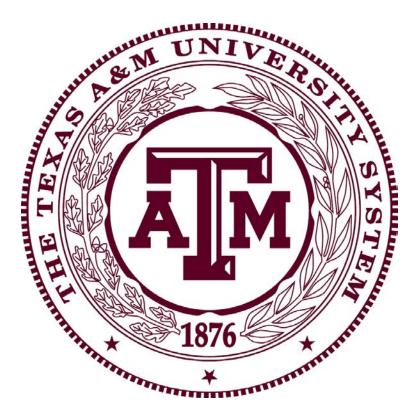
ANNUAL FINANCIAL REPORT

of

Texas A&M Health Science Center

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



Carrie L. Byington, M.D. Dean, College of Medicine

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

TEXAS A&M HEALTH SCIENCE CENTER

STUDENT ENROLLMENT DATA

CURRENT YEAR

		NUMBER OF STUE	DENTS BY SEMESTER
TYPE OF STUDENT		FALL 2017	FALL 2018
Texas Resident		2,429	2,529
Out-of-State		190	172
Foreign		161	166
Total Students		2,780	2,867
	HISTORICAL		
	(Fall Semester)		
			SEMESTER
FISCAL YEAR	HEADCOUNT		CREDIT HOURS
2014-15	2,487		Not Required
2015-16	2,591		Not Required
2016-17	2,689		Not Required
2017-18	2,780		Not Required
2018-19	2,867		Not Required

TEXAS A&M HEALTH SCIENCE CENTER

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets Cash & Cash Equivalents [Schedule Three] Investments	24,146,411.45	23,849,830.14
Restricted	2 (75 005 02	22 102 22
Cash & Cash Equivalents [Schedule Three] Investments	3,675,095.03	22,102.22
Legislative Appropriations Receivables, Net [Note 24]	11,073,742.88	3,025,261.46
Federal Other Intergovernmental Interest and Dividends	2,529,063.03	2,592,600.96
Gifts		47,454.93
Self-Insured Health and Dental Student	512,081.17	544,291.64
Investment Trades Accounts	11,255,022.16	10,262,389.56
Other		600,000.00
Due From Other Agencies Due From Other Members	3,474,815.30 69,872,169.79	4,187,006.38 64,927,714.40
Due From Other Funds	780,938.49	808,824.27
Consumable Inventories Merchandise Inventories	698,433.72	759,820.96
Loans and Contracts	189,118.61	194,688.51
Interfund Receivable [Note 12] Other Current Assets	1,741,039.74	1,326,428.31
Total Current Assets	\$ 129,947,931.37	\$ 113,148,413.74
Non-Current Assets		
Restricted Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Office	69,406,741.06	64,357,401.07
Investments [Note 3] Loans, Contracts and Other	4,388,142.71	4,799,323.71
Gifts Receivable	, ,	
Loans and Contracts Assets Held By System Office	155,331,771.53	149,654,261.43
Investments [Note 3]		
Interfund Receivable [Note 12] Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	88,297,941.53	28,210,130.10
Construction In Progress Other Tangible Capital Assets	8,785,936.64 243,017.34	8,073,652.11 243,017.34
Land Use Rights	213,017181	210,017101
Other Intangible Capital Assets Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	265,245,096.15	265,102,691.05
Infrastructure	18,575,661.11	18,575,661.11
Facilities and Other Improvements Furniture and Equipment	8,230,365.39 64,853,898.19	8,230,365.39 64,584,642.40
Vehicles, Boats, and Aircraft	754,736.68	1,016,901.84
Other Capital Assets Intangible Capital Assets, Amortized [Note 2] Land Use Rights	24,657,909.79	24,674,997.55
Computer Software	940,082.51	477,617.00
Other Intangible Capital Assets Accumulated Depreciation/Amortization	(215,353,770.62)	(199,345,672.94)
Assets Held In Trust Other Non-Current Assets	5,706,114.21	4,382,929.44
Total Non-Current Assets	\$ 500,063,644.22	\$ 443,037,918.60
	+	4 110,000,000
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	\$ 630,011,575.59	\$ 556,186,332.34

