

# UNAUDITED

FINANCIAL REPORT

OF

## TEXAS A&M UNIVERSITY - COMMERCE

FOR THE YEAR ENDED AUGUST 31, 2011

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2010



DAN R. JONES, PH.D., PRESIDENT

BOB BROWN, VICE PRESIDENT FOR BUSINESS AND ADMINISTRATION

ALICIA CURRIN, ASSOCIATE 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 2010</u>	<u>FALL 2011</u>
Texas Resident	10,205	9,550
Out-of-State	245	1,102
Foreign	307	95
Total Students	<u>10,757</u>	<u>10,747</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	10,747	105,761

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TEXAS A&M UNIVERSITY - COMMERCE  
INDEX

<u>REFERENCE</u>	<u>EXHIBITS</u>	<u>PAGE</u>
III	Balance Sheet	751-1-1
IV	Statement of Revenues, Expenses, and Changes in Net Assets	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>		
1 - A	Schedule of Expenditures of Federal Awards	751-8-1
1 - B	Schedule of State Grant Pass Throughs From/To State Agencies	751-9-1
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  
 BALANCE SHEET  
 FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
ASSETS AND DEFERRED OUTFLOWS		
CURRENT ASSETS:		
CASH & CASH EQUIVALENTS [SCHEDULE THREE]	\$ 18,859,239.95	\$ 15,768,295.22
SECURITIES LENDING COLLATERAL		
SHORT-TERM INVESTMENTS		
SHORT-TERM DERIVATIVE INSTRUMENTS		
SHORT-TERM HEDGING DERIVATIVE INSTRUMENTS		
DEFERRED OUTFLOW OF RESOURCES		
RESTRICTED:		
CASH & CASH EQUIVALENTS [SCHEDULE THREE]	586,586.58	537,050.90
SHORT TERM INVESTMENTS		
LEGISLATIVE APPROPRIATIONS	5,613,416.33	9,822,415.20
ACCOUNTS RECEIVABLE, NET:		
INTERGOVERNMENTAL:		
FEDERAL RECEIVABLES	672,944.14	265,142.08
OTHER INTERGOVERNMENTAL RECEIVABLES		
INTEREST AND DIVIDENDS		
GIFTS, PLEDGES AND DONATIONS RECEIVABLE	106,250.00	228,310.55
SELF-INSURED RECEIVABLE		
STUDENT RECEIVABLES	1,371,772.63	1,269,240.07
INVESTMENT TRADE RECEIVABLES		
OTHER RECEIVABLES	850,859.30	1,133,961.47
DUE FROM OTHER AGENCIES	299,841.53	577,608.36
DUE FROM OTHER PARTS	24,490.40	808,804.17
DUE FROM OTHER FUNDS		
CONSUMABLE INVENTORIES	282,383.86	249,703.55
MERCHANDISE INVENTORIES	17,142.26	22,442.66
DEFERRED CHARGES		
LOANS AND CONTRACTS	457,992.10	448,233.75
INTERFUND RECEIVABLE		
OTHER CURRENT ASSETS	5,147,136.62	4,495,723.02
TOTAL CURRENT ASSETS	\$ 34,290,055.70	\$ 35,626,931.00
NON-CURRENT ASSETS AND DEFERRED OUTFLOWS:		
RESTRICTED:		
CASH & CASH EQUIVALENTS [SCHEDULE THREE]	\$	\$
ASSETS HELD BY SYSTEM OFFICES-LONG TERM	16,211,523.33	15,806,112.67
INVESTMENTS	245,623.08	216,531.14
LOANS, CONTRACTS AND OTHER	1,039,824.04	1,099,564.14
PLEDGES RECEIVABLE		
LEGISLATIVE APPROPRIATIONS		
LOANS AND CONTRACTS	363,909.01	363,300.34
ASSETS HELD BY SYSTEM OFFICES-LONG TERM	73,458,721.53	59,432,704.20
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	3,627,634.94
CONSTRUCTION IN PROGRESS	637,211.20	573,157.66
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	155,032,971.13	154,671,105.63
INFRASTRUCTURE	6,593,652.68	6,593,652.68
FACILITIES AND OTHER IMPROVEMENTS	10,636,895.08	9,909,192.95
FURNITURE AND EQUIPMENT	11,933,053.59	11,389,531.30
VEHICLES, BOATS, AND AIRCRAFT	1,650,043.48	1,502,054.86
OTHER CAPITAL ASSETS	4,359,016.11	5,276,457.06
INTANGIBLE CAPITAL ASSETS, AMORTIZED [NOTE 2]		
LAND USE RIGHTS		
COMPUTER SOFTWARE	152,495.00	152,495.00
OTHER INTANGIBLE CAPITAL ASSETS		
ACCUMULATED DEPRECIATION/AMORTIZATION	(94,164,036.03)	(89,767,498.28)
ASSETS HELD IN TRUST		
OTHER NON-CURRENT ASSETS		
TOTAL NON-CURRENT ASSETS AND DEFERRED OUTFLOWS	\$ 192,337,818.17	\$ 181,035,746.29
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 226,627,873.87	\$ 216,662,677.29

