FINANCIAL REPORT

OF

TEXAS FOREST SERVICE

FOR THE YEAR ENDED AUGUST 31, 2011

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2010



TOM G. BOGGUS, DIRECTOR ROBBY DEWITT, ASSOCIATE DIRECTOR FOR FINANCE AND ADMINISTRATION

COLLEGE STATION, TEXAS

TEXAS FOREST SERVICE

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TEXAS FOREST SERVICE INDEX

EXHIBITS

| <u>REFERENCE</u> | EXHIBITS | PAGE |
|------------------|--|-------------------|
| III | Balance Sheet | 576-1-1 |
| IV | Statement of Revenues, Expenses, and Changes in Net Assets | 576-2-1 |
| IV - 1 | Schedule of NACUBO Function to Natural Classification Matrix | 576-3-1 |
| V | Statement of Cash Flows | 576-4-1 |
| | SCHEDULES | |
| 1 - A | Schedule of Expenditures of Federal Awards | 576-8-1 |
| 1 - B | Schedule of State Grant Pass Throughs From/To State Agencies | Schedule not used |
| | | |
| THREE | Schedule of Cash & Cash Equivalents | 576-16-1 |

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

| | _ | CURRENT YEAR TOTAL | PRIOR YEAR TOTAL |
|--|-----------------|---|--|
| ASSETS AND DEFERRED OUTFLOWS | | | |
| CURRENT ASSETS: | | | |
| CASH & CASH EQUIVALENTS [SCHEDULE THREE] SECURITIES LENDING COLLATERAL | \$ | 64,697,326.24 \$ | 66,415,526.96 |
| SHORT-TERM INVESTMENTS | | | |
| SHORT-TERM DERIVATIVE INSTRUMENTS | | | |
| SHORT-TERM HEDGING DERIVATIVE INSTRUMENTS | | | |
| DEFERRED OUTFLOW OF RESOURCES | | | |
| RESTRICTED: | | | |
| CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | 285,735.41 | |
| SHORT TERM INVESTMENTS | | | |
| LEGISLATIVE APPROPRIATIONS | | (476,740.64) | 248,105.59 |
| ACCOUNTS RECEIVABLE, NET: | | | |
| INTERGOVERNMENTAL: | | | |
| FEDERAL RECEIVABLES | | 1,942,638.16 | 1,394,485.07 |
| OTHER INTERGOVERNMENTAL RECEIVABLES | | | |
| INTEREST AND DIVIDENDS | | | |
| GIFTS, PLEDGES AND DONATIONS RECEIVABLE | | | |
| SELF-INSURED RECEIVABLE | | | |
| STUDENT RECEIVABLES | | | |
| INVESTMENT TRADE RECEIVABLES | | | |
| OTHER RECEIVABLES | | 188,792.09 | 81,691.07 |
| DUE FROM OTHER AGENCIES | | 1,320,890.65 | 929,534.64 |
| DUE FROM OTHER PARTS | | 25,158.84 | 113,963.40 |
| DUE FROM OTHER FUNDS | | 2,585,525.09 | 183,988.54 |
| CONSUMABLE INVENTORIES | | 457,461.21 | 642,696.19 |
| MERCHANDISE INVENTORIES | | 256,009.57 | 403,985.16 |
| DEFERRED CHARGES | | | |
| LOANS AND CONTRACTS | | 134,818.00 | 133,217.00 |
| INTERFUND RECEIVABLE. | | | |
| OTHER CURRENT ASSETS | _ | 126,395.98 | 85,592.82 |
| | | | |
| TOTAL CURRENT ASSETS | \$ | 71,544,010.60 \$ | 70,632,786.44 |
| | \$ | 71,544,010.60 \$ | 70,632,786.44 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: | \$ | 71,544,010.60 \$ | 70,632,786.44 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: | \$ | 71,544,010.60 \$ | 70,632,786.44 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | <u>\$</u> \$ | 71,544,010.60 <u>\$</u> | 70,632,786.44 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | | 70,632,786.44 |
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| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | 5 | |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | \$ | 1,275,512.00 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | 5 | |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | \$ | 1,275,512.00 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | \$ | 1,275,512.00 |
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| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | \$ 1,138,125.00 6,674,927.50 | 1,275,512.00 10,413,989.78 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | \$ | 1,275,512.00 |
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| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & CASH EQUIVALENTS [SCHEDULE THREE] | | \$ 1,138,125.00 6,674,927.50 1,840,192.91 | 1,275,512.00 10,413,989.78 1,840,192.91 |
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| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: 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. INVESTMENTS. DERIVATIVE INSTRUMENTS. DEFIVATIVE INSTRUMENTS. DEFERRED OUTFLOW OF RESOURCES. INTERFUND RECEIVABLE. CAPITAL ASSETS, NON-DEFRECIABLE (NOTE 2) LAND AND LAND IMPROVEMENTS. CONSTRUCTION IN PROGRESS. OTHER TANGIBLE CAPITAL ASSETS. LAND USE RIGHTS. OTHER INTANCIBLE CAPITAL ASSETS. LAND USE RIGHTS. OTHER INTANCIBLE CAPITAL ASSETS. INFRASTRUCTURE. FACILITIES AND OTHER IMPROVEMENTS. FUNITURE AND EQUIPMENT. VEHICLES, BOATS, AND AIRCRAFT. OTHER CAPITAL ASSETS. INTANGIBLE CAPITAL ASSETS. INT | | \$ 1,138,125.00 6,674,927.50 1,840,192.91 1,879,667.47 14,512,741.46 13,838,032.78 | 1,275,512.00 10,413,989.78 1,840,192.91 1,879.667.47 12,300.695.16 11,221,496.50 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: 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. INVESTMENTS. DERIVATIVE INSTRUMENTS. DERIVATIVE INSTRUMENTS. DEFERRED OUTFLOW OF RESOURCES. INTERFUND RECEIVABLE. CAPITAL ASSETS, NON-DEPRECIABLE (NOTE 2) LAND AND LAND IMPROVEMENTS. CONSTRUCTION IN PROCRESS. OTHER TANGIBLE CAPITAL ASSETS. CAPITAL ASSETS, DEPRECIABLE (NOTE 2) BUILDINGS AND BUILDING IMPROVEMENTS. INFRASTRUCTURE. FACILITIES AND OTHER IMPROVEMENTS. FURNITURE AND EQUIPHENT. VEHICLES, BOATS, AND AIRCRAFT. OTHER CAPITAL ASSETS. INTANCIBLE CAPITAL ASSETS. COMPUTER SOFTWARE. OTHER CAPITAL ASSETS. LAND USE RIGHTS. COMPUTER SOFTWARE. OTHER CAPITAL ASSETS. INFRASTRUCTURE. FURNITURE AND COULEN | | \$ 1,138,125.00 6,674,927.50 1,840,192.91 1,879,667.47 14,512,741.46 13,838,032.78 | 1,275,512.00 10,413,989.78 1,840,192.91 1,879.667.47 12,300.695.16 11,221,496.50 |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: CASH & EQUIVALENTS (SCHEDULE THREE) ASSETS HELD BY SYSTEM OFFICES-LONG TERM. INVESTMENTS. LOANS, CONTRACTS AND OTHER. PLEDGES RECEIVABLE. LOANS, CONTRACTS. ASSETS HELD BY SYSTEM OFFICES-LONG TERM. INVESTMENTS. LOANS AND CONTRACTS. ASSETS HELD BY SYSTEM OFFICES-LONG TERM. INVESTMENTS. DERIVATIVE INSTRUMENTS. DEFIVATIVE INSTRUMENTS. DEFIVATIVE INSTRUMENTS. DEFERED OUTFLOW OF RESOURCES. INTERFUND RECEIVABLE. CAPITAL ASSETS, NON-DEPRECIABLE (NOTE 2) LAND AND LAND IMPROVEMENTS. CONTRUCTION IN PROGRESS. OTHER TANGIBLE CAPITAL ASSETS. LAND USE RIGHTS. OTHER TANGIBLE CAPITAL ASSETS. LAND USE RIGHTS. FACILITIES AND OTHER IMPROVEMENTS. FURNITURE AND EQUIPMENT. VEHICLES, BOATS, AND ALRCRAFT. OTHER CAPITAL ASSETS, AMORTIZED (NOTE 2) LAND USE RIGHTS. COMPUTER SOFTWARE. OTHER CAPITAL ASSETS, AMORTIZED (NOTE 2) LAND USE RIGHTS. COMPUTER SOFTW | | \$ 1,138,125.00 6,674,927.50 1,840,192.91 1,879,667.47 14,512,741.46 13,838,032.78 (16,929,271.85) | 1,275,512.00 10,413,989.78 1,840,192.91 1,879.667.47 12,300.695.16 11,221,496.50 (15,774,747.87) |
| NON-CURRENT ASSETS AND DEFERRED OUTFLOWS: RESTRICTED: 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. INVESTMENTS. DERIVATIVE INSTRUMENTS. DEFIVATIVE INSTRUMENTS. DEFERRED OUTFLOW OF RESOURCES. INTERFUND RECEIVABLE. CAPITAL ASSETS, NON-DEFRECIABLE (NOTE 2) LAND AND LAND IMPROVEMENTS. CONSTRUCTION IN PROGRESS. OTHER TANGIBLE CAPITAL ASSETS. LAND USE RIGHTS. OTHER INTANCIBLE CAPITAL ASSETS. LAND USE RIGHTS. OTHER INTANCIBLE CAPITAL ASSETS. INFRASTRUCTURE. FACILITIES AND OTHER IMPROVEMENTS. FUNITURE AND EQUIPMENT. VEHICLES, BOATS, AND AIRCRAFT. OTHER CAPITAL ASSETS. INTANGIBLE CAPITAL ASSETS. INT | 5 | \$ 1,138,125.00 6,674,927.50 1,840,192.91 1,879,667.47 14,512,741.46 13,838,032.78 | 1,275,512.00 10,413,989.78 1,840,192.91 1,879.667.47 12,300.695.16 11,221,496.50 |

