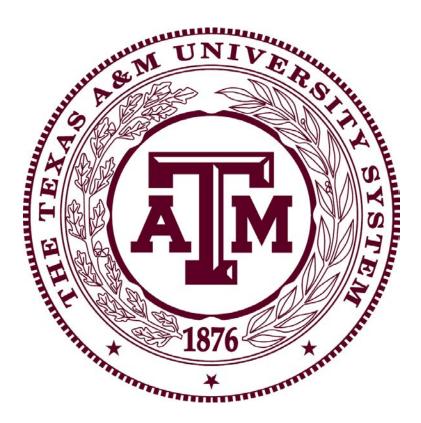
ANNUAL FINANCIAL REPORT

of

Texas A&M University – Central Texas

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



Marc A. Nigliazzo, President
Todd Lutz, Interim Vice President for Finance & Administration/Chief
Financial Officer

TEXAS A&M UNIVERSITY - CENTRAL TEXAS

STUDENT ENROLLMENT DATA

CURRENT YEAR

	NUMBER OF STUDE	ENTS BY SEMESTER
TYPE OF STUDENT	FALL 2019	FALL 2020
Texas Resident	2,274	2,222
Out-of-State	151	113
Foreign	4	6
Total Students	2,429	2,341

HISTORICAL (Fall Semester)

		SEMESTER
FISCAL YEAR	<u>HEADCOUNT</u>	CREDIT HOURS
2016-17	2,619	20,456
2017-18	2,575	20,390
2018-19	2,464	20,122
2019-20	2,429	20,122
2020-21	2,341	20,240

TEXAS A&M UNIVERSITY - CENTRAL TEXAS

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EXHIBIT III TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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]	\$	8,762,804.82	\$	9,694,809.95
Investments Restricted				
Cash and Cash Equivalents [Schedule Three]		17,226.33		179,812.16
Investments		000 101 60		061 222 65
Legislative Appropriations Receivables, Net [Note 24]		909,124.69		961,233.65
Federal		909,904.09		553,557.04
Other Intergovernmental				
Interest and Dividends Gifts				
Self-Insured Health and Dental				
Student		337,190.27		551,198.74
Investment Trades				
Accounts Other				
Due From Other Agencies				
Due From Other Members		7,088,425.66		5,594,316.57
Due From Other Funds Consumable Inventories				
Merchandise Inventories				
Loans and Contracts		53,204.89		46,641.27
Interfund Receivable [Note 12] Other Current Assets		1 250 043 64		807,403.18
Other Current Assets	_	1,250,043.64	-	807,403.18
Total Current Assets	\$	19,327,924.39	\$	18,388,972.56
Non-Current Assets				
Restricted	Φ.		Φ.	
Cash and Cash Equivalents [Schedule Three] Assets Held By System Office	\$	1,070,861.65	\$	1,051,650.49
Investments [Note 3]		1,070,001.03		1,031,030.47
Loans, Contracts and Other				
Gifts Receivable Loans and Contracts		3,356.60		6,583.50
Assets Held By System Office		19,652,061.60		14,330,640.13
Investments [Note 3]		, ,		
Interfund Receivable [Note 12]				
Capital Assets, Non-Depreciable [Note 2] Land and Land Improvements		1,740,000.00		1,740,000.00
Construction In Progress		1,7 10,000100		1,7 10,000100
Other Tangible Capital Assets		949,175.00		949,175.00
Land Use Rights Other Intangible Capital Assets				
Capital Assets, Depreciable [Note 2]				
Buildings and Building Improvements		82,513,228.82		82,513,228.82
Infrastructure Facilities and Other Improvements		11,079,441.93 5,919,873.46		11,079,441.93
Furniture and Equipment		5,325,762.33		5,919,873.46 5,117,765.21
Vehicles, Boats, and Aircraft		237,882.87		173,905.87
Other Capital Assets		2,802,199.14		2,695,744.28
Intangible Capital Assets, Amortized [Note 2] Land Use Rights				
Computer Software		2,859,636.25		2,859,636.25
Other Intangible Capital Assets		(25 721 552 42)		(20,020,070,07)
Accumulated Depreciation/Amortization Assets Held In Trust		(35,721,552.43)		(30,020,070.87)
Other Non-Current Assets				
Total Non-Current Assets	\$	98,431,927.22	\$	98,417,574.07
Deferred Outflows of Resources [Note 28]	·			
Unamortized Loss On Refunding Debt	\$		\$	
Government Acquisition				
Pension Other Post Employment Pensits				
Other Post Employment Benefits Asset Retirement Obligations				
	Φ.	_	d.	
Total Deferred Outflows of Decour-	\$		\$	
Total Deferred Outflows of Resources	Ψ			
Total Deferred Outflows of Resources Total Assets and Deferred Outflows	\$	117,759,851.61	\$	116,806,546.63

