

Business-Type Activities

FY: 2022 Date: 2022-10-17 07:57

| | Balance (prior year) | Adjustments | Completed CIP | Inc-Int'agy Trans | Dec-Int'agy Trans | Additions | Deletions | Ending Balance | Balance (Current Year) | Difference |
|--|------------------------|-------------|----------------------|--------------------|------------------------|-----------------------|----------------------|------------------------|------------------------|--------------|
| Agency 710 Texas A&M University System | | | | | | | | | | |
| Non-depreciable/Non-amortizable | | | | | | | | | | |
| Land and Land Improvements | 2,949,091.80 | 0.00 | 0.00 | 0.00 | 0.00 | 1,601,036.14 | 0.00 | 4,550,127.94 | 4,550,127.94 | -0.00 |
| Infrastructure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction in Progress | 423,222,297.06 | 0.00 | -1,173,143.77 | 544,588.52 | -143,927,468.82 | 230,232,751.12 | 0.00 | 508,899,024.11 | 508,899,024.11 | 0.00 |
| Other Tangible Capital Assets | 157,664.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 157,664.26 | 157,664.26 | 0.00 |
| Land use Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Intangible Capital Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Non-depreciable/Non-amortizable | 426,329,053.12 | 0.00 | -1,173,143.77 | 544,588.52 | -143,927,468.82 | 231,833,787.26 | 0.00 | 513,606,816.31 | 513,606,816.31 | 0.00 |
| Depreciable Assets | | | | | | | | | | |
| Building and Building Improvements | 114,429,893.26 | 0.00 | 942,346.00 | 130,849.45 | -28,121,331.05 | 28,021,599.78 | 0.00 | 115,403,357.44 | 115,403,357.44 | 0.00 |
| Infrastructure | 70,278,889.69 | 0.00 | 102,500.77 | 0.00 | 0.00 | 8,694,893.62 | 0.00 | 79,076,284.08 | 79,076,284.08 | 0.00 |
| Facilities and Other Improvements | 13,614,063.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,614,063.94 | 13,614,063.94 | 0.00 |
| Furniture and Equipment | 36,124,466.98 | 0.00 | 0.00 | 17,134.87 | -4,670,385.85 | 207,065.23 | -2,702,250.99 | 28,976,030.24 | 28,976,030.24 | -0.00 |
| Vehicles, Boats, and Aircraft | 15,151,219.56 | 0.00 | 0.00 | 16,016.00 | 0.00 | 54,465.97 | 0.00 | 15,221,701.53 | 15,221,701.53 | 0.00 |
| Other Capital Assets | 52,506.33 | 0.00 | 128,297.00 | 0.00 | 0.00 | 151.94 | -750.42 | 180,204.85 | 180,204.85 | 0.00 |
| Total Depreciated Assets | 249,651,039.76 | 0.00 | 1,173,143.77 | 164,000.32 | -32,791,716.90 | 36,978,176.54 | -2,703,001.41 | 252,471,642.08 | 252,471,642.08 | 0.00 |
| Accumulated | | | | | | | | | | |
| A/D Buildings and Improvements | -26,197,673.56 | 0.00 | 0.00 | -79,241.70 | 0.00 | -4,870,675.98 | 0.00 | -31,147,591.24 | -31,147,591.24 | 0.00 |
| A/D Infrastructure | -36,232,083.14 | 0.00 | 0.00 | 0.00 | 0.00 | -2,945,864.02 | 0.00 | -39,177,947.16 | -39,177,947.16 | -0.00 |
| A/D Facilities and Other Improvements | -1,813,913.11 | 0.00 | 0.00 | 0.00 | 0.00 | -829,353.36 | 0.00 | -2,643,266.47 | -2,643,266.47 | 0.00 |
| A/D Furniture and Equipment | -30,021,141.69 | 0.00 | 0.00 | -17,134.87 | 3,382,677.14 | -2,459,576.21 | 1,879,151.37 | -27,236,024.26 | -27,236,024.26 | 0.00 |
| A/D Vehicles, Boats, and Aircraft | -11,566,588.99 | 0.00 | 0.00 | -16,016.00 | 0.00 | -520,202.39 | 0.00 | -12,102,807.38 | -12,102,807.38 | 0.00 |
| A/D Other Capital Assets | -40,346.68 | 0.00 | 0.00 | 0.00 | 0.00 | -8,811.48 | 0.00 | -49,158.16 | -49,158.16 | 0.00 |
| Total Accumulated Depreciation | -105,871,747.17 | 0.00 | 0.00 | -112,392.57 | 3,382,677.14 | -11,634,483.44 | 1,879,151.37 | -112,356,794.67 | -112,356,794.67 | 0.00 |
| Amortizable Assets-Intangible | | | | | | | | | | |
| Land use Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer Software | 45,585,273.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -613,154.28 | 44,972,119.45 | 44,972,119.45 | -0.00 |
| Other Intangible Capital Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Amortizable Assets-Intangible | 45,585,273.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -613,154.28 | 44,972,119.45 | 44,972,119.45 | -0.00 |
| Accumulated Amortization | | | | | | | | | | |
| A/A Land use Rights | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| A/A Computer Software | -25,448,153.83 | 0.00 | 0.00 | 0.00 | 0.00 | -8,810,456.45 | 613,154.28 | -33,645,456.00 | -33,645,456.00 | 0.00 |
| A/A Other Intangible Capital Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Accumulated Amortization | -25,448,153.83 | 0.00 | 0.00 | 0.00 | 0.00 | -8,810,456.45 | 613,154.28 | -33,645,456.00 | -33,645,456.00 | 0.00 |
| Total Business-Type Activities | 590,245,465.61 | 0.00 | 0.00 | 596,196.27 | -173,336,508.58 | 248,367,023.91 | -823,850.04 | 665,048,327.17 | 665,048,327.17 | 0.00 |

