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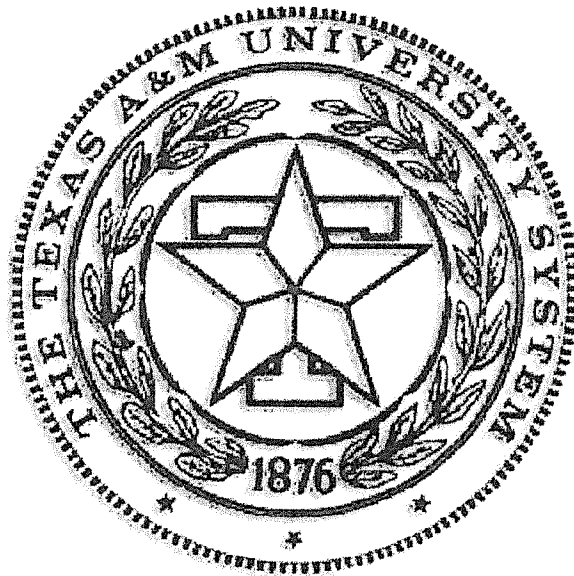
FINANCIAL REPORT

OF

**TEXAS A&M UNIVERSITY - SAN ANTONIO**

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



DR. MARIA HERNANDEZ FERRIER, PRESIDENT

KEN MITTS, VICE PRESIDENT FOR FINANCE AND ADMINISTRATION

DR. BRENT SNOW, PROVOST AND VICE PRESIDENT FOR ACADEMIC AFFAIRS

SAN ANTONIO, TEXAS

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TEXAS A&M UNIVERSITY - SAN ANTONIO

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	4,077	4,488
Out-of-State	13	10
Foreign	26	14
Unknown		
Total Students	<u>4,116</u>	<u>4,512</u>

HISTORICAL  
STUDENT ENROLLMENT DATA

(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2000-01		
2001-02		
2002-03		
2003-04		
2004-05		
2005-06		
2006-07		
2007-08		
2008-09		
2009-10	2,343	
2010-11	3,120	20,454
2011-12	3,554	28,093
2012-13	4,116	31,570
2013-14	4,512	36,825
		40,202

UNAUDITED

TEXAS A&M UNIVERSITY - SAN ANTONIO  
INDEX

<u>REFERENCE</u>	<u>EXHIBITS</u>	<u>PAGE</u>
III	Statement of Net Position	749-1-1
IV	Statement of Revenues, Expenses, and Changes in Net Position	749-2-1
IV - 1	Schedule of NACUBO Function to Natural Classification Matrix	749-3-1
V	Statement of Cash Flows	749-4-1
<u>SCHEDULES</u>		
THREE	Schedule of Cash & Cash Equivalents	749-16-1
N-2	Note 2 - Capital Assets	749-17-1

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EXHIBIT III  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
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]	17,343,466.95	11,437,810.07
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	847,217.66	446,662.15
Investments		
Legislative Appropriations		
Receivables, Net	52,110.94	154,770.39
Federal		
Other Intergovernmental		17,661.47
Interest and Dividends		
Pledges		
Self-Insured Health and Dental		
Student		
Investment Trades	663,734.98	535,341.92
Accounts	9,690.48	
Other	318,051.14	291,121.49
Due From Other Agencies		
Due From Other Members		
Due From Other Funds	1,205,952.68	4,379,409.99
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	2,450,341.75	2,171,920.34
Interfund Receivable		
Other Current Assets	1,056,892.20	851,982.05
Total Current Assets	<u>\$ 23,947,458.78</u>	<u>\$ 20,286,679.87</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]		
Assets Held By System Offices	\$ 775,956.47	\$ 624,694.25
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Loans and Contracts		
Assets Held By System Offices	4,750,707.83	3,819,642.91
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements		
Construction In Progress	15,761,847.10	15,761,847.10
Other Tangible Capital Assets		
Land Use Rights	312,200.00	312,200.00
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	28,353,892.81	26,929,956.28
Infrastructure	3,300,019.13	2,517,023.89
Facilities and Other Improvements	2,775,884.96	2,750,745.05
Furniture and Equipment	1,305,160.72	1,150,176.96
Vehicles, Boats, and Aircraft	183,490.54	171,196.52
Other Capital Assets	751,329.06	515,391.64
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	384,763.96	257,680.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(4,140,034.52)	(1,927,754.84)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 54,515,218.06</u>	<u>\$ 52,882,799.76</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>\$ 78,462,676.84</u>	<u>\$ 73,169,479.63</u>

