:]bUbW/ &\$% !%-

Institution: University of South Florida-Sarasota-Manatee (451671) User ID: P4516713

Overviek

:]bUbWY[·]CjYfj]Yk

DifdcgY

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 minor additions to the 2018-19 collection.

• For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.

• For FASB not-for-profit institutions, <u>a crosswalk</u> has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

FYgc i fWYg.

To download the survey materials for this component: <u>Survey Materials</u> To access your prior year data submission for this component: Reported Data

If you have questions about completing this survey, please contact the =D98G'<Y'd'8Yg_'Uh'fl,++L'&&)!&)*,.

Finance - Public Institutions' Reporting Standard FYdcfh]b['GhUbXUfX

D`YUgY']bX]WUhY' k \]W \ `fYdcfh]b [`ghUbXUfXg'UfY' i gYX'hc`dfYdUfY'mc i f`Z]bUbW]U``ghUhY a Ybhg.

GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35

OFASB (Financial Accounting Standards Board)

D`YUgY'Wcbg i`h'mc i f'V i g]bYgg cZZ]WYf'Zcf'h\Y'WcffYWh'fYgdcbgY'VYZcfY'gU j]b['h\]g'gWfYYb"'Your response to this question will determine the forms you will receive for reporting finance data.

Finance - Public Institutions Using GASB Standards ; YbYfU``=bZcf a Uh]cb ; 5G6!FYdcfh]b[`=bgh]h ih]cbg`fU`][bYX`Zcf at Part A - Statement of Net Position Page 1

Part A - Statement of Net Position Page 2 :]gWU``MYUf.`>i`m`%ž`&\$%+`!`>ibY`'\$ž`&\$%,

	. jgwu witur. >1 iii //2 & \$/0+ ! >1 D1 \$2 &	φ/0,	
Line No.	Description	Ending balance	Prior year Ending balance
	7Ud]hU``5ggYhg		
21	Land and land improvements	510,368	`)% \$ ž'*,
22	Infrastructure		

Part D - Summar of Changes In Net Position

:]gWU``MYUf.`>i`m'%ž`&\$%+`!`>ibY`'\$ž`&\$%,

-Z'mcif']bgh]hih]cb']g'U'dUfYbh']bgh]hih]cb'h\Yb'h\Y'U a cibhg'fYdcfhYX']b'DUfhg'5'UbX'8'g\ci`X']bW`iXY'5@@'cZ'mcif W\]`X']bgh]hih]cbg

Line No	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution 5B8'U```cZ']hg'W\]`X']bgh]h i h]cbg	32,966,908	
		00 000 0 44	
02	Total expenses and deductions for this institution 5B8 U``cZ']hg'W\]`X']bgh]h i h]cbg	33,263,041	''&ž***ž*-,
03	Change in net position during year 7 J =(D01-D02)	133 🕸 -296,133	`&ž% , %ž (++
04	Net position beginning of year for this institution 5B8 U``cZ']hg'W\]`X']bgh]h i h]cbg	44,315,320	`(&ž%(&ž')-
05	Adjustments to beginning net position and other gains or losses 7 J=[D06-(D03+D04)]	-9,026,621	`!,ž)%*
06	Net position end of year for this institution 5B8'U``cZ]hg'W\]`X`]bgh]h i h]cbg`flZfc a `5%, Ł	34,992,566	`((ž'%)ž'&\$

H\Y`bchYg`VY`ck`dfcj]XY`WcbhYIh`Zcf`h\Y`XUhU`fYdcfhYX`UVcjY`UbX`g\ci`X`fYZ`YWh`k\Yh\Yf`h\Y`]bgh]hih]cb`kUg]adUWhYX`Vm`]ad`YaYbhUh]cb`cZ`;5G6`+(#+)`!`FYdcfh]b[`Zcf`DcghYad`cmaYbh`6YbYZ]hg`Ch\Yf`h\Ub`DYbg]cb ffCD96Ł"

• Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.

• Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.

 $\begin{aligned} & \text{EEEO} \left[\left[\bullet i \right] * A \left[\right] ci \left[\right] A (CGDA_{i}) \left[A A^{r} \right] * A \left[A^{r} \right] * A \left$

(2) Institution's adjustment to beg. net position includes net OPEB liability/asset. Enter amount only.

Part E - Scholarships and Fellok ships

:]gWU`'MYUf.'>i`m'%ž'&\$%+'!'>ibY''\$ž'&\$%, 8c'bch'fYdcfh': YXYfU`'8]fYWh'GhiXYbh'@cUbg'fl:8G@L'Ubmk \YfY']b'h\]g'gYWh]cb" Df]cf^{*}mYUf @]**b**Y GW\c`Ufg\]dg'UbX':Y``ckg\]dg 7 iffYbh^mYUf Bc" Uacibh Uacibh 01 Pell grants (federal) 3,690,033 `&ž,**\$-**ž'%& Other federal grants (Do NOT include FDSL amounts) '%'ž**\$&)** 02 14,071 ++\$ž,,(03 Grants by state government 1,436,137 04 Grants by local government 0 05 Institutional grants from restricted resources 1,009,823 `+-)ž+(& 1,081,978 06 Institutional grants from unrestricted resources -*-ž-&\$ **7J**=[E07-(E01+...+E05)] Total revenue that funds scholarships and fellowships 07 7,232,042 `)ž'),ž,,' **Discounts and Allowances** 08 Discounts and allowances applied to tuition and fees 3,185,293 `&ž()-ž&-+ Discounts and allowances applied to sales and services of 09 0 auxiliary enterprises 3,185,293 10 Total discounts and allowances `&ž()-ž&-+ **7 J**=(E08+E09)