576 - 1 - 1

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

| LIABILITIES AND DEFERRED INFLOMS CONNEXT LIABILITIES: PARTOLES: ACCOUNTS PARABLE | | | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL |
|---|---|----|--------------------------|----|------------------------|
| PAYABLE: \$ 20,53,657,11 \$ 26,910,814,55 ACCOMPTS PAYABLE 1,825,649,80 1,532,330,21 UNDERTER TANDE PAYABLES 1,825,649,80 1,532,330,21 UNDERTER TANDE PAYABLES 52,143,39 86,359,02 OTHER PAYABLES 52,143,39 86,359,02 DUE TO OTHER PARES 52,143,39 86,359,02 DUE TO OTHER PARES 79,394,60 45,237,39 DEFERED INFLOW FOR MONECES 79,394,60 45,237,59 DEFERED INFLOW FOR MONES 1,243,725,00 1,243,725,00 OTHE CORPORTING BARDER INFLORMENTES 220,220,33 220,33 220,33 INTERFUND FAVABLE 5 200,724,137,55 30,397,475,85 NON-CURRENT LIABILITIES 5 209,724,137,55 30,397,475,85 NON-CURRENT LIABILITIES 5 1,811,704,00 4,757,159,00 NON-CURRENT LIABILITIES 5 1,811,704,00 5,527,344,00 <td>LIABILITIES AND DEFERRED INFLOWS</td> <td></td> <td></td> <td></td> <td></td> | LIABILITIES AND DEFERRED INFLOWS | | | | |
| ACCOUNTS PARABLE \$ 224,533,857.11 \$ 26,910,834.56 PRINDL, PARABLE \$ 224,533,857.11 \$ 26,910,834.56 OTHER PARABLES \$ 52,143.39 SHEF-INGUME ADDRIES \$ 52,143.39 DUE TO OTHER PARABLES \$ 52,143.39 DUE TO OTHER PARAS \$ 52,143.39 PUBDE HOLER ADDRIESS \$ 52,143.39 DUE TO OTHER PARAS \$ 52,143.39 PUBDE HOLER ADDRIESS \$ 52,143.39 PUBDE HOLONS PROVINCES \$ 157,808.00 DEFEREND FUNCTIONS PROVINCES \$ 157,808.00 NOTES AND LONS PARABLE \$ 200,742,137.55 CONTRAL LARSE OLIGATIONS \$ 200,742,137.55 OTHEL ORD PARABLE \$ 5 NON-CURRENT LIABILITIES \$ 200,742,137.55 NON-CURRENT LIABILITIES \$ 1,911,704.00 NOTES AND LONS PROVINCES \$ 1,911,704.00 NOTES AND LONS PROVINCES \$ 1,911,704.00 NOTES AND LONS PRATABLE \$ 1,911,704.00 | | | | | |
| PARGL FAVALE. 1.829.649.80 1.532.330.21 UNDERFORT TANDE PAVALES. 52.143.39 86.559.02 DUE TO OTHER FANS. 52.143.39 86.559.02 DUE TO OTHER PARS. 52.143.39 86.359.02 DUE TO OTHER PARS. 52.163.23 183.988.54 DUE TO OTHER PARS. 1.243.725.00 1243.725.00 OTHER FOR INVESTIVE INSTRUMENTS. 1.243.725.00 1.243.725.00 DUE TO OTHER AGRES COMPARES 1.243.725.00 1.243.725.00 ONDER FOR OTHERS 1.243.725.00 1.243.725.00 ONDER OTHERS COMPARES 220.542.137.55 30.357.475.85 NON-CURRENT LIABILITIES 223.531.23 1.686.75 TOTAL CURRENT LIABILITIES AND DEFERED INFLOWS 5 1.631.704.00 4.797.159.00 SEMENTARIS PRIVATIVE INSTRUMENTS. 5 1.631.704.00 4.797.159.00 DIFERED I | PAYABLES: | | | | |
| PARADL FAVALLE. 1.829,649.60 1.532,330.21 UNDERSTRATION FAVALES. 52,143.39 86,159.02 OTHER FAVALES. 52,143.39 86,159.02 DUE TO OTHER FAMS. 2.585,525.09 183,988.54 DUE TO OTHER FAMS. 2.585,525.09 183,988.54 DUE TO OTHER FAMS. 79,394.60 45,237.33 DEFERED REVENUES. 79,394.60 45,237.33 DEFERED REVENUES. 157,088.00 164,759.00 DEFERED FOR INVEXTVE INSTRUMENTS. 1.243,725.00 1.243,725.00 OTHER FORST ENFLORMENT BARFITS. 1.243,725.00 1.243,725.00 OTHER FOR ONDARY BARFITIES 220,228.33 228,334.84 FUNDER HELFOR ONDARY BARFITIES 223,531.23 1.696.75 TOTAL CURRENT LIABILITIES 5 200,724,137.55 3.0,397,475.85 NON-CURRENT LIABILITIES 5 200,724,137.55 3.0,397,475.85 NON-CURRENT LIABILITIES 5 1.011,704.00 4,737,159.00 SHEEFAND INFLANDER 5 1.011,704.00 4,737,159.00 SHEEFAND INFLANDER 5 1.011,704.00 | ACCOUNTS PAYABLE | s | 204.533.857.11 | s | 26.910.834.56 |
| Investment Table PATALLS. OTHER PATALLS. OTHER PATALLS. OTHER PATALLS. DUE TO OTHER AGENCIES. DUE TO OTHER AGENCIES. PUBDE HEATS PUBDE HEAT LIABLITIES PUBDE HEAT HEATLITES | PAYROLL PAYABLE | Ċ | | | |
| DIEER PAYABLES | | | | | |
| DIEER PAYABLES | SELF-INSURED PAYABLE | | | | |
| DUE TO OTHER ADDRESS. 5.2.143.39 66.359.02 DUE TO OTHER FUNDS. 2.585.525.09 183.988.54 DUE TO OTHER FUNDS. 2.585.525.09 183.988.54 PUNDS HELD FOR INVESTMENT. 2.585.525.09 183.988.54 PUNDS HELD FOR INVESTMENT. 2.585.525.09 183.988.54 DEFERRED INFLOW OF RESOURCES. 79.394.60 45.237.33 DEFERRED INFLOW OF RESOURCES. 79.394.60 45.237.33 DEFERRED INFLOW OF RESOURCES. 220.228.33 228.334.84 ONDER CURRENT LIABILITIES 220.321.23 1.896.75 OWING CURRENT LIABILITIES AND DEFERRED INFLOWS 220.742.117.55 3 0.397.475.85 NON-CURRENT LIABILITIES 5 1.811.704.00 1.730.205.00 SEFER HUD IN TRUST 1.811.704.00 1.730.205.00 4.797.159.00 SEFER HUD IN TRUST 1.811.704.00 1.730.205.00 4.797.159.00 SEFER HUD IN TRUST 1.811.704.00 5 1.811.704.00 4.797.159.00 SEFER HUD IN TRUST 1.92.904.125 5 1.811.704.00 1.730.205.00 TOTAL LIABILITIES AND DEFERED INFLOWS 5 </td <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | |
| DUE TO OTHER ADDRESS. 5.2.143.39 66.359.02 DUE TO OTHER FUNDS. 2.585.525.09 183.988.54 DUE TO OTHER FUNDS. 2.585.525.09 183.988.54 PUNDS HELD FOR INVESTMENT. 2.585.525.09 183.988.54 PUNDS HELD FOR INVESTMENT. 2.585.525.09 183.988.54 DEFERRED INFLOW OF RESOURCES. 79.394.60 45.237.33 DEFERRED INFLOW OF RESOURCES. 79.394.60 45.237.33 DEFERRED INFLOW OF RESOURCES. 220.228.33 228.334.84 ONDER CURRENT LIABILITIES 220.321.23 1.896.75 OWING CURRENT LIABILITIES AND DEFERRED INFLOWS 220.742.117.55 3 0.397.475.85 NON-CURRENT LIABILITIES 5 1.811.704.00 1.730.205.00 SEFER HUD IN TRUST 1.811.704.00 1.730.205.00 4.797.159.00 SEFER HUD IN TRUST 1.811.704.00 1.730.205.00 4.797.159.00 SEFER HUD IN TRUST 1.811.704.00 5 1.811.704.00 4.797.159.00 SEFER HUD IN TRUST 1.92.904.125 5 1.811.704.00 1.730.205.00 TOTAL LIABILITIES AND DEFERED INFLOWS 5 </td <td>INTERFUND PAYABLE</td> <td></td> <td></td> <td></td> <td></td> | INTERFUND PAYABLE | | | | |
| DUE TO OTHER FUNDS.2.585.525.09183.988.54DUE TO OTHER FUNDS.79.394.6045.237.93DEFERRED REVENUES.79.394.6045.237.93DEFERRED REVENUES.79.394.6045.237.93DEFERRED REVENUES.157.808.00164.769.00OTHER FORTS EXELUMENT BENETITS.157.808.001.243.725.00NOTES AND LOANS PATABLE.1.243.725.001.243.725.00DENDS PATABLE280.228.13228.334.84FUNDS HELD FOR OTHERS223.531.231.896.75CAPITAL LEASE OBLICATIONS.52.09.742.137.553.0.397.475.85NON-CURRENT LIABILITIES.52.09.742.137.553.0.397.475.85NON-CURRENT LIABILITIES.551.811.704.004.797.155.00NOTES AND LONS PATABLE.51.811.704.004.797.155.00NOTES AND LONS PATABLE.51.811.704.004.797.155.00NOTES AND LONS PATABLE.51.811.704.005.527.364.00NOTES AND LONS PATABLE.51.811.704.005.2211.553.941.553.6.924.839.85NET ASSETSCAPITAL LEASE OBLICATIONS51.1.811.1718553.6.924.839.85NET ASSETSINSTRUMENTS51.5.141.362.771.1.467.304.17NET ASSETSINSTRUMENTS51.5.141.362.771.4.67.304.17INVESTED IN CAPITAL ASSETS1.9.584.4992.094.72INVESTED IN CAPITAL ASSETS1.9.584.4992.094.72INVESTED IN CAPITAL ASSETS1.0.23.670.73412.723.02INVESTED INDALE.CAPITAL ASSETS (EMHIBIT IV) <td< td=""><td></td><td></td><td>52,143,39</td><td></td><td>86 359 02</td></td<> | | | 52,143,39 | | 86 359 02 |
| DUE TO OTHER PARTS.FUNDS HELD FOR INVESTMENT.DEFERRED INFLOW OF RESOURCESDEFERRED INFLOW OF RESOURCESDEFERRED INFLOW OF RESOURCESDEFERRED INFLOW OF RESOURCESDEFERRED INFLOW OF RESOURCESDOTHER NORAULS.DOTORS FAVABLE.DONDS FAVABLE.DOTORS TAYABLECAPITAL LEASE OBLIGATIONS.LIABILITIES FAVABLE FAOR RESTRICTED ASSETSOHLER NORAULS.OHLER NORAULS.NON-CURRENT LIABILITIES AND DEFERRED INFLOWSINTERVIND PATABLE.NOTES AND LOANS PAYABLE.BONDS PAYABLE.BONS PAYABLE.BONDS PAYABLE.BO | DUE TO OTHER FUNDS | | | | |
| FUNDS HELD FOR INVESTMENT. HEDGING DERIVATIVE INSTRUMENTS. DEFERRED INFLOW OF RESOURCES79.394.6045.237.93DEFERRED INFLOW OF RESOURCES79.394.6045.237.93DEFERRED INFLOW OF RESOURCES157.008.001.243,725.00NOTES AND LOANS PAYABLE1.243,725.001.243,725.00NOTES AND LOANS PAYABLE222.531.23228.334.84FUNDS HELD FOR OTHERS222.531.231.896.75TOTAL CURRENT LIABILITIES222.531.231.896.75NON-CURRENT LIABILITIES AND DEFERRED INFLOWS555INTERFUND PAYABLE530.397.475.85NON-CURRENT LIABILITIES AND DEFERRED INFLOWS51.811,704.001.730.205.00HEDCING DERIVATIVE INSTRUMENTS551.811,704.001.730.205.00DEFERRED INFLOWSINTERFUND PAYABLE51.811,704.001.730.205.00NOTES AND LOANS PAYABLESINTERFUND PAYABLE51.811,704.001.730.205.00NOTES NO LOANS PAYABLESINTERFUND PAYABLE51.811,704.001.730.205.00NOTES NO LOANS PAYABLESINTERFUND PAYABLE51.911.704.001.730.205.00NOTES NO LOANS PAYABLESINTERFUND PAYABLE51.911.704.001.730.205.00NOTES NO LOANS PAYABLESINTERFUND51.911.704.001.730.205.00NOTES NON-CURRENT LIABILITIESSINTERFUND51.911.704.001.730.205.00TOTAL LIABILITIES AND DEFERRED INFLOWSS1.911.704.0056.527.364.00TOTAL LIABILITIES AND DEFERRED INFLOWSS1.911.704.00 | DUE TO OTHER PARTS | | -,, | | |
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| DEFERED INFLOW OF RESOURCES. 79,394.60 45,237.33 DEFERED REVENUES. 79,394.60 164,469.00 ONTER FOR ENFLOYMENT BENEFITS. 157,608.00 164,469.00 ONTER FOR ENFLOYMENT BENEFITS. 157,608.00 164,469.00 CAPTAL LEASE OBLICATIONS 220,323 228,334.84 FUNDS HELP FOR MESTRICTED ASSETS. 280,228.33 228,334.84 FUNDS HELP FOR OTHERS. 00LIGRATIONS/SECUTIFIES LENDING. 223,531.23 1,896.75 OTTAL LURENT LIABILITIES \$ 209,742,137.55 \$ 30,397,475.85 \$ NON-CURENT LIABILITIES AND DEFERRED INFLOWS \$ 1,611,704.00 1,730,205.00 OTHER FORS ENFLOYMENT ENERTISS. \$ 1,611,704.00 4,797,159.00 SLIF-INVEDE PAYABLE. \$ 1,611,704.00 \$ 6,527,364.00 OTHER NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,611,704.00 \$ 6,527,364.00 OTHER NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,611,704.00 \$ 6,527,364.00 OTHER NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,611,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,611,704.00 \$ 5,527,364.00 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<> | | | | | |
