

# UNAUDITED

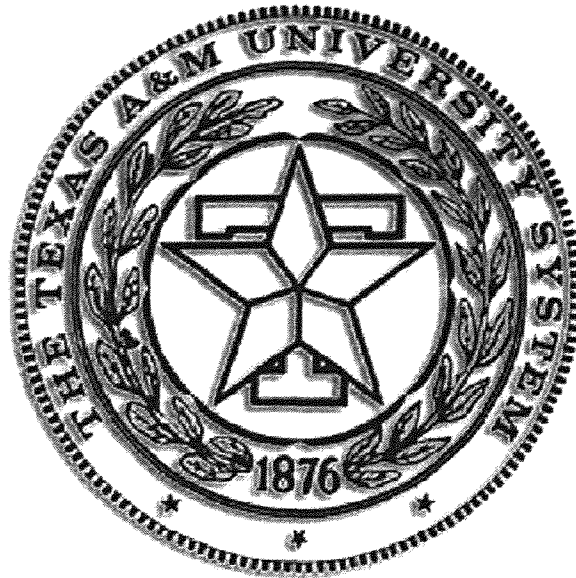
FINANCIAL REPORT

OF

## TEXAS A&M UNIVERSITY - SAN ANTONIO

FOR THE YEAR ENDED AUGUST 31, 2012

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2011



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 2011</u>	<u>FALL 2012</u>
Texas Resident	3,518	4,077
Out-of-State	9	12
Foreign	27	26
Unknown		
Total Students	<u>3,554</u>	<u>4,115</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	21,141
2010-11	3,107	28,093
2011-12	3,554	31,570
2012-13	4,115	36,923

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TEXAS A&M UNIVERSITY - SAN ANTONIO  
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EXHIBIT III  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
BALANCE SHEET  
FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets:		
Cash & Cash Equivalents [Schedule Three]	11,437,810.07	13,608,202.74
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	446,662.15	767,383.37
Investments		
Legislative Appropriations	154,770.39	(72,632.53)
Receivables, Net:		
Federal	17,661.47	
Other Intergovernmental		162,390.92
Interest and Dividends		
Gifts, Pledges and Donations		
Self-Insured Health and Dental		
Student	535,341.92	429,501.01
Investment Trades		
Accounts		
Other	291,121.49	252,718.22
Due From Other Agencies		
Due From Other Members	4,379,409.99	76,573.98
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Deferred Charges		
Loans and Contracts	2,171,920.34	1,773,036.85
Interfund Receivable		
Other Current Assets	851,982.05	952,251.40
Total Current Assets	\$ 20,286,679.87	\$ 17,949,425.96
Non-Current Assets and Deferred Outflows:		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	\$ 624,694.25	\$ 301,686.52
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Legislative Appropriations		
Loans and Contracts		
Assets Held By System Offices	3,819,642.91	
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	15,761,847.10	15,761,847.10
Construction In Progress		
Other Tangible Capital Assets	312,200.00	
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	26,929,956.28	
Infrastructure	2,517,023.89	
Facilities and Other Improvements	2,750,745.05	
Furniture and Equipment	1,150,176.96	554,214.20
Vehicles, Boats, and Aircraft	171,196.52	94,688.52
Other Capital Assets	515,391.64	499,568.02
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	257,680.00	
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(1,927,754.84)	(399,672.63)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets and Deferred Outflows	\$ 52,882,799.76	\$ 16,812,331.73
Total Assets and Deferred Outflows	\$ 73,169,479.63	\$ 34,761,757.69

