# ANNUAL FINANCIAL REPORT

of

**Texas A&M University** 

For the Year Ended August 31, 2017 With Comparative Totals for the Year Ended August 31, 2016



Mr. Michael K. Young, President

Dr. Jerry Strawser, Vice President for Finance and Administration & Chief Financial Officer

### TEXAS A&M UNIVERSITY

### STUDENT ENROLLMENT DATA

### CURRENT YEAR

	NUMBER OF STUDI	ENTS BY SEMESTER
TYPE OF STUDENT	FALL 2016	FALL 2017
Texas Resident	51,832	54,022
Out-of-State	3,386	3,510
Foreign	5,217	5,271
Total Students	60,435	62,803

HISTORICAL (Fall Semester)

		SEMESTER
FISCAL YEAR	<u>HEADCOUNT</u>	CREDIT HOURS
2012-13	50,227	617,387
2013-14	53,219	653,342
2014-15	56,507	703,409
2015-16	58,515	714,796

### TEXAS A&M UNIVERSITY

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### EXHIBIT III TEXAS A&M UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Current Assets		
Cash & Cash Equivalents [Schedule Three]	\$ 117,748,879.02	\$ 80,183,308.28
Investments		
Restricted Cash & Cash Equivalents [Schedule Three]	30,378,506.16	30,382,255.68
Investments	30,370,300.10	30,302,233.00
Legislative Appropriations	19,673,830.66	20,635,484.74
Receivables, Net [Note 24]		460=0 =0404
Federal	20,392,630.98	16,873,594.04
Other Intergovernmental Interest and Dividends		
Gifts	65,534,772.35	59,389,532.49
Self-Insured Health and Dental	32,021,01	
Student	17,768,036.03	12,997,508.93
Investment Trades	42 242 711 20	50 620 202 72
Accounts	42,343,711.29	50,639,282.72
Other Due From Other Agencies	1,206,751.17 2,484,850.37	342,113.49 3,185,344.33
Due From Other Members	190,750,820.39	184,388,413.44
Due From Other Funds	20,415,130.74	11,140,000.40
Consumable Inventories	14,963,845.99	14,306,289.81
Merchandise Inventories	2,437,609.63	2,469,186.88
Loans and Contracts	19,709,338.30	17,405,914.06
Interfund Receivable [Note 12]	71 652 010 05	64 017 002 75
Other Current Assets	71,653,019.05	64,917,003.75
Total Current Assets	\$ 637,461,732.13	\$ 569,255,233.04
Non-Current Assets		
Restricted	Φ.	<b>A</b>
Cash & Cash Equivalents [Schedule Three]	\$ 504.040.351.03	\$
Assets Held By System Office Investments [Note 3]	504,940,351.92	455,156,506.54
Loans, Contracts and Other		
Gifts Receivable	402,346,684.45	455,105,202.96
Loans and Contracts	13,285,299.88	15,618,317.66
Assets Held By System Office	1,470,813,490.20	1,389,660,382.20
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2] Land and Land Improvements	26,808,350.94	28,407,557.95
Construction In Progress	173,933,773.50	128,103,768.86
Other Tangible Capital Assets	52,171,855.40	49,352,678.42
Land Use Rights	47,322.00	47,322.00
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]	2.555.402.460.05	2 215 106 050 50
Buildings and Building Improvements	2,577,492,468.95	2,315,186,078.50
Infrastructure Facilities and Other Improvements	494,171,691.29 720,242,949.33	447,268,158.32 699,079,053.14
Furniture and Equipment	337,313,809.19	324,144,140.57
Vehicles, Boats, and Aircraft	50,728,683.19	48,350,997.27
Other Capital Assets	106,309,743.49	102,068,850.59
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights	255,457.00	255,457.00
Computer Software	48,326,184.50	45,629,498.47
Other Intangible Capital Assets Accumulated Depreciation/Amortization	(2,162,050,158.99)	(2,019,024,212.26)
Assets Held In Trust	(2,102,030,136.77)	(2,017,024,212.20)
Other Non-Current Assets		
Total Non-Current Assets	\$ 4,817,137,956.24	\$ 4,484,409,758.19
Total Poll-Current Assets	4,017,137,730.24	φ τ,τοτ,του,/30.19
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition	23,374,004.37	27,296,914.19
Pensions		
Total Deferred Outflows of Resources	\$ 23,374,004.37	\$ 27,296,914.19
Total Assets and Deferred Outflows	\$ 5,477,973,692.74	\$ 5,080,961,905.42

### EXHIBIT III TEXAS A&M UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	CURREI YEAR TOTAI		PRIOR YEAR TOTAL
Liabilities and Deferred Inflows			
Current Liabilities Payables			
Accounts	\$ 67,618,	254.34 \$	56,335,573.84
Payroll	54,619,		48,345,148.18
Investment Trades	- , ,		-,,
Self-Insured Health and Dental			
Student		506.17	6,018,608.13
Other Interfund Povehle (Note 12)		023.23	2,040,849.92 2,953,192.38
Interfund Payable [Note 12] Due to Other Agencies		837.04 441.12	118,712.38
Due to Other Funds	20,415,		11.140.000.40
Due to Other Members	57,895,		65,925,580.18
Funds Held for Investment			
Unearned Revenue	274,752,		259,046,456.51
Employees' Compensable Leave	5,499,	056.27	5,045,394.06
Claims and Judgments			
Notes and Loans Payable [Note 5] Bonds Payable [Note 6]			
Capital Lease Obligations [Note 8]	2 015	757.13	1,500,685.90
Liabilities Payable From Restricted Assets	2,013,	737.13	1,300,003.30
Funds Held for Others	10,363,	986.88	22,174,818.82
Other Current Liabilities	13,660,		18,776,633.83
Total Current Liabilities	\$ 521,167,	675.61 \$	499,421,654.53
Non-Current Liabilities			
Interfund Payable [Note 12]	\$ 4,661,	079.60 \$	7,361,965.98
Employees' Compensable Leave	37,563,		38,235,155.58
Other Post Employment Benefits [Note 11]	57,505,	.00.72	50,255,155.55
Pension Liability [Note 9]			
Claims and Judgments			
Notes and Loans Payable [Note 5]			
Bonds Payable [Note 6]			
Assets Held In Trust			
Liabilities Payable From Restricted Assets Funds Held for Others	8 739	165.11	
Capital Lease Obligations [Note 8]		478.44	1,836,164.80
Other Non-Current Liabilities	19,389,		19,389,500.00
Total Non-Current Liabilities	\$ 72,528,	692.07 \$	66,822,786.36
D 4 17 0 10 10 10 10 10 10 10 10 10 10 10 10 1			
Deferred Inflows of Resources [Note 28]	<b>C</b>	¢	
Pension	\$	\$	
Total Deferred Inflows of Resources	\$	\$	
Total Deletted Inflows of Resources	Ψ	<u> </u>	
Total Liabilities and Deferred Inflows	\$ 593,696,	367.68 \$	566,244,440.89
Net Position			
Net Investment In Capital Assets	\$ 2,406,562,	629.79 \$	2,149,679,848.83
Restricted for			
Debt Service Capital Projects	520,321,	503 72	539,563,624.65
Education	172,745,		170,191,317.79
Endowment and Permanent Funds	172,713,	017.03	170,171,517.77
Nonexpendable	181,284,	397.11	178,103,024.38
Expendable	189,255,	794.61	168,490,693.48
Unrestricted	1,414,107,	230.20	1,308,688,955.40
Total Net Position [Exhibit IV]	\$ 4,884,277,	325.06 \$	4,514,717,464.53
Total Liabilities, Deferred Inflows, and Net Position	\$ 5,477,973,		
3.00.000, 3.00.000	<del></del>	-	2,000,701,702.12

