ANNUAL FINANCIAL REPORT

of

Texas A&M University-Commerce

For the Year Ended August 31, 2019 With Comparative Totals for the Year Ended August 31, 2018



Mark Rudin, Ph.D., President Alicia Currin, Vice President for Business & Administration Paula Hanson, Associate Vice President for Business & Administration/Comptroller Sarah Baker, Director of Accounting & Financial Reporting

TEXAS A&M UNIVERSITY - COMMERCE

STUDENT ENROLLMENT DATA

CURRENT YEAR

	NUMBER OF STUDE	ENTS BY SEMESTE			
TYPE OF STUDENT	FALL 2018	FALL 2019			
Texas Resident	11,363	11,091			
Out-of-State	222	438			
Foreign	487	579			
Total Students	12,072	12,108			

HISTORICAL (Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER <u>CREDIT HOURS</u>
2015-16	12,302	123,599
2016-17	12,385	122,405

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TEXAS A&M UNIVERSITY - COMMERCE

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EXHIBIT III TEXAS A&M UNIVERSITY-COMMERCE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2019

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets		17 107 500 06
Cash & Cash Equivalents [Schedule Three] Investments Restricted	26,599,722.52	17,197,539.26
Cash & Cash Equivalents [Schedule Three]	1,326,497.78	2,356,478.11
Investments Legislative Appropriations	14,586,707.32	12,603,843.31
Receivables, Net [Note 24]		
Federal Other Intergovernmental	1,572,950.07	2,712,177.44
Interest and Dividends	06 150 00	21.120.45
Gifts Self-Insured Health and Dental	86,158.90	31,129.45
Student	1,724,220.82	4,600,233.87
Investment Trades Accounts	1,039,176.37	770,861.60
Other	576,057.39	110,141.76
Due From Other Agencies	54,476.04	103,104.02
Due From Other Members Due From Other Funds	82,738.75	4,573.10
Consumable Inventories	410,398.06	400,285.62
Merchandise Inventories	4,322.87	22,513.04
Loans and Contracts	802,742.21	970,427.66
Interfund Receivable [Note 12] Other Current Assets	7,077,997.34	6,886,612.34
Total Current Assets	\$ 55,944,166.44	\$ 48,769,920.58
Non-Current Assets		
Restricted	¢	^
Cash & Cash Equivalents [Schedule Three]	\$ 34,771,059.00	\$ 33.860.580.01
Assets Held By System Office Investments [Note 3]	40,613.94	55,860,580.01
Loans, Contracts and Other	10,015.91	51,500.00
Gifts Receivable	229,657.04	356,885.84
Loans and Contracts	180,958.38	92,198.90
Assets Held By System Office Investments [Note 3]	144,109,930.18	150,665,320.71
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	6,115,966.16	6,115,966.16
Construction In Progress Other Tangible Capital Assets	16,232,212.46 136,419.60	14,210,464.12 128,314.80
Land Use Rights	130,419.00	120,514.00
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements Infrastructure	206,261,346.75	203,136,806.92
Facilities and Other Improvements	10,291,112.35 16,484,178.42	10,291,112.35 14,086,441.04
Furniture and Equipment	17,333,734.38	16,885,785.09
Vehicles, Boats, and Aircraft	2,472,973.36	2,137,877.35
Other Capital Assets	2,999,931.34	3,731,626.54
Intangible Capital Assets, Amortized [Note 2] Land Use Rights		
Computer Software	18,745.00	18,745.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization Assets Held In Trust	(151,932,962.78)	(144,630,266.71)
Other Non-Current Assets	644,828.68	667,446.26
Total Non-Current Assets	\$ 306,390,704.26	\$ 311,809,884.38
	<u>·</u> · · · · ·	<u> </u>
Deferred Outflows of Resources [Note 28]	¢	¢
Unamortized Loss On Refunding Debt Government Acquisition	\$	\$
Pension		
Other Post Employment Benefits		
Asset Retirement Obligations		
Total Deferred Outflows of Resources	\$	\$
Total Assets and Deferred Outflows	\$ 362,334,870.70	\$ 360,579,804.96
		<u>·</u>

EXHIBIT III TEXAS A&M UNIVERSITY-COMMERCE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2019

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Liabilities and Deferred Inflows				
Current Liabilities				
Payables	¢	5,035,548.87	¢	4 422 000 55
Accounts Payroll	\$	5,710,338.18	\$	4,422,090.55 5,087,314.81
Investment Trades		5,710,550.10		5,007,514.01
Self-Insured Health and Dental				
Student		234,449.10		197,384.35
Other		241,349.36		81,714.14
Interfund Payable [Note 12]				
Due to Other Agencies		133,561.45		74,283.98
Due to Other Funds Due to Other Members		1,019.84		431.04
Funds Held for Investment		1,019.04		451.04
Unearned Revenue		30,413,114.69		32,386,592.07
Employees' Compensable Leave		307,728.91		339,632.88
Other Post Employment Benefits		,		·
Claims and Judgments				
Notes and Loans Payable [Note 5]				
Notes From Direct Borrowings [Note 5]		347,783.56		
Bonds Payable [Note 6]				150 140 14
Capital Lease Obligations [Note 8] Asset Retirement Obligations [Note 5]				150,140.14
Liabilities Payable From Restricted Assets				
Funds Held for Others		1,451,505.10		3,004,840.84
Other Current Liabilities		243,413.28		253,427.94
Total Current Liabilities	\$	44,119,812.34	\$	45,997,852.74
Non-Current Liabilities	¢		¢	
Interfund Payable [Note 12] Employees' Compensable Leave	\$	2,018,110.50	\$	1,832,494.79
Other Post Employment Benefits [Note 11]		2,018,110.30		1,032,494.79
Pension Liability [Note 9]				
Claims and Judgments				
Notes and Loans Payable [Note 5]				
Notes From Direct Borrowings [Note 5]		7,891,098.30		
Bonds Payable [Note 6]				
Assets Held In Trust				
Liabilities Payable From Restricted Assets		22 0/7 720 70		22 150 070 72
Funds Held for Others		33,867,728.78		32,150,070.72
Capital Lease Obligations [Note 8] Asset Retirement Obligations [Note 5]				8,238,881.86
Other Non-Current Liabilities		196,502.11		256,791.40
other from Current Endomnes		170,502.11		230,771.40
Total Non-Current Liabilities	\$	43,973,439.69	\$	42,478,238.77
Deferred Inflows of Resources [Note 28]	*		<u>^</u>	
Pension	\$		\$	
Other Post Employment Benefits				
Split-Interest Agreements			_	
Total Deferred Inflows of Resources	\$		\$	
	ψ		φ	
Total Liabilities and Deferred Inflows	\$	88,093,252.03	\$	88,476,091.51
			-	
Net Position				
Net Investment In Capital Assets	\$	118,174,775.18	\$	119,194,397.11
Restricted for				
Debt Service Capital Projects				
Education		5,429,583.28		6,029,733.10
Endowment and Permanent Funds		5,427,505.20		0,029,755.10
Nonexpendable		1,018,516.44		1,018,516.44
Expendable		587,058.66		599,609.93
Unrestricted		149,031,685.11		145,261,456.87
Total Net Position [Exhibit IV]	\$	274,241,618.67	\$	272,103,713.45
Total Lightlition Deformed Inflorus and Nat Desition	¢	262 224 970 70	¢	360 570 904 02
Total Liabilities, Deferred Inflows, and Net Position	\$	362,334,870.70	\$	360,579,804.96

