

IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P1329031

Finance 2025-26

Institution: University of Central Florida (132903)

User ID: P1329031

Overview

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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 to reporting:

- No changes for the 2025-26 data collection period.

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: University of Central Florida (132903)

User ID: P1329031

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: University of Central Florida (132903)

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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)

Reported as a Component Unit of the University, specifically, University of Central Florida Athletics Association.

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)

University of Central Florida Athletics Association revenues are reported in the component unit of the University of Central Florida.

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- No
- Yes - (report details of endowment net 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, 2024 - June 30, 2025			
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>	914,126,712	907,082,319
31	Depreciable <u>capital assets</u> , net of depreciation	1,286,430,867	1,298,161,212
04	Other noncurrent assets CV=[A05-A31]	349,995,688	244,670,246
05	Total <u>noncurrent assets</u>	1,636,426,555	1,542,831,458
06	Total assets CV=(A01+A05)	2,550,553,267	2,449,913,777
19	Deferred outflows of resources	223,630,204	205,054,145
Liabilities			
07	<u>Long-term debt, current portion</u>	7,570,000	7,280,000
08	Other current liabilities CV=(A09-A07)	222,134,898	173,322,819
09	Total <u>current liabilities</u>	229,704,898	180,602,819
10	<u>Long-term debt</u>	90,769,098	99,016,467
11	Other noncurrent liabilities CV=(A12-A10)	872,134,219	833,061,347
12	Total <u>noncurrent liabilities</u>	962,903,317	932,077,814
13	Total liabilities CV=(A09+A12)	1,192,608,215	1,112,680,633
20	Deferred inflows of resources	255,288,530	272,892,893
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	1,270,328,486	1,179,118,663
15	<u>Restricted-expendable</u>	163,658,376	211,276,259
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -107,700,136	-121,000,526
18	Net position CV=[(A06+A19)-(A13+A20)]	1,326,286,726	1,269,394,396

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This deficit can be attributed to the full recognition of certain long-term liabilities (i.e., compensated absences payable, other postemployment benefits (OPEB) payable, and net pension liabilities) in the current unrestricted funds that are expected to be paid over time.


Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	53,292,906	52,406,160
22	<u>Infrastructure</u>	83,731,988	83,731,988
23	<u>Buildings</u>	1,838,198,201	1,785,683,847
32	Equipment, including art and <u>library collections</u>	493,584,086	472,704,862
27	<u>Construction in progress</u>	178,248,031	84,951,959
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,647,055,212	2,479,478,816
28	<u>Accumulated depreciation</u>	1,397,690,520	1,301,200,241
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	268,825,113	257,458,756

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2024 - June 30, 2025			
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	1,643,904,723	1,506,706,333
02	Total expenses and deductions for this institution AND all of its child institutions	1,587,012,393	1,450,962,550
03	Change in net position during year CV=(D01-D02)	56,892,330	55,743,783
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,269,394,396	1,213,650,613
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,326,286,726	1,269,394,396

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	147,661,253	116,486,582
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	11,272,119	9,816,701
03	<u>Grants by state government</u>	162,661,119	149,541,091
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	209,616	1,020,677
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	141,057,433	130,605,802
07	Total revenue that funds scholarships and fellowships	462,861,540	407,470,853
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	263,724,726	243,700,760
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	263,724,726	243,700,760
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.	199,136,814	163,770,093

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
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)	84,132,986	69,668,464	0	0	84,132,986	69,668,464
13	Other federal grants (Do NOT include FDSL amounts)	6,422,518	5,871,187	0	0	6,422,518	5,871,187
14	Grants by state government	92,679,463	89,437,753	0	0	92,679,463	89,437,753
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)]	80,489,759	78,723,356	0	0	80,489,759	78,723,356
18	Total (from Part E1 line 8, 9 and 10)	263,724,726	243,700,760	0	0	263,724,726	243,700,760

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	278,115,038	286,952,941
Grants and contracts - operating			
02	Federal operating grants and contracts	143,799,413	142,414,584
03	State operating grants and contracts	8,676,421	9,339,315
04	Local government/private operating grants and contracts	32,973,720	27,984,538
04a	Local government operating grants and contracts	521,019	556,441
04b	Private operating grants and contracts	32,452,701	27,428,097
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	129,358,035	114,023,584
06	Sales and services of hospitals, 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)]	8,763,485	7,531,717
09	Total operating revenues	601,686,112	588,246,679

