# ANNUAL FINANCIAL Report

of

**Texas A&M Transportation Institute** 

For the Year Ended August 31, 2016 With Comparative Totals for the Year Ended August 31, 2015



Dennis L. Christiansen, Ph.D., P.E., Director Joseph N. Dunn, Assistant Agency Director and Chief Financial Officer Rodney J. Horrell, Assistant Chief Financial Officer Marie Ethridge, Director of Accounting and Controller Karen Coleman, Financial Reporting Manager

## TEXAS A&M TRANSPORTATION INSTITUTE

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#### EXHIBIT III TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2016

Current Assets Cash & Cash Equivalents [Schedule Three] S 4,661,977.96 \$ 5,115,851.47 Investments Restricted Cash & Cash Equivalents [Schedule Three] Investments Seter-Insure Mealth and Dental Student Investment Trades Accounts Other Agencies Investment Trades Consumable Inventories Investment Restricted Cash & Cash Equivalents [Schedule Three] Investment Trades Consumable Inventories Investment Restricted Cash & Cash Equivalents [Schedule Three] Investment Restricted Cash & Cash Equivalents [Schedule Three] Consumable Inventories Cash & Cash Equivalents [Schedule Three] Cash			CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Cash & Cash Equivalents [Schedule Three]\$ 4,661,977.96\$ 5,115,851.47Derivative InstrumentsRestrictedCash & Cash Equivalents [Schedule Three]1,079,532.41305,039.16Investments1,079,532.41305,039.16Recircul Cash Equivalents [Schedule Three]2,158,059.951,818,629.05Other Intergovernmental604,716.57824,461.56Interest and Dividends1,079,532.4110,134,775.80GiftsSelf-Insured Health and Dental11,950,718.3410,134,775.80Sudert1,174,677.314,242,935.0312,319.80Investment Trades1,744,677.314,242,935.03Accourts936,694.491,188,004.75Due From Other Members936,694.491,188,004.75Due From Other Members1,192,177,88.54\$ 31,806,698.62Construction Resets\$ 31,275,788.54\$ 31,806,698.62Total Current Assets\$ 31,205,788.54\$ 31,806,698.62Total Current Assets\$ 31,205,218.74\$ 443,992.46Investment [Note 3]1,032,032.449,906,478.10Investment [Note 3]1,032,032.449,906,478.10Investment [Note 3]1,032,032.44 <th>Assets and Deferred Outflows</th> <th></th> <th></th> <th></th> <th></th>	Assets and Deferred Outflows				
Investments         Derivative Instruments         Restricted         Cash & Cash Equivalents [Schedule Three]         Investments       1.079,532.41       305,039.16         Restricted       2.158,059.95       1.818,629.05         Other Increportmental       604,716.57       824,461.56         Interest and Dividends       604,716.57       824,461.56         Gifts       3.23,706       31,231.89         Self-Insured Health and Dental       31,231.69       31,231.89         Student       1.950,718.34       10,134,775.80       0hcr         Other       2.32,706.7       31,231.89       31,235.95         Due From Other Agencies       1.950,718.34       1,186,004.75       82,450,455         Other       2.32,706.7       31,231.89       42,42,935.05         Due From Other Memors       39,36,694.94       1,188,004.75       8         Consumable Inventories       8       31,275,788.54       \$ 31,806,698.62         Non-Current Assets       \$ 31,275,788.54       \$ 31,806,698.62         Non-Current Assets       \$ 31,275,788.54       \$ 31,806,698.62         Non-Current Assets       \$ 10,320,382.44       9,906,478.10         Investiments [Note 3]       10,320,382.44       9,906		*		<u>^</u>	
Derivative Instruments Restricted Cash & Cash Equivalents [Schedule Three] Investments Legislative Appropriations Rescrivable, Net [Note 24] Federal Other Intergovernmental Rescrivable, Net [Note 24] Federal Other Intergovernmental Finder Members Self-Insured Health and Dental Student Investment Trades Accounts I1.950,718.34 I0.134,775.80 Other Agencies I1.950,718.34 I0.134,775.80 Other Agencies I1.950,718.34 I0.134,775.80 Other Agencies I1.950,718.34 I0.134,775.80 Other Members I1.950,718.34 I0.134,775.80 Other Members I1.950,718.34 I0.134,775.80 Other Corrent Agencies I1.950,718.34 I0.134,775.80 Other Corrent Assets Total Current Assets Total Current Assets Interfund Receivable [Note 2] Consumable By System Office Interfund Receivable [Note 2] Construction In Progress I.038,626.89 I.192,419.19 Interfund Receivable [Note 2] Construction In Progress I.038,626.89 I.192,419.19 Interfund Receivable [Note 2] Construction In Progress I.038,626.89 I.192,419.19 Interfund Receivable [Note 2] Construction In Progress I.038,626.89 I.192,419.19 Interfund Receivable [Note 2] Construction In Progress I.038,626.89 I.192,419.19 Interfund Receivable [Note 2] Construction In Progress I.038,626.89 I.192,419.19 Interfund Receivable [Note 2] Construction In Progress I.038,626.89 I.192,419.19 Interfund Receivable [Note 2] Int		\$	4,661,977.96	\$	5,115,851.47
Restricted Cash & Cash Equivalents [Schedule Three] Investments Depivalents [Schedule Three] Investments Depivalents (Schedule Three] Investments Depivalents (Schedule Three] Self-Insured Health and Dental Sudent Investment Trades Accounts 11,950,718,34 10,134,775,80 Other Trades Accounts 11,950,718,34 10,134,775,80 Other Agencies 11,950,718,34 10,134,775,80 Other Agencies 11,950,718,34 10,134,775,80 Other Carbon Other Agencies 11,950,718,34 11,188,004,75 Due From Other Members 9,336,694,49 1,188,004,77,51 Due From Other Members 9,346,694,49 1,188,004,77,51 Due From Other Members 9,347,347,347,347,347,347,347,347,347,347					
Cash & Cash Equivalents [Schedule Three]     1.079,532.41     305,039.16       Legislative Appropriations     1.079,532.41     305,039.16       Receivables, Net [Note 24]     2.158,059.95     1.818,629.05       Other Intergovernmental     604,716.57     824,461.56       Grifs     61     61     61       Self Junt ed Health and Dental     11.950,718.34     10,134,775.80       Investment Trades     1.950,718.34     10,134,775.80       Accounts     23.270.67     31.231.98       Due From Other Agencies     1.744,677.31     4.242,935.07       Due From Other Members     9.32,706.7     31.231.98       Due From Other Members     9.31,61,40.84     8,145,769.80       Consumable Inventories     5     31,275,788.54     \$       Loans and Contracts     5     31,275,788.54     \$     31,806,698.62       Non-Current Assets     \$     31,205,618.3     443,992.46       Investments [Note 3]     1.032,032.44     9.906,478.10       Investments [Note 3]     1.032,032.44     9.906,478.10       Investments [Note 3]     1.038,626.89     1,192,419.19       Cans and Christ 12]     1.038,626.89     1,192,419.19       Cans and Christ 12]     1.038,626.89     1,192,419.19       Canstracts and Other Grifee     10,320,382.44					
