

Finance 2024-25

Institution: University of Florida-Online (484473)

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 to reporting:

No changes for the 2024-25 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 Florida-Online (484473)

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Finance - Public Institutions' Reporting Standard

Reporting Standard**Please indicate which reporting standards are used to prepare your financial statements:**

- ☒ GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- ☐ FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Florida-Online (484473)

User ID: 88G4439

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, 2024.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2023"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2024"/>

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)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☐ Yes - select category(s) where these revenues are included [check all that apply]
- ☐ Sales and services of educational activities
- ☐ Sales and services of auxiliary enterprises
- ☐ Other (specify in box below)

5. Endowment Assets

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

- ☒ No
- ☐ Yes - (report 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
- ☐ **i** 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

 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-Online (484473)


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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2023 - June 30, 2024


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>	10,698,000	9,035,000
31	Depreciable <u>capital assets</u> , net of depreciation	0	0
04	Other noncurrent assets CV=[A05-A31]	0	0
05	Total <u>noncurrent assets</u>	0	0
06	Total assets CV=(A01+A05)	10,698,000	9,035,000
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	0	0
08	Other current liabilities CV=(A09-A07)	592,000	691,000
09	Total <u>current liabilities</u>	592,000	691,000
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	0	0
13	Total liabilities CV=(A09+A12)	592,000	691,000
20	<u>Deferred inflows of resources</u>	0	0
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	0	0
15	<u>Restricted-expendable</u>	0	0
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	10,106,000	8,344,000
18	Net position CV=[(A06+A19)-(A13+A20)]	10,106,000	8,344,000

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	<div><div></div><div>0</div></div>	0
22	Infrastructure	<div><div></div><div>0</div></div>	0
23	Buildings	<div><div></div><div>0</div></div>	0
32	Equipment, including art and library collections	<div><div></div><div>0</div></div>	0
27	Construction in progress	<div><div></div><div>0</div></div>	0
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	<div><div><input checked="" type="checkbox"/></div><div>0</div></div>	0
28	Accumulated depreciation	<div><div><input checked="" type="checkbox"/></div><div><div></div><div>0</div></div></div>	0
33	Intangible assets, net of accumulated amortization	<div><div></div><div>0</div></div>	0
34	Other capital assets	<div><div></div><div>0</div></div>	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024			
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	25,676,000	26,411,000
02	Total expenses and deductions for this institution AND all of its child institutions	23,874,000	27,599,000
03	Change in net position during year CV=(D01-D02)	1,802,000	-1,188,000
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	8,344,000	9,532,000
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-40,000	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	10,106,000	8,344,000

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024

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)	3,114,000	3,739,000
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	161,000	302,000
03	<u>Grants by state government</u>	5,741,000	5,554,000
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,523,000	1,998,000
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	0	0
07	Total revenue that funds scholarships and fellowships	10,539,000	11,593,000
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	10,539,000	11,593,000
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)	10,539,000	11,593,000
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.	<input checked="" type="checkbox"/> 0	0

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
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)	3,114,000	3,739,000	0	0	3,114,000	3,739,000
13	Other federal grants (Do NOT include FDSL amounts)	161,000	302,000	0	0	161,000	302,000
14	Grants by state government	5,741,000	5,554,000	0	0	5,741,000	5,554,000
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,523,000	1,998,000	0	0	1,523,000	1,998,000
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	0	0	0	0	0
18	Total (from Part E1 line 8, 9 and 10)	10,539,000	11,593,000	0	0	10,539,000	11,593,000

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	9,565,000	9,449,000
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	1,523,000	1,998,000
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	1,523,000	1,998,000
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	0	0
06	Sales and services of <u>hospitals</u> , 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)]	0	0
09	Total operating revenues	11,088,000	11,447,000

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	5,571,000	5,369,000
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	3,276,000	4,041,000
14	State nonoperating grants	5,741,000	5,554,000
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	0	0
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	14,588,000	14,964,000
27	Total operating and nonoperating revenues CV=[B19+B09]	25,676,000	26,411,000
28	<u>12-month Student FTE from E12</u>	4,092	4,132
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	6,275	6,392

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<div>0</div>	0
21	<u>Capital grants and gifts</u>	<div>0</div>	0
22	<u>Additions to permanent endowments</u>	<div>0</div>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	0	0
25	Total all revenues and other additions	<div>25,676,000</div>	26,411,000

