

# IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022  
User ID: P2290632

## Finance 2021-22

Institution: Texas Southern University (229063)

User ID: P2290632

### 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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

#### Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

#### 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: Texas Southern University (229063)  
Finance - Public Institutions' Reporting Standard

User ID: P2290632

**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: Texas Southern University (229063)  
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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2021"/>

**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
- 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**

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

**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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Fiscal Year: September 1, 2020 - August 31, 2021			
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
<b>Assets</b>			
01	Total <u>current assets</u>	152,741,733	140,491,176
31	Depreciable <u>capital assets</u> , net of depreciation	263,370,998	269,870,606
04	Other noncurrent assets CV=[A05-A31]	111,965,350	93,127,534
05	Total <u>noncurrent assets</u>	375,336,348	362,998,140
06	<b>Total assets</b> CV=(A01+A05)	<b>528,078,081</b>	<b>503,489,316</b>
19	<u>Deferred outflows of resources</u>	76,495,538	88,058,306
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	10,800,859	15,498,523
08	Other current liabilities CV=(A09-A07)	88,646,726	90,096,577
09	Total <u>current liabilities</u>	99,447,585	105,595,100
10	<u>Long-term debt</u>	66,324,193	159,533,885
11	Other noncurrent liabilities CV=(A12-A10)	129,328,381	120,295,846
12	Total <u>noncurrent liabilities</u>	195,652,574	279,829,731
13	<b>Total liabilities</b> CV=(A09+A12)	<b>295,100,159</b>	<b>385,424,831</b>
20	<u>Deferred inflows of resources</u>	28,020,880	27,953,152
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	216,960,555	131,869,961
15	<u>Restricted-expendable</u>	54,325,200	40,676,764
16	<u>Restricted-nonexpendable</u>	43,819,088	33,900,514
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -33,652,263	-28,277,600
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>281,452,580</b>	<b>178,169,639</b>


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Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	17,669,463	17,669,463
22	<u>Infrastructure</u>	7,096,484	7,096,484
23	<u>Buildings</u>	553,875,948	542,297,550
32	Equipment, including art and <u>library collections</u>	78,222,831	74,085,001
27	<u>Construction in progress</u>	3,636,763	1,359,682
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ ... A27)	<b>660,501,489</b>	<b>642,508,180</b>
28	<u>Accumulated depreciation</u>	373,035,726	350,868,818
33	Intangible assets, net of accumulated amortization	40,774	89,702
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2020 - August 31, 2021			
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 <b>AND all of its child institutions</b>	<input checked="" type="checkbox"/> 368,847,094	244,465,950
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	265,564,153	267,211,688
03	Change in net position during year <b>CV</b> =(D01-D02)	<b>103,282,941</b>	<b>-22,745,738</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	178,169,639	200,915,377
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV</b> =[D06-(D03+D04)]	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	281,452,580	178,169,639

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Fiscal Year: September 1, 2020 - August 31, 2021			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	20,615,451	22,625,142
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 15,263,636	5,169,977
03	Grants by state government	4,567,408	4,342,457
04	Grants by local government	69,909	201,474
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	20,537,796	20,812,738
07	Total revenue that funds scholarships and fellowships	61,054,200	53,151,788
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	22,795,250	31,568,438
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,787,167	2,471,886
10	Total discounts and allowances CV=(E08+E09)	24,582,417	34,040,324
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.	36,471,783	19,111,464

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2020 - August 31, 2021							
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)	10,629,291	14,493,397	0	0	10,629,291	14,493,397
13	Other federal grants (Do NOT include FDSL amounts)	1,716,629	3,289,996	0	0	1,716,629	3,289,996
14	Grants by state government	2,354,948	2,778,523	0	0	2,354,948	2,778,523
15	Grants by local government	1,316,038	1,797,912	0	0	1,316,038	1,797,912
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	6,778,344	9,208,610	1,787,167	2,471,886	8,565,511	11,680,496
18	Total (from Part E1 line 8, 9 and 10)	22,795,250	31,568,438	1,787,167	2,471,886	24,582,417	34,040,324



Part B - Revenues by Source (1)

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition and fees, after deducting discounts &amp; allowances</u>	53,649,893	62,189,545
<b>Grants and contracts - operating</b>			
02	Federal operating grants and contracts	22,723,271	21,069,113
03	State operating grants and contracts	5,801,875	5,646,956
04	Local government/private operating grants and contracts	1,893,888	988,486
04a	Local government operating grants and contracts	245,226	306,388
04b	Private operating grants and contracts	1,648,662	682,098
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	7,508,284	14,800,371
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)]	5,412,319	5,824,439
09	Total operating revenues	96,989,530	110,518,910


Part B - Revenues by Source (2)

