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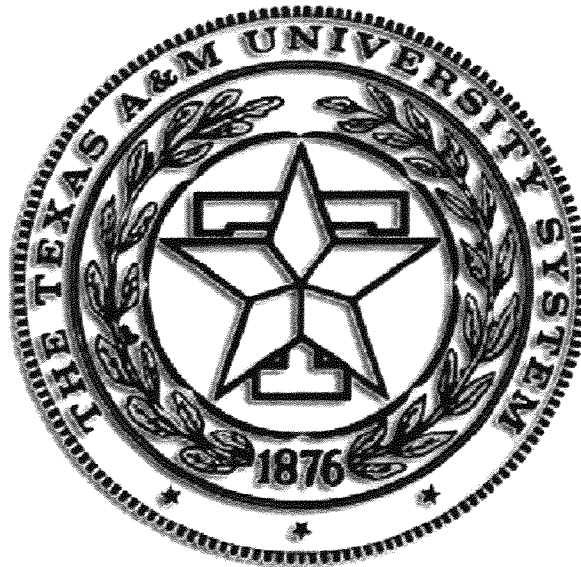
FINANCIAL REPORT

OF

**TEXAS A&M TRANSPORTATION INSTITUTE**

FOR THE YEAR ENDED AUGUST 31, 2012

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2011



DENNIS L. CHRISTIANSEN, PH.D., P.E., DIRECTOR

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AMANDA DOTSON, SENIOR MANAGER OF FINANCIAL REPORTING

COLLEGE STATION, TEXAS

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TEXAS A&M TRANSPORTATION INSTITUTE

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TEXAS A&M TRANSPORTATION INSTITUTE  
INDEX

<u>REFERENCE</u>	<u>EXHIBITS</u>	<u>PAGE</u>
III	Balance Sheet	727-1-1
IV	Statement of Revenues, Expenses, and Changes in Net Assets	727-2-1
IV - 1	Schedule of NACUBO Function to Natural Classification Matrix	727-3-1
V	Statement of Cash Flows	727-4-1
<u>SCHEDULES</u>		
I - A	Schedule of Expenditures of Federal Awards	727-8-1
I - B	Schedule of State Grant Pass Throughs From/To State Agencies	727-9-1
THREE	Schedule of Cash & Cash Equivalents	727-16-1
N-2	Note 2 - Capital Assets	727-17-1

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EXHIBIT III  
TEXAS A&M TRANSPORTATION INSTITUTE  
BALANCE SHEET  
FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets:		
Cash & Cash Equivalents [Schedule Three]	1,976,817.85	2,058,427.20
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Restricted:		
Cash & Cash Equivalents [Schedule Three]		
Investments		
Legislative Appropriations	120,932.61	102,724.36
Receivables, Net:		
Federal	428,985.85	244,773.49
Other Intergovernmental	836,213.46	807,101.93
Interest and Dividends		
Gifts, Pledges and Donations		
Self-Insured Health and Dental		
Student		
Investment Trades		
Accounts	8,748,491.28	
Other	26,826.12	8,647,993.21
Due From Other Agencies	2,703,498.85	1,697,498.97
Due From Other Members	2,447,448.95	2,492,641.33
Due From Other Funds	6,869,513.38	7,024,376.92
Consumable Inventories		
Merchandise Inventories		
Deferred Charges		
Loans and Contracts		
Interfund Receivable		
Other Current Assets		
	<u>\$ 24,158,728.35</u>	<u>\$ 23,075,537.41</u>
Total Current Assets		
Non-Current Assets and Deferred Outflows:		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	\$ 386,282.94	\$ 386,021.16
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Legislative Appropriations		
Loans and Contracts		
Assets Held By System Offices	11,299,264.88	11,279,203.84
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements		
Construction In Progress	418,096.60	114,482.11
Other Tangible Capital Assets		
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	23,854,154.76	23,854,154.76
Infrastructure		
Facilities and Other Improvements	1,419,329.52	1,419,329.52
Furniture and Equipment	12,989,105.68	12,681,156.20
Vehicles, Boats, and Aircraft	1,734,363.26	1,580,321.45
Other Capital Assets		
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	279,138.80	307,134.80
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(16,168,593.70)	(14,503,128.68)
Assets Held In Trust	362,100.00	362,100.00
Other Non-Current Assets		
	<u>\$ 36,573,242.74</u>	<u>\$ 37,480,775.16</u>
Total Non-Current Assets and Deferred Outflows		
Total Assets and Deferred Outflows	<u>\$ 60,731,971.09</u>	<u>\$ 60,556,312.57</u>