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 726,860.14	\$ 631,637.24
Payroll	1,234,190.84	1,154,899.91
Investment Trades		
Self-Insured Health and Dental		
Other	378,329.33	164,852.09
Interfund Payable		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members	409,012.75	162,971.99
Funds Held for Investment		
Hedging Derivative Instruments		
Unearned Revenue	9,033,357.63	8,128,833.57
Employees' Compensable Leave	27,889.00	15,121.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Obligations/Securities Lending	790,294.18	468,577.08
Other Current Liabilities		124.84
Total Current Liabilities	\$ 12,599,933.87	\$ 10,727,017.72
Non-Current Liabilities		
Interfund Payable		
Employees' Compensable Leave	\$ 620,084.00	\$ 565,739.00
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	20,000.00	20,000.00
Total Non-Current Liabilities	\$ 640,084.00	\$ 585,739.00
Total Liabilities	\$ 13,240,017.87	\$ 11,312,756.72
Net Position		
Net Investment In Capital Assets		
Restricted for		
Debt Service	\$ 48,988,553.76	\$ 48,438,462.60
Capital Projects	231.89	179.76
Education	3,071,127.76	2,561,739.58
Endowment and Permanent Funds		
Nonexpendable		
Expendable	275,779.20	262,626.70
Unrestricted	12,886,966.36	10,593,714.27
Total Net Position [Exhibit IV]	\$ 65,222,658.97	\$ 61,856,722.91
Total Liabilities and Net Position	\$ 78,462,676.84	\$ 73,169,479.63

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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	\$ 22,016,809.44	\$ 18,428,341.61
Discounts and Allowances	(3,958,355.97)	(3,001,151.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees		
Net Auxiliary Enterprises	273,820.94	175,544.76
Net Other Sales of Goods and Services	208,264.15	147,005.56
Discounts and Allowances-Sales		
Total Sales of Goods and Services	\$ 18,540,538.56	\$ 15,749,740.93
Interest Revenue	27,032.54	20,571.91
Federal Revenue - Operating		145,100.33
Federal Pass Through Revenue	16,985.78	57,500.00
State Grant Revenue		
State Pass Through Revenue	86,705.00	34,896.50
Other Grants and Contracts - Operating	80,541.82	9,600.00
Other Operating Revenue	78,012.47	91,908.23
Total Operating Revenues	\$ 18,829,816.17	\$ 16,109,317.90
Operating Expenses		
Instruction	\$ 13,511,343.25	\$ 11,091,750.50
Research		7,843.26
Public Service	39,917.96	68,248.19
Hospitals and Clinics		
Academic Support	2,367,636.61	2,498,201.24
Student Services	4,254,936.06	3,694,930.16
Institutional Support	8,274,820.53	7,907,764.45
Operation & Maintenance of Plant	3,044,834.06	2,227,433.55
Scholarships & Fellowships	5,909,859.61	4,947,597.41
Auxiliary	243,161.33	202,771.93
Depreciation/Amortization	2,139,097.27	1,436,325.32
Total Operating Expenses [Schedule IV-1]	\$ 39,785,606.68	\$ 34,082,866.01
Total Operating Income [Loss]	\$ (20,955,790.51)	\$ (17,973,548.11)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 16,844,155.40	\$ 16,763,294.67
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating	6,222,991.18	6,101,139.98
State Pass Through Non-Operating	102,954.00	
Gifts	524,801.06	601,531.87
Land Income	18,000.00	
Investment Income	134,564.56	73,699.40
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(11,775.32)	(4,520.28)
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	261,507.29	80,941.96
Settlement of Claims	(25,000.00)	
Other Nonoperating Revenues	55,824.73	3,843.64
Other Nonoperating [Expenses]	(3,201,856.49)	(559,640.64)
Total Nonoperating Revenues [Expenses]	\$ 20,926,166.41	\$ 23,060,290.60
Income [Loss] Before Other Revenues and Transfers	\$ (29,624.10)	\$ 5,086,742.49

