

Finance 2012-13

Institution: Texas Southern University (229063)

User ID: P2290633

**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.

**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.

Institution: Texas Southern University (229063)

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**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.

Institution: Texas Southern University (229063)

User ID: P2290633

**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, 2012.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2011"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2012"/>

**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?

Yes - (report endowment assets)  
 No

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

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**Part A - Statement of Net Assets**

Fiscal Year: September 1, 2011 - August 31, 2012

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
<u>Current Assets</u>			
01	Total <u>current assets</u>	125,436,967	138,840,166
<u>Noncurrent Assets</u>			
31	Depreciable <u>capital assets</u> , net of depreciation	212,733,648	158,192,528
04	Other <u>noncurrent assets</u> CV=(A05-A31)	73,138,970	60,288,760
05	Total <u>noncurrent assets</u>	285,872,618	218,481,288
06	Total <u>assets</u> CV=(A01+A05)	411,309,585	357,321,454
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	15,469,018	12,610,162
08	Other <u>current liabilities</u> CV=(A09-A07)	80,893,388	84,966,890
09	Total <u>current liabilities</u>	96,362,406	97,577,052
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	164,007,298	116,562,469
11	Other <u>noncurrent liabilities</u> CV=(A12-A10)	2,832,938	3,227,064
12	Total <u>noncurrent liabilities</u>	166,840,236	119,789,533
13	Total <u>liabilities</u> CV=(A09+A12)	263,202,642	217,366,585
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	65,279,253	50,524,453
15	<u>Restricted-expendable</u>	2,883,258	12,777,333
16	<u>Restricted-nonexpendable</u>	36,558,279	33,261,425
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	43,386,153	43,391,658
18	Total <u>net assets</u> CV=(A08-A13)	148,106,943	139,954,869

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**Part A - Statement of Net Assets (Page 2)**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land & land improvements	16,948,834	16,000,028
22	Infrastructure	6,528,361	6,528,360
23	Buildings	376,398,502	314,062,721
32	Equipment, including art and library collections	57,229,541	56,595,072
27	Construction in progress	11,453,355	2,635,585
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>468,558,593</b>	<b>395,821,766</b>
28	Accumulated depreciation	224,758,628	216,425,479
33	Intangible assets, net of accumulated amortization	204,815	300,795
34	Other capital assets		0

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**Part E - Scholarships and Fellowships**

Fiscal Year: September 1, 2011 - August 31, 2012

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	24,062,269	26,800,255
02	Other federal grants (Do NOT include FDSL amounts)	2,171,772	3,605,021
03	Grants by state government	9,572,640	8,620,987
04	Grants by local government	20,218	18,721
05	Institutional grants from restricted resources		0
06	Institutional grants from unrestricted resources CV=(E07-(E01+...+E05))	11,505,764	11,129,656
07	Total gross scholarships and fellowships	47,332,663	49,174,640
<b>Discounts and Allowances</b>			
08	Discounts & allowances applied to tuition & fees	20,716,408	25,028,288
09	Discounts & allowances applied to sales & services of auxiliary enterprises		0
10	Total discounts & allowances CV=(E08+E09)	20,716,408	25,028,288
11	Net scholarships and fellowships expenses after deducting discounts & allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	26,616,255	24,146,352

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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition & fees, after deducting discounts & allowances	61,809,936	57,967,545
Grants and contracts - operating			
02	Federal operating grants and contracts	19,391,212	21,650,087
03	State operating grants and contracts	8,939,136	10,812,353
04	Local government/private operating grants and contracts	894,336	877,049
04a	Local government operating grants and contracts	196,686	146,367
04b	Private operating grants and contracts	697,650	730,682
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	12,145,435	8,996,963
06	Sales & services of hospitals, after deducting patient contractual allowances		0
26	Sales & services of educational activities		0
07	Independent operations		0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	4,783,424	4,856,137
09	Total operating revenues	107,963,479	105,160,134

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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations		0
11	State appropriations	62,053,929	65,166,315
12	Local appropriations, education district taxes, & similar support		0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	24,062,269	25,800,255
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	2,112,120	666,559
17	Investment income	1,681,054	4,780,499
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	13,440,304	0
19	Total nonoperating revenues	103,349,676	96,413,628
27	Total operating and nonoperating revenues CV=[B19+B09]	211,313,155	201,573,762
28	12-month Student FTE from E12	10,093	8,888
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,937	22,679



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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of funds	Current year amount	Prior year amount
<b>Other Revenues and Additions</b>			
20	Capital appropriations	8,894,700	8,894,700
21	Capital grants & gifts		0
22	Additions to permanent endowments	151,337	64,058
23	Other revenues & additions CV=(B24-(B20+...+B22))	0	0
24	Total other revenues and additions	9,046,037	8,958,758
25	Total all revenues and other additions CV=[B09+B19+B24]	220,359,192	210,532,520

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**Part C - Expenses and Other Deductions**