EXHIBIT IV TEXAS A&M UNIVERSITY-COMMERCE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2019

Operating Revenues S 87,670,718.54 \$ 90,597,885,43 Discourts and Allowances 22,637,305,841 (21,847,541,63) Professional Fees 24,548,35 4,550,72 Auxiliary Enerprises 22,790,310,85 21,305,583,19 Discounts and Allowances (4,604,248,69) 4,203,294,66 4,197,586,34 Discounts and Allowances 19,973,83 21,583,23 Federal Revenue 19,973,83 21,583,23 Federal Revenue 19,973,83 21,583,23 Federal Pass Through Revenue 243,444,40 278,681,64 State Grant Revenue 1,922,830,7 751,673,69 Other Gherastand Contracts - Operating 1,522,830,7 751,673,69 Other Operating Revenue 1,721,593,51 1,528,614,03 Total Operating Revenue 2,674,838,49 2,451,985,66 Other Gherasting Revenue \$ 56,829,948,36 \$ 61,083,478,28 Research 2,674,838,49 2,451,985,66 2,432,480,23,278,992 2,423,789,92 Academic Support 15,222,730,15 11,59,433,52 5 11,69,433,52 Stude Sup		_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Discounts and Allowances (22,637,305,84) (21,847,541,63) Professional Fees 24,548,35 4,550,72 Auxiliary Enterprises 22,790,310,85 21,305,583,19 Discounts and Allowances (3,395,9621,12) (4,604,248,69) Other Sales of Goods and Services 3,203,294,66 4,197,586,34 Discounts and Allowances 19,973,83 21,583,23 Interest Revenue 19,973,83 21,583,23 Federal Revenue 243,444,40 278,681,64 State Grant Revenue 6,977,277,97 6,258,608,38 Other Grants and Contracts - Operating 1,362,883,07 751,673,69 Other Grants and Contracts - Operating 1,721,593,51 1,528,614,03 Total Operating Revenue \$ 102,018,996,36 \$ 102,309,622,82 Operating Expenses \$ 5 56,829,948,36 \$ 61,083,478,28 Research 2,674,828,49 2,451,985,60 14,668,241,59 5 Public Service 2,518,032,30 2,523,789,92 Academic Support 15,224,730,115 11,559,433,52					
Professional Fees 24,548,35 4,550,72 Auxiliary Enterprises 22,790,310,85 21,305,583,19 Discounts and Allowances (3,395,962,112) (4,64,64,248,69) Other Sales of Goods and Services 4,203,294,66 4,197,586,54 Discounts and Allowances 19,973,83 21,583,23 Interest Revenue 19,973,83 21,583,23 Federal Revenue - Operating 3,660,1878,14 3,816,646,49 Folderal Revenue 6,977,277,97 6,258,608,38 Other Grants and Contracts - Operating 1,362,883,07 751,673,69 Other Operating Revenue 2,674,828,49 2,451,985,66 Deparating Expenses 1 1,721,593,51 1,528,614,03 Instruction \$ 5,6,829,948,36 \$ 61,083,478,28 Research 2,674,828,49 2,451,985,66 Public Service 2,518,003,30 2,232,78,902 Academic Support 15,224,730,15 11,559,433,52 5 104,203,478,24 Instruction \$ 5,6,829,948,36 \$ 61,083,478,28 Instruction	Tuition and Fees	\$	87,670,718.54	\$	90,597,885.43
Auxiliary Enterprises 22,790,310.85 21,305,583,19 Discounts and Allowances (4,604,248,69) (4,604,248,69) Ditress of Goods and Services 4,203,294,66 4,197,586,34 Interest Revenue 19,973,83 21,583,23 Federal Revenue - Operating 3,601,878,14 3,816,64,649 Federal Revenue 243,444,40 278,681,64 State Grant Revenue 6,977,277,97 6,258,608,38 Other Grants and Contracts - Operating 1,362,883,07 751,673,69 Other Grants and Contracts - Operating 1,721,593,51 1,528,614,03 Total Operating Revenue 2,674,828,49 2,451,985,66 Public Service 2,518,032,30 2,523,789,92 Academic Support 15,224,730,15 11,559,433,23 Student Services 14,675,249,51 12,602,352,42 Institutional Support 14,334,560,60 14,608,241,59 Operating Revenue of Plant 14,027,475,50 15,229,638,32 Total Operating Expenses 15,529,376,03 13,991,014,83 Depreciation/Anortization 9,383,404,84 9,255,588,32			(22,637,305.84)		(21,847,541.63)
Discounts and Allowances (3,959,621,12) (4,604,248,69) Other Sales of Goods and Services 4,203,294,66 4,197,586,34 Discounts and Allowances 19,973,83 21,583,23 Federal Revenue - Operating 3,601,578,14 3,816,646,34 Federal Pass Through Revenue 243,444,40 278,681,64 State Grant Revenue 6,977,277,97 6,258,608,38 Other Operating Revenue 1,721,593,51 1,528,614,03 Total Operating Revenues \$ 102,018,996,36 \$ 102,309,622,82 Operating Expenses Instruction \$ 56,829,948,36 \$ 61,083,478,28 Research 2,674,828,49 2,451,985,666 Public Services 2,518,032,30 2,523,789,92 Academic Support 15,224,730,15 11,559,433,52 Student Services 14,675,249,51 11,2602,352,42 Institutional Support 14,434,560,60 14,608,241,59 12,270,683,84 30,789,469,83 30,789,469,83 30,789,469,83 30,789,469,83 30,789,469,83 30,789,469,83 30,789,469,83 30,789,469,83 30,789,469,83 30,					
Other Sales of Goods and Services 4.203.294.66 4.197,586.34 Discounts and Allowances 19.973.83 21,583.23 Federal Revenue 19.973.83 21,583.23 Federal Revenue 243,444.40 278,681.64 State Pass Through Revenue 6.977,277.97 6.258,608.38 Other Grants and Contracts - Operating 1,352,883.07 751,673.69 Other Operating Revenue 1,721,593.51 1,528,614.03 Total Operating Revenue 5 102,018,996.36 \$ 102,309,622.82 Operating Expenses 5 5 61,083,478.28 \$ 61,083,478.28 Research 2,674,828.49 2,451,985.66 \$ 61,083,478.28 \$ Public Services 14,575,249.31 11,559,433.52 \$ 11,594,435.20 \$ 2,518,032.30 2,523,789.92 \$ 2,518,032.30 2,523,789.92 \$ 11,602,449.83 \$ \$ 6,8241.59 \$ 12,602,352.42 \$ 13,991,014.83 \$ 0,879,469.83 \$ 0,879,469.83 \$ 0,879,469.83 \$, ,		
Discounts and Allowances 19,973.83 21,583.23 Interest Revenue 243,444.40 278,681.64 Federal Pass Through Revenue 243,444.40 278,681.64 State Grant Revenue 243,444.40 278,681.64 State Grant Revenue 6,977,277,97 6,258,608.38 Other Operating Revenue 1,362,883.07 751,1673.69 Other Operating Revenue 1,721,593.51 1,528,614.03 Total Operating Revenues \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses Instruction \$ \$ 56,829,948.36 \$ 61,083,478.28 Research 2,674,828.449 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 15,224,730.15 11,559,433.50 15,279,683.84 \$ Schusthips 15,529,376.03 13,991,014.83 \$ 30,73,8662.58 30,879,469.83 Operating Expenses [Expenses] \$ 5,25,72,755.13 \$ 52,227,818.48 Colarships & Fellowships 15,529,376.00 \$ 174,505,038.21 13,991,014.83					
Interest Revenue 19,973.83 21,583.23 Federal Revenue - Operating 3,601,878.14 3,816,646.49 Federal Pass Through Revenue 233,444.40 278,681.64 State Pass Through Revenue 6,977,277.97 6,258,608.38 Other Grants and Contracts - Operating 1,522,883.07 751,673.69 Other Operating Revenue 1,721,593.51 1,528,614.03 Total Operating Revenues \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses			4,203,294.66		4,197,586.34
Federal Revenue - Operating 3.601,878.14 3.816,646.49 Federal Pass Through Revenue 243,444.40 278,681.64 State Grant Revenue 6.977,277.97 6.258,608.38 Other Grants and Contracts - Operating 1.362,883.07 751,673.68 Other Operating Revenue 1.721,593.51 1.528,614.03 Total Operating Revenues \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses Instruction \$ 5,68,29,948.36 \$ 61,083,478.28 Research 2,674,828.449 2,431,985.66 102,309,622.82 2 Public Service 2,518,032.30 2,523,789,92 Academic Support 15,224,730.15 11,559,433.52 Student Services 14,433,450.606 14,608,241.59 12,602,352.42 12,602,352.42 Operation & Maintenance of Plant 14,027,473.50 15,279,683.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Revenues [Expenses] \$ 5,25,772,755.13 \$ 52,227,818.48 Feder					
Federal Pass Through Revenue 243,444.40 278,681.64 State Grant Revenue 6,977,277.97 6,258,608.38 Other Grants and Contracts - Operating 1,362.883.07 751,673.69 Other Operating Revenue 1,721,593.51 1,528,614.03 Total Operating Revenues \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses \$ 56,829,948.36 \$ 61,083,478.28 Instruction \$ 56,829,948.36 \$ 61,083,478.28 Research 2,674,828.49 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 14,335,606.00 14,608,241.59 Student Services 14,675,249.51 12,600,352.42 Institutional Support 14,335,606.00 14,608,241.59 Operating Revenues (Schedule IV-11) \$ 175,93,650.236 \$ 174,505.038.21 Total Operating Expenses [Schedule IV-1] \$ 175,93,650.236 \$ 174,505.038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] 2,666,551.84 1,847,212.99 Investing Activities Expense (463,02					
