

# **UNAUDITED**

FINANCIAL REPORT

OF

## **TEXAS AGRILIFE EXTENSION SERVICE**

FOR THE YEAR ENDED AUGUST 31, 2011

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2010



EDWARD G. SMITH, DIRECTOR

DONNA ALEXANDER, ASSISTANT DIRECTOR

COLLEGE STATION, TEXAS

UNAUDITED

TEXAS AGRILIFE EXTENSION SERVICE

THIS PAGE LEFT BLANK INTENTIONALLY

UNAUDITED

TEXAS AGRILIFE EXTENSION SERVICE  
INDEX

<u>REFERENCE</u>	<u>EXHIBITS</u>	<u>PAGE</u>
III	Balance Sheet	555-1-1
IV	Statement of Revenues, Expenses, and Changes in Net Assets	555-2-1
IV - 1	Schedule of NACUBO Function to Natural Classification Matrix	555-3-1
V	Statement of Cash Flows	555-4-1
<u>SCHEDULES</u>		
1 - A	Schedule of Expenditures of Federal Awards	555-8-1
1 - B	Schedule of State Grant Pass Throughs From/To State Agencies	555-9-1
THREE	Schedule of Cash & Cash Equivalents	555-16-1
N-2	Note 2 - Capital Assets	555-17-1

UNAUDITED

EXHIBIT III  
TEXAS AGRILIFE EXTENSION SERVICE  
BALANCE SHEET  
FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>          </u>	<u>          </u>
<b>ASSETS AND DEFERRED OUTFLOWS</b>		
<b>CURRENT ASSETS:</b>		
CASH & CASH EQUIVALENTS (SCHEDULE THREE).....	\$ 6,405,915.60	\$ 11,387,443.08
SECURITIES LENDING COLLATERAL.....		
SHORT-TERM INVESTMENTS.....		
SHORT-TERM DERIVATIVE INSTRUMENTS.....		
SHORT-TERM HEDGING DERIVATIVE INSTRUMENTS.....		
DEFERRED OUTFLOW OF RESOURCES.....		
<b>RESTRICTED:</b>		
CASH & CASH EQUIVALENTS (SCHEDULE THREE).....	10,998.73	(8,008,619.06)
SHORT TERM INVESTMENTS.....		
LEGISLATIVE APPROPRIATIONS.....	5,208,667.64	5,911,466.93
<b>ACCOUNTS RECEIVABLE, NET:</b>		
<b>INTERGOVERNMENTAL:</b>		
FEDERAL RECEIVABLES.....	12,111,599.01	12,221,708.66
OTHER INTERGOVERNMENTAL RECEIVABLES.....	556,692.30	366,781.69
INTEREST AND DIVIDENDS.....		
GIFTS, PLEDGES AND DONATIONS RECEIVABLE.....		
SELF-INSURED RECEIVABLE.....		
STUDENT RECEIVABLES.....		
INVESTMENT TRADE RECEIVABLES.....		
OTHER RECEIVABLES.....	2,535,509.37	1,763,679.95
DUE FROM OTHER AGENCIES.....	1,467,554.85	1,602,685.90
DUE FROM OTHER PARTS.....	132,726.55	286,394.99
DUE FROM OTHER FUNDS.....	4,476,254.29	
CONSUMABLE INVENTORIES.....	22,982.39	25,092.30
MERCHANDISE INVENTORIES.....	1,073,405.34	1,649,579.21
DEFERRED CHARGES.....		
LOANS AND CONTRACTS.....		
INTERFUND RECEIVABLE.....		
OTHER CURRENT ASSETS.....	<u>533.48</u>	
<b>TOTAL CURRENT ASSETS.....</b>	<b>\$ 34,002,839.55</b>	<b>\$ 27,206,212.85</b>
<b>NON-CURRENT ASSETS AND DEFERRED OUTFLOWS:</b>		
<b>RESTRICTED:</b>		
CASH & CASH EQUIVALENTS (SCHEDULE THREE).....	\$	\$
ASSETS HELD BY SYSTEM OFFICES-LONG TERM.....		
INVESTMENTS.....		
LOANS, CONTRACTS AND OTHER.....		
PLEDGES RECEIVABLE.....		
LEGISLATIVE APPROPRIATIONS.....		
LOANS AND CONTRACTS.....		
ASSETS HELD BY SYSTEM OFFICES-LONG TERM.....	8,813,388.66	5,093,402.84
INVESTMENTS.....		
DERIVATIVE INSTRUMENTS.....		
HEDGING DERIVATIVE INSTRUMENTS.....		
DEFERRED OUTFLOW OF RESOURCES.....		
INTERFUND RECEIVABLE.....		
<b>CAPITAL ASSETS, NON-DEPRECIABLE (NOTE 2)</b>		
LAND AND LAND IMPROVEMENTS.....	389,200.00	5,000.00
CONSTRUCTION IN PROGRESS.....		
OTHER TANGIBLE CAPITAL ASSETS.....		
LAND USE RIGHTS.....		
OTHER INTANGIBLE CAPITAL ASSETS.....		
<b>CAPITAL ASSETS, DEPRECIABLE (NOTE 2)</b>		
BUILDINGS AND BUILDING IMPROVEMENTS.....	2,032,067.67	1,016,267.67
INFRASTRUCTURE.....		
FACILITIES AND OTHER IMPROVEMENTS.....		
FURNITURE AND EQUIPMENT.....	3,944,068.49	3,940,746.03
VEHICLES, BOATS, AND AIRCRAFT.....	7,015,334.94	7,458,512.61
OTHER CAPITAL ASSETS.....		
<b>INTANGIBLE CAPITAL ASSETS, AMORTIZED (NOTE 2)</b>		
LAND USE RIGHTS.....		
COMPUTER SOFTWARE.....	80,000.00	80,000.00
OTHER INTANGIBLE CAPITAL ASSETS.....		
ACCUMULATED DEPRECIATION/AMORTIZATION.....	(9,168,812.72)	(9,114,684.60)
ASSETS HELD IN TRUST.....		
OTHER NON-CURRENT ASSETS.....		
<b>TOTAL NON-CURRENT ASSETS AND DEFERRED OUTFLOWS.....</b>	<b>\$ 13,105,247.04</b>	<b>\$ 8,479,244.55</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS.....</b>	<b>\$ 47,108,086.59</b>	<b>\$ 35,685,457.40</b>

