

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

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**D i f d c g Y**

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, a crosswalk 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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=Z`mc i f`]bgh]h i h]cb`]g`U`dUfYbh`]bgh]h i h]cb`h\Yb`h\Y`Ua c i bhg`fYdcfhYX`]b`DUfhg`5`UbX`8`g`c i`X`]bW`iXY`5@@`cZ`mc i f`  
W\]X`]bgh]h i h]cbg`

| Line No. | Description   | Current year amount | Prior year amount |
|----------|---|---------------------|-------------------|
| 01       | Total revenues and other additions for this institution<br><b>5B8`U`cZ`]hg`W\]X`]bgh]h i h]cbg</b>    | 86,666,205          | , (z8%&zi%-       |
| 02       | Total expenses and deductions for this institution<br><b>5B8`U`cZ`]hg`W\]X`]bgh]h i h]cbg</b>         | 90,007,029          | , )z%), z`*`      |
| 03       | Change in net position during year<br><b>7J=(D01-D02)</b>   | ⚠ -3,340,824        | !- (*z`% (        |
| 04       | Net position beginning of year for this institution<br><b>5B8`U`cZ`]hg`W\]X`]bgh]h i h]cbg</b>        | 114,094,751         | %(z`-`)z)-`*      |
| 05       | Adjustments to beginning net position and other gains or losses<br><b>7J=[D06-(D03+D04)]</b>          | ⚠ -19,488,506       | + )z`*`-`         |
| 06       | Net position end of year for this institution<br><b>5B8`U`cZ`]hg`W\]X`]bgh]h i h]cbg`fZfc a`5%,`L</b> | 91,265,421          | %(z`\$-(z`+)%     |

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]a`dUWhYX`Vm`]a`d`Y`a`Yb`hU]cb`cZ` ; 5G6`+`(#+)`!`FYdcfh]b [ `Zcf`DcghY`a`d`cm`a`Yb`h`6YbYZ]hg`Ch`Yf`h`Ub`DYbg]cb`  
fCD96L`

- 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.  
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~ • j } \*Aae A • ] ^ & a - a & A } ~ { a ^ i A - [ / { a e c A A A E A A A E A A A E A A E A O [ [ • a ] \*A [ [ ] ca [ ] } A C H D A, ai/Aae [ [ , A ~ [ ^Ac [ A^ } c^/Ac / ^Aae { [ ~ } cA [ ^Ac @ ^A } ^c  
U U O O A / i a e a a i a c ~ B a e •• ^ c h a } Ac @ ^ A & [ ] } c ^ p c A a [ φ A C E P O A a e } ~ A [ c @ ^ A & [ { { } c @ ^ A & [ { { } } c @ ^ A & [ A ^ φ ] } a a } Ac @ ^ A a e c a e A U / a e & ^ Ac @ ^ A U U O O h a e { [ ~ } c  
a } A } a e / ^ } c @ ^ • • A ~ • j } \*Ac @ ^ A - [ / { a e c A A A E A A A E A A A A D A ] i a / i Ac [ A^ } c^/A } \*Ac @ ^ A ^ φ ] / a e } a e c a [ ] } Ac ^ p c E E E E

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

-19,364,412

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

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| @]bY`Bc" | 9I dYbgY.`BUh i fU`7`Ugg]Z]WUh]cbg  | HchU`5 a c i bh | Df]cf`mYUf`U a c i bh |
|----------|---|-----------------|-----------------------|
| 19-2     | Salaries and Wages(from Part C-1,Column 2 line 19)                          | 38,784,564      | ' *z+%z' & )          |
| 19-3     | Benefits  | 9,352,094       | ' ,z+, &z) \$,        |
| 19-4     | Operation and Maintenance of Plant (as a natural expense)                   | 8,664,521       | ' +z-+(z+* -          |
| 19-5     | Depreciation  | 3,258,373       | ' &z-%z) ( (          |
| 19-6     | Interest  | 0               | ' \$                  |
| 19-7     | Other Natural Expenses and Deductions<br>CV=[C19-1 - (C19-2 + ... + C19-6)] | 29,947,477      | ' &,z++ ,z( , +       |
| 19-1     | HchU`9I dYbgYg`UbX`8YXiWh]cbg<br>fZfc a`DUfh`7!%z`@]bY`%-t                  | 90,007,029      | ' ,)z%),z*''          |
| 20-1     | 12-month Student FTE (from E12 survey)                                      | 4,307           | ' (z&\$%              |
| 21-1     | Total expenses and deductions per student FTE<br>CV=[C19-1/C20-1]           | 20,898          | ' &\$z&+%             |

Mc i`aUm`i gY`h\Y`gdUWY`VY`c k`hc`dfc j]XY`WcbhYIh`Zcf`h\Y`XUhU`mc i i jY`fYdcfhYX`UVc jY"

