# ANNUAL FINANCIAL REPORT

of

**Texas A&M Forest Service** 

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



Tom G. Boggus, Director Robby DeWitt, Associate Director for Finance and Administration

### TEXAS A&M FOREST SERVICE

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### EXHIBIT III TEXAS A&M FOREST SERVICE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Assets and Deferred Outflows				
Current Assets				
Cash & Cash Equivalents [Schedule Three] Investments	\$	79,869,341.87	\$	89,624,143.80
Restricted				
Cash & Cash Equivalents [Schedule Three]				43,511.41
Investments Logislative Appropriations		5 475 210 20		5 276 601 54
Legislative Appropriations Receivables, Net [Note 24]		5,475,218.38		5,276,691.54
Federal		4,082,642.96		2,074,100.11
Other Intergovernmental Interest and Dividends		126,377.55		352,168.16
Gifts				
Self-Insured Health and Dental				
Student				
Investment Trades Accounts		170,389.50		233,803.92
Other		650.00		571.85
Due From Other Agencies		2,533,908.73		2,966,757.29
Due From Other Members Due From Other Funds		12,528.05 69,652.66		5,581.70 610,608.58
Consumable Inventories		524,037.02		476,301.07
Merchandise Inventories		478,547.17		525,667.24
Loans and Contracts Interfund Receivable [Note 12]		63,854.00		26,220.00
Other Current Assets		2,928.51		902.82
	_		_	
Total Current Assets	\$	93,410,076.40	\$	102,217,029.49
Non-Current Assets				
Restricted				
Cash & Cash Equivalents [Schedule Three]	\$		\$	190 202 21
Assets Held By System Office Investments [Note 3]				189,392.31
Loans, Contracts and Other				
Gifts Receivable		260 106 00		125,000,00
Loans and Contracts Assets Held By System Office		360,186.00 13,947,589.46		435,809.00 14,527,098.36
Investments [Note 3]		13,747,307.40		14,327,076.30
Interfund Receivable [Note 12]				
Capital Assets, Non-Depreciable [Note 2]		2 216 522 01		2 216 522 01
Land and Land Improvements Construction In Progress		2,316,522.01 1,102,755.12		2,316,522.01 510,499.44
Other Tangible Capital Assets		1,102,700.112		010,.>>
Land Use Rights				
Other Intangible Capital Assets Capital Assets, Depreciable [Note 2]				
Buildings and Building Improvements		2,209,354.47		2,209,354.47
Infrastructure				
Facilities and Other Improvements Furniture and Equipment		36,781,233.45		31,171,472.72
Vehicles, Boats, and Aircraft		28,814,553.47		26,296,460.10
Other Capital Assets				
Intangible Capital Assets, Amortized [Note 2]				
Land Use Rights Computer Software				
Other Intangible Capital Assets				
Accumulated Depreciation/Amortization		(36,626,951.15)		(31,642,399.98)
Assets Held In Trust Other Non-Current Assets				
	_		_	
Total Non-Current Assets	\$	48,905,242.83	\$	46,014,208.43
Deferred Outflows of Resources [Note 28]				
Unamortized Loss On Refunding Debt	\$		\$	
Government Acquisition				
Pensions		_	_	
Total Deferred Outflows of Resources	\$		\$	
The Late of the Control of the Contr		140 015 010 00		140 221 227 22
Total Assets and Deferred Outflows	\$	142,315,319.23	\$	148,231,237.92

### EXHIBIT III TEXAS A&M FOREST SERVICE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
\$	7,111,977.90	\$	11,694,130.12
	2,075,664.94		1,768,516.87
	8,477.55		6,730.06
	69,652.66		610,608.58
	47,715.86		53,128.44
	161,904.45		157,622.71
	30,294,46		27,648.31
		_	
\$	9,505,687.82	\$	14,318,385.09
Φ.		Φ.	
\$	2 423 876 42	\$	2,380,137.29
	2,423,670.42		2,300,137.27
¢	2 422 976 42	Φ	2 290 127 20
ф	2,423,870.42	<b>3</b>	2,380,137.29
\$		\$	
\$		\$	
\$	11,929,564.24	\$	16,698,522.38
\$	34,597,467.37	\$	30,861,908.76
	9.101.36		4.042.49
	688,168.72		834,760.94
_	95,091,017.54	_	99,832,003.35
\$	95,091,017.54 130,385,754.99	\$	99,832,003.35 131,532,715.54
	\$ \$ \$ \$	\$ 2,423,876.42 \$ 2,423,876.42 \$ 11,929,564.24 \$ 34,597,467.37	2,075,664.94  8,477.55 69,652.66  47,715.86 161,904.45  30,294.46  \$ 9,505,687.82 \$  \$ 2,423,876.42 \$  \$ 2,423,876.42 \$  \$ 11,929,564.24 \$  \$ 34,597,467.37 \$