## EXHIBIT IV TEXAS A&M UNIVERSITY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

\$		_	YEAR TOTAL
\$	(00.207.(20.0)	Φ.	642 202 024 47
	688,307,638.96	\$	642,292,824.47
	(146,372,135.23) 15,000.00		(136,015,393.26)
	212,254,695.48		207,029,935.38
	(11,067,752.64)		(10,121,270.73)
	124,516,284.81		149,163,308.58
	2,880,326.07		3,183,308.94
	83,246,229.27		77,422,043.81
			3,506,836.63
			203,817.49
			43,430,537.69
			123,679,451.07
_	29,340,340.30	_	27,667,734.47
\$	1,135,493,330.64	\$	1,131,443,134.54
\$	603.683.304.12	\$	563,551,656.97
-		_	192,625,427.94
	25,031,617.36		27,256,352.77
	208,719,399.16		213,922,631.92
	75,014,631.56		75,094,595.41
	88,525,813.26		59,653,552.43
	136,237,735.30		149,229,697.89
	95,274,643.49		90,830,741.66
	200,718,657.79		192,970,504.20
_	161,128,543.36	_	145,244,095.82
\$	1,780,603,720.86	\$	1,710,379,257.01
\$	(645,110,390.22)	\$	(578,936,122.47)
\$	361 200 611 12	\$	354,269,822.74
Ψ.		Ψ	43,054,755.52
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	89,940,849.37		140,103,734.60
	189,813,042.88		79,240,204.01
	(3,941,454.75)		(3,467,817.11)
	37,171.50		(523,256.51)
	(175 102 26)		(2.270.217.02)
			(3,378,315.03)
	47,182,973.42		(5,824.02) 5,521,191.46
	(20,640,719.37)		(19,030,170.69)
	<u> </u>	_	595,784,324.97
\$	713,771,737.65	\$	333,104,344.31
	\$	83,246,229.27 4,048,181.08 197,519.45 38,835,459.41 109,285,537.48 29,346,346.50  \$ 1,135,493,330.64  \$ 603,683,304.12 186,269,375.46 25,031,617.36 208,719,399.16 75,014,631.56 88,525,813.26 136,237,735.30 95,274,643.49 200,718,657.79 161,128,543.36  \$ 1,780,603,720.86  \$ (645,110,390.22)  \$ 361,200,611.12 50,360,446.74  89,940,849.37 189,813,042.88 (3,941,454.75) 37,171.50  (175,183.26) (6,000.00)	83,246,229.27 4,048,181.08 197,519.45 38,835,459.41 109,285,537.48 29,346,346.50  \$ 1,135,493,330.64 \$  \$ 603,683,304.12 \$ 186,269,375.46 25,031,617.36 208,719,399.16 75,014,631.56 88,525,813.26 136,237,735.30 95,274,643.49 200,718,657.79 161,128,543.36  \$ 1,780,603,720.86 \$  \$ (645,110,390.22) \$  \$ 361,200,611.12 \$ 50,360,446.74   89,940,849.37 189,813,042.88 (3,941,454.75) 37,171.50  (175,183.26) (6,000.00)

### EXHIBIT IV TEXAS A&M UNIVERSITY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Other Revenues and Transfers		
Capital Contributions	\$ 3,584,654.26	\$ 8,013,079.56
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments	593,949.55	15,812.00
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	7,460,180.00	11,416,794.41
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	217,782,214.19	230,796,652.73
Nonmandatory Transfers From Members/Agencies-Cap Assets	261,107,198.68	399,241,941.87
Transfers Out		
Transfers to Other State Agencies		52,880.75
Mandatory Transfers to Other Members	(120,579,179.52)	
Nonmandatory Transfers to Other Members	(67,809,396.95)	(102,488,804.81)
Nonmandatory Transfers to Members/Agencies - Cap Assets	(365,876.11)	
Legislative Transfers - In	8,347,522.00	2,505,336.00
Legislative Transfers - Out	(8,527,628.00)	
Legislative Appropriations Lapsed	(695,125.00)	
Total Other Revenues and Transfers	\$ 300,898,513.10	\$ 401,746,390.30
Change In Net Position	\$ 369,559,860.53	\$ 418,594,592.80
Net Position, Beginning of Year	\$ 4,514,717,464.53	\$ 4,096,122,871.73
Restatement		
	\$ 4,514,717,464.53	\$ 4,096,122,871.73
Net Position, Beginning of Year, Restated		

### SCHEDULE IV-1 TEXAS A&M UNIVERSITY NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2017

	_	INSTRUCTION	_	RESEARCH	<u> </u>	PUBLIC SERVICE	_	ACADEMIC SUPPORT	_	STUDENT SERVICES
Natural Classification										
Cost of Goods Sold	\$	12,807.56	\$	15,268.14	\$	2,768.98	\$	202,688.32	\$	764.75
Salaries & Wages		432,491,655.66		93,275,921.97		10,777,408.97		100,929,333.94		36,425,462.99
Payroll Related Costs		103,230,879.36		18,050,972.12		2,076,772.53		25,012,924.34		10,506,424.44
Payroll Related Costs-TRS Pension										
Professional Fees & Services		17,744,568.13		16,268,487.36		2,631,529.47		28,229,864.49		3,727,237.34
Travel		7,345,036.67		6,989,147.17		644,528.14		5,466,543.09		2,069,973.26
Materials & Supplies		18,066,713.30		15,584,357.87		1,767,709.55		27,665,524.08		4,225,630.98
Communication & Utilities		2,114,993.14		992,479.58		322,992.71		2,753,389.77		776,889.82
Repairs & Maintenance		3,921,668.68		2,951,031.23		238,334.27		2,969,556.27		1,208,162.90
Rentals & Leases		4,644,393.53		2,384,656.03		1,727,513.43		2,573,586.12		3,730,137.44
Printing & Reproduction		466,575.69		702,539.99		497,705.05		1,360,201.55		928,858.96
Federal Pass-Through				1,751,253.47						
State Pass-Through				42,083.18						
Depreciation & Amortization										
Bad Debt Expense										32,439.42
Interest		3,606.11		4,884.43		739.55		6,017.14		1,333.80
Scholarships		1,830,912.12		8,727,938.18		214,203.41		600,771.79		45.89
Claims & Losses										
Net Change In OPEB Obligation										
Other Operating Expenses	_	11,809,494.17	_	18,528,354.74	_	4,129,411.30		10,948,998.26	_	11,381,269.57
Total Operating Expenses	\$	603,683,304.12	\$	186,269,375.46	\$	25,031,617.36	\$	208,719,399.16	\$	75,014,631.56

