

# UNAUDITED

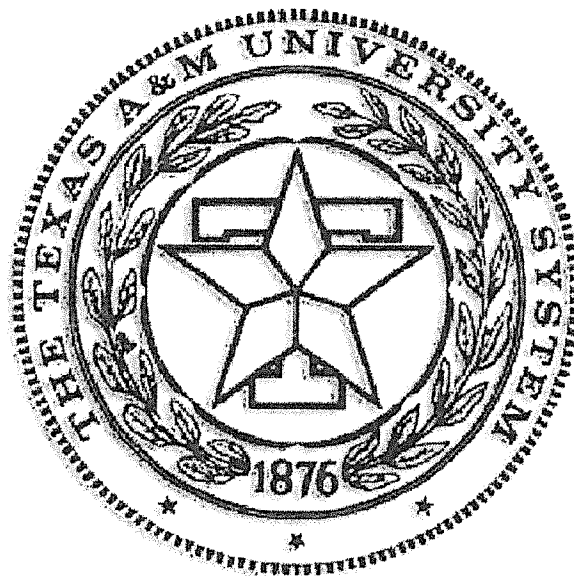
ANNUAL REPORT OF OTHER REQUIRED INFORMATION

OF

**TEXAS A&M INTERNATIONAL UNIVERSITY**

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



RAY M. KECK III, PH.D., PRESIDENT

JUAN J. CASTILLO JR., VICE PRESIDENT FOR FINANCE & ADMINISTRATION

ELENA MARTINEZ, COMPTROLLER

LAREDO, TEXAS

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TEXAS A&M INTERNATIONAL UNIVERSITY

CURRENT YEAR  
STUDENT ENROLLMENT DATA

TYPE OF STUDENT	NUMBER OF STUDENTS BY SEMESTER	
	FALL 2012	FALL 2013
Texas Resident	6,957	7,027
Out-of-State	67	226
Foreign	149	155
Total Students	7,173	7,408

HISTORICAL  
STUDENT ENROLLMENT DATA

(Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER CREDIT HOURS
2000-01	3,038	28,472
2001-02	3,372	32,503
2002-03	3,724	36,726
2003-04	4,078	39,788
2004-05	4,269	42,503
2005-06	4,298	43,435
2006-07	4,917	49,268
2007-08	5,179	52,087
2008-09	5,856	57,688
2009-10	6,419	63,305
2010-11	6,853	67,997
2011-12	7,037	70,411
2012-13	7,173	71,554
2013-14	7,408	73,873

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	11,565,285.54	10,732,526.15
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	1,368,349.86	903,999.21
Investments		
Legislative Appropriations	4,016,303.82	3,765,141.76
Receivables, Net		
Federal	2,353,634.18	1,925,888.79
Other Intergovernmental		
Interest and Dividends		
Pledges	3,055,500.00	1,241,350.00
Self-Insured Health and Dental		
Student	1,542,651.87	1,252,993.34
Investment Trades		
Accounts		
Other	158,567.75	98,677.71
Due From Other Agencies	156,986.92	68,593.66
Due From Other Members	2,909,015.97	11,185.75
Due From Other Funds	143,902.69	294,096.68
Consumable Inventories	30,528.64	22,355.38
Merchandise Inventories		
Loans and Contracts	1,335,239.01	1,359,164.55
Interfund Receivable		
Other Current Assets	149,451.50	203,711.96
Total Current Assets	<u>\$ 28,785,417.75</u>	<u>\$ 21,879,684.94</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 45,452,948.87	\$ 40,482,799.47
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable	920,427.76	922,826.80
Loans and Contracts		
Assets Held By System Offices	29,816,665.44	25,631,264.31
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	7,500,047.50	7,500,047.50
Construction In Progress	1,701,745.89	
Other Tangible Capital Assets		
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	174,105,546.83	170,049,657.14
Infrastructure	19,620,830.55	17,243,969.69
Facilities and Other Improvements	15,309,776.94	9,544,424.80
Furniture and Equipment	13,411,526.32	11,744,938.54
Vehicles, Boats, and Aircraft	112,717.48	112,550.48
Other Capital Assets	7,431,959.27	6,976,953.78
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	1,291,864.14	1,291,864.14
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(115,480,429.18)	(107,717,106.74)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 201,195,627.81</u>	<u>\$ 183,784,189.91</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>\$ 229,981,045.56</u>	<u>\$ 205,663,874.85</u>