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EXHIBIT III  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
BALANCE SHEET  
FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables:		
Accounts	\$ 631,637.24	\$ 1,205,853.90
Payroll	1,154,899.91	1,000,141.22
Investment Trades		
Self-Insured Health and Dental		
Other	164,852.09	
Interfund Payable		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members	162,971.99	17,905.41
Funds Held for Investment		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Unearned Revenue	8,128,833.57	6,681,660.08
Employees' Compensable Leave	15,121.00	13,031.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	468,577.08	469,173.65
Obligations/Securities Lending		
Other Current Liabilities	124.84	124.84
	<u>                    </u>	<u>                    </u>
Total Current Liabilities	\$ 10,727,017.72	\$ 9,387,890.10
Non-Current Liabilities and Deferred Inflows		
Interfund Payable	\$	\$
Employees' Compensable Leave	565,739.00	449,831.00
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations		
Other Non-Current Liabilities	20,000.00	
	<u>                    </u>	<u>                    </u>
Total Non-Current Liabilities and Deferred Inflows	\$ 585,739.00	\$ 449,831.00
Total Liabilities and Deferred Inflows	\$ 11,312,756.72	\$ 9,837,721.10
Net Assets		
Invested In Capital Assets, Net of Debt	\$ 48,438,462.60	\$ 16,510,645.21
Restricted For:		
Debt Service		
Capital Projects	179.76	
Education	2,561,739.58	2,153,841.38
Endowment and Permanent Funds:		
Nonexpendable		
Expendable	262,626.70	267,651.48
Unrestricted	10,593,714.27	5,991,898.52
	<u>                    </u>	<u>                    </u>
Total Net Assets [Exhibit IV]	\$ 61,856,722.91	\$ 24,924,036.59
Total Liabilities & Deferred Inflows and Net Assets	\$ 73,169,479.63	\$ 34,761,757.69
	<u>                    </u>	<u>                    </u>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
<b>Operating Revenues</b>		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$ 18,428,341.61	\$ 14,592,214.08
Discounts and Allowances	(3,001,151.00)	(3,401,145.00)
Net Tuition and Fees - Non-Pledged		
Net Professional Fees		
Net Auxiliary Enterprises	175,544.76	183,468.21
Net Other Sales of Goods and Services	147,005.56	73,886.83
Discounts and Allowances-Sales		
<b>Total Sales of Goods and Services</b>	<b>\$ 15,749,740.93</b>	<b>\$ 11,448,424.12</b>
Premium Revenue		
Interest Revenue	20,571.91	19,333.76
Net Increase [Decrease] In Fair Value		
Federal Revenue - Operating	145,100.33	93,078.05
Federal Pass Through Revenue	57,500.00	114,380.00
State Grant Revenue		
State Pass Through Revenue	34,896.50	712,534.83
Other Grants and Contracts - Operating	9,600.00	2,100.00
Other Operating Revenue	91,908.23	52,048.98
<b>Total Operating Revenues</b>	<b>\$ 16,109,317.90</b>	<b>\$ 12,441,899.74</b>
<b>Operating Expenses</b>		
Instruction	\$ 11,091,750.50	\$ 9,922,122.56
Research	7,843.26	
Public Service	68,248.19	44,255.19
Hospitals and Clinics		
Academic Support	2,498,201.24	1,128,537.69
Student Services	3,694,930.16	3,614,132.78
Institutional Support	7,907,764.45	5,392,230.79
Operation & Maintenance of Plant	2,227,433.55	1,804,053.15
Scholarships & Fellowships	4,947,597.41	5,394,847.45
Auxiliary	202,771.93	47,118.22
Depreciation/Amortization	1,436,325.32	128,884.03
<b>Total Operating Expenses [Schedule IV-1]</b>	<b>\$ 34,082,866.01</b>	<b>\$ 27,476,181.86</b>
<b>Total Operating Income [Loss]</b>	<b>\$ (17,973,548.11)</b>	<b>\$ (15,034,282.12)</b>
<b>Nonoperating Revenues [Expenses]</b>		
Legislative Revenue	\$ 16,763,294.67	\$ 659,215.90
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating	6,101,139.98	6,918,201.54
State Pass Through Non-Operating		
Gifts	601,531.87	509,311.66
Land Income		
Investment Income	73,699.40	46,827.54
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(4,520.28)	(5,748.25)
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	80,941.96	9,750.82
Settlement of Claims		
Other Nonoperating Revenues	3,843.64	4,447.39
Other Nonoperating [Expenses]	(559,640.64)	(590.00)
<b>Total Nonoperating Revenues [Expenses]</b>	<b>\$ 23,060,290.60</b>	<b>\$ 8,141,416.60</b>
<b>Income [Loss] Before Other Revenues and Transfers</b>	<b>\$ 5,086,742.49</b>	<b>\$ (6,892,865.52)</b>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>                    </u>	<u>                    </u>
Other Revenues and Transfers		
Capital Contributions	\$ 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	811,938.09	35,198.10
Nonmandatory Transfers From Members/Agencies-Cap Assets	33,626,275.62	476,615.59
Transfers Out		
Transfers to Other State Agencies	(139,534.46)	(106,795.74)
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members	(1,823.53)	
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		11,275,595.00
Legislative Transfers - Out	(2,636,088.00)	
Legislative Appropriations Lapsed		
Total Other Revenues and Transfers	<u>\$ 31,667,820.72</u>	<u>\$ 11,680,612.95</u>
Change In Net Assets	<u>\$ 36,754,563.21</u>	<u>\$ 4,787,747.43</u>
Beginning Net Assets, September 1, 2011 and 2010	\$ 24,924,036.59	\$ 19,340,775.91
Restatement	178,123.11	795,513.25
Beginning Net Assets, September 1, 2011 and 2010 Restated	<u>\$ 25,102,159.70</u>	<u>\$ 20,136,289.16</u>
Net Assets, August 31, 2012 and 2011	<u>\$ 61,856,722.91</u>	<u>\$ 24,924,036.59</u>

