

Texas A&M University

IPEDS
2005-06

Finance - FY05
(TAMU only - does not include Agencies)

For [IPEDS Finance survey instructions](#), please reference:

<http://surveys.nces.ed.gov/ipeds/viewinstruction.asp?instid=299>

CURRENT YEAR REPORT - FY 2005

Part A - Statement of Net Assets Exhibit III

This report covers finance activity for the 12-month fiscal year beginning
September 1, 2004 and ending August 31, 2005

Line No.	Statement of Net Assets	Amount (whole dollars)
Current Assets		
01	Total Current Assets	331,521,207
Noncurrent Assets		
02	Capital assets-depreciable (gross)	1,789,750,482
03	Accumulated depreciation	(1,125,866,102) <small>enter as negative number</small>
04	Other noncurrent assets	1,004,295,076
05	Total Noncurrent Assets	1,668,179,456
06	TOTAL ASSETS	1,999,700,663
Current Liabilities		
07	Long-term debt, current portion	0
08	Other current liabilities	266,847,139
09	Total Current Liabilities	266,847,139
Noncurrent Liabilities		
10	Long-term debt, noncurrent portion	0
11	Other noncurrent liabilities	58,050,725
12	Total Noncurrent Liabilities	58,050,725
13	TOTAL LIABILITIES	324,897,865
Net Assets		
14	Invested in capital assets, net of related debt	731,276,434
15	Restricted-expendable	29,997,771
16	Restricted-nonexpendable	242,770,708
17	Unrestricted	670,757,885
18	TOTAL NET ASSETS	1,674,802,798

Part A (cont) - PHYSICAL PLANT ASSETS			Schedule N-2		
Line No.	Type of Asset	Book value at beginning of year	Additions during year	Retirements during year	Book value at end of year
21	Land & land improvements	25,432,159	0	0	25,432,159
22	Infrastructure	198,183,773	12,267,624	0	210,451,397
23	Buildings	1,206,990,778	97,518,116	114,069	1,304,394,825
24	Equipment	215,103,438	73,352,813	13,551,990	274,904,261
25	Library Collections and Art	169,195,935	(140,635,606)	17,090	28,543,240
26	Capital Leases	0	0	0	0
27	Construction in progress	58,690,295	(22,963,246)	1,516,215	34,210,835
28	Accumulated Depreciation	1,049,223,166	(89,197,322)	(165,840,258)	1,125,866,102 <small>enter as positive number</small>

CURRENT YEAR REPORT - FY 2005		
Part B - Revenues and Other Additions		Exhibit IV
This report covers finance activity for the 12-month fiscal year beginning September 1, 2004 and ending August 31, 2005		
Line No.	Source of Funds	Amount (whole dollars)
Operating Revenues		
01	Tuitions & fees, after deducting discounts	213,824,866
	Grants and Contracts (operating)	
02	Federal	71,161,921
03	State	30,021,895
04	Local	23,669,530
05	Sales & services of auxiliary enterprises, after discounts	0
06	Sales & services of hospitals, after allowances	0
07	Independent operations	28,362,522
08	Other sources (operating)	150,540,356
09	TOTAL OPERATING REVENUES	517,581,089
Nonoperating Revenues		
10	Federal appropriations	0
11	State appropriations	251,595,660
12	Local appropriations, education district taxes & similar	0
	Grants (nonoperating)	
13	Federal	0
14	State	0
15	Local	0
16	Gifts, include contributions from affiliated organizations	52,469,588
17	Investment income	82,712,101
18	Other nonoperating revenues	2,874,825
19	TOTAL NONOPERATING REVENUES	389,652,175
Other Revenues and Additions		
20	Capital appropriations	0
21	Capital grants & gifts	3,856,385
22	Additions to permanent endowments	1,636,019
23	Other revenues & additions	168,059,843
24	TOTAL OTHER REVENUES AND ADDITIONS	173,552,247
25	TOTAL ALL REVENUES & OTHER ADDITIONS	1,080,785,511

will include transfers in
do **not** include transfers in
from other funds

CURRENT YEAR REPORT - FY 2005

Part C - Expenses and Other Deductions

Schedule IV-1

Exhibit IV

Line No.	Expenses	Current Year Total (1)	Salaries & Wages (2)	Employee Fringe Benefits (3)	Depreciation (4)	All Other (5)
	<u>Operating Expense</u>					
01	Instruction	341,285,540	241,111,441	52,559,390		47,614,709
02	Research	69,350,267	43,094,872	7,674,546		18,580,849
03	Public Service	15,779,923	6,449,186	1,243,745		8,086,992
05	Academic Support	81,260,684	44,623,246	8,517,970		28,119,468
06	Student Services	39,530,719	22,230,604	5,041,654		12,258,461
07	Institutional Support	24,883,888	15,669,774	5,467,908		3,746,206
08	Operation and Maintenance of Plant	94,887,476	25,570,989	6,629,993		62,686,494
09	Depreciation	56,103,750			56,103,750	0
10	Scholarships & Fellowships; exclude discounts	17,032,607	2,152,011	95,499		14,785,097
11	Auxiliary Enterprises	156,400,128	57,122,960	13,311,405		85,965,763
12	Hospital services	0	0	0		0
13	Independent Operations	0	0	0		0
14	Other expenses & deductions	0	0	0		0
15	TOTAL OPERATING EXPENSES	896,514,982	458,025,082	100,542,110	56,103,750	281,844,039
	<u>Nonoperating Expenses & Deductions</u>					
16	Interest	52,296				
17	Other nonoperating expenses & deductions	62,044,993				62,044,993
18	TOTAL NONOPERATING EXPENSES & DEDUCTS.	62,097,288				62,097,288
19	TOTAL EXPENSES & DEDUCTIONS	958,612,270	458,025,082	100,542,110	56,103,750	343,941,327