Investments         1.079,532.41         305,039.16           Receivables, Net [Note 24]         2.158,059.95         1.818,629.05           Pederal         2.158,059.95         1.818,629.05           Other Intergovernmental         604,716.57         824,461.56           Interest and Dividends         604,716.57         824,461.56           Gifts         521,788.24         10.134,775.80           Self-Insured Health and Dental         51,774,877.31         42,423,35.05           Due From Other Agencies         1,744,677.31         42,424,335.05           Due From Other Funds         8,116,140.84         8,145,769.80           Consumable Inventories         8,116,140.84         8,145,769.80           Merchandise Inventories         5         31,2275,788.54         \$         31,806,698.62           Non-Current Assets         5         31,275,788.54         \$         31,806,698.62           Non-Current Assets         5         31,2275,788.54         \$<					
Legialive Appropriations         1.079532.41         305.039.16           Receivables, Net [Note 24]         2.158.059.95         1.818.629.05           Pederal         2.158.059.95         1.818.629.05           Other Intergovernmental         604,716.57         824.461.56           Interest and Dividends         604,716.57         824.461.56           Other         2.3270.67         31.231.80           Due From Other Agencies         1.950,718.34         10.134,775.80           Other         2.3270.67         31.231.80           Due From Other Agencies         1.946,7731         4.242,935.05           Due From Other Members         936,694.49         1.188.004.75           Dother Current Assets         \$         31,275.788.54         \$         31,806,698.62           Total Current Assets         \$         31,275.788.54         \$         31,806,698.62           Non-Current Assets         \$         31,205.694.18         443.992.46           Investments [Note 3]         1         10.320,382.44         9.906,478.10           Investments [Note 3]         1         10.320,382.44         9.906,478.10           Investments [Note 3]         1         1.038,626.89         1.192,419.19           Other Tangible Capital Assets					
Receivables, Net [Note 24]       2.158.059.95       1.818.629.05         Other Intergovernmental       604.716.57       824.461.56         Interest and Dividends       604.716.57       824.461.56         Gifts       501       1.950.718.34       10.134.775.80         Outer Trades       1.794.677.31       4.242.935.05       1.231.96         Due From Other Agencies       1.744.677.31       4.242.935.05       1.818.604.75         Due From Other Agencies       936.694.49       1.188.004.75       1.818.064.75         Due From Other Agencies       8.116.140.84       8.145.769.80         Consumable Inventories       8.116.140.84       8.145.769.80         Merchandise Inventories       8.116.140.84       8.145.769.80         Consumable Inventories       8.116.140.84       8.145.769.80         Consumable Inventories       8.116.140.84       8.145.769.80         Consumable Inventories       8.116.140.84       8.145.769.80         Consumable Inventories       8.116.140.84       8.145.769.80         Non-Current Assets       \$       31.275.788.54       \$         Restricted       Egitivalue       1.439.054.18       443.992.46         Loans and Contracts       \$       4.39.654.18       443.992.46			1 079 532 41		305 039 16
Federal2,158,059.951,318,629.05Other Intergevernmental604,716.57824,461.56Interest and Dividends604,716.57824,461.56GiftsSelf-Insured Health and Dental11,950,718.3410,134,775.80Student11,950,718.3410,134,775.8031,231.98Other23,270.6731,231.9831,231.98Due From Other Agencies1,744,677,314,242,935.05Due From Other Members936,694.491,188,004,75Due From Other Funds8,116,140.848,145,79.80Merchandise Investories1,148,004,751,188,004,75Leans and Contracts1,146,77,314,242,935.05Other Current Assets\$31,275,788.54\$Total Current Assets\$31,275,788.54\$31,806,698.62Non-Current Assets\$31,275,788.54\$31,806,698.62Cash & Cash Equivalents [Schedule Three]\$\$\$439,654.18443,992.46Investments [Note 3]11,038,626.891,192,419.19Capital Assets, Num-Depreciable [Note 2]1,038,626.891,192,419.19Capital Assets, Sum-Depreciable [Note 2]1,038,626.891,192,419.19Other Tangible Capital Assets1,419,329.521,443,536.50Other Tangible Capital Assets1,419,329.521,443,536.50Other Tangible Capital Assets1,419,329.521,419,329.52Other Tangible Capital Assets1,419,329.521,443,536.50Other Tangible Capital Assets1,419,329.521,443,536.50 <td></td> <td></td> <td>1,079,002111</td> <td></td> <td>200,000110</td>			1,079,002111		200,000110
Interest and Dividends Gifts Self-Insured Health and Dental Student Investment Trades Accounts Other Due From Other Agencies Due From Other Agencies Total Current Assets Restricted Cash & Cash Equivalents [Schedule Three] Cash & Cash Equivalents [Schedule Three] Cash & Cash Equivalents [Schedule Three] Cash & Cash Equivalents [Schedule Three] Lada and Land Improvements Data and Contracts Construction If Progress Dother Inangible Capital Assets Capital Assets, Non-Depreciable [Note 2] Lada and Land Improvements Capital Assets, Non-Depreciable [Note 2] Lada and Due Mightal Assets Capital Assets, Depreciable [Note 2] Lada and Bailding Improvements Capital Assets, Depreciable [Note 2] Lada Baildings and Bailding Improvements Capital Assets, Amorized [Note 2] Lada Other Improvements Capital Assets, Amorized [Note 2] Lada Other Intangible Capital Assets Other Capital Assets, Amorized [Note 2] Lada Other Improvements Diagrees and Bailding Improvements Diagrees and Bailding Improvements Diagrees of Mare Computer Software Due From Outflows of Resources S S S S S S S S S S S S S			2,158,059.95		1,818,629.05