Business-Type Activities

FY: 2022 Date: 2022-10-17 07:57

Page 2 added in 2022 for Right-to-Use (RTU) Assets

| | Balance (prior year) | Adjustments | Additions | Deletions | Ending Balance | Balance (Current Year) | Difference |
|--|----------------------|-------------|---------------------|-------------|---------------------|------------------------|-------------|
| Agency 710 Texas A&M University System | | | | | | | |
| Amortizable Assets-IRTU | | | | | | | |
| Building and Building Improvements | 0.00 | 0.00 | 8,386,174.77 | 0.00 | 8,386,174.77 | 8,386,174.77 | 0.00 |
| Facilities and Other Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land and Land Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Infrastructure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Amortizable Assets-IRTU | 0.00 | 0.00 | 8,386,174.77 | 0.00 | 8,386,174.77 | 8,386,174.77 | 0.00 |
| Accumulated Amortization-IRTU | | | | | | | |
| Building and Building Improvements | 0.00 | 0.00 | -845,664.72 | 0.00 | -845,664.72 | -845,664.72 | 0.00 |
| Facilities and Other Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Land and Land Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Infrastructure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Accumulated Amortization- | 0.00 | 0.00 | -845,664.72 | 0.00 | -845,664.72 | -845,664.72 | 0.00 |
| Total Business-Type Activities | 0.00 | 0.00 | 7,540,510.05 | 0.00 | 7,540,510.05 | 7,540,510.05 | 0.00 |

