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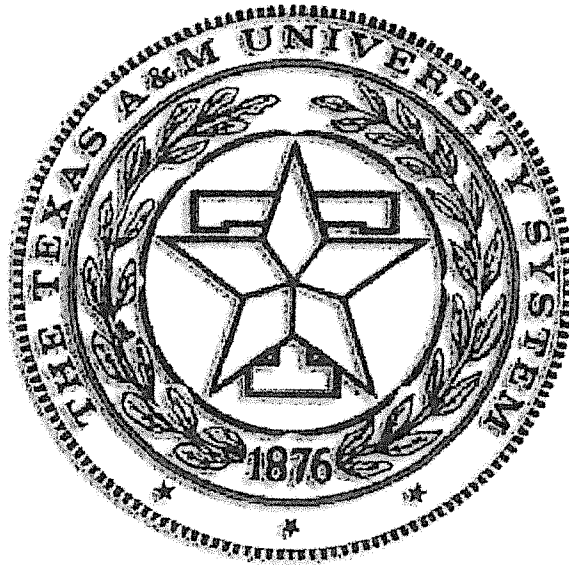
FINANCIAL REPORT

OF

TEXAS A&M HEALTH SCIENCE CENTER

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



BRETT P. GIROIR, M.D., INTERIM EXECUTIVE VICE PRESIDENT
BARRY C. NELSON, PH.D., VICE PRESIDENT FOR FINANCE AND ADMINISTRATION

BRYAN / COLLEGE STATION, TEXAS

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TEXAS A&M HEALTH SCIENCE CENTER

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	1,973	2,090
Out-of-State	178	186
Foreign	135	148
Total Students	<u>2,286</u>	<u>2,424</u>

HISTORICAL
STUDENT ENROLLMENT DATA

(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2000-01	1,014	Not Required
2001-02	1,020	Not Required
2002-03	1,119	Not Required
2003-04	1,123	Not Required
2004-05	1,147	Not Required
2005-06	1,170	Not Required
2006-07	1,312	Not Required
2007-08	1,432	Not Required
2008-09	1,695	Not Required
2009-10	1,844	Not Required
2010-11	1,958	Not Required
2011-12	2,122	Not Required
2012-13	2,286	Not Required
2013-14	2,424	Not Required

UNAUDITED

TEXAS A&M HEALTH SCIENCE CENTER
INDEX

EXHIBITS

<u>REFERENCES</u>		<u>PAGE</u>
III	Statement of Net Position	709-1-1
IV	Statement of Revenues, Expenses, and Changes in Net Position	709-2-1
IV - 1	Schedule of NACUBO Function to Natural Classification Matrix	709-3-1
V	Statement of Cash Flows	709-4-1

SCHEDULES

THREE	Schedule of Cash & Cash Equivalents	709-16-1
N-2	Note 2 - Capital Assets	709-17-1

UNAUDITED

EXHIBIT III
TEXAS A&M HEALTH SCIENCE CENTER
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]	23,349,319.20	16,665,193.06
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	10,992,320.03	12,680,483.30
Investments	21,605.28	20,933.41
Legislative Appropriations	8,705,547.91	23,908,004.03
Receivables, Net		
Federal	1,870,784.00	1,125,685.79
Other Intergovernmental		
Interest and Dividends		
Pledges	236,850.00	178,633.64
Self-Insured Health and Dental		
Student	38,635.93	57,393.47
Investment Trades		
Accounts	3,698,391.86	3,017,107.95
Other	6,333.44	
Due From Other Agencies	2,548,563.69	4,497,454.44
Due From Other Members	12,277,225.79	10,204,803.94
Due From Other Funds		
Consumable Inventories	613,000.30	900,467.85
Merchandise Inventories	1,149.12	
Loans and Contracts	542,815.94	249,082.57
Interfund Receivable		
Other Current Assets	1,195,975.89	1,237,412.13
Total Current Assets	<u>\$ 66,098,518.38</u>	<u>\$ 74,742,655.58</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Offices	69,866,009.49	66,326,238.92
Investments		
Loans, Contracts and Other	3,004,701.52	3,250,915.19
Pledges Receivable	130,000.00	
Loans and Contracts		
Assets Held By System Offices	97,455,165.13	77,109,346.05
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	27,126,304.16	27,126,304.16
Construction In Progress		111,572,012.14
Other Tangible Capital Assets	243,017.34	243,017.34
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	258,887,925.27	145,779,042.91
Infrastructure	18,575,661.11	3,224,314.05
Facilities and Other Improvements	6,379,653.83	1,831,304.90
Furniture and Equipment	49,785,550.45	46,736,592.35
Vehicles, Boats, and Aircraft	930,916.07	972,166.07
Other Capital Assets	24,578,407.19	24,827,167.09
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	483,132.09	483,132.09
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(131,826,223.20)	(102,684,439.36)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 425,620,220.45</u>	<u>\$ 406,797,113.90</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>\$ 491,718,738.83</u>	<u>\$ 481,539,769.48</u>

