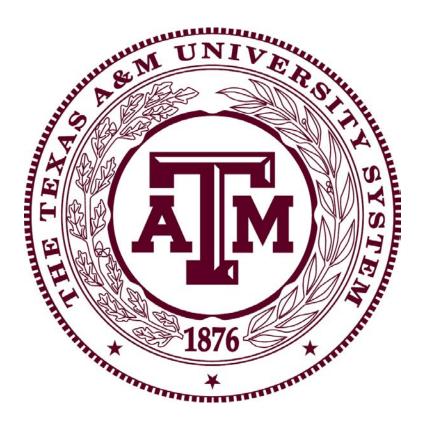
# ANNUAL FINANCIAL REPORT

of

**Texas A&M University – Central Texas** 

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



Marc A. Nigliazzo, President Cynthia A. Carter-Horn, Vice President for Finance & Administration

## TEXAS A&M UNIVERSITY - CENTRAL TEXAS

## STUDENT ENROLLMENT DATA

## CURRENT YEAR

	NUMBER OF STUDE	ENTS BY SEMESTER
TYPE OF STUDENT	FALL 2017	FALL 2018
Texas Resident	2,403	2,295
Out-of-State	156	160
Foreign	16	3
Total Students	2,575	2,458

HISTORICAL (Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER CREDIT HOURS
2014-15	2,316	17,237
2015-16	2,466	19,308
2016-17	2,619	20,456
2017-18	2,575	20,390

## TEXAS A&M UNIVERSITY - CENTRAL TEXAS

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#### EXHIBIT III TEXAS A&M UNIVERSITY-CENTRAL TEXAS STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

