

THE UNIVERSITY OF TEXAS AT BROWNSVILLE

ANNUAL FINANCIAL REPORT

(WITH DETAILED SUPPORTIVE SCHEDULES)

UNAUDITED

FISCAL YEAR ENDED AUGUST 31, 2014



The University of Texas at Arlington ♦ The University of Texas at Austin ♦ The University of Texas at Brownsville ♦ The University of Texas at Dallas ♦ The University of Texas at El Paso ♦ The University of Texas-Pan American ♦ The University of Texas of the Permian Basin ♦ The University of Texas at San Antonio ♦ The University of Texas at Tyler ♦ The University of Texas Southwestern Medical Center ♦ The University of Texas Medical Branch at Galveston ♦ The University of Texas Health Science Center at Houston ♦ The University of Texas Health Science Center at San Antonio ♦ The University of Texas M. D. Anderson Cancer Center ♦ The University of Texas Health Science Center at Tyler ♦ The University of Texas System Administration

THE UNIVERSITY OF TEXAS BROWNSVILLE
FINANCIAL STATEMENTS
(WITH DETAILED SUPPORTIVE SCHEDULES)

Presented herein are the financial statements with detailed supportive schedules for The University of Texas Brownsville for the year ended August 31, 2014. These Statements and detailed supportive schedules have been prepared in compliance with applicable State statutes, Governmental Accounting Standards Board pronouncements, and the Texas Comptroller of Public Accounts' Annual Financial Reporting Requirements.

This "detailed internal report" supplements the consolidated published Annual Financial Report of The University of Texas System and is intended to be for limited distribution primarily to financial and academic officers of the University who need access to the details included herein. It also provides an historical record of transactions relating to this particular institution.

The Annual Financial Report for public distribution for The University of Texas System includes primary statements on a consolidated System-wide basis, including footnotes and Managements' Discussion and Analysis.

Members of the Board of Regents

Principal Administrative Officers, The University of Texas System

**Principal Administrative Officers, and the Business & Financial Staff,
The University of Texas at Brownsville**

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The University of Texas at Brownsville

Juliet V. Garcia	President (Term Ended 8-31-14)
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Alan F. J. Artibise	Provost and Vice President of Academic Affairs
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Hilda Silva	Vice President of Student Affairs
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Clair Goldsmith	Vice President for Information Technology
Sylvia Leal	Vice President for Enrollment Management
Janna Arney	Associate Provost for Faculty and Academic Affairs
Patricia Celaya	Special Assistant to the President
Yolanda De La Riva	Associate Vice President of Business Affairs

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PRIMARY STATEMENTS

The University of Texas at Brownsville
 Exhibit A Statement of Net Position
 As of August 31, 2014

	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable
ASSETS AND DEFERRED OUTFLOWS				
Current Assets:				
Cash & Cash Equivalents	\$ 10,125,969.97	3,280,696.64	3,934,176.52	
Restricted Cash & Cash Equivalents				191,129.64
Balance in State Appropriations	13,845,547.11			
Accounts Receivable, Net:				
Federal (allow. \$0.00 in 2014 & \$0.00 in 2013)	515.38			7,783,540.80
Other Intergov. (allow. \$0.00 in 2014 & \$0.00 in 2013)				394,560.67
Student (allow. \$668,250.84 in 2014 & \$772,974.00 in 2013)	4,634,198.92			
Interest and Dividend Receivables	542.70	70,015.90		
Other (allow. \$130,700.07 in 2014 & \$108,739.92 in 2013)	6,153,717.09	731,450.63	377,465.87	1,549,814.24
Due From Other Funds		19,307,407.30		
Due From System Administration	125,044.77			10.82
Due From Other Institutions				73,409.92
Due From Other Agencies	0.16			279,643.49
Loans & Contracts (allow. \$583,710.58 in 2014 & \$594,162.80 in 2013)				
Other Current Assets	2,154,876.28	866,778.00	342,421.52	335,687.84
Total Current Assets	37,040,412.38	24,256,348.47	4,654,063.91	10,607,797.42
Noncurrent Assets:				
Restricted Investments				124,769.75
Funds Held by System Administration (Restricted)				
Unrestricted Investments		21,405,889.32	4,397,586.91	
Gross Capital/Intangible Assets				
Accumulated Depreciation/Amortization				
Total Noncurrent Assets		21,405,889.32	4,397,586.91	124,769.75
Total Assets	37,040,412.38	45,662,237.79	9,051,650.82	10,732,567.17
Total Assets and Deferred Outflows	37,040,412.38	45,662,237.79	9,051,650.82	10,732,567.17
LIABILITIES AND DEFERRED INFLOWS				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	5,378,959.54	769,565.68	240,683.44	
Salaries Payable	1,972,614.12	1,163,704.89	350,694.17	606,822.17
Due To Other Funds	11,630,546.19		695,141.17	5,710,683.71
Due To System Administration	1,481,906.99			
Due To Other Institutions				24,204.49
Due To Other State Agencies				88,319.40
Unearned Revenue	4,415,285.67	11,242,269.07	3,048,712.75	853,114.26
Employees' Compensable Leave - Current Portion	540,573.44	434,457.16	88,077.81	
Notes, Loans, and Leases Payable				
Payable From Restricted Assets				510,982.81
Assets Held for Others				
Other Current Liabilities	125,044.77	20,157.88	381,637.43	174.67
Total Current Liabilities	25,544,930.72	13,630,154.68	4,804,946.77	7,794,301.51
Noncurrent Liabilities:				
Employees' Compensable Leave	574,024.86	461,341.95	93,528.18	
Notes, Loans, and Leases Payable				
Total Noncurrent Liabilities	574,024.86	461,341.95	93,528.18	
Total Liabilities	26,118,955.58	14,091,496.63	4,898,474.95	7,794,301.51
Total Liabilities and Deferred Inflows	26,118,955.58	14,091,496.63	4,898,474.95	7,794,301.51
NET POSITION				
Net Investment in Capital Assets				
Restricted for:				
Nonexpendable				
Permanent Health, True Endowments, and Annuities				
Expendable				
Capital Projects				
Funds Functioning as Endowment (Restricted)				
Other Expendable				2,938,265.66
Unrestricted	10,921,456.80	31,570,741.16	4,153,175.87	
Total Net Position	\$ 10,921,456.80	31,570,741.16	4,153,175.87	2,938,265.66

Loan Funds	Endowment and Similar Funds - Other Than State	Unexpended Plant Funds	Investment in Plant	Agency Funds	Current Year Totals	Prior Year Totals
457,751.89		1,627,686.83		679,046.33	18,968,529.96 1,327,927.86 13,845,547.11	15,490,363.90 6,758,564.06 13,282,214.32
				764,719.00	8,548,775.18 394,560.67 4,634,198.92	6,776,582.95 5,953,102.04
		75,274.88		175,062.61	70,558.60 8,987,510.44 19,382,682.18	86,112.75 5,080,146.91 19,499,505.63
					125,055.59 73,409.92 279,643.65	1,954,656.19 196,620.91 226,970.65
381.23					381.23	571.84
				7,737,532.00	11,437,295.64	11,913,331.22
458,133.12		1,702,961.71		9,356,359.94	88,076,076.95	87,218,743.37
1,154,381.60	10,291,884.41				1,279,151.35 10,291,884.41 25,803,476.23	888,313.40 9,196,614.34 31,870,939.56
			170,556,676.18 (54,130,239.67)		170,556,676.18 (54,130,239.67)	171,869,040.41 (63,463,369.50)
1,154,381.60	10,291,884.41		116,426,436.51		153,800,948.50	150,361,538.21
1,612,514.72	10,291,884.41	1,702,961.71	116,426,436.51	9,356,359.94	241,877,025.45	237,580,281.58
1,612,514.72	10,291,884.41	1,702,961.71	116,426,436.51	9,356,359.94	241,877,025.45	237,580,281.58
545,043.06				801,268.05	6,389,208.66 4,093,835.35 19,382,682.18 1,481,906.99 24,204.49 88,319.40 19,559,381.75 1,063,108.41	5,611,595.87 4,385,231.69 19,499,505.63 926,659.98 65,770.76 19,568,881.52 1,308,737.67
				55,593.24 8,499,498.65	566,576.05 8,499,498.65 527,014.75	751,175.59 11,061,628.35
545,043.06				9,356,359.94	61,675,736.68	63,179,187.06
					1,128,894.99	950,324.34
					1,128,894.99	950,324.34
545,043.06				9,356,359.94	62,804,631.67	64,129,511.40
545,043.06				9,356,359.94	62,804,631.67	64,129,511.40
			116,426,436.51		116,426,436.51	108,405,670.91
	7,898,501.22				7,898,501.22	7,597,486.76
		112,332.54			112,332.54	1,998,243.85
	32,658.52				32,658.52	29,903.64
1,067,471.66	2,237,056.12				6,242,793.44	5,333,401.44
	123,668.55	1,590,629.17			48,359,671.55	50,086,063.58
1,067,471.66	10,291,884.41	1,702,961.71	116,426,436.51		179,072,393.78	173,450,770.18

The University of Texas at Brownsville
 Exhibit B Statement of Revenues, Expenses, and Changes in Net Position
 For the Year Ended August 31, 2014

	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Endowment and Similar Funds - Other Than State
Operating Revenues:						
Student Tuition and Fees	\$ 9,859,698.38	25,817,912.89	5,065,569.59			
Discounts and Allowances	(2,543,595.89)	(6,666,358.79)	(1,324,691.67)			
Federal Sponsored Programs		1,127,683.90		9,211,393.40		
Federal Sponsored Programs Pass-Through from State Agencies		63,975.01		528,835.08		
State Sponsored Programs		5,300.68				
State Sponsored Programs Pass-Through from State Agencies	6,112,668.97	1,119,566.93		383,136.67		
Local Sponsored Programs				281,351.42		
Private Sponsored Programs				284,866.54		
Sales and Services of Educational Activities		1,395,768.98		1,430,995.45		
Discounts and Allowances Sales and Services of Educational Activities		(163.83)				
Auxiliary Enterprises			2,093,449.43			
Discounts and Allowances Auxiliary Enterprises			(462,148.23)			
Other Operating Revenues	264,870.26	39,887.90			10,642.83	
Total Operating Revenues	13,693,641.72	22,903,573.67	5,372,179.12	12,120,578.56	10,642.83	
Operating Expenses:						
Instruction	27,914,885.46	2,394,349.44		1,802,968.36		
Research	734,408.31	1,070,906.86		4,643,409.33		
Public Service	699,767.78	268,907.66		2,021,223.60		
Academic Support	6,900,563.21	5,728,953.06		861,018.82		
Student Services	3,039,351.62	2,571,449.84		661,060.40	190.61	
Institutional Support	6,727,811.67	2,358,588.34		463,387.44		
Operations and Maintenance of Plant	8,304,505.60	3,884,745.25		220,625.62		
Scholarships and Fellowships	5,848,025.90	3,341,022.61		13,060,153.44		
Auxiliary Enterprises			7,237,107.72			
Depreciation and Amortization						
Total Operating Expenses	60,169,319.55	21,618,923.06	7,237,107.72	23,733,847.01	190.61	
Operating Income (Loss)	(46,475,677.83)	1,284,650.61	(1,864,928.60)	(11,613,268.45)	10,452.22	
Nonoperating Revenues (Expenses):						
State Appropriations	30,371,846.28					
Federal Nonexchange Sponsored Programs				20,464,914.53		
Federal Nonexchange Pass-Through						
State Nonexchange Pass-Through						
Gift Contributions for Operations		127,117.63	29,177.12	133,659.99		
Investment Income	24,223.51	2,066,676.69		463,222.29		65,976.19
Net Increase (Decrease) in Fair Value of Investments	21,307.15	1,258,283.68				794,255.61
Gain (Loss) on Sale of Capital Assets						
Other Nonoperating Revenues						
Other Nonoperating (Expenses)		(173,000.00)				
Net Nonoperating Revenues (Expenses)	30,417,376.94	3,279,078.00	29,177.12	21,061,796.81		860,231.80
Income/(Loss) Before Other Revenue, Expenses, Gains/(Losses), and Transfers	(16,058,300.89)	4,563,728.61	(1,835,751.48)	9,448,528.36	10,452.22	860,231.80
Capital Appropriations (HEAF)	5,057,420.00					
Additions to Permanent Endowments / Annuities				(117,075.31)		295,097.75
Capital Asset Purchases	(1,589,294.39)	(150,104.68)		(744,991.49)		
Transactions Between Funds						
Transfers Between Institutions & System, Debt Service - Mandatory	(5,950,038.32)		(886,057.43)			
Transfers Between Institutions & System Admin. - Non mandatory		54,266.52		186,400.00		
Transfers From Other State Agencies	6,083,291.00					
Transfers to Other State Agencies		(420,198.01)		(221,714.21)		
Legislative Appropriations Lapsed						
Transfers Between Funds	11,219,524.88	(3,456,295.12)	1,630,106.07	(8,576,721.93)	143,445.58	(60,059.48)
Change in Net Position	(1,237,397.72)	591,397.32	(1,091,702.84)	(25,574.58)	153,897.80	1,095,270.07
Beginning Net Position	12,158,854.52	30,979,343.84	5,244,878.71	2,963,840.24	913,573.86	9,196,614.34
Ending Net Position	\$ 10,921,456.80	31,570,741.16	4,153,175.87	2,938,265.66	1,067,471.66	10,291,884.41

Unexpended Plant Funds	Investment in Plant	Current Year Totals	Prior Year Totals
		40,743,180.86	42,861,128.60
		(10,534,646.35)	(10,767,983.92)
		10,339,077.30	13,556,329.78
		592,810.09	1,135,219.33
		5,300.68	
		7,615,372.57	6,234,206.00
		281,351.42	33,898,856.07
		284,866.54	358,739.99
		2,826,764.43	2,699,029.84
		(163.83)	
		2,093,449.43	2,219,254.49
		(462,148.23)	(416,411.58)
		315,400.99	45,830.86
		54,100,615.90	91,824,199.46
		32,112,203.26	42,011,133.30
		6,448,724.50	5,677,429.63
		2,989,899.04	3,994,172.71
		13,490,535.09	16,484,000.35
		6,272,052.47	8,802,393.14
		9,549,787.45	12,514,780.98
		12,409,876.47	11,763,346.47
		22,249,201.95	45,046,988.30
		7,237,107.72	8,520,993.21
	8,687,278.29	8,687,278.29	8,224,338.20
	8,687,278.29	121,446,666.24	163,039,576.29
	(8,687,278.29)	(67,346,050.34)	(71,215,376.83)
		30,371,846.28	33,714,857.75
		20,464,914.53	38,315,675.74
		289,954.74	641,109.76
879.26		2,620,977.94	1,483,101.71
		2,073,846.44	902,488.25
5,588,693.77	(1,546,490.44)	4,042,203.33	
	6,450.00	6,450.00	
		(173,000.00)	
5,589,573.03	(1,540,040.44)	59,697,193.26	75,057,233.21
5,589,573.03	(10,227,318.73)	(7,648,857.08)	3,841,856.38
		5,057,420.00	5,057,420.00
		178,022.44	254,236.70
(44,490,418.00)	46,974,808.56		
10,727,115.23	(10,727,115.23)		
		(6,836,095.75)	(6,469,000.20)
27,188,697.69		27,429,364.21	160,390.89
		6,083,291.00	
	(17,999,609.00)	(18,641,521.22)	(453,344.90)
(900,000.00)			
(1,885,032.05)	8,020,765.60	5,621,623.60	2,391,558.87
3,587,993.76	108,405,670.91	173,450,770.18	171,059,211.31
1,702,961.71	116,426,436.51	179,072,393.78	173,450,770.18

The University of Texas at Brownsville
 Exhibit C - Statement of Cash Flows
 For the Year Ended August 31, 2014

	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
Cash Flows from Operating Activities:		
Proceeds from Tuition and Fees	31,152,141.35	29,920,374.35
Proceeds from Sponsored Programs	18,075,082.04	54,584,130.07
Proceeds from Auxiliaries	1,618,005.75	1,691,138.27
Proceeds from Other Revenues	(2,821,563.36)	(6,542,162.32)
Payments to Suppliers	(49,092,792.87)	(68,809,023.92)
Payments to Employees	(62,631,470.03)	(84,818,119.63)
Payments for Loans Provided	-	(3,100.78)
Proceeds from Loan Programs	-	4,543.74
Net Cash Provided (Used) by Operating Activities	<u>(63,700,597.12)</u>	<u>(73,972,220.22)</u>
Cash Flows from Noncapital Financing Activities:		
Proceeds from State Appropriations	31,825,748.15	33,395,139.14
Proceeds from Operating Gifts	289,954.74	641,109.76
Proceeds from Private Gifts for Endowment and Annuity Life Purposes	178,022.44	254,236.70
Receipts for Transfers from System or Other Agencies	11,894,489.12	5,772,603.71
Payments for Transfers to System or Other Agencies	(6,268,750.97)	(6,105,667.05)
Payments for Other Uses	(173,000.00)	-
Proceeds from Nonexchange Sponsored Programs	20,090,234.19	37,656,689.74
Net Cash Provided by Noncapital Financing Activities	<u>57,836,697.67</u>	<u>71,614,112.00</u>
Cash Flows from Capital and Related Financing Activities:		
Nonmandatory Capital Related Transfers	29,074,609.00	242,061.82
Proceeds from Capital Appropriations, Grants, and Gifts	3,040,185.34	4,240,111.01
Proceeds from Sale of Capital Assets	16,315,809.00	-
Payments for Additions to Capital Assets	(46,974,808.56)	(6,743,356.48)
Mandatory Transfers to System for Capital Related Debt	(6,836,095.75)	(6,469,000.20)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(5,380,300.97)</u>	<u>(8,730,183.85)</u>
Cash Flows from Investing Activities		
Proceeds from Sales of Investments Invested by System	6,655,201.75	-
Proceeds from Interest and Investment Income	1,049,859.04	55,343.66
Proceeds from Interest and Investment Income Invested by System	1,586,669.49	1,420,884.83
Payments to Acquire Investments Invested by System	-	(1,188,559.71)
Net Cash Provided (Used) by Investing Activities	<u>9,291,730.28</u>	<u>287,668.78</u>
Net Increase (Decrease) in Cash	(1,952,470.14)	(10,800,623.29)
Cash and Cash Equivalents (Beginning of the Year)	22,248,927.96	33,049,551.25
Cash and Cash Equivalents (End of the Year)	<u>\$ 20,296,457.82</u>	<u>\$ 22,248,927.96</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(67,346,050.34)	(71,215,376.83)
Adjustments to Reconcile Operating Results to Net Cash:		
Depreciation and Amortization Expense	8,687,278.29	8,224,338.20
Bad Debt Expense	190.61	63.54
Changes in Assets and Liabilities:		
Accounts Receivable	(4,309,994.98)	(3,577,259.11)
Loans and Contracts	-	1,442.96
Other Current and Noncurrent Assets	476,035.58	10,073,845.27
Accounts Payable	348,370.04	(8,309,892.89)
Due to System	555,247.01	(62,822.34)
Unearned Revenue	(9,499.77)	(713,155.39)
Assets Held for Others	(2,562,129.70)	(7,946,347.63)
Employees' Compensable Leave	(67,058.61)	(447,056.00)
Other Current and Noncurrent Liabilities	527,014.75	-
Total Adjustments	<u>3,645,453.22</u>	<u>(2,756,843.39)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (63,700,597.12)</u>	<u>\$ (73,972,220.22)</u>
Non Cash Transactions:		
Net Increase (Decrease) in Fair Value of Investments	2,073,846.44	902,488.25
Miscellaneous Noncash Transactions	(13,950,955.67)	-

The University of Texas at Brownsville
 Exhibit D Comparison of Budget to Actual Statement of Revenues, Expenses, and Changes in Net Position
 For the Year Ended August 31, 2014

