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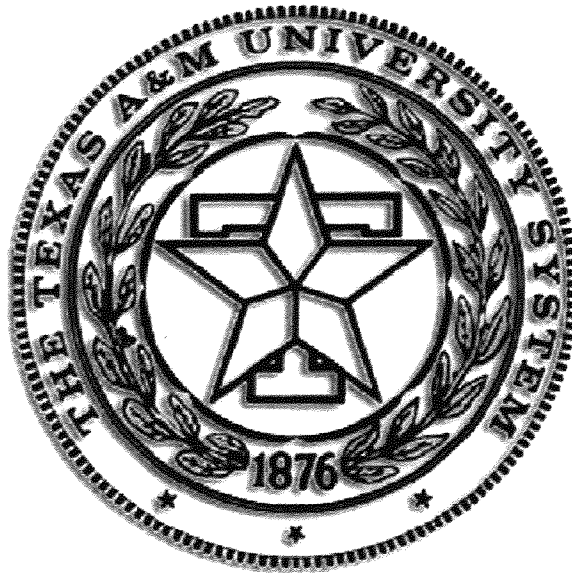
FINANCIAL REPORT

OF

**TEXAS A&M UNIVERSITY - TEXARKANA**

FOR THE YEAR ENDED AUGUST 31, 2012

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2011



DR. KEITH MCFARLAND, INTERIM PRESIDENT

RANDY RIKEL, 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 2011</u>	<u>FALL 2012</u>
Texas Resident	1,400	1,399
Out-of-State	497	488
Foreign	10	16
Total Students	<u>1,907</u>	<u>1,903</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	12,374
2008-09	1,626	12,292
2009-10	1,602	13,092
2010-11	1,831	16,257
2011-12	1,907	19,106
2012-13	1,903	18,973

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TEXAS A&M UNIVERSITY - TEXARKANA  
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EXHIBIT III  
TEXAS A&M UNIVERSITY-TEXARKANA  
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]	10,102,665.37	7,553,589.45
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	502,709.87	69,069.70
Investments		
Legislative Appropriations	2,929,921.07	2,603,890.48
Receivables, Net:		
Federal	37,440.25	1,571,611.01
Other Intergovernmental		
Interest and Dividends		
Gifts, Pledges and Donations		407,125.00
Self-Insured Health and Dental		
Student	194,831.55	585,612.74
Investment Trades		
Accounts	6,035.20	
Other	146.04	4,621.74
Due From Other Agencies		337,941.77
Due From Other Members	7,622.57	9,644.05
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Deferred Charges		
Loans and Contracts	27,057.17	493,430.19
Interfund Receivable		
Other Current Assets	1,207,451.52	1,449,813.41
	\$ 15,015,880.61	\$ 15,086,349.54
Total Current Assets		
Non-Current Assets and Deferred Outflows:		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	\$ 6,532,912.15	\$ 5,106,253.12
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Legislative Appropriations		
Loans and Contracts		
Assets Held By System Offices	14,651,629.78	13,887,196.74
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	4,575,858.00	4,575,858.00
Construction In Progress		225.00
Other Tangible Capital Assets		
Land Use Rights	45,495.00	45,495.00
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	91,485,340.80	80,238,489.17
Infrastructure	15,478,119.29	15,146,260.30
Facilities and Other Improvements	3,678,154.61	2,763,396.28
Furniture and Equipment	2,498,568.81	2,351,213.20
Vehicles, Boats, and Aircraft	217,172.21	179,539.46
Other Capital Assets	4,662,424.06	4,584,809.19
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	144,464.17	144,464.17
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(20,639,623.48)	(15,460,520.90)
Assets Held In Trust		
Other Non-Current Assets		
	\$ 123,330,515.40	\$ 113,562,678.73
Total Non-Current Assets and Deferred Outflows		
Total Assets and Deferred Outflows	\$ 138,346,396.01	\$ 128,649,028.27

