

Texas Southern University
For the Year Ended August 31, 2021
Source: FY 2021 Annual Financial Report

Summary Worksheet	Amount
Operating Sources	
State of Texas	
State Appropriations	\$ 62,046,473
State Grants and Contracts - Restricted	5,801,875
Higher Education Fund	11,719,335
Available University Fund Excellence (See FN8)	-
Subtotal	\$ 79,567,683
Student & Parent	
Tuition - net	\$ 42,032,412
Fees - net	11,617,482
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$ 53,649,894
Federal Government	
Federal Grants and Contracts - Restricted	\$ 89,345,091
Institutional Resources	
Endowment and Interest Income (See FN2)	\$ 2,169,599
Local Government Grants - Restricted	245,226
Private Gifts and Grants - Restricted	3,709,356
Sales and Services	59,382
Net Auxiliary Enterprises	7,508,284
Other Income (See FN3)	18,952,146
Subtotal	\$ 32,643,993
Total Operating Sources	\$ 255,206,661
Operating Uses	
Instruction	\$ 78,454,410
Research	5,151,314
Public Service	2,009,621
Academic Support	11,715,380
Student Services	14,886,580
Institutional Support	53,515,854
Operations and Maintenance of Plant	14,101,852
Scholarships and Fellowships	27,513,383
Auxiliary Enterprises	15,885,231
Capital Outlay from Current Fund Sources	5,433,052
Other Expenses (See FN3)	525,803
Total Operating Uses	\$ 229,192,480
Other Sources / (Uses) of Funds	
Capital Outlay from Non-Current Fund Sources	\$ (13,325,302)
Mandatory and Non-mandatory Transfers (See FN10)	(3,767,752)
Bond Proceeds Transfers (See FN4)	-
Debt Service Payments (See FN5)	(15,903,989)
Subtotal	\$ (32,997,043)
Other Items Not for Current Operating Use	
Unrealized Gains / (Losses) (See FN6)	\$ 102,307,777
Additions to Permanent Endowments (See FN7)	898,617
Subtotal	\$ 103,206,394
Total Sources Over / (Under) Uses (See FN11)	\$ 96,223,532

Texas Southern University
For the Year Ended August 31, 2021
Source: FY 2021 Annual Financial Report

