



THE TEXAS A&M
UNIVERSITY SYSTEM

Capital Asset Workshop

System Office Example

August 2023

**AFR Note 2, Balance Sheet,
Operating Statement and
Supporting Schedules**

| | 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 | 4,550,127.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 508,899,024.11 | 0.00 | -25,189,696.19 | 9,499,718.57 | -110,679,280.93 | 357,835,329.17 | 0.00 | 740,365,094.73 | 740,365,094.73 | 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 | 513,606,816.31 | 0.00 | -25,189,696.19 | 9,499,718.57 | -110,679,280.93 | 357,835,329.17 | 0.00 | 745,072,886.93 | 745,072,886.93 | 0.00 |
| Depreciable Assets | | | | | | | | | | |
| Building and Building Improvements | 115,403,357.44 | 0.00 | 3,761,485.12 | 1,268,065.69 | -7,491,618.02 | 7,491,618.02 | 0.00 | 120,432,908.25 | 120,432,908.25 | 0.00 |
| Infrastructure | 79,076,284.08 | 0.00 | 14,232,140.67 | 0.00 | 0.00 | 0.00 | 0.00 | 93,308,424.75 | 93,308,424.75 | 0.00 |
| Facilities and Other Improvements | 13,614,063.94 | 0.00 | 655,532.15 | 0.00 | 0.00 | 0.00 | -4,877.00 | 14,264,719.09 | 14,264,719.09 | 0.00 |
| Furniture and Equipment | 28,976,030.24 | 0.00 | 4,414,808.47 | 32,152.01 | -2,695,380.98 | 44,805.45 | -4,064,799.58 | 26,707,615.61 | 26,707,615.61 | 0.00 |
| Vehicles, Boats, and Aircraft | 15,221,701.53 | 0.00 | 0.00 | 0.00 | -25,000.00 | 151,521.91 | 0.00 | 15,348,223.44 | 15,348,223.44 | 0.00 |
| Other Capital Assets | 180,204.85 | 0.00 | 2,125,729.78 | 0.00 | 0.00 | 2,271.30 | -6,170.12 | 2,302,035.81 | 2,302,035.81 | -0.00 |
| Total Depreciated Assets | 252,471,642.08 | 0.00 | 25,189,696.19 | 1,300,217.70 | -10,211,999.00 | 7,690,216.68 | -4,075,846.70 | 272,363,926.95 | 272,363,926.95 | 0.00 |
| Accumulated | | | | | | | | | | |
| A/D Buildings and Improvements | -31,147,591.24 | 0.00 | 0.00 | -508,813.80 | 0.00 | -4,967,883.75 | 0.00 | -36,624,288.79 | -36,624,288.79 | 0.00 |
| A/D Infrastructure | -39,177,947.16 | 0.00 | 0.00 | 0.00 | 0.00 | -3,654,881.28 | 0.00 | -42,832,828.44 | -42,832,828.44 | 0.00 |
| A/D Facilities and Other Improvements | -2,643,266.47 | 0.00 | 0.00 | 0.00 | 0.00 | -854,178.38 | 0.00 | -3,497,444.85 | -3,497,444.85 | 0.00 |
| A/D Furniture and Equipment | -27,236,024.26 | 0.00 | 0.00 | -4,286.88 | 1,091,790.33 | -774,561.56 | 1,350,227.38 | -25,572,854.99 | -25,572,854.99 | -0.00 |
| A/D Vehicles, Boats, and Aircraft | -12,102,807.38 | 0.00 | 0.00 | 0.00 | 11,198.06 | -461,824.31 | 0.00 | -12,553,433.63 | -12,553,433.63 | 0.00 |
| A/D Other Capital Assets | -49,158.16 | 0.00 | 0.00 | 0.00 | 0.00 | -310,502.82 | 6,170.12 | -353,490.86 | -353,490.86 | 0.00 |
| Total Accumulated Depreciation | -112,356,794.67 | 0.00 | 0.00 | -513,100.68 | 1,102,988.39 | -11,023,832.10 | 1,356,397.50 | -121,434,341.56 | -121,434,341.56 | -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 | 44,972,119.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -5,412,995.43 | 39,559,124.02 | 39,559,124.02 | 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 | 44,972,119.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -5,412,995.43 | 39,559,124.02 | 39,559,124.02 | 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 | -33,645,456.00 | 0.00 | 0.00 | 0.00 | 0.00 | -7,732,026.64 | 1,818,358.62 | -39,559,124.02 | -39,559,124.02 | 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 | -33,645,456.00 | 0.00 | 0.00 | 0.00 | 0.00 | -7,732,026.64 | 1,818,358.62 | -39,559,124.02 | -39,559,124.02 | 0.00 |
| Total Business-Type Activities | 665,048,327.17 | 0.00 | -0.00 | 10,286,835.59 | -119,788,291.54 | 346,769,687.11 | -6,314,086.01 | 896,002,472.32 | 896,002,472.32 | -0.00 |

