

Financial Statements May 31, 2021



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FLORIDA ATLANTIC UNIVERSITY STATEMENT OF NET POSITION May 31, 2021

Cash and Cash Equivalents 12,429,686 Investments 329,082,433 Accounts Receivable, Net 32,518,462 Loans and Notes Receivable, Net 2,730,653 Due from State 73,245,400 Due from Component Units/University 3,059,941 Inventories - Other Current Assets 1,281,378 Total Current Assets 45,347,953 Non Current Assets 4,192,183 Restricted Cash and Cash Equivalents - Restricted Investments 4,192,183 Loans and Notes Receivable, Net - Noncurrent (285,439) Depreciable Capital Assets, Net 638,004,222 Nondepreciable Capital Assets 19,294,165 Total Noncurrent Assets 781,701,331 Total Assets 1,236,049,284 Deferred Outflows Of Resources 106,778,381 Current Liabilities (8,925,996) Salaries and Wages Payable (8,925,996) Salaries and Wages Payable (8,935,345) Due to Component Units/University (8,519,058) Long-Form Liabilities - Current Portion (8,519,05	, , , , , , , , , , , , , , , , , , ,	
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	Total Liabilities	(529,066,475)
	Deferred Inflows Of Passurass	(47.262.454)
Total Net Position 766,499,035	Deterred lilliows Of Resources	(41,202,151)
	Total Net Position	766,499,035

FLORIDA ATLANTIC UNIVERSITY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION For the Period Ended May 31, 2021

