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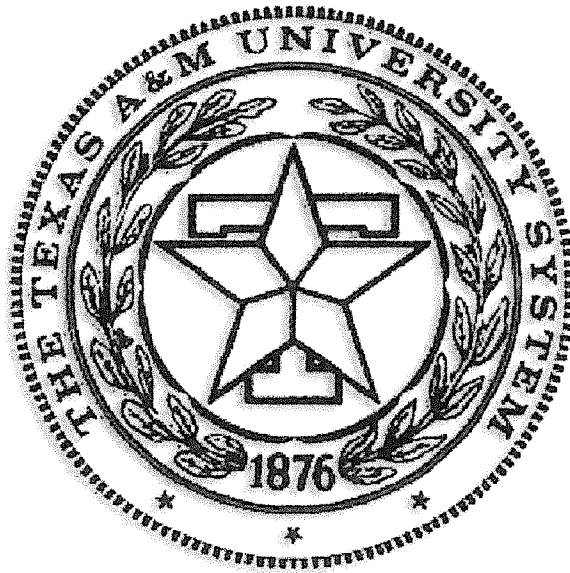
FINANCIAL REPORT

OF

**TEXAS A&M UNIVERSITY - CENTRAL TEXAS**

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



DR. MARC NIGLIAZZO, PRESIDENT

GAYLENE NUNN, VICE PRESIDENT FOR FINANCE AND ADMINISTRATION

KILLEEN, TEXAS

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TEXAS A&M UNIVERSITY - CENTRAL TEXAS

CURRENT YEAR  
STUDENT ENROLLMENT DATA

TYPE OF STUDENT	NUMBER OF STUDENTS BY SEMESTER	
	FALL 2012	FALL 2013
Texas Resident	2,004	2,123
Out-of-State	230	263
Foreign	19	17
Unknown		3
Total Students	2,253	2,406

HISTORICAL  
STUDENT ENROLLMENT DATA

(Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER CREDIT HOURS
2000-01		
2001-02		
2002-03		
2003-04		
2004-05		
2005-06		
2006-07		
2007-08		
2008-09		
2009-10	2,188	13,839
2010-11	2,317	14,717
2011-12	2,096	14,225
2012-13	2,253	15,687
2013-14	2,406	17,309

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TEXAS A&M UNIVERSITY - CENTRAL TEXAS  
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EXHIBIT III  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 STATEMENT OF NET POSITION  
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>          </u>	<u>          </u>
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	11,419,274.28	12,146,088.54
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]		
Investments		
Legislative Appropriations	1,074,003.54	1,439,823.46
Receivables, Net		
Federal		
Other Intergovernmental		
Interest and Dividends		
Pledges		
Self-Insured Health and Dental		
Student	294,095.80	189,287.53
Investment Trades		
Accounts		
Other	16,424.97	1,486.25
Due From Other Agencies		
Due From Other Members	1,041,148.18	500,000.00
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	142,506.96	191,265.81
Interfund Receivable		
Other Current Assets	<u>500,423.77</u>	<u>316,764.65</u>
Total Current Assets	<u>\$ 14,487,877.50</u>	<u>\$ 14,784,716.24</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 882,692.17	\$ 792,532.53
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Loans and Contracts	17,915.45	13,916.13
Assets Held By System Offices	7,542,804.98	6,058,268.63
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	1,740,000.00	1,740,000.00
Construction In Progress		
Other Tangible Capital Assets	150,000.00	37,500.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	25,565,698.74	23,469,198.23
Infrastructure	7,106,700.73	6,432,297.47
Facilities and Other Improvements	1,345,910.28	1,307,596.56
Furniture and Equipment	2,287,190.06	2,161,012.01
Vehicles, Boats, and Aircraft	159,130.41	122,654.30
Other Capital Assets	1,542,019.41	1,475,060.45
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	1,385,470.00	648,065.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(3,808,775.70)	(1,579,209.68)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 45,916,756.53</u>	<u>\$ 42,678,891.63</u>
Deferred Outflows of Resources		
Derivative Instruments [Note 7]	\$	\$
Government Acquisition [Note 29]		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 60,404,634.03</u>	<u>\$ 57,463,607.87</u>