| DEFERED REVEWES. 79.394.60 45.237.33 DEFLOYDES: COMPENSABLE LEAVE. 157.808.00 164.769.00 OTHER FOST EMPLOYMENT BENEFITS. 157.808.00 164.769.00 NOTES AND LOANS FAXABLE. 280.228.33 228.334.84 CAPITAL LEAS OBLIGATIONS 223.531.23 1.896.75 OBLIGATIONS/SECURITIES LENDING. 223.531.23 1.896.75 OTHER CURRENT LIABILITIES 223.531.23 1.896.75 TOTAL CURRENT LIABILITIES AND DEFERRED INFLOWS 5 30.397.475.85 INTERTUND PAYABLE. 5 30.397.475.85 NON-CURRENT LIABILITIES AND DEFERRED INFLOWS 1,730.205.00 OTHER FOR PEMPLOYERS' COMPENSABLE LEAVE. 5 1.811.704.00 NOTES AND LOANS PAYABLE. 5 1.811.704.00 1.730.205.00 OTHER NON-CURRENT LIABILITIES AND DEFERRED INFLOWS 5 1.811.704.00 1.730.205.00 NOTES AND LOANS PAYABLE. S 1.811.704.00 1.730.205.00 OTHER NON-CURRENT LIABILITIES S 1.811.704.00 1.730.205.00 OTHER NON-CURRENT LIABILITIES S 1.811.704.00 1.730.205.00 | | | | | |
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| NOTES AND LOANS PATABLE.BONDS PATABLE.CAPITAL LEASE OBLIGATIONS.LIABILITIES PATABLE FROM RESTRICTED ASSETS.OBLIGATIONS/SECURITIES LENDING.OTHER CURRENT LIABILITIES.OTHER CURRENT LIABILITIES.NON-CURRENT LIABILITIES.NON-SANALE.BONDS PATABLE.BONDS P | | | 157,008.00 | | |
| BONDS FAVABLECAPITAL LEASE OBLIGATIONS.LIABILITIES PAVABLE FROM RESTRICTED ASSETS.OBLIGATIONS/SECURITIES LENDING.OTHER CURRENT LIABILITIES.TOTAL CURRENT LIABILITIES.NON-CURRENT LIABILITIES.NON-CURRENT LIABILITIES.S209,742,137.55S209,742,137.55S200,228.33220,31.211,896,75TOTAL CURRENT LIABILITIES.NON-CURRENT LIABILITIESNON-CURRENT LIABILITIES.S200,228.33220,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.555200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,742,137.55200,741,148,141,142,141,14 | | | | | 1,243,725.00 |
| CAPTTAL LEASE OBLICATIONSLIABILITIES PAYABLE FROM RESTRICTED ASSETSOBLIGATIONS/SECURITIES LENDINGOTHER CURRENT LIABILITIESOBLIGATIONS/SECURITIES LENDINGOTHER CURRENT LIABILITIESDETAL CURRENT LIABILITIESTOTAL CURRENT LIABILITIESSIND-CURRENT LIABILITIESNON-CURRENT LIABILITIESSIND-FORST BELOTHERINTERFUND PAYABLENOTES AND LOANS PAYABLENOTES AND LOANS PAYABLENOTES AND LOANS PAYABLENOTES AND LOANS PAYABLEBOONS PAYABLE FROM RESTRICTED ASSETSPUNDS HELD FOR OTHERSCAPITAL LEASE OBLIGATIONSOTHAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWSSILTABILITIES AN | | | | | |
| LIABILITIES PAYABLE FROM RESTRICTED ASSETS. 280,228.33 228,334.84 FUNDS HELD FOR OTHERS. 223,531.23 1.896.75 OTHER CURRENT LIABILITIES 223,531.23 1.896.75 TOTAL CURRENT LIABILITIES 5 205,742,137.55 30,397,475.85 NON-CURRENT LIABILITIES 5 205,742,137.55 30,397,475.85 NON-CURRENT LIABILITIES 5 5 1.611,704.00 1,730,205.00 OTHER FORD DAYABLE EMPLOYEES' COMPENSABLE LEAVE 1.611,704.00 1,730,205.00 NOTES AND LOANS PATABLE S 5 1.611,704.00 1,730,205.00 SELF-INSURED PAYABLE S 1.611,704.00 1,730,205.00 NOTES AND LOANS PATABLE S 1.611,704.00 1,730,205.00 NOTES AND LOANS PATABLE S 1.611,704.00 5 1,730,205.00 NOTES AND LOANS PATABLE S S 1.611,704.00 5 1,730,205.00 NOTES AND DATABLE S S 1.611,704.00 5 5,27,364.00 TOTAL NON-CURRENT LIABILITIES S 1.91,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS | | | | | |
| FUNDS HELD FOR OTHERS | | | | | |
| OBLIGATIONS/SECURITIES LENDING. 223,531.23 1,096.75 OTHER CURRENT LIABILITIES \$ 209,742,137.55 \$ 30,397,475.85 NON-CURRENT LIABILITIES \$ 209,742,137.55 \$ 30,397,475.85 NON-CURRENT LIABILITIES AND DEFERRED INFLOWS \$ 1,611,704.00 INTERFUND PATABLE \$ 1,611,704.00 SELF-INSURED PAYABLE \$ 1,611,704.00 NOTES AND LOANS PAYABLE \$ 1,611,704.00 BONDS PAYABLE \$ 1,611,704.00 \$ 6,527,364.00 HEDGING DERIVATIVE INSTRUMENTS \$ 1,811,704.00 \$ 6,527,364.00 DEFERRED INFLOW OF RESOURCES \$ 1,811,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES \$ 1,811,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS \$ 1,811,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS \$ 1,811,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS \$ 1,811,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES \$ 1,811,704.00 \$ 6,527,364.00 DEDET SEN | | | 280,228.33 | | 228,334.84 |
| OTHER CURRENT LIABILITIES 223,531.23 1.896.75 TOTAL CURRENT LIABILITIES \$ 209,742,137.55 \$ 30,397,475.85 NON-CURRENT LIABILITIES AND DEFERRED INFLOWS \$ 209,742,137.55 \$ 30,397,475.85 INTERFUND PAYABLE \$ 1,811,704.00 OTHER FOST EMPLOYMENT BENEFITS \$ 1,811,704.00 SELF-INSURED PAYABLE \$ 1,811,704.00 NOTES AND LOANS PAYABLE \$ 1,811,704.00 BENDS PAYABLE \$ 1,811,704.00 NOTES AND LOANS PAYABLE \$ 1,811,704.00 BENDS PAYABLE \$ 1,811,704.00 DEFERED INFLOW OF RESOURCES \$ 1,811,704.00 ASSETS HELD IN TRUST \$ 1,811,704.00 LIABILITIES PAYABLE FRON RESTRICTED ASSETS \$ 1,811,704.00 PUNDS HELD FOR OTHERS \$ 1,811,704.00 CAPITAL LEASE OBLIGATIONS \$ 1,811,704.00 OTTAL LIABILITIES AND DEFERRED INFLOWS \$ 1,811,704.00 TOTAL NON-CURRENT LIABILITIES \$ 1,811,704.00 INVESTED IN CONTRAL ASSETS, NET OF DEBT \$ 1,81 | | | | | |
| TOTAL CURRENT LIABILITIES\$ 209,742,137.55 \$ 30,397,475.85NON-CURRENT LIABILITIES AND DEFERRED INFLOWS\$ \$ \$INTERFUND PAYABLE\$ \$ \$INTERFUND PAYABLE\$ \$ \$BENELOYEES' COMPENSABLE LEAVE\$ \$ \$NOTES AND LOANS PAYABLE\$ \$ \$BONDS PAYABLE\$ \$ \$ \$BONDS PAYABLE\$ \$ \$ \$ \$HEDGING DERIVATIVE INSTRUMENTS\$ \$ \$ \$ \$ \$DEFERRED INFLOW OF RESOURCES\$ \$ \$ \$ \$ \$ \$ \$ASSETS HELD IN TRUST\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | | | |
| NON-CURRENT LIABILITIES AND DEFERRED INFLOWS \$ | OTHER CORRENT LIABILITIES | - | 223,531.23 | | 1,896.75 |
| INTERFUND PAYABLE\$EMPLOYEES' COMPENSABLE LEAVE.5OTHER POST EMPLOYMENT BENEFITS.5SELF-INSURED PAYABLE.6,1,730,205.00NOTES AND LOANS PAYABLE.4,797,159.00BONDS PAYABLE.6,527,364.00HEDGCING DERIVARITUE INSTRUMENTS.5DEFERRED INFLOW OF RESOURCES.5ASSETS HELD IN TRUST.5CAPITAL LEASE OBLIGATIONS.5OTHER NON-CURRENT LIABILITIES5TOTAL NON-CURRENT LIABILITIES5INVESTED IN CAPITAL ASSETS, NET OF DEBT.5INVESTED IN CAPITAL ASSETS, NET OF DEBT.5INVESTED IN CAPITAL ASSETS, NET OF DEBT.5INVESTED IN CAPITAL ASSETS, NET OF DEBT.19,584.49DEST SERVICE.19,584.49OPHICATION.1,023,670.73UNRESTRICTED FOR:113,240,033.67UNRESTRICTED.(133,240,033.67)UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5INTAL NET ASSETS(117,055,415,68)\$SOLATION.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5 | TOTAL CURRENT LIABILITIES | \$ | 209,742,137.55 | \$ | 30,397,475.85 |
| INTERFUND PAYABLE\$EMPLOYEES' COMPENSABLE LEAVE.5OTHER POST EMPLOYMENT BENEFITS.5SELF-INSURED PAYABLE.6,1,730,205.00NOTES AND LOANS PAYABLE.4,797,159.00BONDS PAYABLE.6,527,364.00HEDGCING DERIVARITUE INSTRUMENTS.5DEFERRED INFLOW OF RESOURCES.5ASSETS HELD IN TRUST.5CAPITAL LEASE OBLIGATIONS.5OTHER NON-CURRENT LIABILITIES5TOTAL NON-CURRENT LIABILITIES5INVESTED IN CAPITAL ASSETS, NET OF DEBT.5INVESTED IN CAPITAL ASSETS, NET OF DEBT.5INVESTED IN CAPITAL ASSETS, NET OF DEBT.5INVESTED IN CAPITAL ASSETS, NET OF DEBT.19,584.49DEST SERVICE.19,584.49OPHICATION.1,023,670.73UNRESTRICTED FOR:113,240,033.67UNRESTRICTED.(133,240,033.67)UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5INTAL NET ASSETS(117,055,415,68)\$SOLATION.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5UNRESTRICTED.5 | | | | _ | |
| EMPLOYEES' COMPENSABLE LEAVE | NON-CURRENT LIABILITIES AND DEFERRED INFLOWS | | | | |
| OTHER POST EMPLOYMENT BENEFITS. 4.797.159.00 SELF-INSURED PAYABLE 4.797.159.00 NOTES AND LOANS PAYABLE 6.797.159.00 BONDS PAYABLE 6.797.159.00 CAPITAL LEASE OBLIGATIONS. 5 OTHER NON-CURRENT LIABILITIES 5 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. 5 TOTAL LIABILITIES AND DEFERRED INFLOWS. 5 INVESTED IN CORPITAL ASSETS, NET OF DEBT. 5 INVESTED IN CORPITAL ASSETS, NET OF DEBT. 5 INVESTED IN CORPITAL ASSETS, NET OF DEBT. 5 INDOMMENT AND PERMANENT FUNDS: 1.023.670.73 NOREXTERNABLE. 1.023.670.73 ENDOMMENT AND PERMANENT FUNDS: (133.240.033.67) NORESTRICTED | INTERFUND PAYABLE | \$ | | \$ | |
| 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 CAPITAL LEASE OBLIGATIONS OTHER NON-CURRENT LIABILITIES 5 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS \$ TOTAL LIABILITIES AND DEFERRED INFLOWS \$ TOTAL LIABILITIES AND DEFERRED INFLOWS \$ STOTAL NON-CURRENT LIABILITIES \$ INVESTED IN CAPITAL ASSETS, NET OF DEBT \$ INVESTED IN CAPITAL ASSETS, NET OF DEBT \$ DEBT SERVICE 19,584.49 92.094.72 LOCATION 19,584.49 92.094.72 NONEXPENDABLE. 10,023,670.73 412.723.02 NONMENT AND PERMANENT FUNDS: 10,023,670.73 412,723.02 NONRESTRICTED (133,240,033.67) 44,892,630.63 TOTAL NET ASSETS (EXHIBIT IV) \$ (117,055,415.68)\$ 56,864,752.54 | EMPLOYEES' COMPENSABLE LEAVE | | 1,811,704.00 | | 1,730,205.00 |
