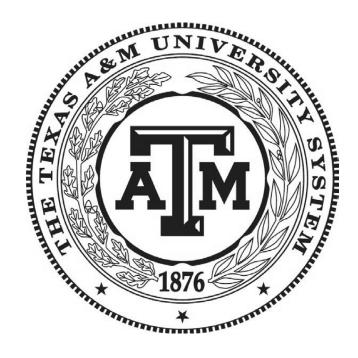
ANNUAL FINANCIAL REPORT

of

Texas A&M System Shared Services Center

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



John Sharp, Chancellor Billy Hamilton, Deputy Chancellor and Chief Financial Officer

TEXAS A&M SYSTEM SHARED SERVICES CENTER

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EXHIBIT III TEXAS A&M SYSTEM SHARED SERVICES CENTER STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2020

| | | CURRENT YEAR TOTAL | _ | PRIOR YEAR TOTAL |
|---|----------|---------------------------|----------|-------------------------|
| Assets and Deferred Outflows | | | | |
| Current Assets Cash and Cash Equivalents [Schedule Three] | S | 14,029,541.64 | \$ | 8,401,640.72 |
| Investments | • | ,, | | -,, |
| Restricted Cash and Cash Equivalents [Schedule Three] | | 94,633.85 | | 30,079.13 |
| Investments | | 74,033.03 | | 30,077.13 |
| Legislative Appropriations Receivables, Net [Note 24] | | | | |
| Federal | | | | |
| Other Intergovernmental | | | | |
| Interest and Dividends Gifts | | | | |
| Self-Insured Health and Dental | | | | |
| Student Investment Trades | | | | |
| Accounts | | 3,422,528.29 | | 849,253.15 |
| Other | | 1,364.20 | | 1,364.20 |
| Due From Other Agencies Due From Other Members | | 722,855.17 | | 201,261.95 |
| Due From Other Funds | | 722,000117 | | 68,142.36 |
| Consumable Inventories Merchandise Inventories | | | | |
| Loans and Contracts | | | | |
| Interfund Receivable [Note 12] | | | | |
| Other Current Assets | | 349,209.50 | | 349,209.50 |
| Total Current Assets | \$ | 18,620,132.65 | \$ | 9,900,951.01 |
| Non-Current Assets | | - | | |
| Restricted | | | | |
| Cash and Cash Equivalents [Schedule Three] | \$ | 20 202 05 | \$ | |
| Assets Held By System Office Investments [Note 3] | | 28,303.85 | | |
| Loans, Contracts and Other | | | | |
| Gifts Receivable | | | | |
| Loans and Contracts Assets Held By System Office | | 9,154,285.85 | | |
| Investments [Note 3] | | 7,10 1,200100 | | |
| Interfund Receivable [Note 12] Capital Assets, Non-Depreciable [Note 2] | | | | |
| Land and Land Improvements | | | | |
| Construction In Progress | | 1,553,637.42 | | 8,826,543.94 |
| Other Tangible Capital Assets Land Use Rights | | | | |
| Other Intangible Capital Assets | | | | |
| Capital Assets, Depreciable [Note 2] | | | | |
| Buildings and Building Improvements Infrastructure | | | | |
| Facilities and Other Improvements | | | | |
| Furniture and Equipment Vehicles, Boats, and Aircraft | | 5,166,173.67 20,526.84 | | 841,817.74 20,526.84 |
| Other Capital Assets | | 33,100.00 | | 33,100.00 |
| Intangible Capital Assets, Amortized [Note 2] | | | | |
| Land Use Rights Computer Software | | 11,637,871.35 | | 6,671,285.04 |
| Other Intangible Capital Assets | | | | |
| Accumulated Depreciation/Amortization Assets Held In Trust | | (7,236,512.01) | | (4,890,148.49) |
| Other Non-Current Assets | | | | |
| Total Non Current Access | • | 20 257 296 07 | \$ | 11 502 125 07 |
| Total Non-Current Assets | \$ | 20,357,386.97 | <u> </u> | 11,503,125.07 |
| 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 | \$ | 38,977,519.62 | \$ | 21,404,076.08 |
| | <u>-</u> | | - | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