UNAUDITED

SCHEDULE N-2
 TEXAS A&M UNIVERSITY SYSTEM OFFICES
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2022

| | BALANCE 9-1-21 | ADJUSTMENTS | COMPLETED CIP |
|---|----------------------------|-------------|--------------------------|
| Non-Depreciable/Non-Amortizable Assets | | | |
| Land and Land Improvements | \$ 2,949,091.80 | \$ | \$ |
| Construction In Progress | 423,222,297.06 | | (1,173,143.77) |
| Other Tangible Capital Assets | 157,664.26 | | |
| Total Non-Depreciable/Non-Amortizable Assets | \$ 426,329,053.12 | \$ | \$ (1,173,143.77) |
| Depreciable Assets | | | |
| Buildings | \$ 114,429,893.26 | \$ | \$ 942,346.00 |
| Infrastructure | 70,278,889.69 | | 102,500.77 |
| Facilities and Other Improvements | 13,614,063.94 | | |
| Furniture and Equipment | 36,124,466.98 | | |
| Vehicles, Boats and Aircraft | 15,151,219.56 | | |
| Other Capital Assets | 52,506.33 | | 128,297.00 |
| Total Depreciable Assets at Historical Cost | \$ 249,651,039.76 | \$ | \$ 1,173,143.77 |
| Less Accumulated Depreciation for | | | |
| Buildings | \$ (26,197,673.56) | \$ | \$ |
| Infrastructure | (36,232,083.14) | | |
| Facilities and Other Improvements | (1,813,913.11) | | |
| Furniture and Equipment | (30,021,141.69) | | |
| Vehicles, Boats and Aircraft | (11,566,588.99) | | |
| Other Capital Assets | (40,346.68) | | |
| Total Accumulated Depreciation | \$ (105,871,747.17) | \$ | \$ |
| Depreciable Assets, Net | \$ 143,779,292.59 | \$ | \$ 1,173,143.77 |
| Amortizable Assets - Intangible | | | |
| Computer Software | \$ 45,585,273.73 | \$ | \$ |
| Total Intangible Assets at Historical Cost | \$ 45,585,273.73 | \$ | \$ |
| Less Accumulated Amortization for | | | |
| Computer Software | \$ (25,448,153.83) | \$ | \$ |
| Total Accumulated Amortization | \$ (25,448,153.83) | \$ | \$ |
| Amortizable Assets, Net | \$ 20,137,119.90 | \$ | \$ |
| Total Capital Assets, Net | \$ 590,245,465.61 | \$ | \$ |
| Right-to-Use Assets | | | |
| RTU-Building and Building Improvements | \$ | \$ | \$ |
| Total Right-to-Use Assets | \$ | \$ | \$ |
| Less Accumulated Amortization for RTU Assets | | | |
| RTU-Building and Building Improvements | \$ | \$ | \$ |
| Total Accumulated Amortization-RTU Assets | \$ | \$ | \$ |
| Total Right-to-Use Assets, Net | \$ | \$ | \$ |
| Total Capital and Right-to-Use Assets, Net | \$ 590,245,465.61 | \$ | \$ |

Unusual to have deletions in CIP, only if you sell or determine the asset is not viable



| <u>INC-INTERAGENCY TRANSACTIONS</u> | <u>DEC-INTERAGENCY TRANSACTIONS</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>BALANCE 8-31-22</u> |
|---|---|---|--------------------------------|---|
| \$ 544,588.52 | \$ (143,927,468.82) | \$ 1,601,036.14 230,232,751.12 | \$ | \$ 4,550,127.94 508,899,024.11 157,664.26 |
| <u>\$ 544,588.52</u> | <u>\$ (143,927,468.82)</u> | <u>\$ 231,833,787.26</u> | <u>\$</u> | <u>\$ 513,606,816.31</u> |
| \$ 130,849.45 | \$ (28,121,331.05) | \$ 28,021,599.78 8,694,893.62 | \$ | \$ 115,403,357.44 79,076,284.08 13,614,063.94 |
| 17,134.87 16,016.00 | (4,670,385.85) | 207,065.23 54,465.97 151.94 | (2,702,250.99) (750.42) | 28,976,030.24 15,221,701.53 180,204.85 |
| <u>\$ 164,000.32</u> | <u>\$ (32,791,716.90)</u> | <u>\$ 36,978,176.54</u> | <u>\$ (2,703,001.41)</u> | <u>\$ 252,471,642.08</u> |
| \$ (79,241.70) | \$ | \$ (4,870,675.98) (2,945,864.02) (829,353.36) | \$ | \$ (31,147,591.24) (39,177,947.16) (2,643,266.47) |
| (17,134.87) (16,016.00) | 3,382,677.14 | (2,459,576.21) (520,202.39) (8,811.48) | 1,879,151.37 | (27,236,024.26) (12,102,807.38) (49,158.16) |
| <u>\$ (112,392.57)</u> | <u>\$ 3,382,677.14</u> | <u>\$ (11,634,483.44)</u> | <u>\$ 1,879,151.37</u> | <u>\$ (112,356,794.67)</u> |
| <u>\$ 51,607.75</u> | <u>\$ (29,409,039.76)</u> | <u>\$ 25,343,693.10</u> | <u>\$ (823,850.04)</u> | <u>\$ 140,114,847.41</u> |
| <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ (613,154.28)</u> | <u>\$ 44,972,119.45</u> |
| <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$ (613,154.28)</u> | <u>\$ 44,972,119.45</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ (8,810,456.45)</u> | <u>\$ 613,154.28</u> | <u>\$ (33,645,456.00)</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ (8,810,456.45)</u> | <u>\$ 613,154.28</u> | <u>\$ (33,645,456.00)</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ (8,810,456.45)</u> | <u>\$</u> | <u>\$ 11,326,663.45</u> |
| <u>\$ 596,196.27</u> | <u>\$ (173,336,508.58)</u> | <u>\$ 248,367,023.91</u> | <u>\$ (823,850.04)</u> | <u>\$ 665,048,327.17</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ 8,386,174.77</u> | <u>\$</u> | <u>\$ 8,386,174.77</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ 8,386,174.77</u> | <u>\$</u> | <u>\$ 8,386,174.77</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ (845,664.72)</u> | <u>\$</u> | <u>\$ (845,664.72)</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ (845,664.72)</u> | <u>\$</u> | <u>\$ (845,664.72)</u> |
| <u>\$</u> | <u>\$</u> | <u>\$ 7,540,510.05</u> | <u>\$</u> | <u>\$ 7,540,510.05</u> |
| <u>\$ 596,196.27</u> | <u>\$ (173,336,508.58)</u> | <u>\$ 255,907,533.96</u> | <u>\$ (823,850.04)</u> | <u>\$ 672,588,837.22</u> |