## EXHIBIT IV TEXAS A&M FOREST SERVICE 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.		Φ	
Tuition and Fees Discounts and Allowances	\$		\$	
Professional Fees				
Auxiliary Enterprises				
Discounts and Allowances				
Other Sales of Goods and Services		5,506,801.67		2,882,926.10
Discounts and Allowances				
Interest Revenue		0.102.707.45		5 644 007 01
Federal Revenue - Operating Federal Pass Through Revenue		9,192,707.45		5,644,237.31
State Grant Revenue		2,638,581.95		4,036,447.83
State Pass Through Revenue				6,885.51
Other Grants and Contracts - Operating		438,065.87		352,810.68
Other Operating Revenue		18,700,730.47		18,884,454.30
Total Operating Revenues	\$	36,476,887.41	\$	31,807,761.73
0				
Operating Expenses Instruction	\$		Ф	
Research	Э	2,370,943.85	\$	2,203,867.09
Public Service		73,589,000.75		69,529,054.94
Academic Support		, ,		,,
Student Services				
Institutional Support		2,863,807.37		3,467,757.09
Operation & Maintenance of Plant		1,703,985.34		1,534,727.39
Scholarships & Fellowships				
Auxiliary		6 260 001 04		5 502 440 00
Depreciation/Amortization	_	6,269,991.04	_	5,593,440.00
Total Operating Expenses [Schedule IV-1]	\$	86,797,728.35	\$	82,328,846.51
Total Operating Income [Loss]	\$	(50,320,840.94)	\$	(50,521,084.78)
	\$	(50,320,840.94)	\$	(50,521,084.78)
Nonoperating Revenues [Expenses]	<u> </u>		•	
Nonoperating Revenues [Expenses] Legislative Revenue	\$	20,794,913.33	\$	13,505,703.98
Nonoperating Revenues [Expenses]	<u> </u>		•	
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating	<u> </u>		•	
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts	<u> </u>	20,794,913.33	•	13,505,703.98 9,675.00
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income	<u> </u>	20,794,913.33 11,619.42 1,303,192.38	•	13,505,703.98 9,675.00 665,646.96
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense	<u> </u>	20,794,913.33	•	13,505,703.98 9,675.00
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense	<u> </u>	20,794,913.33 11,619.42 1,303,192.38	•	13,505,703.98 9,675.00 665,646.96
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees	<u> </u>	20,794,913.33 11,619.42 1,303,192.38 (34,714.02)	•	9,675.00 665,646.96 (35,788.81)
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense	<u> </u>	20,794,913.33 11,619.42 1,303,192.38 (34,714.02) 256,693.68	•	9,675.00 665,646.96
Nonoperating Revenues [Expenses] Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets	<u> </u>	20,794,913.33 11,619.42 1,303,192.38 (34,714.02)	•	9,675.00 665,646.96 (35,788.81) 387,144.10
Nonoperating Revenues [Expenses]  Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims	<u> </u>	20,794,913.33 11,619.42 1,303,192.38 (34,714.02) 256,693.68 (10,026.60)	•	9,675.00 665,646.96 (35,788.81) 387,144.10 (7,849.48)
Nonoperating Revenues [Expenses]  Legislative Revenue Federal Revenue Non-Operating Federal Pass Through Non-Operating State Pass Through Non-Operating Gifts Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims Other Nonoperating Revenues	<u> </u>	20,794,913.33 11,619.42 1,303,192.38 (34,714.02) 256,693.68 (10,026.60) 61,822.24	•	9,675.00 665,646.96 (35,788.81) 387,144.10 (7,849.48) 24,495.06