UNAUDITED

EXHIBIT III  
TEXAS AGRILIFE EXTENSION SERVICE  
BALANCE SHEET  
FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>          </u>	<u>          </u>
<b>LIABILITIES AND DEFERRED INFLOWS</b>		
<b>CURRENT LIABILITIES:</b>		
<b>PAYABLES:</b>		
ACCOUNTS PAYABLE.....	\$ 3,007,969.63	\$ 2,857,904.69
PAYROLL PAYABLE.....	5,629,291.10	5,846,547.51
INVESTMENT TRADE PAYABLES.....		
SELF-INSURED PAYABLE.....		
OTHER PAYABLES.....	6,443.72	75,415.85
INTERFUND PAYABLE.....		
DUE TO OTHER AGENCIES.....	40,086.78	1,132.79
DUE TO OTHER FUNDS.....	4,476,254.29	
DUE TO OTHER PARTS.....	223,546.07	33,196.74
FUNDS HELD FOR INVESTMENT.....		
HEDGING DERIVATIVE INSTRUMENTS.....		
DEFERRED INFLOW OF RESOURCES.....		
DEFERRED REVENUES.....	44,235.51	182,445.21
EMPLOYEES' COMPENSABLE LEAVE.....	668,452.00	803,130.00
OTHER POST EMPLOYMENT BENEFITS.....		6,537,994.00
NOTES AND LOANS PAYABLE.....		
BONDS PAYABLE.....		
CAPITAL LEASE OBLIGATIONS.....		
LIABILITIES PAYABLE FROM RESTRICTED ASSETS.....		
FUNDS HELD FOR OTHERS.....	10,998.73	6,517.56
OBLIGATIONS/SECURITIES LENDING.....		
OTHER CURRENT LIABILITIES.....	897.76	1,231.10
	<u>          </u>	<u>          </u>
<b>TOTAL CURRENT LIABILITIES.....</b>	<b>\$ 14,108,175.59</b>	<b>\$ 16,345,515.45</b>
<b>NON-CURRENT LIABILITIES AND DEFERRED INFLOWS</b>		
INTERFUND PAYABLE.....	\$	\$
EMPLOYEES' COMPENSABLE LEAVE.....	5,788,670.00	6,130,250.00
OTHER POST EMPLOYMENT BENEFITS.....		16,527,722.00
SELF-INSURED PAYABLE.....		
NOTES AND LOANS PAYABLE.....		
BONDS PAYABLE.....		
HEDGING DERIVATIVE INSTRUMENTS.....		
DEFERRED INFLOW OF RESOURCES.....		
ASSETS HELD IN TRUST.....		
LIABILITIES PAYABLE FROM RESTRICTED ASSETS.....		
FUNDS HELD FOR OTHERS.....		
CAPITAL LEASE OBLIGATIONS.....		
OTHER NON-CURRENT LIABILITIES.....		
	<u>          </u>	<u>          </u>
<b>TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS.....</b>	<b>\$ 5,788,670.00</b>	<b>\$ 22,657,972.00</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS.....</b>	<b>\$ 19,896,845.59</b>	<b>\$ 39,003,487.45</b>
<b>NET ASSETS</b>		
<b>INVESTED IN CAPITAL ASSETS, NET OF DEBT.....</b>	<b>\$ 4,291,858.38</b>	<b>\$ 3,385,841.71</b>
<b>RESTRICTED FOR:</b>		
DEBT SERVICE.....		
CAPITAL PROJECTS.....		
EDUCATION.....	9,537,794.76	5,648,705.30
<b>ENDOWMENT AND PERMANENT FUNDS:</b>		
<b>NONEXPENDABLE.....</b>		
<b>EXPENDABLE.....</b>		
<b>UNRESTRICTED.....</b>	<b>13,381,587.86</b>	<b>(12,352,577.06)</b>
	<u>          </u>	<u>          </u>
<b>TOTAL NET ASSETS [EXHIBIT IV].....</b>	<b>\$ 27,211,241.00</b>	<b>\$ (3,318,030.05)</b>
<b>TOTAL LIABILITIES &amp; DEFERRED INFLOWS AND NET ASSETS.....</b>	<b>\$ 47,108,086.59</b>	<b>\$ 35,685,457.40</b>

UNAUDITED

EXHIBIT IV  
 TEXAS AGRILIFE EXTENSION SERVICE  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS		
REVENUES AND EXPENSES FROM OPERATIONS		
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.....	4,969,357.44	4,388,626.70
DISCOUNTS AND ALLOWANCES-SALES.....		
<b>TOTAL SALES OF GOODS AND SERVICES.....</b>	<b>\$ 4,969,357.44</b>	<b>\$ 4,388,626.70</b>
PREMIUM REVENUE.....		
INTEREST REVENUE.....		
NET INCREASE (DECREASE) IN FAIR VALUE.....		
FEDERAL REVENUE - OPERATING.....	8,194,610.68	8,722,500.40
FEDERAL PASS THROUGH REVENUE.....	4,572,735.71	3,963,898.59
STATE GRANT REVENUE.....		
STATE PASS THROUGH REVENUE.....	1,865,853.05	1,708,615.37
OTHER GRANTS AND CONTRACTS - OPERATING.....	13,131,209.72	7,555,250.91
OTHER OPERATING REVENUE.....	134,162.15	296,353.31
<b>TOTAL OPERATING REVENUES.....</b>	<b>\$ 32,867,928.75</b>	<b>\$ 26,635,245.28</b>
OPERATING EXPENSES		
INSTRUCTION.....	\$ 61,733,975.20	\$ 73,730,404.76
RESEARCH.....		
PUBLIC SERVICE.....	44,930,393.38	42,552,971.56
HOSPITALS AND CLINICS.....		
ACADEMIC SUPPORT.....		
STUDENT SERVICES.....		
INSTITUTIONAL SUPPORT.....	7,136,929.92	8,021,847.01
OPERATION & MAINTENANCE OF PLANT.....	33,814.55	36,438.37
SCHOLARSHIPS & FELLOWSHIPS.....		
AUXILIARY.....		
DEPRECIATION/AMORTIZATION.....	893,366.90	849,591.56
<b>TOTAL OPERATING EXPENSES (SCHEDULE IV-1).....</b>	<b>\$ 114,728,479.95</b>	<b>\$ 125,191,253.26</b>
<b>TOTAL OPERATING REVENUES (EXPENSES).....</b>	<b>\$ (81,860,551.20)</b>	<b>\$ (98,556,007.98)</b>
NONOPERATING REVENUES (EXPENSES)		
LEGISLATIVE REVENUE.....	\$ 61,628,920.08	\$ 66,366,071.23
FEDERAL REVENUE NON-OPERATING.....	24,197,848.87	21,579,418.29
FEDERAL PASS THROUGH NON-OPERATING.....		
STATE PASS THROUGH NON-OPERATING.....		
GIFTS.....	1,202,678.40	1,472,030.71
LAND INCOME.....	28,938.73	28,938.73
INVESTMENT INCOME.....	156,743.05	141,649.01
LOAN PREMIUM/FEES ON SECURITIES LENDING.....		
INVESTING ACTIVITIES EXPENSE.....	(27,626.33)	(16,995.78)
INTEREST EXPENSE AND FISCAL CHARGES.....		
BORROWER REBATES AND AGENT FEES.....		
GAIN (LOSS) ON SALE OR DISPOSAL OF CAPITAL ASSETS.....	68,077.87	31,982.10
NET INCREASE (DECREASE) IN FAIR VALUE.....	385,007.82	410,971.17
SETTLEMENT OF CLAIMS.....		(728.06)
THE TAMUS AVAILABLE FUND INCOME.....		
OTHER NONOPERATING REVENUES.....	58,059.26	1,746.89
OTHER NONOPERATING (EXPENSES).....	(4,946.04)	(22,215.87)
<b>TOTAL NONOPERATING REVENUES (EXPENSES).....</b>	<b>\$ 87,693,701.71</b>	<b>\$ 89,992,868.42</b>
<b>INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAIN, LOSSES.....</b>	<b>\$ 5,833,150.51</b>	<b>\$ (8,563,139.56)</b>