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	62,046,473	62,185,886
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	66,621,821	30,356,097
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	368,451	1,091,129
17	<u>Investment income</u>	2,169,599	2,966,631
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	31,458,093	9,092,749
19	Total nonoperating revenues	162,664,437	105,692,492
27	Total operating and nonoperating revenues CV=[B19+B09]	259,653,967	216,211,402
28	<u>12-month Student FTE from E12</u>	6,557	8,117
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	39,600	26,637

Institution: Texas Southern University (229063)  
 Part B - Revenues by Source (3)

User ID: P2290632

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	11,719,335	11,659,843
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	898,617	368,893
23	Other revenues and additions CV=[B24-(B20+...+B22)]	96,575,175	16,225,812
24	Total other revenues and additions CV=[B25-(B9+B19)]	109,193,127	28,254,548
25	Total all revenues and other additions	<input checked="" type="checkbox"/> 368,847,094	244,465,950

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Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2020 - August 31, 2021					
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>	92,242,611	97,802,916	50,819,276	51,497,478
02	<u>Research</u>	5,761,101	5,776,534	2,233,059	2,170,390
03	<u>Public service</u>	2,393,200	2,846,180	1,116,041	977,184
05	<u>Academic support</u>	13,566,348	17,680,977	5,485,237	7,785,985
06	<u>Student services</u>	9,587,735	16,083,438	6,317,644	6,339,252
07	<u>Institutional support</u>	55,569,094	39,839,084	17,027,601	15,764,119
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	36,471,783	19,111,464		
11	<u>Auxiliary enterprises</u>	18,926,748	20,989,807	6,801,117	6,881,200
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))	31,045,533	47,081,288	4,766,693	5,214,787
19	<b>Total expenses and deductions</b>	265,564,153	267,211,688	94,566,668	96,630,395


Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1 Column 2 Line 19)	94,566,668	96,630,395
19-3	Benefits	47,631,196	47,867,985
19-4	Operation and Maintenance of Plant (as a natural expense)	7,171,214	12,620,670
19-5	Depreciation	22,977,507	22,732,130
19-6	Interest	4,625,427	6,159,500
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	88,592,141	81,201,008
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	<b>265,564,153</b>	<b>267,211,688</b>
20-1	12-month Student FTE (from E12 survey)	6,557	8,117
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>40,501</b>	<b>32,920</b>

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Part M-1 - Pension Information

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	6,746,022	6,850,209
02	Net Pension liability	<input checked="" type="checkbox"/> -5,984,676	2,602,782
03	Deferred inflows related to pension	6,226,819	7,387,438
04	Deferred outflows related to pension	19,765,946	18,295,943


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Institution: Texas Southern University (229063)

User ID: P2290632

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

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> 17,549,640	17,492,040
06	Net OPEB liability	<input checked="" type="checkbox"/> -3,178,172	-17,290,578
07	Deferred inflows related to OPEB	21,794,061	20,565,714
08	Deferred outflows related to OPEB	56,490,361	69,628,901

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Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2020 - August 31, 2021			
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	67,878,998	58,037,740
02	Value of endowment net assets at the end of the fiscal year	85,740,147	67,878,998
03	Change in value of endowment net assets CV=[H02+H01]	17,861,149	9,841,258
03a	New gifts and additions	1,694,508	1,734,005
03b	Endowment net investment return	16,166,641	8,453,261
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	-346,008

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Fiscal Year: September 1, 2020 - August 31, 2021			
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)	8,291,604	-34,260,737
02	Operating revenues + nonoperating revenues	259,653,966	216,211,402
03	Change in net position	103,282,941	-22,745,737
04	Net position	<input checked="" type="checkbox"/> 281,452,580	178,169,639
05	Expendable net assets	41,921,058	33,946,441
06	Plant-related debt	<input checked="" type="checkbox"/> 77,125,052	175,032,408
07	Total expenses	265,564,153	267,211,687

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Fiscal Year: September 1, 2020 - August 31, 2021						
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	76,445,143	76,445,143			
02	Sales and services	9,295,451	<input type="text" value="0"/>	9,295,451	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	22,723,271	<input type="text" value="22,723,271"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Revenue from the state government:</b>						
04	State appropriations, current & capital	73,765,808	<input type="text" value="73,765,808"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	5,801,875	<input type="text" value="5,801,875"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Revenue from local governments:</b>						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	245,226	<input type="text" value="245,226"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="1,802,774"/>				
10	Interest earnings	<input type="text" value="2,169,599"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="0"/>				


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Part K - Expenditure Data for the Census Bureau


Fiscal Year: September 1, 2020 - August 31, 2021						
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	47,631,196	45,678,901	1,952,295	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	106,780,986	96,530,400	8,250,586	0	0
Capital outlays						
05	Construction	13,855,479	13,855,479	0	0	0
06	Equipment purchases	4,902,876	4,902,876	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	4,625,427				

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Fiscal Year: September 1, 2020 - August 31, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	181,464,646
02	Long-term debt issued during fiscal year	17,509,697
03	Long-term debt retired during fiscal year	114,917,383
04	Long-term debt outstanding at end of fiscal year	84,056,960
05	Short-term debt outstanding at beginning of fiscal year	18,455,206
06	Short-term debt outstanding at end of fiscal year	14,144,455

 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).

