UNAUDITED

Annual Financial Report

of

Texas A&M International University

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

Dr. Pablo Arenaz, President
Juan J. Castillo Jr., Vice President for Finance & Administration
Elena Martinez, Comptroller

UNAUDITED

TEXAS A&M INTERNATIONAL UNIVERSITY

STUDENT ENROLLMENT DATA

CURRENT YEAR

TYPE OF STUDENT	NUMBER OF STUDENTS BY SEMESTER FALL 2019	FALL 2020
Texas Resident	8,066	8,111
Out-of-State	61	230
Foreign	178	135
Total Students	8,305	8,476

HISTORICAL
(Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER CREDIT HOURS
2016-17	7,390	82,743
2017-18	7,640	87,055
2018-19	7,884	89,444
2019-20	8,305	93,129
2020-21	8,476	95,694

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TEXAS A&M INTERNATIONAL UNIVERSITY

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EXHIBIT III
TEXAS A&M INTERNATIONAL UNIVERSITY
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]	$ 13,830,298.36	$ 12,821,287.00
Investments		
Restricted		
Cash and Cash Equivalents [Schedule Three]	2,307,816.45	2,083,384.96
Investments		
Legislative Appropriations	10,230,809.86	15,452,318.88
Receivables, Net [Note 24]		
Federal	1,733,660.15	811,857.28
Other Intergovernmental		
Interest and Dividends		
Gifts	461,000.00	444,000.00
Self-Insured Health and Dental		
Student	3,054,029.90	3,211,082.22
Investment Trades		
Accounts	329,675.26	54,606.07
Other	194,517.38	229,094.19
Due From Other Agencies	48,908.64	38,152.20
Due From Other Members		3,759,956.12
Due From Other Funds		2,258,776.07
Consumable Inventories	26,412.16	26,242.77
Merchandise Inventories		
Loans and Contracts	1,620,935.96	1,884,150.31
Interfund Receivable [Note 12]		
Other Current Assets	408,704.86	415,837.90
Total Current Assets	$ 34,246,768.98	$ 43,490,745.97
Non-Current Assets		
Restricted		
Cash and Cash Equivalents [Schedule Three]	$	$
Assets Held By System Office	65,118,846.07	64,879,216.77
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts		
Assets Held By System Office	82,763,058.39	68,583,186.62
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	7,500,047.50	7,500,047.50
Construction In Progress	2,145,924.18	8,309,030.70
Other Tangible Capital Assets	110,000.00	110,000.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	256,073,792.13	239,288,502.99
Infrastructure	23,209,634.58	23,062,855.25
Facilities and Other Improvements	16,632,203.67	16,471,238.88
Furniture and Equipment	17,694,457.81	16,487,654.90
Vehicles, Boats, and Aircraft	209,696.86	209,696.86
Other Capital Assets	9,188,959.56	9,016,884.61
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	1,285,864.14	1,285,864.14
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(175,601,904.56)	(164,565,139.51)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	$ 306,330,580.33	$ 290,639,039.71
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	$ 340,577,349.31	$ 334,129,785.68