EXHIBIT III TEXAS A&M SYSTEM SHARED SERVICES CENTER STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2020

| PRIOR YEAR TOTAL |
|------------------------|
| |
| |
| \$ 427,136.21 |
| 720,625.59 |
| |
| |
| 531.10 |
| 331.10 |
| |
| 68,142.36 |
| |
| |
| 2,050.50 |
| |
| |
| |
| |
| 1,056,051.60 |
| |
| |
| |
| \$ 2,274,537.36 |
| |
| di di |
| \$ 589,055.39 |
| 369,033.39 |
| |
| |
| |
| |
| |
| |
| 359,940.56 |
| |
| |
| \$ 948,995.95 |
| |
| ¢. |
| \$ |
| |
| |
| \$ |
| e 2.222.522.21 |
| \$ 3,223,533.31 |
| |
| \$ 11,503,125.07 |
| |
| 133,119.59 |
| 30,079.13 |
| 50,077115 |
| |
| 6.514.210.00 |
| 6,514,218.98 |
| |
| \$ 18,180,542.77 |
| |
| \$ 21,404,076.08 |
| \$ |

EXHIBIT IV TEXAS A&M SYSTEM SHARED SERVICES 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 | \$ | | \$ | |
| Discounts and Allowances | | | | |
| Professional Fees | | | | |
| Auxiliary Enterprises | | | | |
| Discounts and Allowances | | | | |
| Other Sales of Goods and Services Discounts and Allowances | | 9,005,621.29 | | 7,043,815.21 |
| Interest Revenue | | | | |
| Federal Revenue - Operating | | | | |
| Federal Pass Through Revenue | | | | |
| State Grant Revenue | | | | |
| State Pass Through Revenue | | | | |
| Other Grants and Contracts - Operating | | 6,224.82 | | |
| Other Operating Revenue | | 308,304.58 | | 453,890.08 |
| | | 0.000.150.00 | | |
| Total Operating Revenues | \$ | 9,320,150.69 | \$ | 7,497,705.29 |
| Operating Expenses | | | | |
| Instruction | \$ | 349.03 | \$ | |
| Research | | | | |
| Public Service | | | | |
| Academic Support | | 100,345.97 | | 12,545.23 |
| Student Services | | 2 (47 205 52 | | 2 042 124 00 |
| Institutional Support | | 2,647,305.53 | | 2,042,134.89 |
| Operation & Maintenance of Plant | | 1,166,745.40 | | 366,880.41 |
| Scholarships & Fellowships Auxiliary | | | | |
| Depreciation/Amortization | | 4,339,481.93 | | 1,777,402.61 |
| | _ | | _ | |
| Total Operating Expenses [Schedule IV-1] | \$ | 8,254,227.86 | \$ | 4,198,963.14 |
| Total Operating Income [Loss] | \$ | 1,065,922.83 | \$ | 3,298,742.15 |
| Nonoperating Revenues [Expenses] | | | | |
| Legislative Revenue | \$ | | \$ | |
| Federal Revenue Non-Operating | | | | |
| Federal Pass Through Non-Operating | | | | |
| State Pass Through Non-Operating | | | | |
| Gifts | | 13,526.80 | | |
| Investment Income | | 1,314,029.70 | | |
| Investing Activities Expense | | | | |
| Interest Expense | | | | |
| Borrower Rebates and Agent Fees | | | | |
| Gain [Loss] On Sale or Disposal of Capital Assets | | | | |
| Settlement of Claims | | 251 160 25 | | 101 550 50 |
| Other Nonoperating Revenues Other Nonoperating [Expenses] | | (531,183.63) | | 191,772.58 |
| Total Nonoperating Revenues [Expenses] | \$ | 1,050,833.12 | \$ | 191,772.58 |
| Income [Loss] Before Other Revenues and Transfers | \$ | 2,116,755.95 | \$ | 3,490,514.73 |
| Other Nonoperating Revenues Other Nonoperating [Expenses] Total Nonoperating Revenues [Expenses] | | 1,050,833.12 | - | |

EXHIBIT IV TEXAS A&M SYSTEM SHARED SERVICES 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] Additions to Permanent and Term Endowments | | | | |
| Special Items | | | | |
| Extraordinary Items Transfers In | | | | |
| Transfers From Other State Agencies | | | | |
| Mandatory Transfers From Other Members | | | | |
| Nonmandatory Transfers From Other Members Nonmandatory Transfers From Members/Agencies-Cap Assets | | 15,141,487.63 1,831,967.70 | | 2,872,153.85 |
| Transfers Out | | 1,031,907.70 | | |
| Transfers to Other State Agencies | | | | |
| Mandatory Transfers to Other Members | | | | (0.5.0.0.1.0) |
| Nonmandatory Transfers to Other Members | | (826,176.12) | | (817,335.44) |
| Nonmandatory Transfers to Members/Agencies - Cap Assets Legislative Transfers - In | | | | |
| Legislative Transfers - Out | | | | |
| Legislative Appropriations Lapsed | | | _ | |
| Total Other Revenues and Transfers | \$ | 16,147,279.21 | \$ | 2,054,818.41 |
| Change In Net Position | \$ | 18,264,035.16 | \$ | 5,545,333.14 |
| Net Position, Beginning of Year | \$ | 18,180,542.77 | \$ | 12,635,209.63 |
| Restatement | | | | |
| Net Position, Beginning of Year, Restated | \$ | 18,180,542.77 | \$ | 12,635,209.63 |
| | \$ | | \$ | |
| Net Position, End of Year | <u>→</u> | 36,444,577.93 | Φ_ | 18,180,542.77 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

