



Finance 2022-23

Institution: University of South Florida (137351)

User ID: P1373518

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.

- 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.

The following changes were implemented for the 2022-23 data collection period:

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Finance - Public Institutions' Reporting Standard

- 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.

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Finance - Public Institutions Using GASB Standards

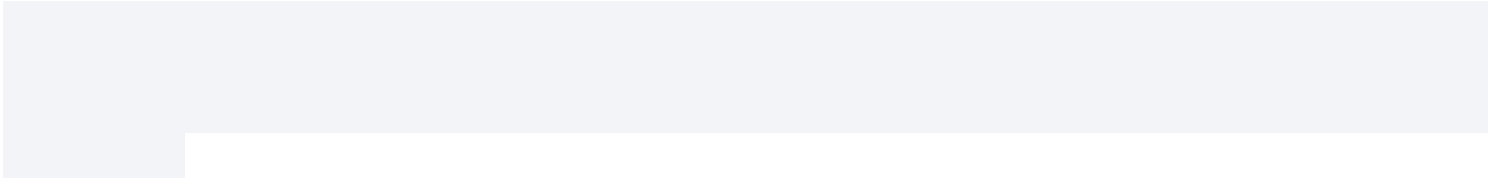
Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
-  Yes

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes

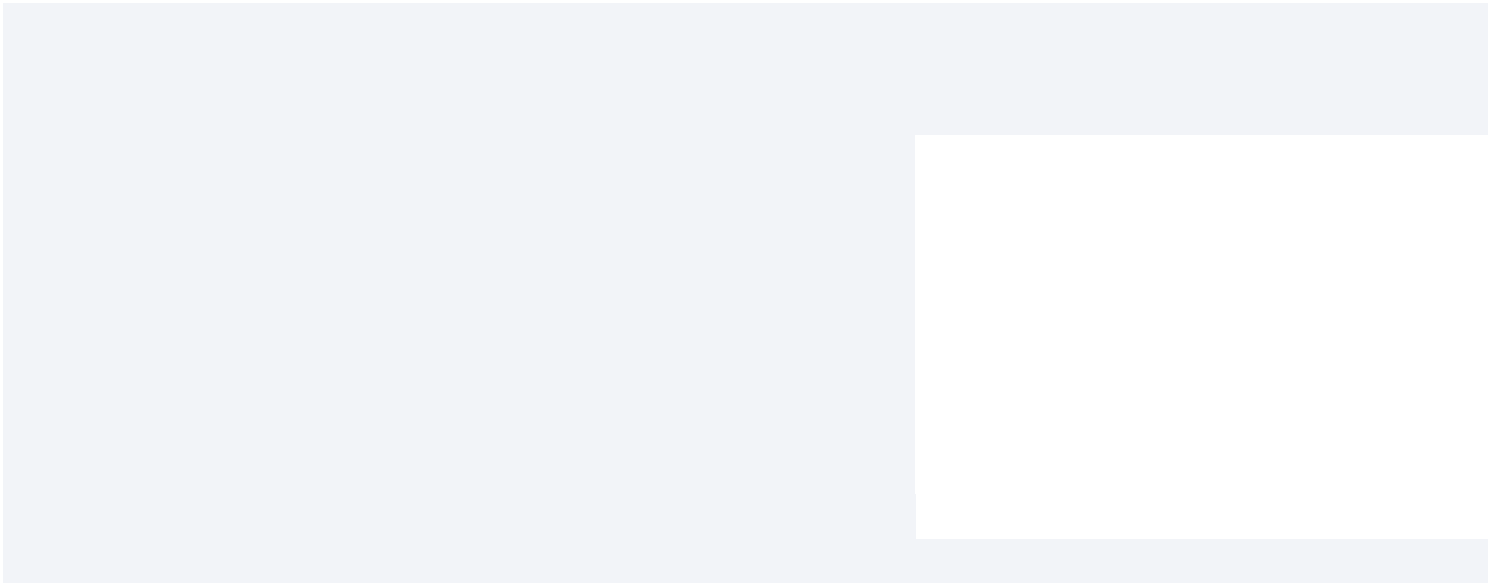
 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College@ below to p

