

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022
User ID: P1336506

Finance 2020-21

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336506

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336506

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: Florida Agricultural and Mechanical University (133650)

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Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
- Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
- Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)

- No
- Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).



Institution: Florida Agricultural and Mechanical University (133650)


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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020


If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	109,679,129	92,802,049
31	Depreciable <u>capital assets</u> , net of depreciation	497,130,187	506,864,195
04	Other noncurrent assets CV=[A05-A31]	139,747,971	67,435,151
05	Total <u>noncurrent assets</u>	636,878,158	574,299,346
06	Total assets CV=(A01+A05)	746,557,287	667,101,395
19	Deferred outflows of resources	43,393,443	39,854,876
Liabilities			
07	<u>Long-term debt</u> , current portion	8,340,719	7,602,540
08	Other current liabilities CV=(A09-A07)	37,973,328	29,408,978
09	Total <u>current liabilities</u>	46,314,047	37,011,518
10	<u>Long-term debt</u>	105,724,647	66,513,842
11	Other noncurrent liabilities CV=(A12-A10)	183,809,734	162,211,310
12	Total <u>noncurrent liabilities</u>	289,534,381	228,725,152
13	Total liabilities CV=(A09+A12)	335,848,428	265,736,670
20	Deferred inflows of resources	20,410,300	21,017,015
Net Position			
14	<u>Invested in capital assets</u> , net of related debt	509,660,726	486,297,385
15	<u>Restricted-expendable</u>	22,508,592	13,232,273
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -98,477,316	-79,327,072
18	Net position CV=[(A06+A19)-(A13+A20)]	433,692,002	420,202,586

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	25,369,275	25,369,275
22	Infrastructure	92,864,384	92,721,651
23	Buildings	599,566,339	595,558,842
32	Equipment, including art and library collections	126,302,212	123,290,300
27	Construction in progress	97,560,937	26,846,602
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	941,663,147	863,786,670
28	Accumulated depreciation	320,986,357	304,097,090
33	Intangible assets, net of accumulated amortization	126,243	133,126
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2019 - June 30, 2020

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	331,077,678	285649732
02	Total expenses and deductions for this institution AND all of its child institutions	320,773,323	297351620
03	Change in net position during year CV=(D01-D02)	10,304,355	-11701888
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	420,202,586	431904474
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	3,185,061	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	433692002	420202586

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2019 - June 30, 2020

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	26,785,616	27,773,892
02	Other federal grants (Do NOT include FDSL amounts)	1,127,000	1,932,500
03	Grants by state government	5,695,110	5,950,213
04	Grants by local government	0	0
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	32,355,855	24,463,222
07	Total revenue that funds scholarships and fellowships	65,963,581	60,119,827
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	36,859,614	37,443,505
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	36,859,614	37,443,505
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	29,103,967	22,676,322

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Source of Discounts and Allowances	Amount of Source Applied to:		
		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances
12	Pell grants (federal)	14,967,463	0	14,967,463
13	Other federal grants (Do NOT include FDSL amounts)	629,753	0	629,753
14	Grants by state government	3,182,355	0	3,182,355
15	Grants by local government	0	0	0
16	Endowments and gifts	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	18,080,043	0	18,080,043
18	Total (from Part E1 line 8, 9 and 10)	36859614	0	36,859,614

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	43,673,923	43,739,593
Grants and contracts - operating			
02	Federal operating grants and contracts	49,630,096	40,933,888
03	State operating grants and contracts	8,443,521	7,457,841
04	Local government/private operating grants and contracts	1,508,364	1,795,148
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,508,364	1,795,148
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	28,938,662	31,704,163
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	7,235,079	3,254,745
09	Total operating revenues	139,429,645	128,885,378

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Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	122,766,288	110,215,670
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	27,912,616	29,706,391
14	State nonoperating grants	5,695,110	5,950,213
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	5,474,673	3,037,348
17	Investment income	1,361,924	925,039
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,103,323	998,291
19	Total nonoperating revenues	164,313,934	150,832,952
27	Total operating and nonoperating revenues CV=[B19+B09]	303,743,579	279,718,330
28	12-month Student FTE from E12	9,434	9,780
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	32,197	28,601

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Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	26,683,586	4,070,737
21	Capital grants and gifts	650,513	1,860,665
22	Additions to permanent endowments	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	27,334,099	5931402
25	Total all revenues and other additions	331,077,678	285,649,732

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Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2019 - June 30, 2020

