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IPEDS 2022-23 Data Collection System

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OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025

User ID: P2290636

Finance 2022-23

Institution: Texas Southern University (229063)

User ID: P2290636

Overview

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Institution: Texas Southern University (229063)

User ID: P2290636

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.

Institution: Texas Southern University (229063)

User ID: P2290636

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2022"/>

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
- 1** 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

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets?

- No
- Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
 Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- No
 Yes

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Texas Southern University (TSU) is a four-year public University. While TSU receives a large amount of its revenue through governmental appropriations, the reporting model is structured as business-type model. Business-type model focus on providing a value to a customer (students) and increasing net position. In fiscal year 2021, the University received an unqualified opinion. The University financials were found to conform with the Generally Accepted Accounting Principles in all material aspects.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2021 - August 31, 2022

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 <u>current assets</u>	170,628,436	152,741,733
31	Depreciable <u>capital assets</u> , net of depreciation	263,886,470	263,370,998
04	Other noncurrent assets CV=[A05-A31]	105,122,752	111,965,350
05	Total <u>noncurrent assets</u>	369,009,222	375,336,348
06	Total assets CV=(A01+A05)	539,637,658	528,078,081
19	Deferred outflows of resources	53,022,744	76,495,538
Liabilities			
07	<u>Long-term debt, current portion</u>	8,102,495	10,800,859
08	Other current liabilities CV=(A09-A07)	101,697,975	88,646,726
09	Total <u>current liabilities</u>	109,800,470	99,447,585
10	<u>Long-term debt</u>	58,889,609	66,324,193
11	Other noncurrent liabilities CV=(A12-A10)	103,033,625	129,328,381
12	Total <u>noncurrent liabilities</u>	161,923,234	195,652,574
13	Total liabilities CV=(A09+A12)	271,723,704	295,100,159
20	Deferred inflows of resources	45,570,021	28,020,880
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	231,963,786	216,960,555
15	<u>Restricted-expendable</u>	49,886,400	54,325,200
16	<u>Restricted-nonexpendable</u>	30,354,392	43,819,088
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -36,837,901	-33,652,263
18	Net position CV=[(A06+A19)-(A13+A20)]	275,366,677	281,452,580

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Institution: Texas Southern University (229063)

User ID: P2290636

Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2021 - August 31, 2022

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	18,521,753	17,669,463
22	<u>Infrastructure</u>	7,096,484	7,096,484
23	<u>Buildings</u>	570,607,340	553,875,948
32	Equipment, including art and <u>library collections</u>	85,736,309	78,222,831
27	<u>Construction in progress</u>	6,389,815	3,636,763
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	688,351,701	660,501,489
28	<u>Accumulated depreciation</u>	396,724,351	373,035,726
33	Intangible assets, net of accumulated amortization	587,975	40,774
34	Other capital assets	0	0

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Institution: Texas Southern University (229063)


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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2021 - August 31, 2022

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	276,275,143	368,847,094
02	Total expenses and deductions for this institution AND all of its child institutions	282,361,045	265,564,153
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -6,085,902	103,282,941
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	281,452,580	178,169,639
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	275,366,677	281,452,580

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Texas Southern University recognized a significant decrease in change in net position from fiscal year 2021 of \$103,282,941 to -\$6,085,902 in fiscal year 2022. The decrease in net position is due to the cancellation of debt for HBCU Loans in the previous year. In the current fiscal year, the University did not cancel debt.