| NOTES AND LOANS PAYABLE | OTHER POST EMPLOYMENT BENEFITS | | | | 4,797,159.00 |
| 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 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS S 1.811.704.00 \$ 6.527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS S 211,553,841.55 \$ 36.924,839.85 INVESTED IN CAPITAL ASSETS, NET OF DEBT INVESTED IN CAPITAL ASSETS, NET OF DEBT DEBT SERVICE CAPITAL PROJECTS DEBT SERVICE CAPITAL PROJECTS DENDOMMENT AND PERMANENT FUNDS: NONEXPENDABLE. EXPENDABLE. UNRESTRICTED UNRESTRICTED UNRESTRICTED UNRESTRICTED MONEXPENDABLE. EXPENDABLE. UNRESTRICTED UNRESTRICTED S (117,055,415.68)\$ S (117,055,415.68)\$ | SELF-INSURED 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 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. S 1,811,704.00 \$ 6.527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. S TOTAL LIABILITIES AND DEFERRED INFLOWS. S NET ASSETS 10.153,841.55 \$ 36.924,039.85 INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15,141,362.77 \$ 11,467,304.17 RESTRICTED FOR: \$ 15,141,362.77 \$ 11,467,304.17 DEBT SERVICE. 19,584.49 92.094.72 CAPITAL PROJECTS. 19,584.49 92.094.72 ENDOMMENT AND PERMANENT FUNDS: 1.023,670.73 412,723.02 WINRESTRICTED. (133.240,033.67) 44,892,630.63 TOTAL NET ASSETS (EXHIBIT IV). \$ (117.055,415.68) \$ 56,864,752.54 | NOTES AND LOANS 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 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. S 1,811,704.00 \$ 6.527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. S TOTAL LIABILITIES AND DEFERRED INFLOWS. S NET ASSETS 10.153,841.55 \$ 36.924,039.85 INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15,141,362.77 \$ 11,467,304.17 RESTRICTED FOR: \$ 15,141,362.77 \$ 11,467,304.17 DEBT SERVICE. 19,584.49 92.094.72 CAPITAL PROJECTS. 19,584.49 92.094.72 ENDOMMENT AND PERMANENT FUNDS: 1.023,670.73 412,723.02 WINRESTRICTED. (133.240,033.67) 44,892,630.63 TOTAL NET ASSETS (EXHIBIT IV). \$ (117.055,415.68) \$ 56,864,752.54 | BONDS PAYABLE. | | | | |
| ASSETS HELD IN TRUST. LIABILITIES PAYABLE FROM RESTRICTED ASSETS. FUNDS HELD FOR OTHERS. CAPITAL LEASE OBLIGATIONS. OTHER NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. TOTAL LIABILITIES AND DEFERRED INFLOWS. S 1,811,704.00 \$ 6,527,364.00 \$ 1,811,704.00 \$ 6,527,364.00 \$ 211,553,841.55 \$ 36,924,839.85 NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF DEBT. PLEBT SERVICE. CAPITAL PROJECTS. EDUCATION. EDUCATION. ENDOMEENT AND PERMANENT FUNDS: NONEXPENDABLE. EXPENDABLE. UNRESTRICTED. UNRESTRICTED. TOTAL NET ASSETS (EXHIBIT IV). TOTAL NET ASSETS (EXHIBIT IV). CAPITAL SECTION. CAPITAL SECTION. CAPITAL SECTION. CAPITAL PROJECTS. CAPITAL PROJ | | | | | |
| LIABILITIES PAYABLE FROM RESTRICTED ASSETS. FUNDS HELD FOR OTHERS. CAPITAL LEASE OBLIGATIONS. OTHER NON-CURRENT LIABILITIES TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.1,467,304.17 RESTRICTED IN CAPITAL ASSETS, NET OF DEBT. \$ 1.5.141.362.77 \$ 1.467,304.17 RESTRICTED FOR: DEBT SERVICE. CAPITAL PROJECTS ENDCOMMENT AND PERMANENT FUNDS: NONEXPENDABLE. EXPENDABLE. UNRESTRICTED UNRESTRICTED MONEXPENDABLE. EXPENDABLE. UNRESTRICTED S (113.240,033.67 | DEFERRED INFLOW OF RESOURCES | | | | |
| LIABILITIES PAYABLE FROM RESTRICTED ASSETS. FUNDS HELD FOR OTHERS. CAPITAL LEASE OBLIGATIONS. OTHER NON-CURRENT LIABILITIES TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.811.704.00 \$ 6.527,364.00 \$ 1.1,467,304.17 RESTRICTED IN CAPITAL ASSETS, NET OF DEBT. \$ 1.5.141.362.77 \$ 1.467,304.17 RESTRICTED FOR: DEBT SERVICE. CAPITAL PROJECTS ENDCOMMENT AND PERMANENT FUNDS: NONEXPENDABLE. EXPENDABLE. UNRESTRICTED UNRESTRICTED MONEXPENDABLE. EXPENDABLE. UNRESTRICTED S (113.240,033.67 | ASSETS HELD IN TRUST | | | | |
| PUNDS HELD FOR OTHERS | | | | | |
| CAPITAL LEASE OBLIGATIONS. OTHER NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,811,704.00 \$ 6,527,364.00 TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,811,704.00 \$ 6,527,364.00 TOTAL LIABILITIES AND DEFERRED INFLOWS. \$ 211,553,841.55 \$ 36,924,939.85 NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15,141,362.77 \$ 11,467,304.17 RESTRICTED FOR: DEBT SERVICE. 19,584.49 92.094.72 DUCATION. ENDOMENT AND PERMANENT FUNDS: NONEXPENDABLE. 1.023,670.73 412,723.02 UNRESTRICTED. (133,240,033.67) 44,892,630.63 TOTAL NET ASSETS (EXHIBIT IV). \$ (117,055,415.68) \$ 56,864,752.54 | | | | | |
| OTHER NON-CURRENT LIABILITIES TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,811,704.00 6,527,364.00 5 1,811,704.00 6,527,364.00 TOTAL LIABILITIES AND DEFERRED INFLOWS. \$ 1,811,704.00 6,527,364.00 5 1,811,704.00 6,527,364.00 TOTAL LIABILITIES AND DEFERRED INFLOWS. \$ 211,553,841.55 36,924,839.85 NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF DEBT. INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15,141,362.77 11,467,304.17 RESTRICTED FOR: DEBT SERVICE. 19,584.49 CAPITAL PROJECTS. 19,584.49 92.094.72 1.023,670.73 412,723.02 ENDOWMENT AND PERMANENT FUNDS: NONEXPENDABLE. UNRESTRICTED (133,240,033.67) UNRESTRICTED \$ UNRESTRICTED \$ UNRESTRICTED \$ UNRESTRICTED \$ UNRESTRICTED \$ | | | | | |
| TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS. \$ 1,811,704.00 \$ 6,527,364.00 TOTAL LIABILITIES AND DEFERRED INFLOWS. \$ 211,553,841.55 \$ 36,924,839.85 NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15,141,362.77 \$ 11,467,304.17 RESTRICTED FOR: DEBT SERVICE. 19,584.49 92.094.72 DEDUCATION 1.023,670.73 412,723.02 ENDOWMENT AND PERMANENT FUNDS: (133,240,033.67) 44,892,630.63 TOTAL NET ASSETS (EXHIBIT IV). \$ (117,055,415.68) \$ 56,864,752.54 | | | | | |
| TOTAL LIABILITIES AND DEFERRED INFLOWS. \$ 211,553,841.55 \$ 36.924,839.85 NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15,141,362.77 \$ 11,467,304.17 RESTRICTED FOR: \$ 15,141,362.77 \$ 11,467,304.17 DEBT SERVICE. \$ 15,141,362.77 \$ 11,467,304.17 CAPITAL PROJECTS \$ 19,584.49 \$ 92.094.72 DUCATION \$ 1.023,670.73 \$ 412,723.02 ENDOMMENT AND PERMANENT FUNDS: \$ (133,240,033.67) \$ 44,892,630.63 TOTAL NET ASSETS (EXHIBIT IV) \$ (117,055,415.68) \$ 56,864,752.54 | | | | | |
| NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF DEBT. S 15,141,362.77 \$ DEBT SERVICE. CAPITAL PROJECTS. DEDUCATION. EDUCATION. INONEXPENDABLE. EXPENDABLE. UNRESTRICTED UNRESTRICTED INDEXPENDABLE. EXPENDABLE. EXPENDABLE. EXPENDABLE. EXPENDABLE. INTAL NET ASSETS [EXHIBIT IV]. S (117,055,415.60) \$ 56,864,752.54 | TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS | \$ | 1,811,704.00 | \$ | 6,527,364.00 |
| NET ASSETS INVESTED IN CAPITAL ASSETS, NET OF DEBT. S 15,141,362.77 \$ DEBT SERVICE. CAPITAL PROJECTS. DEDUCATION. EDUCATION. INONEXPENDABLE. EXPENDABLE. UNRESTRICTED UNRESTRICTED INDEXPENDABLE. EXPENDABLE. EXPENDABLE. EXPENDABLE. EXPENDABLE. INTAL NET ASSETS [EXHIBIT IV]. S (117,055,415.60) \$ 56,864,752.54 | TOTAL LIABILITIES AND DEFERRED INFLOWS | e | 211 553 041 55 | e | 36 934 939 95 |
| INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15.141,362.77 \$ 11.467,304.17 RESTRICTED FOR: \$ 15.141,362.77 \$ 11.467,304.17 DEBT SERVICE. 19.584.49 92.094.72 CAPITAL PROJECTS. 19.584.49 92.094.72 EDUCATION. 1.023.670.73 412.723.02 NONEXPENDABLE. (133.240.033.67) 44.892.630.63 TOTAL NET ASSETS (EXHIBIT IV). \$ (117.055.415.68) \$ 56.864,752.54 | | - | | Ŷ | 30,724,037.85 |
| INVESTED IN CAPITAL ASSETS, NET OF DEBT. \$ 15.141,362.77 \$ 11.467,304.17 RESTRICTED FOR: \$ 15.141,362.77 \$ 11.467,304.17 DEBT SERVICE. 19.584.49 92.094.72 CAPITAL PROJECTS. 19.584.49 92.094.72 EDUCATION. 1.023.670.73 412.723.02 NONEXPENDABLE. (133.240.033.67) 44.892.630.63 TOTAL NET ASSETS (EXHIBIT IV). \$ (117.055.415.68) \$ 56.864,752.54 | NET ASSETS | | | | |
| RESTRICTED FOR: DEBT SERVICE. CAPITAL PROJECTS. 19.584.49 92.094.72 EDUCATION. 1.023.670.73 412.723.02 EXPENDABLE. EXPENDABLE. UNRESTRICTED. (133.240.033.67) 44.892.630.63 TOTAL NET ASSETS (EXHIBIT IV). | | ¢ | 15 141 362 21 | | 11 467 304 17 |
| DEBT SERVICE | | \$ | 13,141,302.77 | Ş | 11,407,304.17 |
| CAPITAL PROJECTS | | | | | |
| EDUCATION | | | 10 504 40 | | |
| ENDOWMENT AND PERMANENT FUNDS: NONEXPENDABLE. EXPENDABLE. UNRESTRICTED. TOTAL NET ASSETS [EXHIBIT IV] | | | | | |
| NONEXPENDABLE. EXPENDABLE. UNRESTRICTED. (133,240,033.67) 44,992,630.63 TOTAL NET ASSETS [EXHIBIT IV]. \$ (117,055,415.68)\$ 56,864,752.54 | | | 1,023,670,73 | | 412,723.02 |
| EXPENDABLE. (133.240.033.67) 44.892.630.63 UNRESTRICTED. \$ (117.055.415.68)\$ \$ 56.864.752.54 TOTAL NET ASSETS [EXHIBIT IV]. \$ (117.055.415.68)\$ \$ 56.864.752.54 | | | | | |
| UNRESTRICTED | | | | | |
| TOTAL NET ASSETS [EXHIBIT IV] \$ (117,055,415.68)\$ 56,864,752.54 | | | | | |
| | UNRESTRICTED | _ | (133,240,033.67) | | 44,892,630.63 |
| TOTAL LIABILITIES & DEFERRED INFLOWS AND NET ASSETS | TOTAL NET ASSETS {EXHIBIT IV} | ş | (117,055,415.68) | ş | 56,864,752.54 |
| | TOTAL LIABILITIES & DEFERRED INFLOWS AND NET ASSETS | \$ | 94.498.425.87 | 5 | 93,789,592.39 |

