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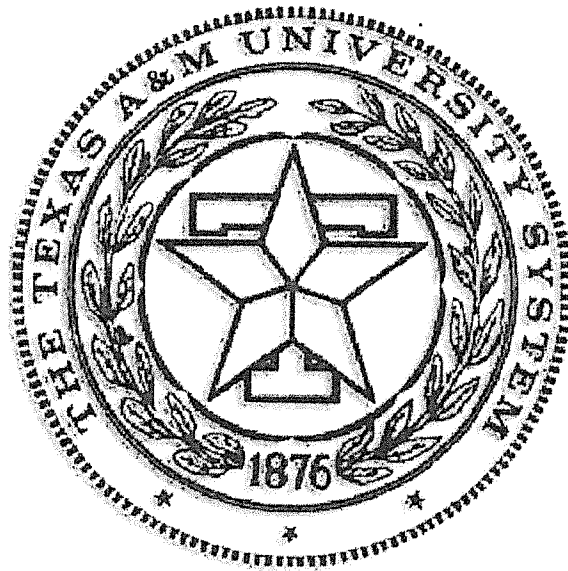
FINANCIAL REPORT

OF

TEXAS A&M UNIVERSITY - COMMERCE

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



DAN R. JONES, PH.D., PRESIDENT

BOB BROWN, VICE PRESIDENT FOR BUSINESS AND ADMINISTRATION

PAULA HANSON, ASSOCIATE VICE PRESIDENT FOR BUSINESS AND ADMINISTRATION

SARAH BAKER, DIRECTOR OF FINANCIAL REPORTING

COMMERCE, TEXAS

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TEXAS A&M UNIVERSITY - COMMERCE

CURRENT YEAR
STUDENT ENROLLMENT DATA

TYPE OF STUDENT	NUMBER OF STUDENTS BY SEMESTER	
	FALL 2012	FALL 2013
Texas Resident	10,654	10,508
Out-of-State	196	589
Foreign	337	405
		20
Total Students	11,187	11,522

HISTORICAL
STUDENT ENROLLMENT DATA

(Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER CREDIT HOURS
2000-01	7,483	72,467
2001-02	7,934	77,084
2002-03	8,483	83,800
2003-04	8,353	85,130
2004-05	8,547	87,351
2005-06	8,677	86,831
2006-07	8,496	84,773
2007-08	8,879	85,839
2008-09	8,787	84,422
2009-10	9,075	86,562
2010-11	10,280	97,913
2011-12	10,726	105,597
2012-13	11,187	109,085
2013-14	11,522	112,575

UNAUDITED

TEXAS A&M UNIVERSITY - COMMERCE
INDEX

<u>REFERENCE</u>	<u>EXHIBITS</u>	<u>PAGE</u>
III	Statement of Net Position	751-1-1
IV	Statement of Revenues, Expenses, and Changes in Net Position	751-2-1
IV - 1	Schedule of NACUBO Function to Natural Classification Matrix	751-3-1
V	Statement of Cash Flows	751-4-1
<u>SCHEDULES</u>		
THREE	Schedule of Cash & Cash Equivalents	751-16-1
N-2	Note 2 - Capital Assets	751-17-1

