

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: 88G4439

Finance 2023-24

Institution: University of Florida (134130)

User ID: 88G4439

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 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: 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, 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
- 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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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>	4,052,982,000	2,266,586,000
31	Depreciable <u>capital assets</u> , net of depreciation	2,749,317,000	2,135,805,000
04	Other noncurrent assets CV=[A05-A31]	3,674,166,000	1,001,294,000
05	Total <u>noncurrent assets</u>	6,423,483,000	3,137,099,000
06	Total assets CV=(A01+A05)	<input checked="" type="checkbox"/> 10,476,465,000	5,403,685,000
19	<u>Deferred outflows of resources</u>	469,949,000	422,584,000
Liabilities			
07	<u>Long-term debt, current portion</u>	43,690,000	14,953,000
08	Other current liabilities CV=(A09-A07)	1,051,478,000	514,871,000
09	Total <u>current liabilities</u>	1,095,168,000	529,824,000
10	<u>Long-term debt</u>	756,888,000	372,831,000
11	Other noncurrent liabilities CV=(A12-A10)	1,826,376,000	1,514,939,000
12	Total <u>noncurrent liabilities</u>	2,583,264,000	1,887,770,000
13	Total liabilities CV=(A09+A12)	<input checked="" type="checkbox"/> 3,678,432,000	2,417,594,000
20	<u>Deferred inflows of resources</u>	691,991,000	860,982,000
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	2,598,562,000	2,222,523,000
15	<u>Restricted-expendable</u>	2,097,933,000	593,738,000
16	<u>Restricted-nonexpendable</u>	1,614,641,000	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	264,855,000	-268,568,000
18	Net position CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> 6,575,991,000	2,547,693,000

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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>	147,360,016	36,174,000
22	<u>Infrastructure</u>	166,804,000	165,117,000
23	<u>Buildings</u>	3,806,058,000	3,553,865,000
32	Equipment, including art and <u>library collections</u>	1,413,044,000	1,254,756,000
27	<u>Construction in progress</u>	408,762,041	244,737,000
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	5,942,028,057	5,254,649,000
28	<u>Accumulated depreciation</u>	3,415,626,000	2,933,145,000
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	783,837,000	84,189,000

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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	5,209,410,000	3,980,104,000
02	Total expenses and deductions for this institution AND all of its child institutions	4,663,419,000	3,540,161,000
03	Change in net position during year CV=(D01-D02)	545,991,000	439,943,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	<input type="text" value="6,030,154,000"/>	2,107,750,000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-154,000	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	6,575,991,000	2,547,693,000

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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	<u>Pell grants</u> (federal)	49,819,000	47,045,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 3,356,000	48,938,000
03	<u>Grants by state government</u>	178,810,000	174,346,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	290,733,000	216,589,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	9,973,000	14,416,000
07	Total revenue that funds scholarships and fellowships	532,691,000	501,334,000
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	288,633,000	245,623,000
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)	288,633,000	245,623,000
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.	244,058,000	255,711,000

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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)	31,284,000	25,313,000	0	0	31,284,000	25,313,000
13	Other federal grants (Do NOT include FDSL amounts)	2,107,000	2,209,000	0	0	2,107,000	2,209,000
14	Grants by state government	112,283,000	93,808,000	0	0	112,283,000	93,808,000
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	136,697,000	116,536,000	0	0	136,697,000	116,536,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	6,262,000	7,757,000	0	0	6,262,000	7,757,000
18	Total (from Part E1 line 8, 9 and 10)	288,633,000	245,623,000	0	0	288,633,000	245,623,000

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
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	443,688,000	469,174,000
Grants and contracts - operating			
02	Federal operating grants and contracts	657,252,000	572,127,000
03	State operating grants and contracts	59,679,000	48,620,000
04	Local government/private operating grants and contracts	181,783,000	1,077,293,000
04a	Local government operating grants and contracts	9,296,000	7,733,000
04b	Private operating grants and contracts	172,487,000	1,069,560,000
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	240,700,000	110,633,000
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	1,243,847,000	0
26	<u>Sales and services of educational activities</u>	69,238,000	59,138,000
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	423,619,000	3,908,000
09	Total operating revenues	3,319,806,000	2,340,893,000

