

Institution: TEXAS A & M UNIVERSITY (228723)

Finance - Public institutions**Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen.

Institution: TEXAS A & M UNIVERSITY (228723)

Finance - Public institutions

**General Information
Finance - Public Institutions**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year.

Beginning: month/year (MMYYYY)	Month: 9	Year: 2001
And ending: month/year (MMYYYY)	Month: 8	Year: 2002

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Yes No Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model will be implemented by your institution ?

- Business Type Activities
- Governmental Activities
- Governmental Activities with Business-Type Activities
- Don't know or undecided at this time

4. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS, whether that column represents a single component unit or a combination of component units. If the institution reports more than 8 component units on the face of the financial statements, please combine so that no more than 8 schedules are required. (These component units include affiliated entities as described in GASB statement 39, which is not required to be implemented until fiscal years beginning after June 15, 2003. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

0	Number of component unit columns on GPFS using FASB standards
0	Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting **System** data)

Please select the applicable option below:

- This Finance Survey form is for an institution that is NOT part of a system
- This Finance Survey form is for an institution that is part of a system

Name of the system is: THE TEXAS A&M UNIVERSITY SYSTEM

- This Finance Survey form is for a system (or governing board) office

Caveats:

Consolidated Affiliated entities included in finance data: 556 Texas Agricultural Experiment Station 555 Texas Cooperative Extension 577 Texas Wildlife Damage Mgmt Service 712 Texas Engineering Experiment Station 716 Texas Engineering Extension Service 727 Texas Transportation Institute

Institution: TEXAS A & M UNIVERSITY (228723)

Part A - Statement of Net Assets

Fiscal Year 2002

Report in whole dollars only

Line no.		Current year amount
	Current Assets	
01	Total <u>Current Assets</u>	334,963,073
	Noncurrent Assets	
02	<u>Capital assets</u> - depreciable (gross)	1,683,396,380
03	<u>Accumulated depreciation</u> (enter as a positive amount)	1,087,352,428
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	1,076,768,370
05	Total noncurrent assets	1,672,812,322
06	Total assets (CV) CV=(A01+A05)	2,007,775,395
	Current Liabilities	
07	Long-term debt, current portion	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	223,189,365
09	Total current liabilities	223,189,365
	Noncurrent Liabilities	
10	Long-term debt	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	64,450,242
12	Total noncurrent liabilities	64,450,242
13	Total liabilities (CV) CV=(A09+A12)	287,639,607
	Net Assets	
14	Invested in capital assets, net of related debt	814,880,105
15	Restricted-expendable	136,807,807
16	Restricted-nonexpendable	195,950,543
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	572,497,333
18	Total Net assets (CV) CV=(A06-A13)	1,720,135,788

CV= Calculated Value**CAVEATS**

Institution: TEXAS A & M UNIVERSITY (228723)

Part A - Plant, Property, and Equipment					
Fiscal Year 2002					
Report in whole dollars only					
Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	36,057,869	2,630,656	156,479	38,532,046
22	Infrastructure	32,500,285	15,258,614	9,052,975	38,705,924
23	Buildings	477,032,655	4,441,745	17,499,623	463,974,777
24	Equipment	277,693,146	50,735,405	156,467,901	171,960,650
25	Art and <u>library collections</u>	134,509,373	14,483,749	463,688	148,529,434
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	69,242,348	59,739,711	61,577,866	67,404,193
28	Accumulated depreciation	1,047,555,104	57,816,946	18,019,622	1,087,352,428
CV = (Beginning Balance + Additions - Ending Balance)					
CAVEATS					

Institution: TEXAS A & M UNIVERSITY (228723)

Part B - Revenues and Other Additions		
Fiscal Year 2002		
Report in whole dollars only		
Line No.	Source of Funds	Current year amount
	Operating Revenues	
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u> <u>Grants and contracts</u> - operating	219,308,260
02	Federal operating grants and contracts	176,185,159
03	State operating grants and contracts	75,551,092
04	Local/private operating grants and contracts	35,007,414
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	119,564,581
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0
07	Independent operations	27,742,980
08	Other sources - operating (CV) CV =[B09-(B01++B07)]	34,703,946
09	Total operating revenues	688,063,432

Institution: TEXAS A & M UNIVERSITY (228723)

Part B - Revenues and Other Additions		
Fiscal Year 2002		
Report in whole dollars only		
Line No.	Source of funds	Current year amount
	Nonoperating Revenues	
10	Federal appropriations	24,719,285
11	State appropriations	414,160,157
12	Local appropriations, education district taxes, & similar support	0
	Grants-nonoperating	
13	Federal nonoperating grants	0
14	State nonoperating grants	5,125,249
15	Local nonoperating grants	0
16	<u>Gifts, including contributions from affiliated organizations</u>	47,028,544
17	Investment income	33,274,362
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	19,613,234
19	Total nonoperating revenues	543,920,831

Institution: TEXAS A & M UNIVERSITY (228723)

Part B - Revenues and Other Additions		
Fiscal Year 2002		
Report in whole dollars only		
Line No.	Resource of funds	Current year amount
	Other Revenues and Additions	
20	Capital appropriations	0
21	Capital grants & gifts	6,397,244
22	Additions to permanent endowments	1,632,705
23	Other revenues & additions (CV) CV=[B24 -(B20+...+B22)]	135,139,917
24	Total other revenues and additions	143,169,866
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	1,375,154,129
CV = Calculated Value		
CAVEATS		