UNAUDITED

EXHIBIT III
 TEXAS A&M UNIVERSITY SYSTEM OFFICES
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2022

| | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|--|-----------------------------|-----------------------------|
| Assets and Deferred Outflows | | |
| Current Assets | | |
| Cash and Cash Equivalents [Schedule Three] | \$ 1,625,444,756.13 | \$ 1,381,987,604.63 |
| Investments | | |
| Restricted | | |
| Cash and Cash Equivalents [Schedule Three] | 203,529,496.91 | 210,433,727.53 |
| Investments | | |
| Legislative Appropriations | 33,705.62 | 2,004.50 |
| Receivables, Net [Note 24] | | |
| Federal | 1,920,936.29 | 7,299,991.74 |
| Other Intergovernmental | | |
| Interest and Dividends | 15,012,854.07 | 11,403,015.00 |
| Gifts | | |
| Self-Insured Health and Dental | 38,255,835.94 | 33,470,802.67 |
| Student | | |
| Investment Trades | 23,615,070.79 | 21,810,642.09 |
| Accounts | 6,398,045.65 | 4,946,973.58 |
| Other | | 500,000.00 |
| Due From Other Agencies | 3,939,730.87 | 2,220,447.74 |
| Due From Other Members | 145,999,203.38 | 38,395,487.62 |
| Due From Other Funds | | |
| Consumable Inventories | | |
| Merchandise Inventories | 12,857.16 | 14,915.22 |
| Loans and Contracts | | |
| Lease Receivable | 738,672.81 | |
| Interfund Receivable [Note 12] | 57,945,670.24 | 56,804,664.77 |
| Other Current Assets | 2,172,650.21 | 3,303,325.90 |
| Total Current Assets | <u>\$ 2,125,019,486.07</u> | <u>\$ 1,772,593,602.99</u> |
| Non-Current Assets | | |
| Restricted | | |
| Cash and Cash Equivalents [Schedule Three] | \$ 2,661,818.16 | \$ 2,706,729.97 |
| Assets Held By System Office | | |
| Investments [Note 3] | | |
| Loans, Contracts and Other | | |
| Gifts Receivable | | |
| Loans and Contracts | 1,552,765.00 | 2,295,395.00 |
| Lease Receivable | 1,548,721.35 | |
| Assets Held By System Office | 586,304,550.46 | 613,491,232.20 |
| Investments [Note 3] | 5,600,465,408.71 | 6,327,879,059.32 |
| Interfund Receivable [Note 12] | 1,423,209,845.52 | 1,356,155,515.76 |
| Capital Assets, Net [Note 2] | 672,588,837.22 | 590,245,465.61 |
| Assets Held In Trust | | |
| Other Non-Current Assets | | |
| Total Non-Current Assets | <u>\$ 8,288,331,946.42</u> | <u>\$ 8,892,773,397.86</u> |
| Deferred Outflows of Resources [Note 28] | | |
| Unamortized Loss On Refunding Debt | \$ 60,391,789.07 | \$ 63,937,812.91 |
| Government Acquisition | | |
| Pension | 254,825,351.00 | 307,969,777.00 |
| Other Post Employment Benefits | 787,173,958.00 | 612,776,570.00 |
| Asset Retirement Obligations | | |
| Total Deferred Outflows of Resources | <u>\$ 1,102,391,098.07</u> | <u>\$ 984,684,159.91</u> |
| Total Assets and Deferred Outflows | <u>\$ 11,515,742,530.56</u> | <u>\$ 11,650,051,160.76</u> |