| Second Sold Second Sold Second Sold Second Sold Sold Sold Sold Sold Sold Sold Sol | set of Goods Sold \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | sot of Goods Sold \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | INSTRUCT | ION | RESEARCH | PUBLIC SERVICE | _ | ACADEMIC SUPPORT | _ | SERVICES |
|--|--|--|-----------------------------------|----------|--------|----------|----------------|----|---------------------|----|----------|
| Section Sect | set of Goods Sold \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | sot of Goods Sold \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | atural Classification | | | | | | | | |
| salaries & Wages ayroll Related Costs ayroll Related Costs-TRS Pension ayroll Related Costs-OPEB rofessional Fees & Services favel 349.03 1,354.69 communication & Utilities 1,087.41 depairs & Maintenance 20,583.78 dentals & Leases 34,497.36 dentals & Leases 34,497 | latries & Wages tyroll Related Costs tyroll Related Costs-TRS Pension tyroll Related Costs-OPEB ofessional Fees & Services avel 349.03 2,829.84 aterials & Supplies aterials & Supplies papiris & Maintenance tentals & Leases atting & Reproduction deral Pass-Through atterpass-Through at | ladries & Wages tyroll Related Costs tyroll Related Costs-TRS Pension tyroll Related Costs-OPEB offessional Fees & Services 19,028.32 ravel 349.03 2,829.84 taterials & Supplies 1,354.69 ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entals & Leases 34,497.36 einting & Reproduction 2,588.20 ederal Pass-Through ater Pass-Through epreciation & Amortization ad Debt Expense terest 32.99 cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | Cost of Goods Sold | \$ | | \$ | \$ | \$ | | \$ | |
| ayroll Related Costs ayroll Related Costs-TRS Pension ayroll Related Costs-TRS Pension ayroll Related Costs-TRS Pension ayroll Related Costs-TRS Pension ayroll Related Costs-OPEB rofessional Fees & Services | yroll Related Costs yroll Related Costs-TRS Pension yroll Related Costs-OPEB ofessional Fees & Services avel 349.03 2,829.84 aterials & Supplies 1,354.69 ommunication & Utilities 1,087.41 opairs & Maintenance 2,0,583.78 entals & Leases 34,497.36 inting & Reproduction 2,588.20 deteral Pass-Through ater Pass-Through epreciation & Amortization and Debt Expense terest 32.99 cholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | ayroll Related Costs ayroll Related Costs-TRS Pension ayroll Related Costs-TRS Pension ayroll Related Costs-OPEB ofessional Fees & Services foresional Fees & Services aterials & Supplies foresional & Utilities foresional & Utilities foresional & Supplies foresional & Sup | | | | | | | | | |
| Payroll Related Costs-TRS Pension Payroll Related Costs-OPEB 19,028.32 Professional Fees & Services 19,028.32 Gravel 349.03 2,829.84 Materials & Supplies 1,354.69 Communication & Utilities 20,588.78 Rentals & Leases 34,497.36 Printing & Reproduction 2,588.20 Federal Pass-Through 564.25 Depreciation & Amortization 32.99 State Pass-Through 32.99 Interest 32.99 Scholarships 32.99 Claims & Losses 32.99 Vet Change In OPEB Obligation 18,343.38 | yroll Related Costs-TRS Pension yroll Related Costs-OPEB ofessional Fees & Services avel 349.03 2,829.84 aterials & Supplies 1,354.69 ommunication & Utilities 1,087.41 opairs & Maintenance 20,583.78 ontals & Leases 34,497.36 ontals & Leases 34,497.36 ontals & Reproduction 2,588.20 offeral Pass-Through ater Pass-Through operation & Amortization and Debt Expense terest 32.99 tholarships aims & Losses at Change In OPEB Obligation ther Operating Expenses 18,343.38 | ayroll Related Costs-TRS Pension | | | | | | | | | |
| Payroll Related Costs-OPEB Professional Fees & Services | Sproll Related Costs-OPEB 19,028.32 2,829.84 349.03 2,829.84 349.03 2,829.84 349.03 2,829.84 349.03 | 19,028.32 19,0 | Payroll Related Costs TRS Pension | | | | | | | | |
| rofessional Fees & Services ravel 349.03 2.829.84 Iaterials & Supplies 1,354.69 ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entals & Leases 34,497.36 rinting & Reproduction 2,588.20 ederal Pass-Through tate Pass-Through tate Pass-Through tate Pass-Through tate Pass-Through tate Pass-Through tepreciation & Amortization ad Debt Expense terest 32.99 cholarships laims & Losses ter Change In OPEB Obligation ther Operating Expenses 18,343.38 | ofessional Fees & Services 19,028.32 avel 349.03 2,829.84 aterials & Supplies 1,354.69 ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entals & Leases 34,497.36 inting & Reproduction 2,588.20 ideral Pass-Through 4 ate Pass-Through 4 ate Pass-Through 32.99 eterest 32.99 cholarships 32.99 cholarships 4 aims & Losses 4 et Change In OPEB Obligation 18,343.38 | 19,028.32 19,0 | ayron Kelated Costs-TKS Felision | | | | | | | | |
| avel 349.03 2,829.84 aterials & Supplies 1,354.69 munication & Utilities 1,087.41 munication & Utilities 2,0583.78 munication & Maintenance 2,0583.78 mulas & Leases 34,497.36 munication & Reproduction 2,588.20 deral Pass-Through ater Pass-Through | avel 349.03 2,829.84 aterials & Supplies 1,354.69 mmunication & Utilities 1,087.41 mpairs & Maintenance 2,0,583.78 mtals & Leases 34,497.36 mting & Reproduction 2,588.20 deral Pass-Through ater Pass-Through ate | avel 349.03 2,829.84 aterials & Supplies 1,354.69 mmunication & Utilities 1,087.41 mpairs & Maintenance 2,0,583.78 mtals & Leases 34,497.36 mting & Reproduction 2,588.20 deral Pass-Through ater Pass-Through ate | yroli Related Costs-OPEB | | | | | | 10.000.00 | | |
| Iderials & Supplies 1,354.69 ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entals & Leases 34,497.36 rinting & Reproduction 2,588.20 ederal Pass-Through tate Pass-Through tate Pass-Through tepreciation & Amortization ad Debt Expense 32.99 teterest 32.99 cholarships thereof operating Expenses et Change In OPEB Obligation 18,343.38 | aterials & Supplies 1,354.69 ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entals & Leases 34,497.36 inting & Reproduction 2,588.20 deral Pass-Through ater Pass-Through expreciation & Amortization 32.99 de Debt Expense 32.99 tholarships aims & Losses et Change In OPEB Obligation 18,343.38 | laterials & Supplies 1,354.69 ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entals & Leases 34,497.36 cinting & Reproduction 2,588.20 cderal Pass-Through at Pass-Through ater Pass-Through at Pass-Through epreciation & Amortization 32.99 ad Debt Expense 32.99 terest 32.99 cholarships strong of the Community of t | | | | | | | | | |