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EXHIBIT III  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 STATEMENT OF NET POSITION  
 FOR THE YEAR ENDED AUGUST 31, 2013

	<u>CURRENT YEAR TOTAL</u>	<u>PRIOR YEAR TOTAL</u>
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 336,396.49	\$ 934,061.65
Payroll	1,072,281.04	1,005,275.77
Investment Trades		
Self-Insured Health and Dental		
Other	101.44	15,962.73
Interfund Payable		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members		
Funds Held for Investment		
Hedging Derivative Instruments		
Unearned Revenue	4,065,606.41	3,336,808.55
Employees' Compensable Leave	25,125.00	28,391.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	1,298.31	433.00
Obligations/Securities Lending		
Other Current Liabilities	58,807.40	62,163.04
Total Current Liabilities	<u>\$ 5,559,616.09</u>	<u>\$ 5,383,095.74</u>
Non-Current Liabilities		
Interfund Payable	\$ 472,957.00	\$ 337,814.00
Employees' Compensable Leave		
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Hedging Derivative Instruments		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations		
Other Non-Current Liabilities	40,000.00	20,000.00
Total Non-Current Liabilities	<u>\$ 512,957.00</u>	<u>\$ 357,814.00</u>
Total Liabilities	<u>\$ 6,072,573.09</u>	<u>\$ 5,740,909.74</u>
Net Position		
Net Investment In Capital Assets	\$ 37,473,343.93	\$ 35,814,174.34
Restricted for		
Debt Service		
Capital Projects		
Education	674,195.73	595,525.59
Endowment and Permanent Funds		
Nonexpendable	743,075.00	688,820.57
Expendable	135,450.72	100,301.44
Unrestricted	15,305,995.56	14,523,876.19
Total Net Position [Exhibit IV]	<u>\$ 54,332,060.94</u>	<u>\$ 51,722,698.13</u>
Total Liabilities and Net Position	<u>\$ 60,404,634.03</u>	<u>\$ 57,463,607.87</u>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$ 12,927,436.77	\$ 10,441,917.49
Discounts and Allowances	(2,813,383.00)	(2,086,436.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees		
Net Auxiliary Enterprises	128,584.24	126,295.47
Net Other Sales of Goods and Services	228,890.42	109,450.16
Discounts and Allowances-Sales		
Total Sales of Goods and Services	\$ 10,471,528.43	\$ 8,591,227.12
Interest Revenue		
Federal Revenue - Operating		
Federal Pass Through Revenue	97,200.00	112,591.00
State Grant Revenue		
State Pass Through Revenue	25,763.00	43,645.00
Other Grants and Contracts - Operating	19,945.77	1,000.00
Other Operating Revenue	43,757.30	136,002.88
Total Operating Revenues	\$ 10,658,194.50	\$ 8,884,466.00
Operating Expenses		
Instruction	\$ 7,835,109.23	\$ 7,303,847.86
Research	72,787.98	260.00
Public Service	2,400.00	21,545.95
Hospitals and Clinics		
Academic Support	4,248,650.53	3,363,825.01
Student Services	4,005,560.03	2,838,300.56
Institutional Support	4,690,314.02	4,019,684.37
Operation & Maintenance of Plant	1,956,655.44	2,177,937.22
Scholarships & Fellowships	3,663,180.34	3,138,576.62
Auxiliary	80,194.16	92,674.26
Depreciation/Amortization	2,229,566.02	910,012.40
Total Operating Expenses [Schedule IV-1]	\$ 28,784,417.75	\$ 23,866,664.25
Total Operating Income [Loss]	\$ (18,126,223.25)	\$ (14,982,198.25)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 14,270,199.77	\$ 14,237,376.95
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating	3,860,656.47	3,474,528.06
State Pass Through Non-Operating		
Gifts	359,820.29	236,246.66
Land Income		
Investment Income	169,690.72	156,413.94
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(16,951.26)	(13,226.64)
Interest Expense and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets		
Net Increase [Decrease] In Fair Value	373,690.19	234,863.92
Settlement of Claims		
Other Nonoperating Revenues	11,448.50	7,000.00
Other Nonoperating [Expenses]	(314,544.56)	(2,216,217.53)
Total Nonoperating Revenues [Expenses]	\$ 18,714,010.12	\$ 16,116,985.36
Income [Loss] Before Other Revenues and Transfers	\$ 587,786.87	\$ 1,134,787.11

