

Institution: Texas Southern University (229063)  
User ID: P2290632

## Overview

### Finance Overview

#### Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

#### Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

#### 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**.

## 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.

## Finance - Public Institutions Using GASB Standards

### General Information GASB-Reporting Institutions (aligned form)

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, 2019.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2018

And ending: month/year (MMYYYY)


Month: 8

Year: 2019

#### 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

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)

#### 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 and Postemployment Benefits Other than Pension (OPEB)

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

No

 Yes

You may use the space below to provide context for the data you've reported above.

**Part A - Statement of Net Position Page 1**

Fiscal Year: September 1, 2018 - August 31, 2019

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 current assets	162,212,395	183,992,266
31	Depreciable capital assets, net of depreciation	279,311,324	235,438,344
04	Other noncurrent assets CV=[A05-A31]	93,748,557	112,556,660
05	Total noncurrent assets	373,059,881	347,995,004
06	<b>Total assets</b> CV=(A01+A05)	535,272,276	531,987,270
19	<b>Deferred outflows of resources</b>	95,985,285	10,117,921
	<b>Liabilities</b>		
07	Long-term debt, current portion	15,030,437	14,361,798
08	Other current liabilities CV=(A09-A07)	104,225,460	103,674,023
09	Total current liabilities	119,255,897	118,035,821
10	Long-term debt	175,032,408	189,819,006
11	Other noncurrent liabilities CV=(A12-A10)	107,044,573	22,397,720
12	Total noncurrent liabilities	282,076,981	212,216,726
13	<b>Total liabilities</b> CV=(A09+A12)	401,332,878	330,252,547
20	<b>Deferred inflows of resources</b>	29,009,306	5,048,320
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	129,320,486	119,126,076
15	Restricted-expendable	4,074,753	3,724,069
16	Restricted-nonexpendable	58,397,411	60,259,167
17	Unrestricted CV=[A18-(A14+A15+A16)]	9,122,727	23,695,012
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	200,915,377	206,804,324

You may use the space below to provide context for the data you've reported above.

**Part A - Statement of Net Position Page 2**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	17,355,200	17,355,200
22	Infrastructure	7,096,484	7,096,484
23	Buildings	532,859,223	473,589,687
32	Equipment, including art and library collections	71,248,179	68,853,090
27	Construction in progress	0	18,753,197
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	628,559,086	585,647,658
28	Accumulated depreciation	329,201,880	311,271,605
33	Intangible assets, net of accumulated amortization	138,631	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

**Part D - Summary of Changes In Net Position**

Fiscal Year: September 1, 2018 - August 31, 2019

**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>	242,038,918	<b>253,966,622</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	241,887,838	<b>212,216,316</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	151,080	<b>41,750,306</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	206,804,324	<b>165,159,346</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-6,040,027	<b>-105,328</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	200,915,377	<b>206,804,324</b>

You may use the space below to provide context for the data you've reported above.

**Part E - Scholarships and Fellowships**

Fiscal Year: September 1, 2018 - August 31, 2019

**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)	30,504,522	24,529,316
02	Other federal grants (Do NOT include FDSL amounts)	2,226,976	2,059,025
03	Grants by state government	8,015,099	6,775,856
04	Grants by local government	390,515	700,374
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	20,182,500	19,963,544
07	Total revenue that funds scholarships and fellowships	61,319,612	54,028,115
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	36,099,409	30,929,315
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,770,329	2,313,348
10	Total discounts and allowances CV=(E08+E09)	38,869,738	33,242,663
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.	22,449,874	20,785,452

You may use the space below to provide context for the data you've reported above.