Business-Type Activities

FY: 2023 Date: 2023-10-18 21:34

CANSS - Capital Asset Note Submission System - 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 | 8,386,174.77 | 0.00 | 1,154,965.15 | 0.00 | 9,541,139.92 | 9,541,139.92 | 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 |
| Subscriptions | 0.00 | 0.00 | 23,172,121.76 | 0.00 | 23,172,121.76 | 23,172,121.76 | 0.00 |
| Total Amortizable Assets-IRTU | 8,386,174.77 | 0.00 | 24,327,086.91 | 0.00 | 32,713,261.68 | 32,713,261.68 | 0.00 |
| Accumulated Amortization-IRTU | | | | | | | |
| Building and Building Improvements | -845,664.72 | 0.00 | -1,230,652.44 | 0.00 | -2,076,317.16 | -2,076,317.16 | 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 |
| Subscriptions | 0.00 | 0.00 | -7,141,153.32 | 0.00 | -7,141,153.32 | -7,141,153.32 | 0.00 |
| Total Accumulated Amortization- | -845,664.72 | 0.00 | -8,371,805.76 | 0.00 | -9,217,470.48 | -9,217,470.48 | 0.00 |
| Total Business-Type Activities | <u>7,540,510.05</u> | <u>0.00</u> | <u>15,955,281.15</u> | <u>0.00</u> | <u>23,495,791.20</u> | <u>23,495,791.20</u> | <u>0.00</u> |



UNAUDITED

Schedule N-2
 Texas A&M University System Offices
 Note 2 - Capital Assets
 For the Year Ended August 31, 2023