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

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Liabilities and Deferred Inflows				
Current Liabilities				
Payables				
Accounts	\$	11,213,319.25	\$	11,069,791.65
Payroll		7,844,903.02		12,655,764.98
Investment Trades				
Self-Insured Health and Dental Student		00 106 76		121,825.45
Other		90,196.76 24,537.43		31,875.70
Interfund Payable [Note 12]		24,337.43		31,673.70
Due to Other Agencies		273,860.16		386,873.84
Due to Other Funds		780,938.49		808,824.27
Due to Other Members		13,350,059.18		13,886,946.36
Funds Held for Investment				
Unearned Revenue		17,856,825.77		15,142,258.69
Employees' Compensable Leave		1,417,213.81		1,175,030.54
Other Post Employement Benefits				
Claims and Judgments Notes and Loans Payable [Note 5]				
Bonds Payable [Note 6]				
Capital Lease Obligations [Note 8]		157,905.48		
Liabilities Payable From Restricted Assets		,		
Funds Held for Others		132,897.01		195,161.19
Other Current Liabilities		1,657,309.51		1,651,382.91
			_	
Total Current Liabilities	\$	54,799,965.87	\$	57,125,735.58
Non-Channel Linkship				
Non-Current Liabilities	\$		\$	
Interfund Payable [Note 12] Employees' Compensable Leave	Э	6,785,326.57	Ф	9,434,740.62
Other Post Employment Benefits [Note 11]		0,765,520.57		9,434,740.02
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]		4 (92 020 44		4 522 020 44
Other Non-Current Liabilities		4,682,929.44	_	4,532,929.44
Total Non-Current Liabilities	\$	11,468,256.01	\$	13,967,670.06
Total Non-Current Elabilities	<u> </u>	11,400,230.01	Ψ	13,707,070.00
Deferred Inflows of Resources [Note 28]				
Pension	\$		\$	
Other Post Employment Benefits				
Split-Interest Agreements				
	_		_	
Total Deferred Inflows of Resources	\$		\$	
TO A LET LINE A LD C . LL CI	Φ.	((2(0 221 00	Φ.	71 002 405 64
Total Liabilities and Deferred Inflows	\$	66,268,221.88	\$	71,093,405.64
Net Position				
Net Investment In Capital Assets	\$	265,230,874.71	\$	219,844,002.95
Restricted for	Ψ	203,230,074.71	Ψ	217,044,002.73
Debt Service				
Capital Projects		12,512,572.61		21,245,699.99
Education		18,354,498.87		18,878,343.92
Endowment and Permanent Funds				
Nonexpendable		39,463,524.99		39,461,311.51
Expendable		28,804,745.10		24,353,020.14
Unrestricted		199,377,137.43	_	161,310,548.19
Chrestricted		562 742 252 71	\$	485,092,926.70
	Φ.			
Total Net Position [Exhibit IV]	\$	563,743,353.71	<u> </u>	403,072,720.70
	<u>\$</u> \$	630,011,575.59	\$	556,186,332.34