Institution: Texas Southern University (229063)


User ID: P2290636

Part E-1 - Scholarships and Fellowships

Fiscal Year: September 1, 2021 - August 31, 2022

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)	24,520,110	20,615,451
02	Other federal grants (Do NOT include FDSL amounts)	18,255,789	15,263,636
03	Grants by state government	8,190,249	4,567,408
04	Grants by local government	3,685,827	69,909
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	17,881,762	20,537,796
07	Total revenue that funds scholarships and fellowships	72,533,737	61,054,200
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	27,444,140	22,795,250
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,162,370	1,787,167
10	Total discounts and allowances CV=(E08+E09)	29,606,510	24,582,417
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.	42,927,227	36,471,783

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2021 - August 31, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	12,356,354	10,629,291	0	0	12,356,354	10,629,291
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 3,586,055	1,716,629	0	0	3,586,055	1,716,629
14	Grants by state government	<input checked="" type="checkbox"/> 4,127,291	2,354,948	0	0	4,127,291	2,354,948
15	Grants by local government	1,495,963	1,316,038	0	0	1,495,963	1,316,038
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	5,878,477	6,778,344	2,162,370	1,787,167	8,040,847	8,565,511
18	Total (from Part E1 line 8, 9 and 10)	27,444,140	22,795,250	2,162,370	1,787,167	29,606,510	24,582,417

Institution: Texas Southern University (229063)

User ID: P2290636

Part B - Revenues and Other Additions, Page 1

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	52,391,073	53,649,893
Grants and contracts - operating			
02	Federal operating grants and contracts	20,885,941	22,723,271
03	State operating grants and contracts	8,485,568	5,801,875
04	Local government/private operating grants and contracts	1,238,279	1,893,888
	04a Local government operating grants and contracts	299,651	245,226
	04b Private operating grants and contracts	938,628	1,648,662
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	15,647,563	7,508,284
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	7,892,677	5,412,319
09	Total operating revenues	106,541,101	96,989,530

Institution: Texas Southern University (229063)


User ID: P2290636

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	70,290,509	62,046,473
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	83,068,552	66,621,821
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	342,146	368,451
17	<u>Investment income</u>	2,293,124	2,169,599
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,070,648	31,458,093
19	Total nonoperating revenues	157,064,979	162,664,437
27	Total operating and nonoperating revenues CV=[B19+B09]	263,606,080	259,653,967
28	<u>12-month Student FTE from E12</u>	6,890	6,557
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	38,259	39,600

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	11,719,335	11,719,335
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	898,617	898,617
23	Other revenues and additions CV=[B24-(B20+...+B22)]	51,111	96,575,175
24	Total other revenues and additions CV=[B25-(B9+B19)]	12,669,063	109,193,127
25	Total all revenues and other additions	276,275,143	368,847,094

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Institution: Texas Southern University (229063)

User ID: P2290636

Part C-1 - Expenses and Other Deductions by Functional Classification


Fiscal Year: September 1, 2021 - August 31, 2022					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	76,298,242	92,242,611	48,607,702	50,819,276
02	<u>Research</u>	6,788,100	5,761,101	2,721,130	2,233,059
03	<u>Public service</u>	2,295,774	2,393,200	1,283,587	1,116,041
05	<u>Academic support</u>	11,969,249	13,566,348	6,679,410	5,485,237
06	<u>Student services</u>	<input checked="" type="checkbox"/> 14,416,441	9,587,735	5,077,581	6,317,644
07	<u>Institutional support</u>	58,409,266	55,569,094	21,362,831	17,027,601
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	42,927,227	36,471,783		
11	<u>Auxiliary enterprises</u>	18,273,075	18,926,748	6,662,971	6,801,117
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	50,983,671	31,045,533	4,827,546	4,766,693
19	Total expenses and deductions	282,361,045	265,564,153	97,222,758	94,566,668

Institution: Texas Southern University (229063)

User ID: P2290636


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	97,222,758	94,566,668
19-3	<u>Benefits</u>	39,724,217	47,631,196
19-4	<u>Operation and Maintenance of Plant (as a natural expense).</u>	13,386,244	7,171,214
19-5	<u>Depreciation</u>	23,014,852	22,977,507
19-6	<u>Interest</u>	2,707,650	4,625,427
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	106,305,324	88,592,141
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	282,361,045	265,564,153
20-1	<u>12-month Student FTE (from E12 survey).</u>	6,890	6,557
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	40,981	40,501