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Other Revenues and Transfers		
Capital Contributions	\$ 7,159.50	\$ 14,868.00
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments	50,460.25	19,554.00
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	566,091.05	533,672.79
Nonmandatory Transfers From Members/Agencies-Cap Assets	3,143,582.17	34,724,766.17
Transfers Out		
Transfers to Other State Agencies	(100,467.03)	(63,335.54)
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members		(1,147.95)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(1,645,250.00)	(1,647,150.00)
Legislative Appropriations Lapsed		(3,414.07)
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	\$ 2,021,575.94	\$ 33,577,813.40
	<u>                    </u>	<u>                    </u>
Change In Net Position	\$ 2,609,362.81	\$ 34,712,600.51
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year	\$ 51,722,698.13	\$ 17,010,097.62
Restatement		
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year, Restated	\$ 51,722,698.13	\$ 17,010,097.62
	<u>                    </u>	<u>                    </u>
Net Position, End of Year	\$ 54,332,060.94	\$ 51,722,698.13
	<u>                    </u>	<u>                    </u>

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SCHEDULE IV-1  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX  
 FOR THE YEAR ENDED AUGUST 31, 2013

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold					
Salaries & Wages	6,645,858.33	42,407.70			2,298,998.29
Payroll Related Costs	692,136.99	741.72			459,743.46
Professional Fees & Services	82,036.29	24,690.73	750.00		124,969.07
Travel	131,798.12	545.69			92,743.04
Materials & Supplies	112,061.51	215.64	1,650.00		227,289.04
Communication & Utilities	1,157.88				399,107.82
Repairs & Maintenance	4,470.00				46,330.88
Rentals & Leases	48,238.36				458,909.66
Printing & Reproduction	15,623.68	4,186.50			7,067.09
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest					585.57
Scholarships					1,992.00
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	101,728.07				130,914.61
Total Operating Expenses	\$ 7,835,109.23	\$ 72,787.98	\$ 2,400.00	\$	\$ 4,248,650.53



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
1,648,321.18	2,470,547.11	413,388.03		53,439.28		13,572,959.92	11,882,947.01
509,453.70	1,075,426.21	83,281.75		12,062.86		2,832,846.69	2,457,919.51
995,796.62	314,389.25	23,970.58				1,566,602.54	1,277,891.96
45,385.74	85,037.91	17,730.74				373,241.24	301,401.21
95,327.49	130,476.97	113,995.28	1,017.00	164.22		682,197.15	457,817.02
24,536.94	122,427.73	434,420.28				981,650.65	508,258.77
3,134.07	26,482.71	166,176.13	1,870.00			248,463.79	235,392.57
582,680.34	96,560.64	479,976.96				1,666,365.96	1,962,988.47
39,153.48	32,293.01	122.85		3,010.08		101,456.69	88,533.03
					2,229,566.02	2,229,566.02	910,012.40
5,855.96						5,855.96	18,084.90
194.93	883.35	85.23	6.93			1,756.01	117.02
			3,650,437.68	10,700.00		3,663,129.68	3,143,149.67
						897.58	
55,719.58	335,789.13	223,507.61	9,848.73	817.72		858,325.45	621,253.13
<u>\$ 4,005,560.03</u>	<u>\$ 4,690,314.02</u>	<u>\$ 1,956,655.44</u>	<u>\$ 3,663,180.34</u>	<u>\$ 80,194.16</u>	<u>\$ 2,229,566.02</u>	<u>\$ 28,784,417.75</u>	<u>\$ 23,866,664.25</u>

[Exhibit IV]

