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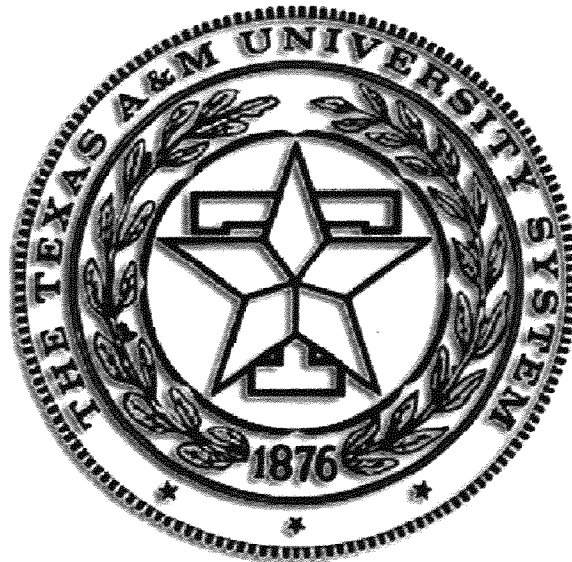
FINANCIAL REPORT

OF

TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

FOR THE YEAR ENDED AUGUST 31, 2012

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2011



TAMMY BECKHAM, DVM, DIRECTOR

VIC SEIDEL, CPA, ASSISTANT AGENCY DIRECTOR FOR FINANCE

COLLEGE STATION, TEXAS

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TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

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TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
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EXHIBIT III
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 BALANCE SHEET
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Assets and Deferred Outflows	\$	\$
Current Assets:		
Cash & Cash Equivalents [Schedule Three]	5,641,311.14	5,005,083.20
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	6,404.19	109,887.93
Investments		
Legislative Appropriations	(33,605.63)	(89,658.12)
Receivables, Net:		
Federal	24,585.27	77,888.17
Other Intergovernmental		
Interest and Dividends		
Gifts, Pledges and Donations		
Self-Insured Health and Dental		
Student		
Investment Trades		
Accounts	923,746.30	
Other		970,175.95
Due From Other Agencies		
Due From Other Members	43,572.12	
Due From Other Funds		
Consumable Inventories	393,662.20	360,839.80
Merchandise Inventories		
Deferred Charges		
Loans and Contracts		
Interfund Receivable		
Other Current Assets		
	<u> </u>	<u> </u>
Total Current Assets	\$ 6,999,675.59	\$ 6,434,216.93
Non-Current Assets and Deferred Outflows:		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Legislative Appropriations		
Loans and Contracts		
Assets Held By System Offices		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Deferred Outflow of Resources		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	105,700.00	105,700.00
Construction In Progress		
Other Tangible Capital Assets		
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	10,003,486.03	9,244,048.96
Infrastructure		
Facilities and Other Improvements		
Furniture and Equipment	5,747,908.92	5,612,643.30
Vehicles, Boats, and Aircraft	169,271.83	164,052.83
Other Capital Assets		
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	369,275.94	369,275.94
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(10,502,156.92)	(9,977,547.43)
Assets Held In Trust		
Other Non-Current Assets		
	<u> </u>	<u> </u>
Total Non-Current Assets and Deferred Outflows	\$ 5,893,485.80	\$ 5,518,173.60
	<u> </u>	<u> </u>
Total Assets and Deferred Outflows	\$ 12,893,161.39	\$ 11,952,390.53