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EXHIBIT III  
 TEXAS A&M INTERNATIONAL UNIVERSITY  
 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	\$ 1,344,248.38	\$ 1,278,386.92
Payroll	1,972,312.81	1,870,884.56
Investment Trades		
Self-Insured Health and Dental		
Other	2,120,158.16	3,134,629.05
Interfund Payable		
Due to Other Agencies		6,668.02
Due to Other Funds	143,902.69	294,096.68
Due to Other Members		2,584.20
Funds Held for Investment		
Hedging Derivative Instruments		
Unearned Revenue	3,641,187.94	3,463,480.15
Employees' Compensable Leave	163,940.00	152,353.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	349,394.93	312,910.55
Obligations/Securities Lending		
Other Current Liabilities	<u>645,795.20</u>	<u>670,227.86</u>
Total Current Liabilities	<u>\$ 10,380,940.11</u>	<u>\$ 11,186,220.99</u>
Non-Current Liabilities		
Interfund Payable	\$ 1,564,696.00	\$ 1,576,947.00
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	<u>1,310.43</u>	<u>1,460.05</u>
Total Non-Current Liabilities	<u>\$ 1,566,006.43</u>	<u>\$ 1,578,407.05</u>
Total Liabilities	<u>\$ 11,946,946.54</u>	<u>\$ 12,764,628.04</u>
Net Position		
Net Investment In Capital Assets	\$ 125,005,585.74	\$ 116,747,299.33
Restricted for		
Debt Service		
Capital Projects	1,080,818.31	1,061,736.51
Education	15,440,853.81	10,929,234.28
Endowment and Permanent Funds		
Nonexpendable	31,828,112.79	30,128,855.88
Expendable	6,116,210.49	4,160,152.23
Unrestricted	<u>38,562,517.88</u>	<u>29,871,968.58</u>
Total Net Position [Exhibit IV]	<u>\$ 218,034,099.02</u>	<u>\$ 192,899,246.81</u>
Total Liabilities and Net Position	<u>\$ 229,981,045.56</u>	<u>\$ 205,663,874.85</u>

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EXHIBIT IV  
 TEXAS A&M INTERNATIONAL UNIVERSITY  
 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	\$ 37,815,152.92	\$ 35,627,047.31
Discounts and Allowances	(18,564,236.84)	(18,166,247.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees	12,619.00	2,751.70
Net Auxiliary Enterprises	4,150,003.44	3,835,406.21
Net Other Sales of Goods and Services	943,458.61	739,324.94
Discounts and Allowances-Sales	(1,347,210.26)	(690,631.00)
	<u>          </u>	<u>          </u>
Total Sales of Goods and Services	\$ 23,009,786.87	\$ 21,347,652.16
Interest Revenue	42,942.77	
Federal Revenue - Operating	13,057,780.08	9,106,811.66
Federal Pass Through Revenue	426,618.21	441,604.40
State Grant Revenue		
State Pass Through Revenue	100,359.49	6,441,010.24
Other Grants and Contracts - Operating	1,441,361.31	1,394,807.50
Other Operating Revenue	193,780.57	206,007.37
	<u>          </u>	<u>          </u>
Total Operating Revenues	\$ 38,272,629.30	\$ 38,937,893.33
Operating Expenses		
Instruction	\$ 21,808,299.58	\$ 21,993,526.12
Research	3,233,020.93	2,812,822.60
Public Service	2,226,685.90	2,177,156.06
Hospitals and Clinics		
Academic Support	19,315,363.20	13,805,801.08
Student Services	8,505,686.57	7,864,596.36
Institutional Support	6,601,273.33	6,945,149.61
Operation & Maintenance of Plant	7,665,086.85	6,730,077.09
Scholarships & Fellowships	9,833,094.20	11,716,542.48
Auxiliary	5,792,676.18	6,044,247.75
Depreciation/Amortization	8,152,969.19	8,770,895.77
	<u>          </u>	<u>          </u>
Total Operating Expenses [Schedule IV-1]	\$ 93,134,155.93	\$ 88,860,814.92
Total Operating Income [Loss]	\$ (54,861,526.63)	\$ (49,922,921.59)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 33,104,059.07	\$ 33,399,817.23
Federal Revenue Non-Operating	15,990,619.73	16,553,007.03
Federal Pass Through Non-Operating		
State Pass Through Non-Operating	6,519,259.30	
Gifts	6,704,401.00	2,234,443.71
Land Income	8,058.96	8,290.79
Investment Income	1,152,014.24	961,861.59
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(86,471.16)	(67,650.87)
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	1,738,051.88	1,308,491.07
Settlement of Claims	(1,350.00)	(1,000.00)
Other Nonoperating Revenues	413,438.56	599,507.80
Other Nonoperating [Expenses]	(2,088,553.51)	(622,385.71)
	<u>          </u>	<u>          </u>
Total Nonoperating Revenues [Expenses]	\$ 63,453,528.07	\$ 54,374,382.64
Income [Loss] Before Other Revenues and Transfers	\$ 8,592,001.44	\$ 4,451,461.05