State Grant Revenue 6,977,277,97 6,258,608.38 State Pass Through Revenue 1,362,883.07 751,673,69 Other Grants and Contracts - Operating 1,362,883.07 751,673,69 Other Grants and Contracts - Operating 1,362,883.07 751,673,69 Total Operating Revenues \$ 102,018,996,36 \$ 102,309,622,82 Operating Expenses Instruction \$ 56,829,948,36 \$ 61,083,478,28 Research 2,674,828,49 2,451,985,66 \$ 2,518,003,30 2,523,789,92 Academic Support 1,4,532,449,51 1,2,602,352,42 \$ 2,451,985,66 \$ 14,605,224,730,15 11,559,43,35,2 Student Services 14,475,249,51 1,2,602,352,42 \$ 2,451,985,60 \$ 14,602,7473,50 15,229,683,84 Scholarships & Fellowships 15,529,376,03 13,991,014,83 \$ 30,379,460,83 \$ 0,728,662,58 30,879,469,83 Depreciation/Amortization 9,383,640,84 9,525,588,32 \$ 52,527,755,13 \$ 52,227,818,48 Total Operating Revenues [Expenses] \$ 52,572,755,13 \$ 52,227,818,48 \$ 52,227,818,48 Legislative Revenue \$ 52,572,755,13 \$ 52,227,818,48 \$ 52,227,818,48 Federal Re					
State Pass Through Revenue 6,977,277,97 6,258,608.38 Other Operating Revenue 1,362,833.07 751,673.69 Instruction \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses \$ 56,829,948.36 \$ 61,083,478.28 Instruction \$ 56,829,948.36 \$ 61,083,478.28 Research 2,674,828.49 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 15,524,730.15 11,559,433,52 Student Services 14,675,249.51 12,600,352.42 Instruction \$ 10,2018,996.36 \$ 14,608,241.59 Operating & Maintenance of Plant 14,027,473.50 15,279,683.84 Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Revenues (Expenses) \$ 2,666,561.84 1,847,212.99 Nonoperating Revenues (Expenses) \$ 52,572,755.13 \$ 52,227,818.48 Legislative Revenue Non-Operating \$ 6,718,900.02 9,182,926.38 Interest Expense \$ (463,023.89)	6		243,444.40		278,681.64
Other Grants and Contracts - Operating 1,362,883.07 751,673.69 Other Operating Revenue 1,721,593.51 1,528,614.03 Total Operating Revenues \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses					
Other Operating Revenue 1,721,593.51 1,528,614.03 Total Operating Revenues \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses Instruction \$ 56,829,948.36 \$ 61,083,478.28 Research 2,674,828.49 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 15,224,730.15 11,559,433.52 Student Services 14,675,249.51 12,602,352.42 Institutional Support 14,333,450.60 14,608,241.59 Operating & Maintenance of Plant 14,027,473.50 15,279,683.84 Scholarships & Fellowships 15,529,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Revenues [Expenses] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenues [Expenses] (403,023.89) (401,065.19) Investing Activities Expense	6				
Total Operating Revenues \$ 102,018,996.36 \$ 102,309,622.82 Operating Expenses Instruction \$ 56,829,948.36 \$ 61,083,478.28 Research 2,674,828.49 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 14,2675,244.730.15 11,559,433.52 Student Services 14,675,724.95.1 12,2602.352.42 Institutional Support 14,334,560.60 14,608,241.59 Operating & Tellowships 15,529,376.03 13,991,014.83 Ackinary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Revenues [Expenses] Legislative Revenue \$ 52,572,755.13 \$ 52,222,818.48 Federal Revenues Non-Operating \$ 52,572,755.13 \$ 52,227,818.48 \$ 52,227,818.48 Federal Revenues Non-Operating \$ 52,572,755.13 \$ 52,227,818.48 \$ 52,227,818.48 Federal Revenues Non-Operating \$ 18,399,007.47 18,616,784.00 \$ 18,399,007.47 18,616,784.00	1 6				
Operating Expenses S 56,829,948,36 S 61,083,478,28 Research 2,674,828,49 2,451,985,66 Public Service 2,518,032,30 2,523,789,92 Academic Support 11,559,433,52 Student Services 14,675,249,51 11,2602,352,42 Institutional Support 14,334,560,60 14,608,241,59 Operation & Maintenance of Plant 14,027,473,50 15,279,683,84 Scholarships & Fellowships 15,529,376,03 13,991,014,83 Auxiliary 30,738,662,58 30,879,469,83 Depreciation/Amortization 9,383,640,84 9,525,588,32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502,36 \$ 174,505,038,21 Total Operating Income [Loss] \$ 52,572,755,13 \$ 52,227,818,48 Federal Revenues [Expenses] \$ 2,666,561,84 1,847,212.99 Investing Activities Expense (463,023,89) (401,065,19) Interest Expense (463,023,89) (401,065,19) Interest Expense (12,00,000,00) 00 Borrower Rebate	Other Operating Revenue		1,721,593.51		1,528,614.03
Instruction \$ 56,829,948.36 \$ 61,083,478.28 Research 2,674,828.49 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 15,224,730.15 11,559,433.52 Student Services 14,675,249.51 12,602,352.42 Institutional Support 14,407,473.50 15,279,683.44 Scholarships & Fellowships 15,229,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 State Pass Through Non-Operating 18,399,007.47 18,616,784.00 Federal Revenue Non-Operating 2,666,561.84 1,847,212.99 Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense 53,991.21 76,063.47 Other Nonoperating Revenues 53,391.21 76,063.47 Otal Operating Revenues 53,391.21 76,063.47 Otal Operating Revenues 6,718,900.02 9,182,926.38 <tr< td=""><td>Total Operating Revenues</td><td>\$</td><td>102,018,996.36</td><td>\$</td><td>102,309,622.82</td></tr<>	Total Operating Revenues	\$	102,018,996.36	\$	102,309,622.82
Instruction \$ 56,829,948.36 \$ 61,083,478.28 Research 2,674,828.49 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 15,224,730.15 11,559,433.52 Student Services 14,675,249.51 12,602,352.42 Institutional Support 14,407,473.50 15,279,683.44 Scholarships & Fellowships 15,229,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 State Pass Through Non-Operating 18,399,007.47 18,616,784.00 Federal Revenue Non-Operating 2,666,561.84 1,847,212.99 Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense 53,991.21 76,063.47 Other Nonoperating Revenues 53,391.21 76,063.47 Otal Operating Revenues 53,391.21 76,063.47 Otal Operating Revenues 6,718,900.02 9,182,926.38 <tr< td=""><td>Operating Expenses</td><td></td><td></td><td></td><td></td></tr<>	Operating Expenses				
Research 2,674,828.49 2,451,985.66 Public Service 2,518,032.30 2,523,789.92 Academic Support 15,224,730.15 11,559,433.52 Student Services 14,675,249.51 12,602,352.42 Institutional Support 14,334,560.60 14,608,241.59 Operation & Maintenance of Plant 14,027,473.50 15,279,683.84 Scholarships & Fellowships 15,529,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating \$ (463,023.89) (401,065.19) Interest Expense \$ (463,023.89) \$ (401,065.19) Interest Expense \$ (463,023.89) \$ (401,065.19) Interest Expense \$ (463,023.89) \$ (401,065.19) Interest Expense \$ (463		\$	56 829 948 36	\$	61 083 478 28
Public Service 2,518,032.30 2,523,789.92 Academic Support 15,224,730.15 11,559,433.52 Student Services 14,675,249.51 12,602,352.42 Institutional Support 14,334,560.60 14,608,241.59 Operation & Maintenance of Plant 14,027,473.50 15,279,683.84 Scholarships & Fellowships 15,529,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses]		Ψ		Ψ	
Academic Support $15,224,730.15$ $11,559,433.52$ Student Services $14,675,249.51$ $12,602,352.42$ Institutional Support $14,334,560.60$ $14,608,241.59$ Operation & Maintenance of Plant $14,027,473.50$ $15,279,683.84$ Scholarships & Fellowships $15,529,376.03$ $13,991,014.83$ Auxiliary $30,738,662.58$ $30,879,469.83$ Depreciation/Amortization $9,383,640.84$ $9,525,588.32$ Total Operating Expenses [Schedule IV-1]§ $175,936,502.36$ §Total Operating Income [Loss]§ $(73,917,506.00)$ § $(72,195,415.39)$ Nonoperating Revenues [Expenses] $8,52,572,755.13$ § $52,227,818.48$ Federal Revenue Non-Operating $8,52,572,755.13$ § $52,227,818.48$ $18,616,784.00$ Federal Pass Through Non-Operating $6,718,900.02$ $9,182,926.38$ $1463,023.89$ $(401,065.19)$ Interest Expense $6,6718,900.02$ $9,182,926.38$ $142,900,000$ $4,578,94$ Orther Nonoperating Revenues $(695,683.02)$ $4,578,94$ Settlement of Claims $(1,200,000,000)$ $(140,065.19)$ Interest Expense $53,991.21$ $76,063.47$ Other Nonoperating Revenues $53,991.21$ $76,063.47$ Othe					
Student Services 14,675,249.51 12,602,352.42 Institutional Support 14,334,560.60 14,608,241.59 Operation & Maintenance of Plant 14,027,473.50 15,279,683.84 Scholarships & Fellowships 15,529,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Nonoperating Revenues [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 8 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 8 52,666,561.84 $1,847,212.99$ Investing Activities Expense $(463,023.89)$ $(401,065.19)$ Interest Expense $(1,200,000.00)$ $(1,200,000.00)$ Other Nonoperating Revenues $53,991.21$ $76,063.47$ Other Nonoperating Revenues $53,991.21$ $76,063.47$ Other Nonoperating Revenues $53,991.21$ $76,063.47$ Other Nonoperating Revenues $53,991.21$					
Institutional Support 14,334,560.60 14,608,241.59 Operation & Maintenance of Plant 14,027,473.50 15,279,683.84 Scholarships & Fellowships 15,529,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 18,399,007.47 18,616,784.00 Federal Revenue Non-Operating 2,666,561.84 1,847,212.99 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (403,023.89) (401,065.19) Interest Expense (1,200,000.00) 0 Other Nonoperating Revenues [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 37,584,861.39 \$ 81,114,937.49	11				