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

\$	1,181,666.28 1,330,822.38 784,291.96 10.85 53,305.95 4,600,694.70 85,641.43	1,219,878.71 1,330,928.57 126,431.52 31.51
	1,330,822.38 784,291.96 10.85 53,305.95 4,600,694.70	1,330,928.57 126,431.52
	1,330,822.38 784,291.96 10.85 53,305.95 4,600,694.70	1,330,928.57 126,431.52
	1,330,822.38 784,291.96 10.85 53,305.95 4,600,694.70	1,330,928.57 126,431.52
\$	784,291.96 10.85 53,305.95 4,600,694.70	126,431.52
\$	10.85 53,305.95 4,600,694.70	
\$	53,305.95 4,600,694.70	31.31
\$	4,600,694.70	
\$	4,600,694.70	
\$	4,600,694.70	
\$		
\$	85,641.43	4,301,093.58
\$		91,528.57
\$		
\$		
\$		
\$		
\$		
\$		
\$	67,226.33	229,812.16
_	8,103,659.88	7,299,704.62
\$		
Ψ	828,639.21	684,055.88
	· ·	,
	400 000 00	
_	100,000.00	100,000.00
\$	928,639.21	784,055.88
\$		
_		
\$		
_		9 092 760 50
\$	9,032,299.09	8,083,760.50
\$	77,705,647.37	83,028,699.95
ф	11,103,041.31	65,026,099.95
	7,063,245.66	5,594,316.57
	1,034,932.80	942,766.29
	866,682.99	866,682.99
	199,843.19	180,709.80
	21,857,200.51	18,109,610.53
_		
\$	108,727,552.52	108,722,786.13
Ψ	117,759,851.61	116,806,546.63
-	199,843.19 21,857,200.51 108,727,552.52	\$

EXHIBIT IV TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	16,242,020.35	\$	15,961,511.63
Discounts and Allowances		(3,690,965.39)		(3,975,595.09)
Professional Fees		77,800.40		140,598.23
Auxiliary Enterprises		95,579.22		115,733.66
Discounts and Allowances				
Other Sales of Goods and Services		252,611.90		210,216.34
Discounts and Allowances				
Interest Revenue		3,912.78		3,511.78
Federal Revenue - Operating		598,707.12		260,730.23
Federal Pass Through Revenue		,		,
State Grant Revenue				
State Pass Through Revenue		301,857.30		459,911.00
Other Grants and Contracts - Operating		52,550.00		127,083.00
Other Operating Revenue	_	37,136.77	_	44,268.07
Total Operating Revenues	\$	13,971,210.45	\$	13,347,968.85
Operating Expenses				
Instruction	\$	10,626,287.38	\$	10,372,204.44
Research	φ		φ	
Public Service		956,902.48		791,977.61
		11,531.10		22,139.89
Academic Support		5,595,004.10		6,185,419.75
Student Services		5,820,900.09		5,153,491.41
Institutional Support		4,203,795.55		3,753,933.38
Operation & Maintenance of Plant		2,306,128.32		2,127,069.61
Scholarships & Fellowships		4,186,913.47		4,339,610.08
Auxiliary		222,381.32		169,044.90
Depreciation/Amortization		5,743,435.05	_	5,579,040.77
Total Operating Expenses [Schedule IV-1]	\$	39,673,278.86	\$	38,493,931.84
Total Operating Income [Loss]	\$	(25,702,068.41)	\$	(25,145,962.99)
Nonoperating Revenues [Expenses]				
	\$	19,460,757.63	\$	18,572,342.36
Legislative Revenue		5 500 000 50		
		5,582,938.50		4,948,399.00
Legislative Revenue		5,582,938.50		4,948,399.00
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating		5,582,938.50		4,948,399.00
Legislative Revenue Federal Revenue Non-Operating				
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating		653,037.73		679,244.86
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income		653,037.73 2,474,979.03		679,244.86 717,546.67
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense		653,037.73		679,244.86
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense		653,037.73 2,474,979.03		679,244.86 717,546.67
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets		653,037.73 2,474,979.03		679,244.86 717,546.67
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims		653,037.73 2,474,979.03 (45,463.51) 871.52		679,244.86 717,546.67 (40,112.25)
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets		653,037.73 2,474,979.03 (45,463.51)		679,244.86 717,546.67
Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims Other Nonoperating Revenues	\$	653,037.73 2,474,979.03 (45,463.51) 871.52 56,516.15	\$	679,244.86 717,546.67 (40,112.25)

