

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P1373518

Finance 2022-23

Institution: University of South Florida (137351)

User ID: P1373518

Overview

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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 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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: P1373518

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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 Assets

Does 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
 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, 2021 - June 30, 2022

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>	950,529,073	916,757,063
31	Depreciable <u>capital assets</u> , net of depreciation	1,210,508,927	1,237,078,531
04	Other noncurrent assets CV=[A05-A31]	208,235,590	137,320,846
05	Total <u>noncurrent assets</u>	1,418,744,517	1,374,399,377
06	Total assets CV=(A01+A05)	2,369,273,590	2,291,156,440
19	<u>Deferred outflows of resources</u>	276,916,726	341,078,292
Liabilities			
07	<u>Long-term debt, current portion</u>	19,879,424	14,447,422
08	Other current liabilities CV=(A09-A07)	169,972,838	133,295,554
09	Total <u>current liabilities</u>	189,852,262	147,742,976
10	<u>Long-term debt</u>	248,112,540	228,963,846
11	Other noncurrent liabilities CV=(A12-A10)	815,126,775	1,105,741,416
12	Total <u>noncurrent liabilities</u>	1,063,239,315	1,334,705,262
13	Total liabilities CV=(A09+A12)	1,253,091,577	1,482,448,238
20	<u>Deferred inflows of resources</u>	567,522,561	353,561,328
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	923,683,005	929,676,057
15	<u>Restricted-expendable</u>	232,331,953	247,955,212
16	<u>Restricted-nonexpendable</u>		0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -330,438,780	-381,406,103
18	Net position CV=[(A06+A19)-(A13+A20)]	825,576,178	796,225,166

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	21,931,206	21,410,885
22	<u>Infrastructure</u>	95,626,821	95,626,822
23	<u>Buildings</u>	1,866,876,682	1,828,115,664
32	Equipment, including art and <u>library collections</u>	278,657,468	264,006,375
27	<u>Construction in progress</u>	82,006,408	25,790,981
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,345,098,585	2,234,950,727
28	<u>Accumulated depreciation</u>	1,040,890,225	961,724,647
33	Intangible assets, net of accumulated amortization	1,173,750	1,173,750
34	Other capital assets	11,188,325	12,004,461

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Institution: University of South Florida (137351)

User ID: P1373518

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

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	1,631,538,510	1,540,004,965
02	Total expenses and deductions for this institution AND all of its child institutions	1,601,786,994	1,562,591,496
03	Change in net position during year CV=(D01-D02)	29,751,516	-22,586,531
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	796,225,166	819,605,712
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-400,504	-794,015
06	Net position end of year for this institution AND all of its child institutions (from A18)	825,576,178	796,225,166

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022			
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)	65,261,303	65,162,112
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 61,099,273	30,433,769
03	<u>Grants by state government</u>	87,650,320	92,390,732
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	20,176,299	26,516,117
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	74,611,238	80,208,741
07	Total revenue that funds scholarships and fellowships	308,798,433	294,711,471
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	145,928,163	155,687,009
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)	145,928,163	155,687,009
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.	162,870,270	139,024,462

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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)	33,302,400	34,298,412	0	0	33,302,400	34,298,412
13	Other federal grants (Do NOT include FDSL amounts)	1,680,610	1,335,928	0	0	1,680,610	1,335,928
14	Grants by state government	44,698,075	48,605,368	0	0	44,698,075	48,605,368
15	Grants by local government		0	0	0	0	0
16	Endowments and gifts	4,387,849	3,639,001	0	0	4,387,849	3,639,001
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	61,859,229	67,808,300	0	0	61,859,229	67,808,300
18	Total (from Part E1 line 8, 9 and 10)	145,928,163	155,687,009	0	0	145,928,163	155,687,009

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	280,970,034	260,589,793
Grants and contracts - operating			
02	Federal operating grants and contracts	210,419,205	193,786,957
03	State operating grants and contracts	32,525,171	28,165,693
04	Local government/private operating grants and contracts	210,661,747	201,596,288
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	210,661,747	201,596,288
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	149,483,844	102,989,794
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	10,097,372	8,234,469
09	Total operating revenues	894,157,373	795,362,994