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EXHIBIT III  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 BALANCE SHEET  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables:		
Accounts	\$ 899,945.77	\$ 689,641.48
Payroll	2,702,478.17	2,671,369.45
Investment Trades		
Self-Insured Health and Dental		
Other	2.69	154.03
Interfund Payable		
Due to Other Agencies	7,360.94	
Due to Other Funds	6,869,513.38	7,024,376.92
Due to Other Members	5,928.76	
Funds Held for Investment		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Unearned Revenue	367,068.45	346,922.58
Employees' Compensable Leave	158,119.00	118,683.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Obligations/Securities Lending		
Other Current Liabilities		
Total Current Liabilities	<u>\$ 11,010,417.16</u>	<u>\$ 10,851,147.46</u>
Non-Current Liabilities and Deferred Inflows		
Interfund Payable	\$	\$
Employees' Compensable Leave	3,264,940.00	3,173,030.84
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Assets Held In Trust	362,100.00	362,100.00
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations		
Other Non-Current Liabilities		
Total Non-Current Liabilities and Deferred Inflows	<u>\$ 3,627,040.00</u>	<u>\$ 3,535,130.84</u>
Total Liabilities and Deferred Inflows	<u>\$ 14,637,457.16</u>	<u>\$ 14,386,278.30</u>
Net Assets		
Invested In Capital Assets, Net of Debt	\$ 24,525,594.92	\$ 25,453,450.16
Restricted For:		
Debt Service		
Capital Projects	982,483.89	538,925.33
Education	2,009,724.41	1,923,280.99
Endowment and Permanent Funds:		
Nonexpendable		
Expendable	386,282.94	386,021.16
Unrestricted	<u>18,190,427.77</u>	<u>17,868,356.63</u>
Total Net Assets [Exhibit IV]	<u>\$ 46,094,513.93</u>	<u>\$ 46,170,034.27</u>
Total Liabilities & Deferred Inflows and Net Assets	<u>\$ 60,731,971.09</u>	<u>\$ 60,556,312.57</u>

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EXHIBIT IV  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Operating Revenues		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$	\$
Discounts and Allowances		
Net Tuition and Fees - Non-Pledged		
Net Professional Fees		
Net Auxiliary Enterprises		
Net Other Sales of Goods and Services	6,059,852.68	5,233,530.07
Discounts and Allowances-Sales		
	<u>                    </u>	<u>                    </u>
Total Sales of Goods and Services	\$ 6,059,852.68	\$ 5,233,530.07
Premium Revenue		
Interest Revenue		
Net Increase [Decrease] In Fair Value		
Federal Revenue - Operating	8,716,530.22	10,558,508.54
Federal Pass Through Revenue	2,003,375.12	2,080,366.89
State Grant Revenue		
State Pass Through Revenue	620,000.00	415,000.00
Other Grants and Contracts - Operating	32,836,141.58	30,258,416.42
Other Operating Revenue	86,183.31	9,925.50
	<u>                    </u>	<u>                    </u>
Total Operating Revenues	\$ 50,322,082.91	\$ 48,555,747.42
Operating Expenses		
Instruction	\$	\$
Research	53,857,233.45	47,170,756.21
Public Service	1,792,502.35	
Hospitals and Clinics		
Academic Support		
Student Services		
Institutional Support		5,122,908.62
Operation & Maintenance of Plant		1,944,912.80
Scholarships & Fellowships		
Auxiliary		
Depreciation/Amortization	2,162,457.41	1,861,981.84
	<u>                    </u>	<u>                    </u>
Total Operating Expenses [Schedule IV-1]	\$ 57,812,193.21	\$ 56,100,559.47
Total Operating Income [Loss]	\$ (7,490,110.30)	\$ (7,544,812.05)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 772,723.15	\$ 905,281.47
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	51,080.01	50,000.00
Land Income		
Investment Income	220,833.05	215,284.27
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(23,297.03)	(35,537.77)
Interest Expense and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	6,991.25	203.34
Net Increase [Decrease] In Fair Value	437,806.11	682,512.70
Settlement of Claims		
Other Nonoperating Revenues	31,598.10	2,654.21
Other Nonoperating [Expenses]	(106,522.65)	(61,141.08)
	<u>                    </u>	<u>                    </u>
Total Nonoperating Revenues [Expenses]	\$ 1,391,211.99	\$ 1,759,257.14
Income [Loss] Before Other Revenues and Transfers	\$ (6,098,898.31)	\$ (5,785,554.91)

