ANNUAL FINANCIAL REPORT

of

Texas A&M University Health Science Center

For the Year Ended August 31, 2020 With Comparative Totals for the Year Ended August 31, 2019



Greg Hartman

Vice Chancellor for Strategic Initiatives, The Texas A&M University System Chief Operating Officer & Senior Vice President, Texas A&M Health

> Jeffery T. Burton, CPA 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 2019	FALL 2020
Texas Resident		2,567	2,789
Out-of-State		172	174
Foreign		148	121
Total Students		2,887	3,084
	HISTORICAL (Fall Semester)		
			SEMESTER
FISCAL YEAR	<u>HEADCOUNT</u>		CREDIT HOURS
2016-17	2,689		Not Required
2017-18	2,780		Not Required
2018-19	2,867		Not Required
2019-20	2,887		Not Required
2020-21	3,084		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, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Current Assets	4 45 000 400 50	
Cash and Cash Equivalents [Schedule Three] Investments	\$ 36,893,289.79	\$ 15,572,056.04
Restricted		
Cash and Cash Equivalents [Schedule Three]	13,817,839.59	13,123,388.25
Investments	20 202 012 40	12 206 205 01
Legislative Appropriations Receivables, Net [Note 24]	20,302,913.40	12,386,395.01
Federal	3,284,601.46	3,314,133.41
Other Intergovernmental	., . ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Interest and Dividends		
Gifts Self-Insured Health and Dental		
Student Student	280,593.72	737,133.60
Investment Trades		
Accounts	17,598,113.96	14,240,536.29
Other Due From Other Agencies	3,880,575.39	971,141.23
Due From Other Members	143,865,807.46	111,714,335.01
Due From Other Funds	478,801.46	486,744.34
Consumable Inventories Merchandise Inventories	570,532.82	566,203.82
Loans and Contracts	1,726,929.08	614,267.47
Interfund Receivable [Note 12]	1,720,727.00	011,207117
Other Current Assets	6,051,325.95	4,559,471.37
Total Current Assets	\$ 248,751,324.08	\$ 178,285,805.84
Total Cultent Assets	φ 240,731,324.00	φ 170,203,003.0 1
Non-Current Assets		
Restricted	¢	¢
Cash and Cash Equivalents [Schedule Three] Assets Held By System Office	\$ 69,953,409.98	\$ 68,548,891.34
Investments [Note 3]	07,733,107.70	00,5 10,071.51
Loans, Contracts and Other	3,604,771.56	4,388,142.66
Gifts Receivable		
Loans and Contracts Assets Held By System Office	218,482,719.76	185,729,582.20
Investments [Note 3]	210,102,717.70	100,727,002.20
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]	20 000 720 05	90 079 747 25
Land and Land Improvements Construction In Progress	89,090,720.95 12,638,807.40	89,078,747.35 10,216,118.29
Other Tangible Capital Assets	243,017.34	243,017.34
Land Use Rights		
Other Intangible Capital Assets Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	444,029,610.70	348,515,571.03
Infrastructure	20,014,967.25	19,450,973.93
Facilities and Other Improvements	9,375,649.02	8,688,268.16
Furniture and Equipment Vehicles, Boats, and Aircraft	75,202,110.68 782,180.43	69,580,097.99 744,860.43
Other Capital Assets	3,727,991.47	3,763,420.31
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights Computer Software	722,030.28	910,082.51
Other Intangible Capital Assets	722,030.28	910,062.31
Accumulated Depreciation/Amortization	(238,007,369.07)	(213,974,682.38)
Assets Held In Trust		6 225 105 04
Other Non-Current Assets		6,335,195.04
Total Non-Current Assets	\$ 709,860,617.75	\$ 602,218,286.20
	-	
Deferred Outflows of Resources [Note 28]	¢	\$
Unamortized Loss On Refunding Debt Government Acquisition	\$	J.
Pension		
Other Post Employment Benefits		
Asset Retirement Obligations	<u> </u>	
Total Deferred Outflows of Resources	\$	\$
		•
Total Assets and Deferred Outflows	\$ 958,611,941.83	\$ 780,504,092.04

