

TABLE 41. STATE UNIVERSITIES OF FLORIDA AND COMPONENT UNITS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR FISCAL YEAR ENDED JUNE 30, 2005
(SHOWN IN THOUSANDS)

	SUS		UF		FSU		FAMU		USF		FAU	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
OPERATING REVENUES												
Student Tuition & Fees	1,169,914		242,921		195,807		61,482		156,305		103,132	
Less: Tuition Scholarship Allowances	(367,078)		(86,215)		(79,600)		(19,976)		(41,727)		(28,427)	
Net Student Tuition & Fees	802,836	15%	156,705	5%	116,206	24%	41,506	24%	114,577	16%	74,705	32%
Federal Grants and Contracts	807,644	15%	294,693	10%	143,299	29%	59,698	35%	151,589	21%	22,350	10%
State and Local Grants and Contracts	198,418	4%	70,080	2%	24,578	5%	23,420	14%	40,811	6%	4,555	2%
Nongovernmental Grants and Contracts	616,319	11%	334,642	11%	25,964	5%	1,382	1%	143,669	20%	60,927	26%
Sales & Services of Educational Department	91,834	2%	66,006	2%	1,800	0%	0	0%	597	0%	104	0%
Sales and Services of Auxiliary Enterprise	385,033	7%	96,706	3%	92,369	19%	20,913	12%	62,486	9%	14,088	6%
Sales and Services of Component Units	224,589	4%	50,066	2%	19,921	4%	0	0%	154,568	22%	0	0%
Hospital Revenues	1,627,427	30%	1,620,864	53%	0	0%	0	0%	0	0%	0	0%
Royalties and Licensing Fees	66,152	1%	40,019	1%	11,339	2%	0	0%	1,430	0%	0	0%
Gifts and Donations	282,793	5%	127,239	4%	39,332	8%	0	0%	38,944	5%	27,649	12%
Interest on Loans Receivable	4,566	0%	386	0%	248	0%	541	0%	165	0%	122	0%
Other Operating Revenue	334,433	6%	210,392	7%	17,537	4%	24,638	14%	8,977	1%	26,086	11%
TOTAL OPERATING REVENUES	5,442,044	100%	3,067,797	100%	492,592	100%	172,099	100%	717,815	100%	230,588	100%
OPERATING EXPENSES												
Compensation & Employee Benefits	3,389,746	45%	1,053,495	30%	466,799	56%	156,563	56%	648,764	61%	214,699	52%
Service & Supplies	3,079,888	41%	2,126,447	61%	199,291	24%	73,153	26%	248,639	23%	98,339	24%
Utilities	172,376	2%	51,133	1%	41,033	5%	12,180	4%	18,006	2%	9,075	2%
Materials and Supplies	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Repairs and Maintenance	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Scholarships and Fellowships	429,145	6%	82,748	2%	59,648	7%	23,654	9%	57,904	5%	76,602	18%
Depreciation Expense	449,146	6%	176,095	5%	60,727	7%	12,013	4%	89,145	8%	17,918	4%
Self Insurance Claims and Expenses	28,107	0%	22,119	1%	0	0%	0	0%	5,988	1%	0	0%
