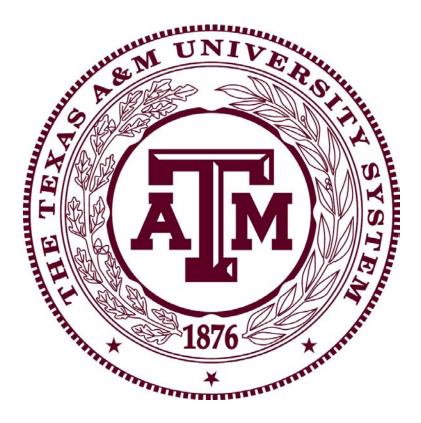
# ANNUAL FINANCIAL REPORT

of

### **Texas A&M International University**

For the Year Ended August 31, 2015 With Comparative Totals for the Year Ended August 31, 2014



Ray M. Keck III, Ph.D., President Juan J. Castillo Jr., Vice President for Finance & Administration Elena Martinez, Comptroller

#### TEXAS A&M INTERNATIONAL UNIVERSITY

#### STUDENT ENROLLMENT DATA

#### CURRENT YEAR

|                 | NUMBER OF STUDI | ENTS BY SEMESTER |
|-----------------|-----------------|------------------|
| TYPE OF STUDENT | FALL 2014       | FALL 2015        |
| Texas Resident  | 7,261           | 6,900            |
| Out-of-State    | 72              | 87               |
| Foreign         | 221             | 222              |
| Total Students  | 7,554           | 7,209            |

## HISTORICAL (Fall Semester)

|             |                  | SEMESTER     |
|-------------|------------------|--------------|
| FISCAL YEAR | <u>HEADCOUNT</u> | CREDIT HOURS |
| 2011-12     | 7,037            | 70,411       |
| 2012-13     | 7,173            | 71,335       |
| 2013-14     | 7,431            | 74,002       |
| 2014-15     | 7,554            | 77,179       |
| 2015-16     | 7,209            | 79,131       |

#### TEXAS A&M INTERNATIONAL UNIVERSITY

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#### EXHIBIT III TEXAS A&M INTERNATIONAL UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2015