	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	_	AUXILIARY	DEPRECIATION & AMORTIZATION	_	TOTAL	_	PRIOR YEAR
5	36,385.12	\$ (209,020.60)	) \$	\$	1,516,678.84	\$	\$	1,578,341.11	\$	1,654,207.44
	43,395,060.62	10,525,863.70	5,493,579.04		68,366,899.97			801,681,186.86		745,583,910.47
	11,154,637.90	3,176,103.27	426,354.36		13,466,718.29			187,101,786.61		171,424,037.14
	24,472,163.76	2,956,815.13	276,201.51		23,775,344.98			120,082,212.17		119,497,806.34
	586,133.53	95,613.84	788,333.02		8,947,679.92			32,932,988.64		31,202,798.16
	2,862,619.43	4,321,026.02	471,458.23		11,443,137.64			86,408,177.10		90,509,418.89
	338,466.06	40,622,615.74	61,286.87		17,695,489.73			65,678,603.42		65,589,262.82
	1,589,529.19	57,958,598.18	17,210.85		19,722,174.31			90,576,265.88		111,147,813.85
	1,295,146.17	2,182,943.12	266,040.15		10,863,168.35			29,667,584.34		30,118,053.09
	118,869.71	18,212.30	25,894.09		686,745.34			4,805,602.68		4,772,218.09
								1,751,253.47		1,335,006.88
								42,083.18		
						161,128,543.36		161,128,543.36		145,244,095.82
								32,439.42		(9,665.82)
	4,077.61	6,742.67	183.92		4,132.99			31,718.22		51,347.13
	2,181.48		85,142,209.14		4,546,011.94			101,064,273.95		97,822,853.72
	2,670,542.68	14,582,221.93	2,305,892.31	_	19,684,475.49		_	96,040,660.45	_	94,436,092.99
5	88,525,813.26	\$ 136,237,735.30	\$ 95,274,643.49	\$	200,718,657.79	\$ 161,128,543.36	\$	1,780,603,720.86	\$	1,710,379,257.01

[Exhibit IV]

