

UNAUDITED

# ANNUAL FINANCIAL REPORT

of

**Texas A&M University-San Antonio**

*For the Year Ended August 31, 2014*

*With Comparative Totals for the Year Ended August 31, 2013*



**Dr. Maria Hernandez Ferrier, President**  
**Rick Trefzer, Acting Vice President for Finance and Administration**  
**Dr. Brent Snow, Provost and Vice President for Academic Affairs**

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TEXAS A&M UNIVERSITY - SAN ANTONIO

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	4,470	4,486
Out-of-State	14	5
Foreign	28	31
Total Students	<u>4,512</u>	<u>4,522</u>

HISTORICAL  
STUDENT ENROLLMENT DATA

(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2010-11	3,120	28,093
2011-12	3,554	31,570
2012-13	4,116	36,825
2013-14	4,512	40,202
2014-15	4,522	39,278

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TEXAS A&M UNIVERSITY - SAN ANTONIO

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EXHIBIT III  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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]	15,875,261.98	17,343,466.95
Investments		
Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	1,204,273.62	847,217.66
Investments		
Legislative Appropriations	1,213,525.25	52,110.94
Receivables, Net [Note 24]		
Federal	11,217.87	
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	1,096,829.41	663,734.98
Investment Trades		
Accounts	16,596.74	9,690.48
Other	31,129.61	318,051.14
Due From Other Agencies		
Due From Other Members	1,201,828.16	1,205,952.68
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	2,341,109.02	2,450,341.75
Interfund Receivable [Note 12]		
Other Current Assets	<u>527,451.70</u>	<u>1,056,892.20</u>
Total Current Assets	<u>\$ 23,519,223.36</u>	<u>\$ 23,947,458.78</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Offices	2,120,930.26	775,956.47
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts		
Assets Held By System Offices	11,230,330.82	4,750,707.83
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	15,761,847.10	15,761,847.10
Construction In Progress		
Other Tangible Capital Assets	445,132.34	312,200.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	82,260,821.63	28,353,892.81
Infrastructure	9,296,389.53	3,300,019.13
Facilities and Other Improvements	3,397,262.00	2,775,884.96
Furniture and Equipment	1,410,121.86	1,305,160.72
Vehicles, Boats, and Aircraft	258,661.03	183,490.54
Other Capital Assets	893,722.20	751,329.06
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	384,763.96	384,763.96
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(6,559,607.40)	(4,140,034.52)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 120,900,375.33</u>	<u>\$ 54,515,218.06</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>\$ 144,419,598.69</u>	<u>\$ 78,462,676.84</u>