| Investments   Restricted   S88,313.15   978,77     Cash & Cash Equivalents   Schedule Three   Investments   1,520,046.86   1,732,07     Receivables, Net   Note 24    1,520,046.86   1,732,00     Cash & Cash Equivalents   Schedule Three   1,520,046.86   1,732,00     Other Intergovernmental   1,520,046.86   1,732,00     Other Intergovernmental   1,767,244.50   779,8: Sclif-Insured Health and Dental   2,624,432.09   1,994,3i     Interest and Dividends   2,624,432.09   1,994,3i     Investment Trades   258,635.20   269,6     Due From Other Agencies   115,893.59   86,7     Due From Other Members   3,999,503.19   267,00     Due From Other Members   3,999,503.19   267,00     Due From Other Punds   20,541.75   21,00     Merchandise Inventories   20,541.75   21,00     Merchandise Inventories   1,392,164.92   1,547,3i     Interfund Receivable   Note 12   1,547,3i     Interfund Receivable   Note 12   1,547,3i     Total Current Assets   3,1044,318.78   23,383.5i     Total Current Assets   3,1044,318.78   23,383.5i     Non-Current Assets   3,1044,318.78   3,1044,318.78   3,1044,318.78     Loans, Contracts and Other   3,1044,318.78   3,10   |   | CURRENT<br>YEAR<br>TOTAL                | PRIOR<br>YEAR<br>TOTAL                  |
|--|---|---|---|
| Current Assets   Schedule Three   Substitution      | Assets and Deferred Outflows                  |   |   |
| Investments   Restricted   Sea, 13, 13, 15   P78, 71     Cash & Cash Equivalents   Schedule Three   Sea, 313, 15   P78, 72     Investments   Cash & Cash Equivalents   Schedule Three   Sea, 313, 15     Investments   Cash & Cash Equivalents   Schedule Three   Sea, 313, 15     Receivables, Net   Note 24   Federal   1, 520, 046, 86   1, 732, 00     Cash & Cash Equivalents   Sea, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12   | Current Assets                                | 40.40=.504.=0                           |   |
| Derivative Instruments   Restricted   Cash & Cash Equivalents [Schedule Three]   588,313.15   978,71   Investments   1,520,046.86   1,732,0     Federal   1,520,046.86   1,732,0     Other Intergovernmental Interest and Dividends   1,767,244.50   779,81     Self-Insured Health and Dental Student   2,624,432.09   1,994,31     Investment Trades   2,624,432.09   1,994,31     Investment Trades   2,624,432.09   1,994,31     Investment Trades   2,624,432.09   1,994,31     Investment Trades   2,586,635.20   2,696     Other Form Other Agencies   2,586,635.20   2,696     Other Form Other Agencies   1,158,93.59   8,60     Other Form Other Agencies   2,586,635.20   2,610     Other Form Other Members   3,999,503.19   2,67,0     Due From Other Members   3,999,503.19   2,67,0     Due From Other Members   20,541.75   2,61,0     Due From Other Members   3,999,503.19   2,67,0     Due Translation of the Members   3,999,503.19   2,67,0     Due Translation of the Members   3,999,503.19   2,99,70     Due Translation of the Members   3,999,503.19   2,99,70     Due Translation of the Members   3,999,503.19   2,99,70     Due Translation of the Members   3,999,503.19   2,999,70     Due   |   | \$ 10,197,604.78                        | \$ 9,958,865.33                         |
| Restricted   S88,313.15   978,71     Cash & Cash Equivalents [Schedule Three]   588,313.15     Investments   7,476,823.07   5,504,60     Receivables, Net [Note 24]   1,520,046.86   1,732,0     Federal   1,520,046.86   1,732,0     Other Intergovernmental Interest and Dividends   1,767,244.50   779,8     Self-Insured Health and Dental   2,624,432.09   1,994,3     Statem of Trades   2,624,432.09   1,994,3     Statem of Trades   2,624,432.09   1,994,3     Accounts   0,000   0,000   0,000   0,000     Due From Other Agencies   1,589,359   86,0     Due From Other Agencies   1,589,359   86,0     Due From Other Members   3,999,503.19   267,0     Due From Other Members   20,541.75   21,0     Due From Other Funds   3,999,503.19   267,0     Due From Other Funds   1,392,164.92   1,547,3     Interfund Receivable [Note 12]   1,392,164.92   1,547,3     Interfund Receivable [Note 12]   1,392,164.92   1,547,3     Interfund Receivable [Note 12]   1,083,115.68   157,0     Total Current Assets   3,1044,318.78   2,3383,5     Xon-Current Assets   3,1044,318.78   2,3383,5     Xon-Current Assets   5,244,54,54,54,54,54,54,54,54,54,54,54,54,5  |   |   |   |
| Investments  |   |   |   |
| Legislative Appropriations   7,476,823.07   5,504,68   Receivables, Net [Note 24]   Federal   1,520,046.86   1,732,0     Other Intergovernmental   1,767,244.50   779,81     Self-Insured Health and Dental   2,624,432.09   1,994,31     Investment Trades   2,624,432.09   1,994,31     Investment Trades   2,624,432.09   1,994,31     Investment Trades   2,586,55.20   269,66     Due From Other Agencies   115,893.59   86,07     Due From Other Agencies   1,399,503.19   267,00     Due From Other Members   3,999,503.19   267,00     Due From Other Members   20,541.75   21,00     Merchandise Inventories   1,392,164.92   1,547,31     Interfund Receivable [Note 12]   1,083,115.68   157,0     Total Current Assets   3,1044,318.78   23,383.59     Non-Current Assets   3,1044,318.78   23,383.59     Non-Current Assets   5,310,44,318.78   23,383.59     Non-Current Assets   5,310,44,318.78   23,383.59     Non-Current Assets   5,310,44,318.78   3,324,45,45     Restricted Cash & Cash Equivalents [Schedule Three]   5,6107,505.53   53,214,55     Assets Held By System Office   56,107,505.53   53,214,55     Interfund Receivable [Note 3]   5,300,74,300,00     Loans and Contracts and Other   688,435.33   1,001,74     Gardia Assets Non-Depreciable [Note 2]   7,500,047.50   7,500,00     Loans and Contracts   7,500,047.50   7,500,00     Construction in Progress   7,500,047.50   7,500,00     Construction in Progress   7,500,047.50   7,500,00     Construction in Progress   178,068,652.68   174,105,50     Buildings and Building Improvements   1,600,80,55   19,600,80     Land Loa Rights   1,600,80,55   1,600,80     Construction in Progress   1,700,80,50,60     Primiture and Equipment   1,493,461,34   1,495,50     Construction in Progress   1,500,80,55   1,500,80     Construction in   |   | 588,313.15                              | 978,799.15                              |
| Receivables, Net (Note 24]   Federal   1,520,046.86   1,732,0  |   | 7 476 823 07                            | 5,504,698.76                            |
| Other Intergovernmental Interest and Dividends Gifts   |   | 7,170,023.07                            | 3,301,030.70                            |
| Interest and Dividends   1,767,244.50   779,81     Self-Insured Health and Dental Student   2,624,432.09   1,994,31     Investment Trades   258,635.20   269,65     Due From Other Agencies   115,893.59   86,07     Due From Other Agencies   115,893.59   86,07     Due From Other Members   3,999,503.19   267,07     Due From Other Funds   20,541.75   21,07     Due From Other Funds   20,541.75   21,07     Merchandisc Inventories   20,541.75   21,07     Merchandisc Inventories   1,392,164.92   1,547,31     Interfund Receivable [Note 12]   1,083,115.68   157,0     Other Current Assets   31,044,318.78   23,383,51     Non-Current Assets   31,044,318.78   23,383,51     Non-Current Assets   31,044,318.78   23,383,51     Non-Current Assets   31,044,318.78   32,3283,51     Non-Current Assets   56,107,505.53   53,214,51     Investments [Note 3]   68,8435.33   1,001,76     Loans and Contracts and Other Gifts Receivable   688,435.33   1,001,76     Loans and Contracts and Other Gifts Receivable   688,435.33   1,001,76     Loans and Contracts and Other Gifts Receivable   688,435.33   1,001,76     Loans and Contracts and Other Gifts Receivable   688,435.33   1,001,76     Loans and Contracts and Other Gifts Receivable   7,500,001,001,001,001,001,001,001,001,001   | Federal                                       | 1,520,046.86                            | 1,732,017.61                            |
| Gifs         1,767,244.50         779,8           Self-Insured Health and Dental         2,624,432.09         1,994,31           Investment Trades         2,624,432.09         1,994,31           Accounts         0ther         115,893.59         86.07           Due From Other Agencies         115,893.59         86.7           Due From Other Members         3,999,503.19         267.00           Due From Other Funds         20,541.75         21.00           Consumable Inventories         1,392,164.92         1,547,31           Loans and Contracts         1,083,115.68         157,00           Total Current Assets         \$ 31,044,318.78         \$ 23,383.50           Non-Current Assets         \$ 31,044,318.78         \$ 23,383.50           Non-Current Assets         \$ 31,044,318.78         \$ 23,383.50           Non-Current Assets         \$ 56,107,505.53         \$ 53,214,50           Restricted         Cask Cash Equivalents [Schedule Three]         \$ 56,107,505.53         \$ 53,214,50           Assets Held By System Office         \$ 56,107,505.53         \$ 53,214,50           Investments [Note 3]         \$ 52,144,50         \$ 50,107,505.53         \$ 53,214,50           Loans and Contracts         \$ 688,435.33         \$ 1,001,70         \$ 7,500,00   |   |   |   |
| Self-Insured Health and Dental Student   |   | 1,767,244.50                            | 779,856.48                              |
| Investment Trades  | Self-Insured Health and Dental                | ,,,,,,                                  | ,                                       |
| Accounts Other Other Agencies  |   | 2,624,432.09                            | 1,994,366.53                            |
| Other Due From Other Agencies         288,635.20 b (269,60)         269,60 b (270,00)           Due From Other Members         3,999,503.19 (267,00)         267,00           Due From Other Members         3,999,503.19 (267,00)         267,00           Our From Other Funds         20,541.75 (21,00)         21,00           Consumable Inventories         1,392,164.92 (15,47,3)         1,547,31           Loans and Contracts         1,083,115.68 (157,00)         157,00           Other Current Assets         \$ 31,044,318.78 (157,00)         \$ 23,383,50           Non-Current Assets         \$ 5,107,505.53 (157,00)         \$ 3,3214,50           Investments [Note 3]         \$ 5,107,505.53 (157,505,50)         \$ 3,214,50           Investments [Note 3]         \$ 688,435.33 (10,01,70)         \$ 1,001,70           Loans and Contracts         \$ 45,419,748.97 (42,040,8)         \$ 42,040,8           Investments [Note 3]         \$ 1,001,70         \$ 7,500,00         \$ 7,500,00           Investments [Note 3]         \$ 1,001,70         \$ 7,500,00         \$ 7,500,00         \$   |   |   |   |
| Due From Other Members   3,999,503.19   2670.0   Due From Other Funds   86.7   Consumable Inventories   20,541.75   21,00   Merchandise Inventories   1,392,164.92   1,547,31   Interfund Receivable [Note 12]   1,083,115.68   157,0   Other Current Assets   1,083,115.68   157,0   Total Current Assets   2,3383,51   Non-Current Assets   2,3383,51   Non-Current Assets   2,3383,51   Non-Current Assets   5,000,000,000   Restricted   5,000,000   1,000,000   Cash & Cash Equivalents [Schedule Three]   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$  |   | 258,635.20                              | 269,679.61                              |
| Due From Other Funds   |   |   | 86,079.45                               |
| Consumable Inventories   |   | 3,999,503.19                            | 267,051.09                              |