Loan Cancellation and Receivable Writeoffs	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Other Operating Expenses	12,432	0%	0	0%	0	0%	0	0%	0	0%	0	0%
TOTAL OPERATING EXPENSES	7,560,839	100%	3,512,037	100%	827,497	100%	277,564	100%	1,068,447	100%	416,632	100%
TOTAL OPERATING INCOME (LOSS)	(2,118,795)		(444,240)		(334,906)		(105,465)		(350,632)		(186,045)	
NON-OPERATING REVENUES (EXPENSES)												
State Appropriations	2,014,754	82%	557,086	90%	315,006	78%	104,889	86%	296,541	77%	148,830	77%
Federal and State Scholarship Grants	90,111	4%	90,111	14%	0	0%	0	0%	0	0%	0	0%
Investment Income	264,285		129,459		49,765		3,331		45,872		5,422	
Less: Unrealized Gains and Losses	15,390		0		530		0		915		0	
Less: Investment Expenses	(1,286)		(99)		(766)		0		0		0	
Net Investment Income	278,388	11%	129,360	21%	49,529	12%	3,331	3%	46,787	12%	5,422	3%
Other Non-Operating Revenue	324,218	13%	6,859	1%	62,185	15%	15,302	13%	62,773	16%	39,954	21%
Gain/Loss on Disposal of Capital Assets	(4,057)	0%	(5,779)	-1%	0	0%	0	0%	0	0%	(479)	0%
Interest on Asset-Related Debt	(54,351)	-2%	(10,336)	-2%	(10,358)	-3%	(1,181)	-1%	(11,335)	-3%	(1,589)	-1%
Other Non-Operating Expenses	(187,610)	-8%	(144,872)	-23%	(11,047)	-3%	(504)	0%	(8,155)	-2%	0	0%
TOTAL NON-OPERATING REVENUES (EXPENSES)	2,461,452	100%	622,429	100%	405,315	100%	121,838	100%	386,611	100%	192,138	100%
INCOME (LOSS) BEFORE CONTRIBUTIONS	342,657		178,188		70,409		16,373		35,979		6,093	
Additions to Permanent Endowments	116,093		57,355		40,899		0		0		0	
Capital Appropriations	281,571		42,745		56,934		18,001		55,149		28,966	
Capital Grants, Contracts and Donations	107,869		68,645		9,924		0		7,091		10,700	
Fees for Capital Projects	(98)		0		0		0		0		(98)	
Transfers to Primary Government	(86,438)		(86,592)		0		154		0		0	
Transfers from Primary Government	100,445		66,719		0		0		0		0	
Transfers To/From Other SUS Universities	33		0		0		0		(522)		0	
General Revenue Transfers Out	0		0		0		0		0		0	
CHANGE IN NET ASSETS	862,131		327,060		178,166		34,528		97,697		45,661	
TOTAL NET ASSETS - BEGINNING	9,015,826		3,224,249		1,776,669		458,817		1,055,758		557,594	
Adjustments to Beginning Net Assets	136		16,415		0		(38)		3,101		0	
TOTAL NET ASSETS - ENDING	9,878,094		3,567,725		1,954,835		493,307		1,156,556		603,254	

