Thank You for Being *TRUE BLUE*
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2009 - 2010
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Bruce Allen ’71, Treasurer and
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David J. Gury, Immediate Past Chair
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2008 - 2009
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Eric H. Shaw, Ph.D. ’72, ’73*
Steven R. Sponder
Rhys L. Williams

*Ex officio
Letter from Foundation Chair

I would like to personally thank all of our friends, alumni, faculty and staff who supported FAU this past fiscal year. I am heartened that, even during this time of economic uncertainty, our supporters realize the important role they play in the mission of this University. It is my sincere hope that giving to FAU has been as richly rewarding to you as it has been for our students.

Every gift truly matters and plays a critical role in helping FAU continue to grow as a world-class University. Your support has allowed us to continue to generate opportunities for our students, achieve excellence in teaching, foster groundbreaking research, engage our community, and create distinctive medical, scientific, educational and cultural alliances.

Your generosity also helps build our state-of-the-art facilities. This past fiscal year saw the much-anticipated opening of the Marleen & Harold Forkas Alumni Center and the ground-breaking of the College of Engineering and Computer Science Building (proposed to be Florida’s first LEED Platinum-certified building), just to name a few. With so much growth and innovation taking place within our programs and throughout our campuses, it is truly the most rewarding time in the life of this young University to be a donor.

As we look to the future, the FAUF board would like to assure you that we remain fully committed to our benefactors. We are sensitive to the personal timing of your giving and continue to focus on the long-term health of FAU’s assets and the FAUF Endowment.

Fostering a sense of pride in this growing University, next year’s honor roll will include our new TRUE BLUE giving societies. I encourage you to continue to show your TRUE BLUE support as together we shape the future of FAU and the lives of its students and our world’s future leaders.

It is my pleasure and privilege to present to you the 2008-2009 annual report and honor roll.

Sincerely,

Michael I. Kaufman
Chair, FAU Foundation
“I am TRUE BLUE because FAU... Stimulates Florida’s Economy.”

“FAU gave me the tools to launch my own career and now I am fortunate that I can give back to others. The Adams Center for Entrepreneurship in FAU’s College of Business, with its hands-on, solutions-based approach, cultivates the remarkable minds of the future.”

Scott Adams ‘87
Entrepreneur, Founder of the Adams Center for Entrepreneurship and FAU Trustee
TRUE BLUE Horizon Society

The Horizon Society is an exclusive club created for FAUF benefactors. The FAUF confers Horizon Society membership on those whose generosity and vision helps ensure that FAU continues to have a bright future. Members of the society have demonstrated an unwavering confidence in FAU by choosing to make deferred gifts that will come to the University at a future date. Continued support by alumni and friends through gift planning has resulted in the development of a number of innovative academic programs, greater numbers of scholarships for students and research opportunities for FAU faculty members. Your investment in FAU’s future and future generations of FAU students helps ensure the vitality and viability of this institution for generations to come and, at the same time, offers you an exceptional degree of flexibility.

Individuals or couples who have made a deferred commitment in support of the University are recognized with Horizon Society membership, which is automatically conferred once we are advised of your deferred gift. Qualifying deferred gifts to the FAUF include: will bequest or trust, charitable remainder trust (unitrust or annuity trust), gift annuity (immediate or deferred), and retirement account beneficiary.

For more information, please contact the Office of Gift Planning, at 561.297.2119 or by e-mail at gift.planning@fau.edu. Visit us online at fauf.org/giftplanning.

MEMBERS

Anonymous  Hilda G. Getter  Nathan and Laura Neuer
Harriet C. Boettcher  Robert and Hazel Gray  Irving and Rosalind Nyman
Nancy R. Botero ’99  Elyse M. Greene ’88/’89  Helen M. O’Leary ’71
Frank A. Brand  Alice Griffin  Gustavus L. ’69 and Sharon A. ’66 Pearthree
Andrew R. ’67 (d) and Marjorie C. Buglione  Herbert Group  Rudy and Mildred (d) Reis
Iain and Jane Calder  Jack C. ’67/’72/’75 (r*) and  Hugh W. Ripley
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Charlotte B. Chickering  Robert and Norma Heit  Kathleen P. Ryan ’75
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Lawrence P. Fraiberg  Catherine Meschievitz  Robert H. and Jacqueline Whitaker
Henry and Mary Ann Gans  Glendola Moye  John and Barbara B. ’79 Wymer, Jr.

(d) Deceased,  * Faculty/Staff,  (r*) Retired Faculty/Staff,  (d*) Deceased Faculty/Staff,  # Student,  + Parent,  ’xx Class year,  Δ Horizon Society,  ◊ FAUNAA member,  x Consecutive years
Thank you...

Honor Roll of Donors

This listing of FAU donors is a record of gifts received between July, 1 2008, and June, 30 2009. In compiling this list, every effort has been made to prevent omissions and spelling errors. If a mistake has been made, please accept our apologies and bring it to our attention.

$1 Million Plus

ORGANIZATIONS
Herbert Group  Δ

INDIVIDUALS
Rudy and Mildred (d) Reis  Δ

$500,000 - $999,999

ORGANIZATIONS
Harbor Branch Oceanographic Institution Foundation, Inc.
Christine E. Lynn through the E.M. Lynn Foundation

INDIVIDUALS
Glendola Moye  Δ

$100,000 - $499,999

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Mary and Robert Pew Public Education Fund
Quantum Foundation, Inc.

INDIVIDUALS
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Eleanor R. Baldwin through the Baldwin Family Foundation
Frederick and Katherine M. Bigony
Richard H. and Marilyn Davimos through the Davimos Foundation

$50,000 - $99,999

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Community Foundation for Palm Beach and Martin County
Hugh and Anny Godsey Scholarship Fund
Harvey Industries, Inc.
Jewish Federation of South Palm Beach County
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Frederick H. Leonhardt Foundation, Inc.
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River Branch Foundation
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Edward W. Snowdon Trust

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Foundation
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(d) Deceased, * Faculty/Staff, (r*) Retired Faculty/Staff, (d*) Deceased Faculty/Staff, # Student, + Parent, ’xx Class year, △ Horizon Society, ◊ FAUNAA member, x Consecutive years
Honor Roll of Donors

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$1,000 - $2,499

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Lindstrom Air Conditioning, Inc.
McDermott, Will & Emery
McHale & Slavin
Meridian Insurance Group
Miller Construction Company
Milton Engineering Consultants, P.A.
Monteleone & Associates Consulting, Inc.
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Bela B. Nevai and Clara Nevai
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Northcliff Associates
Northern Trust Bank of Florida
N.A. - Miami
Nursing Home Dermatology
Associates, Inc.
Oceanairing International, Inc.
Office Depot, Inc.
Paladin Global Partners
Palm Beach Gardens Medical Center
Pavarini Construction SE, Inc.
Pepsi-Cola Bottling Company
Proctor Construction Company
Publix Supermarkets Charities
Sharon Raddock & Jay Joseph Raddock
Family Foundation
Regent Bank
Roberts Family Foundation
Robins Family Trust
Sidney and Rosalie Rose Charitable Fund
Rosenson Family Foundation
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Ruden, Mcclosky, Smith,
Schuster & Russell
Lewis & Gerry Sare Philanthropic Fund
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Shakman Construction Co.
George Snow Scholarship Fund, Inc.
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Solid Waste Authority
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Suffolk Construction Company, Inc.
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Sunrise Senior Living
Target
TIAA-CREF
Torch Club of Boca Raton
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Tyco International, Inc.
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United Way of Palm Beach County
Victory Wholesale Grocers
Robert S. Vollmer Revocable Trust
Nina and Norman Wain Family
Foundation
White Homes & Development, Inc.
WHM, LLC
Philip Zinman Foundation

(d) Deceased, * Faculty/Staff, (r*) Retired Faculty/Staff, (d*) Deceased Faculty/Staff, # Student, + Parent, ’xx Class year, ∆ Horizon Society, ◊ FAUNAA member, x Consecutive years
“FAU laid the academic foundation for everything I have ever done. I began my career in law enforcement in 1983 as a patrol officer. My steady progress as I moved up in rank from sergeant to lieutenant to captain, culminated in 2004 when I became the city of West Palm Beach’s first female and first African-American chief of police.”

