | | | | | | | | |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS COM PONENT UNITS ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|-----|----|-----|------|-----|-----|----|-----|-----|-----|-----|------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS COM PONENT UNITS ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|--|-----------------------|-------------|--------------------|--------|-----------|------------|--------|-------------|-----------|---------|---------|--------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| LIABILITIES: | | | | | | | | | | | | |
| A3XX CURRENT LIABILITIES: | | | | | | | | | | | | |
| A310 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES A311 Accounts Payable | 312,350,447 | 264,500,068 | 19,039,407 | 61,418 | 4,570,342 | 20,137,547 | 26,158 | 2,146,435 | 1,077,628 | 209,852 | 539,759 | 41,833 |
| A312 Construction Contracts Payable A313 Accrued Salaries and Wages | 868,297 20,180,684 | 11,457,180 | 868,297 308,908 | | 0 0 | 8,322,712 | | 0 61,449 | | | 30,435 | 0 0 |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS COM PONENT UNITS ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---|---------------------------------|----------------------------|--------------------------|------------|-----------------|-------------|--------------|------------------|------------|-------------|------------|-----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| A5XX NET ASSETS: | | | | | | | | | | | | |
| A510 INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT RESTRICTED: | 496,856,817 | 360,422,930 | 56,827,008 | | 38,113,321 | 16,105,516 | 2,155,321 | 19,883,372 | 3,338,500 | | | 10,849 |
| NONEXPENDABLE: A521 ENDOWMENT EXPENDENT | 2,339,452,764 | 1,008,921,168 | 402,487,968 | 79,075,651 | 106,704,925 | 410,662,252 | 42,307,623 | 0 | 42,826,051 | 142,571,455 | 67,420,861 | 36,474,810 |
| EXPENDABLE: A522 DEBT SERVICE | 0 | | | | 0 | | | 0 | | | | 0 |
| A523 LOANS | 0 | | | | 0 | | | 0 | | | | 0 |
| A524 CAPITAL PROJECTS A525 OTHER RESTRICTED NET ASSETS A526 EXPENDABLE ENDOWMENTS | 0 592,953,227 215,437,664 | 260,805,422 123,206,659 | 49,996,067 92,231,005 | 10,271,520 | 0 27,200,700 | | 2,367,552 | 0 197,906,408 | 13,918,977 | 4,128,312 | 14,782,219 | 0 11,576,050 |
| A530 UNRESTRICTED | 606,735,747 | 481,237,550 | 62,406,873 | 1,764,413 | 4,910,692 | 51,945,899 | (18,654,559) | (12,134,709) | 11,207,227 | 12,274,810 | 6,099,758 | 5,677,793 |
| A 599 TOTAL NET ASSETS | 4,251,436,219 | 2,234,593,729 | 663,948,921 | 91,111,584 | 176,929,638 | 478,713,667 | 28,175,937 | 205,655,071 | 71,290,755 | 158,974,577 | 88,302,838 | 53,739,502 |

