

IPEDS

2024-25  
Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027  
User ID: P1397551

Finance 2024-25

Institution: Georgia Institute of Technology-Main Campus (139755)

User ID: P1397551

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: Georgia Institute of Technology-Main Campus (139755)

User ID: P1397551

## 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: Georgia Institute of Technology-Main Campus (139755)

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## 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
- ☐  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 are accounted for in a component unit, the Georgia Tech Athletic Association (GTAA). GTAA is a legally separate not-for-profit corporation.

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 are accounted for in a component unit, the Georgia Tech Athletic Association (GTAA). GTAA is a legally separate not-for-profit corporation.

## 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
- ☒  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, 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
<b>Assets</b>			
01	Total <u>current assets</u>	803,333,269	788,596,236
31	Depreciable <u>capital assets</u> , net of depreciation	2,311,588,097	2,248,704,122
04	Other noncurrent assets CV=[A05-A31]	453,004,161	443,542,213
05	Total <u>noncurrent assets</u>	2,764,592,258	2,692,246,335
06	<b>Total assets</b> CV=(A01+A05)	3,567,925,527	3,480,842,571
19	<b>Deferred outflows of resources</b>	510,313,799	624,098,844
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	66,045,798	61,179,813
08	Other current liabilities CV=(A09-A07)	198,960,241	190,350,775
09	Total <u>current liabilities</u>	265,006,039	251,530,588
10	<u>Long-term debt</u>	681,905,931	706,402,627
11	Other noncurrent liabilities CV=(A12-A10)	1,469,672,404	1,584,011,476
12	Total <u>noncurrent liabilities</u>	2,151,578,335	2,290,414,103
13	<b>Total liabilities</b> CV=(A09+A12)	2,416,584,374	2,541,944,691
20	<b>Deferred inflows of resources</b>	313,271,301	253,652,384
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	1,875,018,659	1,791,795,006
15	<u>Restricted-expendable</u>	42,357,815	39,160,314
16	<u>Restricted-nonexpendable</u>	86,487,022	86,487,022
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -655,479,845	-608,098,002
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	1,348,383,651	1,309,344,340

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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	67,064,416	63,304,416
22	Infrastructure	244,455,736	231,933,922
23	Buildings	2,520,160,469	2,461,590,585
32	Equipment, including art and library collections	951,251,580	902,418,645
27	Construction in progress	106,047,567	81,424,579
	Total for Plant, Property and Equipment CV = (A21+ ... A27)	3,888,979,768	3,740,672,147
28	Accumulated depreciation	1,593,250,466	1,509,913,205
33	Intangible assets, net of accumulated amortization	15,858,795	17,945,180
34	Other capital assets	0	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 <b>AND all of its child institutions</b>	2,786,191,735	2,600,039,244
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	2,747,152,424	2,515,013,436
03	Change in net position during year CV=(D01-D02)	39,039,311	85,025,808
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	1,309,344,340	1,224,862,511
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	-543,979
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	1,348,383,651	1,309,344,340


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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	Pell grants (federal)	16,481,804	14,319,752
02	Other federal grants (Do NOT include FDSL amounts)	773,171	1,075,230
03	Grants by state government	0	0
04	Grants by local government	41,098,872	37,094,588
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	55,473,462	49,723,078
07	Total revenue that funds scholarships and fellowships	113,827,309	102,212,648
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	70,918,029	63,717,349
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	70,918,029	63,717,349
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.	42,909,280	38,495,299

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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)	12,029,469	10,332,389	0	0	12,029,469	10,332,389
13	Other federal grants (Do NOT include FDSL amounts)	564,309	752,884	0	0	564,309	752,884
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	29,996,570	26,765,526	0	0	29,996,570	26,765,526
16	Endowments and gifts	28,327,680	25,866,550	0	0	28,327,680	25,866,550
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	1	0	0	0	1	0
18	Total (from Part E1 line 8, 9 and 10)	70,918,029	63,717,349	0	0	70,918,029	63,717,349



