ANNUAL FINANCIAL REPORT

of

Texas A&M Transportation Institute

For the Year Ended August 31, 2017 With Comparative Totals for the Year Ended August 31, 2016



Gregory D. Winfree, Director
Joseph N. Dunn, Assistant Agency Director and Chief Financial Officer
Rodney J. Horrell, Assistant Chief Financial Officer
Marie Ethridge, Director of Accounting and Controller
Karen Coleman, Manager of Accounting

TEXAS A&M TRANSPORTATION INSTITUTE

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EXHIBIT III TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

IRRENT YEAR OTAL		PRIOR YEAR TOTAL
5 5 42 001 00	•	4.661.055.06
5,542,801.89	\$	4,661,977.96
1 202 000 22		1 070 522 41
1,393,988.23		1,079,532.41
2,771,314.25		2,158,059.95
463,912.89		604,716.57
		44.050.540.54
0,625,495.55		11,950,718.34
8,172.72 761,779.26		23,270.67 1,744,677.31
749,080.92		936,694.49
6,249,326.94		8,116,140.84
8,565,872.65	\$	31,275,788.54
3,303,072.03	Ψ	31,273,700.54
	\$	
461,251.05	ф	439,654.18
101,231.03		137,031.10
9,316,729.60		10,320,382.44
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		10,020,002111
		1,038,626.89
		,,.
4,583,351.77		24,583,351.77
903,784.56		
1,419,329.52		1,419,329.52
1,134,035.46 3,060,215.81		19,673,254.87 2,790,210.99
,,000,213.01		2,700,210.00
05 455 00		105 388 80
95,455.00		195,388.80
6,373,002.25)		(24,263,631.63)
362,100.00		362,100.00
	_	
4,963,250.52	\$	36,558,667.83
	\$	
	ф	
	Φ.	
	\$	
3,529,123.17	\$	67,834,456.37
	=	, , , , , , , , , , ,
3	3,529,123.17	\$,529,123.17

