

Financial Statements
Oct 31, 2017



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## FLORIDA ATLANTIC UNIVERSITY STATEMENT OF NET POSITION October 31, 2017

Cash and Cash Equivalents         4,788,681           Investments         276,369,599           Accounts Receivable, Net         3,688,108           Loans and Notes Receivable, Net         3,688,108           Due from State         19,233,344           Due from Component Units/University         3,825,151           Inventories         27,866           Other Current Assets         1,775,698           Total Current Assets         9,464           Restricted Cash and Cash Equivalents         9,464           Restricted Investments         7,611,563           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         707,823,208           Nondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         74,733,269           Current Liabilities         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         (3,340,162           Current Liabilities         (3,340,162           Current Liabilities - Current Portion         (2,000,102           Capital Lease (Sy Payable         (4,656,901           Long-Term Liabilities - Current Portion         (4,656,901           Capital Lease (Sy Payable         (6	Current Assets	
Investments         276,389,590           Accounts Receivable, Net         67,093,685           Loans and Notes Receivable, Net         3,688,102           Due from State         19,233,384           Jue from Component Units/University         3,362,515           Inventories         27,866           Other Current Assets         376,339,521           Total Current Assets         376,339,521           Restricted Cash and Cash Equivalents         9,464           Restricted Cash and Cash Equivalents         7,611,563           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         70,232,208           Nondepreciable Capital Assets         30,482,767           Total Noncurrent Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         1,124,072,790           Current Liabilities         (3,340,162,266,355)           Construction Contracts Payable         (3,340,162,266,355)           Deposits Payable         (3,485,246,355)           Une to Component Units/University         (1,443,846,362,362,362)           Une are Revenue         (4,000,000,000,000,000,000,000,000,000,0		4 700 604
Accounts Receivable, Net         36,88,102           Loans and Notes Receivable, Net         3,888,102           Due from State         19,233,384           Due from Component Units/University         3,362,515           Inventories         27,866           Other Current Assets         1,775,698           Total Current Assets         376,339,521           Nem Current Assets           Restricted Cash and Cash Equivalents         9,464           Restricted Investments         7,611,653           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         707,823,208           Mondepreciable Capital Assets         304,427,57           Total Noncurrent Assets         747,733,269           Current Liabilities           Current Liabilities           Current Liabilities           Current Liabilities           Current Liabilities           Current Liabilities - Current Portion           Capital Improvement Debt Payable           Capital Improvement Debt Payable         (659,681,680)           Capital Improvement Liabilities         (674,02,237,497)           Noncurrent Liabilities         (67,413,297,526)	•	
Loans and Notes Receivable, Net         3,688,102           Due from State         19,233,384           Due from Component Units/University         3,362,515           Inventionies         27,866           Other Current Assets         376,339,521           Non Current Assets         376,339,521           Restricted Cash and Cash Equivalents         9,464           Restricted Cash and Cash Equivalents         7,611,563           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Popreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,732,268           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         1           Current Liabilities         (3,340,162)           Current Liabilities         (3,340,162)           Construction Contracts Payable         (3,485,246)           Deposits Payable         (3,485,246)           Unearned Revenue         (7,010,383)           Unearned Revenue         (659,061)           Long-Term Liabilities - Current Portion         (659,061)           Capital Improvement Debt Payable         (6,56,180)           Capital Lease (s) Payable - Current         (659,061)<		
Due from Component Units/University         3,362,515           Inventories         27,866           Other Current Assets         1,775,698           Total Current Assets         376,339,521           Non Current Assets         9,464           Restricted Cash and Cash Equivalents         9,464           Restricted Investments         7,611,563           Loans and Notes Receivable, Net - Noncurrent         18,06,277           Depreciable Capital Assets, Net         707,823,208           Nondepreciable Capital Assets         30,482,75           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         3           Current Liabilities         (3,340,162)           Construction Contracts Payable         (3,340,162)           Construction Contracts Payable         (3,485,266)           Due to Component Units/University         (1,445,226)           Due to Component Units/University         (1,443,284)           Unearmed Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (200,140)           Capital Lease(s) Payable - Current         (659,801)           Unearmed Lease Revenue         (6,963,867)           Noncurrent Liabilities		
