

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Texas A&M Health Science Center

*For the Year Ended August 31, 2018
With Comparative Totals for the Year Ended August 31, 2017*



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Dean, College of Medicine**

**Senior Vice President, Texas A&M University Health Science Center
Vice Chancellor for Health Services, The Texas A&M University System
Jeffery T. Burton, CPA, Associate Vice President & Chief Financial Officer**

UNAUDITED

TEXAS A&M HEALTH SCIENCE CENTER

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2017</u>	<u>FALL 2018</u>
Texas Resident	2,429	2,529
Out-of-State	190	172
Foreign	161	166
Total Students	<u>2,780</u>	<u>2,867</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2014-15	2,487	Not Required
2015-16	2,591	Not Required
2016-17	2,689	Not Required
2017-18	2,780	Not Required
2018-19	2,867	Not Required

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TEXAS A&M HEALTH SCIENCE CENTER

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EXHIBIT III
TEXAS A&M HEALTH SCIENCE CENTER
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	24,146,411.45	23,849,830.14
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	3,675,095.03	22,102.22
Investments		
Legislative Appropriations	11,073,742.88	3,025,261.46
Receivables, Net [Note 24]		
Federal	2,529,063.03	2,592,600.96
Other Intergovernmental		
Interest and Dividends		
Gifts		47,454.93
Self-Insured Health and Dental		
Student	512,081.17	544,291.64
Investment Trades		
Accounts	11,255,022.16	10,262,389.56
Other		600,000.00
Due From Other Agencies	3,474,815.30	4,187,006.38
Due From Other Members	69,872,169.79	64,927,714.40
Due From Other Funds	780,938.49	808,824.27
Consumable Inventories	698,433.72	759,820.96
Merchandise Inventories		
Loans and Contracts	189,118.61	194,688.51
Interfund Receivable [Note 12]		
Other Current Assets	1,741,039.74	1,326,428.31
Total Current Assets	<u>\$ 129,947,931.37</u>	<u>\$ 113,148,413.74</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 69,406,741.06	\$ 64,357,401.07
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other	4,388,142.71	4,799,323.71
Gifts Receivable		
Loans and Contracts		
Assets Held By System Office	155,331,771.53	149,654,261.43
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	88,297,941.53	28,210,130.10
Construction In Progress	8,785,936.64	8,073,652.11
Other Tangible Capital Assets	243,017.34	243,017.34
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	265,245,096.15	265,102,691.05
Infrastructure	18,575,661.11	18,575,661.11
Facilities and Other Improvements	8,230,365.39	8,230,365.39
Furniture and Equipment	64,853,898.19	64,584,642.40
Vehicles, Boats, and Aircraft	754,736.68	1,016,901.84
Other Capital Assets	24,657,909.79	24,674,997.55
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	940,082.51	477,617.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(215,353,770.62)	(199,345,672.94)
Assets Held In Trust		
Other Non-Current Assets	5,706,114.21	4,382,929.44
Total Non-Current Assets	<u>\$ 500,063,644.22</u>	<u>\$ 443,037,918.60</u>
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pension		
Other Post Employment Benefits		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 630,011,575.59</u>	<u>\$ 556,186,332.34</u>