UNAUDITED

EXHIBIT III  
TEXAS A&M UNIVERSITY-COMMERCE  
BALANCE SHEET  
FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u>TOTAL</u>	<u>TOTAL</u>
LIABILITIES AND DEFERRED INFLOWS		
CURRENT LIABILITIES:		
PAYABLES:		
ACCOUNTS PAYABLE.....	\$ 2,323,098.32	\$ 1,963,476.41
PAYROLL PAYABLE.....	3,258,319.56	2,796,701.98
INVESTMENT TRADE PAYABLES.....		
SELF-INSURED PAYABLE.....		
OTHER PAYABLES.....	334,096.09	524,011.03
INTERFUND PAYABLE.....		
DUE TO OTHER AGENCIES.....	60,783.96	
DUE TO OTHER FUNDS.....		
DUE TO OTHER PARTS.....	377,925.56	546,037.01
FUNDS HELD FOR INVESTMENT.....		
HEDGING DERIVATIVE INSTRUMENTS.....		
DEFERRED INFLOW OF RESOURCES.....		
DEFERRED REVENUES.....	24,636,758.05	22,228,877.35
EMPLOYEES' COMPENSABLE LEAVE.....	144,583.00	128,262.00
OTHER POST EMPLOYMENT BENEFITS.....		2,571,748.00
NOTES AND LOANS PAYABLE.....		
BONDS PAYABLE.....		
CAPITAL LEASE OBLIGATIONS.....		
LIABILITIES PAYABLE FROM RESTRICTED ASSETS.....		
FUNDS HELD FOR OTHERS.....	350,771.98	811,284.41
OBLIGATIONS/SECURITIES LENDING.....		
OTHER CURRENT LIABILITIES.....	795,239.00	764,352.09
TOTAL CURRENT LIABILITIES.....	<u>\$ 32,281,575.52</u>	<u>\$ 32,334,750.28</u>
NON-CURRENT LIABILITIES AND DEFERRED INFLOWS		
INTERFUND PAYABLE.....	\$	\$
EMPLOYEES' COMPENSABLE LEAVE.....	1,745,361.00	1,713,324.00
OTHER POST EMPLOYMENT BENEFITS.....		9,747,145.00
SELF-INSURED PAYABLE.....		
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.....	16,402,295.95	15,398,027.46
CAPITAL LEASE OBLIGATIONS.....		
OTHER NON-CURRENT LIABILITIES.....	287,884.89	271,031.97
TOTAL NON-CURRENT LIABILITIES AND DEFERRED INFLOWS.....	<u>\$ 18,435,541.84</u>	<u>\$ 27,129,528.43</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS.....	<u>\$ 50,717,117.36</u>	<u>\$ 59,464,278.71</u>
NET ASSETS		
INVESTED IN CAPITAL ASSETS, NET OF DEBT.....	\$ 100,900,467.18	\$ 103,999,783.80
RESTRICTED FOR:		
DEBT SERVICE.....		
CAPITAL PROJECTS.....		
EDUCATION.....	3,898,623.75	3,938,623.22
ENDOWMENT AND PERMANENT FUNDS:		
NONEXPENDABLE.....	1,018,351.44	818,351.44
EXPENDABLE.....	266,737.98	193,467.62
UNRESTRICTED.....	69,826,576.16	48,248,172.50
TOTAL NET ASSETS [EXHIBIT IV].....	<u>\$ 175,910,756.51</u>	<u>\$ 157,198,398.58</u>
TOTAL LIABILITIES & DEFERRED INFLOWS AND NET ASSETS.....	<u>\$ 226,627,873.87</u>	<u>\$ 216,662,677.29</u>