Fiscal Year: September 1, 2020 - August 31, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	7,672,998
08	Total cash and security assets held at end of fiscal year in bond funds	4,065,472
09	Total cash and security assets held at end of fiscal year in all other funds	159,930,047

 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: Texas Southern University (229063)

User ID: P2290632

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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:		<input type="text" value="Bobbie Phelps"/>	
Email:		<input type="text" value="Bobbie.Phelps@TSU.EDU"/>	

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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

## 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 2021.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$53,649,893	15%	\$8,182
State appropriations	\$62,046,473	17%	\$9,463
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$95,392,193	26%	\$14,548
Private gifts, grants, and contracts	\$2,017,113	1%	\$308
Investment income	\$2,169,599	1%	\$331
Other core revenues	\$146,063,539	40%	\$22,276
Total core revenues	\$361,338,810	100%	\$55,107
<hr/>			
Total revenues	\$368,847,094	N/A	\$56,252

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	\$92,242,611	37%	\$14,068
Research	\$5,761,101	2%	\$879
Public service	\$2,393,200	1%	\$365
Academic support	\$13,566,348	6%	\$2,069
Institutional support	\$55,569,094	23%	\$8,475
Student services	\$9,587,735	4%	\$1,462
Other core expenses	\$67,517,316	27%	\$10,297
Total core expenses	\$246,637,405	100%	\$37,614
<hr/>			
Total expenses	\$265,564,153	N/A	\$40,501

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	6,557

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
<b>Screen: Statement of net position (1)</b>				
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 values reported were derived from the Annual Financial Report, which is reviewed for data accuracy in conjunction with data from the Texas Comptroller of Public Accounts. This year the value is outside of the expected range because there was an increase in OPEB and Pension liability.			
<b>Screen: Changes to Net Position</b>				
Screen Entry	The amount reported is outside the expected range of between 122,232,975 and 366,698,925 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In December 2020, Texas Southern University recognized \$86 million gain for the extinguishment of debt discharged by the Department of Education for Historically Black Colleges and Universities that participated in the HBCU Capital Financing Program. The cancelation of debt significantly increased revenues in fiscal year 2022. The University also received Higher Education Emergency Relief Fund due to the COVID-19 pandemic.			
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 2,584,989 and 7,754,965 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The values reported were derived from the Annual Financial Report. Texas Southern University recognized an additional \$10,549,600 in federal funding related to Corona-Virus Relief Aid in fiscal year 2021.			
<b>Screen: Revenues Part 3</b>				
Screen Entry	The calculated amount of total all revenues and other additions in Part B, line 25 (368,847,094) is outside the expected range of between 122,232,975 and 366,698,925 when compared with the prior year value. Please correct your data or explain. (Error #5165)	Explanation	Yes	
Reason	In December 2020, Texas Southern University recognized \$86 million gain for the extinguishment of debt discharged by the Department of Education for Historically Black Colleges and Universities that participated in the HBCU Capital Financing Program. The cancelation of debt significantly increased revenues in fiscal year 2022. The University also received Higher Education Emergency Relief Fund due to the COVID-19 pandemic.			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 1,691,809 and 3,513,755 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension liability value was derived from the Annual Financial Reports which was calculated by the Texas Comptroller of Public Accounts.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between -23,342,280 and -11,238,875 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension liability value was derived from the Annual Financial Reports which was calculated by the Texas Comptroller of Public Accounts.			
Perform Edits	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	Net pension liability value was derived from the Annual Financial Reports which was calculated by the Texas Comptroller of Public Accounts.			
<b>Screen: Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 89,084,820 and 267,254,458 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In December 2020, Texas Southern University recognized an \$86 million gain for the extinguishment of debt discharged by the Department of Education for Historically Black Colleges and Universities that participated in the HBCU Capital Financing Program. The cancelation of debt significantly increased revenues in fiscal year 2022 increasing net position and decreasing plant-related debt.			
Screen Entry	The amount reported is outside the expected range of between 87,516,204 and 262,548,612 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In December 2020, Texas Southern University recognized an \$86 million gain for the extinguishment of debt discharged by the Department of Education for Historically Black Colleges and Universities that participated in the HBCU Capital Financing Program. The cancelation of debt significantly increased revenues in fiscal year 2022 increasing net position and decreasing plant-related debt.			