Due from Component Units/University         3,382,515           Inventories         27,866           Other Current Assets         376,339,521           Non Current Assets           Restricted Cash and Cash Equivalents         9,464           Restricted Investments         1,610,627           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         707,823,208           Nondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Deferred Outflows Of Resources         49,455,635           Current Liabilities           Current Liabilities           Current Liabilities           Current Liabilities           Current Liabilities - Current Portion           Capital Lease(s) Payable - Current Portion           Capital Improvement Debt Payable         4,656,180           Capital Lease Revenue         6,690,611           Unearned Lease Revenue         6,690,611           Unearned Lease Revenue         6,950,611           Net Pension Liability - Current         6,953,657           Total Current Liabilities         (2,205,149)           Repeated Absences Paya	•	·
Inventories         27,866           Other Current Assets         376,33,521           Non Current Assets         376,33,521           Restricted Cash and Cash Equivalents         9,464           Restricted Investments         7,611,563           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         707,823,208           Nondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         (3,340,162)           Construction Contracts Payable         (3,340,162)           Construction Contracts Payable         (3,485,246)           Due to Component Units/University         (1,443,846)           Uneamed Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         Capital Lease(S) Payable - Current           Capital Lease(S) Payable - Current         (659,081)           Uneamed Lease Revenue         (400,000)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (695,081)           <		
Other Current Assets         1,775,638           Total Current Assets         376,339,521           Non Current Assets         9,464           Restricted Cash and Cash Equivalents         9,464           Restricted Investments         1,563           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         2           Current Liabilities         3,340,162           Construction Contracts Payable         3,340,162           Construction Contracts Payable         3,345,246           Due to Component Units/University         1,452,266           Deposits Payable         3,485,246           Due to Component Units/University         1,452,266           Unearmed Revenue         4,656,180           Capital Improvement Debt Payable         4,656,180           Capital Lease(s) Payable - Current         669,061           Unearmed Lease Revenue         4,000           Compensated Absences Payable         6,659,061           Compensated Absences Payable         6,693,657 <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td>	· · · · · · · · · · · · · · · · · · ·	
Non Current Assets   9,464   Restricted Cash and Cash Equivalents   9,464   Restricted Cash and Cash Equivalents   7,611,563   Loans and Notes Receivable, Net - Noncurrent   1,806,277   Depreciable Capital Assets, Net   707,823,208   Nondepreciable Capital Assets   30,482,787   Total Noncurrent Assets   747,733,269    Total Assets   1,124,072,790    Deferred Outflows Of Resources   49,455,635    Current Liabilities   (3,340,162, 20, 20, 20, 20, 20, 20, 20, 20, 20, 2		
Non Current Assets		
Restricted Cash and Cash Equivalents         9,464           Restricted Investments         7,611,563           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         707,823,208           Nondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         3,340,162           Accounts Payable         (3,340,162)           Construction Contracts Payable         (1,425,226)           Salaries and Wages Payable         (1,425,226)           Deposits Payable         (3,485,246)           Due to Component Units/University         (1,443,846)           Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (2,100,100)           Capital Lease(s) Payable - Current         (659,061)           Capital Lease(s) Payable - Current         (659,061)           Unearned Lease Revenue         (400,000)           Unearned Lease Revenue         (2,206,140)           Net Pension Liabilities         (2,206,140)           Total Current Liabilities         (65,377,186)           Noncur	Total Current Assets	370,339,321