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

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Operating Revenues				
Tuition and Fees	\$	41,911,521.93	\$	41,215,938.77
Discounts and Allowances	Ψ	(3,760,867.01)	Ψ	(3,322,935.56)
Professional Fees		1,396,929.61		576,617.17
Auxiliary Enterprises		1,973,696.08		1,282,971.72
Discounts and Allowances		(7,665.02)		(11,829.68)
Other Sales of Goods and Services		47,352,039.25		66,006,553.74
Discounts and Allowances				
		(8,031,057.27)		(6,498,892.26)
Interest Revenue		91,202.93		73,724.92
Federal Revenue - Operating		31,488,552.86		28,583,018.51
Federal Pass Through Revenue		10,009,369.41		10,276,766.29
State Grant Revenue		22,832.84		38,602.71
State Pass Through Revenue		5,569,034.55		6,442,770.25
Other Grants and Contracts - Operating		8,094,579.08		8,488,285.82
Other Operating Revenue	_	4,293,599.48		359,063.35
Total Operating Revenues	\$	140,403,768.72	\$	153,510,655.75
Total Operating Revenues	φ	140,403,708.72	φ	133,310,033.73
Operating Expenses				
Instruction	\$	115,055,491.11	\$	119,414,429.91
Research		69,989,914.38		81,689,324.71
Public Service		11,307,413.44		10,495,784.87
Academic Support		33,122,408.37		32,400,933.25
11				
Student Services		5,439,172.55		4,489,780.43
Institutional Support		14,423,388.44		12,558,906.47
Operation & Maintenance of Plant		23,594,252.70		21,539,159.83
Scholarships & Fellowships		2,052,674.80		2,535,380.46
Auxiliary		2,615,622.23		2,276,669.96
Depreciation/Amortization	_	18,171,446.17	_	19,069,189.57
Total Operating Expenses [Schedule IV-1]	\$	295,771,784.19	\$	306,469,559.46
Total Operating Income [Loss]	\$	(155,368,015.47)	\$	(152,958,903.71)
Nonoporating Payanuas [Expanses]				
Nonoperating Revenues [Expenses]	•	161 701 526 51	Ф	151 400 272 17
Legislative Revenue	\$	161,791,536.51	\$	151,422,373.17
Federal Revenue Non-Operating		672,286.00		439,264.00
Federal Pass Through Non-Operating				
State Pass Through Non-Operating				
Gifts		4,977,815.18		4,889,977.67
Investment Income		15,943,215.58		19,591,970.49
Investing Activities Expense		(390,328.99)		(324,414.98)
Interest Expense		(7,463.42)		(738.11)
Borrower Rebates and Agent Fees				
Bollowel Redaies and Agent rees		(170,375.01)		(106,960,398.11)
Gain [Loss] On Sale or Disposal of Capital Assets		(52,042.51)		. , , , ,
Gain [Loss] On Sale or Disposal of Capital Assets		(==,= ====)		39,011,093.58
Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims		7 605 420 51		
Gain [Loss] On Sale or Disposal of Capital Assets		7,605,420.51 (421,910.13)		(458,874.31)
Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims Other Nonoperating Revenues	\$		\$	
Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims Other Nonoperating Revenues Other Nonoperating [Expenses]	<u>\$</u> \$	(421,910.13)	<u>\$</u>	(458,874.31)

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

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

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

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

	NSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$		\$	\$	\$ 111,965.39	\$	\$ 177,038.58	\$ 181,689.15
	7,753,020.23	2,500,593.15	19,681.40	276,000,49		134,610,445.78	135,734,298.96
	1,900,562.71	601,625.16	(49.60)	75,709.72		33,303,791.57	33,616,912.73
	, ,	,	()	,		, ,	,.
	3,319,860.58	3,268,886.15	100,424.96	1,668,516.25		45,929,389.92	46,355,928.32
	155,462.68	15,375.98	1,792.45	145.07		2,943,785.43	2,640,603.71
	401,486.20	104,525.95	3,594.84	158,400.92		20,917,980.73	25,519,827.98
	269,238.97	9,251,668.02		29,217.87		10,197,820.61	6,864,939.84
	123,650.21	4,794,698.17	14,976.00	112,705.95		7,204,642.47	9,766,262.30
	99,561.37	1,419,908.88		117,936.89		4,009,066.71	3,581,049.00
	20,839.60	2,675.01		18,067.23		633,042.04	720,386.61
						2,021,794.09	2,484,582.56
						574,901.97	1,100,204.47
					18,171,446.17	18,171,446.17	19,069,189.57
						(1,731.41)	(100.11)
	150.02	128.31		36.29		8,430.53	11,279.22
			1,905,556.25	25,435.00		3,838,052.47	3,682,084.73
_	379,555.87	1,634,167.92	6,698.50	21,485.16		11,231,886.53	15,140,420.42
¢	14 422 200 44	¢ 22.504.252.70	¢ 2.052.674.90	¢ 2.615.622.22	¢ 10 171 446 17	¢ 205 771 794 10	¢ 206 460 550 46
\$	14,423,388.44	\$ 23,594,252.70	\$ 2,052,674.80	\$ 2,615,622.23	\$ 18,171,446.17	\$ 295,771,784.19	\$ 306,469,559.46

[Exhibit IV]