| | Beginning Balance | Adjustments | Completed CIP | Increase Interagency |
|--------------------------------------------------------------|---------------------------|---------------|--------------------------|------------------------|
| Non-Depreciable/Non-Amortizable Assets | | | | |
| Land and Land Improvements | \$ 4,550,127.94 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Construction in Progress | 508,899,024.11 | 0.00 | (25,189,696.19) | 9,499,718.57 |
| Other Tangible Capital Assets | 157,664.26 | 0.00 | 0.00 | 0.00 |
| Total Non-Depreciable/Non-Amortizable Assets | \$513,606,816.31 | \$0.00 | (\$25,189,696.19) | \$9,499,718.57 |
| Depreciable Assets | | | | |
| Buildings | \$ 115,403,357.44 | \$ 0.00 | \$ 3,761,485.12 | \$ 1,268,065.69 |
| Infrastructure | 79,076,284.08 | 0.00 | 14,232,140.67 | 0.00 |
| Facilities and Other Improvements | 13,614,063.94 | 0.00 | 655,532.15 | 0.00 |
| Furniture and Equipment | 28,976,030.24 | 0.00 | 4,414,808.47 | 32,152.01 |
| Vehicles, Boats, and Aircraft | 15,221,701.53 | 0.00 | 0.00 | 0.00 |
| Other Capital Assets | 180,204.85 | 0.00 | 2,125,729.78 | 0.00 |
| Total Depreciable Assets at Historical Cost | \$252,471,642.08 | \$0.00 | \$25,189,696.19 | \$1,300,217.70 |
| Less Accumulated Depreciation for | | | | |
| Buildings | (\$ 31,147,591.24) | \$ 0.00 | \$ 0.00 | (\$ 508,813.80) |
| Infrastructure | (39,177,947.16) | 0.00 | 0.00 | 0.00 |
| Facilities and Other Improvements | (2,643,266.47) | 0.00 | 0.00 | 0.00 |
| Furniture and Equipment | (27,236,024.26) | 0.00 | 0.00 | (4,286.88) |
| Vehicles, Boats, and Aircraft | (12,102,807.38) | 0.00 | 0.00 | 0.00 |
| Other Capital Assets | (49,158.16) | 0.00 | 0.00 | 0.00 |
| Total Accumulated Depreciation | (\$112,356,794.67) | \$0.00 | \$0.00 | (\$513,100.68) |
| Depreciable Assets, Net | \$140,114,847.41 | \$0.00 | \$25,189,696.19 | \$787,117.02 |
| Amortizable Assets - Intangible | | | | |
| Computer Software | \$ 44,972,119.45 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Total Intangible Assets at Historical Cost | \$44,972,119.45 | \$0.00 | \$0.00 | \$0.00 |
| Less Accumulated Amortization for | | | | |
| Computer Software | (\$ 33,645,456.00) | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Total Accumulated Amortization | (\$33,645,456.00) | \$0.00 | \$0.00 | \$0.00 |
| Amortizable Assets, Net | \$11,326,663.45 | \$0.00 | \$0.00 | \$0.00 |
| Total Capital Assets, Net | \$665,048,327.17 | \$0.00 | \$0.00 | \$10,286,835.59 |
| Right-to-Use Assets | | | | |
| RTU-Building and Building Improvements | \$ 8,386,174.77 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| RTU-Software Subscription | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Right-to-Use Assets | \$8,386,174.77 | \$0.00 | \$0.00 | \$0.00 |
| Less Accumulated Amortization for Right-to-Use Assets | | | | |
| RTU-Building and Building Improvements | (\$ 845,664.72) | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| RTU-Software Subscription | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Accumulated Amortization-Right-to-Use Assets | (\$845,664.72) | \$0.00 | \$0.00 | \$0.00 |
| Total Right-to-Use Assets, Net | \$7,540,510.05 | \$0.00 | \$0.00 | \$0.00 |
| Total Capital and Right-to-Use Assets, Net | \$672,588,837.22 | \$0.00 | \$0.00 | \$10,286,835.59 |

Columns net to zero



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Unusual to have deletions for CIP, only if asset is sold or determined not viable

Schedule N-2
Texas A&M University System Offices
Note 2 - Capital Assets
For the Year Ended August 31, 2023