Dr. Delsa Bush ‘91
Chief of Police, West Palm Beach, Fla.
### Honor Roll of Donors

#### INDIVIDUALS

<table>
<thead>
<tr>
<th>Anonymous</th>
<th>Eduardo J. Abed, Jr.</th>
<th>Migue Abed</th>
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<tr>
<td>Rocco A. and Mary F. Abessinio</td>
<td>Eric and Margaret Abt +</td>
<td>Rocky and Kerry Aiyash +</td>
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<td>Eric Alexander</td>
<td>Bruce H. ’71 and Carolyn ’92</td>
<td>Joseph Alter</td>
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<td>Jorge Ampuero</td>
<td>Charles and Mary Athans</td>
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<td>Ronald E. Bailyn and Patty Morris</td>
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<td>Thomas H. Barrett</td>
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<td>Phyllis R. Bebko ’96/’98 * ◊</td>
<td>Val and Francine Benedetti</td>
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<td>Barry and Marjorie Berg +</td>
<td>Richard and Claudia Bishop +</td>
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<td>Francis and Palma Briganti</td>
<td>Valerie J. Bristor</td>
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<td>Philip T. Britton ’98 ◊</td>
<td>Steven K. and Carol A. Boymel</td>
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<td>Peter B. and Janice L. Brock</td>
<td>Sidney D. * and Patricia P. * Breman</td>
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<td>Charles L. Brown *</td>
<td>Francis and Palma Briganti</td>
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<td>Wade A. and Sylvia L. Bryant</td>
<td>Valerie J. Bristor</td>
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<td>David Bubley</td>
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<td>Jeffrey L. * and Sandra C. McClain</td>
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<td>Richard L. ’74 and Margaret V. ’93</td>
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<td>Robert C. and Patricia C. Caldwell</td>
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Daniel G. and Elizabeth C. Wilson

(d) Deceased, * Faculty/Staff, (r*) Retired Faculty/Staff, (d*) Deceased Faculty/Staff, # Student, + Parent, ’xx Class year, Δ Horizon Society, Ø FAUNAA member, X Consecutive years
ALTERNATIVE ENERGY research, development and commercialization are being explored at FAU’s Center for C
Special Honor Rolls

Gifts Made In Memory
Karen Dawn Aberson
Stephanie Adams
Rafael Ampuero
Julio Bastida
Robert A. Beebe
Jacqueline E. Bennett
Donald Bernstein
Margaret "Peggy" Bolender
James Brewer
Ernest Bright
Caillen Brondolo
Daniel Brown
Mark Brown
Joyce Browne
Karen Dawn Aberson
Stephanie Adams
Rafael Ampuero
Julio Bastida
Robert A. Beebe
Jacqueline E. Bennett
Donald Bernstein
Margaret “Peggy” Bolender
James Brewer
Ernest Bright
Caillen Brondolo
Daniel Brown
Mark Brown
Joyce Browne
Frances Goldstein
John Hamil, Sr.
Catherine Haynes
Murray Hersh
Mary High
Joyce Ivesdal
Lawrence Kamisher
Richard Kates
Robert P. Kelley
Serena Kirsch
Charlotte Kirshner
Marvin Kupersmit
Mathilda Lander
Leonard Leef
Ivan A. “Mac” Mascoli
Christopher Seiffert ’05
Emanuel Shemin
Edward Silverman
Megan Simpson
Hank Smith
Florence Sparks
Sean Stein
Gregory Twohig
Leonard Volla
Saul Weinberger
Rogge Weinraub
May Weiss
Ben Werkin
Helen L. White
Stanley Wild
Wyatt Falardeau
Harold and Marleen Forkas
Richard Frenzel
Stanley Fried
Jacob Friedland
Ira J. Gelb *
Carol and Danny Goodman
Robert and Rosalie Grass
Douglas Hoezema
Frances Hufty
Arthur Jaffe *
Ruth Jatkoff
Zachary Kahan
Marvin Katz
Yumi Kyo ’08
Jadon Lender
Marian Lewis
Christine E. Lynn
Jackie Mack
E.E. Matthews, Jr.
Jean Mathews
Dan McCarren
Jerry McCutcheon
Maddy Molle
Andrew Montano
Peggy Moore
Ken R. Morris, Jr.
James Murphy, Sr.
Alfie Nadler
Louis and Eleanor Newman
Jay Novak
Kit Pannill
Rita Pellen *
Polly Reed
Betsy Reiss
Dorothy Roberts
Bonnie Rosen
Amanda Roude
Burton and Charlotte Schiff

ALTERNATIVE ENERGY research, development and commercialization are being explored at FAU’s Center for Ocean Energy Technology at SeaTech

Gifts Made In Tribute
Robert J. * and Inez Persson Baily
Ann Blades
Anne Boykin *
Hal and Wendy Burke
Mildred Cassell
Gloria Dampier
Brandon Danzansky
Rick Danzansky
Daniel Eldridge
Douglas Ellman
Derek “Jay” Coady
Yvette Cohen
Jack Daniel
Loretta DeAquino
Sall Del La Rocca
Andrew DiBella
James P. Doutheth
John Duerr
Ann Epstein
Kevin Faga
Grace Helen Falardeau
Harold Forkas
Morris A. “Darby” Gibbons
Stanley Glazer
Marie Gockerman
John and Midge McIntosh
Samuel Mervis
Ely Meyerson *
Dee Naab
Ellis Nadelman
Walte Sullivan
Sonia Panagiotakis
Richard Ribner
Robert W. Rice
Jerome Robinson
Libby Robinson
Lawrence “Pop” Romano
Elise Roth
Mathew Schnirel
Libby Schwartz
Herman Wolfson
Meyer “Mike” Wolfson
Hazel Zweig

(d) Deceased, * Faculty/Staff, (r*) Retired Faculty/Staff, (d*) Deceased Faculty/Staff, # Student, + Parent, ’xx Class year, ∆ Horizon Society, ◊ FAUNAA member, x Consecutive years
Special Honor Rolls

Libby Schwartz
Ted Schwartz
Seymour and Annice Silberberg
Irving Sloane
Rusty Smith *
Pat Welch *
George Wexler
Robert and Barbara Yaspan
Milton and Helen Zeiger

$5,000+ Gifts In Kind

Bombardier Recreational Products
Bernard and Joan Chodorkoff
Rita Feigenbaum
Paul and Natalie Feigenbaum
Jean Feigenbaum
James C. Fuller
Gloria Gottsegen
Ida Herst
Richard J. Staller

$5,000+ Pledges

Scott H. ’87 and Shelagh M. ’88 Adams
Alumiglass, Inc.
Robert J. * and Inez Persson Bailyn
Robert L. ’80 and Diane C. ’80 Bok
Charles L. Brown *
City Furniture
Coastal Education & Research Foundation
Tom * and Jane Donaudy
Alberto ’73 and Lourdes Dosal
Florida Atlantic Research and Development Authority
Randy A. Goin, Jr. ’00/03 *
Groskin Foundation
Thomas A. and Rita B. Head
Huizenga Family Foundation, Inc.
Richard A. J. and Shirley A. Iamunno
JM Family Enterprises, Inc.
David L. Kian *
Labor Finders of Broward County
Patrick W. Lawlor, P.A.
Justo E. and Salome A. Navarro Trust
Timothy P. ’76 and Linda L. ’77 O’Connor
Mary and Robert Pew Public Education Fund
Ronald F. Premuroso ’03/’08
Louis Serraes ’73
Edward W. Snowdon Trust
Society of Industrial and Office Realtors
Erich L. and Kristina J. Sommerkamp
Bernard Stern Foundation, Inc.
Sandra L. Thigpen ’90
William and Helen Thomas Charitable Trust
Global Impact, Inc.
Google, Inc.
H.B. Fuller Company
IBM
John Deere
Lexis-Nexis
Lockheed Martin
Merrill Lynch & Company
MetLife
Microsoft
Morgan Stanley
Northwestern Mutual
Oracle Corporation
Pfizer
San Antonio Area Foundation
Sawgrass Asset Management, LLC
Schneider Electric Company/Square D
Science Applications International Corporation
Scripps Howard
Shell Oil Company
Sprint
State Farm Insurance Companies
Susquehanna International Group, LLP
Thrivent Financial for Lutherans
Travelers
Tyco
United Technologies
Wachovia

Companies With Matching Gifts

AES Corporation
Aetna Inc.
AT&T
Ball Corporation
Bank of America
Boeing
Chevron
Con Edison
Darden Restaurants
Deloitte & Touche
Eli Lilly and Company
Ernst & Young
FPL Group
GlaxoSmithKline

Honors College FP & L
In Good Company Scholarship Fund
Marilyn C. Link Charitable Gift Annuity for Harbor Branch
Helen M. O’Leary Scholarship
Rosalie Premuroso Scholarship
Endowed Fund
Research In Motion Scholarship Fund
Helen Shoaf Memorial Nursing Scholarship
Edward W. and Lee Hill Snowdon Harbor Branch Manned
David G. Stephens Memorial Endowed Scholarship in Music
Tyco International Innovation Leadership And Scholarship Fund

New Endowments

James Brewer Scholarship Fund
Submersibles Fund Endowment
De Aquino Scholarship Fund
Early Childhood Education Graduate Scholarships
Endowment for Graduate Student Stipends

(d) Deceased, * Faculty/Staff, (r*) Retired Faculty/Staff, (d*) Deceased Faculty/Staff, # Student, + Parent, ’xx Class year, † Horizon Society, ◊ FAUNAA member, x Consecutive years
Independent Auditor’s Report

To the Board of Directors and the Members of the Audit Committee
Florida Atlantic University Foundation, Inc.
Boca Raton, Florida

We have audited the accompanying statements of financial position of Florida Atlantic University Foundation, Inc. (a non-profit organization) (the “Foundation”) as of June 30, 2009 and 2008, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation’s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Florida Atlantic University Foundation, Inc. at June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated October 15, 2009 on our consideration of the Foundation’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.
Independent Auditor’s Report

(continued from page 49)

The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by Section 215.97, Florida Statutes and Chapter 10.650, Rules of the Auditor General, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our audit was performed for the purpose of forming an opinion on the financial statements of Florida Atlantic University Foundation, Inc. taken as a whole. The accompanying schedules of receipts, expenditures and endowment balances for eminent scholars program, ethics scholars program, and major gifts program are presented for purposes of additional analysis and are not required for a fair presentation of financial position, changes in net assets or cash flows of the Foundation. Such information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole. Further, the schedule of the Foundation’s Board of Directors and Executive Committee Members is presented for informational purposes only and is not a part of the financial statements of the Foundation.

KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida
October 15, 2009
# Statements of Financial Position

## ASSETS

<table>
<thead>
<tr>
<th>ASSETS:</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$5,458,314</td>
<td>$17,286,322</td>
</tr>
<tr>
<td>Deposits</td>
<td>631,009</td>
<td>604,839</td>
</tr>
<tr>
<td>Pledges receivable, net of discount and allowance for uncollectibles</td>
<td>4,439,851</td>
<td>15,685,232</td>
</tr>
<tr>
<td>of $1,254,213 and $2,285,009 in 2009 and 2008, respectively</td>
<td>157,182,347</td>
<td>189,287,513</td>
</tr>
<tr>
<td>Investments</td>
<td>2,505,121</td>
<td>3,171,723</td>
</tr>
<tr>
<td>Funds held in trust by others</td>
<td>26,000</td>
<td>2,762</td>
</tr>
<tr>
<td>Restricted cash</td>
<td>10,310,000</td>
<td>10,600,000</td>
</tr>
<tr>
<td>Net investment in direct financing type leases</td>
<td>5,072,585</td>
<td>4,507,401</td>
</tr>
<tr>
<td>Real property and improvements, net</td>
<td>6,875,759</td>
<td>6,613,399</td>
</tr>
<tr>
<td>Art &amp; Library collections</td>
<td>259,545</td>
<td>196,424</td>
</tr>
<tr>
<td>Other assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>$192,760,531</td>
<td>$247,955,615</td>
</tr>
</tbody>
</table>

## LIABILITIES AND NET ASSETS

<table>
<thead>
<tr>
<th>LIABILITIES:</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and other liabilities</td>
<td>$3,234,998</td>
<td>$1,741,800</td>
</tr>
<tr>
<td>Liability to resource providers</td>
<td>4,801,031</td>
<td>5,514,084</td>
</tr>
<tr>
<td>Refundable advances</td>
<td>267,005</td>
<td>2,690</td>
</tr>
<tr>
<td>Debt</td>
<td>2,450,104</td>
<td>3,271,125</td>
</tr>
<tr>
<td>Certificates of participation</td>
<td>10,310,000</td>
<td>10,600,000</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>$21,063,138</td>
<td>$21,129,699</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COMMITMENTS AND CONTINGENCIES ( NOTE 19)</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>NET ASSETS:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>$2,525,640</td>
<td>$14,242,135</td>
</tr>
<tr>
<td>Temporarily restricted</td>
<td>33,333,337</td>
<td>67,284,176</td>
</tr>
<tr>
<td>Permanently restricted</td>
<td>135,838,416</td>
<td>145,299,605</td>
</tr>
<tr>
<td>Total net assets</td>
<td>$171,697,393</td>
<td>$226,825,916</td>
</tr>
</tbody>
</table>

| Total liabilities and net assets                                       | $192,760,531        | $247,955,615        |

The accompanying notes to financial statements are an integral part of these statements.
## Statements of Activities

For the Years Ended June 30, 2009 and 2008

<table>
<thead>
<tr>
<th>REVENUES, GAINS (LOSSES) AND OTHER SUPPORT:</th>
<th>2009</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions, net</td>
<td>$2,146,926</td>
<td>$6,763,518</td>
<td>$2,075,621</td>
<td>$10,986,065</td>
<td></td>
</tr>
<tr>
<td>Interest and dividends, net of fees</td>
<td>627,054</td>
<td>2,661,271</td>
<td>-</td>
<td>3,288,325</td>
<td></td>
</tr>
<tr>
<td>Rental income</td>
<td>88,949</td>
<td>996,553</td>
<td>-</td>
<td>1,085,502</td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td>2,512</td>
<td>1,245,843</td>
<td>-</td>
<td>1,248,335</td>
<td></td>
</tr>
<tr>
<td>Net realized and unrealized gains (losses) on investments</td>
<td>(10,036,157)</td>
<td>(29,823,868)</td>
<td>-</td>
<td>(39,860,025)</td>
<td></td>
</tr>
<tr>
<td>Total revenues, gains (losses), other support</td>
<td>(7,170,716)</td>
<td>(18,156,683)</td>
<td>2,075,621</td>
<td>(23,251,778)</td>
<td></td>
</tr>
<tr>
<td>Net assets released from restrictions</td>
<td>27,471,586</td>
<td>(15,934,776)</td>
<td>(11,536,810)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total revenues, gains (losses), other support and net assets released from restrictions</td>
<td>20,300,870</td>
<td>(34,091,459)</td>
<td>(9,461,189)</td>
<td>(23,251,778)</td>
<td></td>
</tr>
</tbody>
</table>

### EXPENSES:

| Write off and provision for uncollectible pledges receivable | 13,099,058 | - | - | 13,099,258 |
| Program services                                           | 10,433,483 | - | - | 10,433,483 |
| Supporting services:                                       |            |   |   |           |
| Fundraising                                                | 3,015,796 | - | - | 3,015,796 |
| Management and general                                     | 1,921,958 | - | - | 1,921,958 |
| Construction facilities                                    | 3,406,450 | - | - | 3,406,450 |
| Total expenses                                             | 31,876,745 | - | - | 31,876,745 |

| Change in net asset                                       | (11,575,875) | (34,091,459) | (9,461,189) | (55,128,523) |

### NET ASSETS, beginning of year

<table>
<thead>
<tr>
<th>2009</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>14,242,135</td>
<td>67,284,176</td>
<td>145,299,605</td>
<td>226,825,916</td>
<td></td>
</tr>
</tbody>
</table>

| Change in beginning net assets (Note 4) | (140,620) | 140,620 | - | - |

### NET ASSETS, end of year

<table>
<thead>
<tr>
<th>2009</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,525,640</td>
<td>$33,333,337</td>
<td>$135,838,416</td>
<td>$171,697,393</td>
<td></td>
</tr>
</tbody>
</table>

The accompanying notes to financial statements are an integral part of these statements.
<table>
<thead>
<tr>
<th>REVENUES, GAINS (LOSSES) AND OTHER SUPPORT:</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions, net</td>
<td>$ 2,203,708</td>
</tr>
<tr>
<td>Interest and dividends, net of fees</td>
<td>$ 878,406</td>
</tr>
<tr>
<td>Rental income</td>
<td>$ 213,965</td>
</tr>
<tr>
<td>Other income</td>
<td>$ 7,615</td>
</tr>
<tr>
<td>Net realized and unrealized gains (losses) on investments</td>
<td>$(362,961)</td>
</tr>
<tr>
<td>Total revenues, gains (losses), other support</td>
<td>$2,940,733</td>
</tr>
<tr>
<td>Net assets released from restrictions</td>
<td>$14,807,267</td>
</tr>
<tr>
<td>Total revenues, gains (losses), other support and net assets released from restrictions</td>
<td>$17,748,000</td>
</tr>
</tbody>
</table>

| EXPENSES: |
|------------------------------------------|------|
| Write off and provision for uncollectible pledges receivable | $272,310 |
| Program services                          | $12,199,620 |
| Supporting services:                      |      |
| Fundraising                               | $3,908,901 |
| Management and general                    | $1,079,399 |
| Construction facilities                   | $920,502 |
| Total expenses                            | $18,380,732 |

Change in net asset | $(632,732) |
|NET ASSETS, beginning of year | $14,874,867 |

Change in beginning net assets (Note 4) |      |

NET ASSETS, end of year | $14,242,135 |

The accompanying notes to financial statements are an integral part of these statements.
## Statements of Cash Flow

### CASH FLOWS FROM OPERATING ACTIVITIES:

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net assets</td>
<td>$(55,128,523)</td>
<td>$(4,819,602)</td>
</tr>
<tr>
<td>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net realized and unrealized (gains) losses on investments</td>
<td>39,860,025</td>
<td>6,830,021</td>
</tr>
<tr>
<td>Write off for uncollectible pledges receivable</td>
<td>13,125,746</td>
<td>1,494,953</td>
</tr>
<tr>
<td>Provision for uncollectable pledges receivable</td>
<td>(26,688)</td>
<td>(1,222,643)</td>
</tr>
<tr>
<td>Provision for depreciation</td>
<td>4,816</td>
<td>4,816</td>
</tr>
<tr>
<td>Contributions restricted for long-term purposes (restricted cash)</td>
<td>(23,238)</td>
<td>(2,762)</td>
</tr>
<tr>
<td>Donations received of art and library collections</td>
<td>(262,360)</td>
<td>(223,890)</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase) decrease in deposits</td>
<td>(26,170)</td>
<td>(2,179)</td>
</tr>
<tr>
<td>(Increase) decrease in pledges receivable, net</td>
<td>(1,853,677)</td>
<td>(732,252)</td>
</tr>
<tr>
<td>(Increase) decrease in other assets</td>
<td>(63,121)</td>
<td>(30,099)</td>
</tr>
<tr>
<td>Increase (decrease) in accounts payable and other liabilities</td>
<td>1,493,197</td>
<td>228,504</td>
</tr>
<tr>
<td>Increase (decrease) in liability to resource providers</td>
<td>(713,053)</td>
<td>5,514,084</td>
</tr>
<tr>
<td>Increase (decrease) in refundable advances</td>
<td>264,315</td>
<td>2,690</td>
</tr>
<tr>
<td><strong>Net cash provided by (used) in operating activities</strong></td>
<td>$(3,348,731)</td>
<td>7,041,641</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM INVESTING ACTIVITIES:

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and maturities of investments</td>
<td>53,612,216</td>
<td>149,152,369</td>
</tr>
<tr>
<td>Collection of principal on direct financing-type leases</td>
<td>290,000</td>
<td>275,000</td>
</tr>
<tr>
<td>Payments made for construction in progress (stadium)</td>
<td>(570,000)</td>
<td>-</td>
</tr>
<tr>
<td>Purchases of investments</td>
<td>(60,700,472)</td>
<td>(144,452,826)</td>
</tr>
<tr>
<td><strong>Net Cash used in investing activities</strong></td>
<td>(7,368,256)</td>
<td>4,974,543</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM FINANCING ACTIVITIES:

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from debt</td>
<td>-</td>
<td>70,500</td>
</tr>
<tr>
<td>Restricted contributions</td>
<td>-</td>
<td>2,762</td>
</tr>
<tr>
<td>Principal payments on certificates of participation</td>
<td>(290,000)</td>
<td>(275,000)</td>
</tr>
<tr>
<td>Principal payments on debt</td>
<td>(821,021)</td>
<td>(836,986)</td>
</tr>
<tr>
<td><strong>Net cash provided by financing activities</strong></td>
<td>(1,111,021)</td>
<td>(1,038,724)</td>
</tr>
</tbody>
</table>

Net increase (decrease) in cash and cash equivalents:  
2009: $(11,828,008)  
2008: $10,977,460

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENTS, beginning of year</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH AND CASH EQUIVALENTS, end of year</td>
<td>$5,458,314</td>
<td>$17,286,322</td>
</tr>
</tbody>
</table>

The accompanying notes to financial statements are an integral part of these statements.
Notes To Financial Statements

NOTE 1 - ORGANIZATION AND OPERATIONS

Florida Atlantic University Foundation (the “Foundation”) is organized under Florida Law as a direct support organization to Florida Atlantic University (the “University”). Our mission is to receive, hold, invest and administer private gifts on behalf of the University. We operate independently from the University, and have qualified under Internal Revenue Code Section 501 (c)(3), and Florida Statutes Chapter 1004.28. Any person or organization contributing money, stock or any other property in support of the University does so through the Foundation.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation:
Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, we are required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Restricted and unrestricted revenue and support:
Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Pledges:
Unconditional pledges are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. These amounts, less an allowance for potentially uncollectible pledges are reported on a net present value basis using the Federal Reserve discount rate in effect at year-end. Conditional pledges are recognized when the conditions on which they depend are substantially met.

Cash and cash equivalents:
We consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. We routinely maintain balances with financial institutions in excess of federally insured amounts.

Donated goods and services:
We receive donated goods and services, paying for most services requiring specific expertise. The value of donated goods is recorded in the financial statements as revenue and is either capitalized or expensed to the University. Donated goods, including art and library collections, and services other than in-kind resources contributed by the University were approximately $ 382,000 and $ 408,000 and were recorded at their fair market value for the years ended June 30, 2009 and 2008, respectively.
Art and library collections:
We capitalize certain donated art and library collections at their appraised or fair value on the acquisition date. Because of the particular purpose of the donation, some collections are transferred immediately to the University.

Use of estimates:
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Real property and improvements:
Real property and improvements are carried at cost if purchased or, if donated, at the fair value on the date of the donation, less accumulated depreciation. Our policy is to provide for depreciation using the straight-line method over the estimated life of the asset as follows:

| Buildings and improvements | 45-50 years |

Donated property and equipment are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Without donor stipulations regarding how long those donated assets must be maintained, we report expirations of donor restrictions when the donated assets are placed in service, reclassifying temporarily restricted net assets to unrestricted net assets at that time. We generally transfer title of donated property and equipment to the recipient college or school. Examples of gifts-in-kind that we may retain as our property are real estate, certain artwork and library collections and property that we hold for future sale.

Additions and major renewals to property and equipment are capitalized if greater than $1,000. Maintenance and repairs are charged to expense when incurred. The cost and accumulated depreciation of assets sold or retired are removed from the respective accounts and any gain or loss is reflected in the change in net assets.

Funds held in trust by others:
We are the sole beneficiary of certain trusts that are not in our possession or under our control, but are held and administered by outside trustees. We recognize the estimated fair value of the assets or the present value of the future cash flows when the irrevocable trust is established or when we are notified of its existence.

Joint costs of fundraising appeals:
The Foundation conducts activities that include requests for contributions, as well as program and management and general components. Those activities included direct mailings, special events and award ceremonies. The costs of conducting those activities include a total of $92,859 of joint costs in 2009 and $371,537 in 2008, which are not specifically attributable to particular components of activities (joint costs). These joint costs were allocated as follows:
Notes To Financial Statements

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising</td>
<td>$ 19,675</td>
<td>$ 51,366</td>
</tr>
<tr>
<td>Management and General</td>
<td>61,194</td>
<td>118,537</td>
</tr>
<tr>
<td>Program</td>
<td>11,990</td>
<td>201,634</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 92,859</strong></td>
<td><strong>$ 371,537</strong></td>
</tr>
</tbody>
</table>

Refundable advances:
We record any cash collected on conditional pledges or grants as a refundable advance until such time as the condition has been met (Note 5). Refundable advances as of June 30, 2009 and 2008 were $267,005 and $2,690, respectively.

Advertising costs:
We invest in direct response solicitations through our annual fund program. Our expectation is to solicit an immediate response from our constituents. Therefore, all advertising costs are expensed immediately and are not capitalized. The total cost of advertising in 2009 and 2008 was $69,493 and $58,131, respectively. These costs include advertising for vacant positions, requests for proposals and events, as well as solicitations.

Reclassifications:
Certain prior year amounts have been reclassified to be consistent and comparable with the current year financial statement presentation.

Investments:
Our investment policy provides for our investment portfolio to be managed by professional money managers and to be invested primarily in domestic and international equity, fixed income securities, and alternative investments such as hedge funds, private equity and real assets, according to specified allocations, except where donor restrictions may apply. These investments are recorded at their fair value based on publicly available trading values, where applicable (Note 3). All investment securities are held in the Foundation’s name or in custody (“for the benefit of”) in the Foundation’s name.

In accordance with this policy, net unrealized appreciation or depreciation for the year is reflected in the accompanying statements of activities. Investment income and losses are allocated to each fund on a monthly basis, based on the average daily balance for each fund.

We had net unrealized losses of ($38,855,222) and net realized losses of ($1,004,803) at June 30, 2009 and net unrealized losses of ($20,036,489) and net realized gains of $13,206,468 at June 30, 2008. These amounts are included in the statements of activities under net realized and unrealized gains (losses) on investments.
### Notes To Financial Statements

#### NOTE 3 - INVESTMENTS AND INVESTMENTS RETURN

Investments at June 30, 2009 and 2008 consisted of the following at their fair value:

<table>
<thead>
<tr>
<th>Type</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States large cap stocks</td>
<td>$40,338,062</td>
<td>$50,696,390</td>
</tr>
<tr>
<td>United States small cap stocks</td>
<td>$77</td>
<td>$291</td>
</tr>
<tr>
<td><strong>Total United States stocks</strong></td>
<td>$40,338,139</td>
<td>$50,696,681</td>
</tr>
<tr>
<td>International large and mid cap stocks</td>
<td>19,238,731</td>
<td>25,913,264</td>
</tr>
<tr>
<td>International emerging markets</td>
<td>6,112,598</td>
<td>8,711,060</td>
</tr>
<tr>
<td>International small cap stocks</td>
<td>3,830,537</td>
<td>5,089,391</td>
</tr>
<tr>
<td><strong>Total international stocks</strong></td>
<td>29,181,866</td>
<td>39,713,715</td>
</tr>
<tr>
<td><strong>Total equities</strong></td>
<td>69,520,005</td>
<td>90,410,396</td>
</tr>
<tr>
<td>United States fixed Income</td>
<td>31,415,445</td>
<td>44,482,066</td>
</tr>
<tr>
<td>Certificates of deposit</td>
<td>14,999,000</td>
<td>-</td>
</tr>
<tr>
<td>International fixed income</td>
<td>2,889,835</td>
<td>3,103,835</td>
</tr>
<tr>
<td><strong>Total fixed income</strong></td>
<td>49,304,280</td>
<td>47,585,901</td>
</tr>
<tr>
<td>Hedge funds</td>
<td>19,509,873</td>
<td>23,199,865</td>
</tr>
<tr>
<td>Real assets</td>
<td>11,772,845</td>
<td>20,904,100</td>
</tr>
<tr>
<td>Private equity</td>
<td>7,075,344</td>
<td>7,187,251</td>
</tr>
<tr>
<td><strong>Total other</strong></td>
<td>38,358,062</td>
<td>51,291,216</td>
</tr>
<tr>
<td><strong>Total investments</strong></td>
<td><strong>$157,182,347</strong></td>
<td><strong>$189,287,513</strong></td>
</tr>
</tbody>
</table>
Notes To Financial Statements

Funds held in trust by others at June 30, 2009 and 2008 consisted of the following at their fair value:

<table>
<thead>
<tr>
<th>Type</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States equities</td>
<td>$1,469,408</td>
<td>$2,184,308</td>
</tr>
<tr>
<td>International fixed income</td>
<td>946,894</td>
<td>878,974</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>88,819</td>
<td>108,441</td>
</tr>
<tr>
<td><strong>Total Investments</strong></td>
<td><strong>$2,505,121</strong></td>
<td><strong>$3,171,723</strong></td>
</tr>
</tbody>
</table>

Our return on investments and its classification in the statements of activities are summarized as follows:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment gains and losses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividends, net of fees</td>
<td>$627,054</td>
<td>$2,661,271</td>
</tr>
<tr>
<td>Net realized and unrealized gains (losses)</td>
<td>(10,036,157)</td>
<td>(29,823,868)</td>
</tr>
<tr>
<td><strong>Total return on investments</strong></td>
<td><strong>(9,409,103)</strong></td>
<td><strong>(27,162,597)</strong></td>
</tr>
</tbody>
</table>

Investments in common stocks (equities) are carried at market value, as quoted on major stock exchanges. Investments in equity funds, fixed income funds, commodities and real estate investment trusts are valued at quoted prices as determined by the issuers. Mutual funds and common trust funds are carried at fair value, which are equal to quoted prices the last day of the fiscal year. Alternative investments consist of hedge funds, private equity and real assets. The estimated fair value of the alternative investments is based on valuations provided by the external investment managers as of the date of their most recent audited financial statements. Those valuations are then adjusted to include cash receipts, cash disbursements, and securities distributions between the date of their most recent audited financial statements and the year-end date of this report. Adjustments for hedge funds also include investments gains and losses provided by the investment managers on the underlying securities, through the year-end date of this report. The Foundation believes the method for providing estimated fair values on these financial instruments is reasonable. Alternative investments often do not have readily determinable market values and their estimated value is subject to uncertainty. Therefore, there may be a material difference between their estimated value and the value that would have been used had a readily determinable fair market value for such investments existed.

Investments in equities and domestic fixed income securities are highly liquid. The investments in international fixed income are donor restricted to remain in these investments. If liquidation were allowed, the sale would likely be discounted on a secondary market. Several hedge fund instruments require a lock-up period from one quarter to three years. The investment committee selects the shortest lock-up period available when initiating a purchase. Investments in real assets are through private equities, except for $5,355,151 and $9,871,569 as of June 30, 2009 and 2008, respectively.
NOTE 3 – INVESTMENTS AND INVESTMENTS RETURN (continued)

in I-Shares S & P North American Natural Resources Sector Index Fund. Private equity investments may require a lock-up period of up to ten years, although distributions of capital are periodically made by the managing partners when a project completes.

In 2009, the Foundation invested approximately $15 million in a certificate of deposit “CD” placement program. The CD’s were purchased in denominations of not more than $250,000 in banks distributed across the United States. All funds related to these CD’s are insured by the Federal Deposit Insurance Corporation.

The Foundation’s investment advisor has reported that total investment expenses, including those of mutual funds, were approximately .86 basis points (.86%) and .76 basis points (.76%) of the total fair value of investments for years ending June 30, 2009 and 2008, respectively. The statements of activities for June 30, 2009 and 2008 reflect interest and dividend income which is net of the estimated investment manager fees of approximately $1,235,400 and $1,425,300, respectively.

We invest in hedging activities in order to mitigate the risk inherent with market fluctuations. Our hedge fund managers may invest in derivative instruments. At June 30, 2009 we invested 13.8% of our managed portfolio with hedge fund managers. The different strategies employed by each manager was allocated as follows: total absolute return strategies 6.5%, long/short credit 3%, long/short equity 2.5%, emerging markets 1.0%, and short credit 0.8%.

As of June 30, 2009 we have approximately $8,500,000 in commitments related to investments in private equity and real assets.

Fair Value Measurement:
Effective July 1, 2008, the Foundation adopted Statement of Financial Accounting Standards NO. 157 (“FAS 157”). FAS 157 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The inputs or methodology used for valuing securities are not necessarily an indication of risk associated with investing in those securities. The three levels of the fair value hierarchy are as follows:

- Level 1 - inputs are quoted market prices (unadjusted) in active markets for identical investments that the Foundation has the ability to access at the measurement date.
- Level 2 - inputs are other than quoted prices included within Level 1 that are observable for the investments either directly or indirectly (e.g. quoted prices in active markets for similar securities, securities valuations based on commonly quoted benchmarks, interest rates and yield curves, and/or securities indices).
- Level 3 - inputs that are unobservable inputs for the investments (e.g. information about assumptions, including risk, market participants would use in pricing a security).
Notes To Financial Statements

Foundation investments at fair value as of June 30, 2009 which include investments and funds held in trust by others on the statement of financial position are classified as follows:

<table>
<thead>
<tr>
<th>Investments in:</th>
<th>Level (1)</th>
<th>Level (2)</th>
<th>Level (3)</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equities</td>
<td>$ 48,996,253</td>
<td>$ 21,993,160</td>
<td>-</td>
<td>$ 70,989,413</td>
</tr>
<tr>
<td>Fixed income</td>
<td>16,670,525</td>
<td>33,580,649</td>
<td>-</td>
<td>50,251,174</td>
</tr>
<tr>
<td>Other</td>
<td>5,355,151</td>
<td>88,819</td>
<td>33,002,911</td>
<td>38,446,881</td>
</tr>
<tr>
<td>Total Investments</td>
<td>$ 71,021,929</td>
<td>$ 55,662,628</td>
<td>$ 33,002,911</td>
<td>$ 159,687,468</td>
</tr>
</tbody>
</table>

The following table includes a roll forward of the amounts for the year ended June 30, 2009 for investments classified within level 3. The classification of an investment within level 3 is based upon the significance of the unobservable inputs to the overall fair value measurement.

<table>
<thead>
<tr>
<th>Investments in Real Assets and Private Equity</th>
<th>Investments in Hedge Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance as of July 1, 2008</td>
<td>$ 23,199,865 (1,354,265)</td>
<td>$ 41,419,647 (192,080)</td>
</tr>
<tr>
<td>Net purchases, sales, issuances and settlements</td>
<td>1,162,185 (2,335,727)</td>
<td>(180,632)</td>
</tr>
<tr>
<td>Net realized and unrealized gains (losses) on investments</td>
<td>- (5,888,929)</td>
<td>- (8,224,656)</td>
</tr>
<tr>
<td>Transfers in and/or out of Level 3</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ending Balance as of June 30, 2009</td>
<td>$ 19,509,873</td>
<td>$ 33,002,911</td>
</tr>
</tbody>
</table>

Inputs broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. An investment's classification within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The determination of what constitutes “observable” requires significant judgment by the investment managers. Investments may include limited partnerships, common and preferred equity securities, corporate debt and other privately issued securities. If observable prices are not available for investments, the investment managers would generally employ valuation techniques as prescribed by FAS 157, such as the market approach or the income approach, for which sufficient and reliable data is available. Within Level 3, the use of the market approach generally consist of using comparable market transactions or values provided by the respective manager, while the use of the income approach generally consist of the net present value of estimated future cash flows, adjusted as appropriate for liquidity, credit, market and/or other risk factors.
NOTE 4 – ENDOWMENTS

The Foundation has approximately 340 fully endowed funds established for the support of the students, programs and faculty of the various colleges at Florida Atlantic University. Our endowment includes both donor restricted endowment funds and funds designated by the Foundation or college to function as endowments. As required by generally accepted accounting principles (“GAAP”), net assets associated with endowment funds, including funds designated to function as endowments are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of relevant law

We interpret the State of Florida’s Uniform Management of Institutional Funds Act (FUMIFA), as requiring the Board to use reasonable care, skill, and caution as exercised by a prudent investor, in considering the investment, management, and expenditures of endowment funds. Our spending policy is set with the goal of the preservation of the long term purchasing power of the endowment fund, absent explicit donor stipulations to the contrary. As a result of this interpretation, we classify as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by FUMIFA. In accordance with FUMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The purposes of the Foundation and the donor-restricted endowment fund
2. The duration and preservation of the fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Foundation
7. The investment and spending policies of the Foundation.

Endowment Net Asset Composition by Type of Fund as of June 30, 2009:

<table>
<thead>
<tr>
<th>Type of Endowment Fund</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donor-restricted endowment funds</td>
<td>$ (5,861,676)</td>
<td>$ 7,765,044</td>
<td>$ 134,670,812</td>
<td>$ 136,574,180</td>
</tr>
<tr>
<td>Board-designated endowment funds</td>
<td>5,699,802</td>
<td>-</td>
<td>-</td>
<td>5,699,802</td>
</tr>
<tr>
<td>Total endowment funds</td>
<td>$ (161,874)</td>
<td>$ 7,765,044</td>
<td>$ 134,670,812</td>
<td>$ 142,273,982</td>
</tr>
</tbody>
</table>
## Notes To Financial Statements

Changes in Endowment Net Assets for the Fiscal Year Ended June 30, 2009:

<table>
<thead>
<tr>
<th>Description</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment net assets beginning of year</td>
<td>$ 9,103,762</td>
<td>$ 39,948,372</td>
<td>$ 133,740,849</td>
<td>$ 182,792,983</td>
</tr>
<tr>
<td>Investment return</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividend income, net of fees</td>
<td>138,458</td>
<td>2,654,370</td>
<td></td>
<td>2,792,828</td>
</tr>
<tr>
<td>Net depreciation (realized and unrealized)</td>
<td>(7,744,355)</td>
<td>(29,867,782)</td>
<td></td>
<td>(37,612,137)</td>
</tr>
<tr>
<td>Total investment return</td>
<td>(7,605,897)</td>
<td>(27,213,412)</td>
<td></td>
<td>(34,819,309)</td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>1,605,315</td>
<td>1,605,315</td>
</tr>
<tr>
<td>Expenditures</td>
<td>(1,659,739)</td>
<td>(5,403,893)</td>
<td>-</td>
<td>(7,063,632)</td>
</tr>
<tr>
<td>Other transfers</td>
<td>-</td>
<td>433,977</td>
<td>(675,352)</td>
<td>(241,375)</td>
</tr>
<tr>
<td>Total change in endowment funds</td>
<td>(9,265,636)</td>
<td>(32,183,328)</td>
<td>929,963</td>
<td>(40,519,001)</td>
</tr>
<tr>
<td>Endowment net assets, end of year</td>
<td>$ (161,874)</td>
<td>$ 7,765,044</td>
<td>$ 134,670,812</td>
<td>$ 142,273,982</td>
</tr>
</tbody>
</table>

Endowment Net Asset Composition by Type of Fund as of June 30, 2008:

<table>
<thead>
<tr>
<th>Description</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donor-restricted endowment funds</td>
<td>$ (140,620)</td>
<td>$ 39,948,372</td>
<td>$ 133,740,849</td>
<td>$ 173,548,601</td>
</tr>
<tr>
<td>Board-designated endowment funds</td>
<td>9,244,382</td>
<td>-</td>
<td>-</td>
<td>9,244,382</td>
</tr>
<tr>
<td>Total endowment funds</td>
<td>$ 9,103,762</td>
<td>$ 39,948,372</td>
<td>$ 133,740,849</td>
<td>$ 182,792,983</td>
</tr>
</tbody>
</table>
NOTES TO FINANCIAL STATEMENTS

NOTE 4 – ENDOWMENTS (continued)

Changes in Endowment Net Assets for the Fiscal Year Ended June 30, 2008:

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment net assets beginning of year</td>
<td>$10,325,922</td>
<td>$50,651,249</td>
<td>$128,835,718</td>
<td>$189,812,889</td>
</tr>
<tr>
<td>Investment return:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividend income, net of fees</td>
<td>170,831</td>
<td>2,924,471</td>
<td>-</td>
<td>3,095,302</td>
</tr>
<tr>
<td>Net depreciation (realized and unrealized)</td>
<td>(514,659)</td>
<td>(6,159,946)</td>
<td>-</td>
<td>(6,674,605)</td>
</tr>
<tr>
<td>Total investment return</td>
<td>(343,828)</td>
<td>(3,235,475)</td>
<td>-</td>
<td>(3,579,303)</td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>4,905,131</td>
<td>4,905,131</td>
</tr>
<tr>
<td>Expenditures</td>
<td>(878,332)</td>
<td>(7,467,402)</td>
<td>-</td>
<td>(8,345,734)</td>
</tr>
<tr>
<td>Other transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total change in endowment funds</td>
<td>(1,222,160)</td>
<td>(10,702,877)</td>
<td>4,905,131</td>
<td>(7,019,906)</td>
</tr>
<tr>
<td>Endowment net assets, end of year</td>
<td>$9,103,762</td>
<td>$39,948,372</td>
<td>$133,740,849</td>
<td>$182,792,983</td>
</tr>
</tbody>
</table>

Permanently restricted net assets:
Required to be retained permanently

Temporarily restricted net assets:
The portion of perpetual endowment funds subject to a time restriction under FUMIFA:
With purpose restrictions

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanent restricted net assets:</td>
<td>$134,670,812</td>
<td>$133,740,849</td>
</tr>
<tr>
<td>Temporarily restricted net assets:</td>
<td>$7,765,044</td>
<td>$39,948,372</td>
</tr>
</tbody>
</table>
Notes To Financial Statements

Funds with deficiencies
From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or FUMIFA requires the Foundation to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, deficiencies of this nature that are reported in unrestricted or temporarily restricted net assets were 45% of our endowment funds totaling ($5,861,676) as of June 30, 2009 and 6% of our endowment funds totaling ($140,620) as of June 30, 2008.

Return objectives and risk parameters
The goal of the investment program for the endowment assets is to provide a total return equivalent to or greater than the endowment’s financial requirements over the “Time Horizon.” The endowment’s financial requirements are the sum of the spending rate, the long-term inflation rate, the aggregate costs of portfolio management, and any growth factor, which the Foundation’s Investment Committee may, from time to time, determine appropriate. We expect our endowment funds over time, to provide an average rate of return of approximately 8.3% annually.

Strategies employed for achieving objectives
To satisfy its long-term rate–of-return objectives, we rely on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Because the endowment funds of the Foundation are expected to endure into perpetuity, and because inflation is a key component in the performance objective, the long-term risk of not investing in securities offering real growth potential outweighs the short-term volatility risk. We target a diversified asset allocation that places a greater emphasis on equity based investments to achieve our long-term return objective within prudent risk constraints. Fixed income securities are used to lower the short-term volatility of the portfolio and to provide income stability, especially during periods of weak or negative equity markets. Alternative assets are used to mitigate the risk of traditional asset classes. Other asset classes are included to provide diversification, e.g. international equities and incremental return.

Spending policy and how the investment objectives relate to policy
We implemented a spending policy focused on protecting the corpus; the policy is a three pronged approach to determining and endowment’s spending distribution.

(1) Hibernation - The endowment must generate earnings for one year before spending is distributed.

(2) Cash balance carry-forward limitations - A limited or fully restricted spending distribution if the fund has adequate cash balance to accommodate operations.

(3) Prohibition - The fund receives no spending distribution and the Foundation assesses no administration fees on endowments with a total balance less than the original gift’s fair market value.

We typically distribute 3.9% (spending rate) of the average fair value of the prior 20 quarters of an endowment that has satisfied the three criteria for corpus protection. The Foundation calculates spending at the end of the third quarter prior to the new fiscal year. Administrative and investment fees are assessed on a quarterly basis on funds that are not deficient. In 2009 and 2008, our fees were set at 1.7% and amounted to $1,611,565 and $2,957,037 respectively.
NOTE 5 - PLEDGES RECEIVABLE

The composition of unconditional pledges to give at June 30, 2009 and June 30, 2008, was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>In one year or less</td>
<td>$1,304,701</td>
<td>$5,001,077</td>
</tr>
<tr>
<td>Between one and five years</td>
<td>4,294,561</td>
<td>12,540,831</td>
</tr>
<tr>
<td>Greater than five years</td>
<td>94,802</td>
<td>428,333</td>
</tr>
<tr>
<td>Total unconditional pledges at face value</td>
<td>5,694,064</td>
<td>17,970,241</td>
</tr>
<tr>
<td>Less unamortized discount</td>
<td>(37,802)</td>
<td>(988,949)</td>
</tr>
<tr>
<td>Less allowance for uncollectibles</td>
<td>(1,216,411)</td>
<td>(1,296,060)</td>
</tr>
<tr>
<td>Net unconditional pledges</td>
<td>$4,439,851</td>
<td>$15,685,232</td>
</tr>
</tbody>
</table>

Management periodically reviews the pledges balances and estimates allowances for accounts and pledges which may be uncollectible. Any past due pledge that has not been written off at June 30, 2009, has been included in the allowance for uncollectible pledges. Outstanding pledges from the annual phon-a-thon program are written off at the beginning of the following fiscal year. All other pledges are written off if they are (a) delinquent for one year and (b) the remaining pledge balance is determined uncollectible. We wrote off $13,125,746 in pledges receivable in 2009 with a single pledge making up the majority of this amount. We negotiated a restructuring of the pledge which resulted in a write off of $12,100,000 that had previously been recorded as a contribution. All terms and conditions of the restructured pledge have been met. In 2008, we wrote off $1,494,953 in pledges receivable. Write-offs are recorded under program services on the accompanying Statements of Activities. Twenty-one percent of all current and future pledges are included in the allowance, seven percent was included in the 2008 allowance. Additionally, pledges are recorded at their present value. The current Federal Reserve discount rate of 0.5% was applied to future cash flows in 2009 and 2.25% was applied in 2008.

We are the beneficiary of numerous conditional promises to give. A conditional promise is one that requires an event in the future to take place before the promise becomes binding to the donor. At June 30, 2009, we had pledges conditional upon legislative appropriation from the Florida Department of Education’s Major Gifts Program of approximately $5,222,000. The Florida Legislature did not appropriate funding for the 2009 fiscal year. Accordingly, we have not included these pledges in our receivables.

At the request of the University, we have embarked on a campaign to raise funds for the construction of an on-campus stadium. The University plans to issue bonds for the project as soon as adequate resources have been identified. Because pledges toward the stadium are conditioned upon the building of the stadium, SFAS No. 116, Accounting for Contributions Received and Contributions Made, requires that no pledges be recorded until the condition is met. We have a total of $225,000 and $509,368 in conditioned pledges at June 30, 2009 and 2008. Cash received toward this goal has been recorded as restricted cash in the amount of $26,000 and $2,762 for June 30, 2009 and 2008 respectively until it is used for its intended purpose. Preliminary engineering and inscribed bricks for the stadium walkways have been purchased and related fees were incurred. Gifts have been recognized to the extent of these costs.