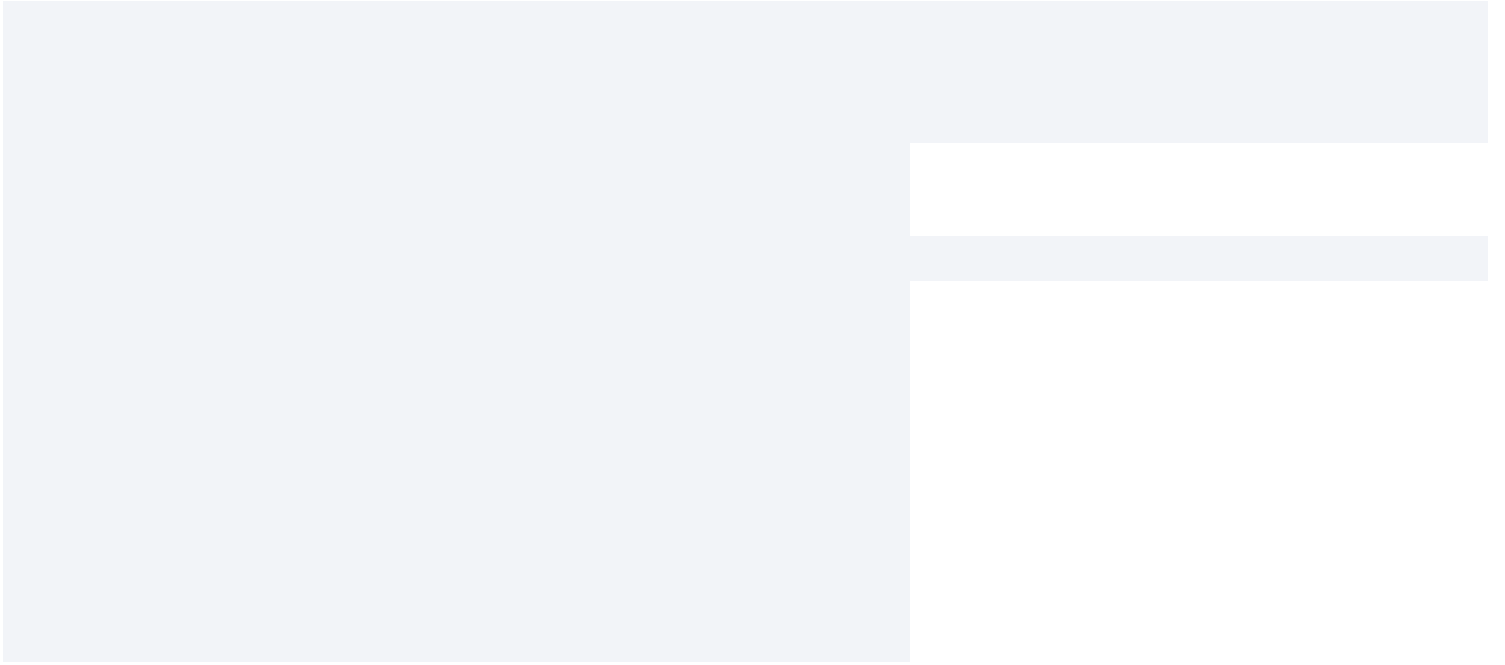




Part D - Summary of Changes In Net Position

If your institution is a parent institution then the amounts reported in Parts A and D should inc			





Part C-2 - Expenses and Other Deductions by N/a

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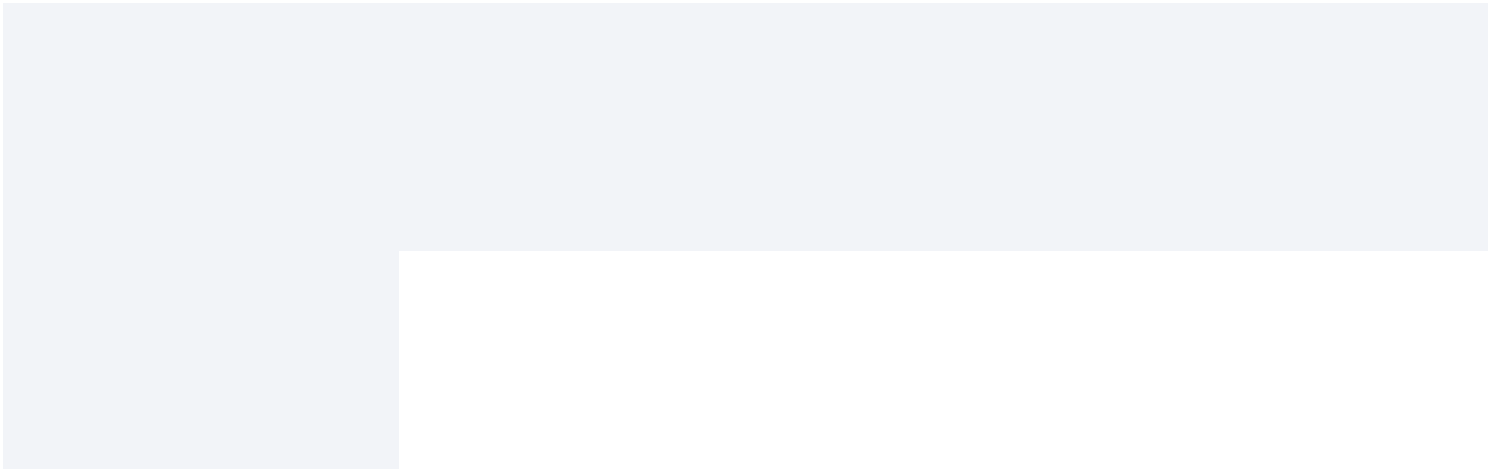
Part M-1 - Pension Information

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		

Part H - Details of Endowment Net Assets

Include not only endowment net assets held by the institution, but any assets held by private foundations associated with the institution.			
Line No.	Value of Endowment Net Assets	<u>Market Value</u>	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year		

Part N - F



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