Current Ratio [2]

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2023
UWF	3.60	6.42	7.60	7.76	9.34	14.69	14.21	12.92	11.11	12.15	9.82	9.14	8.94	8.20	8.33	9.12	11.89
FSU	4.37	5.20	9.19	12.04	11.92	11.42	10.66	9.08	8.61	7.28	6.49	5.38	4.64	4.65	6.25	8.25	8.28
FAMU	2.29	4.44	6.10	5.34	7.43	12.57	15.82	11.96	7.94	7.30	3.76	4.00	3.32	3.31	3.93	4.36	3.14
UCF	5.01	4.64	5.15	4.10	4.23	6.46	5.00	12.22	12.94	13.07	10.96	9.38	9.41	7.27	10.36	10.15	10.20
NCF	4.53	6.72	7.28	7.75	7.73	11.95	7.92	7.27	7.70	6.62	5.71	5.26	5.14	7.00	7.35	6.18	7.48
FAU	5.59	5.54	10.90	10.79	8.47	13.09	6.54	15.25	13.02	16.17	10.37	14.61	12.86	14.51	8.53	8.95	10.64
FIU	9.17	9.19	7.03	8.57	7.69	12.92	10.95	8.22	7.78	6.78	6.84	6.69	6.27	6.57	6.57	6.86	8.97
UNF	2.80	4.75	6.96	4.33	3.76	3.24	4.21	9.56	11.15	9.22	10.24	9.79	9.55	11.66	13.06	16.20	12.24
FGCU	4.97	4.35	4.96	4.67	4.85	4.89	5.43	5.19	5.71	5.05	5.84	5.68	5.22	5.07	7.41	5.92	5.64
UF	4.09	5.00	4.98	6.20	6.07	7.03	7.45	7.31	7.53	6.73	5.84	5.90	5.49	5.44	5.79	5.73	5.95
POLU																	11.39
USF																	5.07

[1] Current Unrestricted Funds include General Revenue, Educational Enhancement, Student Fee Trust, Activity, Auxiliary, Athletics, Unrestricted Scholarships, Unrestricted Contracts & Grants, and Unrestricted Sponsored Research.

[2] The Current Ratio is a measure of liquidity which matches the short term assets of an institution with the liabilities it expects to face in the same period. It is calculated as current assets divided by current liabilities.

[3] The Quick Ratio is an additional measure of liquidity, calculated as quick assets divided by current liabilities. Quick assets are those current assets that can be converted to cash without additional sales. In the case of the universities in the SUS, quick assets were calculated as current assets less goods held for resale. For those universities without an inventory of goods held for resale, the quick ratio is equal to the current ratio.

[4] Contribution Ratios measure the contribution specific revenue sources make to total operating expenses, in this instance the contribution of net tuition and fees. It is calculated as net tuition and fees divided by total operating expenses.

[5] The defensive Interval measures the length of time an institution can continue to operate on its liquid assets without receiving additional cash inflows. It is computed by dividing quick assets by daily cash operating expenses (cash operating expenses/260 work days per year). A longer defensive interval implies greater liquidity.

State University System

Financial Statement Ratios

Current Unrestricted Funds [1]

Quick Ratio [3]

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
3.60	6.42	7.60	7.76	9.34	14.69	14.21	12.92	11.11	12.15	9.82	9.14	8.94	8.20	8.33	9.12	10.21	11.89
4.33	5.16	9.11	11.96	11.87	11.37	10.62	9.04	8.58	7.26	6.47	5.38	4.62	4.64	6.23	8.23	4.28	8.26
2.29	4.44	6.10	5.34	7.43	12.57	15.82	11.96	7.94	7.30	3.76	4.00	3.32	3.31	3.93	4.36	5.15	3.14
4.92	4.59	5.12	4.18	4.21	6.43	4.98	12.16	12.90	13.02	10.91	9.34	9.38	7.24	10.31	10.15	9.45	10.08
4.53	6.72	7.28	7.75	7.73	11.95	7.92	7.27	7.70	6.62	5.71	5.26	5.14	7.00	7.35	6.18	6.04	7.48
5.59	5.54	10.90	10.78	8.47	13.09	6.54	15.25	13.02	16.16	10.37	14.61	12.86	14.51	8.53	8.95	8.24	10.64
9.17	9.19	7.03	8.57	7.69	12.92	10.95	8.22	7.78	6.78	6.84	6.68	6.26	6.57	6.57	6.86	6.46	8.41
2.80	4.74	6.96	4.33	3.76	3.23	4.21	9.56	11.14	9.21	10.23	9.78	9.54	11.65	13.05	16.19	13.78	12.24
4.97	4.35	4.96	4.67	4.85	4.89	5.43	5.19	5.71	5.05	5.84	5.68	5.22	5.07	7.41	5.92	7.03	5.64
3.99	4.89	4.89	6.10	5.99	6.94	7.36	7.23	7.46	6.67	5.84	5.86	5.45	5.40	5.79	5.69	4.77	5.90
																	11.39
																	5.06