UNAUDITED

EXHIBIT III
 TEXAS A&M UNIVERSITY SYSTEM OFFICES
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2022

| | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|---|------------------------------|------------------------------|
| Liabilities and Deferred Inflows | | |
| Current Liabilities | | |
| Payables | | |
| Accounts | \$ 25,421,164.69 | \$ 18,806,947.32 |
| Payroll | 5,443,081.54 | 6,596,321.73 |
| Investment Trades | 34,911,213.23 | 38,199,341.36 |
| Self-Insured Health and Dental | 24,898,000.00 | 23,556,000.00 |
| Student | | |
| Other | 3,362,464.67 | 3,836,680.66 |
| Interfund Payable [Note 12] | | |
| Due to Other Agencies | 257,391.01 | |
| Due to Other Funds | | |
| Due to Other Members | 556,097,032.17 | 447,906,982.47 |
| Funds Held for Investment | 6,490,508,157.33 | 7,090,448,688.39 |
| Unearned Revenue | 2,312,349.05 | 3,346,867.03 |
| Employees' Compensable Leave | 211,631.35 | 152,576.19 |
| Other Post Employment Benefits [Note 11] | 53,889,498.00 | 49,233,231.00 |
| Claims and Judgments | 1,744,002.00 | 2,461,918.00 |
| Notes and Loans Payable [Note 5] | 176,775,000.00 | 8,482,000.00 |
| Notes From Direct Borrowings [Note 5] | 1,724,907.98 | 3,491,702.23 |
| Bonds Payable [Note 6] | 262,975,901.82 | 271,707,830.99 |
| Lease Liability [Note 8] | 758,730.71 | |
| Capital Lease Obligations | | 1,122,634.66 |
| Asset Retirement Obligations [Note 5] | | |
| Liabilities Payable From Restricted Assets | 20,891,184.43 | 15,932,662.37 |
| Other Current Liabilities | 4,758,383.29 | 3,573,985.83 |
| Total Current Liabilities | <u>\$ 7,666,940,093.27</u> | <u>\$ 7,988,856,370.23</u> |
| Non-Current Liabilities | | |
| Interfund Payable [Note 12] | \$ | \$ |
| Employees' Compensable Leave | 4,437,261.64 | 4,193,735.90 |
| Other Post Employment Benefits [Note 11] | 2,646,334,439.00 | 2,341,057,555.00 |
| Pension Liability [Note 9] | 345,380,129.00 | 711,904,200.00 |
| Claims and Judgments | 13,106,748.00 | 12,447,600.00 |
| Notes and Loans Payable [Note 5] | 245,003,000.00 | 187,260,000.00 |
| Notes From Direct Borrowings [Note 5] | 304,527.30 | 2,029,435.32 |
| Bonds Payable [Note 6] | 4,378,906,384.39 | 4,641,882,286.21 |
| Assets Held In Trust | | |
| Liabilities Payable From Restricted Assets | 4,099,904.57 | 2,532,470.82 |
| Lease Liability [Note 8] | 6,888,251.01 | |
| Capital Lease Obligations | | 3,101,167.72 |
| Asset Retirement Obligations [Note 5] | | |
| Other Non-Current Liabilities | 4,319,754.78 | 2,756,155.76 |
| Total Non-Current Liabilities | <u>\$ 7,648,780,399.69</u> | <u>\$ 7,909,164,606.73</u> |
| Deferred Inflows of Resources [Note 28] | | |
| Pension | \$ 405,895,145.00 | \$ 134,446,421.00 |
| Other Post Employment Benefits | 455,883,030.00 | 422,986,067.00 |
| Split-Interest Agreements | | |
| Leases | 2,256,295.60 | |
| Total Deferred Inflows of Resources | <u>\$ 864,034,470.60</u> | <u>\$ 557,432,488.00</u> |
| Total Liabilities and Deferred Inflows | <u>\$ 16,179,754,963.56</u> | <u>\$ 16,455,453,464.96</u> |
| Net Position | | |
| Net Investment In Capital Assets | \$ (4,339,975,574.21) | \$ (3,974,030,299.26) |
| Restricted for | | |
| Debt Service | | |
| Capital Projects | 139,227,271.46 | (403,685,662.02) |
| Education | (731,735.14) | 1,539,746.90 |
| Endowment and Permanent Funds | | |
| Nonexpendable | | |
| Expendable | 161,690.85 | 191,967.34 |
| Unrestricted | (462,694,085.96) | (429,418,057.16) |
| Total Net Position [Exhibit IV] | <u>\$ (4,664,012,433.00)</u> | <u>\$ (4,805,402,304.20)</u> |
| Total Liabilities, Deferred Inflows, and Net Position | <u>\$ 11,515,742,530.56</u> | <u>\$ 11,650,051,160.76</u> |

