

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Texas A&M International University

For the Year Ended August 31, 2014

With Comparative Totals for the Year Ended August 31, 2013



Ray M. Keck III, Ph.D., President
Juan J. Castillo Jr., Vice President for Finance & Administration
Elena Martinez, Comptroller

UNAUDITED

TEXAS A&M INTERNATIONAL UNIVERSITY

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2013</u>	<u>FALL 2014</u>
Texas Resident	7,164	7,138
Out-of-State	72	212
Foreign	195	208
Total Students	<u>7,431</u>	<u>7,558</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2010-11	6,853	67,997
2011-12	7,037	70,411
2012-13	7,173	71,335
2013-14	7,431	74,002
2014-15	7,558	77,076

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TEXAS A&M INTERNATIONAL UNIVERSITY

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EXHIBIT III
 TEXAS A&M INTERNATIONAL UNIVERSITY
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	9,958,865.33	11,565,285.54
Investments		
Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	978,799.15	1,368,349.86
Investments		
Legislative Appropriations	5,504,698.76	4,016,303.82
Receivables, Net [Note 24]		
Federal	1,732,017.61	2,353,634.18
Other Intergovernmental		
Interest and Dividends		
Gifts	779,856.48	3,055,500.00
Self-Insured Health and Dental		
Student	1,994,366.53	1,542,651.87
Investment Trades		
Accounts		
Other	269,679.61	158,567.75
Due From Other Agencies	86,079.45	156,986.92
Due From Other Members	267,051.09	2,909,015.97
Due From Other Funds	86,716.01	143,902.69
Consumable Inventories	21,028.87	30,528.64
Merchandise Inventories		
Loans and Contracts	1,547,384.50	1,335,239.01
Interfund Receivable [Note 12]		
Other Current Assets	<u>157,049.61</u>	<u>149,451.50</u>
Total Current Assets	<u>\$ 23,383,593.00</u>	<u>\$ 28,785,417.75</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Offices	53,214,563.21	45,452,948.87
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable	1,001,769.70	920,427.76
Loans and Contracts		
Assets Held By System Offices	42,040,836.51	29,816,665.44
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	7,500,047.50	7,500,047.50
Construction In Progress	3,765,642.85	1,701,745.89
Other Tangible Capital Assets		
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	174,105,546.83	174,105,546.83
Infrastructure	19,620,830.55	19,620,830.55
Facilities and Other Improvements	15,309,776.94	15,309,776.94
Furniture and Equipment	14,865,709.78	13,411,526.32
Vehicles, Boats, and Aircraft	90,194.56	112,717.48
Other Capital Assets	7,755,517.91	7,431,959.27
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	1,291,864.14	1,291,864.14
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(124,017,464.27)	(115,480,429.18)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 216,544,836.21</u>	<u>\$ 201,195,627.81</u>
Deferred Outflows of Resources		
Derivative Instruments [Note 7]	\$	\$
Government Acquisition [Note 28]		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u><u>\$ 239,928,429.21</u></u>	<u><u>\$ 229,981,045.56</u></u>

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EXHIBIT III
 TEXAS A&M INTERNATIONAL UNIVERSITY
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 1,056,888.99	\$ 1,344,248.38
Payroll	1,760,762.70	1,972,312.81
Investment Trades		
Self-Insured Health and Dental		
Other	2,463,315.30	2,120,158.16
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds	86,716.01	143,902.69
Due to Other Members		
Funds Held for Investment		
Unearned Revenue	4,351,130.85	3,641,187.94
Employees' Compensable Leave	253,033.00	163,940.00
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	357,760.49	349,394.93
Other Current Liabilities	<u>603,593.51</u>	<u>645,795.20</u>
Total Current Liabilities	<u>\$ 10,933,200.85</u>	<u>\$ 10,380,940.11</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	1,659,267.19	1,564,696.00
Other Post Employment Benefits [Note 11]		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations		
Other Non-Current Liabilities	<u>3,305.12</u>	<u>1,310.43</u>
Total Non-Current Liabilities	<u>\$ 1,662,572.31</u>	<u>\$ 1,566,006.43</u>
Total Liabilities	<u>\$ 12,595,773.16</u>	<u>\$ 11,946,946.54</u>
Net Position		
Net Investment In Capital Assets	\$ 120,287,666.79	\$ 125,005,585.74
Restricted for		
Debt Service		
Capital Projects	1,093,100.54	1,080,818.31
Education	14,124,529.20	15,440,853.81
Endowment and Permanent Funds		
Nonexpendable	36,580,378.65	31,828,112.79
Expendable	8,006,479.38	6,116,210.49
Unrestricted	<u>47,240,501.49</u>	<u>38,562,517.88</u>
Total Net Position [Exhibit IV]	<u>\$ 227,332,656.05</u>	<u>\$ 218,034,099.02</u>
Total Liabilities and Net Position	<u>\$ 239,928,429.21</u>	<u>\$ 229,981,045.56</u>

