

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P1373511

Finance 2023-24

Institution: University of South Florida (137351)

User ID: P1373511

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 in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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: University of South Florida (137351)

User ID: P1373511

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: University of South Florida (137351)

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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
- i** 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)

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)

Other Operating Revenues

5. Endowment AssetsDoes 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 defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- i** 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, 2022 - June 30, 2023			
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 <u>current assets</u>	1,089,563,562	950,529,073
31	Depreciable <u>capital assets</u> , net of depreciation	1,235,962,087	1,210,508,927
04	Other noncurrent assets CV=[A05-A31]	275,037,221	208,235,590
05	Total <u>noncurrent assets</u>	1,510,999,308	1,418,744,517
06	Total assets CV=(A01+A05)	2,600,562,870	2,369,273,590
19	<u>Deferred outflows of resources</u>	270,837,865	276,916,726
Liabilities			
07	<u>Long-term debt, current portion</u>	23,486,659	19,879,424
08	Other current liabilities CV=(A09-A07)	191,615,046	169,972,838
09	Total <u>current liabilities</u>	215,101,705	189,852,262
10	<u>Long-term debt</u>	266,073,575	248,112,540
11	Other noncurrent liabilities CV=(A12-A10)	883,122,257	815,126,775
12	Total <u>noncurrent liabilities</u>	1,149,195,832	1,063,239,315
13	Total liabilities CV=(A09+A12)	1,364,297,537	1,253,091,577
20	<u>Deferred inflows of resources</u>	474,984,189	567,522,561
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	983,831,010	923,683,005
15	<u>Restricted-expendable</u>	351,078,670	232,331,953
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -302,790,671	-330,438,780
18	Net position CV=[(A06+A19)-(A13+A20)]	1,032,119,009	825,576,178

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	21,931,206	21,931,206
22	<u>Infrastructure</u>	95,982,503	95,626,821
23	<u>Buildings</u>	1,950,994,278	1,866,876,682
32	Equipment, including art and <u>library collections</u>	286,559,963	278,657,468
27	<u>Construction in progress</u>	102,367,542	82,006,408
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,457,835,492	2,345,098,585
28	<u>Accumulated depreciation</u>	1,121,807,850	1,040,890,225
33	Intangible assets, net of accumulated amortization	1,173,750	1,173,750
34	Other capital assets	25,183,337	11,188,325

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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	1,874,225,836	1,631,538,510
02	Total expenses and deductions for this institution AND all of its child institutions	1,671,993,142	1,601,786,994
03	Change in net position during year CV=(D01-D02)	202,232,694	29,751,516
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	825,576,178	796,225,166
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	4,310,137	-400,504
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,032,119,009	825,576,178

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
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</u> (federal)	66,134,918	65,261,303
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 8,383,772	61,099,273
03	<u>Grants by state government</u>	87,086,449	87,650,320
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	20,844,152	20,176,299
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	86,685,025	74,611,238
07	Total revenue that funds scholarships and fellowships	269,134,316	308,798,433
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	167,369,387	145,928,163
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	167,369,387	145,928,163
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.	101,764,929	162,870,270

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	37,061,303	33,302,400	0	0	37,061,303	33,302,400
13	Other federal grants (Do NOT include FDSL amounts)	1,625,687	1,680,610	0	0	1,625,687	1,680,610
14	Grants by state government	48,732,085	44,698,075	0	0	48,732,085	44,698,075
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	5,733,173	4,387,849	0	0	5,733,173	4,387,849
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	74,217,139	61,859,229	0	0	74,217,139	61,859,229
18	Total (from Part E1 line 8, 9 and 10)	167,369,387	145,928,163	0	0	167,369,387	145,928,163

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	277,527,659	280,970,034
Grants and contracts - operating			
02	Federal operating grants and contracts	251,358,856	210,419,205
03	State operating grants and contracts	39,166,965	32,525,171
04	Local government/private operating grants and contracts	215,079,666	210,661,747
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts	215,079,666	210,661,747
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	161,321,585	149,483,844
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>		0
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01++B07)]	9,412,261	10,097,372
09	Total operating revenues	953,866,992	894,157,373

