ANNUAL FINANCIAL REPORT

of

Texas A&M University - San Antonio

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



Dr. Cynthia Teniente-Matson, President Dr. Bill Spindle, Vice President for Business Affairs and Chief Financial Officer Dr. Michael O'Brien, Provost and Vice President for Academic Affairs

TEXAS A&M UNIVERSITY - SAN ANTONIO

STUDENT ENROLLMENT DATA

CURRENT YEAR

		NUMBER OF STUI	DENTS BY SEMESTER
TYPE OF STUDENT		FALL 2017	FALL 2018
Texas Resident		6,381	6,580
Out-of-State		48	45
Foreign		31	28
Total Students		6,460	6,653
	HISTORICAL (Fall Semester)		
			SEMESTER
FISCAL YEAR	<u>HEADCOUNT</u>		CREDIT HOURS
2014-15	4,521		39,272
2015-16	4,564		40,460

TEXAS A&M UNIVERSITY - SAN ANTONIO

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets	22 020 842 60	25,084,013.02
Cash & Cash Equivalents [Schedule Three] Investments	23,920,843.69	23,064,013.0.
Restricted	1 000 022 40	1 065 522 6
Cash & Cash Equivalents [Schedule Three] Investments	1,090,922.49	1,065,533.6
Legislative Appropriations	2,123,537.92	2,729,165.0
Receivables, Net [Note 24] Federal	454,190.04	3,466,175.13
Other Intergovernmental	454,170.04	3,400,173.11
Interest and Dividends Gifts		
Self-Insured Health and Dental		
Student	7,743,851.81	8,651,633.80
Investment Trades Accounts	16,601.07	27,806.80
Other	18,948.89	13.89
Due From Other Agencies Due From Other Members	2,163.75 540,503.68	
Due From Other Funds	1,452,811.51	
Consumable Inventories Merchandise Inventories		
Loans and Contracts	289,241.44	286,116.23
Interfund Receivable [Note 12]	2 (27 222 (2	
Other Current Assets	2,637,333.63	1,038,547.1
Total Current Assets	\$ 40,290,949.92	\$ 49,753,428.04
Non-Current Assets		
Restricted Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Office	5,819,942.69	
Investments [Note 3] Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts Assets Held By System Office	35,715,695.51	24,289,583.00
Investments [Note 3]	33,713,093.31	24,269,363.00
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2] Land and Land Improvements	15,761,847.10	15,761,847.10
Construction In Progress	30,103.50	4,688,365.33
Other Tangible Capital Assets Land Use Rights	701,763.95	675,263.9
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]	99 761 652 20	00 761 652 21
Buildings and Building Improvements Infrastructure	88,761,653.30 13,434,541.30	
Facilities and Other Improvements	8,073,204.58	4,782,662.00
Furniture and Equipment Vehicles, Boats, and Aircraft	4,759,897.76 329,778.03	
Other Capital Assets	1,235,660.35	
Intangible Capital Assets, Amortized [Note 2] Land Use Rights		
Computer Software	384,763.96	384,763.90
Other Intangible Capital Assets	(28,002,462,66	(22.921.707.1
Accumulated Depreciation/Amortization Assets Held In Trust	(28,903,463.66	(22,821,707.10
Other Non-Current Assets		
Total Non-Current Assets	\$ 146,105,388.37	\$ 137,038,568.5
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pension Other Post Employment Benefits		
Total Deferred Outflows of Resources	\$	\$
Total Assets and Deferred Outflows	\$ 186,396,338.29	\$ 186,791,996.6