UNAUDITED

EXHIBIT III
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	23,879,801.26	24,871,021.80
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	402,010.35	590,438.14
Investments		
Legislative Appropriations	6,128,135.76	7,148,069.48
Receivables, Net		
Federal	85,512.69	105,865.20
Other Intergovernmental		
Interest and Dividends		
Pledges	56,300.00	96,255.00
Self-Insured Health and Dental		
Student	2,329,778.81	2,174,986.80
Investment Trades		
Accounts	793,456.07	543,845.76
Other	277,889.99	397,787.98
Due From Other Agencies	303,871.83	216,168.36
Due From Other Members	5,547.75	405.00
Due From Other Funds		
Consumable Inventories	411,326.11	373,622.23
Merchandise Inventories	45,197.94	130,849.30
Loans and Contracts	169,211.23	335,786.80
Interfund Receivable		
Other Current Assets	6,102,548.02	6,305,469.46
	<u> </u>	<u> </u>
Total Current Assets	\$ 40,990,587.81	\$ 43,290,571.31
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 16,180,085.97	\$ 16,422,440.95
Assets Held By System Offices		
Investments	312,378.26	267,861.46
Loans, Contracts and Other	951,768.18	886,265.02
Pledges Receivable		
Loans and Contracts	526,942.99	474,440.88
Assets Held By System Offices	105,416,432.27	89,631,165.07
Investments	117,750.00	117,750.00
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	3,997,164.94	3,997,164.94
Construction In Progress	1,128,271.09	1,747,547.21
Other Tangible Capital Assets	72,000.00	72,000.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	182,323,098.22	163,322,179.07
Infrastructure	8,785,110.68	6,785,092.68
Facilities and Other Improvements	11,322,196.74	11,028,685.73
Furniture and Equipment	13,717,770.22	12,703,844.78
Vehicles, Boats, and Aircraft	1,752,122.61	1,635,578.48
Other Capital Assets	3,956,643.16	4,391,500.47
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	152,495.00	152,495.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(103,548,842.65)	(98,556,160.48)
Assets Held In Trust		
Other Non-Current Assets		
	<u> </u>	<u> </u>
Total Non-Current Assets	\$ 247,163,387.68	\$ 215,079,851.26
Deferred Outflows of Resources		
Derivative Instruments [Note 7]	\$	\$
Government Acquisition [Note 29]		
	<u> </u>	<u> </u>
Total Deferred Outflows of Resources	\$	\$
	<u> </u>	<u> </u>
Total Assets and Deferred Outflows	\$ 288,153,975.49	\$ 258,370,422.57

UNAUDITED

EXHIBIT III
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 3,369,141.50	\$ 2,760,234.26
Payroll	4,061,249.62	3,590,217.65
Investment Trades		
Self-Insured Health and Dental		
Other	215,990.14	122,502.81
Interfund Payable		
Due to Other Agencies	58,488.46	10,907.27
Due to Other Funds		
Due to Other Members	2,488,221.28	1,766,574.33
Funds Held for Investment		
Hedging Derivative Instruments		
Unearned Revenue	30,409,808.03	32,314,605.49
Employees' Compensable Leave	197,920.00	170,207.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	447,168.04	249,286.49
Obligations/Securities Lending		
Other Current Liabilities	790,036.77	773,244.23
Total Current Liabilities	<u>\$ 42,038,023.84</u>	<u>\$ 41,757,779.53</u>
Non-Current Liabilities		
Interfund Payable	\$ 1,748,193.00	\$ 1,727,533.00
Employees' Compensable Leave		
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Hedging Derivative Instruments		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others	16,670,054.42	16,026,804.27
Capital Lease Obligations		
Other Non-Current Liabilities	219,833.77	291,893.87
Total Non-Current Liabilities	<u>\$ 18,638,081.19</u>	<u>\$ 18,046,231.14</u>
Total Liabilities	<u>\$ 60,676,105.03</u>	<u>\$ 59,804,010.67</u>
Net Position		
Net Investment In Capital Assets	\$ 123,658,030.01	\$ 107,279,927.88
Restricted for		
Debt Service		
Capital Projects		
Education	3,657,026.82	3,395,064.50
Endowment and Permanent Funds		
Nonexpendable	1,301,482.62	1,239,412.15
Expendable	48,879.89	46,548.71
Unrestricted	98,812,451.12	86,605,458.66
Total Net Position [Exhibit IV]	<u>\$ 227,477,870.46</u>	<u>\$ 198,566,411.90</u>
Total Liabilities and Net Position	<u>\$ 288,153,975.49</u>	<u>\$ 258,370,422.57</u>