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

		CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Other Revenues and Transfers				
Capital Contributions	\$	1,114,648.31	\$	320,000.00
Capital Appropriations [Higher Education Fund]				
Additions to Permanent and Term Endowments				
Special Items Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		27,278,732.84		30,384,882.11
Mandatory Transfers From Other Members		27,270,782101		20,50 1,002.11
Nonmandatory Transfers From Other Members		100,000.00		126,768.00
Nonmandatory Transfers From Members/Agencies-Cap Assets		14,194.30		
Transfers Out				
Transfers to Other State Agencies		(1,583,825.00)		(5,372,213.35)
Mandatory Transfers to Other Members				
Nonmandatory Transfers to Other Members				
Nonmandatory Transfers to Members/Agencies - Cap Assets				
Legislative Transfers - In Legislative Transfers - Out				
Legislative Appropriations Lapsed		(118,285.00)		
Degisiante rippropriations Dapsed	_	(110,203.00)	_	
Total Other Revenues and Transfers	\$	26,805,465.45	\$	25,459,436.76
Change In Net Position	\$	(1,146,960.55)	\$	(10,752,318.57)
Net Position, Beginning of Year	\$	131,532,715.54	\$	142,285,034.11
Restatement	Ψ	131,332,713.34	Ψ	142,203,034.11
Restatement	-		_	
Net Position, Beginning of Year, Restated	\$	131,532,715.54	\$	142,285,034.11
Net Position, End of Year	\$	130,385,754.99	\$	131 532 715 54
Net Fosition, End of Tear	<b>a</b>	130,363,734.99	Φ	131,532,715.54

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

	INSTRUCTION	_	RESEARCH	PU	BLIC SERVICE	_	ACADEMIC SUPPORT	_	STUDENT SERVICES
Natural Classification									
Cost of Goods Sold	\$	\$		\$	272,805.08	\$		\$	
Salaries & Wages			1,509,417.92		21,369,896.57				
Payroll Related Costs			483,103.75		8,619,510.90				
Payroll Related Costs-TRS Pension									
Professional Fees & Services			35,042.22		1,926,480.66				
Travel			64,634.66		2,279,734.73				
Materials & Supplies			136,696.04		4,518,381.93				
Communication & Utilities			35,517.50		774,323.56				
Repairs & Maintenance			38,140.80		2,361,791.78				
Rentals & Leases			25,278.97		1,257,392.78				
Printing & Reproduction			1,289.15		47,366.40				
Federal Pass-Through					34,933.44				
State Pass-Through									
Depreciation & Amortization									
Bad Debt Expense									
Interest			11.39		(120.89)				
Scholarships									
Claims & Losses									
Net Change In OPEB Obligation									
Other Operating Expenses			41,811.45	_	30,126,503.81				
Total Operating Expenses	\$	\$	2,370,943.85	\$	73,589,000.75	\$		\$	

		OPERATION &					
Ι	NSTITUTIONAL	MAINTENANCE	SCHOLARSHIPS &		DEPRECIATION &		PRIOR
	SUPPORT	OF PLANT	FELLOWSHIPS	AUXILIARY	AMORTIZATION	TOTAL	YEAR
\$	1,308.00	\$	\$	\$	\$	\$ 274,113.08	\$ 345,582.55
	1,982,824.70	180,953.94				25,043,093.13	24,122,456.83
	555,795.24	45,608.79				9,704,018.68	9,059,348.16
	36,399.62	38,992.12				2,036,914.62	2,088,331.03
	37,319.85	17,130.41				2,398,819.65	1,899,212.74
	96,904.69	175,603.85				4,927,586.51	6,747,382.16
	32,947.61	268,274.42				1,111,063.09	1,037,660.83
	13,824.21	350,484.67				2,764,241.46	1,294,029.37
	30,518.50	352,253.73				1,665,443.98	837,955.44
	4,071.04					52,726.59	140,785.19
						34,933.44	65,475.10
					6,269,991.04	6,269,991.04	5,593,440.00
	.08	35.56				(73.86)	3,312.30
							31,772.04
_	71,893.83	274,647.85				 30,514,856.94	29,062,102.77
\$	2,863,807.37	\$ 1,703,985.34	\$	\$	\$ 6,269,991.04	\$ 86,797,728.35	\$ 82,328,846.51

[Exhibit IV]