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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, 2012

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold			1,000.00		
Salaries & Wages	8,134,087.38	7,200.00	9,500.00		1,155,108.83
Payroll Related Costs	1,558,162.84	643.26	1,030.44		496,561.92
Professional Fees & Services	87,146.39		8,537.06		332,986.29
Travel	199,183.77		374.61		16,216.69
Materials & Supplies	282,289.19		8,217.66		57,582.63
Communication & Utilities	683,745.48				366,289.25
Repairs & Maintenance	31,145.44				228.79
Rentals & Leases	40,423.05				1,315.00
Printing & Reproduction	8,437.28		3,290.29		20,377.30
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	423.01				118.76
Scholarships			5,309.00		
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	66,706.67		30,989.13		51,415.78
Total Operating Expenses	\$ 11,091,750.50	\$ 7,843.26	\$ 68,248.19	\$	\$ 2,498,201.24



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
						1,000.00	
2,312,540.44	3,627,694.91	382,542.71		138,248.89		15,766,923.16	13,612,000.01
331,806.14	847,153.13	79,419.18		54,781.06		3,369,557.97	2,854,592.88
223,311.30	1,125,404.64	83,925.63		3,425.00		1,864,736.31	1,412,789.02
63,725.59	103,880.17	7,012.55		1,411.34		391,804.72	270,720.26
243,700.34	1,048,178.18	158,199.29		4,131.94		1,802,299.23	1,238,927.63
6,282.21	211,462.95	450,328.25				1,718,108.14	896,849.65
157,974.88	70,274.98	57,874.21		211.83		317,710.13	217,380.44
31,382.11	21,073.22	676,726.72				770,920.10	381,009.81
56,399.88	169,360.73	542.47		100.00		258,507.95	231,301.09
					1,436,325.32	1,436,325.32	128,884.03
62,312.37						62,312.37	62,384.43
39.96	361.10	224.82				1,167.65	257.29
			4,947,597.41			4,952,906.41	5,447,469.15
205,454.94	682,920.44	330,637.72		461.87		1,368,586.55	721,616.17
<u>\$ 3,694,930.16</u>	<u>\$ 7,907,764.45</u>	<u>\$ 2,227,433.55</u>	<u>\$ 4,947,597.41</u>	<u>\$ 202,771.93</u>	<u>\$ 1,436,325.32</u>	<u>\$ 34,082,866.01</u>	<u>\$ 27,476,181.86</u>

[Exhibit IV]

