

Institution: University of South Florida-Main Campus (137351)
User ID: P1373511

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There are a few new changes to the 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

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 1-877-225-2568**.

Finance - Public institutions

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.

Finance - Public institutions

General Information GASB-Reporting Institutions (aligned form)

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, 2016.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2015

And ending: month/year (MMYYYY)


Month: 6

Year: 2016

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
(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

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

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 endowment assets)

6. Pension

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

No

 Yes

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2015 - June 30, 2016

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 current assets | 703,939,808 | 682,800,608 |
| 31 | Depreciable capital assets, net of depreciation | 710,888,826 | 723,225,775 |
| 04 | Other noncurrent assets CV=[A05-A31] | 90,004,441 | 88,820,276 |
| 05 | Total noncurrent assets | 800,893,267 | 812,046,051 |
| 06 | Total assets CV=(A01+A05) | 1,504,833,075 | 1,494,846,659 |
| 19 | Deferred outflows of resources | 67,092,614 | |
| | Liabilities | | |
| 07 | Long-term debt, current portion | 2,265,652 | 3,226,472 |
| 08 | Other current liabilities CV=(A09-A07) | 200,009,315 | 264,115,970 |
| 09 | Total current liabilities | 202,274,967 | 267,342,442 |
| 10 | Long-term debt | 19,958,787 | 22,259,608 |
| 11 | Other noncurrent liabilities CV=(A12-A10) | 353,991,603 | 266,291,612 |
| 12 | Total noncurrent liabilities | 373,950,390 | 288,551,220 |
| 13 | Total liabilities CV=(A09+A12) | 576,225,357 | 555,893,662 |
| 20 | Deferred inflows of resources | 23,790,812 | |
| | Net Position | | |
| 14 | Invested in capital assets, net of related debt | 621,959,296 | 626,435,652 |
| 15 | Restricted-expendable | 184,913,753 | 164,540,414 |
| 16 | Restricted-nonexpendable | 0 | 0 |
| 17 | Unrestricted CV=[A18-(A14+A15+A16)] | 165,036,471 | 147,976,931 |
| 18 | Net position CV=[(A06+A19)-(A13+A20)] | 971,909,520 | 938,952,997 |

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2015 - June 30, 2016

| Line No. | Description | Ending balance | Prior year Ending balance |
|-----------------------|---|----------------|------------------------------|
| Capital Assets | | | |
| 21 | Land and land improvements | 8,679,800 | 8,046,799 |
| 22 | Infrastructure | 57,374,457 | 55,654,333 |
| 23 | Buildings | 1,048,410,747 | 1,031,514,579 |
| 32 | Equipment, including art and library collections | 203,148,279 | 197,753,718 |
| 27 | Construction in progress | 22,181,577 | 17,330,200 |
| | Total for Plant, Property and Equipment CV = (A21+ .. A27) | 1,339,794,860 | 1,310,299,629 |
| 28 | Accumulated depreciation | 597,164,694 | 560,794,017 |
| 33 | Intangible assets, net of accumulated amortization | 1,173,750 | 1,173,750 |
| 34 | Other capital assets | 81,338 | 228,037 |

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2015 - June 30, 2016

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 | 1,240,978,109 | 1,181,960,791 |
| 02 | Total expenses and deductions for this institution AND all of its child institutions | 1,207,247,609 | 1,142,315,994 |
| 03 | Change in net position during year CV=(D01-D02) | 33,730,500 | 39,644,797 |
| 04 | Net position beginning of year for this institution AND all of its child institutions | 938,952,997 | 1,024,083,458 |
| 05 | Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)] | -773,977 | -124,775,258 |
| 06 | Net position end of year for this institution AND all of its child institutions (from A18) | 971,909,520 | 938,952,997 |

You may use the space below to provide context for the data you've reported above.

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Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2015 - June 30, 2016

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

| Line No. | Scholarships and Fellowships | Current year amount | Prior year amount |
|--------------------------|--|---------------------|-------------------|
| 01 | Pell grants (federal) | 52,056,786 | 53,775,632 |
| 02 | Other federal grants (Do NOT include FDSL amounts) | 6,429,224 | 5,675,044 |
| 03 | Grants by state government | 29,721,253 | 31,471,359 |
| 04 | Grants by local government | 628,061 | 691,357 |
| 05 | Institutional grants from restricted resources | 12,188,680 | 12,871,076 |
| 06 | Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)] | 65,363,690 | 61,385,085 |
| 07 | Total revenue that funds scholarships and fellowships | 166,387,694 | 165,869,553 |
| Discounts and Allowances | | | |
| 08 | Discounts and allowances applied to tuition and fees | 101,038,382 | 98,297,681 |
| 09 | Discounts and allowances applied to sales and services of auxiliary enterprises | 0 | 0 |
| 10 | Total discounts and allowances CV=(E08+E09) | 101,038,382 | 98,297,681 |
| 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. | 65,349,312 | 67,571,872 |

You may use the space below to provide context for the data you've reported above.