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EXHIBIT IV  
 TEXAS A&M INTERNATIONAL UNIVERSITY  
 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	\$	\$
Capital Appropriations [Higher Education Fund]	3,796,436.00	3,796,436.00
Additions to Permanent and Term Endowments	1,653,043.56	1,638,121.21
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	137,887.00	137,887.00
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	7,276,688.37	1,406,709.96
Nonmandatory Transfers From Members/Agencies-Cap Assets	14,375,769.47	534,570.60
Transfers Out		
Transfers to Other State Agencies	(362,962.25)	(341,344.73)
Mandatory Transfers to Other Members	(1,570,716.40)	(1,576,721.60)
Nonmandatory Transfers to Other Members		
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(8,865,659.00)	(8,868,880.00)
Legislative Appropriations Lapsed	102,364.02	(102,601.43)
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	\$ 16,542,850.77	\$ (3,375,822.99)
	<u>                    </u>	<u>                    </u>
Change In Net Position	\$ 25,134,852.21	\$ 1,075,638.06
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year	\$ 192,899,246.81	\$ 191,883,522.73
Restatement		(59,913.98)
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year, Restated	\$ 192,899,246.81	\$ 191,823,608.75
	<u>                    </u>	<u>                    </u>
Net Position, End of Year	\$ 218,034,099.02	\$ 192,899,246.81
	<u>                    </u>	<u>                    </u>

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SCHEDULE IV-1  
 TEXAS A&M INTERNATIONAL UNIVERSITY  
 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			1,006.87		2,120.17
Salaries & Wages	16,388,149.71	1,891,017.84	1,352,758.95		7,971,862.02
Payroll Related Costs	3,455,525.74	215,537.86	225,347.48		1,632,911.16
Professional Fees & Services	418,193.87	104,074.07	254,917.88		2,430,709.10
Travel	226,703.35	131,847.13	49,448.93		448,310.00
Materials & Supplies	594,893.73	272,500.01	121,390.88		3,497,755.56
Communication & Utilities	60,014.95	2,235.28	13,653.64		250,230.93
Repairs & Maintenance	26,321.19	24,186.00	7,565.46		855,603.66
Rentals & Leases	91,542.66	5,311.24	14,920.42		443,840.47
Printing & Reproduction	924.00	50.00	191.58		218.81
Federal Pass-Through		20,421.87			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	152.88				500.19
Scholarships	175,782.78	448,195.33			444,349.37
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	370,094.72	117,644.30	185,483.81		1,336,951.76
Total Operating Expenses	<u>\$ 21,808,299.58</u>	<u>\$ 3,233,020.93</u>	<u>\$ 2,226,685.90</u>	<u>\$</u>	<u>\$ 19,315,363.20</u>



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$ 3,519.36				\$ 2,333.04		\$ 8,979.44	\$ 15,104.79
5,040,756.20	4,003,577.72	1,958,524.18	240,188.76	1,666,561.62		40,513,397.00	38,855,898.95
1,084,128.42	1,458,119.34	469,840.23	9,338.66	346,544.41		8,897,293.30	8,665,925.35
107,807.90	432,708.30	1,281,096.46	11,614.35	1,212,619.84		6,253,741.77	3,909,007.31
237,289.58	93,199.00	35,892.27	20,362.93	409,967.86		1,653,021.05	1,581,197.85
1,378,064.92	151,861.38	663,761.08	12,685.66	345,122.52		7,038,035.74	4,655,669.82
30,652.07	44,648.41	2,088,249.97	485.06	82,407.68		2,572,577.99	2,392,814.25
160,943.37	38,699.73	576,208.15	296.89	85,075.19		1,774,899.64	1,968,547.06
48,803.51	19,137.04	50,267.37	257.56	177,750.27		851,830.54	567,273.57
15,522.39	13,929.27			179.65		31,015.70	72,815.37
						20,421.87	44,885.55
					8,152,969.19	8,152,969.19	8,770,895.77
24,746.45						24,746.45	54,923.42
23.67	14.63	106.21				797.58	958.37
59,922.64	2,214.12		9,505,304.77	99,707.71		10,735,476.72	12,186,679.45
313,506.09	343,164.39	541,140.93	32,559.56	1,364,406.39		4,604,951.95	5,118,218.04
<u>\$ 8,505,686.57</u>	<u>\$ 6,601,273.33</u>	<u>\$ 7,665,086.85</u>	<u>\$ 9,833,094.20</u>	<u>\$ 5,792,676.18</u>	<u>\$ 8,152,969.19</u>	<u>\$ 93,134,155.93</u>	<u>\$ 88,860,814.92</u>