| Merchandise Inventories   1,392,164.92   1,547.31     Interfund Receivable [Note 12]   1,083,115.68   157.04     Other Current Assets   1,083,115.68   157.04     Total Current Assets   31,044,318.78   \$23,383,51     Non-Current Assets   8  |   | 20.541.75                               | 86,716.01<br>21,028.87                  |
| Interfund Receivable [Note 12]   | Merchandise Inventories                       |   | ,                                       |
| Other Current Assets         1,083,115.68         157,0           Total Current Assets         \$ 31,044,318.78         \$ 23,383,5           Non-Current Assets         Restricted         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$   |   | 1,392,164.92                            | 1,547,384.50                            |
| Non-Current Assets   \$ 31,044,318.78   \$ 23,383,51   |   | 1 083 115 68                            | 157,049.61                              |
| Non-Current Assets   Restricted   Cash & Cash Equivalents [Schedule Three]   \$   \$   \$   \$   \$   \$   \$   \$   \$  | Other Current Assets                          | 1,005,115.00                            | 157,047.01                              |
| Restricted   Sake Cash Equivalents [Schedule Three]   \$   \$   \$   \$   \$   \$   \$   \$   \$   | Total Current Assets                          | \$ 31,044,318.78                        | \$ 23,383,593.00                        |
| Restricted   Sake Cash Equivalents [Schedule Three]   \$   \$   \$   \$   \$   \$   \$   \$   \$   | Non-Current Assets                            |   |   |
| Assets Held By System Office Investments [Note 3] Loans, Contracts and Other Gifts Receivable Loans and Contracts Assets Held By System Office Investments [Note 3] Interfund Receivable [Note 12] Capital Assets, Non-Depreciable [Note 2] Land and Land Improvements Construction In Progress Other Tangible Capital Assets Land Use Rights Other Intangible Capital Assets Capital Assets, Depreciable [Note 2] Buildings and Building Improvements 178,068,652.68 Facilities and Other Improvements 19,620,830.55 Facilities and Other Improvements 15,309,776.94 Furniture and Equipment 14,933,461.34 Vehicles, Boats, and Aircraft Vehicles, Boats, and Aircraft Other Capital Assets, Amortized [Note 2] Land Use Rights Computer Software Other Intangible Capital Assets (132,169,163.62) Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions   |   |   |   |
| Investments [Note 3]   Loans, Contracts and Other Gifts Receivable   688,435.33   1,001,70     Loans and Contracts   45,419,748.97   42,040,80     Loans and Contracts   45,419,748.97   42,040,80     Investments [Note 3]  |   |   |   |
| Coans, Contracts and Other Gifts Receivable   688,435.33   1,001.70  |   | 56,107,505.53                           | 53,214,563.21                           |
| Gifts Receivable   |   |   |   |
| Assets Held By System Office   |   | 688,435.33                              | 1,001,769.70                            |
| Investments   Note 3   Interfund Receivable   Note 12   Capital Assets, Non-Depreciable   Note 2   Land and Land Improvements  |   | 45 410 740 07                           | 12.010.026.51                           |
| Interfund Receivable [Note 12]   Capital Assets, Non-Depreciable [Note 2]   Land and Land Improvements   |   | 45,419,748.97                           | 42,040,836.51                           |
| Land and Land Improvements 7,500,047.50 7,500,0 Construction In Progress 3,765,6 Other Tangible Capital Assets Land Use Rights Other Intangible Capital Assets Capital Assets, Depreciable [Note 2] Buildings and Building Improvements 19,620,830.55 19,620,8 Infrastructure 19,620,830.55 19,620,8 Facilities and Other Improvements 15,309,776,94 15,309,7 Furniture and Equipment 14,933,461.34 14,865,70 Vehicles, Boats, and Aircraft 149,042.56 90,19 Other Capital Assets 8,022,840.43 7,755,5 Intangible Capital Assets, Amortized [Note 2] Land Use Rights Computer Software 1,291,864.14 1,291,80 Other Intangible Capital Assets Accumulated Depreciation/Amortization (132,169,163.62) (124,017,44) Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets \$214,943,042.35 \$216,544,8  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt \$ Government Acquisition Pensions  |   |   |   |
| Construction In Progress Other Tangible Capital Assets Land Use Rights Other Intangible Capital Assets Capital Assets, Depreciable [Note 2] Buildings and Building Improvements Infrastructure 19,620,830.55 19,620,8 Facilities and Other Improvements 15,309,776.94 15,309,77 Furniture and Equipment 14,933,461.34 14,865,7 Vehicles, Boats, and Aircraft Other Capital Assets Intangible Capital Assets, Amortized [Note 2] Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions   |   |   |   |
| Other Tangible Capital Assets Land Use Rights Other Intangible Capital Assets Capital Assets, Depreciable [Note 2] Buildings and Building Improvements Infrastructure 19,620,830.55 Infrastructure 19,620,830.55 Infrastructure 115,309,776.94 Intractive and Equipment 114,933,461.34 Intagible Capital Assets Intangible Capital Assets Intangible Capital Assets Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions   |   | 7,500,047.50                            | 7,500,047.50                            |
| Land Use Rights Other Intangible Capital Assets Capital Assets, Depreciable [Note 2] Buildings and Building Improvements Infrastructure Infrastructure Infrastructure Infrastructure Intervent Equipment Intervent Intangible Capital Assets Intangible Capital Assets Intangible Capital Assets, Amortized [Note 2] Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions  I 178,068,652.68 I 174,105,5 Inta,068,652.68 Inta,069,652.68 Inta,069,652.6 |   |   | 3,703,042.63                            |
| Capital Assets, Depreciable [Note 2]       178,068,652.68       174,105,5         Buildings and Building Improvements       19,620,830.55       19,620,8         Facilities and Other Improvements       15,309,776.94       15,309,77         Furniture and Equipment       14,933,461.34       14,865,7         Vehicles, Boats, and Aircraft       149,042.56       90,19         Other Capital Assets       8,022,840.43       7,755,5         Intangible Capital Assets, Amortized [Note 2]       2         Land Use Rights       1,291,864.14       1,291,86         Computer Software       1,291,864.14       1,291,86         Other Intangible Capital Assets       4       1,291,864.14       1,291,86         Assets Held In Trust       (132,169,163.62)       (124,017,46         Other Non-Current Assets       \$ 214,943,042.35       \$ 216,544,86         Deferred Outflows of Resources [Note 28]       \$       \$         Unamortized Loss On Refunding Debt       \$       \$         Government Acquisition       \$       \$         Pensions       \$       \$  |   |   |   |
| Buildings and Building Improvements   178,068,652.68   174,105,55     Infrastructure   19,620,830.55   19,620,8     Facilities and Other Improvements   15,309,776.94   15,309,77     Furniture and Equipment   14,933,461,34   14,865,7     Vehicles, Boats, and Aircraft   149,042.56   90,19     Other Capital Assets   8,022,840.43   7,755,5     Intangible Capital Assets, Amortized [Note 2]     Land Use Rights   1,291,864.14   1,291,86     Other Intangible Capital Assets   1,291,864.14   1,291,86     Accumulated Depreciation/Amortization   (132,169,163.62)   (124,017,466)     Assets Held In Trust   Other Non-Current Assets   \$214,943,042.35   \$216,544,86     Deferred Outflows of Resources [Note 28]   Unamortized Loss On Refunding Debt   \$ Government Acquisition     Pensions   Pensions |   |   |   |
| Infrastructure   |   | 178 068 652 68                          | 174,105,546.83                          |
| Facilities and Other Improvements  |   |   | 19,620,830.55                           |
| Vehicles, Boats, and Aircraft       149,042.56       90,19         Other Capital Assets       8,022,840.43       7,755,5         Intangible Capital Assets, Amortized [Note 2]       1,291,864.14       1,291,86         Land Use Rights       1,291,864.14       1,291,86         Other Intangible Capital Assets       (132,169,163.62)       (124,017,4         Assets Held In Trust       Other Non-Current Assets       \$ 214,943,042.35       \$ 216,544,8         Deferred Outflows of Resources [Note 28]       Unamortized Loss On Refunding Debt       \$ Government Acquisition       \$ Government Acquisition         Pensions       \$ \$ \$ \$   |   | 15,309,776.94                           | 15,309,776.94                           |
| Other Capital Assets Intangible Capital Assets, Amortized [Note 2] Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions  8,022,840.43 7,755,5 1,291,864.14 1,291,86 1,291,86 1,2 |   |   | 14,865,709.78<br>90,194.56              |
| Intangible Capital Assets, Amortized [Note 2] Land Use Rights Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions  1,291,864.14 1,291,86 (124,017,44 1,291,864.14 1,2 | 0.1 0 1.11                                    |   | 7,755,517.91                            |
| Computer Software Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions  1,291,864.14 1,291,86 (132,169,163.62) (124,017,4) 214,943,042.35 216,544,8  | Intangible Capital Assets, Amortized [Note 2] | -,,                                     | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Other Intangible Capital Assets Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions  (132,169,163.62) (124,017,44) (124,017, |   | 1 201 064 14                            | 1.001.064.14                            |
| Accumulated Depreciation/Amortization Assets Held In Trust Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions  (132,169,163.62) (124,017,44 |   | 1,291,864.14                            | 1,291,864.14                            |
| Other Non-Current Assets  Total Non-Current Assets  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions  \$ 214,943,042.35 \$ 216,544,8.   | Accumulated Depreciation/Amortization         | (132,169,163.62)                        | (124,017,464.27)                        |
| Total Non-Current Assets \$ 214,943,042.35 \$ 216,544,8  Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt \$ \$ Government Acquisition Pensions \$ \$   |   |   |   |
| Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt \$ Government Acquisition Pensions   | Other Non-Current Assets                      |   |   |
| Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt \$ Government Acquisition Pensions   | Total Non-Current Assets                      | \$ 214,943,042,35                       | \$ 216,544,836.21                       |
| Unamortized Loss On Refunding Debt \$ \$ Government Acquisition Pensions \$ \$   |   | . , , , , , , , , , , , , , , , , , , , |   |
| Government Acquisition Pensions  |   | ø                                       | ¢.                                      |
| Pensions   |   | \$                                      | <b>\$</b>                               |
| Total Deferred Outflows of Resources \$  |   |   |   |
| Total Deferred Outflows of Resources \$  | Total Defermal Outfloor CD                    | Φ.                                      | <b>C</b>                                |
|  | Total Deferred Outflows of Resources          | \$                                      | <b>p</b>                                |
| Total Assets and Deferred Outflows \$ 245,987,361.13 \$ 239,928,4  | Total Assets and Deferred Outflows            | \$ 245,987,361.13                       | \$ 239,928,429.21                       |
|  |   |   |   |