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

\$			
\$			
\$			
Ф	2,268,853.13	\$	7,187,359.27
	2,247,518.32	φ	2,150,366.19
	2,2,0 10.02		2,100,000.17
	92,631.87		410,840.22
	47,203.06		303.24
	5 3/10 32		
			2,519,333.16
	280,522.81		561,045.81
	19,670,246.51		18,663,858.75
	199,141.16		162,256.74
			1,936,428.01
	50,000.00		1.55
\$	28,627,646.57	\$	33,591,792.94
\$		\$	
7	994,873.43	_	822,867.26
	2 149 253 91		2,033,087.88
	2,147,233.71		2,033,007.00
	500,000.00		120,000.00
_		-	.,
\$	3,644,127.34	\$	2,975,955.14
\$		\$	
		_	
2		2	
φ		φ	
\$	32,271,773,91	\$	36,567,748.08
_	. , . ,	<u> </u>	, ,
\$	104,569,750.17	\$	108,578,100.68
	658 010 45		2,241,413.30
			3,203,126.01
	5,5 12, 101.57		3,203,120.01
	330,426.29		313,596.15
	45,023,966.90	_	35,888,012.39
¢	15/112/156/120	¢	150 224 249 52
D	134,124,304.38	3	150,224,248.53
\$	186,396,338.29	\$	186,791,996.61
	\$ \$ \$ \$	19,670,246.51 199,141.16 2,313,368.88 50,000.00 \$ 28,627,646.57 \$ 994,873.43 2,149,253.91 500,000.00 \$ 3,644,127.34 \$ \$ 32,271,773.91 \$ 104,569,750.17 658,019.45 3,542,401.57 330,426.29 45,023,966.90 \$ 154,124,564.38	1,452,811.51 280,522.81 19,670,246.51 199,141.16 2,313,368.88 50,000.00 \$ 28,627,646.57 \$ \$ 994,873.43 \$ 2,149,253.91 500,000.00 \$ 3,644,127.34 \$ \$ \$ \$ \$ \$ 32,271,773.91 \$ \$ 104,569,750.17 \$ 658,019.45 3,542,401.57 330,426.29 45,023,966.90 \$ 154,124,564.38 \$

EXHIBIT IV TEXAS A&M UNIVERSITY-SAN ANTONIO 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	\$	42,907,282.75	\$	35,154,497.84
Discounts and Allowances		(11,006,026.32)		(9,010,827.79)
Professional Fees		200 (42 (5		211 000 22
Auxiliary Enterprises Discounts and Allowances		388,642.65		311,880.33
Other Sales of Goods and Services		514,077.02		359,282.27
Discounts and Allowances		,		,
Interest Revenue		20.79		(352.70)
Federal Revenue - Operating		741,730.30		69,095.07
Federal Pass Through Revenue		43,352.21		233,510.37
State Grant Revenue				
State Pass Through Revenue		1,325,545.88		1,016,800.00
Other Grants and Contracts - Operating		282,957.98		151,639.16
Other Operating Revenue	_	126,834.24	_	87,393.53
Total Operating Revenues	\$	35,324,417.50	\$	28,372,918.08
Operating Expenses				
Instruction	\$	23,767,403.48	\$	19,111,162.33
Research		345,042.21		443,566.13
Public Service		362,136.12		398,069.69
Academic Support		7,630,583.42		5,702,101.97
Student Services		11,422,009.43		11,712,501.26
Institutional Support		8,248,936.67		8,071,521.35
Operation & Maintenance of Plant		6,371,052.85		5,028,333.95
Scholarships & Fellowships Auxiliary		9,958,561.06 349,367.90		8,770,194.81 566,802.64
Depreciation/Amortization		6,186,428.51		5,833,510.68
·	_		_	
Total Operating Expenses [Schedule IV-1]	\$	74,641,521.65	\$	65,637,764.81
Total Operating Income [Loss]	\$	(39,317,104.15)	\$	(37,264,846.73)
Total Operating mediae [Loss]			Ψ	
Nonoperating Revenues [Expenses]			Ψ	
	\$	32,215,892.87	\$	29,000,713.45
Nonoperating Revenues [Expenses]	\$	32,215,892.87 13,649,328.73		29,000,713.45 11,503,662.75
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating	\$			
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating	\$	13,649,328.73		11,503,662.75 1,444.00
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts	\$	13,649,328.73 1,748,701.37		11,503,662.75 1,444.00 830,013.36
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income	\$	13,649,328.73 1,748,701.37 2,231,789.66		11,503,662.75 1,444.00 830,013.36 2,540,061.43
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense	\$	13,649,328.73 1,748,701.37		11,503,662.75 1,444.00 830,013.36 2,540,061.43 (62,444.66)
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense	\$	13,649,328.73 1,748,701.37 2,231,789.66		11,503,662.75 1,444.00 830,013.36 2,540,061.43
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees	\$	13,649,328.73 1,748,701.37 2,231,789.66		11,503,662.75 1,444.00 830,013.36 2,540,061.43 (62,444.66)
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets	\$	13,649,328.73 1,748,701.37 2,231,789.66 (90,815.53)		11,503,662.75 1,444.00 830,013.36 2,540,061.43 (62,444.66)
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims	\$	13,649,328.73 1,748,701.37 2,231,789.66		11,503,662.75 1,444.00 830,013.36 2,540,061.43 (62,444.66)
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets	\$	13,649,328.73 1,748,701.37 2,231,789.66 (90,815.53) (159,174.08)		11,503,662.75 1,444.00 830,013.36 2,540,061.43 (62,444.66) (3,331.48)
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims Other Nonoperating Revenues	\$	13,649,328.73 1,748,701.37 2,231,789.66 (90,815.53) (159,174.08) 6,573.69		11,503,662.75 1,444.00 830,013.36 2,540,061.43 (62,444.66) (3,331.48)