Assets and Deferred Outflows         \$         \$           Current Assets         9,341,906.07         9,767,722.41           Restricted         9,341,906.07         9,767,722.41           Restricted         59,489.74         254,796.46           Investments         204,642.14         2,729,145.09           Receivables, Net [Note 24]         7         729,145.09           Federal         1,238,540.11         484,344.61           Other Intergommental         1,238,540.11         484,344.61           Other Control         330.00         7           Sudent         1,410,288.72         2,200,022.63           Accounts         330.00         7           Other         7,316.557         2,088,551.37           Consumable Inventories         1,258,604.69         1,129,280.74           Other Current Assets         1,258,604.69         1,129,280.74           Total Current Assets         1,059,871.54         1,005,887.37           Interfund Receivable [Note 12]         0         1,059,871.54         1,005,887.37           Other Current Assets         1,059,871.54         1,005,887.37         1,005,887.37           Total Current Assets         1,059,871.54         1,005,871.54         1,005,871.54         1,005,871.			JRRENT YEAR 'OTAL		PRIOR YEAR TOTAL
Current Assets         9,341,906.07         9,767,722.41           Restricted         9,341,906.07         9,767,722.41           Restricted         59,489.74         254,796.46           Cash & Cash Equivalents [Schedule Three]         59,489.74         254,796.46           Destricted         1,238,540.11         484,344.61           Other Intergovernmental         1,238,540.11         484,344.61           Interest and Dividends         330.00         200,622.53           Statem         3,300.00         200,857.52         3,792.98           Other         330.00         200,8551.37         2,088,551.37           Due From Other Agencies         2,731.65         1,779.75         1,779.75           Due From Other Members         3,594,316.57         2,088,551.37         200,857.37           Other Other Agencies         7,573.16         1,779.75         1,779.75           Interfinal Receivable (Note 12)         01her Current Assets         \$ 17,143.007.72         \$ 18,659,436.04           Non-Current Assets         \$ 1,059,871.54         1,005,887.37         1,005,887.37           Investments [Note 3]         1,140,000.00         1,740,000.00         1,740,000.00           Cash & Edd Divivation (Schedule Three]         \$ 5,829.73         44,909,81	Assets and Deferred Outflows	\$		\$	
Investments Restricted Cash & Cash Equivalents [Schedule Three] S9,489,74 254,796.46 Investments Legislative Appropriations Receivables, Net [Note 24] Receivable, Net	Current Assets				9,767,722.41
Cash & Cash Equivalents [Schedule Three]         59,489,74         254,796,46           Investments         204,642,14         2,729,145,09           Receivables, Net [Note 24]         1,238,540,11         484,344,61           Other Intergovernmental Intergovernmental         1,410,288,72         2,200,022,63           Student         1,410,288,72         2,200,022,63           Investment Trades         2,731,652         3,792,98           Due From Other Agencies         2,731,652         3,792,98           Due From Other Agencies         2,731,652         3,792,98           Due From Other Members         3,594,316,57         2,088,551,37           Due From Other Members         3,594,316,57         2,088,551,37           Due From Other Pends         7,573,16         1,779,75           Interfund Receivable [Note 12]         7,573,16         1,799,75           Other Current Assets         \$         1,059,871,54         1,005,887,37           Restricted         \$         \$         \$         \$           Assets Held By System Office         1,382,293,62         12,058,940,39         \$           Interfund Receivable [Note 2]         1,059,871,54         1,005,887,37         \$           Loans and Contracts         \$         \$ <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Legislaive Appropriations204.642.142.729,145.09Receivables Net Note 24)1.238,540.11484,344.61Other Intergovernmental1.410,288.722.200,022.63Interest and Dividends330.003000Outer Trades330.003000Accounts233,045.272.088,551.37Consumable Inventories7.573,161.779.75Due From Other Agencies7.573,161.779.75Internal Receivable [Note 12]1.238,604.691.129.280.74Other Consumable Inventories1.258,604.691.129.280.74Consumable Inventories1.258,604.691.129.280.74Consumable Inventories1.059,871.541.005,887.37Interfund Receivable [Note 12]1.059,871.541.005,887.37Cash & Cash Equivalents [Schedule Three]\$\$Cash & Cash Equivalents [Schedule Three]\$\$Cash & Cash Equivalents [Schedule Three]\$\$Loans and Contracts5.829.7344.909.81Assets Held By System Office1.3832,293.6212.058,940.39Investments [Note 3]1.1005,887.371.208,040.39Interfund Receivable1.209,871.541.005,887.37Loans and Contracts5.829.7344.909.81Assets Held By System Office1.3832,293.6212.058,940.39Interfund Receivable1.059,871.541.005,887.37Loans and Contracts5.829.7344.909.81Assets Held By System Office1.3832,293.6212.058,940.39Interfund Receivable [Note 2]1.740,000.0	Cash & Cash Equivalents [Schedule Three]		59,489.74		254,796.46
Federal     1,238,540.11     484,344.61       Other Intergovermental Interest and Dividends     1,410,288.72     2,200,022.63       Sudent     1,410,288.72     2,200,022.63       Investment Trades     330.00     27,316.52       Due Form Other Members     3,594,316.57     2,088,551.37       Due form Other Members     3,594,316.57     2,088,551.37       Consumable Inventories     7,573.16     1,779.75       Interfund Receivable [Note 12]     1,143,007.72     \$ 18,659,436.04       Other Current Assets     5     1,143,007.72     \$ 18,659,436.04       Non-Current Assets     5     1,059,871.54     1,005,887.37       Investments [Note 3]     1,005,887.37     1,005,887.37       Investments [Note 3]     1,740,000.00     1,740,000.00       Interfund Receivable [Note 12]     1,740,000.00     1,740,000.00       Capital Assets Held By System Office     1,740,000.00     1,740,000.00       Investments [Pote 2]     1,740,000.00     1,740,000.00     1,740,000.00       Interfund Receivable [Note 12]     1,740,000.00     1,740,000.00     1,740,000.00	Legislative Appropriations		204,642.14		2,729,145.09
Interest and Dividends Gifts Self-Insured Health and Dental Sudent Accounts Other Construction Other Agencies Construction Construction Construction Cash & Cash Equivalents (Schedule Three) Cash & Cash Equivalents (Schedule Chree) Cash & Cash	Federal		1,238,540.11		484,344.61
Student1,410,288,722,200,022.63Investment Trades330.00Other330.00Due From Other Agencies27,316.52Student Investment Student3,594,316.57Consumable Inventories7,573.16Loans and Contracts7,573.16Total Current Assets1,258,604.69Restricted1,129,280.74Cash & Cash Equivalents [Schedule Three]\$Assets Held By System Office1,059,871.54Investments [Note 3]1,059,871.54Loans and Contracts5,829.73Assets Held By System Office13,832,203.62Interfund Receivable [Note 12]1,44,000.00Cash & Cash Equivalents [Schedule Three]\$Assets Held By System Office13,832,203.62Investments [Note 3]1,059,871.54Loans, Contracts and Other5,829.73Gifts Receivable5,829.73Land and Improvements1,740,000.00Construction In Progress949,175.00Other Inagribe Capital Assets949,175.00Other Inagribe Capital Assets2,488,605.05Capital Assets, Depreciable [Note 2]Land Sud Building Improvements5,497.279.12Capital Assets, Amortized [Note 2]Land Use RightsComburd RightsComputer SoftwareCapital Assets, Amortized [Note 2]Land Use RightsComputer SoftwareCapital Assets, Amortized [Note 2]Land Use RightsComputer SoftwareCapital AssetsCapital AssetsLand Us	Interest and Dividends				
Investment TradesAccounts330.00Other330.00Other Sensitive27.316.52Due From Other Agencies27.316.57Due From Other Funds3.594.316.57Consumable Inventories7.573.16Merchandise Inventories7.573.16Loans and Contracts1.258.604.69Interfund Receivable [Note 12]Other Current Assets\$ 17.143.007.72Restricted\$Cash & Cash Equivalents [Schedule Three]\$Sasets Held By System OfficeInvestments [Note 3]Loans contracts5.829.73Loans contracts5.829.73Assets Held By System OfficeInvestments [Note 3]Loans contracts5.829.73Land and Land ImprovementsCapital Assets, Depreciable [Note 2]Land and Land ImprovementsCapital Assets, Depreciable [Note 2]Land and Land ImprovementsCapital Assets, Depreciable [Note 2]Land Stats, Depreciable [Note 2]Land Stats, Depreciable [Note 2]Land User RightsOther Tangible Capital AssetsCapital Assets, Depreciable [Note 2]Land User RightsOther Current AssetsSolding and Building Improvements5,497.279.125,497.279.127,490.89.967,390.89.967,390.89.967,390.87Other Tangible Capital AssetsCapital Assets, Amortized [Note 2]Land User RightsComputer SoftwareCapital Assets, Amortized [Note 2] <tr< td=""><td></td><td></td><td>1.410.288.72</td><td></td><td>2.200.022.63</td></tr<>			1.410.288.72		2.200.022.63
Other Due From Other Agencies33.00Due From Other Agencies27.316.52Due From Other Funds3.594.316.57Due From Other Funds2.088,551.37Consumable Inventories7.573.16Merchandise Inventories7.573.16Loans and Contracts7.573.16Interfund Recivable [Note 12]1.258,604.69Other Current Assets\$ 17,143.007.72States States\$ 1,059,871.54Restricted1.059,871.54Cash & Cash Equivalents [Schedule Three]\$ 1,059,871.54Cash & Cash Equivalents [Schedule Three]\$ 1,059,871.54Loans, Contracts and Other5,829.73Gifts Receivable1,240,000.00Loans and Contracts5,829.73Loans, Contracts and Other1,3832,293.62Investments [Note 3]1,740,000.00Loans and Contracts54,555,493.79States Held By System Office1,740,000.00Investments [Note 2]1,740,000.00Land and Land Improvements54,555,493.79Construction In Progress949,175.00Other Tangible Capital Assets2,459,636.25Capital Assets, Depreciable [Note 2]2,488,605.87Land Use Rights2,439,737Other Current Assets2,459,636.25Vehicles, Boats, and Aircraft173,905.87Other Current Assets2,459,636.25Computer Software2,859,636.25Vehicles, Boats, and Aircraft173,905.87Other Current Assets2,72,93,784.98Defered Outflows of Resources [Note 28]10,20,25	Investment Trades		, .,		,,.
Due From Other Agencies27,316.523,792.98Due From Other Members3,594,316.572,088,551.37Due From Other Mends2,088,551.37Consumable Inventories7,573.161,779.75Interfund Receivable [Note 12]1,258,604.691,129,280.74Other Current Assets\$ 17,143,007.72\$ 18,659,436.04Non-Current Assets\$ 1,114,007.72\$ 18,659,436.04Restricted\$ 1,059,871.541,005,887.37Investments [Note 3]1,005,887.37Investments [Note 3]1,005,887.37Investments [Note 3]1,38,22,293.62Investments [Note 3]1,38,22,293.62Investments [Note 3]1,740,000.00Construction In Progress949,175.00Other Tangible Capital Assets5,455,493.79Guifang Receivable [Note 12]1,740,000.00Land and Land Improvements1,740,000.00Construction In Progress949,175.00Other Tangible Capital Assets2,488,605.05Other Intangible Capital Assets2,488,605.05Computer Software2,459,636.25Vehicles, Boats, and Aircraft173,905.87Other Current Assets2,485,053.62.25Computer Software2,459,636.25Computer Software2,859,636.25Other Tangible Capital Assets2,459,636.25Computer Software2,459,636.25Other Capital Assets2,459,636.25Computer Software2,459,636.25Computer Software2,459,636.25Computer Software2,459,636.25Co	Accounts				