### EXHIBIT V TEXAS A&M UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2017

Section		_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Proceeds Received From Tuition and Fees Proceeds Received From Unstomers Proceeds From Grants and Contracts Proceeds From Grants and Contracts Proceeds From Auxiliary Enterprises Proceeds From Auxiliary Enterprises Proceeds From Loan Programs Proceeds From Chery Organia Proceeds From Other Operating Revenues Proceeds From Other Operating Revenues Payments to Suppliers for Goods and Services Payments to Suppliers for Goods and Services Payments for Loans Provided Payments for Unions Provided Payments for Other Operating Expenses Proceeds From State Appropriations Proceeds From Gifts Proceeds From Gifts Proceeds From Gifts Proceeds From Gifts Proceeds From Chery Chery Operations Proceeds From Other Funds Proceeds From Other Grant Receipts Proceeds From Other Funds Payments for Intarsfers From Other Funds Payments for Other Noncapital Financing Activities Payments for Dether Noncapital Financing Activities Proceeds From Other State Grants and Contracts Proceeds From Other Internating Activities Proceeds From Other Internating Activities Proceeds From Other Internation Receivables Payments for Capital Assets Proceeds From Other Funds From Other Funds From Other Funds Receivables Payments for Interest Fro	Cash Flows From Operating Activities				
Proceeds From Grants and Contracts   243,823,470,32   230,701,436,25		\$	511,406,871.16	\$	485,041,974.08
Proceeds From Auxiliary Enterprises   198,080,586.61   199,535,467.64     Proceeds From Other Operating Revenues   67,933,520,86   59,572,394,48     Payments to Employees   67,933,520,86   59,572,394,48     Payments to Employees   982,726,515.05   (218,482,177,17)     Payments for Loans Provided   (2,104,408,71)   (14,822,823)     Payments for Other Operating Expenses   (104,457,684,19)   (100,250,641,64)     Net Cash Provided [Used] By Operating Activities   5,432,852,456,54]   (420,098,427,57)     Cash Flows From Noncapital Financing Activities   137,200,724,81   145,137,165,09     Proceeds From State Appropriations   5,394,915,55   15,810,000     Proceeds From Endowments   593,494,55   15,810,000     Proceeds From Capital Financing Activities   1,872,625,17   75,507,449,03     Proceeds From Other Funds   7,603,271,76   11,130,691,27     Proceeds From Other Funds   7,603,271,76   11,130,691,27     Proceeds From Other Grant Receipts   448,870,882,14   66,602,715,000     Payments for Transfers From Other Funds   7,507,449,03     Payments for Grant Disbursements   1,872,625,17   75,507,449,03     Payments for Grant Disbursements   1,872,625,17   75,507,449,03     Payments for Grant Disbursements   1,872,025,17   11,579,034,44     Payments for Grant Disbursements   1,872,025,17   11,579,034,44     Payments for Grant Disbursements   1,872,025,17   11,579,034,44     Payments for Grant Disbursements   1,902,506,67   11,579,034,44     Payments for Grant Disbursements   1,902,506,67   1,902,506,67     Payments for Other Noncapital Financing Activities   1,902,506,67     Proceeds From Capital and Related Financing Activities   1,902,506,67     Proceeds From Capital Acsets   1,902,506,67   1,902,506,67     Proceeds From Capital Acsets   1,902,506,67   1,902,506,67     Payments of Other Funds   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,902,506,67   1,9	Proceeds Received From Customers		154,081,542.55		150,517,321.80
Proceeds From Loan Programs					
Proceed From Other Operating Revenues					
Payments to Suppliers for Goods and Services   \$22,050,833.29  \$(328,976,778.39)   \$(324,976,778.39)   \$(324,477.17)   \$(3214,408.71)  \$(3314,408.71)  \$(331					
Payments to Employees   (982,726,515.05)   (914,842,177.17)   (486,228.23)   Payments for Other Operating Expenses   (104,457,684.19)   (100,250,641.64)   (100,250					
Payments for Loans Provided   (2,104,408,71)   (4,862,288,23)   (104,457,684.19)   (100,250,641.64)   Payments for Other Operating Expenses   (104,457,684.19)   (100,250,641.64)   (100,250,641.64)   Revenue of the Cash Provided [Used] By Operating Activities   S					
Payments for Other Operating Expenses					
Cash Flows From Noncapital Financing Activities					(100,250,641.64)
Proceeds From Giffs	Net Cash Provided [Used] By Operating Activities	\$	(432,852,456.54)	\$	(420,098,427.57)
Proceeds From Giffs	Cool Elemen From Name and Financia Assisting				
Proceeds From Girls		•	260 101 222 20	Ф	249 200 066 47
Proceeds From Endowments		Þ		Ф	
Proceeds From Transfers From Other Funds					
Proceeds From Other Grant Receipts					
Proceeds From Other Noncapital Financing Activities					
Payments of Interest   (477,626.80)					
Payments for Transfers to Other Funds Payments for Grant Disbursements Payments for Grant Disbursements Payments for Other Noncapital Financing Uses Other Noncapital Financing Uses Other Noncapital Transfers From/To System Transfers Between Fund Groups  Net Cash Provided [Used] By Noncapital Financing Activities Proceeds From Sale of Capital Assets Proceeds From Sale of Capital System Proceeds From Gapital Contracts Proceeds From Gapital Contracts Proceeds From Gapital Contributions Payments for Capital Leases Proceeds From Capital Contributions Payments of Principal On Debt Payments of Principal On Debt Payments for Capital Leases Payments of Other Costs On Debt Issuance Payments of Capital Debt Proceeds From System [Nonmandatory] Proceeds From Sales			1,072,020117		
Payments for Other Noncapital Financing Uses					(,,
Other Noncapital Transfers From/To System Transfers Between Fund Groups         127,420,087.12         115,793,034.41           Net Cash Provided [Used] By Noncapital Financing Activities         \$ 687,282,386.40         \$ 757,303,950.57           Cash Flows From Capital and Related Financing Activities         \$ 88,111.73         \$ 492,767.53           Proceeds From Sale of Capital Assets         \$ 88,111.73         \$ 492,767.53           Proceeds From Sales of Capital Assets         \$ 88,111.73         \$ 492,767.53           Proceeds From Sales of Capital Contracts         Proceeds From Gatts and Contracts           Proceeds From Gifts         \$ 1,902,506.67           Proceeds From Other Financing Activities         \$ 1,902,506.67           Proceeds From Other Financing Activities         \$ 1,902,506.67           Proceeds From Other Financing Activities         \$ 1,902,506.67           Payments of Principal On Debt         \$ (130,880,485.12)         (98,740,326.67)           Payments of Principal On Debt         \$ (1,048,121.80)         (98,740,326.67)           Payments of Interest on Debt Issuance         \$ (3,097,070.22)         \$ (2,197,343.49)           Payments of Other Costs On Debt Issuance         \$ (3,097,070.22)         \$ (2,197,343.49)           Payments for Interest and Debt Proceeds From System [Nonmandatory]         \$ (29,137,881.21)         \$ (38,41,007.32)	Payments for Grant Disbursements				
Net Cash Provided [Used] By Noncapital Financing Activities   \$687,282,386.40   \$757,303,950.57     Cash Flows From Capital and Related Financing Activities   Proceeds From Sale of Capital Assets   \$88,111.73   \$492,767.53     Proceeds From Sale of Capital Assets   \$88,111.73   \$492,767.53     Proceeds From State Grants and Contracts     Proceeds From Grants and Contracts     Proceeds From Gifts   Proceeds From Interfund Payables     Proceeds From Capital Contributions     Payments for Maditions to Capital Assets   (130,880,485.12)   (98,740,326.67)     Payments for Capital Leases   (1,048,121.80)     Payments of Principal On Debt     Payments of Interest On Debt Issuance   (45,629.71)     Payments of Interfund Receivables   (3,097,070.22)   (2,197,343.49)     Payments of Capital Debt Proceeds From System [Nonmandatory]   29,137,881.21   38,341,007.32     Intrasystem Transfers for Capital Debt [Mandatory]   (129,106,807.52)   (129,106,807.52)     Intrasystem Transfers for Capital Debt [Mandatory]   (36,721,668.16)   (44,269,826.04)     Net Cash Provided [Used] By Capital and Related Financing Act.   (269,725,653.21)   (235,460,576.61)     Cash Flows From Investing Activities   Proceeds From Sales of Investments   (54,301,805.71)   (54,301,805.71)     Payments to Acquire Investments   (54,301,805.71)   (	Payments for Other Noncapital Financing Uses		(5,380,387.35)		(4,605,716.40)