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

		CURRENT		PRIOR
	_	YEAR TOTAL	_	YEAR TOTAL
Other Revenues and Transfers				
Capital Contributions	\$	22,324.49	\$	460,443.45
Capital Appropriations [Higher Education Fund] Additions to Permanent and Term Endowments Special Items				
Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		73,743.00		38,621.00
Mandatory Transfers From Other Members				
Nonmandatory Transfers From Other Members Nonmandatory Transfers From Members/Agencies-Cap Assets Transfers Out		1,153,269.86		4,525,812.43 1,612,379.18
Transfers to Other State Agencies				
Mandatory Transfers to Other Members Nonmandatory Transfers to Other Members		(11,470.74)		
Nonmandatory Transfers to Members/Agencies - Cap Assets				
Legislative Transfers - In		127,939.00		4,939,672.00
Legislative Transfers - Out Legislative Appropriations Lapsed	_	(7,689,971.00)	_	(7,508,217.00) (11,698.55)
Total Other Revenues and Transfers	\$	(6,324,165.39)	\$	4,057,012.51
Change In Net Position	\$	3,900,315.85	\$	9,007,400.36
Net Position, Beginning of Year	\$	150,224,248.53	\$	141,216,848.17
Restatement	_		_	
Net Position, Beginning of Year, Restated	\$	150,224,248.53	\$	141,216,848.17
Net Position, End of Year	\$	154,124,564.38	\$	150,224,248.53

SCHEDULE IV-1 TEXAS A&M UNIVERSITY-SAN ANTONIO 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	\$	\$	\$	\$	\$
Salaries & Wages	16,220,858.26	227,113.24	47,744.20	3,875,798.34	5,858,720.45
Payroll Related Costs	3,487,622.19	45,074.01	6,984.69	1,354,546.47	1,083,797.03
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	320,572.91	20,258.50	53,092.57	212,768.31	1,261,911.22
Travel	276,202.44	10,205.64	7,281.46	92,401.96	163,097.96
Materials & Supplies	2,856,816.54	8,306.26	36,207.19	1,147,432.11	1,632,038.96
Communication & Utilities	22,511.93	4,857.00	649.49	651,245.36	248,583.57
Repairs & Maintenance	34,380.64		155.93	36,749.49	196,661.50
Rentals & Leases	98,387.99	9,802.82	45,035.88	18,696.39	255,096.16
Printing & Reproduction	27,988.26	2,797.00	18,331.34	16,905.16	103,890.24
Federal Pass-Through		7,562.51			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					(12,465.70)
Interest	419.91		25.72	590.42	2,476.29
Scholarships	25,200.00		1,500.00		30,710.41
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	396,442.41	9,065.23	145,127.65	223,449.41	597,491.34
Total Operating Expenses	\$ 23,767,403.48	\$ 345,042.21	\$ 362,136.12	\$ 7,630,583.42	\$ 11,422,009.43