Due From Other Members3,594,316.572,088,551.37Due From Other Funds Consumable Inventories7,573.161,779.75Lans and Contracts7,573.161,779.75Interfund Recivable [Note 12]1,258,604.691,129,280.74Other Current Assets\$17,143,007.72\$18,659,436.04Restricted\$\$1,059,871.541,005,887.37Investments [Note 3]11,059,871.541,005,887.37Investments [Note 3]11,059,871.541,005,887.37Investments [Note 3]11,332,293.6212,038,940.39Interfund Recivable [Note 12]5,829.7344,909.81Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office13,832,293.6212,058,940.39Investments [Note 3]11,005,887.37Interfund Recivable [Note 12]11,040,000.00Construction In Progress1,740,000.001,740,000.00Other Tangible Capital Assets949,175.00949,175.00Other Intagible Capital Assets54,555,493.7954,302,623.90Infastructure7,790,089.967,790,089.96Pacilitica and Other Improvements5,4555,493.7954,302,623.90Infastructure7,790,89.967,790,089.96Pacilitica and Other Improvements5,4557,493.7954,302,623.90Infastructure7,790,89.967,790,089.96Pacilitica and Other Improvements5,4557,493.7954,302,623.90Infastructure7,390,58.751,125,496,655 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Due From Other Funds       7,573,16       1,779,75         Consumable Inventories       7,573,16       1,779,75         Interfund Receivable [Note 12]       1,258,604,69       1,129,280,74         Other Current Assets       \$       1,7143,007,72       \$       18,659,436.04         Non-Current Assets       \$       1,7143,007,72       \$       18,659,436.04         Non-Current Assets       \$       1,7143,007,72       \$       18,659,436.04         Non-Current Assets       \$       \$       1,7143,007,72       \$       18,659,436.04         Non-Current Assets       \$       \$       1,059,871,54       1,005,887,37         Investments [Note 3]       1,007,887,37       \$       1,005,887,37         Loans, and Contracts       \$,829,73       44,909,81         Assets Held By System Office       13,832,293,62       12,058,940,39         Investments [Note 3]       10,000,00       1,740,000,00         Construction In Progress       \$,455,493,79       54,302,623,90         Other Tangible Capital Assets       949,175,00       949,175,00         Capital Assets, Non-Depreciable [Note 2]       \$       5,455,493,79       54,302,623,90         Interfund Receivable [Note 2]       2       12,549,636,25       2,347,729,1	Due From Other Agencies				
Consumable Inventories       7,573.16       1,779.75         Loans and Contracts       7,573.16       1,779.75         Interfund Receivable [Note 12]       1,258.604.69       1,129.280.74         Other Current Assets       \$       17,143.007.72       \$       18,659,436.04         Non-Current Assets       \$       17,143.007.72       \$       18,659,436.04         Non-Current Assets       \$       1,059,871.54       1,005,887.37         Restricted       5,829.73       44,909.81       1,005,887.37         Investments [Note 3]       1,033,2293.62       12,058,940.39         Interfund Recivable [Note 12]       5,829.73       44,909.81         Cash & Contracts and Other       5,829.73       44,909.81         Interfund Recivable [Note 12]       1,040,000.00       1,740,000.00         Construction In Progress       1,740,000.00       1,740,000.00         Contraction In Progress       949,175.00       949,175.00         Other Tangible Capital Assets       54,555,493.79       54,302,623.90         Infrastructure       7,790,089.96       7,790,089.96       7,790,089.96         Capital Assets, Amortized [Note 2]       2,488,605.05       2,311,216.53       1,125,496,7279.12         Facilititis and Other Improvements       54,			3,594,316.57		2,088,551.37
Loans and Contracts7,573.161,779.75Interfund Receivable [Note 12]1,258,604.691,129,280.74Other Current Assets\$17,143,007.72\$Total Current Assets\$17,143,007.72\$Restricted\$\$\$Cash & Cash Equivalents [Schedule Three]\$\$Assets Held By System Office1,059,871.541,005,887.37Investments [Note 3]1,059,871.541,005,887.37Loans, Contracts and Other5,829.7344,909.81Cash & Contracts5,829.7344,909.81Assets Held By System Office13,832.293.6212,058,940.39Interfund Receivable5,829.7344,909.81Loans and Contracts5,829.7344,909.81Assets Held By System Office13,832.293.6212,058,940.39Interfund Receivable [Note 12]1,740,000.001,740,000.00Construction In Progress949,175.00949,175.00Other Intangible Capital Assets949,175.00949,175.00Capital Assets, Depreciable [Note 2]54,555,493.7954,302,623.90Building Improvements54,972.79.125,4972.79.12Capital Assets, Depreciable [Note 2]2,488,605.052,311,216.53Infrastructure7,790,089.967,790,089.96Producting and Building Improvements54,972.79.125,4972.79.12Computer Capital Assets2,488,605.052,311,216.53Intargible Capital Assets2,488,605.052,311,216.53Intargible Capital Assets2,4973.995,4,302,62	Consumable Inventories				
Interfund Receivable [Note 12]1.258,604.691.129,280.74Other Current Assets\$ 17,143,007.72\$ 18,659,436.04Non-Current Assets\$ 17,143,007.72\$ 18,659,436.04Restricted\$ 1,059,871.541,005,887.37Cash & Cash Equivalents [Schedule Three]\$ 1,059,871.541,005,887.37Investments [Note 3]1,059,871.541,005,887.37Loans, Contracts and Other5,829,7344,909,81Gifts Receivable5,829,7344,909,81Loans, Contracts and Other13,832,293,6212,058,940.39Interfund Receivable [Note 12]11,740,000,001,740,000,00Construction In Progress949,175.00949,175.00Other Inagible Capital Assets949,175.00949,175.00Capital Assets, Depreciable [Note 2]54,555,493.7954,302,623.90Infrastructure7,790,089.967,790,089.96Capital Assets, Amortized [Note 2]54,972,79.125,497,279.12Jand Use Rights54,972,79.125,497,279.12Capital Assets, Amortized [Note 2]173,905.87173,905.87Land Use Rights2,488,605.052,311,216.53Intrastructure7,790,089.967,790,089.96Computer Software2,859,636.252,859,636.25Other Intargible Capital Assets2,488,605.052,311,216.53Intagible Capital Assets173,905.87173,905.87Computer Software2,859,636.252,859,636.252,859,636.25Other Intargible Capital Assets570,925,221.755Total N			7 572 16		1 770 75
Other Current Assets1,258,604.691,129,280.74Total Current Assets\$17,143,007.72\$18,659,436.04Non-Current Assets\$17,143,007.72\$18,659,436.04Non-Current Assets\$1,059,871.541,005,887.37Restricted\$\$\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office1,059,871.541,005,887.37Loans, Contracts and Other5,829.7344,909.81Capital Assets, Netol By System Office13,832,293.6212,058,940.39Interfund Receivable [Note 12]13,832,293.6212,058,940.39Construction In Progress949,175.00949,175.00Other Tangible Capital Assets949,175.00949,175.00Capital Assets, Depreciable [Note 2]54,555,493.7954,302,623.90Buildings and Building Improvements54,972.79.125,497,279.12Capital Assets, Depreciable [Note 2]24,2549.652,311,216.53Buildings and Building Improvements54,972.79.125,497,279.12Capital Assets2,498,605.052,311,216.53Intangible Capital Assets2,488,605.052,311,216.53Intangible Capital Assets2,488,605.052,311,216.53Intangible Capital Assets2,488,605.052,311,216.53Intangible Capital Assets2,488,605.052,311,216.53Intangible Capital Assets2,488,605.052,311,216.53Intangible Capital Assets2,488,605.052,311,216.53Intangible Cap			7,373.10		1,779.75
Non-Current Assets Restricted Cash & Cash Equivalents [Schedule Three]\$\$Restricted Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office Loans, Contracts and Other Gifts Receivable Loans contracts1,059,871.541,005,887.37Loans, Contracts and Other Gifts Receivable Loans and Contracts5,829.7344,909.81Loans, Contracts Interfund Receivable [Note 2] Land and Land Improvements1,740,000.001,740,000.00Construction In Progress Other Tangible Capital Assets949,175.00949,175.00Capital Assets, Depreciable [Note 2] Buildings and Building Improvements54,555,493.7954,302,623.90Capital Assets, Depreciable [Note 2] 			1,258,604.69		1,129,280.74
Restricted\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office1,059,871.541,005,887.37Investments [Note 3]11,059,871.541,005,887.37Loans, and Contracts5,829.7344,909.81Assets Held By System Office13,832,293.6212,058,940.39Investments [Note 3]112,058,940.39Interfund Receivable [Note 12]11Capital Assets, Non-Depreciable [Note 2]1,740,000.001,740,000.00Land and Land Improvements1,740,000.001,740,000.00Construction In Progress949,175.00949,175.00Other Tangible Capital Assets949,175.00949,175.00Land Use Rights07,790,089.967,790,089.96Other Intangible Capital Assets5,497,279.125,497,279.12Furniture and Equipment4,424,219.924,125,496.65Vehicles, Boats, and Aircaft173,905.87173,905.87Other Capital Assets2,488,605.052,311,216.53Intargible Capital Assets2,488,605.052,311,216.53Intaglible Capital Assets2,859,636.252,859,636.25Other Capital Assets2,859,636.252,859,636.25Other Non-Current Assets\$70,925,221.75\$Total Non-Current Assets\$70,925,221.75\$Other Non-Current Assets\$\$\$Other Non-Current Assets\$\$\$Other Non-Current Assets\$\$\$Other N	Total Current Assets	<u>\$ 1</u>	7,143,007.72	\$	18,659,436.04
Restricted\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office1,059,871.541,005,887.37Investments [Note 3]11,059,871.541,005,887.37Loans, and Contracts and Other5,829.7344,909.81Assets Held By System Office13,832,293.6212,058,940.39Investments [Note 3]112,058,940.39Interfund Receivable [Note 12]11Capital Assets, Non-Depreciable [Note 2]1,740,000.001,740,000.00Land and Land Improvements1,740,000.001,740,000.00Construction In Progress949,175.00949,175.00Other Tangible Capital Assets949,175.00949,175.00Land Use Rights949,175.00949,175.00Other Intangible Capital Assets5,497,279.125,497,279.12Furniture and Equipment4,242,219.924,125,496.65Vehicles, Boats, and Aircaft173,905.87173,905.87Other Capital Assets2,488,605.052,311,216.53Intragible Capital Assets2,488,605.052,311,216.53Intagible Capital Assets2,859,636.252,859,636.25Other Capital Assets2,859,636.252,859,636.25Other Non-Current Assets\$70,925,221.75\$Total Non-Current Assets\$70,925,221.75\$Other Non-Current Assets\$\$\$Other Non-Current Assets\$\$\$Other Non-Current Assets\$\$\$Other Non-Cu	Non-Current Assets				
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Unamortized Loss On Refunding Debt       \$       \$         Government Acquisition       \$       \$         Pension       Other Post Employment Benefits       \$         Total Deferred Outflows of Resources       \$       \$	Total Non-Current Assets	\$ 7	0,925,221.75	\$	72,593,784.98
Unamortized Loss On Refunding Debt       \$       \$         Government Acquisition       \$       \$         Pension       Other Post Employment Benefits       \$         Total Deferred Outflows of Resources       \$       \$	Deferred Outflows of Resources [Note 28]				
Pension Other Post Employment Benefits Total Deferred Outflows of Resources	Unamortized Loss On Refunding Debt	\$		\$	
Other Post Employment Benefits       Total Deferred Outflows of Resources       \$					
Total Deferred Outflows of Resources \$					
	Other Post Employment Benefits				
Total Assets and Deferred Outflows         \$ 88,068,229.47         \$ 91,253,221.02	Total Deferred Outflows of Resources	\$		\$	
	Total Assets and Deferred Outflows	\$ 8	8,068,229.47	\$	91,253,221.02