UNAUDITED

EXHIBIT III
 TEXAS A&M HEALTH SCIENCE CENTER
 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	\$ 12,664,108.32	\$ 3,127,232.55
Payroll	9,089,969.60	8,942,944.16
Investment Trades		
Self-Insured Health and Dental		
Other	278.50	9,635.67
Interfund Payable		
Due to Other Agencies	992,645.67	1,084,852.53
Due to Other Funds		
Due to Other Members	23,380.49	
Funds Held for Investment		
Hedging Derivative Instruments		
Unearned Revenue	14,837,533.73	11,977,269.28
Employees' Compensable Leave	625,337.00	464,399.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations	284,122.57	251,468.04
Liabilities Payable From Restricted Assets		
Funds Held for Others	460,018.29	601,828.18
Obligations/Securities Lending		
Other Current Liabilities	459,666.54	465,721.68
Total Current Liabilities	<u>\$ 39,437,060.71</u>	<u>\$ 26,925,351.09</u>
Non-Current Liabilities		
Interfund Payable	\$ 7,604,937.00	\$ 7,605,390.00
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	16,635,401.70	15,688,745.56
Capital Lease Obligations	610,942.15	898,902.37
Other Non-Current Liabilities	50,000.00	50,000.00
Total Non-Current Liabilities	<u>\$ 24,901,280.85</u>	<u>\$ 24,243,037.93</u>
Total Liabilities	<u>\$ 64,338,341.56</u>	<u>\$ 51,168,389.02</u>
Net Position		
Net Investment In Capital Assets	\$ 255,164,344.31	\$ 260,110,613.74
Restricted for		
Debt Service		
Capital Projects	1,328,576.39	1,331,297.39
Education	15,439,171.46	16,033,403.14
Endowment and Permanent Funds		
Nonexpendable	43,220,680.43	42,921,757.17
Expendable	10,009,927.36	7,715,736.19
Unrestricted	102,217,697.32	102,258,572.83
Total Net Position [Exhibit IV]	<u>\$ 427,380,397.27</u>	<u>\$ 430,371,380.46</u>
Total Liabilities and Net Position	<u>\$ 491,718,738.83</u>	<u>\$ 481,539,769.48</u>

