# ANNUAL FINANCIAL REPORT

of

**Texas A&M Engineering Extension Service** 

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



Gary Sera, Agency Director Day Gray, Associate Agency Director/CFO Brian Stipe, Manager of Financial Services

## TEXAS A&M ENGINEERING EXTENSION SERVICE

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#### EXHIBIT III TEXAS A&M ENGINEERING EXTENSION SERVICE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2015

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Assets and Deferred Outflows				
Current Assets Cash & Cash Equivalents [Schedule Three]	\$	3,029,718.26	\$	4,160,772.65
Investments	¢	5,029,718.20	ф	4,100,772.05
Derivative Instruments				
Restricted				
Cash & Cash Equivalents [Schedule Three]				
Investments				
Legislative Appropriations				
Receivables, Net [Note 24]		0.101.651.50		2 704 400 20
Federal Other Internetical		3,124,654.52		3,796,600.30
Other Intergovernmental Interest and Dividends				
Gifts				
Self-Insured Health and Dental				
Student				
Investment Trades				
Accounts		4,199,926.25		3,387,461.07
Other		33.90		178.87
Due From Other Agencies		4,811,236.84		463,370.50
Due From Other Members		830,806.38		1,504,398.17
Due From Other Funds Consumable Inventories		050 202 08		247 001 22
Merchandise Inventories		950,303.08		347,091.23
Loans and Contracts				
Interfund Receivable [Note 12]				
Other Current Assets				
Total Current Assets	\$	16,946,679.23	\$	13,659,872.79
Non-Current Assets				
Restricted				
Cash & Cash Equivalents [Schedule Three]	\$		\$	
Assets Held By System Office	Ψ	67,385.68	Ψ	67,385.68
Investments [Note 3]				,
Loans, Contracts and Other				
Gifts Receivable				
Loans and Contracts				
Assets Held By System Office		45,995,161.43		47,533,770.74
Investments [Note 3]				
Interfund Receivable [Note 12] Capital Assets, Non-Depreciable [Note 2]				
Land and Land Improvements		4,474,434.28		4,474,434.28
Construction In Progress		5,134,901.30		4,024,173.77
Other Tangible Capital Assets		32,099.00		32,099.00
Land Use Rights				
Other Intangible Capital Assets				
Capital Assets, Depreciable [Note 2]				
Buildings and Building Improvements		20,275,615.00		18,514,645.64
Infrastructure		17,204,558.39		17,204,558.39
Facilities and Other Improvements Furniture and Equipment		7,368,831.75 11,320,117.77		7,043,501.93
Vehicles, Boats, and Aircraft		7,793,337.85		7,964,271.85
Other Capital Assets		1,175,551.05		7,704,271.05
Intangible Capital Assets, Amortized [Note 2]				
Land Use Rights				
Computer Software		505,716.80		526,791.90
Other Intangible Capital Assets				
Accumulated Depreciation/Amortization		(29,122,763.80)		(26,026,010.88)
Assets Held In Trust				
Other Non-Current Assets				
Total Non-Current Assets	\$	91,049,395.45	\$	91,818,146.11
	Ŷ	, ,	-	. ,,
Deferred Outflows of Resources [Note 28]				
Unamortized Loss On Refunding Debt	\$		\$	
Government Acquisition				
Pensions			_	
Total Deferred Outflows of Resources	\$		\$	
Total Deterior Outflows of Resources	\$		φ	
Total Assets and Deferred Outflows	\$	107,996,074.68	\$	105,478,018.90
	<u> </u>		=	

#### EXHIBIT III TEXAS A&M ENGINEERING EXTENSION SERVICE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2015

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Liabilities and Deferred Inflows				
Current Liabilities				
Payables	<b>^</b>			
Accounts	\$	5,586,600.91	\$	2,666,031.85
Payroll Investment Trades		1,553,871.54		1,518,836.54
Self-Insured Health and Dental				
Student				
Other		2,651.35		583.87
Interfund Payable [Note 12]				
Due to Other Agencies				
Due to Other Funds				
Due to Other Members				
Funds Held for Investment Unearned Revenue		4 000 272 51		5 104 242 42
Employees' Compensable Leave		4,009,372.51 259,422.56		5,104,242.43 271,931.00
Claims and Judgments		257,422.50		271,991.00
Notes and Loans Payable [Note 5]				
Bonds Payable [Note 6]				
Capital Lease Obligations				
Liabilities Payable From Restricted Assets				
Funds Held for Others				
Other Current Liabilities				
Total Current Liabilities	\$	11,411,918.87	\$	9,561,625.69
	_		_	
Non-Current Liabilities	¢		¢	
Interfund Payable [Note 12]	\$	2,445,040.61	\$	2,209,961.89
Employees' Compensable Leave Other Post Employment Benefits [Note 11]		2,445,040.01		2,209,901.89
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 Other Non-Current Liabilities				
Ouler Non-Current Elabilities			_	
Total Non-Current Liabilities	\$	2,445,040.61	\$	2,209,961.89
		, -,	<u> </u>	,,
Deferred Inflows of Resources [Note 28]				
Pension	\$		\$	
Total Deferred Inflows of Resources	\$		\$	
		12.056.050.40	_	11 771 507 50
Total Liabilities and Deferred Inflows	\$	13,856,959.48	\$	11,771,587.58
Net Position				
Net Investment In Capital Assets	\$	44,986,848.34	\$	44,216,989.69
Restricted for				
Debt Service				
Capital Projects		69,818.72		33,780.84
Education Endowment and Permanent Funds		09,010.72		55,760.64
Nonexpendable		67,385.68		67,385.68
Expendable		59,437.06		63,605.85
Unrestricted		48,955,625.40		49,324,669.26
	-		<u>_</u>	
Total Net Position [Exhibit IV]	\$	94,139,115.20	\$	93,706,431.32
Total Liabilities, Deferred Inflows, and Net Position	\$	107,996,074.68	\$	105,478,018.90
	=		=	