UNAUDITED

EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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	\$ 12,886.10	\$ 7,053.00
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments		
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	522,757.31	811,938.09
Nonmandatory Transfers From Members/Agencies-Cap Assets	5,707,080.86	33,626,275.62
Transfers Out		
Transfers to Other State Agencies	(138,143.70)	(139,534.46)
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members		(1,823.53)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(2,635,838.00)	(2,636,088.00)
Legislative Appropriations Lapsed		
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	\$ 3,468,742.57	\$ 31,667,820.72
Change In Net Position	<u>                    </u>	<u>                    </u>
	\$ 3,439,118.47	\$ 36,754,563.21
Net Position, Beginning of Year	\$ 61,856,722.91	\$ 24,924,036.59
Restatement	(73,182.41)	178,123.11
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year, Restated	\$ 61,783,540.50	\$ 25,102,159.70
	<u>                    </u>	<u>                    </u>
Net Position, End of Year	<u>                    </u>	<u>                    </u>
	\$ 65,222,658.97	\$ 61,856,722.91

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SCHEDULE IV-1  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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	9,176,821.61				1,311,141.06
Payroll Related Costs	1,806,587.83		18.35		591,883.97
Professional Fees & Services	79,374.99		2,842.23		263.71
Travel	154,549.03		1,004.53		22,340.11
Materials & Supplies	1,077,857.01		2,640.38		116,296.20
Communication & Utilities	897,474.20				301,559.23
Repairs & Maintenance	139,200.66				1,542.75
Rentals & Leases	99,396.81		1,270.37		2,332.92
Printing & Reproduction	8,584.44		2,429.62		3,901.31
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest					
Scholarships	1,121.49		2,430.00		16.20
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	70,375.18		27,282.48		16,359.15
Total Operating Expenses	\$ 13,511,343.25	\$	\$ 39,917.96	\$	\$ 2,367,636.61



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
2,422,547.96	4,032,853.69	820,041.44	462.17	165,145.39		17,929,013.32	1,000.00
372,665.55	819,267.15	198,041.00	36.29	51,369.78		3,839,869.92	15,766,923.16
306,293.45	1,246,998.44	148,334.96		1,981.80		1,786,089.58	3,369,557.97
49,333.15	121,950.07	14,220.93				363,397.82	1,864,736.31
633,669.52	762,201.13	128,456.77		2,736.46		1,872,353.50	391,804.72
10,010.42	225,802.43	437,507.22				2,723,857.47	1,802,299.23
96,105.53	134,332.48	242,983.34		510.00		614,674.76	1,718,108.14
46,117.01	69,727.99	694,428.39		1,503.50		914,776.99	317,710.13
71,120.24	54,891.54	4,880.96		305.00		146,113.11	770,920.10
							258,507.95
41,161.60					2,139,097.27	2,139,097.27	1,436,325.32
38.84	47.10	26.39				41,161.60	62,312.37
			5,909,361.15			128.53	1,167.65
						5,912,912.64	4,952,906.41
205,872.79	806,748.51	355,912.66		19,609.40		1,502,160.17	1,368,586.55
<u>\$ 4,254,936.06</u>	<u>\$ 8,274,820.53</u>	<u>\$ 3,044,834.06</u>	<u>\$ 5,909,859.61</u>	<u>\$ 243,161.33</u>	<u>\$ 2,139,097.27</u>	<u>\$ 39,785,606.68</u>	<u>\$ 34,082,866.01</u>

[Exhibit IV]