EXHIBIT IV TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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		1 102 25	•	5 007 05
Capital Contributions Capital Appropriations [Higher Education Fund] Additions to Permanent and Term Endowments	\$	1,193.25	\$	5,837.25
Special Items Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		26,616.90		13,967.00
Mandatory Transfers From Other Members Nonmandatory Transfers From Other Members Nonmandatory Transfers From Members/Agencies-Cap Assets		2,225,187.52		2,102,818.56 33,337,316.15
Transfers Out				
Transfers to Other State Agencies				(13,967.00)
Mandatory Transfers to Other Members Nonmandatory Transfers to Other Members				(411.35)
Nonmandatory Transfers to Members/Agencies - Cap Assets				(411.55)
Legislative Transfers - In		22,812.00		23,977.00
Legislative Transfers - Out Legislative Appropriations Lapsed	_	(4,542,989.46) (159,622.46)		(4,534,729.52) (1,777.71)
Total Other Revenues and Transfers	\$	(2,426,802.25)	\$	30,933,030.38
Change In Net Position	\$	4,766.39	\$	31,285,902.44
Net Position, Beginning of Year Restatement	\$	108,722,786.13	\$	77,436,883.69
Net Position, Beginning of Year, Restated	\$	108,722,786.13	\$	77,436,883.69
Net Position, End of Year	\$	108,727,552.52	\$	108,722,786.13

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

	IN	NSTRUCTION	_	RESEARCH	I	PUBLIC SERVICE	_	ACADEMIC SUPPORT	_	STUDENT SERVICES
Natural Classification										
Cost of Goods Sold	\$		\$		\$		\$		\$	
Salaries & Wages		8,492,477.47		566,184.53		6,703.00		3,368,859.13		2,902,656.45
Payroll Related Costs		1,535,726.00		126,871.42		1,026.95		739,050.95		630,511.76
Payroll Related Costs-TRS Pension										
Payroll Related Costs-OPEB										
Professional Fees & Services		315,580.85		18,808.57				227,657.38		920,704.64
Travel		59,880.25		16,809.02		762.25		35,072.26		14,964.73
Materials & Supplies		119,028.83		6,878.21		364.12		167,731.70		225,252.51
Communication & Utilities		12,518.51		4,775.00				602,558.39		74,970.03
Repairs & Maintenance				25,645.39				130,476.29		22,208.93
Rentals & Leases		14,777.46		620.36				100,293.59		157,978.49
Printing & Reproduction		2,487.73		243.16		84.00		22,173.13		17,837.72
Federal Pass-Through				164,978.19						
State Pass-Through										
Depreciation & Amortization										
Bad Debt Expense										14,160.17
Interest		75.56						45.85		55.43
Scholarships		1,250.00		9,000.00						49,130.20
Claims & Losses										
Net Change In OPEB Obligation										
Other Operating Expenses		72,484.72	_	16,088.63	_	2,590.78	_	201,085.43	_	790,469.03
Total Operating Expenses	\$	10,626,287.38	\$	956,902.48	\$	11,531.10	\$	5,595,004.10	\$	5,820,900.09