Operation & Maintenance of Plant 14,027,473.50 15,279,683.84 Scholarships & Fellowships 15,529,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 18,399,007.47 18,616,784.00 Federal Pass Through Non-Operating \$ 2,666,561.84 1,847,212.99 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (463,023.89) (401,065.19) Interest Expense (1,200,000.00) 0 Other Nonoperating Revenues \$ 33,991.21 76,063.47 Other Nonoperating Revenues \$ \$ 77,584,861.39 \$ 81,114,937.49					
Scholarships & Fellowships 15,529,376.03 13,991,014.83 Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 18,399,007.47 18,616,784.00 Federal Pass Through Non-Operating 2,666,561.84 1,847,212.99 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (1,200,000.00) 0 Borrower Rebates and Agent Fees (1,200,000.00) (1,200,000.00) Other Nonoperating Revenues [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49					
Auxiliary 30,738,662.58 30,879,469.83 Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 18,399,007.47 18,616,784.00 Federal Pass Through Non-Operating \$ 2,666,561.84 1,847,212.99 Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (1,200,000.00) 0 Borrower Rebates and Agent Fees (695,683.02) 4,578.94 Gain [Loss] On Sale or Disposal of Capital Assets (695,683.02) 4,578.94 Settlement of Claims (1,200,000.00) 0 Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating Revenues \$ 37,584,861.39 \$ 81,114,937.49					
Depreciation/Amortization 9,383,640.84 9,525,588.32 Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating \$ 852,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating \$ 852,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating \$ 8,399,007.47 18,616,784.00 Federal Pass Through Non-Operating \$ 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (463,023.89) (401,065.19) Interest Expense (1,200,000.00) 0 Other Nonoperating Revenues \$ 53,991.21 76,063.47 Other Nonoperating Revenues \$ 53,991.21 76,063.47 Other Nonoperating Revenues \$ 77,584,861.39 \$ 81,114,937.49	1 1				
Total Operating Expenses [Schedule IV-1] \$ 175,936,502.36 \$ 174,505,038.21 Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses]					
Total Operating Income [Loss] \$ (73,917,506.00) \$ (72,195,415.39) Nonoperating Revenues [Expenses] \$ 52,572,755.13 \$ 52,227,818.48 Legislative Revenue \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 18,399,007.47 18,616,784.00 Federal Pass Through Non-Operating 2,666,561.84 1,847,212.99 Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (1,200,000.00) 0 Borrower Rebates and Agent Fees (1,200,000.00) 0 Gain [Loss] On Sale or Disposal of Capital Assets (695,683.02) 4,578.94 Settlement of Claims (1,200,000.00) 0 53,991.21 76,063.47 Other Nonoperating Revenues 53,991.21 76,063.47 (4467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Depreciation/Anortization		7,505,040.04	_	7,525,500.52
Nonoperating Revenues [Expenses] Legislative Revenue \$ 52,572,755.13 Legislative Revenue Non-Operating 18,399,007.47 Federal Revenue Non-Operating 18,399,007.47 Federal Pass Through Non-Operating 2,666,561.84 State Pass Through Non-Operating 2,666,561.84 Investing Activities Expense 6,718,900.02 Investing Activities Expense (463,023.89) Borrower Rebates and Agent Fees (1,200,000.00) Gints (1,200,000.00) Other Nonoperating Revenues 53,991.21 Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Total Operating Expenses [Schedule IV-1]	\$	175,936,502.36	\$	174,505,038.21
Legislative Revenue \$ 52,572,755.13 \$ 52,227,818.48 Federal Revenue Non-Operating 18,399,007.47 18,616,784.00 Federal Pass Through Non-Operating 2,666,561.84 1,847,212.99 Gifts 2,666,561.84 1,847,212.99 Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (401,065.19) 1 Borrower Rebates and Agent Fees (1,200,000.00) 4,578.94 Settlement of Claims (1,200,000.00) 0 Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating Revenues \$ 77,584,861.39 \$ 81,114,937.49	Total Operating Income [Loss]	\$	(73,917,506.00)	\$	(72,195,415.39)
Federal Revenue Non-Operating18,399,007.4718,616,784.00Federal Pass Through Non-Operating3State Pass Through Non-OperatingGifts2,666,561.84Investment Income6,718,900.02Investing Activities Expense(463,023.89)Interest Expense(463,023.89)Borrower Rebates and Agent Fees(695,683.02)Gain [Loss] On Sale or Disposal of Capital Assets(695,683.02)Settlement of Claims(1,200,000.00)Other Nonoperating Revenues53,991.21Total Nonoperating Revenues [Expenses]\$ 77,584,861.39State Nonoperating Revenues [Expenses]	Nonoperating Revenues [Expenses]				
Federal Pass Through Non-OperatingState Pass Through Non-OperatingGifts2,666,561.84Investment Income6,718,900.02Investing Activities Expense(463,023.89)Interest Expense(463,023.89)Borrower Rebates and Agent Fees(1,200,000.00)Gain [Loss] On Sale or Disposal of Capital Assets(695,683.02)Settlement of Claims(1,200,000.00)Other Nonoperating Revenues53,991.21Total Nonoperating Revenues [Expenses]\$ 77,584,861.39\$ 77,584,861.39\$ 81,114,937.49	Legislative Revenue	\$	52,572,755.13	\$	52,227,818.48
State Pass Through Non-Operating Gifts 2,666,561.84 1,847,212.99 Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (463,023.89) (401,065.19) Borrower Rebates and Agent Fees (1,200,000.00) (1,200,000.00) Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Federal Revenue Non-Operating		18,399,007.47		18,616,784.00
Gifts 2,666,561.84 1,847,212.99 Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense (463,023.89) (401,065.19) Borrower Rebates and Agent Fees (695,683.02) 4,578.94 Gain [Loss] On Sale or Disposal of Capital Assets (695,683.02) 4,578.94 Settlement of Claims (1,200,000.00) 0 Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Federal Pass Through Non-Operating				
Investment Income 6,718,900.02 9,182,926.38 Investing Activities Expense (463,023.89) (401,065.19) Interest Expense 9,182,926.38 (401,065.19) Borrower Rebates and Agent Fees (1,200,000,00) (1,200,000,00) Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	State Pass Through Non-Operating				
Investing Activities Expense(463,023.89)(401,065.19)Interest ExpenseBorrower Rebates and Agent Fees(695,683.02)4,578.94Gain [Loss] On Sale or Disposal of Capital Assets(695,683.02)4,578.94Settlement of Claims(1,200,000.00)0Other Nonoperating Revenues53,991.2176,063.47Other Nonoperating [Expenses](467,647.37)(439,381.58)Total Nonoperating Revenues [Expenses]\$ 77,584,861.39\$ 81,114,937.49	Gifts		2,666,561.84		1,847,212.99
Interest ExpenseBorrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital Assets(695,683.02)4,578.94Settlement of Claims(1,200,000.00)Other Nonoperating Revenues53,991.2176,063.47Other Nonoperating [Expenses]Total Nonoperating Revenues [Expenses]\$ 77,584,861.39\$ 81,114,937.49	Investment Income		6,718,900.02		9,182,926.38
Borrower Rebates and Agent FeesGain [Loss] On Sale or Disposal of Capital Assets(695,683.02)4,578.94Settlement of Claims(1,200,000.00)Other Nonoperating Revenues53,991.2176,063.47Other Nonoperating [Expenses](467,647.37)(439,381.58)Total Nonoperating Revenues [Expenses]\$ 77,584,861.39\$ 81,114,937.49	Investing Activities Expense		(463,023.89)		(401,065.19)
Gain [Loss] On Sale or Disposal of Capital Assets (695,683.02) 4,578.94 Settlement of Claims (1,200,000.00) (1,200,000.00) Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Interest Expense				
Settlement of Claims (1,200,000.00) Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Borrower Rebates and Agent Fees				
Other Nonoperating Revenues 53,991.21 76,063.47 Other Nonoperating [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Gain [Loss] On Sale or Disposal of Capital Assets		(695,683.02)		4,578.94
Other Nonoperating [Expenses] (467,647.37) (439,381.58) Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Settlement of Claims		(1,200,000.00)		
Total Nonoperating Revenues [Expenses] \$ 77,584,861.39 \$ 81,114,937.49	Other Nonoperating Revenues		53,991.21		
	Other Nonoperating [Expenses]	_	(467,647.37)		(439,381.58)
Income [Loss] Before Other Revenues and Transfers \$ 3,667,355.39 \$ 8,919,522.10	Total Nonoperating Revenues [Expenses]	\$	77,584,861.39	\$	81,114,937.49
	Income [Loss] Before Other Revenues and Transfers	\$	3,667,355.39	\$	8,919,522.10