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EXHIBIT V  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees	10,335,439.25	6,474,922.64
Proceeds Received From Customers	123,854.64	160,366.31
Proceeds From Sponsored Programs	142,908.77	157,236.00
Proceeds From Auxiliary Enterprises	128,584.24	126,295.47
Proceeds From Loan Programs	50,262.71	11,181.59
Proceeds From Other Revenues	29,042.52	123,985.83
Payments to Suppliers for Goods and Services	(7,262,879.83)	(4,564,253.93)
Payments to Employees - Salaries	(13,510,944.28)	(11,748,430.53)
Payments to Employees - Benefits	(2,695,980.06)	(2,328,529.03)
Payments for Loans Provided		(85,955.19)
Payments for Other Expenses	(3,677,494.90)	(3,457,918.75)
Net Cash Provided [Used] By Operating Activities	<u>\$ (16,337,206.94)</u>	<u>\$ (15,131,099.59)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 14,636,019.69	\$ 14,094,767.81
Proceeds From Gifts	349,820.29	236,246.66
Proceeds From Endowments	50,460.25	19,554.00
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	3,860,656.47	3,474,528.06
Proceeds From Contributed Capital		
Proceeds From Other Revenues	408,789.42	2,812,533.21
Payments of Interest		
Payments - Transfers to Other Funds	(100,467.03)	(63,335.54)
Payments for Grant Disbursements		
Payments for Other Uses		(19,567.00)
Other Noncapital Transfers From/To System	66,091.05	32,524.84
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 19,271,370.14</u>	<u>\$ 20,587,252.04</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
Proceeds From Capital Debt Issuance		
Proceeds From State Grants and Contracts		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(1,026,410.00)	(1,046,427.15)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments for Interest On Capital Related Debt		
Payments for Interfund Loans		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	58,948.88	
Intrasystem Transfers for Capital Debt [Mandatory]	(1,645,250.00)	(1,647,150.00)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (2,612,711.12)</u>	<u>\$ (2,693,577.15)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(1,201,005.80)	(130,803.13)
Proceeds From Interest and Investment Income	152,739.46	143,187.30
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (1,048,266.34)</u>	<u>\$ 12,384.17</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ (726,814.26)</u>	<u>\$ 2,774,959.47</u>
Cash and Cash Equivalents, Beginning of Year Restatement	<u>\$ 12,146,088.54</u>	<u>\$ 9,371,129.07</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 12,146,088.54</u>	<u>\$ 9,371,129.07</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u><u>\$ 11,419,274.28</u></u>	<u><u>\$ 12,146,088.54</u></u>

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(18,126,223.25)	(14,982,198.25)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	2,229,566.02	910,012.40
Bad Debt Expense	34,894.73	23,799.97
Operating Income and Expense Classification Differences		
Changes in Assets and Liabilities		
Accounts Receivable, Net	(138,785.76)	45,207.81
Due From Other Agencies/Funds		
Due From System Members	(100,097.06)	
Inventory		
Deferred Charges		
Prepaid Expenses	(183,659.12)	356.85
Loans and Contracts	38,903.57	(85,955.19)
Other Assets		
Payables	(546,521.18)	773,086.04
Due to Other Agencies/Funds		
Due to System Members		
Unearned Revenue	326,193.75	(1,883,329.80)
Deposits	(3,355.64)	(832.42)
Compensated Absence Liability	131,877.00	68,753.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	\$ 1,789,016.31	\$ (148,901.34)
Net Cash Provided [Used] By Operating Activities	\$ (16,337,206.94)	\$ (15,131,099.59)
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$ 7,159.50	\$ 14,868.00
Net Change In Fair Value of Investments	(2,059.38)	234,863.92
Gain/Loss On Sale or Disposal of Capital Assets		
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	3,143,582.17	34,724,766.17

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SCHEDULE THREE  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 SCHEDULE OF CASH & CASH EQUIVALENTS  
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Cashiers Account	\$ 2,000.00
Total Cash On Hand	\$ 2,000.00
Cash In Bank	\$ 4,098.74
Cash In State Treasury	
Fund 0291	3,108,176.01
Total Cash In State Treasury	\$ 3,108,176.01
Reimbursements Due From State Treasury	\$ 48,889.13
Assets Held By System Offices-Current	8,256,110.40
Total Current Cash and Cash Equivalents [Exhibit III]	\$ 11,419,274.28
Total Cash & Cash Equivalents [Exhibit V]	\$ 11,419,274.28

