

**TEXAS**  **STATE**  
**UNIVERSITY**  
SAN MARCOS

*The rising STAR of Texas*

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™

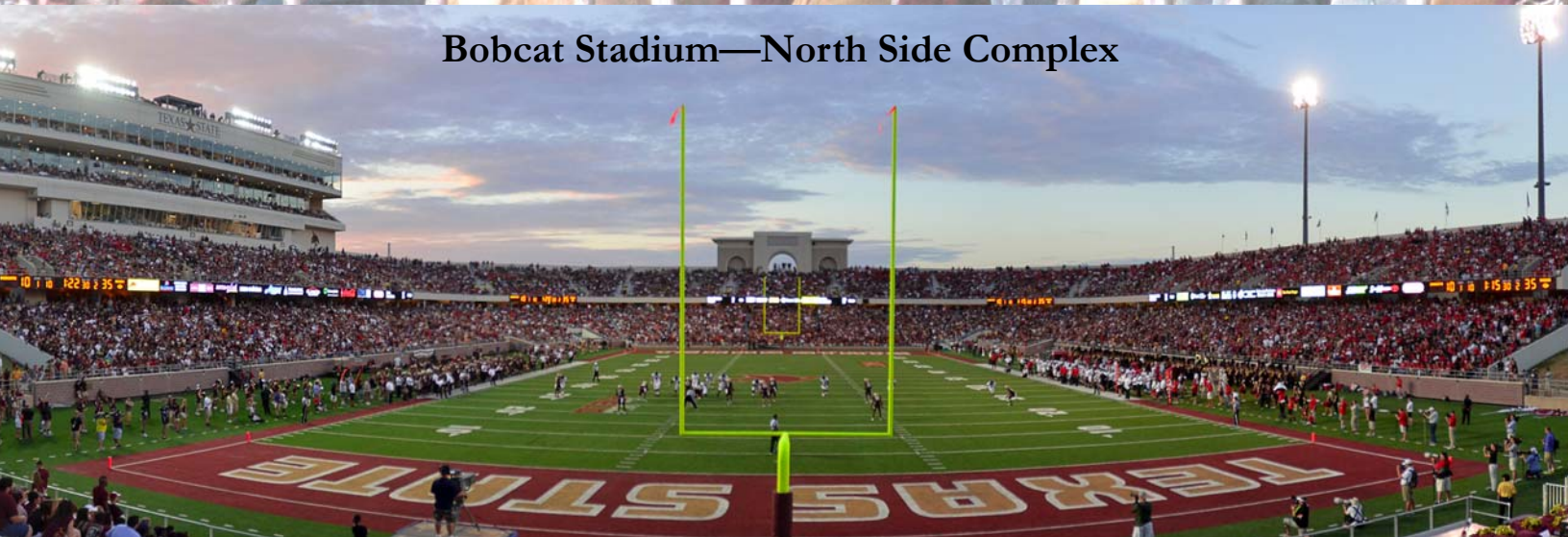
Texas State University is a tobacco-free campus.

# ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

August 31, 2012

Bobcat Stadium—North Side Complex







### **Bobcat Stadium—North Side Complex**

Texas State has taken on a new athletics challenge—a move to the Western Athletic Conference (WAC) in 2012. This move advances the university’s football program to the highest level of collegiate competition, the Football Bowl Subdivision (FBS).

Conference and divisional realignment will mean greater visibility, increased media attention, more fans, and stiffer competition. The \$33 million expansion of Bobcat Stadium brings seating capacity to 30,000 and bowls-in the north end zone.

The expansion makes space for locker rooms for visitors and referees, a Strutters Gallery, a fan shop and improvements to the concourse. These renovations make it possible for Texas State to accommodate a growing fan base and attract top student-athletes.

UNAUDITED

# Annual Financial Report

for the fiscal year ended August 31, 2012

for

## Texas State University-San Marcos (754)

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™

### The Texas State University System Board of Regents

Charles Amato, chairman, San Antonio  
Donna N. Williams, vice chair, Arlington  
Dr. Jaime R. Garza, San Antonio  
Kevin J. Lilly, Houston  
Ron Mitchell, Horseshoe Bay  
David Montagne, Beaumont  
Trisha Pollard, Bellaire  
Rossanna Salazar, Austin  
William F. Scott, Nederland  
Andrew Greenberg, student regent, Beaumont  
Dr. Brian McCall, chancellor

General Accounting Office  
Financial Reporting & Analysis





**UNAUDITED**  
**Texas State University-San Marcos (754)**

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TEXAS  STATE  
UNIVERSITY  
SAN MARCOS  
*The rising STAR of Texas*

October 15, 2012

Dr. Denise M. Trauth  
President  
Texas State University-San Marcos  
601 University Drive  
San Marcos, Texas 78666

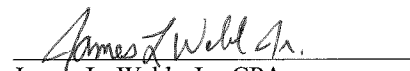
Dear Dr. Trauth:

Submitted herein is the annual financial report of Texas State University-San Marcos for the fiscal year ended August 31, 2012; in compliance with Texas Government Code Annotated, Section 2101.011 and in accordance with the requirements established by the Comptroller of Public Accounts.

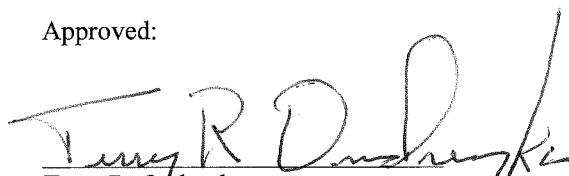
Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered by the Texas State Auditor's Office as part of the audit of the *State of Texas Comprehensive Annual Financial Report*. Therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

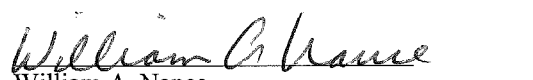
If you have any questions, please contact me at (512) 245-2748.

Respectfully submitted,

  
James L. Webb, Jr., CPA  
Director of Accounting

Approved:

  
Terry R. Ondreyka  
Associate Vice President for Financial Services

  
William A. Nance  
Vice President for Finance and Support Services



**UNAUDITED**  
**Texas State University-San Marcos (754)**

**ORGANIZATIONAL DATA**

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**BOARD OF REGENTS**

| <u>Name</u>                      | <u>Member's City (Texas)</u> | <u>Term Expires</u> |
|----------------------------------|------------------------------|---------------------|
| Charlie Amato, Chairman          | San Antonio                  | 2013                |
| Donna N. Williams, Vice Chair    | Arlington                    | 2017                |
| Dr. Jaime R. Garza               | San Antonio                  | 2017                |
| Kevin J. Lilly                   | Houston                      | 2015                |
| Ron Mitchell                     | Horseshoe Bay                | 2015                |
| David Montagne                   | Beaumont                     | 2015                |
| Trisha Pollard                   | Bellaire                     | 2013                |
| Rossanna Salazar                 | Austin                       | 2017                |
| William F. Scott                 | Nederland                    | 2013                |
| Andrew Greenberg, Student Regent | Beaumont                     | 2013                |

**TEXAS STATE UNIVERSITY SYSTEM – SENIOR ADMINISTRATIVE OFFICIAL**

Dr. Brian McCall Chancellor

**UNIVERSITY ADMINISTRATION - KEY OFFICERS**

Dr. Denise M. Trauth President

Mr. William A. Nance Vice President for Finance and Support Services

Mr. Terry R. Ondreyka Associate Vice President for Financial Services

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**ENROLLMENT DATA**

| <b>TYPE OF STUDENT</b>                           | <b>NUMBER OF STUDENTS BY SEMESTER</b> |                    |                    |
|--|---------------------------------------|--------------------|--------------------|
|  | <b>FALL 2011</b>                      | <b>SPRING 2012</b> | <b>SUMMER 2012</b> |
| Texas Residents                                  | 30,081                                | 28,437             | 10,789             |
| Out of State (Classified as Residents)           | 976                                   | 556                | 187                |
| Out of State                                     | 384                                   | 435                | 197                |
| Foreign  | 362                                   | 357                | 146                |
| Active Duty Dependents                           | 61                                    | 65                 | 29                 |
| Children of Disabled Firemen or Peace Officers   | 5                                     | 5                  | 3                  |
| Clinical Preceptors Exemption                    | 5                                     | 2                  |                    |
| Combat Exemption                                 | 15                                    | 7                  | 1                  |
| Competitive Academic Scholarship                 | 180                                   | 184                | 66                 |
| Deceased Public Servants                         |                                       | 1                  |                    |
| Faculty/Staff Employee                           | 180                                   | 182                | 47                 |
| Family & Consumer Science Alliance Agreement     | 6                                     |                    |                    |
| Firemen - Fire Science Curriculum                | 2                                     | 3                  | 1                  |
| Foster Care Students                             | 67                                    | 63                 | 27                 |
| Good Neighbor                                    | 6                                     | 5                  | 2                  |
| Grad Teaching Asst/Instructional Asst Fee Waiver | 351                                   | 206                |                    |
| Hazelwood Act                                    | 1,234                                 | 1,316              | 621                |
| Louisiana Adjacent County                        | 4                                     | 2                  | 1                  |
| Mexico Pilot                                     | 5                                     | 8                  | 3                  |
| New Mexico Adjacent County                       | 9                                     | 10                 | 9                  |
| National Student Exchange                        | 14                                    | 4                  | 2                  |
| Peace Officer                                    | 9                                     | 7                  | 5                  |
| Reciprocal Exchange International                | 15                                    | 15                 |                    |
| Senior Citizens                                  | 2                                     | 4                  |                    |
| Texas Commission for the Blind                   | 26                                    | 29                 | 12                 |
| Texas Rehabilitation Commission for the Deaf     | 59                                    | 58                 | 30                 |
| Texas Tomorrow Waiver                            | 7                                     | 7                  | 5                  |
| Thesis   | 5                                     | 2                  | 10                 |
| Valedictorian                                    | 17                                    | 17                 |                    |
| Totals   | 34,087                                | 31,987             | 12,193             |

**ENROLLMENT TREND DATA**

(Fall Semester)

| <b>FISCAL YEAR</b> | <b>STUDENTS</b> | <b>SEMESTER HOURS</b> |
|--------------------|-----------------|-----------------------|
| 2012               | 34,087          | 403,200               |
| 2011               | 32,572          | 383,199               |
| 2010               | 30,836          | 362,993               |
| 2009               | 29,105          | 346,144               |
| 2008               | 28,159          | 336,831               |
| 2007               | 27,518          | 326,779               |
| 2006               | 27,222          | 322,780               |
| 2005               | 26,827          | 314,520               |
| 2004               | 26,362          | 307,496               |
| 2003               | 25,049          | 292,249               |

## INAUGURAL FBS SEASON



The 2012 football season promises to be a completely new ball game for Texas State Football fans when the Bobcats play their home games in an expanded Bobcat Stadium as a member of an NCAA Division I FBS conference.

PROPRIETARY FUND FINANCIAL STATEMENTS

# GAMEDAY



A capacity crowd of 33,006 packed the newly renovated Bobcat Stadium for Saturday's game on September 8, 2012, against Texas Tech.

PROPRIETARY FUND FINANCIAL STATEMENTS

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**STATEMENT OF NET ASSETS**

**ASSETS AND DEFERRED OUTFLOWS**

|  |                           |
|--|---------------------------|
| Current Assets                               |                           |
| Unrestricted Cash and Cash Equivalents:      |                           |
| Cash on Hand                                 | \$143,827.25              |
| Cash in Bank (Note 3)                        | 6,700,059.72              |
| Cash in Transit/Reimbursement from Treasury  | 2,580,094.73              |
| Cash in State Treasury (Schedule 3)          | 20,587,436.67             |
| Cash Equivalents                             | 213,670,884.65            |
| Restricted Cash and Cash Equivalents:        |                           |
| Cash in Bank (Note 3)                        | 1,026,266.96              |
| Cash Equivalents                             | 50,930,972.31             |
| Legislative Appropriations                   | 49,794,797.34             |
| Net Receivables:                             |                           |
| Federal Receivables (Note 24)                | 6,270,043.36              |
| Interest and Dividends                       | 31,337.09                 |
| Accounts Receivable (Note 24)                | 37,340,335.88             |
| Gifts Receivables - Pledges                  | 2,209,072.22              |
| Loans and Contracts                          | 5,878,563.90              |
| Due From Other Agencies (Note 12)            | 3,977,401.67              |
| Consumable Inventories                       | 592,615.41                |
| Merchandise Inventories                      | 2,754,968.59              |
| Other Current Assets                         | 14,049,221.08             |
| Total Current Assets                         | <u>\$418,537,898.83</u>   |
| Non-Current Assets                           |                           |
| Restricted:                                  |                           |
| Gifts Receivables - Pledges                  | \$1,524,160.85            |
| Investments (Note 3)                         | 41,659,394.04             |
| Investments (Note 3)                         | 84,762,328.48             |
| Loans and Contracts                          | 7,048.03                  |
| Capital Assets, Non-Depreciable (Note 2)     |                           |
| Land and Land Improvements                   | 36,453,289.32             |
| Construction in Progress                     | 109,820,779.84            |
| Art and Historical Treasures                 | 4,511,533.61              |
| Capital Assets, Net of Depreciation (Note 2) |                           |
| Buildings and Building Improvements          | 378,532,995.92            |
| Infrastructure                               | 13,228,354.93             |
| Facilities and Other Improvements            | 77,261,467.29             |
| Furniture and Equipment                      | 24,445,856.43             |
| Vehicles, Boats and Aircraft                 | 2,856,552.35              |
| Intangible Asset - Computer Software         | 16,376,220.82             |
| Other Capital Assets                         | 40,307,189.76             |
| Total Non-Current Assets                     | <u>\$831,747,171.67</u>   |
| Total Assets and Deferred Outflows           | <u>\$1,250,285,070.50</u> |



**UNAUDITED**  
**Texas State University-San Marcos (754)**

**STATEMENT OF NET ASSETS**

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**LIABILITIES AND DEFERRED INFLOWS**

|  |                         |
|--|-------------------------|
| Current Liabilities:                   |                         |
| Accounts Payable                       | \$41,250,280.16         |
| Accrued Payroll                        | 12,047,402.53           |
| Deferred Revenues                      | 149,753,196.83          |
| Due to Other Agencies (Note 12)        | 2,912,775.86            |
| Employees' Compensable Leave (Note 5)  | 6,158,390.02            |
| Capital Lease Obligations (Note 5 & 8) | 23,140.10               |
| Revenue Bonds Payable (Note 5)         | 165,000.00              |
| Funds Held for Others                  | 1,697,179.16            |
| Other Current Liabilities              | 2,669,081.28            |
| Total Current Liabilities              | <u>\$216,676,445.94</u> |
| Non-Current Liabilities:               |                         |
| Employees' Compensable Leave (Note 5)  | 4,147,892.29            |
| Revenue Bonds Payable (Note 5)         | 520,000.00              |
| Total Non-Current Liabilities          | <u>\$4,667,892.29</u>   |
| Total Liabilities and Deferred Inflows | <u>\$221,344,338.23</u> |

**NET ASSETS**

|   |                                  |
|---|----------------------------------|
| Invested in Capital Assets, Net of Related Debt | \$703,109,240.27                 |
| Restricted for:                                 |                                  |
| Debt Retirement                                 | 1,752,929.91                     |
| Capital Projects                                | 48,136,547.58                    |
| Funds Held as Permanent Investments:            |                                  |
| Non-Expendable                                  | 16,531,689.07                    |
| Expendable                                      | 10,022,735.04                    |
| Other   | 20,435,119.72                    |
| Unrestricted                                    | 228,952,470.68                   |
| Total Net Assets                                | <u><u>\$1,028,940,732.27</u></u> |

See accompanying notes to the Basic Financial Statements.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**OPERATING REVENUES**

|   |                         |
|---|-------------------------|
| Sales of Goods and Services   |                         |
| Tuition and Fees (PR - Chgs for Services)                                       | \$266,055,517.47        |
| Discounts and Allowances  | (70,877,678.93)         |
| Auxiliary Enterprises - Pledged (PR - Chgs for Services)                        | 62,037,336.33           |
| Other Sales of Goods and Services   | 13,279,318.00           |
| Federal Revenue-Operating (PR-OP Grants/Contributions) (Schedule 1A, Note 2)    | 16,864,524.87           |
| Federal Pass Through Revenue (PR-OP Grants/Contributions) (Schedule 1A, Note 2) | 7,163,917.91            |
| State Grant Revenue (PR-OP Grants/Contributions)                                | 4,503,227.21            |
| State Grant Pass Through Revenue (PR-OP Grants/Contributions) (Schedule 1B)     | 25,992,645.57           |
| Other Grants & Contracts (PR-OP Grants/Contributions)                           | 5,208,548.36            |
| Other Operating Revenue (PR-Chgs for Services)                                  | 246,659.09              |
| Total Operating Revenues  | <u>\$330,474,015.88</u> |

**OPERATING EXPENSES**

|                                    |                         |
|------------------------------------|-------------------------|
| Instruction                        | \$146,250,760.44        |
| Research                           | 31,890,038.98           |
| Public Service                     | 5,810,394.91            |
| Academic Support                   | 41,677,440.91           |
| Student Services                   | 25,847,150.09           |
| Institutional Support              | 26,972,733.81           |
| Operation and Maintenance Of Plant | 41,727,989.62           |
| Scholarship and Fellowships        | 43,261,166.42           |
| Auxiliary Enterprises              | 63,852,286.09           |
| Depreciation and Amortization      | 33,794,989.82           |
| Total Operating Expenses           | <u>\$461,084,951.09</u> |

|                         |                           |
|-------------------------|---------------------------|
| Operating Income (Loss) | <u>(\$130,610,935.21)</u> |
|-------------------------|---------------------------|

**NONOPERATING REVENUES (EXPENSES)**

|  |                         |
|--|-------------------------|
| Legislative Revenue (GR)                             | \$82,391,669.00         |
| Additional Appropriations (GR)                       | 15,903,647.99           |
| Fed Grant - Non Exchange (Schedule 1A, Note2)        | 42,313,403.56           |
| Gifts (PR-OP Grants/Contributions)                   | 8,204,113.34            |
| Pledged Revenues                                     | 1,052,328.80            |
| Investment Income                                    | 1,541,518.63            |
| Interest Expense and Fiscal Charges                  | (36,820.86)             |
| Gain (Loss) on Sales of Capital Assets               | (93,242.98)             |
| Net Increase (Decrease) in Fair Value of Investments | 2,709,044.71            |
| Other Nonoperating Revenues (Expenses)               | 589,112.46              |
| Total Nonoperating Revenues (Expenses)               | <u>\$154,574,774.65</u> |

|   |                 |
|---|-----------------|
| Income (Loss) before Other Revenues, Expenses,<br>Gains, Losses and Transfers | \$23,963,839.44 |
|---|-----------------|

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

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**OTHER REVENUES, EXPENSES, GAINS  
LOSSES AND TRANSFERS**

|  |                         |
|--|-------------------------|
| HEAF Appropriation Revenue (GR)                          | \$21,863,258.00         |
| Additions to Permanent and Term Endowments               | 1,068,910.00            |
| Transfers From Other Governmental Agencies (Note 12)     | 12,300,000.00           |
| Transfers To Other Governmental Agencies (Note 12)       | (29,076,976.49)         |
| Legislative Transfers-Out (Note 12)                      | (10,958,157.04)         |
| Legislative Appropriations Lapsed                        | (0.96)                  |
| Total Other Revenue, Expenses, Gain/Losses and Transfers | <u>(\$4,802,966.49)</u> |

**CHANGE IN NET ASSETS**

\$19,160,872.95

Net Assets, Beginning September 1, 2011

\$1,009,779,859.32

**TOTAL NET ASSETS August 31, 2012**

\$1,028,940,732.27

See accompanying Notes to the Basic Financial Statements.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**MATRIX OF OPERATING EXPENSES REPORTED BY FUNCTION**

| Operating Expenses                        | Instruction             | Research               | Public Service        | Academic Support       | Student Services       |
|---|-------------------------|------------------------|-----------------------|------------------------|------------------------|
| Cost of Goods Sold                        |                         |                        |                       |                        |                        |
| Salaries and Wages                        | 110,337,787.62          | \$15,585,259.49        | 2,383,574.99          | \$23,152,417.14        | 15,311,834.84          |
| Payroll Related Costs                     | 26,533,568.24           | 2,763,573.83           | 672,783.77            | 5,943,871.15           | 3,797,609.72           |
| Professional Fees and Services            | 1,874,192.60            | 6,358,188.97           | 1,626,358.73          | 2,063,541.93           | 2,335,303.74           |
| Federal Pass-Through Expense (Sch 1A)     |                         | 1,356,539.89           |                       |                        |                        |
| State Grant Pass-Through Expense (Sch 1B) |                         | 21,326.19              |                       |                        |                        |
| Travel                                    | 1,658,015.05            | 1,946,194.64           | 333,158.05            | 393,931.36             | 794,462.26             |
| Materials and Supplies                    | 4,826,672.94            | 3,335,836.35           | 525,399.23            | 6,320,901.57           | 2,179,233.48           |
| Communication and Utilities               | 65,325.19               | 54,942.35              | 28,067.32             | 124,271.86             | 124,461.55             |
| Repairs and Maintenance                   | 293,508.61              | 62,748.31              | 80,901.63             | 2,632,642.52           | 374,841.14             |
| Rentals and Leases                        | 159,664.72              | 216,793.65             | 101,976.74            | 789,235.05             | 142,560.84             |
| Printing and Reproduction                 | 490,318.20              | 188,539.30             | 57,274.45             | 239,221.63             | 782,787.99             |
| Depreciation and Amortization             |                         |                        |                       |                        |                        |
| Interest                                  |                         | 6.51                   |                       | 217.50                 |                        |
| Scholarships                              |                         |                        |                       |                        |                        |
| Claims and Judgments                      | 8,289.86                |                        |                       |                        | 1,976.40               |
| Other Operating Expenses                  | 3,417.41                | 89.50                  | 900.00                | 17,189.20              | 2,078.13               |
| <b>Total Operating Expenses</b>           | <b>\$146,250,760.44</b> | <b>\$31,890,038.98</b> | <b>\$5,810,394.91</b> | <b>\$41,677,440.91</b> | <b>\$25,847,150.09</b> |