EXHIBIT IV TEXAS A&M UNIVERSITY-COMMERCE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2019

	CURRENT YEAR TOTAL		 PRIOR YEAR TOTAL
Other Revenues and Transfers			
Capital Contributions	\$	100,000.00	\$ 4,500.00
Capital Appropriations [Higher Education Fund]		10,786,313.00	10,786,313.00
Additions to Permanent and Term Endowments			
Special Items			
Extraordinary Items			
Transfers In			
Transfers From Other State Agencies		88,663.00	92,134.00
Mandatory Transfers From Other Members			
Nonmandatory Transfers From Other Members		410,171.87	1,542,401.83
Nonmandatory Transfers From Members/Agencies-Cap Assets			
Transfers Out			
Transfers to Other State Agencies		3,095.90	(3,277.11)
Mandatory Transfers to Other Members		(7,169,992.84)	(7,162,110.14)
Nonmandatory Transfers to Other Members		(649.50)	(36,779.75)
Nonmandatory Transfers to Members/Agencies - Cap Assets			
Legislative Transfers - In		152,205.00	301,670.00
Legislative Transfers - Out		(5,894,506.96)	(5,896,466.53)
Legislative Appropriations Lapsed		(4,749.64)	 (4,317.07)
Total Other Revenues and Transfers	\$	(1,529,450.17)	\$ (375,931.77)
Change In Net Position	\$	2,137,905.22	\$ 8,543,590.33
Net Position, Beginning of Year Restatement	\$	272,103,713.45	\$ 263,560,123.12
Net Position, Beginning of Year, Restated	<u>\$</u>	272,103,713.45	\$ 263,560,123.12
Net Position, End of Year	\$	274,241,618.67	\$ 272,103,713.45