#### EXHIBIT III TEXAS A&M INTERNATIONAL UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2015

|   |       | JRRENT<br>YEAR<br>TOTAL |    | PRIOR<br>YEAR<br>TOTAL |
|---|-------|-------------------------|----|------------------------|
| Liabilities and Deferred Inflows            |       |                         |    |                        |
| Current Liabilities                         |       |                         |    |                        |
| Payables                                    |       |                         |    |                        |
| Accounts                                    |       | 2,425,419.09            | \$ | 1,056,888.99           |
| Payroll                                     |       | 1,776,741.45            |    | 1,760,762.70           |
| Investment Trades                           |       |                         |    |                        |
| Self-Insured Health and Dental              |       | 274 402 56              |    | 1 000 704 00           |
| Student                                     |       | 374,483.56              |    | 1,888,724.80           |
| Other                                       |       | 29,028.25               |    | 574,590.50             |
| Interfund Payable [Note 12]                 |       |                         |    |                        |
| Due to Other Agencies<br>Due to Other Funds |       |                         |    | 96 716 01              |
| Due to Other Members                        |       |                         |    | 86,716.01              |
| Funds Held for Investment                   |       |                         |    |                        |
| Unearned Revenue                            |       | 6,820,618.35            |    | 4,351,130.85           |
| Employees' Compensable Leave                |       | 230,668.21              |    | 253,033.00             |
| Claims and Judgments                        |       | 230,000.21              |    | 255,055.00             |
| Notes and Loans Payable [Note 5]            |       |                         |    |                        |
| Bonds Payable [Note 6]                      |       |                         |    |                        |
| Capital Lease Obligations                   |       |                         |    |                        |
| Liabilities Payable From Restricted Assets  |       |                         |    |                        |
| Funds Held for Others                       |       | 507,126.34              |    | 357,760.49             |
| Other Current Liabilities                   |       | 534,164.26              |    | 603,593.51             |
|   |       | , , , , , ,             | _  | ,                      |
| Total Current Liabilities                   | \$ 1  | 2,698,249.51            | \$ | 10,933,200.85          |
|   | ·     |                         | _  |                        |
| Non-Current Liabilities                     |       |                         |    |                        |
| Interfund Payable [Note 12]                 | \$    |                         | \$ |                        |
| Employees' Compensable Leave                |       | 2,027,719.65            |    | 1,659,267.19           |
| Other Post Employment Benefits [Note 11]    |       |                         |    |                        |
| Pension Liability [Note 9]                  |       |                         |    |                        |
| Claims and Judgments                        |       |                         |    |                        |
| Notes and Loans Payable [Note 5]            |       |                         |    |                        |
| Bonds Payable [Note 6]                      |       |                         |    |                        |
| Assets Held In Trust                        |       |                         |    |                        |
| Liabilities Payable From Restricted Assets  |       |                         |    |                        |
| Funds Held for Others                       |       |                         |    |                        |
| Capital Lease Obligations                   |       | 2 (44 01                |    | 2 205 12               |
| Other Non-Current Liabilities               |       | 3,644.81                |    | 3,305.12               |
| TAIN CONTRACTOR                             | Φ     | 2.021.264.46            | Φ. | 1.660.570.01           |
| Total Non-Current Liabilities               | \$    | 2,031,364.46            | \$ | 1,662,572.31           |
| Defermed Inflame of Decompose [Nets 20]     |       |                         |    |                        |
| Deferred Inflows of Resources [Note 28]     | ¢     |                         | ¢  |                        |
| Pension                                     | \$    |                         | \$ |                        |
| Total Deferred Inflows of Resources         | \$    |                         | \$ |                        |
| Total Deferred lillows of Resources         | φ     |                         | φ  |                        |
| Total Liabilities and Deferred Inflows      | \$ 1  | 4,729,613.97            | \$ | 12,595,773.16          |
| Total Elabilities and Deferred Inflows      | φ 1   | 4,729,013.97            | φ  | 12,393,773.10          |
| Net Position                                |       |                         |    |                        |
| Net Investment In Capital Assets            | \$ 11 | 2,727,352.52            | \$ | 120,287,666.79         |
| Restricted for                              | Ψ 11  | 2,727,332.32            | Ψ  | 120,207,000.77         |
| Debt Service                                |       |                         |    |                        |
| Capital Projects                            |       | 1,112,111.19            |    | 1,093,100.54           |
| Education                                   |       | 6,663,414.93            |    | 14,124,529.20          |
| Endowment and Permanent Funds               |       |                         |    |                        |
| Nonexpendable                               | 3     | 8,972,454.58            |    | 36,580,378.65          |
| Expendable                                  |       | 6,568,399.95            |    | 8,006,479.38           |
| Unrestricted                                |       | 5,214,013.99            |    | 47,240,501.49          |
| Ullestricted                                |       |                         | _  |                        |
| Olliestricted                               |       | 1 257 747 16            | \$ | 227,332,656.05         |
| Total Net Position [Exhibit IV]             | \$ 23 | 1,257,747.16            | Ψ  | .,,,                   |
|   |       | 5,987,361.13            | \$ | 239,928,429.21         |

