

Financial Statements
April 30, 2018



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FLORIDA ATLANTIC UNIVERSITY STATEMENT OF NET POSITION April 30, 2018

Cash and Cash Equivalents 3,096,622 Investments 263,805,556 Accounts Receivable, Net 3,145,322 Loans and Notes Receivable, Net 3,146,522 Due from State 35,867,573 Due from Component Units/University 6,252,833 Une from Component Units/University 6,252,833 Une from Component Units/University 27,866 Other Current Assets 357,996,888 Non Current Assets 357,996,888 Non Current Assets 9,464 Restricted Investments 17,792,732 Loans and Notes Receivable, Net - Noncurrent 1,843,785 Depreciable Capital Assets 32,840,961 Total Noncurrent Assets 749,095,186 Total Noncurrent Assets 1,107,052,077 Deferred Outflows Of Resources 49,455,632 Current Liabilities (2,160,370 Current Liabilities (2,160,370 Current Liabilities - Current Portion (4,564,081 Cupital Improvement Debt Payable (4,656,180 Long-Term Liabilities - Current Portion (2,400,000 Capital Lease(s) Paya	Current Assets	
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Noncurrent Liabilities Capital Improvement Debt Payable (6,953,657 Capital Lease(s) Payable (6,953,657 Compensated Absences Payable (26,377,186 Compensated Revenues (8,666,667 Net Pension Liability (96,923,408 Cother Non-current Liabilities (1,833,748 Cother Noncurrent Liabilities (271,677,963 Cother Noncurrent Liabilities		(746,253
Capital Improvement Debt Payable Capital Lease(s) Payable Compensated Absences Payable Other Postemployment Benefits Payable Deferred Revenues Net Pension Liability Other Non-current Liabilities Total Noncurrent Liabilities (313,417,848) Deferred Inflows Of Resources (67,413,296) (67,413,296) (67,413,296) (67,413,296) (68,953,657) (68,953,657) (68,667) (98,923,409) (96,923,409) (17,833,748) (17,848)	Total Current Liabilities	(41,739,665)
Capital Lease(s) Payable (6,953,657 Compensated Absences Payable (26,377,186 Other Postemployment Benefits Payable (63,510,000 Deferred Revenues (8,666,667 Net Pension Liability (96,923,409 Other Non-current Liabilities (1,833,748 Total Noncurrent Liabilities (271,677,963 Total Liabilities (313,417,848 Deferred Inflows Of Resources (1,565,342)	Noncurrent Liabilities	
Capital Lease(s) Payable (6,953,657 Compensated Absences Payable (26,377,186 Other Postemployment Benefits Payable (63,510,000 Deferred Revenues (8,666,667 Net Pension Liability (96,923,409 Other Non-current Liabilities (1,833,748 Total Noncurrent Liabilities (271,677,963 Total Liabilities (313,417,848 Deferred Inflows Of Resources (1,565,342)	Capital Improvement Debt Payable	(67,413,296
Compensated Absences Payable Other Postemployment Benefits Payable Deferred Revenues (8,666,667 Net Pension Liability Other Non-current Liabilities (1,833,748 Total Noncurrent Liabilities (271,677,963 Total Liabilities (313,417,848 Deferred Inflows Of Resources (1,565,342		(6,953,657
Other Postemployment Benefits Payable Deferred Revenues Net Pension Liability Other Non-current Liabilities Total Noncurrent Liabilities (313,417,848) Deferred Inflows Of Resources (63,510,000 (8,666,667) (96,923,409) (1,833,748) (271,677,963) (313,417,848)		(26,377,186
Deferred Revenues (8,666,667 Net Pension Liability (96,923,409 Other Non-current Liabilities (1,833,748 Total Noncurrent Liabilities (271,677,963 Total Liabilities (313,417,848 Deferred Inflows Of Resources (1,565,342)		(63,510,000
Net Pension Liability Other Non-current Liabilities (1,833,748) Total Noncurrent Liabilities (271,677,963) Total Liabilities (313,417,848) Deferred Inflows Of Resources (1,565,342)		(8,666,667
Other Non-current Liabilities(1,833,748Total Noncurrent Liabilities(271,677,963Total Liabilities(313,417,848Deferred Inflows Of Resources(1,565,342	Net Pension Liability	(96,923,409
Total Noncurrent Liabilities (271,677,963) Total Liabilities (313,417,848) Deferred Inflows Of Resources (1,565,342)	· · · · · · · · · · · · · · · · · · ·	(1,833,748
Deferred Inflows Of Resources (1,565,342		(271,677,963
Deferred Inflows Of Resources (1,565,342		
	Total Liabilities	(313,417,848
	Deferred Inflows Of Resources	(1.565.342
Total Net Position 841,524,522		(1,130,012)
	Total Net Position	841,524,522