UNAUDITED

SCHEDULE IV-FUND
 TEXAS A&M UNIVERSITY SYSTEM OFFICES
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION BY FUND GROUP
 FOR THE YEAR ENDED AUGUST 31, 2022

| | CURRENT FUNDS | | | | | LOAN FUNDS |
|---|-------------------------|---------------------------|----------------|---------------------------|--------------------|------------|
| | UNRESTRICTED | | | | | |
| | EDUCATIONAL AND GENERAL | DESIGNATED | AUXILIARY | TOTAL | RESTRICTED | |
| Other Revenues and Transfers | | | | | | |
| Capital Contributions | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital Appropriation Higher Education Fund [a] | | | | | | |
| Additions to Permanent and Term Endowments | | | | | | |
| Special Items | | | | | | |
| Extraordinary Items | | | | | | |
| Transfers In | | | | | | |
| Transfer From Other State Agencies | | 487,043,033.04 | | 487,043,033.04 | | |
| Mandatory Transfers From Other Members | | | | | | |
| Nonmandatory Transfers From Other Members | | 36,573,831.05 | | 36,573,831.05 | | |
| Nonmand Trfr From Members/Agencies - Cap Asset | | | | | | |
| Transfers From Other Funds | | 9,701,143.39 | | 9,701,143.39 | 6,989.55 | |
| Intrafund Transfer In | 26.00 | 215,289,546.98 | | 215,289,572.98 | 51,367.18 | |
| Transfers Out | | | | | | |
| Transfer to Other State Agencies | | | | | | |
| Mandatory Transfers to Other Members | | | | | | |
| Nonmandatory Transfers to Other Members | | (238,197,137.19) | | (238,197,137.19) | | |
| Nonmand Trfr to Members/Agencies - Cap Assets | | | | | | |
| Transfers to Other Funds | (123,892,114.00) | (161,644,125.79) | | (285,536,239.79) | | |
| Intrafund Transfer Out | (26.00) | (215,289,546.98) | | (215,289,572.98) | (51,367.18) | |
| Legislative Transfers - In | 123,892,114.00 | | | 123,892,114.00 | | |
| Legislative Transfers - Out | | | | | | |
| Legislative Appropriations Lapsed | | | | | | |
| Total Other Revenues and Transfers | \$ | \$ 133,476,744.50 | \$ | \$ 133,476,744.50 | \$ 6,989.55 | \$ |
| Change In Net Position | \$ | \$ (2,148,284.19) | \$ (99,754.01) | \$ (2,248,038.20) | \$ (2,271,482.04) | \$ |
| Net Position, Beginning of Year | \$ | \$ (677,617,310.16) | \$ 711,164.57 | \$ (676,906,145.59) | \$ 1,539,746.90 | \$ |
| Restatement [IV-5-a] | | | | | | |
| Net Position, Beginning of Year, Restated | \$ | \$ (677,617,310.16) | \$ 711,164.57 | \$ (676,906,145.59) | \$ 1,539,746.90 | \$ |
| Net Position, End of Year | \$ | \$ (679,765,594.35) | \$ 611,410.56 | \$ (679,154,183.79) | \$ (731,735.14) | \$ |
| Expended for Plant Facilities | \$ | \$ (14,485,812.58) | \$ | \$ (14,485,812.58) | \$ | \$ |
| Bonds | | | | | | |
| Notes and Loans | | 333,333.26 | | 333,333.26 | | |
| Net Position As Reported On III-Fund | \$ | \$ (693,918,073.67) | \$ 611,410.56 | \$ (693,306,663.11) | \$ (731,735.14) | \$ |
| [a]Analysis of Legislative Revenue | | | | | | |
| Original Appropriations | \$ | 731,526.00 | | | | |
| Additional Appropriations | | | | | | |
| Social Security [OASI] | | | | | | |
| Optional Retirement Program [ORP] | | | | | | |
| Staff Group Insurance Premium [GIP] | | | | | | |
| Salary Increase | | | | | | |
| Teacher Retirement System [TRS] | | | | | | |
| Unemployment Compensation Insurance [UCI] | | | | | | |
| Other Additions/Reductions | | | | | | |
| Subtotal Additional Appropriations | \$ | | | | | |
| Higher Education Fund | \$ | | | | | |
| Total Legislative Revenue | \$ | 731,526.00 | | | | |