[Exhibit IV]

UNAUDITED

EXHIBIT V  
TEXAS A&M INTERNATIONAL UNIVERSITY  
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	18,097,933.31	14,474,600.38
Proceeds Received From Customers	1,005,590.98	1,573,790.70
Proceeds From Sponsored Programs	14,519,506.92	17,708,392.00
Proceeds From Auxiliary Enterprises	2,798,005.38	3,148,681.36
Proceeds From Loan Programs	56,428.63	
Proceeds From Other Revenues	143,337.63	441,186.78
Payments to Suppliers for Goods and Services	(24,788,766.01)	(19,970,925.08)
Payments to Employees - Salaries	(40,434,638.46)	(39,006,811.37)
Payments to Employees - Benefits	(8,875,287.59)	(8,819,739.21)
Payments for Loans Provided	(977.31)	(41,494.72)
Payments for Other Expenses	(10,758,482.79)	(12,228,980.80)
Net Cash Provided [Used] By Operating Activities	<u>\$ (48,237,349.31)</u>	<u>\$ (42,721,299.96)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 32,955,261.03	\$ 33,263,960.09
Proceeds From Gifts	4,892,650.04	1,782,255.36
Proceeds From Endowments	1,653,043.56	1,638,121.21
Proceeds - Transfers From Other Funds	137,887.00	137,887.00
Proceeds From Other Grant Revenue	22,509,879.03	16,553,007.03
Proceeds From Contributed Capital		
Proceeds From Other Revenues	467,117.06	2,678,396.50
Payments of Interest		
Payments - Transfers to Other Funds	(362,962.25)	(341,344.73)
Payments for Grant Disbursements		
Payments for Other Uses	(322,555.49)	(464,969.13)
Other Noncapital Transfers From/To System	3,286,688.37	1,406,709.96
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 65,217,008.35</u>	<u>\$ 56,654,023.29</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	3,796,436.00	3,796,436.00
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(3,773,297.33)	(3,765,525.94)
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]	1,082,643.30	2,017,837.79
Intrasystem Transfers for Capital Debt [Mandatory]	(10,436,375.40)	(10,445,601.60)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (9,330,593.43)</u>	<u>\$ (8,396,853.75)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(7,417,498.65)	(5,878,573.56)
Proceeds From Interest and Investment Income	1,065,543.08	894,210.72
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (6,351,955.57)</u>	<u>\$ (4,984,362.84)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ 1,297,110.04</u>	<u>\$ 551,506.74</u>
Cash and Cash Equivalents, Beginning of Year	\$ 11,636,525.36	\$ 11,085,018.62
Restatement		
Restated Beginning Cash and Cash Equivalents	<u>\$ 11,636,525.36</u>	<u>\$ 11,085,018.62</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u>\$ 12,933,635.40</u>	<u>\$ 11,636,525.36</u>

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EXHIBIT V  
 TEXAS A&M INTERNATIONAL UNIVERSITY  
 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]	(54,861,526.63)	(49,922,921.59)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	8,152,969.19	8,770,895.77
Bad Debt Expense	38,454.61	54,923.42
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	(791,002.12)	(323,886.45)
Due From Other Agencies/Funds	(88,393.26)	16,552.89
Due From System Members	9,526.48	(11,185.75)
Inventory	(8,173.26)	5,780.51
Deferred Charges		
Prepaid Expenses	(7,415.38)	24,845.81
Loans and Contracts	(820.91)	910,886.74
Other Assets	61,675.84	57,235.11
Payables	(840,233.62)	(860,026.33)
Due to Other Agencies/Funds	(6,668.02)	6,668.02
Due to System Members	(2,584.20)	(6,510.04)
Unearned Revenue	132,088.25	(1,629,172.20)
Deposits	(24,582.28)	137,093.13
Compensated Absence Liability	(664.00)	47,521.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	\$ 6,624,177.32	\$ 7,201,621.63
Net Cash Provided [Used] By Operating Activities	\$ (48,237,349.31)	\$ (42,721,299.96)
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Change In Fair Value of Investments	(186,074.36)	679,060.15
Gain/Loss On Sale or Disposal of Capital Assets		
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	14,375,769.47	534,570.60