Net Cash Provided [Used] By Noncapital Financing Activities  Proceeds From Capital and Related Financing Activities  Proceeds From Sale of Capital Assets  Proceeds From Sale of Capital Assets  Proceeds From Debt Issuance  Proceeds From Form Capital Contracts  Proceeds From Gifts  Proceeds From Other Financing Activities  Proceeds From Capital Contributions  Payments for Additions to Capital Assets  Payments of Principal On Debt  Payments for Capital Leases  (1,048,121.80)  Payments for Interfund Receivables  (3,097,070.22)  Payments of Other Costs On Debt Issuance  Payments of Other Costs On Debt Issuance  Transfer of Capital Debt Proceeds From System [Nonmandatory]  Intrasystem Transfers for Capital Debt [Mandatory]  (129,106,807.52)  Intrasystem Transfers for Capital Debt [Mandatory]  (129,106,807.52)  Intrasystem Transfers for Construction Proceeds [Non-Mand]  (36,721,668.16)  (44,269,826.04)  Net Cash Provided [Used] By Capital and Related Financing Act.  Sales and Purchases of Investments  Proceeds From Interest and Investments  Sales and Purchases of Investments  Net Cash Provided [Used] By Investing Activities  Proceeds From Interest and Investments  Net Cash Provided [Used] By Investing Activities  Sales and Purchases of Investments  Net Cash Provided [Used] By Investing Activities  Sales and Purchases of Investments  Net Cash Provided [Used] By Investing Activities  Sales and Purchases of Investments  Sales and Cash Equivalents, Beginning of Year, As Restated  Sales Sales Sales Sales	Other Noncapital Transfers From/To System		127,420,087.12		115,793,034.41
Cash Flows From Capital and Related Financing Activities  Proceeds From Sale of Capital Assets  Proceeds From Sale of Capital Assets  Proceeds From State Grants and Contracts  Proceeds From Federal Grants and Contracts  Proceeds From Getheral Grants and Contracts  Proceeds From Interfund Payables  Proceeds From Other Financing Activities  Proceeds From Capital Contributions  Payments for Additions to Capital Assets  Payments of Principal On Debt  Payments for Capital Leases  Payments for Interfund Receivables  Payments for Interfund Receivables  Payments for Interfund Receivables  Payments of Other Costs On Debt Issuance  Transfer of Capital Debt Proceeds From System [Nonmandatory]  Intrasystem Transfers for Capital Debt [Mandatory]  Intrasystem Transfers for Capital Debt [Mandatory]  Net Cash Provided [Used] By Capital and Related Financing Act.  Cash Flows From Investing Activities  Proceeds From Sales of Investments  Sales and Purchases of Investments Held By System  Proceeds From Interest and Investments Held By System  Proceeds From Interest and Investments Held By System  Net Cash Provided [Used] By Investing Activities  Proceeds From Interest and Investments Held By System  Proceeds From Interest and Investments  Net Cash Provided [Used] By Investing Activities  Proceeds From Sales of Investments  Sales and Purchases of Investments Held By System  Proceeds From Interest and Investments  Net Cash Provided [Used] By Investing Activities  Sales and Purchases of Investments  Sales and Purchases of Investments  Net Cash Provided [Used] By Investing Activities  Sales and Purchases of Investments  Sales and Purchases of Investments  Sales and Purchases of Investments Held By System  Sales and Purchases of Investments  Net Cash Provided [Used] By Investing Activities  Sales and Cash Equivalents, Beginning of Year  Sales and Cash Equivalents, Beginning of Year  Sales and Cash Equivalents, Beginning of Year As Restated  Sales and Cash Equivalents, Beginning of Year, As Restated	Transfers Between Fund Groups	_		_	
Proceeds From Sale of Capital Assets Proceeds From Debt Issuance Proceeds From State Grants and Contracts Proceeds From State Grants and Contracts Proceeds From Gifts Proceeds From Interfund Payables Proceeds From Interfund Payables Proceeds From Other Financing Activities Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments for Capital Leases Payments of Principal On Debt Payments of Interest On Debt Issuance Payments of Interest On Debt Issuance Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act.  Cash Flows From Investing Activities Proceeds From Sales of Investments Held By System Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities  Proceeds From Interest and Investment Income Payments to Acquire Investments  Sales and Purchases of Investments  Sales and Sales of Investments  Sales and Sales of Investments  Sales and Sales of Investments  Net Cash Provided [Used] By Investing Activities  Sales and Sales of Investments  Sales and Sale	Net Cash Provided [Used] By Noncapital Financing Activities	\$	687,282,386.40	\$	757,303,950.57
Proceeds From Sale of Capital Assets Proceeds From Debt Issuance Proceeds From State Grants and Contracts Proceeds From Gifts Proceeds From Gifts Proceeds From Interfund Payables Proceeds From Interfund Payables Proceeds From Other Financing Activities Proceeds From Other Financing Activities Payments for Additions to Capital Assets Payments for Capital Contributions Payments for Capital Leases Payments of Interest On Debt Issuance Payments of Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt [Mandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt [Mandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt [Mandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt [Mandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt [Mandatory] Payments of Other Costs On Proceeds From System [Nonmandatory] Proceeds From Intrasters for Capital Debt [Mandatory] Proceeds From Investing Activities Proceeds From Interest and Investment Income Payments to Acquire Investments Proceeds From Interest and Investment Income Payments to Acquire Investments Proceeds From Interest and Investment Income Payments to Acquire Investments Proceeds From Interest and Investment Income Payments to Acquire Investments Proceeds From Interest and Investments Proceeds From Interest and Investments Proceeds From Interest and Investment Income Payments to Acquire Investments Proceed	Coch Flows From Conital and Balated Financing Activities				
Proceeds From Debt Issuance Proceeds From State Grants and Contracts Proceeds From Federal Grants and Contracts Proceeds From Gifts Proceeds From Interfund Payables Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments for Capital Leases Payments of Principal On Debt Payments for Interfund Receivables Payments for Interfund Receivables Payments of Interest On Debt Issuance Payments of Interest On Debt Issuance Payments of Capital Debt Proceeds From System [Nonmandatory] Payments of Capital Debt Randatory] Payments of Capital Related Financing Act.  Payments of Capital Related Financing Act.  Sales and Purchases of Investments Proceeds From Sales of Investments Proceeds From Sales of Investments Held By System Payments to Acquire Investment Income Payments to Acquire Investments Payments to Acquire Investments Payments to Acquire Investments Payments of Cash Provided [Used] By Investing Activities Payments to Acquire Investments Payments of Payments Payments Payments Payments Payments P		\$	88 111 73	\$	492 767 53
Proceeds From State Grants and Contracts Proceeds From Gifts Proceeds From Interfund Payables Proceeds From Other Financing Activities Proceeds From Other Financing Activities Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments of Capital Leases Payments of Interest on Debt Issuance Payments of Interest on Debt Issuance Payments of Interest on Debt Issuance Payments of Capital Leases Payments of Capital Debt Issuance Payments of Capital Debt Proceeds From System [Nonmandatory] Payments of Capital Debt Proceeds From System [Nonmandatory] Payments of Capital Debt Proceeds From System [Nonmandatory] Payments of Capital Debt Proceeds [Non-Mand] Payments of Capital Debt [Mandatory] Proceeds From Sales of Investments Proceeds [Non-Mand] Proceeds From Investing Activities Proceeds From Investing Activities Proceeds From Investing Activities Proceeds From Investing Activities Proceeds From Investments Held By System Payments to Acquire Investments		Ψ	00,111.75	Ψ	172,707.33