See accompanying notes to the Basic Financial Statements.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**MATRIX OF OPERATING EXPENSES REPORTED BY FUNCTION**

| <b>Institutional Support</b> | <b>Operation and Maintenance of Plant</b> | <b>Scholarships and Fellowships</b> | <b>Auxiliary Enterprise Expenditures</b> | <b>Depreciation and Amortization</b> | <b>Total Expenses</b> |
|------------------------------|---|-------------------------------------|--|--------------------------------------|-----------------------|
|                              |   |                                     | \$6,464,752.34                           |                                      | \$6,464,752.34        |
| \$17,767,851.61              | \$12,446,745.03                           | \$1,418,997.15                      | 14,314,367.22                            |                                      | 212,718,835.09        |
| 6,040,684.77                 | 4,095,389.32                              | 5,142.95                            | 3,936,449.96                             |                                      | 53,789,073.71         |
| 794,841.91                   | 1,414,741.74                              | 15,760.58                           | 6,910,423.57                             |                                      | 23,393,353.77         |
|                              |   |                                     |  |                                      | 1,356,539.89          |
|                              |   |                                     |  |                                      | 21,326.19             |
| 238,143.29                   | 37,142.27                                 | 16,632.85                           | 1,407,086.83                             |                                      | 6,824,766.60          |
| 1,071,556.98                 | 4,417,622.85                              | 5,878.22                            | 17,365,857.24                            |                                      | 40,048,958.86         |
| 403,026.46                   | 17,189,314.13                             |                                     | 10,218,104.58                            |                                      | 28,207,513.44         |
| 250,234.08                   | 2,075,548.74                              |                                     | 2,334,642.50                             |                                      | 8,105,067.53          |
| 84,062.46                    | 8,484.73                                  |                                     | 620,181.90                               |                                      | 2,122,960.09          |
| 210,279.81                   | 43,000.81                                 | 350.24                              | 275,298.64                               |                                      | 2,287,071.07          |
|                              |   |                                     |  | \$33,794,989.82                      | 33,794,989.82         |
| 4,055.56                     |   |                                     |  |                                      | 4,279.57              |
|                              |   | 41,798,167.43                       |  |                                      | 41,798,167.43         |
| 73,489.15                    |   |                                     |  |                                      | 83,755.41             |
| 34,507.73                    |   | 237.00                              | 5,121.31                                 |                                      | 63,540.28             |
| \$26,972,733.81              | \$41,727,989.62                           | \$43,261,166.42                     | \$63,852,286.09                          | \$33,794,989.82                      | \$461,084,951.09      |



**UNAUDITED**  
**Texas State University-San Marcos (754)**

**STATEMENT OF CASH FLOWS**

---

**Cash Flows from Operating Activities**

|  |                          |
|--|--------------------------|
| Receipts from Customers                          | \$13,063,894.71          |
| Proceeds from Tuition and Fees                   | 199,497,611.76           |
| Proceeds from Research Grants and Contracts      | 55,727,008.62            |
| Proceeds from Loan Programs                      | 10,869,180.33            |
| Proceeds from Auxiliaries                        | 61,750,253.89            |
| Proceeds from Other Revenues                     | 538,428.36               |
| Payments to Suppliers for Goods and Services     | (125,955,205.44)         |
| Payments to Employees for Salaries               | (213,462,557.41)         |
| Payments to Employees for Benefits               | (50,707,529.89)          |
| Payments for Loans Provided                      | (13,170,355.97)          |
| Payments for Other Expenses                      | (36,724,241.98)          |
| Net Cash Provided (Used) by Operating Activities | <u>(\$98,573,513.02)</u> |

**Cash Flows from Noncapital Financing Activities**

|   |                         |
|---|-------------------------|
| Proceeds from State Appropriations                          | \$95,022,220.58         |
| Proceeds from Gifts   | 10,758,928.94           |
| Proceeds from Grant Receipts                                | 42,320,500.28           |
| Proceeds from Loan Programs                                 | 25,165.58               |
| Proceeds from Other Financing Activities                    | 183,169.97              |
| Payments for Other Uses                                     | (4,861,302.67)          |
| Net Cash Provided (Used) by Noncapital Financing Activities | <u>\$143,448,682.68</u> |

**Cash Flows from Capital and Related Financing Activities**

|  |                           |
|--|---------------------------|
| Proceeds from Debt Issuance  | \$12,300,000.00           |
| Proceeds from Other Financing Activities                             | 21,863,258.00             |
| Payments for Additions to Capital Assets                             | (126,467,563.68)          |
| Payments of Principal on Debt Issuance                               | (17,311,341.75)           |
| Payments for Capital Lease   | (20,637.64)               |
| Payments of Interest on Debt Issuance                                | (17,229,892.89)           |
| Payments for Legislative Appropriation Lapse                         | (0.96)                    |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(\$126,866,178.92)</u> |

**Cash Flows from Investing Activities**

|  |                         |
|--|-------------------------|
| Proceeds from Sales of Investments               | \$179,602,950.10        |
| Proceeds from Investment Income                  | 1,866,385.35            |
| Payments to Acquire Investments                  | (186,540,072.43)        |
| Net Cash Provided (Used) by Investing Activities | <u>(\$5,070,736.98)</u> |

|  |                         |
|--|-------------------------|
| Increase (Decrease) in Cash and Cash Equivalents | (\$87,061,746.24)       |
| Cash and Cash Equivalents, September 1, 2011     | \$382,701,288.53        |
| Cash and Cash Equivalents, August 31, 2012       | <u>\$295,639,542.29</u> |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**STATEMENT OF CASH FLOWS**

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**Reconciliation of Operating Income (Loss) to  
Net Cash Provided (Used) by Operating Activities**

Operating Income (Loss) (\$130,610,935.21)

Adjustments to Reconcile Operating Income  
to Net Cash Provided (Used) by Operating Activities:

|   |                        |
|---|------------------------|
| Amortization and Depreciation   | \$33,794,989.82        |
| Operating Income and Cash Flow Categories<br>Changes in Assets and Liabilities: |                        |
| (Increase) Decrease in Receivables  | (\$14,744,370.56)      |
| (Increase) Decrease in Due from Other Agencies                                  | (1,694,016.92)         |
| (Increase) Decrease in Inventories  | 346,063.31             |
| (Increase) Decrease in Prepaid Expenses   | 4,607,773.42           |
| (Increase) Decrease in Loans & Contracts  | (2,089,254.71)         |
| Increase (Decrease) in Payables   | (284,110.71)           |
| Increase (Decrease) in Due to Other Funds                                       | 1,344,657.98           |
| Increase (Decrease) in Deferred Income  | 9,795,087.32           |
| Increase (Decrease) in Benefits Payable   | 860,166.98             |
| Increase (Decrease) in Other Liabilities  | 100,436.26             |
| Total Adjustments   | <u>\$32,037,422.19</u> |

Net Cash Provided (Used) by Operating Activities (\$98,573,513.02)

**Non Cash Transactions**

|   |                |
|---|----------------|
| Net Change in the Fair Value of Investments | \$2,709,044.71 |
| Donation of Capital Assets                  | 25,000.00      |
| Gain (loss) on Sale of Capital Assets       | (93,242.98)    |

See accompanying notes to the Basic Financial Statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

# LINDA GREGG FIELDS STRUTTERS GALLERY



Since 1960, the Texas State Strutters have proudly carried the name of this University around the world performing in Presidential Parades, NFL & NBA games, in movies, on national television, and in 24 countries spanning the globe. Watch them live in New York or on NBC television, as featured entertainment in the 2012 Macy's Thanksgiving Day Parade®. Today, with more than 100 student-athlete/dancers, the Texas State Strutters are the largest university dance team in the United States and "A Giant Tradition."

NOTES TO THE BASIC FINANCIAL STATEMENTS



On September 8, 2012, the Texas State Strutters made history again, as they opened the \$2.5 million Linda Gregg Fields Strutters Gallery in the North Side Endzone Complex at Bobcat Stadium. The gallery tells the story of more than a half century of excellence in dance and shares that Giant Tradition with visitors of all ages. The gallery is open Wednesday through Friday from 10:00 AM to 3:00 PM, and on football game days prior to kickoff.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**NOTE 1: Summary of Significant Accounting Policies**

**BASIS OF PRESENTATION**

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The accompanying financial statements of Texas State University–San Marcos (Texas State) have been prepared in compliance with Texas Government Code Annotated, Section 2101.011, in accordance with the applicable requirements established by the Comptroller of Public Accounts and Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standard Board (GASB).

Financial reporting for the university is based on all GASB pronouncements, as well as Financial Accounting Standards Board (FASB) Statements and Interpretations, Auditing Practices Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. FASB pronouncements issued after November 30, 1989 are not followed in the preparation of the accompanying financial statements.

**NATURE OF OPERATIONS**

---

Texas State is a public student-centered Emerging Research University dedicated to excellence in serving the educational needs of the diverse population of the State of Texas and the world beyond. The university offers degrees in 96 undergraduate programs, 85 graduate programs, 11 doctoral fields and one professional field to its approximately 34,000 students. Through research, instruction, and other activities that advance essential knowledge and dissemination of that knowledge, the university strives to fulfill its mission.

**REPORTING ENTITY**

---

The financial reporting entity, as defined by GASB Statement No. 14, *The Financial Reporting Entity*, consists of the primary government organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete. The Texas State University Research Foundation and the Harold M. Freeman Educational Foundation are included in the financial statements of Texas State as blended component units.

Texas State is governed by the Board of Regents for The Texas State University System and is included in their financial statements as a component unit. The Texas State University System is a component of the State of Texas and is reported by the State of Texas in the proprietary fund.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

---

The basis of accounting determines when revenues and expenses are recognized and reported in the financial statements. Three primary financial statements are presented with supporting schedules: The Statement of Net Assets, the Statement of Revenue, Expenses and Changes in Net Assets, and the Statement of Cash Flows. The accompanying statements have been prepared using the economic resources measurement focus and accrual basis of accounting as prescribed in GASB Statements 34/35. Under the accrual basis, revenues are recognized when earned and expenses are recognized when an obligation has been incurred.

As an agency of the State of Texas, Texas State is reflected as a special-purpose government engaged in only business type activities. Business type activities are those that are financed in whole or in part by fees charged to external parties for goods or services and focus on determining operating income, changes in net assets, financial position, and cash flows. Operating items are distinguished from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with the principle of ongoing operations. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All significant inter-agency transactions have been eliminated.

**RESTRICTED NET ASSETS**

---

When both restricted and unrestricted net assets are available for use, restricted resources are generally used first, and then unrestricted resources are used as they are needed.



**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**USE OF ESTIMATES IN THE PREPARATION OF BASIC FINANCIAL STATEMENTS**

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The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

A significant estimate for scholarship discounts and allowances is made by the university. Allowances are determined by using the Alternate Method as issued by National Association of College and University Business Officers in the *Advisory Report 2000-05*. This method resulted in a total estimate of \$70,877,678.93 for the university's discounts and allowances related to tuition and fees.

**CURRENT AND NON-CURRENT ASSETS**

---

Current assets are those considered available for appropriation and expenditure within one fiscal year. Examples of expendable financial resources include cash, various receivables, and short-term investments. All other assets are considered non-current.

**CASH AND CASH EQUIVALENTS**

---

For reporting purposes, this account includes cash on hand, cash in local banks, cash in transit, and cash in the treasury. Cash equivalents are defined as short-term, highly liquid investments that are both: (a) readily convertible to known amounts of cash and (b) so near maturity they present insignificant risk of changes in value due to changes in interest rates. Only investments with an original maturity of three months or less are considered cash equivalents.

**ACCOUNTS RECEIVABLE**

---

The university's accounts receivable primarily relate to tuition and fee charges to students and to auxiliary enterprise services provided to students, faculty, and staff. Restricted receivable amounts, related to reimbursement of expenditures from various federal, state, and private sources, are amounts pledged to the university by donors, net of allowances.

**CONTRACTS AND GRANT AWARDS**

---

Contract and grant awards are accounted for in accordance with the requirements of GASB Statements 34/35. Federal contract and grant awards not collected as of fiscal year-end are reported as Federal Accounts Receivable on the Statement of Net Assets.

**INVESTMENTS**

---

In accordance with GASB Statement No. 31, investments are reported at fair market value in the Statement of Net Assets. Fair value is defined as the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

**INVENTORIES AND PREPAID ITEMS**

---

Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost.

Payments made for services that will benefit periods beyond the current accounting period are recorded as prepaid items. Prepaid scholarships represent funds paid in the current period relating to the following period.

The consumption method of accounting is used to account for inventories and prepaid items that appear in the Proprietary Fund types. The cost of these items is expensed when the items are consumed.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**CAPITAL ASSETS AND RELATED DEBT ACTIVITY**

---

Purchases for assets with an estimated useful life in excess of one year exceeding the university's capitalization thresholds are recorded as capital assets at their acquisition cost on the date of acquisition. Donated assets with an estimated useful life in excess of one year exceeding the university's capitalization thresholds are recorded as capital assets at their fair market value on the date of acquisition. Intangible capital assets are defined as assets that lack physical substance, are nonfinancial in nature and have an initial useful life extending beyond a single reporting period. Routine repairs and maintenance that do not increase the value of buildings are charged to operating expense in the year in which the expense was incurred.

The university's capitalization thresholds are:

| <b>Asset Category</b>  | <b>Capitalization Threshold</b>  |
|--|----------------------------------|
| Land, land improvements, and land use rights                           | All acquisitions are capitalized |
| Books and materials for the university's academic and research library | All acquisitions are capitalized |
| Works of art and historical treasures not held for financial gain      | All acquisitions are capitalized |
| Furniture, equipment, and vehicles                                     | \$5,000                          |
| Buildings, building improvements, facilities and other improvements    | \$100,000                        |
| Purchased computer software and land use rights <sup>(A)</sup>         | \$100,000                        |
| Infrastructure   | \$500,000                        |
| Internally generated computer software                                 | \$1,000,000                      |

(A) Applies only to land use rights considered to have a limited useful life (TERM.)

Assets are depreciated or amortized over the estimated useful life of the asset using the straight-line method as follows:

|   |             |
|---|-------------|
| Buildings, Infrastructure and Facilities    | 10-30 years |
| Furniture and Equipment                     | 4-15 years  |
| Vehicles                                    | 5-10 years  |
| Other Assets                                | 15 years    |
| Purchased and Internally Developed Software | 5 years     |
| Other Tangible Assets                       | 10 years    |
| TERM Land Use Rights                        | 10 years    |

All land, land improvements, land use rights, and works of art and historical treasures not held for financial gain are considered to have an indefinite useful life. Because these assets are inexhaustible, they are not depreciated.

New bonded indebtedness is issued by the Texas State University System Revenue Financing System. The System Administration Office and each component institution within the system comprise the Revenue Financing System. Although the university must repay the debt that was issued on its behalf, the associated bond liability is reported in total by the System Administration Office and is not included in the liabilities of the university in the university's financial statements. Debt service requirements reported by the System Administration Office and attributable to Texas State are disclosed in Note 6, Bonded Indebtedness.

**ACCOUNTS PAYABLE**

---

Accounts payable represents the liability for the value of assets or services received at the statement of net assets date for which payment is pending.

**OTHER PAYABLES**

---

Other payables are the accrual at year-end of expenditure transactions not included in any of the other payable descriptions.

**DEFERRED REVENUES**

---

Deferred revenues represent payments received in advance of providing goods or services.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**LONG-TERM LIABILITIES**

---

General long-term liabilities are not limited to liabilities arising from debt issuances, but may also include non-current liabilities on lease-purchase agreements and other commitments that are not recorded as current liabilities. In Proprietary Fund types, long-term debt, and other long-term obligations are reported as liabilities in the applicable Business-Type Activities or as a Proprietary Fund type in the Statement of Net Assets. Bonds Payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges and amortized over the term of the debt.

**EMPLOYEES' COMPENSABLE LEAVE BALANCES**

---

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Compensable leave liabilities are reported as either short-term (current) or long-term (non-current) in the Statement of Net Assets. Long term is the portion of vacation balance which was not earned in the given fiscal year. Short term is the portion earned during the fiscal year. If the amount earned during a fiscal year is greater than the balance, then the entire balance is considered short-term. An expense and liability for proprietary fund types are recorded as the benefits accrue to employees.

No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**NET ASSETS**

---

The difference between assets and liabilities is 'Net Assets' on the proprietary fund statements.

**INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT**

---

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction, or improvement of those assets.

**RESTRICTED NET ASSETS**

---

Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

**UNRESTRICTED NET ASSETS**

---

Unrestricted net assets consist of net assets which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management, but can be removed or modified. Substantially all unrestricted net assets are designated for academic and research programs and initiatives, and capital projects.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**NOTE 2: Capital Assets**

A summary of changes in capital assets is presented below:

|   | <b>PRIMARY GOVERNMENT</b> |               |                           |                      |                      |
|---|---------------------------|---------------|---------------------------|----------------------|----------------------|
|   | <u>Balance</u>            | Adjustments   | Completed CIP             | Reclassifications    |                      |
|   | 9/1/2011                  |               |                           | Inc-Int'agy<br>Trans | Dec-Int'agy<br>Trans |
| <b>BUSINESS-TYPE ACTIVITIES</b>                     |                           |               |                           |                      |                      |
| <b>Non-Depreciable Assets</b>                       |                           |               |                           |                      |                      |
| Land and Land Improvements                          | \$35,051,778.57           |               |                           |                      |                      |
| Construction in Progress                            | 89,874,387.80             |               | (\$107,475,846.91)        |                      |                      |
| Other Assets  | 4,300,801.56              |               |                           |                      |                      |
| Land Use Rights                                     |                           |               |                           |                      |                      |
| Other Intangible Capital Assets                     |                           |               |                           |                      |                      |
| <b>Total Non-Depreciable Assets</b>                 | <b>\$129,226,967.93</b>   | <b>\$0.00</b> | <b>(\$107,475,846.91)</b> | <b>\$0.00</b>        | <b>\$0.00</b>        |
| <b>Depreciable Assets</b>                           |                           |               |                           |                      |                      |
| Buildings and Building Improvements                 | \$612,942,846.76          |               | \$87,545,023.16           |                      |                      |
| Infrastructure                                      | 32,982,897.57             |               | 2,705,818.80              |                      |                      |
| Facilities & Other Improvements                     | 94,744,641.60             |               | 4,081,907.47              |                      |                      |
| Furniture and Equipment                             | 56,422,647.67             |               |                           |                      |                      |
| Vehicle, Boats & Aircraft                           | 6,284,377.09              |               |                           |                      |                      |
| Other Assets  | 76,817,897.73             |               |                           |                      |                      |
| <b>Total Depreciable Assets at Historical Costs</b> | <b>\$880,195,308.42</b>   | <b>\$0.00</b> | <b>\$94,332,749.43</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        |
| <b>Less Accumulated Depreciation for:</b>           |                           |               |                           |                      |                      |
| Buildings and Improvements                          | (\$306,234,587.39)        |               |                           |                      |                      |
| Infrastructure                                      | (21,262,652.34)           |               |                           |                      |                      |
| Facilities & Other Improvements                     | (17,505,491.10)           |               |                           |                      |                      |
| Furniture and Equipment                             | (32,030,318.18)           |               |                           |                      |                      |
| Vehicles, Boats & Aircraft                          | (3,731,810.83)            |               |                           |                      |                      |
| Other Assets  | (38,964,372.62)           |               |                           |                      |                      |
| <b>Total Accumulated Depreciation</b>               | <b>(\$419,729,232.46)</b> | <b>\$0.00</b> | <b>\$0.00</b>             | <b>\$0.00</b>        | <b>\$0.00</b>        |
| <b>Depreciable Assets, Net</b>                      | <b>\$460,466,075.96</b>   | <b>\$0.00</b> | <b>\$94,332,749.43</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        |
| <b>Amortizable Assets - Intangible</b>              |                           |               |                           |                      |                      |
| Land Use Rights                                     | \$0.00                    |               |                           |                      |                      |
| Computer Software                                   | 14,688,066.97             |               | 13,143,097.48             |                      |                      |
| Other Capital Intangible Assets                     | 0.00                      |               |                           |                      |                      |
| <b>Total Amortizable Assets - Intangible</b>        | <b>\$14,688,066.97</b>    | <b>\$0.00</b> | <b>\$13,143,097.48</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        |
| <b>Less Accumulated Amortization for:</b>           |                           |               |                           |                      |                      |
| Land Use Rights                                     | \$0.00                    |               |                           |                      |                      |
| Computer Software                                   | (8,904,769.04)            |               |                           |                      |                      |
| Other Intangible Capital Assets                     | 0.00                      |               |                           |                      |                      |
| <b>Total Accumulated Amortization</b>               | <b>(\$8,904,769.04)</b>   | <b>\$0.00</b> | <b>\$0.00</b>             | <b>\$0.00</b>        | <b>\$0.00</b>        |
| <b>Amortizable Assets - Intangible, Net</b>         | <b>\$5,783,297.93</b>     | <b>\$0.00</b> | <b>\$13,143,097.48</b>    | <b>\$0.00</b>        | <b>\$0.00</b>        |
| <b>Business Type-Activities Capital Assets, Net</b> | <b>\$595,476,341.82</b>   | <b>\$0.00</b> | <b>\$0.00</b>             | <b>\$0.00</b>        | <b>\$0.00</b>        |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

| <b>PRIMARY GOVERNMENT</b> |                         |                         |
|---------------------------|-------------------------|-------------------------|
| Additions                 | Deletions               | Balance<br>8/31/2012    |
|                           |                         | \$36,453,289.32         |
| \$1,401,510.75            |                         | 109,820,779.84          |
| 127,422,238.95            |                         | 4,511,533.61            |
| 210,732.05                |                         |                         |
| <b>\$129,034,481.75</b>   | <b>\$0.00</b>           | <b>\$150,785,602.77</b> |
|                           |                         | \$700,487,869.92        |
|                           |                         | 35,688,716.37           |
|                           | (1,040.00)              | 98,825,509.07           |
| \$5,613,562.05            | (1,816,300.63)          | 60,219,909.09           |
| 776,946.41                | (521,410.02)            | 6,539,913.48            |
| 6,559,341.04              | (2,805,888.22)          | 80,571,350.55           |
| <b>\$12,949,849.50</b>    | <b>(\$5,144,638.87)</b> | <b>\$982,333,268.48</b> |
|                           |                         | (\$321,954,874.00)      |
| (\$15,720,286.61)         |                         | (22,460,361.44)         |
| (1,197,709.10)            |                         | (21,564,041.78)         |
| (4,059,590.68)            | 1,040.00                | (35,774,052.66)         |
| (5,466,792.13)            | 1,723,057.65            | (3,683,361.13)          |
| (472,960.32)              | 521,410.02              | (40,264,160.79)         |
| (4,105,676.39)            | 2,805,888.22            | (\$445,700,851.80)      |
| <b>(\$31,023,015.23)</b>  | <b>\$5,051,395.89</b>   |                         |
| (\$18,073,165.73)         | (\$93,242.98)           | \$536,632,416.68        |
|                           |                         | \$0.00                  |
| \$221,800.00              | (\$52,331.70)           | 28,000,632.75           |
|                           |                         | 0.00                    |
| \$221,800.00              | (\$52,331.70)           | \$28,000,632.75         |
|                           |                         | \$0.00                  |
| (\$2,771,974.59)          | \$52,331.70             | (11,624,411.93)         |
|                           |                         | 0.00                    |
| (\$2,771,974.59)          | \$52,331.70             | (\$11,624,411.93)       |
| (\$2,550,174.59)          | \$0.00                  | \$16,376,220.82         |
| <b>\$108,411,141.43</b>   | <b>(\$93,242.98)</b>    | <b>\$703,794,240.27</b> |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**NOTE 3: Deposits, Investments and Repurchase Agreements**