UNAUDITED

EXHIBIT IV  
 TEXAS A&M UNIVERSITY-COMMERCE  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS		
REVENUES AND EXPENSES FROM OPERATIONS		
OPERATING REVENUES		
SALES OF GOODS AND SERVICES		
TUITION AND FEES-PLEGDED.....	\$ 63,211,583.29	\$ 51,058,505.60
DISCOUNTS AND ALLOWANCES.....	(12,219,242.00)	(10,209,586.00)
NET TUITION AND FEES - NON-PLEGDED.....		
NET PROFESSIONAL FEES.....	36,466.50	27,695.00
NET AUXILIARY ENTERPRISES.....	11,681,664.58	9,347,340.07
NET OTHER SALES OF GOODS AND SERVICES.....	1,411,594.07	1,332,047.23
DISCOUNTS AND ALLOWANCES-SALES.....	(2,264,826.00)	(1,872,749.00)
<b>TOTAL SALES OF GOODS AND SERVICES.....</b>	<b>\$ 61,857,240.44</b>	<b>\$ 49,683,252.90</b>
PREMIUM REVENUE.....		
INTEREST REVENUE.....	73,167.63	68,344.96
NET INCREASE [DECREASE] IN FAIR VALUE.....		
FEDERAL REVENUE - OPERATING.....	4,139,324.34	4,216,529.28
FEDERAL PASS THROUGH REVENUE.....	792,579.22	880,603.75
STATE GRANT REVENUE.....	142,643.42	140,282.69
STATE PASS THROUGH REVENUE.....	4,972,027.56	3,313,401.66
OTHER GRANTS AND CONTRACTS - OPERATING.....	947,288.12	696,982.79
OTHER OPERATING REVENUE.....	311,895.82	234,984.44
<b>TOTAL OPERATING REVENUES.....</b>	<b>\$ 73,236,166.55</b>	<b>\$ 59,234,382.47</b>
OPERATING EXPENSES		
INSTRUCTION.....	\$ 44,474,993.70	\$ 45,570,259.12
RESEARCH.....	2,069,102.14	2,557,995.91
PUBLIC SERVICE.....	2,130,768.70	2,063,041.87
HOSPITALS AND CLINICS.....		
ACADEMIC SUPPORT.....	7,996,303.49	8,003,708.94
STUDENT SERVICES.....	8,648,746.53	8,097,804.77
INSTITUTIONAL SUPPORT.....	10,085,908.38	9,810,684.88
OPERATION & MAINTENANCE OF PLANT.....	10,659,706.43	12,075,884.98
SCHOLARSHIPS & FELLOWSHIPS.....	14,760,468.54	17,543,495.97
AUXILIARY.....	17,536,665.72	15,355,103.05
DEPRECIATION/AMORTIZATION.....	6,454,268.04	5,317,383.87
<b>TOTAL OPERATING EXPENSES [SCHEDULE IV-1].....</b>	<b>\$ 124,816,931.67</b>	<b>\$ 126,395,363.36</b>
<b>TOTAL OPERATING REVENUES [EXPENSES].....</b>	<b>\$ (51,580,765.12)</b>	<b>\$ (67,160,980.89)</b>
NONOPERATING REVENUES [EXPENSES]		
LEGISLATIVE REVENUE.....	\$ 41,682,877.35	\$ 42,285,852.74
FEDERAL REVENUE NON-OPERATING.....	15,783,983.10	17,999,169.50
FEDERAL PASS THROUGH NON-OPERATING.....	2,111,402.75	1,611,911.25
STATE PASS THROUGH NON-OPERATING.....		
GIFTS.....	1,403,117.01	1,611,960.75
LAND INCOME.....	27,301.00	41,243.50
INVESTMENT INCOME.....	1,401,986.91	1,244,306.18
LOAN PREMIUM/FEES ON SECURITIES LENDING.....		
INVESTING ACTIVITIES EXPENSE.....	(230,039.53)	(139,532.99)
INTEREST EXPENSE AND FISCAL CHARGES.....		(1,002.94)
BORROWER REBATES AND AGENT FEES.....		
GAIN [LOSS] ON SALE OR DISPOSAL OF CAPITAL ASSETS.....	(53,450.07)	22,747.30
NET INCREASE [DECREASE] IN FAIR VALUE.....	4,977,437.49	3,219,156.35
SETTLEMENT OF CLAIMS.....		(10,000.00)
THE TAMUS AVAILABLE FUND INCOME.....		
OTHER NONOPERATING REVENUES.....	4,594.55	6,979.08
OTHER NONOPERATING [EXPENSES].....	(668,209.34)	(2,160,106.19)
<b>TOTAL NONOPERATING REVENUES [EXPENSES].....</b>	<b>\$ 66,441,001.22</b>	<b>\$ 65,732,684.53</b>
<b>INCOME [LOSS] BEFORE OTHER REVENUES, EXPENSES, GAIN, LOSSES.....</b>	<b>\$ 14,860,236.10</b>	<b>\$ (1,428,296.36)</b>