UNAUDITED

EXHIBIT IV
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Operating Revenues		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$ 83,037,010.42	\$ 75,265,572.09
Discounts and Allowances	(14,399,830.80)	(15,591,690.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees	17,201.00	26,990.00
Net Auxiliary Enterprises	16,232,333.64	14,499,562.90
Net Other Sales of Goods and Services	1,891,700.29	2,206,228.71
Discounts and Allowances-Sales	(2,435,117.89)	(3,003,666.00)
	<u> </u>	<u> </u>
Total Sales of Goods and Services	\$ 84,343,296.66	\$ 73,402,997.70
Interest Revenue	47,017.71	49,169.27
Federal Revenue - Operating	4,135,573.34	4,985,489.64
Federal Pass Through Revenue	882,232.58	587,454.19
State Grant Revenue		71,595.58
State Pass Through Revenue	4,176,083.90	3,670,635.65
Other Grants and Contracts - Operating	963,008.75	910,451.61
Other Operating Revenue	246,960.77	324,470.81
	<u> </u>	<u> </u>
Total Operating Revenues	\$ 94,794,173.71	\$ 84,002,264.45
Operating Expenses		
Instruction	\$ 46,734,018.69	\$ 44,407,523.94
Research	2,262,488.26	1,956,757.70
Public Service	2,102,148.14	1,796,710.21
Hospitals and Clinics		
Academic Support	15,110,017.22	11,293,172.50
Student Services	9,371,085.03	8,809,236.48
Institutional Support	12,452,712.07	11,122,944.10
Operation & Maintenance of Plant	12,181,382.64	10,820,644.52
Scholarships & Fellowships	16,268,667.73	13,299,462.25
Auxiliary	20,724,461.13	18,869,663.84
Depreciation/Amortization	7,331,690.49	7,094,455.14
	<u> </u>	<u> </u>
Total Operating Expenses [Schedule IV-1]	\$ 144,538,671.40	\$ 129,470,570.68
Total Operating Income [Loss]	\$ (49,744,497.69)	\$ (45,468,306.23)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 41,376,845.63	\$ 41,051,313.38
Federal Revenue Non-Operating	14,650,303.39	15,222,574.00
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	1,774,703.17	1,880,085.95
Land Income	29,369.00	28,440.00
Investment Income	1,892,162.22	1,598,508.16
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(201,710.10)	(190,887.96)
Interest Expense and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(72,577.25)	(143,802.77)
Net Increase [Decrease] In Fair Value	5,417,581.89	3,354,361.60
Settlement of Claims		
Other Nonoperating Revenues	26,284.13	
Other Nonoperating [Expenses]	(2,607,311.70)	(3,211,985.07)
	<u> </u>	<u> </u>
Total Nonoperating Revenues [Expenses]	\$ 62,285,650.38	\$ 59,588,607.29
Income [Loss] Before Other Revenues and Transfers	\$ 12,541,152.69	\$ 14,120,301.06

UNAUDITED

EXHIBIT IV
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Other Revenues and Transfers		
Capital Contributions	\$	\$
Capital Appropriations [Higher Education Fund]	5,193,232.00	5,193,232.00
Additions to Permanent and Term Endowments		
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	154,618.21	125,860.73
Nonmandatory Transfers From Members/Agencies-Cap Assets	20,662,984.51	12,933,249.30
Transfers Out		
Transfers to Other State Agencies	(530,252.99)	(450,812.62)
Mandatory Transfers to Other Members	(5,216,558.50)	(5,179,758.99)
Nonmandatory Transfers to Other Members	(1,302,000.00)	(1,445,000.00)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(2,465,903.08)	(2,469,469.11)
Legislative Appropriations Lapsed	(125,814.28)	(123,399.12)
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ 16,370,305.87	\$ 8,583,902.19
	<u> </u>	<u> </u>
Change In Net Position	\$ 28,911,458.56	\$ 22,704,203.25
	<u> </u>	<u> </u>
Net Position, Beginning of Year	\$ 198,566,411.90	\$ 175,910,756.51
Restatement		(48,547.86)
	<u> </u>	<u> </u>
Net Position, Beginning of Year, Restated	\$ 198,566,411.90	\$ 175,862,208.65
	<u> </u>	<u> </u>
Net Position, End of Year	\$ 227,477,870.46	\$ 198,566,411.90
	<u> </u>	<u> </u>