Texas State is authorized to invest in obligations and instruments as defined in the Public Funds Investment Act (Texas Government Code Sec. 2256.001) and for the Endowment Fund as defined in the Uniform Prudent Management of Institutional Funds Act (Property Code Chapter 163.001). Such investments include: (1) obligations of the United States or its agencies (2) direct obligations of the State of Texas or its agencies, (3) obligations of political subdivisions rated not less than "A" by a national investment rating firm, (4) certificates of deposit and (5) other instruments and obligations authorized by statute.

**Deposits**

As of August 31, 2012, the actual bank balance was \$17,543,273.91. The carrying value was \$7,726,326.68 as presented below.

| <b>Governmental and Business-Type Activities</b>   |                |
|--|----------------|
| CASH IN BANK - CARRYING VALUE  | \$7,726,326.68 |
| Less: Certificates of Deposit included in carrying value and reported as Cash Equivalent                                     |                |
| Less: Uninvested Securities Lending Cash Collateral included in carrying value and reported as Securities Lending Collateral |                |
| Less: Securities Lending CD Collateral included in carrying value and reported as Securities Lending                         |                |
| Cash in Bank per AFR   | \$7,726,326.68 |
| Governmental Funds Current Assets Cash in Bank   |                |
| Governmental Funds Current Assets Restricted Cash in Bank  |                |
| Governmental Funds Non-Current Assets Restricted Cash in Bank  |                |
| Proprietary Funds Current Assets Cash in Bank  | 6,700,059.72   |
| Proprietary Funds Current Assets Restricted Cash in Bank   | 1,026,266.96   |
| Proprietary Funds Non-Current Restricted Cash in Bank  |                |
| Cash in Bank per AFR   | \$7,726,326.68 |

**Investments**

As of August 31, 2012, investments, at fair market value, consisted of the following:

| <b>Governmental and Business-Type Activities</b>  |                         |
|---|-------------------------|
|   | <b>Fair Value</b>       |
| U.S. Government   |                         |
| U.S. Treasury Securities  | \$43,502,895.25         |
| U.S. Treasury Strips  |                         |
| U.S. Treasury TIPS  |                         |
| U.S. Government Agency Obligations (Ginnie Mae, Fannie Mae, Freddie Mac, etc)   | 13,018,361.20           |
| U.S. Government Agency Obligations (Texas Treasury Safekeeping Trust Co)  |                         |
| Corporate Obligations   | 20,778,055.29           |
| Corporate Asset and Mortgage Backed Securities  | 2,074,942.50            |
| Equity  | 24,665,518.99           |
| International Obligations (Govt and Corp)   | 188,922.50              |
| International Equity  | 3,221,581.47            |
| Repurchase Agreement  |                         |
| Repurchase Agreement (Texas Treasury Safekeeping Trust Co)  |                         |
| Fixed Income Money Market and Bond Mutual Fund  | 18,711,922.24           |
| Other Commingled Funds  | 259,523.08              |
| International Other Commingled Funds  |                         |
| <b>SUBTOTAL LONG-TERM INVESTMENTS (Statement of Net Assets)</b>   | <b>\$126,421,722.52</b> |
| Other Commingled Funds (Texpool)  | \$264,601,856.96        |
| Commercial Paper  |                         |
| Alternative Investments   |                         |
| Misc (althemative investments, limited partnerships, guaranteed investment contract, political subdivision, bankers' acceptance, negotiable CD) |                         |
| <b>SUBTOTAL CASH EQUIVALENTS (Statement of Net Assets)</b>  | <b>\$264,601,856.96</b> |
| <b>Total</b>  | <b>\$391,023,579.48</b> |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**Credit Risk for Investments**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The university's investment policy requires that investments in debt securities be rated in the top three investment grade ratings (Standard & Poor's AAA to A or comparable ratings with other agencies for operating funds and BBB and above for endowments) at the time of purchase. Two nationally recognized statistical rating organizations must rate the security. Risk is further limited through the Investment Policy by term limitations, and maximum single purchase and maximum aggregate position percentages. Investment grade rather of debt securities as of August 31, 2012, were as follows:

| Fund Type        | GAAP Fund | Investment Type  | Current Standard & Poor's Rating |                        |                        |                       | Total                  |
|------------------|-----------|--|----------------------------------|------------------------|------------------------|-----------------------|------------------------|
|                  |           |  | AAA                              | AA                     | A                      | BBB                   |                        |
| 05               | 9999      | Fixed Money Market and Bond Mutual Fund  |                                  |                        |                        |                       |                        |
| 05               | 9999      | U.S. Government Agency Obligations (Exclude obligations explicitly guaranteed by U.S. Government such as Ginnie Mae, GSEs such as Fannie Mae have implicit U.S. Government guarantees and therefore are considered to have credit risk and require disclosure of credit quality) | \$43,502,895.25                  | \$12,969,008.80        |                        |                       | \$56,471,904.05        |
| 05               | 9999      | Corporate Obligations  |                                  | 4,411,907.33           | 14,373,860.07          | 1,815,347.89          | 20,601,115.29          |
| 05               | 9999      | Corporate Asset and Mortgage Backed Securities   | 295,557.55                       |                        |                        |                       | 295,557.55             |
| 05               | 9999      | Municipal Bonds  |                                  | 49,352.40              |                        |                       | 49,352.40              |
| 05               | 9999      | Misc - Preferred Securities  |                                  |                        |                        | 176,940.00            | 176,940.00             |
| <b>TOTAL</b>     |           |  | <b>\$43,798,452.80</b>           | <b>\$17,430,268.53</b> | <b>\$14,373,860.07</b> | <b>\$1,992,287.89</b> | <b>\$77,594,869.29</b> |
| <b>Not Rated</b> |           |  |                                  |                        |                        |                       |                        |
| 05               | 9999      | Corporate Asset and Mortgage Backed Securities   |                                  |                        |                        |                       | \$1,779,384.95         |
| 05               | 9999      | International Obligation   |                                  |                        |                        |                       | \$188,922.50           |
| <b>TOTAL</b>     |           |  |                                  |                        |                        |                       | <b>\$1,968,307.45</b>  |

**NOTE 4: Short-Term Debt**

**Not Applicable.**

During the fiscal year ended August 31, 2012, Texas State had no short-term debt activity.



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**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**NOTE 5: Long-Term Liabilities**

During the fiscal year ended August 31, 2012, the following changes occurred in liabilities:

| <b>Business -Type Activities</b>      | <b>Balance 9/1/2011</b> | <b>Additions</b>      | <b>Reductions</b>     | <b>Balance 8/31/2012</b> | <b>Amounts Due Within One Year</b> | <b>Amounts Due Thereafter</b> |
|---------------------------------------|-------------------------|-----------------------|-----------------------|--------------------------|------------------------------------|-------------------------------|
| Revenue Bonds Payable                 | \$845,000.00            |                       | \$160,000.00          | \$685,000.00             | \$165,000.00                       | \$520,000.00                  |
| Capital Lease Obligation              | 43,777.74               |                       | 20,637.64             | 23,140.10                | 23,140.10                          | \$0.00                        |
| Compensable Leave                     | 9,813,299.41            | 1,683,394.10          | 1,190,411.20          | 10,306,282.31            | 6,158,390.02                       | \$4,147,892.29                |
| <b>Total Business-Type Activities</b> | <b>\$10,702,077.15</b>  | <b>\$1,683,394.10</b> | <b>\$1,371,048.84</b> | <b>\$11,014,422.41</b>   | <b>\$6,346,530.12</b>              | <b>\$4,667,892.29</b>         |

**Employees' Compensable Leave**

Accrued Compensated Absence is the Institution's liability for unpaid overtime accrued by classified employees and unused vacation time for all employees. Any obligation to University personnel is paid at the time an employee is dismissed, resigns, or separates from the University, provided the employee has had six months of continuous employment with the State. An expense and liability are recorded annually as the benefits accrue to employees. A maximum accrual of 532 hours of vacation is allowed for employees with 35 or more years of service. For the fiscal year ended August 31, 2012 the accrued liability totaled \$10,306,282.31 for vacation and/or overtime. The University made lump sum payments totaling \$1,190,411.20 for accrued vacation and/or overtime to employees who separated from State service during the fiscal year ending August 31, 2012. Sick leave, the accumulation of which is unlimited, is earned at the rate of eight hours per month and is only paid when an employee is off due to illness or to the estate of an employee in the event of his/her death. The maximum leave that may be paid to an employees' estate is one-half of the employees' accumulated entitlement or 336 hours, whichever is less.

Bond Payable obligations are described in detail in Note 6.

Capital Lease obligations are described in detail in Note 8.

**NOTE 6: Bonded Indebtedness**

**Description of Bond Issues**

Texas State has one bond-issue outstanding as of August 31, 2012. Details of debt service requirements related to this issue can be found in Schedule 2C, Debt Service Requirements.

**Housing System Revenue Bonds, Series 1986**

- To acquire an apartment complex known as Comanche Hills
- Issued April 1, 1986
- \$3,500,000; all authorized bonds have been issued
- Interest Rate – 3.0%
- First/last year of scheduled maturities – 1988/2016
- First call date – October 1, 1996
- Revenue Bond
- Source of revenue for debt service – Auxiliary Enterprises net operating revenues

All other bonded indebtedness for Texas State University-San Marcos is issued by System Administration through the Texas State University System Revenue Financing System. System Administration and each component institution within the system are members of the Revenue Financing System. The Board of Regents pledged all of the funds (revenues) and balances derived or attributable to any member of the Revenue Financing System that is lawfully available to the board for payments on Parity Debt.

System Administration issued the debt; therefore, the bonds payable attributable to the institution are included with the Bonds Payable reported by System Administration. The institution must repay the debt that was issued on its behalf; consequently, the following debt amortization schedule is presented for informational purposes only.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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| <b>DEBT SERVICE REQUIREMENTS ATTRIBUTABLE TO<br/>TEXAS STATE UNIVERSITY-SAN MARCOS</b> |                         |                         |                         |
|--|-------------------------|-------------------------|-------------------------|
| <b>Year</b>  | <b>Principal</b>        | <b>Interest</b>         | <b>Total</b>            |
| 2013   | \$18,800,119.82         | \$19,809,525.83         | \$38,609,645.65         |
| 2014   | 19,699,728.55           | 18,953,570.48           | 38,653,299.03           |
| 2015   | 19,983,941.54           | 18,078,819.60           | 38,062,761.14           |
| 2016-2020  | 101,901,437.65          | 75,898,413.24           | 177,799,850.89          |
| 2021-2025  | 101,133,129.80          | 50,147,012.66           | 151,280,142.46          |
| 2026-2030  | 90,125,000.00           | 24,549,593.90           | 114,674,593.90          |
| 2031-2035  | 28,885,000.00           | 9,241,900.06            | 38,126,900.06           |
| 2036-2040  | 20,310,000.00           | 3,924,125.02            | 24,234,125.02           |
| 2041-2042  | 3,320,000.00            | 251,000.00              | 3,571,000.00            |
|  | <b>\$404,158,357.36</b> | <b>\$220,853,960.79</b> | <b>\$625,012,318.15</b> |

A portion of the debt represents Tuition Revenue Bonds historically funded by the Texas Legislature through General Revenue Appropriations. The institution was appropriated \$10,958,158.00 during the current fiscal year for Tuition Revenue Bond debt service. The institution expects future Legislative appropriations to meet debt service requirements for Tuition Revenue Bonds.

**NOTE 7: Derivative Instruments**

**Not Applicable.**

Texas State had no derivative activity to report for the fiscal year ended August 31, 2012.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**NOTE 8: Leases**

**Operating Leases**

Texas State has entered into various operating leases for buildings and land. Rental expenses for operating leases were \$282,783.47 for the fiscal year ended August 31, 2012.

Future minimum lease rental payments under noncancelable operating leases having an initial term in excess of one year as of August 31, 2012 were as follows:

| Fiscal Year Ended August 31, 2012                 |                     |
|---|---------------------|
| 2013  | \$286,107.97        |
| 2014  | 244,285.45          |
| 2015  | 195,382.87          |
| 2016  | 7,198.54            |
| 2017  | 0.00                |
| <b>Total Minimum Future Lease Rental Payments</b> | <b>\$732,974.83</b> |

Texas State has also leased a building to an outside party under an operating lease. The cost, carrying value and accumulated depreciation of the leased building as of August 31, 2012 was as follows:

| Asset Leased                   |              |
|--------------------------------|--------------|
| Building:                      |              |
| Cost                           | \$350,178.00 |
| Less: Accumulated Depreciation | (332,669.10) |
| Carrying Value of Building     | \$17,508.90  |

Minimum future lease rental income under noncancelable operating leases as of August 31, 2012, was as follows:

| Fiscal Year Ended August 31, 2012                 |                     |
|---|---------------------|
| 2013  | \$106,480.08        |
| 2014  | 106,480.08          |
| 2015  | 106,480.08          |
| 2016  | 106,480.08          |
| 2017  | 106,480.08          |
| <b>Total Minimum Future Lease Rental Payments</b> | <b>\$532,400.40</b> |

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**Capital Leases**

Certain leases to finance the purchase of equipment are capitalized at the present value of future minimum lease payments.

The following is a summary of the original capitalized cost of all such property under lease as well as the accumulated depreciation as of August 31, 2012 :

| Assets Under Capital Leases    | Business-Type Activities |
|--------------------------------|--------------------------|
| Furniture & Equipment          | \$93,239.00              |
| Less: Accumulated Depreciation | (19,535.78)              |
| <b>Total</b>                   | <b>\$73,703.22</b>       |

Future minimum lease payments under these capital leases, together with the present value (discounted at various rates) of the net minimum lease payments at fiscal year-end, are as follows:

| Future Capital Lease Payments | Business-Type Activities |                   |
|-------------------------------|--------------------------|-------------------|
|                               | Principal                | Interest          |
| 2013                          | \$23,140.10              | \$2,805.90        |
| 2014                          | 0.00                     | 0.00              |
| 2015                          | 0.00                     | 0.00              |
| 2016                          | 0.00                     | 0.00              |
| 2017                          | 0.00                     | 0.00              |
| <b>Total</b>                  | <b>\$23,140.10</b>       | <b>\$2,805.90</b> |

**NOTE 9: Pension Plans (administering agencies only)**

**Not Applicable.**

Texas State is not the administering agency for any employee pension plan.

**NOTE 10: Deferred Compensation (administering agencies only)**

**Not Applicable.**

The Employee's Retirement System will report the plans, balances, and liabilities for the State.

**NOTE 11: Postemployment Health Care and Life Insurance Benefits (administering agencies only)**

**Not Applicable.**

The disclosure of information on postemployment benefits other than pension benefits (OPEB) will be provided by Employees Retirement System.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**NOTE 12: Interfund Activity and Transactions**

Texas State experienced routine transfers with other state agencies, consistent with the activities of the fund making the transfer and as a result of various grants and contract activities. In addition to transfers reflected on Schedule 1B – *Schedule of State Grant Pass-Throughs From/To State Agencies*, Texas State recorded assets and liabilities for future amounts due to/from other state agencies. Repayment of interagency balances will occur within one year from the date of the financial statements.

The university also experiences other interagency activity, which is classified as transfers in/out or legislative transfers in/out. In accordance with tuition set-aside requirements in the Texas Education Code, Section 56.465, tuition revenues were transferred to the Texas Higher Education Coordinating Board. Remaining transfers pertained to receipt of bond proceeds and debt service payments from/to the Texas State University System. Legislative transfer activity is directly attributable to bonds authorized by the Legislature and historically funded by means of special line items in the university’s General Revenue Appropriations.

| <b>Optional Note 12 Presentation:</b>   |                                |                              |                |
|---|--------------------------------|------------------------------|----------------|
|   | <b>Due From Other Agencies</b> | <b>Due To Other Agencies</b> | <b>Source</b>  |
| GENERAL REVENUE (01)                    |                                |                              |                |
| <b>Appd Fund 5140, D23 Fund 5140</b>    |                                |                              |                |
| (Agency 608, D23 Fund 5140)             | \$7,184.05                     |                              | State - Shared |
| <b>Appd Fund 5015, D23 Fund 5015</b>    |                                |                              |                |
| (Agency 608, D23 Fund 5015)             | 3,994.59                       |                              | State - Shared |
| <b>Appd Fund 9999, D23 Fund 7999</b>    |                                |                              |                |
| (Agency 300, D23 Fund 7999)             | 98,012.81                      |                              | Federal        |
| (Agency 300, D23 Fund 7999)             | 212,370.58                     | 1,242,194.82                 | State          |
| (Agency 320, D23 Fund 7999)             | 40,794.16                      |                              | Federal        |
| (Agency 530, D23 Fund 7999)             | 248,213.21                     |                              | Federal        |
| (Agency 537, D23 Fund 7999)             | 709,374.59                     |                              | State          |
| (Agency 551, D23 Fund 7999)             | 3,792.25                       |                              | Federal        |
| (Agency 556, D23 Fund 7999)             | 16,760.67                      |                              | Federal        |
| (Agency 580, D23 Fund 7999)             | 35,101.90                      |                              | State          |
| (Agency 582, D23 Fund 7999)             | 386,570.88                     |                              | Federal        |
| (Agency 582, D23 Fund 7999)             |                                | 2,797.85                     | State          |
| (Agency 601, D23 Fund 7999)             | 19,810.29                      |                              | Federal        |
| (Agency 701, D23 Fund 7999)             | 113,155.05                     |                              | Federal        |
| (Agency 701, D23 Fund 7999)             | 204,164.38                     |                              | State          |
| (Agency 712, D23 Fund 7999)             | 2,164.76                       |                              | Federal        |
| (Agency 714, D23 Fund 7999)             | 383.65                         |                              | State          |
| (Agency 716, D23 Fund 7999)             | 64,388.50                      |                              | Federal        |
| (Agency 721, D23 Fund 7999)             | 13,798.84                      | 433,004.43                   | Federal        |
| (Agency 721, D23 Fund 7999)             | 2,559.76                       |                              | State          |
| (Agency 723, D23 Fund 7999)             | 12,052.63                      |                              | Federal        |
| (Agency 724, D23 Fund 7999)             | 42,644.42                      |                              | Federal        |
| (Agency 730, D23 Fund 7999)             | 8,876.85                       |                              | Federal        |
| (Agency 733, D23 Fund 7999)             |                                | 35,270.31                    | Federal        |
| (Agency 734, D23 Fund 7999)             | 157,275.71                     |                              | Federal        |
| (Agency 743, D23 Fund 7999)             | 26,820.56                      | 881.45                       | Federal        |
| (Agency 744, D23 Fund 7999)             |                                | 151,101.26                   | Federal        |
| (Agency 760, D23 Fund 7999)             |                                | 278.74                       | State          |
| (Agency 781, D23 Fund 7999)             | 87,288.49                      |                              | Federal        |
| (Agency 781, D23 Fund 7999)             | 1,264,090.21                   | 1,047,247.00                 | State          |
| (Agency 802, D23 Fund 7999)             | 188,271.10                     |                              | Federal        |
| (Agency 802, D23 Fund 7999)             | 7,486.78                       |                              | State          |
| <b>Total Due From/To Other Agencies</b> | <b>\$3,977,401.67</b>          | <b>\$2,912,775.86</b>        |                |

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

| <b>Optional Note 12 Presentation:</b> |                        |                        |
|---------------------------------------|------------------------|------------------------|
|                                       | Transfers In           | Transfers Out          |
| GENERAL REVENUE (01)                  |                        |                        |
| Appd Fund 0260, D23 Fund 0260         |                        |                        |
| (Agency 781, D23 Fund 0260)           |                        | \$15,540.00            |
| Appd Fund 5103, D23 Fund 5103         |                        |                        |
| (Agency 781, D23 Fund 5103)           |                        | 4,113,876.75           |
| Appd Fund 9999, D23 Fund 7999         |                        |                        |
| (Agency 758, D23 Fund 7999 )          | 12,300,000.00          | 24,947,559.74          |
| <b>Total Transfers</b>                | <b>\$12,300,000.00</b> | <b>\$29,076,976.49</b> |

| <b>Required Note 12 Presentation:</b> |                         |                           |
|---------------------------------------|-------------------------|---------------------------|
|                                       | Legislative Transfer In | Legislative Transfers Out |
| GENERAL REVENUE (01)                  |                         |                           |
| Appd Fund 0005, D23 Fund 0001         |                         |                           |
| (Agency 758, D23 Fund 0001)           |                         | \$10,958,157.04           |
| <b>Total Legislative Transfers</b>    |                         | <b>\$10,958,157.04</b>    |

The detailed State Grant Pass-Through information is listed on Schedule 1B – Schedule of State Grant Pass-Through From/To State Agencies.

