

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025
User ID: P1336506

Finance 2023-24

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.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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)

User ID: P1336506

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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 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
- 1** 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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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	186,602,478	128,483,369
31	Depreciable <u>capital assets</u> , net of depreciation	617,551,282	495,241,214
04	Other noncurrent assets CV=[A05-A31]	55,477,628	161,053,629
05	Total <u>noncurrent assets</u>	673,028,910	656,294,843
06	Total assets CV=(A01+A05)	859,631,388	784,778,212
19	Deferred outflows of resources	44,119,187	35,946,435
Liabilities			
07	<u>Long-term debt, current portion</u>	0	3,966,765
08	Other current liabilities CV=(A09-A07)	58,238,079	36,197,318
09	Total <u>current liabilities</u>	58,238,079	40,164,083
10	<u>Long-term debt</u>	0	13,898,601
11	Other noncurrent liabilities CV=(A12-A10)	173,793,537	116,175,044
12	Total <u>noncurrent liabilities</u>	173,793,537	130,073,645
13	Total liabilities CV=(A09+A12)	232,031,616	170,237,728
20	Deferred inflows of resources	39,080,791	84,115,017
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	648,572,339	632,409,988
15	<u>Restricted-expendable</u>	1,383,396	13,263,841
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -17,317,567	-79,301,927
18	Net position CV=[(A06+A19)-(A13+A20)]	632,638,168	566,371,902

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	25,369,275	25,369,275
22	<u>Infrastructure</u>	109,838,906	102,829,414
23	<u>Buildings</u>	730,551,153	605,327,352
32	Equipment, including art and <u>library collections</u>	151,731,829	133,103,903
27	<u>Construction in progress</u>	22,102,472	125,902,938
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,039,593,635	992,532,882
28	<u>Accumulated depreciation</u>	373,691,956	356,598,825
33	Intangible assets, net of accumulated amortization	163,984	171,484
34	Other capital assets	0	0


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Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336506

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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	461,724,102	368,030,265
02	Total expenses and deductions for this institution AND all of its child institutions	381,255,297	350,791,140
03	Change in net position during year CV=(D01-D02)	80,468,805	17,239,125
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	566,371,902	545,335,837
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> -14,202,539	3,796,940
06	Net position end of year for this institution AND all of its child institutions (from A18)	632,638,168	566,371,902


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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	25,165,515	23,271,306
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 3,709,134	9,154,142
03	Grants by state government	14,770,635	10,774,148
04	Grants by local government		0
05	Institutional grants from restricted resources		0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	11,134,710	49,923,665
07	Total revenue that funds scholarships and fellowships	54,779,994	93,123,261
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	37,537,512	50,186,996
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	37,537,512	50,186,996
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.	17,242,482	42,936,265

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	11,324,482	14,095,430	0	0	11,324,482	14,095,430
13	Other federal grants (Do NOT include FDSL amounts)	878,552	746,886	0	0	878,552	746,886
14	Grants by state government	6,646,786	6,524,824	0	0	6,646,786	6,524,824
15	Grants by local government		0	0	0	0	0
16	Endowments and gifts		0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+...+E16)]	18,687,692	28,819,856	0	0	18,687,692	28,819,856
18	Total (from Part E1 line 8, 9 and 10)	37,537,512	50,186,996	0	0	37,537,512	50,186,996

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	<input checked="" type="checkbox"/> 43,775,104	25,341,182
Grants and contracts - operating			
02	Federal operating grants and contracts	55,706,845	51,415,112
03	State operating grants and contracts	18,905,135	22,209,380
04	Local government/private operating grants and contracts	358,111	674,158
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts	358,111	674,158
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	44,502,496	29,101,987
06	Sales and services of hospitals, after deducting patient contractual allowances		0
26	Sales and services of educational activities		0
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01++B07)]	10,222,485	3,233,567
09	Total operating revenues	173,470,176	131,975,386

Institution: Florida Agricultural and Mechanical University (133650)