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SCHEDULE IV-1
 TEXAS A&M UNIVERSITY-COMMERCE
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2013

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold	322.47		178.50		8,392.31
Salaries & Wages	32,824,366.52	1,260,436.64	1,180,833.34		6,607,086.82
Payroll Related Costs	8,475,152.07	227,814.21	219,852.38		1,539,267.61
Professional Fees & Services	1,750,513.99	65,281.91	186,116.76		5,346,934.01
Travel	469,462.46	96,547.75	49,181.69		192,071.62
Materials & Supplies	1,748,689.52	238,686.71	86,133.58		875,837.99
Communication & Utilities	163,896.25	3,473.28	42,859.39		82,162.35
Repairs & Maintenance	64,973.35	13,179.78	12,865.62		59,839.63
Rentals & Leases	456,543.68	24,968.36	75,556.88		25,050.27
Printing & Reproduction	43,309.87	2,919.04	4,651.98		23,788.08
Federal Pass-Through		5,330.46			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	124.45	.60			106.32
Scholarships	177,142.82	151,713.76	39,000.00		71,756.26
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	559,521.24	172,135.76	204,918.02		277,723.95
Total Operating Expenses	\$ 46,734,018.69	\$ 2,262,488.26	\$ 2,102,148.14	\$	\$ 15,110,017.22

NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$ 11,144.20	\$ 65.00	\$	\$	\$ 36,750.96	\$	\$ 56,853.44	\$ 26,763.00
5,690,558.91	6,166,965.70	3,347,155.78	255,069.17	5,998,911.47		63,331,384.35	57,870,760.99
1,081,049.00	1,509,028.50	874,560.42	1,546.39	1,266,685.94		15,194,956.52	14,407,203.93
303,803.90	891,660.84	2,199,272.05		1,955,941.46		12,699,524.92	7,086,800.36
267,489.43	188,409.37	14,976.17	2,583.90	806,380.45		2,087,102.84	1,958,642.00
715,599.25	936,744.96	1,181,040.15	9,876.21	1,364,136.35		7,156,744.72	6,139,093.39
50,203.41	732,005.25	2,433,757.80		1,789,317.01		5,297,674.74	4,958,830.03
91,599.07	595,755.91	1,789,630.45		1,028,153.72		3,655,997.53	4,316,392.88
119,256.11	401,025.91	321,713.47		349,822.26		1,773,936.94	1,551,221.67
106,408.76	144,719.49	1,809.97		87,738.90		415,346.09	525,119.89
						5,330.46	26,138.86
					7,331,690.49	7,331,690.49	7,094,455.14
223,433.90						223,433.90	489,563.74
10.59	167.49	44.86		102.97		557.28	382.51
193,576.13	9,525.50		15,977,116.40	1,102,409.40		17,722,240.27	15,562,828.98
516,952.37	876,638.15	17,421.52	22,475.66	4,938,110.24		7,585,896.91	7,456,373.31
<u>\$ 9,371,085.03</u>	<u>\$ 12,452,712.07</u>	<u>\$ 12,181,382.64</u>	<u>\$ 16,268,667.73</u>	<u>\$ 20,724,461.13</u>	<u>\$ 7,331,690.49</u>	<u>\$ 144,538,671.40</u>	<u>\$ 129,470,570.68</u>

[Exhibit IV]