**NOTE 13: Continuance Subject to Review**

**Not Applicable.**

Texas State University-San Marcos is not subject to the Texas Sunset Act.

**NOTE 14: Adjustments to Fund Balances and Net Assets**

**Not Applicable.**

Texas State had no adjustment to net assets to report for the fiscal year ended August 31, 2012.

**NOTE 15: Contingencies and Commitments**

At August 31, 2012, various lawsuits and claims involving Texas State were pending. While the ultimate liability with respect to litigation and other claims asserted against the university cannot be reasonably estimated at this time, such liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the university.

**NOTE 16: Subsequent Events**

**Not Applicable.**

Texas State had no subsequent events to report for the fiscal year ended August 31, 2012.

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**Texas State University-San Marcos (754)**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**NOTE 17: Risk Management**

**WORKERS' COMPENSATION**

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The State's Workers' Compensation program is administered by the State Office of Risk Management (SORM). As a participating agency Texas State is assessed an annual charge for Workers' Compensation coverage for employees according to a set formula. The assessment for all fund sources was \$599,619.96 for the fiscal year ended August 31, 2012.

**UNEMPLOYMENT COMPENSATION**

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The State provides an Unemployment Compensation program; actual claims are paid from several funding sources as determined by the Comptroller of Public Accounts. The university must reimburse the General Revenue Fund-Consolidated, from university appropriations, fifty percent of the unemployment benefits paid for general revenue-funded employees and one-hundred percent of the unemployment claims for employees paid from Fund 260 and other institutional funds. The Unemployment Compensation program is on a pay-as-you-go basis, in which no assets are set aside to be accumulated for the payment of claims. No material unemployment claims are pending at the fiscal year ended August 31, 2012.

**PROPERTY AND OTHER INSURANCE COVERAGE**

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SORM also provides the university property insurance, including fire coverage, for all university buildings that are valued in excess of \$100,000. On May 20, 2012 a property claim was submitted for the Family Consumer Science Building for water damages. As of August 31, 2012 this claim had not been finalized.

**VEHICLE INSURANCE**

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The Texas Motor Vehicle Safety Responsibility Act (Texas Transportation Code, Chapter 601) requires that every non-governmental vehicle operated on a State highway be insured for minimum limits of liability in the amount of \$20,000/\$40,000 bodily injury and \$15,000 property damage. All vehicles owned and/or leased by Texas State are insured by coverage obtained through SORM. There is coverage of \$1,000,000 combined single liability. The coverage exceeds the extent of the waivers of State immunity in the Tort Claims Act.

**OTHER**

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The university is exposed to a variety of civil claims resulting from the performance of its duties. It is the university's policy to periodically assess the proper combination of commercial insurance and retention of risk to cover losses to which it may be exposed.

**NOTE 18: Management Discussion and Analysis (MD&A)**

**Not Applicable.**

Management Discussion and Analysis is a required part of the basic financial statements. Management Discussion and Analysis is omitted because Texas State is reported in a consolidated format with The Texas State University System, which is reported as a component of the State of Texas. Management Discussion and Analysis as it relates to Texas State University System can be found in the State of Texas basic financial statements.



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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**NOTE 19: The Financial Reporting Entity**

Component Units (CUs) are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, CUs can be other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would create misleading or incomplete financial statements.

**COMPONENT UNITS**

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The Texas State University-San Marcos Research Foundation was formed as an independent 501(c)(3) organization on July, 22, 2010. The Research Foundation was formed to support the university's mission and objectives of promoting higher education, conducting research, providing public service, and assisting in economic development in Texas. The Research Foundation has a fiscal year end of February 28 and is exclusively associated with the university.

The Research Foundation is included in the financial statements of Texas State University-San Marcos (University) as a blended component unit in accordance with GASB Statement 14 as amended by GASB Statement 39. The key business officers of the University comprise the entirety of the Research Foundation's officers and directors, thereby giving the University the ability to impose its will on the Research Foundation.

During fiscal year 2012, there were no financial transactions to report for the Research Foundation.

The Harold M. Freeman Education Foundation was exclusively formed to make use of certain ranch property, known as the Freeman Ranch, available to Texas State. The ranch property is used and operated solely for farm, ranch, and game management, educational and research purposes in connection with the educational activities of the university.

The activities of the Freeman Ranch are included in the financial statements of Texas State University-San Marcos as a blended component unit. The management and administration of the ranch is the responsibility of business officers who in the execution of these responsibilities employ ranch management, establish policies and maintain fiscal accountability.

**RELATED ORGANIZATIONS**

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The following affiliated foundations, while not component units, are disclosed due to their close relationship with the university. Affiliated foundations are controlled by separate boards of directors, pay their own expenses and are not included in the basic financial statements of the university.

**TEXAS STATE UNIVERSITY-SAN MARCOS DEVELOPMENT FOUNDATION**

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The Texas State University-San Marcos Development Foundation was formed in 1977 to support the educational, scientific and research mission of Texas State. The Development Foundation raises and manages endowment funds designated for scholarships and other support for the university. In total, the Development Foundation Board reported payments of \$293,741.33 for university support and \$618,441.10 for student scholarships from Development Foundation funds during the fiscal year ended August 31, 2012. The Development Foundation received restricted gifts of \$8,344,880.08 and temporarily restricted gifts of \$203,854.12 during the same period.

**THE MCCOY COLLEGE OF BUSINESS ADMINISTRATION DEVELOPMENT FOUNDATION**

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The McCoy College of Business Foundation (Business Foundation), founded in 2004, is dedicated exclusively to the support of The McCoy College of Business at Texas State University-San Marcos. The Business Foundation administers its investments and transfers designated funds to the McCoy College of Business in support of chairs or professorships, undergraduate scholarships, graduate fellowships, faculty development, and student development. Based upon estimated, unaudited, figures during the fiscal year ended August 31, 2012 the Business Foundation approved a new \$599,500.00 distribution from endowments to the University, received new contributions of \$281,059.24 for endowments and ended with accrued assets and liabilities of \$26,089,907.89 and \$15,862.94 respectively. The Business Foundation pays for its own operating expenses (including staff salaries, accounting, supplies and auditing), which totaled approximately \$74,783.46 in fiscal year 2012 or less than 0.3% of the assets of the Business Foundation. Fees for investment management were less than 1% of the assets.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**TEXAS STATE UNIVERSITY-SAN MARCOS SUPPORT FOUNDATION**

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The Texas State University-San Marcos Support Foundation was formed exclusively for charitable, educational and scientific purposes to assist in the development of the university. The Support Foundation had assets totaling \$338,528.00 as of August 31, 2012. The Support Foundation income was \$3,549.00, and expended \$6,751.00 of which \$3,600.00 was in direct support of the University, including payment for University-provided services.

**TEXAS STATE ALUMNI ASSOCIATION**

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The efforts and funds of the Texas State Alumni Association are dedicated to Texas State University-San Marcos for student scholarships, campus support, and alumni outreach activities. During the fiscal year ended August 31, 2012 the Alumni Association raised \$363,034.00 in operating income and reported payments of \$303,146.00. At August 31, 2012, Texas State University-San Marcos holds \$314,907.47 in deposits that are considered Held in Trust for Others – Agency Funds on behalf of the Alumni Association. Agency funds are assets not owned by the university but held in custodianship, to be used or withdrawn by the depositors at will. The Agency funds resources, including those of the Alumni Association, are reflected in the university's financial records as cash and cash equivalents with a corresponding liability to the depositing organizations. The Texas State University-San Marcos Development Foundation holds and manages endowments associated with the Alumni Association in the amount of \$871,002.00.

**NOTE 20: Stewardship, Compliance and Accountability**

Texas State's administration is not aware of any non-compliance items or material violations of finance related legal and contract provisions. Per the laws of the State of Texas, Texas State cannot spend amounts in excess of appropriations granted by the Texas Legislature and there are no deficits reported in net assets or retained earnings.

**NOTE 21: N/A**

Not Used.

**NOTE 22: Donor Restricted Endowments**

The restricted, expendable, net asset classification on the Statement of Net Assets related to endowments is as follows:

| <b>Donor Restricted Endowment</b> | <b>Amounts of Net Appreciation<br/>(In Thousands)</b> | <b>Reported in Net Assets</b> |
|-----------------------------------|---|-------------------------------|
| True Endowment                    | \$10,023  | Restricted for Expendable     |
| Total                             | \$10,023  |                               |

The amount reported as Net Appreciation represents net appreciation on investments of donor restricted endowments that are available for authorization for expenditure. Pursuant to the Uniform Prudent Management of Institutional Funds Act (Property Code Chapter 163.001), net appreciation, realized and unrealized, in the fair market value of the endowment assets in excess of historical dollar value of the gifts may be distributed to the extent prudent.

The fiscal year 2012 Texas State endowment annual distribution was calculated using a hybrid Yale model. The calculation takes 70% of the prior year spend, increase by HEPI + 30% of the average 36 month fair market value multiplied times a 3% percentage distribution. The individual endowments own units in a pool, and the distribution is allocated on a per unit basis.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**NOTE 23: Extraordinary and Special Items**

**Not Applicable.**

Texas State had no extraordinary or special items to report for the fiscal year ended August 31, 2012.

**NOTE 24: Disaggregation of Receivable and Payable Balances**

Accounts Receivable, net of allowances of uncollectible accounts, and Federal Receivables as reported on the Statement of Net Assets are detailed as follows:

| <u>Federal Receivables - Current</u><br><u>Federal Receivable Program</u> | <u>Amount</u>                 |
|---|-------------------------------|
| Instruction   | \$1,560,536.11                |
| Public Service  | 177,166.13                    |
| Research  | 2,200,738.91                  |
| Scholarships  | 2,331,602.21                  |
| <b>Total Federal Receivables</b>  | <u><u>\$6,270,043.36</u></u>  |
| As Reported on the Financial Statements                                   | <u><u>\$6,270,043.36</u></u>  |
|   |                               |
| <u>Accounts Receivable - Current</u>                                      | <u>Amount</u>                 |
| General   | \$7,413,241.88                |
| Installment   | 29,927,094.00                 |
| <b>Total Accounts Receivable - Current</b>                                | <u><u>\$37,340,335.88</u></u> |
| As Reported on the Financial Statements                                   | <u><u>\$37,340,335.88</u></u> |

**NOTE 25: Termination Benefits**

**Not Applicable.**

Texas State has no reportable voluntary or involuntary termination benefits as of August 31, 2012.

**NOTE 26: Segment Information**

**Not Applicable.**

Texas State does not have activities subject to segment disclosures.

SUPPLEMENTAL SUPPORTING INFORMATION

SUPPLEMENTAL SUPPORTING INFORMATION

# BOBCAT STADIUM FAN SHOP



The all new Fan Shop at Bobcat Stadium is a one stop shop for everything you need to get ready for game day. The Fan Shop is located in the front of the North Side Complex at Bobcat Stadium.

SUPPLEMENTAL SUPPORTING INFORMATION

**MARK AND LINDA SMITH  
TICKET OFFICE**



Fans looking to purchase tickets can do so at the Mark and Linda Smith Ticket Office at Bobcat Stadium.

SUPPLEMENTAL SUPPORTING INFORMATION

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Agency 754 - Texas State University - San Marcos**  
**Schedule 1A**  
**For the Fiscal Year Ended August 31, 2012**

\*\*\*Certified\*\*\*

| Federal Grantor/<br>Pass-through Grantor/<br>Program Title                | CFDA<br>Number | NSE Name/<br>Identifying<br>Number                       | Agy/<br>Univ<br>No | Pass-through From                     |                                 | Direct<br>Program<br>Amount | Total<br>PT From and<br>Direct Prog.<br>Amount | Pass-through To                       |                                 | Expenditures<br>Amount | Total<br>PT To and<br>Expenditures<br>Amount |
|---|----------------|--|--------------------|---------------------------------------|---------------------------------|-----------------------------|--|---------------------------------------|---------------------------------|------------------------|--|
|   |                |  |                    | Agencies or<br>Universities<br>Amount | Non-State<br>Entities<br>Amount |                             |  | Agencies or<br>Universities<br>Amount | Non-State<br>Entities<br>Amount |                        |  |
| <b>U.S. Department of Agriculture</b>                                     |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Hispanic Serving<br>Institutions Education<br>Grants                      | 10.223         | Alamo<br>Community<br>College<br>District/<br>8000001193 |                    |                                       | 24,815.00                       |                             | 24,815.00                                      |                                       |                                 | 24,815.00              | 24,815.00                                    |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Child and Adult Care<br>Food Program                                      | 10.558         |  |                    |                                       |                                 |                             | 17,043.73                                      |                                       |                                 | 17,043.73              | 17,043.73                                    |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Department of Agriculture   |                |  | 551                | 17,043.73                             |                                 |                             |  |                                       |                                 |                        |  |
| Totals - U.S. Department of Agriculture                                   |                |  |                    | 17,043.73                             | 24,815.00                       | 0.00                        | 41,858.73                                      | 0.00                                  | 0.00                            | 41,858.73              | 41,858.73                                    |
| <b>U.S. Department of Justice</b>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Edward Byrne<br>Memorial Formula<br>Grant Program                         | 16.579         | Nebraska Law<br>Enforc<br>Training Cntr/<br>8000001816   |                    |                                       | 22,750.59                       |                             | 22,750.59                                      | 16,500.00                             |                                 | 6,250.59               | 22,750.59                                    |
| <u>Direct Programs:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Congressionally<br>Recommended<br>Awards                                  | 16.753         |  |                    |                                       |                                 | 75,911.16                   | 75,911.16                                      | 49,500.00                             |                                 | 26,411.16              | 75,911.16                                    |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Juvenile Justice and<br>Delinquency<br>Prevention_Allocation<br>to States | 16.540         |  |                    |                                       |                                 |                             | -27,230.34                                     | -12,377.43                            |                                 | -14,852.91             | -27,230.34                                   |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Governor - Fiscal   |                |  | 300                | -27,230.34                            |                                 |                             |  |                                       |                                 |                        |  |
| Bulletproof Vest<br>Partnership Program                                   | 16.607         |  |                    |                                       |                                 |                             | 719.00   |                                       |                                 | 719.00                 | 719.00                                       |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Governor - Fiscal   |                |  | 300                | 719.00                                |                                 |                             |  |                                       |                                 |                        |  |
| Congressionally<br>Recommended<br>Awards                                  | 16.753         |  |                    |                                       |                                 |                             | 556,426.21                                     | 225,591.00                            |                                 | 330,835.21             | 556,426.21                                   |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Texas A&M Engineering<br>Extension Service                                |                |  | 716                | 556,426.21                            |                                 |                             |  |                                       |                                 |                        |  |
| Totals - U.S. Department of Justice                                       |                |  |                    | 529,914.87                            | 22,750.59                       | 75,911.16                   | 628,576.62                                     | 0.00                                  | 279,213.57                      | 349,363.05             | 628,576.62                                   |
| <b>National Endowment For The Humanities</b>                              |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Promotion of the<br>Humanities_We the<br>People                           | 45.168         | Humanities<br>Texas/<br>8000001504                       |                    |                                       | 200.00                          |                             | 200.00   |                                       |                                 | 200.00                 | 200.00                                       |
| Totals - National Endowment For The Humanities                            |                |  |                    | 0.00                                  | 200.00                          | 0.00                        | 200.00   | 0.00                                  | 0.00                            | 200.00                 | 200.00                                       |
| <b>Small Business Administration</b>                                      |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| <u>Direct Programs:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Small Business<br>Development Centers                                     | 59.037         |  |                    |                                       |                                 | 26,318.01                   | 26,318.01                                      | 1,250.00                              |                                 | 25,068.01              | 26,318.01                                    |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| Small Business<br>Development Centers                                     | 59.037         |  |                    |                                       |                                 |                             | 324,187.16                                     |                                       |                                 | 324,187.16             | 324,187.16                                   |
| <u>Pass-Through From:</u>   |                |  |                    |                                       |                                 |                             |  |                                       |                                 |                        |  |
| University of Texas at San<br>Antonio                                     |                |  | 743                | 324,187.16                            |                                 |                             |  |                                       |                                 |                        |  |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

|  |            |  |              |              |            |           |            |              |
|--|------------|--|--------------|--------------|------------|-----------|------------|--------------|
| Totals - Small Business Administration   | 324,187.16 | 0.00   | 26,318.01    | 350,505.17   | 0.00       | 1,250.00  | 349,255.17 | 350,505.17   |
| <b>U.S. Department of Veterans Affairs</b>   |            |  |              |              |            |           |            |              |
| <u>Direct Programs:</u>  |            |  |              |              |            |           |            |              |
| Vocational and Educational Counseling for Servicemembers and Veterans                                    | 64.125     |  | 9,942.10     | 9,942.10     |            |           | 9,942.10   | 9,942.10     |
| Totals - U.S. Department of Veterans Affairs   | 0.00       | 0.00   | 9,942.10     | 9,942.10     | 0.00       | 0.00      | 9,942.10   | 9,942.10     |
| <b>Environmental Protection Agency</b>   |            |  |              |              |            |           |            |              |
| <u>Pass-Through From:</u>  |            |  |              |              |            |           |            |              |
| Water Pollution Control State, Interstate, and Tribal Program Support                                    | 66.419     |  |              | 343,656.14   |            |           | 343,656.14 | 343,656.14   |
| <u>Pass-Through From:</u>  |            |  |              |              |            |           |            |              |
| Texas Commission on Environmental Quality  | 582        | 343,656.14                                   |              |              |            |           |            |              |
| Capitalization Grants for Drinking Water State Revolving Funds   | 66.468     |  |              | 250,579.57   |            |           | 250,579.57 | 250,579.57   |
| <u>Pass-Through From:</u>  |            |  |              |              |            |           |            |              |
| Texas Commission on Environmental Quality  | 582        | 250,579.57                                   |              |              |            |           |            |              |
| Performance Partnership Grants   | 66.605     |  |              | 353,491.27   |            | 13,530.17 | 339,961.10 | 353,491.27   |
| <u>Pass-Through From:</u>  |            |  |              |              |            |           |            |              |
| Texas Commission on Environmental Quality  | 582        | 353,491.27                                   |              |              |            |           |            |              |
| Totals - Environmental Protection Agency   | 947,726.98 | 0.00   | 0.00         | 947,726.98   | 0.00       | 13,530.17 | 934,196.81 | 947,726.98   |
| <b>U.S. Department of Education</b>  |            |  |              |              |            |           |            |              |
| Improving Teacher Quality State Grants   | 84.367     | National Writing Project Corp/<br>8000001817 | 3,511.14     | 3,511.14     |            |           | 3,511.14   | 3,511.14     |
| National Writing Project   | 84.928     | National Writing Project Corp/<br>8000001303 | 20,823.49    | 20,823.49    | 6,950.00   |           | 13,873.49  | 20,823.49    |
| <u>Direct Programs:</u>  |            |  |              |              |            |           |            |              |
| Migrant Education_State Grant Program  | 84.011     |  | 1,261,561.36 | 1,261,561.36 | 745,080.67 |           | 516,480.69 | 1,261,561.36 |
| Undergraduate International Studies and Foreign Language Programs  | 84.016     |  | 18,390.16    | 18,390.16    | 1,500.00   |           | 16,890.16  | 18,390.16    |
| Fund for the Improvement of Postsecondary Education  | 84.116     |  | 215,691.26   | 215,691.26   |            |           | 215,691.26 | 215,691.26   |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325     |  | 148,299.44   | 148,299.44   |            |           | 148,299.44 | 148,299.44   |
| <u>Pass-Through From:</u>  |            |  |              |              |            |           |            |              |
| Mathematics and Science Partnerships   | 84.366     |  |              | 60,104.69    |            |           | 60,104.69  | 60,104.69    |
| <u>Pass-Through From:</u>  |            |  |              |              |            |           |            |              |
| University of Texas at Austin  | 721        | 60,104.69                                    |              |              |            |           |            |              |
| Improving Teacher Quality State Grants   | 84.367     |  |              | 344,446.44   | 43,540.53  |           | 300,905.91 | 344,446.44   |
| <u>Pass-Through From:</u>  |            |  |              |              |            |           |            |              |
| Texas Higher Education Coordinating Board  | 781        | 344,446.44                                   |              |              |            |           |            |              |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

