



- The University of Florida*
- The Florida State University*
- The Florida Agricultural and Mechanical University*
- The University of Central Florida*
- The University of South Florida*
- New College of Florida*
- The Florida Atlantic University*
- The University of West Florida*
- *The University of West Florida*

- € *University Athletic Association, Inc*
- € *University of Florida Research Foundation, Inc*

€ *The Florida State University College of Business Student Investment Fund, Inc. (Student Investment Fund)*

€ *Florida State University Athletics Association, Inc. (Athletics Association)*

€ *Florida State University Panama City Developmental Laboratory Charter School, Inc. (The Collegiate School)*

€ *Florida Agricultural and Mechanical University Foundation, Inc.*

€ *Florida Agricultural and Mechanical University National Alumni Association*

€ *Florida Agricultural and Mechanical University Boosters Clubs, Inc*

€ *University of Central Florida Foundation, Inc.*

€ *University of Central Florida Research Foundation, Inc.*

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€ *University of South Florida Foundation, Inc*

€ *University of South Florida Alumni Association, Inc.*

€ *Sun Dome, Inc.*

€ *The University of South Florida Institute of Applied Engineering, Inc.*

STATE UNIVERSITIES OF FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR FISCAL YEAR ENDED JUNE 30, 2023

9. UNEARNED REVENUE

Unearned Revenue includes amounts received prior to the end of the fiscal year but related to subsequent accounting periods. As of June 30, 2023, the Universities reported the following amounts as unearned revenue:

Description	TOTAL	UF	FSU	FAMU	UCF	USF	NC	FAU	UWF	FIU	UNF	FGCU	FPU
Contracts and Grants	\$ 149,161,944	\$ 43,568,727	\$ 10,609,356										

STATE UNIVERSITIES OF FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 FOR FISCAL YEAR ENDED JUNE 30, 2023

Total Deferred Outflows/Inflows Related to Pensions

University Name	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources
University of Florida:	\$ 302,742,371	\$ 28,156,354
Florida State University:	117,826,227	20,846,580
University of South Florida:	134,807,025	24,357,444
Florida Atlantic University:	50,648,308	8,509,599
Florida Gulf Coast University:	69,643,378	45,437,703
Florida International University:	108,140,574	10,613,136
Florida Agricultural and Mechanical University:	30,211,244	6,028,066
Florida Polytechnic University:	4,605,235	1,148,077
University of North Florida:	31,500,429	4,470,914
University of Central Florida:	107,054,228	19,240,828
New		

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ADXX CURRENT ASSETS:

A010 CASH AND CASH EQUIVALENTS

A011 Cash on Hand	\$	808,779	\$	27,435	\$	58,756	\$	1,926	\$	60,337	\$	189,118	\$	-	\$	205,340	\$	36,704	\$	185,875	\$	7,313	\$	35,975	\$	-
A012 Cash in Bank		499,418,480		381,378		20,746,091		46,958,676		259,465,393		77,416,175		1,695,175		6,361,427		5,815,558		54,424,739		25,008,467		202,642		942,759
A013 Cash wa1313 0 Td[U]-49 t6p5 S205,340,a1313dm[494 0 9 -4n 9 -49 t6TJ004r892499a11 (340 9 t6N6TJ004r892499a11 (340 9 t6N6TJ004r892499a11 (340 9 t6N6TJ004r892499a11 (3-0002 Tc 0002 Tw 19675 0 Td(27,-)11 (435)TJ0 Tc 0001 Tw -16147 -1458 Td(A)24 (012 C)-29 (as)-8 (h 26)-29 5002 Tc 00(as)-87 6)-29 5TJ004r92499 [27,-)11 (435)TJ0 Tc 0001 Tw																										

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A1XX NON-CURRENT ASSETS:

A100 RESTRICTED CASH AND CASH EQUIVALENTS

A101 Cash in Hand Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
A102 Cash in Bank - Restricted	69,065,602	22,467,396	1,193,126	6,560,062	7,542,532	2,558,945	-	-	3,170,469	2,322,403	21,353,601	1,897,068	-
A103 Cash with State Board of Admin 0 Restricted	43,079,506	-	-	-	-	-	-	-	-	-	-	-	43,079,506
A109 TOTAL RESTRICTED CASH AND CASH EQUIVALENTS	112,145,108	22,467,396	1,193,126	6,560,062	7,542,532	2,558,945	-	-	3,170,469	2,322,403	21,353,601	1,897,068	43,079,506

A110 RESTRICTED INVESTMENTS

A111 Investments with State Treasury -Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-
A112 Special Investments with State Treasury - Restricted	502,832,175	304,776,457	192,606,111	-	-	-	619,990	2,294,244	-	-	-	-	2,535,373
A113 Investments with SBA - Restricted	104,439,446	7,420,650	96,912,608	-	24,172	14,818	-	-	-	61,944	-	-	5,254
A114 Other Investments - Restricted	236,500,422	-	-	-	40,088,842	122,761,728	-	-	-	27,872,031	-	-	45,777,821
A117 Adjustment to Fair Market Value SBA/SPIA Restricted	(7,110,146)	-	(7,033,267)	-	-	-	-	(76,398)	-	18	-	-	(499)
A118 Adjustment to Fair Market Value Other - Restricted	(540,824)	-	-	-	-	(541,042)	-	-	-	-	-	-	218
A119 TOTAL RESTRICTED INVESTMENTS	836,121,073	312,197,107	282,485,452	-	40,113,014	122,235,504	619,990	2,217,846	-	27,933,993	-	48,318,167	-

