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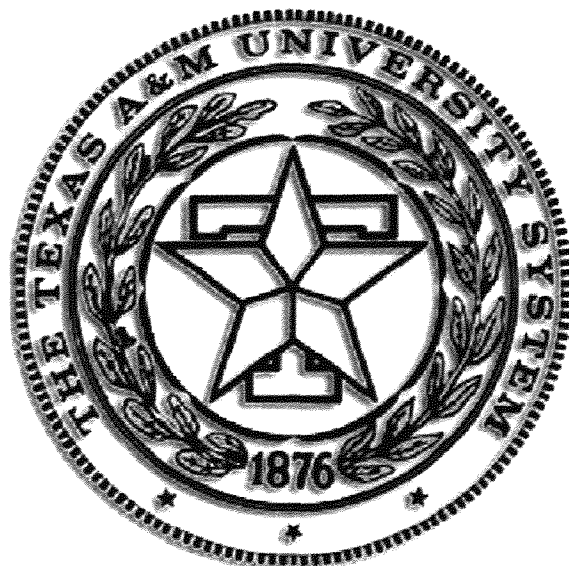
FINANCIAL REPORT

OF

TEXAS A&M UNIVERSITY - COMMERCE

FOR THE YEAR ENDED AUGUST 31, 2012

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2011



DAN R. JONES, PH.D., PRESIDENT

BOB BROWN, VICE PRESIDENT FOR BUSINESS AND ADMINISTRATION

COMMERCE, TEXAS

UNAUDITED

TEXAS A&M UNIVERSITY - COMMERCE

CURRENT YEAR
STUDENT ENROLLMENT DATA

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2011</u>	<u>FALL 2012</u>
Texas Resident	10,064	10,654
Out-of-State	299	196
Foreign	363	337
Total Students	<u>10,726</u>	<u>11,187</u>

HISTORICAL
STUDENT ENROLLMENT DATA

(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
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	9,071	84,314
2008-09	8,968	85,246
2009-10	9,427	88,521
2010-11	10,757	97,913
2011-12	10,726	105,597
2012-13	11,187	108,968

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TEXAS A&M UNIVERSITY - COMMERCE
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EXHIBIT III
TEXAS A&M UNIVERSITY-COMMERCE
BALANCE SHEET
FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Assets and Deferred Outflows	\$	\$
Current Assets:		
Cash & Cash Equivalents [Schedule Three]	24,871,021.80	18,859,239.95
Securities Lending Collateral Investments Derivative Instruments Hedging Derivative Instruments Deferred Outflow of Resources		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	590,438.14	586,586.58
Investments		
Legislative Appropriations	7,148,069.48	5,613,416.33
Receivables, Net:		
Federal	105,865.20	672,944.14
Other Intergovernmental Interest and Dividends Gifts, Pledges and Donations Self-Insured Health and Dental Student		
Investment Trades	2,174,986.80	1,371,772.63
Accounts	543,845.76	
Other	397,787.98	850,859.30
Due From Other Agencies	216,168.36	299,841.53
Due From Other Members	405.00	24,490.40
Due From Other Funds		
Consumable Inventories	373,622.23	282,383.86
Merchandise Inventories	130,849.30	17,142.26
Deferred Charges		
Loans and Contracts	335,786.80	457,992.10
Interfund Receivable		
Other Current Assets	6,305,469.46	5,147,136.62
	<u> </u>	<u> </u>
Total Current Assets	\$ 43,290,571.31	\$ 34,290,055.70
Non-Current Assets and Deferred Outflows:		
Restricted:		
Cash & Cash Equivalents [Schedule Three]	\$ 16,422,440.95	\$ 16,211,523.33
Assets Held By System Offices		
Investments	267,861.46	245,623.08
Loans, Contracts and Other Pledges Receivable		
Legislative Appropriations		
Loans and Contracts	474,440.88	363,909.01
Assets Held By System Offices	89,631,165.07	73,458,721.53
Investments	117,750.00	117,750.00
Derivative Instruments Hedging Derivative Instruments Deferred Outflow of Resources Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	3,997,164.94	3,997,164.94
Construction In Progress	1,747,547.21	637,211.20
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	163,322,179.07	155,032,971.13
Infrastructure	6,785,092.68	6,593,652.68
Facilities and Other Improvements	11,028,685.73	10,636,895.08
Furniture and Equipment	12,703,844.78	11,933,053.59
Vehicles, Boats, and Aircraft	1,635,578.48	1,650,043.48
Other Capital Assets	4,391,500.47	4,359,016.11
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	152,495.00	152,495.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(98,556,160.48)	(94,164,036.03)
Assets Held In Trust Other Non-Current Assets		
	<u> </u>	<u> </u>
Total Non-Current Assets and Deferred Outflows	\$ 215,079,851.26	\$ 192,337,818.17
	<u> </u>	<u> </u>
Total Assets and Deferred Outflows	\$ 258,370,422.57	\$ 226,627,873.87

