



Florida Agricultural and Mechanical University

TALLAHASSEE, FLORIDA 32307-3100

LARRY ROBINSON, Ph.D., PRESIDENT

TELEPHONE: (850) 599-3225
FAX: (850) 561-2152
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OFFICE OF THE PRESIDENT

CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

Since July 1, 2008 to the present, the university has constructed 6 new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the Florida Agricultural and Mechanical University Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

Florida Agricultural and Mechanical University

Larry Robinson, Ph.D., University President

Wand Ford, D.M., Vice President for Finance & Administration and Chief Financial Officer

Shira R. Thomas, Interim Vice President and General Counsel

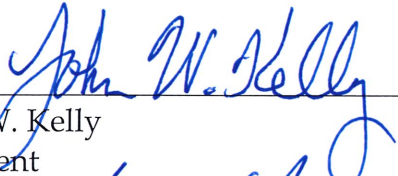


CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

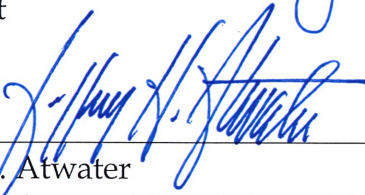
Since July 1, 2008 to the present, the university has constructed eleven (11) new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the Florida Atlantic University Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

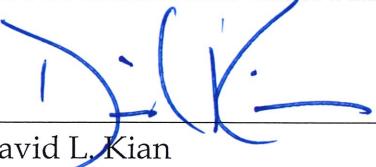
Florida Atlantic University



John W. Kelly
President



Jeffrey H. Atwater
Vice President and Chief Financial Officer



David L. Kian
Vice President and General Counsel



OFFICE OF THE VICE PRESIDENT
ADMINISTRATIVE SERVICES AND FINANCE

CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

Since July 1, 2008 to the present, the Florida Gulf Coast University has constructed 19 new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review¹, we hereby certify to the Florida Gulf Coast University Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

FLORIDA GULF COAST UNIVERSITY

Michael V. Martin, President

Steve Magiera, Vice President for
Administrative Services and Finance

Vee Leonard, Vice President and
General Counsel

¹ The signatories to this Certification have no personal knowledge of the assertions made herein. Consequently, this Certification is premised on the representations made by University administrators who reviewed the University's regularly kept business records related to capital projects completed between the dates indicated. The signatories have relied on those representations to certify the type and use of the funds.



CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

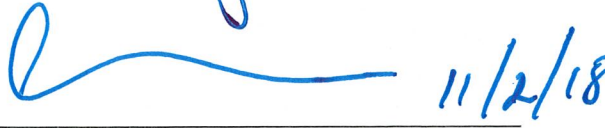
Since July 1, 2008 to the present, the university has constructed 20 new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the Florida International University Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

FLORIDA INTERNATIONAL UNIVERSITY


Mark B. Rosenberg, President


Kenneth A. Jessell, Vice President and CFO


Carlos B. Castillo, General Counsel



STATE
UNIVERSITY
SYSTEM
of FLORIDA
Board of Governors

Office of the Chancellor
325 West Gaines Street, Suite 1614
Tallahassee, FL 32399
Phone 850.245.0466
Fax 850.245.9685
www.flbog.edu

CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

Since April 20, 2012 (date of inception) to the present, the University has constructed seven new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed University records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the Florida Polytechnic University Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized¹ sources.

Florida Polytechnic University

A handwritten signature in cursive script, appearing to read "Randy K. Avent", is written over a horizontal line.

Dr. Randy K. Avent/President

A handwritten signature in cursive script, appearing to read "Mark Mroczkowski", is written over a horizontal line.

Mark Mroczkowski/Vice President & CFO

A handwritten signature in cursive script, appearing to read "Gina DeJulio", is written over a horizontal line.

Gina DeJulio/Vice President & General Counsel

11.2.2018

¹ Pursuant to Section 1013.74(6), Florida Statutes, Florida Poly is authorized to expend reserve or carryforward balances from prior year operational and programmatic appropriations for legislatively approved fixed capital outlay projects through the 2022-23 fiscal year.



FLORIDA STATE UNIVERSITY
OFFICE OF THE PRESIDENT

CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

Since July 1, 2008 to the present, the university has constructed 34 new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the Florida State University Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

FLORIDA STATE UNIVERSITY

John E. Thrasher
President

Kyle C. Clark
Vice President for Finance and Administration

Carolyn A. Egan
General Counsel



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CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

Since July 1, 2008 to the present, the university has constructed three (3) new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the New College of Florida Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

New College of Florida

 11/2/18
Donal B. O'Shea, President

 11/2/18
John U. Martin, Vice President, Finance and Administration

 11-2-18
David A. Fugett, General Counsel



UNIVERSITY OF CENTRAL FLORIDA

Office of the General Counsel

P.O. Box 160015
Orlando, FL 32816-0015

November 2, 2018

Vikki Shirley
General Counsel
Florida Board of Governors
325 West Gaines Street, Suite 1614
Tallahassee FL 32399

Re: Certification of Funding Sources for Capital Projects

Dear Vikki:

Pursuant to Chairman Lautenbach's letter dated September 19, 2018, I have attached the Board of Governors-approved form certifying that since July 1, 2008, each UCF capital project was constructed with funds from legally available and authorized sources, except as otherwise identified on the form.

