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Institution: University of South Florida-St Petersburg (448840)

User ID: P4488401

Overviek

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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.

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Finance - Public Institutions' Reporting Standard

User ID: P4488401

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'Uacibhg'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	86,666,205	`, (ž&%&ž\$%-
02	Total expenses and deductions for this institution 5B8'U``cZ']hg'W\]'X']bgh]h i h]cbg	90,007,029	',)ž%),ž*''
03	Change in net position during year 7 J =(D01-D02)	- 3,340,824	'!-(*ž*%(
04	Net position beginning of year for this institution 5B8'U'`cZ']hg'W\]'X']bgh]h i h]cbg	114,094,751	'%%(ž-*)ž)-*
	Adjustments to beginning net position and other gains or losses 7 J=[D06-(D03+D04)]	. -19,488,506	·+)ž+*-
	Net position end of year for this institution 5B8'U" cZ']hg'W\]'X']bgh]h i h]cbg'flZfc a '5%, Ł	91,265,421	`%%(ž\$-(ž+)%

 $H\Y'bchYg'VY'ck'dfcj]XY'WcbhYIh'Zcf'h\Y'XUhU'fYdcfhYX'UVcjY'UbX'g\ci'X'fYZ'YWh'k\Yh\Yf'h\Y']bgh]hih]cb'kUg$]a dUWhYX'Vm']a d`Ya YbhUh]cb'cZ'; 5G6'+(#+)'!'FYdcfh]b['Zcf'DcghYa d`cma Ybh'6YbYZ]hg'Ch\Yf'h\Ub'DYbg]cb fICD96L"

- 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.

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

-19,364,412		

Part E - Scholarships and Fellok ships	

Part B - Revenues b Source (1)

:]gWU``MYUf.`>i`m'%i`&\$%+'!'>i bY' '\$i`&\$%,					
@]bY [·] Bc	" GcifWY`cZ`: ibXg	7 iffYbh'mYUf'Uacibh	Df]cf'mYUf'Uacibh		
	CdYfUh]b[`FYjYbiYg				
01	Tuition and fees, after deducting discounts & allowances	21,526,593	`&&ž+()ž)\$		
	Grants and contracts - operating Federal Degration of the tion of				
02	Federal Operating grantistand contracts Yitin tios	3,190,510	''ž)&\$ž')		
03	State operating grants and contracts	657,809			

Institution: University of South Florida-St Petersburg (448840)
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Part B - Revenues b Source (2)

Part B - Revenues h Source (3)

Part B -	Revenues b	Source (3)		
		:]ġWÚ`'MYUf.'> i`m'%ž'&\$%	%+'!'>ibY''\$ž'&\$%.	
		19		
611 V:D	O . 1 (110/11 - 717 1 1 1/		= 1 cov 11 vucus	
@lp.k Rc.	Gc i fWY cz z i bXg		7 iffYbh'mYUf'Uacibh	

Part C-1 - E penses b Functional Classification

	:]gWU`MYUf.`>i`m'‱`&\$%+`!'>i bY`'\$i`&\$%, FYdcfh'HchU``CdYfUh]b[`5B8`BcbcdYfUh]b[`9IdYbgYg`]b'h\]g`gYWh]cb					
@]bY'Bc"	9 I dYbgY. : i bWh]cbU` 7`Ugg]Z]WUh]cbg	HchU`'Uacibh	Df]cf`MYUf HchU``5 a c i bh	GU`Uf]Yg`UbX`kU[Yg	Df]cf`MYUf GU`Uf]Yg`UbX`kU[Yg	
		(1)		(2)		
01	Instruction	28,037,755	`&)ž,%,ž%)'	16,770,259	'%)ž&&'ž''%	
02	Research	5,340,905	`)ž'+%ž*&&	2,091,995	`&ž(,,ž')&	
03	Public service		.\$		· \$	
05	Academic support	16,094,113	'%)ž(-,ž)((7,894,826	',ž)\$%ž',&	
06	Student services	12,302,821	`% \$ ž*** ž\$	4,709,920	`(ž''*ž,)\$	
07	Institutional support	6,294,960	`)ž&\$&ž*,)	3,243,959	·&ž))-ž*,\$	
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	9,063,540	`*ž) ,+ž* \$ %			
11	Auxiliary enterprises	5,498,993	`)ž% \$+ ž,*,	993,144	·,)'ž\$&(
12	Hospital services		'\$		'\$	
13	Independent operations		.\$		· \$	
14	Other Functional Expenses and deductions 7J=[C19-(C01++C13)]	7,373,942	`% \$ ž -\$ *ž \$ *%	3,080,461	`&ž+(,ž+\$*	
19	HchU`'YIdYbgYg'UbX'XYXiWh]cbg	90,007,029				