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EXHIBIT III
TEXAS A&M HEALTH SCIENCE CENTER
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 11,213,319.25	\$ 11,069,791.65
Payroll	7,844,903.02	12,655,764.98
Investment Trades		
Self-Insured Health and Dental		
Student	90,196.76	121,825.45
Other	24,537.43	31,875.70
Interfund Payable [Note 12]		
Due to Other Agencies	273,860.16	386,873.84
Due to Other Funds	780,938.49	808,824.27
Due to Other Members	13,350,059.18	13,886,946.36
Funds Held for Investment		
Unearned Revenue	17,856,825.77	15,142,258.69
Employees' Compensable Leave	1,417,213.81	1,175,030.54
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]	157,905.48	
Liabilities Payable From Restricted Assets		
Funds Held for Others	132,897.01	195,161.19
Other Current Liabilities	1,657,309.51	1,651,382.91
Total Current Liabilities	<u>\$ 54,799,965.87</u>	<u>\$ 57,125,735.58</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	6,785,326.57	9,434,740.62
Other Post Employment Benefits [Note 11]		
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		
Capital Lease Obligations [Note 8]		
Other Non-Current Liabilities	4,682,929.44	4,532,929.44
Total Non-Current Liabilities	<u>\$ 11,468,256.01</u>	<u>\$ 13,967,670.06</u>
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	<u>\$</u>	<u>\$</u>
Total Liabilities and Deferred Inflows	<u>\$ 66,268,221.88</u>	<u>\$ 71,093,405.64</u>
Net Position		
Net Investment In Capital Assets	\$ 265,230,874.71	\$ 219,844,002.95
Restricted for		
Debt Service		
Capital Projects	12,512,572.61	21,245,699.99
Education	18,354,498.87	18,878,343.92
Endowment and Permanent Funds		
Nonexpendable	39,463,524.99	39,461,311.51
Expendable	28,804,745.10	24,353,020.14
Unrestricted	199,377,137.43	161,310,548.19
Total Net Position [Exhibit IV]	<u>\$ 563,743,353.71</u>	<u>\$ 485,092,926.70</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 630,011,575.59</u>	<u>\$ 556,186,332.34</u>

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EXHIBIT IV
 TEXAS A&M HEALTH SCIENCE CENTER
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 41,911,521.93	\$ 41,215,938.77
Discounts and Allowances	(3,760,867.01)	(3,322,935.56)
Professional Fees	1,396,929.61	576,617.17
Auxiliary Enterprises	1,973,696.08	1,282,971.72
Discounts and Allowances	(7,665.02)	(11,829.68)
Other Sales of Goods and Services	47,352,039.25	66,006,553.74
Discounts and Allowances	(8,031,057.27)	(6,498,892.26)
Interest Revenue	91,202.93	73,724.92
Federal Revenue - Operating	31,488,552.86	28,583,018.51
Federal Pass Through Revenue	10,009,369.41	10,276,766.29
State Grant Revenue	22,832.84	38,602.71
State Pass Through Revenue	5,569,034.55	6,442,770.25
Other Grants and Contracts - Operating	8,094,579.08	8,488,285.82
Other Operating Revenue	4,293,599.48	359,063.35
Total Operating Revenues	<u>\$ 140,403,768.72</u>	<u>\$ 153,510,655.75</u>
Operating Expenses		
Instruction	\$ 115,055,491.11	\$ 119,414,429.91
Research	69,989,914.38	81,689,324.71
Public Service	11,307,413.44	10,495,784.87
Academic Support	33,122,408.37	32,400,933.25
Student Services	5,439,172.55	4,489,780.43
Institutional Support	14,423,388.44	12,558,906.47
Operation & Maintenance of Plant	23,594,252.70	21,539,159.83
Scholarships & Fellowships	2,052,674.80	2,535,380.46
Auxiliary	2,615,622.23	2,276,669.96
Depreciation/Amortization	18,171,446.17	19,069,189.57
Total Operating Expenses [Schedule IV-1]	<u>\$ 295,771,784.19</u>	<u>\$ 306,469,559.46</u>
Total Operating Income [Loss]	<u>\$ (155,368,015.47)</u>	<u>\$ (152,958,903.71)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 161,791,536.51	\$ 151,422,373.17
Federal Revenue Non-Operating	672,286.00	439,264.00
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	4,977,815.18	4,889,977.67
Investment Income	15,943,215.58	19,591,970.49
Investing Activities Expense	(390,328.99)	(324,414.98)
Interest Expense	(7,463.42)	(738.11)
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(170,375.01)	(106,960,398.11)
Settlement of Claims	(52,042.51)	
Other Nonoperating Revenues	7,605,420.51	39,011,093.58
Other Nonoperating [Expenses]	(421,910.13)	(458,874.31)
Total Nonoperating Revenues [Expenses]	<u>\$ 189,948,153.72</u>	<u>\$ 107,610,253.40</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 34,580,138.25</u>	<u>\$ (45,348,650.31)</u>

