

# 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: 88G4439

## Finance 2022-23

Institution: University of Florida (134130)

User ID: 88G4439

### 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: University of Florida (134130)

User ID: 88G4439

## 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 Florida (134130)

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
- i** 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)

Intercollegiate Athletics activities reported under a separate legal entity affiliated with the University of Florida.

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)

Intercollegiate Athletics activities reported under a separate legal entity affiliated with the University of Florida.

**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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Institution: University of Florida (134130)


User ID: 88G4439

## 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>	2,266,586,000	2,121,805,000
31	Depreciable <u>capital assets</u> , net of depreciation	2,135,805,000	2,017,474,000
04	Other noncurrent assets CV=[A05-A31]	1,001,294,000	844,559,000
05	Total <u>noncurrent assets</u>	3,137,099,000	2,862,033,000
06	<b>Total assets</b> CV=(A01+A05)	5,403,685,000	4,983,838,000
19	<u>Deferred outflows of resources</u>	422,584,000	529,325,000
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	14,953,000	11,383,000
08	Other current liabilities CV=(A09-A07)	514,871,000	470,503,000
09	Total <u>current liabilities</u>	529,824,000	481,886,000
10	<u>Long-term debt</u>	372,831,000	376,548,000
11	Other noncurrent liabilities CV=(A12-A10)	1,514,939,000	2,061,393,000
12	Total <u>noncurrent liabilities</u>	1,887,770,000	2,437,941,000
13	<b>Total liabilities</b> CV=(A09+A12)	2,417,594,000	2,919,827,000
20	<u>Deferred inflows of resources</u>	860,982,000	485,586,000
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	2,222,523,000	2,015,066,000
15	<u>Restricted-expendable</u>	593,738,000	417,481,000
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -268,568,000	-324,797,000
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	2,547,693,000	2,107,750,000

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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	<u>Land and land improvements</u>	36,174,000	12,467,000
22	<u>Infrastructure</u>	165,117,000	147,192,000
23	<u>Buildings</u>	3,553,865,000	3,270,104,000
32	Equipment, including art and <u>library collections</u>	1,254,756,000	1,152,730,000
27	<u>Construction in progress</u>	244,737,000	129,691,000
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>5,254,649,000</b>	<b>4,712,184,000</b>
28	<u>Accumulated depreciation</u>	2,933,145,000	2,636,904,000
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	84,189,000	89,091,000

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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>	3,980,104,000	3,609,109,000
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	3,540,161,000	3,388,572,000
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>439,943,000</b>	<b>220,537,000</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	2,107,750,000	1,887,213,000
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	2,547,693,000	2,107,750,000

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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	<u>Pell grants</u> (federal)	47,045,000	46,417,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 48,938,000	20,751,000
03	<u>Grants by state government</u>	174,346,000	182,311,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	216,589,000	99,992,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	14,416,000	95,844,000
07	Total revenue that funds scholarships and fellowships	501,334,000	445,315,000
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	245,623,000	240,976,000
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)	245,623,000	240,976,000
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.	255,711,000	204,339,000

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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)	25,313,000	25,118,000	0	0	25,313,000	25,118,000
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 2,209,000	11,229,000	0	0	2,209,000	11,229,000
14	Grants by state government	93,808,000	98,655,000	0	0	93,808,000	98,655,000
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	<input checked="" type="checkbox"/> 116,536,000	54,109,000	0	0	116,536,000	54,109,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,757,000	51,865,000	0	0	7,757,000	51,865,000
18	Total (from Part E1 line 8, 9 and 10)	245,623,000	240,976,000	0	0	245,623,000	240,976,000

Institution: University of Florida (134130)

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## 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
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	469,174,000	419,603,000
Grants and contracts - operating			
02	Federal operating grants and contracts	572,127,000	508,376,000
03	State operating grants and contracts	48,620,000	42,714,000
04	Local government/private operating grants and contracts	<b>1,077,293,000</b>	<b>961,993,000</b>
04a	Local government operating grants and contracts	7,733,000	8,339,000
04b	Private operating grants and contracts	1,069,560,000	953,654,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	110,633,000	93,026,000
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	59,138,000	51,813,000
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>3,908,000</b>	<b>1,443,000</b>
09	Total operating revenues	2,340,893,000	2,078,968,000

Institution: University of Florida (134130)