#### EXHIBIT III TEXAS A&M UNIVERSITY-CENTRAL TEXAS STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

Payroll Investment Trades self-Insured Health and Dental Student Stude			CURRENT YEAR TOTAL		PRIOR YEAR TOTAL	
Current Liabilities         \$ 1.318.879.71         \$ 1.959.410.84           Accounts         \$ 1.318.879.71         \$ 1.959.410.84           Payroll         1.473.0252.60         \$ 1.539.522.60           Investment Trades         \$ 1.318.879.71         \$ 1.959.410.84           Student         \$ 513.484.58         \$ 311.709.31           Other         \$ 0.417.95         \$ 67.250.12           Interfund Payable [Note 12]         \$ 0.417.95         \$ 67.250.12           Due to Other Agencies         \$ 0.418.82         \$ 6.643.832.36           Chains and Judgments         \$ 74.191.57         \$ 64.492.60           Other Post Employement Benefits         \$ 59.489.74         \$ 3.624.77           Other Current Liabilities         \$ 59.489.74         \$ 3.624.77           Total Current Liabilities         \$ 59.489.74         \$ 3.624.77           Total Current Liabilities         \$ 59.489.74         \$ 3.624.77           Total Current Liabilities         \$ 50.0000.00         <	Liabilities and Deferred Inflows					
Accounts         \$         1.318,879.71         \$         1.959,410.84           Payroll         1,473,025.26         1,338,879.71         \$         1,959,410.84           Student         513,484.58         311,709.31         0,79,31         0,72,30,12           Other         513,484.58         311,709.31         0,72,30,12         0,72,30,12           Date to Other Fands         62,417.95         67,230,12         0,72,30,12           Date to Other Fands         62,417.95         67,230,12         0,72,30,12           Date to Other Fands         62,417.95         64,992,60         0,6643,832,36           Chains and Judgments         74,191.57         64,992,60         0,6643,832,36         0,664,382,36           Other Post Employement Benefits         74,191.57         64,992,60         0,684,137         0,667,451,37         644,555,54           Funds Held for Others         50,000,00         9,863,378         50,000,00         9,863,378         50,445,55,54           Total Current Liabilities         \$         9,863,894,41         \$         10,687,755,00           Non-Current Liabilities         \$         9,863,894,41         \$         10,687,755,00           Non-Current Liabilities         \$         767,451,37         \$         6						
Payroll         1,473,025,26         1,539,522,60           Investment Trades         513,484,58         311,709,31           Other         513,484,58         311,709,31           Other         62,417,95         67,250,12           Due to Other Agencies         62,417,95         67,250,12           Due to Other Finds         62,417,95         67,250,12           Due to Other Agencies         74,191,57         64,992,60           Due to Other Sompensub Leave         6312,405,60         6,643,832,36           Dotto and Loans Payable (Note 5)         598,62         598,62           Bonds Payable [Note 6]         598,62         594,89,74         3,624,77           Other Current Liabilities         \$ 9,863,894,41         \$ 10,687,755,00         594,89,74         3,624,77           Total Current Liabilities         \$ 9,863,894,41         \$ 10,687,755,00         5         5           Non-Current Liabilities         \$ 9,863,894,41         \$ 10,687,755,00         5         644,555,54           Other Oxer Samble Leave         \$ 667,451,37         \$ 644,555,54         5         644,555,54           Other Oxer Samble Note 0]         \$ 8,638,894,41         \$ 10,0,00,00         130,000,00         130,000,00           Other Non-Current Liabilities						
Investment Trades Self-Insured Health and Dental Student Other 10 ther 10 ther		\$		\$	1,959,410.84	
Self-Insured Health and Dental513.484.58311.709.31Other513.484.58311.709.31Other62.417.9567.250.12Date to Other Finds62.417.9567.250.12Due to Other Finds62.417.9567.250.12Due to Other Members74.191.5764.992.60Other Post Employees' Compensable Lave74.191.5764.992.60Other Post Employees' Compensable Lave74.191.5764.992.60Other Post Employees' Compensable Lave74.191.5764.992.60Other Post Employees' Compensable Lave59.489.743.624.77Other Current Liabilities59.489.743.624.77Total Current Liabilities59.489.743.624.77Persion Labilities59.86256.7451.37Strate Rayable Note 1159.652667.451.37Persion Lability Note 12\$667.451.37Persion Lability Note 613.594.318100.000.00Total Non-Current Liabilities\$70.7451.37Other Post Employment Benefits55Split-Interest Agree			1,473,025.26		1,539,522.60	
Student513,484,58311,709,31Other62,417.9567,250.12Due to Other Funds62,417.9567,250.12Due to Other Funds62,417.9567,250.12Due to Other Funds74,191.5764,992.60Other Post Employenent Benefits74,191.5764,992.60Other Post Employenent Benefits59,489.743,624.77Other Post Employenent Benefits59,489.743,624.77Other Current Liabilities\$9,863,894.41\$10,667,755.00Nort-Current Liabilities\$9,863,894.41\$10,667,755.00Other Post Employment Benefits (Note 1])\$667,451.37644,555.54Pension Liabilities\$100,000.00\$130,000.00Notes and Loapients\$0,613.78\$Other Post Employment Benefits (Note 1])\$667,451.37644,555.54Pension Liabilities\$100,000.00\$130,000.00Total Non-Current Liabilities\$100,000.00\$130,000.00Total Non-Current Liabilities\$100,000.00\$130,000.00Total Non-Current Liabilities\$100,000.00\$130,000.00Total Non-Current Liabilities\$10,631,345.78\$Deferred Inflows of Resources\$\$5\$5\$50,027,226.86Sources (Note Resources)\$\$11,462,310.54\$\$11,462,310.54Persion\$10,631,345.78\$\$11,462,310.54None current Liabilities\$\$10,631,345.78\$\$11,462,310.54Persion Inflows of Resources\$\$5\$\$50,027,226.86\$\$9,484,047.41Ret Investent In Capital Assets\$\$56,027,226.86						
Other62,417.9567,250.12Due to Other Agencies26,312,405.606,643,82.36Due to Other Funds6,312,405.606,643,82.36Due to Other Members74,191.5764,992.60Chaims and Judgments74,191.5764,992.60Notes and Loans Payable [Note 5]59,489.743,624.77Bonds Payable [Note 6]59,489.743,624.77Other Current Liabilities50,000.0096,813.78Total Current Liabilities50,000.0096,813.78Total Current Liabilities\$ 9,863,894.41\$ 10,687,755.00Non-Current Liabilities\$ 10,000.00130,000.00Total Cans Payable [Note 5]\$ 667,451.37\$ 644,555.54Other Non-Current Liabilities\$ 100,000.00130,000.00Total Non-Current Liabilities\$ 767,451.37\$ 774,555.54Deferred Inflows of Resources [Note 28]\$ 5\$ 5Parison Allot of Others\$ 10,631,345.78\$ 11,462,310.54Net Investment In Capital Assets\$ 5,60,272,268.66\$ 5,94,404,741Restricted for Post			512 404 50		211 500 21	
Interfund Payable [Note 12] Due to Other Funds Due to Other Members Funds Held for Investment Uncarned Revenue 6.312,405.60 6.643,832.36 Employees' Compensable Leave 74,191.57 64,992.60 Other Post Employement Benefits Claims and Judgments Notes and Loans Payable [Note 5] Bonds Payable [Note 6] Capital Leave Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for Others Current Liabilities Total Current Liabilities Notes and Loans Payable [Note 12] Employees' Compensable Leave 667,451.37 644,555.54 Other Post Employment Benefits [Note 1] Pension Liability [Note 9] Claims and Judgments Notes and Loans Payable [Note 5] Bonds Payable [Note 5] Deferred Inflows of Resources [Note 28] Pension Net Investment In Capital Assets Profial Liabilities and Deferred Inflows Restricted for Det Service Capital Lease [Note 8] Scient Scient Scien						
Due to Other Agencies Due to Other Funds6.312,405.606.643,832.36Due to Other Members Funds Held for Investment Unearned Revenue6.312,405.606.643,832.36Employees' Compensable Leave Other Post Employment Benefits Claims and Judgments74,191.5764,992.60Other Post Employment Benefits Claims and Judgments59,480.74598.62Bonds Payable [Note 5] Donds Payable [Note 6]598.62Sonds Payable [Note 6] Capital Leave Obligations [Note 8] Liabilities Payable [Form Restricted Assets Funds Held for Others59,480.743,624.77Other Current Liabilities\$ 9,863,894.41\$ 10,687,755.0096.813.78Non-Current Liabilities\$ 9,863,894.41\$ 10,687,755.00Non-Current Liabilities\$ 667,451.37644,555.54Other Post Employment Benefits [Note 11] Pension Liability [Note 9] Claims and Judgments\$ 667,451.37644,555.54Other Non-Current Liabilities100,000.00130,000.00130,000.00Total Non-Current Liabilities\$ 767,451.37\$ 774,555.54Other Non-Current Liabilities\$ 100,000.00130,000.00Total Non-Current Liabilities\$ 100,000.00130,000.00Total Non-Current Liabilities\$ 56,027,226.86\$ 59,484,047.41Restricted for Deb Service\$ 56,027,226.86\$ 59,484,047.41Restricted for Deb Service\$ 56,027,226.86\$ 59,484,047.41Restricted for Deb Service\$ 56,027,226.86\$ 59,484,047.41Restricted for Deb Service\$ 56,027,226.86\$ 59,484,047.41			62,417.95		67,250.12	
Due to Other FundsDue to Other MembersFunds Held for InvestmentUneamed RevenueClaims and JudgmentsNotes and Loans Payable [Note 5]Bonds Payable [Note 6]Capital Lace Obligations [Note 8]Liabilities Payable From Restricted AssetsFunds Held for OthersCurrent LiabilitiesNone-Current LiabilitiesNone-Current LiabilitiesNone-Current LiabilitiesNone-Current LiabilitiesSemployees (Compressible LeaveOther Post Employment BenefitsNone-Current LiabilitiesInterfund Payable [Note 12]Employees (Compressible LeaveOther Post Employment Benefits [Note 1]Pension Liability [Note 9]Claims and JudgmentsNotes and Loans Payable [Note 5]Bonds Payable [Note 6]Capital Leave Obligations [Note 8]Claims and JudgmentsNotes and Loans Payable [Note 5]Bonds Payable [Note 6]Capital Leave Obligations [Note 8]Other Non-Current LiabilitiesItabilities Payable From Restricted AssetsFunds Held for OthersCapital Leave Obligations [Note 8]Other Non-Current LiabilitiesSplit-Interest AgreementsTotal Deferred Inflows of Resources [Note 28]PensionNet Investment In Capital AssetsSplit-Interest AgreementsTotal Liabilities and Deferred InflowsNet Investment In Capital AssetsRestricted forDeferred Inflows of ResourcesSplit-Interest AgreementsTotal Lia						
Due to Other Members Funds Held for Investment Uneamed Revenue6.312,405.606.643,832.36Employees' Compensable Leave Other Post Employment Benefits Claims and Judgments74,191.5764,992.60Other Post Employment Benefits Claims and Judgments59,489.74598,62Bonds Payable [Note 5] Bonds Payable [Note 6]598,62Sonds Payable [Note 6] Capital Leave Obligations [Note 8] Liabilities Payable For Restricted Assets Funds Held for Others59,489.743,624.77Other Current Liabilities\$ 9,863,894.41\$ 10,687,755.0096,813.78Total Current Liabilities\$ 9,863,894.41\$ 10,687,755.00Non-Current Liabilities\$ 0,667,451.37644,555.54Other Post Employment Benefits [Note 11] Pension Liability [Note 9]\$ 667,451.37644,555.54Claims and Judgments\$ 100,000.00130,000.00Total Current Liabilities\$ 100,000.00130,000.00Total Non-Current Liabilities\$ 100,000.00130,000.00Total Non-Current Liabilities\$ 767,451.37\$ 774,555.54Deferred Inflows of Resources [Note 28] Pension\$ \$ 10,631,345.78\$ 11,462,310.54Net Position\$ \$ 56,027,226.86\$ \$ 59,484,047.41Net Position\$ \$ 56,027,226.86\$ \$ 59,484,047.41Net Investment In Capital Assets Polyter Service\$ \$ 56,027,226.86\$ \$ 59,484,047.41Restricted for Deb Service\$ \$ 56,027,226.86\$ \$ 59,484,047.41Restricted for Deb Service\$ \$ 56,027,226.86\$ \$ 59,484,047.41Restricted for Deb Service </td <td></td> <td></td> <td></td> <td></td> <td></td>						