	Operating Budget	Actual
OPERATING REVENUES:		
Net Student Tuition and Fees	\$ 36,524,859.00	30,208,534.51
Federal Sponsored Programs	8,681,507.00	10,931,887.39
State Sponsored Programs	4,656,198.00	7,620,673.25
Local and Private Sponsored Programs	490,000.00	566,217.96
Net Sales and Services of Educational Activities	967,798.00	2,826,600.60
Net Auxiliary Enterprises	1,983,330.00	1,631,301.20
Other Operating Revenues	46,771.00	315,400.99
Total Operating Revenues	<u>53,350,463.00</u>	<u>54,100,615.90</u>
OPERATING EXPENSES:		
Instruction	30,249,482.00	32,112,203.26
Research	5,276,233.00	6,448,724.50
Public Service	2,303,399.00	2,989,899.04
Academic Support	10,886,901.00	13,490,535.09
Student Services	5,673,173.00	6,272,052.47
Institutional Support	11,471,126.00	9,549,787.45
Operations and Maintenance of Plant	8,012,256.00	12,409,876.47
Scholarships and Fellowships	24,379,623.00	22,249,201.95
Auxiliary Enterprises	6,672,693.00	7,237,107.72
Depreciation and Amortization	8,248,621.00	8,687,278.29
Total Operating Expenses	<u>113,173,507.00</u>	<u>121,446,666.24</u>
Operating Income (Loss)	<u>(59,823,044.00)</u>	<u>(67,346,050.34)</u>
NONOPERATING REVENUES (EXPENSES):		
State Appropriations	36,207,137.00	30,371,846.28
Federal Nonexchange Sponsored Programs	17,850,000.00	20,464,914.53
Gift Contributions for Operations	2,443,975.00	289,954.74
Investment Income	1,063,000.00	2,620,977.94
Net Increase (Decrease) in Fair Value of Investments		2,073,846.44
Other Nonoperating Revenues (Expenses)		3,875,653.33
Net Nonoperating Revenues (Expenses)	<u>57,564,112.00</u>	<u>59,697,193.26</u>
TRANSFERS AND OTHERS:		
Capital Appropriations, Gifts, and Sponsored Programs	3,500,000.00	5,057,420.00
Additions to Permanent Endowments	271,496.00	178,022.44
Transfers for Debt Service	(6,349,689.00)	(6,836,095.75)
Transfers and Other	6,849,591.00	14,871,133.99
Total Transfers and Other	<u>4,271,398.00</u>	<u>13,270,480.68</u>
Change in Net Position	<u>\$ 2,012,466.00</u>	<u>5,621,623.60</u>

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SUPPORTING STATEMENTS

The University of Texas at Brownsville
 Schedule A-1 Schedule of Cash, Cash Equivalents, and Investments
 As of August 31, 2014

	CURRENT ASSETS		NONCURRENT ASSETS		Current Year Total	Prior Year Total
	Unrestricted	Restricted	Unrestricted	Restricted		
Cash & Cash Equivalents						
Cash on Hand						
Petty Cash	\$ 3,502.98	-			3,502.98	136.98
Cash in Transit	-	-			-	-
Subtotal Cash on Hand	3,502.98	-			3,502.98	136.98
Cash in Bank						
Demand Cash Held by System					-	-
Demand Accounts	-	805,502.68			805,502.68	433,015.03
Subtotal Cash in Bank	-	805,502.68			805,502.68	433,015.03
Cash in State Treasury						
Available University Fund	-	-			-	-
Permanent University Fund	-	-			-	-
Permanent Health Fund	-	-			-	-
ROI Fund 211	-	-			-	-
Local Revenue Fund	4,873,088.63	-			4,873,088.63	1,075,406.01
Direct Deposit of Bills - Holding Account Fund	-	-			-	-
Departmental Suspense Fund	-	-			-	-
US Savings Bond Account Fund	-	-			-	-
Deferred Compensation 401K Fund	-	-			-	-
Direct Deposit Hold - Transmit Account Fund	-	-			-	-
Correction Account for Direct Deposit Fund	-	-			-	-
Subtotal Cash in State Treasury	4,873,088.63	-			4,873,088.63	1,075,406.01
Cash Equivalent Investments (Intent)						
US Treasury Bills and Notes	-	-			-	-
Time Deposits	-	-			-	-
Repurchase Agreements - Texas Treasury Safekeeping Trust Co.	-	-			-	-
Money Market Funds (STF)	14,032,469.11	522,425.18			14,554,894.29	20,734,274.06
Subtotal Cash Equivalent Investments	14,032,469.11	522,425.18			14,554,894.29	20,734,274.06
Reimbursements due from State Treasury	59,469.24	-			59,469.24	6,095.88
Total Cash and Cash Equivalents (Exhibit A)	\$ 18,968,529.96	1,327,927.86			20,296,457.82	22,248,927.96

The University of Texas at Brownsville
 Schedule A-1 Schedule of Cash, Cash Equivalents, and Investments
 As of August 31, 2014

	NONCURRENT ASSETS		Current Year Total	Prior Year Total
	Unrestricted	Restricted		
Investments				
Funds Held by System Administration	\$ -	10,291,884.41	10,291,884.41	9,196,614.34
Pooled Operating Funds (Held by System - ITF)	25,803,476.23	1,279,151.35	27,082,627.58	32,759,252.96
Bonds and Preferred Stock	-	-	-	-
Stocks	-	-	-	-
Real Estate Mortgages and Other Notes	-	-	-	-
Real Estate	-	-	-	-
Mineral Rights and Other Royalties	-	-	-	-
Physical Commodity	-	-	-	-
Investment Funds	-	-	-	-
Other Investments	-	-	-	-
Investment Derivatives - Asset Positions	-	-	-	-
Total Investments (Exhibit A)	25,803,476.23	11,571,035.76	37,374,511.99	41,955,867.30
Securities Lending Collateral	-	-	-	-
Total Investments and Securities Lending Collateral (Exhibit A)	\$ 25,803,476.23	11,571,035.76	37,374,511.99	41,955,867.30

Schedule A-3a
THE UNIVERSITY OF TEXAS AT BROWNSVILLE
Schedule of Legislative Appropriations
For the Year Ended August 31, 2014

	Legislative Appropriation Number	BALANCES August 31, 2013 Appropriations	Currently Appropriated	Deduct Estimated Locally Collected Income as Applied	Reported as Income	Transfers	Expended	Lapsed	BALANCES August 31, 2014
General Revenue Appropriations									
Current General Funds									
H.B. 1, 80th Legislature, Regular Session									
Educational and General State Support	13-10747	252,092.66			-		252,092.66		0.00
Educational and General State Support	14-10747		21,885,688.00		21,885,688.00	(5,621,839.00)	16,191,085.91		72,763.09
Research Development Fund	13-13061	451,256.00			-		451,256.00		-
Research Development Fund	14-13061		558,101.00		558,101.00				558,101.00
UTB TSC Transition Funding	14-13129				-	6,083,291.00	6,083,291.00		-
Higher Education Fund	12-13047	245,873.48			-	(245,873.48)			(0.00)
Higher Education Fund	13-13047	11,941,960.31			-	(7,267,946.63)	4,480,554.16		193,459.52
Higher Education Fund	14-13047				-	12,571,240.11	1,495,987.30		11,075,252.81
Group Insurance	12-95002				-	37,807.79			37,807.79
Group Insurance	13-95002	389,193.49	55,997.54		55,997.54		445,191.03		(0.00)
Group Insurance	14-95002		3,874,457.00		3,874,457.00		2,260,097.00		1,614,360.00
Social Security Matching	13-91142	1,838.38	590,887.51		590,887.51		592,725.89		0.00
Social Security Matching	14-91142		1,523,232.73		1,523,232.73		1,521,786.92		1,445.81
Optional Retirement Programs	13-97646		333,570.05		333,570.05		333,570.05		-
Optional Retirement Programs	14-97646		666,618.28		666,618.28		515,566.19		151,052.09
Nursing Shortage	14-13129		128,805.00		128,805.00				128,805.00
Engineering Program	14-13138		12,500.00		12,500.00				12,500.00
Matching Portion of Staff Benefits Paid by State Retirement Plans					-				-
Unemployment Compensation Insurance					-				-
H.B. 1, 80th Legislature, Regular Session									
Educational and General State Support	13-38655				-				-
Educational and General State Support	14-38655				-				-
Advanced Research Program					-				-
Advanced Technology Program					-				-
Group Insurance					-				-
Social Security Matching					-				-
Optional Retirement Program Matching					-				-
Matching Portion of Staff Benefits Paid by State Retirement Plans			724,947.97		724,947.97		724,947.97		-
Unemployment Compensation Insurance			158,346.20		158,346.20		158,346.20		-
H. B. 4586, 81st Legislature, Regular Session									
					-				-
Total General Revenue Appropriations		<u>13,282,214.32</u>	<u>30,513,151.28</u>	<u>-</u>	<u>30,513,151.28</u>	<u>5,556,679.79</u>	<u>35,506,498.28</u>	<u>-</u>	<u>13,845,547.11</u>

The University of Texas at Brownsville
 Schedule B-1 E&G Funds - Summary of Operations
 For the Year Ended August 31, 2014

	<u>Total</u>	<u>Student Activities</u>
Operating Revenues:		
Gross Student Tuition	\$ 9,823,305.27	9,823,305.27
Other Fees	36,393.11	36,393.11
Discounts & Allowances Tuition and Fees	<u>(2,543,595.89)</u>	<u>(2,543,595.89)</u>
Net Tuition and Fees	7,316,102.49	7,316,102.49
State Sponsored Programs Pass-Through from State Agencies	6,112,668.97	6,112,668.97
Other Operating Revenues	<u>264,870.26</u>	<u>264,870.26</u>
Total Operating Revenues	<u>13,693,641.72</u>	<u>13,693,641.72</u>
Operating Expenses:		
Salaries and Wages	31,512,033.33	31,512,033.33
Payroll Related Costs	9,965,309.99	9,965,309.99
Professional Fees and Services	463,650.73	463,650.73
Other Contracted Services	1,198,409.75	1,198,409.75
Travel	461,048.28	461,048.28
Materials and Supplies	2,692,704.61	2,692,704.61
Utilities	1,493,063.58	1,493,063.58
Communications	729,778.59	729,778.59
Repairs and Maintenance	1,330,971.22	1,330,971.22
Rentals and Leases	3,231,957.63	3,231,957.63
Printing and Reproduction	37,741.61	37,741.61
Scholarships and Fellowships	5,809,873.82	5,809,873.82
Other Operating Expenses	<u>1,242,776.41</u>	<u>1,242,776.41</u>
Total Operating Expenses	<u>60,169,319.55</u>	<u>60,169,319.55</u>
Operating Income (Loss)	<u>(46,475,677.83)</u>	<u>(46,475,677.83)</u>
Nonoperating Revenues (Expenses):		
State Appropriations	30,371,846.28	
Investment Income	24,223.51	
Net Increase (Decrease) in Fair Value of Investments	<u>21,307.15</u>	
Net Nonoperating Revenues (Expenses)	<u>30,417,376.94</u>	
Income (Loss) Before Other Revenues, Expenses, Gains or Losses:	<u>(16,058,300.89)</u>	
Capital Appropriations (HEAF)	5,057,420.00	
Capital Asset Purchases	(1,589,294.39)	
Transfers In	24,359,110.33	
Transfers Out	<u>(13,006,332.77)</u>	
Change in E&G Funds Net Position	<u>(1,237,397.72)</u>	
Net Position - September 1, 2013	<u>12,158,854.52</u>	
Net Position - August 31, 2014 (See NOTE)	<u>\$ 10,921,456.80</u>	

NOTE: Ending Net Position August 31, 2014 was composed of the following:

Unrestricted:		
Reserved		
Encumbrances	\$ 140,179.00	
HEAF	8,713,794.67	
Other Specific Purposes:		
Deposits	125,044.77	
Prepaid Expenses	1,942,438.36	
Unreserved		
Allocated	<u>10,921,456.80</u>	
Total Unrestricted Net Position	<u>\$ 10,921,456.80</u>	

The University of Texas at Brownsville
 Schedule B-2 Designated Funds - Summary of Operations
 For the Year Ended August 31, 2014

	Total	Instruction and Other	Net Service Departments
Operating Revenues:			
Gross Designated Tuition	\$ 17,927,420.32	17,927,420.32	
Other Fees	7,890,492.57	7,890,492.57	
Discounts & Allowances Designated Tuition and Fees	<u>(6,666,358.79)</u>	<u>(6,666,358.79)</u>	
Net Designated Tuition and Fees	19,151,554.10	19,151,554.10	
Federal Sponsored Programs	1,127,683.90	1,127,683.90	
Federal Sponsored Programs Pass-Through from State Agencies	63,975.01	63,975.01	
State Sponsored Programs	5,300.68	5,300.68	
State Sponsored Programs Pass-Through from State Agencies	1,119,566.93	1,119,566.93	
Sales and Services of Educational Activities	1,395,768.98	1,395,768.98	
Discounts and Allowances Sales and Services of Educational Activities	(163.83)	(163.83)	
Other Operating Revenues	<u>39,887.90</u>	<u>39,887.90</u>	
Total Operating Revenues	<u>22,903,573.67</u>	<u>22,903,573.67</u>	
Operating Expenses:			
Salaries and Wages	7,978,669.49	7,964,331.22	14,338.27
Payroll Related Costs	2,052,760.05	2,048,866.57	3,893.48
Professional Fees and Services	2,027,755.81	2,027,755.81	
Other Contracted Services	243,558.01	243,558.01	
Travel	236,917.07	236,895.29	21.78
Materials and Supplies	836,803.24	836,803.24	
Utilities	136,649.55	136,649.55	
Communications	449,030.77	449,030.77	
Repairs and Maintenance	1,285,202.97	1,285,202.97	
Rentals and Leases	251,650.39	244,329.16	7,321.23
Printing and Reproduction	189,486.02	189,486.02	
Scholarships and Fellowships	3,860,604.83	3,860,604.83	
Other Operating Expenses	<u>2,069,834.86</u>	<u>2,066,051.63</u>	<u>3,783.23</u>
Total Operating Expenses	<u>21,618,923.06</u>	<u>21,589,565.07</u>	<u>29,357.99</u>
Operating Income (Loss)	<u>1,284,650.61</u>	<u>1,314,008.60</u>	<u>(29,357.99)</u>
Nonoperating Revenues (Expenses):			
Gift Contributions for Operations	127,117.63		
Investment Income	2,066,676.69		
Net Increase (Decrease) in Fair Value of Investments	1,258,283.68		
Other Nonoperating (Expenses)	<u>(173,000.00)</u>		
Net Nonoperating Revenues (Expenses)	<u>3,279,078.00</u>		
Income (Loss) Before Other Revenues, Expenses, Gains or Losses:	<u>4,563,728.61</u>		
Capital Asset Purchases	(150,104.68)		
Transfers In	8,056,230.17		
Transfers Out	<u>(11,878,456.78)</u>		
Change in Designated Funds Net Position	591,397.32		
Net Position - September 1, 2013	<u>30,979,343.84</u>		
Net Position - August 31, 2014 (See NOTE)	<u>\$ 31,570,741.16</u>		

The University of Texas at Brownsville
 Schedule B-2 Designated Funds - Summary of Operations
 For the Year Ended August 31, 2014

NOTE: Ending Net Position August 31, 2014 was composed of the following:

Unrestricted:

Reserved	
Encumbrances	\$ 215,173.39
Accounts Receivable (less unearned revenue portion)	801,466.53
Other Specific Purposes:	
Deposits	20,157.88
Prepaid Expenses	866,778.00
Unreserved	
Allocated	
Capital Projects	13,194,687.22
Research Enhancement and Support	1,790,584.59
Student Fees	13,051,294.75
Instructional Program Support	1,586,707.66
Self Supporting Enterprises	43,891.14
Total Net Position	<u>\$ 31,570,741.16</u>

The University of Texas at Brownsville
 Schedule B-3 Auxiliary Enterprise Funds - Summary of Operations
 For the Year Ended August 31, 2014

	Total	Intercollegiate Athletics	Housing and Food Service	Student Health Center	Student Service Fees	Student Activities	Other
Operating Revenues:							
Student Fees	\$ 5,065,569.59	1,246,135.75		417,363.50	2,119,223.78	1,352,713.87	(69,867.31)
Discounts & Allowances Student Fees	(1,324,691.67)	(336,254.65)		(113,581.61)	(506,979.69)	(367,875.72)	
Net Student Fees	3,740,877.92	909,881.10		303,781.89	1,612,244.09	984,838.15	(69,867.31)
Sales and Services	2,075,492.97		1,734,927.90	40,793.00	13,469.96	147,523.04	138,779.07
Other Operating Revenues	17,956.46				30.00		17,926.46
Discounts and Allowances Auxiliary Enterprises	(462,148.23)		(462,148.23)				
Net Auxiliary Enterprises	1,631,301.20		1,272,779.67	40,793.00	13,499.96	147,523.04	156,705.53
Total Operating Revenues	5,372,179.12	909,881.10	1,272,779.67	344,574.89	1,625,744.05	1,132,361.19	86,838.22
Operating Expenses:							
Salaries and Wages	2,663,479.12	371,227.79	262,780.19	402,237.57	1,542,050.99	67,453.16	17,729.42
Payroll Related Costs	676,128.81	100,238.09	108,531.04	98,561.50	361,336.48	6,193.20	1,268.50
Professional Fees and Services	52,458.72	15,954.00	2,400.00	33,507.97	365.00	60.00	171.75
Other Contracted Services	93,729.29	29,613.25	29,336.54	28.40	22,641.20	5,626.00	6,483.90
Travel	201,338.57	142,832.17	4,257.96	2,025.38	41,698.86	10,105.40	418.80
Materials and Supplies	102,139.07	14,483.04	17,802.32	21,822.55	32,194.92	13,660.83	2,175.41
Utilities	234,846.80		220,609.54				14,237.26
Communications	13,431.77	610.22	12,702.28		11.16		108.11
Repairs and Maintenance	325,575.66	510.00	317,044.16	325.00	7,627.50	69.00	
Rentals and Leases	97,891.44	82,990.18	5,840.00	917.91	4,091.04	2,533.73	1,518.58
Printing and Reproduction	18,725.95	918.50	1,250.29	3,178.75	7,650.32	5,623.59	104.50
Scholarships and Fellowships	999,570.95	557,053.04		16,834.12	125,404.84	285,705.19	14,573.76
Other Operating Expenses	1,757,791.57	207,966.58	45,739.12	7,973.18	77,234.06	1,403,569.61	15,309.02
Total Operating Expenses	7,237,107.72	1,524,396.86	1,028,293.44	587,412.33	2,222,306.37	1,800,599.71	74,099.01
Operating Income (Loss)	(1,864,928.60)	(614,515.76)	244,486.23	(242,837.44)	(596,562.32)	(668,238.52)	12,739.21
Nonoperating Revenues (Expenses):							
Gift Contributions for Operations	29,177.12						
Net Nonoperating Revenues (Expenses)	29,177.12						
Income (Loss) Before Other Revenues, Expenses, Gains or Losses	(1,835,751.48)						
Capital Asset Purchases							
Transfers In	1,630,106.07						
Transfers Out	(886,057.43)						
Change in Auxiliary Funds Net Position	(1,091,702.84)						
Net Position - September 1, 2013	5,244,878.71						
Net Position - August 31, 2014 (See NOTE)	\$ 4,153,175.87						

NOTE: Ending Net Position August 31, 2014 was composed of the following:

Unrestricted:	
Reserved	
Encumbrances	\$ 53,573.92
Accounts Receivable (less unearned revenue portion)	377,465.87
Other Specific Purposes:	
Deposits	381,637.43
Prepaid Expenses	342,421.52
Unreserved	
Allocated	
Student Fees	1,011,123.59
Self Supporting Enterprises	1,986,953.54
Total Unrestricted Net Position	\$ 4,153,175.87

The University of Texas at Brownsville
Schedule B-4 Restricted Expendable Funds - Summary of Operations
For the Year Ended August 31, 2014