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

Operating Revenues         \$ 37,310,926.35         \$ 37,133,446.40           Discourts and Allowances		_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Discounts and Allowances Hoopitals and Clinics Discounts and Allowances Professional Fees Auxiliary Elements Discounts and Allowances Professional Fees Auxiliary Elements Discounts and Allowances Discounts and Contracts - Operating Discounts and Contracts - Operating Discount Prove Disposes Discounts and Clinics Discounts and Plant Discount Science Discount	Operating Revenues				
Hospitals and Allowances         Professional Fees         Auxiliary Enterprises         Discourts and Allowances         Other Sales of Goods and Services         10 Jiscourts and Allowances         Prederal Revenue - Operating         Federal Revenue - Operating Revenue         Federal Revenue - Operating Revenue         Chter Sales of Goods and Services         0 ther Sales of Through Revenue         State Grant Revenue - Operating Revenue         Other Operating Revenue         Other Operating Revenue         Sate Grant Revenue         Instruction Revenue         Instruction         Research         Proties Support         Predict Revenues         Student Service         Instruction         Research         Phylic Service         Hospitals and Chinics         Academic Support         Student Services         Institutional Support         Stude Services         Institutional Support         Depreating Expenses [Schedule IV-1]         Separating Expenses [Schedule IV-1]         Separation & Maintenance of Plant Scholarships         Auxiliary         Depreating Revenues [Expenses] <t< td=""><td>Tuition and Fees</td><td>\$</td><td>37,310,926.35</td><td>\$</td><td>37,133,446.40</td></t<>	Tuition and Fees	\$	37,310,926.35	\$	37,133,446.40
Discounts and Allowances Professional Fees Auxiliary Enterprises Discounts and Allowances Other Sales of Goods and Services Inderest Revenue Federal Revenue Federal Revenue Federal Revenue Services State Grant Revenue Coperating Revenue Services State Grant Revenue Services State Grant Revenue Services State Grant Revenue Services Ser	Discounts and Allowances				
Professional Fees         Auxiliary Enterprises         Discounts and Allowances           Other Sales of Goods and Services         10,472,132.81         11,922,939.11           Discounts and Allowances         11,922,939.11         11,922,939.11           Interest Revenue         6,171,278.54         2,0606,795.38           Federal Revenue - Operating         21,675,027.44         20,066,795.38           Federal Revenue - Operating         2,455,900.98         2,555,772.58           State Pass Through Revenue         322,465.34         (58,434.52)           Other Operating Revenue         82,814.430.75         \$         7,6285,157.85           Operating Revenue         \$         82,814.430.75         \$         7,6285,157.85           Operating Expenses         Instruction         \$         7,34,79,166.03         \$         66,883,797.33           Research         Public Service         Hospitals and Clinics         Academic Support         12,812,074.82         11,938,981.34           Operation & Maintenance of Plant         S         7,011,50.23         3,404,571.34           Scholarships & Fellowships         3,404,571.34         Stolarships & 5,071,165.42         S         5,094,2192.16)           Nonoperating Revenues [Expenses]         S         7,02,853,403.33         S         5	Hospitals and Clinics				
Auxiliary Enterprises         Discounts and Allowances         10,472,132.81         11,922,939,11           Discounts and Allowances         11,922,939,11         Discounts and Allowances         11,922,939,11           Interest Revenue         21,675,027,44         20,606,795,38         Federal Revenue         6,171,278,54         11,448,026,35           Federal Revenue         2,495,900,98         2,655,772,58         State Cass Through Revenue         322,465,34         (58,348,52)           Other Guest and Contracts - Operating         4,365,877,77         2,365,072,08         (57,77,72,38)           Other Operating Revenue         \$         82,814,430,75         \$         76,285,157,35           Operating Expenses         \$         73,479,166,03         \$         66,883,797,33           Research         Public Service         \$         73,479,166,03         \$         66,883,797,33           Research         Public Service         \$         73,479,166,03         \$         66,883,797,33           Research         \$         73,479,166,03         \$         66,883,797,33         \$           Student Services         \$         73,479,166,03         \$         66,883,797,33         \$           Instruction         \$         82,812,074,82         \$         11,938	Discounts and Allowances				
Discounts and Allowances         10,472,132.81         11,922,939.11           Discounts and Allowances         11,748,022,939.11         11,922,939.11           Interest Revenue         6,171,278.54         1,748,026.35           Federal Pass Through Revenue         2,1675,027.44         20,606,795.38           Federal Pass Through Revenue         2,495,900.98         2,565,772.34           State Grant Revenue         322,465.34         (58,348,52)           Other Operating Revenue         322,465.34         (58,348,52)           Other Operating Revenue         8,152         1,454.47           Total Operating Revenues         \$ 76,285,157.85         0           Operating Expenses         1         1,454.47           Instruction         \$ 73,479,166.03         \$ 66,883,797.33           Research         Public Service         10,99071         12,812,074.82         11,938,981.34           Operating Expenses         1nstruction         \$ 3,611,530.23         3,404,571.34           Total Operating Expenses (Schedule IV-1]         \$ 89,902,771.08         \$ 8,2227,350.01           Total Operating Income [Loss]         \$ (7,088,340.33)         \$ (5,942,192.16)           Nonoperating Revenue Non-Operating         \$ 8,652,419.02         \$ 8,507,165.42           Federal Revenue Non	Professional Fees				
Other Sales of Goods and Services         10,472,132.81         11,922,939,11           Discounts and Allowances         1         11,922,939,11         11,922,939,11           Interest Revenue         21,675,027,44         20,606,795,38         56,771,7278,54         17,48,026,35           Federal Ras Through Revenue         2,495,900,98         2,565,772,58         53,348,521         0ther Grants and Contracts - Operating         4,365,5877,77         2,365,072,68         58,348,521         0ther Grants and Contracts - Operating Revenue         5         82,814,430,75         \$         76,285,157,85           Operating Revenues         \$         82,814,430,75         \$         76,285,157,85           Operating Expenses         Instruction         \$         73,479,166,03         \$         66,883,797,33           Research         Public Service         Instruction         \$         73,479,166,03         \$         66,883,797,33           Research         Public Services         Instruction         \$         73,479,166,03         \$         66,883,797,33           Research         Public Services         Instruction         \$         73,479,166,03         \$         8         8,2227,350,01           Student Services         Instruction         \$         3,611,530,23         3,404,571,34					
