

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.

There are a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, a [crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

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, 2018.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2017

And ending: month/year (MMYYYY)

Month: 8

Year: 2018

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

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans 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, 2017 - August 31, 2018

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
	Assets		
01	Total current assets	183,992,266	171,409,396
31	Depreciable capital assets, net of depreciation	235,438,344	247,078,252
04	Other noncurrent assets CV=[A05-A31]	112,556,660	88,395,110
05	Total noncurrent assets	347,995,004	335,473,362
06	Total assets CV=(A01+A05)	531,987,270	506,882,758
19	Deferred outflows of resources	10,117,921	4,029,322
	Liabilities		
07	Long-term debt, current portion	14,361,798	15,471,380
08	Other current liabilities CV=(A09-A07)	103,674,023	97,012,098
09	Total current liabilities	118,035,821	112,483,478
10	Long-term debt	189,819,006	204,180,804
11	Other noncurrent liabilities CV=(A12-A10)	22,397,720	25,202,251
12	Total noncurrent liabilities	212,216,726	229,383,055
13	Total liabilities CV=(A09+A12)	330,252,547	341,866,533
20	Deferred inflows of resources	5,048,320	3,886,201
	Net Position		
14	Invested in capital assets, net of related debt	119,126,076	113,341,625
15	Restricted-expendable	3,724,069	3,694,537
16	Restricted-nonexpendable	60,259,167	54,343,298
17	Unrestricted CV=[A18-(A14+A15+A16)]	23,695,012	-6,220,114
18	Net position CV=[(A06+A19)-(A13+A20)]	206,804,324	165,159,346

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, 2017 - August 31, 2018

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	17,355,200	17,341,000
22	Infrastructure	7,096,484	7,096,484
23	Buildings	473,589,687	470,673,793
32	Equipment, including art and library collections	68,853,090	69,725,722
27	Construction in progress	18,753,197	2,206,817
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	585,647,658	567,043,816
28	Accumulated depreciation	311,271,605	297,588,434
33	Intangible assets, net of accumulated amortization	0	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, 2017 - August 31, 2018

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 AND all of its child institutions	253,966,622	232,174,314
02	Total expenses and deductions for this institution AND all of its child institutions	212,216,316	210,191,486
03	Change in net position during year CV=(D01-D02)	41,750,306	21,982,828
04	Net position beginning of year for this institution AND all of its child institutions	165,159,346	143,176,518
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-105,328	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	206,804,324	165,159,346

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.

- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.
 Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.

(3) Institution's adjustment to beg. net position includes net OPEB liability/asset. Enter amount and other notes.

(\$90,232) Net OPEB Liability GASB 75

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2017 - August 31, 2018

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)	24,529,316	20,597,213
02	Other federal grants (Do NOT include FDSL amounts)	2,059,025	2,120,867
03	Grants by state government	6,775,856	9,168,131
04	Grants by local government	700,374	392,784
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	19,963,544	18,965,743
07	Total revenue that funds scholarships and fellowships	54,028,115	51,244,738
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	30,929,315	29,426,365
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,313,348	2,234,401
10	Total discounts and allowances CV=(E08+E09)	33,242,663	31,660,766
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.	20,785,452	19,583,972

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, 2017 - August 31, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	80,088,314	71,840,663
	Grants and contracts - operating		
02	Federal operating grants and contracts	20,370,233	16,378,818
03	State operating grants and contracts	8,975,461	9,779,602
04	Local government/private operating grants and contracts	1,292,021	668,902
	04a Local government operating grants and contracts	263,994	205,216
	04b Private operating grants and contracts	1,028,027	463,686
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	17,075,215	17,204,531
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)]	6,505,115	5,544,654
09	Total operating revenues	134,306,359	121,417,170

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	66,889,962	62,329,936
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	25,348,224	21,284,771
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	3,496,454	513,289
17	Investment income	4,714,991	4,145,306
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	7,179,716	5,537,825
19	Total nonoperating revenues	107,629,347	93,811,127
27	Total operating and nonoperating revenues CV=[B19+B09]	241,935,706	215,228,297
28	12-month Student FTE from E12	9,326	8,564
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,942	25,132

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2017 - August 31, 2018

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	126,459	340,258
23	Other revenues and additions CV=[B24-(B20+...+B22)]	244,614	4,945,916
24	Total other revenues and additions CV=[B25-(B9+B19)]	12,030,916	16,946,017
25	Total all revenues and other additions	253,966,622	232,174,314