UNAUDITED

EXHIBIT IV  
 TEXAS A&M UNIVERSITY-COMMERCE  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
OTHER REVENUES, EXPENSES, GAINS, LOSSES AND TRANSFERS		
CAPITAL CONTRIBUTIONS.....	\$ 220,000.00	\$
HEF APPROPRIATION.....	5,193,232.00	5,684,047.00
ADDITIONS TO PERMANENT AND TRUE ENDOWMENTS.....	200,000.00	
SPECIAL ITEMS.....		
EXTRAORDINARY ITEMS.....		
TRANSFERS IN		
TRANSFERS FROM OTHER STATE AGENCIES.....		
TRANSFERS FROM UT SYSTEM AUF.....		
MANDATORY TRANSFERS FROM OTHER PARTS.....		
NONMANDATORY TRANSFERS FROM OTHER PARTS.....	103,445.83	1,189,818.88
NONMANDATORY TRANSFERS FROM PARTS OR AGENCIES - CAP ASSETS....	223,216.31	24,531,812.61
TRANSFERS OUT		
TRANSFERS TO OTHER STATE AGENCIES.....	(438,835.21)	(353,399.60)
TRANSFERS TO UT SYSTEM AUF.....		
MANDATORY TRANSFERS TO OTHER PARTS.....	(4,187,629.57)	(4,085,259.27)
NONMANDATORY TRANSFERS TO OTHER PARTS.....		(30,682.62)
NONMANDATORY TRANSFERS TO PARTS OR AGENCIES - CAP ASSETS.....		
LEGISLATIVE TRANSFERS - IN.....		
LEGISLATIVE TRANSFERS - OUT.....	(9,390,271.61)	(3,650,229.02)
LEGISLATIVE APPROPRIATIONS LAPSED.....	(389,928.92)	(128,811.33)
TOTAL CHANGE IN REVENUES, EXPENSES, GAIN, LOSSES AND TRANSFERS....	\$ (8,466,771.17)	\$ 23,157,296.65
CHANGE IN NET ASSETS.....	\$ 6,393,464.93	\$ 21,729,000.29
BEGINNING NET ASSETS, SEPTEMBER 1, 2010 AND 2009.....	\$ 157,198,398.58	\$ 135,469,398.29
RESTATEMENT.....	12,318,893.00	
BEGINNING NET ASSETS, SEPTEMBER 1, 2010 AND 2009 RESTATED.....	\$ 169,517,291.58	\$ 135,469,398.29
NET ASSETS, AUGUST 31, 2011 AND 2010.....	\$ 175,910,756.51	\$ 157,198,398.58

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SCHEDULE IV-1  
 TEXAS A&M UNIVERSITY-COMMERCE  
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX  
 FOR THE YEAR ENDED AUGUST 31, 2011