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EXHIBIT IV  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Other Revenues and Transfers		
Capital Contributions	\$ 63,680.00	\$ 1,055,897.20
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments		
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	7,477,961.23	7,569,212.87
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	636,436.17	589,280.82
Nonmandatory Transfers From Members/Agencies-Cap Assets	15,024.96	4,545,622.70
Transfers Out		
Transfers to Other State Agencies		
Mandatory Transfers to Other Members	(1,651,615.91)	(1,620,246.68)
Nonmandatory Transfers to Other Members	(2,682.14)	
Nonmandatory Transfers to Members/Agencies - Cap Assets	(38,313.90)	(57,291.19)
Legislative Transfers - In		
Legislative Transfers - Out		
Legislative Appropriations Lapsed	(67,955.69)	
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	\$ 6,432,534.72	\$ 12,082,475.72
Change In Net Assets	\$ 333,636.41	\$ 6,296,920.81
	<u>                    </u>	<u>                    </u>
Beginning Net Assets, September 1, 2011 and 2010	\$ 46,170,034.27	\$ 33,509,158.66
Restatement	(409,156.75)	6,363,954.80
	<u>                    </u>	<u>                    </u>
Beginning Net Assets, September 1, 2011 and 2010 Restated	\$ 45,760,877.52	\$ 39,873,113.46
	<u>                    </u>	<u>                    </u>
Net Assets, August 31, 2012 and 2011	\$ 46,094,513.93	\$ 46,170,034.27
	<u>                    </u>	<u>                    </u>

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SCHEDULE IV-1  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX  
 FOR THE YEAR ENDED AUGUST 31, 2012

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>HOSPITALS &amp; CLINICS</u>	<u>ACADEMIC SUPPORT</u>
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold					
Salaries & Wages		31,336,516.98	420,662.32		
Payroll Related Costs		6,690,958.00	94,414.68		
Professional Fees & Services		6,882,308.70	176,657.93		
Travel		1,326,443.08	51,785.83		
Materials & Supplies		1,480,768.46	46,270.96		
Communication & Utilities		2,016,519.77	1,214.25		
Repairs & Maintenance		856,842.19	17,621.49		
Rentals & Leases		1,180,719.96	163,118.21		
Printing & Reproduction		224,658.47	23,321.83		
Federal Pass-Through		50,151.65			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest		368.92			
Scholarships		323,106.60			
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses		1,487,870.67	797,434.85		
Total Operating Expenses	<u>\$</u>	<u>\$ 53,857,233.45</u>	<u>\$ 1,792,502.35</u>	<u>\$</u>	<u>\$</u>



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
						31,757,179.30	31,324,180.06
						6,785,372.68	6,849,893.79
						7,058,966.63	6,896,036.29
						1,378,228.91	1,097,158.37
						1,527,039.42	1,383,872.42
						2,017,734.02	1,760,391.33
						874,463.68	1,114,379.93
						1,343,838.17	1,293,157.77
						247,980.30	268,639.79
						50,151.65	
					2,162,457.41	2,162,457.41	1,861,981.84
						368.92	118.38
						323,106.60	214,387.34
						2,285,305.52	2,036,362.16
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,162,457.41</u>	<u>\$ 57,812,193.21</u>	<u>\$ 56,100,559.47</u>

[Exhibit IV]