# EXHIBIT IV TEXAS A&M INTERNATIONAL UNIVERSITY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2015

| Operating Revenues Tuition and Fees Discounts and Allowances Hospitals and Clinics Discounts and Allowances Professional Fees Auxiliary Enterprises Discounts and Allowances Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services Institutional Support | \$<br><u>\$</u><br>\$ | 45,255,350.60<br>(22,340,847.70)<br>4,030,024.11<br>(1,444,153.00)<br>2,326,375.53<br>4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05 | \$ | 41,155,967.25<br>(20,600,230.40)<br>31,684.84<br>3,920,989.33<br>(1,399,512.14)<br>1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98<br>44,878,828.39 |
|---|-----------------------|---|----|---|
| Discounts and Allowances Hospitals and Clinics Discounts and Allowances Professional Fees Auxiliary Enterprises Discounts and Allowances Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Grant Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenue  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | \$                    | (22,340,847.70)  4,030,024.11 (1,444,153.00) 2,326,375.53  4,968.09 8,741,768.77 428,359.77  8,898,940.51 385,913.43 270,029.94  46,556,730.05  |    | (20,600,230.40)<br>31,684.84<br>3,920,989.33<br>(1,399,512.14)<br>1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98                                   |
| Hospitals and Clinics Discounts and Allowances Professional Fees Auxiliary Enterprises Discounts and Allowances Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Grant Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | -                     | 4,030,024.11<br>(1,444,153.00)<br>2,326,375.53<br>4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05                                     | \$ | 31,684.84<br>3,920,989.33<br>(1,399,512.14)<br>1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98  |
| Discounts and Allowances Professional Fees Auxiliary Enterprises Discounts and Allowances Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | (1,444,153.00)<br>2,326,375.53<br>4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 3,920,989.33<br>(1,399,512.14)<br>1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Professional Fees Auxiliary Enterprises Discounts and Allowances Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | -                     | (1,444,153.00)<br>2,326,375.53<br>4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 3,920,989.33<br>(1,399,512.14)<br>1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Auxiliary Enterprises Discounts and Allowances Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | -                     | (1,444,153.00)<br>2,326,375.53<br>4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 3,920,989.33<br>(1,399,512.14)<br>1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Discounts and Allowances Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Grant Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | (1,444,153.00)<br>2,326,375.53<br>4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | (1,399,512.14)<br>1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Other Sales of Goods and Services Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | 2,326,375.53<br>4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 1,131,463.34<br>5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Discounts and Allowances Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | 4,968.09<br>8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 5,670.00<br>11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Interest Revenue Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | -                     | 8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Federal Revenue - Operating Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | 8,741,768.77<br>428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 11,760,033.64<br>427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98   |
| Federal Pass Through Revenue State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | 428,359.77<br>8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 427,258.48<br>7,671,179.85<br>560,623.22<br>213,700.98  |
| State Grant Revenue State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | -                     | 8,898,940.51<br>385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 7,671,179.85<br>560,623.22<br>213,700.98  |
| State Pass Through Revenue Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | -                     | 385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 560,623.22<br>213,700.98  |
| Other Grants and Contracts - Operating Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | 385,913.43<br>270,029.94<br>46,556,730.05   | \$ | 560,623.22<br>213,700.98  |
| Other Operating Revenue  Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | -                     | 270,029.94<br>46,556,730.05   | \$ | 213,700.98  |
| Total Operating Revenues  Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     | 46,556,730.05   | \$ |   |
| Operating Expenses Instruction Research Public Service Hospitals and Clinics Academic Support Student Services  | -                     |   | \$ | 44,878,828.39   |
| Instruction Research Public Service Hospitals and Clinics Academic Support Student Services   | \$                    | 25,318,426.78   |    |   |
| Research Public Service Hospitals and Clinics Academic Support Student Services   | \$                    | 25,318,426.78   |    |   |
| Public Service Hospitals and Clinics Academic Support Student Services  |                       |   | \$ | 23,002,033.21   |
| Hospitals and Clinics<br>Academic Support<br>Student Services   |                       | 2,850,057.91  |    | 2,892,720.64  |
| Academic Support<br>Student Services  |                       | 2,688,831.50  |    | 2,500,772.63  |
| Student Services  |                       |   |    |   |
|   |                       | 18,532,222.40   |    | 18,744,751.03   |
| Institutional Support   |                       | 8,355,080.39  |    | 9,589,928.44  |
|   |                       | 7,739,617.38  |    | 7,004,907.00  |
| Operation & Maintenance of Plant  |                       | 8,175,281.90  |    | 7,279,545.08  |
| Scholarships & Fellowships  |                       | 9,888,495.53  |    | 10,217,972.43   |
| Auxiliary   |                       | 7,414,512.48  |    | 6,192,738.51  |
| Depreciation/Amortization   | _                     | 8,787,559.27  | _  | 8,902,396.52  |
| Total Operating Expenses [Schedule IV-1]  | \$                    | 99,750,085.54   | \$ | 96,327,765.49   |
| Total Operating Income [Loss]   | \$                    | (53,193,355.49)   | \$ | (51,448,937.10)   |
| Nonoperating Revenues [Expenses]  |                       |   |    |   |
| Legislative Revenue   | \$                    | 34,029,270.80   | \$ | 34,504,341.56   |
| Federal Revenue Non-Operating   |                       | 17,524,680.82   | Ċ  | 16,592,074.99   |
| Federal Pass Through Non-Operating  |                       | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   |    | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,   |
| State Pass Through Non-Operating  |                       |   |    |   |
| Gifts   |                       | 5,637,484.89  |    | 2,269,413.38  |
| Land Income   |                       | 7,611.78  |    | 8,140.56  |
| Investment Income   |                       | (1,611,205.44)  |    | 13,315,411.26   |
| Investing Activities Expense  |                       | (130,364.28)  |    | (115,191.73)  |
| Interest Expense  |                       |   |    |   |
| Borrower Rebates and Agent Fees   |                       |   |    |   |
| Gain [Loss] On Sale or Disposal of Capital Assets   |                       |   |    |   |
| Settlement of Claims  |                       |   |    |   |
| Other Nonoperating Revenues Other Nonoperating [Expenses]   |                       | 234,251.67  |    | 401,176.43<br>(856.60)  |
|   | _                     | 55 (01 520 24   | _  |   |
| Total Nonoperating Revenues [Expenses]  | \$                    | 55,691,730.24   | \$ | 66,974,509.85   |
| Income [Loss] Before Other Revenues and Transfers   | \$                    | 2,498,374.75  | \$ | 15,525,572.75   |

# EXHIBIT IV TEXAS A&M INTERNATIONAL UNIVERSITY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2015

|   | _  | CURRENT<br>YEAR<br>TOTAL | _  | PRIOR<br>YEAR<br>TOTAL |
|---|----|--------------------------|----|------------------------|
| Other Revenues and Transfers                            |    |                          |    |                        |
| Capital Contributions                                   | \$ |                          | \$ |                        |
| Capital Appropriations [Higher Education Fund]          |    | 3,796,436.00             |    | 3,796,436.00           |
| Additions to Permanent and Term Endowments              |    | 2,062,128.75             |    | 1,371,240.70           |
| Special Items   |    |                          |    |                        |
| Extraordinary Items                                     |    |                          |    |                        |
| Transfers In  |    |                          |    |                        |
| Transfers From Other State Agencies                     |    | 189,865.00               |    | 137,887.00             |
| Mandatory Transfers From Other Members                  |    |                          |    |                        |
| Nonmandatory Transfers From Other Members               |    | 5,598,868.21             |    | 1,377,537.67           |
| Nonmandatory Transfers From Members/Agencies-Cap Assets |    |                          |    |                        |
| Transfers Out   |    |                          |    |                        |
| Transfers to Other State Agencies                       |    | (409,919.82)             |    | (332,381.21)           |
| Mandatory Transfers to Other Members                    |    | (1,540,177.10)           |    | (1,567,739.33)         |
| Nonmandatory Transfers to Other Members                 |    | (50,120.68)              |    | (2,179,424.55)         |
| Nonmandatory Transfers to Members/Agencies - Cap Assets |    |                          |    |                        |
| Legislative Transfers - In                              |    |                          |    |                        |
| Legislative Transfers - Out                             |    | (8,053,481.01)           |    | (8,677,599.64)         |
| Legislative Appropriations Lapsed                       | _  | (166,882.99)             | _  | (152,972.36)           |
| Total Other Revenues and Transfers                      | \$ | 1,426,716.36             | \$ | (6,227,015.72)         |
| Change In Net Position                                  | \$ | 3,925,091.11             | \$ | 9,298,557.03           |
|   |    |                          |    |                        |
| Net Position, Beginning of Year<br>Restatement          | \$ | 227,332,656.05           | \$ | 218,034,099.02         |
| Net Position, Beginning of Year, Restated               | \$ | 227,332,656.05           | \$ | 218,034,099.02         |
| Net Position, End of Year                               | \$ | 231,257,747.16           | \$ | 227,332,656.05         |