Proceeds From Federal Grants and Contracts Proceeds From Other Financing Activities Proceeds From Other Financing Activities Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments of Principal On Debt Payments for Interest On Debt Issuance Payments for Interfund Receivables Payments of Interest On Debt Issuance Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Prayments for Interfund Receivables Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Prayments of Other Costs On Debt Issuance Prayments of Other Costs On Debt Issuance Prayments of Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Prayments of Capital Debt [Mandatory] Payments of Capital Debt Proceeds [Non-Mand] Proceeds From Sales of Investments Proceeds From Investing Activities Proceeds From Sales of Investments Proceeds From Sales of Investments Proceeds From Interest and Investment Income Payments to Acquire Investments Payments to Acquire					
Proceeds From Interfund Payables Proceeds From Cher Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments of Principal On Debt Payments for Capital Leases (1,048,121.80) Payments for Interst On Debt Issuance Payments of Interest On Debt Issuance Payments of Interest On Debt Issuance Payments of Capital Leases (3,097,070.22) (2,197,343.49) Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Payments for Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfer of Capital Debt [Mandatory] Payments of Capital Debt Proceeds From System [Nonmandatory] Payments of Capital Debt Proceeds [Non-Mand] (36,721,668.16) (44,269,826.04)  Net Cash Provided [Used] By Capital and Related Financing Act.  Cash Flows From Investing Activities Proceeds From Sales of Investments Proceeds From Sales of Investments Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities  Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities  S 52,857,544.57  Cash and Cash Equivalents, Beginning of Year  S 110,565,563.96  S 34,354,510.01  Cash and Cash Equivalents, Beginning of Year, As Restated  S 110,565,563.96  S 34,354,510.01					
Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments for Capital Leases Payments for Interest On Debt Issuance Payments of Interest On Debt Issuance Payments of Other Costs On Debt Issuance Payments of Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Payments of Capital Debt Proceeds From System [Nonmandatory] Payments for Capital Debt Proceeds [Non-Mand] Proceeds From Investing Activities Proceeds From Investing Activities Proceeds From Investing Activities Proceeds From Investments Held By System Payments to Acquire Investments Payments to Acquire Investments Payments to Acquire Investments Payments to Acquire Investments Proceeds From Interest and Investment Income Payments to Acquire Investments Payments to Acquire Investments Payments of Acquire Investments Payments of Cash Provided [Used] By Investing Activities Proceeds From Interest and Investment Financial Payments of Payments of Acquire Investments Payments to Acquire Investments Payments to Acquire Investments Payments of Investments Payments of Investments Payments of Investments Payments of Cash Acquire I	Proceeds From Gifts				
Proceeds From Capital Contributions Payments for Additions to Capital Assets  Payments of Principal On Debt Payments of Capital Leases Payments of Interest On Debt Issuance Payments of Interfund Receivables Payments of Other Costs On Debt Issuance Payments of Capital Leases Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand]  Net Cash Provided [Used] By Capital and Related Financing Act.  Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Sales and Purchases of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities  Proceeds From Interest and Investment Income Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities  Solution Sales of Investments  Net Cash Provided [Used] By Investing Activities  Solution Sales of Investments  Net Increase [Decrease] In Cash and Cash Equivalents  Solution Sales of Investments  Cash and Cash Equivalents, Beginning of Year  Solution Sales of Investments  Solution Sales Sales of Investments  Solution Sales	Proceeds From Interfund Payables				
Payments for Additions to Capital Assets Payments of Principal On Debt Payments of Capital Leases Payments of Interest On Debt Issuance Payments of Interest On Debt Issuance Payments of Other Costs On Debt Issuance Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand]  Net Cash Provided [Used] By Capital and Related Financing Act.  Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investments Held By System Payments to Acquire Investments  Net Cash Provided [Used] By Investing Activities Proxided [Used] By Investing Activities Proxided From Interest and Investments Sales and Purchases of Investments Sales From Interest and Investments Sales Sales From Interest and Investments Sales	Proceeds From Other Financing Activities		1,902,506.67		
Payments of Principal On Debt Payments for Capital Leases Payments for Capital Leases (1,048,121.80) Payments for Interest On Debt Issuance Payments of Other Costs On Debt Issuance Transfer of Capital Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Payments for Capital Debt Issuance Transfers for Capital Debt [Mandatory] Payments of Other Costs On Debt Issuance Transfers for Capital Debt [Mandatory] Payments of Capital Debt Proceeds [Non-Mand] Payments of Capital Debt [Mandatory] Payments of Capital Debt [Mandatory] Payments of Capital Debt [Mandatory] Proceeds [Non-Mand] Payments of Capital Debt [Mandatory] Payments of Capital Capital Payments Payments of Capital Capital Payments Payments of Capital Capit					
Payments for Capital Leases         (1,048,121.80)         (45,629.71)           Payments of Interest On Debt Issuance         (3,097,070.22)         (2,197,343.49)           Payments of Other Costs On Debt Issuance         2         (1,29,137,881.21)         38,341,007.32           Intrasystem Transfer of Capital Debt Proceeds From System [Nonmandatory]         (129,106,807.52)         (129,041,225.55)           Intrasystem Transfers for Capital Debt [Mandatory]         (36,721,668.16)         (44,269,826.04)           Net Cash Provided [Used] By Capital and Related Financing Act.         \$ (269,725,653.21)         \$ (235,460,576.61)           Cash Flows From Investing Activities         \$         \$ \$           Proceeds From Sales of Investments         \$ \$         \$ \$           Payments to Acquire Investments Held By System         19,880,079.71         (54,301,805.71)           Payments to Acquire Investments         32,977,464.86         28,767,913.27           Net Cash Provided [Used] By Investing Activities         \$ 52,857,544.57         \$ (25,533,892.44)           Net Increase [Decrease] In Cash and Cash Equivalents         \$ 37,561,821.22         76,211,053.95           Cash and Cash Equivalents, Beginning of Year         \$ 110,565,563.96         \$ 34,354,510.01           Cash and Cash Equivalents, Beginning of Year, As Restated         \$ 110,565,563.96         \$ 34,354,510.01			(130,880,485.12)		(98,740,326.67)
Payments of Interest On Debt Issuance         (45,629.71)           Payments for Interfund Receivables         (3,097,070.22)         (2,197,343.49)           Payments of Other Costs On Debt Issuance         Transfer of Capital Debt Proceeds From System [Nonmandatory]         29,137,881.21         38,341,007.32           Intrasystem Transfers for Capital Debt [Mandatory]         (129,106,807.52)         (129,041,225.55)           Intrasystem Transfers for Construction Proceeds [Non-Mand]         (36,721,668.16)         (44,269,826.04)           Net Cash Provided [Used] By Capital and Related Financing Act.         \$ (269,725,653.21)         \$ (235,460,576.61)           Cash Flows From Investing Activities         \$ 19,880,079.71         (54,301,805.71)           Proceeds From Sales of Investments         \$ 19,880,079.71         (54,301,805.71)           Proceeds From Interest and Investment Income         32,977,464.86         28,767,913.27           Payments to Acquire Investments         \$ 52,857,544.57         \$ (25,533,892.44)           Net Cash Provided [Used] By Investing Activities         \$ 37,561,821.22         76,211,053.95           Cash and Cash Equivalents, Beginning of Year         \$ 110,565,563.96         \$ 34,354,510.01           Cash and Cash Equivalents, Beginning of Year, As Restated         \$ 110,565,563.96         \$ 34,354,510.01			(1.040.101.00)		