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EXHIBIT III  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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	\$ 1,118,094.72	\$ 726,860.14
Payroll	1,354,567.40	1,234,190.84
Investment Trades		
Self-Insured Health and Dental		
Other	186,927.96	378,329.33
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members	521,750.22	409,012.75
Funds Held for Investment		
Unearned Revenue	9,463,487.50	9,033,357.63
Employees' Compensable Leave	58,595.00	27,889.00
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	937,594.19	790,294.18
Other Current Liabilities		
Total Current Liabilities	<u>\$ 13,641,016.99</u>	<u>\$ 12,599,933.87</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	671,984.02	620,084.00
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	1,183,865.16	
Capital Lease Obligations		
Other Non-Current Liabilities	40,000.00	20,000.00
Total Non-Current Liabilities	<u>\$ 1,895,849.18</u>	<u>\$ 640,084.00</u>
Total Liabilities	<u>\$ 15,536,866.17</u>	<u>\$ 13,240,017.87</u>
Net Position		
Net Investment In Capital Assets	\$ 107,549,114.25	\$ 48,988,553.76
Restricted for		
Debt Service		
Capital Projects		231.89
Education	3,110,841.85	3,071,127.76
Endowment and Permanent Funds		
Nonexpendable		
Expendable	311,784.87	275,779.20
Unrestricted	17,910,991.55	12,886,966.36
Total Net Position [Exhibit IV]	<u>\$ 128,882,732.52</u>	<u>\$ 65,222,658.97</u>
Total Liabilities and Net Position	<u>\$ 144,419,598.69</u>	<u>\$ 78,462,676.84</u>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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	\$ 23,850,864.80	\$ 22,016,809.44
Discounts and Allowances	(4,710,123.78)	(3,958,355.97)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees		
Net Auxiliary Enterprises	180,717.08	273,820.94
Net Other Sales of Goods and Services	396,233.37	208,264.15
Discounts and Allowances-Sales		
Interest Revenue	14,718.63	27,032.54
Federal Revenue - Operating	40,000.00	
Federal Pass Through Revenue	14,586.11	16,985.78
State Grant Revenue		
State Pass Through Revenue	190,392.02	86,705.00
Other Grants and Contracts - Operating	126,199.12	80,541.82
Other Operating Revenue	76,242.98	78,012.47
Total Operating Revenues	<u>\$ 20,179,830.33</u>	<u>\$ 18,829,816.17</u>
Operating Expenses		
Instruction	\$ 14,172,924.69	\$ 13,511,343.25
Research	202,949.92	
Public Service	119,628.41	39,917.96
Hospitals and Clinics		
Academic Support	2,860,706.13	2,367,636.61
Student Services	5,602,363.95	4,254,936.06
Institutional Support	8,789,745.98	8,274,820.53
Operation & Maintenance of Plant	4,286,639.97	3,044,834.06
Scholarships & Fellowships	5,756,538.84	5,909,859.61
Auxiliary	135,124.12	243,161.33
Depreciation/Amortization	2,419,572.88	2,139,097.27
Total Operating Expenses [Schedule IV-1]	<u>\$ 44,346,194.89</u>	<u>\$ 39,785,606.68</u>
Total Operating Income [Loss]	<u>\$ (24,166,364.56)</u>	<u>\$ (20,955,790.51)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 20,672,922.15	\$ 16,844,155.40
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating	6,973,359.86	6,222,991.18
State Pass Through Non-Operating		
Gifts	687,938.53	524,801.06
Land Income		18,000.00
Investment Income	453,291.97	397,858.00
Investing Activities Expense	(24,686.34)	(11,775.32)
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	750,956.43	(1,786.15)
Settlement of Claims	(116,000.00)	(25,000.00)
Other Nonoperating Revenues	4,612.76	55,824.73
Other Nonoperating [Expenses]	(540,019.86)	(3,201,856.49)
Total Nonoperating Revenues [Expenses]	<u>\$ 28,862,375.50</u>	<u>\$ 20,926,166.41</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 4,696,010.94</u>	<u>\$ (29,624.10)</u>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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	\$ 105,350.00	\$ 12,886.10
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	510,931.82	522,757.31
Nonmandatory Transfers From Members/Agencies-Cap Assets	61,179,260.39	5,707,080.86
Transfers Out		
Transfers to Other State Agencies	(156,916.57)	(138,143.70)
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members	(42,125.03)	
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(2,632,438.00)	(2,635,838.00)
Legislative Appropriations Lapsed		
	<u>                    </u>	<u>                    </u>
Total Other Revenues and Transfers	\$ 58,964,062.61	\$ 3,468,742.57
	<u>                    </u>	<u>                    </u>
Change In Net Position	\$ 63,660,073.55	\$ 3,439,118.47
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year	\$ 65,222,658.97	\$ 61,856,722.91
Restatement		(73,182.41)
	<u>                    </u>	<u>                    </u>
Net Position, Beginning of Year, Restated	\$ 65,222,658.97	\$ 61,783,540.50
	<u>                    </u>	<u>                    </u>
Net Position, End of Year	\$ 128,882,732.52	\$ 65,222,658.97
	<u>                    </u>	<u>                    </u>

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

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold					
Salaries & Wages	10,045,276.42	57,431.74			1,525,162.22
Payroll Related Costs	2,085,105.71	9,886.89			715,689.27
Professional Fees & Services	138,468.03	84,043.40	19,227.71		20,439.32
Travel	193,606.91	8,750.56	825.91		16,912.66
Materials & Supplies	1,390,816.40	24,517.46	25,932.45		272,835.34
Communication & Utilities	65,818.46	939.75			258,532.83
Repairs & Maintenance	84,098.82	275.24			6,932.01
Rentals & Leases	4,274.49	9,146.84	1,985.80		11,564.99
Printing & Reproduction	11,079.22	1,822.00	11,303.82		2,124.30
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	83.24				
Scholarships	2,250.00		4,000.00		
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	152,046.99	6,136.04	56,352.72		30,513.19
Total Operating Expenses	\$ 14,172,924.69	\$ 202,949.92	\$ 119,628.41	\$	\$ 2,860,706.13