|   |        |  |            |            |              |              |            |            |              |              |
|---|--------|--|------------|------------|--------------|--------------|------------|------------|--------------|--------------|
| College Access Challenge Grant Program  | 84.378 |  |            | 35,317.77  |              |              | 35,317.77  | 35,317.77  |              |              |
| <i>Pass-Through From:</i>   |        |  |            |            |              |              |            |            |              |              |
| Texas Higher Education Coordinating Board   |        | 781  | 35,317.77  |            |              |              |            |            |              |              |
| <hr/>   |        |  |            |            |              |              |            |            |              |              |
| Totals - U.S. Department of Education   |        |  | 439,868.90 | 24,334.63  | 1,643,942.22 | 2,108,145.75 | 0.00       | 797,071.20 | 1,311,074.55 | 2,108,145.75 |
| <hr/>   |        |  |            |            |              |              |            |            |              |              |
| <b>U.S. Department of Health and Human Services</b>                               |        |  |            |            |              |              |            |            |              |              |
| Nursing Workforce Diversity   | 93.178 | Austin Community College/<br>8000001611        |            | 57,685.48  |              | 57,685.48    |            | 57,685.48  | 57,685.48    |              |
| <i>Pass-Through From:</i>   |        |  |            |            |              |              |            |            |              |              |
| Area Health Education Centers Point of Service Maintenance and Enhancement Awards | 93.107 |  |            |            |              | 86,087.40    |            | 86,087.40  | 86,087.40    |              |
| <i>Pass-Through From:</i>   |        |  |            |            |              |              |            |            |              |              |
| University of Texas Medical Branch at Galveston                                   |        | 723  | 86,087.40  |            |              |              |            |            |              |              |
| Foster Care_Title IV-E  | 93.658 |  |            |            |              | 712,719.03   |            | 712,719.03 | 712,719.03   |              |
| <i>Pass-Through From:</i>   |        |  |            |            |              |              |            |            |              |              |
| Department of Family and Protective Services                                      |        | 530  | 712,719.03 |            |              |              |            |            |              |              |
| ARRA - Prevention and Wellness-State, Territories and Pacific Islands             | 93.723 |  |            |            |              | 69,999.76    |            | 69,999.76  | 69,999.76    |              |
| <i>Pass-Through From:</i>   |        |  |            |            |              |              |            |            |              |              |
| Department of State Health Services   |        | 537  | 69,999.76  |            |              |              |            |            |              |              |
| <hr/>   |        |  |            |            |              |              |            |            |              |              |
| Totals - U.S. Department of Health and Human Services                             |        |  | 868,806.19 | 57,685.48  | 0.00         | 926,491.67   | 0.00       | 0.00       | 926,491.67   | 926,491.67   |
| <hr/>   |        |  |            |            |              |              |            |            |              |              |
| <b>U.S. Department of Homeland Security</b>                                       |        |  |            |            |              |              |            |            |              |              |
| Citizenship Education and Training  | 97.010 | Harris County Dept of Education/<br>8000001628 |            | 8,956.01   |              | 8,956.01     |            | 8,956.01   | 8,956.01     |              |
| <i>Pass-Through From:</i>   |        |  |            |            |              |              |            |            |              |              |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)           | 97.036 |  |            |            |              | 851.84       |            | 851.84     | 851.84       |              |
| <i>Pass-Through From:</i>   |        |  |            |            |              |              |            |            |              |              |
| Department of Public Safety   |        | 405  | 851.84     |            |              |              |            |            |              |              |
| <hr/>   |        |  |            |            |              |              |            |            |              |              |
| Totals - U.S. Department of Homeland Security                                     |        |  | 851.84     | 8,956.01   | 0.00         | 9,807.85     | 0.00       | 0.00       | 9,807.85     | 9,807.85     |
| <hr/>   |        |  |            |            |              |              |            |            |              |              |
| <b>Research &amp; Development Cluster</b>   |        |  |            |            |              |              |            |            |              |              |
| <b>U.S. Department of Agriculture</b>   |        |  |            |            |              |              |            |            |              |              |
| Wetlands Reserve Program  | 10.072 | Dewberry & Davis LLC/<br>8000001736            |            | 530,376.26 |              | 530,376.26   |            | 530,376.26 | 530,376.26   |              |
|   |        | Dewberry & Davis LLC/<br>8000001831            |            | 71,652.39  |              | 71,652.39    |            | 71,652.39  | 71,652.39    |              |
| Grants for Agricultural Research_Competitive Research Grants                      | 10.206 | University of Georgia/<br>8000000980           |            | 17,638.11  |              | 17,638.11    | 12,125.15  | 5,512.96   | 17,638.11    |              |
| <i>Direct Programs:</i>   |        |  |            |            |              |              |            |            |              |              |
| Agricultural Research_Basic and Applied Research                                  | 10.001 |  |            | 3,994.06   |              | 3,994.06     |            | 3,994.06   | 3,994.06     |              |
| Hispanic Serving Institutions Education Grants                                    | 10.223 |  |            | 607,745.35 |              | 607,745.35   | 122,051.43 | 485,693.92 | 607,745.35   |              |
| Soil and Water  | 10.902 |  |            | 6,700.44   |              | 6,700.44     |            | 6,700.44   | 6,700.44     |              |



**UNAUDITED**  
**Texas State University-San Marcos (754)**

Conservation

Pass-Through From:

|                          |        |  |  |           |  |  |           |           |
|--------------------------|--------|--|--|-----------|--|--|-----------|-----------|
| Wetlands Reserve Program | 10.072 |  |  | 45,599.84 |  |  | 45,599.84 | 45,599.84 |
|--------------------------|--------|--|--|-----------|--|--|-----------|-----------|

Pass-Through From:

|                                      |  |     |           |  |  |  |  |  |
|--------------------------------------|--|-----|-----------|--|--|--|--|--|
| <i>Parks and Wildlife Department</i> |  | 802 | 45,599.84 |  |  |  |  |  |
|--------------------------------------|--|-----|-----------|--|--|--|--|--|

|   |        |  |  |            |  |          |            |            |
|---|--------|--|--|------------|--|----------|------------|------------|
| Grants for Agricultural Research, Special Research Grants | 10.200 |  |  | 176,454.66 |  | 1,500.00 | 174,954.66 | 176,454.66 |
|---|--------|--|--|------------|--|----------|------------|------------|

Pass-Through From:

|                                  |  |     |            |  |  |  |  |  |
|----------------------------------|--|-----|------------|--|--|--|--|--|
| <i>Sul Ross State University</i> |  | 756 | 176,454.66 |  |  |  |  |  |
|----------------------------------|--|-----|------------|--|--|--|--|--|

|  |        |  |  |           |  |  |           |           |
|--|--------|--|--|-----------|--|--|-----------|-----------|
| Hispanic Serving Institutions Education Grants | 10.223 |  |  | 94,785.72 |  |  | 94,785.72 | 94,785.72 |
|--|--------|--|--|-----------|--|--|-----------|-----------|

Pass-Through From:

|                                       |  |     |           |  |  |  |  |  |
|---------------------------------------|--|-----|-----------|--|--|--|--|--|
| <i>University of Texas at El Paso</i> |  | 724 | 94,785.72 |  |  |  |  |  |
|---------------------------------------|--|-----|-----------|--|--|--|--|--|

|   |  |  |            |            |            |              |      |            |              |              |
|---|--|--|------------|------------|------------|--------------|------|------------|--------------|--------------|
| Totals - U.S. Department of Agriculture |  |  | 316,840.22 | 619,666.76 | 618,439.85 | 1,554,946.83 | 0.00 | 135,676.58 | 1,419,270.25 | 1,554,946.83 |
|---|--|--|------------|------------|------------|--------------|------|------------|--------------|--------------|

**U.S. Department of Commerce**

|  |        |   |  |           |  |  |           |           |
|--|--------|---|--|-----------|--|--|-----------|-----------|
| Measurement and Engineering Research and Standards | 11.609 | University of Washington/<br>8000001491 |  | 56,546.99 |  |  | 56,546.99 | 56,546.99 |
|--|--------|---|--|-----------|--|--|-----------|-----------|

Direct Programs:

|  |        |  |  |        |  |  |        |        |
|--|--------|--|--|--------|--|--|--------|--------|
| Measurement and Engineering Research and Standards | 11.609 |  |  | 777.60 |  |  | 777.60 | 777.60 |
|--|--------|--|--|--------|--|--|--------|--------|

Pass-Through From:

|                   |        |  |  |           |  |  |           |           |
|-------------------|--------|--|--|-----------|--|--|-----------|-----------|
| Sea Grant Support | 11.417 |  |  | 30,135.60 |  |  | 30,135.60 | 30,135.60 |
|-------------------|--------|--|--|-----------|--|--|-----------|-----------|

Pass-Through From:

|  |  |     |           |  |  |  |  |  |
|--|--|-----|-----------|--|--|--|--|--|
| <i>Texas A&amp;M AgriLife Research</i> |  | 556 | 30,135.60 |  |  |  |  |  |
|--|--|-----|-----------|--|--|--|--|--|

|  |        |  |  |           |  |  |           |           |
|--|--------|--|--|-----------|--|--|-----------|-----------|
| Measurement and Engineering Research and Standards | 11.609 |  |  | 25,081.59 |  |  | 25,081.59 | 25,081.59 |
|--|--------|--|--|-----------|--|--|-----------|-----------|

Pass-Through From:

|   |  |     |           |  |  |  |  |  |
|---|--|-----|-----------|--|--|--|--|--|
| <i>Texas A&amp;M Engineering Experiment Station</i> |  | 712 | 25,081.59 |  |  |  |  |  |
|---|--|-----|-----------|--|--|--|--|--|

|                                      |  |  |           |           |        |            |      |      |            |            |
|--------------------------------------|--|--|-----------|-----------|--------|------------|------|------|------------|------------|
| Totals - U.S. Department of Commerce |  |  | 55,217.19 | 56,546.99 | 777.60 | 112,541.78 | 0.00 | 0.00 | 112,541.78 | 112,541.78 |
|--------------------------------------|--|--|-----------|-----------|--------|------------|------|------|------------|------------|

**U.S. Department of Defense**

|                            |        |                                       |  |           |  |  |           |           |
|----------------------------|--------|---------------------------------------|--|-----------|--|--|-----------|-----------|
| U.S. Department of Defense | 12.000 | Amethyst Research Inc./<br>8000001636 |  | 44,127.17 |  |  | 44,127.17 | 44,127.17 |
|----------------------------|--------|---------------------------------------|--|-----------|--|--|-----------|-----------|

|  |  |                                       |  |           |  |  |           |           |
|--|--|---------------------------------------|--|-----------|--|--|-----------|-----------|
|  |  | Amethyst Research Inc./<br>8000001637 |  | 30,000.00 |  |  | 30,000.00 | 30,000.00 |
|--|--|---------------------------------------|--|-----------|--|--|-----------|-----------|

|  |  |                                     |  |        |  |  |        |        |
|--|--|-------------------------------------|--|--------|--|--|--------|--------|
|  |  | Nitronex Corporation/<br>8000001278 |  | -93.22 |  |  | -93.22 | -93.22 |
|--|--|-------------------------------------|--|--------|--|--|--------|--------|

|   |        |  |  |          |  |  |          |          |
|---|--------|--|--|----------|--|--|----------|----------|
| State Memorandum of Agreement Program for the Reimbursement of Technical Services | 12.113 | Systems and Materials Research Cons/<br>8000001540 |  | 5,454.64 |  |  | 5,454.64 | 5,454.64 |
|---|--------|--|--|----------|--|--|----------|----------|

|  |        |  |  |           |  |  |           |           |
|--|--------|--|--|-----------|--|--|-----------|-----------|
| Collaborative Research and Development | 12.114 | Systems and Materials Research Cons/<br>8000001530 |  | 16,920.00 |  |  | 16,920.00 | 16,920.00 |
|--|--------|--|--|-----------|--|--|-----------|-----------|

|  |  |  |  |        |  |  |        |        |
|--|--|--|--|--------|--|--|--------|--------|
|  |  | Systems and Materials Rsrch Consult/<br>8000001513 |  | 232.77 |  |  | 232.77 | 232.77 |
|--|--|--|--|--------|--|--|--------|--------|

|                                       |        |  |  |           |  |  |           |           |
|---------------------------------------|--------|--|--|-----------|--|--|-----------|-----------|
| Basic and Applied Scientific Research | 12.300 | Systems and Materials Research Cons/<br>8000001734 |  | 25,000.00 |  |  | 25,000.00 | 25,000.00 |
|---------------------------------------|--------|--|--|-----------|--|--|-----------|-----------|

|                                       |        |                    |  |          |  |  |          |          |
|---------------------------------------|--------|--------------------|--|----------|--|--|----------|----------|
| Basic Scientific Research - Combating | 12.351 | ADVANCED MATERIALS |  | 1,437.55 |  |  | 1,437.55 | 1,437.55 |
|---------------------------------------|--------|--------------------|--|----------|--|--|----------|----------|

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|  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
|--|--------|---|-------------------|-------------------|---------------------|---------------------|------------------|-------------------|---------------------|---------------------|
| Weapons of Mass Destruction                                      |        | AND PROCESSES/<br>8000001256                    | 6,021.76          | 6,021.76          |                     | 6,021.76            | 6,021.76         |                   |                     |                     |
|  |        | ADVANCED MATERIALS AND PROCESSES/<br>8000001445 |                   |                   |                     |                     |                  |                   |                     |                     |
|  |        | Rensselaer Polytechnic Institute/<br>8000001707 | 61,494.58         | 61,494.58         |                     | 61,494.58           | 61,494.58        |                   |                     |                     |
| Basic Scientific Research  | 12.431 | ADVANCED MATERIALS AND PROCESSES/<br>8000001439 | 11,767.72         | 11,767.72         |                     | 11,767.72           | 11,767.72        |                   |                     |                     |
|  |        | UES INC./<br>8000001521                         | 361.28            | 361.28            |                     | 361.28              | 361.28           |                   |                     |                     |
| Air Force Defense Research Sciences Program                      | 12.800 | Imaginestics LLC/<br>8000001788                 | 9,932.89          | 9,932.89          |                     | 9,932.89            | 9,932.89         |                   |                     |                     |
|  |        | Nanohmics Inc./<br>8000001705                   | 29,956.61         | 29,956.61         |                     | 29,956.61           | 29,956.61        |                   |                     |                     |
| <u>Direct Programs:</u>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| Basic Scientific Research  | 12.431 |   | 244,555.84        | 244,555.84        |                     | 244,555.84          | 244,555.84       |                   |                     |                     |
| Basic Scientific Research  | 12.431 |   | 210,824.17        | 210,824.17        |                     | 209,602.84          | 210,824.17       |                   |                     |                     |
| <u>Pass-Through To:</u>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| <i>Angelo State University</i>                                   |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
|  |        |   |                   |                   | 737                 | 1,221.33            |                  |                   |                     |                     |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 |   | 47,437.61         | 47,437.61         |                     | 26,600.81           | 47,437.61        |                   |                     |                     |
| <u>Pass-Through To:</u>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| <i>University of Texas at San Antonio</i>                        |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
|  |        |   |                   |                   | 743                 | 20,836.80           |                  |                   |                     |                     |
| Air Force Defense Research Sciences Program                      | 12.800 |   | 116,253.59        | 116,253.59        |                     | 116,253.59          | 116,253.59       |                   |                     |                     |
| Research and Technology Development                              | 12.910 |   | 613,191.48        | 613,191.48        | 119,903.15          | 493,288.33          | 613,191.48       |                   |                     |                     |
| <u>Pass-Through From:</u>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| U.S. Department of Defense                                       | 12.000 | 8000001322                                      |                   | 585,349.84        | 564,713.23          | 20,636.61           | 585,349.84       |                   |                     |                     |
| <u>Pass-Through From:</u>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| <i>Lamar University</i>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
|  |        |   | 734               | 585,349.84        |                     |                     |                  |                   |                     |                     |
| <b>Totals - U.S. Department of Defense</b>                       |        |   | <b>585,349.84</b> | <b>242,613.75</b> | <b>1,232,262.69</b> | <b>2,060,226.28</b> | <b>22,058.13</b> | <b>684,616.38</b> | <b>1,353,551.77</b> | <b>2,060,226.28</b> |
| <b>U.S. Department of the Interior</b>                           |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| Fish and Wildlife Coordination Act                               | 15.517 | Utah State University/<br>8000001758            | 23,942.04         | 23,942.04         |                     | 23,942.04           | 23,942.04        |                   |                     |                     |
| State Wildlife Grants  | 15.634 | State of Louisiana/<br>8000001765               | 705.16            | 705.16            |                     | 705.16              | 705.16           |                   |                     |                     |
| <u>Direct Programs:</u>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| Migratory Bird Monitoring, Assessment and Conservation           | 15.655 |   | 11,057.56         | 11,057.56         |                     | 11,057.56           | 11,057.56        |                   |                     |                     |
| U.S. Geological Survey_ Research and Data Collection             | 15.808 |   | 30,796.15         | 30,796.15         |                     | 30,796.15           | 30,796.15        |                   |                     |                     |
| National Natural Landmarks Program                               | 15.910 |   | 6,222.05          | 6,222.05          |                     | 6,222.05            | 6,222.05         |                   |                     |                     |
| Technical Preservation Services                                  | 15.915 |   | 785.08            | 785.08            |                     | 785.08              | 785.08           |                   |                     |                     |
| Rivers, Trails and Conservation Assistance                       | 15.921 |   | -33.57            | -33.57            |                     | -33.57              | -33.57           |                   |                     |                     |
| <u>Pass-Through From:</u>  |        |   |                   |                   |                     |                     |                  |                   |                     |                     |
| Cooperative  | 15.615 |   |                   | 20,639.32         |                     | 20,639.32           | 20,639.32        |                   |                     |                     |

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|  |        |   |            |            |            |            |            |            |            |
|--|--------|---|------------|------------|------------|------------|------------|------------|------------|
| Endangered Species Conservation Fund   |        |   |            |            |            |            |            |            |            |
| <i>Pass-Through From:</i>  |        |   |            |            |            |            |            |            |            |
|  |        | University of Texas at Austin               | 721        | 20,639.32  |            |            |            |            |            |
| Cooperative Endangered Species Conservation Fund                                   | 15.615 |   |            |            | 35,905.29  |            | 35,905.29  | 35,905.29  |            |
| <i>Pass-Through From:</i>  |        |   |            |            |            |            |            |            |            |
|  |        | Parks and Wildlife Department               | 802        | 35,905.29  |            |            |            |            |            |
| State Wildlife Grants  | 15.634 |   |            |            | 187,503.40 |            | 187,503.40 | 187,503.40 |            |
| <i>Pass-Through From:</i>  |        |   |            |            |            |            |            |            |            |
|  |        | Parks and Wildlife Department               | 802        | 187,503.40 |            |            |            |            |            |
| State Wildlife Grants  | 15.634 |   |            |            | 114,589.81 |            | 68,426.18  | 114,589.81 |            |
| <i>Pass-Through From:</i>  |        |   |            |            |            |            |            |            |            |
|  |        | Parks and Wildlife Department               | 802        | 114,589.81 |            |            |            |            |            |
| <i>Pass-Through To:</i>  |        |   |            |            |            |            |            |            |            |
|  |        | Texas Tech University                       |            |            | 733        | 46,163.63  |            |            |            |
| Assistance to State Water Resources Research Institutes                            | 15.805 |   |            |            | 37,586.15  | 6,711.44   | 30,874.71  | 37,586.15  |            |
| <i>Pass-Through From:</i>  |        |   |            |            |            |            |            |            |            |
|  |        | Texas A&M AgriLife Research                 | 556        | 37,586.15  |            |            |            |            |            |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| Totals - U.S. Department of the Interior   |        |   | 396,223.97 | 24,647.20  | 48,827.27  | 469,698.44 | 46,163.63  | 6,711.44   | 416,823.37 |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| <b>U.S. Department of Justice</b>  |        |   |            |            |            |            |            |            |            |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | Mississippi State University/<br>8000001406 |            | -0.12      |            | -0.12      |            | -0.12      | -0.12      |
| <u>Direct Programs:</u>  |        |   |            |            |            |            |            |            |            |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 |   |            | 19,089.54  | 19,089.54  |            | 877.50     | 18,212.04  | 19,089.54  |
| <u>Pass-Through From:</u>  |        |   |            |            |            |            |            |            |            |
| Juvenile Justice and Delinquency Prevention_Allocation to States                   | 16.540 |   |            |            | 349,208.96 |            | 63,841.09  | 285,367.87 | 349,208.96 |
| <i>Pass-Through From:</i>  |        |   |            |            |            |            |            |            |            |
|  |        | Governor - Fiscal                           | 300        | 349,208.96 |            |            |            |            |            |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| Totals - U.S. Department of Justice  |        |   | 349,208.96 | -0.12      | 19,089.54  | 368,298.38 | 0.00       | 64,718.59  | 303,579.79 |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| <b>U.S. Department of Labor</b>  |        |   |            |            |            |            |            |            |            |
| Occupational Safety and Health_Susan Harwood Training Grants                       | 17.502 | Rice University/<br>8000001469              |            | -0.26      |            | -0.26      |            | -0.26      | -0.26      |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| Totals - U.S. Department of Labor  |        |   | 0.00       | -0.26      | 0.00       | -0.26      | 0.00       | 0.00       | -0.26      |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| <b>U.S. Department of Transportation</b>   |        |   |            |            |            |            |            |            |            |
| Alcohol Open Container Requirements  | 20.607 | University of New Orleans/<br>8000001745    |            | 3,223.06   |            | 3,223.06   |            | 3,223.06   | 3,223.06   |
| University Transportation Centers Program  | 20.701 | University of New Orleans/<br>8000001709    |            | 12,244.01  |            | 12,244.01  |            | 12,244.01  | 12,244.01  |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| Totals - U.S. Department of Transportation   |        |   | 0.00       | 15,467.07  | 0.00       | 15,467.07  | 0.00       | 0.00       | 15,467.07  |
| <hr/>  |        |   |            |            |            |            |            |            |            |
| <b>National Endowment For The Humanities</b>                                       |        |   |            |            |            |            |            |            |            |