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	<input type="text"/>	0
11	State <u>appropriations</u>	437,919,986	437,246,365
12	<u>Local appropriations, education district taxes, and similar support</u>	<input type="text"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	179,782,218	133,675,536
14	State nonoperating grants	86,098,695	90,626,186
15	Local government nonoperating grants	<input type="text"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	28,465,481	26,603,769
17	<u>Investment income</u>	-46,997,899	36,313,392
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,780,273	2,601,623
19	Total nonoperating revenues	690,048,754	727,066,871
27	Total operating and nonoperating revenues CV=[B19+B09]	1,584,206,127	1,522,429,865
28	<u>12-month Student FTE from E12</u>	43,553	44,444
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	36,374	34,255

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="14,751,165"/>	7,330,378
21	<u>Capital grants and gifts</u>	<input type="text" value="32,581,218"/>	10,244,722
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	<input type="text" value="0"/>	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	<input type="text" value="47,332,383"/>	17,575,100
25	Total all revenues and other additions	<input type="text" value="1,631,538,510"/>	1,540,004,965

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

Fiscal Year: July 1, 2021 - June 30, 2022

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>	450,344,036	446,424,018	316,427,526	322,981,725
02	<u>Research</u>	377,753,739	336,760,924	170,397,889	162,908,919
03	<u>Public service</u>	18,145,065	21,376,283	10,062,823	11,401,781
05	<u>Academic support</u>	164,519,141	156,989,018	82,242,739	80,459,490
06	<u>Student services</u>	65,305,406	64,354,772	35,585,487	35,906,671
07	<u>Institutional support</u>	94,287,192	98,480,071	62,549,410	58,371,341
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	162,870,270	139,024,462		
11	<u>Auxiliary enterprises</u>	178,134,381	147,554,135	54,189,941	53,194,999
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	90,427,764	151,627,813	0	0
19	Total expenses and deductions	1,601,786,994	1,562,591,496	731,455,815	725,224,926

Institution: University of South Florida (137351)

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

Fiscal Year: July 1, 2021 - June 30, 2022			
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).	731,455,815	725,224,926
19-3	<u>Benefits</u>	197,130,353	281,562,658
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	74,327,637	80,387,793
19-5	<u>Depreciation</u>	81,290,218	73,337,727
19-6	<u>Interest</u>	11,302,589	10,838,233
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	506,280,382	391,240,159
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,601,786,994	1,562,591,496
20-1	<u>12-month Student FTE (from E12 survey)</u>	43,553	44,444
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	36,778	35,159

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="7,125,939"/>	86,333,247
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="148,981,813"/>	444,632,577
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="226,502,354"/>	12,926,933
04	Deferred outflows related to pension	<input type="checkbox"/> <input type="text" value="108,307,785"/>	158,339,274

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description		Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	26,910,876	38,230,987
06	Net OPEB liability	<input checked="" type="checkbox"/>	547,766,057	523,378,900
07	Deferred inflows related to OPEB		207,939,175	229,257,421
08	Deferred outflows related to OPEB		168,608,941	182,739,018

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
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	692,741,042	532,155,863
02	Value of endowment net assets at the end of the fiscal year	604,516,638	692,741,042
03	Change in value of endowment net assets CV=[H02-H01]	-88,224,404	160,585,179
03a	New gifts and additions	24,889,468	25,920,317
03b	Endowment net investment return	-78,546,436	169,929,086
03c	Spending distribution for current use	-34,567,436	-35,264,224
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
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"/> -141,796,287	281,116,692
02	Operating revenues + nonoperating revenues	1,780,644,338	2,037,047,197
03	Change in net position	<input checked="" type="checkbox"/> -74,453,419	309,516,863
04	Net position	2,750,422,077	2,444,407,955
05	Expendable net assets	1,288,925,082	1,374,521,315
06	Plant-related debt	378,116,982	372,087,645
07	Total expenses	1,922,440,625	1,755,930,505

