

Texas Southern University
For the Year Ended August 31, 2019
Source: FY 2019 Annual Financial Report

Summary Worksheet	Amount
Operating Sources	
State of Texas	
State Appropriations	\$ 66,497,233
State Grants and Contracts - Restricted	10,192,183
Higher Education Fund	11,659,843
Available University Fund Excellence (See FN8)	-
Subtotal	\$ 88,349,259
Student & Parent	
Tuition - net	\$ 54,386,052
Fees - net	14,721,871
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$ 69,107,923
Federal Government	
Federal Grants and Contracts - Restricted	\$ 51,670,168
Institutional Resources	
Endowment and Interest Income (See FN2)	\$ 5,340,420
Local Government Grants - Restricted	325,758
Private Gifts and Grants - Restricted	3,387,358
Sales and Services	99,520
Net Auxiliary Enterprises	17,734,426
Other Income (See FN3)	4,722,766
Subtotal	\$ 31,610,248
Total Operating Sources	\$ 240,737,598
Operating Uses	
Instruction	\$ 80,757,815
Research	4,893,014
Public Service	1,858,815
Academic Support	13,481,384
Student Services	15,317,910
Institutional Support	46,436,386
Operations and Maintenance of Plant	15,367,497
Scholarships and Fellowships	16,443,264
Auxiliary Enterprises	17,388,057
Capital Outlay from Current Fund Sources	3,890,554
Other Expenses (See FN3)	498,242
Total Operating Uses	\$ 216,332,938
Other Sources / (Uses) of Funds	
Capital Outlay from Non-Current Fund Sources	\$ (41,653,476)
Mandatory and Non-mandatory Transfers (See FN10)	(483,275)
Bond Proceeds Transfers (See FN4)	-
Debt Service Payments (See FN5)	(20,310,664)
Subtotal	\$ (62,447,415)
Other Items Not for Current Operating Use	
Unrealized Gains / (Losses) (See FN6)	\$ (1,595,087)
Additions to Permanent Endowments (See FN7)	448,892
Subtotal	\$ (1,146,195)
Total Sources Over / (Under) Uses (See FN11)	\$ (39,188,950)

Texas Southern University
For the Year Ended August 31, 2019
Source: FY 2019 Annual Financial Report

Your File Name: 360 - S & U - FY 2018 - TSU.xlsx

Please enter only whole numbers.
 Do not use "Named Areas".
 Do not link to external spreadsheets.