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EXHIBIT III  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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	\$ 308,878.91	\$ 263,891.41
Payroll	736,154.01	790,918.65
Investment Trades		
Self-Insured Health and Dental		
Other	142,529.05	793,103.56
Interfund Payable		
Due to Other Agencies		11,727.99
Due to Other Funds		
Due to Other Members	8,095.91	
Funds Held for Investment		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Unearned Revenue	1,330,856.66	3,785,745.67
Employees' Compensable Leave	78,057.00	101,350.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	(7,614.66)	10,151.15
Obligations/Securities Lending		
Other Current Liabilities	<u>290,201.31</u>	<u>232,938.73</u>
Total Current Liabilities	<u>\$ 2,887,158.19</u>	<u>\$ 5,989,827.16</u>
Non-Current Liabilities and Deferred Inflows		
Interfund Payable	\$	\$
Employees' Compensable Leave	309,810.00	246,767.00
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		40,000.00
Total Non-Current Liabilities and Deferred Inflows	<u>\$ 309,810.00</u>	<u>\$ 286,767.00</u>
Total Liabilities and Deferred Inflows	<u>\$ 3,196,968.19</u>	<u>\$ 6,276,594.16</u>
Net Assets		
Invested In Capital Assets, Net of Debt	\$ 102,145,973.47	\$ 94,569,228.87
Restricted For:		
Debt Service		
Capital Projects		
Education	2,283,961.62	2,802,027.69
Endowment and Permanent Funds:		
Nonexpendable	3,842,139.38	3,615,205.59
Expendable	7,380.93	31,263.35
Unrestricted	<u>26,869,972.42</u>	<u>21,354,708.61</u>
Total Net Assets [Exhibit IV]	<u>\$ 135,149,427.82</u>	<u>\$ 122,372,434.11</u>
Total Liabilities & Deferred Inflows and Net Assets	<u>\$ 138,346,396.01</u>	<u>\$ 128,649,028.27</u>

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

	<u>CURRENT YEAR TOTAL</u>	<u>PRIOR YEAR TOTAL</u>
<b>Operating Revenues</b>		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$ 8,928,425.41	\$ 7,634,347.98
Discounts and Allowances	(2,473,269.00)	(2,028,166.00)
Net Tuition and Fees - Non-Pledged		
Net Professional Fees		
Net Auxiliary Enterprises	1,484,364.44	54,998.80
Net Other Sales of Goods and Services	332,319.32	278,953.75
Discounts and Allowances-Sales	<u>(161,812.00)</u>	<u></u>
<b>Total Sales of Goods and Services</b>	<b>\$ 8,110,028.17</b>	<b>\$ 5,940,134.53</b>
Premium Revenue		
Interest Revenue	11,539.71	4,955.45
Net Increase [Decrease] In Fair Value		
Federal Revenue - Operating	339,573.08	473,603.23
Federal Pass Through Revenue	167,894.38	821,331.52
State Grant Revenue		
State Pass Through Revenue	480,335.81	580,513.34
Other Grants and Contracts - Operating	95,700.00	66,398.59
Other Operating Revenue	<u>65,369.30</u>	<u>14,569.17</u>
<b>Total Operating Revenues</b>	<b>\$ 9,270,440.45</b>	<b>\$ 7,901,505.83</b>
<b>Operating Expenses</b>		
Instruction	\$ 8,634,822.04	\$ 9,000,746.57
Research	143,464.01	130,426.56
Public Service	37,767.66	44,568.51
Hospitals and Clinics		
Academic Support	1,965,903.25	2,220,705.13
Student Services	1,793,696.04	1,287,403.31
Institutional Support	3,298,207.99	4,823,167.82
Operation & Maintenance of Plant	1,919,329.98	2,776,308.39
Scholarships & Fellowships	2,981,492.69	3,040,969.07
Auxiliary	1,127,474.07	440,545.59
Depreciation/Amortization	<u>5,230,936.18</u>	<u>3,847,812.42</u>
<b>Total Operating Expenses [Schedule IV-1]</b>	<b>\$ 27,133,093.91</b>	<b>\$ 27,612,653.37</b>
<b>Total Operating Income [Loss]</b>	<b>\$ (17,862,653.46)</b>	<b>\$ (19,711,147.54)</b>
<b>Nonoperating Revenues [Expenses]</b>		
Legislative Revenue	\$ 16,900,162.45	\$ 17,122,782.91
Federal Revenue Non-Operating	3,061,304.99	2,651,392.45
Federal Pass Through Non-Operating		4,605,693.27
State Pass Through Non-Operating		
Gifts	1,374,969.88	2,547,676.41
Land Income		
Investment Income	387,061.33	332,490.91
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(35,315.71)	(42,631.98)
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	618,690.75	855,459.77
Settlement of Claims		
Other Nonoperating Revenues	103,620.64	87,760.32
Other Nonoperating [Expenses]	<u>(1,096,886.80)</u>	<u>(2,199,070.30)</u>
<b>Total Nonoperating Revenues [Expenses]</b>	<b>\$ 21,313,607.53</b>	<b>\$ 25,961,553.78</b>
<b>Income [Loss] Before Other Revenues and Transfers</b>	<b>\$ 3,450,954.07</b>	<b>\$ 6,250,406.24</b>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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	\$	\$ 45,495.00
Capital Appropriations [Higher Education Fund]	1,307,907.00	1,307,907.00
Additions to Permanent and Term Endowments	85,616.17	87,622.04
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	392,281.88	205,079.47
Nonmandatory Transfers From Members/Agencies-Cap Assets	13,698,993.59	73,808,261.68
Transfers Out		
Transfers to Other State Agencies	(57,666.00)	(43,272.60)
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members	(233,000.00)	
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(5,868,093.00)	(7,256,562.00)
Legislative Appropriations Lapsed		
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	\$ 9,326,039.64	\$ 68,154,530.59
	<u>                    </u>	<u>                    </u>
Change In Net Assets	\$ 12,776,993.71	\$ 74,404,936.83
	<u>                    </u>	<u>                    </u>
Beginning Net Assets, September 1, 2011 and 2010	\$ 122,372,434.11	\$ 45,506,808.28
Restatement		2,460,689.00
	<u>                    </u>	<u>                    </u>
Beginning Net Assets, September 1, 2011 and 2010 Restated	\$ 122,372,434.11	\$ 47,967,497.28
	<u>                    </u>	<u>                    </u>
Net Assets, August 31, 2012 and 2011	\$ 135,149,427.82	\$ 122,372,434.11
	<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, 2012