Payments for Interfund Receivables         (3,097,070.22)         (2,197,343.49)           Payments of Other Costs On Debt Issuance         29,137,881.21         38,341,007.32           Intrasystem Transfers for Capital Debt [Mandatory]         (129,106,807.52)         (129,041,225.55)           Intrasystem Transfers for Construction Proceeds [Non-Mand]         (36,721,668.16)         (44,269,826.04)           Net Cash Provided [Used] By Capital and Related Financing Act.         \$ (269,725,653.21)         \$ (235,460,576.61)           Cash Flows From Investing Activities         \$ proceeds From Sales of Investments         \$ (269,725,653.21)         \$ (235,460,576.61)           Cash Provided [Used] By Investments         \$ 19,880,079.71         (54,301,805.71)         \$ (269,725,653.21)         \$ (269,725,653.21)         \$ (269,725,653.21)         \$ (269,725,653.21)         \$ (270,725,653.21)         \$ (270,725,653.21)         \$ (270,725,653.21)         \$ (270,725,653.21)         \$ (270,725,653.21)         \$ (270,725,653.21)         \$ (270,725,653.21)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,725,653.22)         \$ (270,7			(1,048,121.80)		(45 (20 71)
Payments of Other Costs On Debt Issuance         29,137,881.21         38,341,007.32           Transfer of Capital Debt Proceeds From System [Nonmandatory]         (129,106,807.52)         (129,041,225.55)           Intrasystem Transfers for Capital Debt [Mandatory]         (36,721,668.16)         (42,269,826.04)           Intrasystem Transfers for Construction Proceeds [Non-Mand]         (36,721,668.16)         (44,269,826.04)           Net Cash Provided [Used] By Capital and Related Financing Act.         \$ (269,725,653.21)         \$ (235,460,576.61)           Cash Flows From Investing Activities         \$ \$         \$           Proceeds From Sales of Investments         \$ \$         \$           Proceeds From Interest and Investment Income         \$ 19,880,079.71         (54,301,805.71)           Payments to Acquire Investments         \$ 28,767,913.27           Net Cash Provided [Used] By Investing Activities         \$ 52,857,544.57         \$ (25,533,892.44)           Net Increase [Decrease] In Cash and Cash Equivalents         \$ 37,561,821.22         \$ 76,211,053.95           Cash and Cash Equivalents, Beginning of Year         \$ 110,565,563.96         \$ 34,354,510.01           Cash and Cash Equivalents, Beginning of Year, As Restated         \$ 110,565,563.96         \$ 34,354,510.01			(2,007,070,22)		
Transfer of Capital Debt Proceeds From System [Nonmandatory]       29,137,881.21       38,341,007.32         Intrasystem Transfers for Capital Debt [Mandatory]       (129,106,807.52)       (129,041,225.55)         Intrasystem Transfers for Construction Proceeds [Non-Mand]       (36,721,668.16)       (44,269,826.04)         Net Cash Provided [Used] By Capital and Related Financing Act.       \$ (269,725,653.21)       \$ (235,460,576.61)         Cash Flows From Investing Activities       \$ \$         Proceeds From Sales of Investments       \$ \$         Sales and Purchases of Investments Held By System       19,880,079.71       (54,301,805.71)         Payments to Acquire Investments       32,977,464.86       28,767,913.27         Net Cash Provided [Used] By Investing Activities       \$ 52,857,544.57       \$ (25,533,892.44)         Net Increase [Decrease] In Cash and Cash Equivalents       \$ 37,561,821.22       \$ 76,211,053.95         Cash and Cash Equivalents, Beginning of Year       \$ 110,565,563.96       \$ 34,354,510.01         Cash and Cash Equivalents, Beginning of Year, As Restated       \$ 110,565,563.96       \$ 34,354,510.01	•		(3,097,070.22)		(2,197,343.49)
Intrasystem Transfers for Capital Debt [Mandatory]			20 137 881 21		38 341 007 32
Intrasystem Transfers for Construction Proceeds [Non-Mand]   (36,721,668.16)   (44,269,826.04)					
Cash Flows From Investing Activities         \$           Proceeds From Sales of Investments         \$           Sales and Purchases of Investments Held By System         19,880,079.71         (54,301,805.71)           Proceeds From Interest and Investment Income         32,977,464.86         28,767,913.27           Payments to Acquire Investments         \$         52,857,544.57         \$         (25,533,892.44)           Net Cash Provided [Used] By Investing Activities         \$         37,561,821.22         \$         76,211,053.95           Cash and Cash Equivalents, Beginning of Year         \$         110,565,563.96         \$         34,354,510.01           Cash and Cash Equivalents, Beginning of Year, As Restated         \$         110,565,563.96         \$         34,354,510.01					(44,269,826.04)
Proceeds From Sales of Investments   \$   \$   \$   \$   \$   \$   \$   \$   \$	Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(269,725,653.21)	\$	(235,460,576.61)
Proceeds From Sales of Investments   \$   \$   \$   \$   \$   \$   \$   \$   \$		_			
Sales and Purchases of Investments Held By System       19,880,079.71       (54,301,805.71)         Proceeds From Interest and Investment Income       32,977,464.86       28,767,913.27         Payments to Acquire Investments       \$ 52,857,544.57       \$ (25,533,892.44)         Net Cash Provided [Used] By Investing Activities       \$ 37,561,821.22       \$ 76,211,053.95         Vet Increase [Decrease] In Cash and Cash Equivalents       \$ 37,561,821.22       \$ 76,211,053.95         Cash and Cash Equivalents, Beginning of Year       \$ 110,565,563.96       \$ 34,354,510.01         Cash and Cash Equivalents, Beginning of Year, As Restated       \$ 110,565,563.96       \$ 34,354,510.01		¢		ď	
Proceeds From Interest and Investment Income Payments to Acquire Investments         32,977,464.86         28,767,913.27           Net Cash Provided [Used] By Investing Activities         \$ 52,857,544.57         \$ (25,533,892.44)           Net Increase [Decrease] In Cash and Cash Equivalents         \$ 37,561,821.22         \$ 76,211,053.95           Cash and Cash Equivalents, Beginning of Year Restatement         \$ 110,565,563.96         \$ 34,354,510.01           Cash and Cash Equivalents, Beginning of Year, As Restated         \$ 110,565,563.96         \$ 34,354,510.01		2	10 990 070 71	Þ	(5/1 201 905 71)
Payments to Acquire Investments         \$ 52,857,544.57         \$ (25,533,892.44)           Net Cash Provided [Used] By Investing Activities         \$ 37,561,821.22         \$ 76,211,053.95           Net Increase [Decrease] In Cash and Cash Equivalents         \$ 110,565,563.96         \$ 34,354,510.01           Cash and Cash Equivalents, Beginning of Year, As Restated         \$ 110,565,563.96         \$ 34,354,510.01					
Net Increase [Decrease] In Cash and Cash Equivalents       \$ 37,561,821.22       \$ 76,211,053.95         Cash and Cash Equivalents, Beginning of Year       \$ 110,565,563.96       \$ 34,354,510.01         Cash and Cash Equivalents, Beginning of Year, As Restated       \$ 110,565,563.96       \$ 34,354,510.01			32,977,404.80		26,707,913.27
Cash and Cash Equivalents, Beginning of Year       \$ 110,565,563.96       \$ 34,354,510.01         Cash and Cash Equivalents, Beginning of Year, As Restated       \$ 110,565,563.96       \$ 34,354,510.01	Net Cash Provided [Used] By Investing Activities	\$	52,857,544.57	\$	(25,533,892.44)
Cash and Cash Equivalents, Beginning of Year, As Restated \$ 110,565,563.96 \$ 34,354,510.01	Net Increase [Decrease] In Cash and Cash Equivalents	\$	37,561,821.22	\$	76,211,053.95
Restatement  Cash and Cash Equivalents, Beginning of Year, As Restated  \$ 110,565,563.96  \$ 34,354,510.01	Cook and Cook Equivalents Decimins of Vers	<b>o</b>	110 565 562 06	¢	24 254 510 01
		<u> </u>	110,303,303.90	<b></b>	54,554,510.01
Cash and Cash Equivalents End of Year [Sch Three] \$ 148 127 385 18 \$ 110 565 563 06	Cash and Cash Equivalents, Beginning of Year, As Restated	\$	110,565,563.96	\$	34,354,510.01
Caon and Caon Equitations, End of 1 car [50n 1 moo] # 170,127,303.10 # 110.303.303.70	Cash and Cash Equivalents, End of Year [Sch Three]	\$	148,127,385.18	\$	110,565,563.96