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	525,991,012	482,492,685
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	155,279,980	123,096,061
14	State nonoperating grants	165,163,469	142,921,906
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	66,725,404	38,813,922
17	<u>Investment income</u>	48,888,252	56,573,373
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	18,665,257	10,415,568
19	Total nonoperating revenues	980,713,374	854,313,515
27	Total operating and nonoperating revenues CV=[B19+B09]	1,582,399,486	1,442,560,194
28	<u>12-month Student FTE from E12</u>	61,812	60,631
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,600	23,792

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	30,549,900	38,061,834
21	<u>Capital grants and gifts</u>	30,955,337	26,084,305
22	<u>Additions to permanent endowments</u>	<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)]	61,505,237	64,146,139
25	Total all revenues and other additions	1,643,904,723	1,506,706,333

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The University and its blended components units do not have endowments. The endowments reported in Part H lines 01 and 02 relates to the private Foundation affiliated with the University.

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

Fiscal Year: July 1, 2024 - June 30, 2025					
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	<u>Instruction</u>	506,394,822	474,783,527	310,131,709	288,640,292
02	<u>Research</u>	240,432,981	228,524,515	104,530,735	94,659,859
03	<u>Public service</u>	60,138,163	52,541,999	15,326,954	16,769,874
05	<u>Academic support</u>	175,176,893	155,620,982	87,427,418	74,606,947
06	<u>Student services</u>	73,088,149	73,982,181	33,020,681	28,683,299
07	<u>Institutional support</u>	132,158,938	114,598,100	68,343,789	56,304,190
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	199,136,814	163,770,093		
11	<u>Auxiliary enterprises</u>	138,243,105	125,341,492	55,205,261	53,508,732
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	62,242,528	61,799,661	17,359,248	17,552,656
19	Total expenses and deductions	1,587,012,393	1,450,962,550	691,345,795	630,725,849


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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	691,345,795	630,725,849
19-3	<u>Benefits</u>	220,207,695	222,104,674
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	81,156,402	74,856,613
19-5	<u>Depreciation</u>	105,423,177	100,111,990
19-6	<u>Interest</u>	5,078,530	4,846,606
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	483,800,794	418,316,818
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,587,012,393	1,450,962,550
20-1	<u>12-month Student FTE</u> (from E12 survey)	61,812	60,631
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,675	23,931

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Part M-1 - Pension Information


Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> -3,970,884	40,054,172
02	Net Pension liability	312,893,299	318,040,166
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 41,996,801	28,323,626
04	Deferred outflows related to pension	110,233,896	97,736,704

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The University receives an allocation of the State of Florida Retirement System's defined benefit pension liabilities, expenses, and deferred inflow and outflows based on our percentages of the University's contributions to total state contributions.

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


Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 12,222,340	-6,953,482
06	Net OPEB liability	<input checked="" type="checkbox"/> 360,580,922	313,007,770
07	Deferred inflows related to OPEB	162,456,537	191,047,592
08	Deferred outflows related to OPEB	105,225,614	98,465,857

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The University's proportionate share of the total OPEB expense and the Deferred inflows related to OPEB was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2024.


Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025			
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	<u>Market Value</u>	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	<input checked="" type="checkbox"/> 194,918,054	186,027,257
02	Value of endowment net assets at the end of the fiscal year	209,405,195	201,916,665
03	Change in value of endowment net assets CV=[H02-H01]	14,487,141	15,889,408
03a	New gifts and additions	4,111,141	4,544,695
03b	Endowment net investment return	21,735,485	22,947,444
03c	Spending distribution for current use	-7,600,231	-7,125,728
03d	Other CV=[H03-(H03a+H03b+H03c)]	-3,759,254	-4,477,003

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Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025			
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="18,291,320"/>	46,121,898
02	Operating revenues + nonoperating revenues	<input type="text" value="1,932,331,863"/>	1,748,156,860
03	Change in net position	<input type="text" value="119,482,895"/>	148,321,022
04	Net position	<input type="text" value="2,366,465,624"/>	2,218,144,602
05	Expendable net assets	<input type="text" value="827,039,513"/>	789,766,634
06	Plant-related debt	<input type="text" value="396,633,400"/>	332,904,904
07	Total expenses	<input type="text" value="1,911,194,814"/>	1,703,451,441