DETAIL WORKSHEET FY 2019

										FY 2019
	Educational & General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of Indebtedness	Investment In Plant	Primary University
Operating Sources										
State of Texas										
State Appropriations	66,497,233									66,497,233
State Grants and Contracts - Restricted	9,210,005			982,178						10,192,183
Higher Education Fund	11,659,843									11,659,843
Available University Fund Excellence (See FN8)										-
Subtotal	87,367,081	-	-	982,178	-	-	-	-	-	88,349,259
Student & Parent										
Tuition Potential 100%	42,181,290	49,623,756	-	-	-	-	-	-	-	91,805,046
Waivers - Statutory (Not Reported in AFR) (Enter as Negative No.)	(5,813,022)									(5,813,022)
Waivers - Institutional (Not Reported in AFR) (Enter as Negative No.)										-
Exemptions - Statutory (Not Reported in AFR) (Enter as Negative No.)										-
Exemptions - Institutional (Not Reported in AFR) (Enter as Negative No.)										-
Tuition - Gross - AFR Presentation	36,368,268	49,623,756								85,992,024
Waivers - Statutory (Reported in AFR) (Enter as Negative No.)										-
Waivers - Institutional (Reported in AFR) (Enter as Negative No.)										-
Exemptions - Statutory (Reported in AFR) (Enter as Negative No.)	(3,858,473)									(3,858,473)
Exemptions - Institutional (Reported in AFR) (Enter as Negative No.)										-
All Other Scholarship Disc.& Allow. (Enter as Negative No.)	(11,352,461)	(16,395,038)								(27,747,499)
Tuition - net	21,157,334	33,228,718								54,386,052
Fees Potential 100%										
	779,035	13,791,248	7,415,354	-	-	-	-	-	-	21,985,637
Waivers - Statutory (Not Reported in AFR) (Enter as Negative No.)										-
Waivers - Institutional (Not Reported in AFR) (Enter as Negative No.)										-
Exemptions - Statutory (Not Reported in AFR) (Enter as Negative No.)										-
Exemptions - Institutional (Not Reported in AFR) (Enter as Negative No.)										-
Fees - Gross - AFR Presentation	779,035	13,791,248	7,415,354							21,985,637
Waivers - Statutory (Reported in AFR) (Enter as Negative No.)										-
Waivers - Institutional (Reported in AFR) (Enter as Negative No.)										-
Exemptions - Statutory (Reported in AFR) (Enter as Negative No.)										-
Exemptions - Institutional (Reported in AFR) (Enter as Negative No.)										-
All Other Scholarship Disc.& Allow. (Enter as Negative No.)	(2,189,676)	(4,556,386)	(517,704)							(7,263,766)
Fees - net	(1,410,641)	9,234,862	6,897,650							14,721,871
Net Tuition and Fees (Funds Collected)	19,746,693	42,463,580	6,897,650							69,107,923
Federal Government										
Federal Grants and Contracts - Restricted				51,670,168						51,670,168
Institutional Resources										
Endowment and Interest Income (See FN2)	492,256	1,752,840	23,986	165,487	-	1,270,354	726,125	909,372		5,340,420
Local Government Grants - Restricted	-	-	-	325,758						325,758
Private Gifts and Grants - Restricted	(630,183)	732,436	30,000	3,026,039		1,480	227,586			3,387,358
Sales and Services	55,918	43,602								99,520
Net Auxiliary Enterprises			17,734,426							17,734,426
Other Income (See FN3)	122,456	4,080,938	327,141				192,231			4,722,766
Subtotal	40,447	6,609,816	18,115,553	3,517,284	-	1,271,834	1,145,942	909,372	-	31,610,248
Total Operating Sources	107,154,221	49,073,396	25,013,203	56,169,630	-	1,271,834	1,145,942	909,372	-	240,737,598
Operating Uses										
Instruction	58,506,153	16,408,103		5,843,559						80,757,815
Research	695,047			4,197,967						4,893,014
Public Service	145,847	446,005		1,266,963						1,858,815
Academic Support	3,939,465	4,887,662		4,654,257						13,481,384
Student Services	1,487,015	10,970,205		2,860,690						15,317,910
Institutional Support	33,542,483	11,109,600		1,738,140			46,163			46,436,386
Operations and Maintenance of Plant	4,232,651	6,359,350		5,513			4,769,983			15,367,497
Scholarships and Fellowships	(3,654,423)	(14,406,754)		34,504,441						16,443,264
Auxiliary Enterprises			17,388,057							17,388,057
Capital Outlay from Current Fund Sources*	1,260,948	1,289,064		1,340,542						3,890,554
Other Expenses (See FN3)						498,242				498,242
Total Operating Uses	100,155,186	37,063,235	17,388,057	56,412,072	-	498,242	4,816,146	-	-	216,332,938
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(41,653,476)			(41,653,476)
Mandatory and Non-mandatory Transfers (See FN10)	(483,275)									(483,275)
Bond Proceeds Transfers In (See FN4)										-
Debt Service Payments (See FN5)	(7,905,154)	(2,504,386)	(5,204,288)				(2,237,338)	(1,356,013)	(1,103,485)	(20,310,664)
Subtotal	(8,388,429)	(2,504,386)	(5,204,288)	-	-	-	(43,890,814)	(1,356,013)	(1,103,485)	(62,447,415)
Other Items Not for Current Operating Use										