FLORIDA ATLANTIC UNIVERSITY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION For the Period Ended April 30, 2018

Operating Revenues		
Student Tuition & Fees, Net of Scholarship Allowances	160.909.302	
Federal Grants & Contracts		
State & Local Grants and Contracts		
Non-Governmental Grants & Contracts		
Sales & Service of Educational Departments	602,932	
Sales & Services of Auxiliary Enterprises (Net)	·	
Interest on Loans & Notes Receivable	28,696	
Other Operating Revenues	·	
Total Operating Revenues	268,628,610	
Operating Expenses		
Compensation & Employee Benefits	292,586,110	
Services & Supplies	85,366,302	
Utilities & Communications	10,828,412	
Scholarships, Fellowships & Waivers	53,794,028	
Depreciation	26,171,004	
Total Operating Expenses	468,745,856	
Operating Income (Loss)	(200,117,246)	
Non-Operating Revenues (Expenses)	450 445 070	
State Noncapital Appropriations		
Federal & State Student Financial Aid		
Investment Income (Loss)		
Net Realized & Unrealized Gain (Loss) on Investments		
Other Non-Operating Revenues		
Gain (Loss) on Disposal of Capital Assets	· · · · · ·	
Interest on Capital Asset-Related Debt	,	
Other Non-Operating Expenses Net Non-Operating Revenues (Expenses)	<u> </u>	
Net Non-Operating Revenues (Expenses)	237,913,193	
Income (Loss) Before Other Revenues, Expenses, Gains or Losses	37,795,949	
	tracts 19,992,20 Contracts 12,169,00 Contracts 8,197,22 if Departments 602,93 Enterprises (Net) 58,337,41 Creivable 28,66 8,391,84 268,628,610 Contracts 68,197,226 8,397,84 268,628,610 Contracts 78,794,02 26,171,00 468,745,85 Contracts 78,208 Contracts 78,20	
State Capital Appropriations	21,136,920	
Capital Grants, Contracts, Donations & Fees	73,311	
Other Revenues from Transfers In	39,841,188	
Other Expenses from Transfers Out	39,841,188	
Increase (Decrease) in Net Position	59,006,180	
	<u> </u>	
Net Position, Beginning of Year	782,518,342	
Adjustment to Beginning Net Position	-	
Net Position, Beginning of Year, as Restated	782,518,342	
Net Position, End of Year	841,524,522	