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
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	945,279,000	937,193,000
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	51,197,000	127,088,000
14	State nonoperating grants	177,101,000	174,561,000
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	73,944,000	206,428,000
17	<u>Investment income</u>	203,926,000	-89,741,000
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,900,000	247,047,000
19	Total nonoperating revenues	1,457,347,000	1,602,576,000
27	Total operating and nonoperating revenues CV=[B19+B09]	4,777,153,000	3,943,469,000
28	<u>12-month Student FTE from E12</u>	51,350	52,007
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	93,031	75,826

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	<u>Capital appropriations</u>	342,643,000	24,345,000
21	<u>Capital grants and gifts</u>	13,363,000	12,290,000
22	<u>Additions to permanent endowments</u>	76,251,000	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	432,257,000	36,635,000
25	Total all revenues and other additions	5,209,410,000	3,980,104,000

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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	Salaries and wages	Prior Year Salaries and wages
		(1)		Total Amount	(2)	
01	<u>Instruction</u>	<input checked="" type="checkbox"/>	1,347,673,000	857,608,000	702,014,000	569,327,000
02	<u>Research</u>		1,013,463,000	862,745,000	489,426,000	437,616,000
03	<u>Public service</u>		1,091,550,000	976,521,000	667,619,000	625,318,000
05	<u>Academic support</u>		289,215,000	259,346,000	143,910,000	133,908,000
06	<u>Student services</u>		60,121,000	55,513,000	29,793,000	27,905,000
07	<u>Institutional support</u>		240,617,000	195,796,000	125,761,000	117,327,000
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>		244,058,000	255,711,000		
11	<u>Auxiliary enterprises</u>		311,414,000	137,014,000	155,392,000	77,741,000
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)]		65,308,000	-60,093,000	0	0
19	Total expenses and deductions		4,663,419,000	3,540,161,000	2,313,915,000	1,989,142,000

Institution: University of Florida (134130)

User ID: 88G4439


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	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	2,313,915,000	1,989,142,000
19-3	<u>Benefits</u>	538,240,000	443,302,000
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	189,177,000	133,625,000
19-5	<u>Depreciation</u>	218,236,000	183,764,000
19-6	<u>Interest</u>	<input checked="" type="checkbox"/> 17,990,000	11,147,000
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	1,385,861,000	779,181,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	4,663,419,000	3,540,161,000
20-1	<u>12-month Student FTE</u> (from E12 survey).	51,350	52,007
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	90,816	68,071

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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"/> 15,252,000	-66,536,000
02	Net Pension liability	<input checked="" type="checkbox"/> 814,410,000	309,507,000
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 28,156,000	441,963,000
04	Deferred outflows related to pension	302,742,000	226,897,000

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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"/>	-43,555,000	1,175,000
06	Net OPEB liability	<input checked="" type="checkbox"/>	814,517,000	1,092,903,000
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	625,160,000	419,019,000
08	Deferred outflows related to OPEB		158,022,000	186,712,000

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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	2,272,548,000	2,375,793,000
02	Value of endowment net assets at the end of the fiscal year	2,334,070,000	2,272,548,000
03	Change in value of endowment net assets CV=[H02-H01]	61,522,000	-103,245,000
03a	New gifts and additions	78,920,000	57,332,000
03b	Endowment net investment return	92,536,000	-51,377,000
03c	Spending distribution for current use	-109,950,000	-109,195,000
03d	Other CV=[H03-(H03a+H03b+H03c)]	16,000	-5,000

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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)	270,963,000	499,097,000
02	Operating revenues + nonoperating revenues	4,764,735,000	4,039,258,000
03	Change in net position	<input checked="" type="checkbox"/> 6,030,154,000	439,944,000
04	Net position	<input checked="" type="checkbox"/> 6,575,991,000	2,547,694,000
05	Expendable net assets	<input checked="" type="checkbox"/> 2,361,128,000	325,168,000
06	Plant-related debt	554,392,000	387,784,000
07	Total expenses	4,663,419,000	3,540,161,000

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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	732,321,000	732,321,000			
02 Sales and services	1,553,785,000	57,286,000	240,700,000	1,243,847,000	11,952,000
03 Federal grants/contracts (excludes Pell Grants)	657,252,000	554,126,000			103,126,000
Revenue from the state government:					
04 State appropriations, current & capital	1,279,922,000	1,090,332,000			189,590,000
05 State grants and contracts	59,678,000	40,560,000			19,118,000
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	9,297,000	2,593,000			6,704,000
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	1,149,069,000				
10 Interest earnings	4,658,000				
11 <u>Dividend earnings</u>					
12 <u>Realized capital gains</u>					