UNAUDITED

EXHIBIT IV  
 TEXAS AGRILIFE EXTENSION SERVICE  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
OTHER REVENUES, EXPENSES, GAINS, LOSSES AND TRANSFERS		
CAPITAL CONTRIBUTIONS.....	\$ 1,400,000.00	\$ 19,280.00
HEF APPROPRIATION.....		
ADDITIONS TO PERMANENT AND TRUE ENDOWMENTS.....		
SPECIAL ITEMS.....		
EXTRAORDINARY ITEMS.....		
TRANSFERS IN		
TRANSFERS FROM OTHER STATE AGENCIES.....		
TRANSFERS FROM UT SYSTEM AUF.....		
MANDATORY TRANSFERS FROM OTHER PARTS.....		
NONMANDATORY TRANSFERS FROM OTHER PARTS.....	297,093.00	402,294.00
NONMANDATORY TRANSFERS FROM PARTS OR AGENCIES - CAP ASSETS....	32,798.43	20,942.14
TRANSFERS OUT		
TRANSFERS TO OTHER STATE AGENCIES.....		
TRANSFERS TO UT SYSTEM AUF.....		
MANDATORY TRANSFERS TO OTHER PARTS.....		
NONMANDATORY TRANSFERS TO OTHER PARTS.....		
NONMANDATORY TRANSFERS TO PARTS OR AGENCIES - CAP ASSETS.....	(114,519.89)	(25,049.30)
LEGISLATIVE TRANSFERS - IN.....		
LEGISLATIVE TRANSFERS - OUT.....		
LEGISLATIVE APPROPRIATIONS LAPSED.....		
TOTAL CHANGE IN REVENUES, EXPENSES, GAIN, LOSSES AND TRANSFERS....	<u>\$ 1,615,371.54</u>	<u>\$ 417,466.04</u>
CHANGE IN NET ASSETS.....	<u>\$ 7,448,522.05</u>	<u>\$ (8,145,672.72)</u>
BEGINNING NET ASSETS, SEPTEMBER 1, 2010 AND 2009.....	\$ (3,318,030.05)	\$ 4,815,087.17
RESTATEMENT.....	<u>23,080,749.00</u>	<u>12,555.50</u>
BEGINNING NET ASSETS, SEPTEMBER 1, 2010 AND 2009 RESTATED.....	<u>\$ 19,762,718.95</u>	<u>\$ 4,827,642.67</u>
NET ASSETS, AUGUST 31, 2011 AND 2010.....	<u>\$ 27,211,241.00</u>	<u>\$ (3,318,030.05)</u>

UNAUDITED

SCHEDULE IV-1  
 TEXAS AGRILIFE EXTENSION SERVICE  
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX  
 FOR THE YEAR ENDED AUGUST 31, 2011

NATURAL CLASSIFICATION	HOSPITALS & CLINICS			
	INSTRUCTION	RESEARCH	PUBLIC SERVICE	ACADEMIC SUPPORT
COST OF GOODS SOLD.....	\$ 22,254.06	\$	\$ 11,443.51	\$
SALARIES & WAGES.....	41,934,184.15		19,953,189.06	
PAYROLL RELATED COSTS.....	15,000,196.70		7,345,981.03	
PROFESSIONAL FEES & SERVICES.....	326,951.14		3,115,677.93	
TRAVEL.....	818,937.05		1,205,864.96	
MATERIALS & SUPPLIES.....	1,664,971.43		2,255,720.26	
COMMUNICATION & UTILITIES.....	384,172.62		1,255,678.09	
REPAIRS & MAINTENANCE.....	106,251.93		808,292.44	
RENTALS & LEASES.....	977,888.15		1,306,485.01	
PRINTING & REPRODUCTION.....	129,029.31		933,428.44	
FEDERAL PASS-THROUGH.....	1,214.69		377,735.95	
STATE PASS-THROUGH.....				
DEPRECIATION & AMORTIZATION.....				
BAD DEBT EXPENSE.....				
INTEREST.....	207.49		350.89	
SCHOLARSHIPS.....	48,849.28		116,016.46	
CLAIMS & LOSSES.....				
NET CHANGE IN OPEB OBLIGATION.....				
OTHER OPERATING EXPENSE.....	318,867.20		6,244,529.35	
<b>TOTAL OPERATING EXPENSE.....</b>	<b>\$ 61,733,975.20</b>	<b>\$</b>	<b>\$ 44,930,393.38</b>	<b>\$</b>



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
	4,841,795.49					33,697.57	33,149.99
	1,751,228.19					66,729,168.70	69,541,253.87
	10,363.09					24,097,405.92	33,590,691.90
	34,906.51					3,452,992.16	1,965,245.59
	878,200.96	437.43				2,059,708.52	2,221,141.31
	81,137.33	26,803.12				4,799,330.08	4,965,069.81
	312,423.06	6,573.43				1,747,791.16	1,693,512.48
	(924,494.34)					1,233,540.86	1,104,905.51
	(3,086.95)					1,359,878.82	1,483,516.82
						1,059,370.80	982,033.07
						378,950.64	157,424.28
					893,366.90	893,366.90	849,591.56
	.73	.57				559.68	418.88
						164,865.74	94,511.69
	154,455.85					6,717,852.40	6,508,786.50
\$	\$ 7,136,929.92	\$ 33,814.55	\$	\$	\$ 893,366.90	\$ 114,728,479.95	\$ 125,191,253.26

[EXHIBIT IV]