| Communication & Utilities | 1,087.41 2,0583.78 2,058 | ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entrals & Leases 34,497.36 entrals & Reproduction 2,588.20 ederal Pass-Through 2,588.20 ederal Pass-Through 32,98 electration & Amortization 32.99 electrest 32.99 elolarships 32.99 elolarships 32.90 elolarships 32.90 elorance of Change In OPEB Obligation 32.90 ther Operating Expenses 18,343.38 | | 3 | 349.03 | | | | | | |
| Communication & Utilities | parametrication & Utilities 1,087.41 pagins & Maintenance 20,583.78 entals & Leases 34,497.36 inting & Reproduction 2,588.20 deral Pass-Through **** ate Pass-Through **** epreciation & Amortization **** ad Debt Expense 32.99 theolarships **** aims & Losses **** at Change In OPEB Obligation **** ther Operating Expenses 18,343.38 | ommunication & Utilities 1,087.41 epairs & Maintenance 20,583.78 entials & Leases 34,497.36 einting & Reproduction 2,588.20 ederal Pass-Through 32,588.20 ater Pass-Through 32.90 epreciation & Amortization 32.99 ad Debt Expense 32.99 terest 32.99 cholarships 32.90 laims & Losses 4 et Change In OPEB Obligation 4 ther Operating Expenses 18,343.38 | Materials & Supplies | | | | | | 1,354.69 | | |
| Repairs & Maintenance 20,583.78 Repairs & Maintenance 34,497.36 Printing & Reproduction 2,588.20 rederal Pass-Through 32,588.20 State Pass-Through 38,299 Sead Debt Expense 32.99 Scholarships 32,399 Scholarships 32,390 Scholarships (Cherry Change In OPEB Obligation Operating Expenses) 31,343.38 | pairs & Maintenance 20,583.78 34,497.36 intin & Leases 34,497.36 intin & Lease 34,497.36 intin & | epairs & Maintenance 20,583.78 and 18 & Leases 34,497.36 circlining & Reproduction 2,588.20 and | Communication & Utilities | | | | | | 1,087.41 | | |
| Rentals & Leases 34,497.36 Printing & Reproduction 2,588.20 Printing & Reproduction 2,588.20 Printing & Reproduction 2,588.20 Printing & Reproduction 3,588.20 Printing & Reproduction 3,588.20 Printing Plass-Through Pepreciation & Amortization 3,588.20 Printing Plass | entals & Leases 34,497.36 inting & Reproduction 2,588.20 didderal Pass-Through atter Pass-Through 5 certain & Amortization 4 debt Expense 5 certain & Amortization 5 certain & Amortization 6 certain & Amortization 6 certain & Amortization 7 certain & 32.99 certain & 32.9 | entals & Leases 34,497.36 inting & Reproduction 2,588.20 deteral Pass-Through ate Pass-Through epreciation & Amortization ad Debt Expense terest 32.99 cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | Renairs & Maintenance | | | | | | | | |
| Printing & Reproduction 2,588.20 Federal Pass-Through 32,588.20 State Pass-Through 32,98 Depreciation & Amortization 32.99 Interest 32.99 Scholarships 32.99 Claims & Losses 32.99 Vet Change In OPEB Obligation 32.90 Other Operating Expenses 18,343.38 | inting & Reproduction 2,588.20 deral Pass-Through ate Pass-Through epreciation & Amortization ad Debt Expense terest 32.99 tholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | inting & Reproduction 2,588.20 decarl Pass-Through at Pass-Through epreciation & Amortization ad Debt Expense terest 32.99 cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | | | | | | | | | |
| Gederal Pass-Through State Pass-Through Depreciation & Amortization Sad Debt Expense Interest 32.99 Scholarships Claims & Losses Net Change In OPEB Obligation Other Operating Expenses 18,343.38 | deral Pass-Through ate Pass-Through perceiation & Amortization at Debt Expense terest 32.99 cholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | Aderal Pass-Through Aderal Pass-Through | Printing & Penroduction | | | | | | | | |
| State Pass-Through State Pass-Through State Pass-Through State Pass-Through State Pass-Through State Pass-Through State Pass State P | ate Pass-Through cpreciation & Amortization dd Debt Expense terest 32.99 cholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | ate Pass-Through epreciation & Amortization ad Debt Expense terest 32.99 cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | Zadaral Daga Through | | | | | | 2,300.20 | | |
| Depreciation & Amortization | ### Express are a speciation & Amortization | epreciation & Amortization ad Debt Expense teterest 32.99 cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | | | | | | | | | |
| Bad Debt Expense Interest 32.99 Scholarships 52.91 Claims & Losses 52.91 Net Change In OPEB Obligation 52.91 Wher Operating Expenses 18,343.38 | dd Debt Expense terest 32.99 tholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | ad Debt Expense terest 32.99 cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | tate Pass-Inrougn | | | | | | | | |
| Section Sect | terest 32.99 tholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | terest 32.99 cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | | | | | | | | | |
| Scholarships Claims & Losses Net Change In OPEB Obligation Other Operating Expenses 18,343.38 | tholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | | | | | | | | | |
| Scholarships Claims & Losses Net Change In OPEB Obligation Other Operating Expenses 18,343.38 | tholarships aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | cholarships laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | nterest | | | | | | 32.99 | | |
| Claims & Losses Vet Change In OPEB Obligation Uther Operating Expenses 18,343.38 | aims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | laims & Losses et Change In OPEB Obligation ther Operating Expenses 18,343.38 | Scholarships | | | | | | | | |
| Net Change In OPEB Obligation Other Operating Expenses 18,343.38 | et Change In OPEB Obligation ther Operating Expenses 18,343.38 | et Change In OPEB Obligation ther Operating Expenses 18,343.38 | Claims & Losses | | | | | | | | |
| Other Operating Expenses 18,343.38 | ther Operating Expenses 18,343.38 | ther Operating Expenses 18,343.38 | | | | | | | | | |
| | | | Other Operating Expenses | | | | | | 18 3/13 38 | | |
| and Operating Expenses \$ 349.03 \$ \$ \$ 100,345.97 \$ | al Operating Expenses <u>§ 349.03</u> <u>§ § § 100,345.97</u> <u>§</u> | al Operating Expenses <u>\$ 349.03</u> <u>\$ \$ 100.345.97</u> <u>\$</u> | other Operating Expenses | | | | - | _ | 10,343.30 | _ | |
| 3 399.03 S S S S S S S S S S S S S S S S S S S | au operatung Expenses 3 342.03 3 3 100,343.97 3 | art Operating Expenses 3 342.05 3 3 100,343.97 3 | tal Oparatina Evpansos | ¢ : | 240.02 | ¢ | ¢ | Ф | 100 245 07 | ¢ | |
| | | | tai Operating Expenses | φ . | 347.03 | J. | J | φ | 100,343.97 | Φ_ | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