Discounts and Allowances           Interest Revenue           Pederal Revenue - Operating         21,675,027.44         20,606,795.38           Federal Revenue         2,1475,027.44         1,748,026.35           State Grant Revenue         2,2495,34         (58,348,52)           Other Grants and Contracts - Operating         4,365,877.77         2,365,072.38           Other Operating Revenue         821.52         1,454.47           Total Operating Revenues         \$ 82,814,430.75         \$ 76,285,157.85           Operating Expenses         Instruction         \$ 73,479,166.03         \$ 66,883,797.33           Research         Public Services         Public Services         Public Services           Instructional Support         12,812,074.82         11,938,981.34           Operating Expenses         3,611,530.23         3,404,571.34           Operation & Maintenance of Plant         Scholarships & Fellowships         3,611,530.23         3,404,571.34           Total Operating Expenses         \$ 8,902,771.08         \$ 8,2227,350.01         S           Total Operating Income [Loss]         \$ (7,088,340.33)         \$ (5,942,192.16)           Nonoperating Revenues [Expenses]         \$ 8,652,419.02         \$ 8,507,165.42           Federal Revenue Non-Operating         \$ 732,528.87					
Interest Revenue         21,675,027.44         20,606,795.38           Federal Revenue         6,171,278.54         1,748,026.35           State Grant Revenue         2,495,900,98         2,565,772.58           Other Grants and Contracts - Operating         4,365,877.77         2,365,072.08           Other Operating Revenue         821.52         1,454.47           Total Operating Revenues         \$         82,814,430.75         \$         76,285,157.85           Operating Expenses         \$         \$         73,479,166.03         \$         66,883,797.33           Research         Public Service         Hospitals and Clinics         \$         73,479,166.03         \$         66,883,797.33           Research         Public Service         \$         73,479,166.03         \$         66,883,797.33           Research         Public Services         \$         73,479,166.03         \$         66,883,797.33			10,472,132.81		11,922,939.11
Federal Revenue - Operating       21,675,027,44       20,606,795.38         Federal Pass Through Revenue       2,495,900.98       2,565,772.58         State Grant Revenue       2,495,900.98       2,565,772.58         Other Grants and Contracts - Operating       4,365,877.77       2,365,072.08         Other Operating Revenue       821.52       1,454.47         Total Operating Revenues       \$       82,814,430.75       \$       76,285,157.85         Operating Expenses       Instruction       \$       73,479,166.03       \$       66,883,797.33         Research       Public Service       Hospitals and Clinics       Academic Support       11,938,981.34         Operating Expenses       Instruction       \$       73,479,166.03       \$       66,883,797.33         Instruction       \$       73,479,166.03       \$       66,883,797.33         Research       Public Service       Instruction       \$       66,883,797.33         Instruction       \$       73,479,166.03       \$       66,883,797.33         Revenue Support       Ill,938,981.34       Operating Revenue of Plant       2       5       5       5       5       5       5       5       5       2,227,350.01       5       5       5       5					
Federal Pass Through Revenue         6,171,278.44         1,748,026.35           State Grant Revenue         2,495,900.98         2,565,772.58           State Pass Through Revenue         322,465.34         (58,348.52)           Other Operating Revenue         322,465.34         (58,348.52)           Other Operating Revenue         \$         821.52         1,454.47           Total Operating Revenues         \$         73,479,166.03         \$         66,883,797.33           Research         Public Service         \$         8,202,074.82         11,938,981.34         Operating Atminetance of Plant         \$					
State Grant Revenue       2,495,900,98       2,565,772.58         State Pass Through Revenue       322,465.34       (58,348.25)         Other Grants and Contracts - Operating       4,355,877.77       2,365,072.08         Other Grants and Contracts - Operating       4,355,877.77       2,365,072.08         Other Operating Revenue       \$       \$ 82,814,430.75       \$       76,285,157.85         Operating Expenses       \$       \$ 82,814,430.75       \$       76,285,157.85         Operating Expenses       \$       \$ 73,479,166.03       \$       66,883,797.33         Research       Public Service       \$       73,479,166.03       \$       66,883,797.33         Research       Public Services       \$       11,938,981.34       Operating Rupport       12,812,074.82       \$       11,938,981.34         Operating Muport       \$       12,812,074.82       \$       11,938,981.34       Operating Rupport       \$	1 0		21,675,027.44		20,606,795.38
State Pass Through Revenue         322,465.34         (58,348.52)           Other Operating Revenue         232,465.377.77         2,305,072.08           Other Operating Revenues         \$ 82,814,430.75         \$ 76,285,157.85           Operating Expenses         1,454.47         1,454.47           Total Operating Revenues         \$ 73,479,166.03         \$ 66,883,797.33           Research         \$ 12,812,074.82         \$ 11,938,981.34           Operation & Maintenance of Plant         \$ 2,811,430.73         \$ 3,404,571.34           Scholarships & Fellowships         \$ 4,221,271.08         \$ 8,22,227,350.01           Total Operating Revenues [Expenses]         \$ (7,088,340.33)         \$ (5,942,192.16)           Nonoperating Revenues [Expenses]         \$ (5,942,192.16)         \$ 8,507,165.42           Federal Pass Through Non-Operating         \$ (465,615.03)         \$ 5,338,012.24			6,171,278.54		1,748,026.35
Other Grants and Contracts - Operating         4,365,877.77         2,365,072.08           Other Operating Revenue         821.52         1,454.47           Total Operating Revenues         \$ 82,814,430.75         \$ 76,285,157.85           Operating Expenses         \$ 73,479,166.03         \$ 66,883,797.33           Research         Public Service         \$ 66,883,797.33           Hospitals and Clinics         \$ 66,883,797.33         \$ 86,281,4430.75         \$ 66,883,797.33           Research         Public Service         \$ 73,479,166.03         \$ 66,883,797.33           Research         Public Service         \$ 73,479,166.03         \$ 66,883,797.33           Research         Public Service         \$ 73,479,166.03         \$ 66,883,797.33           Research         \$ 73,479,166.03         \$ 66,883,797.33         \$ 86,240.03         \$ 86,280.03           Poticitials and Clinics         \$ 73,479,166.03         \$ 66,883,797.33         \$ 86,200.01         \$ 8,200,71.82         \$ 11,938,981.34           Operating Revenues Support         \$ 12,812,074.82         \$ 11,938,981.34         \$ \$ 73,252.350.01         \$ \$ \$ \$ 701 Operating Revenues [Schedule IV-1]         \$ 89,902,771.08         \$ 8,222,7350.01           Total Operating Revenues [Expenses]         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			2,495,900.98		2,565,772.58
