

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 new changes to the 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

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 1-877-225-2568**.

Finance - Public institutions

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

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, 2016.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2015

And ending: month/year (MMYYYY)


Month: 8

Year: 2016

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
(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, 2015 - August 31, 2016

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	94,080,789	73,772,818
31	Depreciable capital assets, net of depreciation	261,981,058	264,637,007
04	Other noncurrent assets CV=[A05-A31]	81,097,371	71,707,240
05	Total noncurrent assets	343,078,429	336,344,247
06	Total assets CV=(A01+A05)	437,159,218	410,117,065
19	Deferred outflows of resources	3,221,750	
	Liabilities		
07	Long-term debt, current portion	13,613,361	11,950,366
08	Other current liabilities CV=(A09-A07)	94,108,937	86,064,818
09	Total current liabilities	107,722,298	98,015,184
10	Long-term debt	161,004,780	151,164,557
11	Other noncurrent liabilities CV=(A12-A10)	24,585,522	29,399,754
12	Total noncurrent liabilities	185,590,302	180,564,311
13	Total liabilities CV=(A09+A12)	293,312,600	278,579,495
20	Deferred inflows of resources	3,891,850	
	Net Position		
14	Invested in capital assets, net of related debt	112,874,586	119,797,093
15	Restricted-expendable	2,187,598	1,306,525
16	Restricted-nonexpendable	49,298,972	46,235,468
17	Unrestricted CV=[A18-(A14+A15+A16)]	⚠ -21,184,638	-35,801,516
18	Net position CV=[(A06+A19)-(A13+A20)]	143,176,518	131,537,570

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, 2015 - August 31, 2016

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	17,326,800	17,248,800
22	Infrastructure	7,096,484	6,528,361
23	Buildings	470,246,848	419,307,013
32	Equipment, including art and library collections	68,607,989	64,878,387
27	Construction in progress	96,070	33,851,846
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	563,374,191	541,814,407
28	Accumulated depreciation	281,140,951	264,157,103
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, 2015 - August 31, 2016

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	213,420,656	200,160,860
02	Total expenses and deductions for this institution AND all of its child institutions	203,605,476	200,935,191
03	Change in net position during year CV=(D01-D02)	9,815,180	-774,331
04	Net position beginning of year for this institution AND all of its child institutions	131,537,570	152,798,918
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1,823,768	-20,487,017
06	Net position end of year for this institution AND all of its child institutions (from A18)	143,176,518	131,537,570

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

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2015 - August 31, 2016

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)	20,803,325	21,281,894
02	Other federal grants (Do NOT include FDSL amounts)	2,301,013	1,948,042
03	Grants by state government	6,818,346	7,273,475
04	Grants by local government	420,422	341,852
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	18,243,866	15,510,811
07	Total revenue that funds scholarships and fellowships	48,586,972	46,356,074
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	27,449,027	25,201,408
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,215,079	2,227,172
10	Total discounts and allowances CV=(E08+E09)	29,664,106	27,428,580
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.	18,922,866	18,927,494

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, 2015 - August 31, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	66,037,871	59,660,147
	Grants and contracts - operating		
02	Federal operating grants and contracts	19,871,119	18,694,538
03	State operating grants and contracts	8,927,914	9,018,029
04	Local government/private operating grants and contracts	975,467	2,106,263
	04a Local government operating grants and contracts	233,267	217,154
	04b Private operating grants and contracts	742,200	1,889,109
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	12,345,856	11,378,960
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)]	4,340,109	4,963,120
09	Total operating revenues	112,498,336	105,821,057

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	62,929,487	60,502,405
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	21,787,558	21,877,303
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	925,606	257,495
17	Investment income	2,867,647	2,605,328
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,681,755	0
19	Total nonoperating revenues	92,192,053	85,242,531
27	Total operating and nonoperating revenues CV=[B19+B09]	204,690,389	191,063,588
28	12-month Student FTE from E12	8,350	8,263
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	24,514	23,123

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	7,773,229	8,894,700
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	320,488	73,449
23	Other revenues and additions CV=[B24-(B20+...+B22)]	636,550	129,123
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,730,267	9,097,272
25	Total all revenues and other additions	213,420,656	200,160,860