EXHIBIT III TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2020

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Liabilities and Deferred Inflows				
Current Liabilities				
Payables	¢	22 664 520 55	¢	6 466 700 10
Accounts Payroll	\$	33,664,528.55 11,258,267.30	\$	6,466,728.12 10,346,013.10
Investment Trades		11,230,207.30		10,540,015.10
Self-Insured Health and Dental				
Student		1.5. = 2.2. 1.2		*******
Other Interfund Payable [Note 12]		15,722.13		26,774.20
Interfund Payable [Note 12] Due to Other Agencies		57,922.30		338,699.89
Due to Other Funds		478,801.46		486,744.34
Due to Other Members		11,528,372.68		13,537,116.98
Funds Held for Investment		26 144 220 50		20 055 727 72
Unearned Revenue Employees' Compensable Leave		36,144,330.50 2,177,483.10		28,855,727.73 1,481,894.95
Other Post Employment Benefits		2,177,403.10		1,401,074.73
Claims and Judgments				
Notes and Loans Payable [Note 5]				
Notes From Direct Borrowings [Note 5]				
Bonds Payable [Note 6] Capital Lease Obligations [Note 8]		42,873.47		113,488.56
Asset Retirement Obligations [Note 5]		42,075.47		113,400.50
Liabilities Payable From Restricted Assets				
Other Current Liabilities		358,784.30		1,876,057.48
Tetal Comment Link Weign	<u> </u>	05 727 005 70	Φ.	(2,520,245,25
Total Current Liabilities	\$	95,727,085.79	\$	63,529,245.35
Non-Current Liabilities				
Interfund Payable [Note 12]	\$		\$	
Employees' Compensable Leave		6,800,453.96		6,732,285.34
Other Post Employment Benefits [Note 11]				
Pension Liability [Note 9] Claims and Judgments				
Notes and Loans Payable [Note 5]				
Notes From Direct Borrowings [Note 5]				
Bonds Payable [Note 6]				
Assets Held In Trust				
Liabilities Payable From Restricted Assets Capital Lease Obligations [Note 8]				42,873.47
Asset Retirement Obligations [Note 5]				250,000.00
Other Non-Current Liabilities				4,682,929.44
	_		_	44 =00 000 45
Total Non-Current Liabilities	\$	6,800,453.96	\$	11,708,088.25
Deferred Inflows of Resources [Note 28]				
Pension	\$		\$	
Other Post Employment Benefits	Ť		_	
Split-Interest Agreements				
T-4-1 D. f 1 J. fl f D	ф.		¢.	
Total Deferred Inflows of Resources	\$_		\$	
Total Liabilities and Deferred Inflows	\$	102,527,539.75	\$	75,237,333.60
Total Balonius and Bereired Inform	<u>~</u>	102,027,007.70	Ψ_	70,207,000100
Net Position				
Net Investment In Capital Assets	\$	417,819,716.45	\$	337,216,474.96
Restricted for Debt Service				
Capital Projects		28,241,967.33		14,145,618.59
Education		21,770,844.61		19,588,113.02
Endowment and Permanent Funds				
Nonexpendable		39,477,879.15		39,466,962.18
Expendable Unrestricted		29,541,166.54 319,232,828.00		28,288,042.47
Clearing Accounts		319,232,626.00		266,561,547.22
Clearing Accounts			_	
Total Net Position [Exhibit IV]	\$	856,084,402.08	\$	705,266,758.44
Tetal Liebilities Defermed Lefterness and Net Desiries	ф.	050 (11 041 02	¢.	700 504 002 04
Total Liabilities, Deferred Inflows, and Net Position	\$	958,611,941.83	\$	780,504,092.04