SCHEDULE IV-1 TEXAS A&M UNIVERSITY-COMMERCE NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2019

	<u> </u>	NSTRUCTION	_	RESEARCH	Pl	JBLIC SERVICE	 ACADEMIC SUPPORT		STUDENT SERVICES
Natural Classification									
Cost of Goods Sold	\$	743.80	\$		\$		\$ 3,544.10	\$	2,596.76
Salaries & Wages		39,393,077.89		1,615,427.66		1,071,924.56	6,973,298.39		5,818,988.08
Payroll Related Costs		11,930,002.23		308,474.81		340,657.38	1,951,790.17		1,811,292.76
Payroll Related Costs-TRS Pension									
Payroll Related Costs-OPEB		1.011.021.40		(4 227 41		127 004 04	2 019 700 27		1 550 475 22
Professional Fees & Services		1,911,631.46		64,227.41		127,894.94	3,018,709.37		1,559,475.33
Travel		439,328.55		131,270.22		22,812.06	253,563.86		769,656.38
Materials & Supplies		1,080,321.30		231,795.26		72,677.12	1,530,690.78		819,612.04
Communication & Utilities		669,389.67		4,215.64		77,970.25	361,854.77		46,491.13
Repairs & Maintenance		566,433.96		3,645.31		445.50	565,296.36		73,666.29
Rentals & Leases		355,936.31		6,701.55		392,360.02	85,510.93		412,433.85
Printing & Reproduction		26,020.07		7,287.48		6,853.82	23,903.95		176,818.45
Federal Pass-Through				33,199.71					
State Pass-Through									
Depreciation & Amortization									
Bad Debt Expense									79,531.10
Interest		1,051.82		165.20		197.41	617.26		3,053.44
Scholarships		14,300.00		121,255.68		26,000.00	95,676.69		424,482.50
Claims & Losses									
Net Change In OPEB Obligation									
Other Operating Expenses		441,711.30		147,162.56		378,239.24	 360,273.52	_	2,677,151.40
Total Operating Expenses	\$	56,829,948.36	\$	2,674,828.49	\$	2,518,032.30	\$ 15,224,730.15	\$	14,675,249.51

IN	STITUTIONAL SUPPORT	OPERATION & MAINTENANC OF PLANT			AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL		PRIOR YEAR
\$	21.12	\$ 49.	12 \$	¢	3,173.89	¢	\$ 10.128.79	¢	21.005.00
Э	7,477,527.50	\$ 49.		\$)6.827.93	8.545.611.47	¢	\$ 10,128.79 73,210,485.29	ф	21,095.90 71,551,667.01
	1,953.970.33	2,007,801.		200.94	2.399.299.90		21.413.563.95		21.077.249.50
	1,955,970.55	/1/,8/3.4	+3	200.94	2,399,299.90		21,415,505.95		21,077,249.30
	1,916,625.56	6,174,429.	00	19,119.64	3,625,668.72		18,417,781.43		17,909,101.86
	153,231.08	37,081.4	45	934.98	1,044,438.92		2,852,317.50		3,361,400.45
	1,495,705.47	1,103,209.	57	28,808.48	1,715,429.91		8,078,249.93		8,885,923.59
	38,155.05	1,775,707.	17		1,425,841.17		4,399,624.85		5,087,951.40
	152,113.09	1,437,133.	52	650.00	1,047,867.49		3,847,251.62		6,063,066.64
	72,852.36	599,344.	71		975,911.90		2,901,051.63		2,553,642.30
	108,788.41	3,768.	21	46.66	68,788.42		422,275.47		367,768.02
							33,199.71		16,564.34
						9,383,640.84	9,383,640.84		9,525,588.32
							79,531.10		270,439.46
	638.09	890.	22		4,214.91		10,828.35		4,726.29
	17,961.10	1,432.	51 15,1	54,339.46	1,392,676.26		17,248,124.20		15,332,765.26
	946,971.44	168,750.	58	18,447.94	8,489,739.62		13,628,447.70		12,476,087.87
\$	14,334,560.60	\$ 14,027,473.	50 \$ 15,52	29,376.03 \$	30,738,662.58	\$ 9,383,640.84	\$ 175,936,502.36	\$ 1	174,505,038.21
							[Exhibit IV]		

EXHIBIT V TEXAS A&M UNIVERSITY-COMMERCE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2019