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EXHIBIT III
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 BALANCE SHEET
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables:		
Accounts	\$ 233,990.16	\$ 136,326.93
Payroll	719,977.81	777,644.13
Investment Trades		
Self-Insured Health and Dental		
Other		
Interfund Payable		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members		29,358.78
Funds Held for Investment		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Unearned Revenue	222.00	795.32
Employees' Compensable Leave	122,150.00	80,734.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	192.39	192.39
Obligations/Securities Lending		
Other Current Liabilities		
	<u> </u>	<u> </u>
Total Current Liabilities	\$ 1,076,532.36	\$ 1,025,051.55
Non-Current Liabilities and Deferred Inflows		
Interfund Payable	\$	\$
Employees' Compensable Leave	746,893.00	762,603.00
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations		
Other Non-Current Liabilities	15,000.00	
	<u> </u>	<u> </u>
Total Non-Current Liabilities and Deferred Inflows	\$ 761,893.00	\$ 762,603.00
Total Liabilities and Deferred Inflows	\$ 1,838,425.36	\$ 1,787,654.55
Net Assets		
Invested In Capital Assets, Net of Debt	\$ 5,893,485.80	\$ 5,518,173.60
Restricted For:		
Debt Service		
Capital Projects		
Education	36,772.34	76,833.35
Endowment and Permanent Funds:		
Nonexpendable		
Expendable		
Unrestricted	5,124,477.89	4,569,729.03
	<u> </u>	<u> </u>
Total Net Assets [Exhibit IV]	\$ 11,054,736.03	\$ 10,164,735.98
Total Liabilities & Deferred Inflows and Net Assets	\$ 12,893,161.39	\$ 11,952,390.53
	<u> </u>	<u> </u>

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EXHIBIT IV
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Operating Revenues		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$	\$
Discounts and Allowances		
Net Tuition and Fees - Non-Pledged		
Net Professional Fees		
Net Auxiliary Enterprises		
Net Other Sales of Goods and Services	9,777,159.86	9,902,479.92
Discounts and Allowances-Sales		
	<u> </u>	<u> </u>
Total Sales of Goods and Services	\$ 9,777,159.86	\$ 9,902,479.92
Premium Revenue		
Interest Revenue		
Net Increase [Decrease] In Fair Value		
Federal Revenue - Operating	205,795.13	419,066.65
Federal Pass Through Revenue	255,181.91	62,914.60
State Grant Revenue		
State Pass Through Revenue		35,000.00
Other Grants and Contracts - Operating		13,868.02
Other Operating Revenue	<u>1,140.74</u>	<u> </u>
Total Operating Revenues	\$ <u>10,239,277.64</u>	\$ <u>10,433,329.19</u>
Operating Expenses		
Instruction	\$	\$
Research	392,721.36	21,379.40
Public Service	14,067,521.58	13,675,878.70
Hospitals and Clinics		
Academic Support		
Student Services		
Institutional Support	1,549,264.82	1,553,335.18
Operation & Maintenance of Plant	32,747.00	24,296.89
Scholarships & Fellowships		
Auxiliary		
Depreciation/Amortization	<u>658,724.99</u>	<u>655,379.39</u>
Total Operating Expenses [Schedule IV-1]	\$ <u>16,700,979.75</u>	\$ <u>15,930,269.56</u>
Total Operating Income [Loss]	\$ <u>(6,461,702.11)</u>	\$ <u>(5,496,940.37)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 6,588,700.15	\$ 6,712,679.44
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts		
Land Income		
Investment Income	14,051.37	16,034.81
Loan Premium/Fees On Securities Lending		
Investing Activities Expense		(5,699.85)
Interest Expense and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets		
Net Increase [Decrease] In Fair Value		(10,782.64)
Settlement of Claims		
Other Nonoperating Revenues		
Other Nonoperating [Expenses]	<u>(262,030.36)</u>	<u> </u>
Total Nonoperating Revenues [Expenses]	\$ <u>6,340,721.16</u>	\$ <u>6,712,231.76</u>
Income [Loss] Before Other Revenues and Transfers	\$ <u>(120,980.95)</u>	\$ <u>1,215,291.39</u>

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EXHIBIT IV
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Other Revenues and Transfers		
Capital Contributions	\$	\$
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments		
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	26,202.07	4,316.00
Nonmandatory Transfers From Members/Agencies-Cap Assets	984,778.93	
Transfers Out		
Transfers to Other State Agencies		
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members		
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out		
Legislative Appropriations Lapsed		
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ 1,010,981.00	\$ 4,316.00
Change In Net Assets	\$ 890,000.05	\$ 1,219,607.39
Beginning Net Assets, September 1, 2011 and 2010	\$ 10,164,735.98	\$ 6,834,317.59
Restatement		2,110,811.00
	<u> </u>	<u> </u>
Beginning Net Assets, September 1, 2011 and 2010 Restated	\$ 10,164,735.98	\$ 8,945,128.59
Net Assets, August 31, 2012 and 2011	\$ 11,054,736.03	\$ 10,164,735.98
	<u> </u>	<u> </u>