No receivable was recorded for bequests and conditional pledges, nor was the future support recognized. As of June 30, 2009 the Foundation was aware of approximately $26.5 million in potential bequests.
## Notes To Financial Statements

### NOTE 6 - REAL PROPERTY AND IMPROVEMENTS

Real property and improvements consist of the following at June 30, 2009 and June 30, 2008:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings and improvements</td>
<td>$237,000</td>
<td>$237,000</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>$174,054</td>
<td>$169,238</td>
</tr>
<tr>
<td>Land</td>
<td>$4,439,639</td>
<td>$4,439,639</td>
</tr>
<tr>
<td>Construction in progress (stadium)</td>
<td>$570,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Real property and improvements, net</strong></td>
<td><strong>$5,072,585</strong></td>
<td><strong>$4,507,401</strong></td>
</tr>
</tbody>
</table>

The provision for depreciation was $4,816 for both 2009 and 2008 fiscal years.

The Foundation will transfer the construction in progress related to the stadium to the University during the next fiscal year. Although the Foundation will support the construction of the stadium, it will be owned and capitalized by the University.

Approximately 25 percent of the 150 acres known as Pine Jog (included in land) have reverter clauses that revert to the donor or the County if the land does not remain in its natural state. Other parcels of the land have deed restrictions with the same intent to preserve this land as a nature area.

### NOTE 7 - DEBT

Debt as of June 30, 2009 and 2008, consists of the following:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note payable to a bank in semiannual installments of $400,000 plus interest at 4.20% until May 2012.</td>
<td>$2,400,000</td>
<td>$3,200,000</td>
</tr>
<tr>
<td>Note payable to a bank for the purchase of a piano in quarterly installments of $3,793, including interest at 3.15% until October 2012. The note is collateralized by the piano, which was contributed to the University.</td>
<td>50,104</td>
<td>63,437</td>
</tr>
<tr>
<td>Note payable to an individual in quarterly installments of $7,772 including interest at 4.47% until December 2008.</td>
<td>-</td>
<td>7,688</td>
</tr>
<tr>
<td><strong>Total Debt</strong></td>
<td><strong>$2,450,104</strong></td>
<td><strong>$3,271,125</strong></td>
</tr>
</tbody>
</table>
NOTE 7 – DEBT (continued)

<table>
<thead>
<tr>
<th>Year Ending June 30</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$813,759</td>
<td>$95,170</td>
<td>$908,929</td>
</tr>
<tr>
<td>2011</td>
<td>814,197</td>
<td>60,665</td>
<td>874,862</td>
</tr>
<tr>
<td>2012</td>
<td>814,650</td>
<td>26,192</td>
<td>840,842</td>
</tr>
<tr>
<td>2013</td>
<td>7,498</td>
<td>89</td>
<td>7,587</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,450,104</strong></td>
<td><strong>182,116</strong></td>
<td><strong>2,632,220</strong></td>
</tr>
</tbody>
</table>

Interest expense on debt was approximately $121,000 and $146,300 for the years ended on debt as of June 30, 2009 and 2008, respectively. Loan covenants exist and remain in effect until the note payable is paid off in May 2012. The covenants require, among other requirements, that the Foundation furnish the bank with audited financial statements annually and unaudited financial statements quarterly.

Financial covenants require that the Foundation maintain as of the last day of each June and December a ratio of current assets to total liabilities of not less than 3 to 1. Current assets shall include pooled cash and investments and pledged receivables aged less than thirty-six months. Also, net assets must show an average increase of $5 million each year from the initial $100 million base net assets in 2001. The Foundation was in compliance with all debt covenants as of June 30, 2009 and 2008.

NOTE 8 - INCOME TAXES

We are a non-profit corporation exempt from Federal income taxes under Internal Revenue Code Section 501(a) as an organization described in Section 501(c)(3), with the exception of any unrelated business income. We have evaluated the unrelated business income tax implications and believe that the effects, if any, are immaterial to the Foundation’s financial statements. Accordingly, no provision for income taxes is required.

NOTE 9 - DIRECT FINANCING-TYPE LEASES AND CERTIFICATES OF PARTICIPATION

In support of the University needs, we previously raised $6,230,000 and $6,300,000 in exchange for issuing 1999 and 2000 Certificates of Participation (the “Certificates”), respectively, and used the funds to build dormitory buildings on the John D. MacArthur Campus in Jupiter, Florida. The interest rate on the 1999 Certificates ranges from 3.5% to 5% while the interest rate on the 2000 Certificates ranges from 4.7% to 5.875%.

We also entered into master lease agreements with the Florida Board of Education (the “Board”), whereby we are obligated to pay the Board $1 per year for each dormitory until the later of May 2029 or the date that the certificates are paid in full. We further entered into agreements to lease the buildings to the University, in exchange for the University’s paying all amounts due under the Certificates.
Notes To Financial Statements

We guarantee the Certificates unconditionally; the only limit is the expendable portion of our unrestricted net assets, which is $2,525,640 as of June 30, 2009. The payment of this guarantee cannot exceed $858,785 in any year. We maintain financial guarantee insurance policies to provide for any such non-payment.

At June 30, 2009, the minimum lease payments to be received from the University as base rent and the principal payment due on the 1999 and 2000 Certificates for each of the five succeeding fiscal years and thereafter are as follows:

<table>
<thead>
<tr>
<th>Year Ending June 30</th>
<th>1999 Certificates</th>
<th>2000 Certificates</th>
<th>Total Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$165,000</td>
<td>$140,000</td>
<td>$305,000</td>
<td>$551,558</td>
<td>$856,558</td>
</tr>
<tr>
<td>2011</td>
<td>170,000</td>
<td>145,000</td>
<td>315,000</td>
<td>537,340</td>
<td>852,340</td>
</tr>
<tr>
<td>2012</td>
<td>180,000</td>
<td>155,000</td>
<td>335,000</td>
<td>521,171</td>
<td>856,171</td>
</tr>
<tr>
<td>2013</td>
<td>185,000</td>
<td>165,000</td>
<td>350,000</td>
<td>503,785</td>
<td>853,785</td>
</tr>
<tr>
<td>2014</td>
<td>195,000</td>
<td>175,000</td>
<td>370,000</td>
<td>484,841</td>
<td>854,841</td>
</tr>
<tr>
<td>Thereafter</td>
<td>4,020,000</td>
<td>4,615,000</td>
<td>8,635,000</td>
<td>4,220,697</td>
<td>12,855,697</td>
</tr>
<tr>
<td>Total</td>
<td>$4,915,000</td>
<td>$5,395,000</td>
<td>$10,310,000</td>
<td>$6,819,392</td>
<td>$17,129,392</td>
</tr>
</tbody>
</table>

NOTE 10 - SPLIT INTEREST AGREEMENTS

We accept gifts subject to split interest agreements. These gifts are in form of Charitable Gift Annuities or Charitable Remainder Annuities. At the time of agreement, we record the gift at the fair market value of the asset received net of any applicable liability. Split interest agreements are recorded as temporarily restricted or permanently restricted depending on donor designations. We hold qualifying assets in excess of the minimum gift annuity reserves required by Florida law.

NOTE 11 - SUB-LEASING ARRANGEMENT

We previously entered into a sub-leasing agreement with the Florida Board of Education (the “Board”). When we entered into this agreement, we assumed two master leases between the Board and the Board of Trustees of the Internal Improvement Trust Fund. The subleasing agreement provides for the sublease of a certain parcel of real property located on Glades Road in Boca Raton, Florida, at no charge to us through January 21, 2073.

We then entered into a ground lease agreement with a developer whereby the developer agreed to construct a retail complex on the site and lease the space to various entities. Pursuant to the ground lease agreement, the developer is to provide us with a monthly base rent from the commencement of the ground lease through its expiration on May 31, 2073. The base rent increases by 6% every ten years. The lease also provides for an additional $5 per square foot in excess of 152,000 square feet of consumer services area during years 1 through 10, and shall be adjusted upward by 6% every ten years. The square footage provision in the contract increased the rental income by $82,400 annually.
NOTE 11 – SUB-LEASING ARRANGEMENT (continued)

In December 2005, the lease was renewed and extended until the year 2073. The renewed lease included an incentive payment of $500,000 and provided for an additional 1% of revenues to be added to the base rental amount. This provision yielded an additional $47,858 in revenues in the 2009 fiscal year and $47,312 in 2008. The percent of revenues will increase to 5% in 2046. We recognized total rental income of $978,288 in 2009 and $963,192 in 2008 relating to this agreement.

Future minimum rentals to be received under this sub-leasing arrangement at June 30, 2009 are approximately as follows:

<table>
<thead>
<tr>
<th>Year Ending June 30</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>$993,400</td>
</tr>
<tr>
<td>2011</td>
<td>$1,053,000</td>
</tr>
<tr>
<td>2012</td>
<td>$1,053,000</td>
</tr>
<tr>
<td>2013</td>
<td>$1,053,000</td>
</tr>
<tr>
<td>2014</td>
<td>$1,053,000</td>
</tr>
<tr>
<td>2015-2024</td>
<td>$10,782,900</td>
</tr>
<tr>
<td>2025-2034</td>
<td>$11,492,900</td>
</tr>
<tr>
<td>2035-2044</td>
<td>$12,115,700</td>
</tr>
<tr>
<td>2045-2054</td>
<td>$12,842,700</td>
</tr>
<tr>
<td>2055-2064</td>
<td>$13,613,200</td>
</tr>
<tr>
<td>2065-2073</td>
<td>$12,936,300</td>
</tr>
</tbody>
</table>

NOTE 12 - CONCENTRATION OF RISK

We invest in financial instruments that potentially subject us to concentrations of credit risk. These financial instruments consist principally of cash, cash equivalents, and certain investments (Note 3). We maintain our cash and cash equivalents with quality financial institutions. We further manage our market exposure through professional management and by diversifying our investments.