| INSTITUTIONAL SUPPORT | | MA | PERATION & AINTENANCE OF PLANT | CHOLARSHIPS & FELLOWSHIPS | | AUXILIARY | EPRECIATION & MORTIZATION | | TOTAL | | PRIOR YEAR |
|--------------------------|--------------|----|--------------------------------------|---------------------------|----|-----------|----------------------------------|----|--------------|----|---------------|
| \$ | | \$ | | \$ | \$ | | \$ | \$ | | \$ | |
| | 1,587,967.68 | | 960,448.91 | | | | | | 2,548,416.59 | | 1,324,312.42 |
| | 365,690.91 | | 206,296.49 | | | | | | 571,987.40 | | 285,882.36 |
| | | | | | | | | | | | |
| | 261,654.71 | | | | | | | | 280,683.03 | | 260,650.47 |
| | 19,057.51 | | | | | | | | 22,236.38 | | 49,964.06 |
| | 39,979.34 | | | | | | | | 41,334.03 | | 40,629.49 |
| | 22,530.00 | | | | | | | | 23,617.41 | | 18,063.04 |
| | 95,466.18 | | | | | | | | 116,049.96 | | 6,613.93 |
| | 208,091.79 | | | | | | | | 242,589.15 | | 326,965.61 |
| | 1,148.87 | | | | | | | | 3,737.07 | | 2,173.82 |
| | | | | | | | | | | | |
| | | | | | | | 4,339,481.93 | | 4,339,481.93 | | 1,777,402.61 |
| | 16.92 | | | | | | | | 40.02 | | |
| | 16.83 | | | | | | | | 49.82 | | |
| | | | | | | | | | | | |
| | 45,701.71 | | | | | | | | 64,045.09 | | 106,305.33 |
| \$ | 2,647,305.53 | \$ | 1,166,745.40 | \$ | \$ | | \$ 4,339,481.93 | \$ | 8,254,227.86 | \$ | 4,198,963.14 |