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, 2017 - August 31, 2018

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	99,621,979	95,102,204	50,318,442	48,802,492
02	Research	3,837,954	4,681,247	1,906,892	2,368,077
03	Public service	1,728,332	2,017,528	834,120	914,905
05	Academic support	14,210,257	14,638,652	6,733,074	6,975,300
06	Student services	14,160,960	13,788,473	4,806,927	5,269,312
07	Institutional support	25,945,190	29,730,350	15,876,475	13,989,893
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	20,785,452	19,583,972		
11	Auxiliary enterprises	24,768,890	23,771,350	7,478,077	7,602,925
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	7,157,302	6,877,710	5,029,601	5,372,281
19	Total expenses and deductions	212,216,316	210,191,486	92,983,608	91,295,185

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	92,983,608	91,295,185
19-3	Benefits	18,159,525	25,325,645
19-4	Operation and Maintenance of Plant (as a natural expense)	11,675,419	8,660,723
19-5	Depreciation	19,267,982	19,008,425
19-6	Interest	6,735,487	8,185,562
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	63,394,295	57,715,946
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	212,216,316	210,191,486
20-1	12-month Student FTE (from E12 survey)	9,326	8,564
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,755	24,544

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

Part M - Pension Information

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	1,518,322	2,051,168
02	Net Pension liability	2,345,567	1,001,156
03	Deferred inflows related to pension	5,028,368	3,886,201
04	Deferred outflows related to pension	4,077,869	4,029,322

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

Due to GASB 68 changes in university's portion of Net Pension Liability

Part H - Details of Endowment Assets

Fiscal Year: September 1, 2017 - August 31, 2018

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	53,503,154	48,614,966
02	Value of endowment assets at the end of the fiscal year	59,386,722	53,503,154

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, 2017 - August 31, 2018

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	111,017,629	111,017,629			
02 Sales and services	19,388,563		19,388,563	0	0
03 Federal grants/contracts (excludes Pell Grants)	20,370,233	20,370,233			
Revenue from the state government:					
04 State appropriations, current & capital	78,549,805	78,549,805			
05 State grants and contracts	8,975,461	8,975,461			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	263,994	263,994			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	4,524,481				
10 Interest earnings	4,714,991				
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, 2017 - August 31, 2018

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	18,159,525	16,117,987	2,041,538		
03 Payment to state retirement funds (may be included in line 02 above)	0				
04 Current expenditures including salaries	163,529,782	145,188,080	18,341,702		
Capital outlays					
05 Construction	19,462,274	19,462,274			
06 Equipment purchases	4,712,180	4,712,180			
07 Land purchases	14,200	14,200			
08 Interest on debt outstanding, all funds and activities	6,735,487				

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, 2017 - August 31, 2018

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	226,054,925
02 Long-term debt issued during fiscal year	493,254
03 Long-term debt retired during fiscal year	15,955,438
04 Long-term debt outstanding at end of fiscal year	210,592,741
05 Short-term debt outstanding at beginning of fiscal year	18,429,881
06 Short-term debt outstanding at end of fiscal year	17,351,916

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, 2017 - August 31, 2018

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	30,563,875
08 Total cash and security assets held at end of fiscal year in bond funds	33,217,652
09 Total cash and security assets held at end of fiscal year in all other funds	100,370,187

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 2018.

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$80,088,314	34%	\$8,588
State appropriations	\$66,889,962	28%	\$7,172
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$54,957,912	23%	\$5,893
Private gifts, grants, and contracts	\$4,524,481	2%	\$485
Investment income	\$4,714,991	2%	\$506
Other core revenues	\$25,715,747	11%	\$2,757
Total core revenues	\$236,891,407	100%	\$25,401
Total revenues	\$253,966,622		\$27,232

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	\$99,621,979	53%	\$10,682
Research	\$3,837,954	2%	\$412
Public service	\$1,728,332	1%	\$185
Academic support	\$14,210,257	8%	\$1,524
Institutional support	\$25,945,190	14%	\$2,782
Student services	\$14,160,960	8%	\$1,518
Other core expenses	\$27,942,754	15%	\$2,996
Total core expenses	\$187,447,426	100%	\$20,099
Total expenses	\$212,216,316		\$22,755

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
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FTE enrollment	9,326
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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 contact hours). All doctor's degree students are reported as graduate students.

Finance

Texas Southern University (229063)

Source	Description	Severity	Resolved	Options
Screen: Pension				
Screen Entry	The amount reported is outside the expected range of between 650,752 and 1,351,560 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Due to GASB 68 changes in university's portion of Net Pension Liability			