EXHIBIT III TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

Liabilities and Deferred Inflows Current Liabilities Payables Accounts 4,616,750,57 4,159,950,14			CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Payables Accounts \$6.25,108.23 \$1,284,517,76 Payroll 4,616,750.57 4,159,950.14 Investment Trades \$1.10,000					
Accounts \$ 6.25.108.23 \$ 1.284.517.76 Payroll Investment Trades Self-Insured Health and Dental Student Other Capital Planes (1995). 14 (1995). 14 (1995). 14 (1995). 15 (1995).					
Payroll					
Investment Trades Self-Insured Health and Dental Student Other 10.34 37,467,12 Interfund Payable Note 12 12,979,69 8,523,90 Due to Other Agencies 12,979,69 4,216,93,26 4,257,36 Due to Other Funds 6,249,326,94 8,116,140,84 Due to Other Members 24,659,56 4,257,36 Funds Held for Investment 2,784,533,69 2,086,143,37 Employees' Compensable Leave 307,374,03 287,537,00 Claims and Judgments Notes and Loans Payable Note 6 Capital Lease Obligations Notes and Loans Payable Note 6 Capital Lease Obligations Notes and Loans Payable Note 8 Capital Lease Cobingations Notes and Loans Payable Note 19 Capital Lease Cobingations Notes and Loans Payable Note 19 Capital Lease Obligations Notes and Loans Payable Note 19 Capital Lease Obligations Notes and Loans Payable Note 19 Capital Lease Obligations Notes and Loans Payable Note 19 Capital Lease Obligations Notes and Loans Payable Note 19 Capital Lease Notes and Loans Payable Note 19 Capital Lease Notes and Loans Payable Note 19 Capital Lease Obligations Notes and Loans Payable Note 5 Notes and Loans Payable Note 6 Notes and Loans Payable Note 8 Notes		\$		\$	
Self-Insured Health and Dental Student Other Other Other Other Other Agencies 10.34 37,467.12			4,616,750.57		4,159,950.14
Student Other 10.34					
Other Interfund Payable [Note 12] 10.34 37,467.12 Interfund Payable [Note 12] 12,979.69 8,523.90 Due to Other Agencies 6,249.326.94 8,116.140.84 Due to Other Members 24,659.56 4,257.36 Funds Held for Investment 2,784,553.69 2,086.143.37 Unearned Revenue 307,374.03 287,537.00 Claims and Judgments Notes and Loans Payable [Note 6] 307,374.03 287,537.00 Shorts and Loans Payable [Note 8] Liabilities Payable From Restricted Assets 15,984,537.49 15,984,537.49 Non-Current Liabilities \$ 14,620,763.05 \$ 15,984,537.49 16,000,327.80 Non-Current Liabilities \$ 14,620,763.05 \$ 15,984,537.49 17,000,000,000,000,000,000,000,000,000,0					
Interfund Payable [Note 12] 12,979.69 8.523.90 Due to Other Agencies 2.493.26.94 8.116.140.84 Due to Other Members 24.659.56 4.257.36 Funds Held for Investment 2.784.553.69 2.086.143.37 Employees' Compensable Leave 2.784.553.69 2.086.143.37 Employees' Compensable Leave 307,374.03 287,537.00 2.086.143.37			10.24		27.467.12
Due to Other Agencies 12,979,69 8,523,90 Due to Other Funds 6,249,326,49 8,116,140,84 Due to Other Members 24,659,56 4,257,36 Funds Held for Investment 2,784,553,69 2,086,143,37 Employees Compensable Leave 307,374,03 287,537,00 Claims and Judgments 307,374,03 287,537,00 Notes and Loans Payable [Note 5] Bonds Payable [Note 6] Capital Lease Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for Others \$ 15,984,537,49 Non-Current Liabilities \$ 14,620,763,05 \$ 15,984,537,49 Non-Current Liabilities \$ 4,246,750,12 \$ 4,160,832,78 Other Post Employment Benefits [Note 11] \$ 4,246,750,12 \$ 4,160,832,78 Other Post Employment Benefits [Note 19] \$ 362,100,00 362,100,00 Claims and Judgments \$ 362,100,00 362,100,00 Notes and Loans Payable [Note 6] \$ 362,100,00 362,100,00 Assets Held In Trust \$ 362,100,00 \$ 362,100,00 Liabilities Payable [Note 6] \$ \$ \$ \$ Assets Held In Trust \$ \$ \$ \$			10.34		37,467.12
Due to Other Funds 6,249,326,94 8,116,140,84 Due to Other Members 24,659,56 4,257,36 Funds Held for Investment 2,784,553,69 2,086,143,37 Employees' Compensable Leave 307,374,03 287,537,00 Claims and Judgments Notes and Loans Payable [Note 5] 8 Bonds Payable [Note 6] Capital Lease Obligations [Note 8] Liabilities Prom Restricted Assets Funds Held for Others Other Current Liabilities \$ Total Current Liabilities \$ \$ Non-Current Liabilities \$ \$ Interfund Payable [Note 12] \$ \$ Employees' Compensable Leave \$ 4,246,750,12 4,160,832,78 Other Post Employment Benefits [Note 11] \$ \$ Pension Liability [Note 9] \$ \$ Claims and Judgments \$ 362,100,00 362,100,00 Notes and Loans Payable [Note 5] \$ \$ Bonds Payable [Note 6] \$ \$ Saxes Held In Trust \$ 362,100,00 Liabilities Payable [Note 6] \$	Description Payable [Note 12]		12.070.60		0.522.00
Due to Other Members					
Funds Held for Investment					
Unearmed Revenue			24,039.30		4,237.30
Employees' Compensable Leave 307,374.03 287,537.00 Claims and Judgments Notes and Loans Payable [Note 5] Bonds Payable [Note 6] Capital Lease Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for Others Other Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Interfund Payable [Note 12] Imployees' Compensable Leave 4,246,750.12			2 794 552 60		2 006 142 27
Claims and Judgments Notes and Loans Payable [Note 5]					
Notes and Loans Payable [Note 5]			307,374.03		287,337.00
Bonds Payable Note 6 Capital Lease Obligations Note 8 Liabilities Payable From Restricted Assets Funds Held for Others Total Current Liabilities Total Current Liabilities Non-Current Liabilities Interfund Payable Note 12 Employees' Compensable Leave Other Post Employment Benefits Note 11 Pension Liability Note 9 Claims and Judgments Notes and Loans Payable Note 5 Bonds Payable Note 5 Bonds Payable Note 6 Assets Held In Trust Liabilities Prom Restricted Assets Funds Held for Others Capital Lease Obligations Note 8 Other Non-Current Liabilities Total Non-Current Liabilities Total Deferred Inflows of Resources Non-Current Liabilities Total Deferred Inflows of Resources Note Position Net Position Net Position Net Position Net Position Net Position Net Position Non-Current Liabilities Supplied Su					