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SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 NOTE 2 - CAPITAL ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2013

	BALANCE 9-1-12	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 1,740,000.00	\$	\$
Construction In Progress			(3,143,582.17)
Other Tangible Capital Assets	37,500.00		112,500.00
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 1,777,500.00</u>	<u>\$</u>	<u>\$ (3,031,082.17)</u>
Depreciable Assets			
Buildings	\$ 23,469,198.23	\$	\$ 2,096,500.51
Infrastructure	6,432,297.47		674,403.26
Facilities and Other Improvements	1,307,596.56		38,313.72
Furniture and Equipment	2,161,012.01		221,864.68
Vehicles, Boats and Aircraft	122,654.30		
Other Capital Assets	1,475,060.45		
Total Depreciable Assets at Historical Cost	<u>\$ 34,967,819.02</u>	<u>\$</u>	<u>\$ 3,031,082.17</u>
Less Accumulated Depreciation for			
Buildings	\$ (289,793.49)	\$	\$
Infrastructure	(90,947.31)		
Facilities and Other Improvements	(16,862.10)		
Furniture and Equipment	(480,175.44)		
Vehicles, Boats and Aircraft	(35,488.84)		
Other Capital Assets	(471,781.83)		
Total Accumulated Depreciation	<u>\$ (1,385,049.01)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 33,582,770.01</u>	<u>\$</u>	<u>\$ 3,031,082.17</u>
Amortizable Assets - Intangible			
Computer Software	\$ 648,065.00	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 648,065.00</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (194,160.67)	\$	\$
Total Accumulated Amortization	<u>\$ (194,160.67)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$ 453,904.33</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 35,814,174.34</u>	<u>\$</u>	<u>\$</u>

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-13</u>
\$ 3,143,582.17	\$	\$	\$	\$ 1,740,000.00
				150,000.00
<u>\$ 3,143,582.17</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,890,000.00</u>
\$	\$	\$	\$	\$ 25,565,698.74
				7,106,700.73
				1,345,910.28
		126,178.05	(221,864.68)	2,287,190.06
		36,476.11		159,130.41
		<u>139,638.84</u>	<u>(72,679.88)</u>	<u>1,542,019.41</u>
<u>\$</u>	<u>\$</u>	<u>\$ 302,293.00</u>	<u>\$ (294,544.56)</u>	<u>\$ 38,006,649.63</u>
\$	\$	\$ (1,178,001.60)	\$	\$ (1,467,795.09)
		(371,053.68)		(462,000.99)
		(65,359.06)		(82,221.16)
		(343,439.32)		(823,614.76)
		(25,354.12)		(60,842.96)
		<u>(31,044.09)</u>		<u>(502,825.92)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (2,014,251.87)</u>	<u>\$</u>	<u>\$ (3,399,300.88)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (1,711,958.87)</u>	<u>\$ (294,544.56)</u>	<u>\$ 34,607,348.75</u>
<u>\$</u>	<u>\$</u>	<u>\$ 737,405.00</u>	<u>\$</u>	<u>\$ 1,385,470.00</u>
<u>\$</u>	<u>\$</u>	<u>\$ 737,405.00</u>	<u>\$</u>	<u>\$ 1,385,470.00</u>
<u>\$</u>	<u>\$</u>	<u>\$ (215,314.15)</u>	<u>\$</u>	<u>\$ (409,474.82)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (215,314.15)</u>	<u>\$</u>	<u>\$ (409,474.82)</u>
<u>\$</u>	<u>\$</u>	<u>\$ 522,090.85</u>	<u>\$</u>	<u>\$ 975,995.18</u>
<u>\$ 3,143,582.17</u>	<u>\$</u>	<u>\$ (1,189,868.02)</u>	<u>\$ (294,544.56)</u>	<u>\$ 37,473,343.93</u>

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