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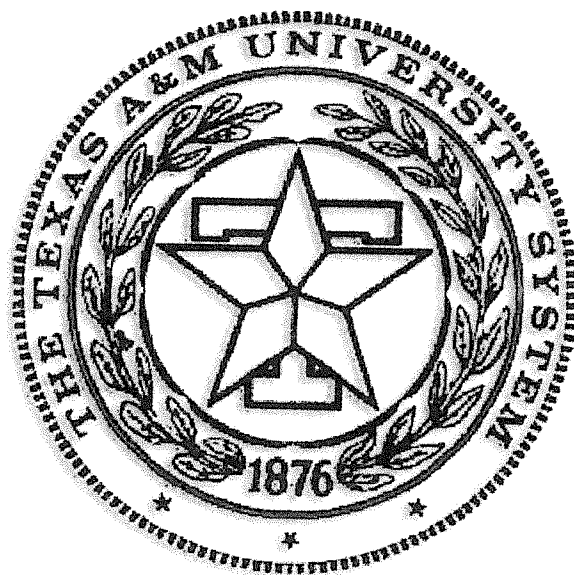
FINANCIAL REPORT

OF

**TEXAS A&M UNIVERSITY - TEXARKANA**

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



DR. EMILY CUTRER, PRESIDENT

JAMES SCOGIN, INTERIM VICE PRESIDENT FOR FINANCE AND ADMINISTRATION

TEXARKANA, TEXAS

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TEXAS A&M UNIVERSITY - TEXARKANA

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	1,399	1,353
Out-of-State	488	473
Foreign	16	16
Total Students	<u>1,903</u>	<u>1,842</u>

HISTORICAL  
STUDENT ENROLLMENT DATA

(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2000-01	1,195	9,159
2001-02	1,219	9,493
2002-03	1,367	10,789
2003-04	1,429	11,591
2004-05	1,540	12,233
2005-06	1,549	11,740
2006-07	1,625	12,156
2007-08	1,605	12,368
2008-09	1,265	12,289
2009-10	1,597	13,068
2010-11	1,803	16,257
2011-12	1,907	19,106
2012-13	1,903	18,932
2013-14	1,842	18,244

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TEXAS A&M UNIVERSITY - TEXARKANA  
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EXHIBIT III  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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]	10,981,727.25	10,102,665.37
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	357,993.09	502,709.87
Investments		
Legislative Appropriations	3,018,357.66	2,929,921.07
Receivables, Net		
Federal	260,692.04	37,440.25
Other Intergovernmental		
Interest and Dividends		
Pledges		
Self-Insured Health and Dental		
Student	206,902.80	194,831.55
Investment Trades		
Accounts	9,347.12	6,035.20
Other	123.75	146.04
Due From Other Agencies		
Due From Other Members		
Due From Other Funds	655,940.99	7,622.57
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts		
Interfund Receivable	11,859.51	27,057.17
Other Current Assets		
	<u>25,672.27</u>	<u>1,207,451.52</u>
Total Current Assets	<u>\$ 15,528,616.48</u>	<u>\$ 15,015,880.61</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Offices	6,978,726.34	6,532,912.15
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Loans and Contracts		
Assets Held By System Offices		
Investments	15,881,003.65	14,651,629.78
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements		
Construction In Progress	4,575,858.00	4,575,858.00
Other Tangible Capital Assets	1,772,645.47	
Land Use Rights		
Other Intangible Capital Assets	45,495.00	45,495.00
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements		
Infrastructure	91,485,340.80	91,485,340.80
Facilities and Other Improvements	15,478,119.29	15,478,119.29
Furniture and Equipment	3,678,154.61	3,678,154.61
Vehicles, Boats, and Aircraft	2,463,486.11	2,498,568.81
Other Capital Assets	217,172.21	217,172.21
Intangible Capital Assets, Amortized [Note 2]	4,736,357.15	4,662,424.06
Land Use Rights		
Computer Software	135,814.17	144,464.17
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization		
Assets Held In Trust	(26,114,574.04)	(20,639,623.48)
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 121,333,598.76</u>	<u>\$ 123,330,515.40</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>\$ 136,862,215.24</u>	<u>\$ 138,346,396.01</u>