Tuition Contribution Ratio [4]

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
0.23	0.24	0.25	0.31	0.36	0.39	0.45	0.50	0.45	0.35	0.34	0.33	0.30	0.29	0.28	0.36	0.45	0.41
0.26	0.27	0.29	0.23	0.37	0.39	0.41	0.44	0.42	0.43	0.42	0.36	0.34	0.33	0.34	0.28	0.35	0.30
0.30	0.30	0.31	0.35	0.40	0.45	0.48	0.45	0.38	0.35	0.36	0.35	0.35	0.36	0.32	0.33	0.40	0.32
0.33	0.32	0.33	0.38	0.45	0.47	0.52	0.56	0.53	0.51	0.48	0.46	0.44	0.40	0.39	0.39	0.37	0.36
0.06	0.05	0.04	0.05	0.07	0.07	0.11	0.10	0.07	0.07	0.06	0.07	0.02	0.01	0.02	0.01	0.00	0.00
0.39	0.37	0.26	0.38	0.34	0.36	0.36	0.38	0.37	0.35	0.46	0.45	0.44	0.45	0.44	0.05	0.25	0.25
0.33	0.33	0.30	0.39	0.46	0.49	0.50	0.59	0.58	0.58	0.57	0.54	0.54	0.53	0.51	0.05	0.54	0.52
0.28	0.28	0.26	0.29	0.34	0.36	0.40	0.50	0.42	0.40	0.38	0.39	0.34	0.31	0.30	0.29	0.32	0.26
0.26	0.25	0.28	0.31	0.37	0.38	0.42	0.37	0.37	0.36	0.36	0.36	0.33	0.30	0.28	0.29	0.33	0.30
0.15	0.17	0.18	0.22	0.23	0.25	0.30	0.31	0.29	0.30	0.36	0.31	0.27	0.24	0.24	0.26	13.00	0.36
																	0.06
																	0.17

Defensive Interval (Days) [5]

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
87.59	96.67	120.15	147.53	174.20	179.55	176.88	149.69	152.79	153.35	161.22	146.34	138.39	138.10	126.40	147.71	188.92	178.39
160.36	168.49	170.18	192.75	195.76	198.73	195.10	171.44	164.57	160.23	162.92	162.69	141.75	133.40	155.04	205.57	245.02	212.34
88.52	96.67	82.39	79.17	90.53	114.24	154.87	128.33	94.30	88.41	87.38	94.05	85.25	98.02	88.87	113.59	144.17	140.48
86.31	101.25	115.19	132.09	249.13	160.42	208.63	203.15	218.34	207.92	185.79	150.42	168.81	153.37	143.48	174.61	176.81	169.57
103.73	110.55	115.36	114.82	135.21	145.18	132.99	119.73	116.23	94.36	96.36	91.79	121.74	113.86	136.18	130.32	118.15	167.15
68.75	72.14	89.43	116.20	142.65	148.80	163.97	151.39	164.14	159.61	168.94	135.66	135.52	145.63	154.71	181.44	203.02	209.34
109.03	110.76	128.63	111.71	135.32	128.09	112.69	115.65	113.57	106.94	119.96	120.70	127.46	132.77	130.35	174.13	168.17	149.03
195.39	136.34	116.63	126.49	157.26	175.70	133.46	102.40	110.87	92.82	106.80	121.92	113.52	120.54	128.34	150.82	158.27	134.44
79.60	78.74	90.07	96.06	126.84	114.02	115.19	108.17	119.73	116.27	119.97	117.12	123.19	126.31	114.93	140.15	152.27	95.81
57.66	67.90	71.56	82.24	95.69	91.51	100.01	95.12	107.68	105.34	119.97	123.06	107.56	111.17	97.15	118.02	185.60	109.45
																	238.38
																	172.76