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SCHEDULE IV-1
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2012

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold					
Salaries & Wages		217,096.97	7,066,515.72		
Payroll Related Costs		41,335.27	1,794,509.13		
Professional Fees & Services		6,333.75	412,535.80		
Travel		1,597.19	110,251.20		
Materials & Supplies		117,418.11	2,563,012.27		
Communication & Utilities			823,989.18		
Repairs & Maintenance		5,781.56	583,657.44		
Rentals & Leases			87,838.93		
Printing & Reproduction			22,225.74		
Federal Pass-Through					
State Pass-Through			212,500.00		
Depreciation & Amortization					
Bad Debt Expense					
Interest			52.10		
Scholarships					
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses		3,158.51	390,434.07		
Total Operating Expenses	\$	\$ 392,721.36	\$ 14,067,521.58	\$	\$

NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
	1,002,666.17					8,286,278.86	8,248,416.11
	197,973.47					2,033,817.87	2,049,387.74
	187,966.06					606,835.61	554,254.26
	19,967.99					131,816.38	108,395.65
	130,557.36					2,810,987.74	2,374,964.55
	2,376.00					826,365.18	722,047.23
	7,674.80	32,747.00				629,860.80	605,407.13
	5,784.95					93,623.88	80,461.18
	574.12					22,799.86	22,217.14
						212,500.00	150,000.00
					658,724.99	658,724.99	655,379.39
	.96					53.06	(33.16)
	(6,277.06)					387,315.52	359,372.34
<u>\$</u>	<u>\$ 1,549,264.82</u>	<u>\$ 32,747.00</u>	<u>\$</u>	<u>\$</u>	<u>\$ 658,724.99</u>	<u>\$ 16,700,979.75</u>	<u>\$ 15,930,269.56</u>

[Exhibit IV]

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EXHIBIT V
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees		
Proceeds Received From Customers	9,823,589.51	9,972,753.00
Proceeds From Sponsored Programs	470,196.50	718,331.47
Proceeds From Auxiliary Enterprises		
Proceeds From Loan Programs		
Proceeds From Other Revenues	1,140.74	13,868.02
Payments to Suppliers for Goods and Services	(5,439,185.87)	(4,919,455.44)
Payments to Employees - Salaries	(8,338,417.25)	(8,210,347.84)
Payments to Employees - Benefits	(2,013,639.80)	(2,107,721.12)
Payments for Loans Provided		
Payments for Other Expenses	(212,500.00)	(150,000.00)
Net Cash Provided [Used] By Operating Activities	\$ (5,708,816.17)	\$ (4,682,571.91)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 6,532,647.66	\$ 6,785,274.38
Proceeds From Gifts		
Proceeds From Endowments		
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue		
Proceeds From Contributed Capital		
Proceeds From Other Revenues		
Payments of Interest		
Payments - Transfers to Other Funds		
Payments for Grant Disbursements		
Payments for Other Uses		192.39
Other Noncapital Transfers From/To System	4,563.00	4,316.00
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 6,537,210.66	\$ 6,789,782.77
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
Proceeds From Capital Debt Issuance		
Proceeds From State Grants and Contracts		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(301,981.95)	(1,376,304.40)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments for Interest On Capital Related Debt		
Payments for Interfund Loans		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]		
Intrasystem Transfers for Capital Debt [Mandatory]		
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(7,719.71)	(702,046.29)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (309,701.66)	\$ (2,078,350.69)
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System		(10,782.64)
Proceeds From Interest and Investment Income	14,051.37	10,334.96
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ 14,051.37	\$ (447.68)
Increase [Decrease] In Cash and Cash Equivalents	\$ 532,744.20	\$ 28,412.49
Cash and Cash Equivalents, September 1, 2011 and 2010 Restatement	\$ 5,114,971.13	\$ 5,086,558.64
Restated Beginning Cash and Cash Equivalents	\$ 5,114,971.13	\$ 5,086,558.64
Cash and Cash Equivalents, August 31, 2012 and 2011 [Sch Three]	\$ 5,647,715.33	\$ 5,114,971.13