Capital Lease Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for Others Other Current Liabilities \$ 14,620,763.05 \$ 15,984,537.49					
Liabilities Payable From Restricted Assets Funds Held for Others Other Current Liabilities Total Current Liabilities Non-Current Liabilities Interfund Payable [Note 12] Employees? Compensable Leave Other Post Employment Benefits [Note 11] Pension Liability [Note 9] Claims and Judgments Notes and Loans Payable [Note 5] Bonds Payable [Note 6] Assets Held In Trust Liabilities Payable From Restricted Assets Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Pension S 4,608,850.12 4,522,932.78 Deferred Inflows of Resources [Note 28] Pension S 5 Total Deferred Inflows of Resources Total Liabilities and Deferred Inflows S 19,229,613.17 Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds Nonexpendable Expendable Expendable Liabilitie [Exhibit IV] S 44,299,510.00 S 47,326,986.10					
Funds Held for Others Other Current Liabilities Total Current Liabilities Non-Current Liabilities Interfund Payable [Note 12] Employees' Compensable Leave Other Post Employnent Benefits [Note 11] Pension Liability [Note 9] Claims and Judgments Notes and Loans Payable [Note 5] Bonds Payable [Note 6] Assets Held In Trust Liabilities Payable From Restricted Assets Funds Held for Others Capital Leave Obligations [Note 8] Other Non-Current Liabilities Total Non-Current Liabilities Total Deferred Inflows of Resources [Note 28] Pension S	Lightitias Dovobla From Destricted Assets				
Total Current Liabilities					
Total Current Liabilities					
Non-Current Liabilities Sample Note 12 Sample Note 11 Samp	Other Current Liabilities		_	_	
Non-Current Liabilities Sample Note 12 Sample Note 11 Samp	Total Current Liabilities	•	14 620 763 05	•	15 084 537 40
Interfund Payable [Note 12]	Total Current Liabilities	ф	14,020,703.03	Ф	13,964,337.49
Interfund Payable [Note 12]	Non-Current Liabilities				
Employees Compensable Leave		\$		2	
Other Post Employment Benefits [Note 11] Pension Liability [Note 9] Claims and Judgments Secondary 100,000 Notes and Loans Payable [Note 5] 362,100.00 Bonds Payable [Note 6] 362,100.00 Assets Held In Trust 362,100.00 Liabilities Payable From Restricted Assets Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities Total Non-Current Liabilities \$ 4,608,850.12 \$ 4,522,932.78 Deferred Inflows of Resources [Note 28] \$ \$ Pension \$ \$ \$ Total Deferred Inflows of Resources \$ \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Capital Projects \$ 698,796.33 691,428.43 Education \$ 2,487,685.48 2,738,825.83 Endowment and Permanent Funds \$ 461,251.05 439,654.18 Nonexpendable \$ 461,251.05 439,654.18 Unrestricted 15,828		Ψ	4 246 750 12	Ψ	4 160 932 79
Pension Liability Note 9 Claims and Judgments Notes and Loans Payable Note 5 Bonds Payable Note 6 Assets Held In Trust 362,100.00 362,100.00 Liabilities Payable From Restricted Assets Funds Held for Others Capital Lease Obligations Note 8 Other Non-Current Liabilities Total Non-Current Liabilities \$ 4,608,850.12 \$ 4,522,932.78 Deferred Inflows of Resources \$ Pension \$ S \$ Total Deferred Inflows of Resources \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position \$ 24,823,169.87 \$ 25,436,531.21 Net Investment In Capital Assets \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds \$ 461,251.05 439,654.18 Nonexpendable \$ 461,251.05 439,654.18 Expendable \$ 461,251.05 439,654.18 Unrestricted \$ 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10			4,240,730.12		4,100,632.76
Claims and Judgments					
Notes and Loans Payable [Note 5] Bonds Payable [Note 6] Assets Held In Trust 362,100.00 Liabilities Payable From Restricted Assets Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities Total Non-Current Liabilities Pension \$ 4,608,850.12 Application Pension \$ 19,229,613.17 Total Deferred Inflows of Resources Pension \$ 19,229,613.17 Total Liabilities and Deferred Inflows Net Position Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects 698,796.33 Education 2,487,685.48 Endowment and Permanent Funds Nonexpendable Expendable Expendable Liabilities Liabilities Liabilities Additional					
Bonds Payable [Note 6] Assets Held In Trust 362,100.00 362,100.00					
Assets Held In Trust Liabilities Payable From Restricted Assets Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities Total Non-Current Liabilities Deferred Inflows of Resources [Note 28] Pension S Total Deferred Inflows of Resources **Total Liabilities and Deferred Inflows **Note Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Endowment and Permanent Funds Nonexpendable Expendable Unrestricted Unrestricted **Total Net Position [Exhibit IV] **A,622,932.78 **A,685.48 **A,685.0.12 **A,522,932.78 **A,522,932.7					
Liabilities Payable From Restricted Assets Funds Held for Others 4,608,850.12 4,522,932.78 Capital Lease Obligations [Note 8] Other Non-Current Liabilities \$ 4,608,850.12 \$ 4,522,932.78 Deferred Inflows of Resources [Note 28] Pension \$ \$ \$ Total Deferred Inflows of Resources \$ \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Education \$ 2,487,685.48 \$ 2,738,825.83 Endowment and Permanent Funds \$ 461,251.05 \$ 439,654.18 Nonexpendable \$ 461,251.05 \$ 439,654.18 Unrestricted \$ 15,828,607.27 \$ 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10			362 100 00		362 100 00
Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities Total Non-Current Liabilities Deferred Inflows of Resources [Note 28] Pension Total Deferred Inflows of Resources Total Liabilities and Deferred Inflows S Total Liabilities and Deferred Inflows Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Endowment and Permanent Funds Nonexpendable Expendable Unrestricted Unrestricted Total Net Position [Exhibit IV] S 44,299,510.00 47,326,986.10			302,100.00		302,100.00