STATE UNIVERSITIES OF FLORIDA

STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS UNIVERSITY & COMPONENT UNITS COMBINED FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---|-------------|-------------|------------|------------|------------|------------|-----------|------------|------------|------------|------------|------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| LIABILITIES: | | | | | | | | | | | | |
| A3XX CURRENT LIABILITIES: | | | | | | | | | | | | |
| A310 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | | | | | | | | | | | | |
| A311 Accounts Payable | 432,811,687 | 303,894,680 | 32,831,017 | 4,844,318 | 13,942,147 | 41,304,181 | 275,244 | 13,583,723 | 3,383,588 | 8,813,076 | 6,044,631 | 3,895,081 |
| A312 Construction Contracts Payable | 64,840,578 | 9,665,953 | 9,729,258 | 2,872,299 | 16,076,689 | 5,130,840 | 769,167 | 0 | 3,875,394 | 5,665,313 | 4,225,650 | 6,830,014 |
| A313 Accrued Salaries and Wages | 141,626,923 | 50,177,831 | 6,482,751 | 7,214,375 | 17,844,068 | 31,701,414 | 1,013,914 | 8,367,063 | 4,689,880 | 7,665,222 | 3,123,605 | 3,346,800 |
| A314 Temporary Cash Overdraft | | 2,363,677 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,565,564 | 0 |
| A315 Deposits Payable | 57,859,918 | 5,099,534 | 2,658,517 | 10,481,205 | 4,904,582 | 8,884,434 | 1,000 | 7,642,724 | 550,461 | 11,442,722 | 3,575,930 | 2,618,809 |
| A319 TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | 705,068,346 | 371,201,675 | 51,701,543 | 25,412,197 | 52,767,487 | 87,020,870 | 2,059,325 | 29,593,510 | 12,499,323 | 33,586,333 | 22,535,379 | 16,690,704 |
| A320 DUE TO OTHER FUNDS | | | | | | | | | | | | |
| A321 Due to Other SUS Universities | 199,061 | 0 | 199,061 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| A322 Due to Primary Government | 44,818,103 | 39,972,293 | 325,622 | 177,147 | 0 | 0 | 567 | 2,837,824 | 1,120,997 | 383,653 | 0 | 0 |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF NET ASSETS UNIVERSITY & COMPONENT UNITS COMBINED FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---|----------------|----------------|---------------|-------------|---------------|---------------|--------------|-------------|-------------|-------------|-------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | | | | | | | | |
| A5XX NET ASSETS: | | | | | | | | | | | | |
| A510 INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT RESTRICTED: | 6,472,668,639 | 1,744,665,409 | 1,340,965,122 | 413,420,090 | 611,528,460 | 583,466,027 | 38,996,140 | 572,702,942 | 138,153,529 | 534,581,255 | 241,972,478 | 252,217,187 |
| NONEXPENDABLE: AS21 ENDOWMENT EXPENDABLE: | 2,339,452,764 | 1,008,921,168 | 402,487,968 | 79,075,651 | 106,704,925 | 410,662,252 | 42,307,623 | 0 | 42,826,051 | 142,571,455 | 67,420,861 | 36,474,810 |
| A522 DEBT SERVICE | 25,611,565 | 3,081,164 | 445,203 | 336 | 1,365 | 8,662,814 | 0 | 2,603,139 | 0 | 2,262 | 9,815,282 | 1,000,000 |
| A523 LOANS | 182,094,206 | 33,416,348 | 4,020,943 | 1,953,180 | 3,204,222 | 5,925,409 | 0 | 130,667,883 | 2,047,801 | 269,609 | 0 | 588,810 |
| A524 CAPITAL PROJECTS | 990,560,861 | 186,202,670 | 59,486,863 | 34,305,004 | 129,417,990 | 216,780,642 | 15,645,499 | 207,488,038 | 33,278,852 | 1,059,972 | 55,006,676 | 51,888,655 |
| A525 OTHER RESTRICTED NET ASSETS | 1,158,722,516 | 718,344,427 | 155,105,997 | 10,271,520 | 39,305,830 | 77,560,250 | 2,788,574 | 80,981,949 | 15,922,329 | 24,000,542 | 18,603,450 | 15,837,649 |
| A526 EXPENDABLE ENDOWMENTS | 215,437,664 | 123,206,659.00 | 92,231,005 | 0 | 0 | 0 | 0 | 0 | | | | |
| A530 UNRESTRICTED | 1,835,428,235 | 591,117,220 | 405,084,410 | 31,814,392 | 194,743,985 | 341,288,361 | (11,118,961) | 0 | 48,918,698 | 157,921,767 | 52,104,044 | 23,554,320 |
| A599 TOTAL NET ASSETS | 13,219,976,451 | 4,408,955,065 | 2,459,827,511 | 570,840,173 | 1,084,906,777 | 1,644,345,755 | 88,618,875 | 994,443,951 | 281,147,260 | 860,406,862 | 444,922,790 | 381,561,431 |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS UNIVERSITY ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---|-----------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| B100 OPERATING REVENUES | | | | | | | | | | | | |
| B105 Student Tuition & Fees | 1,539,632,731 | 344,000,456 | 229,002,167 | 69,685,379 | 221,117,431 | 219,821,924 | 5,799,262 | 121,873,086 | 43,138,486 | 180,723,948 | 63,418,515 | 41,052,076 |
| B106 Less: Tuition Scholarship Allowances | (494,398,279) | (115,014,330) | (96,847,919) | (24,423,217) | (70,367,685) | (56,685,403) | (4,617,439) | (28,571,817) | (12,356,236) | (51,968,138) | (21,892,495) | (11,653,601) |