#### SCHEDULE IV-1 TEXAS A&M INTERNATIONAL UNIVERSITY NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2015

|                                   | INSTRUCTION      | RESEARCH        | PUBLIC SERVICE  | HOSPITALS & CLINICS | ACADEMIC<br>SUPPORT |
|-----------------------------------|------------------|-----------------|-----------------|---------------------|---------------------|
| Natural Classification            |                  |                 |                 |                     |                     |
| Cost of Goods Sold                | \$               | \$              | \$ 219.56       | \$                  | \$ 1,167.89         |
| Salaries & Wages                  | 18,468,808.69    | 1,745,802.28    | 1,266,950.93    |                     | 8,994,862.56        |
| Payroll Related Costs             | 4,579,880.13     | 3 267,931.70    | 348,163.34      |                     | 2,064,560.86        |
| Payroll Related Costs-TRS Pension |                  |                 |                 |                     |                     |
| Professional Fees & Services      | 415,918.69       | 63,631.31       | 444,298.24      |                     | 1,327,352.01        |
| Travel                            | 505,525.62       | 165,135.92      | 75,217.92       |                     | 225,948.71          |
| Materials & Supplies              | 685,013.05       | 294,480.71      | 356,110.31      |                     | 2,637,541.14        |
| Communication & Utilities         | 63,246.85        | 3,726.10        | 14,150.67       |                     | 203,775.17          |
| Repairs & Maintenance             | 106,962.50       | 20,938.26       | 14,834.10       |                     | 925,795.25          |
| Rentals & Leases                  | 42,417.56        | 3,373.13        | 15,678.29       |                     | 280,732.21          |
| Printing & Reproduction           | 342.61           | 13,135.36       | 58.30           |                     | 2,648.79            |
| Federal Pass-Through              |                  |                 |                 |                     |                     |
| State Pass-Through                |                  |                 |                 |                     |                     |
| Depreciation & Amortization       |                  |                 |                 |                     |                     |
| Bad Debt Expense                  |                  |                 |                 |                     |                     |
| Interest                          | 2.07             | 1.94            |                 |                     | 32.05               |
| Scholarships                      | 82,009.80        | 192,412.01      | 6,942.20        |                     | 194,451.76          |
| Claims & Losses                   |                  |                 |                 |                     |                     |
| Net Change In OPEB Obligation     |                  |                 |                 |                     |                     |
| Other Operating Expenses          | 368,299.21       | 79,489.19       | 146,207.64      |                     | 1,673,354.00        |
| Total Operating Expenses          | \$ 25,318,426.78 | \$ 2,850,057.91 | \$ 2,688,831.50 | \$                  | \$ 18,532,222.40    |

| <br>STUDENT<br>SERVICES | INSTITUTIONAL<br>SUPPORT | OPERATION & MAINTENANCE OF PLANT | SCHOLARSHIPS & FELLOWSHIPS | AUXILIARY       | DEPRECIATION & AMORTIZATION | TOTAL            | PRIOR YEAR       |
|-------------------------|--------------------------|----------------------------------|----------------------------|-----------------|-----------------------------|------------------|------------------|
|                         | •                        |                                  |                            |                 |                             |                  |                  |
| \$<br>6,356.69          |                          | \$                               | \$ 466.32                  |                 | \$                          | \$ 10,212.65     |                  |
| 4,905,735.11            | 4,556,208.52             | 1,317,468.37                     | 317,052.83                 | 2,094,518.04    |                             | 43,667,407.33    | 40,901,590.68    |
| 1,219,028.92            | 1,539,328.45             | 357,438.45                       | 12,618.34                  | 551,686.07      |                             | 10,940,636.26    | 10,213,794.44    |
|                         |                          |                                  |                            |                 |                             |                  |                  |
| 155,562.10              | 622,302.84               | 3,617,016.89                     | 14,508.68                  | 1,898,376.23    |                             | 8,558,966.99     | 7,124,163.58     |
| 460,640.90              | 93,075.31                | 20,390.76                        | 73,540.37                  | 542,197.79      |                             | 2,161,673.30     | 2,348,821.08     |
| 612,139.46              | 165,152.56               | 238,047.63                       | 37,771.30                  | 428,154.44      |                             | 5,454,410.60     | 7,012,972.10     |
| 38,616.36               | 59,716.36                | 1,929,899.10                     |                            | 88,828.69       |                             | 2,401,959.30     | 2,215,874.32     |
| 235,277.67              | 36,585.33                | 111,533.03                       |                            | 79,024.72       |                             | 1,530,950.86     | 1,851,594.00     |
| 41,111.03               | 7,720.01                 | 1,734.94                         |                            | 160,351.04      |                             | 553,118.21       | 564,445.54       |
| 1,252.26                |                          |                                  |                            | 197.88          |                             | 17,635.20        | 42,214.73        |
|                         |                          |                                  |                            |                 |                             |                  |                  |
|                         |                          |                                  |                            |                 |                             |                  |                  |
|                         |                          |                                  |                            |                 | 8,787,559.27                | 8,787,559.27     | 8,902,396.52     |
|                         |                          |                                  |                            |                 |                             | , ,              | 28,072.17        |
| 32.62                   |                          | 55.70                            |                            |                 |                             | 124.38           | 1,191.22         |
| 21,425.00               | 2,750.00                 |                                  | 9,412,415.39               | 164,918.27      |                             | 10,077,324.43    | 10,786,681.80    |
|                         | _,,,,,,,,                |                                  | ,,,,,                      |                 |                             | ,,               | ,,,              |
|                         |                          |                                  |                            |                 |                             |                  |                  |
| 657,902.27              | 656,778.00               | 581,697.03                       | 20,122.30                  | 1,404,257.12    |                             | 5,588,106.76     | 4,321,661.15     |
| 00.,,02.27              | 020,770.00               | 201,071.03                       | 20,122.30                  | 1, 10 1,237.112 |                             | 2,200,100.70     | .,521,001.15     |
| \$<br>8,355,080.39      | \$ 7,739,617.38          | \$ 8,175,281.90                  | \$ 9,888,495.53            | \$ 7,414,512.48 | \$ 8,787,559.27             | \$ 99,750,085.54 | \$ 96,327,765.49 |

[Exhibit IV]