NATURAL CLASSIFICATION	HOSPITALS & CLINICS			
	INSTRUCTION	RESEARCH	PUBLIC SERVICE	ACADEMIC SUPPORT
COST OF GOODS SOLD.....	\$	\$	\$	\$
SALARIES & WAGES.....			122.77	1,936.60
PAYROLL RELATED COSTS.....	29,565,778.74	1,118,982.35	1,006,131.72	3,943,910.43
PROFESSIONAL FEES & SERVICES.....	8,301,126.84	178,043.98	209,697.47	1,037,172.49
TRAVEL.....	1,944,501.24	112,157.98	236,566.10	916,770.78
MATERIALS & SUPPLIES.....	476,456.40	81,839.28	66,087.17	88,527.17
COMMUNICATION & UTILITIES.....	1,413,837.60	178,713.91	202,717.93	1,101,905.10
REPAIRS & MAINTENANCE.....	238,297.16	2,901.47	38,447.82	23,350.32
RENTALS & LEASES.....	294,499.93	1,172.37	9,246.99	226,769.35
PRINTING & REPRODUCTION.....	435,242.33	27,154.37	27,125.44	19,101.16
FEDERAL PASS-THROUGH.....	45,817.23	6,682.11	28,709.27	26,934.48
STATE PASS-THROUGH.....				
DEPRECIATION & AMORTIZATION.....				
BAD DEBT EXPENSE.....				
INTEREST.....	22.43	24.17	13.27	144.37
SCHOLARSHIPS.....	1,339,772.04	307,364.24	123,272.78	469,002.41
CLAIMS & LOSSES.....				
NET CHANGE IN OPEB OBLIGATION.....				
OTHER OPERATING EXPENSE.....	419,641.76	54,065.91	182,629.97	140,778.83
<b>TOTAL OPERATING EXPENSE.....</b>	<b>\$ 44,474,993.70</b>	<b>\$ 2,069,102.14</b>	<b>\$ 2,130,768.70</b>	<b>\$ 7,996,303.49</b>



NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$ 9,430.03	\$ 1,500.00			\$ 21,096.07		\$ 34,085.47	\$ 33,193.13
4,713,570.57	5,371,576.99	3,900,856.31	356,333.24	5,387,149.61		55,364,289.96	52,393,971.47
962,720.09	1,320,773.68	1,179,478.64		187.28	1,229,610.50	14,418,810.97	18,647,241.87
206,624.47	375,343.97	260,854.90		1,105.95	1,072,211.52	5,126,136.91	5,096,037.36
194,334.34	22,332.20	18,348.23		34,569.51	579,101.88	1,561,596.18	1,384,073.75
512,221.65	512,511.65	809,545.51	6,323.27	1,496,957.14		6,234,733.76	6,504,797.33
58,447.00	419,814.64	2,928,489.11		1,934,090.92		5,643,838.44	6,049,800.73
44,278.11	441,384.80	1,227,479.90			527,310.29	2,772,141.74	4,630,471.60
122,378.65	121,392.47	265,722.49			361,553.32	1,379,670.23	1,139,370.57
71,188.58	323,714.84	1,819.38		105,298.63		610,164.52	641,526.33
							8,532.63
					6,454,268.04	6,454,268.04	5,317,383.87
251,819.94						251,819.94	177,569.40
34.69	239.82	49.35		13.74		541.84	627.67
1,071,903.27	767.50		14,354,270.12	1,071,754.35		18,738,106.71	19,376,532.43
429,795.14	1,174,555.82	67,062.61	7,679.17	3,750,517.75		6,226,726.96	4,994,233.22
<u>\$ 8,648,746.53</u>	<u>\$ 10,085,908.38</u>	<u>\$ 10,659,706.43</u>	<u>\$ 14,760,468.54</u>	<u>\$ 17,536,665.72</u>	<u>\$ 6,454,268.04</u>	<u>\$ 124,816,931.67</u>	<u>\$ 126,395,363.36</u>

[EXHIBIT IV]