EXHIBIT IV TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2020

	_	CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Operating Revenues				
Tuition and Fees	\$	44,874,123.24	\$	43,977,778.15
Discounts and Allowances		(4,221,117.92)		(3,764,085.09)
Professional Fees		1,796,902.98		3,367,822.97
Auxiliary Enterprises		1,683,825.26		1,708,632.65
Discounts and Allowances		(1,348.66)		(11,928.75)
Other Sales of Goods and Services		40,492,862.46		43,799,682.92
Discounts and Allowances		(6,152,358.76)		(7,613,084.17)
Interest Revenue		64,043.19		93,368.00
Federal Revenue - Operating		38,610,407.42		33,688,192.81
Federal Pass Through Revenue		144,602,291.43		8,071,704.59
State Grant Revenue				8,041.10
State Pass Through Revenue		6,448,068.54		6,715,913.54
Other Grants and Contracts - Operating		9,078,109.09		7,625,744.49
Other Operating Revenue	_	1,371,574.54	-	7,146,066.37
Total Operating Revenues	\$	278,647,382.81	\$	144,813,849.58
Operating Expenses				
Instruction	\$	122,605,269.75	\$	122,154,593.15
Research		210,551,916.82		70,031,163.82
Public Service		10,784,463.47		10,477,295.57
Academic Support		38,724,551.91		38,603,781.71
Student Services		3,513,765.62		4,431,301.51
Institutional Support		13,171,827.94		13,475,632.83
Operation & Maintenance of Plant		25,483,802.38		22,772,248.17
Scholarships & Fellowships		3,524,551.08		2,395,759.27
Auxiliary Depreciation/Amortization		2,612,798.92		2,627,315.37
Depreciation/Amortization	_	26,614,714.25	-	20,016,162.92
Total Operating Expenses [Schedule IV-1]	\$	457,587,662.14	\$	306,985,254.32
Total Operating Income [Loss]	\$	(178,940,279.33)	\$	(162,171,404.74)
Nonoperating Revenues [Expenses]				
Legislative Revenue	\$	165,247,655.19	\$	163,769,777.10
Federal Revenue Non-Operating		1,659,322.84		964,244.46
Federal Pass Through Non-Operating				
State Pass Through Non-Operating				
Gifts		5,038,358.12		5,403,865.73
Investment Income		31,907,857.33		9,408,667.54
Investing Activities Expense		(584,722.69)		(481,067.22)
Interest Expense				(2,893.77)
Borrower Rebates and Agent Fees		(0.5=0.=0)		(271 - 21 - 2)
Gain [Loss] On Sale or Disposal of Capital Assets		(9,670.70)		(251,734.28)
Settlement of Claims		2.500.127.20		(173,371.26)
Other Nonoperating Revenues		3,508,137.38		3,007,296.24
	_	(5,424,391.78)	_	(2,596,534.08)
Other Nonoperating [Expenses]				179,048,250.46
Other Nonoperating [Expenses] Total Nonoperating Revenues [Expenses]	\$	201,342,545.69	\$	179,046,230.40

EXHIBIT IV TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2020

		CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Other Revenues and Transfers				
Capital Contributions	\$		\$	
Capital Appropriations [Higher Education Fund]		10 607 70		2.215.00
Additions to Permanent and Term Endowments		10,687.72		3,215.00
Special Items Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		8,298.00		5,205.00
Mandatory Transfers From Other Members		0,2,0.00		5,205.00
Nonmandatory Transfers From Other Members		60,047,057.89		59,058,053.67
Nonmandatory Transfers From Members/Agencies-Cap Assets		105,542,419.90		88,051,120.10
Transfers Out				
Transfers to Other State Agencies		(42,971.15)		(49,011.40)
Mandatory Transfers to Other Members		(657,672.12)		(625,880.81)
Nonmandatory Transfers to Other Members		(16,724,293.53)		(32,043.30)
Nonmandatory Transfers to Members/Agencies - Cap Assets		(872,261.43)		(510,878.25)
Legislative Transfers - In		1,452,659.00		8,936.00
Legislative Armonyisticas I aread		(20,598,545.28)		(21,012,155.66)
Legislative Appropriations Lapsed	_	(1.72)	_	(1.34)
Total Other Revenues and Transfers	\$	128,165,377.28	\$	124,896,559.01
Change In Net Position	\$	150,567,643.64	\$	141,773,404.73
Net Position, Beginning of Year Restatement	\$	705,266,758.44 250,000.00	\$	563,743,353.71 (250,000.00)
Net Position, Beginning of Year, Restated	\$	705,516,758.44	\$	563,493,353.71
Net Position, End of Year	\$	856,084,402.08	\$	705,266,758.44

