

# IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025

User ID: P1336501

## Finance 2022-23

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336501

### 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.

#### Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

#### 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)

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## 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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

**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  
 **1** 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**

Does your institution participate in intercollegiate athletics?

- No  
 Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises  
 Student services  
 Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No  
 Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities  
 Sales and services of auxiliary enterprises  
 Other (specify in box below)

**5. Endowment Assets**Does 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

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Unaudited Financials for FY22 at the date of reporting.

Institution: Florida Agricultural and Mechanical University (133650)


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## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022


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
<b>Assets</b>			
01	Total <u>current assets</u>	128,483,369	115,070,365
31	Depreciable <u>capital assets</u> , net of depreciation	495,241,214	504,757,282
04	Other noncurrent assets CV=[A05-A31]	161,053,629	151,139,584
05	Total <u>noncurrent assets</u>	656,294,843	655,896,866
06	<b>Total assets</b> CV=(A01+A05)	784,778,212	770,967,231
19	<b>Deferred outflows of resources</b>	35,946,435	44,463,588
<b>Liabilities</b>			
07	<u>Long-term debt</u> , current portion	3,966,765	4,361,041
08	Other current liabilities CV=(A09-A07)	36,197,318	32,863,771
09	Total <u>current liabilities</u>	40,164,083	37,224,812
10	<u>Long-term debt</u>	13,898,601	14,900,874
11	Other noncurrent liabilities CV=(A12-A10)	116,175,044	186,859,091
12	Total <u>noncurrent liabilities</u>	130,073,645	201,759,965
13	<b>Total liabilities</b> CV=(A09+A12)	170,237,728	238,984,777
20	<b>Deferred inflows of resources</b>	84,115,017	31,110,205
<b>Net Position</b>			
14	<u>Invested in capital assets</u> , net of related debt	632,409,988	617,010,711
15	<u>Restricted-expendable</u>	13,263,841	10,791,231
16	<u>Restricted-nonexpendable</u>		0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -79,301,927	-82,466,105
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	566,371,902	545,335,837

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	25,369,275	25,369,275
22	Infrastructure	102,829,414	102,829,414
23	Buildings	605,327,352	605,327,351
32	Equipment, including art and library collections	133,103,903	136,506,328
27	Construction in progress	125,902,938	106,760,734
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>992,532,882</b>	<b>976,793,102</b>
28	Accumulated depreciation	356,598,825	339,034,661
33	Intangible assets, net of accumulated amortization	171,484	171,484
34	Other capital assets		0

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## Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

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 <b>AND all of its child institutions</b>	368,030,265	465,080,092
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	350,791,140	353,436,257
03	Change in net position during year <b>CV=(D01-D02)</b>	17,239,125	111,643,835
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	545,335,837	433,692,002
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	3,796,940	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	566,371,902	545,335,837

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The net position was adjusted during the audit to arrive at net position at end of year.

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

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)	23,271,306	24,986,023
02	Other federal grants (Do NOT include FDSL amounts)	9,154,142	7,868,015
03	Grants by state government	10,774,148	9,622,254
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)]	49,923,665	34,624,949
07	Total revenue that funds scholarships and fellowships	93,123,261	77,101,241
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	50,186,996	36,160,098
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	50,186,996	36,160,098
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.	42,936,265	40,941,143

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User ID: P1336501

## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	14,095,430	11,640,729	0	0	14,095,430	11,640,729
13	Other federal grants (Do NOT include FDSL amounts)	746,886	641,951	0	0	746,886	641,951
14	Grants by state government	6,524,824	4,482,908	0	0	6,524,824	4,482,908
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	28,819,856	19,394,510	0	0	28,819,856	19,394,510
18	Total (from Part E1 line 8, 9 and 10)	50,186,996	36,160,098	0	0	50,186,996	36,160,098

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336501

## Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	25,341,182	41,455,061
<b>Grants and contracts - operating</b>			
02	Federal operating grants and contracts	51,415,112	42,100,147
03	State operating grants and contracts	22,209,380	11,318,002
04	Local government/private operating grants and contracts	674,158	2,104,742
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts	674,158	2,104,742
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	29,101,987	30,489,480
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	3,233,567	5,990,597
09	Total operating revenues	131,975,386	133,458,029

Institution: Florida Agricultural and Mechanical University (133650)


User ID: P1336501

## Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	123,814,618	124,106,117
12	Local appropriations, education district taxes, and similar support	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	23,271,306	30,191,753
14	State nonoperating grants	3,401,992	5,794,427
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	77,001,846	52,522,198
17	Investment income	415,807	893,601
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,915,774	113,573,786
19	Total nonoperating revenues	229,821,343	327,081,882
27	Total operating and nonoperating revenues CV=[B19+B09]	361,796,729	460,539,911
28	12-month Student FTE from E12	8,771	8,947
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	41,249	51,474

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	<input type="text" value="1,839,673"/>	1,975,574
21	Capital grants and gifts	<input type="text" value="4,393,413"/>	2,564,607
22	Additions to permanent endowments	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	450	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	6,233,536	4,540,181
25	Total all revenues and other additions	<input type="text" value="368,030,265"/>	465,080,092

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## Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2021 - June 30, 2022

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	73,467,917	80,421,626	43,778,596	47,922,223
02	Research	31,427,225	29,684,819	12,682,636	11,979,478
03	Public service	510,361	710,906	200,336	279,058
05	Academic support	90,516,248	77,432,004	34,095,616	29,167,049
06	Student services	12,822,528	16,560,957	5,401,680	6,976,549
07	Institutional support	55,521,026	49,655,249	22,833,075	20,420,769
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	42,936,265	40,941,143		
11	Auxiliary enterprises	17,200,560	37,062,478	5,100,836	10,990,900
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	26,389,010	20,967,075	1	0
19	<b>Total expenses and deductions</b>	350,791,140	353,436,257	124,092,776	127,736,026


Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336501

## Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	124,092,776	127,736,026
19-3	Benefits	58,611,777	44,880,225
19-4	Operation and Maintenance of Plant (as a natural expense)	22,053,893	29,467,101
19-5	Depreciation	18,049,549	19,138,397
19-6	Interest	764,531	1,099,662
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	127,218,614	131,114,846
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	350,791,140	353,436,257
20-1	12-month Student FTE (from E12 survey)	8,771	8,947
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>39,994</b>	<b>39,503</b>


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User ID: P1336501

Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="1,024,881"/>	19,295,667
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="40,952,352"/>	110,731,677
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="55,888,899"/>	5,139,896
04	Deferred outflows related to pension	<input type="text" value="26,024,445"/>	36,475,341


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User ID: P1336501

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="1,291,874"/>	1,654,087
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="55,537,067"/>	53,671,919
07	Deferred inflows related to OPEB	<input type="text" value="23,669,339"/>	25,970,309
08	Deferred outflows related to OPEB	<input type="text" value="9,921,990"/>	7,988,247

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Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336501

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
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	92,852,706	89,922,352
02	Value of endowment net assets at the end of the fiscal year	98,299,059	92,852,706
03	Change in value of endowment net assets CV=[H02-H01]	5,446,353	2,930,354
03a	New gifts and additions	5,446,353	2,930,354
03b	Endowment net investment return	0	0
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0


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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
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 GASB and FASB component units.)</i>		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	9,088,868	147,545,922
02	Operating revenues + nonoperating revenues		373,786,605	510,272,851
03	Change in net position	<input checked="" type="checkbox"/>	12,017,682	152,035,118
04	Net position		720,612,452	708,594,770
05	Expendable net assets		78,275,448	78,275,448
06	Plant-related debt	<input checked="" type="checkbox"/>	15,360,300	617,181,645
07	Total expenses		336,884,543	362,726,929

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	75,528,178	75,528,178			
02	Sales and services		<input type="text"/>	29,101,987	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text"/>				
10	Interest earnings	<input type="text"/>				
11	Dividend earnings	<input type="text"/>				
12	Realized capital gains	<input type="text"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
03	Payment to state retirement funds (may be included in line 02 above)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04	Current expenditures <b>including</b> salaries		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital outlays						
05	Construction		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06	Equipment purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Land purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Interest on debt outstanding, all funds and activities	<input type="text"/>				

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

Fiscal Year: July 1, 2021 - June 30, 2022

Debt		Amount
	Category	
01	Long-term debt outstanding at beginning of fiscal year	1,579,745
02	Long-term debt issued during fiscal year	15,360,300
03	Long-term debt retired during fiscal year	1,579,745
04	Long-term debt outstanding at end of fiscal year	15,360,300
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

 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).


The total lease liability at June 30, 2022 is \$15,360,300 per unaudited financials.

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336501

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

Fiscal Year: July 1, 2021 - June 30, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text"/>

 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: P1336501

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 type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input checked="" 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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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 2023.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$25,341,182	7%	\$2,889
State appropriations	\$123,814,618	37%	\$14,116
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$100,297,790	30%	\$11,435
Private gifts, grants, and contracts	\$77,676,004	23%	\$8,856
Investment income	\$415,807	0%	\$47
Other core revenues	\$11,382,877	3%	\$1,298
Total core revenues	\$338,928,278	100%	\$38,642
Total revenues	\$368,030,265	N/A	\$41,960

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	\$73,467,917	22%	\$8,376
Research	\$31,427,225	9%	\$3,583
Public service	\$510,361	0%	\$58
Academic support	\$90,516,248	27%	\$10,320
Institutional support	\$55,521,026	17%	\$6,330
Student services	\$12,822,528	4%	\$1,462
Other core expenses	\$69,325,275	21%	\$7,904
Total core expenses	\$333,590,580	100%	\$38,033
Total expenses	\$350,791,140	N/A	\$39,994

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	8,771

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.



## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
<b>Screen: Statement of net position (1)</b>				
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 net assets is negative			
<b>Screen: Revenues Part 3</b>				
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			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 12,542,184 and 26,049,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense per unaudited financials			
Screen Entry	The amount reported is outside the expected range of between 71,975,591 and 149,487,763 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension liability per unaudited financials			
Screen Entry	The amount reported is outside the expected range of between 3,340,933 and 6,938,859 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred inflows related to pension per unaudited financials			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	For the fiscal year ended June 30, 2022, the University recognized OPEB expense of \$1,291,874			
Screen Entry	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	OPEB liability was determined by an actuarial valuation as of July 1, 2020			
<b>Screen: Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 73,772,961 and 221,318,883 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net nonoperating revenues decreased by 31.2 percent due to the following: Noncapital grants, contracts, and gifts revenue increase by \$24.5 million primarily due to the continued funding the University received from ED under the Higher Education Emergency Relief Fund in 2021-2022. In the 2020-21 Fiscal year, the University received the forgiveness of the capital improvement debt of \$111.9 million by the U.S. Secretary of Education which caused the decrease in Other Non-Operating Revenue in 2021-2022.			
Screen Entry	The amount reported is outside the expected range of between 76,017,559 and 228,052,677 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Change in net position per financials.			
Screen Entry	The amount reported is outside the expected range of between 308,590,823 and 925,772,467 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The university received loan forgiveness of debt. The remaining debt is related to capital leases payable.			