	Total	Federal	Federal Indirect Cost Recoveries	State	State Indirect Cost Recoveries	Local	Local Indirect Cost Recoveries	Private Sector	Private Indirect Cost Recoveries
Operating Revenues:									
Sponsored Program Revenues	\$ 9,777,611.36	10,339,077.30	(1,127,683.90)			281,351.42		284,866.54	
Sponsored Program Pass-Through From State Agencies	911,971.75	587,178.93	(58,343.85)	409,840.60	(26,703.93)				
Net Sales and Services of Educational Activities	1,430,995.45			1,441,228.22	(10,232.77)				
Total Operating Revenues	12,120,578.56	10,926,256.23	(1,186,027.75)	1,851,068.82	(36,936.70)	281,351.42		284,866.54	
Operating Expenses:									
Salaries and Wages	6,217,543.47	5,085,514.79		792,075.28		149,175.91		190,777.49	
Payroll Related Costs	1,204,390.82	983,933.44		178,811.35		17,277.23		24,368.80	
Professional Fees and Services	262,963.45	190,157.21		17,689.81		7,470.00		47,646.43	
Other Contracted Services	149,324.61	61,776.69		68,820.25		2,741.10		15,986.57	
Travel	575,708.24	507,146.84		27,511.06		27,820.80		13,229.54	
Materials and Supplies	536,131.57	376,642.84		60,637.34		52,950.65		45,900.74	
Utilities	128,146.62	55.62		128,091.00					
Communications	17,807.65	1,061.49		3,053.20		7,792.96		5,900.00	
Repairs and Maintenance	24,494.41	9,848.19		9,410.22		3,105.00		2,131.00	
Rentals and Leases	140,455.32	59,707.75		49,788.50		25,450.00		5,509.07	
Printing and Reproduction	15,892.08	12,584.47		563.95		58.10		2,685.56	
Scholarships and Fellowships	13,316,292.48	12,675,733.59		76,273.73		10,100.00		554,185.16	
Federal Sponsored Passthroughs to State Agencies	60,535.99	60,535.99							
Other Operating Expenses	1,084,160.30	800,745.84		208,127.11		24,094.77		51,192.58	
Total Operating Expenses	23,733,847.01	20,825,444.75		1,620,852.80		328,036.52		959,512.94	
Operating Income (Loss)	(11,613,268.45)	(9,899,188.52)	(1,186,027.75)	230,216.02	(36,936.70)	(46,685.10)		(674,646.40)	
Nonoperating Revenues (Expenses):									
Federal Nonexchange Sponsored Programs	\$ 20,464,914.53								
Gift Contributions for Operations	133,659.99								
Investment Income	463,222.29								
Net Nonoperating Revenues (Expenses)	21,061,796.81								
Income (Loss) Before Other Revenues, Expenses, Gains or Losses	9,448,528.36								
Capital Asset Purchases	(744,991.49)								
Gifts for Endowments	(117,075.31)								
Transfers In	533,014.51								
Transfers Out	(9,145,050.65)								
Change in Restricted Expendable Net Position	(25,574.58)								
Net Position - September 1, 2013	2,963,840.24								
Net Position - August 31, 2014	\$ 2,938,265.66								

NOTE: Indirect Cost Recoveries made up as follows:

Instruction	42,774.17
Research	936,673.66
Public Service	99,702.72
Academic Support	31,862.66
Student Services	48,813.35
Institutional Support	14,435.11
Operations and Maintenance of Plant	9,532.59
Scholarships and Fellowships	39,170.19
Total Indirect Cost Recoveries	1,222,964.45

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THE UNIVERSITY OF TEXAS AT BROWNSVILLE
SCHEDULE B-5
STATEMENT OF CHANGES IN NET ASSETS LOAN FUND
For the Year Ended August 31, 2014

	BALANCE Sept. 1, 2013	ADDITIONS			DEDUCTIONS			BALANCE Aug. 31, 2014
		Gift, Grants and Contracts	Interest and Investment Income	Other	Uncollectible Notes Charged Off	Nursing, Death, Teacher & Bankruptcy Cancellations	Other	
Other Institutional Loan Funds								
Emergency Tuition Loan	\$							-
TPEG Emergency Loan	1,399,235.66			251,946.68	1,2,3			1,651,182.34
Other Sources	108,501.00						97,858.27	(2) 10,642.73
Less: Allowance for Uncollectible Notes	594,162.80			190.61	(4)			594,353.41
Total Other Institutional Loan Funds	<u>913,573.86</u>	<u>-</u>	<u>-</u>	<u>251,756.07</u>		<u>-</u>	<u>97,858.27</u>	<u>1,067,471.66</u>
Total Institutional Loan Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Total Loan Funds (Exh. B)	<u>\$ 913,573.86</u>	<u>-</u>	<u>-</u>	<u>251,756.07</u>		<u>-</u>	<u>97,858.27</u>	<u>1,067,471.66</u>

Analysis of Other Additions and Other Deductions:

(1) Interfund Transfer from Designated	\$	143,445.58				\$	
(2) Reclassification Adjustment		97,858.27					97,858.27
(3) Bad Debt Recovery		10,642.83					
(4) Allowance for Uncollectible Accounts		(190.61)					
Total as shown above	\$	<u>251,756.07</u>				\$	<u>97,858.27</u>

The University of Texas at Brownsville
 Schedule B-6a Schedule of Changes in Net Position Endowment and Similar Funds - Other Than State
 As of August 31, 2014

	Net Position September 1, 2013	Gift Additions to Endowments	Investment Income	Net Increase (Decrease) in Fair Value of Investments	Investment Income (Realized Gains and Losses)	Net Other Additions/ Deductions	Net Position August 31, 2014
TRUE ENDOWMENT FUNDS							
ACADEMIC SUPPORT							
57280026 Houston Endowment Chair In Education	640,326.53			60,943.43		58,950.00	760,219.96
57280038 Houston Endowment Chair In Science, Math, And	640,326.46			59,244.80		15,945.00	715,516.26
57280039 Houston Endowment Chair For The Center For Civic	640,326.46			60,467.46		92,540.00	793,333.92
57280095 Diverse Learners Professional Development Endowment	12,482.15	1,136.30		1,176.31		473.01	15,267.77
57280127 Keith Ferguson Endowed Professorship in Criminal Justice		100,285.31		1,600.85			101,886.16
TOTAL ACADEMIC SUPPORT	1,933,461.60	101,421.61		183,432.85		167,908.01	2,386,224.07
STUDENT SERVICES							
57280106 CCRRA Endowment	374,288.36			7,812.13	34,760.82	(11,426.87)	405,434.44
TOTAL STUDENT SERVICES	374,288.36			7,812.13	34,760.82	(11,426.87)	405,434.44
INSTITUTIONAL SUPPORT							
57280009 Valley Diagnostic Medical Foundation Excellence	16,043.36			1,478.00			17,521.36
57280015 Serafy Foundation Endowment For Music	109,380.65			10,076.73			119,457.38
57280042 Andrea And Bruce Butler Memorial Fund	13,832.07			1,274.28			15,106.35
57280050 The Kids Voting Usa Brownsville Endowment	196,038.12	1,020.00		18,076.28			215,134.40
TOTAL INSTITUTIONAL SUPPORT	335,294.20	1,020.00		30,905.29			367,219.49
SCHOLARSHIPS AND FELLOWSHIPS							
57280000 Morris Edelstein Endowment Scholarship	38,181.34			3,517.47			41,698.81
57280001 Tenneco Endowment For Scholarships	23,644.32			2,178.24			25,822.56
57280003 Olegario Vazquez Rana Faculty Fellowship In Science And	116,275.45			10,711.91			126,987.36
57280004 Bernice And Ruben Edelstein Dean's Scholar Endowment	43,912.84	25,000.00		4,045.48			72,958.32
57280005 Jessie Cabler Rusteberg Dean's Scholar Endowment	77,724.90			7,160.43			84,885.33
57280006 Fred W. And Frances H. Rusteberg Faculty Fellowship	76,918.16			7,086.11			84,004.27
57280007 Patty Gorges President's Scholar Endowment	133,620.70			12,309.84			145,930.54
57280008 Jack And Elizabeth Wiech Dean's Scholar Endowment	36,248.97			3,339.45			39,588.42
57280010 Sjord Steunebrink Scholarship Endowment	87,218.53			8,035.03			95,253.56
57280011 Charles W. Neefe, Sr. Scholarship Endowment	65,176.52			6,004.40			71,180.92
57280012 Praxedis Orive, Jr. Memorial Scholarship Endowment	72,037.79			6,636.48			78,674.27
57280013 Jean Webb New Scholar Scholarship	36,669.12			2,683.78		1,141.19	40,494.09
57280016 Dr. Laurence W. Siegle Excellence Endowment	11,652.50			1,073.49			12,725.99
57280017 Jose Roberto Hinojosa Scholarship For Accounting	18,960.21			1,746.71			20,706.92
57280018 Amador R. Rodriguez Memorial Scholarship For The	35,239.88			3,246.48			38,486.36

The University of Texas at Brownsville
Schedule B-6a Schedule of Changes in Net Position Endowment and Similar Funds - Other Than State
As of August 31, 2014

	Net Position September 1, 2013	Gift Additions to Endowments	Investment Income	Net Increase (Decrease) in Fair Value of Investments	Investment Income (Realized Gains and Losses)	Net Other Additions/ Deductions	Net Position August 31, 2014
57280020 Tudor And Katherine Uhlhorn Endowed Scholarship For	28,676.01			2,641.79			31,317.80
57280021 Darrell B. Hester Scholarship Endowment	74,588.04			6,871.44			81,459.48
57280022 George Truan Scholarship Endowment	27,452.11			2,529.03			29,981.14
57280023 Walter Pierce Study Abroad Endowment	54,858.03			5,053.81			59,911.84
57280024 SHS Secretarial Council Scholarship For Health	13,833.76			1,274.44			15,108.20
57280025 Roberto Pulido Music Scholarship Endowment	22,137.24			2,039.40			24,176.64
57280027 Center For Civic Engagement Scholarship Endowment	317,085.92			29,211.63			346,297.55
57280028 Fred And Frances Rusteberg Endowed	66,117.10			6,091.06			72,208.16
57280029 Thomas H. Sweeney, Jr. And Eloise Ely Sweeney	39,697.22			(9,108.11)	12,084.05	(42,673.16)	
57280030 Leitch And Griffith Scholarship Endowment Fund	765,699.95			70,540.32			836,240.27
57280031 Jesus M. And Josefa T. Castellano Scholarship	28,642.67			2,638.71			31,281.38
57280032 Marylin Dyer-Whelan Memorial Scholarship Endowment	26,611.96			(6,071.96)	8,066.95	(28,606.95)	
57280033 Neal And Lourdes Simmons Scholarship Endowment	161,483.07	15,000.00		14,876.68			191,359.75
57280034 Walter And Anabe Avey Schultz Scholarship Endowment	70,521.96			6,496.85			77,018.81
57280035 Renato E. Cardenas Scholarship Endowment	187,721.15	16,000.00		17,293.87			221,015.02
57280036 Oris Robertson Scholarship Endowment	77,007.50			7,094.34			84,101.84
57280037 Mariaurora Arrese Memorial Scholarship Endowment	21,506.28			1,981.27			23,487.55
57280040 Peggy Huie Scholarship Endowment	28,488.67			2,624.52			31,113.19
57280041 H-E-B Scholarship Endowment	123,895.49			11,413.90			135,309.39
57280043 Sidney V. Neely Mathematics Scholarship	17,471.52			1,609.56			19,081.08
57280044 Johnny N. And Nena S. Cavazos Scholar Endowment	604,582.44			55,697.32			660,279.76
57280045 The UTB/TSC Alumni Association Scholarship Endowment	34,173.49			3,148.25			37,321.74
57280046 Keith A. Ferguson Scholarship Endowment For Criminal	75,866.66			6,989.23			82,855.89
57280047 Manuel And Mildred Sanchez Student Endowment	51,064.71			4,704.35			55,769.06
57280048 Guettler/Guerra Fund	14,255.46			1,313.29			15,568.75
57280049 Bobby And Sandra Duffey President's Scholar Endowment	64,036.41			5,899.38			69,935.79
57280051 Sierra Title Company Of Cameron And Willacy Counties	26,524.04			2,443.53			28,967.57
57280052 International Students Scholarship Endowment Fund	29,998.86			2,763.66			32,762.52
57280053 Johnny N. And Nena S. Cavazos Endowment For Elementary	482,012.91			44,405.58			526,418.49
57280055 Arturo X. And Florestela Benavides Scholarship	10,096.92			930.19			11,027.11
57280056 Dr. Milo Kearney Scholarship Endowment For Students	12,232.53			1,126.93			13,359.46
57280057 Carlos A. And Virginia G. Estrada Scholarship Fund	22,088.34	1,550.00		2,058.87			25,697.21
57280058 Roberta Marie Brown Nursing Scholarship Endowment	34,749.19	30,000.00		280.81	2,831.21	(67,861.21)	
57280059 Breeden Mccumber Excellence Endowment	4,740.76			442.90		239.15	5,422.81
57280060 James E. And Gloria Zellerbach Music Scholarship For	13,521.23			1,245.64			14,766.87
57280061 James D. And Gloria Zellerbach Music Scholarship For	13,521.23			1,245.64			14,766.87
57280062 Gloria M. Ridolfi Endowed Scholarship	11,324.82			1,043.30			12,368.12
57280063 Ben Reyna Endowed Scholarship	13,049.28	500.00		1,230.30			14,779.58
57280064 Mimi Freeth Scholarship For Nursing	9,715.74			895.06			10,610.80
57280065 Philippine Nurses Association Of Texas - Cameron	11,833.56			1,090.17			12,923.73
57280066 Ragland-Vaughan Scholarship Endowment	12,283.53			1,131.62			13,415.15

The University of Texas at Brownsville
Schedule B-6a Schedule of Changes in Net Position Endowment and Similar Funds - Other Than State
As of August 31, 2014

	Net Position September 1, 2013	Gift Additions to Endowments	Investment Income	Net Increase (Decrease) in Fair Value of Investments	Investment Income (Realized Gains and Losses)	Net Other Additions/ Deductions	Net Position August 31, 2014
57280067 Terry Jay Phillips Scholarship Endowment	6,458.70			603.51		325.81	7,388.02
57280068 Trini And O. C. Mendenhall Foundation Endowed	13,144.10			1,210.90			14,355.00
57280069 JDS Construction Company, Inc. Endowed Scholarship	7,600.79			710.19		383.43	8,694.41
57280071 Dr. James A. And Mrs. Kay H. Broaddus Scholarship	16,708.81			1,539.30			18,248.11
57280072 Poncho'S Mexico Nuevo Restaurant Endowed Scholarship	13,144.10			1,210.90			14,355.00
57280073 Ralph Ruby Scholarship Advancement	10,632.11			979.49			11,611.60
57280074 Skanska USA Building Endowed Scholarship	17,140.58			1,579.08			18,719.66
57280075 Irma Lozano Gawenda Scholarship Endowment	66,874.68	1,120.00		6,178.72			74,173.40
57280076 Pizza Hut Scholarship Endowment	9,311.06			870.10		469.72	10,650.88
57280077 South Texas Woodmill Drafting And Construction	8,662.38			(851.89)	1,507.39	(9,317.88)	
57280078 Canas-Cantu Endowed Scholarship	92,362.35			8,508.91			100,871.26
57280079 Frost/Forrest L. Champ Jones Memorial Endowed	44,960.35	5,000.00		4,141.99			54,102.34
57280080 Gerhard Grytz Scholarship In History	12,063.99	60.00		1,112.33			13,236.32
57280081 The William Van Wilkinson And Greater Texas	150,971.01			13,908.25			164,879.26
57280082 Judge And Mrs. Reynaldo G. Garza Scholarship	118,872.66			10,951.18			129,823.84
57280083 Bobby And Robin Farris Endowed Scholarship	13,299.32			1,225.20			14,524.52
57280084 Keppel Amfels, Inc. Chess Scholarship Endowment	24,652.95			2,271.16			26,924.11
57280085 Keppel Amfels, Inc. Youth Scholarship Endowment	10,139.94			934.14			11,074.08
57280086 Yetta Edelstein Scholarship Endowment	26,972.79			2,484.87			29,457.66
57280087 Lonnie & Ana Oquin Scholarship Endowment	12,021.99			1,107.52			13,129.51
57280088 Benazir Bhutto Scholarship Endowment	29,718.68			2,737.81			32,456.49
57280089 Marylyn Burns Memorial Scholarship Endowment	16,461.47			1,516.52			17,977.99
57280090 Lucila pena Memorial Scholarship for Student Teachers	19,106.71	1,000.00		1,776.13			21,882.84
57280091 Rotary Club of Brownsville Sunrise and the Greater Tx Found Endowment	31,875.03			2,936.49			34,811.52
57280092 UTB/TSC Young Alumni and the Greater Tx Found Endowment	27,897.28			2,570.04			30,467.32
57280093 Texas Medical Alliance: Cameron & Willacy County Greater Tx Found Endo	63,059.44			5,809.37			68,868.81
57280094 Scorpion Family Scholarship Endowment	7,815.25			730.32		394.25	8,939.82
57280096 Academic Affairs Endowment for Staff Professional Development	9,656.69	140.00		906.98		490.44	11,194.11
57280097 Raul Besteiro Jr. & the Greater Texas Foundation Endowment	33,587.65			3,094.27			36,681.92
57280098 Barry Horn Endowment for the Arts	27,163.79	140.00		2,505.69			29,809.48
57280099 Julie Gallaher Uhlhorn Endowed Scholarship	28,010.36			2,580.46			30,590.82
57280100 Americo Paredes Endowment	13,556.87	120.00		1,251.84			14,928.71
57280101 Spawglass Foundation Endowed Scholarship	20,771.78			(573.77)	2,487.37	(22,685.38)	
57280102 Dr. Marco A. Ardila Scholarship Endowment	3,533.28			330.12		178.24	4,041.64
57280103 David and Barbara Friedman Endowed Scholarship	13,684.70			1,260.70			14,945.40
57280107 Lower Rio Grande Valley Nursing Scholarship Fund	461,061.36			38,237.01	4,238.40	(50,353.68)	453,183.09
57280108 Robert & Mary McNabb Endowment	20,389.44			1,878.39			22,267.83
57280109 Society of Women for Excellence in the Education of Tomorrow SWEET En	4,886.01	2,425.00		456.54		246.48	8,014.03
57280110 Lacks Stores Scholarship	10,485.41			965.97			11,451.38
57280111 Jane Kelley Williamson Scholarship Endowment for Mariachi Education	7,761.79	3,025.00		725.22		391.55	11,903.56
57280112 James Zellerbach Jr. Memorial Endowment for Music	18,483.45			1,702.80			20,186.25

The University of Texas at Brownsville
Schedule B-6a Schedule of Changes in Net Position Endowment and Similar Funds - Other Than State
As of August 31, 2014