Interest and Dividends Gifts Self-Insured Health and Dental Student Investment Trades Accounts Other Due From Other Agencies Due From Other Agencies Total Current Assets Restricted Cash & Cash Equivalents [Schedule Three] Cash & Cash Equivalents [Schedule Three] Cash & Cash Equivalents [Schedule Three] Cash & Cash Equivalents [Schedule Three] Lada and Land Improvements Data and Contracts Construction If Progress Dother Inangible Capital Assets Capital Assets, Non-Depreciable [Note 2] Lada and Land Improvements Capital Assets, Non-Depreciable [Note 2] Lada and Due Mightal Assets Capital Assets, Depreciable [Note 2] Lada and Bailding Improvements Capital Assets, Depreciable [Note 2] Lada Baildings and Bailding Improvements Capital Assets, Amorized [Note 2] Lada Other Improvements Capital Assets, Amorized [Note 2] Lada Other Intangible Capital Assets Other Capital Assets, Amorized [Note 2] Lada Other Improvements Diagrees and Bailding Improvements Diagrees and Bailding Improvements Diagrees of Mare Computer Software Due From Outflows of Resources S S S S S S S S S S S S S	Other Intergovernmental		604,716.57		824,461.56
Stef-Insured Health and Dental         Student         Investment Trades         Accounts         Other         Due From Other Agencies         Due From Other Paratics         Due From Other Paratics         Nerchandise Inventories         Merchandise Inventories         Lans and Contracts         Interfruid Receivable [Note 12]         Other Current Assets         Restricted         Restricted         Cassets Held By System Office         Investments [Note 3]         Loans Contracts and Other Carles         Investments [Note 3]         Loans Contracts and Other Grifs Receivable [Note 2]         Loans Contracts and Other Grifs Receivable         Grifs Receivable         Loans, Contracts and Other Carles         Grifs Receivable         Loans, Contracts and Other Carles         Grifs Receivable         Loans and Contracts         Loans and Contracts         Receivable [Note 12]         Construction In Progress         Other Tangible Capital Assets         Construction In Progress         Other Capital Assets         Capital Assets Depreciable [Note 2]         Land Use Rights         Other					
Student Investment Trades     11.950.718.34     10.134.775.80       Other Consumable Inventories     1.744.677.31     4.242.935.05       Due From Other Members     9.936.694.49     1.188.004.75       Consumable Inventories     8,116,140.84     8,145,769.80       Merchandise Inventories     8,116,140.84     8,145,769.80       Consumable Inventories     8,116,140.84     8,145,769.80       Merchandise Inventories     8,116,140.84     8,145,769.80       Other Current Assets     \$     31,275,788.54     \$       Restricted     Cash & Cash Equivalents [Schedule Three]     \$     \$       Cash & Cash Equivalents [Schedule Three]     \$     \$     \$       Investments [Note 3]     1     10.320,382.44     9.906,478.10       Investments [Note 3]     10.320,382.44     9.906,478.10       Investments [Note 3]     10.320,382.44     9.906,478.10       Interfund Receivable [Note 12]     10.386,266.89     1,192,419.19       Construction In Progress     1.038,626.89     1,192,419.19       Other Capital Assets     1.038,626.89     1,192,419.19       Other Intagible Capital Assets     1.04,673,254.87     14,853,966.90       Land and Use Rights     24,583,351.77     24,583,351.77     24,583,351.77       Interfund Recivital Assets     1.96,73,254.87     1					
Investment Trades Accounts II 1950.718.34 II 1950.721 II 1950.7					
Accounts11.950.718.3410.134.775.80Other23.270.6731.231.84Due From Other Members9.36.694.4911.744.677.31Due From Other Members9.36.694.4911.88.004.75Consumable Inventories8,116.140.848,145.769.80Merchandise Inventories8,116.140.848,145.769.80Merchandise Inventories831.275.788.54\$Jone Current Assets\$31.231.80\$RestrictedCarrent Assets\$31.806.698.62Non-Current Assets\$31.231.80\$Restricted\$\$\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$Loans, ContractsOffice10.320.382.449.906.478.10Investments [Note 3]10.320.382.449.906.478.10Investments [Note 3]10.38.626.891.192.419.19Other Tangible Capital Assets1.038.626.891.192.419.19Other Tangible Capital Assets1.038.626.891.192.419.19Other Tangible Capital Assets1.419.329.521.419.329.52Capital Assets, Depreciable [Note 2]1.414.825.965.901.192.419.19Other Tangible Capital Assets1.95.388.80270.388.80Other Intangible Capital Assets1.95.388.80270.388.80Other Intangible Capital Assets1.95.388.80270.388.80Other Intangible Capital Assets1.95.388.80270.388.80Other Intangible Capital Assets1.95					
Other23:27.0731:231.98Due From Other Agencies1.744.767.314.242.935.05Due From Other Funds936.694.491.188,004.75Due From Other Funds8,116.140.848,145.769.80Consumable Inventories8,116.140.848,145.769.80Loans and ContractsInterfund Receivable [Note 12]0ther Current Assets\$ 31,275.788.54\$ 31,806.698.62Total Current Assets\$ 31,275.788.54\$ 31,806.698.62\$ 439,654.184 43,992.46RestrictedCash Equivalents [Schedule Three]\$ 439,654.184 43,992.46Investments [Note 3]10,320,382.449.906,478.10Interfund Receivable [Note 12]10,320,382.449.906,478.10Interfund Receivable [Note 12]10,336,626.891,192,419.19Other Tangible Capital Assets1,419,329.521,419,329.52Land Use Rights24,583,351.7724,583,351.77Infastitucture14,405,29.521,419,329.52Furniture and Equipment1,419,329.521,419,329.52Furniture and Equipment1,419,329.521,419,329.52Furniture and Equipment1,419,329.521,418,536.69Other Intangible Capital Assets2,703,88.80			11.050.710.24		10 124 775 90
Due From Other Agencies1.744.677.314.242.935.05Due From Other Members936.694.491.188.004.75Due From Other Members8.116,140.848.145,769.80Consumable Inventories8.116,140.848.145,769.80Leans and Contracts1.188.004.759.000Other Current Assets\$31,275,788.54\$Total Current Assets\$31,275,788.54\$RestrictedRestricted439,654.18443,992.46Investments [Note 3]1.000439,654.18443,992.46Loans. Contractsan Other10,320,382.449.906,478.10Investments [Note 3]1.038,626.891,192,419.19Constructs1.038,626.891,192,419.19Other Tangible Capital Assets1.038,626.891,192,419.19Other Tangible Capital Assets24,583,351.7724,583,351.77Infrastructure1.96,732,524.871.419,329,52Puncture1.96,732,54.871.419,329,52Sublidings and Building Improvements1.419,329,521.419,329,56,96Other Tangible Capital Assets2.790,210.992.374,558.58Other Intangible Capital Assets2.790,210.992.374,558.58Other Intangible Capital Assets1.95,388.80270,388.80Other Intangible Capital Assets2.790,210.992.374,558.58Interfind Receivable1.419,329,521.419,329,52Interfind Assets2.790,210.992.374,558.58Other Intangible Capital Assets2.790,210.992.374,558.58Other Current Assets					