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EXHIBIT V  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
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	21,267,230.45	6,550,519.53
Proceeds Received From Customers	3,123,884.99	1,066,118.44
Proceeds From Sponsored Programs	196,170.56	391,826.28
Proceeds From Auxiliary Enterprises	268,630.97	131,598.97
Proceeds From Loan Programs	64,399.54	53,076.91
Proceeds From Other Revenues	40,520.63	59,403.23
Payments to Suppliers for Goods and Services	(9,830,891.91)	(9,268,546.73)
Payments to Employees - Salaries	(17,878,993.36)	(15,669,317.97)
Payments to Employees - Benefits	(3,743,485.95)	(3,194,406.47)
Payments for Loans Provided	(318,209.42)	(460,305.86)
Payments for Other Expenses	(7,357,631.66)	(4,952,906.41)
Net Cash Provided [Used] By Operating Activities	\$ (14,168,375.16)	\$ (25,292,940.08)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 16,946,814.85	\$ 16,535,891.75
Proceeds From Gifts	524,801.06	601,531.87
Proceeds From Endowments		
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	6,325,945.18	6,101,139.98
Proceeds From Contributed Capital		
Proceeds From Other Revenues	344,926.83	6,114,228.24
Payments of Interest		
Payments - Transfers to Other Funds	(138,143.70)	(139,534.46)
Payments for Grant Disbursements		
Payments for Other Uses	(25,000.00)	(596.57)
Other Noncapital Transfers From/To System	22,757.31	310,114.56
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 24,002,101.53	\$ 29,522,775.37
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	(193,645.37)	(92,331.62)
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]		
Intrasystem Transfers for Capital Debt [Mandatory]	(2,635,838.00)	(2,636,088.00)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (2,829,483.37)	\$ (2,728,419.62)
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(820,819.85)	(4,061,708.68)
Proceeds From Interest and Investment Income	122,789.24	69,179.12
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ (698,030.61)	\$ (3,992,529.56)
Increase [Decrease] In Cash and Cash Equivalents	\$ 6,306,212.39	\$ (2,491,113.89)
Cash and Cash Equivalents, Beginning of Year Restatement	\$ 11,884,472.22	\$ 14,375,586.11
Restated Beginning Cash and Cash Equivalents	\$ 11,884,472.22	\$ 14,375,586.11
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 18,190,684.61	\$ 11,884,472.22

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(20,955,790.51)	(17,973,548.11)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	2,139,097.27	1,436,325.32
Bad Debt Expense	91,565.34	143,054.84
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	(197,755.46)	(80,257.20)
Due From Other Agencies/Funds		
Due From System Members	3,673,457.31	(3,802,836.01)
Inventory		
Deferred Charges		
Prepaid Expenses	(132,532.13)	(508,517.96)
Loans and Contracts	(319,583.01)	(461,195.86)
Other Assets	(72,378.02)	608,787.31
Payables	387,991.07	(254,605.88)
Due to Other Agencies/Funds		
Due to System Members		
Unearned Revenue	246,040.76	145,066.58
Deposits	904,524.06	(4,663,211.11)
Compensated Absence Liability	(124.84)	
Other Post Employment Benefits Liability	67,113.00	117,998.00
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 6,787,415.35</u>	<u>\$ (7,319,391.97)</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (14,168,375.16)</u>	<u>\$ (25,292,940.08)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$ 12,886.10	\$
Net Change In Fair Value of Investments	(1,786.15)	25,240.28
Gain/Loss On Sale or Disposal of Capital Assets		
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	5,707,080.86	33,626,275.62

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

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Petty Cash Department Working Fund	\$ 2,550.00
Total Cash On Hand	\$ 2,550.00
Cash In State Treasury	
Fund 0290	\$ 7,397,021.24
Total Cash In State Treasury	\$ 7,397,021.24
Assets Held By System Offices-Current	\$ 9,943,895.71
Total Current Cash and Cash Equivalents [Exhibit III]	\$ 17,343,466.95
Restricted	
Cash In State Treasury	
Assets Held By System Offices-Current	\$ 847,217.66
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ 847,217.66
Total Cash & Cash Equivalents [Exhibit V]	\$ 18,190,684.61