UNAUDITED

EXHIBIT IV
 TEXAS A&M HEALTH SCIENCE CENTER
 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	\$ 32,178,120.97	\$ 29,282,084.90
Discounts and Allowances	(2,206,324.30)	(1,787,146.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics	5,040,360.27	
Net Professional Fees	461,652.83	343,486.23
Net Auxiliary Enterprises	1,031,883.28	974,909.74
Net Other Sales of Goods and Services	23,412,287.12	25,046,794.00
Discounts and Allowances-Sales		
Total Sales of Goods and Services	<u>\$ 59,917,980.17</u>	<u>\$ 53,860,128.87</u>
Interest Revenue	98,525.19	100,617.60
Federal Revenue - Operating	26,802,381.58	21,914,441.82
Federal Pass Through Revenue	956,291.72	504,947.30
State Grant Revenue		
State Pass Through Revenue	3,885,047.47	3,070,612.92
Other Grants and Contracts - Operating	4,851,621.89	5,453,253.32
Other Operating Revenue	<u>202,367.97</u>	<u>154,558.75</u>
Total Operating Revenues	<u>\$ 96,714,215.99</u>	<u>\$ 85,058,560.58</u>
Operating Expenses		
Instruction	\$ 70,123,977.20	\$ 64,295,778.54
Research	45,561,766.99	37,151,846.90
Public Service	6,465,053.83	5,143,791.15
Hospitals and Clinics	10,079,207.50	9,829,181.66
Academic Support	31,750,628.21	27,443,854.13
Student Services	6,602,500.67	7,033,850.88
Institutional Support	13,187,265.57	16,575,697.87
Operation & Maintenance of Plant	21,353,382.61	19,735,475.39
Scholarships & Fellowships	1,497,991.42	1,434,364.10
Auxiliary	1,244,933.81	864,846.80
Depreciation/Amortization	<u>17,718,145.03</u>	<u>10,660,894.61</u>
Total Operating Expenses [Schedule IV-1]	<u>\$ 225,584,852.84</u>	<u>\$ 200,169,582.03</u>
Total Operating Income [Loss]	<u>\$ (128,870,636.85)</u>	<u>\$ (115,111,021.45)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 104,045,082.88	\$ 116,363,593.18
Federal Revenue Non-Operating	187,941.00	158,266.00
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	3,518,130.72	4,047,163.21
Land Income	2,837,091.72	2,104,459.50
Investment Income	3,777,275.10	3,451,310.93
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(225,143.95)	(166,098.88)
Interest Expense and Fiscal Charges	(48,871.52)	(18,980.83)
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(27,601.69)	9,807.63
Net Increase [Decrease] In Fair Value	7,654,192.15	4,446,340.98
Settlement of Claims	(30,000.00)	(37,500.00)
Other Nonoperating Revenues	113,733.63	103,535.95
Other Nonoperating [Expenses]	<u>(2,407,028.58)</u>	<u>(100,233.57)</u>
Total Nonoperating Revenues [Expenses]	<u>\$ 119,394,801.46</u>	<u>\$ 130,361,664.10</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ (9,475,835.39)</u>	<u>\$ 15,250,642.65</u>

UNAUDITED

EXHIBIT IV
 TEXAS A&M HEALTH SCIENCE CENTER
 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	\$ 154,712.00	\$ 59,334.97
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	8,452,262.73	7,496,998.77
Nonmandatory Transfers From Members/Agencies-Cap Assets	23,822,643.06	199,281.56
Transfers Out		
Transfers to Other State Agencies	(3,355,797.78)	(150,919.33)
Mandatory Transfers to Other Members	(1,206,614.65)	(1,196,942.39)
Nonmandatory Transfers to Other Members	(300,000.00)	(170,208.16)
Nonmandatory Transfers to Members/Agencies - Cap Assets	(65,323.96)	
Legislative Transfers - In		
Legislative Transfers - Out	(8,292,980.00)	(8,294,726.00)
Legislative Appropriations Lapsed		
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ 19,208,901.40	\$ (2,057,180.58)
	<u> </u>	<u> </u>
Change In Net Position	\$ 9,733,066.01	\$ 13,193,462.07
	<u> </u>	<u> </u>
Net Position, Beginning of Year	\$ 430,371,380.46	\$ 417,177,918.39
Restatement	(12,724,049.20)	
	<u> </u>	<u> </u>
Net Position, Beginning of Year, Restated	\$ 417,647,331.26	\$ 417,177,918.39
	<u> </u>	<u> </u>
Net Position, End of Year	\$ 427,380,397.27	\$ 430,371,380.46
	<u> </u>	<u> </u>

