

# **COMPOSITE FINANCIAL INDEX FY 2008**

**December 2008**



THE TEXAS A&M UNIVERSITY SYSTEM  
FY 2008 Composite Financial Index (CFI)

Bi-Annual Reporting	Annual Reporting	Meets Targets
<u>CFI Score <math>\leq 1</math></u>	<u>CFI Score <math>&gt; 1</math> and <math>&lt; 3</math></u>	<u>CFI Score <math>\geq 3</math></u>
→ TAMIU	→ TAMUG	→ PVAMU
		← Tarleton
		→ TAMU
		← TAMU-C
		← TAMU-CC
		→ TAMU-K
		→ TAMU-T
		→ WTAMU
		→ TAMHSC
Required to present to Chancellor February 1 and August 1	Required to submit plan February 1 to Chancellor	Programmatic Review Only

\*Arrow above each member indicates the projected trend the institution is heading based on historical performance from FY04 to FY08.



THE TEXAS A&M UNIVERSITY SYSTEM  
FY 2008 Composite Financial Index (CFI)

**Bi-Annual Reporting**

CFI Score  $\leq 1$

TFS

**Required to present to Chancellor  
February 1 and August 1**

**Annual Reporting**

CFI Score  $> 1$  and  $< 3$



TEEX

**Required to submit plan February 1  
to Chancellor**

**Meets Targets**

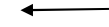
CFI Score  $\geq 3$



AL-RSCH



AL-EXT



TVMDL



TEES



TTI

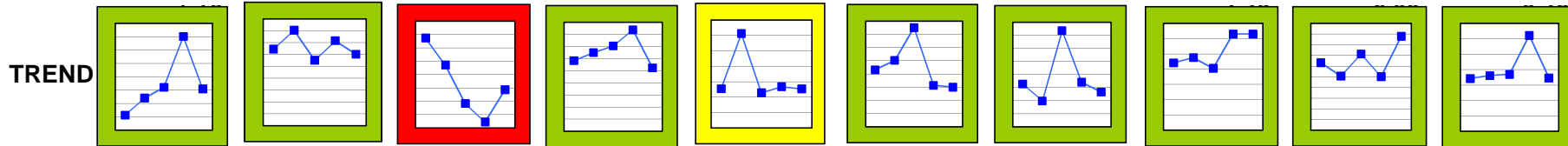
**Programmatic Review Only**

\*Arrow above each member indicates the projected trend the institution is heading based on historical performance from FY04 to FY08.

## Composite Financial Index 5 Yr. Trend (Based on Growth Classifications)

### Academics

	<u>PVAMU</u>	<u>Tarleton<sup>1</sup></u>	<u>TAMIU<sup>2</sup></u>	<u>TAMU<sup>1</sup></u>	<u>TAMUG</u>	<u>TAMU-C<sup>1</sup></u>	<u>TAMU-CC<sup>1,2</sup></u>	<u>TAMU-K<sup>1</sup></u>	<u>TAMU-T<sup>1</sup></u>	<u>WTAMU<sup>1</sup></u>
<b>FY08<sup>3</sup></b>	3.09	3.01	-2.27	5.25	2.53	3.01	5.34	6.31	8.80	3.46
<b>FY07</b>	7.02	3.58	-7.11	8.39	2.68	3.15	6.83	6.31	5.01	6.22
<b>FY06</b>	3.22	2.76	-4.34	7.06	2.28	7.52	14.73	4.06	7.14	3.69
<b>FY05</b>	2.41	4.03	1.44	6.51	6.13	5.04	3.98	4.76	5.07	3.62
<b>FY04</b>	1.13	3.23	5.48	5.84	2.54	4.33	6.56	4.42	6.33	3.42

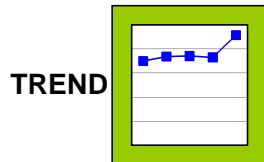


### Health Science Center

	<u>TAMHSC<sup>1,2</sup></u>
<b>FY08<sup>3</sup></b>	22.87
<b>FY07</b>	18.24
<b>FY06</b>	18.53
<b>FY05</b>	18.43
<b>FY04</b>	17.50

#### COLOR LEGEND:

- Programmatic Review Only
- Annual Reporting - Submit Plan
- Bi-Annual Reporting - Present Plan

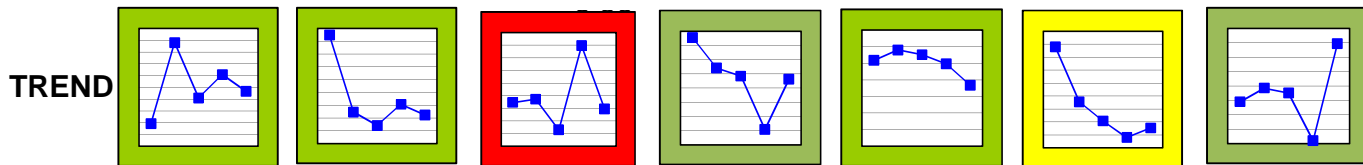


1. Includes financial data from affiliated foundations.
2. TAMHSC, TAMIU, and TAMU-CC score based on large growth institution adjusted scale factor
3. Entry for OPEB was omitted from AFR Financial data for consistency purposes