INS	STITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
Φ.		Φ.	Φ.	Φ.	Ф	Φ.	Φ.
\$	4.330.047.55	\$ 1.216.284.27	\$ 174.098.66	\$ 170.834.95	\$	\$ 22.121.400.02	\$ 27.610.451.00
	,,.	, -,	. ,	,		32,121,499.92	27,619,451.90
	1,179,940.55	317,384.68	1,988.58	34,418.18		7,511,756.38	6,722,133.18
	442,209.86	2,769,843.82		51,029.64		5,131,686.83	5,056,679.55
	112,197.88	22,851.38				684,238.72	537,622.02
	905,275.43	931,708.92	201.15	31,875.14		7,549,861.70	6,220,443.50
	274,886.57	709,496.05		6,555.04		1,918,785.01	1,614,794.67
	48,552.41	99,327.05		19,198.87		435,025.89	311,865.52
	30,960.80	209,367.73		19,143.40		686,491.17	718,530.56
	102,070.85	6,654.70		5,917.25		284,554.80	292,330.69
						7,562.51	
					6,186,428.51	6,186,428.51	5,833,510.68
						(12,465.70)	(95,043.40)
	72.51	1,365.32		13.45		4,963.62	2,085.27
	3,383.00		9,782,272.67			9,843,066.08	8,769,874.12
	9,002.14					9,002.14	130.00
	810,337.12	86,768.93		10,381.98		2,279,064.07	2,033,356.55
\$	8,248,936.67	\$ 6,371,052.85	\$ 9,958,561.06	\$ 349,367.90	\$ 6,186,428.51	\$ 74,641,521.65	\$ 65,637,764.81
Ψ	0,2-0,930.07	φ 0,371,032.63	φ 7,736,301.00	φ 349,307.90	φ 0,160,426.51	φ /+,041,321.03	φ 05,037,704.81

[Exhibit IV]