EXHIBIT III
TEXAS A&M INTERNATIONAL UNIVERSITY
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	$ 1,322,704.64	$ 1,367,141.23
Payroll	3,255,555.83	3,293,585.64
Investment Trades		
Self-Insured Health and Dental		
Student	225,139.95	282,474.05
Other	51,918.62	97,404.88
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds		2,258,776.07
Due to Other Members	679,134.87	2,662,157.03
Funds Held for Investment		
Unearned Revenue	7,438,936.70	7,475,623.32
Employees' Compensable Leave	236,673.14	243,382.56
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]		
Asset Retirement Obligations [Note 5]		
Liabilities Payable From Restricted Assets		235.13
Other Current Liabilities	599,004.46	743,512.62
Total Current Liabilities	$ 13,809,068.21	$ 18,424,292.53
Non-Current Liabilities		
Interfund Payable [Note 12]	$	$
Employees' Compensable Leave	2,277,135.93	1,990,690.54
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]		
Asset Retirement Obligations [Note 5]		
Other Non-Current Liabilities	127,197.57	177,801.85
Total Non-Current Liabilities	$ 2,404,333.50	$ 2,168,492.39
Deferred Inflows of Resources [Note 28]		
Pension	$	$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	$	$
Total Liabilities and Deferred Inflows	$ 16,213,401.71	$ 20,592,784.92
Net Position		
Net Investment In Capital Assets	$ 158,448,675.87	$ 157,176,636.32
Restricted for		
Debt Service		
Capital Projects	1,207,574.88	1,183,201.53
Education	19,008,657.23	17,380,472.21
Endowment and Permanent Funds		
Nonexpendable	42,076,233.18	41,725,626.01
Expendable	11,559,382.64	10,591,221.44
Unrestricted	92,063,423.80	85,479,843.25
Clearing Accounts		
Total Net Position [Exhibit IV]	$ 324,363,947.60	$ 313,537,000.76
Total Liabilities, Deferred Inflows, and Net Position	$ 340,577,349.31	$ 334,129,785.68

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EXHIBIT IV
TEXAS A&M INTERNATIONAL UNIVERSITY
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	$ 64,861,425.03	$ 59,844,568.45
Discounts and Allowances	(32,817,604.66)	(31,897,797.81)
Professional Fees		1,106.55
Auxiliary Enterprises	4,036,952.03	4,249,434.87
Discounts and Allowances	(1,371,493.66)	(1,699,832.92)
Other Sales of Goods and Services	765,278.94	1,040,869.86
Discounts and Allowances		
Interest Revenue		
Federal Revenue - Operating	4,090,453.02	5,186,095.69
Federal Pass Through Revenue	228,863.60	152,057.79
State Grant Revenue		
State Pass Through Revenue	12,355,145.50	11,552,385.33
Other Grants and Contracts - Operating	444,291.07	205,226.19
Other Operating Revenue	552,026.01	1,491,444.20
Total Operating Revenues	$ 53,145,336.88	$ 50,125,558.20
Operating Expenses		
Instruction	$ 32,388,177.78	$ 31,649,703.73
Research	2,164,906.60	4,777,726.55
Public Service	2,706,987.97	3,032,381.72
Academic Support	18,597,413.50	16,896,767.97
Student Services	8,337,286.00	6,857,674.44
Institutional Support	8,072,515.51	8,401,581.34
Operation & Maintenance of Plant	12,088,166.02	11,782,640.19
Scholarships & Fellowships	19,884,997.71	14,843,986.94
Auxiliary	9,378,712.47	9,551,970.08
Depreciation/Amortization	11,206,292.20	9,149,862.87
Total Operating Expenses [Schedule IV-1]	$ 124,825,455.76	$ 116,944,295.83
Total Operating Income [Loss]	$ (71,680,118.88)	$ (66,818,737.63)
Nonoperating Revenues [Expenses]		
Legislative Revenue	$ 38,082,081.25	$ 37,274,955.07
Federal Revenue Non-Operating	29,694,155.77	24,074,892.08
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	4,443,730.31	4,233,908.21
Investment Income	12,769,770.79	3,261,280.62
Investing Activities Expense	(249,965.91)	(232,332.60)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets		(843.75)
Settlement of Claims		
Other Nonoperating Revenues	183,064.67	84,595.41
Other Nonoperating [Expenses]	(1,947,926.23)	(1,722,035.07)
Total Nonoperating Revenues [Expenses]	$ 82,974,910.65	$ 66,974,419.97
Income [Loss] Before Other Revenues and Transfers	$ 11,294,791.77	$ 155,682.34