	Net Position September 1, 2013	Gift Additions to Endowments	Investment Income	Net Increase (Decrease) in Fair Value of Investments	Investment Income (Realized Gains and Losses)	Net Other Additions/ Deductions	Net Position August 31, 2014
57280113 Guadalupe Cantu Star Award	15,208.69			1,401.11			16,609.80
57280114 Keppel Amfels, LLC Scholarship Endowment	75,828.38	20,000.00		6,985.71			102,814.09
57280115 Tipton Family Endowment in Memory of Frances McLean Tipton	10,536.14			970.64			11,506.78
57280116 Bell Scholarship Endowment	54,249.39	2,136.00		5,031.81			61,417.20
57280117 Diane Brumley Endowment	18,766.43	120.00		1,730.82			20,617.25
57280118 Georgianna Duarte Early Childhood Educatin Endowed Scholarship	5,304.62			495.65		267.60	6,067.87
57280119 Rudy de la Garza History Scholarship Endowment	19,988.92	40,000.00		2,504.16			62,493.08
57280120 Katusak School	9,879.28			910.13			10,789.41
57280121 Joe Binder Scholarship Endowment for Students of Politics	21,058.00	7,770.14		1,940.39			30,768.53
57280122 Blanca and Filemon Vela Scholarship Endowment	50,000.00			4,606.29			54,606.29
57280123 Professional Women Speak Endowment	4,000.00	800.00		386.56		211.01	5,397.57
57280124 Joseph Lacher Scholarship Endowment for Nursing	2,000.00			186.87		100.89	2,287.76
57280125 Staff Senate Endowment		10,000.00		563.16			10,563.16
57280126 Jose Cavazos Garcia and Lydia Esparza Garcia Scholarship Endowment		10,750.00		166.59		117.88	11,034.47
TOTAL SCHOLARSHIPS AND FELLOWSHIPS	6,410,429.94	192,656.14		558,918.51	31,215.37	(216,540.62)	6,976,679.34
TOTAL TRUE ENDOWMENT FUNDS	9,053,474.10	295,097.75		781,068.78	65,976.19	(60,059.48)	10,135,557.34
FUNDS FUNCTIONING AS ENDOWMENTS							
SCHOLARSHIPS AND FELLOWSHIPS							
RESTRICTED							
57280105 Endowed Music Scholarship For Strings	14,951.82			1,377.44			16,329.26
57280104 Endowed Music Scholarship For Guitar	14,951.82			1,377.44			16,329.26
TOTAL RESTRICTED	29,903.64			2,754.88			32,658.52
UNRESTRICTED							
57280014 Engineering Technology Fellowship Endowment	113,236.60			10,431.95			123,668.55
TOTAL UNRESTRICTED	113,236.60			10,431.95			123,668.55
TOTAL SCHOLARSHIPS AND FELLOWSHIPS	143,140.24			13,186.83			156,327.07
TOTAL FUNDS FUNCTIONING AS ENDOWMENTS - RESTRICTED	29,903.64			2,754.88			32,658.52
TOTAL FUNDS FUNCTIONING AS ENDOWMENTS - UNRESTRICTED	113,236.60			10,431.95			123,668.55

The University of Texas at Brownsville
 Schedule B-6a Schedule of Changes in Net Position Endowment and Similar Funds - Other Than State
 As of August 31, 2014

	Net Position September 1, 2013	Gift Additions to Endowments	Investment Income	Net Increase (Decrease) in Fair Value of Investments	Investment Income (Realized Gains and Losses)	Net Other Additions/ Deductions	Net Position August 31, 2014
TOTAL FUNDS FUNCTIONING AS ENDOWMENTS	<u>143,140.24</u>			<u>13,186.83</u>			<u>156,327.07</u>
TOTAL ENDOWMENT FUNDS	<u>9,196,614.34</u>	<u>295,097.75</u>		<u>794,255.61</u>	<u>65,976.19</u>	<u>(60,059.48)</u>	<u>10,291,884.41</u>

Analysis of Net Other Additions and Deductions:

Transfers Between Funds
 Restricted Funds

(60,059.48)

Net Transfers Between Funds

(60,059.48)

Total as Shown Above

\$ (60,059.48)

The University of Texas at Brownsville
Schedule B-8 Schedule of Changes in Net Position Unexpended Plant Funds
For the Year Ended August 31, 2014

	Total	Revenue Bonds/Notes	Interest Earned On Construction Funds	Other Sources
NET POSITION, September 1, 2013	\$ 3,587,993.76	1,998,243.85	203,629.44	1,386,120.47
ADD: Anticipated Bond Proceeds				
TOTAL NET POSITION, September 1, 2013	<u>3,587,993.76</u>	<u>1,998,243.85</u>	<u>203,629.44</u>	<u>1,386,120.47</u>
Additions:				
Investment Income	879.26		879.04	0.22
Other Transactions Between Funds	10,727,115.23			10,727,115.23
Transfers from System Administration	27,188,697.69	9,189,088.69		17,999,609.00
Total Additions	<u>37,916,692.18</u>	<u>9,189,088.69</u>	<u>879.04</u>	<u>28,726,724.45</u>
Deductions:				
Capitalized Plant Facilities				
Land and Land Improvements	12,891,654.00	1,885,911.31		11,005,742.69
Buildings and Building Improvements	29,198,764.00	9,189,088.69		20,009,675.31
Facilities and Other Improvements	2,400,000.00			2,400,000.00
Total for Capitalized Plant Facilities	<u>44,490,418.00</u>	<u>11,075,000.00</u>		<u>33,415,418.00</u>
Total Deductions	<u>44,490,418.00</u>	<u>11,075,000.00</u>		<u>33,415,418.00</u>
Transfers Between Funds - To Designated Funds	900,000.00			900,000.00
Gain (Loss) on Sale of Capital Assets	5,588,693.77			5,588,693.77
Total Deductions	<u>39,801,724.23</u>	<u>11,075,000.00</u>		<u>28,726,724.23</u>
TOTAL NET POSITION, August 31, 2014	<u>1,702,961.71</u>	<u>112,332.54</u>	<u>204,508.48</u>	<u>1,386,120.69</u>
NET POSITION, August 31, 2014	<u>\$ 1,702,961.71</u>	<u>112,332.54</u>	<u>204,508.48</u>	<u>1,386,120.69</u>

Made Up As Follows:

Unrestricted				
Capital Projects	\$ 1,590,629.17			
Total Unrestricted	<u>1,590,629.17</u>			
Restricted - Expendable				
Capital Projects	112,332.54			
Total Restricted - Expendable	<u>112,332.54</u>			
Total Net Position as Above	<u>\$ 1,702,961.71</u>			

The University of Texas at Brownsville
 Schedule B-11 Schedule of Changes in Investment in Plant
 For the Year Ended August 31, 2014

	Total	Land S-11A	Buildings S-11B	Facilities and Other Improvements S-11C	Equipment S-11D	Vehicles & Aircraft S-11D	Nondepreciable Collections S-11D	Other Depreciable (Including Library Books) S-11D	Construction In Progress S-11E	Infrastructure S-11F	Amortizable Purchased Software S-11G
Net Investment in Capital Assets, August 31, 2013	108,405,670.91	12,789,449.80	81,414,456.54	2,443,354.20	7,626,875.76	232,406.99	14,757.00	1,629,614.31	1,210,645.68	931,146.27	112,964.36
ADD: Accumulated Depreciation/Amortization, August 31, 2013	63,463,369.50		38,530,824.23	999,269.91	16,687,980.57	981,918.56		3,590,295.51		728,953.73	1,944,126.99
Historical Cost of Plant, September 1, 2013	171,869,040.41	12,789,449.80	119,945,280.77	3,442,624.11	24,314,856.33	1,214,325.55	14,757.00	5,219,909.82	1,210,645.68	1,660,100.00	2,057,091.35
Additions											
Capitalized Expenses and Interfund Transfers:											
Capitalized Expenses - Educational and General Funds	1,589,294.39				655,115.31	144,033.15					790,145.93
Capitalized Expenses - Designated Funds	150,104.68		75,274.88		23,963.80	50,866.00					
Capitalized Expenses - Restricted Current Funds	744,991.49				726,175.84	18,815.65					
Capitalized Expenses - Unexpended Plant Funds	44,490,418.00	12,891,654.00	29,198,764.00	2,400,000.00							
Completion of Construction in Progress	1,210,645.68										1,210,645.68
Proceeds from Sale of Capital Assets	16,315,809.00		16,315,809.00								
Inventory Adjustments	6,450.00				6,450.00						
(Gain) Loss on Sale of Capital Assets Recog. in Oth. Funds	(5,588,693.77)		(5,588,693.77)								
Transactions Between Funds	(10,727,115.23)		(10,727,115.23)								
Total Additions	48,191,904.24	12,891,654.00	29,274,038.88	2,400,000.00	1,411,704.95	213,714.80					2,000,791.61
Deductions											
Disposal of Capital Assets	30,294,013.79	149,066.11	23,614,602.39	223,075.00	5,792,510.20	450,210.74					64,549.35
Completion of Construction in Progress	1,210,645.68							1,210,645.68			
Reclassification for Interagency Transfers Out	17,999,609.00	11,005,742.69	6,993,866.31								
Total Deductions	49,504,268.47	11,154,808.80	30,608,468.70	223,075.00	5,792,510.20	450,210.74		1,210,645.68			64,549.35
Historical Cost of Plant, August 31, 2014	170,556,676.18	14,526,295.00	118,610,850.95	5,619,549.11	19,934,051.08	977,829.61	14,757.00	5,219,909.82		1,660,100.00	3,993,333.61
Accumulated Depreciation/Amortization, September 1, 2013	63,463,369.50	N/A	38,530,824.23	999,269.91	16,687,980.57	981,918.56	N/A	3,590,295.51	N/A	728,953.73	1,944,126.99
Add: CY Depreciation/Amortization	8,687,278.29	N/A	5,937,509.04	268,489.86	1,851,353.69	77,184.38	N/A	267,059.44	N/A	63,850.44	221,831.44
Deduct: Disposal of Capital Assets	(18,020,408.12)	N/A	(12,588,898.38)	(178,150.18)	(4,783,399.93)	(405,410.28)	N/A		N/A		(64,549.35)
Accumulated Depreciation/Amortization, August 31, 2014	54,130,239.67	N/A	31,879,434.89	1,089,609.59	13,755,934.33	653,692.66	N/A	3,857,354.95	N/A	792,804.17	2,101,409.08
Net Book Value of Capital Assets, August 31, 2014	116,426,436.51	14,526,295.00	86,731,416.06	4,529,939.52	6,178,116.75	324,136.95	14,757.00	1,362,554.87		867,295.83	1,891,924.53
Change in Capital Assets for the year:	8,020,765.60	1,736,845.20	5,316,959.52	2,086,585.32	(1,448,759.01)	91,729.96		(267,059.44)	(1,210,645.68)	(63,850.44)	1,778,960.17
Adjustments for Net Position:											
Less:											
Net Investment in Capital Assets (Exh. A)	\$ 116,426,436.51	14,526,295.00	86,731,416.06	4,529,939.52	6,178,116.75	324,136.95	14,757.00	1,362,554.87		867,295.83	1,891,924.53

The University of Texas at Brownsville
 Schedule B-13 Schedule of Transfers Between Funds
 For the Year Ended August 31, 2014

<u>Transferred From</u>	<u>Transferred To</u>						
	Total Transfers	Educational and General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Endowment And Similar Other Than St.
EDUCATIONAL AND GENERAL FUNDS							
Between Funds	1,434,455.70		1,434,455.70				
DESIGNATED FUNDS							
Between Funds	11,453,258.77	11,248,699.06			61,114.13	143,445.58	
RESTRICTED EXPENDABLE FUNDS							
Between Funds	8,923,336.44	1,405,281.52	5,662,507.95	1,630,106.07	46,500.00		178,940.90
ENDOWMENT & SIMILAR FUNDS Other than St.							
Between Funds	239,000.38				239,000.38		
UNEXPENDED PLANT FUNDS							
Between Funds	900,000.00		900,000.00				
Total Transfers Between Funds	22,950,051.29	12,653,980.58	7,996,963.65	1,630,106.07	346,614.51	143,445.58	178,940.90

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The University of Texas at Brownsville
 Schedule C-1 Tuition and Fees Revenue
 For the Year Ended August 31, 2014

	Education and General	Designated	Auxiliary Enterprises	Total Unrestricted
TUITION AND FEES DETAIL				
Gross Statutory Student Tuition	\$ 9,823,305.27			9,823,305.27
Gross Designated Tuition		17,927,420.32		17,927,420.32
Gross Mandatory Laboratory and Supplemental Fees	33,906.01			33,906.01
Gross Mandatory Student Fees		5,139,304.53	5,065,569.59	10,204,874.12
Gross Mandatory Program and Course Related Fees	2,487.10	2,676,957.49		2,679,444.59
Gross Optional Student Fees		74,230.55		74,230.55
Discounts and Allowances	(2,543,595.89)	(6,666,358.79)	(1,324,691.67)	(10,534,646.35)
Net Tuition and Fees	\$ 7,316,102.49	19,151,554.10	3,740,877.92	30,208,534.51

The University of Texas at Brownsville
Schedule C-2 Schedule of Expenses by Object and Fund Group
For the Year Ended August 31, 2014

	Salaries and Wages	Payroll Related Costs	Professional Fees and Services	Other Contracted Services	Travel	Materials and Supplies	Utilities	Communications	Repairs and Maintenance	Rentals and Leases	Printing and Reproduction	Bad Debt Expense
EDUCATIONAL AND GENERAL												
Instruction	\$ 20,124,306.40	6,302,219.77	11,059.70	52,667.90	146,549.65	939,672.63		30,009.19	34,579.54	48,759.12	10,849.21	
Research	657,661.47	74,795.98		1.64	500.00	723.65					20.75	
Public Service	487,503.90	151,401.56	12,222.00	35.53		38,092.64			360.00	5,583.00	490.25	
Academic Support	3,641,075.82	1,271,455.68	33,118.25	45,391.35	131,701.37	1,021,543.64		474,484.69	88,788.45	26,350.84	5,782.50	
Student Services	2,055,881.37	625,008.82	10,044.00	20,403.26	33,883.52	101,111.29	1,759.17	30,948.74	2,165.00	3,636.91	5,428.93	
Institutional Support	3,554,883.34	1,170,068.51	279,829.42	511,828.55	140,591.15	206,231.90		193,640.09	65,902.39	21,676.57	15,169.97	
Operations and Maintenance of Plant	929,750.23	358,181.68	117,377.36	568,081.52	7,822.59	385,328.86	1,491,304.41	695.88	1,139,175.84	3,125,951.19		
Scholarships and Fellowships	60,970.80	12,177.99										
Total Educational and General	31,512,033.33	9,965,309.99	463,650.73	1,198,409.75	461,048.28	2,692,704.61	1,493,063.58	729,778.59	1,330,971.22	3,231,957.63	37,741.61	
DESIGNATED												
Instruction	819,504.65	191,973.09	14,053.29	26,282.53	33,608.34	265,270.20		16,264.38	5,109.65	11,511.00	14,312.01	
Research	406,010.89	131,658.08	58,150.72	2,051.14	58,420.58	27,923.74	106,228.04	441.02	2,924.50		383.01	
Public Service	97,908.54	24,523.70	9,872.43	24,106.52	10,929.25	20,007.52		23.35	6,495.25	3,749.69	11,057.40	
Academic Support	2,746,811.79	720,315.47	37,816.64	22,496.92	31,034.99	213,059.55	14,782.13	410,144.83	1,097,327.15	110,728.71	9,286.86	
Student Services	1,373,603.24	301,896.50	23,806.96	39,613.37	58,367.96	77,109.26		11,019.01	22,515.70	52,077.83	68,273.70	
Institutional Support	1,191,456.92	227,769.14	72,974.04	89,983.31	15,941.17	167,393.55	15,639.38	2,410.12	77,752.05	56,129.99	85,694.70	
Operations and Maintenance of Plant	1,343,373.46	454,624.07	1,807,645.59	38,924.22	28,614.78	65,929.14		8,728.06	73,078.67	17,453.17	478.34	
Scholarships and Fellowships			3,436.14	100.00		110.28						
Total Designated	7,978,669.49	2,052,760.05	2,027,755.81	243,558.01	236,917.07	836,803.24	136,649.55	449,030.77	1,285,202.97	251,650.39	189,486.02	
AUXILIARY ENTERPRISES												
Auxiliary Enterprises	2,663,479.12	676,128.81	52,458.72	93,729.29	201,338.57	102,139.07	234,846.80	13,431.77	325,575.66	97,891.44	18,725.95	
Total Auxiliary Enterprises	2,663,479.12	676,128.81	52,458.72	93,729.29	201,338.57	102,139.07	234,846.80	13,431.77	325,575.66	97,891.44	18,725.95	
RESTRICTED EXPENDABLE												
Instruction	964,047.45	221,635.89	74,414.73	19,786.50	49,292.47	73,714.90		6,384.50	180.00	8,687.28	1,627.45	
Research	2,392,926.19	459,095.72	106,420.73	16,544.82	361,411.50	241,444.58	55.62	971.52	2,463.19	92,554.96	2,885.77	
Public Service	1,290,425.94	278,470.67	11,228.96	39,412.71	101,053.60	87,070.31			8,400.00	33,754.91	6,419.71	
Academic Support	389,951.52	69,240.57	46,530.89	4,866.51	41,151.77	119,107.33		7,842.95	7,297.13	155.50	375.45	
Student Services	423,884.70	78,590.81	12,407.61	3,880.41	19,614.38	14,270.92		2,608.68	1,320.00	5,302.67	4,173.00	
Institutional Support	340,043.27	78,165.27	2,003.90	40,000.00	3,000.00						175.00	
Operations and Maintenance of Plant	46,099.07	17,451.81		24,382.08			128,091.00		4,594.09			
Scholarships and Fellowships	370,165.33	1,740.08	9,956.63	451.58	184.52	523.53			240.00		235.70	
Total Restricted Expendable	6,217,543.47	1,204,390.82	262,963.45	149,324.61	575,708.24	536,131.57	128,146.62	17,807.65	24,494.41	140,455.32	15,892.08	
LOAN FUNDS												
Student Services												190.61
Total Loan Funds												190.61
UNEXPENDED PLANT												
Institutional Support												
Operations and Maintenance of Plant												
Total Unexpended Plant												
INVESTMENT IN PLANT												
Depreciation and Amortization												
Total Investment in Plant												
TOTAL OPERATING EXPENSES (Exh. B)	\$ 48,371,725.41	13,898,589.67	2,806,828.71	1,685,021.66	1,475,012.16	4,167,778.49	1,992,706.55	1,210,048.78	2,966,244.26	3,721,954.78	261,845.66	190.61

The University of Texas at Brownsville
Schedule C-2 Schedule of Expenses by Object and Fund Group
For the Year Ended August 31, 2014

	Scholarships and Fellowships	Depreciation and Amortization	Federal Sponsored Program Pass-Through to Other State Agencies	Other Operating Expenses	Subtotal Operating Expenses	Capital Asset Purchases	Total
EDUCATIONAL AND GENERAL							
Instruction	14,103.00			200,109.35	27,914,885.46	297,497.30	28,212,382.76
Research				704.82	734,408.31		734,408.31
Public Service				4,078.90	699,767.78		699,767.78
Academic Support	17,893.71			142,976.91	6,900,563.21	41,842.80	6,942,406.01
Student Services				149,080.61	3,039,351.62		3,039,351.62
Institutional Support	3,000.00			564,989.78	6,727,811.67	914,710.61	7,642,522.28
Operations and Maintenance of Plant				180,836.04	8,304,505.60	335,243.68	8,639,749.28
Scholarships and Fellowships	5,774,877.11				5,848,025.90		5,848,025.90
Total Educational and General	5,809,873.82			1,242,776.41	60,169,319.55	1,589,294.39	61,758,613.94
DESIGNATED							
Instruction	5,250.00			991,210.30	2,394,349.44		2,394,349.44
Research	137,325.57			139,389.57	1,070,906.86		1,070,906.86
Public Service				60,234.01	268,907.66		268,907.66
Academic Support	4,650.00			310,498.02	5,728,953.06	6,629.00	5,735,582.06
Student Services	376,713.51			166,452.80	2,571,449.84	7,850.00	2,579,299.84
Institutional Support	1,100.00			354,343.97	2,358,588.34	126,140.88	2,484,729.22
Operations and Maintenance of Plant				45,895.75	3,884,745.25	9,484.80	3,894,230.05
Scholarships and Fellowships	3,335,565.75			1,810.44	3,341,022.61		3,341,022.61
Total Designated	3,860,604.83			2,069,834.86	21,618,923.06	150,104.68	21,769,027.74
AUXILIARY ENTERPRISES							
Auxiliary Enterprises	999,570.95			1,757,791.57	7,237,107.72		7,237,107.72
Total Auxiliary Enterprises	999,570.95			1,757,791.57	7,237,107.72		7,237,107.72
RESTRICTED EXPENDABLE							
Instruction	258,687.43			124,509.76	1,802,968.36		1,802,968.36
Research	314,716.32		29,068.56	622,849.85	4,643,409.33	726,175.84	5,369,585.17
Public Service	1,100.00			163,886.79	2,021,223.60	18,815.65	2,040,039.25
Academic Support	71,073.29			103,425.91	861,018.82		861,018.82
Student Services	7,499.98		31,467.43	56,039.81	661,060.40		661,060.40
Institutional Support					463,387.44		463,387.44
Operations and Maintenance of Plant				7.57	220,625.62		220,625.62
Scholarships and Fellowships	12,663,215.46			13,440.61	13,060,153.44		13,060,153.44
Total Restricted Expendable	13,316,292.48		60,535.99	1,084,160.30	23,733,847.01	744,991.49	24,478,838.50
LOAN FUNDS							
Student Services					190.61		190.61
Total Loan Funds					190.61		190.61
UNEXPENDED PLANT							
Institutional Support						42,604,506.69	42,604,506.69
Operations and Maintenance of Plant						1,885,911.31	1,885,911.31
Total Unexpended Plant						44,490,418.00	44,490,418.00
INVESTMENT IN PLANT							
Depreciation and Amortization		8,687,278.29			8,687,278.29		8,687,278.29
Total Investment in Plant		8,687,278.29			8,687,278.29		8,687,278.29
TOTAL OPERATING EXPENSES (Exh. B)	23,986,342.08	8,687,278.29	60,535.99	6,154,563.14	121,446,666.24	46,974,808.56	168,421,474.80