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EXHIBIT IV
 TEXAS A&M INTERNATIONAL UNIVERSITY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees-Pledged	\$ 41,155,967.25	\$ 37,815,152.92
Discounts and Allowances	(20,600,230.40)	(18,564,236.84)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees	31,684.84	12,619.00
Net Auxiliary Enterprises	3,920,989.33	4,150,003.44
Net Other Sales of Goods and Services	1,131,463.34	943,458.61
Discounts and Allowances-Sales	(1,399,512.14)	(1,347,210.26)
Interest Revenue	5,670.00	42,942.77
Federal Revenue - Operating	11,760,033.64	13,057,780.08
Federal Pass Through Revenue	427,258.48	426,618.21
State Grant Revenue		
State Pass Through Revenue	7,671,179.85	100,359.49
Other Grants and Contracts - Operating	560,623.22	1,441,361.31
Other Operating Revenue	213,700.98	193,780.57
Total Operating Revenues	\$ 44,878,828.39	\$ 38,272,629.30
Operating Expenses		
Instruction	\$ 23,002,033.21	\$ 21,808,299.58
Research	2,892,720.64	3,233,020.93
Public Service	2,500,772.63	2,226,685.90
Hospitals and Clinics		
Academic Support	18,744,751.03	19,315,363.20
Student Services	9,589,928.44	8,505,686.57
Institutional Support	7,004,907.00	6,601,273.33
Operation & Maintenance of Plant	7,279,545.08	7,665,086.85
Scholarships & Fellowships	10,217,972.43	9,833,094.20
Auxiliary	6,192,738.51	5,792,676.18
Depreciation/Amortization	8,902,396.52	8,152,969.19
Total Operating Expenses [Schedule IV-1]	\$ 96,327,765.49	\$ 93,134,155.93
Total Operating Income [Loss]	\$ (51,448,937.10)	\$ (54,861,526.63)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 34,504,341.56	\$ 33,104,059.07
Federal Revenue Non-Operating	16,592,074.99	15,990,619.73
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		6,519,259.30
Gifts	2,269,413.38	6,704,401.00
Land Income	8,140.56	8,058.96
Investment Income	2,359,441.91	3,076,140.48
Investing Activities Expense	(115,191.73)	(86,471.16)
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	10,955,969.35	(186,074.36)
Settlement of Claims		(1,350.00)
Other Nonoperating Revenues	401,176.43	413,438.56
Other Nonoperating [Expenses]	(856.60)	(2,088,553.51)
Total Nonoperating Revenues [Expenses]	\$ 66,974,509.85	\$ 63,453,528.07
Income [Loss] Before Other Revenues and Transfers	\$ 15,525,572.75	\$ 8,592,001.44