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	527,577,615	437,919,986
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	75,755,233	179,782,218
14	State nonoperating grants	84,820,075	86,098,695
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	31,339,740	28,465,481
17	<u>Investment income</u>	31,258,234	-46,997,899
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,668,072	4,780,273
19	Total nonoperating revenues	754,418,969	690,048,754
27	Total operating and nonoperating revenues CV=[B19+B09]	1,708,285,961	1,584,206,127
28	<u>12-month Student FTE from E12</u>	44,250	43,553
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	38,605	36,374

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	115,106,558	14,751,165
21	<u>Capital grants and gifts</u>	50,833,317	32,581,218
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> 0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	165,939,875	47,332,383
25	Total all revenues and other additions	1,874,225,836	1,631,538,510

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Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	518,674,267	450,344,036	356,593,290	316,427,526
02	<u>Research</u>	425,238,495	377,753,739	185,013,043	170,397,889
03	<u>Public service</u> <input checked="" type="checkbox"/>	28,522,246	18,145,065	14,631,220	10,062,823
05	<u>Academic support</u>	157,789,821	164,519,141	89,627,866	82,242,739
06	<u>Student services</u>	73,990,911	65,305,406	40,124,417	35,585,487
07	<u>Institutional support</u>	136,752,438	94,287,192	80,262,240	62,549,410
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	101,764,929	162,870,270		
11	<u>Auxiliary enterprises</u>	159,013,455	178,134,381	46,200,639	54,189,941
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	70,246,580	90,427,764	0	0
19	Total expenses and deductions	1,671,993,142	1,601,786,994	812,452,715	731,455,815

Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1, Column 2 line 19).	812,452,715	731,455,815
19-3	<u>Benefits</u>	215,918,874	197,130,353
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	90,656,115	74,327,637
19-5	<u>Depreciation</u>	84,524,736	81,290,218
19-6	<u>Interest</u>	11,365,162	11,302,589
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	457,075,540	506,280,382
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,671,993,142	1,601,786,994
20-1	<u>12-month Student FTE</u> (from E12 survey).	44,250	43,553
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	37,785	36,778

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="47,872,807"/>	7,125,939
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="380,297,687"/>	148,981,813
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="24,357,444"/>	226,502,354
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="134,807,025"/>	108,307,785

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="1,857,616"/>	26,910,876
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="393,844,412"/>	547,766,057
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="321,035,280"/>	207,939,175
08	Deferred outflows related to OPEB	<input type="checkbox"/> <input type="text" value="136,030,840"/>	168,608,941

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	604,516,638	692,741,042
02	Value of endowment net assets at the end of the fiscal year	637,874,759	604,516,638
03	Change in value of endowment net assets CV=[H02-H01]	33,358,121	-88,224,404
03a	New gifts and additions	16,867,524	24,889,468
03b	Endowment net investment return	55,191,221	-78,546,436
03c	Spending distribution for current use	-38,700,624	-34,567,436
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	29,532,539	-141,796,287
02	Operating revenues + nonoperating revenues	2,076,056,493	1,780,644,338
03	Change in net position	208,676,601	-74,453,419
04	Net position	2,685,027,386	2,750,422,077
05	Expendable net assets	1,301,596,533	1,288,925,082
06	Plant-related debt	425,664,464	378,116,982
07	Total expenses	2,046,523,954	1,922,440,625

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	444,897,046	444,897,046			
02	Sales and services	161,321,585	<input type="text"/>	161,321,585		<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	257,948,686	<input type="text" value="257,948,686"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	642,684,173	<input type="text" value="642,684,173"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	39,166,965	<input type="text" value="39,166,965"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07	Local government grants/contracts	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08	Receipts from property and non-property taxes	<input type="text"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="246,419,406"/>				
10	Interest earnings	<input type="text" value="31,258,234"/>				
11	<u>Dividend earnings</u>	<input type="text"/>				
12	<u>Realized capital gains</u>	<input type="text"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	224,376,454	205,260,996	19,115,458		
03	Payment to state retirement funds (may be included in line 02 above)	69,201,448	65,319,517	3,881,931		
04	Current expenditures including salaries	1,378,431,216	1,233,810,525	144,620,691		
Capital outlays						
05	Construction	87,556,717	87,556,717			
06	Equipment purchases	12,897,588	12,040,430	857,158		
07	Land purchases	0				
08	Interest on debt outstanding, all funds and activities	154,550				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	6,978,916
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	2,768,479
04	Long-term debt outstanding at end of fiscal year	4,210,437
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