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold					
Salaries & Wages	6,305,645.58	116,429.09	12,110.00		1,029,712.74
Payroll Related Costs	1,651,105.11	13,721.62	1,258.37		186,041.26
Professional Fees & Services	34,995.12		16,550.00		70,730.78
Travel	102,152.98	6,296.57	512.38		12,795.83
Materials & Supplies	295,241.42	3,858.39			121,975.11
Communication & Utilities	2,874.00				382,303.67
Repairs & Maintenance	62,724.16		200.91		61,096.62
Rentals & Leases	36,415.21				7,394.34
Printing & Reproduction	9,511.85	520.00			3,451.48
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest					
Scholarships	59,142.71		7,000.00		1,455.54
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	75,013.90	2,638.34	136.00		88,945.88
Total Operating Expenses	\$ 8,634,822.04	\$ 143,464.01	\$ 37,767.66	\$	\$ 1,965,903.25



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
1,090,363.75	1,726,335.82	615,498.30	16,287.80	411,409.71		11,323,792.79	10,805,827.68
237,755.60	410,490.96	140,214.10	1.92	94,883.45		2,735,472.39	2,758,112.01
84,729.34	342,133.84	219,690.44		130,495.79		899,325.31	1,342,151.99
23,443.79	40,157.95	453.71		42,903.57		228,716.78	230,930.50
96,665.63	101,411.64	238,130.29	466.89	135,293.14		993,042.51	1,971,390.69
4,497.35	90,530.22	567,524.17		113,420.41		1,161,149.82	1,101,665.52
106,893.36	165,554.53	79,575.57		11,404.79		487,449.94	522,708.86
8,617.61	12,967.15	7,216.92		20,222.00		92,833.23	510,815.39
14,034.56	30,918.00	652.96		10,722.39		69,811.24	63,402.83
							425,159.58
					5,230,936.18	5,230,936.18	3,847,812.42
(27,918.00)						(27,918.00)	54,833.61
							501.53
7,000.00	13,500.00		2,962,736.08	21,680.99		3,072,515.32	2,729,484.67
147,613.05	364,207.88	50,373.52	2,000.00	135,037.83		865,966.40	1,247,856.09
<u>\$ 1,793,696.04</u>	<u>\$ 3,298,207.99</u>	<u>\$ 1,919,329.98</u>	<u>\$ 2,981,492.69</u>	<u>\$ 1,127,474.07</u>	<u>\$ 5,230,936.18</u>	<u>\$ 27,133,093.91</u>	<u>\$ 27,612,653.37</u>