Other Operating Revenue         821.52         1,454.47           Total Operating Revenues         \$ 82,814,430.75         \$ 76,285,157.85           Operating Expenses         Instruction         \$ 73,479,166.03         \$ 66,883,797.33           Research         Public Service         Hospitals and Clinics         Academic Support           Student Service         12,812,074.82         11,938,981.34           Operation & Maintenance of Plant         Scholarships         3,611,530.23         3,404,571.34           Scholarships         3,611,530.23         3,404,571.34         5         65,942,192.16)           Total Operating Income [Loss]         \$ (7,088,340.33)         \$ (5,942,192.16)         5         8,507,165.42           Pederal Revenues [Expenses]         \$         8,652,419.02         \$ 8,507,165.42         Federal Revenues [Expense]           Legislative Revenue         \$ 8,652,419.02         \$ 8,507,165.42         Federal Revenues [Expense]         10,06,211.63         10,06,211.63           Interest Expense         (110,465.78)         (106,241.63)         11,038,981.24         11,038,981.24           Investing Activities Expense         (10,265.78)         (106,241.63)         5,338,012.24         11,038,981.24         11,038,981.24         11,038,981.24         11,0465.78         (106,241.63)	State Pass Through Revenue		322,465.34		(58,348.52)
Total Operating Revenues\$\$\$\$76,285,157.85Operating Expenses\$\$73,479,166.03\$66,883,797.33ResearchPublic Service\$73,479,166.03\$66,883,797.33Public ServiceHospitals and ClinicsAcademic Support\$73,479,166.03\$66,883,797.33ResearchPublic Service12,812,074.8211,938,981.34\$\$Operation & Maintenance of Plant\$\$3,611,530.233,404,571.34Scholarships & Fellowships\$3,611,530.233,404,571.34\$Operation & Maintenance of Plant\$\$\$\$Scholarships & Fellowships\$3,611,530.233,404,571.34\$Total Operating Expenses [Schedule IV-1]\$\$\$\$\$Total Operating Revenues [Expenses]\$\$\$\$\$Legislative Revenue\$\$\$\$\$\$Federal Revenues [Expenses]\$\$\$\$\$\$\$Legislative Revenue\$ <td></td> <td></td> <td></td> <td></td> <td>2,365,072.08</td>					2,365,072.08
Operating ExpensesInstruction\$ 73,479,166.03\$ 66,883,797.33ResearchPublic ServiceHospitals and ClinicsAcademic SupportStudent ServicesInstitutional Support12,812,074.82Institutional SupportStudent ServicesInstitutional SupportScholarships & FellowshipsAuxiliaryDepreciation/Amortization3,611,530.233,404,571.34Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Revenues [Expenses]Legislative Revenue\$ 8,652,419.02\$ 8,652,419.03\$ 10,024,013Horesting Activities ExpenseInvesting Activities ExpenseInvesting Activities ExpenseInvesting Activities ExpenseInvesting Activities ExpenseBorrower Rebates and Agent FeesGain Looso In Sale or Disposal of Capital AssetsGain Looso In Sale or Disposal of Capital AssetsGain Looso In Sale or D	Other Operating Revenue		821.52	_	1,454.47
Operating ExpensesInstruction\$ 73,479,166.03\$ 66,883,797.33ResearchPublic ServiceHospitals and ClinicsAcademic SupportStudent ServicesInstitutional Support12,812,074.82Institutional SupportStudent ServicesInstitutional SupportScholarships & FellowshipsAuxiliaryDepreciation/Amortization3,611,530.233,404,571.34Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Revenues [Expenses]Legislative Revenue\$ 8,652,419.02\$ 8,652,419.03\$ 10,024,013Horesting Activities ExpenseInvesting Activities ExpenseInvesting Activities ExpenseInvesting Activities ExpenseInvesting Activities ExpenseBorrower Rebates and Agent FeesGain Looso In Sale or Disposal of Capital AssetsGain Looso In Sale or Disposal of Capital AssetsGain Looso In Sale or D					
Instruction\$73,479,166.03\$66,883,797.33ResearchPublic ServiceHospitals and ClinicsAcademic SupportStudent ServicesInstitutional SupportStudent ServicesInstitutional SupportDepreciation & Maintenance of PlantScholarships & FellowshipsAuxiliaryDepreciation/Amortization3,611,530.232,7350.01Total Operating Expenses [Schedule IV-1]\$8,902,771.08\$8,652,419.02\$8,652,419.02\$8,652,419.02\$8,652,419.02\$9,715,42Federal Pase Through Non-Operating6,115,339,715,4210,405,7810,405,7810,405,7810,405,7810,405,7810,405,7810,405,7810,405,7810,404,79	Total Operating Revenues	\$	82,814,430.75	\$	76,285,157.85
Instruction\$73,479,166.03\$66,883,797.33ResearchPublic ServiceHospitals and ClinicsAcademic SupportStudent ServicesInstitutional SupportStudent ServicesInstitutional SupportDepreciation & Maintenance of PlantScholarships & FellowshipsAuxiliaryDepreciation/Amortization3,611,530.232,7350.01Total Operating Expenses [Schedule IV-1]\$8,902,771.08\$8,652,419.02\$8,652,419.02\$8,652,419.02\$8,652,419.02\$9,715,42Federal Pase Through Non-Operating6,115,339,715,4210,405,7810,405,7810,405,7810,405,7810,405,7810,405,7810,405,7810,405,7810,404,79					
Research Public Service Hospitals and Clinics Academic Support Student Services Institutional Support12,812,074.8211,938,981.34Operation & Maintenance of Plant Scholarships & Fellowships Auxiliary Depreciation/Amortization12,812,074.8211,938,981.34Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses] Legislative Revenue\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating Gifts732,528.87409,827.97Land Income Investment Income(465,615.03)5,338,012.24Investment Income Gain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settement of Claims 					
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Hospitals and Clinics Academic SupportIstitutional Support12,812,074.8211,938,981.34Operation & Maintenance of Plant Scholarships & Fellowships Auxiliary12,812,074.8211,938,981.34Depreciation/Amortization3,611,530.233,404,571.34Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses] Legislative Revenue\$ 8,652,419.02\$ 8,507,165.42Federal Revenue Non-Operating Federal Pass Through Non-Operating Gifts732,528.87409,827.97Land Income Investment Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims64,977.74184,208.29Settlement of Claims Other Nonoperating [Expenses]102,400.4997,225.77Other Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22					
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Institutional Support12,812,074.8211,938,981.34Operation & Maintenance of Plant3,611,530.233,404,571.34Scholarships & Fellowships3,611,530.233,404,571.34Depreciation/Amortization3,611,530.233,404,571.34Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]\$ 8,652,419.02\$ 8,507,165.42Federal Revenue Non-Operating\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating732,528.87409,827.97Land Income(465,615.03)5,338,012.24Investment Income(465,615.03)5,338,012.24Investment Income(110,465.78)(106,241.63)Interest Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees64,977.74184,208.29Gain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settlement of Claims(29,419.83)(2,867.84)Other Nonoperating Revenues [Expenses](29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22	11				
Operation & Maintenance of Plant Scholarships & FellowshipsAuxiliaryDepreciation/Amortization3,611,530.23Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)Nonoperating Revenues [Expenses]Legislative Revenue\$ 8,652,419.02Federal Revenue Non-OperatingFederal Revenue Non-OperatingFederal Revenue Non-OperatingGiftsThrough Non-OperatingGiftsInvestment Income(110,465,78)Investment Income(110,465,78)Investment GC LapinsBorrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital AssetsGithsOther Nonoperating Revenues102,400.4997,225.77Other Nonoperating Revenues [Expenses]2258,946,825.4858,946,825.4858,946,825.485858,946,825.48585555555555556732,528.856732,528.77747575767677777777787979					
Scholarships & FellowshipsAuxiliaryDepreciation/Amortization3,611,530.23Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]Legislative Revenue\$ 8,652,419.02Federal Revenue Non-OperatingFederal Pass Through Non-OperatingState Pass Through Non-OperatingGifts732,528.87Investment IncomeInvestment IncomeInvesting Activities ExpenseBorrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital AssetsGain [Loss]Other Nonoperating Revenues102,400.4997,225.77Other Nonoperating Revenues [Expenses]201Cotal Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22			12,812,074.82		11,938,981.34