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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
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	475,013,813	455,830,022
Grants and contracts - operating			
02	Federal operating grants and contracts	1,113,140,273	1,029,676,986
03	State operating grants and contracts	24,555,334	21,915,494
04	Local government/private operating grants and contracts	330,319,270	301,337,378
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	330,319,270	301,337,378
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	171,294,417	160,234,414
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	38,984,787	40,527,378
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ .....+B07)]	4,341,468	5,433,752
09	Total operating revenues	2,157,649,362	2,014,955,424

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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
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	530,870,251	480,505,901
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	17,463,919	15,522,087
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,756,609	552,644
17	Investment income	61,894,259	42,262,029
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	612,985,038	538,842,661
27	Total operating and nonoperating revenues CV=[B19+B09]	2,770,634,400	2,553,798,085
28	12-month Student FTE from E12	39,092	36,607
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	70,875	69,763

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	Capital appropriations	<div>0</div>	0
21	Capital grants and gifts	<div>15,557,335</div>	46,048,019
22	Additions to permanent endowments	<div><input checked="" type="checkbox"/>0</div>	193,140
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	15,557,335	46,241,159
25	Total all revenues and other additions	<div>2,786,191,735</div>	2,600,039,244

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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 (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction	461,636,252	440,939,182	296,876,912	265,372,879
02	Research	1,510,197,512	1,363,408,834	646,878,544	600,052,509
03	Public service	85,312,680	81,259,762	50,761,182	46,081,653
05	Academic support	118,296,003	98,408,136	53,645,458	48,500,586
06	Student services	63,339,396	57,544,957	21,952,343	19,639,356
07	Institutional support	209,318,127	224,109,181	111,194,063	92,710,746
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	42,909,280	38,495,299		
11	Auxiliary enterprises	194,746,194	162,865,500	41,269,799	36,117,071
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	61,396,980	47,982,585	0	0
19	Total expenses and deductions	2,747,152,424	2,515,013,436	1,222,578,301	1,108,474,800

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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)	1,222,578,301	1,108,474,800
19-3	Benefits	375,243,226	327,638,607
19-4	Operation and Maintenance of Plant (as a natural expense)	238,409,857	244,591,476
19-5	Depreciation	108,926,712	101,007,488
19-6	Interest	24,560,554	26,090,340
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	777,433,774	707,210,725
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	2,747,152,424	2,515,013,436
20-1	12-month Student FTE (from E12 survey)	39,092	36,607
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	70,274	68,703


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Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	103,063,436	56,970,623
02	Net Pension liability		881,282,524	885,467,476
03	Deferred inflows related to pension		3,642,349	4,644,644
04	Deferred outflows related to pension		354,182,283	462,432,965


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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-41,662,547	-8,988,017
06	Net OPEB liability		550,140,878	658,435,893
07	Deferred inflows related to OPEB		303,726,785	242,628,678
08	Deferred outflows related to OPEB		156,131,516	161,665,879

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Part H - Details of Endowment Net Assets


Fiscal Year: July 1, 2023 - June 30, 2024				
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		<input checked="" type="checkbox"/> 2,973,493,011	2,927,741,911
02	Value of endowment net assets at the end of the fiscal year		3,166,993,332	2,947,317,406
03	Change in value of endowment net assets CV=[H02-H01]		193,500,321	19,575,495
	03a	New gifts and additions	47,301,368	34,512,452
	03b	Endowment net investment return	287,155,925	95,353,577
	03c	Spending distribution for current use	-101,618,375	-103,179,918
	03d	Other CV=[H03-(H03a+H03b+H03c)]	-39,338,597	-7,110,616

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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)	<input checked="" type="checkbox"/>	242,988,604	81,659,691
02	Operating revenues + nonoperating revenues		4,740,109,020	4,218,900,363
03	Change in net position	<input checked="" type="checkbox"/>	312,038,458	176,952,349
04	Net position		4,480,530,231	4,168,491,773
05	Expendable net assets		470,554,242	433,740,343
06	Plant-related debt		1,424,311,348	1,378,760,711
07	Total expenses		4,497,118,416	4,137,240,672


