

# UNAUDITED

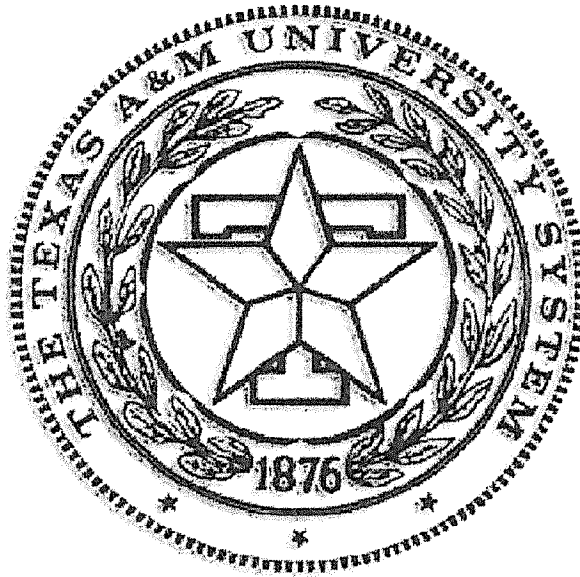
FINANCIAL REPORT

OF

## TEXAS A&M UNIVERSITY - KINGSVILLE

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



STEVEN H. TALLANT, PH.D., PRESIDENT

TERISA RILEY, SENIOR VICE PRESIDENT FOR FISCAL AND STUDENT AFFAIRS

LALLAH HOWARD, ASSOCIATE VICE PRESIDENT FOR FINANCE AND COMPTROLLER

KINGSVILLE, TEXAS

UNAUDITED

TEXAS A&M UNIVERSITY - KINGSVILLE

CURRENT YEAR  
STUDENT ENROLLMENT DATA

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2012</u>	<u>FALL 2013</u>
Texas Resident	6,615	6,804
Out-of-State	180	166
Foreign	439	784
Unknown		
Total Students	<u>7,234</u>	<u>7,754</u>

HISTORICAL  
STUDENT ENROLLMENT DATA

(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2000-01	5,942	67,087
2001-02	6,148	69,464
2002-03	6,554	72,512
2003-04	6,841	74,559
2004-05	7,126	75,541
2005-06	6,662	71,252
2006-07	6,700	72,313
2007-08	6,547	71,598
2008-09	7,134	77,948
2009-10	5,892	68,625
2010-11	6,586	77,119
2011-12	6,731	80,033
2012-13	7,234	85,963
2013-14	7,754	90,875

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TEXAS A&M UNIVERSITY - KINGSVILLE  
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EXHIBIT III  
TEXAS A&M UNIVERSITY-KINGSVILLE  
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]	20,144,490.00	24,325,579.45
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	2,145,427.63	2,199,880.27
Investments		
Legislative Appropriations	7,512,654.80	6,836,654.55
Receivables, Net		
Federal	1,031,513.47	1,169,234.19
Other Intergovernmental		
Interest and Dividends		
Pledges		
Self-Insured Health and Dental		
Student	2,351,331.04	1,093,070.40
Investment Trades		
Accounts	677,889.59	594,957.40
Other	94,880.09	84,510.79
Due From Other Agencies	475,786.43	506,466.21
Due From Other Members	4,488,793.49	3,505,786.56
Due From Other Funds	68,259.00	17,366.00
Consumable Inventories	64,462.78	120,544.65
Merchandise Inventories		
Loans and Contracts	7,746,168.46	6,182,751.43
Interfund Receivable		
Other Current Assets	4,132,243.23	4,940,954.17
	<u>                    </u>	<u>                    </u>
Total Current Assets	\$ 50,933,900.01	\$ 51,577,756.07
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 28,336,263.42	\$ 26,442,830.40
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Loans and Contracts	638,323.21	684,356.94
Assets Held By System Offices	36,027,110.53	34,237,106.39
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	1,576,219.47	1,574,514.47
Construction In Progress	7,403,355.07	4,985,242.24
Other Tangible Capital Assets	86,092.69	86,092.69
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	195,681,214.37	179,295,383.25
Infrastructure	12,318,323.24	12,318,323.24
Facilities and Other Improvements	11,854,311.70	9,643,516.57
Furniture and Equipment	16,285,986.39	16,350,006.03
Vehicles, Boats, and Aircraft	2,411,228.56	2,336,807.24
Other Capital Assets	6,348,425.26	6,309,186.75
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	2,207,255.93	525,578.56
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(111,508,673.20)	(103,253,583.88)
Assets Held In Trust		
Other Non-Current Assets		
	<u>                    </u>	<u>                    </u>
Total Non-Current Assets	\$ 209,665,436.64	\$ 191,535,360.89
Deferred Outflows of Resources		
Derivative Instruments [Note 7]	\$	\$
Government Acquisition [Note 29]		
	<u>                    </u>	<u>                    </u>
Total Deferred Outflows of Resources	\$	\$
	<u>                    </u>	<u>                    </u>
Total Assets and Deferred Outflows	\$ 260,599,336.65	\$ 243,113,116.96
	<u>                    </u>	<u>                    </u>