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EXHIBIT IV
 TEXAS A&M INTERNATIONAL UNIVERSITY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Other Revenues and Transfers		
Capital Contributions	\$	\$
Capital Appropriations [Higher Education Fund]	3,796,436.00	3,796,436.00
Additions to Permanent and Term Endowments	1,371,240.70	1,653,043.56
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	137,887.00	137,887.00
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	1,377,537.67	7,276,688.37
Nonmandatory Transfers From Members/Agencies-Cap Assets		14,375,769.47
Transfers Out		
Transfers to Other State Agencies	(332,381.21)	(362,962.25)
Mandatory Transfers to Other Members	(1,567,739.33)	(1,570,716.40)
Nonmandatory Transfers to Other Members	(2,179,424.55)	
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(8,677,599.64)	(8,865,659.00)
Legislative Appropriations Lapsed	(152,972.36)	102,364.02
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ (6,227,015.72)	\$ 16,542,850.77
Change In Net Position	\$ 9,298,557.03	\$ 25,134,852.21
Net Position, Beginning of Year	\$ 218,034,099.02	\$ 192,899,246.81
Restatement		
	<u> </u>	<u> </u>
Net Position, Beginning of Year, Restated	\$ 218,034,099.02	\$ 192,899,246.81
Net Position, End of Year	\$ 227,332,656.05	\$ 218,034,099.02
	<u> </u>	<u> </u>

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SCHEDULE IV-1
 TEXAS A&M INTERNATIONAL UNIVERSITY
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2014

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold			2,640.19		959.86
Salaries & Wages	16,974,966.31	1,629,303.41	1,512,053.98		8,664,118.62
Payroll Related Costs	3,905,009.07	244,702.11	327,948.29		2,062,369.69
Professional Fees & Services	225,295.91	87,579.43	221,807.78		1,698,994.69
Travel	545,126.93	150,059.76	45,609.20		311,690.34
Materials & Supplies	588,074.70	400,481.31	174,692.20		3,232,237.15
Communication & Utilities	59,797.77	3,453.22	15,117.16		89,194.12
Repairs & Maintenance	57,570.01	11,803.92	18,033.13		920,018.86
Rentals & Leases	39,432.14	7,245.30	18,930.21		302,409.51
Printing & Reproduction	1,020.00	3,980.25	3,777.00		1,919.92
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	14.26	1.21	.22		1,175.53
Scholarships	225,732.26	267,544.90	4,500.00		459,980.57
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	379,993.85	86,565.82	155,663.27		999,682.17
Total Operating Expenses	\$ 23,002,033.21	\$ 2,892,720.64	\$ 2,500,772.63	\$	\$ 18,744,751.03

NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
6,073.43			1,081.26	1,537.42		12,292.16	8,979.44
5,099,436.73	3,898,786.88	1,298,117.70	403,871.95	1,420,935.10		40,901,590.68	40,513,397.00
1,142,734.32	1,822,959.44	334,642.91	15,125.66	358,302.95		10,213,794.44	8,897,293.30
140,277.74	511,011.41	2,782,031.09	22,183.97	1,434,981.56		7,124,163.58	6,253,741.77
610,441.14	91,857.02	19,987.64	68,615.82	505,433.23		2,348,821.08	1,653,021.05
1,723,894.77	142,714.18	128,267.21	22,325.27	600,285.31		7,012,972.10	7,038,035.74
183,493.37	57,722.17	1,703,916.99	180.00	102,999.52		2,215,874.32	2,572,577.99
246,884.48	50,136.57	435,421.25		111,725.78		1,851,594.00	1,774,899.64
47,074.22	10,638.73	1,599.94	13,208.10	123,907.39		564,445.54	851,830.54
27,247.88				4,269.68		42,214.73	31,015.70
							20,421.87
28,072.17					8,902,396.52	8,902,396.52	8,152,969.19
						28,072.17	24,746.45
32,175.00	2,974.00		9,646,766.78	147,008.29		1,191.22	797.58
						10,786,681.80	10,735,476.72
302,123.19	416,106.60	575,560.35	24,613.62	1,381,352.28		4,321,661.15	4,604,951.95
<u>\$ 9,589,928.44</u>	<u>\$ 7,004,907.00</u>	<u>\$ 7,279,545.08</u>	<u>\$ 10,217,972.43</u>	<u>\$ 6,192,738.51</u>	<u>\$ 8,902,396.52</u>	<u>\$ 96,327,765.49</u>	<u>\$ 93,134,155.93</u>