UNAUDITED

EXHIBIT V  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees	6,550,519.53	13,154,237.35
Proceeds Received From Customers	1,066,118.44	208,508.21
Proceeds From Sponsored Programs	391,826.28	821,203.58
Proceeds From Auxiliary Enterprises	131,598.97	184,456.61
Proceeds From Loan Programs	53,076.91	54,527.76
Proceeds From Other Revenues	59,403.23	16,979.82
Payments to Suppliers for Goods and Services	(9,268,546.73)	(6,297,751.88)
Payments to Employees - Salaries	(15,669,317.97)	(13,784,227.17)
Payments to Employees - Benefits	(3,194,406.47)	(2,672,685.78)
Payments for Loans Provided	(460,305.86)	(593,950.58)
Payments for Other Expenses	(4,952,906.41)	(5,867,594.76)
Net Cash Provided [Used] By Operating Activities	<u>\$ (25,292,940.08)</u>	<u>\$ (14,776,296.84)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 16,535,891.75	\$ 1,865,273.00
Proceeds From Gifts	601,531.87	509,311.66
Proceeds From Endowments		
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	6,101,139.98	6,918,201.54
Proceeds From Contributed Capital		
Proceeds From Other Revenues	6,114,228.24	185,779.91
Payments of Interest		
Payments - Transfers to Other Funds	(139,534.46)	(106,795.74)
Payments for Grant Disbursements		
Payments for Other Uses	(596.57)	(590.00)
Other Noncapital Transfers From/To System	310,114.56	11,310,793.10
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 29,522,775.37</u>	<u>\$ 20,681,973.47</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		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(92,331.62)	(293,843.56)
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]	(2,636,088.00)	
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (2,728,419.62)</u>	<u>\$ (293,843.56)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(4,061,708.68)	(47,208.74)
Proceeds From Interest and Investment Income	69,179.12	41,079.29
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (3,992,529.56)</u>	<u>\$ (6,129.45)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ (2,491,113.89)</u>	<u>\$ 5,605,703.62</u>
Cash and Cash Equivalents, September 1, 2011 and 2010 Restatement	\$ 14,375,586.11	\$ 8,769,882.49
Restated Beginning Cash and Cash Equivalents	<u>\$ 14,375,586.11</u>	<u>\$ 8,769,882.49</u>
Cash and Cash Equivalents, August 31, 2012 and 2011 [Sch Three]	<u>\$ 11,884,472.22</u>	<u>\$ 14,375,586.11</u>

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	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]	(17,973,548.11)	(15,034,282.12)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	1,436,325.32	128,884.03
Bad Debt Expense	143,054.84	137,725.05
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities:		
Accounts Receivable, Net	(80,257.20)	(656,092.87)
Due From Other Agencies/Funds		85,361.27
Due From System Members	(3,802,836.01)	117,749.51
Inventory		
Deferred Charges		
Prepaid Expenses	(508,517.96)	(361,994.65)
Loans and Contracts	(461,195.86)	(596,426.58)
Other Assets	608,787.31	(305,805.08)
Payables	(254,605.88)	162,743.01
Due to Other Agencies/Funds		
Due to System Members	145,066.58	(158,747.38)
Unearned Revenue	(4,663,211.11)	1,684,492.13
Deposits		124.84
Compensated Absence Liability	117,998.00	19,972.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ (7,319,391.97)</u>	<u>\$ 257,985.28</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (25,292,940.08)</u>	<u>\$ (14,776,296.84)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Increase [Decrease] In Fair Value of Investments	25,240.28	9,750.82
Gain/Loss On Sale or Disposal of Capital Assets		
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	33,626,275.62	476,615.59

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SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Agencies or Universities Amount	Non-State Entities Amount
<b>U.S. Department of Education</b>					
<u>Direct Programs:</u>					
Fund for the Improvement of Postsecondary Education	84.116			\$	\$
Totals - U.S. Department of Education					
<u>Student Financial Assistance Cluster</u>					
<b>U.S. Department of Education</b>					
<u>Pass-Through From:</u>					
Federal Supplemental Educational Opportunity Grants	84.007				
<i>Pass-Through From:</i>					
<i>Texas A&amp;M University - Kingsville</i>			732	57,500.00	
Federal Pell Grant Program	84.063				
<i>Pass-Through From:</i>					
<i>Texas A&amp;M University - Kingsville</i>			732	6,101,139.98	
Federal Direct Student Loans	84.268				
<i>Pass-Through From:</i>					
<i>Texas A&amp;M University - Kingsville</i>			732	23,474,147.00	
Totals - U.S. Department of Education				29,632,786.98	
<b>Total Expenditures of Federal Awards</b>				<b>\$ 29,632,786.98</b>	<b>\$ -</b>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