Part C-2 - E penses b Natural Classification

]bY Bc	" 9 I dYbgY. BUh i fU`'7`Ugg]Z]WUh]cbg	HchU`5 a c i bh	Df]cf'mYUf'Uacibh
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	38,784,564	
19-3	<u>Benefits</u>	9,352,094	·,ž+,&ž)\$,
19-4	Operation and Maintenance of Plant (as a natural expense)	8,664,521	·+ž-+(ž+*-
19-5	Depreciation	3,258,373	·&ž-%%ž) ((
19-6	Interest	C	
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + + C19-6)]	29,947,477	`& ,ž++ ,ž(,+
19-1	HchU``9 I dYbgYgʻUbX`8YX i Wh]cbg flZfc a `DUfh`7!%ž'@]bY`%-Ł	90,007,029	',)ž%),ž*''
20-1	12-month Student FTE (from E12 survey)	4,307	` (ž&\$%
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,898	`&\$ž&+%
ci a Um	ı'igY'h\Y'gdUWY'VY'ck'hc'dfcj]XY'WcbhYIh'Zcf'h\Y'XUhU'mcifjY'fYo	dcfhYX'UVc iY"	
	5 • 5 • • • • • • • • • • • • • • • • • • •		
		=	

Institution: University of South Florida-St Petersburg (448840)
User ID: P4488401

Part M - Pension Information

Part H - Details of Endok ment Assets

Part	H - DETAILS OF ENGOK MENT ASSETS		
	:]gWU``MYUf.`> i`m`%ž`&\$%+`!`> i bY`'\$ž`&\$%,		
@]bY Bc"	JU` i Y`cZ`9bXc k a Ybh`5ggYhg	AUf_Yh 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	21,566,499	'%,ž'-*ž(\$(
02	Value of endowment assets at the end of the fiscal year	25,170,489	
Mci a	Um`igY`h\Y`gdUWY`VY`ck`hc`dfcj]XY`WcbhYIh`Zcf`h\Y`XUhU`mcifjY`fYdcfhYX`UVcjY	rii	

nstitution: University of South Florida-St Petersburg (448840) Jser ID: P4488401
Part J - Revenue Data for the Census Bureau

Part K - E penditure Data for the Census Bureau

Part K - E penditure data for the Census Bureau					
:]gWU``MYUf.`> i`m'%ž'&\$%+'!`> i bY`'\$ž'&\$%,					
Category					

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

Part L - Debt and Assets for Census Bureau, page 1	
:]gWU` MYUf. `> i `m' %ž `&\$%+` ! '> i bY ` ' \$ž `&\$% ,	
8YVh	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	0
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	0
04 Long-term debt outstanding at end of fiscal year	0
05 Short-term debt outstanding at beginning of fiscal year	0
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'mcifjY'fYdcfhYX'UVcjY"	

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

Tart E - Debt and Assets for Census Bureau, page 2	
:]gWU` 'MYUf. '> i `m' '%ž' &\$%+' !' > i bY` ' \$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	48,422,634
Mci'aUm'igY'h\Y'gdUWY'VY'ck'hc'dfcj]XY'WcbhYIh'Zcf'h\Y'XUhU'mcifijY'fYdcfhYX'UVcjY"	

Institution: University of South Florida-St Petersburg (448840) User ID: P4488401	
Prepared b	