IN	STITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$		\$	\$	\$	\$	\$	\$
	2,078,722.24	391,967.98		140,870.72		17,948,441.52	17,420,325.07
	1,106,882.35	168,689.55		54,626.20		4,363,385.18	4,256,809.44
	258,534.75	77,995.31		270.00		1,819,551.50	1,775,839.97
	19,873.59	7,215.34				154,577.44	396,381.88
	222,742.99	46,854.86		6,729.63		795,582.85	1,330,067.45
	82,413.06	390,306.06		3,751.32		1,171,292.37	1,200,540.98
	148,792.88	812,736.63	342.80	6,455.91		1,146,658.83	893,792.57
	78,430.38	12,399.00	33,750.00			398,249.28	188,332.33
	4,050.34	137.75		485.80		47,499.63	63,519.19
						164,978.19	
					5,743,435.05	5,743,435.05	5,579,040.77
						14,160.17	3,055.74
	2,284.78	62.32				2,523.94	773.71
			4,149,820.67	8,475.00		4,217,675.87	4,272,570.06
	201.060.10	207.762.52	2 000 00	71674		1.605.267.04	1 112 002 60
_	201,068.19	397,763.52	3,000.00	716.74		1,685,267.04	1,112,882.68
\$	4,203,795.55	\$ 2,306,128.32	\$ 4,186,913.47	\$ 222,381.32	\$ 5,743,435.05	\$ 39,673,278.86	\$ 38,493,931.84

[Exhibit IV]

EXHIBIT V TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	13,079,643.82	\$	10,842,467.95
Proceeds Received From Customers		330,412.30		398,398.20
Proceeds From Grants and Contracts		596,767.37		1,532,707.30
Proceeds From Auxiliary Enterprises		79,799.95		107,180.21
Proceeds From Loan Programs		10,351,414.78		4,821.78
Proceeds From Other Operating Revenues		37,126.77		42,958.07
Payments to Suppliers for Goods and Services		(7,082,386.31)		(6,603,696.64)
Payments to Employees		(22,173,236.70)		(21,785,289.69)
Payments for Loans Provided		(10,364,988.89)		(42,877.62)
Payments for Pension Benefits to Plan Members				
Payments for OPEB Benefits to Plan Members		(4.200.277.70)		(4.740, 400, 20)
Payments for Other Operating Expenses	_	(4,290,377.79)	_	(4,748,400.28)
Net Cash Provided [Used] By Operating Activities	\$	(19,435,824.70)	\$	(20,251,730.72)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	19,376,056.13	\$	17,837,950.14
Proceeds From Gifts		653,037.73		679,244.86
Proceeds From Endowments				
Proceeds From Transfers From Other Funds		26,616.90		13,967.00
Proceeds From Other Grant Receipts		5,582,938.50		4,948,399.00
Proceeds From Other Noncapital Financing Activities		56,516.15		1,738,633.35
Payments of Interest				(12.0(7.00)
Payments for Transfers to Other Funds				(13,967.00)
Payments for Grant Disbursements Payments for Other Noncapital Financing Uses		(50,000.00)		
Other Noncapital Transfers From/To System		225,187.52		102,407.21
Transfers Between Fund Groups		223,167.32		102,407.21
Net Cash Provided [Used] By Noncapital Financing Activities	\$	25,870,352.93	\$	25,306,634.56
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	1,962.40	\$	
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		4,503.43		
Proceeds From Capital Contributions				
Payments for Additions to Capital Assets		(420,280.10)		(234,256.98)
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 Conital Debt Proceeds From System [Nonmandatory]		505 900 01		
Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory]		505,890.91 (4,542,989.46)		(4,534,729.52)
Intrasystem Transfers for Construction Projects [Non-Mand]		(4,542,767.40)		(4,334,727.32)
			_	
Net Cash Provided [Used] By Capital & Related Financing Act.	\$	(4,450,912.82)	\$	(4,768,986.50)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$		\$	
Sales and Purchases of Investments Held By System		(3,205,324.79)		(222,821.53)
Proceeds From Interest and Investment Income		294,207.68		410,130.49
Payments to Acquire Investments	_		_	
Net Cash Provided [Used] By Investing Activities	\$	(2,911,117.11)	\$	187,308.96
Net Increase [Decrease] In Cash and Cash Equivalents	\$	(927,501.70)	\$	473,226.30
Code and Code Engineering Paris 1 CV		0.074.632.11	Φ.	0.401.207.01
Cash and Cash Equivalents, Beginning of Year Restatement	\$	9,874,622.11 (167,089.26)	\$	9,401,395.81
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	9,707,532.85	\$	9,401,395.81
Cash and Cash Equivalents, End of Year [Sch Three]	\$	8,780,031.15	\$	9,874,622.11
		-,,001.10	=	-,,