AuxiliaryDepreciation/Amortization3,611,530.233,404,571.34Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]\$ 8,652,419.02\$ 8,507,165.42Legislative Revenue\$ 8,652,419.02\$ 8,507,165.42Federal Revenue Non-Operating\$ 732,528.87409,827.97Land Income(465,615.03)5,338,012.24Investiment Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Interest Expense64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating [Expenses]\$ 8,946,825.48\$ 14,427,330.22					
Depreciation/Amortization $3,611,530.23$ $3,404,571.34$ Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]\$ (7,088,340.33)\$ (5,942,192.16)Legislative Revenue\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating\$ 732,528.87409,827.97Land Income(465,615.03)5,338,012.24Investment Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees\$ 64,977.74184,208.29Settlement of Claims\$ 102,400.49\$ 97,225.77Other Nonoperating Revenues\$ 102,400.49\$ 2,267.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22	Scholarships & Fellowships				
Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ 82,227,350.01Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]\$ 8,652,419.02\$ 8,507,165.42Federal Revenue Non-Operating\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating\$ 8,652,419.02\$ 8,507,165.42State Pass Through Non-Operating\$ 132,528.87409,827.97Land Income\$ 102,400.49\$ 338,012.24Investment Income\$ (110,465.78)\$ (106,241.63)Interest Expense\$ (110,465.78)\$ (106,241.63)Borrower Rebates and Agent Fees\$ 64,977.74184,208.29Settlement of Claims\$ 102,400.49\$ 7,225.77Other Nonoperating Revenues\$ 102,400.49\$ (2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22					
Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]\$ 8,652,419.02\$ 8,507,165.42Legislative Revenue\$ 8,652,419.02\$ 8,507,165.42Federal Revenue Non-Operating\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating\$ 732,528.87409,827.97Land Income(465,615.03)5,338,012.24Investment Income(465,615.03)5,338,012.24Investment Income(110,465.78)(106,241.63)Interest Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating [Expenses](29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22	Depreciation/Amortization		3,611,530.23		3,404,571.34
Total Operating Income [Loss]\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]\$ 8,652,419.02\$ 8,507,165.42Legislative Revenue\$ 8,652,419.02\$ 8,507,165.42Federal Revenue Non-Operating\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating\$ 732,528.87409,827.97Land Income(465,615.03)5,338,012.24Investment Income(465,615.03)5,338,012.24Investment Income(110,465.78)(106,241.63)Interest Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating [Expenses](29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22					
Nonoperating Revenues[Expenses]Legislative Revenue\$ 8,652,419.02\$ 8,507,165.42Federal Revenue Non-Operating\$ 8,652,419.02\$ 8,507,165.42Federal Pass Through Non-Operating732,528.87409,827.97Land Income(465,615.03)5,338,012.24Investment Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Interest Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating Revenues102,400.4997,225.77Other Nonoperating Revenues(29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22	Total Operating Expenses [Schedule IV-1]	<u>\$</u>	89,902,771.08	\$	82,227,350.01
Legislative Revenue\$<	Total Operating Income [Loss]	\$	(7,088,340.33)	\$	(5,942,192.16)
Legislative Revenue\$<	Nonoperating Revenues [Expenses]				
Federal Revenue Non-OperatingFederal Pass Through Non-OperatingState Pass Through Non-OperatingGiffs732,528.87Horstmann LincomeInvestment IncomeInvestment IncomeInterest ExpenseBorrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital AssetsGither Nonoperating RevenuesOther Nonoperating RevenuesInterest Expense102,400.4997,225.77Other Nonoperating RevenuesCotal Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22		\$	8.652.419.02	\$	8.507.165.42
Federal Pass Through Non-Operating State Pass Through Non-Operating GiftsGifts732,528.87409,827.97Land Income1000000000000000000000000000000000000	•	· ·	0,002,000	Ŧ	0,000,00000
State Pass Through Non-OperatingGifts732,528.87409,827.97Land Income1Investment Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Interest Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating Revenues102,400.4997,225.77Other Nonoperating Revenues(29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22					
Gifts       732,528.87       409,827.97         Land Income       (465,615.03)       5,338,012.24         Investment Income       (465,615.03)       5,338,012.24         Investing Activities Expense       (110,465.78)       (106,241.63)         Interest Expense       (110,465.78)       (106,241.63)         Borrower Rebates and Agent Fees       64,977.74       184,208.29         Settlement of Claims       0ther Nonoperating Revenues       102,400.49       97,225.77         Other Nonoperating [Expenses]       (29,419.83)       (2,867.84)         Total Nonoperating Revenues [Expenses]       \$ 8,946,825.48       \$ 14,427,330.22	- · ·				
Land IncomeInvestment Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Interest Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees64,977.74184,208.29Gain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settlement of Claims097,225.77Other Nonoperating Revenues102,400.4997,225.77Other Nonoperating [Expenses](29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22	• • •		732.528.87		409.827.97
Investment Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Interest Expense(110,465.78)(106,241.63)Borrower Rebates and Agent Fees64,977.74184,208.29Gain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating Revenues102,400.4997,225.77Other Nonoperating [Expenses]2,267.84)2Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22			,		,
Investing Activities Expense(110,465.78)(106,241.63)Interest ExpenseBorrower Rebates and Agent Fees102,406.49Gain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating Revenues102,400.4997,225.77Other Nonoperating [Expenses]2(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22			(465.615.03)		5.338.012.24
Interest ExpenseBorrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settlement of ClaimsOther Nonoperating Revenues102,400.4997,225.77Other Nonoperating [Expenses]201Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22					
Borrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating Revenues(29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22			(110,105.70)		(100,211.05)
Gain [Loss] On Sale or Disposal of Capital Assets64,977.74184,208.29Settlement of Claims102,400.4997,225.77Other Nonoperating Revenues(29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22					
Settlement of Claims102,400.4997,225.77Other Nonoperating [Expenses](29,419.83)(2,867.84)Total Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22			64 977 74		184 208 29
Other Nonoperating Revenues         102,400.49         97,225.77           Other Nonoperating [Expenses]         (29,419.83)         (2,867.84)           Total Nonoperating Revenues [Expenses]         \$ 8,946,825.48         \$ 14,427,330.22			01,977.74		101,200.27
Other Nonoperating [Expenses]         (29,419.83)         (2,867.84)           Total Nonoperating Revenues [Expenses]         \$ 8,946,825.48         \$ 14,427,330.22			102 400 49		97 225 77
Total Nonoperating Revenues [Expenses]         \$ 8,946,825.48         \$ 14,427,330.22					
	ould ronoperunity [Expenses]		(27,717.03)		(2,007.04)
Income [Loss] Before Other Revenues and Transfers \$ 1,858,485.15 \$ 8,485,138.06	Total Nonoperating Revenues [Expenses]	\$	8,946,825.48	\$	14,427,330.22
	Income [Loss] Before Other Revenues and Transfers	\$	1,858,485.15	\$	8,485,138.06