A120 LOANS, LEASES AND NOTES RECEIVABLE

A121 Loans and Notes Receivable	26,003,666	17,016,836	3,825,416	818,210	788,152	2,645,498	-	252,380	-	657,174	-	-	-
A122 Allowance for Uncollectibles	(4,285,850)	(2,432,599)	(352,515)	(415,025)	-	(1,021,128)	-	-	-	(64,583)	-	-	-
A123 Leases Receivable Noncurrent	39,601,518	-	7,244,880	-	9,467,826	5,875,487	-	11,403,889	-	1,683,436	293,058	-	3,632,942
A124 Allowance for Uncollectibles - Lease Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-
A125 Lease Receivable CU - Noncurrent	44,000,000	-	-	-	44,000,000	-	-	-	-	-	-	-	-
A126 Allowance for Uncollectible Leases CU - Noncurrent	-	-	-	-	-	-	-	-	-	-	-	-	-
A129 TOTAL LOANS, LEASES, AND NOTES RECEIVABLE	105,319,334	14,584,237	10,717,781	403,185	54,255,978	7,499,857	-	11,656,269	-	2,276,027	293,058	-	3,632,942

A130 OTHER NON-CURRENT ASSETS

A131 Prepaid Charges and Other Assets	27,656,573	-	3,592,929	-	-	16,320,273	-	-	-	-	4,788,805	409,717	2,544,849
A132 Net Investment in Direct Financing Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
A133 Due From Component Unit - Non-Current	4,411,115	-	-	-	3,558,874	-	-	-	-	852,241	-	-	-
A134 Other Non-Current Assets	5,947,210	-	-	-	5,947,210	-	-	-	-	-	-	-	-
A139 TOTAL OTHER NON-CURRENT ASSETS	38,014,898	-	3,592,929	-	9,506,084	16,320,273	-	-	-	852,241	4,788,805	409,717	2,544,849

A2XX CAPITAL ASSETS:

A210 DEPRECIABLE CAPITAL ASSETS

A211 Buildings	14,565,309,645	3,671,923,710	2,492,332,706	733,598,210	1,757,249,682	1,916,557,549	122,763,435	863,738,591	222,350,180	1,350,407,548	637,973,019	628,091,302	168,323,713
A212 Infrastructure and Other Improvements	1,070,941,335	166,652,473	170,821,524	105,876,471	83,731,988	95,982,503	7,817,016	158,056,151	42,335,781	72,157,008	79,212,026	49,652,288	38,646,106
A213 Furniture and Equipment	2,395,246,396	896,874,748	404,495,878	69,680,736	285,647,312	244,378,692	6,576,525	125,513,412	40,112,246	193,034,109	43,382,558	74,538,791	11,011,389
A214 Library Resources	1,120,086,849	393,020,717	189,239,233	65,132,345	170,279,661	38,904,100	484,367	48,124,216	27,242,499	132,950,336	40,335,748	14,357,269	16,358
A215 Leasehold Improvements	48,275,659	19,932,622	-	-	20,535,720	-	-	-	2,500,959	752,567	4,553,791	-	-
A216 Works of Art & Historical Treasures - Depreciable	4,380,217	-	-	154,657	1,677,354	702,413	-	1,047,328	-	-	-	798,465	-
A217 Computer Software and Other Capital Assets	151,750,016	65,181,724	49,174,492	6,470,789	8,175,585	9,696,902	108,460	1,465,323	683,800	2,751,966	-	1,612,812	6,428,163
A218 Accumulated Depreciation	(9,604,721,124)	(3,077,218,300)	(1,484,415,349)	(371,023,898)	(1,179,458,277)	(1,106,509,163)	(75,084,764)	(580,534,810)	(204,167,742)	(817,248,971)	(407,190,351)	(254,520,111)	(47,349,388)
A219 TOTAL DEPRECIABLE CAPITAL ASSETS	9,751,268,993	2,136,367,694	1,821,648,484	609,889,310	1,147,839,025	1,199,712,996	62,665,039	617,410,211	131,057,723	934,804,563	398,266,791	514,530,816	177,076,341

A220 NON-DEPRECIABLE CAPITAL ASSETS

A221 Land	372,815,762	36,173,581	95,535,554	25,369,275	43,016,240	23,104,956	4,561,975	9,918,277	11,478,677	32,818,854	20,929,296	51,753,038	18,156,039
A222 Construction Work in Progress	1,094,745,498	399,679,434	82,917,689	25,276,177	51,732,629	102,367,542	284,640	181,974,455	6,461,208	199,303,690	31,050,412	4,731,440	8,966,182
A229 TOTAL NON-DEPRECIABLE CAPITAL ASSETS	133,518,027	4,798,547	89,872,884	1,042,634	218,000	950,144	76,840	181,974,455	5,316,620	17,705,381	11,353,486	-	2,183,491

A230 RIGHT TO USE LEASES

A231 Right to Use Space/Other Leases	304,044,218	16,787,862	12,347,229	-	179,251,957	34,436,728	2,083,216	8,482,219	3,873,949	42,628,850	4,152,208	-	-
A232 Accum Amortization Right to Use Space/Other Leases	(62,241,274)	(6,164,368)	(2,563,301)	-	(28,304,377)	(10,664,130)	(117,640)	(2,278,470)	(1,327,280)	(10,169,348)	(652,360)	-	-
A233 Right to Use Equipment Leases	9,100,533	(229,526)	-	-	2,928,919	1,624,614	-	2,359,818	-	1,828,768	-	391,527	-
A234 Accum Amortization Right to Use Equipment Leases	(6,402,853)	(377,017)	-	-	(1,788,971)	(544,360)	-	(520,447)	(1,869,804)	(1,045,011)	-	(146,669)	(110,573)

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