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 332,460.50	\$ 308,878.91
Payroll	733,314.22	736,154.01
Investment Trades		
Self-Insured Health and Dental		
Other	282,182.79	142,529.05
Interfund Payable		
Due to Other Agencies		
Due to Other Funds	1,329.50	
Due to Other Members		
Funds Held for Investment	32,587.00	8,095.91
Hedging Derivative Instruments		
Unearned Revenue	807,746.49	1,330,856.66
Employees' Compensable Leave	47,525.00	78,057.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Obligations/Securities Lending	381,804.29	(7,614.66)
Other Current Liabilities		
	284,856.43	290,201.31
Total Current Liabilities	\$ 2,903,806.22	\$ 2,887,158.19
Non-Current Liabilities		
Interfund Payable		
Employees' Compensable Leave	\$ 330,716.00	\$ 309,810.00
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		
Total Non-Current Liabilities	\$ 330,716.00	\$ 309,810.00
Total Liabilities	\$ 3,234,522.22	\$ 3,196,968.19
Net Position		
Net Investment In Capital Assets		
Restricted for	\$ 98,473,868.77	\$ 102,145,973.47
Debt Service		
Capital Projects	640,542.19	
Education	1,895,993.12	2,283,961.62
Endowment and Permanent Funds		
Nonexpendable	3,408,062.32	3,842,139.38
Expendable	796,258.63	7,380.93
Unrestricted	28,412,967.99	26,869,972.42
Total Net Position [Exhibit IV]	\$ 133,627,693.02	\$ 135,149,427.82
Total Liabilities and Net Position	\$ 136,862,215.24	\$ 138,346,396.01

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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	\$ 9,832,342.02	\$ 8,928,425.41
Discounts and Allowances	(2,805,629.92)	(2,473,269.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees		
Net Auxiliary Enterprises	1,057,883.28	1,484,364.44
Net Other Sales of Goods and Services	246,571.27	332,319.32
Discounts and Allowances-Sales	(246,809.52)	(161,812.00)
	<u>                    </u>	<u>                    </u>
Total Sales of Goods and Services	\$ 8,084,357.13	\$ 8,110,028.17
Interest Revenue	7,380.00	11,539.71
Federal Revenue - Operating	170,824.93	339,573.08
Federal Pass Through Revenue	250,518.54	167,894.38
State Grant Revenue		
State Pass Through Revenue	21,404.00	480,335.81
Other Grants and Contracts - Operating	110,965.40	95,700.00
Other Operating Revenue	61,555.98	65,369.30
	<u>                    </u>	<u>                    </u>
Total Operating Revenues	\$ 8,707,005.98	\$ 9,270,440.45
Operating Expenses		
Instruction	\$ 8,893,311.02	\$ 8,634,822.04
Research	286,439.25	143,464.01
Public Service	24,276.43	37,767.66
Hospitals and Clinics		
Academic Support	2,391,737.94	1,965,903.25
Student Services	1,887,296.63	1,793,696.04
Institutional Support	3,911,236.14	3,298,207.99
Operation & Maintenance of Plant	1,736,090.06	1,919,329.98
Scholarships & Fellowships	2,839,533.27	2,981,492.69
Auxiliary	1,227,204.01	1,127,474.07
Depreciation/Amortization	5,650,035.41	5,230,936.18
	<u>                    </u>	<u>                    </u>
Total Operating Expenses [Schedule IV-1]	\$ 28,847,160.16	\$ 27,133,093.91
Total Operating Income [Loss]	\$ (20,140,154.18)	\$ (17,862,653.46)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 16,844,633.95	\$ 16,900,162.45
Federal Revenue Non-Operating	2,852,838.35	3,061,304.99
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	494,549.50	
Land Income	1,263,807.77	1,374,969.88
Investment Income		
Loan Premium/Fees On Securities Lending	413,814.53	387,061.33
Investing Activities Expense	(42,527.22)	(35,315.71)
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	900,565.55	618,690.75
Settlement of Claims		
Other Nonoperating Revenues	70,021.17	103,620.64
Other Nonoperating [Expenses]	(2,102,008.22)	(1,096,886.80)
	<u>                    </u>	<u>                    </u>
Total Nonoperating Revenues [Expenses]	\$ 20,695,695.38	\$ 21,313,607.53
Income [Loss] Before Other Revenues and Transfers	\$ 555,541.20	\$ 3,450,954.07