[Exhibit IV]

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EXHIBIT V  
TEXAS A&M UNIVERSITY-TEXARKANA  
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	3,944,993.44	8,190,372.91
Proceeds Received From Customers	818,304.76	268,802.62
Proceeds From Sponsored Programs	2,687,173.22	1,029,555.35
Proceeds From Auxiliary Enterprises	1,326,662.31	60,248.70
Proceeds From Loan Programs	505,830.73	4,955.45
Proceeds From Other Revenues	13,873.06	66,180.72
Payments to Suppliers for Goods and Services	(4,640,424.37)	(7,209,268.26)
Payments to Employees - Salaries	(10,935,377.07)	(11,214,361.85)
Payments to Employees - Benefits	(2,576,895.54)	(3,069,985.87)
Payments for Loans Provided		(214,903.94)
Payments for Other Expenses	(4,140,020.85)	(3,333,179.06)
Net Cash Provided [Used] By Operating Activities	<u>\$ (12,995,880.31)</u>	<u>\$ (15,421,583.23)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 17,803,234.89	\$ 17,483,957.95
Proceeds From Gifts	1,782,094.88	2,140,551.41
Proceeds From Endowments	85,616.17	87,622.04
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	3,327,602.56	7,331,341.38
Proceeds From Contributed Capital		
Proceeds From Other Revenues	103,620.64	87,760.32
Payments of Interest		
Payments - Transfers to Other Funds	(57,666.00)	(43,272.60)
Payments for Grant Disbursements		
Payments for Other Uses	(2,949.37)	(9,848.85)
Other Noncapital Transfers From/To System	192,281.88	205,079.47
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 23,233,835.65</u>	<u>\$ 27,283,191.12</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	78,803.97	1,250,923.29
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(220,390.43)	(584,457.01)
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]	(5,868,093.00)	(7,256,562.00)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(24,904.09)	
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (6,034,583.55)</u>	<u>\$ (6,590,095.72)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(1,572,401.32)	(5,492,355.11)
Proceeds From Interest and Investment Income	351,745.62	289,858.95
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (1,220,655.70)</u>	<u>\$ (5,202,496.16)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ 2,982,716.09</u>	<u>\$ 69,016.01</u>
Cash and Cash Equivalents, September 1, 2011 and 2010 Restatement	<u>\$ 7,622,659.15</u>	<u>\$ 7,553,643.14</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 7,622,659.15</u>	<u>\$ 7,553,643.14</u>
Cash and Cash Equivalents, August 31, 2012 and 2011 [Sch Three]	<u><u>\$ 10,605,375.24</u></u>	<u><u>\$ 7,622,659.15</u></u>

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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]	(17,862,653.46)	(19,711,147.54)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	5,230,936.18	3,847,812.42
Bad Debt Expense	95,992.00	200,234.00
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities:		
Accounts Receivable, Net	1,799,482.45	(184,508.56)
Due From Other Agencies/Funds	71,644.20	48,283.00
Due From System Members	2,021.48	203.05
Inventory		
Deferred Charges		
Prepaid Expenses	133,693.21	(125,916.63)
Loans and Contracts	494,291.02	(214,903.94)
Other Assets	108,668.68	(794,117.12)
Payables	(675,168.09)	(289,133.53)
Due to Other Agencies/Funds	(11,727.99)	11,727.99
Due to System Members		(5,000.00)
Unearned Revenue	(2,454,889.01)	1,711,947.08
Deposits	32,079.02	51,611.55
Compensated Absence Liability	39,750.00	31,325.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 4,866,773.15</u>	<u>\$ 4,289,564.31</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (12,995,880.31)</u>	<u>\$ (15,421,583.23)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Increase [Decrease] In Fair Value of Investments	284,977.86	606,189.68
Gain/Loss On Sale or Disposal of Capital Assets		
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	13,698,993.59	73,808,261.68