### EXHIBIT V TEXAS A&M FOREST SERVICE 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		3,679,851.19		2,476,186.08
Proceeds From Grants and Contracts		12,403,948.59		9,478,167.98
Proceeds From Auxiliary Enterprises				
Proceeds From Loan Programs		37,989.00		170,917.51
Proceeds From Other Operating Revenues		18,703,376.62		18,894,034.70
Payments to Suppliers for Goods and Services		(23,813,795.81)		(14,833,004.70)
Payments to Employees		(34,391,942.87)		(32,902,910.99)
Payments for Loans Provided				
Payments for Other Operating Expenses		(26,830,884.14)		(21,244,118.82)
Net Cash Provided [Used] By Operating Activities	\$	(50,211,457.42)	\$	(37,960,728.24)
Cook Flows From Nonconital Financina Activities	_			
Cash Flows From Noncapital Financing Activities	\$	20 479 101 40	\$	12 502 945 42
Proceeds From State Appropriations Proceeds From Gifts	\$	20,478,101.49	Э	12,593,845.43
Proceeds From Endowments		11,135.00		9,525.00
Proceeds From Transfers From Other Funds		27,678,023.97		20 505 557 42
		27,076,023.97		29,505,557.43
Proceeds From Other Grant Receipts Proceeds From Other Noncapital Financing Activities		44.760.24		24 405 06
Payments of Interest		44,760.24		24,495.06
Payments for Transfers to Other Funds		(1,583,825.00)		(5,372,213.35)
Payments for Grant Disbursements		(1,363,623.00)		(3,372,213.33)
Payments for Other Noncapital Financing Uses		(10,026.60)		(7,849.48)
Other Noncapital Transfers From/To System		(10,020.00)		26,768.00
Transfers Between Fund Groups				20,700.00
Transfers Between Fand Oroups	_		_	
Net Cash Provided [Used] By Noncapital Financing Activities	\$	46,618,169.10	\$	36,780,128.09
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	300,082.33	\$	387,879.92
Proceeds From Debt Issuance	Ť	,	_	,
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		(8,637,428.05)		(6,924,285.18)
Payments of Principal On Debt				
Payments for Capital Leases				
Payments of Interest On Debt Issuance				
Payments for Interfund Receivables				
Payments of Other Costs On Debt Issuance				
Transfer of Capital Debt Proceeds From System [Nonmandatory]		94,941.13		97,361.67
Intrasystem Transfers for Capital Debt [Mandatory]				
Intrasystem Transfers for Construction Proceeds [Non-Mand]	_			
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(8,242,404.59)	\$	(6,439,043.59)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$		\$	
Sales and Purchases of Investments Held By System	Ψ	1,820,860.28	Ψ	(227,531.18)
Proceeds From Interest and Investment Income		216,519.29		267,176.76
Payments to Acquire Investments		210,015.25		207,170.70
Net Cash Provided [Used] By Investing Activities	\$	2,037,379.57	\$	39,645.58
,	_			·
Net Increase [Decrease] In Cash and Cash Equivalents	\$	(9,798,313.34)	\$	(7,579,998.16)
Cash and Cash Equivalents, Beginning of Year	\$	89,667,655.21	\$	97,247,653.37
Restatement	_		_	
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	89,667,655.21	\$	97,247,653.37
Cash and Cash Equivalents, End of Year [Sch Three]	\$	79,869,341.87	\$	89,667,655.21
. 1	=	,,	É	,,

### EXHIBIT V TEXAS A&M FOREST SERVICE 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]		(50,320,840.94)		(50,521,084.78)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation		6,269,991.04		5,593,440.00
Bad Debt Expense Operating Income [Loss] and Cash Flow Categories Classification Differences				
Changes In Assets and Liabilities		(1.710.415.07)		(927 (05 00)
[Increase] Decrease In Receivables [Increase] Decrease In Due From Agencies/Funds		(1,719,415.97) 33,557.43		(837,695.90) (81,469.08)
[Increase] Decrease In Due From System Members		(1,887.48)		(1,539.21)
[Increase] Decrease In Inventories		(615.88)		766,641.91
[Increase] Decrease In Prepaid Expenses				
[Increase] Decrease In Loans and Contracts		37,989.00		170,917.51
[Increase] Decrease In Other Assets Increase [Decrease] In Payables		(2,025.69) (4,555,210.86)		(347.82) 6,796,200.28
Increase [Decrease] In Due to Other Agencies/Funds		1,747.49		(8,347.30)
Increase [Decrease] In Due to System Members		,		(-,,
Increase [Decrease] In Unearned Revenue		(5,412.58)		(19,986.64)
Increase [Decrease] In Deposits Increase [Decrease] In Employees' Compensable Leave		2,646.15		9,580.40
Increase [Decrease] In OPEB Liability Increase [Decrease] In Pension Liability		48,020.87		172,962.39
Increase [Decrease] In Self Insured Accrued Liability Increase [Decrease] In Other Liabilities	_			
Total Adjustments	\$	109,383.52	\$	12,560,356.54
let Cash Provided [Used] By Operating Activities	\$	(50,211,457.42)	\$	(37,960,728.24)
				220 000 00
	•	1 114 648 31	Φ.	
Donation of Capital Assets	\$	1,114,648.31 736,252.77	\$	320,000.00 278,769.27
Donation of Capital Assets Net Change In Fair Value of Investments	\$	, ,	\$	278,769.27
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts	\$	, ,	\$	
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	\$	736,252.77	\$	278,769.27
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 Borrowing Under Capital Lease Purchase Other	\$	, ,	\$	
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27
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	\$	736,252.77	\$	278,769.27