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


Fiscal Year: July 1, 2023 - June 30, 2024

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>	15,030,000	18,319,000	8,711,000	10,370,000
02	<u>Research</u>	<input checked="" type="checkbox"/> 0	44,000	0	0
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	5,924,000	6,302,000	3,714,000	3,153,000
06	<u>Student services</u>	2,913,000	2,903,000	1,035,000	903,000
07	<u>Institutional support</u>	0	0	0	0
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	0	0		
11	<u>Auxiliary enterprises</u>	0	0	0	0
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)]	7,000	31,000	0	0
19	Total expenses and deductions	23,874,000	27,599,000	13,460,000	14,426,000


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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	13,460,000	14,426,000
19-3	Benefits	3,602,000	4,132,000
19-4	Operation and Maintenance of Plant (as a natural expense)	<input checked="" type="checkbox"/> 0	0
19-5	Depreciation	0	0
19-6	Interest	0	0
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	6,812,000	9,041,000
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	23,874,000	27,599,000
20-1	12-month Student FTE (from E12 survey)	4,092	4,132
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<input checked="" type="checkbox"/> 5,834	6,679

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Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
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)	1,802,000	-1,189,000
02	Operating revenues + nonoperating revenues	25,676,000	26,411,000
03	Change in net position	1,802,000	-1,189,000
04	Net position	10,106,000	8,343,000
05	Expendable net assets	10,106,000	8,343,000
06	Plant-related debt	0	0
07	Total expenses	23,874,000	27,599,000

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	20,104,000	20,104,000			
02	Sales and services	0	<input type="text" value="0"/>	0	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	5,571,000	<input type="text" value="5,571,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
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="1,523,000"/>				
10	Interest earnings	<input type="text" value="0"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	3,603,000	3,544,000	0	0	59,000
03	Payment to state retirement funds (may be included in line 02 above)	946,000	902,000	0	0	44,000
04	Current expenditures including salaries	22,920,000	20,886,000	1,354,000	0	680,000
Capital outlays						
05	Construction	0	0	0	0	0
06	Equipment purchases	0	0	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	0				

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		<div>0</div>
02	Long-term debt issued during fiscal year		<div>0</div>
03	Long-term debt retired during fiscal year		<div>0</div>
04	Long-term debt outstanding at end of fiscal year		<div>0</div>
05	Short-term debt outstanding at beginning of fiscal year		<div>0</div>
06	Short-term debt outstanding at end of fiscal year		<div>0</div>

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		<div>0</div>
08	Total cash and security assets held at end of fiscal year in bond funds		<div>0</div>
09	Total cash and security assets held at end of fiscal year in all other funds		<div>9,902,000</div>

 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).

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="4.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of Florida-Online (484473)

User ID: 88G4439

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 2025.

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	9,565,000	37	2,337
State appropriations	5,571,000	22	1,361
Local appropriations	0	0	0
Government grants and contracts	9,017,000	35	2,204
Private gifts, grants, and contracts	1,523,000	6	372
Investment income	0	0	0
Other core revenues	0	0	0
Total core revenues	25,676,000	100	6,275
Total revenues	25,676,000	N/A	6,275
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	15,030,000	63	3,673
Research	0	0	0
Public service	0	0	0
Academic support	5,924,000	25	1,448
Institutional support	0	0	0
Student services	2,913,000	12	712
Other core expenses	7,000	0	2
Total core expenses	23,874,000	100	5,834
Total expenses	23,874,000	N/A	5,834
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	4,092
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 2				
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	There are no Capital Assets for UF Online as of 6/30/2024.			
Screen Entry	The value of this field is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5147)	Confirmation	Yes	
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 (\$17,974,273) to be similar to the scholarship/fellowship revenue reported in Finance (\$10,539,000). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	Change in method of calculating financial aid to include refunds.			
Screen Entry	The value of this field is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5147)	Confirmation	Yes	
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Screen Entry	The amount reported is outside the expected range of between 22,000 and 66,000 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	There was a decrease overall in this category from prior year.			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	This field is not expected to be zero. Please correct your data or explain. (Error #5443)	Explanation	Yes	
Reason	No allocation of Operation and Maintenance of Plant is allocated to UF Online.			
Perform Edits	The total expenses and deductions per student FTE in Part C, line 21 (5,834) is outside the expected range of between 6,000 and 120,000 when compared with other similar institutions. Please correct your data or explain. (Error #5242)	Explanation	Yes	
Reason	There was a decrease in overall expenses for UF Online.			
Related Screens	Expenses Part 2			