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, 2015 - August 31, 2016

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	89,160,593	88,979,206	47,214,124	46,784,409
02	Research	4,285,842	5,009,784	2,240,442	2,507,030
03	Public service	1,894,995	1,470,667	882,890	808,902
05	Academic support	14,702,720	17,547,109	7,011,601	7,666,671
06	Student services	11,646,135	11,769,870	4,493,762	4,513,947
07	Institutional support	33,801,744	26,517,115	14,069,902	13,322,056
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	18,922,866	18,927,494		
11	Auxiliary enterprises	22,519,212	20,844,210	7,821,518	7,525,023
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	6,671,369	9,869,736	5,083,531	1,601,788
19	Total expenses and deductions	203,605,476	200,935,191	88,817,770	88,923,731

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	88,817,770	88,923,731
19-3	Benefits	26,057,793	22,152,901
19-4	Operation and Maintenance of Plant (as a natural expense)	7,303,990	8,918,056
19-5	Depreciation	17,375,436	16,925,512
19-6	Interest	4,913,017	5,392,784
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	59,137,470	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	203,605,476	200,935,191
20-1	12-month Student FTE (from E12 survey)	8,350	8,263
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,384	24,317

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

Part M - Pension Information

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	1,614,362	1,671,896
02	Net Pension liability	2,144,818	2,401,297
03	Deferred inflows related to pension	3,891,850	3,395,967
04	Deferred outflows related to pension	3,221,750	5,528,189

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

Total value was received from the State Controller Office

Part H - Details of Endowment Assets

Fiscal Year: September 1, 2015 - August 31, 2016

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	45,583,483	47,120,894
02	Value of endowment assets at the end of the fiscal year	48,614,966	45,583,483

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, 2015 - August 31, 2016

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	93,486,898	93,486,898			
02 Sales and services	14,560,935		14,560,935	0	
03 Federal grants/contracts (excludes Pell Grants)	19,871,119	19,871,119			
Revenue from the state government:					
04 State appropriations, current & capital	70,702,716	70,702,716			
05 State grants and contracts	8,927,914	8,927,914			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	233,267	233,267			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	1,667,805				
10 Interest earnings	2,867,647				
11 Dividend earnings					
12 Realized capital gains					

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, 2015 - August 31, 2016

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	26,057,793	23,989,503	2,068,290		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures including salaries	88,729,914	79,645,577	9,084,337		
Capital outlays					
05 Construction	17,184,059	17,184,059			
06 Equipment purchases	4,121,189	4,121,189			
07 Land purchases	78,000	78,000			
08 Interest on debt outstanding, all funds and activities	4,913,017				

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, 2015 - August 31, 2016

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	168,848,531
02 Long-term debt issued during fiscal year	25,127,191
03 Long-term debt retired during fiscal year	12,845,373
04 Long-term debt outstanding at end of fiscal year	181,130,349
05 Short-term debt outstanding at beginning of fiscal year	14,621,998
06 Short-term debt outstanding at end of fiscal year	16,574,415

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, 2015 - August 31, 2016

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	18,165,846
08 Total cash and security assets held at end of fiscal year in bond funds	2,556,440
09 Total cash and security assets held at end of fiscal year in all other funds	68,157,772

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

Prepared by

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: hornlm@TSU.EDU

How long did it take to prepare this survey component?	hours	minutes
--	-------	---------

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.

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 2016.

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	\$66,037,871	33%	\$7,909
State appropriations	\$62,929,487	31%	\$7,536
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$50,819,858	25%	\$6,086
Private gifts, grants, and contracts	\$1,667,806	1%	\$200
Investment income	\$2,867,647	1%	\$343
Other core revenues	\$16,752,131	8%	\$2,006
Total core revenues	\$201,074,800	100%	\$24,081
Total revenues	\$213,420,656		\$25,559

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	\$89,160,593	49%	\$10,678
Research	\$4,285,842	2%	\$513
Public service	\$1,894,995	1%	\$227
Academic support	\$14,702,720	8%	\$1,761
Institutional support	\$33,801,744	19%	\$4,048
Student services	\$11,646,135	6%	\$1,395
Other core expenses	\$25,594,235	14%	\$3,065
Total core expenses	\$181,086,264	100%	\$21,687
Total expenses	\$203,605,476		\$24,384

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

FTE enrollment	8,350
----------------	-------

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: 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 majority of the unrestricted deficit can be attributed to the implementation of GASB 68.			
Screen: Pension				
Screen Entry	The amount reported is outside the expected range of between 3,593,323 and 7,463,055 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The total amount was received from the State Comptroller Office			