**Part B - Revenues by Source (1)**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	69,107,923	80,088,314
	Grants and contracts - operating		
02	Federal operating grants and contracts	20,222,217	20,370,233
03	State operating grants and contracts	10,192,183	8,975,461
04	Local government/private operating grants and contracts	463,427	1,292,021
	04a Local government operating grants and contracts	325,758	263,994
	04b Private operating grants and contracts	137,669	1,028,027
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	17,734,426	17,075,215
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	6,969,120	6,505,115
09	Total operating revenues	124,689,296	134,306,359



**Part B - Revenues by Source (2)**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	66,497,233	66,889,962
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	31,447,951	25,348,224
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,402,983	3,496,454
17	Investment income	5,340,421	4,714,991
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	7,179,716
19	Total nonoperating revenues	104,688,588	107,629,347
27	Total operating and nonoperating revenues CV=[B19+B09]	229,377,884	241,935,706
28	<b>12-month Student FTE from E12</b>	8,933	9,326
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,678	25,942

**Part B - Revenues by Source (3)**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	11,659,843	11,659,843
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	448,892	126,459
23	Other revenues and additions CV=[B24-(B20+...+B22)]	552,299	244,614
24	Total other revenues and additions CV=[B25-(B9+B19)]	12,661,034	12,030,916
25	Total all revenues and other additions	242,038,918	253,966,622

You may use the space below to provide context for the data you've reported above.

### Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2018 - August 31, 2019

**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	Instruction	96,445,982	<b>99,621,979</b>	51,294,733	<b>50,318,442</b>
02	Research	4,932,179	<b>3,837,954</b>	2,106,193	<b>1,906,892</b>
03	Public service	2,196,515	<b>1,728,332</b>	980,853	<b>834,120</b>
05	Academic support	16,173,831	<b>14,210,257</b>	7,689,687	<b>6,733,074</b>
06	Student services	14,556,658	<b>14,160,960</b>	5,134,963	<b>4,806,927</b>
07	Institutional support	31,499,149	<b>25,945,190</b>	16,761,965	<b>15,876,475</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	22,449,874	<b>20,785,452</b>		
11	Auxiliary enterprises	21,005,086	<b>24,768,890</b>	7,683,935	<b>7,478,077</b>
12	Hospital services	0	<b>0</b>	0	<b>0</b>
13	Independent operations	0	<b>0</b>	0	<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	32,628,564	<b>7,157,302</b>	5,430,077	<b>5,029,601</b>
19	<b>Total expenses and deductions</b>	241,887,838	<b>212,216,316</b>	97,082,406	<b>92,983,608</b>

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	97,082,406	92,983,608
19-3	Benefits	42,433,768	18,159,525
19-4	Operation and Maintenance of Plant (as a natural expense)	10,956,319	11,675,419
19-5	Depreciation	19,810,066	19,267,982
19-6	Interest	6,704,598	6,735,487
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	64,900,681	63,394,295
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	241,887,838	212,216,316
20-1	12-month Student FTE (from E12 survey)	8,933	9,326
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	27,078	22,755

You may use the space below to provide context for the data you've reported above.

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

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	4,872,990	1,518,322
02	Net Pension liability	-20,849,745	2,345,567
03	Deferred inflows related to pension	3,794,882	5,028,368
04	Deferred outflows related to pension	21,214,174	4,077,869
05	OPEB expense	15,796,377	
06	Net OPEB liability	-65,052,527	
07	Deferred inflows related to OPEB	25,214,424	
08	Deferred outflows related to OPEB	74,475,544	

You may use the space below to provide context for the data you've reported above.

### Part H - Details of Endowment Assets

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	59,386,722	53,503,154
02	Value of endowment assets at the end of the fiscal year	58,037,740	59,386,722

You may use the space below to provide context for the data you've reported above.

