

Finance 2025-26

Institution: Polytechnic University of Puerto Rico-Orlando (456490)

User ID: 88G6411

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 2025-26 data collection period.

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Finance - Private not-for-profit institutions and Public institutions using FASB standards

General Information - Fiscal Year and Audit: FASB-Reporting Institutions

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2025.)

Beginning: month/year (MMYYYY)	Month:	<input type="text" value="8"/>	Year:	<input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month:	<input type="text" value="7"/>	Year:	<input type="text" value="2025"/>

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
- i** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

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

- No
- Yes - (report details of endowment net assets)

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. Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?


- i** Pass through (agency)
- Federal grant revenue
- Does not award Pell grants

i 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 C-1 - Scholarships and Fellowships

Fiscal Year: August 1, 2024 - July 31, 2025			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	263,887	272,965
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	2,500	5,500
03	<u>Grants by state government</u>	3,458	3,416
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants (restricted)</u>	0	0
06	<u>Institutional grants (unrestricted)</u>	300	0
07	Total revenue that funds scholarships and fellowships CV=[C01+...+C06]	270,145	281,881
08	<u>Discounts and Allowances</u> applied to <u>tuition and fees</u>	<input checked="" type="checkbox"/> 0	0
09	<u>Discounts and Allowances</u> applied to <u>auxiliary enterprise revenues</u>	0	0
10	Total Discounts and Allowances, CV=[C08 + C09]	0	0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part C-2 - Sources of Discounts and Allowances

Fiscal Year: August 1, 2024 - July 31, 2025							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	0	0	0	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	0	0	0	0	0	0
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[C18-(C12+C13+ ... +C16)]	0	0	0	0	0	0
18	Total (from Part C1 line 8, 9 and 10)	0	0	0	0	0	0

Part D - Revenues by Source

Fiscal Year: August 1, 2024 - July 31, 2025						
Line No.	Source of Funds	Total Amount	Unrestricted	Temporarily restricted	Permanently restricted	Prior Year Total Amount
01	<u>Tuition and fees</u> (net of allowance reported in Part C-1, line 08)	1,665,020	1,665,020			1,434,435
Government Appropriations						
02	Federal appropriations	0				0
03	State appropriations	0				0
04	Local appropriations	0				0
Government Grants and Contracts						
05	Federal grants and contracts (Do not include FDSL)	649,528	0	<input checked="" type="checkbox"/> 649,528	0	836,606
06	State grants and contracts	0				0
07	Local government grants and contracts	0				0
Private Gifts, Grants and Contracts						
08	<u>Private gifts, grants and contracts</u>	0	0	0	0	0
08a	<u>Private gifts</u>	0	0	0	0	0
08b	<u>Private grants and contracts</u>	0	0	0	0	0
09	<u>Contributions from affiliated entities</u>	0				0
Other Revenue						
10	<u>Investment return</u>	0				0
11	<u>Sales and services of educational activities</u>	28,600	28,600			23,000
12	Sales and services of <u>auxiliary enterprises</u> (net of allowance reported in Part C-1, line 09)	0				0
13	<u>Hospital revenue</u>	0				0
14	<u>Independent operations revenue</u>	0				0
15	Other revenue CV=[D16-(D01+...+D14)]	0	0	0	0	0
16	Total revenues and investment return	2,343,148	1,693,620	649,528		2,294,041
17	Net assets released from restriction	0	0			
18	Net total revenues, after assets released from restriction	2,343,148	1,693,620	649,528	0	2,294,041
19	12-month Student FTE from E12	107				113
20	Total revenues and investment return per student FTE CV=[D16/D19]	21,899				20,301

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 E-1 - Expenses and Other Deductions: Functional Classification Part 1

Fiscal Year: August 1, 2024 - July 31, 2025					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	737,479	730,388	476,011	371,954
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	0	0	0	0
04	<u>Academic support</u>	24,044	24,237	0	0
05	<u>Student services</u>	422,389	683,409	206,487	457,967
06	<u>Institutional support</u>	1,752,083	2,327,147	900,635	874,588
07	<u>Auxiliary enterprises</u>	0	0	0	0
08	<u>Net grant aid to students,</u> net of discount/allowances	0	0		
09	<u>Hospital services</u>	0	0	0	0
10	<u>Independent operations</u>	0	0	0	0
12	Other Functional Expenses and deductions CV=[E13-(E01+...+E10)]	10,892	7,195	0	0
13	Total expenses and Deductions	2,946,887	3,772,376	1,583,133	1,704,509

Part E-2 - Expenses and Other Deductions: Natural Classification Part 2

Fiscal Year: August 1, 2024 - July 31, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
13-2	<u>Salaries and Wages</u> (from Part E-1, line 13 column 2)	1,583,133	1,704,509
13-3	<u>Benefits</u>	181,733	203,877
13-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	178,567	1,169,380
13-5	<u>Depreciation</u>	317,159	475,055
13-6	<u>Interest</u>	0	0
13-7	<u>Other Natural Expenses and Deductions</u> CV=[E13-1 - (E13-2 + ... + E13-6)]	686,295	219,555
13-1	Total Expenses and Deductions (from Part E-1, Line 13)	2,946,887	3,772,376
14-1	<u>12-month Student FTE</u> (from E12 survey).	107	113
15-1	Total expenses and deductions per student FTE CV=[E13/E14]	27,541	33,384

 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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Other
	<input type="radio"/> HR Contact		
Name:	<input type="text" value="Iris Febo"/>		
Email:	<input type="text" value="ifebo@pupr.edu"/>		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="3.00"/>	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? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
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](#).

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	1,665,020	71	15,561
Government grants and contracts	649,528	28	6,070
Private gifts, grants, and contracts	0	0	0
Investment income	0	0	0
Other core revenues	28,600	1	267
Total core revenues	2,343,148	100	21,899
Total revenues	2,343,148	N/A	21,899

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	737,479	25	6,892
Research	0	0	0
Public service	0	0	0
Academic support	24,044	1	225
Institutional support	1,752,083	59	16,375
Student services	422,389	14	3,948
Other core expenses	10,892	0	102
Total core expenses	2,946,887	100	27,541
Total expenses	2,946,887	N/A	27,541

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	107

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 C-1 - Scholarships and Fellowships				
Screen Entry	This field is expected to have a value greater than zero. Please confirm that your institution did not grant any allowances applied to tuition and fees. (Error #5135)	Confirmation	Yes	
Related Screens	Scholarships & Fellowships			
Screen: Part D - Revenues by Source				
Screen Entry	This source of revenue is not expected to have restrictions. Please revise your data or provide an explanation for its restriction. (Error #5281)	Explanation	Yes	
Reason	Correct with Donor Temporary Restricts as per audited F/S.			