| | Decrease | Interagency | Additions | Deletions | Ending Balance |
|--------------------------------------------------------------|---------------------------|-------------|--------------------------|-------------------------|---------------------------|
| Non-Depreciable/Non-Amortizable Assets | | | | | |
| Land and Land Improvements | \$ 0.00 | | \$ 0.00 | \$ 0.00 | \$ 4,550,127.94 |
| Construction in Progress | (110,679,280.93) | | 357,835,329.17 | 0.00 | 740,365,094.73 |
| Other Tangible Capital Assets | 0.00 | | 0.00 | 0.00 | 157,664.26 |
| Total Non-Depreciable/Non-Amortizable Assets | (\$110,679,280.93) | | \$357,835,329.17 | \$0.00 | \$745,072,886.93 |
| Depreciable Assets | | | | | |
| Buildings | (\$ 7,491,618.02) | | \$ 7,491,618.02 | \$ 0.00 | \$ 120,432,908.25 |
| Infrastructure | 0.00 | | 0.00 | 0.00 | 93,308,424.75 |
| Facilities and Other Improvements | 0.00 | | 0.00 | (4,877.00) | 14,264,719.09 |
| Furniture and Equipment | (2,695,380.98) | | 44,805.45 | (4,064,799.58) | 26,707,615.61 |
| Vehicles, Boats, and Aircraft | (25,000.00) | | 151,521.91 | 0.00 | 15,348,223.44 |
| Other Capital Assets | 0.00 | | 2,271.30 | (6,170.12) | 2,302,035.81 |
| Total Depreciable Assets at Historical Cost | (\$10,211,999.00) | | \$7,690,216.68 | (\$4,075,846.70) | \$272,363,926.95 |
| Less Accumulated Depreciation for | | | | | |
| Buildings | \$ 0.00 | | (\$ 4,967,883.75) | \$ 0.00 | (\$ 36,624,288.79) |
| Infrastructure | 0.00 | | (3,654,881.28) | 0.00 | (42,832,828.44) |
| Facilities and Other Improvements | 0.00 | | (854,178.38) | 0.00 | (3,497,444.85) |
| Furniture and Equipment | 1,091,790.33 | | (774,561.56) | 1,350,227.38 | (25,572,854.99) |
| Vehicles, Boats, and Aircraft | 11,198.06 | | (461,824.31) | 0.00 | (12,553,433.63) |
| Other Capital Assets | 0.00 | | (310,502.82) | 6,170.12 | (353,490.86) |
| Total Accumulated Depreciation | \$1,102,988.39 | | (\$11,023,832.10) | \$1,356,397.50 | (\$121,434,341.56) |
| Depreciable Assets, Net | (\$9,109,010.61) | | (\$3,333,615.42) | (\$2,719,449.20) | \$150,929,585.39 |
| Amortizable Assets - Intangible | | | | | |
| Computer Software | \$ 0.00 | | \$ 0.00 | (\$ 5,412,995.43) | \$ 39,559,124.02 |
| Total Intangible Assets at Historical Cost | \$0.00 | | \$0.00 | (\$5,412,995.43) | \$39,559,124.02 |
| Less Accumulated Amortization for | | | | | |
| Computer Software | \$ 0.00 | | (\$ 7,732,026.64) | \$ 1,818,358.62 | (\$ 39,559,124.02) |
| Total Accumulated Amortization | \$0.00 | | (\$7,732,026.64) | \$1,818,358.62 | (\$39,559,124.02) |
| Amortizable Assets, Net | \$0.00 | | (\$7,732,026.64) | (\$3,594,636.81) | \$0.00 |
| Total Capital Assets, Net | (\$119,788,291.54) | | \$346,769,687.11 | (\$6,314,086.01) | \$896,002,472.32 |
| Right-to-Use Assets | | | | | |
| RTU-Building and Building Improvements | \$ 0.00 | | \$ 1,154,965.15 | \$ 0.00 | \$ 9,541,139.92 |
| RTU-Software Subscription | 0.00 | | 23,172,121.76 | 0.00 | 23,172,121.76 |
| Total Right-to-Use Assets | \$0.00 | | \$24,327,086.91 | \$0.00 | \$32,713,261.68 |
| Less Accumulated Amortization for Right-to-Use Assets | | | | | |
| RTU-Building and Building Improvements | \$ 0.00 | | (\$ 1,230,652.44) | \$ 0.00 | (\$ 2,076,317.16) |
| RTU-Software Subscription | 0.00 | | (7,141,153.32) | 0.00 | (7,141,153.32) |
| Total Accumulated Amortization-Right-to-Use Assets | \$0.00 | | (\$8,371,805.76) | \$0.00 | (\$9,217,470.48) |
| Total Right-to-Use Assets, Net | \$0.00 | | \$15,955,281.15 | \$0.00 | \$23,495,791.20 |
| Total Capital and Right-to-Use Assets, Net | (\$119,788,291.54) | | \$362,724,968.26 | (\$6,314,086.01) | \$919,498,263.52 |