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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	545,931,842	545,931,842			
02	Sales and services	210,279,204	38,984,787	171,294,417	0	0
03	Federal grants/contracts (excludes Pell Grants)	1,113,140,273	1,113,140,273	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	530,870,251	530,870,251	0	0	0
05	State grants and contracts	24,555,334	24,555,334	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	2,756,609				
10	Interest earnings	61,894,259				
11	Dividend earnings	0				
12	Realized capital gains	0				


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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	393,114,927	380,814,505	12,300,422	0	0
03	Payment to state retirement funds (may be included in line 02 above)	146,592,178	138,346,472	8,245,706	0	0
04	Current expenditures <b>including</b> salaries	2,181,330,457	2,045,184,198	136,146,259	0	0
Capital outlays						
05	Construction	122,051,511	110,903,604	11,147,907	0	0
06	Equipment purchases	62,697,572	60,402,698	2,294,874	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	24,650,554				

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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		767,582,440
02	Long-term debt issued during fiscal year		46,396,538
03	Long-term debt retired during fiscal year		66,027,249
04	Long-term debt outstanding at end of fiscal year		747,951,729
05	Short-term debt outstanding at beginning of fiscal year		0
06	Short-term debt outstanding at end of fiscal year		0


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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		<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds		<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds		<input type="text" value="646,951,342"/>

 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: Georgia Institute of Technology-Main Campus (139755)

User ID: P1397551

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:		<input type="text" value="Sonja Christmas"/>			
Email:		<input type="text" value="sonja.christmas@business.gatech.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="5.00"/>	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" value="2.00"/> hours	<input type="text" value="6.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="3.00"/> hours
Other offices	<input type="text" value="2.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours

Institution: Georgia Institute of Technology-Main Campus (139755)

User ID: P1397551

## 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	475,013,813	18	12,151
State appropriations	530,870,251	20	13,580
Local appropriations	0	0	0
Government grants and contracts	1,155,159,526	44	29,550
Private gifts, grants, and contracts	333,075,879	13	8,520
Investment income	61,894,259	2	1,583
Other core revenues	58,883,590	2	1,506
Total core revenues	2,614,897,318	100	66,891
Total revenues	2,786,191,735	N/A	71,273

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	461,636,252	18	11,809
Research	1,510,197,512	59	38,632
Public service	85,312,680	3	2,182
Academic support	118,296,003	5	3,026
Institutional support	209,318,127	8	5,355
Student services	63,339,396	2	1,620
Other core expenses	104,306,260	4	2,668
Total core expenses	2,552,406,230	100	65,292
Total expenses	2,747,152,424	N/A	70,274

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	39,092

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.

Institution: Georgia Institute of Technology-Main Campus (139755 )

User ID: P1397551

Edit Report

## Finance

Source	Description	Severity	Resolved	Options
Global Edits				
Perform Edits	You reported \$103,063,436 for Pension expense and \$-41,662,547 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$61,396,980). Please correct your data or provide an appropriate explanation for this discrepancy. (Error #5826)	Explanation	Yes	
Reason	The amounts are included in C-1. Figures confirmed to audited financial statements.			
Screen: Part A - Statement of Net Position Page 1				
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	Number confirmed to audited financial statements			
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 (\$166,573,830) to be similar to the scholarship/fellowship revenue reported in Finance (\$113,827,309). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	Georgia Tech treats certain state scholarship programs as pass through funds and reports these funds on SFA but not on the Finance Survey			
Screen: Part B - Revenues and Other Additions, Page 3				
Perform Edits	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: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 37,030,905 and 76,910,341 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Confirmed to audited financial statements			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between -12,133,822 and -5,842,211 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Confirmed to audited financial statements			
Screen: Part H - Details of Endowment Net Assets				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason	Confirmed figure with Treasury. An adjustment was made to correct the ending value from prior year.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 40,829,846 and 122,489,536 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Confirmed to audited financial statements; increase attributed to component units			
Screen Entry	The amount reported is outside the expected range of between 88,476,175 and 265,428,523 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Confirmed to audited financial statements			