SCHEDULE IV-1 TEXAS A&M HEALTH SCIENCE CENTER NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2020

	_1	INSTRUCTION	_	RESEARCH	PU	JBLIC SERVICE	_	ACADEMIC SUPPORT	_	STUDENT SERVICES
Natural Classification										
Cost of Goods Sold	\$	70,354.18	\$		\$		\$		\$	
Salaries & Wages		70,807,744.11		34,770,081.46		6,618,728.57		24,132,223.19		417,291.22
Payroll Related Costs		17,515,655.90		8,213,857.21		1,594,238.45		6,247,818.51		131,533.33
Payroll Related Costs-TRS Pension										
Payroll Related Costs-OPEB										
Professional Fees & Services		21,403,336.15		5,705,057.11		521,183.62		5,704,325.86		2,086,992.04
Travel		759,423.68		738,815.30		187,734.34		253,085.95		78,055.51
Materials & Supplies		5,965,015.29		7,331,515.38		339,945.05		1,037,203.32		272,388.81
Communication & Utilities		216,702.18		232,461.26		74,899.59		373,272.65		557.80
Repairs & Maintenance		681,593.13		906,577.29		107,517.44		690,028.92		1,120.21
Rentals & Leases		1,730,140.49		754,435.47		626,489.40		489,496.97		102,817.56
Printing & Reproduction		153,655.11		210,926.60		39,678.38		47,034.01		47,062.08
Federal Pass-Through		13,996.36		3,341,402.45						
State Pass-Through				246,341.75						
Depreciation & Amortization										
Bad Debt Expense										2,343.64
Interest		2,839.80		5,313.24		698.42		428.98		89.58
Scholarships		149,200.09		1,380,010.51		22,182.15		65,529.72		10,500.00
Claims & Losses										
Net Change In OPEB Obligation										
Other Operating Expenses	_	3,135,613.28		146,715,121.79	_	651,168.06	_	(315,896.17)	_	363,013.84
Total Operating Expenses	\$	122,605,269.75	\$	210,551,916.82	\$	10,784,463.47	\$	38,724,551.91	\$	3,513,765.62

IN	STITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	_	AUXILIARY		EPRECIATION & MORTIZATION		TOTAL		PRIOR YEAR
\$		\$	\$ 3,170.00	\$	35.003.64	\$		\$	108,527.82	\$	165,735.33
Ψ	8,323,964.03	2,632,374.24	55,022.13	Ψ	397,271.13	Ψ		Ψ	148,154,700.08	Ψ	147,309,267.77
	2,134,114.70	639,362.30	153.81		112,636.84				36,589,371.05		33,875,819.87
	_,,	,			,				, ,		,-,-,,-
	1,039,538.46	4,069,509.84	171,374.44		1,633,021.74				42,334,339.26		40,962,150.00
	74,601.97	10,145.41	1,160.86						2,103,023.02		2,967,158.34
	140,714.85	255,700.48	475.55		168,322.99				15,511,281.72		19,852,763.59
	21,860.37	7,556,333.23			8,434.12				8,484,521.20		9,239,164.81
	62,987.84	5,327,696.69			133,278.34				7,910,799.86		6,962,076.92
	370,148.11	3,397,877.23			40,720.22				7,512,125.45		6,260,179.85
	1,750.48	66.00			14,297.19				514,469.85		467,867.30
									3,355,398.81		2,423,053.44
									246,341.75		432,242.28
							26,614,714.25		26,614,714.25		20,016,162.92
									2,343.64		882.74
	31.00	1,681.40			12.97				11,095.39		11,975.93
			2,706,841.59		38,882.75				4,373,146.81		3,868,329.16
	1,002,116.13	1,593,055.56	586,352.70		30,916.99				153,761,462.18		12,170,424.07
\$	13,171,827.94	\$ 25,483,802.38	\$ 3,524,551.08	\$	2,612,798.92	\$	26,614,714.25	\$	457,587,662.14	\$	306,985,254.32

[Exhibit IV]