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EXHIBIT V  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees		
Proceeds Received From Customers	5,947,605.86	5,162,066.47
Proceeds From Sponsored Programs	43,788,267.76	41,809,481.03
Proceeds From Auxiliary Enterprises		
Proceeds From Loan Programs		
Proceeds From Other Revenues	86,183.31	9,925.50
Payments to Suppliers for Goods and Services	(16,611,679.56)	(15,984,419.86)
Payments to Employees - Salaries	(31,682,570.45)	(31,369,371.64)
Payments to Employees - Benefits	(6,697,527.65)	(6,705,804.56)
Payments for Loans Provided		
Payments for Other Expenses	(359,968.55)	(214,387.34)
Net Cash Provided [Used] By Operating Activities	\$ (5,529,689.28)	\$ (7,292,510.40)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 686,559.21	\$ 1,018,174.31
Proceeds From Gifts	51,080.01	50,000.00
Proceeds From Endowments		
Proceeds - Transfers From Other Funds	6,811,790.75	7,794,516.13
Proceeds From Other Grant Revenue		
Proceeds From Contributed Capital		
Proceeds From Other Revenues	31,598.10	2,654.21
Payments of Interest		
Payments - Transfers to Other Funds		
Payments for Grant Disbursements		
Payments for Other Uses	(1,384.93)	(902.93)
Other Noncapital Transfers From/To System	33,754.03	32,594.99
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 7,613,397.17	\$ 8,897,036.71
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 6,991.25	\$ 203.34
Proceeds From Capital Debt Issuance		
Proceeds From State Grants and Contracts		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(1,299,348.83)	(656,358.45)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments for Interest On Capital Related Debt		
Payments for Interfund Loans		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	163,636.94	365,532.74
Intrasystem Transfers for Capital Debt [Mandatory]	(1,651,615.91)	(1,620,246.68)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		56,589.12
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (2,780,336.55)	\$ (1,854,279.93)
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	417,483.29	869,283.75
Proceeds From Interest and Investment Income	197,536.02	179,746.50
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ 615,019.31	\$ 1,049,030.25
Increase [Decrease] In Cash and Cash Equivalents	\$ (81,609.35)	\$ 799,276.63
Cash and Cash Equivalents, September 1, 2011 and 2010 Restatement	\$ 2,058,427.20	\$ 1,259,150.57
Restated Beginning Cash and Cash Equivalents	\$ 2,058,427.20	\$ 1,259,150.57
Cash and Cash Equivalents, August 31, 2012 and 2011 [Sch Three]	\$ 1,976,817.85	\$ 2,058,427.20

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EXHIBIT V  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(7,490,110.30)	(7,544,812.05)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	2,162,457.41	1,861,981.84
Bad Debt Expense	3,575.82	
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities:		
Accounts Receivable, Net	(753,380.65)	(1,081,897.21)
Due From Other Agencies/Funds	(339,829.40)	313,471.35
Due From System Members	481,555.44	(380,910.28)
Inventory		
Deferred Charges		
Prepaid Expenses		
Loans and Contracts		
Other Assets		
Payables	241,261.67	122,098.51
Due to Other Agencies/Funds	7,360.94	
Due to System Members	5,928.76	(171,680.27)
Unearned Revenue	20,145.87	(471,317.75)
Deposits		
Compensated Absence Liability	131,345.16	60,555.46
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 1,960,421.02</u>	<u>\$ 252,301.65</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (5,529,689.28)</u>	<u>\$ (7,292,510.40)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$ 63,680.00	\$ 1,055,897.20
Net Increase [Decrease] In Fair Value of Investments	180,165.79	446,379.04
Gain/Loss On Sale or Disposal of Capital Assets	6,991.25	203.34
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	(23,288.94)	4,488,331.51