#### EXHIBIT V TEXAS A&M INTERNATIONAL UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2015

|  |          | CURRENT<br>YEAR<br>TOTAL              |          | PRIOR<br>YEAR<br>TOTAL          |
|--|----------|---------------------------------------|----------|---------------------------------|
| Cash Flows From Operating Activities   |          |                                       |          |                                 |
| Proceeds Received From Tuition and Fees  | \$       | 24,167,871.59                         | \$       | 20,249,886.19                   |
| Proceeds Received From Customers   |          | 1,394,449.24                          |          | 1,064,188.36                    |
| Proceeds From Grants and Contracts   |          | 18,673,704.64                         |          | 21,114,784.98                   |
| Proceeds From Auxiliary Enterprises  |          | 2,633,905.23                          |          | 2,512,463.00                    |
| Proceeds From Loan Programs  |          | 8,462.86                              |          | 9,826.53                        |
| Proceeds From Other Operating Revenues   |          | 288,729.80                            |          | 169,337.45                      |
| Payments to Suppliers for Goods and Services   |          | (26,185,512.26)                       |          | (25,167,818.59)                 |
| Payments to Employees  |          | (54,245,977.17)                       |          | (51,143,271.04)                 |
| Payments for Loans Provided Payments for Other Operating Expenses  |          | (116,459.58)<br>(10,077,324.43)       |          | (240,363.62)<br>(10,786,681.80) |
| ,  | _        | · · · · · · · · · · · · · · · · · · · | _        |                                 |
| Net Cash Provided [Used] By Operating Activities   | \$       | (43,458,150.08)                       | \$       | (42,217,648.54)                 |
| Cash Flows From Noncapital Financing Activities  |          |                                       |          |                                 |
| Proceeds From State Appropriations   | \$       | 31,890,263.50                         | \$       | 32,862,974.26                   |
| Proceeds From Gifts  |          | 4,963,431.24                          |          | 4,463,714.96                    |
| Proceeds From Endowments   |          | 2,062,128.75                          |          | 1,371,240.70                    |
| Proceeds From Transfers From Other Funds   |          | 189,865.00                            |          | 137,887.00                      |
| Proceeds From Other Grant Receipts   |          | 17,529,680.82                         |          | 16,587,074.99                   |
| Proceeds From Other Noncapital Financing Activities  |          | 306,047.03                            |          | 808,522.97                      |
| Payments of Interest   |          | (100.010.00)                          |          | (222 224 24)                    |
| Payments for Transfers to Other Funds  |          | (409,919.82)                          |          | (332,381.21)                    |
| Payments for Grant Disbursements   |          |                                       |          | (101.020.26)                    |
| Payments for Other Noncapital Financing Uses   |          | 1 600 969 21                          |          | (101,828.36)                    |
| Other Noncapital Transfers From/To System Transfers Between Fund Groups                                  |          | 1,600,868.21                          |          | (801,886.88)                    |
| Timioreto Between I and Orougo   | _        |                                       | _        |                                 |
| Net Cash Provided [Used] By Noncapital Financing Activities  | \$       | 58,132,364.73                         | \$       | 54,995,318.43                   |
| Cash Flows From Capital and Related Financing Activities   |          |                                       |          |                                 |
| Proceeds From Sale of Capital Assets   | \$       |                                       | \$       |                                 |
| Proceeds From Debt Issuance  |          |                                       |          |                                 |
| Proceeds From State Grants and Contracts   |          | 3,796,436.00                          |          | 3,796,436.00                    |
| Proceeds From Federal Grants and Contracts   |          |                                       |          |                                 |
| Proceeds From Gifts  |          |                                       |          |                                 |
| Proceeds From Interfund Payables   |          |                                       |          |                                 |
| Proceeds From Other Financing Activities   |          |                                       |          |                                 |
| Proceeds From Capital Contributions  |          |                                       |          |                                 |
| Payments for Additions to Capital Assets   |          | (1,227,245.00)                        |          | (4,184,477.57)                  |
| Payments of Principal On Debt  |          |                                       |          |                                 |
| Payments for Capital Leases  |          |                                       |          |                                 |
| Payments of Interest On Debt Issuance  |          |                                       |          |                                 |
| Payments for Interfund Receivables   |          |                                       |          |                                 |
| Payments of Other Costs On Debt Issuance<br>Transfer of Capital Debt Proceeds From System [Nonmandatory] |          | 211 020 41                            |          | 2 645 205 61                    |
| Intrasystem Transfers for Capital Debt [Mandatory]   |          | 211,930.41<br>(9,593,658.11)          |          | 2,645,305.61<br>(10,245,338.97) |
| Intrasystem Transfers for Construction Proceeds [Non-Mand]   |          | (9,393,036.11)                        |          | (10,243,336.97)                 |
| Net Cash Provided [Used] By Capital and Related Financing Act.   | \$       | (6,812,536.70)                        | \$       | (7,988,074.93)                  |
| Net Cash Florided [Oscu] By Capital and Related Financing Act.   | Ψ        | (0,012,330.70)                        | Ψ        | (1,700,014.73)                  |
| Cash Flows From Investing Activities   |          |                                       |          |                                 |
| Proceeds From Sales of Investments   | \$       |                                       | \$       |                                 |
| Sales and Purchases of Investments Held By System  |          | (9,198,236.15)                        |          | (9,029,816.06)                  |
| Proceeds From Interest and Investment Income   |          | 1,184,811.65                          |          | 2,244,250.18                    |
| Payments to Acquire Investments  | _        |                                       | _        |                                 |
| Net Cash Provided [Used] By Investing Activities   | \$       | (8,013,424.50)                        | \$       | (6,785,565.88)                  |
| Net Increase [Decrease] In Cash and Cash Equivalents   | \$       | (151,746.55)                          | \$       | (1,995,970.92)                  |
| Cash and Cash Equivalents, Beginning of Year   | \$       | 10,937,664.48                         | \$       | 12,933,635.40                   |
| Restatement  | _        |                                       | _        |                                 |
| Cash and Cash Equivalents, Beginning of Year, As Restated  | \$       | 10,937,664.48                         | \$       | 12,933,635.40                   |
| Cash and Cash Equivalents, End of Year [Sch Three]   | \$       | 10,785,917.93                         | \$       | 10,937,664.48                   |
|  | <u> </u> | 10,700,717.73                         | <b>—</b> | 10,727,001.10                   |
|  |          |                                       |          |                                 |

#### EXHIBIT V TEXAS A&M INTERNATIONAL UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2015

|   |           | CURRENT<br>YEAR<br>TOTAL      |    | PRIOR<br>YEAR<br>TOTAL |
|---|-----------|-------------------------------|----|------------------------|
| Reconciliation of Operating Income [Loss] to  |           |                               |    |                        |
| Net Cash Provided [Used] By Operating Activities  | \$        |                               | \$ |                        |
| Operating Income [Loss]   |           | (53,193,355.49)               |    | (51,448,937.10)        |
| Adjustments to Reconcile Operating Income [Loss] to<br>Net Cash Provided [Used] By Operating Activities   |           |                               |    |                        |
| Amortization and Depreciation   |           | 8,787,559.27                  |    | 8,902,396.52           |
| Bad Debt Expense  |           | 606,262.51                    |    | 46,328.47              |
| Operating Income [Loss] and Cash Flow Categories<br>Classification Differences  |           |                               |    |                        |
| Changes In Assets and Liabilities   |           | (1.010.212.01)                |    | 45 522 75              |
| [Increase] Decrease In Receivables<br>[Increase] Decrease In Due From Other Funds   |           | (1,018,312.91)<br>(29,814.14) |    | 45,533.75<br>70,907.47 |
| [Increase] Decrease in Due From System Members  |           | 3,496.81                      |    | (3,340.73)             |
| [Increase] Decrease In Inventories  |           | 487.12                        |    | 9,499.77               |
| [Increase] Decrease In Prepaid Expenses   |           | 136,689.57                    |    | (121,801.62)           |
| [Increase] Decrease In Loans and Contracts  |           | 155,219.58                    |    | (240,217.66)           |
| [Increase] Decrease In Other Assets   |           | (1,062,755.64)                |    | 114,203.51             |
| [Increase] Decrease In Payables [Increase] Decrease In Due to Other Agencies/Funds  |           | (590,112.37)                  |    | (46,415.04)            |
| [Increase] Decrease In Due to System Members  |           |                               |    |                        |
| [Increase] Decrease In Unearned Revenue   |           | 2,469,487.50                  |    | 310,736.93             |
| [Increase] Decrease In Deposits   |           | (69,089.56)                   |    | (40,207.00)            |
| [Increase] Decrease In Employees' Compensable Leave   |           | 346,087.67                    |    | 183,664.19             |
| [Increase] Decrease In OPEB Liability   |           |                               |    |                        |
| [Increase] Decrease In Pension Liability [Increase] Decrease In Self Insured Accrued Liability  |           |                               |    |                        |
| [Increase] Decrease In Schrinsuled Accided Elability  |           |                               |    |                        |
| Total Adjustments   | \$        | 9,735,205.41                  | \$ | 9,231,288.56           |
| Net Cash Provided [Used] By Operating Activities  | \$        | (43,458,150.08)               | \$ | (42,217,648.54)        |
| Net Cash Florided [Osed] By Operating Activities  | <b>—</b>  | (43,438,130.08)               | φ  | (42,217,048.34)        |
| V. C. I.T   |           |                               |    |                        |
| Non-Usen Transactions   |           |                               |    |                        |
|   | \$        |                               | \$ |                        |
| Donation of Capital Assets<br>Net Change In Fair Value of Investments   | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets<br>Net Change In Fair Value of Investments<br>Refunding of Long Term Debt  | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts  | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts   | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | <b>\$</b> | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | <b>\$</b> | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | <b>\$</b> | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | <b>\$</b> | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | <b>\$</b> | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | <b>\$</b> | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |
| Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase | \$        | (4,640,688.42)                | \$ | 10,955,969.35          |