EXHIBIT V TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2020

		CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Cash Flows From Operating Activities				
Proceeds Received From Tuition and Fees	\$	42,141,914.28	\$	40,664,768.89
Proceeds Received From Customers		55,352,480.81		36,684,297.96
Proceeds From Grants and Contracts		194,692,368.25		67,401,501.63
Proceeds From Auxiliary Enterprises		1,682,369.57		1,696,138.94
Proceeds From Loan Programs		46,183,602.31		845,656.60
Proceeds From Other Operating Revenues		1,350,019.11		7,021,220.25
Payments to Suppliers for Goods and Services		(236,758,023.35)		(106,055,361.90)
Payments to Employees Payments for Loans Provided		(183,068,060.16)		(178,582,676.27)
Payments for Pension Benefits to Plan Members		(46,330,870.00)		(1,172,644.00)
Payments for OPEB Benefits to Plan Members				
Payments for Other Operating Expenses		(10,927,844.54)		(6,726,050.22)
	_		_	
Net Cash Provided [Used] By Operating Activities	\$	(135,682,043.72)	\$	(138,223,148.12)
Cash Flows From Noncapital Financing Activities	¢	157 227 200 00	e.	162 466 050 62
Proceeds From State Appropriations	\$	157,336,398.08	\$	162,466,059.63
Proceeds From Gifts Proceeds From Endowments		5,038,358.12		5,404,615.73
Proceeds From Transfers From Other Funds		10,687.72 1,455,694.00		3,215.00 843,764.12
Proceeds From Other Grant Receipts		1,659,322.84		964,244.46
Proceeds From Other Noncapital Financing Activities		9,904,221.59		47,326,390.39
Payments of Interest		,,,o.,, <u>221</u> ,,,		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Payments for Transfers to Other Funds		(417,903.10)		(49,011.40)
Payments for Grant Disbursements		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(-)
Payments for Other Noncapital Financing Uses		(6,870,885.73)		(44,875,552.22)
Other Noncapital Transfers From/To System Transfers Between Fund Groups		19,770,067.76		12,890,611.28
Net Cash Provided [Used] By Noncapital Financing Activities	\$	187,885,961.28	\$	184,974,336.99
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$		\$	85,141.50
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		(7.222.609.15)		(7.010.752.02)
Payments of Principal On Debt		(7,223,608.15)		(7,019,753.93)
Payments for Capital Leases		(113,488.56)		(228,520.57)
Payments of Interest On Debt Issuance		(113,100.30)		(2,893.77)
Payments for Interfund Receivables				(=,=,=,,,)
Payments of Other Costs On Debt Issuance				
Transfer of Capital Debt Proceeds From System [Nonmandatory]		1,241,428.46		1,259,172.81
Intrasystem Transfers for Capital Debt [Mandatory]		(19,204,217.40)		(19,358,036.47)
Intrasystem Transfers for Construction Projects [Non-Mand]	_	(2,053,825.26)	_	
Net Cash Provided [Used] By Capital & Related Financing Act.	\$	(27,353,710.91)	\$	(25,264,890.43)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$		\$	
Sales and Purchases of Investments Held By System		(7,441,303.73)		(25,900,125.23)
Proceeds From Interest and Investment Income		4,606,782.17		5,287,764.60
Payments to Acquire Investments	_		_	
	\$	(2,834,521.56)	\$	(20,612,360.63)
Net Cash Provided [Used] By Investing Activities		22 015 605 00	\$	873,937.81
•	\$	22,015,685.09		
Net Increase [Decrease] In Cash and Cash Equivalents Cash and Cash Equivalents, Beginning of Year	\$	28,695,444.29	\$	27,821,506.48
Net Increase [Decrease] In Cash and Cash Equivalents Cash and Cash Equivalents, Beginning of Year Restatement	_		\$	27,821,506.48
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 Cash and Cash Equivalents, End of Year [Sch Three]	\$	28,695,444.29	-	