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SCHEDULE IV-1
 TEXAS A&M HEALTH SCIENCE CENTER
 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	83,446.46				
Salaries & Wages	42,886,200.37	26,793,584.25	3,243,612.49	5,872,931.15	17,953,063.18
Payroll Related Costs	8,796,060.73	5,431,508.83	630,533.94	1,223,052.30	3,985,025.55
Professional Fees & Services	1,715,058.89	2,653,098.87	660,301.05	221,805.58	2,967,925.56
Travel	242,727.13	685,610.22	94,882.69	58,544.35	412,656.25
Materials & Supplies	5,344,293.14	5,365,971.06	381,928.21	753,409.95	3,248,484.95
Communication & Utilities	83,388.53	75,157.45	163,036.24	55,644.61	315,556.98
Repairs & Maintenance	287,610.08	594,561.42	5,046.47	76,507.33	941,594.92
Rentals & Leases	368,653.47	758,103.07	451,414.06	605,381.82	201,467.87
Printing & Reproduction	99,789.57	102,482.77	61,525.66	13,200.56	69,708.60
Federal Pass-Through		492,079.19			
State Pass-Through		91,870.88			
Depreciation & Amortization					
Bad Debt Expense					
Interest	803.64	3,695.30	154.06	352.31	1,103.79
Scholarships	112,280.30	772,156.00	21,281.30		271,006.93
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	10,103,664.89	1,741,887.68	751,337.66	1,198,377.54	1,383,033.63
Total Operating Expenses	\$ 70,123,977.20	\$ 45,561,766.99	\$ 6,465,053.83	\$ 10,079,207.50	\$ 31,750,628.21

NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$ 17,510.00				\$ 345,577.92		\$ 446,534.38	\$ 345,560.95
2,993,775.32	7,317,250.40	3,767,781.38	29,666.72	262,373.93		111,120,239.19	104,934,571.05
598,588.88	1,632,401.17	773,266.80	3,062.06	67,081.60		23,140,581.86	22,172,927.81
142,732.37	2,787,707.58	1,311,832.87	62.50	30,364.94		12,490,890.21	11,325,446.54
205,192.13	136,484.47	80,115.69	604.20	8,198.15		1,925,015.28	1,628,256.09
388,329.14	386,884.30	954,227.92	20.92	158,710.04		16,982,259.63	12,846,755.86
19,300.61	160,367.03	6,438,394.55		36,453.03		7,347,299.03	7,825,580.25
25,346.27	352,322.99	5,725,871.61		176,262.04		8,185,123.13	4,572,076.51
95,876.63	74,583.20	980,123.09	134.30	128,367.38		3,664,104.89	3,431,346.90
107,945.25	16,391.34	13,626.46		2,399.65		487,069.86	527,355.68
						492,079.19	
						91,870.88	75,000.00
					17,718,145.03	17,718,145.03	10,660,894.61
(6.33)						(6.33)	5,543.51
316.10	464.88	475.04		116.55		7,481.67	3,333.08
218,500.18	5,200.00		1,400,955.35	7,989.46		2,809,369.52	2,339,739.92
1,789,094.12	317,208.21	1,307,667.20	63,485.37	21,039.12		18,676,795.42	17,475,193.27
<u>\$ 6,602,500.67</u>	<u>\$ 13,187,265.57</u>	<u>\$ 21,353,382.61</u>	<u>\$ 1,497,991.42</u>	<u>\$ 1,244,933.81</u>	<u>\$ 17,718,145.03</u>	<u>\$ 225,584,852.84</u>	<u>\$ 200,169,582.03</u>

[Exhibit IV]