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| @]bY<br>Bc`  | JU`iY`cZ'9bXck a Ybh'5ggYhg  | AUf_Yh<br>JU`iY | Df]cf`MYUf<br>5 a c i bhg |
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|  | Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution. |                 |                           |
| 01   | Value of <u>endowment assets</u> at the beginning of the fiscal year   | 21,566,499      | % , z' - * z (\$ (        |
| 02   | Value of <u>endowment assets</u> at the end of the fiscal year   | 25,170,489      | ' & % z ) * * z ( - -     |
| <b>Mc i`aUm`igY`h\Y`gdUWY`VY`c k`hc`dfc j]XY`WcbhYIh`Zcf`h\Y`XUu`mc i ijY`fYdcfhYX`UVc jY"</b> |  |                 |                           |
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:]gWU`MYUf.`>`i`m`%`z`&`\$`+`!`>`i`bY`'\$`z`&`\$`%`,`

**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      |

Mc i`aUm`i`gY`h`Y`gdUWY`VY`c`k`hc`dfc`j]XY`WcbhY`I`h`Zcf`h`Y`XU`h`U`mc`i`i`j`Y`fYdcfhYX`UVc`j`Y`"

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| 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 |

Mc i`aUm`i`gY`h`Y`gdUWY`VY`c`k`hc`dfc`j]XY`WcbhYIh`Zcf`h`Y`XU`mc`i`jY`fYdcfhYX`UVc`jY"

[Empty rectangular box]

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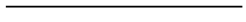
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gi fj YmVŁa dcbYbHg`VYVŁa Y`Uj U]UV`Y`]b`h\Y`=D98G`8UHJ`7YbhYf`UbX`UddYUf`Ug`U[ [ fY[ UHYX`XUHJ  
]b`j`Uf]ci g`8YdUfha YbhicZ9Xi WWh]cb`fYdcfhg"5XX]h]cbU`mž`gca Y`cZ`h\Y`fYdcfhYX`XUHJ`UddYUfg  
gdYVWZ]VW`mZcf`mci f`]bgh]ri h]cb`h\fcI [ \ `h\Y`7c`Y[ Y`BUj ] [ Uhc`f`k`YVg]hY`UbX`]g`]bWl`XYX`]b`mci f  
]bgh]ri h]cb`8UHJ` : YYXVUW` F YdcfhfB: FŁ" H\Y`di fdcgY`cZ`h\]g`gi a a Ufm]g`hc`dfcj ]XY`mci `Ub  
cddcfhI b]hmhc`j ]Yk`gca Y`cZ`h\Y`XUHJ`h`Uč`k` \Yb`UWV`dhYX`h\fcI [ \ `h\Y`=D98G`ei U`]hmVŁbhfC`  
dfcW`ggž`k`]`UddYUf`cb`h\Y`7c`Y[ Y`BUj ] [ Uhc`f`k`YVg]hY`UbX`#cf`mci f`8: F"7c`Y[ Y`BUj ] [ Uhc`f`g  
i dXUH`YX`UddfcI ]a UHY`m`h`f`YY`a`cb`h`g`UZ`h`Y`f`h\Y`XUHJ`VŁ`YVW]cb`dYf]cX`WcgYg`UbX`8UHJ` : YYXVUW`  
F Ydcfhg`k`]`VY`Uj U]UV`Y`h\fcI [ \ `h\Y`8UHJ`7YbhYf`UbX`gYbh`hc`mci f`]bgh]ri h]cb`79C`]b  
Bcj Ya VYf`&\$% "

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H\Y`Z`"!h]a Y`Yei ]j U`Ybhf! H9L`Ybfc``a Ybhi gYX ]b`h`lg`fYdcfh`g`h\Y`gi a`cZ`h\Y`]bgh]hi h]cbEg: H9`i bXYf[ fUXi UH`Ybfc``a Ybh`UbX  
: H9`[ fUXi UH`Ybfc``a Ybh`fUg`W`W`UH`Y`Z`ca`cf`fYdcfhYX`cb`h\Y`%&! a`cbh`9bfc``a Ybh`V`a`dcbYbH`": H9`]g`Ygh]a UH`YX`i`g]b[`%&!  
a`cbh`]bghfi`V]cbU`UW]j ]hmi`WYX]h`UbX`#cf`V`b`h`U`W`h`ci`fgL`"5`Xc`W`c`fEg`XY[ fYY`gh`XYbhg`UFY`fYdcfhYX`Ug[ fUXi UH`Y`gh`XYbhg"

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|--------------|--|-------------|-----|--|
| 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.

GWfYYb. '7\ Ub[ Yg'hc' B Yh'Dcg]h]cb

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| 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 |  |
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Reason:

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