

TABLE 41. STATE UNIVERSITIES OF FLORIDA AND COMPONENT UNITS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR FISCAL YEAR ENDED JUNE 30, 2002
(SHOWN IN THOUSANDS)

	SUS		UF		FSU		FAMU		UCF		USF	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
OPERATING REVENUES												
Student Tuition & Fees	803,396		180,734		139,908		53,948		101,425		105,790	
Less: Tuition Scholarship Allowances	(190,749)		(47,711)		(42,737)		(16,296)		(30,941)		(17,412)	
Net Student Tuition & Fees	612,646	15%	133,023	7%	97,172	20%	37,652	28%	70,484	31%	88,378	12%
Federal Grants and Contracts	627,085	15%	219,202	11%	91,876	19%	48,640	36%	46,646	20%	98,111	13%
State and Local Grants and Contracts	140,304	3%	45,824	2%	19,621	4%	7,020	5%	20,332	9%	21,979	3%
Nongovernmental Grants and Contracts	407,683	10%	225,191	11%	16,496	3%	11,646	9%	14,413	6%	84,320	11%
Sales & Services of Educational Department	61,978	1%	56,761	3%	1,828	0%	0	0%	0	0%	3,200	0%
Sales and Services of Auxiliary Enterprise	355,653	9%	72,687	4%	80,294	16%	14,667	11%	32,286	14%	70,213	9%
Sales and Services of Component Units	148,871	4%	33,136	2%	11,384	2%	0	0%	0	0%	104,296	14%
Hospital Revenues	1,099,647	26%	940,758	48%	0	0%	0	0%	0	0%	158,889	21%
Royalties and Licensing Fees	106,016	3%	29,520	1%	69,714	14%	0	0%	4,588	2%	883	0%
Gifts and Donations	390,936	9%	172,070	9%	81,177	17%	0	0%	36,782	16%	66,759	9%
Interest on Loans Receivable	2,125	0%	973	0%	297	0%	78	0%	176	0%	309	0%
Other Operating Revenue	201,254	5%	41,461	2%	19,706	4%	14,151	11%	5,289	2%	45,742	6%
TOTAL OPERATING REVENUES	4,154,197	100%	1,970,606	100%	489,565	100%	133,853	100%	230,996	100%	743,079	100%
OPERATING EXPENSES												
Personal Services	2,569,168	44%	863,430	35%	352,956	53%	128,917	60%	224,988	62%	418,951	40%
Contractual Expenses	254,250	4%	76,520	3%	30,361	5%	8,657	4%	23,665	7%	64,269	6%
Utilities	126,362	2%	43,374	2%	19,545	3%	7,182	3%	12,201	3%	18,891	2%
Materials and Supplies	205,135	4%	67,275	3%	31,503	5%	6,178	3%	24,664	7%	42,688	4%
Repairs and Maintenance	87,130	2%	23,554	1%	17,852	3%	1,849	1%	9,995	3%	12,744	1%