Due From Other Members     936.694.49     1,188,004,75       Due From Other Funds     8,116,140.84     8,145,769.80       Consumable Inventories     8,116,140.84     8,145,769.80       Learns and Contracts     Interfund Receivable [Note 12]     Other Current Assets     \$       Total Current Assets     \$     31,275,788.54     \$     31,806.698.62       Non-Current Assets     \$     \$     439,654.18     \$       Cash & Cash Equivalents [Schedule Three]     \$     \$     \$     \$       Assets Held By System Office     \$     439,654.18     \$     443,992.46       Investments [Note 3]     10,320,382.44     9,906,478.10       Interfund Receivable     10,320,382.44     9,906,478.10       Investments [Note 3]     10,320,382.44     9,906,478.10       Interfund Receivable [Note 12]     Construction In Progress     1,038,626.89     1,192,419.19       Other Tangible Capital Assets     Construction In Progress     1,038,626.89     1,192,419.19       Other Tangible Capital Assets     Capital Assets     24,583,351.77     24,583,351.77       Facilities and Other Improvements     1,419,329.52     1,419,329.52     1,419,329.52       Capital Assets, Amortized [Note 2]     141,419,329.52     1,419,329.52     1,419,329.52       Fund Une Rights     0,673,254,81 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Due From Other Funds8,116,140.848,145,769.80Consumable Inventories8,116,140.848,145,769.80Merchandise Inventories11Lams and Contracts1Interfund Receivable [Note 12]1Other Current Assets\$31,275,788.54\$Total Current Assets\$31,275,788.54\$31,806,698.62Non-Current Assets\$\$439,654.18443,992.46Restricted\$\$\$\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$\$Assets Held By System Office\$439,654.18443,992.46Investments [Note 3]110,320,382.449,906,478.10Interfund Receivable [Note 12]111Cast Held By System Office10,320,382.449,906,478.10Interfund Receivable [Note 12]111Capital Assets, Non-Depreciable [Note 2]1,038,626.891,192,419.19Other Inargible Capital Assets1,038,626.891,192,419.19Other Inargible Capital Assets1,9673,254.8714,885.966.90Land Use Rights2,790,210.992,374,558.86270,388.80Other Ingrovements1,419,329.521,419,329.52Land Use Rights119,673,254.8714,885.966.90Computer Software195,388.80270,388.80270,388.80Other Ingrible Capital Assets195,388.80270,388.80Other Ingrible Capital Assets362,100.00362,100.00Other Ingrible Capit					
Consumable Inventories       A. S.					, ,
Merchandise Inventories         Loans and Contracts         Interfund Receivable [Note 12]         Other Current Assets         Total Current Assets         Restricted         Cash & Cash Equivalents [Schedule Three]         S Assets Held By System Office         Loans Contracts         Assets Held By System Office         Loans Contracts         Assets Held By System Office         Investments [Note 3]         Loans Contracts         Assets Held By System Office         Interfund Receivable         Loans Contracts         Assets Held By System Office         Interfund Receivable [Note 12]         Capital Assets, Non-Depreciable [Note 2]         Land and Lond Improvements         Cohristic In Infrom Receivable [Note 2]         Land and Load Improvements         Capital Assets, Non-Depreciable [Note 2]         Buildings and Building Improvements         Land Use Rights         Other Inagible Capital Assets         Capital Assets, Mortized [Note 2]         Buildings and Building Improvements         14/19/329/52         Intrust and Deprecements         Capital Assets, Amortized [Note 2]         Land Use Rights         Other Capital Assets <td></td> <td></td> <td>0,110,140.04</td> <td></td> <td>0,145,707.00</td>			0,110,140.04		0,145,707.00
Loans and Contracts Interfund Receivable [Note 12] Other Current Assets\$ 31,275,788.54\$ 31,806,698.62Total Current Assets\$ 31,275,788.54\$ 31,806,698.62Non-Current Assets\$ 439,654.18\$ 443,992.46Restricted\$ 439,654.18\$ 443,992.46Investments [Note 3]11Loans, Contracts and Other Gifts Receivable10,320,382.449,906,478.10Investments [Note 3]11Loans and Contracts10,320,382.449,906,478.10Investments [Note 3]11Capital Assets, Non-Depreciable [Note 2]11Land and Land Improvements1,038,626.891,192,419.19Other Tangible Capital Assets1,038,626.891,192,419.19Other Intangible Capital Assets1,038,626.891,192,419.19Other Intangible Capital Assets1,419,329.521,419,329.52Capital Assets, Non-Depreciable [Note 2]124,583,351.77Pacifitics and Other Improvements1,419,329.521,419,329.52Capital Assets, Amortized [Note 2]12,790,210.99Purifiture and Equipment19,673,254.8714,885,966.90Other Capital Assets195,388.80270,388.80Other Capital Assets195,388.80270,388.80Other Capital Assets195,388.80270,388.80Other Capital Assets195,388.80270,388.80Other Romare of Resources [Note 28]1362,100.00Other Non-Current Assets\$ 36,558,667.83\$ 33,730,361.19Deferred Outflows of Resou					
Interfund Receivable [Note 12]         Other Current Assets         Total Current Assets         Restricted         Cash & Cash Equivalents [Schedule Three]         Assets Held By System Office         Loans, Contracts and Other         Gifts Receivable         Loans, Contracts and Other         Gifts Receivable [Note 3]         Loans, Contracts and Other         Gifts Receivable [Note 2]         Land and Improvements         Construction In Progress         Other Inagible Capital Assets         Land use Rights         Other Inagible Capital Assets         Land and Improvements         Pacificatial Assets, Non-Depreciable [Note 2]         Buildings and Building Improvements         Interfund Receivable         Statest Held Vergen         Other Inagible Capital Assets         Capital Assets, Mortized [Note 2]         Buildings and Building Improvements         Interfund Receivable         Interfund Receivable         Other Capital Assets					
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Restricted\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office439,654.18443,992.46Investments [Note 3]10,320,382.449,906,478.10Loans, Contracts and Other10,320,382.449,906,478.10Assets Held By System Office10,320,382.449,906,478.10Investments [Note 3]10,820,382.449,906,478.10Interfund Receivable [Note 12]10,38,626.891,192,419.19Other Tangible Capital Assets1,038,626.891,192,419.19Other Intangible Capital Assets24,583,351.7724,583,351.77Capital Assets, Depreciable [Note 2]1,419,329.521,419,329.52Buildings and Building Improvements1,419,329.521,419,329.52Furniture and Equipment19,673,254.8714,885,966.90Vehicles, Boats, and Aircraft2,790,210.992,374,558.58Other Intagible Capital Assets195,388.80270,388.80Other Intagible Capital Assets195,388.80270,388.80Other Intagible Capital Assets362,100.00362,100.00Other Intagible Capital Assets195,388.80270,388.80Other Intagible Capital Assets36,558,667.83\$Total Non-Current Assets\$36,558,667.83\$Deferred Outflows of Resources [Note 28]11Unamortized Los On Refunding Debt\$\$\$Government Acquisition\$\$\$Pensions1010\$\$		\$	51,275,788.54	\$	51,800,098.02
