

IPEDS 2025-26 Data Collection System

Finance 2025-26

Institution: Universidad Politecnica de Puerto Rico (243577)

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
- ⓘ** 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?


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

ⓘ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 A - Statement of Financial Position, Page 1

Fiscal Year: August 1, 2024 - July 31, 2025			
If your institution is a parent institution then the amounts reported in Parts A and B should include ALL of your child institutions			
Line No.	Assets, Liabilities, and Net Assets	Current year amount	Prior year amount
<u>Assets</u>			
01	<u>Long-term investments</u>	26,423,165	26,303,356
19	Property, plant, and equipment, net of accumulated depreciation	63,243,635	63,996,498
20	Intangible assets, net of accumulated amortization	0	0
02	Total assets	131,443,875	122,634,525
<u>Liabilities</u>			
03	Total liabilities	8,471,503	10,294,580
03a	Debt related to Property, Plant, and Equipment	0	0
<u>Net assets</u>			
04	<u>Unrestricted net assets</u>	120,157,895	110,188,874
05	Total <u>restricted net assets</u>	2,814,477	2,151,071
05a	<u>Permanently restricted</u> net assets	2,814,477	0
05b	Temporarily <u>restricted net assets</u>		2,151,071
06	Total net assets (CV=A04+A05)	122,972,372	112,339,945

 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 A - Statement of Financial Position, Page 2

Fiscal Year: August 1, 2024 - July 31, 2025			
Line No.	Plant, Property and Equipment	Ending balance	Prior year Ending balance
Capital Assets			
11	<u>Land and land improvements</u>	11,588,595	11,588,595
12	<u>Buildings</u>	81,265,908	72,443,316
13	Equipment, including art and <u>library</u> collections	36,475,090	38,937,847
15	<u>Construction in Progress</u>	1,395,868	6,705,748
16	Other	1,015,815	0
17	Total Plant, Property, and Equipment CV=[(A11+...A16)]	131,741,276	129,675,506
18	<u>Accumulated depreciation</u>	68,497,641	65,679,008
19	Property, Plant, and Equipment, net of accumulated depreciation (from A19)	63,243,635	63,996,498

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Part B - Summary of Changes in Net Assets

Fiscal Year: August 1, 2024 - July 31, 2025			
If your institution is a parent institution then the amounts reported in Parts A and B should include ALL of your child institutions			
Line No.	Revenues, Expenses, Gains and Losses	Current year amount	Prior year amount
01	Total <u>revenues</u> and <u>investment return</u>	53,994,932	53,496,761
02	Total <u>expenses</u>	43,362,505	43,411,734
03	<u>Other specific changes in net assets</u> CV=[B04-(B01-B02)]	0	0
04	Change in <u>net assets</u>	10,632,427	10,085,027
05	Net assets, beginning of year	112,339,945	102,254,918
06	<u>Adjustments to beginning of year net assets</u> CV=[B07-(B04+B05)]	0	0
07	Net assets, end of year (from A06)	122,972,372	112,339,945

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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>	13,957,136	12,452,006
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	250,875	300,841
03	<u>Grants by state government</u>	66,092	95,395
04	<u>Grants by local government</u>		0
05	<u>Institutional grants (restricted)</u>	0	0
06	<u>Institutional grants (unrestricted)</u>	263,685	508,049
07	Total revenue that funds scholarships and fellowships CV=[C01+...+C06]	14,537,788	13,356,291
08	<u>Discounts and Allowances</u> applied to <u>tuition and fees</u>	49,953	48,153
09	<u>Discounts and Allowances</u> applied to <u>auxiliary enterprise revenues</u>	0	0
10	Total Discounts and Allowances, CV=[C08 + C09]	49,953	48,153

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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)]	49,953	48,153	0	0	49,953	48,153
18	Total (from Part C1 line 8, 9 and 10)	49,953	48,153	0	0	49,953	48,153