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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	507,167,000	411,384,000	29,946,000		65,837,000
03	Payment to state retirement funds (may be included in line 02 above)	140,695,000	120,186,000	4,695,000		15,814,000
04	Current expenditures including salaries	3,356,690,000	2,834,224,000	139,929,000		382,537,000
Capital outlays						
05	Construction	275,989,000	264,582,000	3,711,000		7,696,000
06	Equipment purchases	53,869,000	42,416,000	3,034,000		8,419,000
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	10,777,000				

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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	368,179,000
02	Long-term debt issued during fiscal year	40,355,000
03	Long-term debt retired during fiscal year	52,532,000
04	Long-term debt outstanding at end of fiscal year	356,002,000
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, 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	15,087,000
08	Total cash and security assets held at end of fiscal year in bond funds	2,662,124,000
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)

User ID: 88G4439

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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance 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	443,688,000	12	8,640
State appropriations	945,279,000	25	18,409
Local appropriations	0	0	0
Government grants and contracts	954,525,000	26	18,589
Private gifts, grants, and contracts	246,431,000	7	4,799
Investment income	203,926,000	5	3,971
Other core revenues	931,014,000	25	18,131
Total core revenues	3,724,863,000	100	72,539
Total revenues	5,209,410,000	N/A	101,449

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	1,347,673,000	31	26,245
Research	1,013,463,000	23	19,736
Public service	1,091,550,000	25	21,257
Academic support	289,215,000	7	5,632
Institutional support	240,617,000	6	4,686
Student services	60,121,000	1	1,171
Other core expenses	309,366,000	7	6,025
Total core expenses	4,352,005,000	100	84,752
Total expenses	4,663,419,000	N/A	90,816

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	51,350

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 amount reported is outside the expected range of between 2,701,842,500 and 8,105,527,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS).			
Screen Entry	The amount reported is outside the expected range of between 1,208,797,000 and 3,626,391,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS).			
Screen Entry	The amount reported is outside the expected range of between 1,273,846,500 and 3,821,539,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS).			
Screen: Changes to Net Position				
Screen Entry	The reported value of Net position beginning of year (line 04) is expected to be equal to the prior year amount of Net position end of year (line 06). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5303)	Fatal	Yes	
Reason	Overridden by administrator. PY net position is being corrected to match CY value. KG			
Screen: Scholarships & 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 (\$279,305,189) to be similar to the scholarship/fellowship revenue reported in Finance (\$532,691,000). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The Student Financial Aid survey is limited to undergraduate grant/scholarship aid. The University of Florida also has a large graduate and professional enrollment who also receive financial aid.			
Screen Entry	The amount reported is outside the expected range of between 24,469,000 and 73,407,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The prior year value was larger because it included the HEERF COVID emergency funding.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 428,804,000 and 1,286,412,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS). The UF Audited Financial Statement (i.e. our GPFS) includes UF plus Component Units.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 5,573,500 and 16,720,500 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS). The UF Audited Financial Statement (i.e. our GPFS) includes UF plus Component Units.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between -89,823,600 and -43,248,400 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 201,179,550 and 417,834,450 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 287,275,950 and 596,650,050 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: OPEB Information			
Screen Entry	The amount reported is outside the expected range of between 763,750 and 1,586,250 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 is outside the expected range of between 272,362,350 and 565,675,650 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.		
Perform Edits	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.		
Screen: Financial Health			
Screen Entry	The amount reported is outside the expected range of between 219,972,000 and 659,916,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS). The UF Audited Financial Statement (i.e. our GPFS) includes UF plus Component Units.		
Screen Entry	The amount reported is outside the expected range of between 1,273,847,000 and 3,821,541,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS). The UF Audited Financial Statement (i.e. our GPFS) includes UF plus Component Units.		
Screen Entry	The amount reported is outside the expected range of between 162,584,000 and 487,752,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The University of Florida is adjusting the current year (FY23) and prior year (FY22) Finance surveys to include component units, in sections where indicated, to match the General Purpose Financial Statement (GPFS). The UF Audited Financial Statement (i.e. our GPFS) includes UF plus Component Units.		