EXHIBIT V TEXAS A&M UNIVERSITY-SAN ANTONIO STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2018

Cash Flows From Operating Activities \$13,013,280,122 \$2,833,289.97	\$	549,994.47 4,302,707.73 364,187.91	\$	461,694.07
Proceeds Received From Customers	\$	549,994.47 4,302,707.73 364,187.91	\$	461,694.07
Proceeds From Auxiliary Enterprises 364,187.91 324,901.82		4,302,707.73 364,187.91		
Proceeds From Date Proceeds From Date Proceeds From Defail Pension Plan Proceeds From a Defained Benefit Pension Plan Proceeds From a Defailed Benefit Pension Plan Proceeds From Defailed Benefit Pension Plan Proceeds From Defailed Benefit Pension Plan Proceeds From Other Operating Revenues 126,832.69 (10,877,826.60) Payments to Employees (39,327,213.58) (10,877,826.60) Payments to Employees (59,327,213.58) (10,877,826.60) Payments for Louis Provided Co.5.19.20 (1,638,040.52) Payments for Defailed Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses (9,859,630.73) (8,770,004.12) Payments for Defailed Phase Plan Pension Benefits of Plan Members Payments for Other Operating Activities (9,859,630.73) (8,770,004.12) Payments for Defailed Phase Plan Pension Plan Pensio		364,187.91		1,471,044.60
Proceeds From Loan Programs 20.79				
Proceeds From a Defined Benefit Pension Plan Proceeds From Other Operating Revenues 126,832.69 87,394.10 Proceeds From Other Operating Revenues 126,832.69 (10,877,826.60) Payments to Employees (39,327,213.88) (34,464,531.83) Payments to Employees (5,293,207,213.88) (4,644,531.83) Payments for Deans Provided (5,219.20) (1,638,404.521.83) Payments for Deans Provided Plan Members Payments for Other Operating Expenses (9,859,630.73) (8,770,004.12) Payments for Other Operating Expenses (9,859,630.73) (8,770,004.12) Net Cash Provided [Used] By Operating Activities (9,859,630.73) (8,770,004.12) Net Cash From Noncapital Financing Activities (9,859,630.73) (8,770,004.12) Proceeds From State Appropriations (32,949,459.01) (32,818,476.24) Proceeds From Giffs (7,470,70.73) (38,621.00) Proceeds From Giffs (7,470,470.73) (38,621.00) Proceeds From Clark Promother Funds (7,374.30) (38,621.00) Proceeds From Other Grant Receipts (3,369,328.73) (1,505,106.75) Proceeds From Other Orean Receipts (3,509,328.73) (1,505,106.75) Proceeds From Other Orean Receipts (3,509,328.73) (1,505,106.75) Proceeds From Other Funds (3,509,328.73) (1,505,106.75) Proceeds From Other Funds (3,509,328.73) (1,509,328.73) (1,509,328.73) Proceeds From Other Funds (3,509,328.73) (1,509,3		20.79		324,901.82
Proceeds From a Defined Benefit Pension Plan				
Proceeds From Other Operating Revenues 126,832.69 10,837,849.10 10,937,821.358 10,837,826.545,162.99 10,837,826.545,162.99 10,837,826.545,162.99 10,837,826.518.30 13,837,921.358 13,464,531.83) 13,246,531.830 13,246,531.8				
Payments to Suppliers for Goods and Services C25,645,162.95 C1,0877,826.60 Payments for Employees G3,327,215.85 C3,4464,531.83 Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Orber Operating Expenses Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Gifts Proceeds From Gifts Proceeds From Gifts Proceeds From Gifts Proceeds From Charles Proceeds From Other Funds Payments of Interest Payments of Interest Payments for Transfers to Other Funds Payments for Transfers to Other Funds Payments for Transfers to Other Funds Payments for Transfers Trom Transfers Trom Transfers Form The System Payments for Transfers Trom Transfers Transfe				
Payments to Employees (39,327,213.58) (34,464,531.83) Payments for Loans Provided (5,219.20) (1,638,040.52) Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members (8,770,004.12)		126,832.69		87,394.10
Payments to Employees (39,327,213.58) (34,464,531.83) Payments for Loans Provided (5,219.20) (1,638,040.52) Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members (8,770,004.12)		(25,645,162.95)		
Payments for Dension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses 9,859,630.73 (8,770,004,12)		. , , ,		
Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses (9,859,630.73) (8,770,004.12)				
Payments for OPEB Benefits to Plan Members Payments for OPED geneting Expenses (9,859,630.73) (8,770,004.12)		(5,217,120)		(1,000,010.02)
Payments for Other Operating Expenses (9.859,630.73) (8.770,004.12) Net Cash Provided [Used] By Operating Activities Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Cifts Proceeds From Control Promother Funds Proceeds From Other Funds Proceeds From Other Funds Proceeds From Other Funds Proceeds From Other Noncapital Financing Activities Proceeds From Other Oncapital Financing Activities Proceeds From Other Noncapital Financing Activities Payments of Transfers to Other Funds Payments for Transfers to Other Funds Payments for Other Noncapital Financing Uses Other Noncapital Financing Uses Other Noncapital Financing Uses Other Noncapital Financing System Payments for Other Noncapital Financing Uses Other Noncapital Transfers From/To System Transfers Evene Fund Groups Net Cash Provided [Used] By Noncapital Financing Activities Proceeds From Sale of Capital Assets Proceeds From Sale of Capital Assets Proceeds From Gifts Proceeds From Gifts Proceeds From Other Financing Activities Proceeds From Other Financing Activities Proceeds From Capital Carnsts and Contracts Proceeds From Capital Carnst Sand Contracts Proceeds From Other Financing Activities Payments for Capital Debt I Mandatory] Payments for Capital Debt Proceeds From System [Nonmandatory] Payments for Capital Debt Proceeds From System [Nonmandatory] Proceeds From Sales of Investments Proceeds From Interest on Debt I Susance Payments of Other Costs on				
Net Cash Provided [Used] By Operating Activities \$ (35,880,202.65) \$ (24,572,508.51)		(9.859.630.73)		(8 770 004 12)
Cash Flows From Noncapital Financing Activities	_		_	
Proceeds From Gifts	\$	(35,880,202.65)	\$	(24,572,508.51)
Proceeds From Endowments				
Proceeds From Endowments 73,743.00 38,621.00	\$		\$	
Proceeds From Other Frant Receipts 3,648,928.73 11,505,106.75		1,748,701.37		830,013.36
Proceeds From Other Grant Receipts 13,649,328.73 11,505,106.75 Proceeds From Other Noncapital Financing Activities 1,751,285.65 460.05 Payments of Interest Payments for Grant Disbursements Payments for Grant Disbursements Payments for Grant Disbursements Payments for Grant Disbursements Payments for Other Noncapital Financing Uses (150,102.28) (417,321.95) (417,321.				
Proceeds From Other Noncapital Financing Activities 1,751,285.65 460.05		73,743.00		38,621.00
Payments for Transfers to Other Funds Payments for Grant Disbursements Payments for Grant Disbursements Payments for Other Noncapital Financing Uses (150,102_28) (417,321.95) (173,21.9		13,649,328.73		11,505,106.75
Payments for Transfers to Other Punds Payments for Grant Disbursements Payments for Grant Disbursements Payments for Other Noncapital Financing Uses Other Noncapital Transfers From/To System Transfers Between Fund Groups Net Cash Provided [Used] By Noncapital Financing Activities Proceeds From Capital and Related Financing Activities Proceeds From Sale of Capital Assets Proceeds From General Grants and Contracts Proceeds From Grins Proceeds From Grins Proceeds From Grins Proceeds From Grins Proceeds From Other Financing Activities Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments of Principal On Debt Payments of Other Costs On Debt Issuance Payments of Other Costs On Debt Issuance Payments of Other Costs On Debt Issuance Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Payments for Capital Debt [Mandatory] (7,701,441.74) (7,508,217.00) Intrasystem Transfers for Capital Debt [Mandatory] (7,701,441.74) (7,508,217.00) Intrasystem Transfers for Capital Debt [Mandatory] (7,701,441.74) (7,508,217.00) Intrasystem Transfers for Chapital Capital Debt [Mandatory] (7,701,441.74) (7,508,217.00) Intrasystem Transfers for Capital Debt [Mandatory] (1,751,285.65		460.05
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Payments for Other Noncapital Financing Uses				
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Cash and Cash Equivalents, End of Year [Sch Three] \$ 25.011.766.18 \$ 26.149.546.70	\$			25,825,265.93
	\$	26,149,546.70	\$	
Net Cash Provided [Used] By Investing Activities Net Increase [Decrease] In Cash and Cash Equivalents Cash and Cash Equivalents, Beginning of Year Restatement Cash and Cash Equivalents, Beginning of Year, As Restated		\$ \$ \$	(9,859,630.73) \$ (35,880,202.65) \$ 32,949,459.01 1,748,701.37 73,743.00 13,649,328.73 1,751,285.65 (150,102.28) 153,269.86 \$ 50,175,685.34 \$ (2,195,536.63) \$ (2,195,536.63) \$ (4,499,067.03) \$ (11,815,199.61)	(9,859,630.73) \$ (35,880,202.65) \$ \$ 32,949,459.01