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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]	1,307,907.00	1,307,907.00
Additions to Permanent and Term Endowments	41,015.27	85,616.17
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	1,712,302.48	392,281.88
Nonmandatory Transfers From Members/Agencies-Cap Assets	800,315.96	13,698,993.59
Transfers Out		
Transfers to Other State Agencies	(71,004.62)	(57,666.00)
Mandatory Transfers to Other Members	(285.09)	
Nonmandatory Transfers to Other Members		(233,000.00)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(5,867,527.00)	(5,868,093.00)
Legislative Appropriations Lapsed		
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	\$ (2,077,276.00)	\$ 9,326,039.64
Change In Net Position	\$ (1,521,734.80)	\$ 12,776,993.71
Net Position, Beginning of Year		
Restatement	\$ 135,149,427.82	\$ 122,372,434.11
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year, Restated	\$ 135,149,427.82	\$ 122,372,434.11
Net Position, End of Year	\$ 133,627,693.02	\$ 135,149,427.82
	<u>                    </u>	<u>                    </u>

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SCHEDULE IV-1  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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	254.25				1,500.00
Salaries & Wages	6,555,457.09	31,000.00	6,643.00		1,054,197.20
Payroll Related Costs	1,670,389.63	3,155.23	676.67		215,990.34
Professional Fees & Services	38,251.03	2,363.54	14,000.00		152,068.80
Travel	118,916.42	4,256.87	1,261.65		13,137.23
Materials & Supplies	234,064.34	111.80	500.00		216,299.32
Communication & Utilities	4,465.79				460,722.05
Repairs & Maintenance	75,392.67		580.11		127,313.62
Rentals & Leases	34,890.08				21,853.08
Printing & Reproduction	3,205.61				5,850.23
Federal Pass-Through		241,091.46			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest					69.60
Scholarships	68,084.83				
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	89,939.28	4,460.35	615.00		122,736.47
Total Operating Expenses	\$ 8,893,311.02	\$ 286,439.25	\$ 24,276.43	\$	\$ 2,391,737.94



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
1,173,031.54	2,190,714.30	625,555.35	46,125.50	472,159.67		1,754.25	
225,746.94	468,634.82	148,470.38	26.24	103,301.66		12,154,883.65	11,323,792.79
74,719.64	310,123.40	210,364.71		117,114.48		2,836,391.91	2,735,472.39
29,237.13	86,391.36	3,032.30		76,421.80		919,005.60	899,325.31
101,996.85	67,264.08	94,545.45		72,218.99		332,654.76	228,716.78
4,330.07	183,086.45	412,805.89		79,022.73		787,000.83	993,042.51
122,861.31	109,483.43	172,311.33		23,126.15		1,144,432.98	1,161,149.82
12,618.07	11,127.57	1,694.94		23,144.50		631,068.62	487,449.94
5,267.65	19,651.82	358.07		7,120.51		105,328.24	92,833.23
						41,453.89	69,811.24
						241,091.46	
(31,373.00)					5,650,035.41	5,650,035.41	5,230,936.18
	8.68	11.17				(31,373.00)	(27,918.00)
	6,750.00		2,793,381.53	25,035.52		89.45	
						2,893,251.88	3,072,515.32
168,860.43	458,000.23	66,940.47		228,538.00		1,140,090.23	865,966.40
<u>\$ 1,887,296.63</u>	<u>\$ 3,911,236.14</u>	<u>\$ 1,736,090.06</u>	<u>\$ 2,839,533.27</u>	<u>\$ 1,227,204.01</u>	<u>\$ 5,650,035.41</u>	<u>\$ 28,847,160.16</u>	<u>\$ 27,133,093.91</u>