Federal Grants & Contracts State & Local Grants and Contracts Non-Governmental Grants & Contracts Sales & Service of Educational Departments Sales & Services of Auxiliary Enterprises (Net) Interest on Loans & Notes Receivable Other Operating Revenues Total Operating Revenues Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses Operating Expenses Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses 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 Revenues (Expenses) Net Non-Operating Revenues (Expenses)	1,696,274 6,954,307 6,289,795 0,800,384 434,999 1,525,635 77,864 3,454,239 75,233,497 64,272,470 1,952,671 9,748,592 78,398,019 10,082,841 14,454,593 12,961,485
State & Local Grants and Contracts Non-Governmental Grants & Contracts Sales & Service of Educational Departments Sales & Services of Auxiliary Enterprises (Net) Interest on Loans & Notes Receivable Other Operating Revenues Total Operating Revenues Total Operating Revenues Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses Operating Income (Loss) Non-Operating Revenues (Expenses) 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 Expenses Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses) Net Non-Operating Expenses Net Non-Operating Expenses Net Non-Operating Expenses Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses) Net Non-Operating Expenses Net Non-Operating Revenues (Expenses)	6,289,795 0,800,384 434,999 51,525,635 77,864 3,454,239 5,233,497 64,272,470 51,952,671 9,748,592 78,398,019 60,082,841 64,454,593
Non-Governmental Grants & Contracts Sales & Service of Educational Departments Sales & Services of Auxiliary Enterprises (Net) Interest on Loans & Notes Receivable Other Operating Revenues Total Operating Revenues Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses State Noncapital Appropriations 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 Revenues (Expenses) Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues Signature of Capital Assets Interest on Capital Asset-Related Debt Other Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses)	0,800,384 434,999 51,525,635 77,864 3,454,239 55,233,497 54,272,470 51,952,671 9,748,592 78,398,019 50,082,841 64,454,593
Sales & Service of Educational Departments Sales & Services of Auxiliary Enterprises (Net) Interest on Loans & Notes Receivable Other Operating Revenues Total Operating Revenues Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses Coperating Expenses Operating Income (Loss) Variety Non-Operating Revenues (Expenses) 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 Expenses Net Non-Operating Revenues (Expenses) Net Non-Operating Expenses Net Non-Operating Expenses Net Non-Operating Revenues (Expenses)	434,999 51,525,635 77,864 3,454,239 55,233,497 64,272,470 51,952,671 9,748,592 78,398,019 60,082,841 64,454,593 79,221,096
Sales & Services of Auxiliary Enterprises (Net) Interest on Loans & Notes Receivable Other Operating Revenues Total Operating Revenues Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses State Operating Expenses Operating Income (Loss) Various 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 Expenses Net Non-Operating Expenses Net Non-Operating Expenses Net Non-Operating Expenses	1,525,635 77,864 3,454,239 5,233,497 4,272,470 1,952,671 9,748,592 8,398,019 10,082,841 14,454,593
Interest on Loans & Notes Receivable Other Operating Revenues Total Operating Revenues Zi Operating Expenses Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses Stevenues (Expenses) Operating Income (Loss) Von-Operating Revenues (Expenses) State Noncapital Appropriations 18 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) Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses)	77,864 3,454,239 5,233,497 64,272,470 61,952,671 9,748,592 78,398,019 60,082,841 64,454,593 79,221,096
Operating Revenues Total Operating Revenues Operating Expenses Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses Operating Income (Loss) Operating Income (Loss) Variety Non-Operating Revenues (Expenses) 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) Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses)	3,454,239 5,233,497 64,272,470 61,952,671 9,748,592 (8,398,019 60,082,841 64,454,593 (9,221,096
Total Operating Revenues Operating Expenses Compensation & Employee Benefits 36 Services & Supplies 8 Utilities & Communications 5 Scholarships, Fellowships & Waivers 7 Depreciation 3 Total Operating Expenses 55 Operating Income (Loss) (27 Non-Operating Revenues (Expenses) 18 State Noncapital Appropriations 18 Federal & State Student Financial Aid 10 Investment Income (Loss) 10 Net Realized & Unrealized Gain (Loss) on Investments 10 Other Non-Operating Revenues 2 Gain (Loss) on Disposal of Capital Assets 1 Interest on Capital Asset-Related Debt 0 Other Non-Operating Expenses 30 Net Non-Operating Revenues (Expenses) 30	5,233,497 64,272,470 61,952,671 9,748,592 78,398,019 60,082,841 64,454,593 79,221,096
Operating Expenses Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses Operating Income (Loss) Variety Non-Operating Revenues (Expenses) 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) Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses)	64,272,470 61,952,671 9,748,592 78,398,019 60,082,841 64,454,593 79,221,096
Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses State Operating Revenues (Expenses) State Noncapital Appropriations State 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 Expenses Net Non-Operating Expenses Net Non-Operating Expenses Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses)	11,952,671 9,748,592 (8,398,019 60,082,841 (4,454,593 (9,221,096
Compensation & Employee Benefits Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses State Non-Operating Revenues (Expenses) 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) Net Non-Operating Revenues (Expenses) Net Non-Operating Revenues (Expenses)	11,952,671 9,748,592 (8,398,019 60,082,841 (4,454,593 (9,221,096
Services & Supplies Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses State Operating Revenues (Expenses) 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) Net Non-Operating Expenses Net Non-Operating Revenues (Expenses) State Non-Operating Revenues (Expenses) State Non-Operating Revenues (Expenses)	11,952,671 9,748,592 (8,398,019 60,082,841 (4,454,593 (9,221,096
Utilities & Communications Scholarships, Fellowships & Waivers Depreciation Total Operating Expenses State Operating Revenues (Expenses) 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) 36	9,748,592 (8,398,019 (0,082,841 (4,454,593 (9,221,096
Depreciation Total Operating Expenses 55 Operating Income (Loss) 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) 36 37 38 38 39 30 30 30 30 30 30 30 30 30	78,398,019 60,082,841 64,454,593 79,221,096
Depreciation Total Operating Expenses 55 Operating Income (Loss) 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) 36 37 38 38 39 30 30 30 30 30 30 30 30 30	60,082,841 64,454,593 79,221,096
Total Operating Expenses Operating Income (Loss) 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) 30	9,221,096
Non-Operating Revenues (Expenses) State Noncapital Appropriations 18 Federal & State Student Financial Aid 10 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) 30	
Non-Operating Revenues (Expenses) State Noncapital Appropriations 18 Federal & State Student Financial Aid 10 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) 30	
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) 30	2 061 495
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) 36	2 061 195
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) 30	
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) 30	6,645,273
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) 30	3,923,740
Gain (Loss) on Disposal of Capital Assets Interest on Capital Asset-Related Debt Other Non-Operating Expenses Net Non-Operating Revenues (Expenses) 30	-
Interest on Capital Asset-Related Debt Other Non-Operating Expenses Net Non-Operating Revenues (Expenses) 30	4,361,733
Other Non-Operating Expenses Net Non-Operating Revenues (Expenses) 30	(255,462
Net Non-Operating Revenues (Expenses) 30	(2,294,904
	(14,367
Income (Loss) Refore Other Revenues Evpenses Gains or Losses	5,327,498
income (Loss) Before Other Nevertues, Expenses, Gains of Losses	6,106,402
State Capital Appropriations	2,678,701
Capital Grants, Contracts, Donations & Fees	-
•	0,553,774
	60,553,774 60,553,774
·	8,785,103
more deed (Deer dase) in Net 1 de liion	-5,100,100
Adjustment to Beginning Net Position	7,713,932
Net Position, Beginning of Year, as Restated 70	7,713,932
Net Position, End of Year 76	7,713,932 - 7,713,932