### EXHIBIT V TEXAS A&M UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2017

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$		\$	
Operating Income [Loss]		(645,110,390.22)	(5	578,936,122.47)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation Bad Debt Expense		161,128,543.36 683,093.39	1	45,244,095.82 930,943.98
Operating Income [Loss] and Cash Flow Categories Classification Differences		003,073.37		750,745.76
Changes In Assets and Liabilities				
[Increase] Decrease In Receivables		1,841,014.25		1,166,789.78
[Increase] Decrease In Due From Agencies/Funds		557,402.20		(817,194.85)
[Increase] Decrease In Due From System Members		18,809,939.52		654,893.45
[Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses		(625,978.93) (7,246,624.91)		(219,747.07) (3,591,827.56)
[Increase] Decrease In Loans and Contracts		(16.356.55)		(1,827,974.45)
[Increase] Decrease In Other Assets		6,486,468.85		6,052,221.78
Increase [Decrease] In Payables		22,748,062.66		10,400,645.65
Increase [Decrease] In Due to Other Agencies/Funds		250,728.74		112,745.64
Increase [Decrease] In Due to System Members		(2,348,887.48)		10,668,939.40
Increase [Decrease] In Unearned Revenue		15,325,177.53		(4,730,381.73)
Increase [Decrease] In Deposits		883,375.50		1,038,362.01
Increase [Decrease] In Employees' Compensable Leave Increase [Decrease] In OPEB Liability Increase [Decrease] In Pension Liability		(218,024.45)		(244,816.95)
Increase [Decrease] In Self Insured Accrued Liability				
Increase [Decrease] In Other Liabilities	_	(6,000,000.00)		(6,000,000.00)
Total Adjustments	\$	212,257,933.68	\$ 1	58,837,694.90
Net Cash Provided [Used] By Operating Activities	\$	(432,852,456.54)	\$ (4	120,098,427.57)
Non-Cash Transactions				
		3,584,654.26	\$	8,013,079.56
Donation of Capital Assets	\$			34,136,735.02
Net Change In Fair Value of Investments	\$	130,221,637.48		
Net Change In Fair Value of Investments Refunding of Long Term Debt	\$	130,221,637.48		
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts	\$	130,221,637.48		
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377 097 550 18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts	\$	130,221,637.48 260,566,139.31	3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$		3	377,097,550.18

### SCHEDULE THREE TEXAS A&M UNIVERSITY SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets Cash On Hand	
Petty Cash Department Working Fund Temporary Working Fund	\$ 148,825.00 2,208.00
Total Cash On Hand	\$ 151,033.00
Cash In State Treasury	
Fund 0242	\$ 25,627,902.84
Total Cash In State Treasury	\$ 25,627,902.84
Reimbursements Due From State Treasury Assets Held By System Offices-Current	\$ 7,502,911.51 84,467,031.67
Total Current Cash and Cash Equivalents [Exhibit III]	\$ 117,748,879.02
Restricted	
Cash On Hand Petty Cash Department Working Fund	\$ 260,250.50
Total Restricted Cash On Hand	\$ 260,250.50
Cash In Bank	\$ 10,789,939.92
Assets Held By System Offices-Current	\$ 19,328,315.74
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ 30,378,506.16
Total Cash & Cash Equivalents [Exhibit V]	\$ 148,127,385.18

### SCHEDULE N-2 TEXAS A&M UNIVERSITY NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2017

	BALANCE 9-1-16	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 28,407,557.95	\$	\$ (227, 420, 656, 12)
Construction In Progress Other Tangible Capital Assets	128,103,768.86		(337,420,656.13) 51,615.00
Land Use Rights	49,352,678.42 47,322.00		31,013.00
Land Ose Rights	47,322.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 205,911,327.23	\$	\$ (337,369,041.13)
Depreciable Assets			
Buildings	\$ 2,315,186,078.50	\$	\$ 260,483,160.30
Infrastructure	447,268,158.32		46,857,739.27
Facilities and Other Improvements	699,079,053.14		20,389,090.91
Furniture and Equipment	324,144,140.57		9,423,702.65
Vehicles, Boats and Aircraft	48,350,997.27		215,348.00
Other Capital Assets	102,068,850.59		
Total Depreciable Assets at Historical Cost	\$ 3,936,097,278.39	\$	\$ 337,369,041.13
Less Accumulated Depreciation for			
Buildings	\$ (1,248,853,481.37)	\$	\$
Infrastructure	(223,043,120.99)		
Facilities and Other Improvements	(164,806,720.56)		
Furniture and Equipment	(231,745,478.08)		
Vehicles, Boats and Aircraft	(36,010,279.49)		
Other Capital Assets	(73,047,067.71)		
Total Accumulated Depreciation	\$ (1,977,506,148.20)	\$	\$
Depreciable Assets, Net	\$ 1,958,591,130.19	\$	\$ 337,369,041.13
Amortizable Assets - Intangible			
Land Use Rights	\$ 255,457.00	\$	\$
Computer Software	45,629,498.47		
Total Intangible Assets at Historical Cost	\$ 45,884,955.47	\$	\$
Less Accumulated Amortization for			
Land Use Rights	\$ (166,047.18)	\$	\$
Computer Software	(41,352,016.88)		
Total Accumulated Amortization	\$ (41,518,064.06)	\$	\$
Amortizable Assets,Net	\$ 4,366,891.41	\$	\$
Capital Assets, Net	\$ 2,168,869,348.83	\$	\$

C-INTERAGENCY RANSACTIONS	INTERAGENCY ANSACTIONS	_	ADDITIONS	DELETIONS		_	BALANCE 8-31-17	
\$ 380.99 256,938,052.19	\$ (169,986.00)	\$	900,412.00 126,482,594.58 2,866,885.98	\$	(2,500,000.00) (99,324.00)	\$	26,808,350.94 173,933,773.50 52,171,855.40 47,322.00	
\$ 256,938,433.18	\$ (169,986.00)	\$	130,249,892.56	\$	(2,599,324.00)	\$	252,961,301.84	
\$ 8,117,339.51 30,600.00	\$	\$	962,757.01 464,197.79 744,205.28	\$	(7,256,866.37) (418,404.09)	\$	2,577,492,468.95 494,171,691.29 720,242,949.33	
2,005,596.90	(699,030.27) (201,286.67) (9,999.00)		28,346,329.95 4,306,887.25 4,761,729.28		(25,906,930.61) (1,943,262.66) (510,837.38)		337,313,809.19 50,728,683.19 106,309,743.49	
\$ 10,153,536.41	\$ (910,315.94)	\$	39,586,106.56	\$	(36,036,301.11)	\$	4,286,259,345.44	
\$ (4,997,264.85)	\$	\$	(92,707,210.64) (17,522,399.08)	\$	4,205,367.91	\$	(1,342,352,588.95) (240,565,520.07)	
(344.63) (987,161.43)	516,778.76 196,337.66 1,309.41		(17,431,005.28) (23,631,375.62) (3,421,760.57) (4,443,593.54)		16,564,144.50 1,881,879.77 448,492.80		(182,238,070.47) (239,283,091.87) (37,353,822.63) (77,040,859.04)	
\$ (5,984,770.91)	\$ 714,425.83	\$	(159,157,344.73)	\$	23,099,884.98	\$	(2,118,833,953.03)	
\$ 4,168,765.50	\$ (195,890.11)	\$	(119,571,238.17)	\$	(12,936,416.13)	\$	2,167,425,392.41	
\$	\$	\$	2,969,742.76	\$	(273,056.73)	\$	255,457.00 48,326,184.50	
\$ 	\$ 	\$	2,969,742.76	\$	(273,056.73)	\$	48,581,641.50	
\$	\$	\$	(25,545.72) (1,945,652.91)	\$	273,056.73	\$	(191,592.90) (43,024,613.06)	
\$	\$ 	\$	(1,971,198.63)	\$	273,056.73	\$	(43,216,205.96)	
\$ 	\$ 	\$	998,544.13	\$		\$	5,365,435.54	
\$ 261,107,198.68	\$ (365,876.11)	\$	11,677,198.52	\$	(15,535,740.13)	\$	2,425,752,129.79	