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SCHEDULE THREE  
 TEXAS A&M INTERNATIONAL UNIVERSITY  
 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	\$ 3,857.52
Petty Cash Department Working Fund	<u>2,788.11</u>
Total Cash On Hand	<u>\$ 6,645.63</u>
Cash In Bank	\$ 151,767.45
Cash In State Treasury	
Fund 0231	<u>7,651,629.61</u>
Total Cash In State Treasury	<u>\$ 7,651,629.61</u>
Reimbursements Due From State Treasury	\$ 115,397.74
Assets Held By System Offices-Current	<u>3,639,845.11</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 11,565,285.54</u>
Restricted	
Cash In State Treasury	
Assets Held By System Offices-Current	<u>\$ 1,368,349.86</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 1,368,349.86</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 12,933,635.40</u></u>

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SCHEDULE N-2  
 TEXAS A&M INTERNATIONAL UNIVERSITY  
 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	\$ 7,500,047.50	\$	\$
Construction In Progress			(14,375,769.47)
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 7,500,047.50</u>	<u>\$</u>	<u>\$ (14,375,769.47)</u>
Depreciable Assets			
Buildings	\$ 170,049,657.14	\$	\$ 5,802,469.76
Infrastructure	17,243,969.69		2,376,860.86
Facilities and Other Improvements	9,544,424.80		5,765,352.14
Furniture and Equipment	11,744,938.54		431,086.71
Vehicles, Boats and Aircraft	112,550.48	(19,274.00)	
Other Capital Assets	6,976,953.78		
Total Depreciable Assets at Historical Cost	<u>\$ 215,672,494.43</u>	<u>\$ (19,274.00)</u>	<u>\$ 14,375,769.47</u>
Less Accumulated Depreciation for			
Buildings	\$ (80,796,675.02)	\$	\$
Infrastructure	(7,771,093.74)		
Facilities and Other Improvements	(5,512,489.57)		
Furniture and Equipment	(8,143,875.57)		
Vehicles, Boats and Aircraft	(71,975.27)	19,274.00	
Other Capital Assets	(4,229,127.72)		
Total Accumulated Depreciation	<u>\$ (106,525,236.89)</u>	<u>\$ 19,274.00</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 109,147,257.54</u>	<u>\$</u>	<u>\$ 14,375,769.47</u>
Amortizable Assets - Intangible			
Computer Software	\$ 1,291,864.14	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 1,291,864.14</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (1,191,869.85)	\$	\$
Total Accumulated Amortization	<u>\$ (1,191,869.85)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$ 99,994.29</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 116,747,299.33</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>
\$ 14,375,769.47	\$	\$ 1,701,745.89	\$	\$ 7,500,047.50 1,701,745.89
\$ 14,375,769.47	\$	\$ 1,701,745.89	\$	\$ 9,201,793.39
\$	\$	\$	\$ (1,746,580.07)	\$ 174,105,546.83 19,620,830.55 15,309,776.94 13,411,526.32 112,717.48 7,431,959.27
34,226.00		1,597,104.95 19,441.00 455,005.49	(395,829.88)	
\$ 34,226.00	\$	\$ 2,071,551.44	\$ (2,142,409.95)	\$ 229,992,357.39
\$	\$	\$ (5,288,662.40) (736,794.10) (604,342.76) (1,083,519.10) (12,976.49) (391,416.28)	\$ 8,768.87   395,829.88	\$ (86,076,568.55) (8,507,887.84) (6,116,832.33) (8,865,790.79) (65,677.76) (4,620,544.00)
\$ (34,226.00)	\$	\$ (8,117,711.13)	\$ 404,598.75	\$ (114,253,301.27)
\$	\$	\$ (6,046,159.69)	\$ (1,737,811.20)	\$ 115,739,056.12
\$	\$	\$	\$	\$ 1,291,864.14
\$	\$	\$	\$	\$ 1,291,864.14
\$	\$	\$ (35,258.06)	\$	\$ (1,227,127.91)
\$	\$	\$ (35,258.06)	\$	\$ (1,227,127.91)
\$	\$	\$ (35,258.06)	\$	\$ 64,736.23
\$ 14,375,769.47	\$	\$ (4,379,671.86)	\$ (1,737,811.20)	\$ 125,005,585.74

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