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Part M-1 - Pension Information

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> 1,161,517	6,746,022
02	Net Pension liability	<input checked="" type="checkbox"/> 24,436,585	-5,984,676
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 22,909,332	6,226,819
04	Deferred outflows related to pension	13,601,129	19,765,946

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

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input type="checkbox"/> 16,670,940	17,549,640
06	Net OPEB liability	<input type="checkbox"/> -1,847,884	-3,178,172
07	Deferred inflows related to OPEB	22,660,689	21,794,061
08	Deferred outflows related to OPEB	39,182,384	56,490,361

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Institution: Texas Southern University (229063)


User ID: P2290636

Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2021 - August 31, 2022

Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.

Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	85,740,147	67,878,998
02	Value of endowment net assets at the end of the fiscal year	75,543,963	85,740,147
03	Change in value of endowment net assets CV=[H02-H01]	-10,196,184	17,861,149
03a	New gifts and additions	1,920,137	1,694,508
03b	Endowment net investment return	-12,116,321	16,166,641
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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User ID: P2290636

Part N - Financial Health

Fiscal Year: September 1, 2021 - August 31, 2022


Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> <input type="text" value="-17,427,489"/>	8,291,604
02	Operating revenues + nonoperating revenues	<input type="text" value="263,606,080"/>	259,653,966
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="-6,085,903"/>	103,282,941
04	Net position	<input type="text" value="275,366,677"/>	281,452,580
05	Expendable net assets	<input type="text" value="45,189,571"/>	41,921,058
06	Plant-related debt	<input type="text" value="66,992,104"/>	77,125,052
07	Total expenses	<input type="text" value="282,361,045"/>	265,564,153

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Texas Southern University recognized a significant decrease in change in net position from fiscal year 2021 to fiscal year 2022. The decrease in net position is due to the cancellation of debt for HBCU Loans in the previous year. In the current fiscal year, the University did not cancel debt.

Part J - Revenue Data for the Census Bureau


Fiscal Year: September 1, 2021 - August 31, 2022						
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	79,835,213	79,835,213			
02	Sales and services	17,809,933	<input type="text" value="0"/>	17,809,933	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	58,522,997	<input type="text" value="58,522,997"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	82,009,844	<input type="text" value="82,009,844"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	8,485,568	<input type="text" value="8,485,568"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	-243,332	<input type="text" value="-243,332"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="1,238,279"/>				
10	Interest earnings	<input type="text" value="2,293,124"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau


Fiscal Year: September 1, 2021 - August 31, 2022

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	39,724,217	38,036,082	1,688,135	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	111,855,273	99,998,405	11,856,868	0	0
Capital outlays						
05	Construction	6,389,845	6,389,845	0	0	0
06	Equipment purchases	6,163,265	6,163,265	0	0	0
07	Land purchases	852,290	852,290	0	0	0
08	Interest on debt outstanding, all funds and activities	2,707,650				

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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

Fiscal Year: September 1, 2021 - August 31, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	84,056,960
02	Long-term debt issued during fiscal year	731,812
03	Long-term debt retired during fiscal year	12,235,375
04	Long-term debt outstanding at end of fiscal year	72,553,387
05	Short-term debt outstanding at beginning of fiscal year	14,144,455
06	Short-term debt outstanding at end of fiscal year	11,027,537

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Institution: Texas Southern University (229063)

User ID: P2290636

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

Fiscal Year: September 1, 2021 - August 31, 2022

Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	9,845,811
08	Total cash and security assets held at end of fiscal year in bond funds	4,084,622
09	Total cash and security assets held at end of fiscal year in all other funds	136,472,800

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:			
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text" value="Bobbie Phelps"/>		
Email:	<input type="text" value="Bobbie.Phelps@TSU.EDU"/>		

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

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Texas Southern University (229063)

User ID: P2290636

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 2023.