**Part J - Revenue Data for the Census Bureau**

**Fiscal Year: September 1, 2018 - August 31, 2019**

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	105,207,332	105,207,332			
02 Sales and services	20,504,755	0	20,504,755	0	0
03 Federal grants/contracts (excludes Pell Grants)	20,222,217	20,222,217	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	78,157,076	78,157,076	0	0	0
05 State grants and contracts	10,192,183	10,192,183	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	325,758	325,758	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	1,540,652				
10 Interest earnings	5,340,421				
11 Dividend earnings	0				
12 Realized capital gains	0				

**You may use the space below to provide context for the data you've reported above.**

**Part K - Expenditure Data for the Census Bureau**

**Fiscal Year: September 1, 2018 - August 31, 2019**

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	42,433,767	40,590,122	1,843,645	0	0
03 Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04 Current expenditures <b>including</b> salaries	102,371,665	94,511,188	7,860,477	0	0
<b>Capital outlays</b>					
05 Construction	40,516,339	40,516,339	0	0	0
06 Equipment purchases	4,413,511	4,413,511	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	6,704,598				

**You may use the space below to provide context for the data you've reported above.**



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

Fiscal Year: September 1, 2018 - August 31, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	210,592,741
02 Long-term debt issued during fiscal year	472,817
03 Long-term debt retired during fiscal year	14,590,828
04 Long-term debt outstanding at end of fiscal year	196,474,730
05 Short-term debt outstanding at beginning of fiscal year	17,351,916
06 Short-term debt outstanding at end of fiscal year	18,022,575

You may use the space below to provide context for the data you've reported above.

**Part L - Debt and Assets for Census Bureau, page 2**

Fiscal Year: September 1, 2018 - August 31, 2019

<b>Assets</b>	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	21,412,746
08 Total cash and security assets held at end of fiscal year in bond funds	13,622,622
09 Total cash and security assets held at end of fiscal year in all other funds	111,895,496

You may use the space below to provide context for the data you've reported above.

### Prepared by

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 checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other
Name: Lavonda Horn		
Email: Lavonda.Horn@tsu.edu		

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

2.00	Number of Staff (including yourself)
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#### 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	hours	hours	hours	hours
Other offices	hours	hours	hours	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 2019.

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	\$69,107,923	31%	\$7,736
State appropriations	\$66,497,233	30%	\$7,444
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$62,188,109	28%	\$6,962
Private gifts, grants, and contracts	\$1,540,652	1%	\$172
Investment income	\$5,340,421	2%	\$598
Other core revenues	\$19,630,154	9%	\$2,197
<b>Total core revenues</b>	<b>\$224,304,492</b>	<b>100%</b>	<b>\$25,110</b>
<b>Total revenues</b>	<b>\$242,038,918</b>		<b>\$27,095</b>

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	\$96,445,982	44%	\$10,797
Research	\$4,932,179	2%	\$552
Public service	\$2,196,515	1%	\$246
Academic support	\$16,173,831	7%	\$1,811
Institutional support	\$31,499,149	14%	\$3,526
Student services	\$14,556,658	7%	\$1,630
Other core expenses	\$55,078,438	25%	\$6,166
<b>Total core expenses</b>	<b>\$220,882,752</b>	<b>100%</b>	<b>\$24,727</b>
<b>Total expenses</b>	<b>\$241,887,838</b>		<b>\$27,078</b>

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.

	<b>Calculated value</b>
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FTE enrollment	8,933
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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.

Finance

Texas Southern University (229063)

Source	Description	Severity	Resolved	Options
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 9,079,763 and 27,239,287 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The majority of the change is due to GASB 75 OPEB expense.			
<b>Screen: Pension and Postemployment Benefits Other than Pension (OPEB)</b>				
Screen Entry	The amount reported is outside the expected range of between 986,910 and 2,049,734 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The change is due to GASB 68 Pension expense.			
Screen Entry	The amount reported is outside the expected range of between 1,524,619 and 3,166,515 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The change is due to GASB 68 Pension measurement.			
Screen Entry	The amount reported is outside the expected range of between 2,650,615 and 5,505,123 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The change is due to GASB 68 Pension.			
Screen Entry	The amount reported for OPEB expense (line 05) is not expected to be greater than the amount of Pension expense (line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	
Reason:	The change is due to GASB 75 OPEB expense.			