EXHIBIT V TEXAS A&M UNIVERSITY-CENTRAL TEXAS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
\$		\$	
	(25,702,068.41)		(25,145,962.99)
	5,743,435.05 152,663.58		5,579,040.77 353,582.46
	(280,841.99)		1,193,876.33 27,316.52
	(442,640.46) (17,496.89)		305,956.34 (42,877.62) 145,245.17
	619,521.16		(690,537.19)
	53,305.95 299,601.12		(2,011,312.02)
			33,941.51
_		_	
\$	6,266,243.71	\$	4,894,232.27
\$	(19,435,824.70)	\$	(20,251,730.72)
\$	1,193.25 1,719,332.34	\$	5,837.25 (182,160.10)
	871.52		33,337,316.15
	871.52		33,337,3
	\$ \$	\$ (25,702,068.41) \$ (25,702,068.41) \$ (280,841.99) (442,640.46) (17,496.89) 619,521.16 53,305.95 299,601.12 138,696.19 \$ 6,266,243.71 \$ (19,435,824.70) \$ 1,193.25 1,719,332.34	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

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

Assets and Deferred Outflows Assets Asset Mac Cash Equivalents [Sch Three-F] Asset Held By System Office Incesting the Cash Equivalents [Sch Three-F] Asset Held By System Office Cash and Cash Equivalents [Sch Three-F] Asset Held By System Office Investments Loans, Contracts and Other Giff Receivable Legislative Appropriations Receivables, Net Federal Other Intergovernmental Interest and Dividends Giffs Student Interest and Dividends Giffs Student Interest and Dividends Giffs Student Investment Trades Assets Held Inventories Due From Other Agencies Due From Other Agencies Due From Other Members Due From Other Members Due From Other Members Due From Other Intergovernments Consumable Inventories Loans and Contracts Interfund Receivables Capital Assets, Non-Depreciable Land and Land Improvements Construction in Progress Other Tangible Capital Assets Capital Assets, Non-Depreciable Land use Rights Construction in Progress Other Tangible Capital Assets Capital Assets, Despeciable Buildings and Building Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Capital Assets, Depreciable Land Use Rights Computer Software Other Intangible Capital Assets Other Intangible Capital Assets Computer Software Other Intangible Capital Assets Somputer Software Other Intangible Capital Assets Somputer Software Other Intangible Capital Assets Computer Software Other Intangible Capital Assets Somputer Software Somputer Software Somputer Software Somputer Softwar		_	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash and Cash Equivalents [Sch Three-F] 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 Other Intergovernmental Interest and Dividends Gifts Student Investment Trades Accounts Other Due From Other Agencies Due From Other Agencies Due From Other Members Due From Other Members Consumable Inventories Merchandise Inventories Capital Assets, Non-Depreciable Land and Land Improvements Construction In Progress Other Tangible Capital Assets Land Use Rights Other Interjud Receivables Capital Assets, Depreciable Infinity and Building Improvements Infinity and Building Improvements Infinity and Building Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets, Amortized Land Use Rights Computer Software Other Intagible Capital Assets Accumulated Depreciation/Amortization Other Software Other Intagible Capital Assets Accumulated Depreciation/Amortization Other Assets Total Assets \$ \$ \$, \$ \$ Selected Outflows of Resources \$ \$ \$ Selected Outflows of Resources \$ Selected Outflows of Resources \$ \$ Sele				
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 Other Agencies Due From Other Agencies Due From Other Members Due From Other Members Due From Other Members Due From Other Funds Consumable Inventories Merchandise Inventories Merchandise Inventories 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, Amortized Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets Total Assets \$ \$ 3,841,605.47 \$ Deferred Outflows of Resources [Note 28] Unamortized Loss on Refunding Debt Question Asset Equipment Other Designer Control Deferred Outflows of Resources S \$ \$ \$ S \$ \$ S \$ \$ S \$ S \$ S \$ S \$ S \$	Cash and Cash Equivalents [Sch Three-F] Assets Held By System Office	\$	1,746,498.33	\$
Investments Loans, Contracts and Other Gift Receivable Legislative Appropriations Receivables, Net Federal Other Intergovernmental Interest and Dividends Gifts Student Investment Trades Accounts Other Other Agencies Due From Other Members Due From Other Members Due From Other Members Due From Other Members Une From Other Members Due From Other Members Due From Other Punds 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 Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets S 3,841,605.47 S Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt S Government Acquisition Pension Other Post Employment Benefits Asset Retirement Obligations Total Deferred Outflows of Resources S \$ \$	Restricted Cash and Cash Equivalents [Sch Three-F]			
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 Members Due From Other Members Une From Other Members Une From Other Members Une From Other Funds Consumable Inventories Hornands 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 Uniform States of Members Infrastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Intangible Capital Assets Computer Software Other Intangible Capital Assets Somputer Software Other Software Software Software Other Software Other Software	Investments		1,271,107.14	