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EXHIBIT IV
 TEXAS A&M HEALTH SCIENCE CENTER
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Other Revenues and Transfers		
Capital Contributions	\$	\$
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments	2,000.00	5,295.00
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	5,595.00	19,967.00
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	9,848,270.97	32,535,867.01
Nonmandatory Transfers From Members/Agencies-Cap Assets	62,057,897.76	3,699.89
Transfers Out		
Transfers to Other State Agencies	(32,544.50)	(52,766.50)
Mandatory Transfers to Other Members	(601,284.91)	(613,583.64)
Nonmandatory Transfers to Other Members	(305,361.04)	(25,873,452.38)
Nonmandatory Transfers to Members/Agencies - Cap Assets	(5,902,031.52)	(650,436.15)
Legislative Transfers - In	9,708.00	11,172,364.00
Legislative Transfers - Out	(21,011,958.53)	(19,144,425.93)
Legislative Appropriations Lapsed	(2.47)	(634,088.07)
Total Other Revenues and Transfers	<u>\$ 44,070,288.76</u>	<u>\$ (3,231,559.77)</u>
Change In Net Position	<u>\$ 78,650,427.01</u>	<u>\$ (48,580,210.08)</u>
Net Position, Beginning of Year	<u>\$ 485,092,926.70</u>	<u>\$ 533,673,136.78</u>
Restatement		
Net Position, Beginning of Year, Restated	<u>\$ 485,092,926.70</u>	<u>\$ 533,673,136.78</u>
Net Position, End of Year	<u><u>\$ 563,743,353.71</u></u>	<u><u>\$ 485,092,926.70</u></u>

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SCHEDULE IV-1
 TEXAS A&M HEALTH SCIENCE CENTER
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2018

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>ACADEMIC SUPPORT</u>	<u>STUDENT SERVICES</u>
Natural Classification					
Cost of Goods Sold	\$ 60,666.17	\$ 40.95	\$ 4,366.07	\$	\$
Salaries & Wages	65,054,714.57	29,701,262.85	6,714,071.21	20,358,525.89	2,232,575.99
Payroll Related Costs	16,238,608.66	7,302,967.34	1,638,173.22	5,032,737.63	513,456.73
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	22,369,276.08	8,416,905.27	690,613.17	4,270,494.22	1,824,413.24
Travel	816,356.54	1,206,490.60	181,064.10	476,439.95	90,658.06
Materials & Supplies	6,306,198.53	12,339,855.69	431,008.90	1,083,879.39	89,030.31
Communication & Utilities	319,934.40	28,485.49	74,902.02	222,069.92	2,303.92
Repairs & Maintenance	824,584.76	1,087,940.07	64,265.88	180,443.17	1,378.26
Rentals & Leases	1,003,695.25	441,178.21	556,507.69	280,281.24	89,997.18
Printing & Reproduction	161,643.15	213,831.34	65,203.76	59,848.22	90,933.73
Federal Pass-Through	12,690.98	2,009,103.11			
State Pass-Through		574,901.97			
Depreciation & Amortization					
Bad Debt Expense					(1,731.41)
Interest	1,904.17	5,366.21	310.75	382.49	152.29
Scholarships	390,554.70	1,502,936.50	1,282.52		12,287.50
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>1,494,663.15</u>	<u>5,158,648.78</u>	<u>885,644.15</u>	<u>1,157,306.25</u>	<u>493,716.75</u>
Total Operating Expenses	<u>\$ 115,055,491.11</u>	<u>\$ 69,989,914.38</u>	<u>\$ 11,307,413.44</u>	<u>\$ 33,122,408.37</u>	<u>\$ 5,439,172.55</u>