EXHIBIT V TEXAS A&M UNIVERSITY-SAN ANTONIO 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]		(39,317,104.15)		(37,264,846.73)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation Bad Debt Expense Pension Expense OPEB Expense Operating Income [Loss] and Cash Flow Categories		6,186,428.51 259,875.65		5,833,510.68 218,364.47
Classification Differences				
Changes In Assets and Liabilities		2 676 162 95		(2 210 902 52)
[Increase] Decrease In Receivables [Increase] Decrease In Due From Agencies/Funds		2,676,163.85 (2,163.75)		(3,318,802.52) 14,235.00
[Increase] Decrease In Due From System Members		(53,325.00)		77,136.13
[Increase] Decrease In Inventories				
[Increase] Decrease In Prepaid Expenses		(1,631,996.08)		(419,839.05)
[Increase] Decrease In Loans and Contracts [Increase] Decrease In Other Assets		9,340.49 35,851.47		327,735.87 (35,005.79)
[Increase] Decrease In Other Assets [Increase] Decrease In Deferred Outflows - Pensions		33,631.47		(33,003.79)
[Increase] Decrease In Deferred Outflows - OPEB				
Increase [Decrease] In Payables		(4,983,376.76)		6,073,960.90
Increase [Decrease] In Due to Other Agencies/Funds		5,349.32		(190 755 54)
Increase [Decrease] In Due to System Members Increase [Decrease] In Unearned Revenue		(280,523.00) 1,006,387.76		(189,755.54) 4,056,554.16
Increase [Decrease] In Deposits		(1.55)		.57
Increase [Decrease] In Employees' Compensable Leave		208,890.59		54,243.34
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	\$	3,436,901.50	\$	12,692,338.22
Net Cash Provided [Used] By Operating Activities	\$	(35,880,202.65)	\$	(24,572,508.51)
Non-Cash Transactions Donation of Capital Assets	¢	22,324.49	¢	460,443.45
Net Change In Fair Value of Investments	φ	816,151.23	φ	1,837,676.71
Refunding of Long Term Debt		010,101120		1,007,070171
Amortization of Bond Premiums and Discounts				
Borrowing Under Capital Lease Purchase Other				1 612 270 19
Other				1,612,379.18