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

		CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Cash Flows From Operating Activities				
Proceeds Received From Tuition and Fees	\$	40,433,337.49	\$	37,494,495.07
Proceeds Received From Customers		45,025,900.74		39,185,384.32
Proceeds From Grants and Contracts		47,347,103.62		68,468,552.32
Proceeds From Auxiliary Enterprises		1,961,660.56		1,270,747.27
Proceeds From Loan Programs		904,734.76		526,645.46
Proceeds From a Defined Benefit Pension Plan Proceeds From a Defined Benefit OPEB Plan				
Proceeds From Other Operating Revenues		4,261,326.57		156,894.64
Payments to Suppliers for Goods and Services		(102,030,043.04)		(112,546,162.83)
Payments to Employees		(175,221,991.47)		(168,125,190.30)
Payments for Loans Provided		(382,671.54)		(816,021.00)
Payments for Pension Benefits to Plan Members				
Payments for OPEB Benefits to Plan Members				
Payments for Other Operating Expenses	_	(6,667,522.95)	_	(7,214,041.66)
Net Cash Provided [Used] By Operating Activities	\$	(144,368,165.26)	\$	(141,598,696.71)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	153,752,760.62	\$	172,495,230.29
Proceeds From Gifts		5,024,520.11		9,842,522.74
Proceeds From Endowments		2,000.00		5,295.00
Proceeds From Transfers From Other Funds		254,507.75		622,638.95
Proceeds From Other Grant Receipts		672,286.00		439,264.00
Proceeds From Other Noncapital Financing Activities		48,993,505.64		49,030,374.37
Payments of Interest		(22.511.50)		(50 500 50)
Payments for Transfers to Other Funds		(32,544.50)		(52,766.50)
Payments for Grant Disbursements		(15.150.005.00)		(1= 610 100 10)
Payments for Other Noncapital Financing Uses		(46,463,396.09)		(47,610,192.48)
Other Noncapital Transfers From/To System Transfers Between Fund Groups		3,489,220.11		2,852,869.86
Net Cash Provided [Used] By Noncapital Financing Activities	\$	165,692,859.64	\$	187,625,236.23
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	6,058.75	\$	31,080.25
Proceeds From Debt Issuance	Ψ	0,030.73	Ψ	31,000.23
Proceeds From State Grants and Contracts				
Proceeds From Federal Grants and Contracts				
Proceeds From Gifts				
Proceeds From Interfund Payables				
Proceeds From Other Financing Activities				145,127.44
Proceeds From Capital Contributions				
Payments for Additions to Capital Assets		(3,914,920.64)		(7,110,921.66)
Payments of Principal On Debt				
Payments for Capital Leases				(35,851.07)
Payments of Interest On Debt Issuance		(7,463.42)		(738.11)
Payments for Interfund Receivables				
Payments of Other Costs On Debt Issuance		1 0 10 111 00		2 410 101 17
Transfer of Capital Debt Proceeds From System [Nonmandatory]		1,048,411.99		3,410,191.17
Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand]		(19,333,243.44)		(19,758,009.57)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(22,201,156.76)	\$	(23,319,121.55)
	φ	(22,201,130.70)	φ	(23,319,121.33)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$	150 205 60	\$	(0.4.0.45, 50.6.00)
Sales and Purchases of Investments Held By System		179,387.60		(24,347,536.92)
Proceeds From Interest and Investment Income		4,646,648.90		4,179,566.95
Payments to Acquire Investments			_	
Net Cash Provided [Used] By Investing Activities	\$	4,826,036.50	\$	(20,167,969.97)
Net Increase [Decrease] In Cash and Cash Equivalents	\$	3,949,574.12	\$	2,539,448.00
	_			
Cash and Cash Equivalents, Beginning of Year Restatement	\$	23,871,932.36	\$	21,332,484.36
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	23,871,932.36	\$	21,332,484.36
Cash and Cash Equivalents, End of Year [Sch Three]	\$	27,821,506.48	\$	23,871,932.36
	_		=	