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EXHIBIT III
 TEXAS A&M UNIVERSITY-COMMERCE
 BALANCE SHEET
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Liabilities and Deferred Inflows		
Current Liabilities:		
Payables:		
Accounts	\$ 2,760,234.26	\$ 2,323,098.32
Payroll	3,590,217.65	3,258,319.56
Investment Trades		
Self-Insured Health and Dental		
Other	122,502.81	334,096.09
Interfund Payable		
Due to Other Agencies	10,907.27	60,783.96
Due to Other Funds		
Due to Other Members	1,766,574.33	377,925.56
Funds Held for Investment		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Unearned Revenue	32,314,605.49	24,636,758.05
Employees' Compensable Leave	170,207.00	144,583.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	249,286.49	350,771.98
Obligations/Securities Lending		
Other Current Liabilities	<u>773,244.23</u>	<u>795,239.00</u>
Total Current Liabilities	<u>\$ 41,757,779.53</u>	<u>\$ 32,281,575.52</u>
Non-Current Liabilities and Deferred Inflows		
Interfund Payable	\$	\$
Employees' Compensable Leave	1,727,533.00	1,745,361.00
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Hedging Derivative Instruments		
Deferred Inflow of Resources		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others	16,026,804.27	16,402,295.95
Capital Lease Obligations		
Other Non-Current Liabilities	<u>291,893.87</u>	<u>287,884.89</u>
Total Non-Current Liabilities and Deferred Inflows	<u>\$ 18,046,231.14</u>	<u>\$ 18,435,541.84</u>
Total Liabilities and Deferred Inflows	<u>\$ 59,804,010.67</u>	<u>\$ 50,717,117.36</u>
Net Assets		
Invested In Capital Assets, Net of Debt	\$ 107,279,927.88	\$ 100,900,467.18
Restricted For:		
Debt Service		
Capital Projects		
Education	3,395,064.50	3,898,623.75
Endowment and Permanent Funds:		
Nonexpendable	1,239,412.15	1,018,351.44
Expendable	46,548.71	266,737.98
Unrestricted	<u>86,605,458.66</u>	<u>69,826,576.16</u>
Total Net Assets [Exhibit IV]	<u>\$ 198,566,411.90</u>	<u>\$ 175,910,756.51</u>
Total Liabilities & Deferred Inflows and Net Assets	<u>\$ 258,370,422.57</u>	<u>\$ 226,627,873.87</u>

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EXHIBIT IV
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$ 75,265,572.09	\$ 63,211,583.29
Discounts and Allowances	(15,591,690.00)	(12,219,242.00)
Net Tuition and Fees - Non-Pledged		
Net Professional Fees	26,990.00	36,466.50
Net Auxiliary Enterprises	14,499,562.90	11,681,664.58
Net Other Sales of Goods and Services	2,206,228.71	1,411,594.07
Discounts and Allowances-Sales	(3,003,666.00)	(2,264,826.00)
Total Sales of Goods and Services	\$ 73,402,997.70	\$ 61,857,240.44
Premium Revenue		
Interest Revenue	49,169.27	73,167.63
Net Increase [Decrease] In Fair Value		
Federal Revenue - Operating	4,985,489.64	4,139,324.34
Federal Pass Through Revenue	587,454.19	792,579.22
State Grant Revenue	71,595.58	142,643.42
State Pass Through Revenue	3,670,635.65	4,972,027.56
Other Grants and Contracts - Operating	910,451.61	947,288.12
Other Operating Revenue	324,470.81	311,895.82
Total Operating Revenues	\$ 84,002,264.45	\$ 73,236,166.55
Operating Expenses		
Instruction	\$ 44,407,523.94	\$ 44,474,993.70
Research	1,956,757.70	2,069,102.14
Public Service	1,796,710.21	2,130,768.70
Hospitals and Clinics		
Academic Support	11,293,172.50	7,996,303.49
Student Services	8,809,236.48	8,648,746.53
Institutional Support	11,122,944.10	10,085,908.38
Operation & Maintenance of Plant	10,820,644.52	10,659,706.43
Scholarships & Fellowships	13,299,462.25	14,760,468.54
Auxiliary	18,869,663.84	17,536,665.72
Depreciation/Amortization	7,094,455.14	6,454,268.04
Total Operating Expenses [Schedule IV-1]	\$ 129,470,570.68	\$ 124,816,931.67
Total Operating Income [Loss]	\$ (45,468,306.23)	\$ (51,580,765.12)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 41,051,313.38	\$ 41,682,877.35
Federal Revenue Non-Operating	15,222,574.00	15,783,983.10
Federal Pass Through Non-Operating		2,111,402.75
State Pass Through Non-Operating		
Gifts	1,880,085.95	1,403,117.01
Land Income	28,440.00	27,301.00
Investment Income	1,598,508.16	1,401,986.91
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(190,887.96)	(230,039.53)
Interest Expense and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(143,802.77)	(53,450.07)
Net Increase [Decrease] In Fair Value	3,354,361.60	4,977,437.49
Settlement of Claims		
Other Nonoperating Revenues		4,594.55
Other Nonoperating [Expenses]	(3,211,985.07)	(668,209.34)
Total Nonoperating Revenues [Expenses]	\$ 59,588,607.29	\$ 66,441,001.22
Income [Loss] Before Other Revenues and Transfers	\$ 14,120,301.06	\$ 14,860,236.10