SCHEDULE THREE TEXAS A&M UNIVERSITY-SAN ANTONIO 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	\$ 2,600.00
Total Cash On Hand	\$ 2,600.00
Cash In State Treasury	
Fund 0290	\$ 12,228,144.60
Total Cash In State Treasury	\$ 12,228,144.60
Reimbursements Due From State Treasury Assets Held By System Offices-Current	\$ 139,962.59 11,550,136.50
Total Current Cash and Cash Equivalents [Exhibit III]	\$ 23,920,843.69
Restricted Assets Held By System Offices-Current	\$ 1,090,922.49
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ 1,090,922.49
Total Cash & Cash Equivalents [Exhibit V]	\$ 25,011,766.18

SCHEDULE N-2 TEXAS A&M UNIVERSITY-SAN ANTONIO 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	\$	15,761,847.10	\$	\$	
Construction In Progress		4,688,365.33			(5,917,232.77)
Other Tangible Capital Assets		675,263.95			
		_			_
Total Non-Depreciable/Non-Amortizable Assets	\$	21,125,476.38	\$	\$	(5,917,232.77)
Depreciable Assets					
Buildings	\$	88,761,653.30	\$	•	
Infrastructure	Φ	11,557,139.25	ý	φ	1,880,371.91
Facilities and Other Improvements		4,782,662.00			3,290,542.58
Furniture and Equipment		4,035,235.89			34,820.03
Vehicles, Boats and Aircraft		288,486.03			34,620.03
Other Capital Assets		464,391.03			711,498.25
Other Capital Assets	_	404,391.03		_	/11,496.23
Total Depreciable Assets at Historical Cost	\$	109,889,567.50	\$	\$	5,917,232.77
Less Accumulated Depreciation for					
Buildings	\$	(16,962,693.49)	\$	\$	
Infrastructure	Ψ	(2,273,822.12)	Ψ	Ψ	
Facilities and Other Improvements		(1,148,006.05)			
Furniture and Equipment		(1,730,532.15)			
Vehicles, Boats and Aircraft		(224,903.19)			
Other Capital Assets		(96,986.20)			
		(,		_	
Total Accumulated Depreciation	\$	(22,436,943.20)	\$	\$	
Depreciable Assets, Net	\$	87,452,624.30	\$	\$	5,917,232.77
Amortizable Assets - Intangible					
Computer Software	\$	384,763.96	\$	•	
Computer Software	φ	364,703.90	Ψ	φ	
Total Intangible Assets at Historical Cost	\$	384,763.96	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(384,763.96)	\$	\$	
Total Accumulated Amortization	\$	(384,763.96)	\$	\$	
Total Accumulated Amortization	φ	(364,703.90)	Ψ	φ	
Amortizable Assets,Net	\$		\$	\$	
Capital Assets, Net	\$	108,578,100.68	\$	\$	

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS		DELETIONS		BALANCE 8-31-18	
\$	\$	\$	1,258,970.94 26,500.00	\$		\$	15,761,847.10 30,103.50 701,763.95
\$	\$	\$	1,285,470.94	\$		\$	16,493,714.55
\$	\$	\$		\$	(2,969.86)	\$	88,761,653.30 13,434,541.30 8,073,204.58
			829,333.88 41,292.00 61,764.30		(139,492.04) (1,993.23)		4,759,897.76 329,778.03 1,235,660.35
\$	\$	\$	932,390.18	\$	(144,455.13)	\$	116,594,735.32
\$	\$	\$	(4,430,468.52) (755,271.94) (471,633.06) (447,948.75) (24,446.28) (56,659.96)	\$	104,672.01	\$	(21,393,162.01) (3,029,094.06) (1,619,639.11) (2,073,808.89) (249,349.47) (153,646.16)
\$	\$	\$	(6,186,428.51)	\$	104,672.01	\$	(28,518,699.70)
\$	\$	\$	(5,254,038.33)	\$	(39,783.12)	\$	88,076,035.62
\$	\$	\$		\$		\$	384,763.96
\$	\$	\$		\$		\$	384,763.96
\$	\$	\$		\$		\$	(384,763.96)
\$	\$	\$		\$		\$	(384,763.96)
\$	\$	\$		\$		\$	
\$	\$	\$	(3,968,567.39)	\$	(39,783.12)	\$	104,569,750.17