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

		CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to				
Net Cash Provided [Used] By Operating Activities	\$		\$	
Operating Income [Loss]		(155,368,015.47)		(152,958,903.71)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation		18,171,446.17		19,069,189.57
Bad Debt Expense		380,508.87		994,209.89
Pension Expense OPEB Expense				
Operating Income [Loss] and Cash Flow Categories				
Classification Differences				
Changes In Assets and Liabilities		(2.005.100.62)		(4.020.200.75)
[Increase] Decrease In Receivables		(3,005,188.63)		(4,930,289.75)
[Increase] Decrease In Due From Agencies/Funds [Increase] Decrease In Due From System Members		2,634,643.49 (2,219,177.56)		404,497.33 (5,079,683.45)
[Increase] Decrease In Inventories		61,387.24		(139,098.77)
[Increase] Decrease In Prepaid Expenses		(334,141.76)		(216,285.89)
[Increase] Decrease In Loans and Contracts		418,482.31		(367,133.40)
[Increase] Decrease In Other Assets		(80,469.67)		
[Increase] Decrease In Deferred Outflows - Pensions [Increase] Decrease In Deferred Outflows - OPEB				
Increase [Decrease] In Payables		(4,701,204.67)		592,341.20
Increase [Decrease] In Due to Other Agencies/Funds		(113,013.68)		(31,890.46)
Increase [Decrease] In Due to System Members		(536,805.80)		(465, 267.18)
Increase [Decrease] In Unearned Revenue		2,724,688.08		1,341,965.43
Increase [Decrease] In Deposits		5,926.60		15,154.87
Increase [Decrease] In Employees' Compensable Leave Increase [Decrease] In OPEB Liability		(2,407,230.78)		172,497.61
Increase [Decrease] In Pension Liability				
Increase [Decrease] In Self Insured Accrued Liability				
Increase [Decrease] In Other Liabilities				
Increase [Decrease] In Deferred Inflows - Pensions Increase [Decrease] In Deferred Inflows - OPEB	_			
Total Adjustments	\$	10,999,850.21	\$	11,360,207.00
Net Cash Provided [Used] By Operating Activities	\$	(144,368,165.26)	\$	(141,598,696.71)
Non-Cash Transactions Donation of Capital Assets	\$		\$	
Net Change In Fair Value of Investments	Ψ	4,668,422.25	Ψ	12,748,481.68
Refunding of Long Term Debt		,,		, ,
Amortization of Bond Premiums and Discounts				
Borrowing Under Capital Lease Purchase Other		55,987,395.23		(107,375,534.13)
Oulei		33,961,393.23		(107,373,334.13)

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

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

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

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

INC-INTERAGENCY TRANSACTIONS		DEC-INTERAGENCY TRANSACTIONS		ADDITIONS		DELETIONS		BALANCE 8-31-18	
\$	59,804,697.12 2,101,461.00	\$	(5,313,461.54)	\$	283,114.31 4,087,968.38	\$	(163,683.31)	\$	88,297,941.53 8,785,936.64 243,017.34
\$	61,906,158.12	\$	(5,313,461.54)	\$	4,371,082.69	\$	(163,683.31)	\$	97,326,895.51
\$	102,362.00	\$		\$	40,043.10	\$		\$	265,245,096.15 18,575,661.11 8,230,365.39
	55,382.11		(661,060.86)		2,999,461.88 5,841.84		(2,124,527.34) (262,165.16) (22,929.60)		64,853,898.19 754,736.68 24,657,909.79
\$	157,744.11	\$	(661,060.86)	\$	3,045,346.82	\$	(2,409,622.10)	\$	382,317,667.31
\$		\$		\$	(11,762,170.73) (795,375.84) (441,402.84)	\$		\$	(133,938,412.07) (6,987,484.88) (3,452,868.03)
	(6,004.47)		72,490.88		(4,710,983.72) (66,070.22) (182,405.84)		1,834,696.92 262,165.16		(3,432,666.63) (46,241,278.59) (517,718.82) (23,525,354.25)
\$	(6,004.47)	\$	72,490.88	\$	(17,958,409.19)	\$	2,096,862.08	\$	(214,663,116.64)
\$	151,739.64	\$	(588,569.98)	\$	(14,913,062.37)	\$	(312,760.02)	\$	167,654,550.67
\$		\$		\$	462,465.51	\$		\$	940,082.51
\$		\$		\$	462,465.51	\$		\$	940,082.51
\$		\$		\$	(213,036.98)	\$		\$	(690,653.98)
\$		\$		\$	(213,036.98)	\$		\$	(690,653.98)
\$		\$		\$	249,428.53	\$		\$	249,428.53
\$	62,057,897.76	\$	(5,902,031.52)	\$	(10,292,551.15)	\$	(476,443.33)	\$	265,230,874.71