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Furniture and Equipment19,673,254.8714,885,966.90Vehicles, Boats, and Aircraft2,790,210.992,374,558.58Other Capital Assets2,790,210.992,374,558.58Intangible Capital Assets, Amortized [Note 2]195,388.80270,388.80Land Use Rights195,388.80270,388.80Other Intangible Capital Assets195,388.80270,388.80Accumulated Depreciation/Amortization(24,263,631.63)(21,708,224.13Assets Held In Trust362,100.00362,100.00Other Non-Current Assets36,558,667.83\$ 33,730,361.19Deferred Outflows of Resources [Note 28]\$\$Unamortized Loss On Refunding Debt\$\$Government Acquisition\$\$Pensions\$\$Total Deferred Outflows of Resources\$\$Total Deferred Outflows of Resources\$\$			1 410 220 52		1 410 220 52
Vehicles, Boats, and Aircraft2,790,210.992,374,558.58Other Capital AssetsIntangible Capital Assets, Amortized [Note 2]195,388.80270,388.80Intangible Capital Assets195,388.80270,388.80270,388.80Other Intangible Capital Assets(24,263,631.63)(21,708,224.13Assets Held In Trust362,100.00362,100.00Other Non-Current Assets\$ 36,558,667.83\$ 33,730,361.19Deferred Outflows of Resources [Note 28]\$\$Unamortized Loss On Refunding Debt\$\$Government Acquisition\$\$Pensions\$\$Total Deferred Outflows of Resources\$\$					
Other Capital Assets         Intangible Capital Assets, Amortized [Note 2]         Land Use Rights         Computer Software       195,388.80         Other Intangible Capital Assets         Accumulated Depreciation/Amortization         Accumulated Depreciation/Amortization         Assets Held In Trust         Other Non-Current Assets         Total Non-Current Assets         Deferred Outflows of Resources [Note 28]         Unamortized Loss On Refunding Debt         Government Acquisition         Pensions         Total Deferred Outflows of Resources         S         S					
Intangible Capital Assets, Amortized [Note 2]         Land Use Rights         Computer Software       195,388.80         Other Intangible Capital Assets         Accumulated Depreciation/Amortization       (24,263,631.63)         Assets Held In Trust       362,100.00         Other Non-Current Assets       36,558,667.83         Total Non-Current Assets       \$         Deferred Outflows of Resources [Note 28]       \$         Unamortized Loss On Refunding Debt       \$         Government Acquisition       \$         Pensions       \$         Total Deferred Outflows of Resources       \$			2,790,210.99		2,374,330.30
Land Use Rights Computer Software195,388.80270,388.80Other Intangible Capital Assets Accumulated Depreciation/Amortization(24,263,631.63) 362,100.00(21,708,224.13) 362,100.00Assets Held In Trust Other Non-Current Assets362,100.00362,100.00Total Non-Current Assets\$ 36,558,667.83\$ 33,730,361.19Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions\$ \$\$Total Deferred Outflows of Resources\$ \$\$	Intangible Capital Assets Amortized [Note 2]				
Computer Software195,388.80270,388.80Other Intangible Capital Assets270,388.80270,388.80Accumulated Depreciation/Amortization(24,263,631.63)(21,708,224.13Assets Held In Trust362,100.00362,100.00Other Non-Current Assets\$36,558,667.83\$Total Non-Current Assets\$36,558,667.83\$Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pensions\$\$Total Deferred Outflows of Resources\$\$	Land Use Rights				
Other Intangible Capital Assets       (24,263,631.63)       (21,708,224.13)         Accumulated Depreciation/Amortization       (24,263,631.63)       (21,708,224.13)         Assets Held In Trust       362,100.00       362,100.00         Other Non-Current Assets       \$       36,558,667.83       \$         Total Non-Current Assets       \$       36,558,667.83       \$       \$         Deferred Outflows of Resources [Note 28]       \$       \$       \$       \$         Unamortized Loss On Refunding Debt       \$       \$       \$       \$         Total Deferred Outflows of Resources       \$       \$       \$       \$			195.388.80		270.388.80
Accumulated Depreciation/Amortization       (24,263,631.63)       (21,708,224.13)         Assets Held In Trust       362,100.00       362,100.00         Other Non-Current Assets       \$ 36,558,667.83       \$ 33,730,361.19         Deferred Outflows of Resources [Note 28]       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			190,00000		270,000100
Other Non-Current Assets       \$ 36,558,667.83       \$ 33,730,361.19         Deferred Outflows of Resources [Note 28]       \$ 36,558,667.83       \$ 33,730,361.19         Deferred Outflows of Resources [Note 28]       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			(24,263,631.63)		(21,708,224.13)
Total Non-Current Assets       \$ 36,558,667.83       \$ 33,730,361.19         Deferred Outflows of Resources [Note 28]       \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			362,100.00		362,100.00
Deferred Outflows of Resources [Note 28]       \$         Unamortized Loss On Refunding Debt       \$         Government Acquisition       \$         Pensions       \$         Total Deferred Outflows of Resources       \$	Other Non-Current Assets				
Deferred Outflows of Resources [Note 28]       \$         Unamortized Loss On Refunding Debt       \$         Government Acquisition       \$         Pensions       \$         Total Deferred Outflows of Resources       \$					
Unamortized Loss On Refunding Debt     \$     \$       Government Acquisition     \$     \$       Pensions     \$     \$	Total Non-Current Assets	\$	36,558,667.83	\$	33,730,361.19
Unamortized Loss On Refunding Debt     \$     \$       Government Acquisition     \$     \$       Pensions     \$     \$       Total Deferred Outflows of Resources     \$     \$	Deferred Outflows of Resources [Note 20]				
Government Acquisition       Pensions       Total Deferred Outflows of Resources       \$		¢		¢	
Pensions Total Deferred Outflows of Resources \$		φ		φ	
Total Deferred Outflows of Resources \$					
		-			
Total Assets and Deferred Outflows \$ 67,834,456.37 \$ 65,537,059.81	I otal Deterred Outflows of Resources	\$		\$	
	Total Assets and Deferred Outflows	\$	67,834,456.37	\$	65,537,059.81