Scholarships and Fellowships	217,677	4%	45,345	2%	34,960	5%	22,093	10%	1,509	0%	39,013	4%
Depreciation Expense	284,129	5%	76,348	3%	46,379	7%	12,221	6%	39,827	11%	31,189	3%
Self Insurance Claims and Expenses	13,949	0%	13,949	1%	0	0%	0	0%	0	0%	0	0%
Loan Cancellation and Receivable Writeoffs	1,470	0%	245	0%	215	0%	53	0%	147	0%	289	0%
Other Operating Expenses	2,034,777	35%	1,252,122	51%	130,020	20%	28,292	13%	24,179	7%	416,347	40%
TOTAL OPERATING EXPENSES	5,794,047	100%	2,462,162	100%	663,792	100%	215,441	100%	361,175	100%	1,044,381	100%
TOTAL OPERATING INCOME (LOSS)	(1,639,850)		(491,557)		(174,227)		(81,588)		(130,179)		(301,302)	
NON-OPERATING REVENUES (EXPENSES)												
State Appropriations	1,685,790	101%	505,391	104%	246,222	102%	86,114	104%	169,914	101%	267,972	98%
Investment Income	27,921		(7,092)		13,172		(1,627)		1,474		16,825	
Less: Investment Expenses	(341)		0		0		0		(95)		0	
Net Investment Income	27,819	2%	(7,092)	-1%	13,172	5%	(1,627)	-2%	1,569	1%	16,825	6%
Other Non-Operating Revenue	39,097	2%	(1,751)	0%	7,727	3%	817	1%	7,283	4%	4,165	2%
Interest on Asset-Related Debt	(33,822)	-2%	(7,354)	-2%	(4,046)	-2%	(1,719)	-2%	(8,344)	-5%	(3,923)	-1%
Other Non-Operating Expenses	(54,088)	-3%	(2,213)	0%	(21,285)	-9%	(781)	-1%	(1,409)	-1%	(11,213)	-4%
TOTAL NON-OPERATING REVENUES (EXPENSES)	1,664,796	100%	486,981	100%	241,790	100%	82,804	100%	169,012	100%	273,826	100%
INCOME (LOSS) BEFORE CONTRIBUTIONS	24,946		(4,575)		67,564		1,216		38,833		(27,476)	
Additions to Permanent Endowments	49,803		45,890		0		0		0		0	
Capital Appropriations	281,027		39,131		68,772		21,230		36,279		19,484	
Capital Grants, Contracts and Donations	91,876		40,715		23,764		1,682		13,948		3,019	
Transfers To/From Component Units/Primary Gov	51,846		19,942		(1)		218		1,981		2,860	
Transfers To/From Other SUS Universities	(2,464)		0		(2,464)		0		0		(1,351)	
CHANGE IN NET ASSETS	497,033		141,103		157,635		24,346		91,041		(3,464)	
TOTAL NET ASSETS - BEGINNING	7,462,790		2,621,502		1,352,824		378,625		435,301		1,051,491	
TOTAL NET ASSETS - ENDING	7,959,823		2,762,605		1,510,459		402,971		526,342		1,048,027	