<u>INSTITUTIONAL SUPPORT</u>	<u>OPERATION & MAINTENANCE OF PLANT</u>	<u>SCHOLARSHIPS & FELLOWSHIPS</u>	<u>AUXILIARY</u>	<u>DEPRECIATION & AMORTIZATION</u>	<u>TOTAL</u>	<u>PRIOR YEAR</u>
\$	\$	\$	\$	\$	\$	\$
7,753,020.23	2,500,593.15	19,681.40	111,965.39		177,038.58	181,689.15
1,900,562.71	601,625.16	(49.60)	276,000.49		134,610,445.78	135,734,298.96
			75,709.72		33,303,791.57	33,616,912.73
3,319,860.58	3,268,886.15	100,424.96	1,668,516.25		45,929,389.92	46,355,928.32
155,462.68	15,375.98	1,792.45	145.07		2,943,785.43	2,640,603.71
401,486.20	104,525.95	3,594.84	158,400.92		20,917,980.73	25,519,827.98
269,238.97	9,251,668.02		29,217.87		10,197,820.61	6,864,939.84
123,650.21	4,794,698.17	14,976.00	112,705.95		7,204,642.47	9,766,262.30
99,561.37	1,419,908.88		117,936.89		4,009,066.71	3,581,049.00
20,839.60	2,675.01		18,067.23		633,042.04	720,386.61
					2,021,794.09	2,484,582.56
					574,901.97	1,100,204.47
				18,171,446.17	18,171,446.17	19,069,189.57
					(1,731.41)	(100.11)
150.02	128.31		36.29		8,430.53	11,279.22
		1,905,556.25	25,435.00		3,838,052.47	3,682,084.73
<u>379,555.87</u>	<u>1,634,167.92</u>	<u>6,698.50</u>	<u>21,485.16</u>		<u>11,231,886.53</u>	<u>15,140,420.42</u>
<u>\$ 14,423,388.44</u>	<u>\$ 23,594,252.70</u>	<u>\$ 2,052,674.80</u>	<u>\$ 2,615,622.23</u>	<u>\$ 18,171,446.17</u>	<u>\$ 295,771,784.19</u>	<u>\$ 306,469,559.46</u>

[Exhibit IV]

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EXHIBIT V
TEXAS A&M HEALTH SCIENCE CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 40,433,337.49	\$ 37,494,495.07
Proceeds Received From Customers	45,025,900.74	39,185,384.32
Proceeds From Grants and Contracts	47,347,103.62	68,468,552.32
Proceeds From Auxiliary Enterprises	1,961,660.56	1,270,747.27
Proceeds From Loan Programs	904,734.76	526,645.46
Proceeds From a Defined Benefit Pension Plan		
Proceeds From a Defined Benefit OPEB Plan		
Proceeds From Other Operating Revenues	4,261,326.57	156,894.64
Payments to Suppliers for Goods and Services	(102,030,043.04)	(112,546,162.83)
Payments to Employees	(175,221,991.47)	(168,125,190.30)
Payments for Loans Provided	(382,671.54)	(816,021.00)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(6,667,522.95)	(7,214,041.66)
Net Cash Provided [Used] By Operating Activities	<u>\$ (144,368,165.26)</u>	<u>\$ (141,598,696.71)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 153,752,760.62	\$ 172,495,230.29
Proceeds From Gifts	5,024,520.11	9,842,522.74
Proceeds From Endowments	2,000.00	5,295.00
Proceeds From Transfers From Other Funds	254,507.75	622,638.95
Proceeds From Other Grant Receipts	672,286.00	439,264.00
Proceeds From Other Noncapital Financing Activities	48,993,505.64	49,030,374.37
Payments of Interest		
Payments for Transfers to Other Funds	(32,544.50)	(52,766.50)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(46,463,396.09)	(47,610,192.48)
Other Noncapital Transfers From/To System	3,489,220.11	2,852,869.86
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 165,692,859.64</u>	<u>\$ 187,625,236.23</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 6,058.75	\$ 31,080.25
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		145,127.44
Proceeds From Capital Contributions		
Payments for Additions to Capital Assets	(3,914,920.64)	(7,110,921.66)
Payments of Principal On Debt		
Payments for Capital Leases		(35,851.07)
Payments of Interest On Debt Issuance	(7,463.42)	(738.11)
Payments for Interfund Receivables		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	1,048,411.99	3,410,191.17
Intrasystem Transfers for Capital Debt [Mandatory]	(19,333,243.44)	(19,758,009.57)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (22,201,156.76)</u>	<u>\$ (23,319,121.55)</u>
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	179,387.60	(24,347,536.92)
Proceeds From Interest and Investment Income	4,646,648.90	4,179,566.95
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ 4,826,036.50</u>	<u>\$ (20,167,969.97)</u>
Net Increase [Decrease] In Cash and Cash Equivalents	<u>\$ 3,949,574.12</u>	<u>\$ 2,539,448.00</u>
Cash and Cash Equivalents, Beginning of Year	\$ 23,871,932.36	\$ 21,332,484.36
Restatement		
Cash and Cash Equivalents, Beginning of Year, As Restated	<u>\$ 23,871,932.36</u>	<u>\$ 21,332,484.36</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u>\$ 27,821,506.48</u>	<u>\$ 23,871,932.36</u>