	()		
11	Net scholarships and fellowships expenses after deducting	4,046,749	`&ž,ž),*
	discounts and allowances		
	7 J = (E07-E10) H\]g`U a c i bh`k]```VY`WUff]YX`ZcfkUfX`hc`7%\$`cZ`h\Y		
	YIdYbgY'gYWh]cb"		

Mci`aUm`igY`h\Y`gdUWY`VY`ck`hc`dfcj]XY`WcbhYIh`Zcf`h\Y`XUhU`mcifijY`fYdcfhYX`UVcjY"

Part B – Revenues b Source (2) :]gWU`MYUf.`>i`m'%ž`&\$%+'!`>ibY''\$ž`&\$%,

®]bY Bc"	Gc i fWY'cZ'Z i bXg		Df]cf`mYUf Uacibh
	BcbcdYfUh]b[`FYjYbiYg		
10	Federal appropriations	0	'\$
11	State appropriations	15,766,368	[.] %+ž '\$' ž \$& +
12	Local appropriations, education district taxes, and similar support	0	
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	3,704,103	`&ž,&&ž''+
14	State nonoperating grants	1,312,898	`*)%ž,,'
15	Local government nonoperating grants	0	'\$
16	Gifts, including contributions from affiliated organizations	566,957	`* \$(ž)),
17	Investment income	354,326	*&ž%(-ž,(8
18	Other nonoperating revenues 7 J=[B19-(B10++B17)]	361	`%%8
19	Total nonoperating revenues	21,705,013	
27	Total operating and nonoperating revenues 7 J =[B19+B09]	32,550,937	''(ž(*%ž%&,
28	%&! a cbh \ `Gh i XYbh` : H9 Zfc a `9%&	1,962	`%ž,+*
29	Total operating and nonoperating revenues per student FTE 7 J=[B27/B28]	16,591	'%,ž'*-

Part B - Revenues b Source (3)

~	(\cup)					
:]gWU`	'MYUf.	. `>i` m	1°%ž° &\$ %	+`!`>ib	Y` '\$ ž`&\$%,

@]bY`Bc"	GcifWY [·] cZ [·] ZibXg	7 iffYbh'mYUf'U a c i bh	Df]cf [*] mYUf [*] U a c i bh
	Other Revenues and Additions		
20	Capital appropriations	415,971	` ' ,+ž \$(+
21	Capital grants and gifts	C) *\$
22	Additions to permanent endowments	C)
23	Other revenues and additions 7 J=[B24-(B20++B22)]	C)
24	Total other revenues and additions 7 J =[B25-(B9+B19)]	415,971	`',+ž\$(+
25	Total all revenues and other additions	32,966,908	'' (ž, (,ž%+)

Mci`aUm`igY`h\Y`gdUWY`VY`ck`hc`dfcj]XY`WcbhYIh`Zcf`h\Y`XUhU`mcifijY`fYdcfhYX`UVcjY"

Part M - Pension Information					
	:]gWU``MYUf.`>i`m`%ž`&\$%+`!`>ibY`'\$ž`&\$%,				
Line No.	Description				

Part H - Details of Endok ment Assets

	:]gWU`'MYUf.'>i`m'%ž'&\$%+'!'>ibY''\$ž'&\$%,		
@]bY Bc"	JU` i Y`cZ`9bXc k a Ybh`5ggYhg	<u>AUf_Yh</u> JU`iY	Df]cf [*] MYUf 5 a c i bhg
	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	10,155,390	`-ž&')ž'%'
02	Value of endowment assets at the end of the fiscal year	10,806,356	`% \$ ž%))ž'-\$

Part K - E penditure Data for the Census Bureau

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

8YVh		
Cate	gory	Amount
01	Long-term debt outstanding at beginning of fiscal year	C
02	Long-term debt issued during fiscal year	C
03	Long-term debt retired during fiscal year	C
04	Long-term debt outstanding at end of fiscal year	0
05	Short-term debt outstanding at beginning of fiscal year	C
06	Short-term debt outstanding at end of fiscal year	0
Mci	aUm`igY`h\Y`gdUWY`VY`ck`hc`dfcj]XY`WcbhYIh`Zcf`h\Y`XUhU`mcifijY`fYdcfhYX`UVcjY"	

Part L - Debt and Assets for Census Bureau, page 2 :]gWU`MYUf.`>i`m'‰'&\$%+'!`>ibY`'\$ž&\$%,

5ggYhg	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
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	23,958,837
Mci`aUm`igY`h\Y`gdUWY`VY`ck`hc`dfcj]XY`WcbhYIh`Zcf`h\Y`XUhU`mcifijY`fYdcfhYX`UVcjY"	

H\Y`ZI```!h]aYYei]jU`YbhiftH9E`Ybfc``aYbhiigYX`]bih\]gʻfYdcfh`]gʻh\Yigia`cZh\Y`]bgh]hih]cbBg`:H9`ibXYf[fUXiUhY`Ybfc``aYbhiUbX :H9`[fUXiUhY`Ybfc``aYbhifUgʻVU`VU`UhYX`Zfca`cf`fYdcfhYX`cb`h\Y`&&!acbh\`9bfc``aYbh`V¢adcbYbHz"`:H9`]g`Ygh]aUhYX`ig]b[`%&! acbh\`]bghfiVMjcbU``UVMjj]mmfMYYX]hUbX#cf`V¢bhUVMi\cifgz""5```XcVWcfBg`XY[fYY`ghiXYbbg`UfY`fYdcfhYX`Ug`[fUXiUhY`ghiXYbhg"

%ž- * &

: H9[·]Ybfc``a Ybh

=bgh]hih]cb. ``Ib]jYfg]hm:cZGcih\`:`cf]XU!GUfUgchU!AUbUhYY`fl()%*+%∠ 9X]h`FYdcfh	I gYf`=8.``D() %* +%
:]bUbWY	