Federal Other Intergovernmental Interest and Dividends Gifts Student Investment Trades Accounts Other Due From Other Agencies Due From Other Members Due From Other Members Due From Other Members Une From Other Funds Consumable Inventories Loans and Contracts Interfund Receivables Capital Assets, Non-Depreciable Land and Land Improvements Construction In Progress Other Tangble Capital Assets Land Use Rights Other Intangible Capital Assets Unterfund Resets, Depreciable Buildings and Building Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Intangible Capital Assets Intangible Capital Assets Unterfund Resets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Intangible Capital Assets Computer Software Other Intangible Capital Assets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Intangible Capital Assets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Intangible Capital Assets Intangible Capital Assets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Post Software Other Intangible Capital Assets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Surfastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Facts Furniture and Equipment Vehicles, Boats, and Aircraft Other Facts Furniture and Equipment Vehicles, Boats, and Aircraft Other Tother Intangible Capital Assets Furniture and Equipment Vehicles, Boats, and Aircraft Other Tother	Legislative Appropriations			
Gifts Student Investment Trades Accounts Other Due From Other Agencies Due From Other Members Due From Other Punds 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 Sunfrastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets, Amortized Land Use Rights Computer Software Other Intangible Capital Assets Software Software Software Other Intangible Capital Assets Software Sof	Federal Other Intergovernmental			
Accounts Other Due From Other Agencies Due From Other Members Due From Other Members Due From Other Funds Consumable Inventories Merchandise 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, Amortized Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets S 3,841,605.47 Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Other Post Employment Benefits Asset Retirement Obligations Total Deferred Outflows of Resources	Gifts			
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 Infrastructure Facilities and Other Improvements Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets Intangible Capital Assets Somputer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets Say4,000.00 Total Assets Say4,000.00 Total Assets Say4,000.00 Total Assets Say4,000.00 Total Assets Say4,000.00 Total Assets Say4,000.00 Total Assets Say4,000.00 Total Assets Say4,000.00 Total Assets Say4,000.00 Total Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Say5,000.00 Total Deferred Outflows of Resources	Accounts			
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, Amortized Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets Total Assets \$ 3,841,605.47 \$ 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	Due From Other Agencies Due From Other Members			
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 Intangible Capital Assets Intangible Capital Assets Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets Total Assets S 3,841,605.47 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	Merchandise Inventories Loans and Contracts			
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 Intangible Capital Assets Intangible Capital Assets Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets Total Assets 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 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Capital Assets, Non-Depreciable Land and Land Improvements			
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 \$ 3,841,605.47 \$ 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 \$ \$	Other Tangible Capital Assets Land Use Rights Other Intangible Capital Assets			
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 Saya,000.00 Saya,000.00 Total Assets Saya,000.00 Total Assets Saya,000.00 Saya,000.00 Total Assets Saya,000.00 Saya,000.00 Total Assets Saya,000.00 Saya,000.00 Saya,000.00 Saya,000.00 Total Deferred Outflows of Resources Saya,000.00 Saya,000	Buildings and Building Improvements Infrastructure			
Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Other Assets Total Assets Say,000.00 Total Deferred Outflows of Resources Say,000.00 Say,000.	Furniture and Equipment Vehicles, Boats, and Aircraft Other Capital Assets			
Accumulated Depreciation/Amortization Other Assets 824,000.00 Total Assets \$ 3,841,605.47 \$ 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 \$ \$	Land Use Rights Computer Software			
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 \$ \$	Accumulated Depreciation/Amortization		824,000.00	
Unamortized Loss On Refunding Debt \$ \$ Government Acquisition Pension Other Post Employment Benefits Asset Retirement Obligations Total Deferred Outflows of Resources \$ \$	Total Assets	\$	3,841,605.47	\$
Other Post Employment Benefits Asset Retirement Obligations Total Deferred Outflows of Resources \$ \$	Unamortized Loss On Refunding Debt Government Acquisition	\$		\$
	Other Post Employment Benefits			
Total Assets and Deferred Outflows \$\\ 3,841,605.47\$ \\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	Total Deferred Outflows of Resources	\$		\$
	Total Assets and Deferred Outflows	\$	3,841,605.47	\$