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 1,964,273.24	\$ 2,136,450.31
Payroll	3,353,881.99	3,679,357.45
Investment Trades		
Self-Insured Health and Dental		
Other	143,181.10	95,183.77
Interfund Payable		
Due to Other Agencies	160,795.71	42,283.61
Due to Other Funds	68,259.00	17,366.00
Due to Other Members	241,786.98	3,891,520.93
Funds Held for Investment		
Hedging Derivative Instruments		
Unearned Revenue	28,375,477.44	27,971,599.61
Employees' Compensable Leave	392,237.00	295,031.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets	855,040.69	1,054,469.68
Funds Held for Others	493,568.46	489,292.74
Obligations/Securities Lending		
Other Current Liabilities	202,045.44	210,686.27
Total Current Liabilities	<u>\$ 36,250,547.05</u>	<u>\$ 39,883,241.37</u>
Non-Current Liabilities		
Interfund Payable	\$ 1,593,653.00	\$ 1,855,969.00
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	366,260.92	329,779.41
Total Non-Current Liabilities	<u>\$ 1,959,913.92</u>	<u>\$ 2,185,748.41</u>
Total Liabilities	<u>\$ 38,210,460.97</u>	<u>\$ 42,068,989.78</u>
Net Position		
Net Investment In Capital Assets	\$ 144,663,739.48	\$ 130,171,067.16
Restricted for		
Debt Service		
Capital Projects	4,154,918.80	3,094,473.66
Education	21,569,530.10	19,845,151.59
Endowment and Permanent Funds		
Nonexpendable	15,272,292.46	14,929,052.27
Expendable	3,211,285.61	2,416,511.02
Unrestricted	33,517,109.23	30,587,871.48
Total Net Position [Exhibit IV]	<u>\$ 222,388,875.68</u>	<u>\$ 201,044,127.18</u>
Total Liabilities and Net Position	<u>\$ 260,599,336.65</u>	<u>\$ 243,113,116.96</u>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-KINGSVILLE  
 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>
Operating Revenues		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$ 48,928,413.44	\$ 42,881,407.99
Discounts and Allowances	(14,291,583.34)	(13,861,804.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees		
Net Auxiliary Enterprises	17,697,672.31	16,074,876.69
Net Other Sales of Goods and Services	3,511,831.45	3,536,419.11
Discounts and Allowances-Sales	(4,134,557.42)	(1,898,457.00)
	<u>                    </u>	<u>                    </u>
Total Sales of Goods and Services	\$ 51,711,776.44	\$ 46,732,442.79
Interest Revenue	53,162.63	52,029.83
Federal Revenue - Operating	8,320,817.77	8,081,803.04
Federal Pass Through Revenue	1,066,331.64	1,149,819.83
State Grant Revenue	61,050.14	29,152.29
State Pass Through Revenue	5,901,853.55	6,136,382.00
Other Grants and Contracts - Operating	2,588,283.91	2,318,230.25
Other Operating Revenue	660,813.68	819,737.54
	<u>                    </u>	<u>                    </u>
Total Operating Revenues	\$ 70,364,089.76	\$ 65,319,597.57
Operating Expenses		
Instruction	\$ 31,805,134.92	\$ 31,077,926.56
Research	14,857,944.19	13,989,112.04
Public Service	778,536.04	788,622.80
Hospitals and Clinics		
Academic Support	9,825,043.85	9,109,507.61
Student Services	9,105,881.62	8,367,631.25
Institutional Support	10,334,351.01	9,770,415.95
Operation & Maintenance of Plant	9,556,939.75	9,371,637.17
Scholarships & Fellowships	17,061,306.39	17,334,942.08
Auxiliary	19,968,221.25	19,167,310.94
Depreciation/Amortization	9,285,878.57	6,160,700.28
	<u>                    </u>	<u>                    </u>
Total Operating Expenses [Schedule IV-1]	\$ 132,579,237.59	\$ 125,137,806.68
Total Operating Income [Loss]	\$ (62,215,147.83)	\$ (59,818,209.11)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 33,558,355.06	\$ 33,873,766.98
Federal Revenue Non-Operating	19,858,416.80	19,661,137.93
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	5,954,824.57	6,419,253.05
Land Income	13,500.00	13,500.00
Investment Income	1,127,964.01	1,105,440.16
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(109,016.48)	(100,213.03)
Interest Expense and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(6,312.57)	(5,018.22)
Net Increase [Decrease] In Fair Value	2,483,821.73	1,807,782.49
Settlement of Claims		
Other Nonoperating Revenues	3,397.29	
Other Nonoperating [Expenses]	(2,720,287.05)	(10,135,232.50)
	<u>                    </u>	<u>                    </u>
Total Nonoperating Revenues [Expenses]	\$ 60,164,663.36	\$ 52,640,416.86
Income [Loss] Before Other Revenues and Transfers	\$ (2,050,484.47)	\$ (7,177,792.25)