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	<input type="text"/>	0
11	State appropriations	130,006,631	123,814,618
12	Local appropriations, education district taxes, and similar support	<input type="text"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	36,279,255	23,271,306
14	State nonoperating grants	<input type="text"/>	3,401,992
15	Local government nonoperating grants	<input type="text"/>	0
16	Gifts, including contributions from affiliated organizations	56,008,677	77,001,846
17	Investment income	2,289,502	415,807
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	174,962	1,915,774
19	Total nonoperating revenues	224,759,027	229,821,343
27	Total operating and nonoperating revenues CV=[B19+B09]	398,229,203	361,796,729
28	12-month Student FTE from E12	8,906	8,771
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	44,715	41,249

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	56,520,105	1,839,673
21	Capital grants and gifts	6,974,793	4,393,413
22	Additions to permanent endowments	1	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	450
24	Total other revenues and additions CV=[B25-(B9+B19)]	63,494,899	6,233,536
25	Total all revenues and other additions	461,724,102	368,030,265

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Significant state grants for deferred maintenance were recognized.

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


Fiscal Year: July 1, 2022 - June 30, 2023					
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	104,045,680	73,467,917	61,279,355	43,778,596
02	Research	32,725,957	31,427,225	14,404,353	12,682,636
03	Public service	339,775	510,361	201,143	200,336
05	Academic support	63,141,725	90,516,248	30,281,007	34,095,616
06	Student services <input checked="" type="checkbox"/>	5,114,842	12,822,528	4,801,123	5,401,680
07	Institutional support	35,193,997	55,521,026	21,062,659	22,833,075
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	17,242,482	42,936,265		
11	Auxiliary enterprises	48,813,451	17,200,560	8,950,433	5,100,836
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	74,637,388	26,389,010	0	1
19	Total expenses and deductions	381,255,297	350,791,140	140,980,073	124,092,776

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	140,980,073	124,092,776
19-3	Benefits	<input type="text" value="37,648,759"/>	58,611,777
19-4	Operation and Maintenance of Plant (as a natural expense)	<input type="text" value="26,424,242"/>	22,053,893
19-5	Depreciation	<input type="text" value="23,897,570"/>	18,049,549
19-6	Interest	<input checked="" type="checkbox"/> <input type="text" value="346,167"/>	764,531
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	151,958,486	127,218,614
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	381,255,297	350,791,140
20-1	12-month Student FTE (from E12 survey)	8,906	8,771
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	42,809	39,994


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Institution: Florida Agricultural and Mechanical University (133650)

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 10,582,100	1,024,881
02	Net Pension liability	<input checked="" type="checkbox"/> 95,158,922	40,952,352
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 6,028,066	55,888,899
04	Deferred outflows related to pension	30,211,244	26,024,445


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Institution: Florida Agricultural and Mechanical University (133650)

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

Fiscal Year: July 1, 2022 - June 30, 2023				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	15,701	1,291,874
06	Net OPEB liability		45,201,100	55,537,067
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	33,052,725	23,669,339
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	13,907,943	9,921,990

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Institution: Florida Agricultural and Mechanical University (133650)

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	98,299,059	92,852,706
02	Value of endowment net assets at the end of the fiscal year	97,517,038	98,299,059
03	Change in value of endowment net assets CV=[H02-H01]	-782,021	5,446,353
03a	New gifts and additions	3,518,546	5,446,353
03b	Endowment net investment return	-530,929	0
03c	Spending distribution for current use	-3,769,638	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0


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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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"/> <input type="text" value="16,973,906"/>	9,088,868
02	Operating revenues + nonoperating revenues	<input type="text" value="381,255,297"/>	373,786,605
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="80,468,805"/>	12,017,682
04	Net position	<input type="text" value="632,638,168"/>	720,612,452
05	Expendable net assets	<input checked="" type="checkbox"/> <input type="text" value="4,870,011"/>	78,275,448
06	Plant-related debt	<input checked="" type="checkbox"/> <input type="text" value="0"/>	15,360,300
07	Total expenses	<input type="text" value="381,255,297"/>	336,884,543