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	84,145,137	81,108,275	54,976,002	52,630,010
02	Research	27,621,104	29,920,118	1,838,870	12,768,712
03	Public service	675,559	455,628	316,891	96,444
05	Academic support	55,224,285	48,422,459	29,583,747	26,990,517
06	Student services	10,342,288	11,426,895	6,843,888	5,705,642
07	Institutional support	50,230,229	48,730,321	22,164,713	22,061,820
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	29103967	22,676,322		
11	Auxiliary enterprises	40,111,118	37,842,772	24,338,580	12,727,350
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	23,319,636	16,768,830	0	0
19	Total expenses and deductions	320,773,323	297,351,620	140,062,691	132,980,495


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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	140062691	132,980,495
19-3	Benefits	<input checked="" type="checkbox"/> 53,424,327	25,329,618
19-4	Operation and Maintenance of Plant (as a natural expense)	22,942,925	21,405,697
19-5	Depreciation	19,100,182	19,098,918
19-6	Interest	1,920,264	1,929,488
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	83,322,934	96,607,404
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	320773323	297,351,620
20-1	12-month Student FTE (from E12 survey)	9,434	9,780
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	34,002	30,404


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Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="18,975,193"/>	12,885,460
02	Net Pension liability	<input type="text" value="93,225,545"/>	85,624,332
03	Deferred inflows related to pension	<input type="text" value="8,736,563"/>	9,328,015
04	Deferred outflows related to pension	<input type="text" value="33,081,171"/>	37,320,876


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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	3,703,665	2,840,000
06	Net OPEB liability	69,531,200	58,034,000
07	Deferred inflows related to OPEB	11,673,737	11,689,000
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> 10,312,272	2,534,000


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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	<input type="text" value="87,751,385"/>	87,517,056
02	Value of endowment net assets at the end of the fiscal year	<input type="text" value="89,922,352"/>	87,751,385
03	Change in value of endowment net assets CV=[H02-H01]	2,170,967	
03a	New gifts and additions	<input type="text" value="2,170,967"/>	
03b	Endowment net investment return	<input type="text" value="0"/>	
03c	Spending distribution for current use	<input type="text" value="0"/>	
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	


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Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	3,084,195
02	Operating revenues + nonoperating revenues	313,318,538
03	Change in net position	25,968,755
04	Net position	696,333,254
05	Expendable net assets	93,564,890
06	Plant-related debt	509,846,012
07	Total expenses	310,234,343

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	80,533,537	80,533,537			
02	Sales and services	28,938,662	<input type="text" value="0"/>	28,938,662	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	49,630,096	<input type="text" value="49,630,096"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	150,100,387	<input type="text" value="150,100,387"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	8,443,521	<input type="text" value="8,443,521"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="3,676,111"/>				
10	Interest earnings	<input type="text" value="0"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	25,773,879	22,804,956	2,968,923	0	0
03	Payment to state retirement funds (may be included in line 02 above)	22,678,858	22,678,858	0	0	0
04	Current expenditures including salaries	260,645,980	225,544,472	35,101,508		
Capital outlays						
05	Construction	76,208,862	76,208,862	0	0	0
06	Equipment purchases	3,765,954	3,765,954	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	1,920,264				

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2019 - June 30, 2020

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	61,865,083
02	Long-term debt issued during fiscal year	43,183,295
03	Long-term debt retired during fiscal year	1,480,829
04	Long-term debt outstanding at end of fiscal year	103,567,549
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336506

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2019 - June 30, 2020

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	8,646,889
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	73,330,869

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336506

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2020.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$43,673,923	14%	\$4,629
State appropriations	\$122,766,288	41%	\$13,013
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$91,681,343	30%	\$9,718
Private gifts, grants, and contracts	\$6,983,037	2%	\$740
Investment income	\$1,361,924	0%	\$144
Other core revenues	\$35,672,501	12%	\$3,781
Total core revenues	\$302,139,016	100%	\$32,027
Total revenues	\$331,077,678	N/A	\$35,094

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$84,145,137	30%	\$8,919
Research	\$27,621,104	10%	\$2,928
Public service	\$675,559	0%	\$72
Academic support	\$55,224,285	20%	\$5,854
Institutional support	\$50,230,229	18%	\$5,324
Student services	\$10,342,288	4%	\$1,096
Other core expenses	\$52,423,603	19%	\$5,557
Total core expenses	\$280,662,205	100%	\$29,750
Total expenses	\$320,773,323	N/A	\$34,002

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	9434

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336506

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The negative balance comes from Liabilities from Pension & OPEB balances.			
Screen: Revenues Part 3				
Screen Entry	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 12,664,809 and 37,994,427 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	We have failed to included Pension and OPEB expenses in the past and added this year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 8,375,549 and 17,395,371 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Compensation			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 1,647,100 and 3,420,900 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in Assumptions			