Funds Held for Investment6.312.405.606.643.832.36Uncarrad Revenue6.312.405.606.643.832.36Charms and Judgments74,191.5764,992.60Notes and Loarn Payable [Note 5]598.62Bonds Payable [Note 6]598.62Capital Lease Obligations [Note 8]1Liabilities Payable From Restricted Assets59.489.74Total Current Liabilities\$9.863.894.41Total Current Liabilities\$9.863.894.41S9.863.894.41S\$9.863.894.41S\$10.687.755.00Non-Current Liabilities\$9.863.894.41S\$9.863.894.41S\$10.687.755.00Non-Current Liabilities\$9.863.894.41S\$10.687.755.00Non-Current Liabilities\$9.863.894.41S\$10.687.755.00Non-Current Liabilities\$9.863.894.41S\$10.67.451.37Other Post Employment Benefits [Note 11]Persion Liabilities\$100.00.00Total Non-Current Liabilities\$100.00.00Total Non-Current Liabilities\$100.00.00Total Non-Current Liabilities\$5Total Loare of Resources [Note 28]\$Persion\$Other Post Employment BenefitsSplit-Interest Agreements\$Total Liabilities and Deferred Inflows\$Net Investment In Capital AssetsNet Position\$Net Position\$Net Position\$Net Position\$Net Position\$Net						
Uneared Revenue6.312,405,606.643,832,36Employees' Compensable Leave74,191,5764,992,60Other Post Employement Benefits59,489,74598,62Caints and Loans Payable [Note 5]598,62598,62Bonds Payable [Note 6]59,489,743,624,77Other Current Liabilities\$ 9,863,894,41\$ 10,687,755,00Non-Current Liabilities\$ 9,863,894,41\$ 10,687,755,00Interfund Payable [Note 12]\$ 667,451,37644,555,54Cher Jost Employees' Compensable Leave667,451,37644,555,54Other Yost Employment Benefits\$ 100,000,00130,000,00Total Current Liabilities100,000,00130,000,00Notes and Loans Payable [Note 5]\$ 767,451,37\$ 774,555,54Bonds Payable [Note 6]\$ 767,451,37\$ 774,555,54Deferred Inflows of Resources [Note 28]\$ 10,631,345,78\$ 11,462,310,54Pension\$ 10,631,345,78\$ 11,462,310,54Net Investment In Capital Assets\$ 56,027,226,86\$ 59,484,047,41Restricted for\$ 56,027,226,86\$ 59,484,047,41Restricted for\$ 56,027,226,86\$ 59,484,047,41Restricted for\$ 56,027,226,86\$ 59,484,047,41Restricted for\$ 86,682,9986,6682,99Nonexpendable\$ 86,682,9986,6682,99Nonexpendable\$ 88,897,71115,313,91Urrestricted\$ 12,273,255,7516,357,407,30Total Net Position [Exhibit IV]\$ 77,436,883,69\$ 79,790,910,48						
Employees' Compensable Leave Other Post Employeement Benefits74,191.5764,992.60Other Post Employeement Benefits598.62Bonds Payable [Note 6]598.62Capital Leave Obligations [Note 8]59.489.74Liabilities3.604.77Funds Held for Others59.489.74Other Courtent Liabilities\$ 9,863.894.41Total Current Liabilities\$ 9,863.894.41S\$ 10,677.55.00Other Post Employment BenefitsS\$ 100,000.00Total Liabilities and Deferred InflowsNet Investment In Capital AssetsS\$ 56,027,226.86S\$ 59,484,047.41Restricted forD			6 312 405 60		6 6 4 3 8 3 2 3 6	
Other Post Employement Benefits Claims and Judgments598.62Sonds Payable [Note 5]598.62Bonds Payable [Note 6]594.89.74Sonds Payable [Note 6]3.624.77Funds Held for Others59.489.74Funds Held for Others59.489.74Total Current Liabilities\$ 9.863.894.41Interfund Payable [Note 12]\$Employees' Compensable Leave667.451.37Other Ost Employeent Benefits667.451.37Other Son Liability [Note 9]\$Claims and Judgments\$Non-Current Liabilities100,000.00Interfund Payable [Note 5]\$Bonds Payable [Note 6]\$Assets Held In Trust Liabilities Payable [Note 5]Bonds Payable [Note 6]\$Capital Lease Obligations [Note 8]Other Non-Current LiabilitiesInability [Note 9]Capital Lease Obligations [Note 8]Other Non-Current LiabilitiesInability [Note 9]Capital Lease Obligations [Note 8]Other Non-Current LiabilitiesTotal Non-Current LiabilitiesTotal Non-Current LiabilitiesTotal Deferred Inflows of ResourcesSplit-Interest AgreementsTotal Liabilities and Deferred InflowsNet Investment In Capital AssetsRetricted for DebisterviceCapital Lease ObligationNet Investment In Capital AssetsNonexpendableBedowent and Permanent FundsNonexpendableBedowent and Permanent FundsNonexpendableExpendable <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>						
Claims and Judgments       598.62         Bonds Payable [Note 6]       598.62         Capital Lease Obligations [Note 8]       1abilities         Liabilities Payable From Restricted Assets       59.489.74       3.624.77         Funds Held for Others       50.000.00       96.813.78         Other Current Liabilities       \$ 9.863.894.41       \$ 10.687,755.00         Non-Current Liabilities       \$ 9.863.894.41       \$ 10.687,755.00         Non-Current Liabilities       \$ 667,451.37       644,555.54         Other Courrent Compensable Leave       667,451.37       644,555.54         Other Post Employment Benefits [Note 11]       Pension Liability [Note 9]       617.451.37       644,555.54         Other Non-Current Liabilities       100.000.00       130.000.00       130.000.00         Total Non-Current Liabilities       100.000.00       130.000.00       130.000.00         Total Non-Current Liabilities       \$ 767,451.37       \$ 774,555.54         Deferred Inflows of Resources [Note 28]       \$ \$ 767,451.37       \$ 774,555.54         Pension       Resources [Note 28]       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			/4,1/1.57		04,772.00	
Notes and Loams Payable [Note 5]598.62Bonds Payable [Note 6]59.489.743.624.77Charler Liabilities59.489.743.624.77Other Current Liabilities\$ 9.863.894.41\$ 10.687,755.00Non-Current Liabilities\$ 667,451.37644,555.54Other Post Employment Benefits [Note 11]\$ 667,451.37644,555.54Pension Liability [Note 9]Claims and Judgments\$ 667,451.37\$ 644,555.54Notes and Loams Payable [Note 5]\$ 8 767,451.37\$ 774,555.54Pension Liabilities\$ 100,000.00\$ 130,000.00Other Non-Current Liabilities\$ 767,451.37\$ 774,555.54Deferred Inflows of Resources [Note 28]\$ 767,451.37\$ 774,555.54Pension\$ \$ 10,631,345.78\$ 11,462,310.54Net Position\$ \$ 56,027,226.86\$ 59,484.047,41Net Investment In Capital Assets\$ \$ 56,027,226.86\$ 59,484.047,41Restricted for\$ \$ 56,027,226.86\$ 59,484.047,41Restricted for\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$						
Bonds Payable [Note 6]       Capital Lease Obligations [Note 8]         Liabilities Payable From Restricted Assets       59,489,74       3,624,77         Funds Held for Others       \$9,863,894,41       \$10,687,755,00         Total Current Liabilities       \$9,863,894,41       \$10,687,755,00         Non-Current Liabilities       \$9,863,894,41       \$10,687,755,00         Non-Current Liabilities       \$667,451,37       644,555,54         Other Compensable Leave       667,451,37       644,555,54         Other Post Employment Benefits [Note 11]       \$667,451,37       644,555,54         Other Compensable Leave       667,451,37       644,555,54         Other Stemployment Benefits [Note 11]       \$667,451,37       644,555,54         Deferred Inflows of Resources [Note 6]       \$100,000,00       130,000,00         Total Non-Current Liabilities       \$100,000,00       130,000,00         Total Non-Current Liabilities       \$767,451,37       \$774,555,54         Deferred Inflows of Resources [Note 28]       \$       \$         Pension       \$\$       \$10,631,345,78       \$11,462,310,54         Net Position       \$\$       \$5,6027,226,86       \$59,484,047,41         Net Investment In Capital Assets       \$\$       \$5,6027,226,86       \$59,484,047,41 <tr< td=""><td></td><td></td><td></td><td></td><td>598.62</td></tr<>					598.62	
Capital Lease Obligations [Note 8] Liabilities Payable From Restricted AssetsFunds Held for Others59,489,743,624,77Other Current Liabilities\$ 9,863,894,41\$ 10,687,755.00Non-Current Liabilities\$ 9,863,894,41\$ 10,687,755.00Interfund Payable [Note 12]\$ 667,451.37\$ 644,555.54Cohrey Post Employment Benefits [Note 11]\$ 667,451.37\$ 644,555.54Pension Liability [Note 9]Claims and Judgments\$ 667,451.37\$ 644,555.54Notes and Loans Payable [Note 5]Bonds Payable [Note 6]\$ 767,451.37\$ 774,555.54Pands Payable [Note 6]\$ 767,451.37\$ 774,555.54Deferred Inflows of Resources [Note 8]\$ 767,451.37\$ 774,555.54Deferred Inflows of Resources [Note 28]\$ \$ 10,631,345.78\$ 11,462,310.54Net Position\$ \$ 56,027,226.86\$ 59,484,047,41Net Position\$ \$ 56,027,226.86\$ 59,484,047,41 <t< td=""><td></td><td></td><td></td><td></td><td>570.02</td></t<>					570.02	
Liabilities59,489,743,624,77Other Current Liabilities\$9,489,743,624,77Other Current Liabilities\$9,489,74\$10,687,755.00Non-Current Liabilities\$9,863,894.41\$10,687,755.00Non-Current Liabilities\$9,863,894.41\$10,687,755.00Interfund Payable [Note 12]\$\$Employees' Compensable Lave\$667,451.37\$644,555.54Other Post Employment Benefits [Note 11]\$667,451.37\$644,555.54Pension Liability [Note 9]\$\$667,451.37\$644,555.54Claims and JudgmentsNotes and Loans Payable [Note 5]\$\$67,451.37\$644,555.54Bonds Payable [Note 6]\$\$\$\$Assets Held In Trust\$\$100,000.00\$\$Liabilities Payable [Note 8]\$\$\$\$Other Non-Current Liabilities\$\$767,451.37\$\$Pension\$\$\$\$\$Other Non-Current Liabilities\$\$\$\$Pension\$\$\$\$\$Pension\$\$\$\$\$Other Non-Current Liabilities\$\$\$\$Perisoin\$\$\$\$\$Net Post Employment Benefits\$\$\$\$Split-Interest Agreements\$\$\$\$Total Leabilities and Deferred Inflows\$\$\$\$Net Position\$\$\$\$\$						
Funds Held for Others59,489,743,624,77Other Current Liabilities\$0,000.0096,813.78Total Current Liabilities\$9,863,894.41\$10,687,755.00Non-Current Liabilities\$\$67,451.37Interfund Payable [Note 12]\$\$Pension Liability [Note 9]\$667,451.37\$644,555.54Other Post Employment Benefits [Note 11]\$667,451.37\$644,555.54Pension Liability [Note 9]\$667,451.37\$644,555.54Catims and JudgmentsNotes and Loans Payable [Note 6]\$67,451.37\$644,555.54Notes and Loans Payable [Note 6]\$767,451.37\$774,555.54Other Non-Current Liabilities\$100,000.00\$130,000.00Total Non-Current Liabilities\$100,000.00\$130,000.00Total Non-Current Liabilities\$100,000.00\$130,000.00Total Non-Current Liabilities\$10,631,345.78\$11,462,310.54Net Post Employment Benefits Split-Interest Agreements\$10,631,345.78\$11,462,310.54Net Position\$56,027,226.86\$59,484,047.41Net Position\$56,027,226.86\$59,484,047.41Net Position\$14,86,504.13\$1,074,262.81Net Position\$14,86,504.13\$1,074,262.81None xpendable\$86,682.99\$86,682.99Expendable\$86,682.99\$86,682.99Expendable\$18,897.57\$15,131.96Urrestricted\$15,273,255.57\$16,357,407.30Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48						
Other Current Liabilities50,000.0096,813.78Total Current Liabilities\$ 9,863,894.41\$ 10,687,755.00Non-Current Liabilities\$ 9,863,894.41\$ 10,687,755.00Interfund Payable [Note 12]\$ 667,451.37644,555.54Other Post Employees' Compensable Leave Other Post Employees Payable [Note 5]\$ 667,451.37644,555.54Bonds Payable [Note 9]Claims and Judgments\$ 667,451.37644,555.54Claims and Judgments\$ 0000.00130,000.00130,000.00Capital Lease Obligations [Note 8] Other Non-Current Liabilities\$ 767,451.37\$ 774,555.54Deferred Inflows of Resources [Note 28] Pension\$ 767,451.37\$ 774,555.54Deferred Inflows of Resources [Note 28] Pension\$ \$ 56,027,226.86\$ 59,484,047.41Net Position\$ \$ 56,027,226.86\$ 59,484,047.41Net Investment In Capital Assets Restricted for Debt Service\$ \$ 56,027,226.86\$ \$ 59,484,047.41Debt Service Capital Projects\$ \$ 56,027,226.86\$ \$ 59,484,047.41Restricted for Debt Service\$ \$ 56,027,226.86\$ \$ \$ 59,484,047.41Nonexpendable Restricted for Debt Service\$ \$ \$ 56,027,226.86\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			59,489,74		3,624.77	
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Interfund Payable [Note 12]\$\$Employees' Compensable Leave667,451.37644,555.54Other Post Employment Benefits [Note 11]9667,451.37644,555.54Pension Liability [Note 9]101010Claims and JudgmentsNotes and Loans Payable [Note 5]667,451.37644,555.54Notes and Loans Payable [Note 5]8100,000.00130,000.00Total View Port Restricted Assets100,000.00130,000.00Total Non-Current Liabilities\$767,451.37\$Deferred Inflows of Resources [Note 28]\$\$\$Pension\$\$\$\$Other Post Employment Benefits\$\$10,631,345.78\$Split-Interest Agreements\$\$\$10,631,345.78\$Total Deferred Inflows of Resources\$\$\$\$\$Net Investment In Capital Assets\$\$\$\$\$Net Investment In Capital Assets\$\$\$\$\$Position\$\$\$\$\$\$Note Service\$\$\$\$\$\$Capital Projects\$\$\$\$\$\$Endowment and Permanent Funds\$\$\$\$\$\$Nonexpendable\$\$\$\$\$\$\$Nonexpendable\$\$\$\$\$\$\$Nonexpendable\$\$\$\$\$<						