EXHIBIT IV TEXAS FOREST 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 | | 1 | |
| DISCOUNTS AND ALLOWANCES. | \$ | \$ | |
| NET TUITION AND FEES - NON-PLEDGED | | | |
| NET PROFESSIONAL FEES | | | |
| NET AUXILIARY ENTERPRISES | | | |
| NET OTHER SALES OF GOODS AND SERVICES | | 2 502 450 24 | |
| DISCOUNTS AND ALLOWANCES-SALES | _ | 2,503,459.74 | 2,080,711.78 |
| TOTAL SALES OF GOODS AND SERVICES | \$ | 2,503,459.74 \$ | 2,080,711.78 |
| PREMIUM REVENUE | | | |
| INTEREST REVENUE | | | |
| NET INCREASE [DECREASE] IN FAIR VALUE | | | |
| FEDERAL REVENUE - OPERATING | | 0 740 011 40 | |
| FEDERAL PASS THROUGH REVENUE. | | 8,749,011.48 | 13,108,697.43 |
| STATE GRANT REVENUE. | | 4,702,839.54 | 912,865.91 |
| STATE PASS THROUGH REVENUE | | | |
| OTHER GRANTS AND CONTRACTS - OPERATING | | | 32,918.76 |
| OTHER OPERATING REVENUE. | | 79,325.00 | 39,856.35 |
| | - | 30,782,212.38 | 31,422,779.55 |
| TOTAL OPERATING REVENUES | \$ | 46,816,848.14 \$ | 47,597,829.78 |
| OPERATING EXPENSES | | | |
| INSTRUCTION | \$ | \$ | |
| RESEARCH | | 1,891,847.55 | 2,083,630.36 |
| PUBLIC SERVICE | | 244,495,146.99 | 58,112,341.76 |
| HOSPITALS AND CLINICS | | | |
| STUDENT SERVICES | | | |
| INSTITUTIONAL SUPPORT | | 2 540 150 45 | |
| OPERATION & MAINTENANCE OF PLANT | | 2,648,169.46 | 2,937,498.14 |
| SCHOLARSHIPS & FELLOWSHIPS | | 1,287,951.14 | 1,568,079.11 |
| AUXILIARY | | | |
| DEPRECIATION/AMORTIZATION | | 2,135,064.02 | 1,450,556.77 |
| TOTAL OPERATING EXPENSES [SCHEDULE IV-1] | \$ | 252,458,179.16 \$ | 66,152,106.14 |
| TOTAL OPERATING REVENUES [EXPENSES] | s | (205,641,331.02)\$ | (18,554,276.36) |
| NONOPERATING REVENUES (EXPENSES) | _ | | |
| LEGISLATIVE REVENUE | ~ | 12 021 140 12 4 | |
| FEDERAL REVENUE NON-OPERATING. | \$ | 13,971,348.17 \$ | 14,269,232.15 |
| FEDERAL PASS THROUGH NON-OPERATING. | | | |
| STATE PASS THROUGH NON-OPERATING. | | | |
| GIFTS | | | - |
| LAND INCOME | | 619,816.48 | 838,664.00 |
| INVESTMENT INCOME. | | | |
| LOAN PREMIUM/FEES ON SECURITIES LENDING. | | 266,692.91 | 214,959.23 |
| INVESTING ACTIVITIES EXPENSE. | | (33 330 64) | |
| INTEREST EXPENSE AND FISCAL CHARGES | | (37,739.05) | (25,763.24) |
| BORROWER REBATES AND AGENT FEES. | | | |
| GAIN (LOSS) ON SALE OR DISPOSAL OF CAPITAL ASSETS. | | 104 000 70 | 100 100 0 |
| NET INCREASE (DECREASE) IN FAIR VALUE | | 104,900.79 | 408,436.91 |
| SETTLEMENT OF CLAIMS. | | 1,165,952.18 | 555,101.83 |
| THE TAMUS AVAILABLE FUND INCOME. | | (10,054.62) | (4,578.71) |
| OTHER NONOPERATING REVENUES | | 1 303 30 | 0 010 00 |
| OTHER NONOPERATING [EXPENSES] | | 1,293.38 (107,159.09) | 2,716.28 |
| TOTAL NONOPERATING REVENUES [EXPENSES] | \$ | 15,975,051.15 \$ | 16,258,768.45 |
| INCOME [LOSS] BEFORE OTHER REVENUES, EXPENSES, GAIN, LOSSES | \$ | (189,666,279.87)\$ | (2,295,507.91) |
| | | | (=,=,,,,,,,,,,,,,,) |