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EXHIBIT V
 TEXAS A&M HEALTH SCIENCE CENTER
 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	31,528,170.27	27,202,146.55
Proceeds Received From Customers	28,584,082.22	26,149,919.16
Proceeds From Sponsored Programs	36,795,901.61	30,792,592.20
Proceeds From Auxiliary Enterprises	1,031,883.28	974,909.74
Proceeds From Loan Programs	679,691.02	743,028.97
Proceeds From Other Revenues	142,969.13	117,272.12
Payments to Suppliers for Goods and Services	(60,428,771.69)	(61,808,748.76)
Payments to Employees - Salaries	(110,777,319.24)	(104,595,670.24)
Payments to Employees - Benefits	(23,175,991.37)	(21,438,583.38)
Payments for Loans Provided	(627,367.90)	(484,088.25)
Payments for Other Expenses	(2,283,256.04)	(1,705,786.86)
Net Cash Provided [Used] By Operating Activities	<u>\$ (98,530,008.71)</u>	<u>\$ (104,053,008.75)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 119,247,539.00	\$ 108,797,754.05
Proceeds From Gifts	3,329,914.36	3,949,029.62
Proceeds From Endowments		
Proceeds - Transfers From Other Funds	1,913,220.01	751,431.57
Proceeds From Other Grant Revenue	187,941.00	215,859.89
Proceeds From Contributed Capital		
Proceeds From Other Revenues	51,104,860.80	48,447,633.10
Payments of Interest		
Payments - Transfers to Other Funds	(3,355,797.78)	(150,919.33)
Payments for Grant Disbursements		
Payments for Other Uses	(48,326,517.21)	(46,498,378.55)
Other Noncapital Transfers From/To System	1,952,262.73	1,126,790.61
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 126,053,422.91</u>	<u>\$ 116,639,200.96</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 18,529.08	\$ 19,084.50
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	(4,037,053.05)	(3,759,941.69)
Payments of Principal On Debt		
Payments for Capital Leases	(255,305.69)	(416,572.12)
Payments for Interest On Capital Related Debt	(48,871.52)	(18,980.83)
Payments for Interfund Loans		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	3,027,454.71	4,357,316.64
Intrasystem Transfers for Capital Debt [Mandatory]	(9,499,594.65)	(9,491,668.39)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (10,794,841.12)</u>	<u>\$ (9,310,761.89)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(15,284,741.36)	(4,770,399.22)
Proceeds From Interest and Investment Income	3,552,131.15	3,285,212.05
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (11,732,610.21)</u>	<u>\$ (1,485,187.17)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ 4,995,962.87</u>	<u>\$ 1,790,243.15</u>
Cash and Cash Equivalents, Beginning of Year Restatement	<u>\$ 29,345,676.36</u>	<u>\$ 27,555,433.21</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 29,345,676.36</u>	<u>\$ 27,555,433.21</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u><u>\$ 34,341,639.23</u></u>	<u><u>\$ 29,345,676.36</u></u>

UNAUDITED

EXHIBIT V
 TEXAS A&M HEALTH SCIENCE CENTER
 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]	(128,870,636.85)	(115,111,021.45)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	17,718,145.03	10,660,894.61
Bad Debt Expense	364,009.84	225,658.49
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	(1,777,974.19)	(794,285.56)
Due From Other Agencies/Funds	35,670.74	(1,660,241.35)
Due From System Members	1,100,123.44	1,384,132.19
Inventory	286,318.43	(550,145.80)
Deferred Charges		
Prepaid Expenses	41,236.24	(127,596.13)
Loans and Contracts	(47,513.37)	157,513.46
Other Assets	200.00	
Payables	9,674,544.04	(771,510.22)
Due to Other Agencies/Funds	(92,206.86)	1,084,852.53
Due to System Members	23,380.49	(40.95)
Unearned Revenue	2,860,264.45	643,836.10
Deposits	(6,055.14)	278,265.33
Compensated Absence Liability	160,485.00	526,680.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 30,340,628.14</u>	<u>\$ 11,058,012.70</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (98,530,008.71)</u>	<u>\$ (104,053,008.75)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$ 381,945.03	\$ 563,146.16
Net Change In Fair Value of Investments	306,854.16	1,752,113.99
Gain/Loss On Sale or Disposal of Capital Assets	(27,601.69)	9,807.63
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	23,757,319.10	199,281.56

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SCHEDULE THREE
 TEXAS A&M HEALTH SCIENCE CENTER
 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	\$ 16,065.24
Total Cash On Hand	<u>\$ 16,065.24</u>
Cash In State Treasury	
Fund 0289	\$ 11,677,273.00
Fund 0818	<u>3,583,602.03</u>
Total Cash In State Treasury	<u>\$ 15,260,875.03</u>
Reimbursements Due From State Treasury	\$ 565,985.75
Assets Held By System Offices-Current	<u>7,506,393.18</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 23,349,319.20</u>
Restricted	
Cash On Hand	
Petty Cash Department Working Fund	\$ 500.00
Temporary Working Fund	<u>19,671.93</u>
Total Restricted Cash On Hand	<u>\$ 20,171.93</u>
Cash In State Treasury	
Assets Held By System Offices-Current	<u>\$ 10,972,148.10</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 10,992,320.03</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 34,341,639.23</u></u>