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EXHIBIT V
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees	65,484,708.58	66,204,898.66
Proceeds Received From Customers	1,723,473.45	2,174,578.98
Proceeds From Sponsored Programs	9,222,343.68	10,258,272.64
Proceeds From Auxiliary Enterprises	16,116,293.54	12,006,847.14
Proceeds From Loan Programs	60,464.86	63,056.78
Proceeds From Other Revenues	235,471.98	307,153.30
Payments to Suppliers for Goods and Services	(40,075,243.03)	(33,251,680.54)
Payments to Employees - Salaries	(63,408,537.95)	(57,568,171.92)
Payments to Employees - Benefits	(14,598,397.95)	(14,350,098.91)
Payments for Loans Provided	(203,704.29)	(615,365.83)
Payments for Other Expenses	(17,662,034.61)	(16,803,686.16)
Net Cash Provided [Used] By Operating Activities	<u>\$ (43,105,161.74)</u>	<u>\$ (31,574,195.86)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 42,421,451.96	\$ 40,200,088.33
Proceeds From Gifts	1,814,658.17	1,890,080.95
Proceeds From Endowments		
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	14,662,171.39	15,210,706.00
Proceeds From Contributed Capital		
Proceeds From Other Revenues	892,239.27	28,440.00
Payments of Interest		
Payments - Transfers to Other Funds	(530,252.99)	(450,812.62)
Payments for Grant Disbursements		
Payments for Other Uses	(95,518.81)	(517,599.23)
Other Noncapital Transfers From/To System	154,618.21	125,860.73
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 59,319,367.20</u>	<u>\$ 56,486,764.16</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 6,161.85	\$
Proceeds From Capital Debt Issuance		
Proceeds From State Grants and Contracts	5,042,745.11	4,386,404.78
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(5,704,854.64)	(3,920,371.20)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments for Interest On Capital Related Debt		
Payments for Interfund Loans		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]		
Intrasystem Transfers for Capital Debt [Mandatory]	(7,682,461.58)	(7,649,228.10)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(576,049.52)	(70,122.63)
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (8,914,458.78)</u>	<u>\$ (7,253,317.15)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$ (22,238.38)
Sales and Purchases of Investments Held By System	(10,125,330.33)	(13,028,999.56)
Proceeds From Interest and Investment Income	1,690,452.12	1,407,620.20
Payments to Acquire Investments	(44,516.80)	
Net Cash Provided [Used] By Investing Activities	<u>\$ (8,479,395.01)</u>	<u>\$ (11,643,617.74)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ (1,179,648.33)</u>	<u>\$ 6,015,633.41</u>
Cash and Cash Equivalents, Beginning of Year Restatement	<u>\$ 25,461,459.94</u>	<u>\$ 19,445,826.53</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 25,461,459.94</u>	<u>\$ 19,445,826.53</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u><u>\$ 24,281,811.61</u></u>	<u><u>\$ 25,461,459.94</u></u>

UNAUDITED

EXHIBIT V
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(49,744,497.69)	(45,468,306.23)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	7,331,690.49	7,094,455.14
Bad Debt Expense	591,911.33	1,178,550.26
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	(644,497.25)	(1,004,028.19)
Due From Other Agencies/Funds	(87,703.47)	83,673.17
Due From System Members	(5,142.75)	24,085.40
Inventory	47,947.48	(204,945.41)
Deferred Charges		
Prepaid Expenses	229,252.36	(1,191,623.42)
Loans and Contracts	(174,863.60)	(324,331.29)
Other Assets	(26,330.92)	33,290.58
Payables	1,173,426.54	577,440.75
Due to Other Agencies/Funds	47,581.19	(49,876.69)
Due to System Members	(4,303.53)	13,771.40
Unearned Revenue	(1,904,797.46)	7,677,847.44
Deposits	16,792.54	(21,994.77)
Compensated Absence Liability	48,373.00	7,796.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 6,639,335.95</u>	<u>\$ 13,894,110.37</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (43,105,161.74)</u>	<u>\$ (31,574,195.86)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Change In Fair Value of Investments	(20,532.22)	1,638,856.32
Gain/Loss On Sale or Disposal of Capital Assets	(72,577.25)	(143,802.77)
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	20,662,984.51	12,933,249.30

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SCHEDULE THREE
 TEXAS A&M UNIVERSITY-COMMERCE
 SCHEDULE OF CASH & CASH EQUIVALENTS
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Cashiers Account	\$ 5,000.00
Petty Cash Department Working Fund	<u>7,085.00</u>
Total Cash On Hand	<u>\$ 12,085.00</u>
Cash In Bank	\$ 32,551.90
Cash In State Treasury	
Fund 0257	<u>8,563,335.86</u>
Total Cash In State Treasury	<u>\$ 8,563,335.86</u>
Assets Held By System Offices-Current	<u>\$ 15,271,828.50</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 23,879,801.26</u>
Restricted	
Cash In State Treasury	
Assets Held By System Offices-Current	<u>\$ 402,010.35</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 402,010.35</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 24,281,811.61</u></u>