In determining whether a capital project was funded from legally available and authorized sources, I consulted applicable Florida Statutes, as well as guidance provided by the Board of Governors to this and other state universities as to the appropriate use of E&G carryforward funds.

Let me know if you have any questions.

Sincerely,

W. Scott Cole
Vice President and General Counsel

cc: Marcos Marchena
Dale Whittaker
Kathy Mitchell
Marshall Criser
Tim Jones
Chris Kinsley



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CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS WITH EXCEPTIONS

Since July 1, 2008 to the present, the university has constructed 29 new capital projects, including new projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the University of Central Florida Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources, except for the following project:

Facility	Source of Funds	Time Period of Construction	Year Added to Inventory
Trevor Colbourn Hall	Education and General Carryforward Funds \$38,539,737.	Fiscal Years 2013-19	Fiscal Year 2018-19

University of Central Florida

A handwritten signature in blue ink, appearing to read "A. Dale Whittaker", is written over a horizontal line.

A. Dale Whittaker, President

A handwritten signature in blue ink, appearing to read "Kathryn Mitchell", is written over a horizontal line.

Kathryn Mitchell, Interim CFO

A handwritten signature in blue ink, appearing to read "W. Scott Cole", is written over a horizontal line.

W. Scott Cole, VP and General Counsel



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CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

Since July 1, 2008 to the present, the university has constructed 49 new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the University of Florida Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

University of Florida

11-1-2018

W. Kent Fuchs, President



Michael V. McKee, Vice President and Chief Financial Officer



Amy M. Hass, Vice President and General Counsel



STATE
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SYSTEM
of FLORIDA
Board of Governors

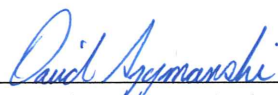
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CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

Since July 1, 2008 to the present, the university has constructed 16 new capital projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources, necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the University of North Florida Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.

(Name of University)



David Szymanski/President



Shari Shuman/Vice President of Administration and Finance



Karen Stone/General Counsel



UNIVERSITY OF SOUTH FLORIDA

Office of the President

CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS WITH EXCEPTIONS

Since July 1, 2008 to the present, USF has constructed approximately fifty one new capital projects totaling \$551 million, including multiple new projects adding more than 10,000 gross square feet of space or exceeding \$2 million in cost. For each capital project, we have reviewed available university records, such as project budgets and expenditures, educational plant surveys, project programs, and project funding sources necessary to determine that each project was constructed with funding from legally available and authorized sources.

Based upon our review, we hereby certify to the University of South Florida Board of Trustees and the Board of Governors that each project was constructed with funds from legally available and authorized sources, except for the following project: the Patel Center for Global Solutions.

The Patel Center for Global Solutions was approved by the USF Board of Trustees in 2006 with the assumption that this project would be funded from private sources. In 2010 the USF Board of Trustees received an update indicating that the funding for the project would be private funds and state matching funds. Based on our review of all available records, we have determined that the project was constructed primarily using private funds; however, we have also determined that carryforward funds in the amount of \$6.4 million were inappropriately applied to the project. This has been corrected and the carryforward funds have been fully repaid as of the date of this certification.

The attached letter is an integral part of this certification.

University of South Florida System


Dr. Judy Genshaft, President


Mr. Nick Triyunovich, Chief Financial Officer


Mr. Gerard Solis, General Counsel



November 2, 2018

Chancellor Marshall Criser III
State University System of Florida
Board of Governors
325 West Gaines Street, Suite 1614
Tallahassee, FL 32399

Re: Certification and Disclosure of Exception

Dear Chancellor Criser:

On September 14, 2018, the University of South Florida ("USF") initiated its review of the use of carryforward funds for capital construction. Our review period was July 1, 2003 to the present and was prompted by matters reported at the University of Central Florida and the subsequent review of those matters by the Board of Governors at the Board's meeting on September 12-13, 2018. On September 19, 2018 USF received Governor Lautenbach's information request concerning the same subject, but with a look back period limited to July 1, 2008.

