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 | ^ | | | |
| 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 | | | | | |
| Public ServiceHospitals and ClinicsAcademic SupportStudent ServicesInstitutional Support12,812,074.82Institutional Support12,812,074.82Operation & Maintenance of PlantScholarships & FellowshipsAuxiliaryDepreciation/Amortization3,611,530.23Total Operating Expenses [Schedule IV-1]\$ 89,902,771.08\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]Legislative Revenue\$ 8,652,419.02Federal Revenues [Expenses]Legislative RevenueState Pass Through Non-OperatingGifts732,528.87Investment IncomeInvestment IncomeInterest ExpenseBorrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital AssetsGain [Loss] On Sale or Disposal of Capital AssetsGinternon Operating RevenuesInterest ExpenseCoher Nonoperating RevenuesInternon Operating RevenuesInternon Operating RevenuesInternon Parting RevenuesInternon Parting RevenuesInternon Operating RevenuesInternon Operating RevenuesInternon Parting RevenuesInternon Parting RevenuesInternon Operating RevenuesInternon Operating Revenues <td></td> <td>\$</td> <td>73,479,166.03</td> <td>\$</td> <td>66,883,797.33</td> | | \$ | 73,479,166.03 | \$ | 66,883,797.33 |
| 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 | | | | | |
| Academic SupportStudent ServicesInstitutional Support12,812,074.82Institutional Support12,812,074.82Operation & Maintenance of PlantScholarships & 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)\$ (7,088,340.33)\$ (5,942,192.16)Nonoperating Revenues [Expenses]Legislative Revenue\$ 8,652,419.02Federal Revenue Son-OperatingFederal Revenue Non-OperatingGifts732,528.87Land IncomeInvestment IncomeInvestment IncomeInterest ExpenseBorrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital AssetsSettlement of ClaimsOther Nonoperating [Expenses]Cohen Nonoperating Revenues [Expenses](29,419.83)(29,419.83)(29,419.83)(29,419.83)(29,419.83)Cater Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22 | | | | | |
| Student ServicesInstitutional Support12,812,074.8211,938,981.34Operation & Maintenance of PlantScholarships & FellowshipsAuxiliaryDepreciation/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-OperatingGifts732,528.87409,827.97Land Income(465,615.03)5,338,012.24Investing Activities Expense(110,465.78)(106,241.63)Interest Expense64,977.74184,208.29Settlement of Claims002,400.4997,225.77Other Nonoperating Revenues [Expenses]102,400.4997,225.77Other Nonoperating Revenues [Expenses]\$ 8,946,825.48\$ 14,427,330.22 | 1 | | | | |
| 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 | | |
| 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 |