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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         Punds Held for Others         Capital Lease Obligations [Note 8]         Other Non-Current Liabilities         100,000.00         Total Non-Current Liabilities         Split-Interest Agreements         Total Deferred Inflows of Resources         Split-Interest Agreements         Total Liabilities and Deferred Inflows         Net Position         Net Prostiment In Capital Assets         Restricted for         Debit Service         Capital Projects         Capital Projects         Endowment and Permanent Funds         Nonexpendable         Nonexpendable         Unrestricted         Total Non-Current Liabilities         Split-Interest Agreements         Total Liabilities and Deferred Inflows         State Position         Net Position         Net Investment In Capital Assets         Restricted for         Debit Service         Capital Projects <td>Interfund Payable [Note 12]</td> <td>\$</td> <td></td> <td>\$</td> <td></td>	Interfund Payable [Note 12]	\$		\$		
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         100,000.00         Total Non-Current Liabilities         Pension         Pension         Other Post Employment Benefits         Split-Interest Agreements         Total Deferred Inflows of Resources         S         Total Deferred Inflows of Resources         \$         Total Deferred Inflows of Resources         \$         Total Liabilities and Deferred Inflows         Net Position         Net Investment In Capital Assets         Restricted for         Debt Service         Capital Projects         Capital Projects         Endowment and Permanent Funds         Nonexpendable         Nonexpendable         Unrestricted         15,273,255.57         16,357,407.30         Solucation [Exhibit IV]         \$       77,436,883.69         \$			667,451.37		644,555.54	
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         100,000.00         Total Non-Current Liabilities         \$         767,451.37         \$         Pension         Other Post Employment Benefits         Split-Interest Agreements         Total Deferred Inflows of Resources         \$       \$         Total Deferred Inflows of Resources         \$       \$         Total Deferred Inflows of Resources         \$       \$         Total Liabilities and Deferred Inflows         \$       \$         Net Position         Net Position         Net Position         Net Investment In Capital Assets         Restricted for         Debt Service         Capital Projects         Started         Softed Endowment and Permanent Funds         Nonexpendable         Nonexpendable         Unrestricted         15,273,255.57 <td>Other Post Employment Benefits [Note 11]</td> <td></td> <td></td> <td></td> <td></td>	Other Post Employment Benefits [Note 11]					
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Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Split-Interest Agreement Funds Nonexpendable3,594,316.571,877,214.61Education Expendable1,486,504.131,070,426.21Indowment and Permanent Funds Nonexpendable866,682.99866,682.99Sone Structed Interstricted15,273,255.5716,357,407.30Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Other Non-Current Liabilities		100,000.00		130,000.00	
Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Split-Interest Agreement Funds Nonexpendable3,594,316.571,877,214.61Education Expendable1,486,504.131,070,426.21Indowment and Permanent Funds Nonexpendable866,682.99866,682.99Sone Structed Interstricted15,273,255.5716,357,407.30Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Total New Comment Lightlities	¢	767 451 27	¢	771 555 51	
Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Capital Projects Education Nonexpendable Unrestricted3,594,316.57 1,877,214.61 1,486,504.131,877,214.61 1,070,426.21Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Total Non-Current Liabilities	<u>ф</u>	707,431.37	\$	114,555.54	
Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Capital Projects Education Nonexpendable Unrestricted3,594,316.57 1,877,214.61 1,486,504.131,877,214.61 1,070,426.21Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Deferred Inflows of Resources [Note 28]					
Other Post Employment Benefits Split-Interest AgreementsTotal Deferred Inflows of Resources\$S\$Total Liabilities and Deferred Inflows\$Net Position Net Investment In Capital Assets Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects Education\$Solution Dependable Unrestricted\$Solution Districted\$Solution Total Net Position [Exhibit IV]\$Solution Total Net Position [Exhibit IV]\$Solution Total Net Position [Exhibit IV]		\$		\$		
Split-Interest AgreementsTotal Deferred Inflows of Resources\$S\$Total Liabilities and Deferred Inflows\$Net Position\$Net Investment In Capital Assets\$Service\$Capital Projects3,594,316.57Education1,486,504.13Endowment and Permanent FundsNonexpendable866,682.99Setorable866,682.99Expendable15,273,255.57Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48		Ψ		Ψ		
Total Deferred Inflows of Resources         \$         \$           Total Liabilities and Deferred Inflows         \$ 10,631,345.78         \$ 11,462,310.54           Net Position         \$ 56,027,226.86         \$ 59,484,047.41           Net Investment In Capital Assets         \$ 56,027,226.86         \$ 59,484,047.41           Debt Service         3,594,316.57         1,877,214.61           Capital Projects         3,594,316.57         1,877,214.61           Endowment and Permanent Funds         Nonexpendable         866,682.99           Nonexpendable         188,897.57         135,131.96           Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48						
Total Liabilities and Deferred Inflows         \$ 10,631,345.78         \$ 11,462,310.54           Net Position         \$ 56,027,226.86         \$ 59,484,047.41           Net Investment In Capital Assets         \$ 56,027,226.86         \$ 59,484,047.41           Restricted for         \$ 3,594,316.57         1,877,214.61           Debt Service         \$ 3,594,316.57         1,877,214.61           Education         \$ 1,486,504.13         1,070,426.21           Endowment and Permanent Funds         \$ 866,682.99         \$ 866,682.99           Nonexpendable         \$ 866,682.99         \$ 866,682.99           Expendable         \$ 15,273,255.57         \$ 16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48	-F					
Net Position         \$ 56,027,226.86         \$ 59,484,047.41           Restricted for         Debt Service         3,594,316.57         1,877,214.61           Capital Projects         3,594,316.57         1,877,214.61           Education         1,486,504.13         1,070,426.21           Endowment and Permanent Funds         866,682.99         866,682.99           Nonexpendable         188,897.57         135,131.96           Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48	Total Deferred Inflows of Resources	\$		\$		
Net Position         \$ 56,027,226.86         \$ 59,484,047.41           Restricted for         Debt Service         3,594,316.57         1,877,214.61           Capital Projects         3,594,316.57         1,877,214.61           Education         1,486,504.13         1,070,426.21           Endowment and Permanent Funds         866,682.99         866,682.99           Nonexpendable         188,897.57         135,131.96           Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48						
Net Investment In Capital Assets         \$         56,027,226.86         \$         59,484,047.41           Restricted for         Debt Service         3,594,316.57         1,877,214.61         1,486,504.13         1,070,426.21           Education         1,486,504.13         1,070,426.21         1,070,426.21         1,070,426.21           Endowment and Permanent Funds         866,682.99         866,682.99         866,682.99         135,131.96           Unrestricted         15,273,255.57         16,357,407.30         16,357,407.30         16,357,407.30           Total Net Position [Exhibit IV]         \$         77,436,883.69         \$         79,790,910.48	Total Liabilities and Deferred Inflows	\$	10,631,345.78	\$	11,462,310.54	
Net Investment In Capital Assets         \$         56,027,226.86         \$         59,484,047.41           Restricted for         Debt Service         3,594,316.57         1,877,214.61         1,486,504.13         1,070,426.21           Education         1,486,504.13         1,070,426.21         1,070,426.21         1,070,426.21           Endowment and Permanent Funds         866,682.99         866,682.99         866,682.99         135,131.96           Unrestricted         15,273,255.57         16,357,407.30         16,357,407.30         16,357,407.30           Total Net Position [Exhibit IV]         \$         77,436,883.69         \$         79,790,910.48	NY - D L-L					
Restricted for Debt Service       3,594,316.57       1,877,214.61         Capital Projects       3,594,316.57       1,877,214.61         Education       1,486,504.13       1,070,426.21         Endowment and Permanent Funds       866,682.99       866,682.99         Nonexpendable       866,682.99       866,682.99         Expendable       15,273,255.57       16,357,407.30         Total Net Position [Exhibit IV]       \$ 77,436,883.69       \$ 79,790,910.48		<b>^</b>	56 005 006 06	<b>A</b>	50 404 045 41	
Debt Service         3,594,316.57         1,877,214.61           Capital Projects         1,486,504.13         1,070,426.21           Endowment and Permanent Funds         866,682.99         866,682.99           Nonexpendable         866,682.99         866,682.99           Expendable         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48		\$	56,027,226.86	\$	59,484,047.41	
Capital Projects         3,594,316.57         1,877,214.61           Education         1,486,504.13         1,070,426.21           Endowment and Permanent Funds         866,682.99         866,682.99           Nonexpendable         866,682.99         866,682.99           Expendable         188,897.57         135,131.96           Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48						
Education       1,486,504.13       1,070,426.21         Endowment and Permanent Funds       866,682.99       866,682.99         Nonexpendable       866,682.99       866,682.99         Expendable       15,273,255.57       16,357,407.30         Total Net Position [Exhibit IV]       \$77,436,883.69       \$79,790,910.48			2 504 216 57		1 977 014 (1	
Endowment and Permanent Funds         866,682.99         866,682.99           Nonexpendable         866,682.99         866,682.99           Expendable         188,897.57         135,131.96           Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48						
Nonexpendable         866,682.99         866,682.99           Expendable         188,897.57         135,131.96           Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48			1,480,304.15		1,070,420.21	
Expendable         188,897.57         135,131.96           Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48			966 692 00		866 682 00	
Unrestricted         15,273,255.57         16,357,407.30           Total Net Position [Exhibit IV]         \$ 77,436,883.69         \$ 79,790,910.48						
Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48						
	Unicontett		13,213,233.37		10,557,407.50	
	Total Net Position [Exhibit IV]	2	77 436 883 60	\$	79 790 910 48	
Total Liabilities, Deferred Inflows, and Net Position       \$ 88,068,229.47       \$ 91,253,221.02			11,750,005.09	φ	17,170,710.40	
· · · · · · · · · · · · · · · · · · ·	Total Liabilities, Deferred Inflows, and Net Position	\$	88,068.229.47	\$	91,253.221.02	
		Ψ		*	, -,,221.02	