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The University of Texas at Brownsville
Expense Classification Summary
For the Period Ending August 31, 2014

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operations and Maintenance of Plant	Scholarships and Fellowships	Auxiliary Enterprises	Depreciation and Amortization	Total Expenses
Salaries and Wages	\$ 21,907,858.50	3,456,598.55	1,875,838.38	6,777,839.13	3,853,369.31	5,086,383.53	2,319,222.76	431,136.13	2,663,479.12	-	48,371,725.41
Payroll Related Costs	6,715,828.75	665,549.78	454,395.93	2,061,011.72	1,005,496.13	1,476,002.92	830,257.56	13,918.07	676,128.81	-	13,898,589.67
Professional Fees and Services	99,527.72	164,571.45	33,323.39	117,465.78	46,258.57	354,807.36	1,925,022.95	13,392.77	52,458.72	-	2,806,828.71
Other Contracted Services	98,736.93	18,597.60	63,554.76	72,754.78	63,897.04	641,811.86	631,387.82	551.58	93,729.29	-	1,685,021.66
Travel	229,450.46	420,332.08	111,982.85	203,888.13	111,865.86	159,532.32	36,437.37	184.52	201,338.57	-	1,475,012.16
Materials and Supplies	1,278,657.73	270,091.97	145,170.47	1,353,710.52	192,491.47	373,625.45	451,258.00	633.81	102,139.07	-	4,167,778.49
Utilities	-	106,283.66	-	14,782.13	1,759.17	15,639.38	1,619,395.41	-	234,846.80	-	1,992,706.55
Communications	52,658.07	1,412.54	23.35	892,472.47	44,576.43	196,050.21	9,423.94	-	13,431.77	-	1,210,048.78
Repairs and Maintenance	39,869.19	5,387.69	15,255.25	1,193,412.73	26,000.70	143,654.44	1,216,848.60	240.00	325,575.66	-	2,966,244.26
Rentals and Leases	68,957.40	92,554.96	43,087.60	137,235.05	61,017.41	77,806.56	3,143,404.36	-	97,891.44	-	3,721,954.78
Printing and Reproduction	26,788.67	3,289.53	17,967.36	15,444.81	77,875.63	101,039.67	478.34	235.70	18,725.95	-	261,845.66
Bad Debt Expense	-	-	-	-	190.61	-	-	-	-	-	190.61
Scholarships and Fellowships	278,040.43	452,041.89	1,100.00	93,617.00	384,213.49	4,100.00	-	21,773,658.32	999,570.95	-	23,986,342.08
Depreciation and Amortization	-	-	-	-	-	-	-	-	-	8,687,278.29	8,687,278.29
Federal Sponsored Program Pass-Through to Other State Agencies	-	29,068.56	-	-	31,467.43	-	-	-	-	-	60,535.99
Other Operating Expenses	1,315,829.41	762,944.24	228,199.70	556,900.84	371,573.22	919,333.75	226,739.36	15,251.05	1,757,791.57	-	6,154,563.14
Total Operating Expenses	\$ 32,112,203.26	6,448,724.50	2,989,899.04	13,490,535.09	6,272,052.47	9,549,787.45	12,409,876.47	22,249,201.95	7,237,107.72	8,687,278.29	121,446,666.24

Agency 747 - University of Texas at Brownsville
 Schedule 1A
 For the Fiscal Year Ended August 31, 2014

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From		Direct Program Amount	Total PT From and Direct Prog. Amount	Agy/ Univ No.	Pass-through To		Expenditures Amount	Total PT To and Expenditures Amount
				Pass-Through From Agencies or Universities Amount	Pass-Through From Non- State Entities Amount				Pass-Through To Agencies or Universities Amount	Pass-Through To Non-State Entities Amount		
U.S. Department of Commerce												
<u>Direct Programs:</u>												
U.S. Department of Commerce	11.000	08-86-04876				70,447.04	70,447.04				70,447.04	70,447.04
Totals - U.S. Department of Commerce				0	0	70,447.04	70,447.04		0	0	70,447.04	70,447.04
U.S. Department of Defense												
Mathematical Sciences Grants Program	12.901					4,835.85	4,835.85				4,835.85	4,835.85
<u>Pass-Through From:</u>												
Basic, Applied, and Advanced Research in Science and Engineering	12.630						51,315.13				51,315.13	51,315.13
<i>Pass-Through From:</i>												
University of Texas - Pan American			736	51,315.13								
Totals - U.S. Department of Defense				51,315.13	0	4,835.85	56,150.98		0	0	56,150.98	56,150.98
U.S. Department of the Interior												
Coastal Impact Assistance Program (CIAP)	15.426	UTB-TSC Port Isabel Palapa/ 2011C09307				34,248.74	34,248.74				34,248.74	34,248.74
Totals - U.S. Department of the Interior				0	34,248.74	0	34,248.74		0	0	34,248.74	34,248.74
National Science Foundation												
<u>Direct Programs:</u>												
Mathematical and Physical Sciences	47.049					1,421.00	1,421.00				1,421.00	1,421.00
Education and Human Resources	47.076					162,326.77	162,326.77				162,326.77	162,326.77
<u>Pass-Through From:</u>												
Education and Human Resources	47.076						8,201.00				8,201.00	8,201.00
<i>Pass-Through From:</i>												
University of Texas at Arlington			714	8,201.00								
Totals - National Science Foundation				8,201.00	0	163,747.77	171,948.77		0	0	171,948.77	171,948.77
Environmental Protection Agency												
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034						101,230.68				101,230.68	101,230.68
<i>Pass-Through From:</i>												
Texas Commission on Environmental Quality			582	101,230.68								
Performance Partnership Grants	66.605						2,729.45				2,729.45	2,729.45
<i>Pass-Through From:</i>												
Texas Commission on Environmental Quality			582	2,729.45								
Totals - Environmental Protection Agency				103,960.13	0	0	103,960.13		0	0	103,960.13	103,960.13
U.S. Department of Education												
National Writing Project	84.928	National Writing Project/ 99-TX09				-10,078.26	-10,078.26				-10,078.26	-10,078.26

Direct Programs:

Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		496,444.75	496,444.75	496,444.75	496,444.75
Minority Science and Engineering Improvement	84.120		319,332.21	319,332.21	319,332.21	319,332.21
Migrant Education_College Assistance Migrant Program	84.149		447,852.03	447,852.03	447,852.03	447,852.03
Transition to Teaching	84.350		740.46	740.46	740.46	740.46

Pass-Through From:

Career and Technical Education – Basic Grants to States	84.048			-18,084.00	-18,084.00	-18,084.00
<i>Pass-Through From:</i>						
<i>Texas Higher Education Coordinating Board</i>		781		-18,084.00		
Mathematics and Science Partnerships	84.366			153,457.12	153,457.12	153,457.12
<i>Pass-Through From:</i>						
<i>University of Texas at Austin</i>		721		153,457.12		
Improving Teacher Quality State Grants	84.367			176,255.36	176,255.36	176,255.36
<i>Pass-Through From:</i>						
<i>Texas Higher Education Coordinating Board</i>		781		176,255.36		
College Access Challenge Grant Program	84.378			6,135.26	6,135.26	6,135.26
<i>Pass-Through From:</i>						
<i>Texas Higher Education Coordinating Board</i>		781		6,135.26		

Totals - U.S. Department of Education			317,763.74	-10,078.26	1,264,369.45	1,572,054.93	0	0	1,572,054.93	1,572,054.93
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U.S. Department of Health and Human Services

Cooperative Agreements to Improve the Health Status of Minority Populations	93.004	HIV/AIDS Prevention Education Program/ HHPMP101013-02-00		6,993.91	6,993.91	6,993.91	6,993.91	6,993.91
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Direct Programs:

Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243			249,757.95	249,757.95	249,757.95	249,757.95	249,757.95
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243			31,467.43	31,467.43			31,467.43
<i>Pass-Through To:</i>								
<i>University of Texas - Pan American</i>						736	31,467.43	

Totals - U.S. Department of Health and Human Services			0	6,993.91	281,225.38	288,219.29	31,467.43	0	256,751.86	288,219.29
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Corporation for National and Community Service

Corporation for National and Community Service	94.000	MLK Day of Service		8,535.06	8,535.06			8,535.06	8,535.06	
AmeriCorps	94.006			257,700.14	257,700.14			257,700.14	257,700.14	
Totals - Corporation for National and Community Service			0	0	266,235.20	266,235.20	0	0	266,235.20	266,235.20

Research & Development Cluster

U.S. Department of Commerce

Educational Partnership Program	11.481	Environmental Cooper Science Center/ Sub C-3273		159,985.65	159,985.65	159,985.65	159,985.65	159,985.65
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Direct Programs:

Habitat Conservation	11.463			11,585.53	11,585.53	11,585.53	11,585.53	11,585.53		
Totals - U.S. Department of Commerce			0	159,985.65	11,585.53	171,571.18	0	0	171,571.18	171,571.18

U.S. Department of Defense

Military Medical Research and Development	12.420			73,236.21	73,236.21	73,236.21	73,236.21	73,236.21		
Basic Scientific Research	12.431			414,552.67	414,552.67	414,552.67	414,552.67	414,552.67		
Air Force Defense Research Sciences Program	12.800			17,361.45	17,361.45	17,361.45	17,361.45	17,361.45		
Totals - U.S. Department of Defense			0	0	505,150.33	505,150.33	0	0	505,150.33	505,150.33

U.S. Department of the Interior

U.S. Department of the Interior	15.000	H5000-02-A271		4,618.41	4,618.41		4,618.41	4,618.41
Coastal Impact Assistance Program	15.668			26,473.75	26,473.75		26,473.75	26,473.75
Pass-Through From:								
State Wildlife Grants	15.634				69,917.00		69,917.00	69,917.00
<i>Pass-Through From:</i>								
<i>Parks and Wildlife Department</i>			802		69,917.00			
Totals - U.S. Department of the Interior								
				69,917.00	0	31,092.16	101,009.16	
							0	0
							101,009.16	101,009.16

U.S. Department of Justice**Direct Programs:**

Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525			20,806.67	20,806.67		20,806.67	20,806.67
Totals - U.S. Department of Justice								
				0	0	20,806.67	20,806.67	
							0	0
							20,806.67	20,806.67

National Aeronautics and Space Administration

National Aeronautics and Space Administration	43.000	JPL Subcontract: A Prototype/ RSA-1349744		21,585.36	21,585.36		21,585.36	21,585.36
Direct Programs:								
Education	43.008			1,023,245.86	1,023,245.86		1,023,245.86	1,023,245.86
Education	43.008			29,068.56	29,068.56			29,068.56
<i>Pass-Through To:</i>								
<i>Texas Southern University</i>						717	29,068.56	
Totals - National Aeronautics and Space Administration								
				0	21,585.36	1,052,314.42	1,073,899.78	
							29,068.56	0
							1,044,831.22	1,073,899.78

National Science Foundation

Mathematical and Physical Sciences	47.049	Support of Advanced LIGO Upgrade by UTB/ PHY-0823459		43,243.96	43,243.96		43,243.96	43,243.96
Office of International and Integrative Activities	47.079	PIRE: An International Pulsar Timing/ OISE-0968296		139,984.15	139,984.15		139,984.15	139,984.15
Direct Programs:								
Engineering Grants	47.041			147,348.33	147,348.33		147,348.33	147,348.33
Mathematical and Physical Sciences	47.049			760,418.75	760,418.75		760,418.75	760,418.75
Education and Human Resources	47.076			884,064.11	884,064.11		884,064.11	884,064.11
Polar Programs	47.078			89,792.14	89,792.14		89,792.14	89,792.14
Trans-NSF Recovery Act Research Support	47.082			66,265.00	66,265.00		66,265.00	66,265.00
Pass-Through From:								
Engineering Grants	47.041				15,134.57		15,134.57	15,134.57
<i>Pass-Through From:</i>								
<i>Texas A&M Engineering Experiment Station</i>			712		15,134.57			
Engineering Grants	47.041				37,882.08		37,882.08	37,882.08
<i>Pass-Through From:</i>								
<i>University of Houston</i>			730		37,882.08			
Totals - National Science Foundation								
				53,016.65	183,228.11	1,947,888.33	2,184,133.09	
							0	0
							2,184,133.09	2,184,133.09

Environmental Protection Agency**Direct Programs:**

Nonpoint Source Implementation Grants	66.460			11,832.72	11,832.72		11,832.72	11,832.72
Pass-Through From:								
Nonpoint Source Implementation Grants	66.460				-19,479.22		-19,479.22	-19,479.22
<i>Pass-Through From:</i>								
<i>Texas A&M AgriLife Research</i>			556		-19,479.22			
Totals - Environmental Protection Agency								
				-19,479.22	0	11,832.72	-7,646.50	
							0	0
							-7,646.50	-7,646.50

U.S. Department of Education

Direct Programs:

Higher Education Institutional Aid	84.031		560,734.61	560,734.61		560,734.61	560,734.61
Totals - U.S. Department of Education			0	0	560,734.61	560,734.61	560,734.61

U.S. Department of Health and Human Services

Biomedical Research and Research Training	93.859	Utah TX Bridge to Biomedical Studies/ 10004657-01	54,831.72	54,831.72		54,831.72	54,831.72
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Direct Programs:

U.S. Department of Health and Human Services	93.000	Build South Texas		151,601.64	151,601.64		151,601.64	151,601.64
Drug Abuse and Addiction Research Programs	93.279			85,840.54	85,840.54		85,840.54	85,840.54
Minority Health and Health Disparities Research	93.307			306,600.31	306,600.31		306,600.31	306,600.31
Biomedical Research and Research Training	93.859			611,685.84	611,685.84		611,685.84	611,685.84
Child Health and Human Development Extramural Research	93.865			25,913.24	25,913.24		25,913.24	25,913.24
Totals - U.S. Department of Health and Human Services			0	54,831.72	1,181,641.57	1,236,473.29	1,236,473.29	

Statewide Data Systems Cluster

U.S. Department of Education

Pass-Through From:

Statewide Data Systems	84.372				2,000.00		2,000.00	2,000.00
Pass-Through From:								
Texas Higher Education Coordinating Board		781	2,000.00					

Totals - U.S. Department of Education

	2,000.00	0	0	2,000.00		0	0	2,000.00	2,000.00
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Student Financial Assistance Cluster

U.S. Department of Education

Direct Programs:

Federal Supplemental Educational Opportunity Grants	84.007			317,087.69	317,087.69		317,087.69	317,087.69
Federal Work-Study Program	84.033			400,825.83	400,825.83		400,825.83	400,825.83
Federal Pell Grant Program	84.063			20,464,914.53	20,464,914.53		20,464,914.53	20,464,914.53
Federal Direct Student Loans	84.268			29,201,666.00	29,201,666.00		29,201,666.00	29,201,666.00
Totals - U.S. Department of Education			0	0	50,384,494.05	50,384,494.05	50,384,494.05	

TANF Cluster

U.S. Department of Health and Human Services

Pass-Through From:

Temporary Assistance for Needy Families	93.558				484.5		484.5	484.5
Pass-Through From:								
Texas Workforce Commission		320	484.5					

Totals - U.S. Department of Health and Human Services

	484.5	0	0	484.5		0	0	484.5	484.5
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TRIO Cluster

U.S. Department of Education

Direct Programs:

TRIO Student Support Services	84.042			279,322.24	279,322.24		279,322.24	279,322.24		
TRIO Talent Search	84.044			274,928.14	274,928.14		274,928.14	274,928.14		
TRIO Upward Bound	84.047			1,306,773.76	1,306,773.76		1,306,773.76	1,306,773.76		
Totals - U.S. Department of Education			0	0	1,861,024.14	1,861,024.14	1,861,024.14			
Total Expenditures of Federal Awards			587,178.93	450,795.23	59,619,425.22	60,657,399.38	60,535.99	0	60,596,863.39	60,657,399.38

Agency 747 - University of Texas at Brownsville
SEFA Note 2 - Reconciliation, FY 2014

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
Federal Revenue			
Governmental Funds	Exhibit II	-	-
Proprietary Funds			
Operating	Exhibit IV/SRECNA	10,403,639.92	10,403,639.92
Non-operating	Exhibit IV/SRECNA	20,464,914.53	20,464,914.53
Capital Contributions	Exhibit IV/SRECNA	-	-
Fiduciary Funds	Exhibit VII	-	-
Total Federal Revenue		<u>\$30,868,554.45</u>	<u>\$30,868,554.45</u>
<i>Amount per Schedule: \$60,070,220.45</i>			
<i>Discrepancy: (\$29,201,666.00)</i>			
Federal Pass-Through Revenue			
Governmental Funds	Exhibit II	-	-
Proprietary Funds			
Operating	Exhibit IV/SRECNA	374,205.68	587,178.93
Non-operating	Exhibit IV/SRECNA	-	-
Capital Contributions	Exhibit IV/SRECNA	-	-
Fiduciary Funds	Exhibit VII	-	-
Total Federal Pass-Through Revenue		<u>\$374,205.68</u>	<u>\$587,178.93</u>
<i>Amount per Schedule: \$ 587,178.93</i>			
Total Federal Revenue and Federal Pass-Through Revenue		<u>\$31,242,760.13</u>	<u>\$31,455,733.38</u>

Reconciliation Items	CFDA	Amount
Non-monetary Items:		
Total Non-monetary Items		<u>\$0.00</u>
New Loans Processed: (Amounts are from Note 3a)		
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	29,201,666.00
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		<u>\$29,201,666.00</u>
Other Reconciling Items:		
Add:		
State Unemployment Funds - State Portion	17.225	-
Other (Contact FRS if you have other reconciling items as additions items)		-
Deduct: (Enter amounts as negative)		
Federal revenue received on the fixed fee basis contract		-
Federal revenue received under a vendor relationship between agency and the federal government		-
Federal grants from Texas A&M Research Foundation		-
Federal grants to Texas A&M Research Foundation		-
Medicare Part D		-
Medicare Part D - Direct Subsidy		-
COBRA		-
Build America Bond		-
Early Retirement Reinsurance Program		-
Other (Contact FRS if you have other reconciling items as deductions items)		-
Total Other Reconciling Items		<u>\$0.00</u>
Total Reconciliation Items:		<u>\$29,201,666.00</u>
Total per Note 2:		<u>\$60,657,399.38</u>
Total Pass Through and Expenditures per Federal Schedule:		<u>\$60,657,399.38</u>
Difference:		<u>\$0.00</u>