576 - 2 - 1

EXHIBIT IV TEXAS FOREST 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 | \$ | S | 8,975.00 |
| TRANSFERS IN TRANSFERS FROM OTHER STATE AGENCIES | | | |
| TRANSFERS FROM UT SYSTEM AUF | | 9,550,501.69 | 10,184,738.14 |
| NONMANDATORY TRANSFERS FROM OTHER PARTS NONMANDATORY TRANSFERS FROM PARTS OR AGENCIES - CAP ASSETS TRANSFERS OUT | | 242,264.00 | 238,826.00 |
| 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 LEGISLATIVE TRANSFERS - IN. | | | |
| LEGISLATIVE TRANSFERS - OUT. | | | |
| LEGISLATIVE APPROPRIATIONS LAPSED | _ | (87,538.04) | |
| TOTAL CHANGE IN REVENUES, EXPENSES, GAIN, LOSSES AND TRANSPERS | \$ | 9,705,227.65 \$ | 10,432,539.14 |
| CHANGE IN NET ASSETS | \$ | (179,961,052.22)\$ | 8,137,031.23 |
| BEGINNING NET ASSETS, SEPTEMBER 1, 2010 AND 2009 RESTATEMENT | \$ | 56,864,752.54 \$ 6,040,884.00 | 48,727,721.31 |
| BEGINNING NET ASSETS, SEPTEMBER 1, 2010 AND 2009 RESTATED | \$ | 62,905,636.54 \$ | 48,727,721.31 |
| NET ASSETS, AUGUST 31, 2011 AND 2010 | \$ | (117,055,415.68)\$ | 56,864,752.54 |

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

| | INSTRUCTION | RESEARCH | PUBLIC SERVICE | HOSPITALS & CLINICS | ACADEMIC SUPPORT |
|-------------------------------|-------------|-----------------|----------------------|------------------------|------------------|
| ATURAL CLASSIFICATION | \$ | \$ | s s | | s |
| COST OF GOODS SOLD | | | 701,806.80 | | • |
| SALARIES & WAGES | | 1,211,820.49 | 18,695,839.80 | | |
| PAYROLL RELATED COSTS | | 366,947.68 | 5,812,637.12 | | |
| PROFESSIONAL FEES & SERVICES | | 22,873.63 | 678,710.65 | | |
| TRAVEL | | 57,962.07 | 966,271.60 | | |
| MATERIALS & SUPPLIES | | 138,261.90 | 3,880,074.66 | | |
| COMMUNICATION & UTILITIES | | 23,735.18 | 668,583.99 | | |
| REPAIRS & MAINTENANCE | | 17,163.36 | 735,415.73 | | |
| RENTALS & LEASES | | 7,673.37 | 560,618.54 | | |
| PRINTING & REPRODUCTION | | 600.21 | 183,883.45 | | |
| FEDERAL PASS-THROUGH | | | 24,545.49 | | |
| STATE PASS-THROUGH | | | | | |
| DEPRECIATION & AMORTIZATION | | | | | |
| BAD DEBT EXPENSE | | | | | |
| INTEREST | | .08 | 1,770.39 | | |
| SCHOLARSHIPS | | 12,290.94 | | | |
| CLAIMS & LOSSES | | | | | |
| NET CHANGE IN OPEB OBLIGATION | | | | | |
| OTHER OPERATING EXPENSE | | 32,518.64 | 211,584,988.77 | | |
| TAL OPERATING EXPENSE | \$ | \$ 1,891,847.55 | \$ 244,495,146.99 \$ | | s |

| STUDENT SERVICES | I | NSTITUTIONAL SUPPORT | OPERATION & MAINTENANCE OF PLANT | SCHOLARSHIPS & FELLOWSHIPS | AUXILIARY | PRECIATION & MORTIZATION | TOTAL | PRIOR YEAR |
|------------------|----|-------------------------|--|-------------------------------|-----------|-----------------------------|-------------------|---------------|
| \$ | s | \$ | \$ | | \$ | \$ \$ | s | |
| | | | | | | | 701,806.80 | 527,710.01 |
| | | 1,695,915.72 | 248,424.19 | | | | 21,852,000.20 | 17,325,591.56 |
| | | 408,105.42 | 48,957.80 | | | | 6,636,648.02 | 7,876,147.02 |
| | | 299,395.30 | 4,046.04 | | | | 1,005,025.62 | 1,280,615.60 |
| | | 25,327.00 | 2,006.05 | | | | 1,051,566.72 | 873,754.33 |
| | | 90,280.39 | 223,955.71 | | | | 4,332,572.66 | 3,944,174.96 |
| | | 57,900.28 | 162,675.60 | | | | 912,895.05 | 779,856.13 |
| | | 13,752.83 | 85,360.80 | | | | 851,692.72 | 960,666.73 |
| | | 3,032.85 | 263,156.42 | | | | 834,481.18 | 731,481.48 |
| | | 6,917.61 | | | | | 191,401.27 | 117,049.40 |
| | | | | | | | 24,545.49 | 109,445.55 |
| | | | | | | 2,135,064.02 | 2,135,064.02 | 1,450,556.77 |
| | | .40 | 127.94 | | | | 1,898.81 | 1,002.92 |
| | | | | | | | 12,290.94 | 10,915.28 |
| | | 47, 541.66 | 249,240.59 | | | | 211,914,289.66 | 30,163,138.40 |
| \$ | \$ | 2,648,169.46 \$ | 1,287,951.14 \$ | 100 | \$ | \$ 2,135,064.02 \$ | 252,458,179.16 \$ | 66,152,106.14 |

[EXHIBIT IV]