NOTE 13 - SUPPLEMENTAL CASH FLOW INFORMATION

Supplemental Disclosure of Cash Flow Information:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash received during the year for - Interest and dividend income</td>
<td>$3,551,355</td>
<td>$4,177,791</td>
</tr>
<tr>
<td>Interest income - direct finance type lease (Note 9)</td>
<td>$564,805</td>
<td>$577,274</td>
</tr>
<tr>
<td>Cash paid during the year for - Interest expense</td>
<td>$129,746</td>
<td>$163,996</td>
</tr>
<tr>
<td>Interest expense (Note 9)</td>
<td>$564,805</td>
<td>$577,274</td>
</tr>
</tbody>
</table>
Notes To Financial Statements

NOTE 14 - RESTRICTED NET ASSETS

At June 30, 2009, temporarily restricted net assets consisted of cash, pledges, investments, funds held in trust by others, real property and improvements, collections, and other assets of $54,061,382 less annuities payable and other liabilities and debt of $20,728,045 restricted by donors for the following purposes:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic divisions</td>
<td>$9,025,502</td>
<td>$17,864,135</td>
</tr>
<tr>
<td>Student financial support</td>
<td>7,556,470</td>
<td>19,565,255</td>
</tr>
<tr>
<td>Plant, equipment and maintenance</td>
<td>7,299,280</td>
<td>6,606,051</td>
</tr>
<tr>
<td>Faculty and staff support</td>
<td>6,709,013</td>
<td>18,825,797</td>
</tr>
<tr>
<td>Library resources</td>
<td>1,639,511</td>
<td>1,933,835</td>
</tr>
<tr>
<td>Other</td>
<td>814,101</td>
<td>1,745,512</td>
</tr>
<tr>
<td>Research</td>
<td>289,460</td>
<td>743,591</td>
</tr>
<tr>
<td><strong>Total temporarily restricted net assets</strong></td>
<td><strong>$33,333,337</strong></td>
<td><strong>$67,284,176</strong></td>
</tr>
</tbody>
</table>

At June 30, 2009, permanently restricted net assets consist of pledges and investments of $135,838,416 restricted by donors for the following purposes:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic divisions</td>
<td>$48,672,753</td>
<td>$56,667,442</td>
</tr>
<tr>
<td>Faculty and staff support</td>
<td>47,230,200</td>
<td>36,371,269</td>
</tr>
<tr>
<td>Student financial support</td>
<td>35,263,012</td>
<td>47,848,180</td>
</tr>
<tr>
<td>Library resources</td>
<td>1,782,498</td>
<td>1,394,050</td>
</tr>
<tr>
<td>Plant, equip &amp; maintenance</td>
<td>1,658,411</td>
<td>598,623</td>
</tr>
<tr>
<td>Other</td>
<td>795,777</td>
<td>761,630</td>
</tr>
<tr>
<td>Research</td>
<td>435,765</td>
<td>1,658,411</td>
</tr>
<tr>
<td><strong>Total permanently restricted net assets</strong></td>
<td><strong>$135,838,416</strong></td>
<td><strong>$145,299,605</strong></td>
</tr>
</tbody>
</table>

NOTE 15 - IN-KIND TRANSACTIONS

The Foundation is supported in its goals by the University’s Departments of Advancement and the FAU Alumni Affairs. Support from the University includes payroll processing, human resources, office space, equipment and operating expenses and salaries for advancement personnel who are critical in the operations of the Foundation. We have estimated the cost of operational support from the University to be approximately $2,056,000 in 2009 and $2,129,400 in 2008. This support appears on the statements of activities as contributions and expenses.
Notes To Financial Statements

NOTE 15 - IN-KIND TRANSACTIONS (continued)

We are a direct support organization of Florida Atlantic University, and as such transfer funds to support the academic programs, scholarships and salaries of faculty members on a monthly basis. At June 30, 2009, the total amount due to the University was $2,510,516 which is reflected in accounts payable and the amount due from the University was $631,009. At June 30, 2008 the amount due to and from the University was $2,213,159 and $604,839, respectively.

NOTE 16 - RELATED PARTY TRANSACTIONS

The Foundation has committed $500,000 to the University in fiscal year 2011 for tuition waivers from earnings from the University Commons rent revenues.

We adhere to a conflict of interest policy with our board members. During the course of business, we may purchase supplies and/or services at fair market value from companies which have affiliations with our board members. All such transactions are undertaken in the best interest of the Foundation and follow established procedures. In the interest of full disclosure, the following business transactions existed as of June 30, 2009:

Former board member Mr. Thomas Lynch is the president of our insurance broker, Plastridge Insurance Company. A total amount of $12,202 and $36,792 was paid to Plastridge in 2009 and 2008, respectively. Last year a request for proposal was issued in search of quotes for insurance coverage. Plastridge retained the majority of our insurance coverage, but a separate agent was selected to cover our collections. Vendor selections were made based on costs and were performed at arm's length.

Board member Mr. Bruce H. Allen is a Senior Vice President of US Trust, Bank of America Private Wealth Management. The Foundation has an affinity contract with Bank of America, which was in place prior to Mr. Allen's becoming a Board member. Several trusts are also managed by Bank of America. Mr. Michael L. Kaufman is the owner and President of Kaufman Lynn, Inc. General Contractors, which has a working contract with the University. Mr. Kaufman and has a small interest (1/2%) in the partnership of the limited liability company that has the ground lease at the University Commons. Former board member, Mr. M.J. Arts was a Boca Raton City Councilman and a board member for the FAU Research and Development Corporation. Mr. Joseph W. Collard invests in technology and patents developed by the University and Mr. Collard's wife contracts with the University to provide continuing education in Project Management. Mr. Michael L. Davis is a Vice President and Principal Partner with Keith and Schnars, P.A., an engineering and planning consulting firm, which has contracted with the University in the past. Mr. Rhys L. Williams is an advisor and agent for Leadership Florida, which was contracted with the University to produce the 2008 Presidential debates on campus. This contract was paid by the Foundation in the amount of $111,045. Mr. Williams also invests in University technology licenses. Ms. Louise Grant, a newly inducted member of the Foundation’s board is the chief executive officer of an organization that grants to our Foundation. Mr. J. Randy Justice, Mr. David L. Gury, and Mr. Peter LoBello are on various advisory boards at the University. Ms. Cecilia James, chief financial officer of C & C International Computers and Consultants, is a vendor of the University performing technology equipment repair services.
Notes To Financial Statements

NOTE 17 - LEAVE LIABILITY

We record liabilities for annual sick leave payments that would be paid at the resignation or termination of an employee. For the year ended June 30, 2009 we recognized a liability of $147,307 for the leave payments that we are obligated to reimburse the University, and $143,505 as an in-kind revenue and expense for the liability that would be paid through the University funds. For the year ended June 30, 2008 we recognized a liability of $102,379 for leave and $5,317 as an in-kind revenue and expense.

NOTE 18 - HARBOR BRANCH OCEANOGRAPHIC INSTITUTE FOUNDATION

The University acquired Harbor Branch Oceanographic Institute (HBOI) on January 1, 2008. HBOI functions as a college of the University and is now the northernmost campus of the University. HBOI is supported by its separate foundation, the Harbor Branch Oceanographic Institute Foundation, (HBOIF). The HBOIF was certified as an official Direct Support Organization (DSO) of the University in May 2008.

We have agreed with the HBOIF to expand our operations to include administration of HBOIF funds and fundraising activities. The HBOIF will continue to operate to take in minimum revenues for license tags and to administer its endowment, but the majority of all future donations will be solicited and collected by the Foundation.

In accordance with this agreement, a total of $7,746,805 was transferred from HBOIF to the Foundation in 2008 for the support of HBOI activities. A total of $2,229,161 was immediately transferred to the University as directed by HBOIF and the remaining $5,517,644 was held and recorded as a liability. The liability is decreased as funds are spent or sent to the University for the benefit of HBOIF. The amount remaining at June 30, 2009 and 2008 was $4,801,031 and $5,514,084 respectively, which is reflected as a liability to a resource provider on the statements of financial position. We do not report revenues or expenses for these transactions; however, we do recognize any income earned from the investment of these monies.

NOTE 19 – COMMITMENTS AND CONTINGENCIES

We are routinely involved in litigation, audits and tax examinations which arise in the normal course of operations. Our management believes that the amount of liability resulting from such activities, if any, would not materially impact the Foundation.

We previously entered into an affinity agreement with a bank, whereby the bank would solicit credit card business from the FAU Alumni Association’s “members” and in return pay us royalties. We received advances against future royalties in the total amount of approximately $1,525,000, of which we believe approximately $613,000 at June 30, 2008 represented advanced royalties and, therefore, was unearned. The agreement renews each year until the advances have been completely earned. All advances were recorded as royalty revenue and no liability was recognized. We have renewed the contract and the bank has forgiven the unearned advancements of $613,000; therefore, no adjustments were required in our financial statements. The FAU Alumni Association also has an affinity program, but no advances have been received in connection with that program.