Institution: TEXAS A & M UNIVERSITY (228723)

Part C - Expenses and Other Deductions

Fiscal Year 2002						
	Report in whole dollars only					
Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Operating Expenses					
01	Instruction	412,697,105	274,596,063	58,101,249	0	79,999,793
02	Research	270,630,097	157,083,768	35,672,826	0	77,873,503
03	Public service	49,723,858	18,988,978	16,568,808	0	14,166,072
05	Academic support	51,374,782	30,584,790	5,701,060	0	15,088,932
06	Student services	31,966,611	18,571,207	3,029,896	0	10,365,508
07	Institutional support	66,400,285	56,314,310	23,622,160	0	-13,536,185
08	Operation & maintenance of plant	81,054,616	24,066,922	6,696,293	0	50,291,401
09	Depreciation	55,510,120			55,510,120	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	65,813,873	1,838,395	131,405	0	63,844,073
11	Auxiliary enterprises	134,424,158	49,834,630	12,256,259	0	72,333,269
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	1,219,595,505	631,879,063	161,779,956	55,510,120	370,426,366

Institution: TEXAS A & M UNIVERSITY (228723)

Part C - Expenses and Other Deductions

Fiscal Year 2002

Report in whole dollars only						
		1	2	3	4	5
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
Nonoperating Expenses and Deductions						
16	Interest	195,642				195,642
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	163,407,177	0	0	0	163,407,177
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	163,602,819	0	0	0	163,602,819
19	Total expenses & deductions	1,383,198,324	631,879,063	161,779,956	55,510,120	534,029,185
CV = Calculated Value						
CAVEATS						
Institutional support "all other" expenses are negative due to the GASB 34/35 handling of service centers and capital expenditures.						

Institution: TEXAS A & M UNIVERSITY (228723)

Part D - Summary of Changes In Net Assets

Fiscal Year 2002		
Line No.	Description	Current year amount
01	Total revenues & other additions (from B25)	1,375,154,129
02	Total expenses & deductions (from C19)	1,383,198,324
03	Increase in net assets during year (CV) CV=(D01-D02)	-8,044,195
04	Net assets beginning of year	2,966,267,398
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	-1,238,087,415
06	Net assets end of year (from A18)	1,720,135,788
CV = Calculated Value		
CAVEATS		

Institution: TEXAS A & M UNIVERSITY (228723)

Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships
Fiscal Year 2002****Report in whole dollars only**

Line No.	Source	Current year amount
	Institutional Expenses and Discounts & Allowances	
	Gross Scholarships and Fellowships (no loans included)	
01	<u>Pell grants</u> (federal)	12,892,691
02	Other federal grants	3,371,180
03	Grants by state government	38,136,002
04	Grants by local government	0
05	Institutional grants from restricted resources	13,339,980
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	5,539,948
07	Total gross scholarships and fellowships	73,279,801
	Discounts and Allowances	
08	Discounts & allowances applied to <u>tuition & fees</u>	7,465,928
09	Discounts & allowances applied to sales & services of <u>auxiliary enterprises (CV)</u> CV= (E10-E08)	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	7,465,928
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	65,813,873
CV = Calculated Value		
CAVEATS		

Institution: TEXAS A & M UNIVERSITY (228723)

Part J - Revenue Data for Bureau of Census

Part J - Revenues (Census Bureau)						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	<u>Education and general/independent operations</u>	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	226,774,188	226,774,188			
02	Sales and services	166,826,645	30,914,930	119,564,581	0	16,347,134
03	Federal grants/contracts (excludes Pell Grants)	181,594,300	119,646,706	150,172	0	61,797,422
Revenue from the state government:						
04	State appropriations, current & capital	414,160,157	286,753,215	0	0	127,406,942
05	State grants and contracts	75,551,391	67,445,000	40,376	0	8,066,015
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	19,315,611	19,315,611	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, including capital grants	70,842,577				
10	Interest earnings	24,569,214				
11	Dividend earnings	175				
12	Realized capital gains	746,863				
CAVEATS						

Institution: TEXAS A & M UNIVERSITY (228723)

Part K - Expenditure Data for Bureau of Census

Part K - Expenditures					
Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	<u>Education and general/independent operations</u>	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	764,214,649	582,044,433	49,834,630	0	132,335,586
02 Employee benefits, total	201,469,196	149,543,697	12,256,259	0	39,669,240
03 Payment to state retirement funds	26,233,526	15,490,756	2,483,192	0	8,259,578
04 Current expenditures other than salaries	320,418,333	194,315,840	72,960,345	0	53,142,148
Capital outlay:					
05 Construction	28,541,732	22,267,469	5,502,068	0	772,195
06 Equipment purchases	36,154,972	31,532,453	1,147,898	0	3,474,621
07 Land purchases	2,630,656	2,514,270	66,438	0	49,948
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships	73,279,801	73,279,801			
CAVEATS					

Institution: TEXAS A & M UNIVERSITY (228723)

Part L - Debt and Assets, page 1**Part L - Debt and Assets****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	0
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	0
04 Long-term debt outstanding at end of fiscal year	0
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

CAVEATS

Institution: TEXAS A & M UNIVERSITY (228723)

Part L - Debt and Assets, page 2**Part L - Debt and Assets****Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	994,268,708

CAVEATS

Total cash & security assets held at end of fiscal year in all other funds are at book value.