#### EXHIBIT III TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2016

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		_	_	
Current Liabilities				
Payables				
Accounts	\$	1,284,517.76	\$	743,049.44
Payroll		4,159,950.14		3,909,023.11
Investment Trades				
Self-Insured Health and Dental				
Student				10.000.00
Other		37,467.12		12,886.09
Interfund Payable [Note 12]		0.500.00		22 015 00
Due to Other Agencies		8,523.90		22,015.80
Due to Other Funds		8,116,140.84		8,145,769.80
Due to Other Members		4,257.36		589.29
Funds Held for Investment		2 096 142 27		2 071 700 07
Unearned Revenue		2,086,143.37		2,071,709.97
Employees' Compensable Leave		287,537.00		234,531.68
Claims and Judgments 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				
other current Entonnies			_	
Total Current Liabilities	\$	15,984,537.49	\$	15,139,575.18
Non-Current Liabilities				
Interfund Payable [Note 12]	\$		\$	
	Ą	4,160,832.78	φ	4,195,318.44
Employees' Compensable Leave Other Post Employment Benefits [Note 11]		4,100,852.78		4,195,516.44
Pension Liability [Note 9]				
Claims and Judgments				
Notes and Loans Payable [Note 5]				
Bonds Payable [Note 6]				
Assets Held In Trust		362,100.00		362,100.00
Liabilities Payable From Restricted Assets		502,100.00		502,100.00
Funds Held for Others				
Capital Lease Obligations				
Other Non-Current Liabilities				
			_	
Total Non-Current Liabilities	\$	4,522,932.78	\$	4,557,418.44
	+	.,	+	.,
Deferred Inflows of Resources [Note 28]				
Pension	\$		\$	
Total Deferred Inflows of Resources	\$		\$	
Total Liabilities and Deferred Inflows	\$	20,507,470.27	\$	19,696,993.62
Net Position				
Net Investment In Capital Assets	\$	25,436,531.21	\$	23,017,790.63
Restricted for	Ψ	25,450,551.21	Ψ	25,017,770.05
Debt Service				
Capital Projects		691,428.43		721,335.99
Education		2,738,825.83		1,444,997.54
Endowment and Permanent Funds		2,700,020100		1,11,000
Nonexpendable				
Expendable		439,654.18		443,992,46
Unrestricted		18,020,546.45		20,211,949.57
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	.,, ., ., ., ., .,
Total Net Position [Exhibit IV]	\$	47,326,986.10	\$	45,840,066.19
Total Liabilities, Deferred Inflows, and Net Position	\$	67,834,456.37	\$	65,537,059.81
Total Liaonnues, Deleneu mnows, and net rostuon	3	07,034,430.37	¢	05,557,059.81

## EXHIBIT IV TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2016

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Operating Revenues				
Tuition and Fees	\$		\$	
Discounts and Allowances				
Professional Fees				
Auxiliary Enterprises				
Discounts and Allowances				
Other Sales of Goods and Services		3,581,202.96		4,528,352.23
Discounts and Allowances				
Interest Revenue		10 (05 005 01		10 010 405 05
Federal Revenue - Operating		10,695,005.21		10,819,437.97
Federal Pass Through Revenue		3,692,336.25		3,555,744.13
State Grant Revenue		1,167,770.83		539,373.96
State Pass Through Revenue		44.057.560.51		630,000.00
Other Grants and Contracts - Operating		44,057,562.51		35,668,596.21
Other Operating Revenue	_	145,566.49	_	127,857.65
Total Operating Revenues	\$	63,339,444.25	\$	55,869,362.15
Operating Expenses				
Instruction	\$		\$	
Research		68,450,890.77		65,696,552.30
Public Service		1,815,186.31		1,637,653.40
Academic Support		, ,		
Student Services				
Institutional Support				
Operation & Maintenance of Plant				
Scholarships & Fellowships				
Auxiliary				
Depreciation/Amortization		2,746,476.67		2,372,365.91
Total Operating Expenses [Schedule IV-1]	\$	73,012,553.75	\$	69,706,571.61
Total Operating Income [Loss]	\$	(9,673,109.50)	\$	(13,837,209.46)
Nonoperating Revenues [Expenses]				
Legislative Revenue	\$	11,191,727.43	\$	2,497,043.73
Federal Revenue Non-Operating		, , ,		, ,
Federal Pass Through Non-Operating				
State Pass Through Non-Operating				
Gifts		340,237.32		311,375.00
Investment Income		457,924.57		(44,765.11)
Investing Activities Expense		(25,097.98)		(27,669.76)
Interest Expense				
Borrower Rebates and Agent Fees				
Gain [Loss] On Sale or Disposal of Capital Assets		7,183.75		10,128.75
Settlement of Claims				
Other Nonoperating Revenues		23,606.86		2,516.55
Other Nonoperating [Expenses]		(477,076.98)		(305,951.01)
Total Nonoperating Revenues [Expenses]	\$	11,518,504.97	\$	2,442,678.15
Income [Loss] Before Other Revenues and Transfers	\$	1,845,395.47	\$	(11,394,531.31)