Restricted Investments         7, 611, 563           Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         707,823,208           Nondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         4           Accounts Payable         (3,340,162)           Construction Contracts Payable         (1,425,226)           Salaries and Wages Payable         (3,485,246)           Due to Component Units/University         (1,443,846)           Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (659,661)           Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,661)           Capital Leases Revenue         (400,000)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (2,26,140)           Capital Improvement Debt Payable         (67,413,297)           Capital Improvement Debt Payable         (69,693,657)           Compensated Absences Payable         (69,953,657)	Non Current Assets	
Loans and Notes Receivable, Net - Noncurrent         1,806,277           Depreciable Capital Assets, Net         707,823,208           Mondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Total Noncurrent Assets           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities           Accounts Payable         (3,340,162)           Construction Contracts Payable         (3,485,246)           Deeposits Payable         (3,485,246)           Due to Component Units/University         (1,443,246)           Une armed Revenue         (70,038)           Long-Term Liabilities - Current Portion         (4,656,180)           Capital Lease(s) Payable - Current         (659,061)           Unearned Lease Revenue         (400,000)           Compensated Absences Payable         (2,206,140)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (67,413,297)           Capital Improvement Debt Payable         (63,510,000)           Capital Improvement Benefits Payable         (63,510,000)           Capital Improvement Debt Payable         (63,510,000)	Restricted Cash and Cash Equivalents	9,464
Depreciable Capital Assets, Net         707,823,208           Nondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         -           Accounts Payable         (3,340,162)           Salaries and Wages Payable         (1,425,226)           Deposits Payable         (3,485,246)           Due to Component Units/University         (1,443,846)           Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (4,656,180)           Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (689,061)           Unearned Lease Revenue         (400,000)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Capital Improvement Debt Payable         (67,513,616)           Capital Lease(s) Payable         (68,53,616)           Capital Improvement Liabilities         (25,372,497)           Noncurrent Liabilities         (68,53,616)           Capital Lease(s) P	Restricted Investments	7,611,563
Nondepreciable Capital Assets         30,482,757           Total Noncurrent Assets         747,733,269           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         (3,340,162)           Accounts Payable         (3,340,162)           Construction Contracts Payable         (1,425,226)           Salaries and Wages Payable         (1,425,226)           Due to Component Units/University         (1,443,846)           Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (4,656,180)           Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,061)           Campensated Absences Payable         (2,206,140)           Net Pension Liabilities         (25,372,497)           Noncurrent Liabilities         (65,413,297)           Capital Lease(s) Payable         (67,413,297)           Capital Lease(s) Payable         (63,510,000)           Compensated Absences Payable         (63,510,000)           Compensated Absences Payable         (63,510,000)           Other Postemployment Benefits Payable         (63,510,000)           Other Postemployment Benefits Payable         (63,510,000) </td <td>Loans and Notes Receivable, Net - Noncurrent</td> <td>1,806,277</td>	Loans and Notes Receivable, Net - Noncurrent	1,806,277
Total Noncurrent Assets         747,733,269           Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         3           Accounts Payable         (3,340,162)           Construction Contracts Payable         (3,485,246)           Salaries and Wages Payable         (1,443,846)           Due to Component Units/University         (1,443,846)           Unearmed Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,061)         (400,000)           Compensated Absences Payable         (2,206,140)         (400,000)           Compensated Absences Payable         (2,206,140)         (4,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Compensated Absences Payable         (67,413,297)           Compensated Absences Payable         (67,413,297)           Compensated Absences Payable         (63,510,000)           Other Postemployment Benefits Payable         (63,510,000)           Deferred Revenues         (8,589,962)	Depreciable Capital Assets, Net	707,823,208