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2015 - June 30, 2016

| Line No. | Source of Funds | Current year amount | Prior year amount |
|---------------------------|---|---------------------|-------------------|
| Operating Revenues | | | |
| 01 | Tuition and fees, after deducting discounts & allowances | 257,372,133 | 243,468,093 |
| | Grants and contracts - operating | | |
| 02 | Federal operating grants and contracts | 190,826,539 | 180,597,543 |
| 03 | State operating grants and contracts | 25,059,607 | 22,427,697 |
| 04 | Local government/private operating grants and contracts | 161,388,522 | 135,651,691 |
| | 04a Local government operating grants and contracts | 0 | 0 |
| | 04b Private operating grants and contracts | 161,388,522 | 135,651,691 |
| 05 | Sales and services of auxiliary enterprises, after deducting discounts and allowances | 124,153,063 | 119,516,016 |
| 06 | Sales and services of hospitals, after deducting patient contractual allowances | 0 | 0 |
| 26 | Sales and services of educational activities | 0 | 88,823 |
| 07 | Independent operations | 0 | 0 |
| 08 | Other sources - operating CV=[B09-(B01++B07)] | 10,455,775 | 10,816,631 |
| 09 | Total operating revenues | 769,255,639 | 712,566,494 |

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2015 - June 30, 2016

| Line No. | Source of funds | Current year amount | Prior year amount |
|----------|--|---------------------|-------------------|
| | Nonoperating Revenues | | |
| 10 | Federal appropriations | 0 | 0 |
| 11 | State appropriations | 325,467,380 | 314,493,134 |
| 12 | Local appropriations, education district taxes, and similar support | 0 | 0 |
| | Grants-nonoperating | | |
| 13 | Federal nonoperating grants Do NOT include Federal Direct Student Loans | 53,775,784 | 56,334,684 |
| 14 | State nonoperating grants | 28,379,171 | 31,412,924 |
| 15 | Local government nonoperating grants | 0 | 0 |
| 16 | Gifts, including contributions from affiliated organizations | 23,548,658 | 25,356,697 |
| 17 | Investment income | 10,773,835 | 7,265,930 |
| 18 | Other nonoperating revenues CV=[B19-(B10+...+B17)] | 1,709,580 | 318,561 |
| 19 | Total nonoperating revenues | 443,654,408 | 435,181,930 |
| 27 | Total operating and nonoperating revenues CV=[B19+B09] | 1,212,910,047 | 1,147,748,424 |
| 28 | 12-month Student FTE from E12 | 36,964 | 36,508 |
| 29 | Total operating and nonoperating revenues per student FTE CV=[B27/B28] | 32,813 | 31,438 |

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2015 - June 30, 2016

| Line No. | Source of funds | Current year amount | Prior year amount |
|----------|---|---------------------|-------------------|
| | Other Revenues and Additions | | |
| 20 | Capital appropriations | 26,851,119 | 31,942,858 |
| 21 | Capital grants and gifts | 1,216,943 | 2,269,509 |
| 22 | Additions to permanent endowments | 0 | 0 |
| 23 | Other revenues and additions CV=[B24-(B20+...+B22)] | 0 | 0 |
| 24 | Total other revenues and additions CV=[B25-(B9+B19)] | 28,068,062 | 34,212,367 |
| 25 | Total all revenues and other additions | 1,240,978,109 | 1,181,960,791 |

You may use the space below to provide context for the data you've reported above.

All endowments to the University are handled via USF Foundation, Inc.