EXHIBIT IV
TEXAS A&M INTERNATIONAL UNIVERSITY
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	$ 58,000.00	$
Capital Appropriations [Higher Education Fund]	6,709,910.00	6,709,910.00
Additions to Permanent and Term Endowments	466,575.24	136,304.72
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	129,317.00	127,483.00
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	1,632,013.72	2,622,316.04
Nonmandatory Transfers From Members/Agencies-Cap Assets	2,298,217.25	55,712,060.71
Transfers Out		
Transfers to Other State Agencies		
Mandatory Transfers to Other Members	(2,063,874.95)	(1,953,033.97)
Nonmandatory Transfers to Other Members	(49,374.19)	(714.45)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In	63,859.00	61,279.00
Legislative Transfers - Out	(8,591,240.00)	(8,655,681.68)
Legislative Appropriations Lapsed	(1,121,248.00)	(1,085.32)
Total Other Revenues and Transfers	$ (467,844.93)	$ 54,758,838.05
Change In Net Position	$ 10,826,946.84	$ 54,914,520.39
Net Position, Beginning of Year	$ 313,537,000.76	$ 258,622,480.37
Restatement		
Net Position, Beginning of Year, Restated	$ 313,537,000.76	$ 258,622,480.37
Net Position, End of Year	$ 324,363,947.60	$ 313,537,000.76

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

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	ACADEMIC SUPPORT	STUDENT SERVICES
Natural Classification					
Cost of Goods Sold	$	$	$	$ 4,336.43	$ 847.95
Salaries & Wages	23,809,792.64	1,029,207.07	1,647,618.56	8,141,193.25	4,253,320.29
Payroll Related Costs	6,165,247.52	223,047.60	432,999.74	2,091,630.53	1,169,993.60
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	156,504.85	332,441.38	112,346.58	486,499.98	416,851.33
Travel	509,846.05	28,853.66	20,366.05	97,478.57	257,283.45
Materials & Supplies	1,034,579.12	200,696.43	97,748.95	2,896,875.47	623,502.65
Communication & Utilities	70,947.56	1,646.99	6,527.05	25,159.60	37,142.54
Repairs & Maintenance	81,979.84	16,549.50	4,474.02	834,242.26	12,461.54
Rentals & Leases	76,917.30	26,880.86	12,844.57	834,243.22	250,208.14
Printing & Reproduction	7,154.92	9,040.20	6,426.23	8,455.40	21,029.23
Federal Pass-Through			36,078.68		
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	40.72			32.78	
Scholarships	151,065.61	233,661.00		27,992.07	
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	324,101.65	62,881.91	329,557.54	3,149,273.94	1,294,645.28
Total Operating Expenses	$ 32,388,177.78	$ 2,164,906.60	$ 2,706,987.97	$ 18,597,413.50	$ 8,337,286.00

INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
$	$	$	$ 2,500.00	$	$ 7,684.38	$ 10,105.99
4,677,487.17	1,572,494.82	453,724.06	2,678,859.46		48,263,697.32	47,998,628.51
1,612,534.22	462,475.95	12,102.88	734,547.47		12,904,579.51	12,798,191.95
834,765.62	6,809,878.87	13,896.95	2,992,039.40		12,155,224.96	12,860,238.84
26,275.30	13,199.19	9,866.43	563,588.20		1,526,756.90	2,261,934.20
123,300.57	545,658.32	14,349.25	515,941.68		6,052,652.44	6,678,745.51
55,741.24	1,749,959.97	105.06	20,678.69		1,967,908.70	1,930,682.09
9,315.31	45,798.77		45,590.18		1,050,411.42	1,051,624.35
94,746.59	46,263.20	80.00	204,735.67		1,546,919.55	301,814.62
18,345.88	1,079.51	27.05	410.67		71,969.09	105,882.26
					36,078.68	58,804.76
				11,206,292.20	11,206,292.20	9,149,862.87
						99,625.92
221.25	32.05		55.26		382.06	78.03
3,934.45		16,804,643.96	375,380.73		17,596,677.82	14,943,531.42
615,847.91	841,325.37	2,576,202.07	1,244,385.06		10,438,220.73	6,694,544.51
$ 8,072,515.51	$ 12,088,166.02	$ 19,884,997.71	$ 9,378,712.47	$ 11,206,292.20	$ 124,825,455.76	$ 116,944,295.83