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
3,140,834.17	4,012,495.01	745,108.83	10,860.75	57,380.80		19,594,549.94	17,929,013.32
494,639.20	964,917.76	179,433.32	2,576.64	1,136.17		4,453,384.96	3,839,869.92
144,605.21	1,093,078.86	1,546,914.45		625.00		3,047,401.98	1,786,089.58
96,044.06	162,080.45	19,356.77				497,577.32	363,397.82
1,285,545.55	1,116,195.93	243,669.46		61,708.54		4,421,221.13	2,723,857.47
11,931.06	229,842.23	595,714.77				1,162,779.10	1,872,353.50
61,193.76	230,775.74	101,458.09				484,733.66	614,674.76
31,047.07	159,589.52	762,134.36		1,643.18		981,386.25	914,776.99
67,706.85	39,503.93	3,027.19		145.00		136,712.31	146,113.11
					2,419,572.88	2,419,572.88	2,139,097.27
54,725.64						54,725.64	41,161.60
606.89	17.57	93.19				800.89	128.53
6,000.00		46,138.46	5,738,369.09	363.79		5,797,121.34	5,912,912.64
207,484.49	781,248.98	43,591.08	4,732.36	12,121.64		1,294,227.49	1,502,160.17
<u>\$ 5,602,363.95</u>	<u>\$ 8,789,745.98</u>	<u>\$ 4,286,639.97</u>	<u>\$ 5,756,538.84</u>	<u>\$ 135,124.12</u>	<u>\$ 2,419,572.88</u>	<u>\$ 44,346,194.89</u>	<u>\$ 39,785,606.68</u>

[Exhibit IV]

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EXHIBIT V  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
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	19,177,542.39	21,267,230.45
Proceeds Received From Customers	1,031,204.51	3,123,884.99
Proceeds From Sponsored Programs	360,876.87	196,170.56
Proceeds From Auxiliary Enterprises	206,496.83	268,630.97
Proceeds From Loan Programs	163,574.36	64,399.54
Proceeds From Other Operating Revenues	36,619.98	40,520.63
Payments to Suppliers for Goods and Services	(11,269,085.51)	(9,830,891.91)
Payments to Employees - Salaries & Benefits	(23,844,952.32)	(21,622,479.31)
Payments for Loans Provided	(63,198.83)	(318,209.42)
Payments for Other Operating Expenses	(5,919,914.89)	(7,357,631.66)
Net Cash Provided [Used] By Operating Activities	<u>\$ (20,120,836.61)</u>	<u>\$ (14,168,375.16)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 19,511,507.84	\$ 16,946,814.85
Proceeds From Gifts	687,938.53	524,801.06
Proceeds From Endowments		
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Receipts	6,973,359.86	6,325,945.18
Proceeds From Capital Contributions		
Proceeds From Other Noncapital Financing Activities	1,335,834.87	344,926.83
Payments of Interest		
Payments - Transfers to Other Funds	(156,916.57)	(138,143.70)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(116,000.00)	(25,000.00)
Other Noncapital Transfers From/To System	(31,193.21)	22,757.31
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 28,204,531.32</u>	<u>\$ 24,002,101.53</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		
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	(215,542.84)	(193,645.37)
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]	298,171.84	
Intrasystem Transfers for Capital Debt [Mandatory]	(2,632,438.00)	(2,635,838.00)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (2,549,809.00)</u>	<u>\$ (2,829,483.37)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(6,815,365.83)	(820,819.85)
Proceeds From Interest and Investment Income	170,331.11	122,789.24
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (6,645,034.72)</u>	<u>\$ (698,030.61)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ (1,111,149.01)</u>	<u>\$ 6,306,212.39</u>
Cash and Cash Equivalents, Beginning of Year	\$ 18,190,684.61	\$ 11,884,472.22
Restatement		
Restated Beginning Cash and Cash Equivalents	<u>\$ 18,190,684.61</u>	<u>\$ 11,884,472.22</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u>\$ 17,079,535.60</u>	<u>\$ 18,190,684.61</u>

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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]	(24,166,364.56)	(20,955,790.51)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	2,419,572.88	2,139,097.27
Bad Debt Expense	68,294.84	91,565.34
Operating Income [Loss] Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	(177,866.23)	(197,755.46)
Due From Other Agencies/Funds		
Due From System Members	205,952.68	3,673,457.31
Inventories		
Prepaid Expenses	487,926.04	(132,532.13)
Loans and Contracts	54,507.09	(319,583.01)
Other Assets	41,457.52	(72,378.02)
Payables	320,209.77	387,991.07
Due to Other Agencies/Funds		
Due to System Members	112,737.47	246,040.76
Unearned Revenue	430,129.87	904,524.06
Deposits		(124.84)
Compensated Absence Liability	82,606.02	67,113.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 4,045,527.95</u>	<u>\$ 6,787,415.35</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (20,120,836.61)</u>	<u>\$ (14,168,375.16)</u>
Non-Cash Transactions		
Donation of Capital Assets	\$ 105,350.00	\$ 12,886.10
Net Change In Fair Value of Investments	750,956.43	(1,786.15)
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	61,179,260.39	5,707,080.86