Source: 2001/2002 University Financial Statements, Exhibit B Total. Columns may not add due to rounding.

The content and format of this report was changed this year based on changes from the Government Accounting Standards Board.

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TABLE 41. STATE UNIVERSITIES OF FLORIDA AND COMPONENT UNITS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR FISCAL YEAR ENDED JUNE 30, 2002
(SHOWN IN THOUSANDS)

	FAU		UWF		FIU		UNF		FGCU		NCF	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
OPERATING REVENUES												
Student Tuition & Fees	50,561		22,744		97,229		35,613		11,722		3,723	
Less: Tuition Scholarship Allowances	(4,879)		(3,408)		(25,793)		642		(1,564)		(650)	
Net Student Tuition & Fees	45,682	29%	19,336	32%	71,435	30%	36,255	42%	10,157	28%	3,072	39%
Federal Grants and Contracts	32,003	21%	19,901	33%	56,154	23%	10,104	12%	4,386	12%	62	1%
State and Local Grants and Contracts	7,973	5%	4,533	8%	10,123	4%	8	0%	2,892	8%	0	0%
Nongovernmental Grants and Contracts	30,252	20%	1,488	2%	20,831	9%	0	0%	2,920	8%	126	2%
Sales & Services of Educational Department	0	0%	185	0%	0	0%	0	0%	0	0%	4	0%
Sales and Services of Auxiliary Enterprise	24,453	16%	4,875	8%	42,515	18%	5,553	6%	5,826	16%	2,285	29%
Sales and Services of Component Units	0	0%	55	0%	0	0%	0	0%	0	0%	0	0%
Hospital Revenues	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Royalties and Licensing Fees	0	0%	0	0%	0	0%	0	0%	1,311	4%	0	0%
Gifts and Donations	0	0%	3,341	6%	19,750	8%	0	0%	8,759	24%	2,299	29%
Interest on Loans Receivable	98	0%	66	0%	128	0%	0	0%	0	0%	0	0%
Other Operating Revenue	14,475	9%	6,603	11%	18,816	8%	34,624	40%	387	1%	0	0%
TOTAL OPERATING REVENUES	154,934	100%	60,384	100%	239,752	100%	86,543	100%	36,638	100%	7,848	100%
OPERATING EXPENSES												
Personal Services	165,390	53%	69,122	58%	222,951	58%	76,154	52%	35,260	57%	11,049	57%
Contractual Expenses	13,349	4%	6,889	6%	21,258	5%	5,336	4%	2,775	5%	1,171	6%
Utilities	10,502	3%	2,821	2%	7,637	2%	1,929	1%	1,558	3%	722	4%
Materials and Supplies	5,013	2%	3,262	3%	21,972	6%	56	0%	1,930	3%	593	3%
Repairs and Maintenance	8,346	3%	1,581	1%	9,641	2%	1,168	1%	0	0%	401	2%
Scholarships and Fellowships	30,138	10%	5,796	5%	17,517	5%	15,870	11%	4,410	7%	1,025	5%
Depreciation Expense	18,119	6%	7,683	6%	36,239	9%	10,007	7%	5,454	9%	661	3%
Self Insurance Claims and Expenses	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Loan Cancellation and Receivable Writeoffs	0	0%	427	0%	0	0%	0	0%	94	0%	0	0%
Other Operating Expenses	62,540	20%	22,366	19%	49,870	13%	35,350	24%	10,070	16%	3,622	19%
TOTAL OPERATING EXPENSES	313,398	100%	119,948	100%	387,084	100%	145,871	100%	61,552	100%	19,243	100%
TOTAL OPERATING INCOME (LOSS)	(158,464)		(59,564)		(147,332)		(59,328)		(24,913)		(11,395)	
NON-OPERATING REVENUES (EXPENSES)												
State Appropriations	114,226	107%	49,138	108%	149,905	107%	59,724	98%	29,186	58%	7,999	118%
Investment Income	(1,311)		(2,903)		6,074		2,901		1,361		(954)	
Less: Investment Expenses	0		(246)		0		0		0		0	
Net Investment Income	(1,311)	-1%	(3,100)	-7%	6,074	4%	2,901	5%	1,361	3%	(954)	-14%
Other Non-Operating Revenue	59	0%	431	1%	(1,662)	-1%	1,580	3%	20,440	41%	8	0%
Interest on Asset-Related Debt	(2,465)	-2%	(274)	-1%	(4,899)	-4%	(12)	0%	(542)	-1%	(243)	-4%
Other Non-Operating Expenses	(3,526)	-3%	(862)	-2%	(9,810)	-7%	(2,957)	-5%	(16)	0%	(16)	0%
TOTAL NON-OPERATING REVENUES (EXPENSES)	106,984	100%	45,333	100%	139,608	100%	61,236	100%	50,428	100%	6,794	100%
INCOME (LOSS) BEFORE CONTRIBUTIONS	(51,481)		(14,231)		(7,725)		1,908		25,515		(4,601)	
Additions to Permanent Endowments	0		648		0		3,264		0		0	
Capital Appropriations	59,023		10,520		11,304		13,630		0		1,653	
Capital Grants, Contracts and Donations	176		6,950		0		364		1,259		0	
Transfers To/From Component Units/Primary Gov	24,769		445		0		439		63		1,131	
Transfers To/From Other SUS Universities	0		0		0		0		0		1,351	
CHANGE IN NET ASSETS	32,487		4,332		3,579		19,605		26,836		(467)	
TOTAL NET ASSETS - BEGINNING	467,750		217,813		527,667		198,354		157,565		53,898	
TOTAL NET ASSETS - ENDING	500,237		222,145		531,246		217,959		184,402		53,432	

Source: 2001/2002 University Financial Statements, Exhibit B Total. Columns may not add due to rounding.
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