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EXHIBIT IV
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Other Revenues and Transfers		
Capital Contributions	\$	\$ 220,000.00
Capital Appropriations [Higher Education Fund]	5,193,232.00	5,193,232.00
Additions to Permanent and Term Endowments		200,000.00
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	125,860.73	103,445.83
Nonmandatory Transfers From Members/Agencies-Cap Assets	12,933,249.30	223,216.31
Transfers Out		
Transfers to Other State Agencies	(450,812.62)	(438,835.21)
Mandatory Transfers to Other Members	(5,179,758.99)	(4,187,629.57)
Nonmandatory Transfers to Other Members	(1,445,000.00)	
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(2,469,469.11)	(9,390,271.61)
Legislative Appropriations Lapsed	(123,399.12)	(389,928.92)
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ 8,583,902.19	\$ (8,466,771.17)
	<u> </u>	<u> </u>
Change In Net Assets	\$ 22,704,203.25	\$ 6,393,464.93
	<u> </u>	<u> </u>
Beginning Net Assets, September 1, 2011 and 2010	\$ 175,910,756.51	\$ 157,198,398.58
Restatement	(48,547.86)	12,318,893.00
	<u> </u>	<u> </u>
Beginning Net Assets, September 1, 2011 and 2010 Restated	\$ 175,862,208.65	\$ 169,517,291.58
	<u> </u>	<u> </u>
Net Assets, August 31, 2012 and 2011	\$ 198,566,411.90	\$ 175,910,756.51
	<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, 2012

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold			1,865.69		806.61
Salaries & Wages	30,316,842.30	968,046.54	1,004,282.08		5,002,824.68
Payroll Related Costs	8,286,039.89	147,877.53	175,215.87		1,167,268.29
Professional Fees & Services	2,050,811.82	86,710.56	239,641.31		2,245,275.24
Travel	602,733.54	76,993.74	40,792.31		145,380.64
Materials & Supplies	1,511,467.86	162,775.47	132,140.99		1,257,696.23
Communication & Utilities	216,276.78	2,516.66	37,361.92		76,384.67
Repairs & Maintenance	139,273.20	62,325.34	5,383.44		519,506.90
Rentals & Leases	477,859.79	37,417.83	6,252.15		23,252.47
Printing & Reproduction	50,653.16	7,857.15	12,528.62		19,778.66
Federal Pass-Through		26,138.86			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	96.13	65.47	.04		42.78
Scholarships	234,409.64	294,332.55	(18,517.20)		611,353.75
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	521,059.83	83,700.00	159,762.99		223,601.58
Total Operating Expenses	\$ 44,407,523.94	\$ 1,956,757.70	\$ 1,796,710.21	\$	\$ 11,293,172.50

NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$ 15,048.07	\$ 1,461.33	\$	\$	\$ 7,581.30	\$	\$ 26,763.00	\$ 34,085.47
4,934,450.74	5,592,182.41	3,957,387.48	335,102.00	5,759,642.76		57,870,760.99	55,364,289.96
978,957.19	1,325,187.11	1,115,676.69	9,037.46	1,201,943.90		14,407,203.93	14,418,810.97
335,782.19	176,568.61	459,153.91		1,492,856.72		7,086,800.36	5,126,136.91
231,524.94	180,389.44	14,480.40	10,434.15	655,912.84		1,958,642.00	1,561,596.18
470,082.51	673,829.53	579,611.99	20,844.11	1,330,644.70		6,139,093.39	6,234,733.76
49,829.14	399,051.63	2,412,788.01		1,764,621.22		4,958,830.03	5,643,838.44
72,135.50	588,378.88	1,891,165.87		1,038,223.75		4,316,392.88	2,772,141.74
103,515.09	129,508.95	367,458.55	1,356.40	404,600.44		1,551,221.67	1,379,670.23
44,196.21	300,210.07	1,541.81		88,354.21		525,119.89	610,164.52
						26,138.86	
					7,094,455.14	7,094,455.14	6,454,268.04
489,563.74						489,563.74	251,819.94
18.91	4.44	43.85		110.89		382.51	541.84
606,964.12	17,949.00		12,916,820.16	899,516.96		15,562,828.98	18,738,106.71
<u>477,168.13</u>	<u>1,738,222.70</u>	<u>21,335.96</u>	<u>5,867.97</u>	<u>4,225,654.15</u>		<u>7,456,373.31</u>	<u>6,226,726.96</u>
<u>\$ 8,809,236.48</u>	<u>\$ 11,122,944.10</u>	<u>\$ 10,820,644.52</u>	<u>\$ 13,299,462.25</u>	<u>\$ 18,869,663.84</u>	<u>\$ 7,094,455.14</u>	<u>\$ 129,470,570.68</u>	<u>\$ 124,816,931.67</u>

[Exhibit IV]

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EXHIBIT V
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees	66,204,898.66	54,866,166.63
Proceeds Received From Customers	2,174,578.98	2,386,356.22
Proceeds From Sponsored Programs	10,258,272.64	10,368,754.46
Proceeds From Auxiliary Enterprises	12,006,847.14	9,260,811.88
Proceeds From Loan Programs	63,056.78	281,595.40
Proceeds From Other Revenues	307,153.30	313,430.67
Payments to Suppliers for Goods and Services	(33,251,680.54)	(25,638,515.77)
Payments to Employees - Salaries	(57,568,171.92)	(55,425,135.60)
Payments to Employees - Benefits	(14,350,098.91)	(13,827,989.75)
Payments for Loans Provided	(615,365.83)	(271,768.30)
Payments for Other Expenses	(16,803,686.16)	(24,820,768.79)
Net Cash Provided [Used] By Operating Activities	<u>\$ (31,574,195.86)</u>	<u>\$ (42,507,062.95)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 40,200,088.33	\$ 40,611,905.44
Proceeds From Gifts	1,890,080.95	1,525,177.56
Proceeds From Endowments		200,000.00
Proceeds - Transfers From Other Funds		
Proceeds From Other Grant Revenue	15,210,706.00	17,895,385.85
Proceeds From Contributed Capital		
Proceeds From Other Revenues	28,440.00	566,949.98
Payments of Interest		
Payments - Transfers to Other Funds	(450,812.62)	(438,835.21)
Payments for Grant Disbursements		
Payments for Other Uses	(517,599.23)	(26,621.01)
Other Noncapital Transfers From/To System	125,860.73	103,445.83
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 56,486,764.16</u>	<u>\$ 60,437,408.44</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
Proceeds From Capital Debt Issuance		
Proceeds From State Grants and Contracts	4,386,404.78	10,083,273.86
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(3,920,371.20)	(3,602,178.96)
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]		772,250.26
Intrasystem Transfers for Capital Debt [Mandatory]	(7,649,228.10)	(13,577,901.18)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(70,122.63)	(154,174.00)
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (7,253,317.15)</u>	<u>\$ (6,478,730.02)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$ (22,238.38)	\$ (29,091.94)
Sales and Purchases of Investments Held By System	(13,028,999.56)	(9,453,990.50)
Proceeds From Interest and Investment Income	1,407,620.20	1,171,947.38
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (11,643,617.74)</u>	<u>\$ (8,311,135.06)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ 6,015,633.41</u>	<u>\$ 3,140,480.41</u>
Cash and Cash Equivalents, September 1, 2011 and 2010 Restatement	<u>\$ 19,445,826.53</u>	<u>\$ 16,305,346.12</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 19,445,826.53</u>	<u>\$ 16,305,346.12</u>
Cash and Cash Equivalents, August 31, 2012 and 2011 [Sch Three]	<u><u>\$ 25,461,459.94</u></u>	<u><u>\$ 19,445,826.53</u></u>