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

	<u>CURRENT YEAR TOTAL</u>
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Petty Cash Department Working Fund	\$ <u>2,500.00</u>
Total Cash On Hand	\$ <u>2,500.00</u>
Cash In State Treasury	
Fund 0290	\$ <u>7,712,831.51</u>
Total Cash In State Treasury	\$ <u>7,712,831.51</u>
Reimbursements Due From State Treasury	\$ 503.43
Assets Held By System Offices-Current	<u>8,159,427.04</u>
Total Current Cash and Cash Equivalents [Exhibit III]	\$ <u>15,875,261.98</u>
Restricted	
Assets Held By System Offices-Current	\$ <u>1,204,273.62</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ <u>1,204,273.62</u>
Total Cash & Cash Equivalents [Exhibit V]	\$ <u><u>17,079,535.60</u></u>

UNAUDITED

SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 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	\$ 15,761,847.10	\$	\$
Construction In Progress			(61,179,260.39)
Other Tangible Capital Assets	312,200.00		77,561.53
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 16,074,047.10</u>	<u>\$</u>	<u>\$ (61,101,698.86)</u>
Depreciable Assets			
Buildings	\$ 28,353,892.81	\$	\$ 53,906,928.82
Infrastructure	3,300,019.13		5,996,370.40
Facilities and Other Improvements	2,775,884.96		621,377.04
Furniture and Equipment	1,305,160.72		577,022.60
Vehicles, Boats and Aircraft	183,490.54		
Other Capital Assets	751,329.06		
Total Depreciable Assets at Historical Cost	<u>\$ 36,669,777.22</u>	<u>\$</u>	<u>\$ 61,101,698.86</u>
Less Accumulated Depreciation for			
Buildings	\$ (2,352,229.72)	\$	\$
Infrastructure	(230,922.52)		
Facilities and Other Improvements	(225,413.44)		
Furniture and Equipment	(588,655.31)		
Vehicles, Boats and Aircraft	(74,485.79)		
Other Capital Assets	(368,286.37)		
Total Accumulated Depreciation	<u>\$ (3,839,993.15)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 32,829,784.07</u>	<u>\$</u>	<u>\$ 61,101,698.86</u>
Amortizable Assets - Intangible			
Computer Software	\$ 384,763.96	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 384,763.96</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (300,041.37)	\$	\$
Total Accumulated Amortization	<u>\$ (300,041.37)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$ 84,722.59</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 48,988,553.76</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>
\$ 61,179,260.39	\$	\$	\$	\$ 15,761,847.10
		55,370.81		445,132.34
<u>\$ 61,179,260.39</u>	<u>\$</u>	<u>\$ 55,370.81</u>	<u>\$</u>	<u>\$ 16,206,979.44</u>
\$	\$	\$	\$	\$ 82,260,821.63
				9,296,389.53
				3,397,262.00
		46,486.00	(518,547.46)	1,410,121.86
		75,170.49		258,661.03
		143,865.54	(1,472.40)	893,722.20
<u>\$</u>	<u>\$</u>	<u>\$ 265,522.03</u>	<u>\$ (520,019.86)</u>	<u>\$ 97,516,978.25</u>
\$	\$	\$ (1,637,661.46)	\$	\$ (3,989,891.18)
		(217,837.28)		(448,759.80)
		(140,502.05)		(365,915.49)
		(215,198.62)		(803,853.93)
		(37,758.91)		(112,244.70)
		(145,197.72)		(513,484.09)
<u>\$</u>	<u>\$</u>	<u>\$ (2,394,156.04)</u>	<u>\$</u>	<u>\$ (6,234,149.19)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (2,128,634.01)</u>	<u>\$ (520,019.86)</u>	<u>\$ 91,282,829.06</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 384,763.96</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 384,763.96</u>
<u>\$</u>	<u>\$</u>	<u>\$ (25,416.84)</u>	<u>\$</u>	<u>\$ (325,458.21)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (25,416.84)</u>	<u>\$</u>	<u>\$ (325,458.21)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (25,416.84)</u>	<u>\$</u>	<u>\$ 59,305.75</u>
<u>\$ 61,179,260.39</u>	<u>\$</u>	<u>\$ (2,098,680.04)</u>	<u>\$ (520,019.86)</u>	<u>\$ 107,549,114.25</u>

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