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2015 - June 30, 2016

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 | Instruction | 364,971,989 | 338,618,127 | 269,173,574 | 251,123,144 |
| 02 | Research | 312,314,826 | 287,732,206 | 129,490,373 | 122,291,694 |
| 03 | Public service | 5,877,635 | 6,919,113 | 3,466,443 | 3,867,553 |
| 05 | Academic support | 120,219,722 | 105,815,126 | 68,133,426 | 59,695,233 |
| 06 | Student services | 44,538,962 | 41,389,045 | 24,266,794 | 22,525,067 |
| 07 | Institutional support | 86,593,190 | 90,985,940 | 46,445,009 | 41,814,379 |
| 10 | Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11) | 65,349,312 | 67,571,872 | | |
| 11 | Auxiliary enterprises | 166,871,740 | 162,418,975 | 55,619,033 | 55,594,155 |
| 12 | Hospital services | 0 | 0 | 0 | 0 |
| 13 | Independent operations | 0 | 0 | 0 | 0 |
| 14 | Other Functional Expenses and deductions CV=[C19-(C01+...+C13)] | 40,510,233 | 40,865,590 | 0 | 0 |
| 19 | Total expenses and deductions | 1,207,247,609 | 1,142,315,994 | 596,594,652 | 576,398,526 |

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2015 - June 30, 2016

| Line No. | Expense: Natural Classifications | Total Amount | Prior year amount |
|----------|---|---------------|-------------------|
| 19-2 | Salaries and Wages(from Part C-1,Column 2 line 19) | 596,594,652 | 576,398,526 |
| 19-3 | Benefits | 137,017,826 | 136,584,135 |
| 19-4 | Operation and Maintenance of Plant (as a natural expense) | 55,333,781 | 48,097,407 |
| 19-5 | Depreciation | 43,162,825 | 45,455,185 |
| 19-6 | Interest | 1,067,245 | 1,373,264 |
| 19-7 | Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)] | 374,071,280 | |
| 19-1 | Total Expenses and Deductions (from Part C-1, Line 19) | 1,207,247,609 | 1,142,315,994 |
| 20-1 | 12-month Student FTE (from E12 survey) | 36,964 | 36,508 |
| 21-1 | Total expenses and deductions per student FTE CV=[C19-1/C20-1] | 32,660 | 31,289 |

You may use the space below to provide context for the data you've reported above.

Part M - Pension Information

Fiscal Year: July 1, 2015 - June 30, 2016

| Line No. | Description | Current year amount | Prior Year amount |
|----------|--------------------------------------|---------------------|-------------------|
| 01 | Pension expense | 16,822,063 | 11,899,778 |
| 02 | Net Pension liability | 156,808,143 | 97,793,356 |
| 03 | Deferred inflows related to pension | 23,790,812 | 69,720,690 |
| 04 | Deferred outflows related to pension | 67,092,614 | 50,453,762 |

You may use the space below to provide context for the data you've reported above.

The FY16 pension information reported for the liability, deferred inflows, and deferred outflows reflects the total balances as of June 30, 2016.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2015 - June 30, 2016

| Line No. | Value of Endowment Assets | Market Value | Prior Year Amounts |
|----------|--|--------------|--------------------|
| | Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution. | | |
| 01 | Value of endowment assets at the beginning of the fiscal year | 388,346,313 | 387,862,451 |
| 02 | Value of endowment assets at the end of the fiscal year | 367,691,934 | 388,346,313 |

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2015 - June 30, 2016

| 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 | 358,410,515 | 358,410,515 | | | |
| 02 Sales and services | 124,153,063 | 0 | 124,153,063 | 0 | 0 |
| 03 Federal grants/contracts (excludes Pell Grants) | 190,826,539 | 190,826,539 | 0 | 0 | 0 |
| Revenue from the state government: | | | | | |
| 04 State appropriations, current & capital | 352,318,499 | 352,318,499 | 0 | 0 | 0 |
| 05 State grants and contracts | 25,059,607 | 25,059,607 | 0 | 0 | 0 |
| Revenue from local governments: | | | | | |
| 06 Local appropriation, current & capital | 0 | 0 | 0 | 0 | 0 |
| 07 Local government grants/contracts | 0 | 0 | 0 | 0 | 0 |
| 08 Receipts from property and non-property taxes | 0 | | | | |
| 09 Gifts and private grants, NOT including capital grants | 162,605,465 | | | | |
| 10 Interest earnings | 10,161,004 | | | | |
| 11 Dividend earnings | 0 | | | | |
| 12 Realized capital gains | 0 | | | | |