Unrealized Gains / (Losses) (See FN6)						(1,595,087)				(1,595,087)
Additions to Permanent Endowments (See FN7)						448,892				448,892
Subtotal	-	-	-	-	-	(1,146,195)	-	-	-	(1,146,195)
Total Sources Over / (Under) Uses (See FN 11)	(1,389,394)	9,505,775	2,420,858	(242,442)	-	(372,603)	(47,561,018)	(446,641)	(1,103,485)	(39,188,950)
Bond Proceeds/(Principal Debt Payments)	7,905,000	1,930,759	3,645,579				124,727			13,606,065
Depreciation Expense								(19,810,066)		(19,810,066)
Transfer of Capital Asset(s) from System										-
Other Post-Employment Benefit (OPEB) Expense										-
Non-Cash Capital Gifts										-
Capital Outlay	1,260,948	1,289,064		1,340,542			41,653,476			45,544,030
Change in Net Assets (Total Agrees with AFR**)	7,776,554	12,725,598	6,066,437	1,098,100	-	(372,603)	(5,782,815)	(446,641)	(20,913,551)	151,079

*Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

**Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

**Texas Southern University
For the Year Ended August 31, 2019
Research Expenditure Survey**

Note; This tab is only for individual institutions/agencies, Systems do not need to complete this tab, unless they report research expenditures.

Data Entry Areas Please enter only whole numbers.
Do not use "Named Areas".
Do not link to external spreadsheets.

Zoom % should be at 75%.

FY 2018 Research Expenditure Survey

Summary of R & D Expenditures	Overall Total	Defined For Survey
R & D Expenses as defined for the Research Expenditure Survey	\$ 3,937,408	\$ 3,937,408
R & D Expenses not meeting the narrow definition of R & D used in the Research Expenditures Survey (Must be a positive number.)	955,606	
Total Expenses for R & D as reported on the Schedule of Revenues, Expenses, and Changes in Net Position	\$ 4,893,014	
Other Research-related Equipment Expenditures (noncurrent fund expenditures, etc. - do not include R & D plant expenses or construction)	-	
Indirect Costs associated with Expenses for R & D as defined for this survey	25,941	25,941
Capital Outlay for research equipment (do not include R & D plant expenses or construction)	929,665	929,665
Expenditures for conduct of R & D made by institution's research foundation or 501© corporation on behalf of the institution and not report in institution AFR, including indirect costs not reported above	-	
Pass-throughs from other Texas A&M members not reported in R & D Expenditures as defined for the Research Expenditure Survey	-	
Total R & D Expenditures	\$ 5,848,620	\$ 4,893,014
Amount of Total R & D Expenditures your institution received as a Subrecipient		
Amount of Total R & D Expenditures your institution passed through to Subrecipients		

Research Per SRECNP	Difference
\$ 4,893,014	\$ -
Balanced	

From FGD Tab

R & D Expenditures By Funding Source	Federal	State Appropriations	State Contracts/Grants	Institution Resources	Private For-Profit	Private Non-Profit	Total
Agricultural Sciences							\$ -
Biological and Other Life Sciences	1,851,114		621,387	186,613	36,155		2,695,269
Computer Science	225,491			25,150			250,641
Engineering	129,667			347			130,014
Environmental Sciences	119,021			20,626			139,647
Mathematical Sciences	144,262						144,262
Medical Sciences	178,580			32,477			211,057
Physical Sciences							-
Psychology							-
Social Sciences							-
Other Sciences not classified above	589,937	170,989	130,042	396,381		34,775	1,322,124
Arts and Humanities							-
Business Administration							-
Education							-
Law							-
Field of Study - Future Use 1							-
Field of Study - Future Use 2							-
Field of Study - Future Use 3							-
Field of Study - Future Use 4							-
Field of Study - Future Use 5							-
Other Non-Science Activities							-
Total R & D Expenditures By Funding Source	\$ 3,238,072	\$ 170,989	\$ 751,429	\$ 661,594	\$ 36,155	\$ 34,775	\$ 4,893,014

Balanced	Difference
	\$ -

Difference Must Be "-" and White in Color In Order To Submit.