Fiscal Year: September 1, 2011 - August 31, 2012

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
<b>Expenses and Deductions</b>									
01	Instruction	91,370,827	52,099,014	12,046,979	6,100,044	10,553,170	4,647,159	5,924,461	92,439,837
02	Research	7,167,899	3,112,030	212,627	316,163	546,966	240,860	2,739,253	7,521,358
03	Public service	1,397,977	748,415	80,820	78,857	136,424	60,075	293,386	5,927,503
05	Academic support	15,475,941	7,867,409	347,508	781,208	1,351,501	595,143	4,533,174	18,179,127
06	Student services	15,298,250	5,040,091	403,028	517,620	895,491	394,335	8,047,685	14,857,572
07	Institutional support	32,294,151	13,639,467	976,467	1,369,923	2,404,588	1,058,876	12,824,810	36,180,747
08	Operation & maintenance of plant (see instructions)	0			-10,015,651			10,015,651	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	26,616,255						26,616,255	24,146,352
11	Auxiliary enterprises	19,147,910	7,475,301	1,272,006	831,836	1,439,089	633,713	7,495,965	18,199,012
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	3,437,908	0	0	0	0	0	3,437,908	0
19	Total expenses & deductions	212,207,118	89,981,747	15,339,433	0	17,327,229	7,630,161	81,928,548	217,451,508
	Prior year amount	217,451,508	82,839,942	20,634,503		13,501,068	5,815,479	94,660,516	
20	12-month Student FTE from E12	10,093							8,888
21	Total expenses and deductions per student FTE CV=[C19/C20]	21,025							24,466

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**Part D - Summary of Changes In Net Assets**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	220,359,192	210,532,520
02	Total expenses & deductions (from C19)	212,207,118	217,451,508
03	Change in net assets during year CV=(D01-D02)	8,152,074	-6,918,988
04	Net assets beginning of year	139,954,869	146,873,857
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	148,106,943	139,954,869

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**Part H - Details of Endowment Assets**

Fiscal Year: September 1, 2011 - August 31, 2012

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 <u>endowment assets</u> at the beginning of the fiscal year	35,415,720	30,964,292
02	Value of <u>endowment assets</u> at the end of the fiscal year	39,062,536	35,415,720

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

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**Part J - Revenue Data for Bureau of Census**

Fiscal Year: September 1, 2011 - August 31, 2012

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	82,526,344	82,526,344			
02 Sales and services	12,145,435	<input type="text"/>	12,145,435		<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)	19,391,212	19,391,212	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital	70,948,629	70,948,629	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts	8,939,136	8,939,136	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts	196,686	196,686	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Receipts from property and non-property taxes	<input type="text"/>				
09 Gifts and private grants, including capital grants	424,088				
10 Interest earnings	1,681,054				
11 Dividend earnings	<input type="text"/>				
12 Realized capital gains	<input type="text"/>				

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

Institution: Texas Southern University (229063)

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**Part K - Expenditure Data for Bureau of Census**

Fiscal Year: September 1, 2011 - August 31, 2012

Category	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 Salaries and wages	89,981,747	82,506,446	7,475,301		
02 Employee benefits, total	15,339,434	14,067,428	1,272,006		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	106,938,011	96,537,407	10,400,604		
Capital outlay:					
05 Construction	11,011,838	11,011,838			
06 Equipment purchases	2,159,753	2,159,753			
07 Land purchases	948,806	948,806			
08 Interest on debt outstanding, all funds & activities	7,630,160				
09 Scholarships/fellowships	47,332,663	47,332,663			

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

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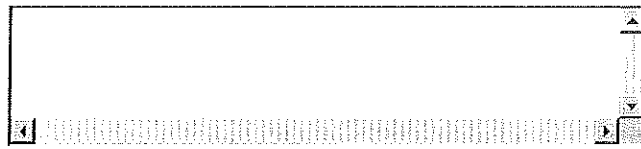
**Part L - Debt and Assets, page 1**

Fiscal Year: September 1, 2011 - August 31, 2012

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	134,808,454
02 Long-term debt issued during fiscal year	64,695,833
03 Long-term debt retired during fiscal year	15,437,104
04 Long-term debt outstanding at end of fiscal year	184,065,182
05 Short-term debt outstanding at beginning of fiscal year	15,081,746
06 Short-term debt outstanding at end of fiscal year	18,042,911

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



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**Part I - Debt and Assets, page 2**

Fiscal Year: September 1, 2011 - August 31, 2012

**Assets**

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	12,753,851
08 Total cash and security assets held at end of fiscal year in bond funds	28,900,845
09 Total cash and security assets held at end of fiscal year in all other funds	89,528,778

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



Institution: Texas Southern University (229083)

User ID: P2290633

**Prepared by**

This survey component was prepared by:

- Keyholder     SFA Contact     HR Contact     Finance Contact     Other

Name:   
Email:

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.

Institution: Texas Southern University (229063)

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**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 ExPT and sent to your institution's CEO in November 2013.

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 [ipeds-help@rti.org](mailto:ipeds-help@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$61,809,936	30%	\$6,124
Government appropriations	\$62,053,929	30%	\$6,148
Government grants and contracts	\$52,589,303	25%	\$5,210
Private gifts, grants, and contracts	\$2,809,770	1%	\$278
Investment income	\$1,681,054	1%	\$167
Other core revenues	\$27,269,765	13%	\$2,702
<b>Total core revenues</b>	<b>\$208,213,757</b>	<b>100%</b>	<b>\$20,630</b>
<b>Total revenues</b>	<b>\$220,359,192</b>		<b>\$21,833</b>

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$91,370,827	47%	\$9,053
Research	\$7,167,899	4%	\$710
Public service	\$1,397,977	1%	\$139
Academic support	\$15,475,941	8%	\$1,533
Institutional support	\$32,294,151	17%	\$3,200
Student services	\$15,298,250	8%	\$1,516
Other core expenses	\$30,054,163	16%	\$2,978
<b>Total core expenses</b>	<b>\$193,059,208</b>	<b>100%</b>	<b>\$19,128</b>
<b>Total expenses</b>	<b>\$212,207,118</b>		<b>\$21,025</b>

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	10,093

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.

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Edit Report

Finance

Texas Southern University (229063)

**There are no errors for the selected survey and institution.**