Capital Lease Obligations [Note 8] Other Non-Current Liabilities \$ 4,608,850.12 \$ 4,522,932.78 Total Non-Current Liabilities \$ 4,608,850.12 \$ 4,522,932.78 Deferred Inflows of Resources [Note 28] Pension \$ \$ Total Deferred Inflows of Resources \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Education \$ 2,487,685.48 2,738,825.83 Endowment and Permanent Funds \$ 461,251.05 439,654.18 Nonexpendable \$ 461,251.05 439,654.18 Unrestricted \$ 15,828,607.27 \$ 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10					
Other Non-Current Liabilities \$ 4,608,850.12 \$ 4,522,932.78 Deferred Inflows of Resources [Note 28] Pension \$ \$ \$ Total Deferred Inflows of Resources \$ \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Education \$ 2,487,685.48 2,738,825.83 Endowment and Permanent Funds \$ 461,251.05 439,654.18 Nonexpendable \$ 461,251.05 439,654.18 Unrestricted \$ 15,828,607.27 \$ 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10					
Total Non-Current Liabilities \$ 4,608,850.12 \$ 4,522,932.78 Deferred Inflows of Resources [Note 28] Pension \$ \$ \$ Total Deferred Inflows of Resources \$ \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position Net Investment In Capital Assets \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds Nonexpendable Expendable Unrestricted 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	Other Non-Current Liabilities				
Deferred Inflows of Resources [Note 28] Pension	Other Ivon Current Elabinties			_	
Pension \$ \$ Total Deferred Inflows of Resources \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds \$ 461,251.05 439,654.18 Nonexpendable 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	Total Non-Current Liabilities	\$	4,608,850.12	\$	4,522,932.78
Pension \$ \$ Total Deferred Inflows of Resources \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds \$ 461,251.05 439,654.18 Nonexpendable 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	D 4 17 4 4D 40				
Total Deferred Inflows of Resources \$ \$ Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position Net Investment In Capital Assets \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds \$ 2,487,685.48 Nonexpendable 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10 A 19,229,613.17 \$ 20,507,470.27 Restricted 19,229,613.17 \$ 25,436,531.21 Restricted 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service 49,428,433 \$ 25,436,531.21 Restricted for Debt Service 49,428,431.21 Restricted for Debt Service 49,					
Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position *** Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Education Endowment and Permanent Funds Nonexpendable Expendable Unrestricted *** Unrestricted** Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	Pension	\$		\$	
Total Liabilities and Deferred Inflows \$ 19,229,613.17 \$ 20,507,470.27 Net Position *** Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Education Endowment and Permanent Funds Nonexpendable Expendable Unrestricted *** Unrestricted** Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	T.4.1D.611.G6D	¢		Φ.	
Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Endowment and Permanent Funds Nonexpendable Expendable Unrestricted Unrestricted Total Net Position [Exhibit IV] \$ 24,823,169.87 \$ 25,436,531.21 \$ 24,823,169.87 \$ 25,436,531.21 \$ 24,823,169.87 \$ 25,436,531.21 \$ 491,428.43 2,738,825.83 \$ 461,251.05 \$ 439,654.18 15,828,607.27 \$ 18,020,546.45	Total Deferred Inflows of Resources	2		2	
Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Endowment and Permanent Funds Nonexpendable Expendable Unrestricted Unrestricted Total Net Position [Exhibit IV] \$ 24,823,169.87 \$ 25,436,531.21 \$ 24,823,169.87 \$ 25,436,531.21 \$ 698,796.33 \$ 691,428.43 2,738,825.83 \$ 461,251.05 \$ 439,654.18 15,828,607.27 \$ 18,020,546.45	Total Liabilities and Deferred Inflows	\$	19.229.613.17	\$	20,507,470,27
Net Investment In Capital Assets \$ 24,823,169.87 \$ 25,436,531.21 Restricted for Debt Service \$ 698,796.33 691,428.43 Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds *** *** Nonexpendable 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10		·	., .,	<u> </u>	.,,
Restricted for Debt Service 698,796.33 691,428.43 Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds 461,251.05 439,654.18 Nonexpendable Expendable Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$44,299,510.00 \$47,326,986.10	Net Position				
Debt Service 698,796.33 691,428.43 Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds Nonexpendable 461,251.05 439,654.18 Expendable 461,251.05 18,020,546.45 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$44,299,510.00 \$47,326,986.10	Net Investment In Capital Assets	\$	24,823,169.87	\$	25,436,531.21
Capital Projects 698,796.33 691,428.43 Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds Nonexpendable Expendable 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	Restricted for				
Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds Nonexpendable Expendable Unrestricted 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10					
Education 2,487,685.48 2,738,825.83 Endowment and Permanent Funds 461,251.05 439,654.18 Nonexpendable 461,251.05 439,654.18 Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	Capital Projects		698,796.33		691,428.43
Nonexpendable Expendable Unrestricted 461,251.05 15,828,607.27 439,654.18 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10			2,487,685.48		2,738,825.83
Expendable Unrestricted 461,251.05 15,828,607.27 439,654.18 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	Endowment and Permanent Funds				
Unrestricted 15,828,607.27 18,020,546.45 Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10	Nonexpendable				
Total Net Position [Exhibit IV] \$ 44,299,510.00 \$ 47,326,986.10					
	Unrestricted		15,828,607.27		18,020,546.45
	Cinediteted				
Total Liabilities. Deferred Inflows, and Net Position \$ 63,529,123.17 \$ 67.834.456.37		2	44,299,510.00	\$	47,326,986.10
		Ψ			