TOTAL NONOPERATING REVENUES [EXPENSES] TOTAL 327,554,886

CURRENT YEAR REPORT - FY 2005**Part D - Summary of Changes in Net Assets****Exhibit IV**

This report covers finance activity for the 12-month fiscal year beginning
September 1, 2004 and ending August 31, 2005

Line No.	Description	Current Year Amount
01	Total Revenues & other additions (From Part B)	1,080,785,511
02	Total Expenses & deductions (From Part C)	958,612,270
03	Change in Net Assets during year	122,173,241
04	NET ASSETS, beginning of year Sept 1, 2003	1,669,316,031
05	Adjustments to beginning net assets	(116,686,473)
06	NET ASSETS, end of year (From Part A)	1,674,802,798

CURRENT YEAR REPORT - FY 2005

Part E - SCHOLARSHIP AND FELLOWSHIP EXPENDITURES

To be completed by institutions responding to part C, line 9.

Line No.	Source of Funds	Current Year Amount (whole dollars)
	Institutional Expenses and/or Discounts	
	Gross Scholarships & Fellowships (no loans)	
	Federal Government	
01	Pell Grants	16,752,932
02	Other Federal Grants	2,908,535
03	State Government Grants	28,233,434
04	Local Government Grants	0
05	Institutional Grants from restricted resources	16,957,780
06	Institutional Grants from unrestricted resources	19,298,739
07	TOTAL GROSS SCHOLARSHIP AND FELLOWSHIP	84,151,419
	Discounts and Allowances	
08	Discounts & allowances applied to tuition & fees	(57,708,946)
09	Discounts & allowances applied to sales & services of auxiliary enterprises	(9,409,865)
10	TOTAL DISCOUNTS & ALLOWANCES	(67,118,812)
11	Net scholarships & fellowships expenses after deducting discounts (From Part C)	17,032,607

Schedule N-21

CURRENT YEAR REPORT - FY 2005

Part H - Details of Endowment Assets

Exhibit III-Fund

This report covers finance activity for the 12-month fiscal year beginning
September 1, 2004 and ending August 31, 2005

Line No.	Description	Market Value	Prior Year Amount
01	Value of endowment assets at the beginning of the fiscal year	270,202,450	0
02	Value of endowment assets at the end of the fiscal year	304,442,216	0

CURRENT YEAR REPORT - FY 2005

Part J - REVENUES DATA FOR BUREAU OF THE CENSUS

Exhibit IV-FUND

Amount (whole dollars)

Line No.	Selected finance items	Total for all Funds and Operations (1)	Education & General/ Independent Operations (2)	Auxiliary Enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01	Tuition and fees					
02	Sales and services		28,362,522			
03	Federal grants/contracts (excludes Pell Grants)		53,769,827	142,961		
	State Government Revenues					
04	State appropriations, current & capital		251,595,660	0		
05	State grants and contracts		29,987,906	33,989		
	Local Government Revenues					
06	Local appropriations, current & capital					
07	Local government grants and contracts					
08	Receipts from property & non-property taxes	0				
09	Gifts & Private grants, including capital gains	75,789,132				
10	Interest Earnings	24,290,080				
11	Dividend Earnings	115,000				
12	Realized Capital Gains	0				

CURRENT YEAR REPORT - FY 2005

Part K - EXPENDITURE DATA FOR BUREAU OF THE CENSUS Exhibit IV-FUND Schedule IV-3

Amount (whole dollars)

Line No.	Selected finance items	Total for all Funds and Operations (1)	Education & General/ Independent Operations (2)	Auxiliary Enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
	Employee Compensation					
01	Salaries and Wages		400,902,122	57,122,960		
02	Employee benefits, total		87,230,705	13,311,405		
03	Payment to state retirement funds		20,537,531	2,787,045		
04	Current expenses other than salaries		149,372,912	83,721,141		
	Capital outlay					
05	Construction		26,048,563	2,464,383		
06	Equipment purchases		9,760,139	1,394,068		
07	Land purchases		0	0		
08	Interest on debt outstanding, all funds & activities	0				
09	Scholarships/fellowships					

CURRENT YEAR REPORT - FY 2005

Part L - INTEREST EARNINGS AND CASH AND SECURITY DATA FOR BUREAU OF THE CENSUS

To be completed by all State and local public institutions

Line No	DEBT	Amount (whole dollars)
01	Long-term debt outstanding at beginning of fiscal year	
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	
04	Long-term debt outstanding at end of fiscal year	
05	Short term debt outstanding at beginning of fiscal year	
06	Short term debt outstanding at end of fiscal year	

Line No	ASSETS	Amount (whole dollars)
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	949,470,068