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SCHEDULE N-2
 TEXAS A&M UNIVERSITY-COMMERCE
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2013

	BALANCE 9-1-12	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 3,997,164.94	\$	\$
Construction In Progress	1,747,547.21		(24,667,660.85)
Other Tangible Capital Assets	72,000.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 5,816,712.15	\$	\$ (24,667,660.85)
Depreciable Assets			
Buildings	\$ 163,322,179.07	\$	\$ 22,765,861.21
Infrastructure	6,785,092.68		1,549,135.00
Facilities and Other Improvements	11,028,685.73		351,388.97
Furniture and Equipment	12,703,844.78		1,275.67
Vehicles, Boats and Aircraft	1,635,578.48		
Other Capital Assets	4,391,500.47		
Total Depreciable Assets at Historical Cost	\$ 199,866,881.21	\$	\$ 24,667,660.85
Less Accumulated Depreciation for			
Buildings	\$ (74,432,023.99)	\$	\$
Infrastructure	(6,196,667.52)		
Facilities and Other Improvements	(4,746,409.69)		
Furniture and Equipment	(8,581,220.04)		
Vehicles, Boats and Aircraft	(1,164,505.86)		
Other Capital Assets	(3,282,838.38)		
Total Accumulated Depreciation	\$ (98,403,665.48)	\$	\$
Depreciable Assets, Net	\$ 101,463,215.73	\$	\$ 24,667,660.85
Amortizable Assets - Intangible			
Computer Software	\$ 152,495.00	\$	\$
Total Intangible Assets at Historical Cost	\$ 152,495.00	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (152,495.00)	\$	\$
Total Accumulated Amortization	\$ (152,495.00)	\$	\$
Amortizable Assets, Net	\$	\$	\$
Capital Assets, Net	\$ 107,279,927.88	\$	\$

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-13</u>
\$ 20,662,984.51	\$	\$ 3,385,400.22	\$	\$ 3,997,164.94 1,128,271.09 72,000.00
<u>\$ 20,662,984.51</u>	<u>\$</u>	<u>\$ 3,385,400.22</u>	<u>\$</u>	<u>\$ 5,197,436.03</u>
\$	\$	\$ 450,883.00	\$ (3,764,942.06)	\$ 182,323,098.22 8,785,110.68 11,322,196.74 13,717,770.22 1,752,122.61 3,956,643.16
		1,232,627.43	(57,877.96)	
		148,938.53	(219,977.66)	
		487,005.46	(32,394.40)	
			(921,862.77)	
<u>\$</u>	<u>\$</u>	<u>\$ 2,319,454.42</u>	<u>\$ (4,997,054.85)</u>	<u>\$ 221,856,941.63</u>
\$	\$	\$ (5,437,492.29)	\$ 1,212,029.08	\$ (78,657,487.20)
		(217,130.10)		(6,413,797.62)
		(393,740.30)		(5,140,149.99)
		(1,044,880.32)	192,243.22	(9,433,857.14)
		(85,443.11)	32,394.40	(1,217,554.57)
		(153,004.37)	902,341.62	(2,533,501.13)
<u>\$</u>	<u>\$</u>	<u>\$ (7,331,690.49)</u>	<u>\$ 2,339,008.32</u>	<u>\$ (103,396,347.65)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (5,012,236.07)</u>	<u>\$ (2,658,046.53)</u>	<u>\$ 118,460,593.98</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 152,495.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 152,495.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (152,495.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (152,495.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 20,662,984.51</u>	<u>\$</u>	<u>\$ (1,626,835.85)</u>	<u>\$ (2,658,046.53)</u>	<u>\$ 123,658,030.01</u>

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