[Exhibit IV]

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EXHIBIT V
TEXAS A&M INTERNATIONAL UNIVERSITY
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	$ 32,016,820.51	$ 28,713,937.59
Proceeds Received From Customers	565,725.01	1,057,711.21
Proceeds From Grants and Contracts	16,234,193.67	17,204,814.95
Proceeds From Auxiliary Enterprises	2,688,812.21	2,574,213.77
Proceeds From Loan Programs	24,330,027.50	
Proceeds From Other Operating Revenues	571,726.55	1,498,074.28
Payments to Suppliers for Goods and Services	(34,836,134.47)	(31,715,228.84)
Payments to Employees	(60,926,570.67)	(60,148,119.31)
Payments for Loans Provided	(24,149,720.00)	(246,786.27)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(17,632,756.50)	(15,002,336.18)
Net Cash Provided [Used] By Operating Activities	$ (61,137,876.19)	$ (56,063,718.80)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	$ 42,246,201.27	$ 39,444,419.40
Proceeds From Gifts	4,426,730.31	4,304,908.21
Proceeds From Endowments	466,575.24	136,304.72
Proceeds From Transfers From Other Funds	129,317.00	127,483.00
Proceeds From Other Grant Receipts	29,694,155.77	24,074,892.08
Proceeds From Other Noncapital Financing Activities	183,064.67	84,595.41
Payments of Interest		
Payments for Transfers to Other Funds		
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(106,573.83)	(2,008,478.35)
Other Noncapital Transfers From/To System	2,329,400.40	2,621,601.59
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	$ 79,368,870.83	$ 68,785,726.06
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	$	$
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	6,709,910.00	6,709,910.00
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	(12,033,010.73)	(13,167,419.59)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments of Interest On Debt Issuance		
Payments for Interfund Receivables		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	3,013,195.25	3,066,883.89
Intrasystem Transfers for Capital Debt [Mandatory]	(10,655,114.95)	(10,608,715.65)
Intrasystem Transfers for Construction Projects [Non-Mand]	(1,986,045.80)	(564,518.98)
Net Cash Provided [Used] By Capital & Related Financing Act.	$ (14,951,066.23)	$ (14,563,860.33)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	$	$
Sales and Purchases of Investments Held By System	(3,666,193.63)	(1,882,170.07)
Proceeds From Interest and Investment Income	1,766,497.44	2,190,396.69
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	$ (1,899,696.19)	$ 308,226.62
Net Increase [Decrease] In Cash and Cash Equivalents	$ 1,380,232.22	$ (1,533,626.45)
Cash and Cash Equivalents, Beginning of Year	$ 14,904,671.96	$ 16,438,298.41
Restatement	(146,789.37)	
Cash and Cash Equivalents, Beginning of Year, As Restated	$ 14,757,882.59	$ 16,438,298.41
Cash and Cash Equivalents, End of Year [Sch Three]	$ 16,138,114.81	$ 14,904,671.96