## EXHIBIT IV TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2016

	CURRENT YEAR TOTAL		 PRIOR YEAR TOTAL
Other Revenues and Transfers			
Capital Contributions	\$	22,883.00	\$ 27,848.53
Capital Appropriations [Higher Education Fund]			
Additions to Permanent and Term Endowments			
Special Items			
Extraordinary Items			
Transfers In			
Transfers From Other State Agencies		(123,828.38)	9,731,056.30
Mandatory Transfers From Other Members			
Nonmandatory Transfers From Other Members		573,379.43	670,530.56
Nonmandatory Transfers From Members/Agencies-Cap Assets			
Transfers Out			
Transfers to Other State Agencies			
Mandatory Transfers to Other Members		(477,615.60)	(483,007.26)
Nonmandatory Transfers to Other Members		(166,642.71)	(894,636.66)
Nonmandatory Transfers to Members/Agencies - Cap Assets		(186,651.30)	(86,656.93)
Legislative Transfers - In			
Legislative Transfers - Out			
Legislative Appropriations Lapsed			
Total Other Revenues and Transfers	\$	(358,475.56)	\$ 8,965,134.54
Change In Net Position	\$	1,486,919.91	\$ (2,429,396.77)
Net Position, Beginning of Year Restatement	\$	45,840,066.19	\$ 48,269,462.96
Kestatement			 
Net Position, Beginning of Year, Restated	\$	45,840,066.19	\$ 48,269,462.96
Net Position, End of Year	\$	47,326,986.10	\$ 45,840,066.19

## SCHEDULE IV-1 TEXAS A&M TRANSPORTATION INSTITUTE NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2016

	INSTRUCTION	 RESEARCH	PUE	LIC SERVICE	ACADEMIC SUPPORT	 STUDENT SERVICES
Natural Classification						
Cost of Goods Sold	\$	\$	\$		\$	\$
Salaries & Wages		36,529,855.77		607,871.15		
Payroll Related Costs		8,819,208.47		155,086.26		
Payroll Related Costs-TRS Pension						
Professional Fees & Services		7,722,939.83		172,252.21		
Travel		1,729,934.75		41,608.57		
Materials & Supplies		2,794,532.74		15,764.14		
Communication & Utilities		2,229,328.02		3,322.43		
Repairs & Maintenance		1,233,642.71		17,502.76		
Rentals & Leases		1,785,818.11		162,306.31		
Printing & Reproduction		246,491.18		11,042.14		
Federal Pass-Through		263,557.63				
State Pass-Through						
Depreciation & Amortization						
Bad Debt Expense						
Interest		2,098.93				
Scholarships		406,983.64				
Claims & Losses		15,499.58				
Net Change In OPEB Obligation						
Other Operating Expenses		 4,670,999.41		628,430.34		
Total Operating Expenses	\$	\$ 68,450,890.77	\$	1,815,186.31	\$	\$ 

INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL		PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	
Ŷ	Ψ	Ŷ	Ŷ	Ŷ	37,137,726.		36,597,186.37
					8,974,294.		8,812,898.29
					7,895,192.	04	7,735,152.93
					1,771,543.		1,843,868.15
					2,810,296.		2,198,408.36
					2,232,650.		2,071,527.26
					1,251,145.		1,230,989.50
					1,948,124.		2,009,282.44
					257,533.		218,313.87
					263,557.	63	340,593.65
				2,746,476.67	2,746,476.	67	2,372,365.91
					• • • •		
					2,098.		1,360.67
					406,983.		275,867.78
					15,499.	58	
				_	5,299,429.	75	3,998,756.43
\$	\$	\$	\$	\$ 2,746,476.67	\$ 73,012,553.	75 \$	69,706,571.61
					[Exhibit IV]		

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#### EXHIBIT V TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2016

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Cash Flows From Operating Activities				
Proceeds Received From Tuition and Fees	\$		\$	
Proceeds Received From Customers		3,604,336.13		4,525,341.62
Proceeds From Grants and Contracts		58,150,678.22		49,603,908.84
Proceeds From Auxiliary Enterprises				
Proceeds From Loan Programs Proceeds From Other Operating Revenues		145 566 40		107 957 65
Payments to Suppliers for Goods and Services		145,566.49 (22,824,516.72)		127,857.65 (21,157,864.00)
Payments to Employees		(45,842,574.96)		(43,551,761.76)
Payments for Loans Provided		(10,012,0711)0)		(10,001,701110)
Payments for Other Operating Expenses		(695,864.68)		(691,244.70)
Net Cash Provided [Used] By Operating Activities	\$	(7,462,375.52)	\$	(11,143,762.35)
Cook Flows From Noncorital Financing Activities				
Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations	\$	10,417,234.18	\$	2,524,903.96
Proceeds From Gifts	ψ	340,237.32	φ	311,375.00
Proceeds From Endowments		510,257.52		511,575.00
Proceeds From Transfers From Other Funds		2,044,013.22		8,847,089.43
Proceeds From Other Grant Receipts				
Proceeds From Other Noncapital Financing Activities		3,339.86		2,516.55
Payments of Interest				
Payments for Transfers to Other Funds				
Payments for Grant Disbursements		(204 220 00)		(2,072,60)
Payments for Other Noncapital Financing Uses Other Noncapital Transfers From/To System		(294,320.09) (93,263.28)		(3,072.69) (724,106.10)
Transfers Between Fund Groups		(93,203.28)		(724,100.10)
Transfers between Fund Groups	_		_	
Net Cash Provided [Used] By Noncapital Financing Activities	\$	12,417,241.21	\$	10,958,706.15
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	7,183.75	\$	10,128.75
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				
Payments for Additions to Capital Assets		(5,491,475.44)		(1,600,895.49)
Payments of Principal On Debt				
Payments for Capital Leases				
Payments of Interest On Debt Issuance				
Payments for Interfund Receivables				
Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory]		520 007 56		578,580.60
Intrasystem Transfers for Capital Debt [Mandatory]		529,907.56 (477,615.60)		(483,007.26)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		(477,015.00)		(403,007.20)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(5,431,999.73)	\$	(1,495,193.40)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$		\$	
Sales and Purchases of Investments Held By System	Ŷ	(152,789.45)	Ψ	1,138,388.50
Proceeds From Interest and Investment Income		176,049.98		165,443.66
Payments to Acquire Investments			_	
Net Cash Provided [Used] By Investing Activities	\$	23,260.53	\$	1,303,832.16
Net Increase [Decrease] In Cash and Cash Equivalents	\$	(453,873.51)	\$	(376,417.44)
Cash and Cash Equivalents Paginning of Vaca	¢	5 115 051 47	¢	5 402 269 01
Cash and Cash Equivalents, Beginning of Year Restatement	\$	5,115,851.47	\$	5,492,268.91
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	5,115,851.47	\$	5,492,268.91
Cash and Cash Equivalents, End of Year [Sch Three]	\$	4,661,977.96	\$	5,115,851.47
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#### EXHIBIT V TEXAS A&M TRANSPORTATION INSTITUTE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2016

		CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$		\$	
The cash fromated [ostel] by operating reactines	ψ		Ψ	
Operating Income [Loss]		(9,673,109.50)		(13,837,209.46)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation Bad Debt Expense Operating Income [Loss] and Cash Flow Categories Classification Differences		2,746,476.67 102,200.00		2,372,365.91 30,000.00
Changes In Assets and Liabilities				
[Increase] Decrease In Receivables		(2,029,867.14)		(1,329,892.54)
[Increase] Decrease In Due From Other Funds		330,416.14		(582,865.13)
[Increase] Decrease In Due From System Members [Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses [Increase] Decrease In Loans and Contracts		221,402.70		97,969.85
[Increase] Decrease In Other Assets Increase [Decrease] In Payables		816,976.38		1,330,299.93
Increase [Decrease] In Due to Other Agencies/Funds		(13,491.90)		(75,372.56)
Increase [Decrease] In Due to System Members		3.668.07		589.29
Increase [Decrease] In Unearned Revenue		14,433.40		142,188.83
Increase [Decrease] In Deposits		,		,
Increase [Decrease] In Employees' Compensable Leave Increase [Decrease] In OPEB Liability Increase [Decrease] In Pension Liability Increase [Decrease] In Self Insured Accrued Liability Increase [Decrease] In Other Liabilities		18,519.66		708,163.53
increase [Decrease] in Outer Elabilities			_	
Total Adjustments	\$	2,210,733.98	\$	2,693,447.11
Net Cash Provided [Used] By Operating Activities	\$	(7,462,375.52)	\$	(11,143,762.35)
Non-Cash Transactions				
Donation of Capital Assets	\$	22,883.00	\$	27,848.53
Net Change In Fair Value of Investments	Ψ	197,930.72	Ψ	(769,440.35)
Refunding of Long Term Debt Amortization of Bond Premiums and Discounts		171,750.72		(70), (10:55)
Borrowing Under Capital Lease Purchase				
Other		(179,467.55)		(76,528.18)

#### SCHEDULE THREE TEXAS A&M TRANSPORTATION INSTITUTE SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2016

	CURRENT YEAR TOTAL		
Cash & Cash Equivalents			
Current Assets			
Cash On Hand			
Cashiers Account	\$	1,000.00	
Total Cash On Hand	<u>\$</u>	1,000.00	
Cash In State Treasury			
Reimbursements Due From State Treasury	\$	9,735.02	
Assets Held By System Offices-Current		4,651,242.94	
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$</u>	4,661,977.96	
Tatal Cook & Cook Equivalents (Eachility)	¢	4 66 1 077 06	
Total Cash & Cash Equivalents [Exhibit V]	\$	4,661,977.96	

## SCHEDULE N-2 TEXAS A&M TRANSPORTATION INSTITUTE NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2016

		BALANCE 9-1-15	ADJUSTMENTS	CO	MPLETED CIP
Non-Depreciable/Non-Amortizable Assets					
Construction In Progress	\$	1,192,419.19	\$	\$	(451,299.94)
Total Non-Depreciable/Non-Amortizable Assets	\$	1,192,419.19	\$	<u>\$</u>	(451,299.94)
Depreciable Assets					
Buildings	\$	24,583,351.77	\$	\$	
Facilities and Other Improvements		1,419,329.52			
Furniture and Equipment		14,885,966.90			451,299.94
Vehicles, Boats and Aircraft		2,374,558.58			
Total Depreciable Assets at Historical Cost	\$	43,263,206.77	\$	\$	451,299.94
Less Accumulated Depreciation for					
Buildings	\$	(8,260,617.41)	\$	\$	
Facilities and Other Improvements		(600,988.93)			
Furniture and Equipment		(10,955,748.65)			
Vehicles, Boats and Aircraft	_	(1,620,480.34)			
Total Accumulated Depreciation	\$	(21,437,835.33)	\$	\$	
Depreciable Assets, Net	\$	21,825,371.44	\$	\$	451,299.94
Amortizable Assets - Intangible					
Computer Software	\$	270,388.80	\$	\$	
Total Intangible Assets at Historical Cost	\$	270,388.80	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(270,388.80)	\$	\$	
Total Accumulated Amortization	\$	(270,388.80)	\$	\$	
Amortizable Assets,Net	\$		\$	\$	
Capital Assets, Net	\$	23,017,790.63	\$	\$	

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS		 ADDITIONS		DELETIONS		BALANCE 8-31-16
\$	\$		\$ 297,507.64	\$		\$	1,038,626.89
\$	\$		\$ 297,507.64	\$		\$	1,038,626.89
\$	\$		\$	\$		\$	24,583,351.77
		(205,916.29)	 4,763,440.39 473,677.41		(221,536.07) (58,025.00)	_	1,419,329.52 19,673,254.87 2,790,210.99
\$	\$	(205,916.29)	\$ 5,237,117.80	\$	(279,561.07)	\$	48,466,147.15
\$	\$	19,264.99	\$ (1,066,831.80) (56,294.04) (1,419,810.28)	\$	59,046.18	\$	(9,327,449.21) (657,282.97) (12,207,247,76)
		19,264.99	 (1,419,810.28) (203,540.55)		37,758.00		(12,297,247.76) (1,786,262.89)
\$	\$	19,264.99	\$ (2,746,476.67)	\$	96,804.18	\$	(24,068,242.83)
\$	\$	(186,651.30)	\$ 2,490,641.13	\$	(182,756.89)	\$	24,397,904.32
\$	\$		\$	\$	(75,000.00)	\$	195,388.80
\$	\$		\$	\$	(75,000.00)	\$	195,388.80
\$	\$		\$ 	\$	75,000.00	\$	(195,388.80)
\$	\$		\$ 	\$	75,000.00	\$	(195,388.80)
\$	\$		\$	\$		\$	
\$	\$	(186,651.30)	\$ 2,788,148.77	\$	(182,756.89)	\$	25,436,531.21