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

		CURRENT YEAR TOTAL	 PRIOR YEAR TOTAL
Other Revenues and Transfers			
Capital Contributions	\$	477,161.00	\$ 11,500.00
Capital Appropriations [Higher Education Fund]			
Additions to Permanent and Term Endowments			
Special Items			
Extraordinary Items			
Transfers In			
Transfers From Other State Agencies		246,176.41	
Mandatory Transfers From Other Members			
Nonmandatory Transfers From Other Members		536,651.53	522,239.65
Nonmandatory Transfers From Members/Agencies-Cap Assets			1,053,262.24
Transfers Out			
Transfers to Other State Agencies			(635,801.58)
Mandatory Transfers to Other Members		(2,685,790.21)	(2,603,591.31)
Nonmandatory Transfers to Other Members			
Nonmandatory Transfers to Members/Agencies - Cap Assets			
Legislative Transfers - In			
Legislative Transfers - Out			
Legislative Appropriations Lapsed	_		
Total Other Revenues and Transfers	\$	(1,425,801.27)	\$ (1,652,391.00)
Change In Net Position	\$	432,683.88	\$ 6,832,747.06
Net Position, Beginning of Year	\$	93,706,431.32	\$ 86,873,684.26
Restatement			
Net Position, Beginning of Year, Restated	\$	93,706,431.32	\$ 86,873,684.26
Net Position, End of Year	\$	94,139,115.20	\$ 93,706,431.32

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

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification					
Cost of Goods Sold	\$ 53,572.5	9 \$	\$	\$	\$
Salaries & Wages	30,750,101.2	1			
Payroll Related Costs	5,550,710.9	2			
Payroll Related Costs-TRS Pension					
Professional Fees & Services	2,854,210.2	6			
Travel	7,007,276.1	5			
Materials & Supplies	5,752,812.5	3			
Communication & Utilities	1,696,828.1	2			
Repairs & Maintenance	694,645.9	8			
Rentals & Leases	7,615,771.0	8			
Printing & Reproduction	1,380,984.8	5			
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	466.4	8			
Scholarships					
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	10,121,785.8	6			
Total Operating Expenses	\$ 73,479,166.0	3 \$	\$	\$	\$