## Composite Financial Index 5 Yr. Trend (Based on Growth Classifications)

### Agencies

	<u>AL-RSRCH</u> <sup>1,5</sup>	<u>AL-EXT</u> <sup>2,5</sup>	<u>TFS</u> <sup>2,3,5</sup>	<u>TVMDL</u> <sup>5</sup>	<u>TEES</u> <sup>5</sup>	<u>TEEX</u>	<u>TTI</u> <sup>5</sup>
<b>FY08</b> <sup>4</sup>	4.66	4.49	-0.94	4.61	3.67	1.53	6.95
<b>FY07</b>	6.09	6.18	99.42	1.08	4.97	0.79	0.22
<b>FY06</b>	4.10	2.85	-33.95	4.83	5.52	2.07	3.53
<b>FY05</b>	8.81	4.94	14.49	5.41	5.80	3.55	3.87
<b>FY04</b>	1.91	16.99	9.36	7.55	5.18	7.80	2.92



These  
Institutions  
were  
calculated  
based on  
having no  
long-term  
debt

### COLOR LEGEND:

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1. AL-RSRCH sold property in FY 2005 for \$25 Million that was listed on previous years financials for only \$800 thousand and therefore significantly impacted their ratio for FY05.
2. AL-EXT and TFS scored based on service agency adjustment to their scale factor.
3. Heavy fire season in FY06 and delayed FEMA reimbursement resulted in unfavorable financial ratios.
4. Entry for OPEB was omitted from AFR Financial data for consistency purposes
5. Includes financial data from affiliated foundations.

# The Texas A&M University System

## Composite Financial Index Comparison

Member	CFI - with out OPEB				CFI - with OPEB				FY 2008 Comparison		
	FY 2007	FY 2008	Change	% Change	FY 2007	FY 2008	Change	% Change	CFI w/ out OPEB	CFI w/ OPEB	Change
PVAMU	7.02	3.09	-3.93	-56.0%	7.02	2.38	-4.64	-66.1%	3.09	2.38	-0.71
TARLETON	3.58	3.01	-0.57	-15.9%	3.58	2.05	-1.53	-42.7%	3.01	2.05	-0.96
TAMIU	-7.11	-2.27	4.84	68.1%	-7.11	-4.73	2.38	-33.5%	-2.27	-4.73	-2.46
TAMU	8.39	5.25	-3.14	-37.4%	8.39	4.53	-3.86	-46.0%	5.25	4.53	-0.72
TAMUG	2.68	2.53	-0.15	-5.6%	2.68	1.48	-1.20	-44.8%	2.53	1.48	-1.05
TAMU-C	3.15	3.01	-0.14	-4.4%	3.15	1.93	-1.22	-38.7%	3.01	1.93	-1.08
TAMU-CC	6.83	5.34	-1.49	-21.8%	6.83	2.46	-4.37	-64.0%	5.34	2.46	-2.88
TAMU-K	6.31	6.31	0.00	0.0%	6.31	5.19	-1.12	-17.7%	6.31	5.19	-1.12
TAMU-T	5.01	8.80	3.79	75.6%	5.01	7.77	2.76	55.1%	8.80	7.77	-1.03
WTAMU	6.22	3.46	-2.76	-44.4%	6.22	2.54	-3.68	-59.2%	3.46	2.54	-0.92
TAMHSC	18.24	22.87	4.63	25.4%	18.24	21.14	2.90	15.9%	22.87	21.14	-1.73
AgriLife Research	6.09	4.66	-1.43	-23.5%	6.09	1.97	-4.12	-67.7%	4.66	1.97	-2.69
AgriLife Extension	6.18	4.49	-1.69	-27.3%	6.18	-10.49	-16.67	-269.7%	4.49	-10.49	-14.98
TFS	99.42	-0.94	-100.36	-100.9%	99.42	-3.66	-103.08	-103.7%	-0.94	-3.66	-2.72
TVMDL	1.08	4.61	3.53	326.9%	1.08	2.41	1.33	123.1%	4.61	2.41	-2.20
TEES	4.97	3.67	-1.30	-26.2%	4.97	0.70	-4.27	-85.9%	3.67	0.70	-2.97
TEEX	0.79	1.53	0.74	93.7%	0.79	0.13	-0.66	-83.5%	1.53	0.13	-1.40
TTI	0.22	6.95	6.73	>300%	0.22	3.80	3.58	>300%	6.95	3.80	-3.15

 Programmatic review only

 Required to present plan February 1 to Chancellor

 Required to present to Chancellor February 1 and August 1