UNAUDITED

EXHIBIT V  
TEXAS AGRILIFE EXTENSION SERVICE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
STATEMENT OF CASH FLOWS	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
PROCEEDS RECEIVED FROM TUITION AND FEES.....		
PROCEEDS RECEIVED FROM CUSTOMERS.....	5,047,794.16	4,305,915.76
PROCEEDS FROM SPONSORED PROGRAMS.....	27,073,168.12	20,824,253.47
PROCEEDS FROM AUXILIARY ENTERPRISES.....		
PROCEEDS FROM LOAN PROGRAMS.....		
PROCEEDS FROM OTHER REVENUES.....	133,828.81	296,711.21
PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES.....	(21,990,123.15)	(20,564,239.04)
PAYMENTS TO EMPLOYEES - SALARIES.....	(67,658,555.07)	(69,275,781.93)
PAYMENTS TO EMPLOYEES - BENEFITS.....	(23,861,533.96)	(25,970,961.03)
PAYMENTS FOR LOANS PROVIDED.....		
PAYMENTS FOR OTHER EXPENSES.....	(314,513.06)	(281,260.46)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES.....	\$ (81,569,934.15)	\$ (90,665,362.02)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
PROCEEDS FROM STATE APPROPRIATIONS.....	\$ 62,331,719.37	\$ 66,902,130.29
PROCEEDS FROM GIFTS.....	1,209,938.02	1,466,299.99
PROCEEDS FROM ENDOWMENTS.....		
PROCEEDS - TRANSFERS FROM OTHER FUNDS.....		
PROCEEDS FROM OTHER GRANT REVENUE.....	24,197,848.87	21,579,418.29
PROCEEDS FROM TAMUS AVAILABLE FUND INCOME.....		
PROCEEDS FROM CONTRIBUTED CAPITAL.....		
PROCEEDS FROM OTHER REVENUES.....	91,479.16	30,685.62
PAYMENTS OF INTEREST.....		
PAYMENTS - TRANSFERS TO OTHER FUNDS.....		
PAYMENTS FOR GRANT DISBURSEMENTS.....		
PAYMENTS FOR OTHER USES.....		(47,844.25)
OTHER NONCAPITAL TRANSFERS FROM/TO SYSTEM.....	97,093.00	102,294.00
TRANSFERS BETWEEN FUND GROUPS.....		
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES.....	\$ 87,928,078.42	\$ 90,032,983.94
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
PROCEEDS FROM SALE OF CAPITAL ASSETS.....	\$ 76,924.01	\$ 47,027.50
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.....	(465,654.23)	(819,640.36)
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].....	274,538.34	182,406.00
TRANSFER TO SYSTEM FOR CAPITAL RELATED DEBT [MANDATORY].....		
TRANSFER FROM/TO SYSTEM FOR CONSTRUCTION PROCEEDS [NONMAND].....		
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINC. ACTIV.....	\$ (114,191.88)	\$ (590,206.86)
CASH FLOWS FROM INVESTING ACTIVITIES		
PROCEEDS FROM SALES AND MATURITIES OF INVESTMENTS.....	\$	\$
SALES AND PURCHASES OF INVESTMENTS HELD BY SYSTEM.....	(3,334,978.00)	1,880,023.08
PROCEEDS FROM INTEREST AND INVESTMENT INCOME.....	129,116.72	124,653.23
PAYMENTS TO ACQUIRE INVESTMENTS.....		
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES.....	\$ (3,205,861.28)	\$ 2,004,676.31
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS.....	\$ 3,038,091.11	\$ 782,091.37
CASH AND CASH EQUIVALENTS, SEPTEMBER 1, 2010 AND 2009.....	\$ 3,378,823.22	\$ 2,596,731.85
RESTATEMENTS TO BEGINNING CASH AND CASH EQUIVALENTS.....		
RESTATED BEGINNING CASH AND CASH EQUIVALENTS.....	\$ 3,378,823.22	\$ 2,596,731.85
CASH AND CASH EQUIVALENTS, AUGUST 31, 2011 and 2010 [SCH THREE].....	\$ 6,416,914.33	\$ 3,378,823.22

UNAUDITED

EXHIBIT V  
 TEXAS AGRILIFE EXTENSION SERVICE  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	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] .....	(81,860,551.20)	(98,556,007.98)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES		
DEPRECIATION AND AMORTIZATION .....	893,366.90	849,591.56
BAD DEBT EXPENSE .....	(109,728.75)	212,680.44
OPERATING INCOME AND EXPENSE CLASSIFICATION DIFFERENCES .....		
CHANGES IN ASSETS AND LIABILITIES:		
ACCOUNTS RECEIVABLE, NET .....	(741,901.63)	(756,645.81)
DUE FROM OTHER AGENCIES/FUNDS .....	135,131.05	(866,143.84)
DUE FROM SYSTEM MEMBERS .....	79,130.10	102,747.00
INVENTORY .....	578,283.78	172,818.03
DEFERRED CHARGES .....		
PREPAID EXPENSES .....		
LOANS AND CONTRACTS .....		
OTHER ASSETS .....	(533.48)	1,089.17
PAYABLES .....	(150,373.58)	548,921.37
DUE TO OTHER AGENCIES/FUNDS .....	38,953.99	(5,779.87)
DUE TO SYSTEM MEMBERS .....	190,349.33	(72,053.62)
DEFERRED REVENUE .....	(145,469.32)	(26,585.37)
DEPOSITS .....	(333.34)	357.90
COMPENSATED ABSENCE LIABILITY .....	(476,258.00)	(139,432.00)
OTHER POST EMPLOYMENT BENEFITS LIABILITY .....		7,869,081.00
SELF INSURED ACCRUED LIABILITY .....		
OTHER LIABILITIES .....		
TOTAL ADJUSTMENTS .....	<u>\$ 290,617.05</u>	<u>\$ 7,890,645.96</u>
NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES .....	<u>\$ (81,569,934.15)</u>	<u>\$ (90,665,362.02)</u>
NON-CASH TRANSACTIONS		
NONMONETARY GIFTS, INCLUDING CAPITAL ASSETS .....	\$ 1,400,000.00	\$ 19,344.75
NET INCREASE [DECREASE] IN FAIR VALUE OF INVESTMENTS .....	234,826.46	304,465.26
GAIN/LOSS ON SALE OR DISPOSAL OF CAPITAL ASSETS .....	(8,846.14)	(15,045.40)
REFUNDING OF LONG TERM DEBT .....		
AMORTIZATION OF BOND PREMIUMS AND DISCOUNTS .....		
OTHER .....	(81,721.46)	(4,107.16)

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/ Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
<b>U.S. Department of Agriculture</b>					
Agricultural Research--Basic and Applied Research	10.001	University Of Florida/ 435490		\$ -	\$ 10,419.47
Plant and Animal Disease, Pest Control and Animal Care	10.025	New Mexico State University/ 429350			9,454.65
Grants for Agricultural Research, Special Research Grants	10.200	Colorado State University/ 440150			10,686.37
Grants for Agricultural Research, Special Research Grants		Kansas State University/ 451570			14,098.42
Grants for Agricultural Research, Special Research Grants		Kansas State University/ 451850			37,238.04
Grants for Agricultural Research, Special Research Grants		Louisiana State University/ 434950			(1,069.88)
Grants for Agricultural Research, Special Research Grants		University Of California At Davis/ 440830			1,418.86
Grants for Agricultural Research, Special Research Grants		University Of Florida/ 420440			1,504.97
Grants for Agricultural Research, Special Research Grants		University Of Florida/ 435310			12,921.15
Grants for Agricultural Research, Special Research Grants		University Of Florida/ 437640			42.04
Grants for Agricultural Research, Special Research Grants		University Of Florida/ 440180			7,787.78
Grants for Agricultural Research, Special Research Grants		University Of Florida/ 440860			112.55
Grants for Agricultural Research, Special Research Grants		University Of Florida/ 440920			6,788.43
Grants for Agricultural Research, Special Research Grants		University Of Florida/ 440950			4,671.49
Grants for Agricultural Research, Special Research Grants		Virginia Polytechnic Institute/ 440940			4,923.34
Grants for Agricultural Research--Competitive Research Grants	10.206	Baylor College Of Medicine/ 430240			(0.01)
Sustainable Agriculture Research and Education	10.215	University Of Georgia/ 423330			23,262.56
Sustainable Agriculture Research and Education		University Of Georgia/ 435280			1,744.11
Sustainable Agriculture Research and Education		University Of Georgia/ 450520			11,860.04
Sustainable Agriculture Research and Education		University Of Georgia/ 451240			5,486.67
Sustainable Agriculture Research and Education		University Of Georgia/ 451710			18,322.20
Sustainable Agriculture Research and Education		University Of Georgia/ 451720			10,057.32
Integrated Programs	10.303	North Carolina State University/ 420005			6,875.00
Integrated Programs		North Carolina State University/ 420390			28,774.15
Integrated Programs		North Carolina State University/ 433460			(1.34)
Integrated Programs		North Carolina State University/ 435560			10.48
Integrated Programs		North Carolina State University/ 437430			(766.58)
Homeland Security--Agricultural	10.304	Kansas State University/			30,045.81