R & D Expenditures - Select Areas of Special Interest		
Aerospace Technology		\$ -
Biotechnology		-
Cancer Research	164,967	164,967
Energy		-
Manufacturing Technology		-
Materials Science		-
Microelectronics and Computer Technology	225,491	225,491
Water Resources		-
Human Stem Cells - Adult		-
Human Stem Cells - Embryonic		-
Univ Special Interest - Future Use 3		-
Univ Special Interest - Future Use 4		-
Univ Special Interest - Future Use 5		-
Total R & D Expenditures - Select Areas of Special Interest	\$ 390,458	\$ -

Texas Southern University
 For the Year Ended August 31, 2019
 Restricted Research Expenditures

Data Entry Area

FY 2018 Restricted Research Expenditure Survey	
Total Expenses for R & D as reported on the Schedule of Revenues, Expenses, and Changes in Net Position	\$ 4,893,014
Less research expenses not from the restricted funds group	(695,047)
Add back capital outlay for restricted funds programs coded research	929,665
Restricted Research including Capital Outlay from the AFR	5,127,632
Less amounts of expenses that do not meet SAMs restricted research standards (enter as negative)	
Less pass-through expenses to institutions eligible for either the Texas Comprehensive Research Fund (TCRF) or the Core Research Support Fund (CRSF):	
Less Federal Pass-throughs (enter as negative)	
Less State Pass-throughs (enter as negative)	
Other Adjustments	
Other 1 (e.g. - other added back amounts)	Explanation:
Other 2 (e.g. - internal audit adjustments)	
Other 3 (All other adjustments)	
Restricted Research Meeting the Definition of Standards and Accounting Methods (SAMs)	5,127,632

**Expenditures Associated with Utility Operations
Committee Survey
(Includes Expenditures from Education and General Funds and Designated Funds)
Texas Southern University**

Data Entry Areas

[Instructions](#)

This survey is intended to collect annual recurring costs that occurred in FY 2019

Item	Consumption	Cost	Rate	Typical Statewide	Difference	Percent
ENERGY COST						
(1) Purchased Electricity (KWH)	46,564,185	\$ 2,654,002	\$ 0.06	\$ 0.07	\$ (0.01)	-19%
(2) Purchased Natural Gas (MCF)	99,458	\$ 485,137	\$ 4.88	\$ 3.89	\$ 0.99	25%
(3) Purchased Thermal Energy (MBTU)	0	\$ -	\$ -	\$ 16.92	\$ -	0%
WATER/WASTE WATER						
(4) Water (1,000 gal.)	136,085	\$ 633,493	\$ 4.66	\$ 4.74	\$ (0.08)	-2%
(5) Waste Water (1,000 gal.)	98,691	\$ 608,997	\$ 6.17	\$ 5.20	\$ 0.97	19%
UTILITIES OPERATING COSTS						
(6) Personnel		\$ 410,969				
(7) Maintenance and Operations		\$ 5,799,403				
(8) Renovation (Do not include capital expenses that will be financed (repaid) over multiple years.)						
Sub-Total Utilities Operating Costs		\$ 6,210,372				
UTILITIES DEBT SERVICE						
(9) Revenue Bonds						
(10) Loan Star						
(11) Performance Contracts						
Sub-Total Utilities Debt Service		\$ -				
(12) TOTAL - Utilities Expenditures		\$ 10,592,001				
(13) TOTAL - Non-Utility Operations and Maintenance Expenditures						
(14) TOTAL - Operations and Maintenance Expenditures		\$ 10,592,001				
Utilities Reported on Fund Group Detail Tab	Educational & General		Designated		Total Reported on FGD	
Operations and Maintenance of Plant	\$ 4,232,651	\$ 6,359,350	\$ 10,592,001			

Instructions for Utility Survey

Purpose

This form provides detail for utilities expenditures paid from Educational & General (E&G) and Designated Funds for fiscal year 2018. This information is used to calculate formula recommendations for E&G Space Support.