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Schedule N-2 - Footnote 1
Texas A&M University System Offices
Depreciation & Amortization Review
For the Year Ended August 31, 2023

| Additions | |
|----------------------------------------------|--------------------------|
| Accumulated Depreciation | (\$11,023,832.10) |
| Accumulated Amortization | (\$7,732,026.64) |
| Accumulated Amortization-Right-to-Use Assets | (\$8,371,805.76) |
| Total per Schedule N-2 | (\$27,127,664.50) |
| <hr/> | |
| Depreciation/Amortization per Ex IV | \$27,127,664.50 |
| Variance | \$0.00 |

Workpaper used to verify
depreciation/amortization expense
per Statement of Changes equals
Sch. N-2



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Transfers In

Schedule N-2 - Footnote 2
 Texas A&M University System Offices
 Interagency Review
 For the Year Ended August 31, 2023

| | Increase Interagency - Intrasystem | Increase Interagency - Non -TAMUS Agency | Increase Interagency Total |
|--------------------------------------------------------------|------------------------------------------|------------------------------------------------|-------------------------------|
| Non-Depreciable/Non-Amortizable Assets | | | |
| Construction in Progress | \$ 9,499,718.57 | \$ 0.00 | \$ 9,499,718.57 |
| Total Non-Depreciable/Non-Amortizable Assets | \$9,499,718.57 | \$0.00 | \$9,499,718.57 |
| Depreciable Assets | | | |
| Buildings | \$ 1,268,065.69 | \$ 0.00 | \$ 1,268,065.69 |
| Furniture and Equipment | 32,152.01 | 0.00 | 32,152.01 |
| Vehicles, Boats, and Aircraft | 0.00 | 0.00 | 0.00 |
| Total Depreciable Assets at Historical Cost | \$1,300,217.70 | \$0.00 | \$1,300,217.70 |
| Less Accumulated Depreciation for | | | |
| Buildings | (\$ 508,813.80) | \$ 0.00 | (\$ 508,813.80) |
| Furniture and Equipment | (4,286.88) | 0.00 | (4,286.88) |
| Vehicles, Boats, and Aircraft | 0.00 | 0.00 | 0.00 |
| Total Accumulated Depreciation | (\$513,100.68) | \$0.00 | (\$513,100.68) |
| Depreciable Assets, Net | \$787,117.02 | \$0.00 | \$787,117.02 |
| Amortizable Assets - Intangible | | | |
| Total Intangible Assets at Historical Cost | \$0.00 | \$0.00 | \$0.00 |
| Less Accumulated Amortization for | | | |
| Total Accumulated Amortization | \$0.00 | \$0.00 | \$0.00 |
| Amortizable Assets, Net | \$0.00 | \$0.00 | \$0.00 |
| Total Capital Assets, Net | \$10,286,835.59 | \$0.00 | \$10,286,835.59 |
| Right-to-Use Assets | | | |
| Less Accumulated Amortization for Right-to-Use Assets | | | |
| Total Capital and Right-to-Use Assets, Net | \$10,286,835.59 | \$0.00 | \$10,286,835.59 |

Analyze transfers, intra-system transfers must match between members, transfers outside TAMUS must match transfer documentation confirmed with other State agency.