### SCHEDULE THREE TEXAS A&M FOREST SERVICE SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2017

	_	CURRENT YEAR TOTAL
Cash & Cash Equivalents Current Assets		
Cash On Hand		
Petty Cash Department Working Fund	\$	400.00
Total Cash On Hand	\$	400.00
Cash In State Treasury		
Fund 5064 Fund 5066	\$	71,729,324.96 4,744,231.13
Total Cash In State Treasury	\$	76,473,556.09
Reimbursements Due From State Treasury Assets Held By System Offices-Current	\$	208,083.42 3,187,302.36
Total Current Cash and Cash Equivalents [Exhibit III]	\$	79,869,341.87
Total Current Cash and Cash Equivalents [Exmort III]	Ψ	77,007,541.07
Total Cash & Cash Equivalents [Exhibit V]	\$	79,869,341.87
Total Cash & Cash Equivalents (Exhibit V)	φ	79,009,341.07

### SCHEDULE N-2 TEXAS A&M FOREST SERVICE NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2017

	BALANCE 9-1-16		ADJUSTMENTS	COMPLETED CIP	
Non-Depreciable/Non-Amortizable Assets					
Land and Land Improvements	\$	2,316,522.01	\$	\$	
Construction In Progress		510,499.44			
Total Non-Depreciable/Non-Amortizable Assets	\$	2,827,021.45	\$	\$	
Depreciable Assets					
Buildings	\$	2,209,354.47	\$	\$	
Furniture and Equipment		31,171,472.72			
Vehicles, Boats and Aircraft		26,296,460.10			
Total Depreciable Assets at Historical Cost	\$	59,677,287.29	\$	\$	
Less Accumulated Depreciation for					
Buildings	\$	(1,072,221.09)	\$	\$	
Furniture and Equipment		(17,088,966.81)			
Vehicles, Boats and Aircraft	_	(13,481,212.08)			
Total Accumulated Depreciation	\$	(31,642,399.98)	\$	\$	
Depreciable Assets, Net	\$	28,034,887.31	\$	\$	
Capital Assets, Net	\$	30,861,908.76	\$	\$	

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS		DELETIONS		BALANCE 8-31-17	
\$	\$	\$	592,255.68	\$		\$	2,316,522.01 1,102,755.12
\$	\$	\$	592,255.68	\$		\$	3,419,277.13
\$	\$	\$	6,236,145.52	\$	(626,384.79)	\$	2,209,354.47 36,781,233.45
27,409.32		_	3,220,943.87		(730,259.82)	_	28,814,553.47
\$ 27,409.32	\$	\$	9,457,089.39	\$	(1,356,644.61)	\$	67,805,141.39
(13,215.02)	\$	\$	(74,739.08) (3,603,860.56) (2,591,391.40)	\$	603,804.88 694,850.01	\$	(1,146,960.17) (20,089,022.49) (15,390,968.49)
\$ (13,215.02)	\$	\$	(6,269,991.04)	\$	1,298,654.89	\$	(36,626,951.15)
\$ 14,194.30	\$	\$	3,187,098.35	\$	(57,989.72)	\$	31,178,190.24
\$ 14,194.30	\$	\$	3,779,354.03	\$	(57,989.72)	\$	34,597,467.37