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	541,839,764	541,839,764			
02	Sales and services	129,358,035	<input type="text"/>	129,358,035	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	143,799,413	<input type="text" value="143,799,413"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	556,540,912	<input type="text" value="556,540,912"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	8,676,421	<input type="text" value="8,676,421"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	521,019	<input type="text" value="521,019"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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="32,452,701"/>				
10	Interest earnings	<input type="text" value="27,197,614"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<input type="text" value="701,446"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	220,207,695	202,623,697	17,583,998		
03	Payment to state retirement funds (may be included in line 02 above)	64,661,877	57,898,059	6,763,818		
04	Current expenditures including salaries	1,199,624,967	1,082,639,651	116,985,316		
Capital outlays						
05	Construction	145,810,426	145,810,426	0		
06	Equipment purchases	27,853,166	24,700,463	3,152,703		
07	Land purchases	0	0			
08	Interest on debt outstanding, all funds and activities					

 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).


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

Fiscal Year: July 1, 2024 - June 30, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	58,865,467
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	5,072,369
04	Long-term debt outstanding at end of fiscal year	53,793,098
05	Short-term debt outstanding at beginning of fiscal year	4,395,000
06	Short-term debt outstanding at end of fiscal year	4,615,000

 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).

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

Fiscal Year: July 1, 2024 - June 30, 2025		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	18,591
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	802,535,493

 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: University of Central Florida (132903)

User ID: P1329031

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"/>	Other		
Name: <input type="text" value="Nathanael Jones"/>					
Email: <input type="text" value="nathanael.jones@ucf.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" value="60.00"/> hours	<input type="text" value="16.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of Central Florida (132903)

User ID: P1329031

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](#).

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	278,115,038	18	4,499
State appropriations	525,991,012	35	8,510
Local appropriations	0	0	0
Government grants and contracts	473,440,302	31	7,659
Private gifts, grants, and contracts	99,178,105	7	1,605
Investment income	48,888,252	3	791
Other core revenues	88,933,979	6	1,439
Total core revenues	1,514,546,688	100	24,502
Total revenues	1,643,904,723	N/A	26,595

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	506,394,822	35	8,193
Research	240,432,981	17	3,890
Public service	60,138,163	4	973
Academic support	175,176,893	12	2,834
Institutional support	132,158,938	9	2,138
Student services	73,088,149	5	1,182
Other core expenses	261,379,342	18	4,229
Total core expenses	1,448,769,288	100	23,438
Total expenses	1,587,012,393	N/A	25,675

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	61,812

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: Part A - Statement of Net Position Page 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 deficit can be attributed to the full recognition of certain long-term liabilities (i.e., compensated absences payable, other postemployment benefits (OPEB) payable, and net pension liabilities) in the current unrestricted funds that are expected to be paid over time.			
Screen: Part E-1 - Scholarships and Fellowships				
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$348,431,813) to be similar to the scholarship/fellowship revenue reported in Finance (\$462,861,540). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	SFA data includes undergraduate students while the Finance data includes undergraduate, graduate and medical students.			
Screen: Part B - Revenues and Other Additions, Page 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: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 26,035,212 and 54,073,132 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University receives an allocation of the State of Florida Retirement System's defined benefit pension liabilities, expenses, and deferred inflow and outflows based on our percentages of the University's contributions to total state contributions.			
Screen Entry	The amount reported is outside the expected range of between 18,410,357 and 38,236,895 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University receives an allocation of the State of Florida Retirement System's defined benefit pension liabilities, expenses, and deferred inflow and outflows based on our percentages of the University's contributions to total state contributions.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between -9,387,200 and -4,519,763 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University's proportionate share of the total OPEB expense and the Deferred inflows related to OPEB was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2024.			
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	The University's proportionate share of the total OPEB expense and the Deferred inflows related to OPEB was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2024.			
Screen: Part H - Details of Endowment Net Assets				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	Reclassification of prior year amounts			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 23,060,949 and 69,182,847 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease was primarily driven by lower net operating income, resulting from higher compensation and employee benefit costs, as well as increased scholarships, fellowships, and tuition waivers awarded to students. These higher operating expenses were partially offset by increased nonoperating revenues, mainly due to higher State noncapital appropriations and increased Federal and State student financial aid.			