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Transfers Out

Schedule N-2 - Footnote 2
 Texas A&M University System Offices
 Interagency Review
 For the Year Ended August 31, 2023

| | Decrease Interagency - Intrasytem | Decrease Interagency - Non -TAMUS Agency | Decrease Interagency Total |
|--------------------------------------------------------------|-----------------------------------------|------------------------------------------------|-------------------------------|
| Non-Depreciable/Non-Amortizable Assets | | | |
| Construction in Progress | (\$ 110,679,280.93) | \$ 0.00 | (\$ 110,679,280.93) |
| Total Non-Depreciable/Non-Amortizable Assets | (\$110,679,280.93) | \$0.00 | (\$110,679,280.93) |
| Depreciable Assets | | | |
| Buildings | (\$ 7,491,618.02) | \$ 0.00 | (\$ 7,491,618.02) |
| Furniture and Equipment | (2,695,380.98) | 0.00 | (2,695,380.98) |
| Vehicles, Boats, and Aircraft | (25,000.00) | 0.00 | (25,000.00) |
| Total Depreciable Assets at Historical Cost | (\$10,211,999.00) | \$0.00 | (\$10,211,999.00) |
| Less Accumulated Depreciation for | | | |
| Buildings | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| Furniture and Equipment | 1,091,790.33 | 0.00 | 1,091,790.33 |
| Vehicles, Boats, and Aircraft | 11,198.06 | 0.00 | 11,198.06 |
| Total Accumulated Depreciation | \$1,102,988.39 | \$0.00 | \$1,102,988.39 |
| Depreciable Assets, Net | (\$9,109,010.61) | \$0.00 | (\$9,109,010.61) |
| Amortizable Assets - Intangible | | | |
| Total Intangible Assets at Historical Cost | \$0.00 | \$0.00 | \$0.00 |
| Less Accumulated Amortization for | | | |
| Total Accumulated Amortization | \$0.00 | \$0.00 | \$0.00 |
| Amortizable Assets, Net | \$0.00 | \$0.00 | \$0.00 |
| Total Capital Assets, Net | (\$119,788,291.54) | \$0.00 | (\$119,788,291.54) |
| Right-to-Use Assets | | | |
| Less Accumulated Amortization for Right-to-Use Assets | | | |
| Total Capital and Right-to-Use Assets, Net | (\$119,788,291.54) | \$0.00 | (\$119,788,291.54) |



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Exhibit III
Texas A&M University System Offices
Statement of Net Position
For the Year Ended August 31, 2023

| | Current Year | Prior Year |
|-------------------------------------------------|-----------------------------|-----------------------------|
| Assets and Deferred Outflows | | |
| Current Assets | | |
| Cash and Cash Equivalents (Sch. Three) | \$ 1,731,352,553.02 | \$ 1,625,444,756.13 |
| Restricted | | |
| Cash and Cash Equivalents (Sch. Three) | 129,232,287.95 | 203,529,496.91 |
| Legislative Appropriations | 226,363,000.00 | 33,705.62 |
| Receivables, Net (Note 24) | | |
| Federal | 10,099,159.79 | 1,920,936.29 |
| Interest and Dividends | 19,510,265.45 | 15,012,854.07 |
| Self-Insured Health and Dental | 41,678,440.92 | 38,255,835.94 |
| Investment Trades | 4,663,177.24 | 23,615,070.79 |
| Accounts | 8,437,490.12 | 6,398,045.65 |
| Lease Receivable (Note 8) | 762,227.58 | 738,672.81 |
| Due from Other Agencies | 3,318,294.68 | 3,939,730.87 |
| Due from Other Members | 150,379,565.83 | 145,999,203.38 |
| Due from Other Funds | 1,658,471.24 | |
| Consumable Inventories | 12,758.76 | 0.00 |
| Merchandise Inventories | 0.00 | 12,857.16 |
| Interfund Receivables (Note 12) | 65,118,657.82 | 57,945,670.24 |
| Other Current Assets | 632,132.58 | 2,172,650.21 |
| Total Current Assets | \$ 2,393,218,482.98 | \$ 2,125,019,486.07 |
| Non-Current Assets | | |
| Restricted | | |
| Assets Held by System Office | \$ 2,296,318.18 | \$ 2,661,818.16 |
| Loans and Contracts | 787,856.00 | 1,552,765.00 |
| Assets Held by System Office | 614,074,930.03 | 586,304,550.46 |
| Investments (Note 3) | 6,079,541,842.37 | 5,600,465,408.71 |
| Lease Receivable (Note 8) | 786,490.55 | 1,548,721.35 |
| Interfund Receivables (Note 12) | 1,502,418,583.17 | 1,423,209,845.52 |
| Capital Assets, Net (Note 2) | 919,498,263.52 | 672,588,837.22 |
| Total Non-Current Assets | \$ 9,119,404,283.82 | \$ 8,288,331,946.42 |
| Deferred Outflows of Resources (Note 28) | | |
| Unamortized Loss on Refunding Debt | \$ 56,845,765.23 | \$ 60,391,789.07 |
| Pension | 356,787,498.00 | 254,825,351.00 |
| Other Post Employment Benefits | 717,580,049.00 | 787,173,958.00 |
| Total Deferred Outflows of Resources | \$ 1,131,213,312.23 | \$ 1,102,391,098.07 |
| Total Assets and Deferred Outflows | \$ 12,643,836,079.03 | \$ 11,515,742,530.56 |
| Liabilities and Deferred Inflows | | |
| Current Liabilities | | |
| Payables | | |
| Accounts | \$ 40,795,123.09 | \$ 25,421,164.69 |
| Payroll | 8,004,277.54 | 5,443,081.54 |
| Investment Trade | 12,390,722.75 | 34,911,213.23 |