EXHIBIT IV TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

		CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Operating Revenues			Φ.	
Tuition and Fees Discounts and Allowances	\$		\$	
Professional Fees				
Auxiliary Enterprises				
Discounts and Allowances				
Other Sales of Goods and Services Discounts and Allowances		3,392,643.77		3,581,202.96
Interest Revenue				
Federal Revenue - Operating		10,844,135.04		10,695,005.21
Federal Pass Through Revenue		4,227,806.48		3,692,336.25
State Grant Revenue		2,352,614.09		1,167,770.83
State Pass Through Revenue Other Grants and Contracts - Operating		385,000.00 38,556,678.05		44,057,562.51
Other Operating Revenue		118,529.55		145,566.49
1		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·
Total Operating Revenues	\$	59,877,406.98	\$	63,339,444.25
Operating Expenses				
Instruction	\$		\$	
Research		70,427,630.63		68,450,890.77
Public Service Academic Support		1,821,330.43		1,815,186.31
Student Services				
Institutional Support				
Operation & Maintenance of Plant				
Scholarships & Fellowships				
Auxiliary Depreciation/Amortization		3,167,813.18		2,746,476.67
Depreciation/Amortization	_	3,107,013.10	_	2,740,470.07
Total Operating Expenses [Schedule IV-1]	\$	75,416,774.24	\$	73,012,553.75
Total Operating Income [Loss]	\$	(15,539,367.26)	\$	(9,673,109.50)
Nonoperating Revenues [Expenses]				
Legislative Revenue	\$	11,340,190.19	\$	11,191,727.43
Federal Revenue Non-Operating				
Federal Pass Through Non-Operating				
C. D. T. L.M. O. C.				
State Pass Through Non-Operating		224 209 78		340 237 32
State Pass Through Non-Operating Gifts Investment Income		224,209.78 1.086.764.22		340,237.32 457.924.57
Gifts		224,209.78 1,086,764.22 (28,066.38)		340,237.32 457,924.57 (25,097.98)
Gifts Investment Income Investing Activities Expense Interest Expense		1,086,764.22		457,924.57
Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees		1,086,764.22 (28,066.38)		457,924.57 (25,097.98)
Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets		1,086,764.22		457,924.57
Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees		1,086,764.22 (28,066.38)		457,924.57 (25,097.98)
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		1,086,764.22 (28,066.38) 13,952.50		457,924.57 (25,097.98) 7,183.75
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	\$	1,086,764.22 (28,066.38) 13,952.50 424,307.81	\$	457,924.57 (25,097.98) 7,183.75 23,606.86

EXHIBIT IV TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

FOR THE YEAR ENDED AUC	GUST 31,	2017		
	CURRENT YEAR TOTAL			PRIOR YEAR TOTAL
Other Revenues and Transfers				
Capital Contributions	\$		\$	22,883.00
Capital Appropriations [Higher Education Fund]				
Additions to Permanent and Term Endowments				
Special Items				
Extraordinary Items Transfers In				
Transfers In Transfers From Other State Agencies				(122 929 29)
Mandatory Transfers From Other Members				(123,828.38)
Nonmandatory Transfers From Other Members		522,564.37		573,379.43
Nonmandatory Transfers From Members/Agencies-Cap Assets		17,733.36		313,317.43
Transfers Out		17,755.50		
Transfers to Other State Agencies				
Mandatory Transfers to Other Members		(439,817.42)		(477,615.60)
Nonmandatory Transfers to Other Members		(260,656.96)		(166,642.71)
Nonmandatory Transfers to Members/Agencies - Cap Assets		(219,002.67)		(186,651.30)
Legislative Transfers - In				
Legislative Transfers - Out				
Legislative Appropriations Lapsed		(112,105.00)		
Total Other Revenues and Transfers	\$	(491,284.32)	\$	(358,475.56)
Channel In Nat Davidson	•	(2.027.47(.10)	d.	1 406 010 01
Change In Net Position	\$	(3,027,476.10)	\$	1,486,919.91
Net Position, Beginning of Year	\$	47,326,986.10	\$	45,840,066.19
Restatement	Ψ	17,520,700.10	Ψ	13,010,000.19
Net Position, Beginning of Year, Restated	\$	47,326,986.10	\$	45,840,066.19
, , ,	-			
Net Position, End of Year	\$	44,299,510.00	\$	47,326,986.10