UNAUDITED

EXHIBIT V
 TEXAS A&M HEALTH SCIENCE CENTER
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(155,368,015.47)	(152,958,903.71)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	18,171,446.17	19,069,189.57
Bad Debt Expense	380,508.87	994,209.89
Pension Expense		
OPEB Expense		
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(3,005,188.63)	(4,930,289.75)
[Increase] Decrease In Due From Agencies/Funds	2,634,643.49	404,497.33
[Increase] Decrease In Due From System Members	(2,219,177.56)	(5,079,683.45)
[Increase] Decrease In Inventories	61,387.24	(139,098.77)
[Increase] Decrease In Prepaid Expenses	(334,141.76)	(216,285.89)
[Increase] Decrease In Loans and Contracts	418,482.31	(367,133.40)
[Increase] Decrease In Other Assets	(80,469.67)	
[Increase] Decrease In Deferred Outflows - Pensions		
[Increase] Decrease In Deferred Outflows - OPEB		
Increase [Decrease] In Payables	(4,701,204.67)	592,341.20
Increase [Decrease] In Due to Other Agencies/Funds	(113,013.68)	(31,890.46)
Increase [Decrease] In Due to System Members	(536,805.80)	(465,267.18)
Increase [Decrease] In Unearned Revenue	2,724,688.08	1,341,965.43
Increase [Decrease] In Deposits	5,926.60	15,154.87
Increase [Decrease] In Employees' Compensable Leave	(2,407,230.78)	172,497.61
Increase [Decrease] In OPEB Liability		
Increase [Decrease] In Pension Liability		
Increase [Decrease] In Self Insured Accrued Liability		
Increase [Decrease] In Other Liabilities		
Increase [Decrease] In Deferred Inflows - Pensions		
Increase [Decrease] In Deferred Inflows - OPEB		
Total Adjustments	\$ 10,999,850.21	\$ 11,360,207.00
Net Cash Provided [Used] By Operating Activities	\$ (144,368,165.26)	\$ (141,598,696.71)
Non-Cash Transactions		
Donation of Capital Assets	\$	\$
Net Change In Fair Value of Investments	4,668,422.25	12,748,481.68
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	55,987,395.23	(107,375,534.13)

UNAUDITED

SCHEDULE THREE
 TEXAS A&M HEALTH SCIENCE CENTER
 SCHEDULE OF CASH & CASH EQUIVALENTS
 FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Petty Cash Department Working Fund	\$ 21,913.00
Total Cash On Hand	\$ 21,913.00
Cash In State Treasury	
Fund 0289	\$ 7,595,963.69
Fund 0818	222,520.15
Total Cash In State Treasury	\$ 7,818,483.84
Reimbursements Due From State Treasury	\$ 2,192,463.29
Assets Held By System Offices-Current	14,113,551.32
Total Current Cash and Cash Equivalents [Exhibit III]	\$ 24,146,411.45
Restricted	
Cash On Hand	
Temporary Working Fund	\$ 10,000.00
Total Restricted Cash On Hand	\$ 10,000.00
Cash In Bank	\$ 1,003.13
Assets Held By System Offices-Current	\$ 3,664,091.90
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ 3,675,095.03
Total Cash & Cash Equivalents [Exhibit V]	\$ 27,821,506.48

UNAUDITED

SCHEDULE N-2
 TEXAS A&M HEALTH SCIENCE CENTER
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2018