EXHIBIT V TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2020

40,279.33) 14,714.25 10,492.68 62,445.45) 34,502.21) 92,204.31) (4,329.00) 91,854.58) 31,634.15) 84,533.09 80,777.59) 45,080.96 77,819.77 40,414.62)	\$	(162,171,404.74) 20,016,162.92 1,087,605.27 (5,326,581.47) 1,665,114.95 754,061.06 132,229.90 (2,898,901.30) (426,031.55) 80,469.67 (2,333,447.04) 64,839.73 187,057.80
14,714.25 10,492.68 62,445.45) 34,502.21) 92,204.31) (4,329.00) 91,854.58) 31,634.15) 84,533.09 80,777.59) 45,080.96 77,819.77 40,414.62)		20,016,162.92 1,087,605.27 (5,326,581.47) 1,665,114.95 754,061.06 132,229.90 (2,898,901.30) (426,031.55) 80,469.67 (2,333,447.04) 64,839.73
10,492.68 62,445.45) 34,502.21) 92,204.31) (4,329.00) 91,854.58) 31,634.15) 84,533.09 80,777.59) 45,080.96 77,819.77 40,414.62)		(5,326,581.47) 1,665,114.95 754,061.06 132,229.90 (2,898,901.30) (426,031.55) 80,469.67 (2,333,447.04) 64,839.73
10,492.68 62,445.45) 34,502.21) 92,204.31) (4,329.00) 91,854.58) 31,634.15) 84,533.09 80,777.59) 45,080.96 77,819.77 40,414.62)		(5,326,581.47) 1,665,114.95 754,061.06 132,229.90 (2,898,901.30) (426,031.55) 80,469.67 (2,333,447.04) 64,839.73
34,502.21) 92,204.31) (4,329.00) 91,854.58) 31,634.15) 84,533.09 80,777.59) 45,080.96 77,819.77 40,414.62)		1,665,114.95 754,061.06 132,229.90 (2,898,901.30) (426,031.55) 80,469.67 (2,333,447.04) 64,839.73
80,777.59) 45,080.96 77,819.77 40,414.62)		64,839.73
63,756.77		10,984,914.96 (50,878.19) 11,639.91
50.005.61	_	22.040.057.72
58,235.61 82,043.72)	\$	23,948,256.62
	\$	(3,687,787.78)
01,944.13		87,607,841.57
	957,480.01 301,944.13	957,480.01

EXHIBIT VI TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF FIDUCIARY NET POSITION-CUSTODIAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2020

	_	CURI YE TOT	AR	PRIOR YEAR TOTAL
Assets and Deferred Outflows				
Assets Cash and Cash Equivalents [Sch Three-F] Assets Held By System Office	\$		99,187.05	\$
Investments Restricted Cash and Cash Equivalents [Sch Three-F]				
Assets Held By System Office Investments Loans, Contracts and Other				
Gift Receivable Legislative Appropriations Receivables, Net				
Federal Other Intergovernmental Interest and Dividends				
Gifts Student Investment Trades				
Accounts Other				
Due From Other Agencies Due From Other Members Due From Other Funds				
Consumable Inventories Merchandise Inventories Loans and Contracts				
Interfund Receivables Capital Assets, Non-Depreciable Land and Land Improvements Construction In Progress				
Other Tangible Capital Assets Land Use Rights Other Intangible Capital Assets				
Capital Assets, Depreciable Buildings and Building Improvements Infrastructure				
Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft				
Other Capital Assets Intangible Capital Assets,Amortized Land Use Rights				
Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets				
Total Assets	\$		99,187.05	\$
Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition	\$			\$
Pension Other Post Employment Benefits Asset Retirement Obligations	_			
Total Deferred Outflows of Resources	\$			\$
Total Assets and Deferred Outflows	\$		99,187.05	\$

EXHIBIT VI TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF FIDUCIARY NET POSITION-CUSTODIAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2020

		URRENT YEAR IOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows			
Liabilities Payables			
Accounts	\$		\$
Payroll	Ψ		Ψ
Investment Trades			
Student			
Other			
Interfund Payable			
Due to Other Agencies			
Due to Other Funds			
Due to Other Members			
Funds Held for Investment			
Unearned Revenue			
Employees' Compensable Leave			
Other Post Employment Benefits			
Claims and Judgments			
Notes and Loans Payable Notes From Direct Borrowings			
Bonds Payable			
Capital Lease Obligations			
Asset Retirement Obligations			
Liabilities Payable From Restricted Assets			
Other Liabilities			
Total Liabilities	\$		\$
Deferred Inflows of Resources [Note 28]			
Pension	\$		\$
Other Post Employment Benefits			
Split-Interest Agreements			
T-4-1 D-51 I-C	¢.		¢
Total Deferred Inflows of Resources	\$		\$
Total Liabilities and Deferred Inflows	\$		\$
Total Elabilities and Deferred lilliows	φ		ψ.
Net Position			
Restricted for			
Individuals, Organizations, & Other Governments	\$	99,187.05	\$
Total Net Position [Exhibit VII]	\$	99,187.05	\$
Total Liabilities, Deferred Inflows, and Net Position	\$	99,187.05	\$
Total Elabilities, Deferred lilliows, and Net Fosition	9	99,167.03	\$