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	81,312,616	81,312,616			
02	Sales and services	54,724,981	10,222,485	44,502,496		
03	Federal grants/contracts (excludes Pell Grants)	55,706,845	55,706,845			
Revenue from the state government:						
04	State appropriations, current & capital	186,526,736	186,526,736			
05	State grants and contracts	18,905,135	18,905,135			
Revenue from local governments:						
06	Local appropriation, current & capital	0	0			
07	Local government grants/contracts	358,111	358,111			
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	56,008,677				
10	Interest earnings	1,086,324				
11	Dividend earnings	0				
12	Realized capital gains	0				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	37,648,759	35,379,703	2,269,056		
03	Payment to state retirement funds (may be included in line 02 above)	10,582,100	10,582,100			
04	Current expenditures including salaries	375,003,464	375,003,464			
Capital outlays						
05	Construction	26,067,079	26,067,079			
06	Equipment purchases	8,156,785	8,156,785			
07	Land purchases	0	0			
08	Interest on debt outstanding, all funds and activities	346,167				


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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text" value="0"/>

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No long-term debt for FY23, excluding Lease Payables.

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="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

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: <input type="text" value="Kenneth Wilson"/>					
Email: <input type="text" value="kenneth.wilson@famou.edu"/>					

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

Institution: Florida Agricultural and Mechanical University (133650)

User ID: P1336506

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	43,775,104	10	4,915
State appropriations	130,006,631	31	14,598
Local appropriations	0	0	0
Government grants and contracts	110,891,235	27	12,451
Private gifts, grants, and contracts	56,366,788	14	6,329
Investment income	2,289,502	1	257
Other core revenues	73,892,346	18	8,297
Total core revenues	417,221,606	100	46,847
Total revenues	461,724,102	N/A	51,844

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	104,045,680	31	11,683
Research	32,725,957	10	3,675
Public service	339,775	0	38
Academic support	63,141,725	19	7,090
Institutional support	35,193,997	11	3,952
Student services	5,114,842	2	574
Other core expenses	91,879,870	28	10,317
Total core expenses	332,441,846	100	37,328
Total expenses	381,255,297	N/A	42,809

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
FTE enrollment	8,906

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
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	This is due to OPEB and Pension liabilities that are held at the State			
Screen: Changes to Net Position				
Screen Entry	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	The financial statement audit amounts were changed from IPEDS submission.			
Related Screens	Changes to Net Position			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 4,577,071 and 13,731,213 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Reduction in related COVID funding.			
Screen: Revenues Part 1				
Screen Entry	The amount reported is outside the expected range of between 12,670,591 and 38,011,773 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Significant COVID financial dollars applied last year			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 6,411,264 and 19,233,792 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Adjusted for certain audit adjustments.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 382,266 and 1,146,796 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No debt and reduced related lease interest allocation.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 666,173 and 1,383,589 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount was actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 26,619,029 and 55,285,675 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This was actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 36,327,785 and 75,450,013 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount was actuarially calculated.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 839,719 and 1,744,029 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount was actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 15,385,071 and 31,953,607 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount was actuarially calculated.			
Screen Entry	The amount reported is outside the expected range of between 6,449,294 and 13,394,686 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Amount was actuarially calculated.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 4,544,434 and 13,633,302 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Significant increase in net student fee and auxiliary revenues.			
Screen Entry	The amount reported is outside the expected range of between 6,008,841 and 18,026,523 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	Significant increase in State Capital Appropriations (over \$58 million) from prior year.		
Screen Entry	The amount reported is outside the expected range of between 39,137,724 and 117,413,172 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	It is unclear how the previous year amount was determined.		
Screen Entry	The amount reported is outside the expected range of between 7,680,150 and 23,040,450 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The university has no debt.		