Total Assets         1,124,072,790           Deferred Outflows Of Resources         49,455,635           Current Liabilities         (3,340,162)           Accounts Payable         (3,340,162)           Construction Contracts Payable         (1,425,226)           Salaries and Wages Payable         (1,452,226)           Deposits Payable         (3,485,246)           Une to Component Units/University         (1,43,246)           Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (4,656,180)           Capital Improvement Debt Payable         (4,656,180)           Capital Lease (S) Payable - Current         (659,061)           Unearned Lease Revenue         (400,000)           Compensated Absences Payable         (2,206,140)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Capital Lease(S) Payable         (67,413,297)           Compensated Absences Payable         (63,510,000)           Compensated Absences Payable         (63,510,000)           Cofferred Revenues         (8,589,962)           Wet Pension Liability         (96,923,409)           Other Non-current Li	Nondepreciable Capital Assets	30,482,757
Deferred Outflows Of Resources         49,455,635           Current Liabilities         (3,340,162)           Accounts Payable         (3,340,162)           Construction Contracts Payable         (1,425,226)           Salaries and Wages Payable         (1,445,246)           Due to Component Units/University         (1,443,846)           Une arned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,061)         (400,000)           Compensated Absences Payable         (2,206,140)         (2,206,140)           Vet Pension Liability - Current         (746,253)         (746,253)         (75,274,397)           Noncurrent Liabilities         (25,372,497)         (25,372,497)         (25,372,497)           Noncurrent Liabilities         (26,351,000)         (26,351,000)         (26,351,000)         (26,351,000)         (26,377,186)         (27,77,186)         (27,801,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271	Total Noncurrent Assets	747,733,269
Deferred Outflows Of Resources         49,455,635           Current Liabilities         (3,340,162)           Accounts Payable         (3,340,162)           Construction Contracts Payable         (1,425,226)           Salaries and Wages Payable         (1,445,246)           Due to Component Units/University         (1,443,846)           Une arned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,061)         (400,000)           Compensated Absences Payable         (2,206,140)         (2,206,140)           Vet Pension Liability - Current         (746,253)         (746,253)         (75,274,397)           Noncurrent Liabilities         (25,372,497)         (25,372,497)         (25,372,497)           Noncurrent Liabilities         (26,351,000)         (26,351,000)         (26,351,000)         (26,351,000)         (26,377,186)         (27,77,186)         (27,801,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271,601,258)         (271	Total Access	4 424 072 700
Current Liabilities         (3,340,162)           Accounts Payable         (3,340,162)           Construction Contracts Payable         (1,425,226)           Deposits Payable         (3,485,246)           Due to Component Units/University         (1,443,846)           Unearmed Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (25,014)           Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,080)           Unearmed Lease Revenue         (400,000)           Compensated Absences Payable         (2,206,140)           Met Pension Liability - Current         (746,253)           Noncurrent Liabilities         (25,372,497)           Noncurrent Liabilities         (69,53,657)           Capital Improvement Debt Payable         (69,53,657)           Capital Lease(s) Payable         (69,53,657)           Compensated Absences Payable         (69,53,657)           Other Postemployment Benefits Payable         (69,53,657)           Other Postemployment Benefits Payable         (69,53,657)           Other Non-current Liabilities         (96,923,409)           Other Non-current Liabilities         (1,833,748)           Total Noncurrent Liabilities         (271,601,258)	l Otal Assets	1,124,072,790
Accounts Payable       (3,340,162)         Construction Contracts Payable       -         Salaries and Wages Payable       (1,425,226)         Deposits Payable       (3,485,246)         Due to Component Units/University       (1,443,846)         Unearned Revenue       (7,010,383)         Long-Term Liabilities - Current Portion         Capital Improvement Debt Payable       (4,656,180)         Capital Lease(s) Payable - Current       (659,061)         Unearned Lease Revenue       (400,000)         Compensated Absences Payable       (2,206,140)         Net Pension Liabilities       (25,372,497)         Noncurrent Liabilities       (67,413,297)         Capital Improvement Debt Payable       (67,413,297)         Capital Lease(s) Payable       (69,53,657)         Compensated Absences Payable       (69,53,657)         Compensated Absences Payable       (69,53,657)         Other Postemployment Benefits Payable       (63,510,000)         Deferred Revenues       (8,589,962)         Net Pension Liability       (96,923,409)         Other Non-current Liabilities       (271,601,258)         Total Noncurrent Liabilities       (296,973,755)         Deferred Inflows Of Resources <td>Deferred Outflows Of Resources</td> <td>49,455,635</td>	Deferred Outflows Of Resources	49,455,635