#### EXHIBIT IV TEXAS A&M UNIVERSITY-CENTRAL TEXAS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

	 YEAR TOTAL	 PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 14,302,779.15	\$ 15,885,704.76
Discounts and Allowances	(3,727,387.13)	(3,391,505.94)
Professional Fees	100,420.10	24,034.01
Auxiliary Enterprises	121,283.14	119,806.85
Discounts and Allowances		
Other Sales of Goods and Services	251,194.18	191,919.13
Discounts and Allowances		
Interest Revenue	2,754.15	4,324.47
Federal Revenue - Operating	240,127.85	162,157.26
Federal Pass Through Revenue	59,465.37	36,172.30
State Grant Revenue		
State Pass Through Revenue	515,277.00	330,697.00
Other Grants and Contracts - Operating	53,179.88	368,904.19
Other Operating Revenue	33,051.45	123,821.00
Total Operating Revenues	\$ 11,952,145.14	\$ 13,856,035.03
Operating Expenses		
Instruction	\$ 10,300,105.52	\$ 11,133,761.73
Research	808,011.20	754,158.73
Public Service	3,167.38	5,842.38
Academic Support	5,618,041.86	5,817,725.15
Student Services	5,126,978.70	4,701,842.18
Institutional Support	3,988,625.02	4,061,376.61
Operation & Maintenance of Plant	2,176,686.17	3,115,007.60
Scholarships & Fellowships	4,501,336.33	4,500,615.36
Auxiliary	180,642.13	153,217.45
Depreciation/Amortization	 4,185,802.23	 4,591,643.99
Total Operating Expenses [Schedule IV-1]	\$ 36,889,396.54	\$ 38,835,191.18
Total Operating Income [Loss]	\$ (24,937,251.40)	\$ (24,979,156.15)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 18,821,974.47	\$ 16,772,590.29
Federal Revenue Non-Operating	4,888,561.83	4,712,213.00
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	441,261.98	457,275.19
Investment Income	1,003,552.37	1,245,504.82
Investing Activities Expense	(33,039.58)	(30,526.00)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	3,755.00	(10,173.32)
Settlement of Claims	,	
Other Nonoperating Revenues	11,196.80	3,426.10
Other Nonoperating [Expenses]	 (24,196.50)	 (9,209.32)
Total Nonoperating Revenues [Expenses]	\$ 25,113,066.37	\$ 23,141,100.76
Income [Loss] Before Other Revenues and Transfers	\$ 175,814.97	\$ (1,838,055.39)

#### EXHIBIT IV TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	2,924.00	\$	3,547.50
Capital Appropriations [Higher Education Fund]				
Additions to Permanent and Term Endowments				
Special Items				
Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		12,658.00		9,812.00
Mandatory Transfers From Other Members				
Nonmandatory Transfers From Other Members		2,778,631.56		1,932,968.60
Nonmandatory Transfers From Members/Agencies-Cap Assets				157,465.73
Transfers Out				
Transfers to Other State Agencies		(72.49)		
Mandatory Transfers to Other Members				
Nonmandatory Transfers to Other Members		(73,358.05)		(420.40)
Nonmandatory Transfers to Members/Agencies - Cap Assets				
Legislative Transfers - In		21,960.00		2,801,439.00
Legislative Transfers - Out		(4,537,384.00)		(4,432,095.00)
Legislative Appropriations Lapsed		(735,200.78)		(139,694.70)
Total Other Revenues and Transfers	\$	(2,529,841.76)	\$	333,022.73
Change In Net Position	\$	(2,354,026.79)	\$	(1,505,032.66)
Net Position, Beginning of Year Restatement	\$	79,790,910.48	\$	81,295,943.14
Net Position, Beginning of Year, Restated	\$	79,790,910.48	\$	81,295,943.14
Net Position, End of Year	\$	77,436,883.69	\$	79,790,910.48

#### SCHEDULE IV-1 TEXAS A&M UNIVERSITY-CENTRAL TEXAS NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2018

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	ACADEMIC SUPPORT	STUDENT SERVICES
Natural Classification					
Cost of Goods Sold	\$	¢	\$	¢	¢
		\$ 521.19(.10)	1	\$	\$
Salaries & Wages	8,287,442.67	531,186.19	879.60	3,221,447.80	2,707,717.92
Payroll Related Costs	1,441,496.04	97,998.12	49.92	799,387.33	685,328.58
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB	240 491 06	44 (50 22		101 216 27	1 100 750 40
Professional Fees & Services	249,481.96	44,650.23		191,316.27	1,102,759.42
Travel	125,488.46	48,937.02	06.40	68,625.22	105,444.89
Materials & Supplies	83,057.43	40,636.21	86.49	365,540.45	183,287.82
Communication & Utilities	12,182.45			581,299.56	39,910.78
Repairs & Maintenance	615.00	17,944.08		99,855.57	37,788.48
Rentals & Leases	18,429.38	2,950.64		104,522.15	80,598.36
Printing & Reproduction	5,049.60	253.50		5,185.33	26,008.88
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					(66,920.04)
Interest	53.80	185.45		81.71	242.03
Scholarships	1,000.00	9,000.00		1,000.00	
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	75,808.73	14,269.76	2,151.37	179,780.47	224,811.58
Total Operating Expenses	\$ 10,300,105.52	\$ 808,011.20	\$ 3,167.38	\$ 5,618,041.86	\$ 5,126,978.70

	TIONAL PORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$		\$	\$	\$	\$	\$	\$
	19,036.32	350,320.75	φ	96,360.46	φ	17,214,391.71	17,576,866.58
	04.706.51	146,977.29		27.933.51		4.203.877.30	4,195,693.59
1,0	,700.51	140,977.29		21,955.51		4,203,877.30	4,175,075.57
2	90,864.66	113,680.77	62,246.12	989.50		2,055,988.93	2,142,869.03
	70,801.09	8,777.72	. ,			428,074.40	565,658.50
2	12,074.47	248,429.85		24,041.02		1,157,153.74	983,439.24
	22,411.15	410,072.46		3,390.00		1,069,266.40	1,005,941.84
	11,116.63	589,935.59		16,530.24		773,785.59	1,084,652.69
	40,743.71	1,294.30		145.99		248,684.53	889,806.67
	12,164.64	1,762.50				50,424.45	78,459.60
					4,185,802.23	4,185,802.23	4,591,643.99
						(66,920.04)	9,709.87
	671.97	30.60				1,265.56	239.96
			4,438,090.21	9,640.00		4,458,730.21	4,439,456.35
	04.000.07	205 101 21	1 000 00	1 (11 11		1 100 051 50	1 050 550 05
3	04,033.87	305,404.34	1,000.00	1,611.41		1,108,871.53	1,270,753.27
\$ 30	88,625.02	\$ 2,176,686.17	\$ 4,501,336.33	\$ 180,642.13	\$ 4,185,802.23	\$ 36,889,396.54	\$ 38,835,191.18
φ 5,9	00,025.02	φ 2,170,000.17	φ 4,501,550.55	φ 100,042.15	φ τ,105,002.25	φ 50,002,570.5 <del>1</del>	φ 50,055,171.10
						[Exhibit IV]	