#### SCHEDULE THREE TEXAS A&M INTERNATIONAL UNIVERSITY SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2015

|  | _  | CURRENT<br>YEAR<br>TOTAL |  |
|--|----|--------------------------|--|
| Cash & Cash Equivalents                                  |    |                          |  |
| Current Assets<br>Cash On Hand                           |    |                          |  |
| Cashi Oli Halid  Cashiers Account                        | \$ | 2,600.00                 |  |
| Petty Cash Department Working Fund                       |    | 1,150.00                 |  |
| Total Cash On Hand                                       | \$ | 3,750.00                 |  |
| Cash In Bank   | \$ | 231,440.14               |  |
| Cash In State Treasury<br>Fund 0231                      | _  | 7,583,693.33             |  |
| Total Cash In State Treasury                             | \$ | 7,583,693.33             |  |
| Reimbursements Due From State Treasury                   | \$ | 476.99                   |  |
| Assets Held By System Offices-Current                    | _  | 2,378,244.32             |  |
| Total Current Cash and Cash Equivalents [Exhibit III]    | \$ | 10,197,604.78            |  |
|  |    |                          |  |
| Restricted   |    |                          |  |
| Assets Held By System Offices-Current                    | \$ | 588,313.15               |  |
| Total Restricted Cash and Cash Equivalents [Exhibit III] | \$ | 588,313.15               |  |
| Total Cash & Cash Equivalents [Exhibit V]                | \$ | 10,785,917.93            |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |
|  |    |                          |  |

#### SCHEDULE N-2 TEXAS A&M INTERNATIONAL UNIVERSITY NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2015

|  | BALANCE<br>9-1-14   | ADJUSTMENTS | COMPLETED CIP     |
|--|---------------------|-------------|-------------------|
| Non-Depreciable/Non-Amortizable Assets       |                     |             |                   |
| Land and Land Improvements                   | \$ 7,500,047.50     | \$          | \$                |
| Construction In Progress                     | 3,765,642.85        |             | (3,963,105.85)    |
| Total Non-Depreciable/Non-Amortizable Assets | \$ 11,265,690.35    | \$          | \$ (3,963,105.85) |
| Depreciable Assets                           |                     |             |                   |
| Buildings                                    | \$ 174,105,546.83   | \$          | \$ 3,963,105.85   |
| Infrastructure                               | 19,620,830.55       | •           | ,,                |
| Facilities and Other Improvements            | 15,309,776.94       |             |                   |
| Furniture and Equipment                      | 14,865,709.78       |             |                   |
| Vehicles, Boats and Aircraft                 | 90,194.56           |             |                   |
| Other Capital Assets                         | 7,755,517.91        |             |                   |
| Total Depreciable Assets at Historical Cost  | \$ 231,747,576.57   | \$          | \$ 3,963,105.85   |
| Less Accumulated Depreciation for            |                     |             |                   |
| Buildings                                    | \$ (91,578,536.69)  | \$          | \$                |
| Infrastructure                               | (9,343,860.85)      | Ψ           | Ψ                 |
| Facilities and Other Improvements            | (6,979,322.51)      |             |                   |
| Furniture and Equipment                      | (9,792,444.94)      |             |                   |
| Vehicles, Boats and Aircraft                 | (53,879.72)         |             |                   |
| Other Capital Assets                         | (5,012,765.28)      |             |                   |
| Other Capital Assets                         | (5,012,705.28)      |             |                   |
| Total Accumulated Depreciation               | \$ (122,760,809.99) | \$          | \$                |
| Depreciable Assets, Net                      | \$ 108,986,766.58   | \$          | \$ 3,963,105.85   |
| •  |                     |             |                   |
| Amortizable Assets - Intangible              |                     |             |                   |
| Computer Software                            | \$ 1,291,864.14     | \$          | \$                |
| Total Intangible Assets at Historical Cost   | \$ 1,291,864.14     | \$          | \$                |
| Less Accumulated Amortization for            |                     |             |                   |
| Computer Software                            | \$ (1,256,654.28)   | \$          | \$                |
| Total Accumulated Amortization               | \$ (1,256,654.28)   | \$          | \$                |
| Amortizable Assets,Net                       | \$ 35,209.86        | \$          | \$                |
| Capital Assets, Net                          | \$ 120,287,666.79   | \$          | \$                |
|  |                     |             |                   |

| INC-INTERAGENCY<br>TRANSACTIONS | DEC-INTERAGENCY<br>TRANSACTIONS | _  | ADDITIONS  | I  | DELETIONS    | _  | BALANCE<br>8-31-15  |
|---------------------------------|---------------------------------|----|--|----|--------------|----|---|
| \$                              | \$                              | \$ | 197,463.00   | \$ |              | \$ | 7,500,047.50  |
| \$                              | \$                              | \$ | 197,463.00   | \$ |              | \$ | 7,500,047.50  |
| \$                              | \$                              | \$ |  | \$ |              | \$ | 178,068,652.68<br>19,620,830.55   |
|                                 |                                 |    | 703,611.48<br>58,848.00<br>267,322.52                            |    | (635,859.92) |    | 15,309,776.94<br>14,933,461.34<br>149,042.56<br>8,022,840.43            |
| \$                              | \$                              | \$ | 1,029,782.00   | \$ | (635,859.92) | \$ | 236,104,604.50  |
| \$                              | \$                              | \$ | (5,410,170.16)<br>(827,136.72)<br>(839,830.15)<br>(1,308,198.00) | \$ | 635,859.92   | \$ | (96,988,706.85)<br>(10,170,997.57)<br>(7,819,152.66)<br>(10,464,783.02) |
|                                 |                                 | _  | (16,392.18)<br>(362,186.06)                                      |    |              | _  | (70,271.90)<br>(5,374,951.34)   |
| \$                              | \$                              | \$ | (8,763,913.27)   | \$ | 635,859.92   | \$ | (130,888,863.34)  |
| \$                              | \$                              | \$ | (7,734,131.27)   | \$ |              | \$ | 105,215,741.16  |
| \$                              | \$                              | \$ |  | \$ |              | \$ | 1,291,864.14  |
| \$                              | \$                              | \$ |  | \$ |              | \$ | 1,291,864.14  |
| \$                              | \$                              | \$ | (23,646.00)  | \$ |              | \$ | (1,280,300.28)  |
| \$                              | \$                              | \$ | (23,646.00)  | \$ |              | \$ | (1,280,300.28)  |
| \$                              | \$                              | \$ | (23,646.00)  | \$ |              | \$ | 11,563.86   |
| \$                              | \$                              | \$ | (7,560,314.27)   | \$ |              | \$ | 112,727,352.52  |