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SCHEDULE 1 - A  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Agencies or Universities Amount	Non-State Entities Amount
<b>Research &amp; Development Cluster</b>					
<b>U.S. Department of Agriculture</b>					
<u>Pass-Through From:</u>					
Plant and Animal Disease, Pest Control, and Animal Care	10.025			\$	\$
<i>Pass-Through From:</i>					
<i>West Texas A&amp;M University</i>			757	25,757.67	
Totals - U.S. Department of Agriculture				25,757.67	
<b>U.S. Department of Transportation</b>					
U.S. Department of Transportation	20.000	American Road and Transportation Builders Assoc/ DTFH61-11-H- 00029A			26,328.52
U.S. Department of Transportation		Jackson State University/ P0032086			14,400.00
U.S. Department of Transportation		National Academy of Sciences/ c2011154			9,940.22
U.S. Department of Transportation		National Academy of Sciences/ TRB-P210238			4,912.46
U.S. Department of Transportation		University of Michigan Transportation Research Institute/ 3002203676			1,364.63
U.S. Department of Transportation		Wisconsin Department of Transportation/ 0092-11-15			57,595.52
Highway Research and Development Program	20.200	California Department of Transportation/ 65A0401			103,686.48
Highway Research and Development Program		National Academy of Sciences/ TRB-P211071			4,943.54
Highway Research and Development Program		National Academy of Sciences/ TRB-2000000982			4,544.19
Highway Research and Development Program		National Academy of Sciences/ TRB-2000001097			4,111.38
Highway Research and Development Program		National Academy of Sciences/ TRB-2000001227			1,350.52
Highway Planning and Construction	20.205	Gulf Coast Rail District/ 83-2XXIA006			21,766.35
Highway Planning and Construction		Iowa State University/ 404-17-29- P01294406923			737.45
University Transportation Centers Program	20.701	University of Wisconsin/ 344K783			26,395.24
<u>Direct Programs:</u>					
U.S. Department of Transportation	20.000	DTFH68-11-E-00051			
U.S. Department of Transportation	20.000	DTFH6811E00043			
U.S. Department of Transportation	20.000	DTFH6811E00054			
Highway Planning and Construction	20.205				
Public Transportation Research	20.514				
<i>Pass-Through To:</i>					
<i>Texas A&amp;M University at Galveston</i>					
University Transportation Centers Program	20.701				
University Transportation Centers Program	20.701				
<i>Pass-Through To:</i>					

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SCHEDULE 1 - A  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

Direct Program Amount	Total Pass Through From Direct Program	Pass-through To		Expenditures	Total Pass Through To and Expenditures
		Agy/ Univ No.	Agencies or Universities Amount		
\$	\$ 25,757.67	\$	\$	\$ 25,757.67	\$ 25,757.67
	25,757.67			25,757.67	25,757.67
	26,328.52			26,328.52	26,328.52
	14,400.00			14,400.00	14,400.00
	9,940.22			9,940.22	9,940.22
	4,912.46			4,912.46	4,912.46
	1,364.63			1,364.63	1,364.63
	57,595.52			57,595.52	57,595.52
	103,686.48			103,686.48	103,686.48
	4,943.54			4,943.54	4,943.54
	4,544.19			4,544.19	4,544.19
	4,111.38			4,111.38	4,111.38
	1,350.52			1,350.52	1,350.52
	21,766.35			21,766.35	21,766.35
	737.45			737.45	737.45
	26,395.24			26,395.24	26,395.24
61,188.10	61,188.10			61,188.10	61,188.10
75,177.86	75,177.86			75,177.86	75,177.86
45,508.88	45,508.88			45,508.88	45,508.88
216,915.92	216,915.92			216,915.92	216,915.92
81,707.83	81,707.83			38,917.12	81,707.83
		718	42,790.71		
66,225.08	66,225.08			66,225.08	66,225.08
7,360.94	7,360.94				7,360.94

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Agencies or Universities Amount	Non-State Entities Amount
<i>University of Texas at Austin</i>					
<u>Pass-Through From:</u> Highway Planning and Construction	20.205				
<i>Pass-Through From:</i> <i>Texas Department of Transportation</i>			601	1,022.19	
State and Community Highway Safety	20.600				
<i>Pass-Through From:</i> <i>Texas Department of Transportation</i>			601	1,054,050.72	
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601				
<i>Pass-Through From:</i> <i>Texas Department of Transportation</i>			601	577,548.44	
Occupant Protection Incentive Grants	20.602				
<i>Pass-Through From:</i> <i>Texas Department of Transportation</i>			601	45,085.43	
Safety Belt Performance Grants	20.609				
<i>Pass-Through From:</i> <i>Texas Department of Transportation</i>			601	298,910.67	
Totals - U.S. Department of Transportation				1,976,617.45	282,076.50
<b>Environmental Protection Agency</b> Performance Partnership Grants	66.605				
<i>Pass-Through From:</i> <i>Texas Commission on Environmental Quality</i>			582	1,000.00	
Totals - Environmental Protection Agency				1,000.00	
<b>U.S. Department of Energy</b> U.S. Department of Energy	81.000	Sandia National Laboratories/ <i>various</i>			85,937.94
Totals - U.S. Department of Energy					85,937.94
<b>Total Expenditures of Federal Awards</b>				<b>\$ 2,003,375.12</b>	<b>\$ 368,014.44</b>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