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2015 - June 30, 2016

| 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 | 144,196,540 | 129,443,910 | 14,752,630 | 0 | 0 |
| 03 Payment to state retirement funds (maybe included in line 02 above) | 34,766,098 | 31,794,336 | 2,971,762 | 0 | 0 |
| 04 Current expenditures including salaries | 910,741,486 | 774,134,060 | 136,607,426 | 0 | 0 |
| Capital outlays | | | | | |
| 05 Construction | 22,930,802 | 22,930,802 | 0 | 0 | 0 |
| 06 Equipment purchases | 11,501,608 | 10,257,739 | 1,243,869 | 0 | 0 |
| 07 Land purchases | 0 | 0 | 0 | 0 | 0 |
| 08 Interest on debt outstanding, all funds and activities | 1,129,506 | | | | |

You may use the space below to provide context for the data you've reported above.

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

Fiscal Year: July 1, 2015 - June 30, 2016

| Debt | |
|--|------------|
| Category | Amount |
| 01 Long-term debt outstanding at beginning of fiscal year | 25,267,946 |
| 02 Long-term debt issued during fiscal year | 0 |
| 03 Long-term debt retired during fiscal year | 3,158,759 |
| 04 Long-term debt outstanding at end of fiscal year | 22,109,187 |
| 05 Short-term debt outstanding at beginning of fiscal year | 0 |
| 06 Short-term debt outstanding at end of fiscal year | 0 |

You may use the space below to provide context for the data you've reported above.

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

Fiscal Year: July 1, 2015 - June 30, 2016

| Assets | |
|---|-------------|
| Category | Amount |
| 07 Total cash and security assets held at end of fiscal year in sinking or debt service funds | 1,737,878 |
| 08 Total cash and security assets held at end of fiscal year in bond funds | 0 |
| 09 Total cash and security assets held at end of fiscal year in all other funds | 597,856,894 |

You may use the space below to provide context for the data you've reported above.

Prepared by

This survey component was prepared by:

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

| |
|------------------------|
| Name: Valeria Garcia |
| Email: vgarcia@usf.edu |

| | | |
|--|----------|---------|
| How long did it take to prepare this survey component? | 240hours | minutes |
|--|----------|---------|

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.

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2016.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

| Revenue Source | Reported values | Percent of total core revenues | Core revenues per FTE enrollment |
|--------------------------------------|------------------------|--------------------------------|----------------------------------|
| Tuition and fees | \$257,372,133 | 23% | \$6,963 |
| State appropriations | \$325,467,380 | 29% | \$8,805 |
| Local appropriations | \$0 | 0% | \$0 |
| Government grants and contracts | \$298,041,101 | 27% | \$8,063 |
| Private gifts, grants, and contracts | \$184,937,180 | 17% | \$5,003 |
| Investment income | \$10,773,835 | 1% | \$291 |
| Other core revenues | \$40,233,417 | 4% | \$1,088 |
| Total core revenues | \$1,116,825,046 | 100% | \$30,214 |
| | | | |
| Total revenues | \$1,240,978,109 | | \$33,573 |

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

| Expense function | Reported values | Percent of total core expenses | Core expenses per FTE enrollment |
|----------------------------|------------------------|--------------------------------|----------------------------------|
| Instruction | \$364,971,989 | 35% | \$9,874 |
| Research | \$312,314,826 | 30% | \$8,449 |
| Public service | \$5,877,635 | 1% | \$159 |
| Academic support | \$120,219,722 | 12% | \$3,252 |
| Institutional support | \$86,593,190 | 8% | \$2,343 |
| Student services | \$44,538,962 | 4% | \$1,205 |
| Other core expenses | \$105,859,545 | 10% | \$2,864 |
| Total core expenses | \$1,040,375,869 | 100% | \$28,146 |
| | | | |
| Total expenses | \$1,207,247,609 | | \$32,660 |

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 | 36,964 |
|----------------|--------|

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 contact hours). All doctor's degree students are reported as graduate students.

Finance

University of South Florida-Main Campus (137351)

| Source | Description | Severity | Resolved | Options |
|--------------------------------|--|--------------|----------|---------|
| Screen: Revenues Part 3 | | | | |
| Screen Entry | The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231) | Confirmation | Yes | |
| Related Screens: | Revenues Part 3 | | | |
| Screen: Pension | | | | |
| Screen Entry | The value is outside the expected range. Please correct your data or explain. (Error #5280) | Explanation | Yes | |
| Reason: | Deferred inflows decreased due to lower than expected investment returns across all asset classes for the Florida Retirement System Pension Plan. | | | |