Direct Program Amount	Total Pass Through From Direct Program	Agy/ Univ No.	Pass-through To		Expenditures	Total Pass Through To and Expenditures
			Agencies or Universities Amount	Non-State Entities Amount		
\$ 145,100.33	\$ 145,100.33		\$	\$	\$ 145,100.33	\$ 145,100.33
145,100.33	145,100.33				145,100.33	145,100.33
	57,500.00				57,500.00	57,500.00
	6,101,139.98				6,101,139.98	6,101,139.98
	23,474,147.00				23,474,147.00	23,474,147.00
	29,632,786.98				29,632,786.98	29,632,786.98
<u>\$ 145,100.33</u>	<u>\$ 29,777,887.31</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,777,887.31</u>	<u>\$ 29,777,887.31</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - SAN ANTONIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

NOTE 1: NONMONETARY ASSISTANCE

Not Applicable

NOTE 2: RECONCILIATION OF REVENUES AND RECEIPTS TO EXPENDITURES  
 AND DISBURSEMENTS (PASS THROUGHS)

FEDERAL REVENUES:

Federal Grants and Contracts - Operating		\$	145,100.33
Federal Grants and Contracts - Non-operating			
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating	\$	57,500.00	
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating		6,101,139.98	
LESS Reconciling Items:			
Donation of Federal Surplus Property			
Total Federal Pass-Through Grants			<u>6,158,639.98</u>
Federal Appropriations			
Total Federal Revenue per Exhibit IV		\$	<u>6,303,740.31</u>

Reconciling Items:

ADD:

Non-Monetary Assistance [NOTE 1]:			
Donation of Federal Surplus Property			
New Loans Processed [NOTE 3]:			
Federal Family Education Loans			
Federal Perkins Loan Program			
Federal Direct Student Loans			23,474,147.00
Health Education Assistance Loans			
Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students			

DEDUCT:

Federal Grants to/from TAMRF			
COBRA 65% Subsidy (CFDA Number 17.151)			
Total Pass Throughs and Expenditures per Federal Schedule		\$	<u>29,777,887.31</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - SAN ANTONIO  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2012

NOTE 3: STUDENT LOANS PROCESSED AND ADMINISTRATIVE COSTS RECOVERED

FEDERAL GRANT/PASS THROUGH GRANT OR PROGRAM TITLE	CFDA NUMBER	NEW LOANS PROCESSED	ADMINISTRATIVE COSTS RECOVERED	LOANS OR LOAN GUARANTEES OUTSTANDING AT YEAR-END	ENDING BALANCE OF PREVIOUS YEARS LOANS
U. S. Department of Education					
Federal Family Education Loans	84.032	\$	\$	\$	\$
Federal Perkins Loan Program	84.038				
Federal Direct Student Loans	84.268	23,474,147.00			
Total, U. S. Department of Education		<u>23,474,147.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
U.S. Department of Health and Human Services					
Health Education Assistance Loans	93.108				
Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students (HPSL)	93.342				
Total, U. S. Department of Health and Human Services		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Student Loans Processed and Administrative Costs Recovered		<u>\$ 23,474,147.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 4: DEPOSITORY LIBRARIES FOR GOVERNMENT PUBLICATIONS

The University does not participate as a depository library in the Government Printing Office's Depository Libraries of Government Publication program, CFDA 40.001.

NOTE 5: UNEMPLOYMENT INSURANCE FUNDS

Not Applicable

NOTE 6: REBATES FROM THE SPECIAL SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, INFANT AND CHILDREN (WIC)

Not Applicable

NOTE 7: FEDERAL DEFERRED REVENUE

Not Applicable

NOTE 8: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

Not Applicable

UNAUDITED

SCHEDULE 1-B  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES  
 For the Year Ended August 31, 2012

Pass-through From:

<u>Program Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<u>Agency Name</u>			
<b>Need Based Scholarships</b>	<b>710.0003</b>		
Texas A&M University System		710	\$ 22,791.00
<b>Texas Grant Program</b>	<b>732.0002</b>		
Texas A&M University - Kingsville		732	7,500.00
<b>Early High School Program HB1479</b>	<b>732.0005</b>		
Texas A&M University - Kingsville		732	4,605.50
Total Pass-Through From State Agencies			\$ <u>34,896.50</u> (Exhibit IV)

Pass-through To:

<u>Program Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<u>Agency Name</u>			
			\$ -
Total Pass-Through To State Agencies			\$ <u>-</u> (Schedule IV-1)