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-KINGSVILLE  
 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	\$ 2,166,794.49	\$ 15,732.09
Capital Appropriations [Higher Education Fund]	5,046,885.00	5,046,885.00
Additions to Permanent and Term Endowments	206,361.20	222,991.94
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	7,761,919.19	5,840,130.73
Nonmandatory Transfers From Members/Agencies-Cap Assets	16,593,612.65	60,586,768.67
Transfers Out		
Transfers to Other State Agencies	(384,005.96)	(313,035.82)
Mandatory Transfers to Other Members	(3,773,742.81)	(4,437,721.22)
Nonmandatory Transfers to Other Members		(53,982.02)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(4,222,590.79)	(4,331,468.00)
Legislative Appropriations Lapsed		
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	<u>\$ 23,395,232.97</u>	<u>\$ 62,576,301.37</u>
Change In Net Position	<u>\$ 21,344,748.50</u>	<u>\$ 55,398,509.12</u>
Net Position, Beginning of Year Restatement	<u>\$ 201,044,127.18</u>	<u>\$ 145,645,618.06</u>
Net Position, Beginning of Year, Restated	<u>\$ 201,044,127.18</u>	<u>\$ 145,645,618.06</u>
Net Position, End of Year	<u><u>\$ 222,388,875.68</u></u>	<u><u>\$ 201,044,127.18</u></u>