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Direct Programs:

|  |        |  |           |           |  |           |           |
|--|--------|--|-----------|-----------|--|-----------|-----------|
| Promotion of the Arts, Grants to Organizations and Individuals | 45.024 |  | 15,000.00 | 15,000.00 |  | 15,000.00 | 15,000.00 |
|--|--------|--|-----------|-----------|--|-----------|-----------|

|  |  |      |      |           |           |      |      |           |           |
|--|--|------|------|-----------|-----------|------|------|-----------|-----------|
| Totals - National Endowment For The Humanities |  | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 |
|--|--|------|------|-----------|-----------|------|------|-----------|-----------|

**National Science Foundation**

|                           |        |   |  |          |          |  |          |          |
|---------------------------|--------|---|--|----------|----------|--|----------|----------|
| ARRA - Engineering Grants | 47.041 | ADVANCED MATERIALS AND PROCESSES/ 8000001162  |  | 255.04   | 255.04   |  | 255.04   | 255.04   |
| Geosciences               | 47.050 | The Geological Society of America/ 8000001556 |  | 2,000.00 | 2,000.00 |  | 2,000.00 | 2,000.00 |

Direct Programs:

|  |        |  |  |              |              |           |              |              |
|--|--------|--|--|--------------|--------------|-----------|--------------|--------------|
| Engineering Grants                               | 47.041 |  |  | 483,050.85   | 483,050.85   |           | 483,050.85   | 483,050.85   |
| Mathematical and Physical Sciences               | 47.049 |  |  | 273,201.59   | 273,201.59   |           | 273,201.59   | 273,201.59   |
| Computer and Information Science and Engineering | 47.070 |  |  | 240,486.29   | 240,486.29   |           | 240,486.29   | 240,486.29   |
| Biological Sciences                              | 47.074 |  |  | 372,245.48   | 372,245.48   |           | 372,245.48   | 372,245.48   |
| Social, Behavioral, and Economic Sciences        | 47.075 |  |  | 41,515.82    | 41,515.82    | 6,410.78  | 35,105.04    | 41,515.82    |
| Education and Human Resources                    | 47.076 |  |  | 1,064,897.87 | 1,064,897.87 | 54,147.17 | 1,010,750.70 | 1,064,897.87 |
| Office of Cyberinfrastructure                    | 47.080 |  |  | 106,815.81   | 106,815.81   |           | 106,815.81   | 106,815.81   |
| ARRA - Trans-NSF Recovery Act Research Support   | 47.082 |  |  | 215,263.94   | 215,263.94   | 13,000.00 | 202,263.94   | 215,263.94   |

Pass-Through From:

|                               |        |  |  |  |           |  |           |           |
|-------------------------------|--------|--|--|--|-----------|--|-----------|-----------|
| Education and Human Resources | 47.076 |  |  |  | 49,364.04 |  | 49,364.04 | 49,364.04 |
|-------------------------------|--------|--|--|--|-----------|--|-----------|-----------|

*Pass-Through From:*

|                              |     |           |  |  |  |  |  |  |
|------------------------------|-----|-----------|--|--|--|--|--|--|
| <i>University of Houston</i> | 730 | 49,364.04 |  |  |  |  |  |  |
|------------------------------|-----|-----------|--|--|--|--|--|--|

|  |        |  |  |  |           |  |           |           |
|--|--------|--|--|--|-----------|--|-----------|-----------|
| ARRA - Trans-NSF Recovery Act Research Support | 47.082 |  |  |  | 29,785.91 |  | 29,785.91 | 29,785.91 |
|--|--------|--|--|--|-----------|--|-----------|-----------|

*Pass-Through From:*

|                              |     |           |  |  |  |  |  |  |
|------------------------------|-----|-----------|--|--|--|--|--|--|
| <i>University of Houston</i> | 730 | 29,785.91 |  |  |  |  |  |  |
|------------------------------|-----|-----------|--|--|--|--|--|--|

|                                      |  |           |          |              |              |      |           |              |              |
|--------------------------------------|--|-----------|----------|--------------|--------------|------|-----------|--------------|--------------|
| Totals - National Science Foundation |  | 79,149.95 | 2,255.04 | 2,797,477.65 | 2,878,882.64 | 0.00 | 73,557.95 | 2,805,324.69 | 2,878,882.64 |
|--------------------------------------|--|-----------|----------|--------------|--------------|------|-----------|--------------|--------------|

**Environmental Protection Agency**

Direct Programs:

|  |        |  |  |            |            |           |            |            |
|--|--------|--|--|------------|------------|-----------|------------|------------|
| Science To Achieve Results (STAR) Research Program               | 66.509 |  |  | 186,947.70 | 186,947.70 | 21,839.36 | 165,108.34 | 186,947.70 |
| P3 Award: National Student Design Competition for Sustainability | 66.516 |  |  | 11,399.80  | 11,399.80  | 5,000.00  | 6,399.80   | 11,399.80  |
| Environmental Education Grants                                   | 66.951 |  |  | 58,638.88  | 58,638.88  | 15,380.96 | 43,257.92  | 58,638.88  |

Pass-Through From:

|                                       |        |  |  |  |            |           |            |            |
|---------------------------------------|--------|--|--|--|------------|-----------|------------|------------|
| Nonpoint Source Implementation Grants | 66.460 |  |  |  | 548,486.61 | 65,991.74 | 482,494.87 | 548,486.61 |
|---------------------------------------|--------|--|--|--|------------|-----------|------------|------------|

*Pass-Through From:*

|  |     |            |  |  |  |  |  |  |
|--|-----|------------|--|--|--|--|--|--|
| <i>Texas Commission on Environmental Quality</i> | 582 | 548,486.61 |  |  |  |  |  |  |
|--|-----|------------|--|--|--|--|--|--|

|  |  |            |      |            |            |      |            |            |            |
|--|--|------------|------|------------|------------|------|------------|------------|------------|
| Totals - Environmental Protection Agency |  | 548,486.61 | 0.00 | 256,986.38 | 805,472.99 | 0.00 | 108,212.06 | 697,260.93 | 805,472.99 |
|--|--|------------|------|------------|------------|------|------------|------------|------------|

**U.S. Department of Energy**

|  |        |                     |  |        |        |  |        |        |
|--|--------|---------------------|--|--------|--------|--|--------|--------|
| Office of Science Financial Assistance | 81.049 | Battelle Pacific NW |  | 124.99 | 124.99 |  | 124.99 | 124.99 |
|--|--------|---------------------|--|--------|--------|--|--------|--------|

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|   |                         |  |            |              |           |              |           |            |              |
|---|-------------------------|--|------------|--------------|-----------|--------------|-----------|------------|--------------|
| Program   | Division/<br>8000000963 |  |            |              |           |              |           |            |              |
| <b>Pass-Through From:</b>   |                         |  |            |              |           |              |           |            |              |
| Office of Science<br>Financial Assistance<br>Program                          | 81.049                  |  |            | 15,252.98    |           |              | 15,252.98 | 15,252.98  |              |
| <i>Pass-Through From:</i>   |                         |  |            |              |           |              |           |            |              |
| University of Texas at San<br>Antonio   |                         | 743  | 15,252.98  |              |           |              |           |            |              |
| <hr/>   |                         |  |            |              |           |              |           |            |              |
| Totals - U.S. Department of Energy  |                         |  | 15,252.98  | 124.99       | 0.00      | 15,377.97    | 0.00      | 0.00       | 15,377.97    |
| <hr/>   |                         |  |            |              |           |              |           |            |              |
| <b>U.S. Department of Education</b>   |                         |  |            |              |           |              |           |            |              |
| Fund for the<br>Improvement of<br>Postsecondary<br>Education                  | 84.116                  | Midland ISD/<br>8000001437                             |            | 39,856.20    |           | 39,856.20    |           | 39,856.20  | 39,856.20    |
| Education Research,<br>Development and<br>Dissemination                       | 84.305                  | Georgia St<br>University<br>Rsch Foun/<br>8000001578   |            | 118,529.24   |           | 118,529.24   |           | 118,529.24 | 118,529.24   |
| Research in Special<br>Education  | 84.324                  | Florida State<br>University/<br>8000000974             |            | -0.04        |           | -0.04        |           | -0.04      | -0.04        |
| <b>Direct Programs:</b>   |                         |  |            |              |           |              |           |            |              |
| Fund for the<br>Improvement of<br>Education                                   | 84.215                  |  |            | 44,417.88    |           | 44,417.88    | 20,403.63 | 24,014.25  | 44,417.88    |
| <b>Pass-Through From:</b>   |                         |  |            |              |           |              |           |            |              |
| Adult Education -<br>Basic Grants to States                                   | 84.002                  |  |            |              |           | 716,129.99   | 65,125.63 | 651,004.36 | 716,129.99   |
| <i>Pass-Through From:</i>   |                         |  |            |              |           |              |           |            |              |
| Texas Education Agency  |                         | 701  | 716,129.99 |              |           |              |           |            |              |
| <hr/>   |                         |  |            |              |           |              |           |            |              |
| Totals - U.S. Department of Education   |                         |  | 716,129.99 | 158,385.40   | 44,417.88 | 918,933.27   | 0.00      | 85,529.26  | 833,404.01   |
| <hr/>   |                         |  |            |              |           |              |           |            |              |
| <b>U.S. Department of Health and Human Services</b>                           |                         |  |            |              |           |              |           |            |              |
| Drug Abuse and<br>Addiction Research<br>Programs                              | 93.279                  | University of<br>Southern<br>California/<br>8000001813 |            | 33,392.93    |           | 33,392.93    | 2,800.00  | 30,592.93  | 33,392.93    |
| Nursing Research  | 93.361                  | University of<br>Maryland<br>Baltimore/<br>8000001272  |            | 9,821.57     |           | 9,821.57     |           | 9,821.57   | 9,821.57     |
| National Center for<br>Research Resources                                     | 93.389                  | University of<br>Oregon/<br>8000001721                 |            | 30,363.40    |           | 30,363.40    |           | 30,363.40  | 30,363.40    |
| <b>Direct Programs:</b>   |                         |  |            |              |           |              |           |            |              |
| Healthy Marriage<br>Promotion and<br>Responsible<br>Fatherhood Grants         | 93.086                  |  |            | 531,790.97   |           | 531,790.97   | 500.00    | 531,290.97 | 531,790.97   |
| Alcohol Research<br>Programs  | 93.273                  |  |            | 53,852.14    |           | 53,852.14    |           | 53,852.14  | 53,852.14    |
| Drug Abuse and<br>Addiction Research<br>Programs                              | 93.279                  |  |            | 30,085.17    |           | 30,085.17    |           | 30,085.17  | 30,085.17    |
| National Center for<br>Research Resources                                     | 93.389                  |  |            | 581,365.19   |           | 581,365.19   | 50,679.44 | 530,685.75 | 581,365.19   |
| Cancer Cause and<br>Prevention Research                                       | 93.393                  |  |            | 1,042.99     |           | 1,042.99     |           | 1,042.99   | 1,042.99     |
| ARRA - Trans-NIH<br>Recovery Act<br>Research Support                          | 93.701                  |  |            | 160,277.79   |           | 160,277.79   |           | 160,277.79 | 160,277.79   |
| ARRA - Health<br>Information<br>Technology<br>Professionals in<br>Health Care | 93.721                  |  |            | 1,144,527.35 |           | 1,144,527.35 |           | 400,562.41 | 1,144,527.35 |
| <i>Pass-Through To:</i>   |                         |  |            |              |           |              |           |            |              |
| University of Texas at Austin   |                         |  |            |              |           |              | 721       | 743,964.94 |              |
| ARRA - Health<br>Information<br>Technology<br>Professionals in<br>Health Care | 93.721                  |  |            | 557,853.19   |           | 557,853.19   |           |            | 557,853.19   |

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*Pass-Through To:*

*University of Texas Health Science Center at Houston* 744 557,853.19

|   |        |            |            |  |  |  |  |            |
|---|--------|------------|------------|--|--|--|--|------------|
| ARRA - Health Information Technology Professionals in Health Care | 93.721 | -13,500.00 | -13,500.00 |  |  |  |  | -13,500.00 |
|---|--------|------------|------------|--|--|--|--|------------|

*Pass-Through To:*

*University of Texas Health Center at Tyler* 785 -13,500.00

|   |        |            |            |  |          |            |  |            |
|---|--------|------------|------------|--|----------|------------|--|------------|
| Biomedical Research and Research Training | 93.859 | 150,208.26 | 150,208.26 |  | 2,171.73 | 148,036.53 |  | 150,208.26 |
|---|--------|------------|------------|--|----------|------------|--|------------|

Pass-Through From:

|   |        |  |           |  |  |           |  |           |
|---|--------|--|-----------|--|--|-----------|--|-----------|
| Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work | 93.520 |  | 54,331.07 |  |  | 54,331.07 |  | 54,331.07 |
|---|--------|--|-----------|--|--|-----------|--|-----------|

*Pass-Through From:*

*University of Texas at Austin* 721 54,331.07

|   |  |           |           |              |              |              |           |              |              |
|---|--|-----------|-----------|--------------|--------------|--------------|-----------|--------------|--------------|
| Totals - U.S. Department of Health and Human Services |  | 54,331.07 | 73,577.90 | 3,197,503.05 | 3,325,412.02 | 1,288,318.13 | 56,151.17 | 1,980,942.72 | 3,325,412.02 |
|---|--|-----------|-----------|--------------|--------------|--------------|-----------|--------------|--------------|

JAG Program Cluster

**U.S. Department of Justice**

|  |        |  |           |           |  |           |           |           |
|--|--------|--|-----------|-----------|--|-----------|-----------|-----------|
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | Institute for Intergov't Research/8000001812 | 45,434.49 | 45,434.49 |  | 18,920.00 | 26,514.49 | 45,434.49 |
|--|--------|--|-----------|-----------|--|-----------|-----------|-----------|

Pass-Through From:

|  |        |  |  |            |  |           |           |            |
|--|--------|--|--|------------|--|-----------|-----------|------------|
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 |  |  | 170,904.44 |  | 99,446.26 | 71,458.18 | 170,904.44 |
|--|--------|--|--|------------|--|-----------|-----------|------------|

*Pass-Through From:*

*Governor - Fiscal* 300 170,904.44

|                                     |  |            |           |      |            |      |            |           |            |
|-------------------------------------|--|------------|-----------|------|------------|------|------------|-----------|------------|
| Totals - U.S. Department of Justice |  | 170,904.44 | 45,434.49 | 0.00 | 216,338.93 | 0.00 | 118,366.26 | 97,972.67 | 216,338.93 |
|-------------------------------------|--|------------|-----------|------|------------|------|------------|-----------|------------|

Employment Service Cluster

**U.S. Department of Labor**

Pass-Through From:

|  |        |  |  |            |  |           |            |            |
|--|--------|--|--|------------|--|-----------|------------|------------|
| Employment Service/Wagner-Peyser Funded Activities | 17.207 |  |  | 508,730.51 |  | 15,352.61 | 493,377.90 | 508,730.51 |
|--|--------|--|--|------------|--|-----------|------------|------------|

*Pass-Through From:*

*Texas Workforce Commission* 320 508,730.51

|                                   |  |            |      |      |            |      |           |            |            |
|-----------------------------------|--|------------|------|------|------------|------|-----------|------------|------------|
| Totals - U.S. Department of Labor |  | 508,730.51 | 0.00 | 0.00 | 508,730.51 | 0.00 | 15,352.61 | 493,377.90 | 508,730.51 |
|-----------------------------------|--|------------|------|------|------------|------|-----------|------------|------------|

Fish and Wildlife Cluster

**U.S. Department of the Interior**

Pass-Through From:

|                                |        |  |  |          |  |  |          |          |
|--------------------------------|--------|--|--|----------|--|--|----------|----------|
| Sport Fish Restoration Program | 15.605 |  |  | 3,945.33 |  |  | 3,945.33 | 3,945.33 |
|--------------------------------|--------|--|--|----------|--|--|----------|----------|

*Pass-Through From:*

*Parks and Wildlife Department* 802 3,945.33

|  |  |          |      |      |          |      |      |          |          |
|--|--|----------|------|------|----------|------|------|----------|----------|
| Totals - U.S. Department of the Interior |  | 3,945.33 | 0.00 | 0.00 | 3,945.33 | 0.00 | 0.00 | 3,945.33 | 3,945.33 |
|--|--|----------|------|------|----------|------|------|----------|----------|

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Highway Safety Cluster**

**U.S. Department of Transportation**

Pass-Through From:

|                                    |        |  |           |  |           |           |
|------------------------------------|--------|--|-----------|--|-----------|-----------|
| State and Community Highway Safety | 20.600 |  | 52,975.37 |  | 52,975.37 | 52,975.37 |
|------------------------------------|--------|--|-----------|--|-----------|-----------|

Pass-Through From:

|                                    |     |           |  |  |  |  |
|------------------------------------|-----|-----------|--|--|--|--|
| Texas Department of Transportation | 601 | 52,975.37 |  |  |  |  |
|------------------------------------|-----|-----------|--|--|--|--|

|   |        |  |           |  |           |           |
|---|--------|--|-----------|--|-----------|-----------|
| Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.601 |  | 63,548.53 |  | 63,548.53 | 63,548.53 |
|---|--------|--|-----------|--|-----------|-----------|

Pass-Through From:

|                                    |     |           |  |  |  |  |
|------------------------------------|-----|-----------|--|--|--|--|
| Texas Department of Transportation | 601 | 63,548.53 |  |  |  |  |
|------------------------------------|-----|-----------|--|--|--|--|

|  |  |            |      |      |            |            |
|--|--|------------|------|------|------------|------------|
| Totals - U.S. Department of Transportation |  | 116,523.90 | 0.00 | 0.00 | 116,523.90 | 116,523.90 |
|--|--|------------|------|------|------------|------------|

**Economic Development Cluster**

**U.S. Department of Commerce**

Direct Programs:

|  |        |  |              |              |              |              |
|--|--------|--|--------------|--------------|--------------|--------------|
| Investments for Public Works and Economic Development Facilities | 11.300 |  | 1,369,838.00 | 1,369,838.00 | 1,369,838.00 | 1,369,838.00 |
|--|--------|--|--------------|--------------|--------------|--------------|

|                                      |  |      |      |              |              |              |
|--------------------------------------|--|------|------|--------------|--------------|--------------|
| Totals - U.S. Department of Commerce |  | 0.00 | 0.00 | 1,369,838.00 | 1,369,838.00 | 1,369,838.00 |
|--------------------------------------|--|------|------|--------------|--------------|--------------|

**Statewide Data Systems Cluster**

**U.S. Department of Education**

Pass-Through From:

|                        |        |  |          |  |          |          |
|------------------------|--------|--|----------|--|----------|----------|
| Statewide Data Systems | 84.372 |  | 7,030.00 |  | 7,030.00 | 7,030.00 |
|------------------------|--------|--|----------|--|----------|----------|

Pass-Through From:

|   |     |          |  |  |  |  |
|---|-----|----------|--|--|--|--|
| Texas Higher Education Coordinating Board | 781 | 7,030.00 |  |  |  |  |
|---|-----|----------|--|--|--|--|

|                                       |  |          |      |      |          |          |
|---------------------------------------|--|----------|------|------|----------|----------|
| Totals - U.S. Department of Education |  | 7,030.00 | 0.00 | 0.00 | 7,030.00 | 7,030.00 |
|---------------------------------------|--|----------|------|------|----------|----------|

**Student Financial Assistance Cluster**

**U.S. Department of Education**

|  |        |  |      |  |      |      |
|--|--------|--|------|--|------|------|
| Federal Perkins Loan Program_Federal Capital Contributions | 84.038 |  | 0.00 |  | 0.00 | 0.00 |
|--|--------|--|------|--|------|------|