Your File Name: 360 - S & U - FY 2021 - TSU.xlsx

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

DETAIL WORKSHEET FY 2021

										FY 2021
	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	62,046,473									62,046,473
State Grants and Contracts - Restricted	5,511,132			290,743						5,801,875
Higher Education Fund	11,719,335									11,719,335
Available University Fund Excellence (See FN8)										-
Subtotal	79,276,940	-	-	290,743	-	-	-	-	-	79,567,683
Student & Parent										
Tuition Potential 100%										
Waivers - Statutory (Not Reported in AFR) (Enter as Negative No.)	30,505,343	36,354,034	-	-	-	-	-	-	-	66,859,377
Waivers - Institutional (Not Reported in AFR) (Enter as Negative No.)	(4,872,104)									(4,872,104)
Exemptions - Statutory (Not Reported in AFR) (Enter as Negative No.)										-
Exemptions - Institutional (Not Reported in AFR) (Enter as Negative No.)										-
Tuition - Gross - AFR Presentation	25,633,239	36,354,034								61,987,273
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.)	(3,192,164)									(3,192,164)
Exemptions - Institutional (Reported in AFR) (Enter as Negative No.)										-
All Other Scholarship Disc.& Allow. (Enter as Negative No.)	(6,406,898)	(10,355,799)								(16,762,697)
Tuition - net	16,034,177	25,998,235	-	-	-	-	-	-	-	42,032,412
Fees Potential 100%										
Waivers - Statutory (Not Reported in AFR) (Enter as Negative No.)	540,072	10,239,026	5,465,940	-	-	-	-	-	-	16,245,038
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	540,072	10,239,026	5,465,940							16,245,038
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.)	(1,307,741)	(2,983,387)	(336,428)							(4,627,556)
Fees - net	(767,669)	7,255,639	5,129,512	-	-	-	-	-	-	11,617,482
Net Tuition and Fees (Funds Collected)	15,266,508	33,253,874	5,129,512	-	-	-	-	-	-	53,649,894
Federal Government										
Federal Grants and Contracts - Restricted				89,345,091						89,345,091
Institutional Resources										
Endowment and Interest Income (See FN2)	58,758	965	9,298			1,193,536	3,381	57,348	846,313	2,169,599
Local Government Grants - Restricted				245,226						245,226
Private Gifts and Grants - Restricted	(30,280)	615,759	5	2,717,236		179,050	227,586			3,709,356
Sales and Services	13,679	45,703								59,382
Net Auxiliary Enterprises			7,508,284							7,508,284
Other Income (See FN3)	16,726,071	2,834,946	414,425	(3,857,101)		(7,250)	3,002,150		(161,095)	18,952,146
Subtotal	16,768,228	3,497,373	7,932,012	(894,639)	-	1,365,336	3,233,117	57,348	685,218	32,643,993
Total Operating Sources	111,311,676	36,751,247	13,061,524	88,741,195	-	1,365,336	3,233,117	57,348	685,218	255,206,661
Operating Uses										
Instruction	56,432,663	17,627,133		4,651,598					(256,984)	78,454,410
Research	533,226			4,677,662					(59,574)	5,151,314
Public Service	325,933	303,496		1,380,192						2,009,621
Academic Support	5,497,602	4,916,743		3,803,766					(2,502,731)	11,715,380
Student Services	1,372,432	10,158,044		3,660,856					(304,752)	14,886,580
Institutional Support	33,447,080	12,315,212		10,066,212			(4,574)		(2,308,076)	53,515,854
Operations and Maintenance of Plant	6,534,710	5,897,155					15,018,298		(13,348,311)	14,101,852
Scholarships and Fellowships	(52,028)	(7,060,266)		34,625,677						27,513,383
Auxiliary Enterprises			15,885,231							15,885,231
Capital Outlay from Current Fund Sources*	1,168,981	1,226,135	322,298	2,715,638						5,433,052
Other Expenses (See FN3)						525,803				525,803
Total Operating Uses	105,260,599	45,383,652	16,207,529	65,581,601	-	525,803	15,013,724	-	(18,780,428)	229,192,480
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(13,325,302)			(13,325,302)
Mandatory and Non-mandatory Transfers (See FN10)	(3,767,752)									(3,767,752)
Bond Proceeds Transfers In (See FN4)										-
Debt Service Payments (See FN5)	(8,700,020)	(1,361,931)	(1,745,665)				(2,059,502)	(1,512,902)	(523,969)	(15,903,989)

Subtotal	(12,467,772)	(1,361,931)	(1,745,665)	-	-	-	(15,384,804)	(1,512,902)	(523,969)	(32,997,043)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	85,431,864	709,272				16,166,641				102,307,777
Additions to Permanent Endowments (See FN7)						898,617				898,617
Subtotal	85,431,864	709,272	-	-	-	17,065,258	-	-	-	103,206,394
Total Sources Over / (Under) Uses (See FN 11)	79,015,169	(9,285,064)	(4,891,670)	23,159,594	-	17,904,791	(27,165,411)	(1,455,554)	18,941,677	96,223,532
Bond Proceeds/(Principal Debt Payments)	8,700,000	1,187,519	1,274,250				116,793			11,278,562
Depreciation Expense								(22,977,507)		(22,977,507)
Transfer of Capital Asset(s) from System										-
Other Post-Employment Benefit (OPEB) Expense										-
Non-Cash Capital Gifts										-
Capital Outlay	1,168,981	1,226,135	322,298	2,715,638			13,325,302			18,758,354
Change in Net Assets (Total Agrees with AFR***)	88,884,150	(6,871,410)	(3,295,122)	25,875,232	-	17,904,791	(13,723,316)	(1,455,554)	(4,035,830)	103,282,941

*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, 2021
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 2021 Research Expenditure Survey

Summary of R & D Expenditures	Overall Total	Defined For Survey
R & D Expenses as defined for the Research Expenditure Survey	\$ 3,365,293	\$ 3,365,293
R & D Expenses not meeting the narrow definition of R & D used in the Research Expenditures Survey (Must be a positive number.)	1,786,021	
Total Expenses for R & D as reported on the Schedule of Revenues, Expenses, and Changes in Net Position	\$ 5,151,314	
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	893,011	893,011
Capital Outlay for research equipment (do not include R & D plant expenses or construction)	59,574	59,574
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	\$ 6,103,899	\$ 4,317,878
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
\$ 5,151,314	\$ -
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	0	0	0	0	0	0	\$ -
Biological and Other Life Sciences	1,166,514	0	501,640	258,118	0	33,905	1,960,177
Computer Science	70,422	0	0	29,727	0	0	100,149
Engineering	18,791	0	0	0	0	0	18,791
Environmental Sciences	51,858	0	0	40	0	0	51,898
Mathematical Sciences	118,749	0	0	582	0	0	119,331
Medical Sciences	0	0	0	0	0	0	-
Physical Sciences	732,924	0	64,082	28,447	0	0	825,453
Psychology	0	0	0	0	0	0	-
Social Sciences	0	0	0	0	0	0	-
Other Sciences not classified above	0	0	0	0	0	0	-
Arts and Humanities	0	0	0	0	0	0	-
Business Administration	0	0	0	0	0	0	-
Education	0	0	0	0	0	0	-
Law	0	0	0	0	0	0	-
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	898,770	0	38,126	236,658	0	68,525	1,242,079
Total R & D Expenditures By Funding Source	\$ 3,058,028	\$ -	\$ 603,848	\$ 553,572	\$ -	\$ 102,430	\$ 4,317,878