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EXHIBIT V
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2012

	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]	(45,468,306.23)	(51,580,765.12)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	7,094,455.14	6,454,268.04
Bad Debt Expense	1,178,550.26	909,484.64
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities:		
Accounts Receivable, Net	(1,004,028.19)	(884,897.15)
Due From Other Agencies/Funds	83,673.17	277,766.83
Due From System Members	24,085.40	12,063.51
Inventory	(204,945.41)	(27,379.91)
Deferred Charges		
Prepaid Expenses	(1,191,623.42)	(550,034.46)
Loans and Contracts	(324,331.29)	(202,446.86)
Other Assets	33,290.58	(101,379.14)
Payables	577,440.75	651,324.55
Due to Other Agencies/Funds	(49,876.69)	60,783.96
Due to System Members	13,771.40	(13,937.45)
Unearned Revenue	7,677,847.44	2,407,880.70
Deposits	(21,994.77)	31,846.91
Compensated Absence Liability	7,796.00	48,358.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 13,894,110.37</u>	<u>\$ 9,073,702.17</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (31,574,195.86)</u>	<u>\$ (42,507,062.95)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Increase [Decrease] In Fair Value of Investments	1,638,856.32	4,418,418.74
Gain/Loss On Sale or Disposal of Capital Assets	(143,802.77)	(53,450.07)
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	12,933,249.30	223,216.31

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SCHEDULE 1 - A
 TEXAS A&M UNIVERSITY-COMMERCE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Agencies or Universities Amount	Non-State Entities Amount
U.S. Department of Agriculture					
<u>Direct Programs:</u>					
Agriculture and Food Research Initiative	10.310			\$	\$
<u>Pass-Through From:</u>					
Child and Adult Care Food Program	10.558				
<u>Pass-Through From:</u>					
Department of Agriculture			551	41,161.67	
Totals - U.S. Department of Agriculture				41,161.67	
U.S. Department of Justice					
<u>Direct Programs:</u>					
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525				
Juvenile Mentoring Program	16.726				
Totals - U.S. Department of Justice					
National Endowment For The Humanities					
Promotion of the Humanities_Office of Digital Humanities	45.169				
Totals - National Endowment For The Humanities					
U.S. Department of Education					
Fund for the Improvement of Postsecondary Education	84.116				
Fund for the Improvement of Education	84.215				
Child Care Access Means Parents in School	84.335				
English Language Acquisition Grants	84.365				
<u>Pass-Through From:</u>					
Improving Teacher Quality State Grants	84.367				
<u>Pass-Through From:</u>					
Texas Higher Education Coordinating Board			781	309,748.99	
College Access Challenge Grant Program	84.378				
<u>Pass-Through From:</u>					
Texas Higher Education Coordinating Board			781	13,794.60	
Totals - U.S. Department of Education				323,543.59	
U.S. Department of Health and Human Services					
<u>Direct Programs:</u>					
Mentoring Children of Prisoners	93.616				
<u>Pass-Through From:</u>					
Foster Care_Title IV-E	93.658				
<u>Pass-Through From:</u>					
Department of Family and Protective Services			530	222,748.93	
Totals - U.S. Department of Health and Human Services				222,748.93	
Research & Development Cluster					
National Aeronautics and Space Administration					
<u>Direct Programs:</u>					
Science	43.001				
Totals - National Aeronautics and Space Administration					
National Science Foundation					
Mathematical and Physical Sciences	47.049				
Computer and Information Science and Engineering	47.070				
Biological Sciences	47.074				
Education and Human Resources	47.076				
Totals - National Science Foundation					
U.S. Department of Energy					
Office of Science Financial Assistance Program	81.049				
Totals - U.S. Department of Energy					

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SCHEDULE 1 - A
 TEXAS A&M UNIVERSITY-COMMERCE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