Direct Programs:

|   |        |  |            |            |            |            |
|---|--------|--|------------|------------|------------|------------|
| Federal Supplemental Educational Opportunity Grants | 84.007 |  | 920,424.00 | 920,424.00 | 920,424.00 | 920,424.00 |
|---|--------|--|------------|------------|------------|------------|

|                            |        |  |            |            |            |            |
|----------------------------|--------|--|------------|------------|------------|------------|
| Federal Work-Study Program | 84.033 |  | 938,967.44 | 938,967.44 | 938,967.44 | 938,967.44 |
|----------------------------|--------|--|------------|------------|------------|------------|

|                            |        |  |               |               |               |               |
|----------------------------|--------|--|---------------|---------------|---------------|---------------|
| Federal Pell Grant Program | 84.063 |  | 42,313,403.56 | 42,313,403.56 | 42,313,403.56 | 42,313,403.56 |
|----------------------------|--------|--|---------------|---------------|---------------|---------------|

|                              |        |  |                |                |                |                |
|------------------------------|--------|--|----------------|----------------|----------------|----------------|
| Federal Direct Student Loans | 84.268 |  | 180,887,443.65 | 180,887,443.65 | 180,887,443.65 | 180,887,443.65 |
|------------------------------|--------|--|----------------|----------------|----------------|----------------|

|                                 |        |  |       |       |       |       |
|---------------------------------|--------|--|-------|-------|-------|-------|
| Academic Competitiveness Grants | 84.375 |  | 41.00 | 41.00 | 41.00 | 41.00 |
|---------------------------------|--------|--|-------|-------|-------|-------|

|   |        |  |            |            |            |            |
|---|--------|--|------------|------------|------------|------------|
| Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | 84.379 |  | 158,000.00 | 158,000.00 | 158,000.00 | 158,000.00 |
|---|--------|--|------------|------------|------------|------------|

|                                       |  |      |      |                |                |                |
|---------------------------------------|--|------|------|----------------|----------------|----------------|
| Totals - U.S. Department of Education |  | 0.00 | 0.00 | 225,218,279.65 | 225,218,279.65 | 225,218,279.65 |
|---------------------------------------|--|------|------|----------------|----------------|----------------|

**U.S. Department of Health and Human Services**

|   |        |  |           |           |           |           |
|---|--------|--|-----------|-----------|-----------|-----------|
| Scholarships for Health Professions Students from | 93.925 |  | 76,084.00 | 76,084.00 | 76,084.00 | 76,084.00 |
|---|--------|--|-----------|-----------|-----------|-----------|

**UNAUDITED**  
**Texas State University-San Marcos (754)**

Disadvantaged  
 Backgrounds

|   |      |      |           |           |  |      |      |           |           |
|---|------|------|-----------|-----------|--|------|------|-----------|-----------|
| Totals - U.S. Department of Health and Human Services | 0.00 | 0.00 | 76,084.00 | 76,084.00 |  | 0.00 | 0.00 | 76,084.00 | 76,084.00 |
|---|------|------|-----------|-----------|--|------|------|-----------|-----------|

**TANF Cluster**

**U.S. Department of Health and Human Services**

Pass-Through From:

|   |        |  |           |  |  |  |           |           |
|---|--------|--|-----------|--|--|--|-----------|-----------|
| Temporary Assistance for Needy Families | 93.558 |  | 61,474.00 |  |  |  | 61,474.00 | 61,474.00 |
|---|--------|--|-----------|--|--|--|-----------|-----------|

Pass-Through From:

|                            |     |           |  |  |  |  |  |  |
|----------------------------|-----|-----------|--|--|--|--|--|--|
| Texas Workforce Commission | 320 | 61,474.00 |  |  |  |  |  |  |
|----------------------------|-----|-----------|--|--|--|--|--|--|

|   |           |      |      |           |  |      |      |           |           |
|---|-----------|------|------|-----------|--|------|------|-----------|-----------|
| Totals - U.S. Department of Health and Human Services | 61,474.00 | 0.00 | 0.00 | 61,474.00 |  | 0.00 | 0.00 | 61,474.00 | 61,474.00 |
|---|-----------|------|------|-----------|--|------|------|-----------|-----------|

**Title I, Part A Cluster**

**U.S. Department of Education**

Pass-Through From:

|  |        |  |           |  |  |  |           |           |
|--|--------|--|-----------|--|--|--|-----------|-----------|
| Title I Grants to Local Educational Agencies | 84.010 |  | 26,008.43 |  |  |  | 26,008.43 | 26,008.43 |
|--|--------|--|-----------|--|--|--|-----------|-----------|

Pass-Through From:

|                        |     |           |  |  |  |  |  |  |
|------------------------|-----|-----------|--|--|--|--|--|--|
| Texas Education Agency | 701 | 26,008.43 |  |  |  |  |  |  |
|------------------------|-----|-----------|--|--|--|--|--|--|

|                                       |           |      |      |           |  |      |      |           |           |
|---------------------------------------|-----------|------|------|-----------|--|------|------|-----------|-----------|
| Totals - U.S. Department of Education | 26,008.43 | 0.00 | 0.00 | 26,008.43 |  | 0.00 | 0.00 | 26,008.43 | 26,008.43 |
|---------------------------------------|-----------|------|------|-----------|--|------|------|-----------|-----------|

**Teacher Quality Partnership Grants Cluster**

**U.S. Department of Education**

Direct Programs:

|                                    |        |  |            |            |  |           |            |            |
|------------------------------------|--------|--|------------|------------|--|-----------|------------|------------|
| Teacher Quality Partnership Grants | 84.336 |  | 797,945.38 | 797,945.38 |  | 64,233.81 | 733,711.57 | 797,945.38 |
|------------------------------------|--------|--|------------|------------|--|-----------|------------|------------|

|                                       |      |      |            |            |  |      |           |            |            |
|---------------------------------------|------|------|------------|------------|--|------|-----------|------------|------------|
| Totals - U.S. Department of Education | 0.00 | 0.00 | 797,945.38 | 797,945.38 |  | 0.00 | 64,233.81 | 733,711.57 | 797,945.38 |
|---------------------------------------|------|------|------------|------------|--|------|-----------|------------|------------|

**TRIO Cluster**

**U.S. Department of Education**

Direct Programs:

|                               |        |  |            |            |  |  |            |            |
|-------------------------------|--------|--|------------|------------|--|--|------------|------------|
| TRIO_Student Support Services | 84.042 |  | 258,848.07 | 258,848.07 |  |  | 258,848.07 | 258,848.07 |
|-------------------------------|--------|--|------------|------------|--|--|------------|------------|

|                    |        |  |            |            |  |  |            |            |
|--------------------|--------|--|------------|------------|--|--|------------|------------|
| TRIO_Talent Search | 84.044 |  | 618,109.47 | 618,109.47 |  |  | 618,109.47 | 618,109.47 |
|--------------------|--------|--|------------|------------|--|--|------------|------------|

|                   |        |  |            |            |  |  |            |            |
|-------------------|--------|--|------------|------------|--|--|------------|------------|
| TRIO_Upward Bound | 84.047 |  | 361,911.19 | 361,911.19 |  |  | 361,911.19 | 361,911.19 |
|-------------------|--------|--|------------|------------|--|--|------------|------------|

|                                       |      |      |              |              |  |      |      |              |              |
|---------------------------------------|------|------|--------------|--------------|--|------|------|--------------|--------------|
| Totals - U.S. Department of Education | 0.00 | 0.00 | 1,238,868.73 | 1,238,868.73 |  | 0.00 | 0.00 | 1,238,868.73 | 1,238,868.73 |
|---------------------------------------|------|------|--------------|--------------|--|------|------|--------------|--------------|

|   |                     |                     |                       |                       |  |                     |                     |                       |                       |
|---|---------------------|---------------------|-----------------------|-----------------------|--|---------------------|---------------------|-----------------------|-----------------------|
| <b>Total Expenditures of Federal Awards</b> | <b>7,139,207.06</b> | <b>1,377,460.92</b> | <b>238,687,911.16</b> | <b>247,204,579.14</b> |  | <b>1,356,539.89</b> | <b>2,504,191.05</b> | <b>243,343,848.20</b> | <b>247,204,579.14</b> |
|---|---------------------|---------------------|-----------------------|-----------------------|--|---------------------|---------------------|-----------------------|-----------------------|



**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Notes Menu, FY 2012**  
November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Notes Menu - FY 2012**

[\*\*Note 1 - Non-Monetary Assistance\*\*](#)

[\*\*Note 2 - Reconciliation\*\*](#)

[\*\*Note 3a - Student Loans Processed and Administrative Cost Recovered\*\*](#)

[\*\*Note 3b - Federally Funded Loans Processed and Administrative Cost Recovered\*\*](#)

[\*\*Note 4 - Depository Libraries for Governmental Publications\*\*](#)

[\*\*Note 5 - Unemployment Insurance Funds\*\*](#)

[\*\*Note 6 - Rebates for the Special Supplemental Food Program for Women, Infants, and Children \(WIC\)\*\*](#)

[\*\*Note 7 - Federal Deferred Revenue\*\*](#)

[\*\*Note 8 - Supplemental Nutrition Assistance Program \(SNAP\)\*\*](#)

[\*\*Note A - SEFA/ARRA Reconciliation\*\*](#)

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 1**  
November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 1 - Non-Monetary Assistance, FY 2012**

Comment:  
N/A



**This agency has been certified. No modifications allowed.**

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 2**  
November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 2 - Reconciliation, FY 2012**

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Federal Financial Assistance to the total of federal revenues and federal grant pass-through revenues as reported in the general-purpose financial statements. Generally, federal funds are not earned until expended; therefore, federal revenues equal federal expenditures for the reporting period.

Per Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds; and Combined Statement of Revenues, Expenses and Changes in Net Assets - Proprietary Funds; and Combined Statement of Changes in Fiduciary Net Assets:

|   | AFR               | USAS Amount            |  | Note 2 Amount          |
|---|-------------------|------------------------|--|------------------------|
| <b>Federal Revenue</b>  |                   |                        |  |                        |
| Governmental Funds  | Exhibit II        | -                      |  |                        |
| Proprietary Funds   |                   |                        |  |                        |
| Operating   | Exhibit IV/SRECNA | 16,864,524.87          |  | 16,864,524.87          |
| Non-operating   | Exhibit IV/SRECNA | 42,313,403.56          |  | 42,313,403.56          |
| Capital Contributions   | Exhibit IV/SRECNA | -                      |  |                        |
| Fiduciary Funds   | Exhibit VII       | -                      |  |                        |
| <b>Total Federal Revenue</b>                                  |                   | <b>\$59,177,928.43</b> |  | <b>\$59,177,928.43</b> |
| <i>Amount per Schedule: \$240,065,372.08</i>                  |                   |                        |  |                        |
| <i>Discrepancy: (\$180,887,443.65)</i>                        |                   |                        |  |                        |
| <b>Federal Pass-Through Revenue</b>                           |                   |                        |  |                        |
| Governmental Funds  | Exhibit II        | -                      |  |                        |
| Proprietary Funds   |                   |                        |  |                        |
| Operating   | Exhibit IV/SRECNA | 7,037,649.31           |  | 7,163,917.91           |
| Non-operating   | Exhibit IV/SRECNA | 126,268.60             |  |                        |
| Capital Contributions   | Exhibit IV/SRECNA | -                      |  |                        |
| Fiduciary Funds   | Exhibit VII       | -                      |  |                        |
| <b>Total Federal Pass-Through Revenue</b>                     |                   | <b>\$7,163,917.91</b>  |  | <b>\$7,163,917.91</b>  |
| <i>Amount per Schedule: \$7,139,207.06</i>                    |                   |                        |  |                        |
| <i>Discrepancy: \$24,710.85</i>                               |                   |                        |  |                        |
| <b>Total Federal Revenue and Federal Pass-Through Revenue</b> |                   | <b>\$66,341,846.34</b> |  | <b>\$66,341,846.34</b> |
| <b>Reconciliation Items</b>                                   |                   |                        |  |                        |
|   |                   |                        |  | <b>CFDA</b>            |
|   |                   |                        |  | <b>Amount</b>          |
| <b>Non-monetary Items:</b>                                    |                   |                        |  |                        |
| ---   |                   |                        |  |                        |
| <b>Total Non-monetary Items</b>                               |                   |                        |  | <b>\$0.00</b>          |
| <b>New Loans Processed: (Amounts are from Note 3a)</b>        |                   |                        |  |                        |
| Federal Family Education Loans                                |                   | 84.032                 |  | -                      |
| Federal Family Education Loan Program (FFELP)                 |                   | 84.032L                |  | -                      |
| Federal Perkins Loan Program (Perkins)                        |                   | 84.038                 |  | -                      |
| Federal Direct Student Loans (Direct Loans)                   |                   | 84.268                 |  | 180,887,443.65         |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

|   |        |   |
|---|--------|---|
| Health Education Assistance Loan Program (HEAL) | 93.108 | - |
| Nursing Faculty Loan Program                    | 93.264 | - |
| Health Professions Student Loan Program         | 93.342 | - |
| Nursing Student Loan Program                    | 93.364 | - |

**Total New Loans Processed** **\$180,887,443.65**

**Other Reconciling Items:**

**Add:**

|   |        |  |
|---|--------|--|
| State Unemployment Funds - State Portion  | 17.225 |  |
| Other <i>(Contact FRS if you have other reconciling items as additions items)</i> |        |  |

**Deduct: (Enter amounts as negative)**

Federal revenue received on the fixed fee basis contract

Note:



Federal revenue received under a vendor relationship between agency and the federal government

Note:



Federal grants **from** Texas A&M Research Foundation -24,710.85

Federal grants **to** Texas A&M Research Foundation

Medicare Part D

COBRA

Build America Bond

Early Retirement Reinsurance Program

Other *(Contact FRS if you have other reconciling items as deductions items)*

**Total Other Reconciling Items** **(\$24,710.85)**

**Total Reconciliation Items:** **\$180,862,732.80**

**Total per Note 2:** **\$247,204,579.14**

**Total Pass Through and Expenditures per Federal Schedule:** **\$247,204,579.14**

**Difference:** **\$0.00**

**This agency has been certified. No modifications allowed.**

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 3a**  
 November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 3a - Student Loans Processed and Administrative Cost Recovered, FY 2012**

| Program Name  | CFDA    | New Loans Processed     | Admin Cost Recovered* | Total Loans Processed and Admin Cost Recovered (From Schedule) | Ending Balances of Previous Year's Loans |
|---|---------|-------------------------|-----------------------|--|--|
| Federal Family Education Loans  | 84.032  | 0.00                    |                       |  | 0.00                                     |
| Federal Family Education Loan Program (FFELP)   | 84.032L | 0.00                    |                       |  | 0.00                                     |
| Federal Perkins Loan Program (Perkins)<br>Does your university use a service organization as part of processing loans under the Perkins program? If so, please disclose the name of the company that the loans have been outsourced to: | 84.038  | 0.00                    | 0.00                  | 0.00   | 0.06                                     |
| Federal Direct Student Loans (Direct Loans)   | 84.268  | 180,887,443.65          | 0.00                  | 180,887,443.65   | 0.00                                     |
| Health Education Assistance Loan Program (HEAL)   | 93.108  | 0.00                    |                       |  | 0.00                                     |
| Nursing Faculty Loan Program  | 93.264  | 0.00                    |                       |  | 0.00                                     |
| Health Professions Student Loan Program   | 93.342  | 0.00                    |                       |  | 0.00                                     |
| Nursing Student Loans   | 93.364  | 0.00                    |                       |  | 0.00                                     |
| <b>Total</b>  |         | <b>\$180,887,443.65</b> | <b>\$0.00</b>         | <b>\$180,887,443.65</b>  | <b>\$0.06</b>                            |

**This agency has been certified. No modifications allowed.**

\* Admin Cost Recovered includes administration cost and any interest subsidy related to student loans processed.

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 3b**  
 November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 3b - Federally Funded Loans Processed and Administrative Cost Recovered, FY 2012**

| Program Name                                | CFDA   | New Loans Processed | Admin Cost Recovered | Total Loans Processed and Admin Cost Recovered (From Schedule) | Ending Balances of Previous Year's Loans |
|---|--------|---------------------|----------------------|--|--|
| Clean Water State Revolving Fund (CWSRF)    | 66.458 | 0.00                |                      |  | 0.00                                     |
| Drinking Water State Revolving Fund (DWSRF) | 66.468 | 250,579.57          | 0.00                 | 250,579.57   | 331,386.00                               |
| <b>Total</b>                                |        | <b>\$250,579.57</b> | <b>\$0.00</b>        | <b>\$250,579.57</b>  | <b>\$331,386.00</b>                      |

**This agency has been certified. No modifications allowed.**

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 4**  
November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 4 - Depository Libraries for Governmental Publications, FY 2012**

**Comment:**

The University participates as a depository library in the Government Printing Office's Depository Libraries for Government Publication program, CFDA #40.001. The University is the legal custodian of government publications, which remain the property of the Federal government. The publications are not assigned a value by the Government Printing Office.



**This agency has been certified. No modifications allowed.**

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 5**  
November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 5 - Unemployment Insurance Funds, FY 2012**

**Comment:**

There were no expenditures for CFDA 17.225 during the current fiscal year.



**This agency has been certified. No modifications allowed.**



**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 6**  
November 13, 2012

**Agency 754 - Texas State University - San Marcos**

**SEFA Note 6 - Rebates for the Special Supplemental Food Program for Women, Infants, and Children (WIC), FY 2012**

Comment:

N/A



**This agency has been certified. No modifications allowed.**

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 7**  
 November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 7 - Federal Deferred Revenue, FY 2012**

| CFDA Number | CFDA Title   | Federal<br>Deferred Revenue<br>September 1, 2011 | Increase/(Decrease) | Federal<br>Deferred Revenue<br>August 31, 2012 |
|-------------|--|--|---------------------|--|
| 10.223      | Hispanic Serving Institutions Education Grants                                     | 20,200.27  | -20,200.27          | 0.00   |
| 12.114      | Collaborative Research and Development   | 2,596.77   | -2,596.77           | 0.00   |
| 12.351      | Basic Scientific Research - Combating Weapons of Mass Destruction                  | 1,306.69   | -499.61             | 807.08   |
| 12.800      | Air Force Defense Research Sciences Program  | 87,213.59  | -41,308.59          | 45,905.00                                      |
| 12.910      | Research and Technology Development  | 0.00   | 189,819.66          | 189,819.66                                     |
| 15.615      | Cooperative Endangered Species Conservation Fund                                   | 0.00   | 1,034.33            | 1,034.33                                       |
| 15.915      | Technical Preservation Services  | 785.08   | -785.08             | 0.00   |
| 16.560      | National Institute of Justice Research, Evaluation, and Development Project Grants | 16,288.86  | -16,288.86          | 0.00   |
| 16.579      | Edward Byrne Memorial Formula Grant Program  | 0.00   | 12,249.41           | 12,249.41                                      |
| 20.607      | Alcohol Open Container Requirements  | 0.00   | 276.94              | 276.94   |
| 45.168      | Promotion of the Humanities_We the People  | 2,900.00   | -2,900.00           | 0.00   |
| 47.050      | Geosciences  | 2,000.00   | -2,000.00           | 0.00   |
| 66.419      | Water Pollution Control State, Interstate, and Tribal Program Support              | 11,073.66  | -11,073.66          | 0.00   |
| 66.605      | Performance Partnership Grants   | 128.35   | 39.40               | 167.75   |
| 84.002      | Adult Education - Basic Grants to States   | 1,659.00   | -1,659.00           | 0.00   |
| 84.116      | Fund for the Improvement of Postsecondary Education                                | 39,856.92  | -39,856.20          | 0.72   |
| 84.144      | Migrant Education_Coordination Program   | 11,297.29  | -11,297.29          | 0.00   |
| 84.366      | Mathematics and Science Partnerships   | 0.00   | 47.56               | 47.56  |
| 84.367      | Improving Teacher Quality State Grants   | 0.00   | 16,488.86           | 16,488.86                                      |
| 84.928      | National Writing Project   | 22,207.50  | -20,823.49          | 1,384.01                                       |
| 93.273      | Alcohol Research Programs  | 13,695.34  | -13,695.34          | 0.00   |

|                               |                   |                  |                   |
|-------------------------------|-------------------|------------------|-------------------|
| <b>Total Deferred Revenue</b> | <b>233,209.32</b> | <b>34,972.00</b> | <b>268,181.32</b> |
|-------------------------------|-------------------|------------------|-------------------|

**(Additional blank rows will appear as needed after saving)**

**UNAUDITED**  
**Texas State University-San Marcos (754)**

Explain why the deferred revenue is reported:

Federal grants subject to A-133 audit in which revenue received in advance of expenditures.