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SCHEDULE IV-1  
 TEXAS A&M UNIVERSITY-KINGSVILLE  
 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	23,988,373.29	7,832,052.93	278,885.35		6,302,626.28
Payroll Related Costs	5,156,844.46	1,595,031.73	21,456.12		1,034,882.39
Professional Fees & Services	188,826.44	568,057.60	173,813.50		136,035.27
Travel	361,476.11	446,811.91	19,150.48		267,956.13
Materials & Supplies	963,549.00	1,979,704.55	86,692.16		1,451,719.76
Communication & Utilities	32,821.65	52,255.79	3,252.80		16,104.14
Repairs & Maintenance	140,922.66	244,979.70	78,871.07		83,772.12
Rentals & Leases	120,442.29	113,297.78	37,036.62		70,554.69
Printing & Reproduction	13,609.86	75,403.72	7,066.30		39,114.97
Federal Pass-Through	5,211.74	411,199.47			
State Pass-Through		24,933.25			
Depreciation & Amortization					
Bad Debt Expense					
Interest	1,656.70	724.43	1.12		446.74
Scholarships	184,673.89	791,505.98			15,250.00
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	646,726.83	721,985.35	72,310.52		406,581.36
Total Operating Expenses	<u>\$ 31,805,134.92</u>	<u>\$ 14,857,944.19</u>	<u>\$ 778,536.04</u>	<u>\$</u>	<u>\$ 9,825,043.85</u>



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
	788.00			8,915.18		9,703.18	5,856.85
4,791,099.48	4,642,737.05	2,339,271.49	433,183.62	5,827,860.13		56,436,089.62	55,767,447.47
1,025,935.98	2,823,511.04	515,235.65	7,143.43	1,045,775.11		13,225,815.91	13,133,000.11
354,379.84	934,801.14	1,834,562.85		1,176,684.18		5,367,160.82	3,219,949.42
274,333.63	141,121.09	26,975.26	7,564.95	1,140,112.35		2,685,501.91	2,325,158.34
823,541.87	510,849.34	716,862.27	44,225.70	5,767,014.10		12,344,158.75	11,799,469.46
53,255.93	26,701.58	3,146,846.29		2,517,416.72		5,848,654.90	5,571,802.99
762,560.21	96,023.80	721,522.59		651,181.65		2,779,833.80	3,556,833.62
111,670.10	63,053.96	29,229.30		192,544.25		737,828.99	678,115.43
66,597.04	112,465.32	865.90		119,445.94		434,569.05	415,613.85
			6,222,991.18			6,639,402.39	6,309,930.04
			55,625.00			80,558.25	31,180.14
					9,285,878.57	9,285,878.57	6,160,700.28
182,198.61						182,198.61	149,738.73
565.33	381.03	1,410.84		512.22		5,698.41	3,402.20
255,668.34	33,507.26		10,289,454.97	566,996.48		12,137,056.92	12,135,057.24
404,075.26	948,410.40	224,157.31	1,117.54	953,762.94		4,379,127.51	3,874,550.51
<u>\$ 9,105,881.62</u>	<u>\$ 10,334,351.01</u>	<u>\$ 9,556,939.75</u>	<u>\$ 17,061,306.39</u>	<u>\$ 19,968,221.25</u>	<u>\$ 9,285,878.57</u>	<u>\$ 132,579,237.59</u>	<u>\$ 125,137,806.68</u>

[Exhibit IV]