Total Expenditures by Fund For the Period Ended April 30, 2018

College / VP	E&G - ADJUSTED BUDGET	E&G - YTD Actuals	Carryforward - BUDGET	Carryforward - YTD Actuals	Foundation - BUDGET	Foundation - YTD ACTUALS	Auxiliaries - BUDGET	Auxiliaries - YTD ACTUALS	Contracts and Grants - BUDGET	Contracts and Grants - YTD ACTUALS	Concession - BUDGET	Concession - YTD ACTUALS	Financial Aid - BUDGETS	Financial Aid - YTD ACTUALS	Construction - BUDGET	Construction - YTI ACTUALS	Operating Budget Other -	All Other - YTD ACTUALS	TOTAL - BUDGET	TOTAL - YTD ACTUALS
Office of the Provost	30,159,646	19,510,472	8,713,888	3,030,441	169,302	106,441	14,737,384	8,456,503	827,420	637,592	44,500	32,948	-	-					54,652,140	31,774,39
College of Arts and Letters	27,504,545	23,931,979	1,430,510	677,497	1,090,001	1,268,478	1,183,932	494,045	347,168	281,201	6,500	5,385							31,562,656	26,658,58
College of Business	27,173,964	23,346,245	22,578	21,025	578,400	343,987	23,334,193	15,684,993	104,048	52,271	-	-	-	-	-				51,213,182	39,448,52
College for Design & Social Inquiry	10,775,569	9,064,393	823,169	334,567	697,416	152,810	2,670,684	1,614,360	378,918	440,819	-	-	-	-	-				15,345,756	11,606,94
College of Education	16,956,616	13,942,666	530,863	85,454	896,890	793,161	6,347,032	4,475,236	13,695,959	11,513,178	2,000	1,914	-	-	-			-	38,429,360	30,811,60
College of Engineering and Computer Science	16,495,004	13,611,898	1,718,385	893,160	155,218	101,315	1,875,455	432,429	4,808,172	3,718,954	15,000	2,483	-	-	-				25,067,233	18,760,23
College of Nursing	7,149,396	5,665,794	435,747	164,112	1,885,171	812,479	2,912,405	851,942	2,481,198	2,422,543	-	-	-	-	-				14,863,916	9,916,87
College of Science	28,651,354	24,226,960	2,115,920	610,487	345,101	259,683	2,460,357	1,251,120	3,140,574	4,039,344	-	-	-	-	-				36,713,305	30,387,59
Graduate College	11,031,337	9,152,017	167,990	116,384	11,000	8,123	217,730	77,490	-	-	9,000	4,868	-	-	-				11,437,056	9,358,88
Honors College	5,297,369	4,484,958	486,993	404,978	22,100	20,567	236,893	46,791	535,817	271,268	-	-	-	-	-				6,579,172	5,228,56
Undergraduate Studies	5,102,401	3,834,233	663,954	287,121	535,134	299,583	2,354,838	1,571,209	-	108,957	13,800	6,323	-	-	-				8,670,126	6,107,42
Broward Campus	2,347,154	1,583,671	698,057	527,470		-	257,898	237,086	-	-	7,500	6,116	-	-	-				3,310,608	2,354,34
Jupiter Campus	505,621	288,986	28,844	27,093	-		1,904,540	2,004,511	-	-	4,000	2,498		-	-				2,443,005	2,323,08
University Libraries	9,312,046	7,290,941	380,957	141,172	28,000	11,721	1,193,373	569,984	-	-	-	-		-	-				10,914,376	8,013,81
Center for eLearning			-			-	3,860,550	3,127,505	-	-	-	-	-	-	-				3,860,550	3,127,50
College of Medicine	24,574,121	18,167,644	11,401,072	1,175,541	1,389,836	852,866	23,748,178	13,694,948	2,612,364	3,672,982	-	-	-	-	-			-	63,725,571	37,563,98
Total Academic Affairs	223,036,143	178,102,856	29,618,925	8,496,502	7,803,568	5,031,215	89,295,440	54,590,154	28,931,637	27,159,110	102,300	62,535					-		378,788,014	273,442,37
President's Office	2,221,776	1,527,143	867,992	147,269							124,000	117,498							3,213,768	1,791,91
Financial Affairs	5,641,927	4,069,178	6,257,154	463,429		-	8,141,916	6,145,427	-	-	48,000	34,303	-	-	-	(24,132	9 -		20,088,997	10,688,20
Legal Affairs & General Counsel	1,421,173	1,006,912	1,017,978	572,423		-	-		-	-	1,500	1,182	-	-	-				2,440,651	1,580,51
Public Affairs	4,820,905	3,583,743	475,515	340,413		619	545,663	141,740	-	-	7,000	1,502	-	-	-				5,849,083	4,068,01
Administrative Affairs	35,185,269	26,481,575	5,303,893	847,837	35,002	9,969	26,133,022	16,718,562	-	-	146,000	74,376			84,434,54	0 10,815,680	-		151,237,726	54,947,99
Student Affairs	21,056,876	18,525,605	970,460	758,917	85,307	81,420	59,996,915	32,585,791	569,102	224,887	38,200	26,302	200,854,417	77,772,066	-				283,571,277	129,974,98
institutional Advancement	4,007,594	1,428,212	495,358	153,882	439,703	167,629			-	-	3,000	2,263		-	-				4,945,656	1,751,98
Athletics	230,246	230,246	188,691	166,698			31,331,205	24,366,401										-	31,750,142	24,763,34
Division of Research	15,620,239	9,593,066	2,834,393	878,194	38,889	5,447	1,898,592	1,401,309	23,398,627	21,272,742	3,500	3,112							43,794,240	33,153,87
General Admin Services	24,775,846	14,013,466	3,780,985	-	(1,619,270)	2,898	(15,380,217)	3,848,985	7,377,346	-	151,500	180,000	5,000	-	-			-	19,091,190	18,045,34
Total Administrative Units	114,981,854	80,459,146	22,192,419	4,329,063	(1,020,369)	267,981	112,667,094	85,208,216	31,345,075	21,497,629	522,700	440,538	200,859,417	77,772,066	84,434,54	0 10,791,548			565,982,730	280,766,18
Total University Expenses	338.017.997	258,562,002	51,811,344	12,825,565	6.783.200	5,299,196	201.962.534	139.798.370	60,276,712	48.656.739	625,000	503,073	200.859.417	77,772,066	84,434,54	0 10.791.54			944,770,744	554,208,55