Cash Flows From Operating Activities 9 Proceeds Received From Tuition and Fees 9 Proceeds Received From Customers 9 Proceeds From Grants and Contracts 9 Proceeds From Auxiliary Enterprises 9 Proceeds From Other Operating Revenues 9 Payments to Suppliers for Goods and Services 9 Payments to Employees 9 Payments for Dension Benefits to Plan Members 9 Payments for OPEB Benefits to Plan Members 9 Payments for Other Operating Expenses 9 Net Cash Provided [Used] By Operating Activities 9 Cash Flows From Noncapital Financing Activities 9 Proceeds From Gifts 9 Proceeds From Gifts 9 Proceeds From Transfers From Other Funds 9 Proceeds From Other Grant Receipts 9	\$	68,919,520.91 4,040,640.99 12,348,284.33 15,767,542.51 22,906.16 1,728,972.42 (55,476,661.62) (93,847,314.13) (14,556.61) (17,366,022.20) (63,876,627.24) 52,514,295.49 2,666,561.84 91,758.90	\$ \$ \$	68,056,374.80 4,189,835.70 10,869,688.30 16,869,935.16 31,258.33 1,531,645.58 (56,487,771.70) (93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Proceeds Received From Tuition and Fees\$Proceeds Received From Customers*********************************	\$	4,040,640.99 12,348,284.33 15,767,542.51 22,906.16 1,728,972.42 (55,476,601.62) (93,847,314.13) (14,556.61) (17,366,022.20) (63,876,627.24) 52,514,295.49 2,666,561.84	\$	4,189,835.70 10,869,688.30 16,869,935.16 31,258.33 1,531,645.58 (56,487,771.70) (93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Proceeds From Grants and Contracts Proceeds From Auxiliary Enterprises Proceeds From Loan Programs Proceeds From Other Operating Revenues Payments to Suppliers for Goods and Services Payments to Employees Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Oher Operating Expenses Net Cash Provided [Used] By Operating Activities S Cash Flows From Noncapital Financing Activities Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		$\begin{array}{c} 12,348,284.33\\ 15,767,542.51\\ 22,906.16\\ 1,728,972.42\\ (55,476,601.62)\\ (93,847,314.13)\\ (14,556.61)\\ \hline \\ (17,366,022.20)\\ \hline \\ (63,876,627.24)\\ \hline \\ 52,514,295.49\\ 2,666,561.84\\ \end{array}$	-	10,869,688.30 16,869,935.16 31,258.33 1,531,645.58 (56,487,771.70) (93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Proceeds From Auxiliary Enterprises Proceeds From Loan Programs Proceeds From Other Operating Revenues Payments to Suppliers for Goods and Services Payments to Employees Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Proceeds From Noncapital Financing Activities Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		$\begin{array}{c} 15,767,542.51\\ 22,906.16\\ 1,728,972.42\\ (55,476,601.62)\\ (93,847,314.13)\\ (14,556.61)\\ \hline \\ (17,366,022.20)\\ \hline \\ (63,876,627.24)\\ \hline \\ 52,514,295.49\\ 2,666,561.84\\ \hline \end{array}$	-	16,869,935.16 31,258.33 1,531,645.58 (56,487,771.70) (93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Proceeds From Loan Programs Proceeds From Other Operating Revenues Payments to Suppliers for Goods and Services Payments to Employees Payments for Loans Provided Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Endowments Proceeds From Transfers From Other Funds		$\begin{array}{c} 22,906.16\\ 1,728,972.42\\ (55,476,601.62)\\ (93,847,314.13)\\ (14,556.61)\\ \hline \\ (17,366,022.20)\\ \hline \\ (63,876,627.24)\\ \hline \\ 52,514,295.49\\ 2,666,561.84\\ \hline \end{array}$	-	31,258.33 1,531,645.58 (56,487,771.70) (93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Proceeds From Other Operating Revenues Payments to Suppliers for Goods and Services Payments to Employees Payments for Loans Provided Payments for OPEB Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Proceeds From Noncapital Financing Activities Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		1,728,972.42 (55,476,601.62) (93,847,314.13) (14,556.61) (17,366,022.20) (63,876,627.24) 52,514,295.49 2,666,561.84	-	1,531,645.58 (56,487,771.70) (93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Payments to Suppliers for Goods and Services Payments to Employees Payments for Loans Provided Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Second From State Appropriations Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		(55,476,601.62) (93,847,314.13) (14,556.61) (17,366,022.20) (63,876,627.24) 52,514,295.49 2,666,561.84	-	(56,487,771.70) (93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Payments to Employees Payments for Loans Provided Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Seaf Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Endowments Proceeds From Transfers From Other Funds		(93,847,314.13) (14,556.61) (17,366,022.20) (63,876,627.24) 52,514,295.49 2,666,561.84	-	(93,236,255.88) (414,813.28) (15,342,707.26) (63,932,810.25)
Payments for Loans Provided Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Search Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		(14,556.61) (17,366,022.20) (63,876,627.24) 52,514,295.49 2,666,561.84	-	(414,813.28) (15,342,707.26) (63,932,810.25)
Payments for Pension Benefits to Plan Members Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Seaf Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		(17,366,022.20) (63,876,627.24) 52,514,295.49 2,666,561.84	-	(15,342,707.26) (63,932,810.25)
Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		(63,876,627.24) 52,514,295.49 2,666,561.84	-	(63,932,810.25)
Payments for Other Operating Expenses Net Cash Provided [Used] By Operating Activities Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		(63,876,627.24) 52,514,295.49 2,666,561.84	-	(63,932,810.25)
Net Cash Provided [Used] By Operating Activities \$ Cash Flows From Noncapital Financing Activities \$ Proceeds From State Appropriations \$ Proceeds From Gifts \$ Proceeds From Endowments \$ Proceeds From Transfers From Other Funds \$		(63,876,627.24) 52,514,295.49 2,666,561.84	-	(63,932,810.25)
Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations \$ Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		52,514,295.49 2,666,561.84	-	
Proceeds From State Appropriations \$ Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds	\$	2,666,561.84	\$	50 511 564 05
Proceeds From State Appropriations \$ Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds	\$	2,666,561.84	\$	50 511 564 05
Proceeds From Gifts Proceeds From Endowments Proceeds From Transfers From Other Funds		2,666,561.84		53,711,764.26
Proceeds From Transfers From Other Funds				1,847,212.99
		91 758 90		
Proceeds From Other Grant Receipts				92,134.00
		18,399,007.47		18,616,784.00
Proceeds From Other Noncapital Financing Activities		1,501,675.33		4,694,115.53
Payments of Interest				
Payments for Transfers to Other Funds				(3,277.11)
Payments for Grant Disbursements				
Payments for Other Noncapital Financing Uses		(1,296,934.69)		(156,268.15)
Other Noncapital Transfers From/To System		409,522.37		1,505,622.08
Transfers Between Fund Groups				
Net Cash Provided [Used] By Noncapital Financing Activities	\$	74,285,886.71	\$	80,308,087.60
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	5	3,891.55	\$	34,782.18
Proceeds From Debt Issuance	٣	0,07100	Ŷ	5 1,7 02110
Proceeds From State Grants and Contracts		10,805,863.47		10,917,584.11
Proceeds From Federal Grants and Contracts		.,		- / /
Proceeds From Gifts				
Proceeds From Interfund Payables				
Proceeds From Other Financing Activities				8,389,022.00
Proceeds From Capital Contributions				
Payments for Additions to Capital Assets		(11,546,925.35)		(14,722,687.11)
Payments of Principal On Debt				
Payments for Capital Leases		(150,140.14)		
Payments of Interest On Debt Issuance				
Payments for Interfund Receivables				
Payments of Other Costs On Debt Issuance				
Transfer of Capital Debt Proceeds From System [Nonmandatory]		(12.0(4.400.00)		(12.050.576.67)
Intrasystem Transfers for Capital Debt [Mandatory]		(13,064,499.80)		(13,058,576.67)
Intrasystem Transfers for Construction Projects [Non-Mand]				
Net Cash Provided [Used] By Capital and Related Financing ACT.	\$	(13,951,810.27)	\$	(8,439,875.49)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	5	13,966.06	\$	69,630.88
Sales and Purchases of Investments Held By System		9,294,339.62	Ŧ	(20,381,915.97)
Proceeds From Interest and Investment Income		2,606,448.05		2,337,942.12
Payments to Acquire Investments				
Net Cash Provided [Used] By Investing Activities	5	11,914,753.73	\$	(17,974,342.97)
Net Increase [Decrease] In Cash and Cash Equivalents	2	8,372,202.93	\$	(10,038,941.11)
Cash and Cash Equivalents, Beginning of Year \$ Restatement	\$	19,554,017.37	\$	29,592,958.48
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	19,554,017.37	\$	29,592,958.48
Cash and Cash Equivalents. End of Year [Sch Three]	t	27 026 220 20	\$	10 554 017 27
Cash and Cash Equivalents, End of Year [Sch Three]	Þ	27,926,220.30	\$	19,554,017.37