Direct Program Amount	Total Pass Through From Direct Program	Agy/ Univ No.	Pass-through To		Expenditures	Total Pass Through To and Expenditures
			Agencies or Universities Amount	Non-State Entities Amount		
\$ 277,650.27	\$ 277,650.27		\$	\$	\$ 277,650.27	\$ 277,650.27
	41,161.67				41,161.67	41,161.67
277,650.27	318,811.94				318,811.94	318,811.94
77,284.24	77,284.24				77,284.24	77,284.24
135,688.41	135,688.41				135,688.41	135,688.41
212,972.65	212,972.65				212,972.65	212,972.65
23,772.49	23,772.49				23,772.49	23,772.49
23,772.49	23,772.49				23,772.49	23,772.49
19,399.16	19,399.16				19,399.16	19,399.16
35,792.60	35,792.60				35,792.60	35,792.60
73,894.23	73,894.23				73,894.23	73,894.23
22,240.59	22,240.59				22,240.59	22,240.59
	309,748.99				309,748.99	309,748.99
	13,794.60				13,794.60	13,794.60
151,326.58	474,870.17				474,870.17	474,870.17
16,259.68	16,259.68				16,259.68	16,259.68
	222,748.93				222,748.93	222,748.93
16,259.68	239,008.61				239,008.61	239,008.61
114,448.21	114,448.21				114,448.21	114,448.21
114,448.21	114,448.21				114,448.21	114,448.21
229,251.41	229,251.41				229,251.41	229,251.41
141,587.48	141,587.48				141,587.48	141,587.48
96,758.89	96,758.89				96,758.89	96,758.89
403,800.49	403,800.49				403,800.49	403,800.49
871,398.27	871,398.27				871,398.27	871,398.27
279,120.27	279,120.27				279,120.27	279,120.27
279,120.27	279,120.27				279,120.27	279,120.27

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SCHEDULE 1 - A
 TEXAS A&M UNIVERSITY-COMMERCE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Agy/ Univ No	Pass-through From	
				Agencies or Universities Amount	Non-State Entities Amount
U.S. Department of Education					
Bilingual Education_Professional Development	84.195				
TRIO_McNair Post-Baccalaureate Achievement	84.217				
Totals - U.S. Department of Education					
U.S. Department of Health and Human Services					
Drug Abuse and Addiction Research Programs	93.279				
<i>Pass-Through To:</i> <i>University of Texas Southwestern Medical Center at Dallas</i>					
Totals - U.S. Department of Health and Human Services					
<u>Student Financial Assistance Cluster</u>					
U.S. Department of Education					
<u>Direct Programs:</u>					
Federal Supplemental Educational Opportunity Grants	84.007				
Federal Work-Study Program	84.033				
Federal Perkins Loan Program_Federal Capital Contributions	84.038				
Federal Pell Grant Program	84.063				
Federal Direct Student Loans	84.268				
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379				
Totals - U.S. Department of Education					
<u>TRIO Cluster</u>					
U.S. Department of Education					
<u>Direct Programs:</u>					
TRIO_Student Support Services	84.042				
TRIO_Upward Bound	84.047				
Totals - U.S. Department of Education					
Total Expenditures of Federal Awards				\$ 587,454.19	\$ -

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SCHEDULE 1 - A
 TEXAS A&M UNIVERSITY-COMMERCE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

Direct Program Amount	Total Pass Through From Direct Program	Agy/ Univ No.	Pass-through To		Expenditures	Total Pass Through To and Expenditures
			Agencies or Universities Amount	Non-State Entities Amount		
213,292.56	213,292.56				213,292.56	213,292.56
150,661.47	150,661.47				150,661.47	150,661.47
363,954.03	363,954.03				363,954.03	363,954.03
77,290.40	77,290.40				51,151.54	77,290.40
		729	26,138.86			
77,290.40	77,290.40		26,138.86		51,151.54	77,290.40
177,423.00	177,423.00				177,423.00	177,423.00
260,209.91	260,209.91				260,209.91	260,209.91
42,245.00	42,245.00				42,245.00	42,245.00
15,222,574.00	15,222,574.00				15,222,574.00	15,222,574.00
67,855,424.00	67,855,424.00				67,855,424.00	67,855,424.00
1,457,852.00	1,457,852.00				1,457,852.00	1,457,852.00
85,015,727.91	85,015,727.91				85,015,727.91	85,015,727.91
337,952.94	337,952.94				337,952.94	337,952.94
333,553.82	333,553.82				333,553.82	333,553.82
671,506.76	671,506.76				671,506.76	671,506.76
\$ 88,075,427.52	\$ 88,662,881.71		\$ 26,138.86	\$ -	\$ 88,636,742.85	\$ 88,662,881.71

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SCHEDULE 1 - A
 TEXAS A&M UNIVERSITY - COMMERCE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

NOTE 1: NONMONETARY ASSISTANCE

Not Applicable

NOTE 2: RECONCILIATION OF REVENUES AND RECEIPTS TO EXPENDITURES
 AND DISBURSEMENTS (PASS THROUGH)