Program Name	CFDA	New Loans Processed	Admin Cost Recovered*	Total Loans Processed and Admin Cost Recovered (From Schedule)	Ending Balances of PY Loans from Prior FYs
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)	84.038	0.00			0.00
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:					
Federal Direct Student Loans (Direct Loans)	84.268	29,201,666.00	0.00	29,201,666.00	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
Total		\$29,201,666.00	\$0.00	\$29,201,666.00	\$0.00

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

University of Texas at Brownsville (747)
 Schedule 1B
 Schedule of State Grant Pass-Throughs From/To State Agencies
 For the Year Ended August 31, 2014

Pass-through From	Grant ID	Agency Number	Amount
Fifth Year Accounting Student Scholarship Program	457.0001		
Texas State Board of Public Accountancy		457	8,208.00
			8,208.00
Operate and maintain the PM2.5 samplers, ship and receive filters, perform QA/QC control functions and review data generated by the samplers	582.0091		
Texas Commission on Environmental Quality		582	8,000.00
			8,000.00
Available School Fund - Per Capita	701.0007		
Texas Education Agency		701	21,694.00
			21,694.00
Foundation School Program (FSP) - Formula	701.0015		
Texas Education Agency		701	690,744.00
			690,744.00
Joint Admission Medical Program (JAMP)	720.0002		
University of Texas System		720	21,004.65
			21,004.65
Nursing and Allied Health	781.0006		
Texas Higher Education Coordinating Board		781	750.03
			750.03
TEXAS Grant Program	781.0008		
Texas Higher Education Coordinating Board		781	5,927,667.00
			5,927,667.00
Professional Nursing Shortage Reduction Program	781.0013		
Texas Higher Education Coordinating Board		781	128,805.00
			128,805.00
Engineering Recruitment Program	781.002		
Texas Higher Education Coordinating Board		781	12,500.00
			12,500.00
College Work Study Program	781.0023		
Texas Higher Education Coordinating Board		781	34,738.94
			34,738.94
Top 10% Scholarships	781.0028		
Texas Higher Education Coordinating Board		781	272,500.00
			272,500.00
Hazlewood Exemption HB1025	781.0061		
Texas Higher Education Coordinating Board		781	107,925.00
			107,925.00
Artificial Reef Monitoring and Research Program	802.0062		
Parks and Wildlife Department		802	204,875.48
			204,875.48
439189 Artificial Reef Biological Monitoring and Research Program Phase II	802.0087		
Parks and Wildlife Department		802	175,960.47
			175,960.47
Total Pass-Through from Other Agencies (Exh. II):			7,615,372.57

Pass-through To	Grant ID	Agency Number	Amount
			-

Total Pass-Through to Other Agencies (Exh. II): -

The University of Texas at Brownsville
 Schedule 4 Revenues, Expenses And Change In Net Position - H.E.A.F.
 For the Year Ended August 31, 2014

	<u>Education & General</u>	<u>Total</u>
OPERATING EXPENSES:		
Other Operating Expenses	\$ 3,600,257.33	3,600,257.33
Total Operating Expenses	<u>3,600,257.33</u>	<u>3,600,257.33</u>
Operating Loss	<u>(3,600,257.33)</u>	<u>(3,600,257.33)</u>
NONOPERATING REVENUES (EXPENSES):		
State Appropriations	5,057,420.00	5,057,420.00
Net Nonoperating Revenues (Expenses)	<u>5,057,420.00</u>	<u>5,057,420.00</u>
Income Before Capital Additions:	<u>1,457,162.67</u>	<u>1,457,162.67</u>
Reclass from/(to) Other Funds for Debt and Capital Assets	(1,801,386.15)	(1,801,386.15)
Change in Net Position	<u>(344,223.48)</u>	<u>(344,223.48)</u>
Net Position - September 1, 2013	9,058,018.15	9,058,018.15
Net Position - August 31, 2014 (See Note)	<u>\$ 8,713,794.67</u>	<u>8,713,794.67</u>
Note: Ending Net Position, August 31, 2014		
Unrestricted:		
Reserved for Encumbrances	\$ 1,832,124.63	1,832,124.63
Reserved for Capital Projects	<u>6,881,670.04</u>	<u>6,881,670.04</u>
Total Unrestricted H.E.A.F. Net Position - August 31, 2014	<u>\$ 8,713,794.67</u>	<u>8,713,794.67</u>

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SUPPLEMENTAL STATEMENTS

THE UNIVERSITY OF TEXAS at BROWNSVILLE
 SCHEDULE S-4a
 SCHEDULE OF CHANGES IN NET ASSETS
 RESTRICTED CURRENT FUNDS - FEDERAL AGENCIES
 For the Year Ended August 31, 2014

	ADDITIONS			DEDUCTIONS			Balance Aug. 31, 2014
	Balance Sept. 1, 2013	Gifts Grants and Contracts	Other	Refund to Grantor	Indirect Cost Recoveries Earned	Expenditures	
EDUCATIONAL AND GENERAL							
INSTRUCTION							
ACADEMIC AFFAIRS							
BISD Sabal Palms Writing	\$ 7,669.59						7,669.59
Nat'l Writing Project	10,078.26			10,078.26			-
TRC Science 09	-						-
Nurse Education Practice and Retention	-						-
Title V- Strgth hisp.	528,030.81					496,444.75	31,586.06
Robert Noyce Teach Scholarship	482,973.52					162,326.77	320,646.75
Integrate Synch & Asynch	21,909.70						21,909.70
Adv Ed Nursing Traineeship	-						-
21st Century Astro. Amb.	1,422.12					1,421.00	1.12
Implementing Online Masters	-						-
South TX Psychiatric Cap Bldg	205,247.99						205,247.99
UTB Equipment Enforcement Project	-						-
Gear Up Intensive Compass Prep Prog	-						-
Conf On G & A	9,507.69					4,835.85	4,671.84
Nat'l Writing Project 12-13	-						-
EXTERNAL AFFAIRS							
Global Marketing & LogisticsProgram	6,896.78						6,896.78
STUDENT AFFAIRS							
CAMP 2007-2012	-						-
SSSP/ASPIRE 2010-2015	17,445.64	277,051.00			19,589.81	259,732.43	15,174.40
CAMP 2012-2017	34,470.34	414,176.00			23,184.36	424,667.67	794.31
TOTAL INSTRUCTION	1,325,652.44	691,227.00	-	10,078.26	42,774.17	1,349,428.47	614,598.54
RESEARCH							
ACADEMIC AFFAIRS							
NREL-Minority University Research Assoc.	21,656.89						21,656.89
SCORE Grants	-						-
RISE Program	194,431.96	393,776.00			24,899.61	311,245.07	252,063.28
RIMI	763,703.65						763,703.65
Support for LIGO Data Analysis	142,418.19	150,000.00			63,269.71	175,348.77	53,799.71
Brownsville Resaca Watershed Characterization	-	58,874.00			1,543.40	10,289.32	47,041.28
Resaca Rangers	-	60,218.00			2,317.13	9,268.40	48,632.47
Field Measurements and Ambient Water Sampling	-	33,690.00			2,922.99	23,550.76	7,216.25
Proj 1 Siren	-	42,170.10			5,500.45	36,669.65	-
Nucleic Acid-Binding Properties	-						-
RISE Program 08-12	92,070.11						92,070.11
Micro BSD Hybridz	-						-
Thermodynamics & Kinetics	-						-
CREST	10,421.73						10,421.73
Targeted Immunoliposomes	-						-
Cannabinoid Mobilization	-						-
P-20 Award	78,290.32						78,290.32
Pulsar Search Partnerships	44,836.63					37,862.33	6,974.30
Pathophysiology of the Septo-Hippocampal	56,334.01						56,334.01
Score-Garrido 2007-2010	-						-
Infrastructure and Equipment	33.43						33.43
Novel Nanotechnology Approach	21,862.11				957.50	15,879.16	5,025.45
Support of LIGO -UTB	2,479.83					2,478.52	1.31
CR: Interactions Among Deposit Feeding	-						-
Bounds for Codes via Semi Definite	-						-
EARDA-Extramural Research Dev.	139,635.58				1,919.51	23,993.73	113,722.34
Sampling Sediment in San Martin Lake	-						-
LSAMP IV	6,157.07						6,157.07

SCHEDULE S-4a (Continued)
 SCHEDULE OF CHANGES IN FUND BALANCES
 RESTRICTED CURRENT FUNDS - FEDERAL AGENCIES

	Balance Sept. 1, 2013	ADDITIONS		DEDUCTIONS			Balance Aug. 31, 2014
		Gifts Grants and Contracts	Other	Refund to Grantor	Indirect Cost Recoveries Earned	Expenditures	
EDUCATIONAL AND GENERAL (Continued)							
RESEARCH (Continued)							
ACADEMIC AFFAIRS							
Rimi Pilot Provenzano							
Rimi Pilot Rentfro							
Caffeine-induced modulation	107,826.01				10,097.13	90,302.44	7,426.44
JPL Subcontract: A prototype Radio	22,621.13				5,861.63	15,723.73	1,035.77
Utah-Texas Bridge	93,148.78				4,061.59	50,770.13	38,317.06
Collaborative Research	-						-
Coll Research: Bleached & Recovering	50,902.94						50,902.94
ARRA - Molecular	66,587.97						66,587.97
ARRA - Radio Tel. & Grav-Wave	6,099.02						6,099.02
CGWA	281,661.03	1,000,000.00			208,743.17	814,502.69	258,415.17
Dev. Biomedical Infrastructure & RIMI	29,060.95	409,483.00			76,645.57	229,954.74	131,943.64
PPOHA	493,773.89	506,237.00				560,734.61	439,276.28
Light Storage & Amplification	46.05						46.05
ARRA - Constr. Biomedical Facility	34,182.69						34,182.69
ARRA - MRI Acquisition of Futuro	62,621.17					66,265.00	(3,643.83)
RISE Supplement ARRA	-						-
Nanoenergetic Gas Generators	1.19						1.19
PIRE: An International Pulsar Timing	94,892.57	84,291.00			23,521.41	116,462.74	39,199.42
Carbon Combust Synthesis in Patterned Precursor	49,549.53				10,917.90	26,964.18	11,667.45
Bridging Master Students to the PhD	38,262.30						38,262.30
Beach Raking	-						-
Drug Resistant Epilepsy	76,083.29				16,687.55	56,548.66	2,847.08
Support Advance LIGO Upgrade UTB	13,293.69	57,661.00			13,319.49	29,924.47	27,710.73
Environmental Cooper Sci Ctr	3,656.21	191,271.00			32,010.72	127,974.93	34,941.56
Mechanisms LDL/DNA Complexes	30,823.25	87,626.00			13,994.60	56,260.40	48,194.25
REU Site in physics at UTB & REU Site in physics admin cost	54,463.14	197,331.00			3,714.50	185,673.08	62,406.56
Amphibian Reptilemonitor	-	9,146.00			687.86	3,930.55	4,527.59
Low Frequency All Sky Monitor	145,037.35	137,221.00			48,676.40	187,271.74	46,310.21
Tailoring Pressure Dis & Shock	0.16						0.16
CR-Positive Definite Functions	5,037.78	34,417.00			8,508.00	30,148.72	798.06
NEU-Dev Nanoscale Eng Concentr	92,688.67				226.04	26,256.57	66,206.06
Imple & Assess National Model	28.74						28.74
MRI Acquisition of Cryogen	-						-
DOD Self-Assem High	17,429.74				484.38	16,877.07	68.29
AF Small DisJoint	38,249.93						38,249.93
ERA Multimessenger Astronomy	99,825.63	981,430.00			152,080.67	538,009.27	391,165.69
ERA ARCC	78,866.49	159,145.00			48,178.01	145,796.16	44,037.32
Sparse Spectral TAU Methods	3,206.18	25,627.00			6,744.50	15,649.26	6,439.42
Storm Water RDFS in Arroyo	279.56						279.56
Micro Toroidal Resonators	270,719.52				13,796.94	164,807.59	92,114.99
Cannabinoid Mobilization 13-16	93,799.54				25,273.60	60,566.94	7,959.00
RUI Collaborative Resch Fire	-	88,906.00			15,245.28	74,546.86	(886.14)
XII Internal Symposium	-	10,000.00				10,000.00	-
NIH-SC3 Award	-	98,988.00			22,436.38	65,613.55	10,938.07
MRI ACQUISITION OF MPiV SYSTEM	-	173,274.00			2,850.00	108,015.72	62,408.28
MRI ACQUISITION OF AN IF-ARM	-	276,233.00				246,155.93	30,077.07
Analysis of Ocelot Crossings	-	28,031.00			3,619.16	24,127.74	284.10
BUILD SOUTH TEXAS	-	184,771.00			33,077.59	118,524.05	33,169.36
OVW CAMPUS PROJECT	-	35,000.00				20,806.67	14,193.33
Arroyo Colorado WPP Update	21,064.59				2,544.09	(36,858.93)	55,379.43
Bacterial Source Track ACWPP	19,292.96				1,935.09	12,900.53	4,457.34
TOTAL RESEARCH	4,069,415.15	5,514,817.10	-	-	909,269.55	4,907,793.50	3,767,169.20

SCHEDULE S-4a (Continued)
 SCHEDULE OF CHANGES IN FUND BALANCES
 RESTRICTED CURRENT FUNDS - FEDERAL AGENCIES

	ADDITIONS				DEDUCTIONS			Balance Aug. 31, 2014
	Balance Sept. 1, 2013	Gifts	Other	Refund to Grantor	Indirect Cost	Expenditures	Other	
		Grants and Contracts			Recoveries Earned			
EDUCATIONAL AND GENERAL (Continued)								
PUBLIC SERVICE								
ACADEMIC AFFAIRS								
CS and Math AP	-							-
Transition to Teaching	71,945.25				54.85	685.61		71,204.79
College Connection Program-UTB/TSC	75,611.56							75,611.56
Letras en el Estuario	489.71							489.71
Center for Excellence	-							-
NASA Space Science Days	51,022.74							51,022.74
AmeriCorp 2009	259,365.01				195.27	257,504.87		1,664.87
WSC - Child 9-10	-							-
Creation Afterlife King Bible	-							-
Community Touring Artists 12	5,500.00							5,500.00
Summer Merit Program 2012	23,384.02							23,384.02
UTB-TSC Port Isabel Palapa	60,709.92					34,248.74		26,461.18
EDA University Center	-	102,590.00				70,447.04		32,142.96
Workforce Solutions Child Care	-							-
BUSINESS AFFAIRS								
Air Quality Monitoring 2008	15,135.60	97,202.00				103,960.13		8,377.47
STUDENT AFFAIRS								
Making the Break-Healthy Life	-							-
Upward Bound Math Science 07-12	2,725.73					(25.00)		2,750.73
Upward Bound Rivera 07-11	2,333.99							2,333.99
Upward Bound Math Science - Brownsville	2,539.53							2,539.53
Upward Bound Rio Hondo 07-11	9,442.35							9,442.35
Talent Search 08-12	-							-
Upward Bound Prog-Brownsville	7,663.82							7,663.82
MLK Day of Service	-	9,078.00				8,535.06		542.94
Upward Bound Prog-Rivera	14,601.28	248,769.00			18,462.16	239,679.06		5,229.06
Upward Bound Prog-Rio Hondo	17,294.14	275,241.00			20,766.30	266,847.87		4,920.97
Upward Bound Prog-Lopez Porter	13,586.93	286,463.00			21,066.51	271,250.42		7,733.00
Talent Search 12-17	2,498.58	276,595.00			20,081.59	254,846.55		4,165.44
Upward Bound Prog-Harlingen	16,601.46	248,771.00			19,076.04	247,833.09		(1,536.67)
-	-							-
EXTERNAL AFFAIRS								
Wired Skills Development Project	-							-
SBA World Trade Center	-							-
HUD-HSIAC-GO GREEN ASSISTANCE	-							-
Wired Skills Dev - TSTC	-							-
TOTAL PUBLIC SERVICE	652,451.62	1,544,709.00	-	-	99,702.72	1,755,813.44	-	341,644.46
ACADEMIC SUPPORT								
ACADEMIC AFFAIRS								
03-04 Carl Perkins Instruction	-							-
03-04 Carl Perkins Administration	-			18,084.00		(18,084.00)		-
Retooling MS Science Through Technology	-	250,000.00			179.88	58,085.76		191,734.36
TRC Science 14-15	-							-
14-15 TX Math & Science Partnerships	-							-
TQ-Astronomy 09-11	-							-
TQ-Math and Science 09-11	192,308.52							192,308.52
TRC - Math 11-12	-							-
National Leadership Grant	-							-
Develop A Cultural Landscape Inventory of the 1846	-							-
UTMB - Centers of Excellence	5,127.77							5,127.77
Medical Office Mgmt Skills Std	-							-
TQ Exploring WaterQuality 12-13	79,665.90				2,619.78	71,784.98		5,261.14
TQ-Connecting Math & Science	43,090.28				1,439.65	42,145.31		(494.68)

SCHEDULE S-4a (Continued)
 SCHEDULE OF CHANGES IN FUND BALANCES
 RESTRICTED CURRENT FUNDS - FEDERAL AGENCIES

	ADDITIONS			DEDUCTIONS			Balance Aug. 31, 2014
	Balance Sept. 1, 2013	Gifts Grants and Contracts	Other	Refund to Grantor	Indirect Cost Recoveries Earned	Expenditures	
EDUCATIONAL AND GENERAL (Continued)							
ACADEMIC SUPPORT (Continued)							
ACADEMIC AFFAIRS							
4 Dimen Ach Hisp STD Stem Succ	55,858.57	249,675.00			16,282.30	202,953.31	86,297.96
TRC Math 12-13	1,463.09						1,463.09
TRC Science 12-13	-						-
TRC Math 13-14	67,837.98				4,866.71	62,938.19	33.08
TRC Science 13-14	80,377.14	7,600.00			6,474.34	79,177.88	2,324.92
TOTAL ACADEMIC SUPPORT	<u>525,729.25</u>	<u>507,275.00</u>	<u>-</u>	<u>18,084.00</u>	<u>31,862.66</u>	<u>499,001.43</u>	<u>484,056.16</u>
INSTITUTIONAL SUPPORT							
BUSINESS AFFAIRS							
STATEWIDE DATA SYSTEMS	-	2,000.00				2,000.00	-
INFORMATION TECHNOLOGY							
THECB SLDS TSC	-						-
TOTAL INSTITUTIONAL SUPPORT	<u>-</u>	<u>2,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000.00</u>	<u>-</u>
STUDENT SERVICES							
ACADEMIC AFFAIRS							
03-04 Special Pops - Counseling	-						-
03-04 Carl Perkins Child Care Center	-						-
03-04 Carl Perkins Developmental Courses	-						-
CCRAA	73,370.09						73,370.09
Recruiting High Achieving Hispanic Students	35,945.27						35,945.27
Faculty Development Program	33,827.25	65,638.00			14,435.11	36,880.02	48,150.12
STUDENT AFFAIRS							
Veteran's Upward Bound '07-12	479.22						479.22
HIV/AIDS Prevention Ed Program	11,048.54					6,993.91	4,054.63
Campus Suicide Prevention	41,337.51	92,097.00			19,350.99	85,963.11	28,120.41
College Access Challenge	11,250.22					6,135.26	5,114.96
UTB SHS/CBO SA HIV PREVENTION	-	299,995.00			7,016.11	137,427.74	155,551.15
MSEIP Enhancement- Improvement	-	206,637.00			7,443.69	92,652.91	106,540.40
Veteran's Upward Bound 13-17	11,771.56	236,925.00			15,002.56	186,814.75	46,879.25
TOTAL STUDENT SERVICES	<u>219,029.66</u>	<u>901,292.00</u>	<u>-</u>	<u>-</u>	<u>63,248.46</u>	<u>552,867.70</u>	<u>504,205.50</u>
OPERATIONS & MAINT. OF PLANT							
BUSINESS AFFAIRS							
2009 Higher Ed Disaster Relief	-						-
TOTAL OPERATIONS & MAINT. OF PLANT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SCHOLARSHIPS AND FELLOWSHIPS							
ADMISSIONS AND STUDENT AFFAIRS							
College Work-Study Program	185,215.81	544,348.00			39,073.00	361,752.83	328,737.98
Pell Grant	788,181.42	20,197,392.48	8,695,598.60			20,464,914.53	520,659.37
Supplemental Education Opportunity Grant	73,349.28	417,408.00				317,087.69	173,669.59
Augments Scholarship	-	8,201.00				8,201.00	-
Summer Merit Robotic	34,993.80				97.19	387.31	34,509.30
TOTAL SCHOLARSHIPS AND FELLOWSHIPS	<u>1,081,740.31</u>	<u>21,167,349.48</u>	<u>8,695,598.60</u>	<u>-</u>	<u>39,170.19</u>	<u>21,152,343.36</u>	<u>1,057,576.24</u>
TOTAL RESTRICTED CURRENT FUNDS	<u>7,874,018.43</u>	<u>30,328,669.58</u>	<u>8,695,598.60</u>	<u>28,162.26</u>	<u>1,186,027.75</u>	<u>30,219,247.90</u>	<u>6,769,250.10</u>
FEDERAL AGENCIES	<u>(7,874,018.43)</u>	<u>1,104,768.33</u>					<u>(6,769,250.10)</u>
FEDERAL AGENCIES	<u>\$ -</u>	<u>31,433,437.91</u>	<u>8,695,598.60</u>	<u>28,162.26</u>	<u>1,186,027.75</u>	<u>30,219,247.90</u>	<u>8,695,598.60</u>