[Exhibit IV]

EXHIBIT V TEXAS A&M SYSTEM SHARED SERVICES 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 | \$ | | \$ | |
| Proceeds Received From Customers | | 8,474,686.02 | | 6,854,701.36 |
| Proceeds From Grants and Contracts | | 6,224.82 | | |
| Proceeds From Auxiliary Enterprises | | | | |
| Proceeds From Loan Programs | | | | |
| Proceeds From Other Operating Revenues | | 308,304.58 | | 453,890.08 |
| Payments to Suppliers for Goods and Services | | (3,416,937.03) | | (1,174,365.44 |
| Payments to Employees Payments for Loans Provided | | (2,628,139.47) | | (1,077,332.53 |
| Payments for Pension Benefits to Plan Members | | | | |
| Payments for OPEB Benefits to Plan Members | | | | |
| Payments for Other Operating Expenses | | | | |
| Taymond for other operating Emperiors | _ | | _ | |
| Net Cash Provided [Used] By Operating Activities | \$ | 2,744,138.92 | \$ | 5,056,893.47 |
| Cash Flows From Noncapital Financing Activities | | | | |
| Proceeds From State Appropriations | \$ | | \$ | |
| Proceeds From Gifts | | 13,526.80 | | |
| Proceeds From Endowments | | | | |
| Proceeds From Transfers From Other Funds | | | | |
| Proceeds From Other Grant Receipts | | | | |
| Proceeds From Other Noncapital Financing Activities | | 254,460.25 | | 191,772.58 |
| Payments of Interest | | | | |
| Payments for Transfers to Other Funds | | | | |
| Payments for Grant Disbursements | | | | |
| Payments for Other Noncapital Financing Uses | | 14 215 211 51 | | 1 042 020 20 |
| Other Noncapital Transfers From/To System Transfers Between Fund Groups | | 14,315,311.51 | | 1,843,930.38 |
| Transfers Between Fund Groups | _ | | _ | |
| Net Cash Provided [Used] By Noncapital Financing Activities | \$ | 14,583,298.56 | \$ | 2,035,702.96 |
| Cash Flows From Capital and Related Financing Activities | | | | |
| Proceeds From Sale of Capital Assets | \$ | | \$ | |
| 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 | | (2,710,370.06) | | (2,908,160.87 |
| Payments of Principal On Debt | | (1.056.051.50) | | (207, 620, 00 |
| Payments for Capital Leases | | (1,056,051.78) | | (287,630.00 |
| Payments of Interest On Debt Issuance | | | | |
| Payments for Interfund Receivables | | | | |
| Payments of Other Costs On Debt Issuance | | | | 714,593.81 |
| Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] | | | | /14,393.61 |
| Intrasystem Transfers for Construction Projects [Non-Mand] | | | | |
| | _ | (2.500.124.0.0) | _ | (2.101.10=0.0 |
| Net Cash Provided [Used] By Capital & Related Financing Act. | \$ | (3,766,421.84) | \$ | (2,481,197.06 |
| Cash Flows From Investing Activities | | | | |
| Proceeds From Sales of Investments | \$ | | \$ | |
| Sales and Purchases of Investments Held By System | Ψ | (7,868,560.00) | Ψ. | |
| Proceeds From Interest and Investment Income | | (1,000,000,000,000,000,000,000,000,000,0 | | |
| Payments to Acquire Investments | | | | |
| Not Cook Descrided [Head] Dr. Investing Astivities | • | (7.969.560.00) | • | |
| Net Cash Provided [Used] By Investing Activities | \$ | (7,868,560.00) | \$ | |
| Net Increase [Decrease] In Cash and Cash Equivalents | \$ | 5,692,455.64 | \$ | 4,611,399.37 |
| Cash and Cash Equivalents, Beginning of Year Restatement | \$ | 8,431,719.85 | \$ | 3,820,320.48 |
| | | | _ | |
| Cash and Cash Equivalents, Beginning of Year, As Restated | \$ | 8,431,719.85 | \$ | 3,820,320.48 |
| Cash and Cash Equivalents, End of Year [Sch Three] | \$ | 14,124,175.49 | \$ | 8,431,719.85 |