 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 L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,640,059
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	985,791,206

 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: University of South Florida (137351)

User ID: P1373511

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 type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input checked="" type="radio"/>	Other

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

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?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="24.00"/> hours	<input type="text" value="48.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="4.00"/> hours
Other offices	<input type="text"/> hours	<input type="text" value="2.00"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of South Florida (137351)

User ID: P1373511

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 2024.

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	277,527,659	16	6,272
State appropriations	527,577,615	31	11,923
Local appropriations	0	0	0
Government grants and contracts	451,101,129	26	10,194
Private gifts, grants, and contracts	246,419,406	14	5,569
Investment income	31,258,234	2	706
Other core revenues	179,020,208	10	4,046
Total core revenues	1,712,904,251	100	38,710
Total revenues	1,874,225,836	N/A	42,355

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	518,674,267	34	11,721
Research	425,238,495	28	9,610
Public service	28,522,246	2	645
Academic support	157,789,821	10	3,566
Institutional support	136,752,438	9	3,090
Student services	73,990,911	5	1,672
Other core expenses	172,011,509	11	3,887
Total core expenses	1,512,979,687	100	34,192
Total expenses	1,671,993,142	N/A	37,785

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	44,250

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: Statement of net position (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	The deficit in unrestricted net position can be attributed to the recognition of long-term liabilities (i.e., other postemployment benefits payable and net pension liabilities) in the current unrestricted funds that are expected to be paid over time and financed by future appropriations.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 30,549,637 and 91,648,909 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants decreased significantly due to no longer receiving Higher Education Emergency Relief Act (HEERF) grants.			
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: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 9,072,533 and 27,217,597 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The increase in public services expenses is primarily due to increases in clinical services and public broadcasting expenses.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 4,631,861 and 9,620,017 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense increased significantly primarily due to investment performance. The Florida Retirement System Pension Plan realized an investment loss of 6.27 percent, compared with an investment return of 29.46 percent in the prior year.			
Screen Entry	The amount reported is outside the expected range of between 96,838,179 and 201,125,447 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The net pension liability increased significantly primarily due to investment performance. The Florida Retirement System Pension Plan realized an investment loss of 6.27 percent, compared with an investment return of 29.46 percent in the prior year.			
Screen Entry	The amount reported is outside the expected range of between 147,226,531 and 305,778,177 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred inflows related to pension decreased significantly primarily due to investment performance. The Florida Retirement System Pension Plan realized an investment loss of 6.27 percent, compared with an investment return of 29.46 percent in the prior year.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 17,492,070 and 36,329,682 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense decreased significantly primarily due to actuarial changes of assumptions. The discount rate was updated to utilize the mandated discount rate based on a 20-year S&P Municipal Bond Rate Index as of the measurement date, as required under GASB Statement No. 75. The discount rate increased from 2.18 percent to 4.09 percent.			
Screen Entry	The amount reported is outside the expected range of between 135,160,464 and 280,717,886 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred inflows related to OPEB increased significantly primarily due to actuarial changes of assumptions. The discount rate was updated to utilize the mandated discount rate based on a 20-year S&P Municipal Bond Rate Index as of the measurement date, as required under GASB Statement No. 75. The discount rate increased from 2.18 percent to 4.09 percent.			
Perform Edits	The amount reported for Net OPEB liability (Part M-2 - line 06) is not expected to be greater than the amount of Net Pension liability (Part M-1 - line 02). Please explain or contact the IPEDS Help Desk for assistance. (Error #5820)	Explanation	Yes	
Reason	The net OPEB liability decreased significantly primarily due to actuarial changes of assumptions. The discount rate was updated to utilize the mandated discount rate based on a 20-year S&P Municipal Bond Rate Index as of the measurement date, as required under GASB Statement No. 75. The discount rate increased from 2.18 percent to 4.09 percent.			