EXHIBIT V
TEXAS A&M INTERNATIONAL UNIVERSITY
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]	(71,680,118.88)	(66,818,737.63)
Adjustments to Reconcile Operating Income [Loss] to		
Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	11,206,292.20	9,149,862.87
Bad Debt Expense	113,825.68	309,858.36
Pension Expense		
OPEB Expense		
Operating Income [Loss] and Cash Flow Categories		
Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(1,119,068.61)	(765,168.32)
[Increase] Decrease In Due From Agencies/Funds	(10,756.44)	15,507.91
[Increase] Decrease In Due From System Members		
[Increase] Decrease In Inventories	(169.39)	(11,294.68)
[Increase] Decrease In Prepaid Expenses	35,749.64	(324,427.02)
[Increase] Decrease In Loans and Contracts	263,214.35	(135,205.66)
[Increase] Decrease In Other Assets	(28,616.60)	54,134.49
[Increase] Decrease In Deferred Outflows - Pensions		
[Increase] Decrease In Deferred Outflows - OPEB		
Increase [Decrease] In Payables	(184,001.67)	576,368.51
Increase [Decrease] In Due to Other Agencies/Funds		
Increase [Decrease] In Due to System Members	3,023.64	(1,611.26)
Increase [Decrease] In Unearned Revenue	(36,686.62)	1,543,593.41
Increase [Decrease] In Deposits	19,700.54	6,630.08
Increase [Decrease] In Employees’ Compensable Leave	279,735.97	336,770.14
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		
Increase [Decrease] In Asset Retirement Obligations		
Total Adjustments	$ 10,542,242.69	$ 10,755,018.83
Net Cash Provided [Used] By Operating Activities	$ (61,137,876.19)	$ (56,063,718.80)
Non-Cash Transactions		
Donation of Capital Assets	$ 58,000.00	$
Net Change In Fair Value of Investments	8,351,423.75	(2,262,470.78)
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	2,298,217.25	55,711,216.96

UNAUDITED

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents [Sch Three-F]	$ 152,639.46	$
Assets Held By System Office		
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	$ 152,639.46	$
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	$ 152,639.46	$

UNAUDITED

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Liabilities		
Payables		
Accounts	$ 478.00	$
Payroll		
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	$ 478.00	$
Deferred Inflows of Resources [Note 28]		
Pension	$	$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	$	$
Total Liabilities and Deferred Inflows	$ 478.00	$
Net Position		
Restricted for		
Individuals, Organizations, & Other Governments	$ 152,161.46	$
Total Net Position [Exhibit VII]	$ 152,161.46	$
Total Liabilities, Deferred Inflows, and Net Position	$ 152,639.46	$

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Additions		
Contributions		
Gifts	$	$
Capital Contributions		
Total Contributions	$	$
Investment Income		
Interest/Dividends/Other Income	$	$
Realized Gain [Loss] Sale of Investments		
Net Increase [Decrease] in Fair Value		
Total Investment income	$	$
Less: Investing Activities Expense	$	$
Total Net Investment Income	$	$
Other Additions		
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		
Net Professional Fees		
Federal Revenue		
State Grant Revenue		
Other Grants and Contracts		
Other Revenue	86,806.39	
Total Other Additions	$ 86,806.39	$
Total Additions	$ 86,806.39	$
Deductions		
Refunds of Contributions	$	$
Salaries and Wages		
Payroll Related Costs		
Interest		
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		
Printing & Reproduction		
Professional Fees & Services		
Rentals & Leases		
Repairs & Maintenance		
Travel		
Other Expenses	(157,198.82)	
Total Deductions	$ (157,198.82)	$
Change in Net Position	$ (70,392.43)	$
Net Position, Beginning of Year	$	$
Restatement	222,553.89	
Net Position, Beginning of Year, Restated	$ 222,553.89	$
Net Position, End of Year	$ 152,161.46	$

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SCHEDULE THREE
TEXAS A&M INTERNATIONAL UNIVERSITY
SCHEDULE OF CASH & CASH EQUIVALENTS
FOR THE YEAR ENDED AUGUST 31, 2020

		CURRENT YEAR TOTAL
Cash & Cash Equivalents		
Current Assets		
Cash On Hand		
Cashiers Account	$	2,500.00
Petty Cash Department Working Fund		200.00
Total Cash On Hand	$	2,700.00
Cash In State Treasury		
Fund 0231	$	13,332,869.15
Total Cash In State Treasury	$	13,332,869.15
Reimbursements Due From State Treasury	$	368,588.38
Assets Held By System Offices-Current		126,140.83
Total Current Cash & Cash Equivalents [Exhibit III]	$	13,830,298.36
Restricted		
Assets Held By System Offices-Current	$	2,307,816.45
Total Restricted Cash & Cash Equivalents [Exhibit III]	$	2,307,816.45
Total Cash & Cash Equivalents [Exhibit V]	$	16,138,114.81

