

**University of West Florida
UNIVERSITY & COMPONENT UNITS
DEPARTMENT OF FINANCIAL SERVICES
ADJUSTMENT FORM
June 30, 2008**

111 Cash on Hand	45,556.31	
112 Cash in Bank	11,529,565.99	
141 Pooled Investments with State Treasury	42,381,956.25	
142 Investments with SBA	21,804.02	
147 Other Investments	1,160,117.00	
148 Fair Market Value Adjustment for Treasury Investment		459,094.88
151 Accounts Receivable	4,498,879.49	
153 Interest and Dividends Receivable	336,234.57	
154 Loans and Notes Receivable	304,682.84	
155 Contracts and Grants Receivable	4,900,342.46	
159 Allowance for Uncollectibles		937,547.37
167 Due From Component Units/Primary	38,350,222.27	
172 Goods Purchased for Resale	6,079.00	
199 Other Current Assets	99,133.00	
222 Restricted Cash in Bank	14,782,102.25	
247 Other Investments	56,629,862.00	
252 Deferred Charges	13,589,728.77	
254 Other Loans and Notes Receivable	2,865,780.69	
259 Allowance for Uncollectibles		106,988.41
266 Works of Art & Historical Treasures - Non-Depreciable	12,365,642.00	
267 Leasehold Improvements	59,403.35	
268 Accumulated Depreciation - Leasehold Improvements		33,810.58
271 Land and Land Improvements	11,655,606.31	
272 Buildings and Building Improvements	125,086,130.90	
273 Accumulated Depreciation - Buildings/Building Improvements		52,691,397.83
274 Infrastructure and Other Improvements	28,007,794.09	
275 Acc Depreciation - Infrastructure and Other Improvements		10,347,176.87
276 Furniture and Equipment	40,353,190.19	
277 Accumulated Depreciation - Furniture and Equipment		28,842,720.63
278 Construction Work in Progress	3,714,652.03	
282 Library Resources	29,938,932.15	
283 Accumulated Depreciation - Library Resources		24,593,114.92
284 Property Under Capital Lease	36,455,293.00	
285 Accumulated Depreciation - Property Under Capital Lease		10,029,458.50
288 Other Fixed Assets	2,189,041.74	
289 Accumulated Depreciation - Other Fixed Assets		1,804,236.82
311 Accounts Payable		3,611,177.01
313 Construction Contracts Payable		397,149.77
321 Accrued Salaries and Wages		3,450,631.95
331 Deposits Payable		434,660.43
357 Due to Component Units/Primary		1,123,847.22
371 Current Bonds Payable		12,889,989.72
386 Current Compensated Absences Liability		928,575.00
387 Current Capital Leases Payable		43,297.60
389 Deferred Revenues		579,446.46
461 Bonds Payable		36,636,114.43
463 Unamortized Premiums on Bonds Payable		204,689.26
464 Unamortized Discounts on Bonds Payable	517,983.25	
465 Amount Deferred on Refunding	44,242.77	
486 Compensated Absences Liability		9,553,845.49
487 Capital Leases Liability		44,806.38
499 Other Long-Term Liabilities		976,736.00
549 Beginning Net Assets		261,002,248.66
614 Operating Grants and Contributions		33,493,605.38
621 Capital Grants and Donations		22,610,096.85
671 Charges for Services		32,974,899.13
684 Payments from the State of Florida		76,836,830.00
686 Investment Earnings	690,938.58	
689 Miscellaneous Revenue		13,250,096.18
698 Contributions to Permanent Funds		940,647.00
726 Gain/Loss on Sale of Capital Assets		154,038.11
771 Expenses	159,402,077.57	
GRAND TOTAL	641,982,974.84	641,982,974.84