**This agency has been certified. No modifications allowed.**

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**SEFA Note 8**  
November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**SEFA Note 8 - Supplemental Nutrition Assistance Program (SNAP), FY 2012**

Comment:  
N/A



**This agency has been certified. No modifications allowed.**

**UNAUDITED**  
**Texas State University-San Marcos (754)**



State of Texas - Federal Activity  
**Reconciliation**  
 November 13, 2012

**Agency 754 - Texas State University - San Marcos**  
**ARRA Section 1512 Report Reconciliation to SEFA**  
**FY 2012**

These reconciling reports relate to situations where the agency/university has activity reportable on the SEFA that is either reportable or not reportable on the Sec. 1512 report.

| CFDA                   | FY 2012 Accounting Basis | Title  | Section 1512 Reconciliation Total | SEFA Total        | Status   |
|------------------------|--------------------------|--|-----------------------------------|-------------------|----------|
| 17.258                 | Accrual                  | WIA Adult Program  | 0.00                              | 0.00              | Balanced |
| 47.041                 | Accrual                  | Engineering Grants   | 255.04                            | 255.04            | Balanced |
| 47.082                 | Accrual                  | Trans-NSF Recovery Act Research Support                                    | 245,049.85                        | 245,049.85        | Balanced |
| 84.033                 | Accrual                  | Federal Work-Study Program   | 0.00                              | 0.00              | Balanced |
| 84.397                 | Accrual                  | State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act | 0.00                              | 0.00              | Balanced |
| 93.407                 | Accrual                  | ARRA - Scholarships for Disadvantaged Students                             | 0.00                              | 0.00              | Balanced |
| 93.701                 | Accrual                  | Trans-NIH Recovery Act Research Support                                    | 160,277.79                        | 160,277.79        | Balanced |
| 93.721                 | Accrual                  | ARRA - Health Information Technology Professionals in Health Care          | 400,562.41                        | 400,562.41        | Balanced |
| 93.723                 | Accrual                  | ARRA - Prevention and Wellness-State, Territories and Pacific Islands      | 69,999.76                         | 69,999.76         | Balanced |
| <b>Totals (9 rows)</b> |                          |  | <b>876,144.85</b>                 | <b>876,144.85</b> |          |

**All CFDA's are balanced**

For general help with SEFA-ARRA reconciliation, please send e-mail to [Shelly.Arnold@cpa.state.tx.us](mailto:Shelly.Arnold@cpa.state.tx.us)



**Texas State University - San Marcos (754)**  
**Schedule 1B**  
**Schedule of State Grant Pass-Throughs From/To State Agencies**  
**For the Year Ended August 31, 2012**

| Pass-through From   | Grant ID        | Agency Number | Amount              |
|---|-----------------|---------------|---------------------|
| <b>Emerging Tech</b>  | <b>300.0005</b> |               |                     |
| Governor - Fiscal   |                 | 300           | 913,772.35          |
|   |                 |               | <u>913,772.35</u>   |
| <b>Institute for Criminal Justice Studies (ICJS)</b>  | <b>300.0015</b> |               |                     |
| Governor - Fiscal   |                 | 300           | 9,352.78            |
|   |                 |               | <u>9,352.78</u>     |
| <b>Advanced Law Enforcement Rapid Response Training (ALERRT)</b>  | <b>300.0016</b> |               |                     |
| Governor - Fiscal   |                 | 300           | 812,519.69          |
|   |                 |               | <u>812,519.69</u>   |
| <b>Keep Kids in School</b>  | <b>300.0017</b> |               |                     |
| Governor - Fiscal   |                 | 300           | 14,914.59           |
|   |                 |               | <u>14,914.59</u>    |
| <b>Interns Enrolled In The Study Of Geography</b>   | <b>305.0001</b> |               |                     |
| General Land Office   |                 | 305           | 5,931.95            |
|   |                 |               | <u>5,931.95</u>     |
| <b>Fifth Year Accounting Student Scholarship Program</b>  | <b>457.0001</b> |               |                     |
| Texas State Board of Public Accountancy   |                 | 457           | 18,000.00           |
|   |                 |               | <u>18,000.00</u>    |
| <b>Tobacco Use Prevention and Control</b>   | <b>537.0008</b> |               |                     |
| Department of State Health Services   |                 | 537           | 1,405,990.60        |
|   |                 |               | <u>1,405,990.60</u> |
| <b>Obesity</b>  | <b>537.0011</b> |               |                     |
| Department of State Health Services   |                 | 537           | 13,206.90           |
|   |                 |               | <u>13,206.90</u>    |
| <b>Edwards Aquifer Recovery Implementation</b>  | <b>555.0004</b> |               |                     |
| Texas A&M AgriLife Extension Service  |                 | 555           | 7,733.78            |
|   |                 |               | <u>7,733.78</u>     |
| <b>2010 TWDB Flow Water Quality</b>   | <b>580.0001</b> |               |                     |
| Texas Water Development Board   |                 | 580           | -                   |
|   |                 |               | <u>-</u>            |
| <b>WSC - Research</b>   | <b>580.0019</b> |               |                     |
| Texas Water Development Board   |                 | 580           | 114,097.86          |
|   |                 |               | <u>114,097.86</u>   |
| <b>Monthly Stream Flow Disaggregation</b>   | <b>582.0019</b> |               |                     |
| Texas Commission on Environmental Quality   |                 | 582           | 42,728.30           |
|   |                 |               | <u>42,728.30</u>    |
| <b>Interns for TCEQ</b>   | <b>582.0057</b> |               |                     |
| Texas Commission on Environmental Quality   |                 | 582           | 21,981.21           |
|   |                 |               | <u>21,981.21</u>    |
| <b>Water Quality Permitting</b>   | <b>582.0078</b> |               |                     |
| Texas Commission on Environmental Quality   |                 | 582           | 5,359.00            |
|   |                 |               | <u>5,359.00</u>     |
| <b>Limited English Proficient</b>   | <b>701.0024</b> |               |                     |
| Texas Education Agency  |                 | 701           | 788,505.69          |
|   |                 |               | <u>788,505.69</u>   |
| <b>TX Reading, Math &amp; Science Initiative</b>  | <b>701.0040</b> |               |                     |
| Texas Education Agency  |                 | 701           | -4,206.98           |
|   |                 |               | <u>-4,206.98</u>    |
| <b>1510 TEXAQS II Meteorological Monitoring &amp; Data Analysis and Advanced Atmospheric Chemistry Monitoring</b> | <b>711.0003</b> |               |                     |
| Texas A&M University  |                 | 711           | 56,413.85           |
|   |                 |               | <u>56,413.85</u>    |
| <b>COLLEGE &amp; CAREER READINESS INITIATIVE FACULTY COLLABORATIVE PROGRAM</b>                                    | <b>714.0008</b> |               |                     |
| University of Texas at Arlington  |                 | 714           | 6,870.35            |
|   |                 |               | <u>6,870.35</u>     |
| <b>Joint Admission Medical Program (JAMP)</b>   | <b>720.0002</b> |               |                     |
| University of Texas System  |                 | 720           | 15,270.31           |
|   |                 |               | <u>15,270.31</u>    |
| <b>Teacher Mentoring Program</b>  | <b>721.0003</b> |               |                     |
| University of Texas at Austin   |                 | 721           | 179,856.80          |
|   |                 |               | <u>179,856.80</u>   |
| <b>College Readiness Initiative</b>   | <b>758.0001</b> |               |                     |
| Texas State University System   |                 | 758           | 495,795.50          |
|   |                 |               | <u>495,795.50</u>   |
| <b>Promote Participation and Success</b>  | <b>758.0002</b> |               |                     |
| Texas State University System   |                 | 758           | 29,979.90           |
|   |                 |               | <u>29,979.90</u>    |
| <b>College Readiness &amp; Retention of Physics</b>   | <b>760.0001</b> |               |                     |
| Texas A&M University - Corpus Christi   |                 | 760           | 8,300.91            |
|   |                 |               | <u>8,300.91</u>     |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

|  |                 |                      |                      |
|--|-----------------|----------------------|----------------------|
| <b>Professional Nursing Aid</b>  | <b>781.0002</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | -                    |
|  |                 |                      | -                    |
| <b>Nursing &amp; Allied Health</b>   | <b>781.0006</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 59,368.18            |
|  |                 |                      | <u>59,368.18</u>     |
| <b>TEXAS Grant Program</b>   | <b>781.0008</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 17,468,266.00        |
|  |                 |                      | <u>17,468,266.00</u> |
| <b>Advanced Research Program</b>   | <b>781.0010</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 80,000.00            |
|  |                 |                      | <u>80,000.00</u>     |
| <b>Professional Nursing Shortage Reduction Program</b>   | <b>781.0013</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 192,181.80           |
|  |                 |                      | <u>192,181.80</u>    |
| <b>Engineering Recruitment Program</b>   | <b>781.0020</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | -19,968.10           |
|  |                 |                      | <u>-19,968.10</u>    |
| <b>College Work Study Program</b>  | <b>781.0023</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 169,447.68           |
|  |                 |                      | <u>169,447.68</u>    |
| <b>College Readiness Initiative</b>  | <b>781.0026</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 770,206.67           |
|  |                 |                      | <u>770,206.67</u>    |
| <b>Top 10% Scholarships</b>  | <b>781.0028</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 1,507,336.00         |
|  |                 |                      | <u>1,507,336.00</u>  |
| <b>Work Study Mentorship Program</b>   | <b>781.0029</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 183,230.92           |
|  |                 |                      | <u>183,230.92</u>    |
| <b>ABE Community College Grants</b>  | <b>781.0031</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 296,296.53           |
|  |                 |                      | <u>296,296.53</u>    |
| <b>Combat Exemption Prog SB297</b>   | <b>781.0033</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | -5,402.00            |
|  |                 |                      | <u>-5,402.00</u>     |
| <b>Early High School Program HB1479</b>  | <b>781.0036</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 186,637.90           |
|  |                 |                      | <u>186,637.90</u>    |
| <b>Developmental Education Program</b>   | <b>781.0040</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 28,375.74            |
|  |                 |                      | <u>28,375.74</u>     |
| <b>College Access State Match</b>  | <b>781.0041</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | -                    |
|  |                 |                      | -                    |
| <b>T-STEM Scholarship Program</b>  | <b>781.0052</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | -                    |
|  |                 |                      | -                    |
| <b>CCA-DE MATH</b>   | <b>781.0053</b> |                      |                      |
| Texas Higher Education Coordinating Board  |                 | 781                  | 67,753.34            |
|  |                 |                      | <u>67,753.34</u>     |
| <b>Assessing Texas' Freshwater Turtles - Year 2</b>  | <b>802.0002</b> |                      |                      |
| Parks and Wildlife Department  |                 | 802                  | 30,026.09            |
|  |                 |                      | <u>30,026.09</u>     |
| <b>Addressing Information Deficiencies Related to Mourning Dove, White-winged Dove, and Eastern Wild Turkey Management in TX</b> | <b>802.0037</b> |                      |                      |
| Parks and Wildlife Department  |                 | 802                  | 2,949.19             |
|  |                 |                      | <u>2,949.19</u>      |
| <b>Cultural resources inventory at Martin Creek Lake State Park</b>  | <b>802.0055</b> |                      |                      |
| Parks and Wildlife Department  |                 | 802                  | 9.29                 |
|  |                 |                      | <u>9.29</u>          |
| <b>Houston toad response to ongoing habitat restoration in Bastrop State Park, Bastrop County, Texas</b>                         | <b>802.0056</b> |                      |                      |
| Parks and Wildlife Department  |                 | 802                  | 11,869.64            |
|  |                 |                      | <u>11,869.64</u>     |
| <b>Cultural resources survey at Galveston Island State Park</b>  | <b>802.0057</b> |                      |                      |
| Parks and Wildlife Department  |                 | 802                  | 1,685.36             |
|  |                 |                      | <u>1,685.36</u>      |
| <b>Total Pass-Through from Other Agencies (Exh. II):</b>   |                 |                      | <b>25,992,645.57</b> |
| <b>Pass-through To</b>   | <b>Grant ID</b> | <b>Agency Number</b> | <b>Amount</b>        |
| <b>College &amp; Career Readiness Initiative Faculty Collaborative Program</b>   | <b>754.0003</b> |                      |                      |
| Texas A&M University   |                 | 711                  | 5,050.50             |
|  |                 |                      | <u>5,050.50</u>      |
| <b>Assessing Texas Freshwater Turtles - Year 4</b>   | <b>754.0005</b> |                      |                      |
| University of Texas at El Paso   |                 | 724                  | 3,046.91             |
| University of Texas at Tyler   |                 | 750                  | 13,228.78            |
|  |                 |                      | <u>16,275.69</u>     |
| <b>Total Pass-Through to Other Agencies (Exh. II):</b>   |                 |                      | <b>21,326.19</b>     |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Schedule 2A**  
**Miscellaneous Bond Information**

**Business-Type Activities**

| Description of Issue      | Bonds<br>Issued To<br>Date   | Range of<br>Interest Rates | Scheduled Maturities |              | First<br>Call<br>Date |
|---------------------------|------------------------------|----------------------------|----------------------|--------------|-----------------------|
|                           |                              |                            | First<br>Year        | Last<br>Year |                       |
| <b>Housing System</b>     |                              |                            |                      |              |                       |
| Revenue Bonds, Series '86 | <u>\$3,500,000.00</u>        | 3.00%                      | 1988                 | 2016         | 10/01/1996            |
| Total                     | <u><u>\$3,500,000.00</u></u> |                            |                      |              |                       |



**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Schedule 2B**  
**Change in Bonded Indebtedness**

**Business-Type Activities**

| <b>Description of Issue</b> | <b>Bonds Outstanding<br/>9/1/2011</b> | <b>Bonds Issued</b> | <b>Bonds Matured<br/>or Retired</b> | <b>Bonds Refunded<br/>or Extinguished</b> | <b>Bonds Outstanding<br/>8/31/2012</b> | <b>Amounts Due Within<br/>One Year</b> |
|-----------------------------|---------------------------------------|---------------------|-------------------------------------|---|--|--|
| <b>Housing System</b>       |                                       |                     |                                     |   |  |  |
| Revenue Bonds, Series '86   | \$845,000.00                          |                     | \$160,000.00                        |   | \$685,000.00                           | \$165,000.00                           |
| Total                       | <u>\$845,000.00</u>                   |                     | <u>\$160,000.00</u>                 |   | <u>\$685,000.00</u>                    | <u>\$165,000.00</u>                    |

(A)

**Note A:**

|   |                     |
|---|---------------------|
| Bonds Outstanding Per Schedule            | <u>\$685,000.00</u> |
| Bonds Payable Per Statement of Net Assets | <u>\$685,000.00</u> |

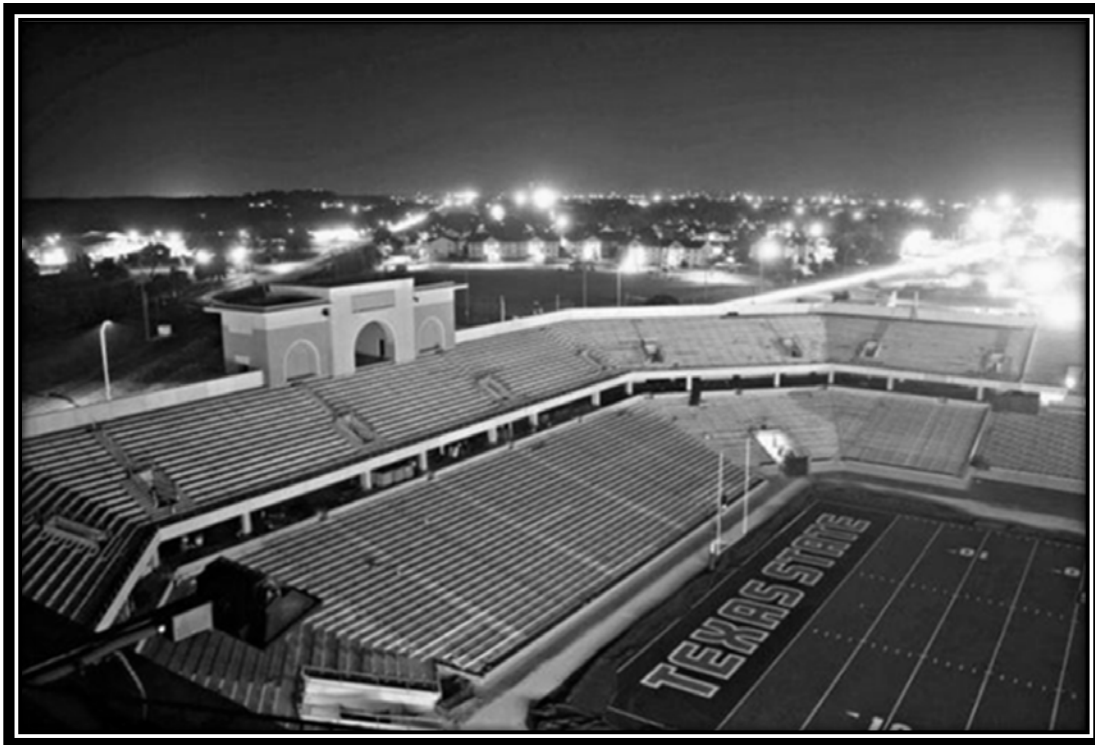
**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Schedule 2C**  
**Debt Service Requirements**

**Business-Type Activities**

| Description of Issue      | 2013                | 2014                | 2015                | 2016                | Total Requirements  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Housing System</b>     |                     |                     |                     |                     |                     |
| Revenue Bonds, Series '86 |                     |                     |                     |                     |                     |
| Principal                 | \$165,000.00        | \$165,000.00        | \$175,000.00        | \$180,000.00        | \$685,000.00        |
| Interest                  | 18,075.00           | 13,125.00           | 8,025.00            | 2,700.00            | 41,925.00           |
| Total                     | <u>\$183,075.00</u> | <u>\$178,125.00</u> | <u>\$183,025.00</u> | <u>\$182,700.00</u> | <u>\$726,925.00</u> |
| Less Interest             | 18,075.00           | 13,125.00           | 8,025.00            | 2,700.00            | 41,925.00           |
| Total Principal           | <u>\$165,000.00</u> | <u>\$165,000.00</u> | <u>\$175,000.00</u> | <u>\$180,000.00</u> | <u>\$685,000.00</u> |

## **NORTH SIDE COMPLEX AT BOBCAT STADIUM**



The latest expansion of Bobcat Stadium adds an additional 13,500 seats to the North Side Complex and houses visiting team locker rooms, officials locker rooms, the Mark and Linda Smith Bobcat Ticket Office, three fan shops for Bobcat fans to purchase game-day attire, new dressing rooms for visiting teams and game officials, track and field locker rooms and offices, weight and training rooms, along with the Linda Gregg Fields Strutters Gallery.

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Schedule 2D**  
**Analysis of Funds Available for Debt Service**

**Business-Type Activities**  
**Revenue Bonds**

| Description of Issue      | Pledged and Other Sources and Related Expenses |                                |                        |                       |               |
|---------------------------|--|--------------------------------|------------------------|-----------------------|---------------|
|                           | Operating Revenues                             | Interest Earned On Investments | Other Pledged Revenues | Total Pledged Sources | Other Sources |
| <b>Housing System</b>     |  |                                |                        |                       |               |
| Revenue Bonds, Series '86 | \$51,145,969.21                                | \$5,058.65                     |                        | \$51,151,027.86       |               |
| Total                     | \$51,145,969.21                                | \$5,058.65                     | \$0.00                 | \$51,151,027.86       | \$0.00        |

| Description of Issue      | Debt Service |             | Refunded or Extinguished | Interest and Sinking Fund |                |
|---------------------------|--------------|-------------|--------------------------|---------------------------|----------------|
|                           | Principal    | Interest    |                          | Minimum                   | Actual         |
| <b>Housing System</b>     |              |             |                          |                           |                |
| Revenue Bonds, Series '86 | \$160,000.00 | \$22,950.00 |                          | \$175,275.00              | \$1,579,411.48 |
| Total                     | \$160,000.00 | \$22,950.00 |                          | \$175,275.00              | \$1,579,411.48 |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Schedule 2D**  
**Analysis of Funds Available for Debt Service**

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**Pledged and Other Sources and Related Expenses**

| <b>Operating<br/>Expenses</b> | <b>Capital<br/>Outlay</b> | <b>Net<br/>Available for<br/>Debt Service</b> |
|-------------------------------|---------------------------|---|
| \$39,716,575.02               | \$136,300.35              | \$11,298,152.49                               |
| <u>\$39,716,575.02</u>        | <u>\$136,300.35</u>       | <u>\$11,298,152.49</u>                        |

**Reserve  
Fund**

| <b>Minimum</b>      | <b>Actual</b>       |
|---------------------|---------------------|
| \$181,731.25        | \$181,995.28        |
| <u>\$181,731.25</u> | <u>\$181,995.28</u> |

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Schedule 2E**  
**Schedule of Defeased Bonds Outstanding**

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Not Applicable

**Schedule 2F**  
**Early Extinguishment and Refunding**

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Not Applicable

**UNAUDITED**  
**Texas State University-San Marcos (754)**

**Schedule 3**  
**Reconciliation of Cash in State Treasury**

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| <u>Cash in State Treasury</u> | <u>Unrestricted</u>           | <u>Current Year Total</u>     |
|-------------------------------|-------------------------------|-------------------------------|
| Available University Fund     | <u>\$20,587,436.67</u>        | <u>\$20,587,436.67</u>        |
| Total Cash in State Treasury  | <u><u>\$20,587,436.67</u></u> | <u><u>\$20,587,436.67</u></u> |



# Texas State University-San Marcos

## Mission Statement

The noblest search is the search for excellence.

—Lyndon B. Johnson  
Thirty-Sixth President of the United States, 1963-1969  
Texas State University Class of 1930

### **Our Mission**

Texas State University-San Marcos is a public, student-centered, Emerging Research University dedicated to excellence in serving the educational needs of the diverse population of Texas and the world beyond.

### **Our Shared Values**

In pursuing our mission, we, the faculty, staff, and students of Texas State University-San Marcos, are guided by a shared collection of values. Specifically, we value:

- An exceptional undergraduate experience as the heart of what we do;
- Graduate education as a means of intellectual growth and professional development;
- A diversity of people and ideas, a spirit of inclusiveness, a global perspective, and a sense of community as essential conditions for campus life;
- The cultivation of character and the modeling of honesty, integrity, compassion, fairness, respect, and ethical behavior, both in the classroom and beyond;
- Engaged teaching and learning based in dialogue, student involvement, and the free exchange of ideas;
- Research, scholarship, and creative activity as fundamental sources of new knowledge and as expressions of the human spirit;
- A commitment to public service as a resource for personal, educational, cultural, and economic development;
- Thoughtful reflection, collaboration, planning, and evaluation as essential for meeting the changing needs of those we serve.

The mission statement was approved by The Texas State University System Board of Regents on August 24, 2012 and is pending approval by the Texas Higher Education Coordinating Board at its January 24, 2013 meeting.