FEDERAL REVENUES:		
Federal Grants and Contracts - Operating		\$ 4,985,489.64
Federal Grants and Contracts - Non-operating		15,222,574.00
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating	\$ 587,454.19	
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating		
LESS Reconciling Items:		
Donation of Federal Surplus Property		
Total Federal Pass-Through Grants		587,454.19
Federal Appropriations		
Total Federal Revenue per Exhibit IV		\$ 20,795,517.83
Reconciling Items:		
ADD:		
Non-Monetary Assistance [NOTE 1]:		
Donation of Federal Surplus Property		
New Loans Processed [NOTE 3]:		
Federal Family Education Loans		
Federal Perkins Loan Program		42,245.00
Federal Direct Student Loans		67,855,424.00
Health Education Assistance Loans		
Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students		
DEDUCT:		
Federal Grants to/from TAMRF		(29,988.10)
COBRA 65% Subsidy (CFDA Number 17.151)		(317.02)
Total Pass Throughs and Expenditures per Federal Schedule		\$ 88,662,881.71

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SCHEDULE 1 - A
 TEXAS A&M UNIVERSITY - COMMERCE
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended August 31, 2012

NOTE 3: STUDENT LOANS PROCESSED AND ADMINISTRATIVE COSTS RECOVERED

FEDERAL GRANT/PASS THROUGH GRANT OR PROGRAM TITLE	CFDA NUMBER	NEW LOANS PROCESSED	ADMINISTRATIVE COSTS RECOVERED	LOANS OR LOAN GUARANTEES OUTSTANDING AT YEAR-END	ENDING BALANCE OF PREVIOUS YEARS LOANS
U. S. Department of Education					
Federal Family Education Loans	84.032	\$	\$	\$	\$
Federal Perkins Loan Program	84.038	42,245.00		1,162,902.45	1,120,657.45
Federal Direct Student Loans	84.268	<u>67,855,424.00</u>			
Total, U. S. Department of Education		<u>67,897,669.00</u>	<u>-</u>	<u>1,162,902.45</u>	<u>1,120,657.45</u>
U.S. Department of Health and Human Services					
Health Education Assistance Loans	93.108				
Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students (HPSL)	93.342				
Total, U. S. Department of Health and Human Services		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Student Loans Processed and Administrative Costs Recovered		<u>\$ 67,897,669.00</u>	<u>\$ -</u>	<u>\$ 1,162,902.45</u>	<u>\$ 1,120,657.45</u>

NOTE 4: DEPOSITORY LIBRARIES FOR GOVERNMENT PUBLICATIONS

The University participates as a depository library in the Government Printing Office's Depository Libraries for Government Publication program, CFDA #40.001. The University is the legal custodian of government publications, which remain the property of the federal government. The publications are not assigned a value by the Government Printing Office.

NOTE 5: UNEMPLOYMENT INSURANCE FUNDS

Not Applicable

NOTE 6: REBATES FROM THE SPECIAL SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, INFANT AND CHILDREN (WIC)

Not Applicable

NOTE 7: FEDERAL DEFERRED REVENUE

Not Applicable

NOTE 8: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

Not Applicable

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SCHEDULE 1-B
 TEXAS A&M UNIVERSITY-COMMERCE
 SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES
 For the Year Ended August 31, 2012

Pass-through From:

<u>Program Name</u> <u>Agency Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
Need Based Scholarships Texas A&M University System	710.0003	710	\$ 90,101.00
Joint Admission Medical Program (JAMP) University of Texas System	720.0002	720	3,605.21
TEXAS Grant Program Texas Higher Education Coordinating Board	781.0008	781	3,053,125.00
Advanced Research Program Texas Higher Education Coordinating Board	781.0010	781	(100,784.31)
Promote Participation & Success Texas Higher Education Coordinating Board	781.0017	781	9,700.00
Engineering Recruitment Program Texas Higher Education Coordinating Board	781.0020	781	(200.15)
College Work Study Program Texas Higher Education Coordinating Board	781.0023	781	43,428.35
College Readiness Initiative Texas Higher Education Coordinating Board	781.0026	781	91,634.80
Top 10% Scholarships Texas Higher Education Coordinating Board	781.0028	781	235,760.00
Work Study Mentorship Program Texas Higher Education Coordinating Board	781.0029	781	27,767.39
Early High School Program HB1479 Texas Higher Education Coordinating Board	781.0036	781	36,670.94
Certified Edu Aide Program Texas Higher Education Coordinating Board	781.0037	781	179,827.42
Total Pass-Through From State Agencies			\$ <u>3,670,635.65</u> (Exhibit IV)

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SCHEDULE 1-B
TEXAS A&M UNIVERSITY-COMMERCE
SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES
For the Year Ended August 31, 2012