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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, 2023

| | Educational & General | Designated | Auxiliary | Total Unrestricted | Restricted | Endowment and Similar Funds |
|--------------------------------------------------------------|------------------------|---------------------------|---------------------|---------------------------|-----------------------|-----------------------------|
| Capital Contributions, Endowments and Transfers | | | | | | |
| Transfers In | | | | | | |
| Transfers From Other State Agencies | | 536,609,089.42 | | 536,609,089.42 | | |
| Mandatory Transfers From Other Members | 0.00 | | | 0.00 | | |
| Nonmandatory Transfers from Other Members | | 11,805,267.29 | | 11,805,267.29 | | 37,910,077.11 |
| Nonmand Tsfr from Members/Agencies - Cap Assets | | | | | | |
| Transfers from Other Funds | 3,586.44 | 156,886,437.98 | | 156,890,024.42 | 1,693,637.57 | 0.00 |
| CIP Transfers In | | | | | | |
| Transfers Out | | | | | | |
| Transfers to Other State Agencies | | | | | | |
| Mandatory Transfers to Other Members | | | | | | |
| Nonmandatory Transfer to Other Members | | (217,638,909.01) | | (217,638,909.01) | | (43,253,137.01) |
| Nonmand Tsfr to Members/Agencies - Cap Assets | | | | | | |
| Transfers to Other Funds | (115,490,576.92) | (341,658,355.53) | | (457,148,932.45) | (28,073.35) | (9,986,570.13) |
| CIP Transfers Out | | | | | | |
| Legislative Transfers - In | 115,486,990.48 | | | 115,486,990.48 | | |
| Total Capital Contributions, Endowments and Transfers | \$0.00 | \$146,003,530.15 | | \$146,003,530.15 | \$1,665,564.22 | (\$15,329,630.03) |
| Change in Net Position | \$76,363,000.00 | \$91,616,180.01 | \$34,512.08 | \$168,013,692.09 | \$731,735.14 | \$5,598,490.03 |
| Net Position, Beginning of Year | \$0.00 | (\$693,918,073.67) | \$611,410.56 | (\$693,306,663.11) | (\$731,735.14) | \$226,554,803.04 |
| Restatement | | | | | | |
| Net Position, Beginning of Year, Restated | \$0.00 | (\$693,918,073.67) | \$611,410.56 | (\$693,306,663.11) | (\$731,735.14) | \$226,554,803.04 |
| Net Position, End of Year | \$76,363,000.00 | (\$602,301,893.66) | \$645,922.64 | (\$525,292,971.02) | \$0.00 | \$232,153,293.07 |
| Expended for Plant Facilities | | (29,242,337.56) | | (29,242,337.56) | | |
| Bonds | | | | | | |
| Notes and Loans | | | | | | |
| Net Position as Reported on III-Fund | \$76,363,000.00 | (\$631,544,231.22) | \$645,922.64 | (\$554,535,308.58) | \$0.00 | \$232,153,293.07 |