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

	BALANCE 9-1-12	ADJUSTMENTS	COMPLETED CIP
<b>Non-Depreciable/Non-Amortizable Assets</b>			
Land and Land Improvements	\$ 15,761,847.10	\$	\$
Construction In Progress		(4,402,660.13)	(1,304,420.73)
Other Tangible Capital Assets	312,200.00		
<b>Total Non-Depreciable/Non-Amortizable Assets</b>	<b>\$ 16,074,047.10</b>	<b>\$ (4,402,660.13)</b>	<b>\$ (1,304,420.73)</b>
<b>Depreciable Assets</b>			
Buildings	\$ 26,929,956.28	\$ 1,382,537.38	\$ 41,399.15
Infrastructure	2,517,023.89	99,842.99	683,152.25
Facilities and Other Improvements	2,750,745.05	20,946.91	4,193.00
Furniture and Equipment	1,150,176.96	2,772,248.89	575,676.33
Vehicles, Boats and Aircraft	171,196.52		
Other Capital Assets	515,391.64		
<b>Total Depreciable Assets at Historical Cost</b>	<b>\$ 34,034,490.34</b>	<b>\$ 4,275,576.17</b>	<b>\$ 1,304,420.73</b>
<b>Less Accumulated Depreciation for</b>			
Buildings	\$ (902,181.68)	\$ (38,635.16)	\$
Infrastructure	(87,214.00)	(3,352.94)	
Facilities and Other Improvements	(89,476.96)	(679.45)	
Furniture and Equipment	(355,462.89)	(13,570.33)	
Vehicles, Boats and Aircraft	(47,648.55)		
Other Capital Assets	(273,984.10)		
<b>Total Accumulated Depreciation</b>	<b>\$ (1,755,968.18)</b>	<b>\$ (56,237.88)</b>	<b>\$</b>
<b>Depreciable Assets, Net</b>	<b>\$ 32,278,522.16</b>	<b>\$ 4,219,338.29</b>	<b>\$ 1,304,420.73</b>
<b>Amortizable Assets - Intangible</b>			
Computer Software	\$ 257,680.00	\$ 127,083.96	\$
<b>Total Intangible Assets at Historical Cost</b>	<b>\$ 257,680.00</b>	<b>\$ 127,083.96</b>	<b>\$</b>
<b>Less Accumulated Amortization for</b>			
Computer Software	\$ (171,786.66)	\$ (16,944.53)	\$
<b>Total Accumulated Amortization</b>	<b>\$ (171,786.66)</b>	<b>\$ (16,944.53)</b>	<b>\$</b>
<b>Amortizable Assets, Net</b>	<b>\$ 85,893.34</b>	<b>\$ 110,139.43</b>	<b>\$</b>
<b>Capital Assets, Net</b>	<b>\$ 48,438,462.60</b>	<b>\$ (73,182.41)</b>	<b>\$</b>

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-13</u>
\$ 5,707,080.86	\$	\$	\$	\$ 15,761,847.10
				312,200.00
<u>\$ 5,707,080.86</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 16,074,047.10</u>
\$	\$	\$	\$	\$ 28,353,892.81
				3,300,019.13
		8,915.03	(3,201,856.49)	2,775,884.96
		12,294.02		1,305,160.72
		235,937.42		183,490.54
				751,329.06
<u>\$</u>	<u>\$</u>	<u>\$ 257,146.47</u>	<u>\$ (3,201,856.49)</u>	<u>\$ 36,669,777.22</u>
\$	\$	\$ (1,411,412.88)	\$	\$ (2,352,229.72)
		(140,355.58)		(230,922.52)
		(135,257.03)		(225,413.44)
		(219,622.09)		(588,655.31)
		(26,837.24)		(74,485.79)
		(94,302.27)		(368,286.37)
<u>\$</u>	<u>\$</u>	<u>\$ (2,027,787.09)</u>	<u>\$</u>	<u>\$ (3,839,993.15)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (1,770,640.62)</u>	<u>\$ (3,201,856.49)</u>	<u>\$ 32,829,784.07</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 384,763.96</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 384,763.96</u>
<u>\$</u>	<u>\$</u>	<u>\$ (111,310.18)</u>	<u>\$</u>	<u>\$ (300,041.37)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (111,310.18)</u>	<u>\$</u>	<u>\$ (300,041.37)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (111,310.18)</u>	<u>\$</u>	<u>\$ 84,722.59</u>
<u>\$ 5,707,080.86</u>	<u>\$</u>	<u>\$ (1,881,950.80)</u>	<u>\$ (3,201,856.49)</u>	<u>\$ 48,988,553.76</u>

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