Accounts Payable       (3,340,162)         Construction Contracts Payable       -         Salaries and Wages Payable       (1,425,226)         Deposits Payable       (3,485,246)         Due to Component Units/University       (1,443,846)         Unearned Revenue       (7,010,383)         Long-Term Liabilities - Current Portion         Capital Improvement Debt Payable       (4,656,180)         Capital Lease(s) Payable - Current       (659,061)         Unearned Lease Revenue       (400,000)         Compensated Absences Payable       (2,206,140)         Net Pension Liabilities       (25,372,497)         Noncurrent Liabilities       (67,413,297)         Capital Improvement Debt Payable       (67,413,297)         Capital Lease(s) Payable       (69,53,657)         Compensated Absences Payable       (69,53,657)         Compensated Absences Payable       (69,53,657)         Other Postemployment Benefits Payable       (63,510,000)         Deferred Revenues       (8,589,962)         Net Pension Liability       (96,923,409)         Other Non-current Liabilities       (271,601,258)         Total Noncurrent Liabilities       (296,973,755)         Deferred Inflows Of Resources <td></td> <td></td>		
Construction Contracts Payable       (1,425,226)         Salaries and Wages Payable       (3,485,246)         Due to Component Units/University       (1,443,846)         Unearned Revenue       (7,010,383)         Long-Term Liabilities - Current Portion       Capital Improvement Debt Payable       (4,656,180)         Capital Lease(s) Payable - Current       (659,061)         Unearned Lease Revenue       (400,000)         Compensated Absences Payable       (2,206,140)         Net Pension Liability - Current       (746,253)         Total Current Liabilities       Capital Improvement Debt Payable         Capital Lease(s) Payable       (6,953,657)         Compensated Absences Payable       (69,377,186)         Other Postemployment Benefits Payable       (63,510,000)         Deferred Revenues       (8,589,962)         Net Pension Liability       (96,923,409)         Other Non-current Liabilities       (271,601,258)         Total Noncurrent Liabilities       (296,973,755)         Deferred Inflows Of Resources       (1,565,342)		
Salaries and Wages Payable       (1,425,226)         Deposits Payable       (3,485,246)         Due to Component Units/University       (1,443,846)         Unearned Revenue       (7,010,383)         Long-Term Liabilities - Current Portion         Capital Improvement Debt Payable       (4,656,180)         Capital Lease(s) Payable - Current       (659,061)         Unearned Lease Revenue       (400,000)         Compensated Absences Payable       (746,253)         Net Pension Liabilities       (25,372,497)         Noncurrent Liabilities         Capital Improvement Debt Payable       (6,953,657)         Capital Lease(s) Payable       (6,953,657)         Compensated Absences Payable       (6,953,657)         Compensated Revenues       (8,589,962)         Net Pension Liability       (96,923,409)         Other Postemployment Benefits Payable       (63,510,000)         Deferred Revenues       (8,589,962)         Net Pension Liabilities       (1,833,748)         Total Noncurrent Liabilities       (271,601,258)         Total Noncurrent Liabilities         Deferred Inflows Of Resources		(3,340,162)
Deposits Payable         (3,485,246)           Due to Component Units/University         (1,443,846)           Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion           Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,061)           Unearned Lease Revenue         (400,000)           Compensated Absences Payable         (746,253)           Net Pension Liabilities         (25,372,497)           Noncurrent Liabilities           Capital Improvement Debt Payable         (67,413,297)           Capital Lease(s) Payable         (6,953,657)           Compensated Absences Payable         (6,953,657)           Other Postemployment Benefits Payable         (8,580,962)           Net Pension Liability         (96,923,409)           Other Non-current Liabilities         (1,833,748)           Total Noncurrent Liabilities         (271,601,258)           Total Liabilities         (296,973,755)	•	-
Due to Component Units/University         (1,443,846)           Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (4,656,180)           Capital Improvement Debt Payable         (400,000)           Capital Lease(s) Payable - Current         (400,000)           Compensated Absences Payable         (2,206,140)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Capital Improvement Debt Payable         (6,953,657)           Compensated Absences Payable         (26,377,186)           Other Postemployment Benefits Payable         (63,510,000)           Deferred Revenues         (8,589,962)           Net Pension Liability         (96,923,409)           Other Non-current Liabilities         (271,601,258)           Total Noncurrent Liabilities         (296,973,755)           Deferred Inflows Of Resources         (1,565,342)		
Unearned Revenue         (7,010,383)           Long-Term Liabilities - Current Portion         (4,656,180)           Capital Improvement Debt Payable         (659,061)           Capital Lease(s) Payable - Current         (659,061)           Unearned Lease Revenue         (400,000)           Compensated Absences Payable         (2,206,140)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Capital Improvement Debt Payable         (67,413,297)           Capital Lease(s) Payable         (69,53,657)           Compensated Absences Payable         (26,377,186)           Other Postemployment Benefits Payable         (63,510,000)           Deferred Revenues         (8,589,962)           Net Pension Liability         (96,923,409)           Other Non-current Liabilities         (271,601,258)           Total Noncurrent Liabilities         (271,601,258)           Deferred Inflows Of Resources         (1,565,342)		