[Exhibit IV]

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EXHIBIT V  
TEXAS A&M UNIVERSITY-TEXARKANA  
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	\$ 6,532,876.70	\$ 3,944,993.44
Proceeds Received From Customers	270,640.00	818,304.76
Proceeds From Sponsored Programs	323,679.85	2,687,173.22
Proceeds From Auxiliary Enterprises	810,938.64	1,326,662.31
Proceeds From Loan Programs	53,950.66	505,830.73
Proceeds From Other Revenues	1,204,792.64	13,873.06
Payments to Suppliers for Goods and Services	(4,975,015.07)	(4,640,424.37)
Payments to Employees - Salaries	(12,170,833.11)	(10,935,377.07)
Payments to Employees - Benefits	(2,832,908.24)	(2,576,895.54)
Payments for Loans Provided		
Payments for Other Expenses	(3,100,426.84)	(4,140,020.85)
Net Cash Provided [Used] By Operating Activities	\$ (13,882,304.77)	\$ (12,995,880.31)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 16,447,226.82	\$ 17,803,234.89
Proceeds From Gifts	1,263,807.77	1,782,094.88
Proceeds From Endowments	41,015.27	85,616.17
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	3,347,387.85	3,327,602.56
Proceeds From Contributed Capital		
Proceeds From Other Revenues	70,021.17	103,620.64
Payments of Interest		
Payments - Transfers to Other Funds	(71,004.62)	(57,666.00)
Payments for Grant Disbursements		
Payments for Other Uses	(912,273.31)	(2,949.37)
Other Noncapital Transfers From/To System	404,206.57	192,281.88
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 20,590,387.52	\$ 23,233,835.65
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	1,616,877.54	78,803.97
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets		
Payments of Principal On Debt	(1,977,930.71)	(220,390.43)
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]	658,462.81	
Intrasystem Transfers for Capital Debt [Mandatory]	(5,867,812.09)	(5,868,093.00)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		(24,904.09)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (5,570,402.45)	\$ (6,034,583.55)
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(774,622.51)	(1,572,401.32)
Proceeds From Interest and Investment Income	371,287.31	351,745.62
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ (403,335.20)	\$ (1,220,655.70)
Increase [Decrease] In Cash and Cash Equivalents	\$ 734,345.10	\$ 2,982,716.09
Cash and Cash Equivalents, Beginning of Year Restatement	\$ 10,605,375.24	\$ 7,622,659.15
Restated Beginning Cash and Cash Equivalents	\$ 10,605,375.24	\$ 7,622,659.15
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 11,339,720.34	\$ 10,605,375.24

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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]	(20,140,154.18)	(17,862,653.46)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	5,650,035.41	5,230,936.18
Bad Debt Expense	185,387.52	95,992.00
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net		
Due From Other Agencies/Funds	(455,373.19)	1,799,482.45
Due From System Members		71,644.20
Inventory	(6,781.23)	2,021.48
Deferred Charges		
Prepaid Expenses		133,693.21
Loans and Contracts		494,291.02
Other Assets	46,570.66	108,668.68
Payables	1,181,779.25	(675,168.09)
Due to Other Agencies/Funds	160,395.54	(11,727.99)
Due to System Members	1,329.50	
Unearned Revenue	32,587.00	
Deposits	(523,110.17)	(2,454,889.01)
Compensated Absence Liability	(5,344.88)	32,079.02
Other Post Employment Benefits Liability	(9,626.00)	39,750.00
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 6,257,849.41</u>	<u>\$ 4,866,773.15</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (13,882,304.77)</u>	<u>\$ (12,995,880.31)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Change In Fair Value of Investments	(39,005.67)	284,977.86
Gain/Loss On Sale or Disposal of Capital Assets		
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	800,315.96	13,698,993.59