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EXHIBIT V
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(6,461,702.11)	(5,496,940.37)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	658,724.99	655,379.39
Bad Debt Expense	20,018.91	3,468.87
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities:		
Accounts Receivable, Net	79,713.64	267,359.11
Due From Other Agencies/Funds		
Due From System Members	(43,572.12)	
Inventory	(32,822.40)	(73,444.85)
Deferred Charges		
Prepaid Expenses		
Loans and Contracts		
Other Assets		
Payables	45,690.24	9,949.62
Due to Other Agencies/Funds		
Due to System Members		
Unearned Revenue	(573.32)	795.32
Deposits		
Compensated Absence Liability	25,706.00	(49,139.00)
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 752,885.94</u>	<u>\$ 814,368.46</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (5,708,816.17)</u>	<u>\$ (4,682,571.91)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Increase [Decrease] In Fair Value of Investments		
Gain/Loss On Sale or Disposal of Capital Assets		
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other		

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SCHEDULE 1 - A
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Agencies or Universities Amount	Non-State Entities Amount
Research & Development Cluster					
U.S. Department of Agriculture					
<u>Direct Programs:</u>					
Homeland Security_Agricultural	10.304			\$	\$
Totals - U.S. Department of Agriculture					
U.S. Department of Homeland Security					
<u>Pass-Through From:</u>					
Centers for Homeland Security	97.061				
<u>Pass-Through From:</u>					
<i>Texas A&M AgriLife Research</i>			556	255,181.91	
Totals - U.S. Department of Homeland Security				255,181.91	
Total Expenditures of Federal Awards				\$ 255,181.91	\$ -

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SCHEDULE 1 - A
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

Direct Program Amount	Total Pass Through From Direct Program	Agy/ Univ No.	Pass-through To		Expenditures	Total Pass Through To and Expenditures
			Agencies or Universities Amount	Non-State Entities Amount		
\$ 188,291.73	\$ 188,291.73		\$	\$	\$ 188,291.73	\$ 188,291.73
188,291.73	188,291.73				188,291.73	188,291.73
	255,181.91				255,181.91	255,181.91
	255,181.91				255,181.91	255,181.91
<u>\$ 188,291.73</u>	<u>\$ 443,473.64</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443,473.64</u>	<u>\$ 443,473.64</u>

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SCHEDULE 1 - A
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

NOTE 1: NON-MONETARY ASSISTANCE

Not Applicable

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

FEDERAL REVENUES:			
Federal Grants and Contracts - Operating		\$	205,795.13
Federal Grants and Contracts - Non-operating			
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating	\$	255,181.91	
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating			
LESS Reconciling Items:			
Donation of Federal Surplus Property			
Total Federal Pass-Through Grants		<u>255,181.91</u>	255,181.91
Federal Appropriations			
Total Federal Revenue per Exhibit IV			<u>\$ 460,977.04</u>
Reconciling Items:			
ADD:			
Non-Monetary Assistance [NOTE 1]:			
Donation of Federal Surplus Property			
New Loans Processed [NOTE 3]:			
Federal Family Education Loans			
Federal Perkins Loan Program			
Federal Direct Student Loans			
Health Education Assistance Loans			
Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students			
DEDUCT:			
Federal revenue received on a fixed fee basis contract with USDA			(17,503.40)
Federal Grants from TAMRF			
COBRA 65% Subsidy (CFDA Number 17.151)			
Total Pass Throughs and Expenditures per Federal Schedule			<u>\$ 443,473.64</u>

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SCHEDULE 1 - A
TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2012