EXHIBIT V TEXAS A&M SYSTEM SHARED SERVICES CENTER STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2020

| | | CURRENT YEAR TOTAL | _ | PRIOR YEAR TOTAL |
|--|----|--------------------------|------|------------------------|
| Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities | \$ | | \$ | |
| Operating Income [Loss] | | 1,065,922.83 | | 3,298,742.15 |
| Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities | | | | |
| Amortization and Depreciation Bad Debt Expense Pension Expense | | 4,339,481.93 | | 1,777,402.61 |
| OPEB Expense Operating Income [Loss] and Cash Flow Categories Classification Differences | | | | |
| Changes In Assets and Liabilities [Increase] Decrease In Receivables | | (2,571,910.94) | | (304,217.50 |
| [Increase] Decrease In Due From Agencies/Funds [Increase] Decrease In Due From System Members | | (521,593.22) | | (201,261.95 |
| [Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses [Increase] Decrease In Loans and Contracts | | | | (349,209.50 |
| [Increase] Decrease In Other Assets [Increase] Decrease In Deferred Outflows - Pensions [Increase] Decrease In Deferred Outflows - OPEB | | | | |
| Increase [Decrease] In Payables | | 78,515.39 | | 632,082.05 |
| Increase [Decrease] In Due to Other Agencies/Funds Increase [Decrease] In Due to System Members Increase [Decrease] In Unearned Revenue | | 6,135.80 | | (30,631.91 |
| Increase [Decrease] In Deposits Increase [Decrease] In Employees' Compensable Leave Increase [Decrease] In OPEB Liability | | 347,587.13 | | 233,987.52 |
| 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 Increase [Decrease] In Asset Retirement Obligations | _ | | | |
| Total Adjustments | \$ | 1,678,216.09 | . \$ | 1,758,151.32 |
| Net Cash Provided [Used] By Operating Activities | \$ | 2,744,138.92 | \$ | 5,056,893.47 |
| lon-Cash Transactions Donation of Capital Assets | \$ | | \$ | |
| Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts | | 1,331,270.70 | | |
| Borrowing Under Capital Lease Purchase Other | | 1,831,967.70 | | |
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SCHEDULE THREE TEXAS A&M SYSTEM SHARED SERVICES CENTER SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2020