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)	40,958,862	40,958,862			38,168,044
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)	5,278,920	0	<input checked="" type="checkbox"/> 5,278,920	0	4,633,957
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>	689,015		689,015		0
Other Revenue						
10	<u>Investment return</u>	2,119,386	2,002,289	117,097		2,641,884
11	<u>Sales and services of educational activities</u>	1,097,393	1,097,393			849,741
12	Sales and services of <u>auxiliary enterprises</u> (net of allowance reported in Part C-1, line 09)	636,764	636,764			612,602
13	<u>Hospital revenue</u>	0	0			0
14	<u>Independent operations revenue</u>	0	0	0	0	0
15	Other revenue CV=[D16-(D01+...+D14)]	545,203	545,203	0	0	3,945,202
16	Total revenues and investment return	51,325,543	45,240,511	6,085,032		50,851,430
17	Net assets released from restriction	0	0			
18	Net total revenues, after assets released from restriction	51,325,543	45,240,511	6,085,032	0	50,851,430
19	12-month Student FTE from E12	3,750				4,117
20	Total revenues and investment return per student FTE CV=[D16/D19]	13,687				12,352

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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>	19,111,678	18,095,446	10,937,988	10,638,019
02	<u>Research</u>	2,412,370	2,268,814	870,567	877,813
03	<u>Public service</u>	0	0	0	0
04	<u>Academic support</u>	3,176,560	3,163,332	1,068,645	1,126,232
05	<u>Student services</u>	6,515,963	5,939,074	2,998,776	2,440,917
06	<u>Institutional support</u>	8,084,349	8,149,947	2,145,966	2,166,806
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>		1,122,160	0	0
12	Other Functional Expenses and deductions CV=[E13-(E01+...+E10)]	242,002	0	0	0
13	Total expenses and Deductions	39,542,922	38,738,773	18,021,942	17,249,787


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)	18,021,942	17,249,787
13-3	<u>Benefits</u>	1,919,086	1,668,775
13-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	8,801,272	8,343,667
13-5	<u>Depreciation</u>	3,662,918	4,147,364
13-6	<u>Interest</u>	85,506	85,895
13-7	<u>Other Natural Expenses and Deductions</u> CV=[E13-1 - (E13-2 + ... + E13-6)]	7,052,198	7,243,285
13-1	Total Expenses and Deductions (from Part E-1, Line 13)	39,542,922	38,738,773
14-1	<u>12-month Student FTE (from E12 survey)</u>	3,750	4,117
15-1	Total expenses and deductions per student FTE CV=[E13/E14]	10,545	9,409

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Part H - Details of Endowment Net Assets

Fiscal Year: August 1, 2024 - July 31, 2025				
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.				
Line No.	Details of Endowment Net Assets		Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year		26,303,356	23,696,861
02	Value of endowment net assets at the end of the fiscal year		26,423,165	26,303,356
03	Change in value of endowment net assets CV=[H02-H01]		119,809	2,606,495
	03a	New gifts and additions	0	0
	03b	Endowment net investment return	0	0
	03c	Spending distribution for current use	0	0
	03d	Other CV=[H03-(H03a+H03b+H03c)]	119,809	2,606,495

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Part I - Financial Health

Fiscal Year: August 1, 2024 - July 31, 2025			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions.)</i>	Current year amount	Prior year amount
01	Change in unrestricted net assets	10,632,427	10,085,027
02	Total unrestricted operating revenues	51,884,178	50,897,524
03	Change in net assets (from Part B, line 04)	10,632,427	10,085,027
04	Total net assets (from Part B, line 05)	112,339,945	102,254,918
05	Expendable net assets	59,728,737	48,343,447
06	Plant-related debt	2,110,754	2,599,237
07	Total expenses (from Part B, line 02)	43,362,505	43,411,734

 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
	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	40,958,862	81	10,922
Government grants and contracts	5,278,920	10	1,408
Private gifts, grants, and contracts	689,015	1	184
Investment income	2,119,386	4	565
Other core revenues	1,642,596	3	438
Total core revenues	50,688,779	100	13,517
Total revenues	51,325,543	N/A	13,687

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	19,111,678	48	5,096
Research	2,412,370	6	643
Public service	0	0	0
Academic support	3,176,560	8	847
Institutional support	8,084,349	20	2,156
Student services	6,515,963	16	1,738
Other core expenses	242,002	1	65
Total core expenses	39,542,922	100	10,545
Total expenses	39,542,922	N/A	10,545

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	3,750

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 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	The data is correct with Donor Temporary Restrictions as per audited F/S.			