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-KINGSVILLE  
 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	34,751,749.94	21,266,520.20
Proceeds Received From Customers	3,238,793.20	4,147,696.42
Proceeds From Sponsored Programs	17,876,408.59	18,845,927.81
Proceeds From Auxiliary Enterprises	12,659,760.71	14,064,672.02
Proceeds From Loan Programs	66,894.40	65,617.37
Proceeds From Other Revenues	688,401.19	488,072.96
Payments to Suppliers for Goods and Services	(38,050,801.12)	(28,695,916.34)
Payments to Employees - Salaries	(56,713,159.95)	(55,906,631.25)
Payments to Employees - Benefits	(13,439,331.04)	(13,198,881.66)
Payments for Loans Provided	(1,721,398.30)	(2,429,985.66)
Payments for Other Expenses	(18,284,759.21)	(19,287,351.33)
Net Cash Provided [Used] By Operating Activities	<u>\$ (58,927,441.59)</u>	<u>\$ (60,640,259.46)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 34,149,915.41	\$ 33,795,073.40
Proceeds From Gifts	5,954,824.57	6,443,733.13
Proceeds From Endowments	206,361.20	222,991.94
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	19,858,416.80	19,686,410.61
Proceeds From Contributed Capital		
Proceeds From Other Revenues	16,897.29	11,852,660.74
Payments of Interest		
Payments - Transfers to Other Funds	(384,005.96)	(313,035.82)
Payments for Grant Disbursements		
Payments for Other Uses	(35,612.60)	45,077.44
Other Noncapital Transfers From/To System	1,496,919.19	686,148.71
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 61,263,715.90</u>	<u>\$ 72,419,060.15</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	3,779,324.40	4,429,719.91
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(7,718,333.65)	(4,969,572.96)
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]	5,544,194.35	704,451.79
Intrasystem Transfers for Capital Debt [Mandatory]	(7,996,333.60)	(8,769,189.22)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		579,825.82
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (6,391,148.50)</u>	<u>\$ (8,024,764.66)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(1,199,615.43)	883,514.26
Proceeds From Interest and Investment Income	1,018,947.53	1,005,227.13
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (180,667.90)</u>	<u>\$ 1,888,741.39</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ (4,235,542.09)</u>	<u>\$ 5,642,777.42</u>
Cash and Cash Equivalents, Beginning of Year Restatement	<u>\$ 26,525,459.72</u>	<u>\$ 20,882,682.30</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 26,525,459.72</u>	<u>\$ 20,882,682.30</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u><u>\$ 22,289,917.63</u></u>	<u><u>\$ 26,525,459.72</u></u>

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-KINGSVILLE  
 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]	(62,215,147.83)	(59,818,209.11)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	9,285,878.57	6,160,700.28
Bad Debt Expense	521,652.41	221,837.40
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	(1,553,295.21)	2,139,981.27
Due From Other Agencies/Funds	30,679.78	(142,213.39)
Due From System Members	(262,201.28)	(131,303.65)
Inventory	56,081.87	(13,555.99)
Deferred Charges		
Prepaid Expenses	815,518.36	(1,140,735.61)
Loans and Contracts	(1,699,581.91)	(2,215,143.18)
Other Assets	(6,807.42)	4,494.57
Payables	(649,084.19)	(998,979.47)
Due to Other Agencies/Funds	118,512.10	5,107.89
Due to System Members	(3,649,733.95)	3,805,168.97
Unearned Revenue	403,877.83	(8,187,942.17)
Deposits	51,547.28	38,918.80
Compensated Absence Liability	(165,110.00)	(8,834.40)
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities	(10,228.00)	(359,551.67)
Total Adjustments	\$ 3,287,706.24	\$ (822,050.35)
Net Cash Provided [Used] By Operating Activities	\$ (58,927,441.59)	\$ (60,640,259.46)
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Change In Fair Value of Investments	(283,877.89)	606,506.79
Gain/Loss On Sale or Disposal of Capital Assets	(6,312.57)	(5,018.22)
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	16,593,612.65	60,586,768.67

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SCHEDULE THREE  
 TEXAS A&M UNIVERSITY-KINGSVILLE  
 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	\$ 30,000.00
Petty Cash Department Working Fund	617.25
Temporary Working Fund	<u>1,150.90</u>
Total Cash On Hand	<u>\$ 31,768.15</u>
Cash In State Treasury	
Fund 0254	\$ 12,098,249.13
Fund 5056	<u>4,270.10</u>
Total Cash In State Treasury	<u>\$ 12,102,519.23</u>
Reimbursements Due From State Treasury	\$ 207,572.51
Assets Held By System Offices-Current	<u>7,802,630.11</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 20,144,490.00</u>
Restricted	
Cash In State Treasury	
Assets Held By System Offices-Current	<u>\$ 2,145,427.63</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 2,145,427.63</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 22,289,917.63</u></u>