USF's review disclosed one project: the Patel Center for Global Solutions ("Patel Project"). Context is provided on the Patel Project for transparency and to identify corrective measures. This response is made with the assumption that legally authorized sources for the use of carryforward include authorizations from the Board of Governors, acting through its staff.

The Patel Project was approved by the USF Board of Trustees on June 1, 2006 as part of USF's 2007-2008 Fixed Capital Outlay Projects at an estimated cost of \$21.7 million. The listed source of funds provided to USF Board of Trustees on June 1, 2006 was private donations. Construction commenced in 2008. An update was provided to USF's Trustees in 2010 indicating that the funding source was a private donation and state matching funds. The Patel Project was completed in 2010.

However, based on our review of all available records we identified that of the \$21.7 million dollar total project cost, approximately \$6.4 million of carryforward funds were inappropriately allocated to the Patel Project. The primary reason for the funding change appears to be that after the building was underway, significant, pledged private funds failed to materialize notwithstanding a signed and binding pledge for same.

Those funds are still outstanding since the signed pledge has yet to be honored. The use of carryforward funds *at that time* to complete the Patel Project is attributable to an administrative oversight and misunderstanding about the proper use of carryforward funds in capital projects. Regardless, USF recognizes that carryforward funds should not have been utilized in this way on the Patel Project. As of the date of this letter the carryforward funds improperly applied to the Patel Project are fully repaid with appropriate funds from other sources.

Our review, which looked back to devolution in 2003, disclosed no other capital projects where carryforward funds were similarly used as in the Patel Project; therefore we have no reason to believe that the use of carryforward funds in the Patel Project represents a pattern or practice at USF. Moreover, we are confident that USF has well-established, active controls in place to prevent a similar misappropriation of carryforward funds. For example:

1. USF Policy 0-100, Delegations of General Authority and Signatory Authority, contains approval requirements by the Board of Trustees for expenditures over \$1 million in value. Specifically the policy requires: that expenditures over \$1 million must be approved by the USF Board of Trustees Finance Committee Chair, who is also USF's Board Chair; and that expenditures over \$2 million must be approved by the full USF Board of Trustees Finance Committee. This policy was developed as a best practices document based on guidance from the Board of Governors and promulgated with the full support and proactive counsel of USF's Board of Trustees.

A similar expenditure approval requirement is in place for all of USF's Direct Support Organizations pursuant to USF Policy 13.002.

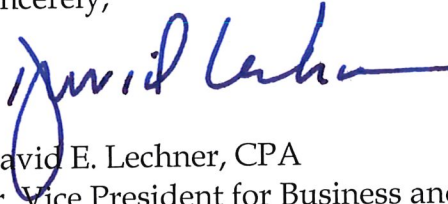
2. USF Policy 0-100 further requires disclosure of funding sources for expenditures over \$1 million and any subsequent change in those sources or material changes in project cost. Material changes in either funding source or project cost require approval by the Board of Trustees.
3. USF maintains similar policies for debt management (USF BOT 06-003) and real property transactions (USF BOT 09-001) that require disclosure to and approval by the USF Board of Trustees affecting the university's material debt and real property interests.

Chancellor Criser
November 2, 2018
Page Three

4. The USF's Board of Trustees current, routine practice is to require a detailed breakdown of funding for capital projects.¹

Please contact the undersigned should you require further information.

Sincerely,

A handwritten signature in blue ink, appearing to read "David E. Lechner". The signature is fluid and cursive, with a large loop at the beginning.

David E. Lechner, CPA
Sr. Vice President for Business and Financial Strategy
University of South Florida

¹ See for a recent example agenda item IV. A. Construction Update
https://www.usf.edu/system/documents/board/finance_audit/20180522-finance-agenda.pdf



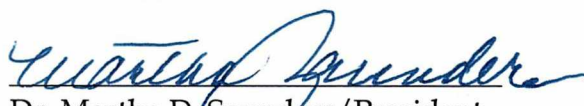
CERTIFICATION OF FUNDING SOURCES FOR CAPITAL PROJECTS

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Based upon our review, we hereby certify to the University of West Florida Board of Trustees and the Board of Governors, that each project was constructed with funds from legally available and authorized sources.¹

University of West Florida


Based upon representations made to me by the Vice President of Finance & Administration and Chief Financial Officer.


Dr. Martha D. Saunders/President

Based upon personal knowledge and business records of this institution reflected therein.


Betsy Bowers/ CFO)

Based upon representations made to me by the Vice President of Finance & Administration and Chief Financial Officer.


Pamela E. Langham/General Counsel

¹ This certification is made with the assumption that legally authorized sources include good faith reliance on authorizations and interpretations from the Board of Governors, acting through its staff and agents, regarding: (1) the use of E&G funds for planning and design, furniture fixtures and equipment; and (2) that up to \$2 million of E&G funds may be applied to university capital projects.