SCHEDULE IV-1 TEXAS A&M TRANSPORTATION INSTITUTE NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2017

	INSTRUCTION		RESEARCH	DITRI	LIC SERVICE	ACADEMIC SUPPORT	STUDENT SERVICES
	INSTRUCTION	- —	RESEARCH	ТОВІ	LIC SERVICE	SULLOKI	 SERVICES
Natural Classification							
Cost of Goods Sold	\$	\$		\$		\$	\$
Salaries & Wages			37,608,242.97		472,123.38		
Payroll Related Costs			9,414,630.82		125,744.33		
Payroll Related Costs-TRS Pension							
Professional Fees & Services			7,899,360.28		230,771.19		
Travel			1,645,422.46		38,676.99		
Materials & Supplies			2,450,976.50		16,498.47		
Communication & Utilities			2,698,708.78		1,676.54		
Repairs & Maintenance			1,674,752.47		15,207.77		
Rentals & Leases			2,473,198.32		172,744.22		
Printing & Reproduction			198,723.76		8,720.51		
Federal Pass-Through			141,159.80				
State Pass-Through							
Depreciation & Amortization							
Bad Debt Expense							
Interest			1,859.03				
Scholarships			391,235.72				
Claims & Losses							
Net Change In OPEB Obligation							
Other Operating Expenses	_	- —	3,829,359.72		739,167.03		 _
Total Operating Expenses	\$	\$	70,427,630.63	\$	1,821,330.43	\$	\$

INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION		TOTAL	_	PRIOR YEAR
\$	\$	\$	\$	\$	\$		\$	
*	•	*	*	*	Ψ.	38,080,366.35	Ψ	37,137,726.92
						9,540,375.15		8,974,294.73
						8,130,131.47		7,895,192.04
						1,684,099.45		1,771,543.32
						2,467,474.97		2,810,296.88
						2,700,385.32		2,232,650.45
						1,689,960.24		1,251,145.47
						2,645,942.54		1,948,124.42
						207,444.27		257,533.32
						141,159.80		263,557.63
				3,167,813.13	3	3,167,813.18		2,746,476.67
						1,859.03		2,098.93
						391,235.72		406,983.64
								15,499.58
				_		4,568,526.75		5,299,429.75
\$	\$	\$	\$	\$ 3,167,813.13	<u>\$</u>	75,416,774.24	\$	73,012,553.75

[Exhibit IV]

EXHIBIT V TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2017

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Cash Flows From Operating Activities				
Proceeds Received From Tuition and Fees	\$		\$	
Proceeds Received From Customers		3,397,404.09		3,604,336.13
Proceeds From Grants and Contracts		58,276,768.00		58,150,678.22
Proceeds From Auxiliary Enterprises				
Proceeds From Loan Programs		110 520 55		145.566.40
Proceeds From Other Operating Revenues		118,529.55		145,566.49
Payments to Suppliers for Goods and Services Payments to Employees		(24,784,239.86)		(22,824,516.72)
Payments for Loans Provided		(47,058,186.70)		(45,842,574.96)
Payments for Other Operating Expenses		(507,537.53)		(695,864.68)
• •	_	<u> </u>	_	
Net Cash Provided [Used] By Operating Activities	\$	(10,557,262.45)	\$	(7,462,375.52)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	10,913,629.37	\$	10,417,234.18
Proceeds From Gifts		224,209.78		340,237.32
Proceeds From Endowments				
Proceeds From Transfers From Other Funds		820,414.81		2,044,013.22
Proceeds From Other Grant Receipts		404 207 01		2 222 65
Proceeds From Other Noncapital Financing Activities		424,307.81		3,339.86
Payments of Interest				
Payments for Transfers to Other Funds Payments for Grant Disbursements				
Payments for Other Noncapital Financing Uses		(1,121.50)		(294,320.09)
Other Noncapital Transfers From/To System		(238,092.59)		(93,263.28)
Transfers Between Fund Groups		(230,072.37)		(73,203.20)
Transfeld Between Fund Groups	_		_	
Net Cash Provided [Used] By Noncapital Financing Activities	\$	12,143,347.68	\$	12,417,241.21
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	13,952.50	\$	7,183.75
Proceeds From Debt Issuance	Ψ	13,732.30	Ψ	7,103.73
Proceeds From State Grants and Contracts				
Proceeds From Federal Grants and Contracts				
Proceeds From Gifts				
Proceeds From Interfund Payables				
Proceeds From Other Financing Activities				
Proceeds From Capital Contributions				
Payments for Additions to Capital Assets		(2,812,782.29)		(5,491,475.44)
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		402 622 10		520 007 56
Transfer of Capital Debt Proceeds From System [Nonmandatory]		492,632.10		529,907.56
Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand]		(439,817.42)		(477,615.60)
	_		_	
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(2,746,015.11)	\$	(5,431,999.73)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$		\$	
Sales and Purchases of Investments Held By System		1,857,683.84		(152,789.45)
Proceeds From Interest and Investment Income		183,069.97		176,049.98
Payments to Acquire Investments	_		_	
Net Cash Provided [Used] By Investing Activities	\$	2,040,753.81	\$	23,260.53
	\$	880,823.93	\$	(453,873.51)
let Increase [Decrease] In Cash and Cash Equivalents		4,661,977.96	\$	5,115,851.47
•	\$		Ψ	2,113,031.17
ash and Cash Equivalents, Beginning of Year	\$		_	
ash and Cash Equivalents, Beginning of Year estatement	\$ 	4,661,977.96	\$	5,115,851.47
Cash and Cash Equivalents, Beginning of Year Cash and Cash Equivalents, Beginning of Year Cash and Cash Equivalents, Beginning of Year, As Restated Cash and Cash Equivalents, End of Year [Sch Three]	_		\$ \$	5,115,851.47 4,661,977.96