EXHIBIT VII TEXAS A&M HEALTH SCIENCE CENTER STATEMENT OF CHANGES IN FIDUCIARY NET POSITION-CUSTODIAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2020

	CURREN' YEAR TOTAL	Γ PRIOR YEAR TOTAL
Additions		
Contributions		
Gifts	\$ 3,50	56.40 \$
Capital Contributions		
Total Contributions	\$ 3,50	56.40 \$
	-	
Investment Income		
Interest/Dividends/Other Income	\$	\$
Realized Gain [Loss] Sale of Investments		
Net Increase [Decrease] in Fair Value		
Total Investment income	\$	\$
Total investment meone	Ψ	y
Less: Investing Activities Expense	\$	\$
	•	
Total Net Investment Income	\$	\$
Other Additions	*	Φ.
Intergovernmental Receipts	\$	\$
Transfers from Other Members		
Transfers from Other State Agency Transfers from Other Funds		
Other Revenue/Additions		
Net Other Sales of Goods and Services	5.40	00.00
Net Professional Fees	3,40	0.00
Federal Revenue		
State Grant Revenue		
Other Grants and Contracts		
Other Revenue	80	00.00
Total Other Additions	\$ 6,20	00.00 \$
Total Additions	\$ 9,70	56.40 ¢
Total Additions	\$ 9,70	<u>\$</u>
Deductions		
Refunds of Contributions	\$	\$
Salaries and Wages		
Payroll Related Costs		
Interest	(2	27.04)
Settlement of Claims		
Transfers to Other State Agencies		
Transfers to Other Members		
Transfers to Other Funds		
Intergovernmental Payments Other Expenses/Deductions		
Communication & Utilities		
Materials & Supplies	(1.0)	20.76)
Printing & Reproduction		21.20)
Professional Fees & Services		75.30)
Rentals & Leases	(2,9	57.64)
Repairs & Maintenance		
Travel		12.42)
Other Expenses	(3,12	29.10)
Catal Daduations	¢ (21.0)	72.46) \$
Total Deductions	\$ (21,0)	73.46) \$
There is No Desiries	\$ (11,30	07.06) \$
nange in Net Position	<u> </u>	· · · · · · / +
nange in Net Position		
•	\$	\$
Net Position, Beginning of Year	\$ 110,49	
Net Position, Beginning of Year Restatement	110,49	94.11
Change in Net Position Net Position, Beginning of Year Restatement Net Position, Beginning of Year, Restated		94.11
Net Position, Beginning of Year Restatement	\$ 110,49	94.11

SCHEDULE THREE TEXAS A&M HEALTH SCIENCE CENTER SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL		
Cash & Cash Equivalents			
Current Assets Cash On Hand			
Petty Cash Department Working Fund	\$	7,922.50	
Total Cash On Hand	\$	7,922.50	
Cash In State Treasury			
Fund 0289	\$	15,452,647.09	
Fund 0818	_	1,577,945.12	
Total Cash In State Treasury	\$	17,030,592.21	
Reimbursements Due From State Treasury Assets Held By System Offices-Current	\$	2,360,887.82 17,493,887.26	
Total Current Cash & Cash Equivalents [Exhibit III]	\$	36,893,289.79	
Restricted			
Cash On Hand Temporary Working Fund	\$	10,000.00	
Total Restricted Cash On Hand	\$	10,000.00	
Cash In Bank	\$	105,021.44	
Assets Held By System Offices-Current	\$	13,702,818.15	
Total Restricted Cash & Cash Equivalents [Exhibit III]	\$	13,817,839.59	
Total Cash & Cash Equivalents [Exhibit V]	\$	50,711,129.38	

SCHEDULE THREE-F TEXAS A&M HEALTH SCIENCE CENTER SCHEDULE OF FIDUCIARY CASH & CASH EQUIVALENTS-CUSTODIAL FUNDS FOR THE YEAR ENDED AUGUST 31, 2020

	 CURRENT YEAR TOTAL		
Cash & Cash Equivalents			
Cash On Hand Assets Held By System Office	\$ 99,187.05		
Total Cash & Cash Equivalents [Exhibit VI]	\$ 99,187.05		
Total Cash & Cash Equivalents	\$ 99,187.05		