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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> Improving Teacher Quality State Grants	84.367	University of California - Berkeley/ 425336		\$	\$ 20,000.00
<u>Pass-Through From:</u> Mathematics and Science Partnerships <i>Pass-Through From:</i> <i>University of Texas at Austin</i>	84.366		721	77,318.95	
Mathematics and Science Partnerships <i>Pass-Through From:</i> <i>University of Texas at Tyler</i>	84.366		750	6,999.00	
Improving Teacher Quality State Grants <i>Pass-Through From:</i> <i>Texas Higher Education Coordinating Board</i>	84.367		781	90,872.00	
Totals - U.S. Department of Education				175,189.95	20,000.00
<b><u>Research &amp; Development Cluster</u></b>					
<b>National Science Foundation</b>					
<u>Direct Programs:</u>					
ARRA - Trans-NSF Recovery Act Research Support	47.082				
Totals - National Science Foundation					
<b><u>Special Education (IDEA) Cluster</u></b>					
<b>U.S. Department of Education</b>					
<u>Pass-Through From:</u>					
Special Education Grants to States <i>Pass-Through From:</i> <i>Texas Education Agency</i>	84.027		701	(7,295.57)	
Totals - U.S. Department of Education				(7,295.57)	
<b><u>Student Financial Assistance Cluster</u></b>					
<b>U.S. Department of Education</b>					
<u>Direct Programs:</u>					
Federal Supplemental Educational Opportunity Grants	84.007				
Federal Work-Study Program	84.033				
Federal Pell Grant Program	84.063				
Federal Direct Student Loans	84.268				
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379				
Totals - U.S. Department of Education					
<b>Total Expenditures of Federal Awards</b>				<b>\$ 167,894.38</b>	<b>\$ 20,000.00</b>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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					
\$	\$	20,000.00	\$	\$	\$	\$	20,000.00	\$	20,000.00
		77,318.95					77,318.95		77,318.95
		6,999.00					6,999.00		6,999.00
		90,872.00					90,872.00		90,872.00
		195,189.95					195,189.95		195,189.95
114,743.90	114,743.90						114,743.90		114,743.90
114,743.90	114,743.90						114,743.90		114,743.90
		(7,295.57)					(7,295.57)		(7,295.57)
		(7,295.57)					(7,295.57)		(7,295.57)
35,229.00	35,229.00						35,229.00		35,229.00
17,891.86	17,891.86						17,891.86		17,891.86
3,061,304.99	3,061,304.99						3,061,304.99		3,061,304.99
6,614,511.00	6,614,511.00						6,614,511.00		6,614,511.00
110,182.00	110,182.00						110,182.00		110,182.00
9,839,118.85	9,839,118.85						9,839,118.85		9,839,118.85
<b>\$ 9,953,862.75</b>	<b>\$ 10,141,757.13</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,141,757.13</b>		<b>\$ 10,141,757.13</b>		<b>\$ 10,141,757.13</b>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - TEXARKANA  
 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		\$ 339,573.08
Federal Grants and Contracts - Non-operating		3,061,304.99
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating	\$ 167,894.38	
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating		
LESS Reconciling Items:		
Donation of Federal Surplus Property		
Total Federal Pass-Through Grants		167,894.38
Federal Appropriations		
Total Federal Revenue per Exhibit IV		\$ 3,568,772.45
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		6,614,511.00
Health Education Assistance Loans		
Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students		
DEDUCT:		
Federal Grants to/from TAMRF		(41,526.32)
COBRA 65% Subsidy (CFDA Number 17.151)		
Total Pass Throughs and Expenditures per Federal Schedule		<u>\$ 10,141,757.13</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - TEXARKANA  
 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	<u>6,614,511.00</u>			
Total, U. S. Department of Education		<u>6,614,511.00</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>\$ 6,614,511.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 4: DEPOSITORY LIBRARIES FOR GOVERNMENT PUBLICATIONS