Direct Program Amount	Total Pass Through From Direct Program	Agy/ Univ No.	Pass-through To		Expenditures	Total Pass Through To and Expenditures
			Agencies or Universities Amount	Non-State Entities Amount		
		721	7,360.94			
	1,022.19				1,022.19	1,022.19
	1,054,050.72				1,054,050.72	1,054,050.72
	577,548.44				577,548.44	577,548.44
	45,085.43				45,085.43	45,085.43
	298,910.67				298,910.67	298,910.67
554,084.61	2,812,778.56		50,151.65		2,762,626.91	2,812,778.56
	1,000.00				1,000.00	1,000.00
	1,000.00				1,000.00	1,000.00
	85,937.94				85,937.94	85,937.94
	85,937.94				85,937.94	85,937.94
<u>\$ 554,084.61</u>	<u>\$ 2,925,474.17</u>		<u>\$ 50,151.65</u>	<u>\$ -</u>	<u>\$ 2,875,322.52</u>	<u>\$ 2,925,474.17</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

NOTE 1: NONMONETARY ASSISTANCE

Not Applicable

NOTE 2: RECONCILIATION OF REVENUES AND RECEIPTS TO EXPENDITURES  
 AND DISBURSEMENTS (PASS THROUGHS)

FEDERAL REVENUES:	
Federal Grants and Contracts - Operating	\$ 8,716,530.22
Federal Grants and Contracts - Non-operating	
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating	\$ 2,003,375.12
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating	
LESS Reconciling Items:	
Donation of Federal Surplus Property	
Total Federal Pass-Through Grants	2,003,375.12
Federal Appropriations	
Total Federal Revenue per Exhibit IV	\$ 10,719,905.34
Reconciling Items:	
ADD:	
Non-Monetary Assistance [NOTE 1]:	
Donation of Federal Surplus Property	
New Loans Processed [NOTE 3]:	
Federal Family Education Loans	
Federal Perkins Loan Program	
Federal Direct Student Loans	
Health Education Assistance Loans	
Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students	
DEDUCT:	
Federal Grants to/from TAMRF	(7,794,431.17)
COBRA 65% Subsidy (CFDA Number 17.151)	
Total Pass Throughs and Expenditures per Federal Schedule	\$ 2,925,474.17



UNAUDITED

SCHEDULE 1 - A  
TEXAS A&M TRANSPORTATION INSTITUTE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended August 31, 2012

NOTE 3: STUDENT LOANS PROCESSED AND ADMINISTRATIVE COSTS RECOVERED

Not Applicable

NOTE 4: DEPOSITORY LIBRARIES FOR GOVERNMENT PUBLICATIONS

Not Applicable

NOTE 5: UNEMPLOYMENT INSURANCE FUNDS

Not Applicable

NOTE 6: REBATES FROM THE SPECIAL SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, INFANT AND CHILDREN (WIC)

Not Applicable

NOTE 7: FEDERAL DEFERRED REVENUE

Not Applicable

NOTE 8: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

Not Applicable

UNAUDITED

SCHEDULE 1-B  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES  
 For the Year Ended August 31, 2012

Pass-through From:

<u>Program Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<u>Agency Name</u>			
<b>On-road Emissions research for Motor Vehicles</b>	<b>582.0080</b>		
Texas Commission on Environmental Quality		582	\$ 620,000.00
Total Pass-Through From State Agencies			\$ <u>620,000.00</u> (Exhibit IV)

Pass-through To:

<u>Program Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<u>Agency Name</u>			
			\$ -
Total Pass-Through To State Agencies			\$ <u>-</u> (Schedule IV-1)