Long-Term Liabilities - Current Portion           Capital Improvement Debt Payable         (4,656,180)           Capital Lease(s) Payable - Current         (659,061)           Unearned Lease Revenue         (400,000)           Compensated Absences Payable         (2,206,140)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Capital Improvement Debt Payable         (6,953,657)           Compensated Absences Payable         (6,953,657)           Compensated Absences Payable         (63,510,000)           Other Postemployment Benefits Payable         (8,589,962)           Net Pension Liability         (96,923,409)           Other Non-current Liabilities         (1,333,748)           Total Noncurrent Liabilities         (271,601,258)           Total Liabilities         (296,973,755)	·	* * * * *
Capital Improvement Debt Payable       (4,656,180)         Capital Lease(s) Payable - Current       (659,061)         Unearned Lease Revenue       (400,000)         Compensated Absences Payable       (2,206,140)         Net Pension Liability - Current       (746,253)         Total Current Liabilities       (25,372,497)         Noncurrent Liabilities         Capital Improvement Debt Payable       (67,413,297)         Capital Lease(s) Payable       (6,953,657)         Compensated Absences Payable       (63,510,000)         Other Postemployment Benefits Payable       (63,510,000)         Deferred Revenues       (8,589,962)         Net Pension Liability       (96,923,409)         Other Non-current Liabilities       (271,601,258)         Total Noncurrent Liabilities       (271,601,258)         Deferred Inflows Of Resources       (1,565,342)		(7,010,383)
Capital Lease(s) Payable - Current       (659,061)         Unearned Lease Revenue       (400,000)         Compensated Absences Payable       (2,206,140)         Net Pension Liability - Current       (746,253)         Total Current Liabilities       (25,372,497)         Noncurrent Liabilities         Capital Improvement Debt Payable       (67,413,297)         Capital Lease(s) Payable       (6,953,657)         Compensated Absences Payable       (63,510,000)         Other Postemployment Benefits Payable       (63,510,000)         Deferred Revenues       (8,589,962)         Net Pension Liability       (96,923,409)         Other Non-current Liabilities       (1,833,748)         Total Noncurrent Liabilities       (271,601,258)         Total Liabilities       (296,973,755)         Deferred Inflows Of Resources       (1,565,342)	•	
Unearned Lease Revenue         (400,000)           Compensated Absences Payable         (2,206,140)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities           Capital Improvement Debt Payable         (67,413,297)           Capital Lease(s) Payable         (6,953,657)           Compensated Absences Payable         (26,377,186)           Other Postemployment Benefits Payable         (63,510,000)           Deferred Revenues         (8,589,962)           Net Pension Liability         (96,923,409)           Other Non-current Liabilities         (1,833,748)           Total Noncurrent Liabilities         (271,601,258)           Deferred Inflows Of Resources         (1,565,342)		
Compensated Absences Payable         (2,206,140)           Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Capital Improvement Debt Payable         (67,413,297)           Capital Lease(s) Payable         (69,53,657)           Compensated Absences Payable         (26,377,186)           Other Postemployment Benefits Payable         (63,510,000)           Deferred Revenues         (8,589,962)           Net Pension Liability         (96,923,409)           Other Non-current Liabilities         (1,833,748)           Total Noncurrent Liabilities         (271,601,258)           Deferred Inflows Of Resources         (1,565,342)	• • •	
Net Pension Liability - Current         (746,253)           Total Current Liabilities         (25,372,497)           Noncurrent Liabilities         (67,413,297)           Capital Improvement Debt Payable         (67,413,297)           Capital Lease(s) Payable         (6,953,657)           Compensated Absences Payable         (26,377,186)           Other Postemployment Benefits Payable         (63,510,000)           Deferred Revenues         (8,589,962)           Net Pension Liability         (96,923,409)           Other Non-current Liabilities         (1,833,748)           Total Noncurrent Liabilities         (271,601,258)           Total Liabilities         (296,973,755)           Deferred Inflows Of Resources         (1,565,342)		,
Total Current LiabilitiesNoncurrent Liabilities(67,413,297)Capital Improvement Debt Payable(67,413,297)Capital Lease(s) Payable(6,953,657)Compensated Absences Payable(26,377,186)Other Postemployment Benefits Payable(63,510,000)Deferred Revenues(8,589,962)Net Pension Liability(96,923,409)Other Non-current Liabilities(1,833,748)Total Noncurrent Liabilities(271,601,258)Total Liabilities(296,973,755)		