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	156,467		501,640				658,107
Energy							-
Manufacturing Technology							-
Materials Science							-
Microelectronics and Computer Technology							-
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	\$ 156,467	\$ -	\$ 501,640	\$ -	\$ -	\$ -	\$ 658,107

Texas Southern University
 For the Year Ended August 31, 2021
 Restricted Research Expenditures

Data Entry Area

FY 2021 Restricted Research Expenditure Survey	
Total Expenses for R & D as reported on the Schedule of Revenues, Expenses, and Changes in Net Position	\$ 5,151,314
Less research expenses not from the restricted funds group	(533,226)
Add back capital outlay for restricted funds programs coded research	59,574
Restricted Research including Capital Outlay from the AFR	4,677,662
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)	
Other 2 (e.g. - internal audit adjustments)	
Other 3 (All other adjustments)	
Restricted Research Meeting the Definition of Standards and Accounting Methods (SAMs)	4,677,662

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

Data Entry Areas

[Instructions](#)

The data provided below is used as part of the methodology for the distribution of state funding through the Infrastructure Support formula. This form provides detail for utilities expenditures paid from Educational & General (E&G) and Designated Funds and is intended to collect annual recurring costs that occurred in FY 2021.

Item	Consumption	Cost	Rate	Typical Statewide	Difference	Percent
ENERGY COST						
				FY 2020		
(1) Purchased Electricity (KWH)	40,800,869	\$ 2,262,310	\$ 0.06	\$ 0.06	\$ (0.00)	-8%
(2) Purchased Natural Gas (MCF)	45,825	\$ 219,013	\$ 4.78	\$ 3.02	\$ 1.76	58%
(3) Purchased Thermal Energy (MBTU)			\$ -	\$ 11.61	\$ -	0%
WATER/WASTE WATER						
(4) Water (1,000 gal.)	120,573	\$ 595,031	\$ 4.94	\$ 4.37	\$ 0.57	13%
(5) Waste Water (1,000 gal.)	87,641	\$ 573,328	\$ 6.54	\$ 4.81	\$ 1.73	36%
UTILITIES OPERATING COSTS						
(6) Personnel		\$ 970,383				
(7) Maintenance and Operations		\$ 7,811,799				
(8) Renovation (Do not include capital expenses that will be financed (repaid) over multiple years.) Sub-Total Utilities Operating Costs		\$ 8,782,182				
UTILITIES DEBT SERVICE						
(9) Revenue Bonds						
(10) Loan Star						
(11) Performance Contracts						
Sub-Total Utilities Debt Service		\$ -				
(12) TOTAL - Utilities Expenditures		\$ 12,431,864				
(13) TOTAL - Non-Utility Operations and Maintenance Expenditures		\$ -				
(14) TOTAL - Operations and Maintenance Expenditures		\$ 12,431,864				
	Educational & General	Designated	Total Reported on FGD			
Utilities Reported on Fund Group Detail Tab Operations and Maintenance of Plant	\$ 6,534,710	\$ 5,897,155	\$ 12,431,865			

Please verify Non-Utility O&M Expenditures in E28. This amount is usually greater than zero.

Instructions for Utility Survey

Only general academic institutions, the Lamar State Colleges, and the Texas State Technical Colleges must complete this form. Provide updated information for FY 2021 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.

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. If your institution is charged a flat rate for waste water and usage data is not available, water consumption values can be used as a proxy for waste water consumption.
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, 2021
Source: FY 2021 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: Of the net increase of \$96,223,532 approximately \$69.1 million represents revenues received but not yet expended. This income is fully committed to program expenditures and capital disbursements. The remaining \$27.2 million represents non-expendable funds from unrealized gains and additions to permanent endowments of approximately \$27.2 million and \$0 respectively. Unrealized gains and additions to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7.