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

	<u>CURRENT YEAR TOTAL</u>
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Petty Cash Department Working Fund	\$ 1,510.00
Total Cash On Hand	<u>\$ 1,510.00</u>
Cash In State Treasury	
Fund 0232	\$ 6,252,575.84
Total Cash In State Treasury	<u>\$ 6,252,575.84</u>
Reimbursements Due From State Treasury	\$ 142.77
Assets Held By System Offices-Current	<u>4,727,498.64</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 10,981,727.25</u>
Restricted	
Cash In State Treasury	
Assets Held By System Offices-Current	<u>\$ 357,993.09</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 357,993.09</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 11,339,720.34</u></u>

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SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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	\$ 4,575,858.00	\$	\$
Construction In Progress			(800,315.96)
Land Use Rights	45,495.00		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 4,621,353.00</u>	<u>\$</u>	<u>\$ (800,315.96)</u>
Depreciable Assets			
Buildings	\$ 91,485,340.80	\$	\$ 800,315.96
Infrastructure	15,478,119.29		
Facilities and Other Improvements	3,678,154.61		
Furniture and Equipment	2,498,568.81		
Vehicles, Boats and Aircraft	217,172.21		
Other Capital Assets	4,662,424.06		
Total Depreciable Assets at Historical Cost	<u>\$ 118,019,779.78</u>	<u>\$</u>	<u>\$ 800,315.96</u>
Less Accumulated Depreciation for			
Buildings	\$ (13,182,264.12)	\$	\$
Infrastructure	(1,592,418.87)		
Facilities and Other Improvements	(627,922.33)		
Furniture and Equipment	(1,481,204.33)		
Vehicles, Boats and Aircraft	(146,208.28)		
Other Capital Assets	(3,465,141.38)		
Total Accumulated Depreciation	<u>\$ (20,495,159.31)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 97,524,620.47</u>	<u>\$</u>	<u>\$ 800,315.96</u>
Amortizable Assets - Intangible			
Computer Software	\$ 144,464.17	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 144,464.17</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (144,464.17)	\$	\$
Total Accumulated Amortization	<u>\$ (144,464.17)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 102,145,973.47</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>
\$ 800,315.96	\$	\$ 1,772,645.47	\$	\$ 4,575,858.00 1,772,645.47 45,495.00
<u>\$ 800,315.96</u>	<u>\$</u>	<u>\$ 1,772,645.47</u>	<u>\$</u>	<u>\$ 6,393,998.47</u>
\$	\$	\$	\$ (800,315.96)	\$ 91,485,340.80 15,478,119.29 3,678,154.61 2,463,486.11 217,172.21 4,736,357.15
		120,325.05	(155,407.75)	
		84,960.19	(11,027.10)	
<u>\$</u>	<u>\$</u>	<u>\$ 205,285.24</u>	<u>\$ (966,750.81)</u>	<u>\$ 118,058,630.17</u>
\$	\$	\$ (4,246,718.16) (722,339.52) (213,051.36) (299,407.06) (23,184.24) (145,335.07)	\$   155,407.75  11,027.10	\$ (17,428,982.28) (2,314,758.39) (840,973.69) (1,625,203.64) (169,392.52) (3,599,449.35)
<u>\$</u>	<u>\$</u>	<u>\$ (5,650,035.41)</u>	<u>\$ 166,434.85</u>	<u>\$ (25,978,759.87)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (5,444,750.17)</u>	<u>\$ (800,315.96)</u>	<u>\$ 92,079,870.30</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (8,650.00)</u>	<u>\$ 135,814.17</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (8,650.00)</u>	<u>\$ 135,814.17</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 8,650.00</u>	<u>\$ (135,814.17)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 8,650.00</u>	<u>\$ (135,814.17)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 800,315.96</u>	<u>\$</u>	<u>\$ (3,672,104.70)</u>	<u>\$ (800,315.96)</u>	<u>\$ 98,473,868.77</u>

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