[Exhibit IV]

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EXHIBIT V
TEXAS A&M INTERNATIONAL UNIVERSITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees	20,249,886.19	18,097,933.31
Proceeds Received From Customers	1,064,188.36	1,005,590.98
Proceeds From Sponsored Programs	21,114,784.98	14,519,506.92
Proceeds From Auxiliary Enterprises	2,512,463.00	2,798,005.38
Proceeds From Loan Programs	9,826.53	56,428.63
Proceeds From Other Operating Revenues	169,337.45	143,337.63
Payments to Suppliers for Goods and Services	(25,167,818.59)	(24,788,766.01)
Payments to Employees - Salaries & Benefits	(51,143,271.04)	(49,309,926.05)
Payments for Loans Provided	(240,363.62)	(977.31)
Payments for Other Operating Expenses	(10,786,681.80)	(10,758,482.79)
Net Cash Provided [Used] By Operating Activities	<u>\$ (42,217,648.54)</u>	<u>\$ (48,237,349.31)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 32,862,974.26	\$ 32,955,261.03
Proceeds From Gifts	4,463,714.96	4,892,650.04
Proceeds From Endowments	1,371,240.70	1,653,043.56
Proceeds - Transfers From Other Funds	137,887.00	137,887.00
Proceeds From Other Grant Receipts	16,587,074.99	22,509,879.03
Proceeds From Capital Contributions		
Proceeds From Other Noncapital Financing Activities	808,522.97	467,117.06
Payments of Interest		
Payments - Transfers to Other Funds	(332,381.21)	(362,962.25)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(101,828.36)	(322,555.49)
Other Noncapital Transfers From/To System	(801,886.88)	3,286,688.37
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 54,995,318.43</u>	<u>\$ 65,217,008.35</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	3,796,436.00	3,796,436.00
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Capital & Related Financing Activities		
Payments for Additions to Capital Assets	(4,184,477.57)	(3,773,297.33)
Payments of Principal On Debt Issuance		
Payments for Capital Leases		
Payments for Interest On Debt Issuance		
Payments for Interfund Loans		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	2,645,305.61	1,082,643.30
Intrasystem Transfers for Capital Debt [Mandatory]	(10,245,338.97)	(10,436,375.40)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (7,988,074.93)</u>	<u>\$ (9,330,593.43)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(9,029,816.06)	(7,417,498.65)
Proceeds From Interest and Investment Income	2,244,250.18	1,065,543.08
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (6,785,565.88)</u>	<u>\$ (6,351,955.57)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ (1,995,970.92)</u>	<u>\$ 1,297,110.04</u>
Cash and Cash Equivalents, Beginning of Year Restatement	<u>\$ 12,933,635.40</u>	<u>\$ 11,636,525.36</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 12,933,635.40</u>	<u>\$ 11,636,525.36</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u><u>\$ 10,937,664.48</u></u>	<u><u>\$ 12,933,635.40</u></u>

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EXHIBIT V
 TEXAS A&M INTERNATIONAL UNIVERSITY
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2014

	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]	(51,448,937.10)	(54,861,526.63)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	8,902,396.52	8,152,969.19
Bad Debt Expense	46,328.47	38,454.61
Operating Income [Loss] Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	45,533.75	(791,002.12)
Due From Other Agencies/Funds	70,907.47	(88,393.26)
Due From System Members	(3,340.73)	9,526.48
Inventories	9,499.77	(8,173.26)
Prepaid Expenses	(121,801.62)	(7,415.38)
Loans and Contracts	(240,217.66)	(820.91)
Other Assets	114,203.51	61,675.84
Payables	(46,415.04)	(840,233.62)
Due to Other Agencies/Funds		(6,668.02)
Due to System Members		(2,584.20)
Unearned Revenue	310,736.93	132,088.25
Deposits	(40,207.00)	(24,582.28)
Compensated Absence Liability	183,664.19	(664.00)
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 9,231,288.56</u>	<u>\$ 6,624,177.32</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (42,217,648.54)</u>	<u>\$ (48,237,349.31)</u>
Non-Cash Transactions		
Donation of Capital Assets	\$	\$
Net Change In Fair Value of Investments	10,955,969.35	(186,074.36)
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other		14,375,769.47