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SCHEDULE THREE-F
TEXAS A&M INTERNATIONAL UNIVERSITY
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	$ 152,639.46
Total Cash & Cash Equivalents [Exhibit VI]	$ 152,639.46
Total Cash & Cash Equivalents	$ 152,639.46

SCHEDULE N-2
TEXAS A&M INTERNATIONAL UNIVERSITY
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	$ 7,500,047.50	$	$
Construction In Progress	8,309,030.70		(18,882,403.99)
Other Tangible Capital Assets	110,000.00		
Total Non-Depreciable/Non-Amortizable Assets	$ 15,919,078.20	$	$ (18,882,403.99)
Depreciable Assets			
Buildings	$ 239,288,502.99	$	$ 18,574,659.87
Infrastructure	23,062,855.25		146,779.33
Facilities and Other Improvements	16,471,238.88		160,964.79
Furniture and Equipment	16,487,654.90		
Vehicles, Boats and Aircraft	209,696.86		
Other Capital Assets	9,016,884.61		
Total Depreciable Assets at Historical Cost	$ 304,536,833.49	$	$ 18,882,403.99
Less Accumulated Depreciation for			
Buildings	$ (119,405,846.86)	$	$
Infrastructure	(13,523,852.38)		
Facilities and Other Improvements	(10,286,301.16)		
Furniture and Equipment	(13,239,187.28)		
Vehicles, Boats and Aircraft	(139,210.58)		
Other Capital Assets	(6,684,877.11)		
Total Accumulated Depreciation	$ (163,279,275.37)	$	$
Depreciable Assets, Net	$ 141,257,558.12	$	$ 18,882,403.99
Amortizable Assets - Intangible			
Computer Software	$ 1,285,864.14	$	$
Total Intangible Assets at Historical Cost	$ 1,285,864.14	$	$
Less Accumulated Amortization for			
Computer Software	$ (1,285,864.14)	$	$
Total Accumulated Amortization	$ (1,285,864.14)	$	$
Amortizable Assets,Net	$	$	$
Capital Assets, Net	$ 157,176,636.32	$	$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-20
$	$	$	$	$ 7,500,047.50
2,298,217.25		10,421,080.22		2,145,924.18
				110,000.00
$ 2,298,217.25	$	$ 10,421,080.22	$	$ 9,755,971.68
$	$	$ 121,525.50	$ (1,910,896.23)	$ 256,073,792.13
				23,209,634.58
				16,632,203.67
		1,376,330.06	(169,527.15)	17,694,457.81
				209,696.86
		172,074.95		9,188,959.56
$	$	$ 1,669,930.51	$ (2,080,423.38)	$ 323,008,744.61
$	$	$ (8,167,277.22)	$	$ (127,573,124.08)
		(946,924.38)		(14,470,776.76)
		(581,582.09)		(10,867,883.25)
		(1,177,046.10)	169,527.15	(14,246,706.23)
		(19,004.58)		(158,215.16)
		(314,457.83)		(6,999,334.94)
$	$	$ (11,206,292.20)	$ 169,527.15	$ (174,316,040.42)
$	$	$ (9,536,361.69)	$ (1,910,896.23)	$ 148,692,704.19
$	$	$	$	$ 1,285,864.14
$	$	$	$	$ 1,285,864.14
$	$	$	$	$ (1,285,864.14)
$	$	$	$	$ (1,285,864.14)
$	$	$	$	$
$ 2,298,217.25	$	$ 884,718.53	$ (1,910,896.23)	$ 158,448,675.87