UNAUDITED

SCHEDULE THREE  
TEXAS A&M TRANSPORTATION INSTITUTE  
SCHEDULE OF CASH & CASH EQUIVALENTS  
FOR THE YEAR ENDED AUGUST 31, 2012

	<u>CURRENT YEAR TOTAL</u>
Cash & Cash Equivalents	
Current Assets	
Cash On Hand:	
Cashiers Account	\$ 1,000.00
Petty Cash Department Working Fund	<u>50.00</u>
Total Cash On Hand	<u>\$ 1,050.00</u>
Cash In State Treasury:	
Assets Held By System Offices-Current	<u>\$ 1,975,767.85</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 1,976,817.85</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 1,976,817.85</u></u>

UNAUDITED

SCHEDULE N-2  
 TEXAS A&M TRANSPORTATION INSTITUTE  
 NOTE 2 - CAPITAL ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	BALANCE 9-1-11	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Construction In Progress	\$ 114,482.11	\$	\$ (18,300.13)
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 114,482.11</u>	<u>\$</u>	<u>\$ (18,300.13)</u>
Depreciable Assets			
Buildings	\$ 23,854,154.76	\$	\$
Facilities and Other Improvements	1,419,329.52		
Furniture and Equipment	12,681,156.20	(9,008.48)	18,300.13
Vehicles, Boats and Aircraft	<u>1,580,321.45</u>		
Total Depreciable Assets at Historical Cost	<u>\$ 39,534,961.93</u>	<u>\$ (9,008.48)</u>	<u>\$ 18,300.13</u>
Less Accumulated Depreciation For:			
Buildings	\$ (3,994,083.04)	\$	\$
Facilities and Other Improvements	(375,812.77)		
Furniture and Equipment	(8,625,425.41)	9,008.48	
Vehicles, Boats and Aircraft	<u>(1,225,274.74)</u>		
Total Accumulated Depreciation	<u>\$ (14,220,595.96)</u>	<u>\$ 9,008.48</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 25,314,365.97</u>	<u>\$</u>	<u>\$ 18,300.13</u>
Amortizable Assets - Intangible			
Computer Software	<u>\$ 307,134.80</u>	<u>\$</u>	<u>\$</u>
Total Intangible Assets at Historical Cost	<u>\$ 307,134.80</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization For:			
Computer Software	<u>\$ (282,532.72)</u>	<u>\$</u>	<u>\$</u>
Total Accumulated Amortization	<u>\$ (282,532.72)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets-Net	<u>\$ 24,602.08</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u><u>\$ 25,453,450.16</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-12</u>
\$	\$	\$ 321,914.62	\$	\$ 418,096.60
\$	\$	\$ 321,914.62	\$	\$ 418,096.60
\$	\$	\$	\$	\$ 23,854,154.76
				1,419,329.52
44,850.00	(162,247.50)	744,836.40	(328,781.07)	12,989,105.68
		296,277.81	(142,236.00)	1,734,363.26
\$ 44,850.00	\$ (162,247.50)	\$ 1,041,114.21	\$ (471,017.07)	\$ 39,996,953.22
\$	\$	\$ (1,040,714.76)	\$	\$ (5,034,797.80)
		(56,294.04)		(432,106.81)
(29,825.04)	123,933.60	(937,709.98)	296,564.07	(9,163,454.28)
		(116,215.80)	69,315.28	(1,272,175.26)
\$ (29,825.04)	\$ 123,933.60	\$ (2,150,934.58)	\$ 365,879.35	\$ (15,902,534.15)
\$ 15,024.96	\$ (38,313.90)	\$ (1,109,820.37)	\$ (105,137.72)	\$ 24,094,419.07
\$	\$	\$	\$ (27,996.00)	\$ 279,138.80
\$	\$	\$	\$ (27,996.00)	\$ 279,138.80
\$	\$	\$ (11,522.83)	\$ 27,996.00	\$ (266,059.55)
\$	\$	\$ (11,522.83)	\$ 27,996.00	\$ (266,059.55)
\$	\$	\$ (11,522.83)	\$	\$ 13,079.25
\$ 15,024.96	\$ (38,313.90)	\$ (799,428.58)	\$ (105,137.72)	\$ 24,525,594.92