Noncurrent Liabilities  Capital Improvement Debt Payable (67,413,297) Capital Lease(s) Payable (6,953,657) Compensated Absences Payable (26,377,186) Other Postemployment Benefits Payable (63,510,000) Deferred Revenues (8,589,962) Net Pension Liability (96,923,409) Other Non-current Liabilities (1,833,748) Total Noncurrent Liabilities (271,601,258)  Total Liabilities (296,973,755)		
Capital Improvement Debt Payable(67,413,297)Capital Lease(s) Payable(6,953,657)Compensated Absences Payable(26,377,186)Other Postemployment Benefits Payable(63,510,000)Deferred Revenues(8,589,962)Net Pension Liability(96,923,409)Other Non-current Liabilities(1,833,748)Total Noncurrent Liabilities(271,601,258)Total Liabilities(296,973,755)Deferred Inflows Of Resources(1,565,342)	Total Current Liabilities	(25,372,497)
Capital Improvement Debt Payable(67,413,297)Capital Lease(s) Payable(6,953,657)Compensated Absences Payable(26,377,186)Other Postemployment Benefits Payable(63,510,000)Deferred Revenues(8,589,962)Net Pension Liability(96,923,409)Other Non-current Liabilities(1,833,748)Total Noncurrent Liabilities(271,601,258)Total Liabilities(296,973,755)Deferred Inflows Of Resources(1,565,342)	Noncurrent Lighilities	
Capital Lease(s) Payable(6,953,657)Compensated Absences Payable(26,377,186)Other Postemployment Benefits Payable(63,510,000)Deferred Revenues(8,589,962)Net Pension Liability(96,923,409)Other Non-current Liabilities(1,833,748)Total Noncurrent Liabilities(271,601,258)Total Liabilities(296,973,755)Deferred Inflows Of Resources(1,565,342)		(67 /12 207)
Compensated Absences Payable Other Postemployment Benefits Payable Deferred Revenues Net Pension Liability Other Non-current Liabilities  Total Noncurrent Liabilities  (26,377,186) (63,510,000) (8,589,962) (96,923,409) (1,833,748) (1,833,748) (271,601,258)  Deferred Inflows Of Resources  (1,565,342)	·	
Other Postemployment Benefits Payable Deferred Revenues Net Pension Liability Other Non-current Liabilities  Total Noncurrent Liabilities  (271,601,258)  Deferred Inflows Of Resources  (63,510,000) (8,589,962) (96,923,409) (1,833,748) (271,601,258) (271,601,258)		
Deferred Revenues Net Pension Liability Other Non-current Liabilities (1,833,748) Total Noncurrent Liabilities (271,601,258)  Deferred Inflows Of Resources (1,565,342)	'	• • • • • • • • • • • • • • • • • • • •
Net Pension Liability Other Non-current Liabilities (1,833,748) Total Noncurrent Liabilities (271,601,258)  Total Liabilities (296,973,755)  Deferred Inflows Of Resources (1,565,342)	· ·	
Other Non-current Liabilities(1,833,748)Total Noncurrent Liabilities(271,601,258)Total Liabilities(296,973,755)Deferred Inflows Of Resources(1,565,342)		
Total Noncurrent Liabilities (271,601,258)  Total Liabilities (296,973,755)  Deferred Inflows Of Resources (1,565,342)		
Total Liabilities (296,973,755)  Deferred Inflows Of Resources (1,565,342)		(1,633,746) (271,601,258)
Deferred Inflows Of Resources (1,565,342)		
	Total Liabilities	(296,973,755)
	Deferred Inflows Of Resources	(1 565 342)
Total Net Position 874,989,328	Dolonto illiono oi recouloco	(1,505,542)
	Total Net Position	874,989,328

## FLORIDA ATLANTIC UNIVERSITY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION For the Period Ended October 31, 2017

Operating Revenues	
Student Tuition & Fees, Net of Scholarship Allowances	113,468,910
Federal Grants & Contracts	7,744,888
State & Local Grants and Contracts	4,821,740
Non-Governmental Grants & Contracts	2,752,101
	238,958
Sales & Service of Educational Departments	•
Sales & Services of Auxiliary Enterprises (Net)	47,242,704
Interest on Loans & Notes Receivable	11,528
Other Operating Revenues	3,104,325
Total Operating Revenues	179,385,154
Operating Expenses	
Compensation & Employee Benefits	101,653,995
Services & Supplies	37,650,794
Utilities & Communications	3,728,956
Scholarships, Fellowships & Waivers	54,966,104
Depreciation	10,312,430
Total Operating Expenses	208,312,280
Operating Income (Loss)	(28,927,126)
Non-Operating Revenues (Expenses)	50.004.445
State Noncapital Appropriations	58,904,415
Federal & State Student Financial Aid	28,918,253
Investment Income (Loss)	1,121,420
Net Realized & Unrealized Gain (Loss) on Investments	5,115,032
Other Non-Operating Revenues	4,426,028
Gain (Loss) on Disposal of Capital Assets	90
Interest on Capital Asset-Related Debt	(13,476)
Other Non-Operating Expenses	(1,100)
Net Non-Operating Revenues (Expenses)	98,470,661
Income (Loss) Before Other Revenues, Expenses, Gains or Losses	69,543,536
	00,010,000
State Capital Appropriations	3,864,947
Capital Grants, Contracts, Donations & Fees	5,500
Other Revenues from Transfers In	8,733,425
Other Expenses from Transfers Out	8,733,622
Increase (Decrease) in Net Position	73,413,785
	. 0, 1 10,1 00
Net Position, Beginning of Year	801,575,543
Adjustment to Beginning Net Position	-
Net Position, Beginning of Year, as Restated	801,575,543
Net Desition Find of Vern	074 000 000
Net Position, End of Year	874,989,328

## Total Expenditures by Fund For the Period Ended Oct 31, 2017

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 -	Operating Budget Other - BUDGET	All Other - YTD ACTUALS	TOTAL - BUDGET	TOTAL - YTD ACTUALS