EXHIBIT VI TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	\$
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	\$	\$
Deferred Inflows of Resources [Note 28]	<u> </u>	·
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	\$	\$
Total Liabilities and Deferred Inflows	\$	\$
N. D. W.		
Net Position Restricted for		
Individuals, Organizations, & Other Governments	\$ 3,841,605.47	\$
Total Net Position [Exhibit VII]	\$ 3,841,605.47	\$
Total Liabilities, Deferred Inflows, and Net Position	\$ 3,841,605.47	\$

EXHIBIT VII TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$ 478,480.64	\$
Capital Contributions	·	
Total Contributions	\$ 478,480.64	\$
	φ +70,+00.0+	ψ
Investment Income		
Interest/Dividends/Other Income	\$ 26,809.69	\$
Realized Gain [Loss] Sale of Investments	86,349.16	
Net Increase [Decrease] in Fair Value	14,671.73	
Total Investment income	\$ 127,830.58	\$
Land Landston Assisting Process		
Less: Investing Activities Expense	\$ (1,256.06)	\$
Total Net Investment Income	\$ 126,574.52	\$
Other Additions		
Intergovernmental Receipts	\$	\$
Transfers from Other Members	3,646,700.29	
Transfers from Other State Agency	1 227 207 22	
Transfers from Other Funds Other Revenue/Additions	1,227,386.32	
Net Other Sales of Goods and Services	82,645.00	
Net Professional Fees		
Federal Revenue		
State Grant Revenue		
Other Grants and Contracts		
Other Revenue	157,836.11	
Total Other Additions	\$ 5,114,567.72	\$
Total Additions	\$ 5,719,622.88	\$
Total Additions	φ 3,717,022.00	Ψ
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	(1,227,386.32)	
Intergovernmental Payments	(-,==-,,====)	
Other Expenses/Deductions		
Communication & Utilities	(516.15)	
Materials & Supplies	(1,244.00)	
Printing & Reproduction	(3,738.00)	
Professional Fees & Services	(104,918.48)	
Rentals & Leases	(3,210.00)	
Repairs & Maintenance		
Travel		
Other Expenses	(704,093.72)	
otal Deductions	\$ (2,045,106.67)	\$
change in Net Position	\$ 3,674,516.21	\$
let Position Reginning of Veer	¢	\$
Jet Position, Beginning of Year Restatement	\$ 167,089.26	\$
estatement	107,089.20	
let Position, Beginning of Year, Restated	\$ 167,089.26	\$
Jet Position, End of Year	\$ 3,841,605.47	\$