EXHIBIT V TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2017

	 CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(15,539,367.26)	(9,673,109.50)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation Bad Debt Expense	3,167,813.18 118,500.00	2,746,476.67 102,200.00
Operating Income [Loss] and Cash Flow Categories Classification Differences	110,000100	102,200.00
Changes In Assets and Liabilities	= 10.2=0.12	(2.020.05=1.0
[Increase] Decrease In Receivables	749,370.12	(2,029,867.14)
[Increase] Decrease In Due From Agencies/Funds [Increase] Decrease In Due From System Members	162,483.24 194,981.47	330,416.14 221,402.70
[Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses		
[Increase] Decrease In Loans and Contracts		
[Increase] Decrease In Other Assets		
Increase [Decrease] In Payables	(240,065.88)	816,976.38
Increase [Decrease] In Due to Other Agencies/Funds	4,455.79	(13,491.90)
Increase [Decrease] In Due to System Members Increase [Decrease] In Unearned Revenue	20,402.20 698,410.32	3,668.07 14,433.40
Increase [Decrease] In Openits	090,410.52	14,433.40
Increase [Decrease] In Employees' Compensable Leave	105,754.37	18,519.66
Increase [Decrease] In OPEB Liability	,	-,-
Increase [Decrease] In Pension Liability		
Increase [Decrease] In Self Insured Accrued Liability		
Increase [Decrease] In Other Liabilities	 	
Total Adjustments	\$ 4,982,104.81	\$ 2,210,733.98
Net Cash Provided [Used] By Operating Activities	\$ (10,557,262.45)	\$ (7,462,375.52)
Donation of Capital Assets	\$ 541 104 01	\$ 22,883.00
Donation of Capital Assets Net Change In Fair Value of Investments	\$ 541,104.01	\$ 22,883.00 197,930.72
Non-Cash Transactions Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts	\$ 541,104.01	\$,
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts	\$ 541,104.01	\$,
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt	\$ 541,104.01 (187,316.81)	\$,
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	\$ 197,930.72

SCHEDULE THREE TEXAS A&M TRANSPORTATION INSTITUTE SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2017

Cash & Cash Equivalents Current Assets Cash On Hand Cashiers Account Total Cash On Hand Cash In State Treasury Assets Held By System Offices-Current Total Current Cash and Cash Equivalents [Exhibit III] Total Cash & Cash Equivalents [Exhibit V] S 5,542,801.89 Total Cash & Cash Equivalents [Exhibit V]		_	CURRENT YEAR TOTAL
Cash On Hand Cashiers Account S 500.00 Total Cash On Hand S 500.00 Cash In State Treasury Assets Held By System Offices-Current S 5,542,301.89 Total Current Cash and Cash Equivalents [Exhibit III] S 5,542,801.89	Cash & Cash Equivalents		
Cashiers Account Total Cash On Hand \$ 500.00 Cash In State Treasury Assets Held By System Offices-Current \$ 5,542,301.89 Total Current Cash and Cash Equivalents [Exhibit III] \$ 5,542,801.89			
Total Cash On Hand Cash In State Treasury Assets Held By System Offices-Current \$ 5,542,301.89 Total Current Cash and Cash Equivalents [Exhibit III] \$ 5,542,801.89		\$	500.00
Cash In State Treasury Assets Held By System Offices-Current \$ 5,542,301.89 Total Current Cash and Cash Equivalents [Exhibit III] \$ 5,542,801.89			
Assets Held By System Offices-Current \$ 5,542,301.89 Total Current Cash and Cash Equivalents [Exhibit III] \$ 5,542,801.89	Total Cash On Hand	2	500.00
Assets Held By System Offices-Current \$ 5,542,301.89 Total Current Cash and Cash Equivalents [Exhibit III] \$ 5,542,801.89			
Assets Held By System Offices-Current \$ 5,542,301.89 Total Current Cash and Cash Equivalents [Exhibit III] \$ 5,542,801.89	Cash In State Treasury		
	Assets Held By System Offices-Current	\$	5,542,301.89
	Total Current Cash and Cash Equivalents [Exhibit III]	\$	5,542,801.89
Total Cash & Cash Equivalents [Exhibit V] S 5.542,801.89	1	<u>-</u>	
Total Cash & Cash Equivalents [Exhibit V] \$ 5.542,801.89			
	Total Cash & Cash Equivalents [Exhibit V]	\$	5,542,801.89