UNAUDITED

SCHEDULE THREE  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 SCHEDULE OF CASH & CASH EQUIVALENTS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand:	
Petty Cash Department Working Fund	\$ 2,550.00
Total Cash On Hand	<u>\$ 2,550.00</u>
Cash In State Treasury:	
Fund 0290	<u>\$ 5,667,607.16</u>
Total Cash In State Treasury	<u>\$ 5,667,607.16</u>
Assets Held By System Offices-Current	<u>\$ 5,767,652.91</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 11,437,810.07</u>
Restricted:	
Cash In State Treasury:	
Assets Held By System Offices-Current	<u>\$ 446,662.15</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 446,662.15</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 11,884,472.22</u></u>

UNAUDITED

SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 NOTE 2 - CAPITAL ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2012

	BALANCE 9-1-11	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 15,761,847.10	\$	\$
Construction In Progress			(33,626,275.62)
Other Tangible Capital Assets		12,200.00	300,000.00
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 15,761,847.10</u>	<u>\$ 12,200.00</u>	<u>\$ (33,326,275.62)</u>
Depreciable Assets			
Buildings	\$	\$	\$ 26,929,956.28
Infrastructure			2,517,023.89
Facilities and Other Improvements			2,750,745.05
Furniture and Equipment	554,214.20		1,128,550.40
Vehicles, Boats and Aircraft	94,688.52		
Other Capital Assets	499,568.02		
Total Depreciable Assets at Historical Cost	<u>\$ 1,148,470.74</u>	<u>\$</u>	<u>\$ 33,326,275.62</u>
Less Accumulated Depreciation For:			
Buildings	\$	\$	\$
Infrastructure			
Facilities and Other Improvements			
Furniture and Equipment	(190,719.45)		
Vehicles, Boats and Aircraft	(28,254.21)		
Other Capital Assets	(180,698.97)	(5,863.56)	
Total Accumulated Depreciation	<u>\$ (399,672.63)</u>	<u>\$ (5,863.56)</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 748,798.11</u>	<u>\$ (5,863.56)</u>	<u>\$ 33,326,275.62</u>
Amortizable Assets - Intangible			
Computer Software	\$	\$ 257,680.00	\$
Total Intangible Assets at Historical Cost	<u>\$</u>	<u>\$ 257,680.00</u>	<u>\$</u>
Less Accumulated Amortization For:			
Computer Software	\$	\$ (85,893.33)	\$
Total Accumulated Amortization	<u>\$</u>	<u>\$ (85,893.33)</u>	<u>\$</u>
Amortizable Assets-Net	<u>\$</u>	<u>\$ 171,786.67</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 16,510,645.21</u>	<u>\$ 178,123.11</u>	<u>\$</u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-12
\$ 33,626,275.62	\$	\$	\$	\$ 15,761,847.10
				312,200.00
\$ 33,626,275.62	\$	\$	\$	\$ 16,074,047.10
\$	\$	\$	\$	\$ 26,929,956.28
				2,517,023.89
				2,750,745.05
		7,053.00	(539,640.64)	1,150,176.96
		76,508.00		171,196.52
		15,823.62		515,391.64
\$	\$	\$ 99,384.62	\$ (539,640.64)	\$ 34,034,490.34
\$	\$	\$ (902,181.68)	\$	\$ (902,181.68)
		(87,214.00)		(87,214.00)
		(89,476.96)		(89,476.96)
		(164,743.44)		(355,462.89)
		(19,394.34)		(47,648.55)
		(87,421.57)		(273,984.10)
\$	\$	\$ (1,350,431.99)	\$	\$ (1,755,968.18)
\$	\$	\$ (1,251,047.37)	\$ (539,640.64)	\$ 32,278,522.16
\$	\$	\$	\$	\$ 257,680.00
\$	\$	\$	\$	\$ 257,680.00
\$	\$	\$ (85,893.33)	\$	\$ (171,786.66)
\$	\$	\$ (85,893.33)	\$	\$ (171,786.66)
\$	\$	\$ (85,893.33)	\$	\$ 85,893.34
\$ 33,626,275.62	\$	\$ (1,336,940.70)	\$ (539,640.64)	\$ 48,438,462.60