| | CURRENT YEAR TOTAL |
|--|------------------------------|
| | |
| Cash & Cash Equivalents Current Assets | |
| Cash In State Treasury Assets Held By System Offices-Current | \$ 14,029,541.64 |
| | |
| Total Current Cash & Cash Equivalents [Exhibit III] | \$ 14,029,541.64 |
| | |
| Restricted Assets Held By System Offices-Current | \$ 94,633.85 |
| Total Restricted Cash & Cash Equivalents [Exhibit III] | \$ 94,633.85 |
| | |
| Total Cash & Cash Equivalents [Exhibit V] | \$ 14,124,175.49 |
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SCHEDULE N-2 TEXAS A&M SYSTEM SHARED SERVICES CENTER NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2020

| | BALANCE 9-1-19 | ADJUSTMENTS | COMPLETED CIP |
|--|-------------------|-------------|--------------------|
| Non-Depreciable/Non-Amortizable Assets | | | |
| Construction In Progress | \$ 8,826,543.94 | \$ | \$ (11,787,676.98) |
| Total Non-Depreciable/Non-Amortizable Assets | \$ 8,826,543.94 | \$ | \$ (11,787,676.98) |
| Depreciable Assets | | | |
| Furniture and Equipment | \$ 841,817.74 | \$ | \$ 4,827,263.40 |
| Vehicles, Boats and Aircraft | 20,526.84 | | |
| Other Capital Assets | 33,100.00 | | |
| Total Depreciable Assets at Historical Cost | \$ 895,444.58 | \$ | \$ 4,827,263.40 |
| Less Accumulated Depreciation for | | | |
| Furniture and Equipment | \$ (477,877.56) | \$ | \$ |
| Vehicles, Boats and Aircraft | (3,421.14) | | |
| Other Capital Assets | (3,310.02) | | |
| Total Accumulated Depreciation | \$ (484,608.72) | \$ | \$ |
| Depreciable Assets, Net | \$ 410,835.86 | \$ | \$ 4,827,263.40 |
| Amortizable Assets - Intangible | | | |
| Computer Software | \$ 6,671,285.04 | \$ | \$ 6,960,413.58 |
| Total Intangible Assets at Historical Cost | \$ 6,671,285.04 | \$ | \$ 6,960,413.58 |
| Less Accumulated Amortization for | | | |
| Computer Software | \$ (4,405,539.77) | \$ | \$ |
| Total Accumulated Amortization | \$ (4,405,539.77) | \$ | \$ |
| Amortizable Assets,Net | \$ 2,265,745.27 | \$ | \$ 6,960,413.58 |
| Capital Assets, Net | \$ 11,503,125.07 | \$ | \$ |

| INTERAGENCY ANSACTIONS | DEC-INTERAGENCY TRANSACTIONS | _ | ADDITIONS | DELETIONS | _ | BALANCE 8-31-20 |
|---------------------------|---------------------------------|----|--|----------------------|----|---|
| \$ 1,827,263.40 | \$ | \$ | 2,687,507.06 | \$ | \$ | 1,553,637.42 |
| \$ 1,827,263.40 | \$ | \$ | 2,687,507.06 | \$ | \$ | 1,553,637.42 |
| \$ 5,413.16 | \$ | \$ | 22,863.00 | \$ (531,183.63) | \$ | 5,166,173.67 20,526.84 33,100.00 |
| \$ 5,413.16 | \$ | \$ | 22,863.00 | \$ (531,183.63) | \$ | 5,219,800.51 |
| \$ (708.86) | \$ | \$ | (293,284.63) (6,842.28) (2,206.68) | \$ | \$ | (771,871.05) (10,263.42) (5,516.70) |
| \$ (708.86) | \$ | \$ | (302,333.59) | \$ | \$ | (787,651.17) |
| \$ 4,704.30 | \$ | \$ | (279,470.59) | \$ (531,183.63) | \$ | 4,432,149.34 |
| \$ | \$ | \$ | | \$ (1,993,827.27) | \$ | 11,637,871.35 |
| \$ | \$ | \$ | | \$ (1,993,827.27) | \$ | 11,637,871.35 |
| \$ | \$ | \$ | (4,037,148.34) | \$ 1,993,827.27 | \$ | (6,448,860.84) |
| \$ | <u>s</u> | \$ | (4,037,148.34) | \$ 1,993,827.27 | \$ | (6,448,860.84) |
| \$ | <u>\$</u> | \$ | (4,037,148.34) | \$ | \$ | 5,189,010.51 |
| \$ 1,831,967.70 | \$ | \$ | (1,629,111.87) | \$ (531,183.63) | \$ | 11,174,797.27 |