#### EXHIBIT V TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	11,036,175.34	\$	15,123,799.84
Proceeds Received From Customers		625,974.74		216,900.83
Proceeds From Grants and Contracts		871,513.08		2,265,149.37
Proceeds From Auxiliary Enterprises		118,751.97		120,113.14
Proceeds From Loan Programs Proceeds From a Defined Benefit Pension Plan		5,594.07		6,144.47
Proceeds From a Defined Benefit OPEB Plan				
Proceeds From Other Operating Revenues		30,211.53		140,960.70
Payments to Suppliers for Goods and Services		(7,660,555.04)		(10,689,959.28)
Payments to Employees		(21,548,921.83)		(21,631,563.91)
Payments for Loans Provided				(7,305.41)
Payments for Pension Benefits to Plan Members				
Payments for OPEB Benefits to Plan Members		(5.001.10(.55)		(4.217.002.44)
Payments for Other Operating Expenses	_	(5,221,106.55)	_	(4,317,992.44)
Net Cash Provided [Used] By Operating Activities	\$	(21,742,362.69)	\$	(18,773,752.69)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	20,633,236.64	\$	18,812,757.60
Proceeds From Gifts		441,261.98		457,275.19
Proceeds From Endowments				
Proceeds From Transfers From Other Funds		12,658.00		25,071.00
Proceeds From Other Grant Receipts		4,888,561.83		4,712,213.00
Proceeds From Other Noncapital Financing Activities		61,394.97		3,096.10
Payments of Interest		(72.40)		
Payments for Transfers to Other Funds Payments for Grant Disbursements		(72.49)		
Payments for Other Noncapital Financing Uses		(688.62)		(13,441.30)
Other Noncapital Transfers From/To System		705,273.51		932,548.20
Transfers Between Fund Groups		100,270101		<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>
Net Cash Provided [Used] By Noncapital Financing Activities	\$	26,741,625.82	\$	24,929,519.79
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	3,755.00	\$	7,375.00
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		(724 167 38)		(1 506 615 48)
Payments of Principal On Debt		(724,167.38)		(1,506,615.48)
Payments for Capital Leases				
Payments of Interest On Debt Issuance				
Payments for Interfund Receivables				
Payments of Other Costs On Debt Issuance				
Transfer of Capital Debt Proceeds From System [Nonmandatory]		494,234.80		860,034.44
Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand]		(4,537,384.00)		(4,432,095.00)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(4,763,561.58)	\$	(5,071,301.04)
	-	(, , ,	<u> </u>	
Cash Flows From Investing Activities	¢		¢	
Proceeds From Sales of Investments	\$	(1 204 122 91)	\$	(169 525 25)
Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income		(1,204,133.81) 347,309.20		(168,535.25) 245,704.41
Payments to Acquire Investments		547,509.20		243,704.41
Net Cash Provided [Used] By Investing Activities	\$	(856,824.61)	\$	77,169.16
Net Increase [Decrease] In Cash and Cash Equivalents	\$	(621,123.06)	\$	1,161,635.22
Cash and Cash Equivalents, Beginning of Year Restatement	\$	10,022,518.87	\$	8,860,883.65
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	10,022,518.87	\$	8,860,883.65
-	φ	10,022,510.07	-	0,000,005.05
Cash and Cash Equivalents, End of Year [Sch Three]	\$	9,401,395.81	\$	10,022,518.87

#### EXHIBIT V TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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]		(24,937,251.40)	(24,979,156.15)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities			
Amortization and Depreciation Bad Debt Expense		4,185,802.23 178,660.11	4,591,643.99 225,874.05
Pension Expense OPEB Expense		178,000.11	225,874.05
Operating Income [Loss] and Cash Flow Categories Classification Differences			
Changes In Assets and Liabilities [Increase] Decrease In Receivables		(210,701.74)	1,854,217.51
[Increase] Decrease In Due From Agencies/Funds [Increase] Decrease In Due From System Members		(23,523.54)	(3,532.98)
[Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses		(50,450.44)	(213,120.26)
[Increase] Decrease In Loans and Contracts		100,206.71	(7,305.41
[Increase] Decrease In Loans and Contracts		(77,970.01)	(23,825.43
[Increase] Decrease In Deferred Outflows - Pensions		(11,510.01)	(23,025.15)
[Increase] Decrease In Deferred Outflows - OPEB			
Increase [Decrease] In Payables		(510,988.87)	(343,951.96)
Increase [Decrease] In Due to Other Agencies/Funds		(010,00007)	(010,00100)
Increase [Decrease] In Due to System Members			
Increase [Decrease] In Unearned Revenue		(331,426.76)	114,922.35
Increase [Decrease] In Deposits		(96,813.78)	18,959.70
Increase [Decrease] In Employees' Compensable Leave		32,094.80	(8,478.10
Increase [Decrease] In OPEB Liability		,.,	(0, 0 0
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	\$	3,194,888.71	\$ 6,205,403.46
Vet Cash Provided [Used] By Operating Activities	\$	(21,742,362.69)	\$ (18,773,752.69)
Jon-Cash Transactions			
Donation of Capital Assets	\$	2,924.00	\$ 3,547.50
Net Change In Fair Value of Investments		406,314.20	884,094.96
Refunding of Long Term Debt			
Amortization of Bond Premiums and Discounts			
Borrowing Under Capital Lease Purchase			
Other		3,755.00	147,292.41

#### SCHEDULE THREE TEXAS A&M UNIVERSITY-CENTRAL TEXAS SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	
Cash & Cash Equivalents		
Current Assets		
Cash On Hand		
Cashiers Account	\$	1,600.00
Total Cash On Hand	\$	1,600.00
Cash In Bank	\$	13,383.17
	Ŷ	10,000117
Cash In State Treasury		
Fund 0291		3,156,299.01
Total Cash In State Treasury	\$	3,156,299.01
Reimbursements Due From State Treasury	\$	248,904.10
Assets Held By System Offices-Current		5,921,719.79
Total Current Cash and Cash Equivalents [Exhibit III]	\$	9,341,906.07
Restricted		
Teodifeed	\$	50 490 74
Assets Held By System Offices-Current	ф	59,489.74
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$	59,489.74
Total Cash & Cash Equivalents [Exhibit V]	\$	9,401,395.81
		, ,

#### SCHEDULE N-2 TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$ 1,740,000.00	\$	\$
Other Tangible Capital Assets	949,175.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 2,689,175.00	\$	\$
Depreciable Assets			
Buildings	\$ 54,302,623.90	\$	\$
Infrastructure		\$	<b>\$</b>
	7,790,089.96		
Facilities and Other Improvements	5,497,279.12		
Furniture and Equipment	4,125,496.65		
Vehicles, Boats and Aircraft	173,905.87		
Other Capital Assets	2,311,216.53		
Total Depreciable Assets at Historical Cost	\$ 74,200,612.03	\$	\$
Less Accumulated Depreciation for			
Buildings	\$ (11,100,442.05)	\$	\$
Infrastructure	(2,179,623.46)		
Facilities and Other Improvements	(1,094,465.96)		
Furniture and Equipment	(2,158,279.69)		
Vehicles, Boats and Aircraft	(73,940.76)		
Other Capital Assets	(909,747.70)		
	(505,711.10)		
Total Accumulated Depreciation	\$ (17,516,499.62)	\$	\$
		*	
Depreciable Assets, Net	\$ 56,684,112.41	\$	\$
Amortizable Assets - Intangible			
Computer Software	\$ 2,859,636.25	\$	\$
I	, ,,		<u>.</u>
Total Intangible Assets at Historical Cost	\$ 2,859,636.25	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (2,748,876.25)	\$	\$
Total Accumulated Amortization	¢ (0.749.97(.05)	¢	\$
Total Accumulated Amortization	\$ (2,748,876.25)	\$	\$
Amortizable Assets,Net	\$ 110,760.00	\$	\$
Capital Assets, Net	\$ 59,484,047.41	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	 ADDITIONS	DE	ELETIONS	 BALANCE 8-31-18
\$	\$	\$	\$		\$ 1,740,000.00 949,175.00
\$	\$	\$ 	\$		\$ 2,689,175.00
\$	\$	\$ 252,869.89	\$		\$ 54,555,493.79 7,790,089.96
		298,723.27			5,497,279.12 4,424,219.92 173,905.87
		 181,495.02		(4,106.50)	 2,488,605.05
\$	\$	\$ 733,088.18	\$	(4,106.50)	\$ 74,929,593.71
\$	\$	\$ (2,776,626.38) (434,595.00) (321,725.04) (493,633.78) (20,724.24)	\$		\$ (13,877,068.43) (2,614,218.46) (1,416,191.00) (2,651,913.47) (94,665.00)
\$	\$	\$ (138,497.79) (4,185,802.23)	\$		\$ (1,048,245.49) (21,702,301.85)
\$	\$	\$ (3,452,714.05)	\$	(4,106.50)	\$ 53,227,291.86
\$	\$	\$ 	\$		\$ 2,859,636.25
\$	\$	\$ 	<u>\$</u>		\$ 2,859,636.25
\$	\$	\$	\$		\$ (2,748,876.25)
\$	\$	\$	\$		\$ (2,748,876.25)
\$	\$	\$	\$		\$ 110,760.00
\$	\$	\$ (3,452,714.05)	\$	(4,106.50)	\$ 56,027,226.86