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$ 53,572.59	\$ 69.557.64
Ψ	5,755,682.13		Ψ	Ψ	Ψ	36,505,783.34	35,871,645.10
	3,501,076.40					9,051,787.32	8,433,058.70
	1,005,458.38					3,859,668.64	4,735,585.24
	236,637.99					7,243,914.14	7,351,740.33
	1,085,581.26					6,838,393.79	8,571,775.29
	123,529.99					1,820,358.11	1,790,165.10
	631,516.46					1,326,162.44	1,165,992.28
	46,564.94					7,662,336.02	5,559,692.24
	36,069.36					1,417,054.21	1,757,737.73
							696.95
							100,000.00
					3,611,530.23	3,611,530.23	3,404,571.34
	113.99					580.47	789.92
							8,870.00
	389,843.92					10,511,629.78	3,405,472.15
\$	\$ 12,812,074.82	\$	\$	\$	\$ 3,611,530.23	\$ 89,902,771.08	\$ 82,227,350.01
						[Exhibit IV]	

#### EXHIBIT V TEXAS A&M ENGINEERING EXTENSION SERVICE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2015

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Cash Flows From Operating Activities				
Proceeds Received From Tuition and Fees	\$	36,216,056.43	\$	38,993,241.30
Proceeds Received From Customers		5,725,743.69		13,588,706.53
Proceeds From Grants and Contracts		35,702,495.85		27,257,596.04
Proceeds From Auxiliary Enterprises				
Proceeds From Loan Programs		001.50		1 454 45
Proceeds From Other Operating Revenues		821.52		1,454.47
Payments to Suppliers for Goods and Services Payments to Employees		(38,299,981.47)		(36,047,420.12)
Payments for Loans Provided		(45,299,965.38)		(44,083,932.65)
Payments for Other Operating Expenses				(109,566.95)
rujnens for other operating Expenses			-	(10),500.55)
Net Cash Provided [Used] By Operating Activities	\$	(5,954,829.36)	\$	(399,921.38)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	8,652,419.02	\$	8,507,165.42
Proceeds From Gifts		732,528.87		409,827.97
Proceeds From Endowments				
Proceeds From Transfers From Other Funds		246,176.41		
Proceeds From Other Grant Receipts				
Proceeds From Other Noncapital Financing Activities		102,400.49		97,225.77
Payments of Interest				(625 001 50)
Payments for Transfers to Other Funds Payments for Grant Disbursements				(635,801.58)
Payments for Other Noncapital Financing Uses				
Other Noncapital Transfers From/To System		36,651.53		22,239.65
Transfers Between Fund Groups				,,
1			_	
Net Cash Provided [Used] By Noncapital Financing Activities	\$	9,770,176.32	\$	8,400,657.23
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	64,977.74	\$	187,935.00
Proceeds From Debt Issuance				
Proceeds From State Grants and Contracts				
Proceeds From Federal Grants and Contracts				
Proceeds From Gifts				
Proceeds From Interfund Payables				
Proceeds From Other Financing Activities				
Proceeds From Capital Contributions		(2.022.(47.71)		(4 222 495 05)
Payments for Additions to Capital Assets Payments of Principal On Debt		(3,933,647.71)		(4,222,485.05)
Payments for Capital Leases				
Payments of Interest On Debt Issuance				
Payments for Interfund Receivables				
Payments of Other Costs On Debt Issuance				
Transfer of Capital Debt Proceeds From System [Nonmandatory]		645,530.33		392,073.74
Intrasystem Transfers for Capital Debt [Mandatory]		(2,685,790.21)		(2,603,591.31)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	_			
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(5,908,929.85)	\$	(6,246,067.62)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$		\$	
Sales and Purchases of Investments Held By System	Ψ	336,205.69	Ψ	(5,600,292.96)
Proceeds From Interest and Investment Income		626,322.81		593,036.67
Payments to Acquire Investments		,		
Net Cash Provided [Used] By Investing Activities	\$	962,528.50	\$	(5,007,256.29)
Net Increase [Decrease] In Cash and Cash Equivalents	\$	(1,131,054.39)	\$	(3,252,588.06)
Cash and Cash Equivalents, Beginning of Year Restatement	\$	4,160,772.65	\$	7,413,360.71
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	4,160,772.65	\$	7,413,360.71
			_	
Cash and Cash Equivalents, End of Year [Sch Three]	\$	3,029,718.26	\$	4,160,772.65

#### EXHIBIT V TEXAS A&M ENGINEERING EXTENSION SERVICE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2015

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$		\$	
Net Cash Flovided [Osed] by Operating Activities	ψ		ψ	
Operating Income [Loss]		(7,088,340.33)		(5,942,192.16)
Adjustments to Reconcile Operating Income [Loss] to				
Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation		3,611,530.23		3,404,571.34
Bad Debt Expense		24,982.35		1,811,472.00
Operating Income [Loss] and Cash Flow Categories		,		,- ,
Classification Differences				
Changes In Assets and Liabilities				
[Increase] Decrease In Receivables		(425,151.14)		(1,122,061.96)
[Increase] Decrease In Due From Other Funds		(4,347,866.34)		402,890.27
[Increase] Decrease In Due From System Members		673,591.79		604,745.28
[Increase] Decrease In Inventories		(603,211.85)		148,064.23
[Increase] Decrease In Prepaid Expenses		(000,211.00)		110,001120
[Increase] Decrease In Loans and Contracts				
[Increase] Decrease In Other Assets				
[Increase] Decrease In Payables		3,071,935.57		(1,747,330.58)
[Increase] Decrease In Pulyables [Increase] Decrease In Due to Other Agencies/Funds		5,071,555.57		(1,717,550.50)
[Increase] Decrease In Due to System Members				12,378.41
[Increase] Decrease In Unearned Revenue		(1,094,869.92)		1,859,794.90
[Increase] Decrease In Deposits		(1,0) 1,00).)2)		1,059,791.90
[Increase] Decrease In Employees' Compensable Leave		222,570.28		167,746.89
[Increase] Decrease In OPEB Liability		222,570.20		107,740.07
[Increase] Decrease In Pension Liability				
[Increase] Decrease In Self Insured Accrued Liability				
[Increase] Decrease In Other Liabilities				
[increase] Decrease in other Endomnes				
Total Adjustments	\$	1,133,510.97	\$	5,542,270.78
	÷	1,100,01012,1	φ	0,012,270170
Net Cash Provided [Used] By Operating Activities	\$	(5,954,829.36)	\$	(399,921.38)
Non-Cash Transactions	*		٩	11 500 00
Donation of Capital Assets	\$	477,161.00	\$	11,500.00
Net Change In Fair Value of Investments		(3,178,672.52)		3,584,906.28
Refunding of Long Term Debt				
Amortization of Bond Premiums and Discounts				
Borrowing Under Capital Lease Purchase		< 1 0 <b></b>		
Other		64,977.74		1,237,470.53