Office of the Provost	44,401,813.69	15,882,996.57	12,251,969.19	2,138,189.53	169,302.24	33,853.14	11,021,224.29	3,427,718.60	492,168.00	249,298.13	73,700.00	19,628.37	200,847,527.64	32,601,892.20	-		-	-	269,257,705.05	54,353,576.54
College of Arts and Letters	26,902,023.71	7,480,059.17	846,637.00	607,678.81	923,279.15	413,100.81	791,287.65	214,217.97	312,714.00	90,805.70	6,500.00	3,881.88	-	-	-	-	-	-	29,782,441.51	8,809,744.34
College of Business	26,708,466.31	7,478,721.57	7,400.00	176.00	578,400.00	115,183.10	23,333,942.51	6,254,870.16	104,048.00	3,969.45	-	-	-	-	-	-	-	-	50,732,256.82	13,852,920.28
College for Design & Social Inquiry	10,548,369.95	2,913,118.53	406,608.00	303,309.65	697,415.60	61,527.06	2,106,191.13	610,672.45	142,106.00	206,101.88	-	-	-	-	-	-	-	-	13,900,690.68	4,094,729.57
College of Education	16,672,592.41	4,841,061.29	319,444.00	59,642.82	725,673.32	311,462.52	5,929,759.82	1,687,529.68	11,476,581.29	4,059,585.28	2,000.00	1,356.69	-	-	-	-	-	-	35,126,050.84	10,960,638.28
College of Engineering and Computer Science	15,946,052.22	4,410,939.70	1,669,300.00	351,323.00	150,719.00	48,079.86	1,401,064.32	154,665.39	3,604,651.46	1,469,200.31	15,000.00	709.18	-	-	-	-	-	-	22,786,787.00	6,434,917.44
College of Nursing	6,967,973.77	1,889,085.26	268,266.00	134,312.47	1,760,980.65	240,742.96	2,858,283.67	308,166.89	2,323,935.90	753,951.11	-	-	-	-	-	-	-	-	14,179,439.99	3,326,258.69
College of Science	27,631,116.57	7,951,174.81	1,231,909.00	329,258.99	263,999.64	62,025.79	1,679,566.89	474,312.61	1,915,823.29	1,633,850.36	-	-	-	-	-	-	-	-	32,722,415.39	10,450,622.56
Graduate College	11,098,756.80	4,746,903.02	172,874.00	19,171.62	11,000.00	2,585.28	217,729.64	12,418.55	-	-	9,000.00	2,755.74	-	-	-	-	-	-	11,509,360.44	4,783,834.21
Honors College	4,910,466.82	1,615,713.62	272,515.00	47,134.80	4,600.00	10,970.04	216,248.61	14,393.28	225,000.00	102,432.21	-	-	-	-	-	-	-	-	5,628,830.43	1,790,643.95
Undergraduate Studies	4,277,530.85	1,113,439.59	589,378.00	58,647.23	287,407.50	112,041.87	2,067,991.84	747,966.70	-	37,386.03	13,800.00	2,105.27	-	-	-	-	-	-	7,236,108.19	2,071,586.69
Broward Campus	2,328,469.76	599,737.31	698,057.00	294,968.70	-	-	232,897.65	74,637.17	-	-	7,500.00	1,323.50	-	-	-	-	-	-	3,266,924.41	970,666.68
Jupiter Campus	1,765,006.08	457,939.71	165,671.00	2,280.04	-	-	1,635,096.10	405,983.74	-	-	4,000.00	71.92	-	-	-	-	-	-	3,569,773.18	866,275.41
University Libraries	8,721,487.52	3,197,559.94	282,957.00	-	28,000.00	6,680.66	810,466.49	289,906.20	-	-		-	-	-	-	-	-	-	9,842,911.01	3,494,146.80
Center for eLearning	-	-	-	-	-	-	3,860,550.10	1,299,669.67	-	-	-	-	-	-	-	-	-	-	3,860,550.10	1,299,669.67
College of Medicine	24,570,899.67	7,121,523.02	11,390,452.00	706,172.48	1,250,608.40	655,658.35	23,406,382.38	5,100,341.73	1,309,578.00	1,263,365.18	-	-	-	-	-	-	-	-	61,927,920.45	14,847,060.76
Total Academic Affairs	233,451,026.13	71,699,973.11	30,573,437.19	5,052,266.14	6,851,385.50	2,073,911.44	81,568,683.09	21,077,470.79	21,906,605.94	9,869,945.64	131,500.00	31,832.55	200,847,527.64	32,601,892.20	-		-	-	575,330,165.49	142,407,291.87
President's Office	1,931,325.84	545,865.10	867,992.02	66,964.22	-	619.00	-	-	-	-	124,000.00	56,315.41	-	-	-	-	-	-	2,923,317.86	669,763.73
Financial Affairs	5,529,319.18	1,446,060.70	6,257,154.00	355,573.55	-	-	8,042,916.06	(39,398.58)	-	-	77,000.00	12,131.56	-	-	-	(24,131.70)	-	-	19,906,389.24	1,750,235.53
Legal Affairs & General Counsel	1,392,273.49	310,343.41	517,977.62	348,905.58	-	-	-	-	-	-	1,500.00	232.08	-	-	-	-	-	-	1,911,751.11	659,481.07
Public Affairs	4,152,917.31	1,273,517.83	475,514.84	182,836.12	-	-	545,662.51	55,534.67	-	-	7,000.00	1,106.48	-	-	-	-	-	-	5,181,094.66	1,512,995.10
Administrative Affairs	34,801,008.58	8,660,318.45	5,053,893.15	548,661.32	34,300.00	4,608.14	24,217,537.05	3,382,851.55	-	-	117,000.00	3,518.10	-	-	50,482,232.78	3,860,370.58	-	-	114,705,971.56	16,460,328.14
Student Affairs	4,226,923.83	1,255,389.36	25,106.67	2,600.32	82,806.79	34,810.76	58,359,161.20	9,302,012.85	496,781.00	66,532.46	9,000.00	1,232.76	6,889.17	50.61	-	-	-	-	63,206,668.66	10,662,629.12
Institutional Advancement	3,958,368.46	444,157.69	495,357.99	19,909.64	226,095.00	41,009.39	-	-	-	-	3,000.00	1,625.99	-	-	-	-	-	-	4,682,821.45	506,702.71
Athletics	230,246.00	256,835.45	188,690.95	79,947.85	-	-	29,331,204.58	11,266,191.62	-	-	-	-	-	-	-	-	-	-	29,750,141.53	11,602,974.92
Division of Research	15,393,975.52	3,291,030.11	2,804,794.88	269,336.25	37,279.33	1,531.67	1,797,700.62	566,524.24	15,481,337.09	6,343,373.80	3,500.00	1,517.95	-	-	-	-	-	-	35,518,587.44	10,473,314.02
General Admin Services	32,911,223.00	7,666,355.93	4,551,425.00	-	(448,666.79)	-	(3,900,331.01)	775,000.00	22,391,988.24		151,500.00	180,000.00	5,000.00	-	-	-	-	-	55,662,138.44	8,621,355.93
Total Administrative Units	104,527,581.21	25,149,874.03	21,237,907.12	1,874,734.85	(68,185.67)	82,578.96	118,393,851.01	25,308,716.35	38,370,106.33	6,409,906.26	493,500.00	257,680.33	11,889.17	50.61	50,482,232.78	3,836,238.88	-	-	333,448,881.95	62,919,780.27
Total University Expenses	337,978,607.34	96,849,847.14	51,811,344.31	6,927,000.99	6,783,199.83	2,156,490.40	199,962,534.10	46,386,187.14	60,276,712.27	16,279,851.90	625,000.00	289,512.88	200,859,416.81	32,601,942.81	50,482,232.78	3,836,238.88	-	-	908,779,047.44	205,327,072.14