NOTE 3: STUDENT LOANS PROCESSED AND ADMINISTRATIVE COSTS RECOVERED

Not Applicable

NOTE 4: DEPOSITORY LIBRARIES FOR GOVERNMENT PUBLICATIONS

Not Applicable

NOTE 5: UNEMPLOYMENT INSURANCE FUNDS

Not Applicable

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

Not Applicable

NOTE 7: FEDERAL DEFERRED REVENUE

Not Applicable

NOTE 8: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

Not Applicable

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SCHEDULE 1-B
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES
 For the Year Ended August 31, 2012

Pass-through From:

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

Pass-through To:

<u>Program Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<u>Agency Name</u>			
TVMDL Protection of Texas Livestock and Public Health Sectors	557.0001		
Texas A&M AgriLife Research		556	\$ 212,500.00
Total Pass-Through To State Agencies			\$ <u>212,500.00</u>
			(Schedule IV-1)

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SCHEDULE THREE
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 SCHEDULE OF CASH & CASH EQUIVALENTS
 FOR THE YEAR ENDED AUGUST 31, 2012

	<u>CURRENT YEAR TOTAL</u>
Cash & Cash Equivalents	
Current Assets	
Cash On Hand:	
Cashiers Account	\$ 125.00
Petty Cash Department Working Fund	<u>250.00</u>
Total Cash On Hand	<u>\$ 375.00</u>
Cash In State Treasury:	
Assets Held By System Offices-Current	<u>\$ 5,640,936.14</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 5,641,311.14</u>
Restricted:	
Cash In State Treasury:	
Assets Held By System Offices-Current	<u>\$ 6,404.19</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 6,404.19</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 5,647,715.33</u></u>

UNAUDITED

SCHEDULE N-2
 TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2012

	BALANCE 9-1-11	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 105,700.00	\$	\$
Construction In Progress			(984,778.93)
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 105,700.00</u>	<u>\$</u>	<u>\$ (984,778.93)</u>
Depreciable Assets			
Buildings	\$ 9,244,048.96	\$	\$ 984,778.93
Furniture and Equipment	5,612,643.30		
Vehicles, Boats and Aircraft	164,052.83		
Total Depreciable Assets at Historical Cost	<u>\$ 15,020,745.09</u>	<u>\$</u>	<u>\$ 984,778.93</u>
Less Accumulated Depreciation For:			
Buildings	\$ (5,702,392.57)	\$	\$
Furniture and Equipment	(3,788,905.53)		
Vehicles, Boats and Aircraft	(116,973.39)		
Total Accumulated Depreciation	<u>\$ (9,608,271.49)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 5,412,473.60</u>	<u>\$</u>	<u>\$ 984,778.93</u>
Amortizable Assets - Intangible			
Computer Software	\$ 369,275.94	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 369,275.94</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization For:			
Computer Software	\$ (369,275.94)	\$	\$
Total Accumulated Amortization	<u>\$ (369,275.94)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets-Net	<u>\$</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u><u>\$ 5,518,173.60</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-12
\$ 984,778.93	\$	\$	\$	\$ 105,700.00
<u>\$ 984,778.93</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 105,700.00</u>
\$	\$	\$ 21,688.50	\$ (247,030.36)	\$ 10,003,486.03
		255,381.12	(120,115.50)	5,747,908.92
		19,219.00	(14,000.00)	169,271.83
<u>\$</u>	<u>\$</u>	<u>\$ 296,288.62</u>	<u>\$ (381,145.86)</u>	<u>\$ 15,920,666.78</u>
\$	\$	\$ (210,356.62)	\$	\$ (5,912,749.19)
		(430,418.17)	120,115.50	(4,099,208.20)
		(17,950.20)	14,000.00	(120,923.59)
<u>\$</u>	<u>\$</u>	<u>\$ (658,724.99)</u>	<u>\$ 134,115.50</u>	<u>\$ (10,132,880.98)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (362,436.37)</u>	<u>\$ (247,030.36)</u>	<u>\$ 5,787,785.80</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 369,275.94</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 369,275.94</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (369,275.94)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (369,275.94)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 984,778.93</u>	<u>\$</u>	<u>\$ (362,436.37)</u>	<u>\$ (247,030.36)</u>	<u>\$ 5,893,485.80</u>