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## 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
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	937,193,000	836,234,000
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	127,088,000	93,493,000
14	State nonoperating grants	174,561,000	181,863,000
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	206,428,000	176,151,000
17	<u>Investment income</u>	-89,741,000	102,371,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	247,047,000	1,773,000
19	Total nonoperating revenues	1,602,576,000	1,391,885,000
27	Total operating and nonoperating revenues CV=[B19+B09]	3,943,469,000	3,470,853,000
28	<u>12-month Student FTE from E12</u>	52,007	50,884
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	75,826	68,211

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	<u>Capital appropriations</u>	<input type="text" value="24,345,000"/>	53,577,000
21	<u>Capital grants and gifts</u>	<input type="text" value="12,290,000"/>	84,679,000
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="36,635,000"/>	138,256,000
25	Total all revenues and other additions	<input type="text" value="3,980,104,000"/>	3,609,109,000


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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	<u>Instruction</u>	857,608,000	809,687,000	569,327,000	545,245,000
02	<u>Research</u>	862,745,000	780,561,000	437,616,000	404,374,000
03	<u>Public service</u>	976,521,000	863,931,000	625,318,000	558,420,000
05	<u>Academic support</u>	259,346,000	248,734,000	133,908,000	130,158,000
06	<u>Student services</u>	55,513,000	52,334,000	27,905,000	27,755,000
07	<u>Institutional support</u>	195,796,000	178,493,000	117,327,000	110,220,000
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	255,711,000	204,339,000		
11	<u>Auxiliary enterprises</u>	137,014,000	110,820,000	77,741,000	42,324,000
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)]	<input type="text" value="-60,093,000"/>	139,673,000	0	0
19	<b>Total expenses and deductions</b>	3,540,161,000	3,388,572,000	1,989,142,000	1,818,496,000

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	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	1,989,142,000	1,818,496,000
19-3	<u>Benefits</u>	443,302,000	580,474,000
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	133,625,000	128,789,000
19-5	<u>Depreciation</u>	183,764,000	159,379,000
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 11,147,000	5,900,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	779,181,000	695,534,000
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	3,540,161,000	3,388,572,000
20-1	<u>12-month Student FTE (from E12 survey)</u>	52,007	50,884
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>68,071</b>	66,594


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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="-66,536,000"/>	96,760,000
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="309,507,000"/>	881,332,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="441,963,000"/>	15,712,000
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="226,897,000"/>	305,935,000

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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"/>	1,175,000	31,491,000
06	Net OPEB liability	<input checked="" type="checkbox"/>	1,092,903,000	1,069,008,000
07	Deferred inflows related to OPEB		419,019,000	469,874,000
08	Deferred outflows related to OPEB		186,712,000	214,847,000

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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	2,375,793,000	1,844,523,000
02	Value of endowment net assets at the end of the fiscal year	2,272,548,000	2,375,793,000
03	Change in value of endowment net assets CV=[H02-H01]	-103,245,000	531,270,000
03a	New gifts and additions	57,332,000	53,745,000
03b	Endowment net investment return	-51,377,000	570,425,000
03c	Spending distribution for current use	-109,195,000	-92,900,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	-5,000	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)	499,097,000	-750
02	Operating revenues + nonoperating revenues	4,039,258,000	3,387,822,000
03	Change in net position	<input checked="" type="checkbox"/> 439,944,000	220,537,000
04	Net position	2,547,694,000	2,107,750,000
05	Expendable net assets	<input checked="" type="checkbox"/> 325,168,000	92,684,000
06	Plant-related debt	387,784,000	387,931,000
07	Total expenses	3,540,161,000	3,388,572,000

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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	714,797,000	714,797,000			
02	Sales and services	<b>169,770,000</b>	<input type="text" value="48,060,000"/>	110,633,000	0	<input type="text" value="11,077,000"/>
03	Federal grants/contracts (excludes Pell Grants)	572,127,000	<input type="text" value="468,861,000"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="103,266,000"/>
Revenue from the state government:						
04	State appropriations, current & capital	961,537,000	<input type="text" value="782,441,000"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="179,096,000"/>
05	State grants and contracts	48,619,000	<input type="text" value="35,189,000"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="13,430,000"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	7,732,000	<input type="text" value="1,666,000"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="6,066,000"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="1,275,989,000"/>				
10	Interest earnings	<input type="text" value="6,047,000"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<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	443,302,000	358,411,000	26,576,000		58,315,000
03	Payment to state retirement funds (may be included in line 02 above)	121,255,000	103,294,000	4,017,000		13,944,000
04	Current expenditures <b>including</b> salaries	2,963,005,000	2,477,253,000	131,529,000		354,223,000
Capital outlays						
05	Construction	221,071,000	208,134,000	3,440,000		9,497,000
06	Equipment purchases	47,257,000	38,860,000	2,621,000		5,776,000
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	11,147,000				

 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 1

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	380,100,000
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	11,921,000
04	Long-term debt outstanding at end of fiscal year	368,179,000
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).