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 $= D98G \ We''YWg'] a \ dcfhUbh'] b Zcfa \ Uh] cb'fY[\ UfX] b[\ mci f'] bgh] hi \ h] cb'''5'''XUhU'fY dcfhYX'] b'= D98G \ gi fj Ym Wea \ dcbYbhg' VYWea Y'Uj U]'UV'Y'] b'h\Y'= D98G'8 UhU'7YbhYf'UbX'UddYUf'Ug'U[[fY[UhYX'XUhU'] b'j Uf] ci g'8YdUfha Ybh'cZ'9Xi Wuh] cb'fYdcfhg'''5XX] h] cbU''mz'gca Y'cZ'h\Y'fYdcfhYX'XUhU'UddYUfg gdYW]Z] WU''m Zcf'mci f'] bgh] hi h] cb'h\fci [\'h\Y'7c''Y[Y'BUj][Uhcf'k YVg] hY'UbX'] g'] bWi XYX'] b'mci f'] bgh] hi h] cb'h\fci [\'h\Y'7c''Y[Y'BUj][Uhcf'k YVg] hY'UbX'] g'] bWi XYX'] b'mci f'] bgh] hi h] cb'h\fci f'XYVUW_FYdcfh'f8: F'''H\Y'di fdcgY'cZ'h\] g'gi a a Ufm] g'hc'dfcj] XY'mci 'Ub cddcfhi b] hm'hc'j]Yk'gca Y'cZ'h\Y'XUhU'h\Uhz'k\Yb'UWWdhYX'h\fci [\'h\Y'=D98G'ei U'] hm'Wcbhfc' dfcWygz'k]'`UddYUf'cb'h\Y'7c''Y[Y'BUj][Uhcf'k YVg] hY'UbX#cf'mci f'8: F'''7c''Y[Y'BUj][Uhcf'] g'i dXUhYX'Uddfcl]a UhY'mh\fYY'a cbh\g'UZhYf'h\Y'XUhU'Wc''YWh] cb'dYf]cX'WcgYg'UbX'8UhU': YYXVUW_FYdcfhg'k]'''VY'Uj U]'UV'Y'h\fci [\'h\Y'8UhU'7YbhYf'UbX'gYbh'hc'mci f'] bgh] hi h] cb'hy'79C'] b Bcj Ya VYf'&$%"$

D`YUgY`fYj]Yk `mci f`XUhU`Zcf`UVWV fUVM''=Z'mci `\Uj Y`ei Ygh]cbg`UVci h`h\Y`XUhU`X]gd`UmYX`VY`ck

H9'Ybfc``a Ybh	(ž' \$+

H\Y'Z`"! hja Y'Yei]j U'Ybh'fl H9Ł'Ybfc``a Ybh'i gYX`]b'h\]g'fYdcfh']g'h\Y'gi a 'cZh\Y']bgh]hi hjcbtg: H9'i bXYf[fUXi UhY'Ybfc``a Ybh'UbX: H9'[fUXi UhY'Ybfc``a Ybh'flJg'WJ'WI`UhYX'Zfca 'cf'fYdcfhYX'cb'h\Y'%&! a cbh\ '9bfc``a Ybh'Wca dcbYbht'': H9']g'Yghja UhYX'i gjb['%&! a cbh\ ']bghfi WhjcbU`'UWnjj]hmfMYX]h'UbX#cf'WcbhJWh\ci fgt"'5```XcWhcftg\XY[fYY'ghi XYbhg'UfY'fYdcfhYX'Ug'[fUXi UhY'ghi XYbhg''

:]bUbWY

 $Ib]jYfg]hm^cZ^cGcih^{'}: `cf]XU!Gh^DYhYfgVif['fl((,,,(\$L))])$

Gci fW	8YgWf]dh]cb	GYj Yf]hm	FYgc`j YX	Cdh]cbg	
Screen	Screen: Statement of net position (1)				
Screen Entry	The amount reported is outside the expected range of between 15,991,961 and 47,975,881 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes		
Reason: The OPEB liability increased \$17.8 million from the prior year as a result of the implementation of GASB 75.					
Screen: Changes to Net Position					
Screen Entry	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes		
Reason:					