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, 2023

| | Unexpended Plant Funds | Retirement of Indebtedness | Investment in Plant | Current Year | Prior Year |
|--------------------------------------------------------------|---------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Capital Contributions, Endowments and Transfers | | | | | |
| Transfers In | | | | | |
| Transfers From Other State Agencies | | | | 536,609,089.42 | 487,043,033.04 |
| Mandatory Transfers From Other Members | | 247,738,735.26 | | 247,738,735.26 | 190,879,020.27 |
| Nonmandatory Transfers from Other Members | 31,212,304.00 | | 0.00 | 80,927,648.40 | 184,404,691.44 |
| Nonmand Tsfr from Members/Agencies - Cap Assets | | | 10,286,835.59 | 10,286,835.59 | 596,196.27 |
| Transfers from Other Funds | 1,407,784,394.17 | 849,875,757.21 | | 2,416,243,813.37 | 1,157,768,778.61 |
| CIP Transfers In | | | 25,189,696.19 | 25,189,696.19 | 1,173,143.77 |
| Transfers Out | | | | | |
| Transfers to Other State Agencies | | | | | |
| Mandatory Transfers to Other Members | | | | | |
| Nonmandatory Transfer to Other Members | (34,164,988.74) | | 0.00 | (295,057,034.76) | (358,794,927.15) |
| Nonmand Tsfr to Members/Agencies - Cap Assets | | | (119,788,291.54) | (119,788,291.54) | (173,336,508.58) |
| Transfers to Other Funds | (1,701,495,492.06) | (247,584,745.38) | | (2,416,243,813.37) | (1,157,768,778.61) |
| CIP Transfers Out | | | (25,189,696.19) | (25,189,696.19) | (1,173,143.77) |
| Legislative Transfers - In | | | | 115,486,990.48 | 123,892,114.00 |
| Total Capital Contributions, Endowments and Transfers | (\$296,663,782.63) | \$850,029,747.09 | (\$109,501,455.95) | \$576,203,972.85 | \$454,683,619.29 |
| Change in Net Position | (\$140,892,426.32) | \$689,311,454.51 | (\$142,818,936.82) | \$579,944,008.63 | \$141,389,871.20 |
| Net Position, Beginning of Year | (\$124,215,602.36) | (\$51,129,994.43) | (\$4,021,183,241.00) | (\$4,664,012,433.00) | (\$4,805,402,304.20) |
| Restatement | | | | | |
| Net Position, Beginning of Year, Restated | (\$124,215,602.36) | (\$51,129,994.43) | (\$4,021,183,241.00) | (\$4,664,012,433.00) | (\$4,805,402,304.20) |
| Net Position, End of Year | (\$265,108,028.68) | \$638,181,460.08 | (\$4,164,002,177.82) | (\$4,084,068,424.37) | (\$4,664,012,433.00) |
| Expended for Plant Facilities | (360,486,025.56) | | 389,728,363.12 | 0.00 | 0.00 |
| Bonds | 504,583,055.46 | (297,217,967.60) | (207,365,087.86) | 0.00 | 0.00 |
| Notes and Loans | 130,971,000.00 | (415,764,000.00) | 284,793,000.00 | 0.00 | 0.00 |
| Net Position as Reported on III-Fund | \$9,960,001.22 | (\$74,800,507.52) | (\$3,696,845,902.56) | (\$4,084,068,424.37) | (\$4,664,012,433.00) |

Expended for
Plant row must
net to zero