Analysis of Other Additions and Deductions:

(1) Scholarship Allowance

\$ 8,695,598.60
\$ 8,695,598.60

\$ 8,695,598.60
\$ 8,695,598.60

SCHEDULE S-4a (Continued)
 SCHEDULE OF CHANGES IN FUND BALANCES
 RESTRICTED CURRENT FUNDS - FEDERAL AGENCIES

EDUCATIONAL AND GENERAL (Continued)
 Federal Expenitures by NACUBO Function

	Federal Agency	Indirect Costs	Expenditures	Total
Instruction:				
	Department of Education	\$ 42,774.17	1,180,844.85	1,223,619.02
	National Science Foundation	-	163,747.77	163,747.77
	Department of Defense	-	4,835.85	4,835.85
Subtotal Instruction		<u>42,774.17</u>	<u>1,349,428.47</u>	<u>1,392,202.64</u>
Academic Support:				
	Department of Education	31,682.78	440,915.67	472,598.45
Subtotal Academic Support		<u>31,682.78</u>	<u>440,915.67</u>	<u>472,598.45</u>
Student Services:				
	Department of Education	15,002.56	329,172.93	344,175.49
	U.S. of Health and Human Servies	19,350.99	186,814.75	206,165.74
	Department of Defense	14,435.11	36,880.02	51,315.13
Subtotal Student Services		<u>48,788.66</u>	<u>552,867.70</u>	<u>601,656.36</u>
Institutional Support				
	Department of Public Safety	-	2,000.00	2,000.00
Subtotal Institutional Support		<u>-</u>	<u>2,000.00</u>	<u>2,000.00</u>
Public Service				
	Department of Education	99,507.45	1,281,117.60	1,380,625.05
	Environmental Protection Agency	-	103,960.13	103,960.13
	Corporation for National & Community Services	195.27	266,039.93	266,235.20
	National Park Services	-	34,248.74	34,248.74
Subtotal Public Service		<u>99,702.72</u>	<u>1,685,366.40</u>	<u>1,785,069.12</u>
Research				
	NASA	214,604.80	830,226.42	1,044,831.22
	National Science Foundation	317,160.74	1,366,914.60	1,684,075.34
	U.S. Department of Environmental Protection Agency	4,479.18	(23,958.40)	(19,479.22)
	U.S. Department of Education	-	560,734.61	560,734.61
	U.S. Department of Health and Human Services	157,849.11	838,972.61	996,821.72
	U.S. Department of Defense	92,964.76	455,429.53	548,394.29
	U.S. Department of Commerce	32,010.72	127,974.93	159,985.65
	Department of Interior, National Park Service	687.86	3,930.55	4,618.41
Subtotal Research		<u>819,757.17</u>	<u>4,160,224.85</u>	<u>4,979,982.02</u>
Scholarships and Fellowships				
	Department of Education	39,073.00	21,143,755.05	21,182,828.05
	National Science Foundation	-	8,201.00	8,201.00
	U.S. Department of Health and Human Services	97.19	387.31	484.50
		<u>39,170.19</u>	<u>21,152,343.36</u>	<u>21,191,513.55</u>
Operations & Maint. of Plant				
	Department of Education	-	-	-
Subtotal Operations & Maint. Of Plant		<u>-</u>	<u>-</u>	<u>-</u>
Total Federal Expenditures by Function:		<u>\$ 1,081,875.69</u>	<u>29,343,146.45</u>	<u>30,425,022.14</u>

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
SCHEDULE S-8
SCHEDULE OF CHANGES IN NET ASSETS
UNEXPENDED PLANT FUNDS
For the Year Ended August 31, 2014

	ADDITIONS				DEDUCTIONS							BALANCES Aug. 31, 2014
	BALANCES Sept. 1, 2013	Gifts and Grants	Interest & Investment Income	Other	Expend. Not Capitalized	Additions to Physical Properties					Other	
						Land	Buildings	Improvement and Infrastructure	Equipment	Const. in Progress		
Revenue Bonds & Interest												
Biomedical Research & Health Professions (Formally Science Technology Learning Center) TSC Settlement	1,998,243.85 -			9,189,088.69		1,885,911.31	9,189,088.69					112,332.54 -
Total Revenue Bonds & Interest	<u>1,998,243.85</u>	<u>-</u>	<u>-</u>	<u>9,189,088.69</u>	<u>-</u>	<u>1,885,911.31</u>	<u>9,189,088.69</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,332.54</u>
Interest												
(Formally Science Technology Learning Center)	203,629.44		879.04									204,508.48
Total Interest	<u>203,629.44</u>	<u>-</u>	<u>879.04</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,508.48</u>
BRHP Furnishing and Equipment	\$ 885,709.23		0.22	34,315,418.00		11,005,742.69	20,009,675.31	2,400,000.00			900,000.00	885,709.23
(Formally STLC Furnishing and Equipment)	500,411.24											500,411.46
Other Sources			0.22	34,315,418.00		11,005,742.69	20,009,675.31	2,400,000.00			900,000.00	1,386,120.69
Total	<u>1,386,120.47</u>	<u>-</u>	<u>0.22</u>	<u>34,315,418.00</u>	<u>-</u>	<u>11,005,742.69</u>	<u>20,009,675.31</u>	<u>2,400,000.00</u>	<u>-</u>	<u>-</u>	<u>900,000.00</u>	<u>1,386,120.69</u>
TOTAL UNEXPENDED PLANT FUNDS	\$ <u>3,587,993.76</u>	<u>-</u>	<u>879.26</u>	<u>43,504,506.69</u>	<u>-</u>	<u>12,891,654.00</u>	<u>29,198,764.00</u>	<u>2,400,000.00</u>	<u>-</u>	<u>-</u>	<u>900,000.00</u>	<u>1,702,961.71</u>

Analysis of Other Additions and Other Deductions

(1) Transfers Between System Administration	\$ 27,188,697.69	\$
(2) Restatement of Retainage Payable		
(3) Gain(Loss) on Sale of Capital Assets	5,588,693.77	
(4) Other Transactions Between Funds	10,727,115.23	900,000.00
Total of Other Additions and Other Deductions	<u>\$ 43,504,506.69</u>	<u>\$ 900,000.00</u>

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
 SCHEDULE S-11a
 DETAILED DEPRECIATION SCHEDULE
 SCHEDULE OF CHANGE IN INVESTMENT IN PLANT - LAND
 For the Year Ending August 31, 2014

SPA Class Codes	Description	Year Acquired	Size in Acres	Carrying Value			Depreciation			Net Basis		
				Beginning Value	Additions	Disposals	Ending Value	Beginning Total	Additions		Disposals	Ending Total
1	Land	2000	8.5 Acres	\$ 354,891.00			354,891.00	-			-	354,891.00
1	Land	2007	80.201 Acres	2,126,079.80			2,126,079.80	-			-	2,126,079.80
1	Land Casa Bella	2011	7.06 Acres	1,747,586.00			1,747,586.00	-			-	1,747,586.00
1	Land Lot 6,8 and 9	2011	3.89 Acres	1,642,000.00			1,642,000.00	-			-	1,642,000.00
1	Land	2012	21.554 Acres	5,395,680.14			5,395,680.14	-			-	5,395,680.14
1	Land	2012	4.224 Acres	1,308,047.25			1,308,047.25	-			-	1,308,047.25
1	Land	2012	4.79 Acres	66,099.50			66,099.50	-			-	66,099.50
1	Land National Guard	2013	3.58 Acres	149,066.11		149,066.11	-	-			-	-
1	Land TSC Settlement (UTB)	2014	7.53 Acres		1,885,911.31		1,885,911.31	-			-	1,885,911.31
1	Land TSC Settlement (Systems)	2014	43.94 Acres		11,005,742.69	11,005,742.69	-	-			-	-
Total Land (Schedule B-11)				<u>\$ 12,789,449.80</u>	<u>12,891,654.00</u>	<u>11,154,808.80</u>	<u>14,526,295.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,526,295.00</u>

From Revenues Bond/Notes S-8	\$ 1,855,911.31
Other Sources	<u>11,005,742.69</u>
	<u>\$ 12,861,654.00</u>

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
SCHEDULE S-11b
DETAILED DEPRECIATION SCHEDULE
SCHEDULE OF CHANGE IN INVESTMENT IN PLANT - BUILDING & BUILDING IMPROVEMENTS
For the Year Ending August 31, 2014

SPA Class Codes	Description	Year Completed or Acquired	Square Footage	Carrying Value			Depreciation				Net Basis	
				Beginning Value	Additions	Disposals	Ending Value	Beginning Total	Additions	Disposals		Ending Total
Building and Building Improvements												
030	Science, Eng. & Tech Bldg.	8/31/2001	145,039	\$ 23,308,298.00		23,308,298.00	-	12,161,809.97	419,372.80	(12,581,182.77)	-	-
030	Life Health Science	4/01/2002	103,761	19,652,813.97			19,652,813.97	10,311,740.15	846,295.59		11,158,035.74	8,494,778.23
030	Education & Business Complex	8/19/2005	97,890	28,118,129.28			28,118,129.28	11,142,832.58	1,384,282.84		12,527,115.42	15,591,013.86
030	Casa Bella	6/17/2011	154,718	10,023,414.00			10,023,414.00	1,103,389.78	490,395.68		1,593,785.46	8,429,628.54
030	Biomedical Research & Health Professions (Formally Science Technology Learning Center)	7/29/2011	58,558	33,936,206.65			33,936,206.65	3,694,519.09	1,793,716.58		5,488,235.67	28,447,970.98
030	National Guard Armory	7/22/2013	12,332	306,304.39		306,304.39	-	2,204.46	5,511.15	(7,715.61)	-	-
030	Biomedical Phase II	4/30/2013	7,815	4,600,114.48			4,600,114.48	114,328.20	274,387.88		388,716.08	4,211,398.40
30	Student Union	1/24/2014	45,756		7,592,541.33		7,592,541.33		246,511.78		246,511.78	7,346,029.55
30	University Blvd Library	1/24/2014	45,375		12,142,303.55		12,142,303.55		394,283.24		394,283.24	11,748,020.31
30	Classroom Building (UTB)	1/24/2014	10,468		2,545,327.69		2,545,327.69		82,751.50		82,751.50	2,462,576.19
30	Classroom Building (UT Systems)	1/24/2014	28,766		6,993,866.31		6,993,866.31		-		-	-
Total Buildings and Building Improvements			<u>710,478</u>	\$ <u>119,945,280.77</u>	<u>29,274,038.88</u>	<u>30,608,468.70</u>	<u>118,610,850.95</u>	<u>38,530,824.23</u>	<u>5,937,509.04</u>	<u>(12,588,898.38)</u>	<u>31,879,434.89</u>	<u>86,731,416.06</u>

Analysis of Additions:	
From Revenue Bond/Notes - Sch. S-8	\$ 9,189,088.69
Educational & General Designated Funds	75,274.88
Unexpended Plant Funds	20,009,675.31
Other Sources (Prior CIP)	
Total as shown above	\$ <u>29,274,038.88</u>

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
 SCHEDULE S-11c
 DETAILED DEPRECIATION SCHEDULE
 SCHEDULE OF CHANGE IN INVESTMENT IN PLANT - FACILITIES AND OTHER IMPROVEMENTS
 For the Year Ending August 31, 2014

SPA Class Codes	Description	Year Completed or Acquired	Carrying Value				Depreciation				Net Basis
			Beginning Value	Additions	Disposals	Ending Value	Beginning Total	Additions	Disposals	Ending Total	
Facilities and Other Improvements											
9	EDBC Parking Lot Construction	2005	\$ 1,600,000.50	1,200,000.00		2,800,000.50	643,814.53	120,000.62		763,815.15	2,036,185.35
9	Baseball Field Lighting	2005	223,075.00		223,075.00	-	161,109.53	17,040.65	178,150.18	-	-
9	Border Fence (Formally DHS Project)	2011	1,619,548.61			1,619,548.61	194,345.85	64,781.92		259,127.77	1,360,420.84
9	Soccer Field	2014		1,200,000.00		1,200,000.00		66,666.67		66,666.67	1,133,333.33
	Total Facilities and Other Improvements		\$ <u>3,442,624.11</u>	<u>2,400,000.00</u>	<u>223,075.00</u>	<u>5,619,549.11</u>	<u>999,269.91</u>	<u>268,489.86</u>	<u>178,150.18</u>	<u>1,089,609.59</u>	<u>4,529,939.52</u>
Analysis of Additions:											
Other Sources			\$	<u>2,400,000.00</u>							
Total as shown above			\$	<u>2,400,000.00</u>							

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
SCHEDULE S-11d
DETAILED DEPRECIATION SCHEDULE
SCHEDULE OF CHANGE IN INVESTMENT IN PLANT - EQUIPMENT
For the Year Ending August 31, 201

SPA Class Codes	Description	Equipment				Depreciation					Net Basis	
		Beginning Value	Adjustments	Addition	Disposals	Ending Value	Beginning Total	Adjustments	Addition	Disposals		Ending Totals
Equipment												
101	DESKS	\$ 11,028.67				11,028.67	8,517.22		1,103.33		9,620.55	1,408.12
102	TABLES	26,431.76			5,080.00	21,351.76	17,875.58		2,136.14	5,080.00	14,931.72	6,420.04
103	CHAIRS	-				-	-				-	-
104	PERSONAL FURNITURE	-				-	-				-	-
105	CASES AND CABINETS	103,284.92			22,577.08	80,707.84	70,771.68	5,925.60		15,405.01	61,292.27	19,415.57
108	CALCULATORS	17,500.00			17,500.00	-	7,708.23	2,291.76		9,999.99	0.00	(0.00)
109	TYPEWRITERS, WORD PROCESSORS	14,152.32			14,152.32	-	6,233.76	1,853.28		8,087.04	-	-
110	OTHER OFFICE FURNITURE	22,188.00			22,188.00	-	3,328.20				5,547.00	16,641.00
119	VEHICLE MAINTENANCE EQUIPMENT	149,047.20			135,434.30	13,612.90	126,802.85	6,370.76		124,903.55	8,270.06	5,342.84
120	PHOTOCOPYING EQUIPMENT	90,066.50			24,854.00	65,212.50	83,567.33	3,160.95		21,515.78	65,212.50	-
121	FAX MACHINES, TELECOPIER	-				-	-				-	-
129	SOUND SYSTEMS AND OTHER AUDIO EQUIPMENT	-	6,395.00			6,395.00	-	228.39			228.39	6,166.61
130	CAMERAS	359,070.32				359,070.32	313,610.01	22,374.42			335,984.43	23,085.89
131	TV, VCR, CAMCORDER, LASERDISC PLAYER	255,640.90		5,263.35	25,059.33	235,844.92	169,855.81	18,893.04	20,860.59		167,888.26	67,956.66
132	OTHER SOUND SYSTEMS/EQUIPMENT	787,879.26		6,695.00	35,216.40	759,357.86	690,553.59	46,942.90	23,404.20		714,092.29	45,265.57
133	MUSICAL INSTRUMENTS	554,497.95		6,850.00		561,347.95	361,324.11	64,257.13			425,581.24	135,766.71
134	RECREATIONAL EQUIPMENT: BICYCLE, POOL TBL	24,407.27				24,407.27	4,271.21	2,440.80			6,712.01	17,695.26
135	VIDEO CONFERENCING EQUIPMENT	882,044.39		19,829.20	345,639.29	556,234.30	618,203.12	82,841.77	213,082.63		487,962.26	68,272.04
136	GPS EQUIPMENT	5,600.00				5,600.00	5,600.00				5,600.00	-
140	OTHER EQUIPMENT	83,161.50		10,525.00		93,686.50	15,694.20	15,707.59			31,401.79	62,284.71
141	OTHER ASSETS	34,273.04		92,430.69		126,703.73	1,142.44	23,860.92			25,003.36	101,700.37
142	OTHER ASSETS	446,054.86		7,850.00		453,904.86	70,652.02	63,408.19			134,060.21	319,844.65
144	WAREHOUSE EQUIPMENT	16,900.00				16,900.00	16,900.00				16,900.00	-
145	MAILROOM EQUIPMENT: INSERTER, FOLDER, OTH	9,728.96			9,728.96	-	5,404.82	991.07	6,395.89		0.00	(0.00)
150	INSTRUCTIONAL EQUIPMENT	640,989.96	11,653.00		392,002.71	260,640.25	538,495.75	34,964.47	350,847.03		222,613.19	38,027.06
158	GRINDERS, STATIONARY	12,401.00			12,401.00	-	6,200.13	758.18	6,958.31		-	-
159	LATHES, STATIONARY	145,432.05			50,981.00	94,451.05	140,542.73	661.74	46,753.42		94,451.05	(0.00)
160	METAL WORKING MACHINE	17,598.07			17,598.07	-	16,814.94	783.13	17,598.07		0.00	(0.00)
161	MILLING MACHINES	85,448.00			48,758.00	36,690.00	65,405.40	1,987.98	48,758.00		18,635.38	18,054.62
162	PALLET TRUCKS, LIFTS, HYDRAULIC	168,401.02			43,875.25	124,525.77	108,249.57	12,622.80	32,624.91		88,247.46	36,278.31
163	SAWS, STATIONARY	12,399.00			12,399.00	-	6,130.34	757.99	6,888.33		-	-
165	SHAPERS, JOINERS, PLANERS, STATIONARY	-				-	-				-	-
169	WOODWORKING MACHINES	-				-	-				-	-
170	TOOLS	85,174.55			42,213.78	42,960.77	85,174.55			42,213.78	42,960.77	-
175	AGRICULTURAL EQUIPMENT	132,826.49			71,568.26	61,258.23	110,823.90	8,016.36	65,744.09		53,096.17	8,162.06
179	OFFICE MACHINES	52,536.00			15,732.00	36,804.00	31,419.04	3,090.30	15,732.00		18,777.34	18,026.66
180	MISCELLANEOUS MACHINES	762,038.58	7,444.00		260,453.67	509,028.91	668,098.07	29,839.58	225,270.30		472,667.35	36,361.56
182	WEATHER EQUIPMENT	27,919.80			22,714.80	5,205.00	9,745.61	3,718.24	11,109.21		2,354.64	2,850.36
190	PRINTING MACHINES & BOOKBINDING EQUIPMENT	64,193.00			64,193.00	-	57,988.77	2,132.74	60,121.51		(0.00)	0.00
195	KITCHEN APPLIANCES & EQUIPMENT	19,054.00				19,054.00	19,054.00				19,054.00	-
196	LAUNDRY EQUIPMENT	-				-	-				-	-
197	BUILDING MAINTENANCE & SAFETY EQUIPMENT	367,574.44			320,667.69	46,906.75	360,965.70	2,266.12	320,667.69		42,564.13	4,342.62
198	PORTABLE BUILDING	100,178.80			13,700.00	86,478.80	59,028.90	7,489.06	6,621.67		59,896.29	26,582.51
200	OTHER FURNITURE & EQUIPMENT	1,213,808.34			522,863.00	690,945.34	682,195.99	106,786.61	269,293.62		519,688.98	171,256.36
201	SUPERCOMPUTER	372,478.47				372,478.47	367,352.91	1,589.22			368,942.13	3,536.34
202	MINIFRAME COMPUTER & PERIPHERALS	154,298.46	13,004.00		65,462.46	101,840.00	153,804.57	1,431.52	65,462.46		89,773.63	12,066.37
203	MINICOMPUTER, SERVERS	2,116,501.65		268,188.72	256,825.97	2,127,864.40	1,779,874.47	142,925.59	240,805.49		1,681,994.57	445,869.83
204	MICROCOMPUTER, DESKTOP - NOT APPLE	187,273.03			12,448.93	174,824.10	183,829.66	1,967.64	12,448.93		173,348.37	1,475.73
205	PERIPHERAL DEVICES, MICROCOMPUTER	83,173.05			38,668.25	44,504.80	79,729.68	1,967.64	38,668.25		43,029.07	1,475.73
208	PRINTER, NOT PORTABLE	223,035.63			77,783.87	145,251.76	170,167.60	13,715.44	68,751.01		115,132.03	30,119.73
209	TERMINAL, MONITOR	-				-	-				-	-
210	CONTROLLERS - DRIVE, DISK, TERMINAL	62,865.63			17,195.00	45,670.63	46,373.29	7,611.94	17,195.00		36,790.23	8,880.40
213	OTHER COMPUTER HARDWARE	1,307,997.02			468,165.86	839,831.16	801,912.98	166,662.25	354,916.68		613,658.55	226,172.61
214	CPU DESKTOP - APPLE	71,046.95			17,518.00	53,528.95	53,700.56	6,512.21	17,518.00		42,694.77	10,834.18
215	DOCKING STATION	20,638.50				20,638.50	20,638.50				20,638.50	-
218	DATA PROJECTORS	96,965.15		17,425.38	34,058.00	80,332.53	65,560.05	15,865.81	34,058.00		47,367.86	32,964.67
240	SECURITY SYSTEM - NOT BUILT-IN	1,200,216.60			172,081.10	1,028,135.50	990,468.11	72,883.46	114,720.06		948,631.51	79,503.99
241	IMAGE SCANNER	106,616.80			43,870.00	62,746.80	102,921.13	1,773.91	43,870.00		60,825.04	1,921.76
242	BARCODE SCANNER	11,050.00				11,050.00	9,975.57	1,074.43			11,050.00	-