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

| | | | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL |
|------------------|---|----|--------------------------|----|------------------------|
| STATEMENT OF | CASH FLOWS | \$ | | s | 1 |
| | FROM OPERATING ACTIVITIES | - | | 2 | |
| PROCEEDS | RECEIVED FROM TUITION AND FEES | | | | |
| PROCEEDS | RECEIVED FROM CUSTOMERS | | 2,389,134.83 | | 2,169,206.62 |
| PROCEEDS | FROM SPONSORED PROGRAMS | | 12,880,007.02 | | 13,993,283.29 |
| | FROM AUXILIARY ENTERPRISES | | | | |
| PROCEEDS | FROM LOAN PROGRAMS | | 135,786.00 | | |
| PROCEEDS | FROM OTHER REVENUES | | 31,003,846.86 | | 31,411,213.40 |
| | TO SUPPLIERS FOR GOODS AND SERVICES | | (14,771,594,75) | | (32,159,535.02) |
| | TO EMPLOYEES - SALARIES | | (21,784,107.90) | | (17,251,617.24) |
| | TO EMPLOYEES - BENEFITS | | (6,332,682.73) | | (5,672,979.47) |
| | FOR LOANS PROVIDED | | | | (1,408,729.00) |
| PAYMENTS | FOR OTHER EXPENSES | _ | (29, 125, 396.46) | | (26,602,874.00) |
| NET CASH PI | ROVIDED [USED] BY OPERATING ACTIVITIES | \$ | (25,605,007.13) | \$ | (35, 522, 031.42) |
| CASH FLOWS | FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| | FROM STATE APPROPRIATIONS | s | 14,608,656.36 | s | 38,297,636.63 |
| | FROM GIFTS | + | 517,837.48 | * | 838,664.00 |
| | FROM ENDOWMENTS | | | | 050,004.00 |
| | - TRANSFERS FROM OTHER FUNDS | | 9,299,174.26 | | 9,790,912.38 |
| | FROM OTHER GRANT REVENUE | | | | 3,130,312.30 |
| | FROM TAMUS AVAILABLE FUND INCOME | | | | |
| PROCEEDS | FROM CONTRIBUTED CAPITAL | | | | |
| | FROM OTHER REVENUES | | 1,293.30 | | 2,716.28 |
| PAYMENTS | OF INTEREST | | | | |
| | - TRANSFERS TO OTHER FUNDS | | | | |
| PAYMENTS | FOR GRANT DISBURSEMENTS | | | | |
| PAYMENTS | FOR OTHER USES | | (10,054.62) | | (4,578,71) |
| OTHER NON | CAPITAL TRANSFERS FROM/TO SYSTEM | | 42,264.00 | | 38,826.00 |
| TRANSFERS | 5 BETWEEN FUND GROUPS | | | | |
| NET CASH PF | ROVIDED [USED] BY NONCAPITAL FINANCING ACTIVITIES | \$ | 24,459,170.86 | \$ | 48,964,176.58 |
| A1 A1 A1 A1 A1 A | | | | | |
| | FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| | FROM SALE OF CAPITAL ASSETS | \$ | 106,403.00 | \$ | 686,595.00 |
| | FROM CAPITAL DEBT ISSUANCE | | | | |
| | FROM STATE GRANTS AND CONTRACTS | | | | |
| | FROM FEDERAL GRANTS AND CONTRACTS | | | | |
| | FROM INTERFUND LOANS. | | | | |
| | FROM OTHER FINANCING ACTIVITIES | | | | |
| | FOR ADDITIONS TO CAPITAL ASSETS | | 15 015 004 003 | | |
| | OF PRINCIPAL ON DEBT | | (5,815,804.92) | | (5,684,127.77) |
| | FOR CAPITAL LEASES. | | | | |
| | FOR INTEREST ON CAPITAL RELATED DEBT | | | | |
| | FOR INTERFUND LOANS | | | | |
| | OF OTHER COSTS ON DEBT ISSUANCE | | | | |
| | OF CAPITAL DEBT PROCEEDS FROM SYSTEM [NONMANDATORY] | | 288,804.56 | | 381,180.60 |
| | TO SYSTEM FOR CAPITAL RELATED DEBT (MANDATORY) | | 200,004.30 | | 361,100.00 |
| | FROM/TO SYSTEM FOR CONSTRUCTION PROCEEDS [NONMAND] | | | | |
| NET CASH PR | OVIDED [USED] BY CAPITAL AND RELATED FINC. ACTIV | \$ | (5,420,597.36) | ş | (4,616,352.17) |
| | | _ | | | |
| | FROM INVESTING ACTIVITIES | | | | |
| | FROM SALES AND MATURITIES OF INVESTMENTS | \$ | | \$ | |
| | PURCHASES OF INVESTMENTS HELD BY SYSTEM | | 4,905,014.46 | | (180,634.34) |
| | FROM INTEREST AND INVESTMENT INCOME | | 228,953.86 | | 189,195.99 |
| PAYMENTS | TO ACQUIRE INVESTMENTS | | | | |
| NET CASH PR | OVIDED (USED) BY INVESTING ACTIVITIES | \$ | 5,133,968,32 | ş | 8,561-65 |
| INCREASE (DEC | REASE] IN CASH AND CASH EQUIVALENTS | ş | (1,432,465.31) | \$ | 8,834,354.64 |
| | EQUIVALENTS, SEPTEMBER 1, 2010 AND 2009 TO BEGINNING CASH AND CASH EQUIVALENTS | \$ | 66,415,526.96 | \$ | 57,581,172.32 |
| RESTATED BEGI | NNING CASH AND CASH EQUIVALENTS | \$ | 66,415,526.96 | \$ | 57, 581, 172.32 |
| CASH AND CASH | EQUIVALENTS, AUGUST 31, 2011 and 2010 [SCH THREE] | \$ | 64,983,061.65 | \$ | 66,415,526.96 |

576 - 4 - 1

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

| | _ | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL |
|---|----|--------------------------|----|------------------------|
| RECONCILIATION OF OPERATING INCOME [LOSS] TO | | | | |
| NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES | \$ | | Ş | |
| OPERATING INCOME [LOSS] | | (205,641,331,02) | | (18,554,276,36) |
| | | | | ,, |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO | | | | |
| NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES | | | | |
| DEPRECIATION AND AMORTIZATION | | 2,135,064.02 | | 1,450,556.77 |
| BAD DEBT EXPENSE | | | | |
| OPERATING INCOME AND EXPENSE CLASSIFICATION DIFFERENCES | | | | |
| CHANGES IN ASSETS AND LIABILITIES: | | | | |
| ACCOUNTS RECEIVABLE, NET | | (655,254.11) | | (143,864.56) |
| DUE FROM OTHER AGENCIES/FUNDS | | (140,028.58) | | 111,303.37 |
| DUE FROM SYSTEM MEMBERS | | | | 20,595.00 |
| INVENTORY | | 333,210.57 | | 130,825.59 |
| PREPAID EXPENSES | | (39,266.51) | | 15,983.65 |
| LOANS AND CONTRACTS | | 135,786.00 | | (1,408,729.00) |
| OTHER ASSETS | | (1,536.65) | | 5,844.32 |
| PAYABLES | | 177,972,235.63 | | (19,138,558.69) |
| DUE TO OTHER AGENCIES/FUNDS DUE TO SYSTEM MEMBERS | | (34,215.63) | | (1,487.01) |
| DEFERRED REVENUE | | 34,156.67 | | (4,982.35) |
| DEPOSITS | | 221,634.48 | | (11,566.15) |
| COMPENSATED ABSENCE LIABILITY | | 74,538.00 | | (79.00) |
| OTHER POST EMPLOYMENT BENEFITS LIABILITY | | | | 2,006,403.00 |
| SELF INSURED ACCRUED LIABILITY | | | | |
| OTHER LIABILITIES | _ | | | |
| TOTAL ADJUSTMENTS | \$ | 180,036,323.89 | \$ | (16,967,755.06) |
| NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES | \$ | (25,605,007.13) | \$ | (35, 522, 031.42) |
| | | | | |
| NON-CASH TRANSACTIONS | | | | |
| NONMONETARY GIFTS, INCLUDING CAPITAL ASSETS | s | 101,979.00 | \$ | 11,472.00 |
| NET INCREASE [DECREASE] IN FAIR VALUE OF INVESTMENTS | * | 1,165,952.18 | \$ | 555, 101, 83 |
| GAIN/LOSS ON SALE OR DISPOSAL OF CAPITAL ASSETS | | 104,900,79 | | |
| REFUNDING OF LONG TERM DEBT | | 104, 500. /9 | | 408,436.91 |
| AMORTIZATION OF BOND FREMIUMS AND DISCOUNTS. | | | | |
| OTHER. | | | | |
| | | | | |

| | | Pass-through From | | | | | | |
|---|--------------------------------------|-----------------------|---------------------|---------------------------------------|---------------------------------|--|--|--|
| Federal Grantor/Pass-through Grantor Program Title | CFDA Number | Identifying Number | Agy/ Univ No. | Agencies or Universities Amount | Non-State Entities Amount | | | |
| riogium rue | Itumber | Humber | | Thiodat | Amount | | | |
| U.S. Department of Agriculture Direct Programs: | | | | | | | | |
| Plant and Animal Disease, Pest Control and Animal Care Cooperative Forestry Assistance Pass-Through To: University of Texas at Austin | 10.025 10.664 | | | \$ - | \$ - | | | |
| Forest Legacy Program Forest Stewardship Program Forest Health Protection Soil and Water Conservation Totals - U.S. Department of Agriculture | 10.676 10.678 10.680 10.902 | | | | | | | |
| U.S. Department of Commerce | | | | | | | | |
| Pass-Through From: Public Safety Interoperable Communications Grant Program Pass-Through From: Texas Department of Public Safety Totals - U.S. Department of Commerce | 11.555 | | 405 | <u> </u> | | | | |
| U.S. Department of the Interior Direct Programs: | | | | | | | | |
| National Fire Plan - Wildland Urban Interface Community Fire Assistance Fish and Wildlife Management Assistance Totals - U.S. Department of the Interior | 15.228 15.608 | | | | | | | |
| Environmental Protection Agency | | | | | | | | |
| Pass-Through From: Nonpoint Source Implementation Grants Pass-Through From: | 66.460 | | 502 | 112 422 52 | | | | |
| Soil and Water Conservation Board Totals - Environmental Protection Agency | | | 592 | 113,432.52 113,432.52 | - | | | |
| U.S. Department of Homeland Security Emergency Management Performance Grants Pass-Through From: Texas Department of Public Safety | 97.042 | | 405 | 162,399.86 | | | | |
| Fire Management Assistance Grant Pass-Through From: | 97.046 | | | | | | | |
| Texas Department of Public Safety Totals - U.S. Department of Homeland Security | | | 405 | 3,938,902.47 4,101,302.33 | | | | |
| Research & Development Cluster U.S. Department of Agriculture Direct Programs: | | | | | | | | |
| Grants for Agricultural ResearchCompetitive Research Grants Forestry Research Totals - U.S. Department of Agriculture | 10.206 10.652 | | | | | | | |
| Hazard Mitigation Cluster U.S. Department of Homeland Security | | | | | | | | |
| Pass-Through From: Hazard Mitigation Grant Pass-Through From: | 97.039 | | | | | | | |
| Texas Department of Public Safety Totals - U.S. Department of Homeland Security | | | 405 | 59,497.00 59,497.00 | | | | |