Source: 2004/2005 University Financial Statements, Exhibit B Total.
Columns may not add due to rounding.

TABLE 41. STATE UNIVERSITIES OF FLORIDA AND COMPONENT UNITS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR FISCAL YEAR ENDED JUNE 30, 2005
(SHOWN IN THOUSANDS)

	UWF		UCF		FIU		UNF		FGCU		NCF	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
OPERATING REVENUES												
Student Tuition & Fees	32,064		163,937		146,182		42,515		21,336		4,232	
Less: Tuition Scholarship Allowances	(8,710)		(49,839)		(44,277)		0		(5,474)		(2,831)	
Net Student Tuition & Fees	23,354	39%	114,098	41%	101,905	40%	42,515	40%	15,862	29%	1,401	18%
Federal Grants and Contracts	16,905	28%	43,891	16%	50,820	20%	16,793	16%	7,217	13%	389	5%
State and Local Grants and Contracts	2,508	4%	19,736	7%	7,688	3%	2,448	2%	2,426	4%	168	2%
Nongovernmental Grants and Contracts	2,405	4%	24,278	9%	3,303	1%	13,672	13%	4,768	9%	1,309	17%
Sales & Services of Educational Department	155	0%	0	0%	3,275	1%	8,185	8%	11,707	22%	5	0%
Sales and Services of Auxiliary Enterprise	4,812	8%	40,337	14%	50,583	20%	0	0%	0	0%	2,738	36%
Sales and Services of Component Units	35	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Hospital Revenues	0	0%	0	0%	0	0%	6,563	6%	0	0%	0	0%
Royalties and Licensing Fees	0	0%	5,307	2%	0	0%	8,058	8%	0	0%	0	0%
Gifts and Donations	2,199	4%	22,241	8%	13,192	5%	0	0%	10,552	20%	1,444	19%
Interest on Loans Receivable	205	0%	149	0%	2,750	1%	0	0%	0	0%	0	0%
Other Operating Revenue	7,404	12%	9,620	3%	20,565	8%	7,523	7%	1,500	3%	192	3%
TOTAL OPERATING REVENUES	59,982	100%	279,657	100%	254,080	100%	105,757	100%	54,032	100%	7,646	100%
OPERATING EXPENSES												
Compensation & Employee Benefits	90,023	62%	315,321	58%	282,751	61%	92,632	52%	55,299	57%	13,399	53%
Service & Supplies	31,144	22%	130,806	24%	100,589	22%	49,438	28%	17,808	18%	4,235	17%
Utilities	3,238	2%	14,469	3%	16,706	4%	2,483	1%	3,307	3%	746	3%
Materials and Supplies	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Repairs and Maintenance	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Scholarships and Fellowships	10,084	7%	46,118	8%	40,908	9%	24,014	13%	6,468	7%	997	4%
Depreciation Expense	9,807	7%	39,975	7%	24,964	5%	10,534	6%	6,788	7%	1,181	5%
Self Insurance Claims and Expenses	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Loan Cancellation and Receivable Writeoffs	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Other Operating Expenses	0	0%	0	0%	0	0%	0	0%	7,898	8%	4,534	18%
TOTAL OPERATING EXPENSES	144,295	100%	546,689	100%	465,917	100%	179,101	100%	97,568	100%	25,091	100%
TOTAL OPERATING INCOME (LOSS)	(84,314)		(267,032)		(211,838)		(73,344)		(43,536)		(17,445)	
NON-OPERATING REVENUES (EXPENSES)												
State Appropriations	60,817	79%	234,049	80%	176,471	79%	71,863	94%	37,209	81%	11,991	79%
Federal and State Scholarship Grants	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Investment Income	2,509		9,269		5,888		6,757		3,460		2,554	
Less: Unrealized Gains and Losses	3,466		3,984		6,924		0		(429)		0	
Less: Investment Expenses	(220)		(202)		0		0		0		0	
Net Investment Income	5,755	7%	13,051	4%	12,812	6%	6,757	9%	3,031	7%	2,554	17%
Other Non-Operating Revenue	11,681	15%	75,689	26%	44,404	20%	2,706	4%	0	0%	2,665	18%
Gain/Loss on Disposal of Capital Assets	521	1%	(5,496)	-2%	0	0%	0	0%	7,177	16%	0	0%
Interest on Asset-Related Debt	(323)	0%	(10,442)	-4%	(7,406)	-3%	0	0%	(1,151)	-2%	(230)	-2%
Other Non-Operating Expenses	(1,262)	-2%	(13,208)	-4%	(2,121)	-1%	(4,521)	-6%	(156)	0%	(1,765)	-12%
TOTAL NON-OPERATING REVENUES (EXPENSES)	77,190	100%	293,644	100%	224,160	100%	76,804	100%	46,110	100%	15,215	100%
INCOME (LOSS) BEFORE CONTRIBUTIONS	(7,124)		26,612		12,322		3,460		2,574		(2,230)	
Additions to Permanent Endowments	136		7,000		0		9,829		873		0	
Capital Appropriations	11,730		17,904		50,042		(7,404)		5,078		2,426	
Capital Grants, Contracts and Donations	695		8,034		2,549		0		200		32	
Fee for Capital Projects	0		0		0		0		0		0	
Transfers to Primary Government	0		0		0		0		0		0	
Transfers from Primary Government	0		3,819		0		29,827		81		0	
Transfers To/From Other SUS Universities	0		0		0		0		0		555	
General Revenue Transfers Out	0		0		0		0		0		0	
CHANGE IN NET ASSETS	5,438		63,368		64,913		35,712		8,806		783	
TOTAL NET ASSETS - BEGINNING	216,251		611,683		558,539		267,199		229,131		59,935	
Adjustments to Beginning Net Assets	(4)		0		(19,336)		0		0		(1)	
TOTAL NET ASSETS - ENDING	221,685		675,051		604,116		302,911		237,937		60,717	

Source: 2004/2005 University Financial Statements, Exhibit B Total.
Columns may not add due to rounding.

DCU - Budget