| B107 Net Student Tuition & Fees | 1,045,234,451 | 228,986,126 | 132,154,248 | 45,262,162 | 150,749,747 | 163,136,521 | 1,181,823 | 93,301,269 | 30,782,250 | 128,755,810 | 41,526,020 | 29,398,475 |
| B110 Federal Grants and Contracts | 862,533,304 | 333,871,220 | 126,131,359 | 44,171,611 | 79,789,662 | 169,786,508 | 575,165 | 23,440,399 | 11,614,428 | 59,665,826 | 7,066,601 | 6,420,525 |
| B115 State and Local Grants and Contracts | 179,839,847 | 67,184,037 | 29,170,092 | 5,891,994 | 17,285,786 | 35,912,945 | 98,829 | 10,650,132 | 2,009,483 | 7,196,995 | 1,505,699 | 2,933,855 |
| B120 Nongovernmental Grants and Contracts | 718,638,759 | 573,094,275 | 2,982,306 | 1,679,497 | 19,159,352 | 96,880,904 | 1,102,096 | 9,440,372 | 74,237 | 7,136,274 | 2,250,602 | 4,838,844 |
| B125 Sales & Services of Educational Department | 50,662,519 | 47,248,552 | 1,443,138 | 0 | 0 | 1,146,644 | 1,276 | 463,525 | | 359,384 | | 0 |
| B130 Sales and Services of Auxiliary Enterprise | 613,513,742 | 140,189,193 | 129,246,568 | 19,825,132 | 46,141,359 | 90,693,545 | 4,830,875 | 46,969,011 | 4,501,533 | 88,510,796 | 22,530,571 | 20,075,159 |
| B131 Sales and Services of Component Units | 0 | 0 | | | 0 | | | 0 | | | | 0 |
| B132 Hospital Revenues | 0 | 0 | | | 0 | | | 0 | | | | 0 |
| B133 Royalties and Licensing Fees | 0 | 0 | | | 0 | | | 0 | | | | 0 |
| B134 Gifts and Donations | 0 | 0 | | | 0 | | | 0 | | | | 0 |
| B135 Interest on Loans Receivable | 1,648,662 | 769,086 | 244,950 | 79,126 | 154,928 | 251,440 | | 85,413 | 56,521 | 7,198 | | 0 |
| B140 Other Operating Revenue | 75,399,928 | 377,009 | 11,490,566 | 5,010,721 | 16,226,554 | 7,240,217 | 232,796 | 17,455,187 | 2,134,409 | 14,109,163 | 26,638 | 1,096,668 |
| B199 TOTAL OPERATING REVENUES | 3,547,471,212 | 1,391,719,498 | 432,863,227 | 121,920,243 | 329,507,388 | 565,048,725 | 8,022,860 | 201,805,308 | 51,172,861 | 305,741,446 | 74,906,131 | 64,763,526 |
| | | | | | | | | | | | | |
| B200 OPERATING EXPENSES | | | | | | | | | | | | |
| B205 Compensation & Employee Benefits | 4,062,891,458 | 1,456,953,884 | 513,723,019 | 169,235,658 | 405,626,114 | 601,610,300 | 19,152,611 | 244,219,618 | 87,805,846 | 360,426,504 | 120,966,844 | 83,171,060 |
| B210 Service & Supplies | 1,183,293,057 | 352,375,290 | 172,140,475 | 45,434,447 | 121,944,935 | 185,304,961 | 7,304,853 | 79,240,363 | 27,281,123 | 124,206,488 | 43,221,821 | 24,838,302 |
| B215 Utilities | 232,735,173 | 71,509,768 | 50,127,831 | 16,291,114 | 20,521,499 | 26,259,745 | 1,411,914 | 14,932,240 | 4,244,871 | 15,380,004 | 7,520,349 | 4,535,839 |
| B230 Scholarships and Fellowships | 452,729,351 | 98,458,873 | 67,212,130 | 24,468,803 | 57,266,297 | 80,109,132 | 979,104 | 30,478,142 | 12,985,429 | 53,726,817 | 15,762,290 | 11,282,334 |
| B235 Depreciation Expense | 395,002,301 | 120,507,565 | 67,047,097 | 20,265,738 | 47,541,084 | 39,657,447 | 2,583,305 | 26,330,586 | 8,874,836 | 36,087,764 | 15,615,861 | 10,491,017 |
| B240 Self Insurance Claims and Expenses | 32,116,332 | 21,654,437 | | | 0 | 10,461,895 | | 0 | | | | 0 |
| B250 Other Operating Expenses | 0 | 0 | | | 0 | | | 0 | | | | 0 |
| B299 TOTAL OPERATING EXPENSES | 6,358,767,672 | 2,121,459,817 | 870,250,552 | 275,695,759 | 652,899,929 | 943,403,481 | 31,431,787 | 395,200,949 | 141,192,105 | 589,827,577 | 203,087,164 | 134,318,552 |
| | | | | | | | | | | | | |
| C302 Capital Appropriations | (2,811,296,460) | (729,740,319) | (437,387,325) | (153,775,517) | (323,392,540) | (378,354,757) | (23,408,927) | (193 | | | | |

STATE UNIVERSITIES OF FLORIDA STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS COMPONENT UNITS ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| | SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---|-----|----|-----|------|-----|-----|----|-----|-----|-----|-----|------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| B100 OPERATING REVENUES | | | | | | | | | | | | |
| B105 Student Tuition & Fees | 0 | | | | 0 | | | | | | | 0 |
| B106 Less: Tuition Scholarship Allowances | 0 | | | | 0 | | | | | | | 0 |
| B107 Net Student Tuition & Fees | 0 | | | | 0 | | | | | | | 0 |

STATE UNIVERSITIES OF FLORIDA AND COMPONENT UNITS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS UNIVERSITY & COMPONENT UNITS COMBINED

STATE UNIVERSITIES OF FLORIDA STATEMENT OF CASH FLOWS UNIVERSITY ONLY FOR FISCAL YEAR ENDED JUNE 30, 2009

| SUS | UF | FSU | FAMU | UCF | USF | NC | FAU | UWF | FIU | UNF | FGCU |
|---------------|-------------|-----|------|-----|-----|----|-----|-----|-----|-----|------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1,038,342,177 | 227,184,367 | | | | | | | | | | |

C100 CASH FLOWS FROM OPERATING ACTIVITIES C101 Tuition and Fees