| Direct Program Amount | | Total Pass- Through From Direct Program | | Agy/ Univ No. | U | gencies or iniversities Amount | ss-through To Non-State Entities Amount | Expenditures | Total Pass- Through To Expenditures |
|-----------------------------|--|---|--|---------------------|----|--------------------------------------|--|--|--|
| | | | | | | | | | |
| \$ | 44,679.39 7,193,936.81 | \$ | 44,679.39 7,193,936.81 | 721 | \$ | - | \$ - | \$ 44,679.39 7,169,391.32 | \$ 44,679.39 7,193,936.81 |
| | 40,178.99 24,101.52 383,507.87 7,842.52 | | 40,178.99 24,101.52 383,507.87 7,842.52 | 721 | | 24,545.49 | | 40,178.99 24,101.52 383,507.87 7,842.52 | 40,178.99 24,101.52 383,507.87 7,842.52 |
| | 7,694,247.10 | | 7,694,247.10 | | | 24,545.49 | - | 7,669,701.61 | 7,694,247.10 |
| | | | 109,989.36 | | | | | 109,989.36 | 109,989.36 |
| | | | 109,989.36 | | | - | - | 109,989.36 | 109,989.36 |
| | 6,303.79 12,129.42 18,433.21 | | 6,303.79 12,129.42 18,433.21 | | | | | 6,303.79 12,129.42 18,433.21 | 6,303.79 12,129.42 18,433.21 |
| | | | 113,432.52 | | | | | 113,432.52 | 113,432.52 |
| | - | . <u> </u> | 113,432.52 | | | - | - | 113,432.52 | 113,432.52 |
| | | | 162,399.86 | | | | | 162,399.86 | 162,399.86 |
| | | | 3,938,902.47 | | | | | 3,938,902.47 | 3,938,902.47 |
| | - | | 4,101,302.33 | | | - | - | 4,101,302.33 | 4,101,302.33 |
| | 84,931.92 951,399.25 1,036,331.17 | | 84,931.92 951.399.25 1,036,331.17 | | | | | 84,931.92 951,399.25 1,036,331.17 | 84,931.92 951,399.25 1,036,331.17 |
| | | | 59,497.00 | | | | | 59,497.00 | 59,497.00 |

| - | 59,497.00 | - | - | 59,497.00 | 59,497.00 |
|---|-----------|---|---|-----------|-----------|
| | | | | | |

| | | Pass-through From | | | | |
|--|----------------|-----------------------|---------------------|---------------------------------------|---------------------------------|--|
| Federal Grantor/Pass-through Grantor Program Title | CFDA Number | Identifying Number | Agy/ Univ No. | Agencies or Universities Amount | Non-State Entities Amount | |
| Homeland Security Cluster U.S. Department of Homeland Security Pass-Through From: Homeland Security Grant Program Pass-Through From: Texas Department of Public Safety Totals - U.S. Department of Homeland Security | 97.067 | | 405 | 273,142.75 273,142.75 | | |
| Public Assistance Cluster U.S. Department of Homeland Security Pass-Through From: Disaster Grants - Public Assistance (Presidentially Declared Disasters) Pass-Through From: Texas Department of Public Safety Totals - U.S. Department of Homeland Security | 97.036 | | 405 | 45,475.58 45,475.58 | | |
| Total Expenditures of Federal Awards | | | - | \$ 4,702,839.54 | \$ - | |

| Direct Program Amount | Total Pass- Through From Direct Program | Agy/ Univ No. | Agencies or Universities Amount | Pass-through To Non-State Entities Amount | Expenditures | Total Pass- Through To Expenditures |
|-----------------------------|---|---------------------|---------------------------------------|--|------------------|---|
| | 273,142.75 | | | | 273,142.75 | 273,142.75 |
| | 273,142.75 | | | | 273,142.75 | 273,142.75 |
| | | | | | | |
| | 45,475.58 | | | | 45,475.58 | 45,475.58 |
| | 45,475.58 | | - | | 45,475.58 | 45,475.58 |
| \$ 8,749,011.48 | \$ 13,451,851.02 | | \$ 24,545.49 | \$- | \$ 13,427,305.53 | \$ 13,451,851.02 |

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

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 Federal Grants and Contracts - Non-operating Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating LESS Reconciling Items: | \$ 4,702,839.54 | \$ 8,749,011.48 |
|---|--------------------|---------------------|
| Donation of Federal Surplus Property | | |
| Total Federal Pass-Through Grants | | 4,702,839.54 |
| Federal Appropriations | | |
| Total Federal Revenue per Exhibit IV | | \$ 13,451,851.02 |
| Reconciling Items: ADD: Non-Monetary Assistance [NOTE 1]: 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 | | |
| COBRA 65% Subsidy (CFDA Number 17.151) Total Pass Throughs and Expenditures per Federal Schedule | | \$ 13,451,851.02 |

SCHEDULE 1 - A TEXAS FOREST 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

| PROGRAM NAME | BEGINNING CFDA BALANCE <u>NUMBER</u> 9/1/2010 | | | C | NET HANGE | ENDING BALANCE 8/31/2011 | |
|---------------------------------|---|----|---|----|--------------|--------------------------------|----------|
| Cooperative Forestry Assistance | 10.664 | \$ | - | \$ | 7,359.99 | \$ | 7,359.99 |
| | | \$ | - | \$ | 7,359.99 | \$ | 7,359.99 |

Deferred Revenue Explanation:

Deferred revenue is the result of a payroll expenditure change made after federal funds were received.

NOTE 8: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

Not Applicable

TEXAS FOREST SERVICE

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

| | | CURRENT YEAR TOTAL |
|---|----|--------------------------|
| CASH & CASH EQUIVALENTS | | |
| CURRENT ASSETS | | |
| CASH ON HAND: | | |
| PETTY CASH DEPARTMENT WORKING FUND | \$ | 1,300.00 |
| TOTAL CASH ON HAND | \$ | 1,300.00 |
| CASH IN BANK | \$ | (240, 458.86) |
| CASH IN STATE TREASURY: | | |
| FUND 5064 | | 57, 532, 868.81 |
| FUND 5066 | | 3, 195, 684.37 |
| FUND 5133 | _ | 2,925.63 |
| TOTAL CASH IN STATE TREASURY | \$ | 60,731,478.81 |
| REIMBURSEMENTS DUE FROM STATE TREASURY | \$ | 1,851,499.08 |
| ASSETS HELD FOR INVESTMENT BY SYSTEM OFFICES-SHORT TERM | | 2,353,507.21 |
| TOTAL CURRENT CASH AND CASH EQUIVALENTS (EXHIBIT III) | \$ | 64,697,326.24 |
| | | |

| TOTAL CASH & CASH EQUIVALENTS [EXHIBIT V] | | 64,983,061.65 |
|---|-----|---------------|
| TOTAL RESTRICTED CASH AND CASH EQUIVALENTS [EXHIBIT III] | - s | 285,735.41 |
| CASH IN STATE TREASURY: ASSETS HELD FOR INVESTMENT BY SYSTEM OFFICE-SHORT TERM | ş | 285,735.41 |
| RESTRICTED: | | |

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

| | BALANCE 9-1-10 | ADJUSTMENTS | COMPLETED CIP |
|--|-------------------|---------------|---------------|
| BUSINESS-TYPE ACTIVITIES: NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS | | | |
| LAND AND LAND IMPROVEMENTS | \$ 1,840,192.5 | 91 \$ | \$ |
| TOTAL NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS | \$ 1,840,192.9 | 91_\$ | \$ |
| DEPRECIABLE ASSETS | | | |
| BUILDINGS | 12,300,695.1 | 6 | \$ |
| VEHICLES, BOATS AND AIRCRAFT | 11,221,496.5 | 50 | |
| TOTAL DEPRECIABLE ASSETS AT HISTORICAL COST | \$ 25,401,859.1 | .3 \$ | \$ |
| LESS ACCUMULATED DEPRECIATION FOR: | | | |
| BUILDINGS FURNITURE AND EQUIPMENT VEHICLES, BOATS AND AIRCRAFT | (7,872,593.0 | 17) | \$ |
| TOTAL ACCUMULATED DEPRECIATION | \$ (15,774,747.8 | (7) <u>\$</u> | <u>\$</u> |
| DEPRECIABLE ASSETS, NET | \$ 9,627,111.2 | 6 \$ | \$ |
| AMORTIZABLE ASSETS-NET | \$ | \$ | \$ |
| BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET | \$ 11,467,304.1 | 7 \$ | \$ |

| INC-INTERAGENCY TRANSACTIONS | DEC-INTERAGENCY TRANSACTIONS | ADDITIONS DELETIONS | | | BALANCE 8-31-11 | | |
|---------------------------------|---------------------------------|---------------------|---|----------|------------------------------|-----------|--|
| | | | | | | | |
| <u>\$</u> | \$ | <u>\$</u> | | \$ | | \$ | 1,840,192.91 |
| \$ | \$ | \$ | | \$ | | \$ | 1,840,192.91 |
| \$ | \$ | \$ | 2 503 403 03 | \$ | (001.057.69) | \$ | 1,879,667.47 |
| | | | 2,503,403.97 3,312,400.95 | <u> </u> | (291,357.67) (695,864.67) | | 14,512,741.46 13,838,032.78 |
| \$ | \$ | \$ | 5,815,804.92 | \$ | (987,222.34) | <u>\$</u> | 30,230,441.71 |
| \$ | \$ | \$ | (76,545.96) (926,532.53) (1,131,985.53) | \$ | 286,177.58 694,362.46 | \$ | (682,355.56) (8,512,948.02) (7,733,968.27) |
| \$ | \$ | \$ | (2,135,064.02) | \$ | 980,540.04 | \$ | (16,929,271.85) |
| \$ | \$ | \$ | 3,680,740.90 | \$ | (6,682.30) | \$ | 13,301,169.86 |
| \$ | \$ | \$ | | \$ | | \$ | |
| \$ | \$ | \$ | 3,680,740.90 | \$ | (6,682.30) | \$ | 15,141,362.77 |

TEXAS FOREST SERVICE

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