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	\$52,391,073	20%	\$7,604
State appropriations	\$70,290,509	27%	\$10,202
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$112,739,712	43%	\$16,363
Private gifts, grants, and contracts	\$1,280,774	0%	\$186
Investment income	\$2,293,124	1%	\$333
Other core revenues	\$21,632,388	8%	\$3,140
Total core revenues	\$260,627,580	100%	\$37,827
Total revenues	\$276,275,143	N/A	\$40,098

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	\$76,298,242	29%	\$11,074
Research	\$6,788,100	3%	\$985
Public service	\$2,295,774	1%	\$333
Academic support	\$11,969,249	5%	\$1,737
Institutional support	\$58,409,266	22%	\$8,477
Student services	\$14,416,441	5%	\$2,092
Other core expenses	\$93,910,898	36%	\$13,630
Total core expenses	\$264,087,970	100%	\$38,329
Total expenses	\$282,361,045	N/A	\$40,981

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	6,890

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	The University's unrestricted net position of \$36,837,901 in fiscal year 2022 decrease from prior fiscal year 2021 by \$3,185,638. The difference can be attributed to the downward swing in the change in market value related to endowment investments. The University sustained a \$10,196,183.63 decrease.			
Screen: Changes to Net Position				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 858,315 and 2,574,943 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In fiscal year 2022, Texas Southern recognized an increase in both federal and state grants. During the year, the University received additional Government Emergency Education Grants (GEER) to provide support to both students and the institution for tuition, fees and redesigning or expanding workforce training programs.			
Screen Entry	The amount reported is outside the expected range of between 1,177,474 and 3,532,422 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In fiscal year 2022, Texas Southern recognized an increase in both federal and state grants. During the year, the University received additional Government Emergency Education Grants (GEER) to provide support to both students and the institution for tuition, fees and redesigning or expanding workforce training programs.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 4,793,868 and 14,381,602 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Texas Southern University (TSU) recognized an increase in student services fees. The University recognized an increase in student enrollment during the current year from prior year.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 4,384,915 and 9,107,129 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension liability value was derived from the Annual Financial Report, which is calculated by the Texas Comptroller of Public Accounts Office.			
Screen Entry	The amount reported is outside the expected range of between -8,079,312 and -3,890,039 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension liability value was derived from the Annual Financial Report, which is calculated by the Texas Comptroller of Public Accounts Office.			
Screen Entry	The amount reported is outside the expected range of between 4,047,433 and 8,406,205 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension liability value was derived from the Annual Financial Report, which is calculated by the Texas Comptroller of Public Accounts Office.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -4,290,532 and -2,065,811 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net pension liability and OPEB value were derived from the Annual Financial Report, which is calculated by the Texas Comptroller of Public Accounts Office.			
Perform Edits	The amount reported for OPEB expense (Part M-2 - line 05) is not expected to be greater than the amount of Pension expense (Part M-1 - line 01). Please explain or contact the IPEDS Help Desk for assistance. (Error #5819)	Explanation	Yes	

Reason	Net pension liability and OPEB value were derived from the Annual Financial Report, which is calculated by the Texas Comptroller of Public Accounts Office.		
Screen: Financial Health			
Screen Entry	The amount reported is outside the expected range of between 4,145,802 and 12,437,406 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	The University experienced an eight percent increase in operational expense of \$246,211,132.22 in fiscal year 2021 to \$266,095,866.43 in fiscal year 2022. The increase is primarily due to the increase in salary and wages, professional fees, material and supplies and scholarships awarded to students.		
Screen Entry	The amount reported is outside the expected range of between 51,641,471 and 154,924,411 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason	Texas Southern University recognized a significant decrease in change in net position from fiscal year 2021 of \$103,282,941 to -\$6,085,902 in fiscal year 2022. The decrease in net position is due to the cancellation of debt for HBCU Loans in the previous year. In the current fiscal year, the University did not cancel debt.		