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
SCHEDULE S-11d
DETAILED DEPRECIATION SCHEDULE
SCHEDULE OF CHANGE IN INVESTMENT IN PLANT - EQUIPMENT
For the Year Ending August 31, 2014

SPA Class Codes	Description	Equipment				Depreciation					Net Basis	
		Beginning Value	Adjustments	Addition	Disposals	Ending Value	Beginning Total	Adjustments	Addition	Disposals		Ending Totals
Equipment (Continued)												
245	POWER SUPPLY	\$ 47,371.41				47,371.41	18,808.26		5,183.72		23,991.98	23,379.43
246	UNINTERRUPTIBLE POWER SUPPLY	-				-	-				-	-
250	MODEM, EXTERNAL	-				-	-				-	-
251	DIGITAL AND CHANNEL SERVICE UNITS	21,000.00				21,000.00	21,000.00				21,000.00	-
252	MULTIPLEXOR, HUB, MAU	-		18,180.00		18,180.00	-		909.00		909.00	17,271.00
254	COMMUNICATION CONTROLLERS	64,677.67			21,490.00	43,187.67	59,332.98		4,222.88	21,240.09	42,315.77	871.90
257	DATA COMMUNICATIONS DIAGNOSTIC SYSTEMS	-				-	-				-	-
258	OTHER COMMUNICATIONS HARDWARE	103,101.80			51,559.53	51,542.27	103,101.80			51,559.53	51,542.27	-
259	LAN/WAN SWITCHING	859,330.20			184,041.02	675,289.18	614,170.83		89,729.20	177,204.38	526,695.65	148,593.53
260	COMPUTER EQUIPMENT RACKS	114,415.08			27,690.00	86,725.08	95,884.37		6,009.78	27,690.00	74,204.15	12,520.93
284	PORTABLE CPU - NOT APPLE	27,900.00				27,900.00	25,350.00		2,550.00		27,900.00	-
288	PORTABLE PRINTERS	-				-	-				-	-
294	PORTABLE APPLE CPU	-				-	-				-	-
307	PURCHASED SOFTWARE	-				-	-				-	-
501	AMPLIFIERS	111,590.75				111,590.75	64,040.66		10,147.31		74,187.97	37,402.78
502	ANALYZER, ALL TYPES	879,622.48		5,231.50	52,133.00	832,720.98	535,405.54		87,819.29	50,011.50	573,213.33	259,507.65
503	AUTOCLAVES AND STERILIZERS	103,999.96				103,999.96	61,290.65		10,400.31		71,690.96	32,309.00
504	BALANCE	10,685.06				10,685.06	7,064.00		764.50		7,828.50	2,856.56
506	ANIMAL CAGES & ACCESSORIES	188,992.15		21,558.16		210,550.31	24,171.16		14,010.87		38,182.03	172,368.28
507	CENTRIFUGE	256,311.51		11,556.87	47,342.52	220,525.86	205,355.91		13,647.64	32,385.94	186,617.61	33,908.25
508	CHROMATOGRAPH	97,585.21				97,585.21	61,116.65		7,442.16		68,558.81	29,026.40
509	CRYOSTAT	65,689.29				65,689.29	29,711.97		5,972.40		35,684.37	30,004.92
512	ELECTRONIC MODULE	130,333.91			23,691.30	106,642.61	31,178.77		9,874.72	16,857.28	24,196.21	82,446.40
513	ELECTROPHORESIS APPARATUS	47,610.62				47,610.62	39,052.10		3,967.24		43,019.34	4,591.28
514	EVAPORATORS	11,298.45				11,298.45	8,238.31		941.69		9,180.00	2,118.45
515	FRACTION COLLECTOR	-				-	-				-	-
516	FREEZE DYERS & ACCESSORIES	9,000.00				9,000.00	4,100.00		600.00		4,700.00	4,300.00
517	FREEZER, LAB	18,908.43				18,908.43	13,197.97		2,101.72		15,299.69	3,608.74
519	HOOD, ALL TYPES	13,432.00				13,432.00	4,303.86		959.79		5,263.65	8,168.35
520	ICE MACHINES, LAB	-				-	-				-	-
521	INCUBATORS & ACCESSORIES	48,891.49		14,118.00		63,009.49	30,053.90		3,611.45		33,665.35	29,344.14
523	MICROMANIPULATOR	65,012.14				65,012.14	33,161.59		5,418.86		38,580.45	26,431.69
524	METERS, GAUGES, INDICATORS	109,425.17		11,991.48	15,955.00	105,461.65	61,626.11		7,313.81	11,190.67	57,749.25	47,712.40
525	MICROSCOPES & ACCESSORIES	2,039,269.07		323,862.93	12,549.60	2,350,582.40	880,188.98		152,695.45	3,625.44	1,029,258.99	1,321,323.41
526	MICROTOMES DIAMOND KNIVES SHARPENERS	32,909.00				32,909.00	4,594.96		2,350.59		6,945.55	25,963.45
527	OPTICAL EQUIPMENT	364,901.11			54,390.65	310,510.46	165,554.84		44,486.16	29,525.20	180,515.80	129,994.66
528	OSCILLOSCOPE	9,761.00				9,761.00	1,355.72		650.70		2,006.42	7,754.58
529	OVENS & RANGES, LAB	40,221.25				40,221.25	15,501.90		5,027.70		20,529.60	19,691.65
530	PUMPS	6,455.15				6,455.15	6,024.50		430.65		6,455.15	-
531	RECORDING SYSTEM	33,906.00				33,906.00	11,113.46		2,260.57		13,374.03	20,531.97
532	REFRIGERATORS, LAB	5,388.00				5,388.00	2,993.02		449.31		3,442.33	1,945.67
533	ROTORs AND HEADS	13,043.45				13,043.45	7,631.01		889.49		8,520.50	4,522.95
534	SCAN SYSTEM	65,609.78				65,609.78	51,524.21		5,949.05		57,473.26	8,136.52
536	ULTRASOUND EQUIPMENT	188,055.59			131,531.00	56,524.59	107,106.85		14,759.99	105,190.63	16,676.21	39,848.38
537	SPECTROFLUOMETER	9,592.80				9,592.80	5,435.92		959.28		6,395.20	3,197.60
538	SPECTROMETER	222,546.47		21,364.76	10,835.00	233,076.23	124,158.97		14,912.91	10,835.00	128,236.88	104,839.35
539	SPECTROPHOTOMETER	66,802.52				66,802.52	28,505.19		4,720.79		33,225.98	33,576.54
540	STEREOTAXIC INSTRUMENT AND ACCESSORIES	27,987.02				27,987.02	21,629.79		2,183.54		23,813.33	4,173.69
541	STIMULATOR	5,330.00				5,330.00	3,256.91		444.49		3,701.40	1,628.60
543	TANKS, CONTAINERS, CHAMBERS, ALL TYPES	9,540.32				9,540.32	7,552.52		954.26		8,506.78	1,033.54
544	WATER PURIFICATION	35,354.06				35,354.06	11,342.58		2,624.37		13,966.95	21,387.11
545	X-RAY EQUIPMENT	345,293.70			151,878.00	193,415.70	197,301.37		17,583.26	151,878.00	63,006.63	130,409.07
546	MISCELLANEOUS LAB & SCIENTIFIC EQUIPMENT	1,523,565.48		432,180.61	115,078.24	1,840,667.85	790,169.52		156,542.59	89,567.37	857,144.74	983,523.11
547	PATIENT MONITORING SYSTEMS	79,493.60			74,161.00	5,332.60	39,334.66		6,110.79	43,260.58	2,184.87	3,147.73
548	BREATHING APPARATUS, RESPIRATOR	100,780.60			85,906.60	14,874.00	77,132.47		5,425.22	67,683.69	14,874.00	-
549	DEFIBRILLATOR	59,671.00				49,890.00	29,639.80		3,247.43	5,705.56	27,181.67	22,708.33
550	EKG/ECG/EEG APPARATUS	78,269.00			53,669.00	24,600.00	42,063.58		4,880.76	32,204.34	14,760.00	9,840.00

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
SCHEDULE S-11d
DETAILED DEPRECIATION SCHEDULE
SCHEDULE OF CHANGE IN INVESTMENT IN PLANT - EQUIPMENT
For the Year Ending August 31, 2014

SPA Class Codes	Description	Equipment				Depreciation					Net Basis	
		Beginning Value	Adjustments	Addition	Disposals	Ending Value	Beginning Total	Adjustments	Addition	Disposals		Ending Totals
Equipment (Continued)												
552	CLINICAL DIAGNOSTIC INSTRUMENTS	107,310.15			28,250.00	79,060.15	93,624.60		3,680.33	18,244.78	79,060.15	(0.00)
553	LAB TABLE	19,309.60				19,309.60	7,346.63		1,931.08		9,277.71	10,031.89
556	MISCELLANEOUS SURGICAL INSTRUMENT	16,649.00			16,649.00	-	16,649.00			16,649.00	-	-
557	PATIENT CARE, MISCELLANEOUS	-				-	-				-	-
558	ROBOTICS	50,371.73				50,371.73	50,371.73				50,371.73	-
559	DNA SEQUENCER & ACCESSORIES	79,413.77				79,413.77	70,705.86		7,111.87		77,817.73	1,596.04
675	PBX, KSU, VOICE MAIL, PHONE SYSTEM	851,864.90			657,062.48	194,802.42	816,971.21		30,265.14	657,062.48	190,173.87	4,629
700	PHONE EQUIPMENT: CELLULAR, MOBILE, OTHER	17,694.00				17,694.00	5,406.50		5,898.00		11,304.50	6,389.50
712	TRAILERS	16,228.44			8,114.22	8,114.22	8,181.27		1,555.79	4,800.92	4,936.14	3,178.08
720	OTHER EQUIPMENT:FORKLIFT, GRADER, OTHER	570,996.13		78,107.30	207,311.69	441,791.74	446,215.00		37,910.59	174,677.05	309,448.54	132,343.20
Total Equipment		24,314,856.33	-	1,411,704.95	5,792,510.20	19,934,051.08	16,687,980.57	-	1,851,353.69	4,783,399.93	13,755,934.33	6,178,116.75
Vehicles												
701	PASSENGER CARS - SEDANS, STATION WAGONS	\$ 143,539.00			45,437.00	98,102.00	143,539.00			45,437.00	98,102.00	-
702	TRUCKS, GVWR 26001+ LBS	125,775.00			109,538.00	16,237.00	97,477.31		10,041.36	91,281.67	16,237.00	-
705	VEHICLE INVENTORY COMPONENTS-LIFE 60 MOS	-				-	-				-	-
707	SPORT UTILITY VEHICLES	251,753.37		121,491.12	82,785.00	290,459.49	245,318.68		7,182.47	82,785.00	169,716.15	120,743.34
708	VANS, CARGO & PASSENGER	20,728.00				20,728.00	20,728.00				20,728.00	-
709	LIGHT TRUCKS; GVWR <= 8600 LBS	404,387.12		23,389.84	200,454.74	227,322.22	313,809.32		24,485.48	173,910.61	164,384.19	62,938.03
710	MOUNTED EQUIPMENT WITH TRUCK CHASSIS	-				-	-				-	-
711	SELF PROPELLED ROADWAY EQUIPMENT	19,896.00			11,996.00	7,900.00	18,623.76		1,272.24	11,996.00	7,900.00	(0.00)
714	LIGHT/MEDIUM TRUCKS	16,402.00				16,402.00	16,402.00				16,402.00	-
715	MEDIUM TRUCKS	-		68,833.84		68,833.84	-		3,441.70		3,441.70	65,392.14
719	BUSES, 29 PASSENGER AND OVER	109,856.00				109,856.00	77,814.32		10,985.95		88,800.27	21,055.73
721	BOAT:20 FT. AND LONGER	107,854.06				107,854.06	34,071.17		19,775.18		53,846.35	54,007.71
722	BOAT:SHORTER THAN 20 FT.	14,135.00				14,135.00	14,135.00				14,135.00	-
Total Vehicles		1,214,325.55	-	213,714.80	450,210.74	977,829.61	981,918.56	-	77,184.38	405,410.28	653,692.66	324,136.95
Library Books and Works of Art												
751	LIBRARY BOOKS & REFERENCE MATERIALS - DEPRECIABLE	5,219,909.82				5,219,909.82	3,590,295.51		267,059.44		3,857,354.95	1,362,554.87
752	LIBRARY BOOKS & REFERENCE MATERIALS - NON-DEPRECIABLE	-				-	-				-	-
802	WORKS OF ART & HISTORICAL TREASURES - NON-DEPRECIABLE	14,757.00				14,757.00	-				-	14,757.00
Total Library Books and Works of Art		5,234,666.82	-	-	-	5,234,666.82	3,590,295.51	-	267,059.44	-	3,857,354.95	1,377,311.87
Total Equipment (Sch. B-11)		\$ 30,763,848.70	-	1,625,419.75	6,242,720.94	26,146,547.51	21,260,194.64	-	2,195,597.51	5,188,810.21	18,266,981.94	7,879,565.57
Analysis of Additions												
Educational and General Funds				\$ 799,148.46								
Designated Funds				74,829.80								
Auxiliary Funds												
Restricted Funds				744,991.49								
Unexpended Plant Funds												
Gift of Capital Assets												
Interagency Transfers												
Inventory Adjustments				6,450.00								
Other Sources												
Totals as shown above				\$ 1,625,419.75								

THE UNIVERSITY OF TEXAS AT BROWNSVILLE
 SCHEDULE S-11f
 DETAILED DEPRECIATION SCHEDULE
 SCHEDULE OF CHANGE IN INVESTMENT IN PLANT - INFRASTRUCTURE
 For the Year Ending August 31, 2014

SPA Class Codes	Description	Year Completed or Acquired	Carrying Value				Depreciation				Net Basis
			Beginning Value	Additions	Restatements	Ending Value	Beginning Total	Restatements	Additions	Ending Total	
Infrastructure											
055	Science, Eng. & Tech Bldg.	2001	\$ -			-			-	-	
055	Life Health Sciences Bldg	2002	1,660,100.00			1,660,100.00	728,953.73		63,850.44	792,804.17	867,295.83
Total Infrastructure - Sch. B-11			\$ <u>1,660,100.00</u>	<u>-</u>	<u>-</u>	<u>1,660,100.00</u>	<u>728,953.73</u>	<u>-</u>	<u>63,850.44</u>	<u>792,804.17</u>	<u>867,295.83</u>

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THE UNIVERSITY OF TEXAS AT BROWNSVILLE
SCHEDULE S-11G
SCHEDULE OF CHANGES IN INVESTMENT IN PLANT - INTANGIBLE ASSETS
FOR THE YEAR ENDED AUGUST 31, 2014

Description	CARRYING VALUE				AMORTIZATION				NET BASIS		
	Balance 09/01/2013	Additions	Disposals	Reclassifications	Balance 08/31/2014	Accumulated Amortization 09/01/2013	Reclassifications	Amortization Expense	Disposals	Accumulated Amortization 08/31/2014	Net Basis 08/31/2014
NONAMORTIZABLE INTANGIBLE ASSETS											
Perpetual Lease	\$ -				-	-			-	-	-
TOTAL NONAMORTIZABLE INTANGIBLE ASSETS	\$ -	-	-	-	-	-	-	-	-	-	-
AMORTIZABLE INTANGIBLE ASSETS											
Land Use Rights	\$ -				-	-			-	-	-
TOTAL LAND USE RIGHTS	\$ -	-	-	-	-	-	-	-	-	-	-
Purchased Computer Software	\$ 2,057,091.35	2,000,791.61	(64,549.35)		3,993,333.61	1,944,126.99		221,831.44	(64,549.35)	2,101,409.08	1,891,924.53
TOTAL Purchased Computer Software	\$ 2,057,091.35	2,000,791.61	(64,549.35)	-	3,993,333.61	1,944,126.99	-	221,831.44	(64,549.35)	2,101,409.08	1,891,924.53
Internally Developed Computer Software	\$ -				-	-			-	-	-
TOTAL Internally Developed Computer Software	\$ -	-	-	-	-	-	-	-	-	-	-
TOTAL AMORTIZABLE INTANGIBLE ASSETS	\$ 2,057,091.35	2,000,791.61	(64,549.35)	-	3,993,333.61	1,944,126.99	-	221,831.44	(64,549.35)	2,101,409.08	1,891,924.53
TOTAL INTANGIBLE ASSETS	\$ 2,057,091.35	2,000,791.61	(64,549.35)	-	3,993,333.61	1,944,126.99	-	221,831.44	(64,549.35)	2,101,409.08	1,891,924.53

Current year Additions

Made up as follows:

Purchases in Unexpended Plant as reported on S-8	\$	
Purchases in Education and General Funds on C-2		790,145.93
Purchases in Designated on C-2		
Purchases in Restricted C-2		
Completed CIP		1,210,645.68
Total Additions	\$	2,000,791.61