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Expenditures	Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount		
\$ -	\$ 10,419.47		\$ -	\$ -	\$ 10,419.47	\$ 10,419.47
	9,454.65				9,454.65	9,454.65
	10,686.37				10,686.37	10,686.37
	14,098.42				14,098.42	14,098.42
	37,238.04				37,238.04	37,238.04
	(1,069.88)				(1,069.88)	(1,069.88)
	1,418.86				1,418.86	1,418.86
	1,504.97				1,504.97	1,504.97
	12,921.15				12,921.15	12,921.15
	42.04				42.04	42.04
	7,787.78				7,787.78	7,787.78
	112.55				112.55	112.55
	6,788.43				6,788.43	6,788.43
	4,671.49				4,671.49	4,671.49
	4,923.34				4,923.34	4,923.34
	(0.01)				(0.01)	(0.01)
	23,262.56			(12,892.59)	36,155.15	23,262.56
	1,744.11				1,744.11	1,744.11
	11,860.04				11,860.04	11,860.04
	5,486.67				5,486.67	5,486.67
	18,322.20				18,322.20	18,322.20
	10,057.32				10,057.32	10,057.32
	6,875.00			5,500.00	1,375.00	6,875.00
	28,774.15				28,774.15	28,774.15
	(1.34)				(1.34)	(1.34)
	10.48				10.48	10.48
	(766.58)				(766.58)	(766.58)
	30,045.81				30,045.81	30,045.81

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/ Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
Homeland Security--Agricultural		440990 Purdue University/ 425210			11,007.40
Homeland Security--Agricultural		University Of Florida/ 440490			39,236.07
Specialty Crop Research Initiative	10.309	Oklahoma State University/ 437670			1,720.53
Specialty Crop Research Initiative		Washington State University/ 437660			42,774.41
Agriculture and Food Research Initiative	10.310	University Of Florida/ 429290			65,784.62
Agriculture and Food Research Initiative		University Of Florida/ 432240			14,176.40
Agriculture and Food Research Initiative		University Of Georgia/ 435290			8,047.94
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	10.315	University Of Minnesota/ 454140			5,639.88
Cooperative Extension Service	10.500	Auburn University/ 434910			7,899.49
Cooperative Extension Service		Auburn University/ 458140			8,000.52
Cooperative Extension Service		Kansas State University/ 455570			215,002.71
Cooperative Extension Service		National 4-H Council/ 455590			16,799.76
Cooperative Extension Service		Oklahoma State University/ 434560			(203.54)
Cooperative Extension Service		University Of Arizona/ 446610			10,721.26
Cooperative Extension Service		University Of Arkansas/  423001			2,332.53
Cooperative Extension Service		University Of Arkansas/  423590			12,994.26
Cooperative Extension Service		University Of Arkansas/  437710			42,896.17
Cooperative Extension Service		University Of Florida/ 434150			(20.02)
Cooperative Extension Service		University Of Georgia/ 432140			721.24
Cooperative Extension Service		University Of Georgia/ 437250			(1,948.26)
Cooperative Extension Service		University Of Georgia/ 451230			432.80
Cooperative Extension Service		University Of Kentucky/  449430			67,123.47
Cooperative Extension Service		University Of Minnesota/ 422490			(48.93)
Cooperative Extension Service		University Of Nebraska/  454160			10,525.62
Cooperative Extension Service		University Of Nebraska/  457180			22,662.16
Cooperative Extension Service		University Of Nebraska/  458012			1,500.00
Cooperative Extension Service		University Of Nebraska/  458280			3,557.04

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
	11,007.40				11,007.40
	39,236.07				39,236.07
	1,720.53				1,720.53
	42,774.41				42,774.41
	65,784.62				65,784.62
	14,176.40				14,176.40
	8,047.94				8,047.94
	5,639.88				5,639.88
	7,899.49				7,899.49
	8,000.52				8,000.52
	215,002.71				215,002.71
	16,799.76				16,799.76
	(203.54)				(203.54)
	10,721.26				10,721.26
	2,332.53			1,851.22	481.31
	12,994.26			3,830.00	9,164.26
	42,896.17				42,896.17
	(20.02)				(20.02)
	721.24				721.24
	(1,948.26)				(1,948.26)
	432.80				432.80
	67,123.47				67,123.47
	(48.93)				(48.93)
	10,525.62				10,525.62
	22,662.16				22,662.16
	1,500.00			1,500.00	1,500.00
	3,557.04				3,557.04

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/ Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
Cooperative Extension Service		University Of Nebraska/			12,466.76
Cooperative Extension Service		458550 University Of North Carolina/			(203.60)
Cooperative Forestry Assistance	10.664	437390 Society Of Municipal Arboriculture/			6,999.59
Cooperative Forestry Assistance		432220 University Of Georgia/			1,543.82
Environmental Quality Incentives Program	10.912	432210 National Fish & Wildlife Foundation/			54,337.24
		454970			
<u>Direct Programs:</u>					
Agricultural Research--Basic and Applied Research	10.001				
Plant and Animal Disease, Pest Control and Animal Care	10.025				
Grants for Agricultural Research, Special Research Grants	10.200				
Grants for Agricultural Research--Competitive Research Grants	10.206				
Integrated Programs	10.303				
Integrated Programs	10.303				
Pass-Through To:					
Texas AgriLife Research					
Homeland Security--Agricultural	10.304				
Pass-Through To:					
Texas AgriLife Research					
Agriculture and Food Research Initiative	10.310				
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443				
Commodity Partnerships for Small Agricultural Risk Management Education Sessions	10.459				
Cooperative Extension Service	10.500				
Cooperative Extension Service	10.500				
Pass-Through To:					
Sam Houston State University					
Cooperative Forestry Assistance	10.664				
Forest Health Protection	10.680				
Soil and Water Conservation	10.902				
Environmental Quality Incentives Program	10.912				
Technical Agricultural Assistance	10.960				
Scientific Cooperation and Research	10.961				
<u>Pass-Through From:</u>					
Plant and Animal Disease, Pest Control and Animal Care	10.025				
Pass-Through From:					
Texas AgriLife Research			556	293,427.13	
Specialty Crop Block Grant Program - Farm Bill	10.170				
Pass-Through From:					
Department of Agriculture			551	152,550.37	
Grants for Agricultural Research, Special Research Grants	10.200				
Pass-Through From:					
Texas AgriLife Research			556	39,382.92	
Homeland Security--Agricultural	10.304				
Pass-Through From:					
Texas AgriLife Research			556	24,704.96	
Agriculture and Food Research Initiative	10.310				
Pass-Through From:					
Texas AgriLife Research			556	2,893.53	
Environmental Quality Incentives Program	10.912				
Pass-Through From:					
Texas AgriLife Research			556	33,663.75	
<b>Totals - U.S. Department of Agriculture</b>				<u>546,622.66</u>	<u>941,147.43</u>



UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
	12,466.76				12,466.76
	(203.60)				(203.60)
	6,999.59				6,999.59
	1,543.82				1,543.82
	54,337.24				54,337.24
2,585.46	2,585.46				2,585.46
185,844.86	185,844.86			9,845.58	185,844.86
60,721.93	60,721.93			1,958.27	60,721.93
(118.02)	(118.02)				(118.02)
1,038,134.00	1,038,134.00			617,574.77	1,038,134.00
3,313.96	3,313.96				3,313.96
		556	3,313.96		
44,999.99	44,999.99				44,999.99
		556	44,999.99		
199,756.12	199,756.12				199,756.12
96,925.08	96,925.08				96,925.08
9,076.97	9,076.97				9,076.97
25,470,108.95	25,470,108.95			1,963,287.66	25,470,108.95
31,755.87	31,755.87				31,755.87
		753	31,755.87		
(0.30)	(0.30)				(0.30)
11,930.82	11,930.82				11,930.82
53,123.68	53,123.68				53,123.68
176,300.67	176,300.67				176,300.67
68,701.51	68,701.51			32,176.67	68,701.51
3,167.73	3,167.73				3,167.73
	293,427.13				293,427.13
	152,550.37				152,550.37
	39,382.92				39,382.92
	24,704.96				24,704.96
	2,893.53				2,893.53
	33,663.75				33,663.75
<u>27,456,329.28</u>	<u>28,944,099.37</u>		<u>80,069.82</u>	<u>2,624,631.58</u>	<u>26,239,397.97</u>
					<u>28,944,099.37</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/ Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
<b>U.S. Department of Commerce</b>					
Coastal Services Center	11.473	Dauphin Island Sea Lab/ 454130			954.00
Coastal Services Center		Dauphin Island Sea Lab/ 454290			3,920.00
Fisheries Disaster Relief	11.477	Gulf States Marine Fisheries Commission/ 522110			77,632.51
<u>Pass-Through From:</u> Coastal Zone Management Administration Awards	11.419				
Pass-Through From: General Land Office			305	45,824.21	
<b>Totals - U.S. Department of Commerce</b>				<u>45,824.21</u>	<u>82,506.51</u>
<b>U.S. Department of Defense</b>					
<u>Direct Programs:</u>					
Basic and Applied Scientific Research	12.300				
Basic and Applied Scientific Research	12.300				
Pass-Through To: Texas AgriLife Research					
Military Medical Research and Development	12.420				
<b>Totals - U.S. Department of Defense</b>				<u>-</u>	<u>-</u>
<b>U.S. Department of the Interior</b>					
Coastal Impact Assistance Program	15.426	Matagorta County District/ 454170			10,450.00
<u>Direct Programs:</u>					
Water Reclamation and Reuse Program	15.504				
<u>Pass-Through From:</u> Cooperative Endangered Species Conservation Fund	15.615				
Pass-Through From: Parks and Wildlife Department			802	313,068.45	
Coastal Program	15.630				
Pass-Through From: Parks and Wildlife Department			802	57,033.74	
<b>Totals - U.S. Department of the Interior</b>				<u>370,102.19</u>	<u>10,450.00</u>
<b>U.S. Department of Justice</b>					
Juvenile Mentoring Program	16.726	National 4-H Council/ 455620			20,999.64
<b>Totals - U.S. Department of Justice</b>				<u>-</u>	<u>20,999.64</u>
<b>Environmental Protection Agency</b>					
National Estuary Program	66.456	Coastal Bend Bays & Estuaries Program/ 454120			388.53
National Estuary Program		Coastal Bend Bays & Estuaries Program/ 454260			2,750.00
Science To Achieve Results Research Program	66.509	Industrial Economics, Inc/ 446150			(1.77)
<u>Direct Programs:</u>					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034				

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
	954.00				954.00
	3,920.00				3,920.00
	77,632.51				77,632.51
	45,824.21				45,824.21
<u>-</u>	<u>128,330.72</u>		<u>-</u>	<u>-</u>	<u>128,330.72</u>
2,855,658.40 115,537.73	2,855,658.40 115,537.73			1,041,559.52	2,855,658.40 115,537.73
		556	115,537.73		
691,292.76 3,662,488.89	691,292.76 3,662,488.89			414,844.26 1,456,403.78	691,292.76 3,662,488.89
	10,450.00				10,450.00
288.44	288.44				288.44
	313,068.45				313,068.45
	57,033.74				57,033.74
<u>288.44</u>	<u>380,840.63</u>		<u>-</u>	<u>-</u>	<u>380,840.63</u>
	20,999.64				20,999.64
<u>-</u>	<u>20,999.64</u>		<u>-</u>	<u>-</u>	<u>20,999.64</u>
	388.53				388.53
	2,750.00				2,750.00
	(1.77)				(1.77)
12,750.41	12,750.41				12,750.41

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/ Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
ARRA - Water Quality Management Planning Pass-Through To: University of Houston - Clear Lake	66.454				
Nonpoint Source Implementation Grants Pass-Through To: Texas AgriLife Research	66.460				
Nonpoint Source Implementation Grants Pass-Through To: West Texas A&M University	66.460				
Pesticide Environmental Stewardship Regional Grants Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.714 66.716				
<u>Pass-Through From:</u> Water Quality Management Planning Pass-Through From: Texas Commission on Environmental Quality	66.454		582	193,319.84	
Nonpoint Source Implementation Grants Pass-Through From: Texas AgriLife Research	66.460		556	172,426.10	
Nonpoint Source Implementation Grants Pass-Through From: Texas Commission on Environmental Quality Pass-Through To: Texas A&M University at Galveston	66.460		582	236,167.77	
Nonpoint Source Implementation Grants Pass-Through From: Soil and Water Conservation Board Pass-Through To: Tarleton State University	66.460		592	639,093.11	
Performance Partnership Grants Pass-Through From: Texas Commission on Environmental Quality	66.605		582	14,202.70	
<b>Totals - Environmental Protection Agency</b>				<u>1,255,209.52</u>	<u>3,136.76</u>
<b>U.S. Department of Energy</b>					
<u>Direct Programs:</u>					
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117				
<b>Totals - U.S. Department of Energy</b>				<u>-</u>	<u>-</u>
<b>U.S. Department of Education</b>					
<u>Pass-Through From:</u>					
Career and Technical Education -- Basic Grants to States Pass-Through From: Texas Education Agency	84.048		701	153,232.82	
<b>Totals - U.S. Department of Education</b>				<u>153,232.82</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>					
ARRA - Trans-NIH Recovery Act Research Support	93.701	Iowa State University/ 455610			35,812.94
Geriatric Education Centers	93.969	Baylor College Of Medicine/ 458150			23,600.56
<u>Pass-Through From:</u> Public Health Emergency Preparedness Pass-Through From:	93.069				

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
47,725.81	47,725.81				47,725.81
		759	47,725.81		
1,214.69	1,214.69				1,214.69
		556	1,214.69		
456.26	456.26				456.26
		757	456.26		
39,573.92	39,573.92			11,292.69	39,573.92
31,705.73	31,705.73			6,828.24	31,705.73
	193,319.84				193,319.84
	172,426.10				172,426.10
	236,167.77				236,167.77
		718	114,561.33		
	639,093.11				639,093.11
		713	19,385.00		
	14,202.70				14,202.70
<u>133,426.82</u>	<u>1,391,773.10</u>		<u>183,343.09</u>	<u>18,120.93</u>	<u>1,190,309.08</u>
0.01	0.01			0.01	0.01
<u>0.01</u>	<u>0.01</u>		<u>-</u>	<u>-</u>	<u>0.01</u>
	153,232.82				153,232.82
<u>-</u>	<u>153,232.82</u>		<u>-</u>	<u>-</u>	<u>153,232.82</u>
	35,812.94				35,812.94
	23,600.56				23,600.56
	378,231.98				378,231.98