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	426,898,197	426,898,197			
02	Sales and services	149,483,844	<input type="text"/>	149,483,844	0	<input type="text"/>
03	Federal grants/contracts (excludes Pell Grants)	268,647,353	<input type="text" value="268,647,353"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:						
04	State appropriations, current & capital	452,671,151	<input type="text" value="452,671,151"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05	State grants and contracts	32,525,171	<input type="text" value="32,525,171"/>	<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="239,127,228"/>				
10	Interest earnings	<input type="text" value="-46,997,899"/>				
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, 2021 - June 30, 2022						
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	200,116,820	186,724,563	13,392,257		
03	Payment to state retirement funds (may be included in line 02 above)	59,800,084	55,494,652	4,305,432		
04	Current expenditures including salaries	1,224,885,508	1,072,780,832	152,104,676		
Capital outlays						
05	Construction	67,092,135	67,092,135			
06	Equipment purchases	13,613,412	11,733,721	1,879,691		
07	Land purchases	520,321	520,321			
08	Interest on debt outstanding, all funds and activities	11,961,922				

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

Fiscal Year: July 1, 2021 - June 30, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	277,591,452
02	Long-term debt issued during fiscal year	10,320,466
03	Long-term debt retired during fiscal year	19,919,954
04	Long-term debt outstanding at end of fiscal year	267,991,964
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, 2021 - June 30, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,686,832
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	880,203,818

 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).

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="8.00"/> 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: P1373518

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). 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 DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

Please review your data for accuracy. If you have questions about the data displayed below 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	\$280,970,034	19%	\$6,451
State appropriations	\$437,919,986	30%	\$10,055
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$508,825,289	34%	\$11,683
Private gifts, grants, and contracts	\$239,127,228	16%	\$5,490
Investment income	-\$46,997,899	-3%	-\$1,079
Other core revenues	\$62,210,028	4%	\$1,428
Total core revenues	\$1,482,054,666	100%	\$34,029
Total revenues	\$1,631,538,510	N/A	\$37,461

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 Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$450,344,036	32%	\$10,340
Research	\$377,753,739	27%	\$8,673
Public service	\$18,145,065	1%	\$417
Academic support	\$164,519,141	12%	\$3,777
Institutional support	\$94,287,192	7%	\$2,165
Student services	\$65,305,406	5%	\$1,499
Other core expenses	\$253,298,034	18%	\$5,816
Total core expenses	\$1,423,652,613	100%	\$32,688
Total expenses	\$1,601,786,994	N/A	\$36,778

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	
	Calculated value
FTE enrollment	43,553

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 15,216,885 and 45,650,653 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Other federal grants increased significantly due to 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: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 56,116,611 and 116,549,883 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense decreased significantly because actual investment performance was 29.46 percent versus the long term annual investment return assumption of 6.80 percent.			
Screen Entry	The amount reported is outside the expected range of between 289,011,176 and 600,253,978 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The net pension liability decreased significantly because actual investment performance was 29.46 percent versus the long term annual investment return assumption of 6.80 percent.			
Screen Entry	The amount reported is outside the expected range of between 8,402,507 and 17,451,359 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred inflows related to pension increased significantly because actual investment performance was 29.46 percent versus the long term annual investment return assumption of 6.80 percent.			
Screen: OPEB Information				
Screen Entry	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason	Pension expense experienced a significant decrease due to greater than expected investment performance. Actual investment performance for the pension plan was 29.46 percent versus the long term annual investment return assumption of 6.80 percent.			
Screen Entry	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 pension liability experienced a significant decrease due to greater than expected investment performance. Actual investment performance for the pension plan was 29.46 percent versus the long term annual investment return assumption of 6.80 percent.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 140,558,346 and 421,675,038 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The greater than expected variance is primarily due to a significant shift in investment income. Investment income for the University and its component units shifted from a positive \$237,151,311 in fiscal year 2021 to a negative \$171,103,226 in fiscal year 2022.			

Screen Entry	The amount reported is outside the expected range of between 154,758,432 and 464,275,294 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The greater than expected variance is primarily due to a significant shift in investment income. Investment income for the University and its component units shifted from a positive \$237,151,311 in fiscal year 2021 to a negative \$171,103,226 in fiscal year 2022.			