Pass-through To:

<u>Program Name</u>	<u>Agency Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
				\$ -
Total Pass-Through To State Agencies				\$ <u>-</u>
				(Schedule IV-1)

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TEXAS A&M UNIVERSITY - COMMERCE

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SCHEDULE THREE
 TEXAS A&M UNIVERSITY-COMMERCE
 SCHEDULE OF CASH & CASH EQUIVALENTS
 FOR THE YEAR ENDED AUGUST 31, 2012

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets	
Cash On Hand:	
Cashiers Account	\$ 5,000.00
Petty Cash Department Working Fund	<u>5,085.00</u>
Total Cash On Hand	<u>\$ 10,085.00</u>
Cash In Bank	\$ 37,805.25
Cash In State Treasury:	
Fund 0257	<u>8,338,365.01</u>
Total Cash In State Treasury	<u>\$ 8,338,365.01</u>
Reimbursements Due From State Treasury	\$ 13,737.33
Assets Held By System Offices-Current	<u>16,471,029.21</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 24,871,021.80</u>
Restricted:	
Cash In State Treasury:	
Assets Held By System Offices-Current	<u>\$ 590,438.14</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 590,438.14</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 25,461,459.94</u></u>

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SCHEDULE N-2
 TEXAS A&M UNIVERSITY-COMMERCE
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2012

	BALANCE 9-1-11	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 3,997,164.94	\$	\$
Construction In Progress	637,211.20		(14,363,709.10)
Other Tangible Capital Assets	72,000.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 4,706,376.14	\$	\$ (14,363,709.10)
Depreciable Assets			
Buildings	\$ 155,032,971.13	\$	\$ 10,870,160.02
Infrastructure	6,593,652.68		
Facilities and Other Improvements	10,636,895.08		326,880.03
Furniture and Equipment	11,933,053.59		3,166,669.05
Vehicles, Boats and Aircraft	1,650,043.48		
Other Capital Assets	4,359,016.11		
Total Depreciable Assets at Historical Cost	\$ 190,205,632.07	\$	\$ 14,363,709.10
Less Accumulated Depreciation For:			
Buildings	\$ (71,474,682.16)	\$ (46,593.85)	\$
Infrastructure	(6,065,006.85)		
Facilities and Other Improvements	(4,355,878.40)	(1,954.01)	
Furniture and Equipment	(7,700,000.25)		
Vehicles, Boats and Aircraft	(1,087,545.56)		
Other Capital Assets	(3,328,427.81)		
Total Accumulated Depreciation	\$ (94,011,541.03)	\$ (48,547.86)	\$
Depreciable Assets, Net	\$ 96,194,091.04	\$ (48,547.86)	\$ 14,363,709.10
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	\$ 100,900,467.18	\$ (48,547.86)	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-12
\$ 12,933,249.30	\$	\$ 2,540,795.81	\$	\$ 3,997,164.94 1,747,547.21 72,000.00
\$ 12,933,249.30	\$	\$ 2,540,795.81	\$	\$ 5,816,712.15
\$ 25,496.00	\$	\$ 191,440.00 64,910.62 885,364.11 240,007.11	\$ (2,580,952.08) (3,281,241.97) (39,961.00) (207,522.75)	\$ 163,322,179.07 6,785,092.68 11,028,685.73 12,703,844.78 1,635,578.48 4,391,500.47
\$ 25,496.00	\$	\$ 1,381,721.84	\$ (6,109,677.80)	\$ 199,866,881.21
\$ (25,496.00)	\$	\$ (5,334,353.28) (131,660.67) (388,577.28) (1,005,147.67) (91,425.30) (143,290.94)	\$ 2,423,605.30 123,927.88 39,961.00 188,880.37	\$ (74,432,023.99) (6,196,667.52) (4,746,409.69) (8,581,220.04) (1,164,505.86) (3,282,838.38)
\$ (25,496.00)	\$	\$ (7,094,455.14)	\$ 2,776,374.55	\$ (98,403,665.48)
\$	\$	\$ (5,712,733.30)	\$ (3,333,303.25)	\$ 101,463,215.73
\$	\$	\$	\$	\$ 152,495.00
\$	\$	\$	\$	\$ 152,495.00
\$	\$	\$	\$	\$ (152,495.00)
\$	\$	\$	\$	\$ (152,495.00)
\$	\$	\$	\$	\$
\$ 12,933,249.30	\$	\$ (3,171,937.49)	\$ (3,333,303.25)	\$ 107,279,927.88

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