Not Applicable

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-TEXARKANA  
 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>Agency Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<b>Fifth Year Accounting Student Scholarship Program</b> Texas State Board of Public Accountancy	457.0001	457	\$ (7,468.00)
<b>Need Based Scholarships</b> Texas A&M University System	710.0003	710	9,530.00
<b>TEXAS Grant Program</b> Texas Higher Education Coordinating Board	781.0008	781	475,481.00
<b>Engineering Recruitment Program</b> Texas Higher Education Coordinating Board	781.002	781	(6,555.69)
<b>College Work Study Program</b> Texas Higher Education Coordinating Board	781.0023	781	1,348.50
<b>Top 10% Scholarships</b> Texas Higher Education Coordinating Board	781.0028	781	8,000.00
Total Pass-Through From State Agencies			\$ <u>480,335.81</u> (Exhibit IV)

Pass-through To:

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



UNAUDITED

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

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand:	
Cashiers Account	\$ 710.00
Petty Cash Department Working Fund	<u>610.00</u>
Total Cash On Hand	<u>\$ 1,320.00</u>
Cash In State Treasury:	
Fund 0232	<u>\$ 5,644,033.46</u>
Total Cash In State Treasury	<u>\$ 5,644,033.46</u>
Assets Held By System Offices-Current	<u>\$ 4,457,311.91</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 10,102,665.37</u>
Restricted:	
Cash In State Treasury:	
Assets Held By System Offices-Current	<u>\$ 502,709.87</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 502,709.87</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 10,605,375.24</u></u>

UNAUDITED

SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-TEXARKANA  
 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	\$ 4,575,858.00	\$	\$
Construction In Progress	225.00		(13,699,218.59)
Land Use Rights	45,495.00		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 4,621,578.00</u>	<u>\$</u>	<u>\$ (13,699,218.59)</u>
Depreciable Assets			
Buildings	\$ 80,238,489.17	\$	\$ 12,358,554.87
Infrastructure	15,146,260.30		331,858.99
Facilities and Other Improvements	2,763,396.28		914,758.33
Furniture and Equipment	2,351,213.20		94,046.40
Vehicles, Boats and Aircraft	179,539.46		
Other Capital Assets	4,584,809.19		
Total Depreciable Assets at Historical Cost	<u>\$ 105,263,707.60</u>	<u>\$</u>	<u>\$ 13,699,218.59</u>
Less Accumulated Depreciation For:			
Buildings	\$ (9,297,274.76)	\$	\$
Infrastructure	(880,577.83)		
Facilities and Other Improvements	(446,375.09)		
Furniture and Equipment	(1,194,512.37)		
Vehicles, Boats and Aircraft	(119,754.26)		
Other Capital Assets	(3,377,562.42)		
Total Accumulated Depreciation	<u>\$ (15,316,056.73)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 89,947,650.87</u>	<u>\$</u>	<u>\$ 13,699,218.59</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>\$ 94,569,228.87</u>	<u>\$</u>	<u>\$</u>

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-12</u>
\$ 13,698,993.59	\$	\$	\$	\$ 4,575,858.00
				45,495.00
<u>\$ 13,698,993.59</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 4,621,353.00</u>
\$	\$	\$	\$ (1,111,703.24)	\$ 91,485,340.80
				15,478,119.29
		53,309.21		3,678,154.61
		37,632.75		2,498,568.81
		129,448.47	(51,833.60)	217,172.21
				4,662,424.06
<u>\$</u>	<u>\$</u>	<u>\$ 220,390.43</u>	<u>\$ (1,163,536.84)</u>	<u>\$ 118,019,779.78</u>
\$	\$	\$ (3,884,989.36)	\$	\$ (13,182,264.12)
		(711,841.04)		(1,592,418.87)
		(181,547.24)		(627,922.33)
		(286,691.96)		(1,481,204.33)
		(26,454.02)		(146,208.28)
		(139,412.56)	51,833.60	(3,465,141.38)
<u>\$</u>	<u>\$</u>	<u>\$ (5,230,936.18)</u>	<u>\$ 51,833.60</u>	<u>\$ (20,495,159.31)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (5,010,545.75)</u>	<u>\$ (1,111,703.24)</u>	<u>\$ 97,524,620.47</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 144,464.17</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 144,464.17</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (144,464.17)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (144,464.17)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 13,698,993.59</u>	<u>\$</u>	<u>\$ (5,010,545.75)</u>	<u>\$ (1,111,703.24)</u>	<u>\$ 102,145,973.47</u>