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/ Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
Department of State Health Services			537	378,231.98	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632				
Pass-Through From:					
Texas A&M University (Main University)			711	20,625.12	
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	93.723				
Pass-Through From:					
Department of State Health Services			537	355,221.15	
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988				
Pass-Through From:					
Department of State Health Services			537	42,167.15	
<b>Totals - U.S. Department of Health and Human Services</b>				<u>796,245.40</u>	<u>59,413.50</u>
<b>U.S. Department of Homeland Security</b>					
Centers for Homeland Security	97.061				
Pass-Through From:					
Texas AgriLife Research			556	180,404.19	
Disaster Assistance Projects	97.088				
Pass-Through From:					
Health and Human Services Commission			529	742,263.69	
<b>Totals - U.S. Department of Homeland Security</b>				<u>922,667.88</u>	<u>-</u>
<b>Research &amp; Development Cluster</b>					
<b>U.S. Department of Defense</b>					
Pass-Through From:					
Basic and Applied Scientific Research	12.300				
Pass-Through From:					
Texas AgriLife Research			556	49,595.53	
<b>Totals - U.S. Department of Defense</b>				<u>49,595.53</u>	<u>-</u>
<b>Child Nutrition Cluster</b>					
<b>U.S. Department of Agriculture</b>					
Pass-Through From:					
National School Lunch Program (Non-monetary)	10.555				
Pass-Through From:					
Department of Agriculture			551	4,356.76	
<b>Totals - U.S. Department of Agriculture</b>				<u>4,356.76</u>	<u>-</u>
<b>Fish and Wildlife Cluster</b>					
<b>U.S. Department of the Interior</b>					
Pass-Through From:					
Wildlife Restoration	15.611				
Pass-Through From:					
Parks and Wildlife Department			802	64,345.67	
<b>Totals - U.S. Department of the Interior</b>				<u>64,345.67</u>	<u>-</u>
<b>Highway Safety Cluster</b>					
<b>U.S. Department of Transportation</b>					
Pass-Through From:					
State and Community Highway Safety	20.600				
Pass-Through From:					
Texas Department of Transportation			601	222,087.00	
Occupant Protection Incentive Grants	20.602				
Pass-Through From:					

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
	20,625.12				20,625.12
	355,221.15				355,221.15
	42,167.15				42,167.15
<u>-</u>	<u>855,658.90</u>		<u>-</u>	<u>-</u>	<u>855,658.90</u>
	180,404.19				180,404.19
	742,263.69				742,263.69
<u>-</u>	<u>922,667.88</u>		<u>-</u>	<u>-</u>	<u>922,667.88</u>
	49,595.53				49,595.53
<u>-</u>	<u>49,595.53</u>		<u>-</u>	<u>-</u>	<u>49,595.53</u>
	4,356.76				4,356.76
<u>-</u>	<u>4,356.76</u>		<u>-</u>	<u>-</u>	<u>4,356.76</u>
	64,345.67				64,345.67
<u>-</u>	<u>64,345.67</u>		<u>-</u>	<u>-</u>	<u>64,345.67</u>
	222,087.00				222,087.00
	85,056.00				85,056.00

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/ Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
Texas Department of Transportation			601	85,056.00	
<b>Totals - U.S. Department of Transportation</b>				<u>307,143.00</u>	<u>-</u>
<b><u>Public Works and Economic Development Cluster</u></b>					
<b>U.S. Department of Commerce</b>					
<u>Pass-Through From:</u>					
Economic Adjustment Assistance	11.307				
Pass-Through From:					
Texas Engineering Extension Service			716	61,746.83	
<b>Totals - U.S. Department of Commerce</b>				<u>61,746.83</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>				<u><b>\$ 4,577,092.47</b></u>	<u><b>\$ 1,117,653.84</b></u>



UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
-	307,143.00		-	-	307,143.00
	61,746.83			61,746.83	61,746.83
-	61,746.83		-	-	61,746.83
<b>\$ 31,252,533.44</b>	<b>\$ 36,947,279.75</b>		<b>\$ 378,950.64</b>	<b>\$ 4,099,156.29</b>	<b>\$ 32,469,172.82</b>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

NOTE 1: NONMONETARY ASSISTANCE

The Donation of Federal Surplus Personal Property is the value of commodities passed through from the Texas Department of Agriculture under USDA's Food Distribution Program (CFDA 10.555). The estimated fair value for fiscal year 2011 is \$4,356.76.

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

FEDERAL REVENUES:

Federal Grants and Contracts - Operating		\$	8,194,610.68
Federal Grants and Contracts - Non-operating			
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating	\$	4,577,092.47	
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating			
LESS Reconciling Items:			
Donation of Federal Surplus Property		(4,356.76)	
Total Federal Pass-Through Grants			4,572,735.71
Federal Appropriations			24,197,848.87
Total Federal Revenue per Exhibit IV	\$		36,965,195.26

Reconciling Items:

ADD:

Non-Monetary Assistance [NOTE 1]:			4,356.76
Donation of Federal Surplus Property			
New Loans Processed [NOTE 3]:			
Federal Family Education Loans			
Federal Family Education Loans - Coordinating Board			
Health Education Assistance Programs			
Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students			

DEDUCT:

Federal Grants to/from TAMRF			(12,515.92)
COBRA 65% Subsidy (CFDA Number 17.151)			(9,756.35)
Total Pass Throughs and Expenditures per Federal Schedule	\$		<u>36,947,279.75</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

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

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>BEGINNING BALANCE 9/1/2010</u>	<u>NET CHANGE</u>	<u>ENDING BALANCE 8/31/2011</u>
Department of Agriculture	10.000	\$ 26,356.09	\$ (23,948.28)	\$ 2,407.81
Department of Interior	15.000	12,808.09	(12,808.09)	-
Environmental Protection Agency	66.000	11,911.20	(4,389.93)	7,521.27
Department of Education	84.000	-	829.29	829.29
Department of Health and Human Services	93.000	15,422.32	10,694.82	26,117.14
		<u>\$ 66,497.70</u>	<u>\$ (29,622.19)</u>	<u>\$ 36,875.51</u>

Deferred Revenue Explanation:

The deferred revenue of \$36,875.51 consists of revenues that are available to spend, but have not been earned in the current fiscal year.

NOTE 8: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

Not Applicable

UNAUDITED

SCHEDULE 1-B  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES  
 For the Year Ended August 31, 2011

Pass-through From:

<u>Program Name</u> <u>Agency Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<b>Cancer Risk Reduction Education Through Texas AgriLife Extension Service</b> Cancer Prevention and Research Institute of Texas	<b>542.0011</b>	542	\$ 131,170.86
<b>Increasing Breast and Cervical Cancer Screening in Rural and Frontier Texas Communities: A Sustainable Strategy to Increase Screening and Early Detection</b> Cancer Prevention and Research Institute of Texas	<b>542.0012</b>	542	137,265.28
<b>Enology and Viticulture Education and Research Grant</b> Department of Agriculture	<b>551.0003</b>	551	285,184.90
<b>Enology Grant</b> Department of Agriculture	<b>551.0004</b>	551	41,916.20
<b>Feral Hog Abatement Grant</b> Department of Agriculture	<b>551.0008</b>	551	363,647.65
<b>Food and Fibers Research Grant</b> Department of Agriculture	<b>551.0009</b>	551	21,795.26
<b>Fire Ant Model</b> Texas AgriLife Research	<b>556.0002</b>	556	571,318.00
<b>Implementing TMDL Bacteria in Dickinson Bayou</b> Texas AgriLife Research	<b>556.0008</b>	556	81,191.87
<b>WSC - Agriculture Water Conservation</b> Texas Water Development Board	<b>580.0018</b>	580	42,067.65
<b>High Strength Waste Water Training - Education Programs for Designated Representative</b> Texas Commission on Environmental Quality	<b>582.0028</b>	582	38,231.75
<b>North Bosque Watershed</b> Texas Commission on Environmental Quality	<b>582.0062</b>	582	34,750.00
<b>An Integrated Approach to Water Conservation</b> Texas Tech University	<b>733.0002</b>	733	89,377.78
<b>Texas Enology Teaching Research And Extension Program</b> Texas Tech University	<b>733.0003</b>	733	27,935.85
Total Pass-Through From State Agencies			\$ <u>1,865,853.05</u> (Exhibit IV)

UNAUDITED

SCHEDULE 1-B  
TEXAS AGRILIFE EXTENSION SERVICE  
SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES  
For the Year Ended August 31, 2011

Pass-through To:

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

UNAUDITED

TEXAS AGRILIFE EXTENSION SERVICE

THIS PAGE LEFT BLANK INTENTIONALLY

UNAUDITED

SCHEDULE THREE  
 TEXAS AGRILIFE EXTENSION SERVICE  
 SCHEDULE OF CASH & CASH EQUIVALENTS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL
<b>CASH &amp; CASH EQUIVALENTS</b>	
CURRENT ASSETS	
CASH ON HAND:	
CASHIERS ACCOUNT.....	\$ 550.00
PETTY CASH DEPARTMENT WORKING FUND.....	<u>14,000.00</u>
TOTAL CASH ON HAND.....	\$ 14,550.00
CASH IN BANK.....	\$ 47,767.92
CASH IN STATE TREASURY:	
FUND 5130.....	7,453.62
FUND 5131.....	14,637.48
FUND 5132.....	<u>4,199.40</u>
TOTAL CASH IN STATE TREASURY.....	\$ 26,290.50
REIMBURSEMENTS DUE FROM STATE TREASURY.....	\$ 542,882.51
ASSETS HELD FOR INVESTMENT BY SYSTEM OFFICES-SHORT TERM.....	<u>5,774,424.67</u>
TOTAL CURRENT CASH AND CASH EQUIVALENTS (EXHIBIT III).....	\$ 6,405,915.60
RESTRICTED:	
CASH IN STATE TREASURY:	
ASSETS HELD FOR INVESTMENT BY SYSTEM OFFICE-SHORT TERM.....	\$ 10,998.73
TOTAL RESTRICTED CASH AND CASH EQUIVALENTS (EXHIBIT III).....	<u>\$ 10,998.73</u>
TOTAL CASH & CASH EQUIVALENTS (EXHIBIT V).....	<u><u>\$ 6,416,914.33</u></u>

UNAUDITED

SCHEDULE N-2  
 TEXAS AGRILIFE EXTENSION SERVICE  
 NOTE 2 - CAPITAL ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	BALANCE 9-1-10	ADJUSTMENTS	COMPLETED CIP
<b>BUSINESS-TYPE ACTIVITIES:</b>			
<b>NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS</b>			
LAND AND LAND IMPROVEMENTS.....	\$ 5,000.00	\$	\$
<b>TOTAL NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS....</b>	<b>\$ 5,000.00</b>	<b>\$</b>	<b>\$</b>
<b>DEPRECIABLE ASSETS</b>			
BUILDINGS.....	\$ 1,016,267.67	\$	\$
FURNITURE AND EQUIPMENT.....	3,940,746.03	15,033.00	
VEHICLES, BOATS AND AIRCRAFT.....	7,458,512.61		
<b>TOTAL DEPRECIABLE ASSETS AT HISTORICAL COST.....</b>	<b>\$ 12,415,526.31</b>	<b>\$ 15,033.00</b>	<b>\$</b>
<b>LESS ACCUMULATED DEPRECIATION FOR:</b>			
BUILDINGS.....	\$ (467,733.11)	\$	\$
FURNITURE AND EQUIPMENT.....	(2,713,412.13)		
VEHICLES, BOATS AND AIRCRAFT.....	(5,890,281.31)		
<b>TOTAL ACCUMULATED DEPRECIATION.....</b>	<b>\$ (9,071,426.55)</b>	<b>\$</b>	<b>\$</b>
<b>DEPRECIABLE ASSETS, NET.....</b>	<b>\$ 3,344,099.76</b>	<b>\$ 15,033.00</b>	<b>\$</b>
<b>AMORTIZABLE ASSETS - INTANGIBLE</b>			
COMPUTER SOFTWARE.....	\$ 80,000.00	\$	\$
<b>TOTAL INTANGIBLE ASSETS AT HISTORICAL COST.....</b>	<b>\$ 80,000.00</b>	<b>\$</b>	<b>\$</b>
<b>LESS ACCUMULATED AMORTIZATION FOR:</b>			
COMPUTER SOFTWARE.....	\$ (43,258.05)	\$	\$
<b>TOTAL ACCUMULATED AMORTIZATION.....</b>	<b>\$ (43,258.05)</b>	<b>\$</b>	<b>\$</b>
<b>AMORTIZABLE ASSETS-NET.....</b>	<b>\$ 36,741.95</b>	<b>\$</b>	<b>\$</b>
<b>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET.....</b>	<b>\$ 3,385,841.71</b>	<b>\$ 15,033.00</b>	<b>\$</b>



<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-11</u>
\$	\$	\$ 384,200.00	\$	\$ 389,200.00
\$	\$	\$ 384,200.00	\$	\$ 389,200.00
\$	\$	\$ 1,015,800.00	\$	\$ 2,032,067.67
33,637.50	(176,013.61)	316,715.29	(186,049.72)	3,944,068.49
	(110,795.00)	163,148.92	(495,531.59)	7,015,334.94
\$ 33,637.50	\$ (286,808.61)	\$ 1,495,664.21	\$ (681,581.31)	\$ 12,991,471.10
\$	\$	\$ (64,574.52)	\$	\$ (532,307.63)
(839.07)	61,493.72	(318,764.19)	172,257.54	(2,799,264.13)
	110,795.00	(493,698.47)	495,531.59	(5,777,653.19)
\$ (839.07)	\$ 172,288.72	\$ (877,037.18)	\$ 667,789.13	\$ (9,109,224.95)
\$ 32,798.43	\$ (114,519.89)	\$ 618,627.03	\$ (13,792.18)	\$ 3,882,246.15
\$	\$	\$	\$	\$ 80,000.00
\$	\$	\$	\$	\$ 80,000.00
\$	\$	\$ (16,329.72)	\$	\$ (59,587.77)
\$	\$	\$ (16,329.72)	\$	\$ (59,587.77)
\$	\$	\$ (16,329.72)	\$	\$ 20,412.23
\$ 32,798.43	\$ (114,519.89)	\$ 986,497.31	\$ (13,792.18)	\$ 4,291,858.38

UNAUDITED

TEXAS AGRILIFE EXTENSION SERVICE

THIS PAGE LEFT BLANK INTENTIONALLY