SCHEDULE N-2 TEXAS A&M HEALTH SCIENCE CENTER NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2020

	_	BALANCE 9-1-19	ADJUSTMENTS		COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets					
Land and Land Improvements	\$	89,078,747.35	\$	\$	
Construction In Progress		10,216,118.29			(105,517,930.43)
Other Tangible Capital Assets	_	243,017.34		_	
Total Non-Depreciable/Non-Amortizable Assets	\$	99,537,882.98	\$	\$	(105,517,930.43)
Depreciable Assets					
Buildings	\$	348,515,571.03	\$	\$	95,514,039.67
Infrastructure		19,450,973.93			563,993.32
Facilities and Other Improvements		8,688,268.16			687,380.86
Furniture and Equipment		69,580,097.99			8,752,516.58
Vehicles, Boats and Aircraft		744,860.43			
Other Capital Assets	_	3,763,420.31		_	
Total Depreciable Assets at Historical Cost	\$	450,743,191.85	\$	\$	105,517,930.43
Less Accumulated Depreciation for					
Buildings	\$	(146,997,403.40)	\$	\$	
Infrastructure		(8,206,403.15)			
Facilities and Other Improvements		(3,907,661.15)			
Furniture and Equipment		(50,721,368.62)			
Vehicles, Boats and Aircraft		(543,494.87)			
Other Capital Assets		(2,740,903.84)		_	
Total Accumulated Depreciation	\$	(213,117,235.03)	\$	\$	
Depreciable Assets, Net	\$	237,625,956.82	\$	\$	105,517,930.43
Amortizable Assets - Intangible		040.000.54	•	•	
Computer Software	\$	910,082.51	\$	\$	
Total Intangible Assets at Historical Cost	\$	910,082.51	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(857,447.35)	\$	\$	
Total Accumulated Amortization	\$	(857,447.35)	\$	\$	
Amortizable Assets,Net	\$	52,635.16	\$	\$	
Capital Assets, Net	\$	337,216,474.96	\$	\$	
	_				

C-INTERAGENCY RANSACTIONS	-INTERAGENCY ANSACTIONS	 ADDITIONS		DELETIONS		BALANCE 8-31-20
\$ 105,517,930.43	\$ (390,478.93)	\$ 11,973.60 2,813,168.04	\$		\$	89,090,720.95 12,638,807.40 243,017.34
\$ 105,517,930.43	\$ (390,478.93)	\$ 2,825,141.64	\$		\$	101,972,545.69
\$	\$	\$	\$		\$	444,029,610.70 20,014,967.25
375,232.75	(631,474.11)	4,261,149.42 37,320.00 4,922.76		(7,135,411.95) (40,351.60)		9,375,649.02 75,202,110.68 782,180.43 3,727,991.47
\$ 375,232.75	\$ (631,474.11)	\$ 4,303,392.18	\$	(7,175,763.55)	\$	553,132,509.55
\$ (350,743.28)	\$ 149,691.61	\$ (19,446,715.38) (884,365.66) (508,069.90) (5,477,392.23) (58,509.44) (72,043.65)	\$	2,467,268.27	\$	(166,444,118.78) (9,090,768.81) (4,415,731.05) (53,932,544.25) (602,004.31) (2,812,947.49)
\$ (350,743.28)	\$ 149,691.61	\$ (26,447,096.26)	\$	2,467,268.27	\$	(237,298,114.69)
\$ 24,489.47	\$ (481,782.50)	\$ (22,143,704.08)	\$	(4,708,495.28)	\$	315,834,394.86
\$	\$	\$ 127,758.73	\$	(315,810.96)	\$	722,030.28
\$ _	\$	\$ 127,758.73	\$	(315,810.96)	\$	722,030.28
\$ 	\$	\$ (167,617.99)	\$	315,810.96	\$	(709,254.38)
\$ _	\$	\$ (167,617.99)	\$	315,810.96	\$	(709,254.38)
\$	\$ 	\$ (39,859.26)	\$		\$	12,775.90
\$ 105,542,419.90	\$ (872,261.43)	\$ (19,358,421.70)	\$	(4,708,495.28)	\$	417,819,716.45