| ENDOWMENT AND SIMILAR FUNDS | ANNUITY AND LIFE INCOME FUNDS | PLANT FUNDS | | | | TOTALS | |
|-----------------------------------|-------------------------------------|---------------------|------------------------------|-------------------------------|------------------------|-----------------------|-----------------------|
| | | UNEXPENDED | RENEWALS AND REPLACEMENTS | RETIREMENT OF INDEBTEDNESS | INVESTMENT IN PLANT | CURRENT YEAR | PRIOR YEAR |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | | 487,043,033.04 | 391,357,986.10 |
| 19,003,183.99 | | 128,827,676.40 | | 190,879,020.27 | | 190,879,020.27 | 170,481,625.96 |
| | | | | | 596,196.27 | 184,404,691.44 | 21,534,640.62 |
| | | | | | | 596,196.27 | 5,815,937.83 |
| | | | | 289,522,689.46 | | 299,230,822.40 | 442,205,788.59 |
| | | 452,937,943.13 | | 190,259,072.92 | | 858,537,956.21 | 1,148,467,920.71 |
| | | | | | | | (55,892,732.95) |
| (41,261,396.96) | | (79,336,393.00) | | | | (358,794,927.15) | (400,257,732.51) |
| | | | | | (173,336,508.58) | (173,336,508.58) | (530,626,511.53) |
| (9,676,431.82) | | (4,018,150.79) | | | | (299,230,822.40) | (442,205,788.59) |
| | | (452,937,943.13) | | (190,259,072.92) | | (858,537,956.21) | (1,148,467,920.71) |
| | | | | | | 123,892,114.00 | 123,277,385.24 |
| \$ (31,934,644.79) | \$ | \$ 45,473,132.61 | \$ | \$ 480,401,709.73 | \$ (172,740,312.31) | \$ 454,683,619.29 | \$ (274,309,401.24) |
| \$ (38,402,414.53) | \$ | \$ 42,589,985.08 | \$ | \$ 327,792,982.35 | \$ (186,071,161.46) | \$ 141,389,871.20 | \$ (490,185,372.05) |
| \$ 264,957,217.57 | \$ | \$ (426,150,628.11) | \$ | \$ (71,025,643.52) | \$ (3,897,816,851.45) | \$ (4,805,402,304.20) | \$ (4,315,216,932.15) |
| \$ 264,957,217.57 | \$ | \$ (426,150,628.11) | \$ | \$ (71,025,643.52) | \$ (3,897,816,851.45) | \$ (4,805,402,304.20) | \$ (4,315,216,932.15) |
| \$ 226,554,803.04 | \$ | \$ (383,560,643.03) | \$ | \$ 256,767,338.83 | \$ (4,083,888,012.91) | \$ (4,664,012,433.00) | \$ (4,805,402,304.20) |
| \$ | \$ | \$ (253,928,720.49) | \$ | \$ 268,414,533.07 | \$ | \$ | \$ |
| | | 169,516,761.16 | | (248,600,000.00) | | | |
| | | 343,757,000.00 | | (59,297,333.26) | | | |
| \$ 226,554,803.04 | \$ | \$ (124,215,602.36) | \$ | \$ (51,129,994.43) | \$ (4,021,183,241.00) | \$ (4,664,012,433.00) | \$ (4,805,402,304.20) |

Expended for plant row must net to zero