EXHIBIT V TEXAS A&M UNIVERSITY-COMMERCE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2019

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
econciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$		\$	
Operating Income [Loss]		(73,917,506.00)		(72,195,415.39)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation		9,383,640.84		9,525,588.32
Bad Debt Expense		1,935,248.86		1,509,206.31
Pension Expense OPEB Expense				
Operating Income [Loss] and Cash Flow Categories Classification Differences				
Changes In Assets and Liabilities				
[Increase] Decrease In Receivables		745,508.22		(2,190,192.31
[Increase] Decrease In Due From Agencies/Funds		48,627.98		(98,840.54
[Increase] Decrease In Due From System Members		(78,165.65)		(4,573.10
[Increase] Decrease In Inventories		8,077.73		63,174.70
[Increase] Decrease In Prepaid Expenses		(181,837.05)		(101,655.09
[Increase] Decrease In Loans and Contracts		(605.13)		(102,069.62
[Increase] Decrease In Other Assets		(5,789.36)		(230,203.72
[Increase] Decrease In Deferred Outflows - Pensions				
[Increase] Decrease In Deferred Outflows - OPEB		(0.6 700.46)		(76.000.05
Increase [Decrease] In Payables		(86,789.46)		(76,339.85
Increase [Decrease] In Due to Other Agencies/Funds		59,277.47		26,095.83
Increase [Decrease] In Due to System Members Increase [Decrease] In Unearned Revenue		588.80 (1,930,601.57)		431.04 200.731.74
Increase [Decrease] In Deposits		(1,930,601.57) (10,014.66)		(27,376.11
Increase [Decrease] In Employees' Compensable Leave		153,711.74		(231,372.46
Increase [Decrease] In OPEB Liability		155,711.74		(231,372.40
Increase [Decrease] In Pension Liability				
Increase [Decrease] In Self Insured Accrued Liability				
Increase [Decrease] In Other Liabilities				
Increase [Decrease] In Deferred Inflows - Pensions				
Increase Decrease In Deferred Inflows - OPEB				
Increase [Decrease] In Asset Retirement Obligations			_	
Total Adjustments	\$	10,040,878.76	\$	8,262,605.14
let Cash Provided [Used] By Operating Activities	\$	(63,876,627.24)	\$	(63,932,810.25
Ion-Cash Transactions				
Donation of Capital Assets	\$	100,000.00	\$	4,500.00
Net Change In Fair Value of Investments		(4,879,342.66)		4,278,626.44
Refunding of Long Term Debt				
Amortization of Bond Premiums and Discounts				
Borrowing Under Capital Lease Purchase				
Other		(695,683.02)		4,578.94

SCHEDULE THREE TEXAS A&M UNIVERSITY-COMMERCE SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2019

	 CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Cashiers Account	\$ 5,100.00
Petty Cash Department Working Fund	 2,250.00
Total Cash On Hand	\$ 7,350.00
Cash In Bank	\$ 69,379.52
Cash In State Treasury	
Fund 0257	 3,248,701.19
Total Cash In State Treasury	\$ 3,248,701.19
Reimbursements Due From State Treasury	\$ 2,755,650.72
Assets Held By System Offices-Current	 20,518,641.09
Total Current Cash and Cash Equivalents [Exhibit III]	\$ 26,599,722.52
Restricted	
Assets Held By System Offices-Current	\$ 1,326,497.78
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ 1,326,497.78
Total Cash & Cash Equivalents [Exhibit V]	\$ 27,926,220.30

SCHEDULE N-2 TEXAS A&M UNIVERSITY-COMMERCE NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2019

	BALANCE 9-1-18		ADJUSTMENTS	COMPLETED CIP	
Non-Depreciable/Non-Amortizable Assets					
Land and Land Improvements	\$	6,115,966.16	\$	\$	
Construction In Progress		14,210,464.12			(6,713,221.03)
Other Tangible Capital Assets		128,314.80			
Total Non-Depreciable/Non-Amortizable Assets	\$	20,454,745.08	\$	\$	(6,713,221.03)
Depreciable Assets					
Buildings	\$	203,136,806.92	\$	\$	3,370,304.78
Infrastructure		10,291,112.35			202,622.70
Facilities and Other Improvements		14,086,441.04			3,140,293.55
Furniture and Equipment		16,885,785.09			
Vehicles, Boats and Aircraft		2,137,877.35			
Other Capital Assets	_	3,731,626.54			
Total Depreciable Assets at Historical Cost	\$	250,269,649.29	<u>\$</u>	\$	6,713,221.03
Less Accumulated Depreciation for					
Buildings	\$	(112,524,397.30)	\$	\$	
Infrastructure		(7,476,048.47)			
Facilities and Other Improvements		(7,863,042.19)			
Furniture and Equipment		(12,947,948.72)			
Vehicles, Boats and Aircraft		(1,597,832.72)			
Other Capital Assets		(2,202,252.31)			
Total Accumulated Depreciation	\$	(144,611,521.71)	\$	\$	
Depreciable Assets, Net	\$	105,658,127.58	\$	\$	6,713,221.03
Amortizable Assets - Intangible					
Computer Software	\$	18,745.00	\$	\$	
Total Intangible Assets at Historical Cost	\$	18,745.00	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(18,745.00)	\$	\$	
Total Accumulated Amortization	\$	(18,745.00)	\$	\$	
Amortizable Assets,Net	\$		\$	\$	
Capital Assets, Net	\$	126,112,872.66	\$	\$	

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	 ADDITIONS		DELETIONS		BALANCE 8-31-19	
\$	\$	\$ 8,734,969.37 8,104.80	\$		\$	6,115,966.16 16,232,212.46 136,419.60	
\$	\$	\$ 8,743,074.17	\$		\$	22,484,598.22	
\$	\$	\$ 524,500.00 1,048,431.99	\$	(245,764.95) (202,622.70) (1,267,056.17) (600,482.70)	\$	206,261,346.75 10,291,112.35 16,484,178.42 17,333,734.38	
		367,944.26 154,042.05		(32,848.25) (885,737.25)		2,472,973.36 2,999,931.34	
\$	\$	\$ 2,094,918.30	\$	(3,234,512.02)	\$	255,843,276.60	
\$	\$	\$ (7,083,066.24) (206,415.96) (620,555.03) (1,088,048.31) (192,444.10) (193,111.20)	\$	597,668.52 564,784.81 32,848.25 885,643.19	\$	(119,607,463.54) (7,682,464.43) (7,885,928.70) (13,471,212.22) (1,757,428.57) (1,509,720.32)	
\$	\$	\$ (9,383,640.84)	\$	2,080,944.77	\$	(151,914,217.78)	
<u>\$</u>	\$	\$ (7,288,722.54)	\$	(1,153,567.25)	\$	103,929,058.82	
\$	\$	\$ 	\$		\$	18,745.00	
\$	\$	\$	\$		\$	18,745.00	
\$	\$	\$	\$		\$	(18,745.00)	
\$	<u>\$</u>	\$ 	\$		\$	(18,745.00)	
\$	\$	\$ 	\$		\$		
\$	\$	\$ 1,454,351.63	\$	(1,153,567.25)	\$	126,413,657.04	