To clarify the sources of funds to be reported as E&G Space utility expenditures, both E&G and Designated funds expended on utilities in support of E&G space should be reported.

General Information

Only general academic institutions, the Lamar State Colleges, and the Texas State Technical Colleges must complete this form. Provide updated information for FY 2018 after the end of the fiscal year. Estimate any billings not received before the due date of this request by substituting the prior year's billings for that month.

The information included in this form is used in the calculation of the formula-funded strategy amounts for general academic institutions.

Utilities expenditures include all expenditures associated with the purchase and delivery of natural gas, electricity or other energy sources; production, distribution and supply of electricity, steam or hot water and chilled water; direct cost of utility plant operations; energy management systems; purchase of water and waste water services; campus site lighting; and any debt service related directly to utility operations.

Important

Total reported expenditures should tie to current E&G and Designated Funds expenditures and transfers for E&G Space utilities as reported in the institution's Annual Financial Report, after excluding HEF and TRB funds. Total should not include costs of utilities for auxiliary enterprises.

Completing the Form

1. Report consumption of purchased electricity in KWH and total expenditures for the fiscal year.
2. Report consumption of purchased natural gas in MCF and total expenditures for the fiscal year.
3. Report consumption of purchased thermal energy in millions of BTUs and total expenditures for the fiscal year.
4. Report consumption of purchased water in units of 1,000 gallons and total expenditures for the fiscal year.
5. Report total waste water production in units of 1,000 gallons and total expenditures for the fiscal year.
6. Report total expenditures for salaries and other directly appropriated personnel costs associated with the operation and maintenance of the campus utility system. Do not report expenditures for other portions of the physical plant.
7. Report all other expenditures for maintenance and operations of the campus utility system. Do not include any personnel costs reported in line (6). Do not report expenditures for other portions of the physical plant.
8. Report total current fund E&G expenditures for renovation of existing utilities facilities. Do not report expenditures for other portions of the physical plant.
9. Report total principal and interest payments and other expenditures or transfers made to service utility-related revenue bonds. Do not report debt service for Tuition Revenue Bonds (TRB) or other instruments for which the Legislature provides debt service.
10. Report total principal and interest payments and other expenditures or transfers made to service utility-related Loan Star loans.
11. Report total principal and interest payments and other expenditures or transfers made to service energy performance contracts. Deduct amounts provided by contractors as a result of failure to achieve guaranteed savings.
12. Total lines 1 through 11.
13. Report total current fund E&G and Designated expenditures for operations and maintenance less utility expenditures. This number excludes all expenditures reported in items 1 through 11 above. Exclude all expenditures to support non-E&G space. Include campus security.
14. Report total current fund E&G and Designated expenditures for operations and maintenance. Total of lines 12 and 13.

For Questions Related to the Utility Survey, please contact Jennifer Gonzales 512-427-6325.

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Texas Southern University
For the Year Ended August 31, 2019
Source: FY 2019 Annual Financial Report

FOOTNOTES:

FN1: Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

FN3: Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

FN4: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

FN5: Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

FN6: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

FN7: Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

FN8: Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

FN9: Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

FN10: Mandatory and non-mandatory transfers includes transfers between funds, transfers between the University System and institutions and transfers to and from other state agencies. In total, all transfers between funds net to zero with the exception of any amounts transferred between the University System, between other institutions, or to and from another state agency. There are no transfers of education and general funds provided by the State of Texas to restricted or auxiliary fund groups. Transfers between education and general funds and designated funds are related to Texas Public Education Grant as provided by the State of Texas.

FN11. N/A