	BALANCE 9-1-17	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 28,210,130.10	\$	\$
Construction In Progress	8,073,652.11		
Other Tangible Capital Assets	243,017.34		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 36,526,799.55</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets			
Buildings	\$ 265,102,691.05	\$	\$
Infrastructure	18,575,661.11		
Facilities and Other Improvements	8,230,365.39		
Furniture and Equipment	64,584,642.40		
Vehicles, Boats and Aircraft	1,016,901.84		
Other Capital Assets	24,674,997.55		
Total Depreciable Assets at Historical Cost	<u>\$ 382,185,259.34</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Depreciation for			
Buildings	\$ (122,176,241.34)	\$	\$
Infrastructure	(6,192,109.04)		
Facilities and Other Improvements	(3,011,465.19)		
Furniture and Equipment	(43,431,478.20)		
Vehicles, Boats and Aircraft	(713,813.76)		
Other Capital Assets	(23,342,948.41)		
Total Accumulated Depreciation	<u>\$ (198,868,055.94)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 183,317,203.40</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets - Intangible			
Computer Software	\$ 477,617.00	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 477,617.00</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (477,617.00)	\$	\$
Total Accumulated Amortization	<u>\$ (477,617.00)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 219,844,002.95</u>	<u>\$</u>	<u>\$</u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-18
\$ 59,804,697.12	\$	\$ 283,114.31	\$	\$ 88,297,941.53
2,101,461.00	(5,313,461.54)	4,087,968.38	(163,683.31)	8,785,936.64
				243,017.34
<u>\$ 61,906,158.12</u>	<u>\$ (5,313,461.54)</u>	<u>\$ 4,371,082.69</u>	<u>\$ (163,683.31)</u>	<u>\$ 97,326,895.51</u>
\$ 102,362.00	\$	\$ 40,043.10	\$	\$ 265,245,096.15
				18,575,661.11
				8,230,365.39
55,382.11	(661,060.86)	2,999,461.88	(2,124,527.34)	64,853,898.19
			(262,165.16)	754,736.68
		5,841.84	(22,929.60)	24,657,909.79
<u>\$ 157,744.11</u>	<u>\$ (661,060.86)</u>	<u>\$ 3,045,346.82</u>	<u>\$ (2,409,622.10)</u>	<u>\$ 382,317,667.31</u>
\$	\$	\$ (11,762,170.73)	\$	\$ (133,938,412.07)
		(795,375.84)		(6,987,484.88)
		(441,402.84)		(3,452,868.03)
(6,004.47)	72,490.88	(4,710,983.72)	1,834,696.92	(46,241,278.59)
		(66,070.22)	262,165.16	(517,718.82)
		(182,405.84)		(23,525,354.25)
<u>\$ (6,004.47)</u>	<u>\$ 72,490.88</u>	<u>\$ (17,958,409.19)</u>	<u>\$ 2,096,862.08</u>	<u>\$ (214,663,116.64)</u>
<u>\$ 151,739.64</u>	<u>\$ (588,569.98)</u>	<u>\$ (14,913,062.37)</u>	<u>\$ (312,760.02)</u>	<u>\$ 167,654,550.67</u>
<u>\$</u>	<u>\$</u>	<u>\$ 462,465.51</u>	<u>\$</u>	<u>\$ 940,082.51</u>
<u>\$</u>	<u>\$</u>	<u>\$ 462,465.51</u>	<u>\$</u>	<u>\$ 940,082.51</u>
<u>\$</u>	<u>\$</u>	<u>\$ (213,036.98)</u>	<u>\$</u>	<u>\$ (690,653.98)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (213,036.98)</u>	<u>\$</u>	<u>\$ (690,653.98)</u>
<u>\$</u>	<u>\$</u>	<u>\$ 249,428.53</u>	<u>\$</u>	<u>\$ 249,428.53</u>
<u>\$ 62,057,897.76</u>	<u>\$ (5,902,031.52)</u>	<u>\$ (10,292,551.15)</u>	<u>\$ (476,443.33)</u>	<u>\$ 265,230,874.71</u>