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SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-KINGSVILLE  
 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	\$ 1,574,514.47	\$	\$
Construction In Progress	4,985,242.24		(21,321,238.57)
Other Tangible Capital Assets	86,092.69		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 6,645,849.40</u>	<u>\$</u>	<u>\$ (21,321,238.57)</u>
Depreciable Assets			
Buildings	\$ 179,295,383.25	\$	\$ 19,068,537.71
Infrastructure	12,318,323.24		
Facilities and Other Improvements	9,643,516.57		2,210,795.13
Furniture and Equipment	16,350,006.03		41,905.73
Vehicles, Boats and Aircraft	2,336,807.24		
Other Capital Assets	6,309,186.75		
Total Depreciable Assets at Historical Cost	<u>\$ 226,253,223.08</u>	<u>\$</u>	<u>\$ 21,321,238.57</u>
Less Accumulated Depreciation for			
Buildings	\$ (72,177,258.03)	\$	\$
Infrastructure	(5,849,524.63)		
Facilities and Other Improvements	(4,610,314.45)		
Furniture and Equipment	(12,556,832.20)		
Vehicles, Boats and Aircraft	(1,823,530.51)		
Other Capital Assets	(5,710,833.19)		
Total Accumulated Depreciation	<u>\$ (102,728,293.01)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 123,524,930.07</u>	<u>\$</u>	<u>\$ 21,321,238.57</u>
Amortizable Assets - Intangible			
Computer Software	\$ 525,578.56	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 525,578.56</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (525,290.87)	\$	\$
Total Accumulated Amortization	<u>\$ (525,290.87)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$ 287.69</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u><u>\$ 130,171,067.16</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-13
\$ 16,572,207.57	\$	\$ 1,705.00 7,167,143.83	\$	\$ 1,576,219.47 7,403,355.07 86,092.69
\$ 16,572,207.57	\$	\$ 7,168,848.83	\$	\$ 9,065,667.23
\$	\$	\$	\$ (2,682,706.59)	\$ 195,681,214.37 12,318,323.24 11,854,311.70 16,285,986.39 2,411,228.56 6,348,425.26
\$ 22,143.18	\$	\$ 476,734.78 52,278.14 43,637.39	\$ (582,660.15) (4,398.88)	\$
\$ 22,143.18	\$	\$ 572,650.31	\$ (3,269,765.62)	\$ 244,899,489.52
\$	\$	\$ (6,316,654.46) (598,344.60) (406,130.91) (1,057,488.74) (168,178.85) (83,795.57)	\$ 569,575.72	\$ (78,493,912.49) (6,447,869.23) (5,016,445.36) (13,044,745.22) (1,992,447.46) (5,794,628.76)
\$ (738.10)	\$	\$ (8,630,593.13)	\$ 569,575.72	\$ (110,790,048.52)
\$ 21,405.08	\$	\$ (8,057,942.82)	\$ (2,700,189.90)	\$ 134,109,441.00
\$	\$	\$ 2,143,629.00	\$ (461,951.63)	\$ 2,207,255.93
\$	\$	\$ 2,143,629.00	\$ (461,951.63)	\$ 2,207,255.93
\$	\$	\$ (655,285.44)	\$ 461,951.63	\$ (718,624.68)
\$	\$	\$ (655,285.44)	\$ 461,951.63	\$ (718,624.68)
\$	\$	\$ 1,488,343.56	\$	\$ 1,488,631.25
\$ 16,593,612.65	\$	\$ 599,249.57	\$ (2,700,189.90)	\$ 144,663,739.48

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