SCHEDULE THREE TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$ 1,600.00
Total Cash On Hand	\$ 1,600.00
Cash In Bank	\$ 14,113.08
Cash In State Treasury Fund 0291	1,617,640.72
Total Cash In State Treasury	\$
	1,617,640.72
Reimbursements Due From State Treasury Assets Held By System Offices-Current	\$ 314,199.52 6,815,251.50
Total Current Cash & Cash Equivalents [Exhibit III]	\$ 8,762,804.82
Restricted Assets Held By System Offices-Current	\$ 17,226.33
Total Restricted Cash & Cash Equivalents [Exhibit III]	\$ 17,226.33
Total Cash & Cash Equivalents [Exhibit V]	\$ 8,780,031.15

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

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SCHEDULE N-2 TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	1,740,000.00	\$	\$
Other Tangible Capital Assets	_	949,175.00		
Total Non-Depreciable/Non-Amortizable Assets	\$	2,689,175.00	\$	\$
Depreciable Assets				
Buildings	\$	82,513,228.82	\$	\$
Infrastructure		11,079,441.93		
Facilities and Other Improvements		5,919,873.46		
Furniture and Equipment		5,117,765.21		
Vehicles, Boats and Aircraft		173,905.87		
Other Capital Assets	_	2,695,744.28		
Total Depreciable Assets at Historical Cost	\$	107,499,959.57	\$	\$
Less Accumulated Depreciation for				
Buildings	\$	(17,749,571.63)	\$	\$
Infrastructure		(3,188,147.56)		
Facilities and Other Improvements		(1,772,768.84)		
Furniture and Equipment		(3,201,974.80)		
Vehicles, Boats and Aircraft		(115,389.24)		
Other Capital Assets	_	(1,193,500.55)		
Total Accumulated Depreciation	\$	(27,221,352.62)	\$	\$
Depreciable Assets, Net	\$	80,278,606.95	\$	\$
Amortizable Assets - Intangible				
Computer Software	\$	2,859,636.25	\$	\$
Total Intangible Assets at Historical Cost	\$	2,859,636.25	\$	\$
Less Accumulated Amortization for				
Computer Software	\$	(2,798,718.25)	\$	\$
Total Accumulated Amortization	\$	(2,798,718.25)	\$	\$
Amortizable Assets,Net	\$	60,918.00	\$	\$
Capital Assets, Net	\$	83,028,699.95	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS		ADDITIONS	 DELETIONS		BALANCE 8-31-20
\$	\$	\$		\$	\$	1,740,000.00 949,175.00
\$	\$	\$		\$ 	\$	2,689,175.00
\$	\$	\$		\$	\$	82,513,228.82 11,079,441.93 5,919,873.46
			245,720.24 63,977.00	(37,723.12)		5,325,762.33 237,882.87
		_	111,776.11	 (5,321.25)		2,802,199.14
\$	\$	\$	421,473.35	\$ (43,044.37)	\$	107,878,388.55
\$	\$	\$	(4,091,368.20) (601,795.92) (363,548.40)	\$	\$	(21,840,939.83) (3,789,943.48) (2,136,317.24)
			(473,214.33) (25,407.66)	36,632.24		(3,638,556.89) (140,796.90)
			(165,948.54)	 5,321.25	_	(1,354,127.84)
\$	\$	\$	(5,721,283.05)	\$ 41,953.49	\$	(32,900,682.18)
\$	\$	\$	(5,299,809.70)	\$ (1,090.88)	\$	74,977,706.37
\$	\$	\$		\$ _	\$	2,859,636.25
\$	\$	\$		\$ 	\$	2,859,636.25
\$	\$	\$	(22,152.00)	\$ _	\$	(2,820,870.25)
\$	\$	\$	(22,152.00)	\$ 	\$	(2,820,870.25)
\$	\$	\$	(22,152.00)	\$ 	\$	38,766.00
\$	\$	\$	(5,321,961.70)	\$ (1,090.88)	\$	77,705,647.37