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SCHEDULE N-2
 TEXAS A&M HEALTH SCIENCE CENTER
 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	\$ 27,126,304.16	\$	\$
Construction In Progress	111,572,012.14		(135,383,093.20)
Other Tangible Capital Assets	243,017.34		
Total Non-Depreciable/Non-Amortizable Assets	\$ 138,941,333.64	\$	\$ (135,383,093.20)
Depreciable Assets			
Buildings	\$ 145,779,042.91	\$	\$ 115,483,397.21
Infrastructure	3,224,314.05		15,351,347.06
Facilities and Other Improvements	1,831,304.90		4,548,348.93
Furniture and Equipment	46,736,592.35		
Vehicles, Boats and Aircraft	972,166.07		
Other Capital Assets	24,827,167.09		
Total Depreciable Assets at Historical Cost	\$ 223,370,587.37	\$	\$ 135,383,093.20
Less Accumulated Depreciation for			
Buildings	\$ (50,213,183.25)	\$ (11,128,590.81)	\$
Infrastructure	(1,098,333.44)	(1,151,671.44)	
Facilities and Other Improvements	(565,321.20)	(443,786.95)	
Furniture and Equipment	(27,510,809.24)		
Vehicles, Boats and Aircraft	(761,863.31)		
Other Capital Assets	(22,452,610.97)		
Total Accumulated Depreciation	\$ (102,602,121.41)	\$ (12,724,049.20)	\$
Depreciable Assets, Net	\$ 120,768,465.96	\$ (12,724,049.20)	\$ 135,383,093.20
Amortizable Assets - Intangible			
Computer Software	\$ 483,132.09	\$	\$
Total Intangible Assets at Historical Cost	\$ 483,132.09	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (82,317.95)	\$	\$
Total Accumulated Amortization	\$ (82,317.95)	\$	\$
Amortizable Assets, Net	\$ 400,814.14	\$	\$
Capital Assets, Net	\$ 260,110,613.74	\$ (12,724,049.20)	\$

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-13</u>
\$ 23,822,643.06	\$	\$	\$ (11,562.00)	\$ 27,126,304.16
				243,017.34
<u>\$ 23,822,643.06</u>	<u>\$</u>	<u>\$</u>	<u>\$ (11,562.00)</u>	<u>\$ 27,369,321.50</u>
\$	\$	\$	\$ (2,374,514.85)	\$ 258,887,925.27
				18,575,661.11
	(213,003.64)	4,161,599.16	(899,637.42)	6,379,653.83
		24,576.00	(65,826.00)	49,785,550.45
		5,589.89	(254,349.79)	930,916.07
				24,578,407.19
<u>\$</u>	<u>\$ (213,003.64)</u>	<u>\$ 4,191,765.05</u>	<u>\$ (3,594,328.06)</u>	<u>\$ 359,138,113.92</u>
\$	\$	\$ (12,144,338.49)	\$	\$ (73,486,112.55)
		(760,600.80)		(3,010,605.68)
		(355,810.79)		(1,364,918.94)
	147,679.68	(4,086,098.95)	832,554.92	(30,616,673.59)
		(69,531.46)	65,826.00	(765,568.77)
		(204,386.09)	254,349.79	(22,402,647.27)
<u>\$</u>	<u>\$ 147,679.68</u>	<u>\$ (17,620,766.58)</u>	<u>\$ 1,152,730.71</u>	<u>\$ (131,646,526.80)</u>
<u>\$</u>	<u>\$ (65,323.96)</u>	<u>\$ (13,429,001.53)</u>	<u>\$ (2,441,597.35)</u>	<u>\$ 227,491,587.12</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 483,132.09</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 483,132.09</u>
<u>\$</u>	<u>\$</u>	<u>\$ (97,378.45)</u>	<u>\$</u>	<u>\$ (179,696.40)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (97,378.45)</u>	<u>\$</u>	<u>\$ (179,696.40)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (97,378.45)</u>	<u>\$</u>	<u>\$ 303,435.69</u>
<u>\$ 23,822,643.06</u>	<u>\$ (65,323.96)</u>	<u>\$ (13,526,379.98)</u>	<u>\$ (2,453,159.35)</u>	<u>\$ 255,164,344.31</u>

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