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SCHEDULE THREE
 TEXAS A&M INTERNATIONAL UNIVERSITY
 SCHEDULE OF CASH & CASH EQUIVALENTS
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Cashiers Account	\$ 2,600.00
Petty Cash Department Working Fund	<u>1,150.00</u>
Total Cash On Hand	<u>\$ 3,750.00</u>
Cash In Bank	\$ 223,757.12
Cash In State Treasury	
Fund 0231	<u>7,317,823.94</u>
Total Cash In State Treasury	<u>\$ 7,317,823.94</u>
Reimbursements Due From State Treasury	\$ 345.00
Assets Held By System Offices-Current	<u>2,413,189.27</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 9,958,865.33</u>
Restricted	
Assets Held By System Offices-Current	<u>\$ 978,799.15</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 978,799.15</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 10,937,664.48</u></u>

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SCHEDULE N-2
 TEXAS A&M INTERNATIONAL UNIVERSITY
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2014

	BALANCE 9-1-13	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 7,500,047.50	\$	\$
Construction In Progress	1,701,745.89		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 9,201,793.39</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets			
Buildings	\$ 174,105,546.83	\$	\$
Infrastructure	19,620,830.55		
Facilities and Other Improvements	15,309,776.94		
Furniture and Equipment	13,411,526.32		
Vehicles, Boats and Aircraft	112,717.48		
Other Capital Assets	7,431,959.27		
Total Depreciable Assets at Historical Cost	<u>\$ 229,992,357.39</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Depreciation for			
Buildings	\$ (86,076,568.55)	\$	\$
Infrastructure	(8,507,887.84)		
Facilities and Other Improvements	(6,116,832.33)		
Furniture and Equipment	(8,865,790.79)		
Vehicles, Boats and Aircraft	(65,677.76)		
Other Capital Assets	(4,620,544.00)		
Total Accumulated Depreciation	<u>\$ (114,253,301.27)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 115,739,056.12</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets - Intangible			
Computer Software	\$ 1,291,864.14	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 1,291,864.14</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (1,227,127.91)	\$	\$
Total Accumulated Amortization	<u>\$ (1,227,127.91)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$ 64,736.23</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u><u>\$ 125,005,585.74</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-14</u>
\$	\$	\$ 2,063,896.96	\$	\$ 7,500,047.50 3,765,642.85
\$	\$	\$ 2,063,896.96	\$	\$ 11,265,690.35
\$	\$	\$	\$	\$ 174,105,546.83 19,620,830.55 15,309,776.94 14,865,709.78 90,194.56 7,755,517.91
		1,797,021.97	(342,838.51)	
		323,558.64	(22,522.92)	
\$	\$	\$ 2,120,580.61	\$ (365,361.43)	\$ 231,747,576.57
\$	\$	\$ (5,501,968.14)	\$	\$ (91,578,536.69)
		(835,973.01)		(9,343,860.85)
		(862,490.18)		(6,979,322.51)
		(1,269,492.66)	342,838.51	(9,792,444.94)
		(10,724.88)	22,522.92	(53,879.72)
		(392,221.28)		(5,012,765.28)
\$	\$	\$ (8,872,870.15)	\$ 365,361.43	\$ (122,760,809.99)
\$	\$	\$ (6,752,289.54)	\$	\$ 108,986,766.58
\$	\$	\$	\$	\$ 1,291,864.14
\$	\$	\$	\$	\$ 1,291,864.14
\$	\$	\$ (29,526.37)	\$	\$ (1,256,654.28)
\$	\$	\$ (29,526.37)	\$	\$ (1,256,654.28)
\$	\$	\$ (29,526.37)	\$	\$ 35,209.86
\$	\$	\$ (4,717,918.95)	\$	\$ 120,287,666.79

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