SCHEDULE N-2 TEXAS A&M TRANSPORTATION INSTITUTE NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2017

	BALANCE 9-1-16 AD	JUSTMENTS COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets		
Construction In Progress	\$ 1,038,626.89 \$	\$ (1,075,861.50)
Total Non-Depreciable/Non-Amortizable Assets	\$ 1,038,626.89 \$	\$ (1,075,861.50)
Depreciable Assets		
Buildings	\$ 24,583,351.77 \$	\$
Infrastructure	1 410 220 52	903,784.56
Facilities and Other Improvements	1,419,329.52 19,673,254.87	172 076 04
Furniture and Equipment Vehicles, Boats and Aircraft	2,790,210.99	172,076.94
venicies, Boats and Ancian	2,790,210.99	
Total Depreciable Assets at Historical Cost	\$ 48,466,147.15 \$	\$ 1,075,861.50
Less Accumulated Depreciation for		
Buildings	\$ (9,327,449.21) \$	\$
Infrastructure		
Facilities and Other Improvements	(657,282.97)	
Furniture and Equipment	(12,297,247.76)	
Vehicles, Boats and Aircraft	(1,786,262.89)	
Total Accumulated Depreciation	\$ (24,068,242.83) \$	<u>\$</u>
Depreciable Assets, Net	\$ 24,397,904.32 \$	\$ 1,075,861.50
Depreciable Assets, Net	\$ 24,397,904.32 \$	\$ 1,073,801.30
Amortizable Assets - Intangible		
Computer Software	\$ 195,388.80 \$	\$
•	<u></u>	
Total Intangible Assets at Historical Cost	\$ 195,388.80 \$	\$
Less Accumulated Amortization for	d (105 200 00) d	*
Computer Software	\$ (195,388.80) \$	<u> </u>
Total Accumulated Amortization	\$ (195,388.80) \$	\$
Total / reculturated / Infortization	Ψ (122,200.00)	Ψ
Amortizable Assets,Net	\$ \$	\$
Capital Assets, Net	\$ 25,436,531.21 \$	\$

	TERAGENCY ISACTIONS	NTERAGENCY ANSACTIONS	 ADDITIONS	DELETIONS	_	BALANCE 8-31-17
\$		\$ 	\$ 37,234.61	\$ 	\$	
\$		\$ 	\$ 37,234.61	\$ 	\$	
\$		\$	\$	\$	\$	24,583,351.77 903,784.56 1,419,329.52
	89,070.00	(264,121.05)	2,386,966.01 388,581.67	(923,211.31) (118,576.85)	_	21,134,035.46 3,060,215.81
\$	89,070.00	\$ (264,121.05)	\$ 2,775,547.68	\$ (1,041,788.16)	\$	51,100,717.12
\$		\$	\$ (1,066,831.80) (7,531.54) (56,294.04)	\$	\$	(10,394,281.01) (7,531.54) (713,577.01)
	(71,336.64)	45,118.38	(1,788,291.04) (248,864.76)	866,150.17 118,576.85		(13,245,606.89) (1,916,550.80)
\$	(71,336.64)	\$ 45,118.38	\$ (3,167,813.18)	\$ 984,727.02	\$	(26,277,547.25)
\$	17,733.36	\$ (219,002.67)	\$ (392,265.50)	\$ (57,061.14)	\$	24,823,169.87
\$		\$	\$	\$ (99,933.80)	\$	95,455.00
\$		\$ 	\$ 	\$ (99,933.80)	\$	95,455.00
\$		\$ 	\$ 	\$ 99,933.80	\$	(95,455.00)
\$		\$ 	\$ 	\$ 99,933.80	\$	(95,455.00)
\$		\$ 	\$ 	\$ 	\$	
\$	17,733.36	\$ (219,002.67)	\$ (355,030.89)	\$ (57,061.14)	\$	24,823,169.87