#### SCHEDULE THREE TEXAS A&M ENGINEERING EXTENSION SERVICE SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2015

		CURRENT YEAR TOTAL	
Cash & Cash Equivalents			
Current Assets			
Cash On Hand			
Cashiers Account	\$	200.00	
Petty Cash Department Working Fund		600.00	
Total Cash On Hand	\$	800.00	
Cook In State Trecours			
Cash In State Treasury	¢	2 0 2 0 1 9 2 6	
Assets Held By System Offices-Current	\$	3,028,918.26	
Total Current Cash and Cash Equivalents [Exhibit III]	\$	3,029,718.26	
Total Current Cash and Cash Equivalents [Exhibit III]	φ	3,029,718.20	
Total Cash & Cash Equivalents [Exhibit V]	\$	3,029,718.26	
Total Cash & Cash Equivalence [Exhibit 1]	Ψ	2,022,710.20	

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

	 BALANCE 9-1-14	ADJUSTMENTS	CC	OMPLETED CIP
Non-Depreciable/Non-Amortizable Assets				
Land and Land Improvements	\$ 4,474,434.28	\$	\$	
Construction In Progress	4,024,173.77			(2,086,299.18)
Other Tangible Capital Assets	 32,099.00			
Total Non-Depreciable/Non-Amortizable Assets	\$ 8,530,707.05	\$	\$	(2,086,299.18)
Depreciable Assets				
Buildings	\$ 18,514,645.64	\$	\$	1,760,969.36
Infrastructure	17,204,558.39			
Facilities and Other Improvements	7,043,501.93			325,329.82
Furniture and Equipment	10,458,523.81			
Vehicles, Boats and Aircraft	 7,964,271.85		_	
Total Depreciable Assets at Historical Cost	\$ 61,185,501.62	\$	\$	2,086,299.18
Less Accumulated Depreciation for				
Buildings	\$ (5,773,614.57)	\$	\$	
Infrastructure	(4,613,539.85)			
Facilities and Other Improvements	(1,944,909.37)			
Furniture and Equipment	(7,685,289.38)			
Vehicles, Boats and Aircraft	 (5,481,865.81)			
Total Accumulated Depreciation	\$ (25,499,218.98)	\$	\$	
Depreciable Assets, Net	\$ 35,686,282.64	\$	\$	2,086,299.18
Amortizable Assets - Intangible				
Computer Software	\$ 526,791.90	\$	\$	
Total Intangible Assets at Historical Cost	\$ 526,791.90	\$	\$	
Less Accumulated Amortization for				
Computer Software	\$ (526,791.90)	\$	\$	
Total Accumulated Amortization	\$ (526,791.90)	\$	\$	
Total Accumulated Amortization	\$ (320,791.90)	φ	φ	
Amortizable Assets,Net	\$ 	\$	\$	
Capital Assets, Net	\$ 44,216,989.69	\$	\$	

\$       \$       3,197,026.71       5,11         \$       \$       \$       3,197,026.71       \$         \$       \$       \$       3,197,026.71       \$       \$         \$       \$       \$       3,197,026.71       \$       \$       9,6         \$       \$       \$       \$       \$       \$       9,6         \$       \$       \$       \$       \$       \$       9,6         \$       \$       \$       \$       \$       \$       9,6         \$       \$       \$       \$       \$       \$       9,6         \$       \$       \$       \$       \$       \$       \$         \$       \$       \$       \$       \$       \$       \$         \$       \$       \$       \$       \$       \$       \$         \$       \$       \$       \$       \$       \$       \$       \$         \$	74,434.28 34,901.30 32,099.00 41,434.58 75,615.00 04,558.39 68,831.75
\$ \$ \$ \$ 20,2 17,20 1,133,857.00 (272,263.04) 11,33	75,615.00 04,558.39
17,20 7,30 1,133,857.00 (272,263.04) 11,33	04,558.39
1,133,857.00 (272,263.04) 11,3	
79,925.00 (250,859.00) 7,79	20,117.77 93,337.85
<u>\$</u> <u>\$</u> 1,213,782.00 <u>\$</u> (523,122.04) <u>\$</u> 63,90	62,460.76
(888,693.32) (5,50 (329,211.37) (2,2)	97,726.91) 02,233.17) 74,120.74) 77,725.99)
	65,240.19)
	17,047.00)
<u>\$</u> <u>\$</u> (2,397,748.23) <u>\$</u> (29,419.83) <u>\$</u> 35,34	45,413.76
<u>\$</u> <u>\$</u> (21,075.10) <u>\$</u> 50	05,716.80
<u>\$</u> <u>\$</u> (21,075.10) <u>\$</u> 50	05,716.80
<u>\$</u>	05,716.80)
<u>\$</u>	05,716.80)
<u>\$ \$ \$ \$</u>	
\$ <u>\$ 799,278.48</u> \$ (29,419.83) \$ 44,90	86,848.34