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	21,519,000
08	Total cash and security assets held at end of fiscal year in bond funds	2,620,663,000
09	Total cash and security assets held at end of fiscal year in all other funds	

 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 Florida (134130)

Prepared by

**Prepared by**

Reporting Reminders:

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

This survey component was prepared by:

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

Name:

Email:

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

Number of Staff (including yourself)

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

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="8.00"/> hours	<input type="text" value="40.00"/> hours	<input type="text" value="16.00"/> hours	<input type="text" value="16.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours



Institution: University of Florida (134130)

User ID: 88G4439

## 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	\$469,174,000	12%	\$9,021
State appropriations	\$937,193,000	24%	\$18,021
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$930,129,000	24%	\$17,885
Private gifts, grants, and contracts	\$1,275,988,000	33%	\$24,535
Investment income	-\$89,741,000	-2%	-\$1,726
Other core revenues	\$346,728,000	9%	\$6,667
Total core revenues	\$3,869,471,000	100%	\$74,403
Total revenues	\$3,980,104,000	N/A	\$76,530

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	\$857,608,000	25%	\$16,490
Research	\$862,745,000	25%	\$16,589
Public service	\$976,521,000	29%	\$18,777
Academic support	\$259,346,000	8%	\$4,987
Institutional support	\$195,796,000	6%	\$3,765
Student services	\$55,513,000	2%	\$1,067
Other core expenses	\$195,618,000	6%	\$3,761
Total core expenses	\$3,403,147,000	100%	\$65,436
Total expenses	\$3,540,161,000	N/A	\$68,071

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	52,007

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 deficit in unrestricted funds can be attributed to the full recognition of long-term liabilities for pension (GASB 68) and other post-employment benefits (GASB 75).			
<b>Screen: Scholarships &amp; Fellowships</b>				
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 (\$295,336,055) to be similar to the scholarship/fellowship revenue reported in Finance (\$501,334,000). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The amount reported on the Finance survey includes undergraduate and graduate students. The amount reported on the Student Financial Aid survey is limited to undergraduates who were enrolled in the fall term. These two figures change at different rates. The state has invested in undergraduate grant aid and the university has invested in graduate aid.			
Screen Entry	The amount reported is outside the expected range of between 10,375,500 and 31,126,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase primarily due to EM-SFA Financial Aid Award (Cares Act)			
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 27,054,500 and 81,163,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase primarily due to change in calculation of overall scholarship allowance from the indirect method to the direct method.			
Screen Entry	The amount reported is outside the expected range of between 5,614,500 and 16,843,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In FY22 the Cares Act financial aid was excluded from the scholarship allowance			
<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: Expenses Part 1</b>				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Confirmed as negative due to pension and OPEB. JI			
Related Screens	Expenses Part 1			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 2,950,000 and 8,850,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in interest on financing capital assets.			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 62,894,000 and 130,626,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	

Reason	Due to compliance with GASB 68 and the actuarial reports for the University under the State's pension plan.			
Screen Entry	The amount reported is outside the expected range of between 572,865,800 and 1,189,798,200 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to compliance with GASB 68 and the actuarial reports for the University under the State's pension plan.			
Screen Entry	The amount reported is outside the expected range of between 10,212,800 and 21,211,200 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to compliance with GASB 68 and the actuarial reports for the University under the State's pension plan.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 20,469,150 and 42,512,850 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to compliance with GASB 75 and the actuarial reports for the University under the State's OPEB plan			
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	Due to compliance with GASB 75 and the actuarial reports for the University under the State's OPEB plan			
<b>Screen: Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 110,268,500 and 330,805,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is primarily due to the asset transfer agreement with Scripps Research Institute (Scripps) to acquire the Scripps Research Florida campus			
Screen Entry	The amount reported is outside the expected range of between 46,342,000 and 139,026,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is primarily due to the asset transfer agreement with Scripps Research Institute (Scripps) to acquire the Scripps Research Florida campus			