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EXHIBIT V  
TEXAS A&M UNIVERSITY-COMMERCE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
STATEMENT OF CASH FLOWS	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
PROCEEDS RECEIVED FROM TUITION AND FEES.....	54,866,166.63	44,150,616.49
PROCEEDS RECEIVED FROM CUSTOMERS.....	2,386,356.22	758,900.39
PROCEEDS FROM SPONSORED PROGRAMS.....	10,368,754.46	9,882,866.76
PROCEEDS FROM AUXILIARY ENTERPRISES.....	9,260,811.88	7,405,531.17
PROCEEDS FROM LOAN PROGRAMS.....	281,595.40	70,332.42
PROCEEDS FROM OTHER REVENUES.....	313,430.67	248,496.36
PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES.....	(25,638,515.77)	(31,217,538.21)
PAYMENTS TO EMPLOYEES - SALARIES.....	(55,425,135.60)	(52,871,602.14)
PAYMENTS TO EMPLOYEES - BENEFITS.....	(13,827,989.75)	(14,582,368.68)
PAYMENTS FOR LOANS PROVIDED.....	(271,768.30)	73,666.93
PAYMENTS FOR OTHER EXPENSES.....	(24,820,768.79)	(20,395,601.55)
NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES.....	\$ (42,507,062.95)	\$ (56,476,700.06)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
PROCEEDS FROM STATE APPROPRIATIONS.....	\$ 40,611,905.44	\$ 45,391,115.74
PROCEEDS FROM GIFTS.....	1,525,177.56	1,513,437.76
PROCEEDS FROM ENDOWMENTS.....	200,000.00	
PROCEEDS - TRANSFERS FROM OTHER FUNDS.....		
PROCEEDS FROM OTHER GRANT REVENUE.....	17,895,385.85	20,476,759.75
PROCEEDS FROM TAMUS AVAILABLE FUND INCOME.....		
PROCEEDS FROM CONTRIBUTED CAPITAL.....		
PROCEEDS FROM OTHER REVENUES.....	566,949.98	2,549,089.13
PAYMENTS OF INTEREST.....		
PAYMENTS - TRANSFERS TO OTHER FUNDS.....	(438,835.21)	(353,399.60)
PAYMENTS FOR GRANT DISBURSEMENTS.....		
PAYMENTS FOR OTHER USES.....	(26,621.01)	454,431.00
OTHER NONCAPITAL TRANSFERS FROM/TO SYSTEM.....	103,445.83	74,136.26
TRANSFERS BETWEEN FUND GROUPS.....		
NET CASH PROVIDED [USED] BY NONCAPITAL FINANCING ACTIVITIES.....	\$ 60,437,408.44	\$ 70,105,570.04
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
PROCEEDS FROM SALE OF CAPITAL ASSETS.....	\$	\$ 87,510.25
PROCEEDS FROM CAPITAL DEBT ISSUANCE.....		
PROCEEDS FROM STATE GRANTS AND CONTRACTS.....	10,083,273.86	3,835,357.51
PROCEEDS FROM FEDERAL GRANTS AND CONTRACTS.....		
PROCEEDS FROM GIFTS.....		
PROCEEDS FROM INTERFUND LOANS.....		
PROCEEDS FROM OTHER FINANCING ACTIVITIES.....		
PAYMENTS FOR ADDITIONS TO CAPITAL ASSETS.....	(3,602,178.96)	(3,479,881.56)
PAYMENTS OF PRINCIPAL ON DEBT.....		
PAYMENTS FOR CAPITAL LEASES.....		(16,025.06)
PAYMENTS FOR INTEREST ON CAPITAL RELATED DEBT.....		(1,002.94)
PAYMENTS FOR INTERFUND LOANS.....		
PAYMENTS OF OTHER COSTS ON DEBT ISSUANCE.....		
TRANSFER OF CAPITAL DEBT PROCEEDS FROM SYSTEM [NONMANDATORY].....	772,250.26	312,749.74
TRANSFER TO SYSTEM FOR CAPITAL RELATED DEBT [MANDATORY].....	(13,577,901.18)	(7,735,488.29)
TRANSFER FROM/TO SYSTEM FOR CONSTRUCTION PROCEEDS [NONMAND].....	(154,174.00)	
NET CASH PROVIDED [USED] BY CAPITAL AND RELATED FINC. ACTIV.....	\$ (6,478,730.02)	\$ (6,996,780.35)
CASH FLOWS FROM INVESTING ACTIVITIES		
PROCEEDS FROM SALES AND MATURITIES OF INVESTMENTS.....	\$ (29,091.94)	\$ (2,777.87)
SALES AND PURCHASES OF INVESTMENTS HELD BY SYSTEM.....	(9,453,990.50)	(2,878,041.31)
PROCEEDS FROM INTEREST AND INVESTMENT INCOME.....	1,171,947.38	1,104,773.19
PAYMENTS TO ACQUIRE INVESTMENTS.....		
NET CASH PROVIDED [USED] BY INVESTING ACTIVITIES.....	\$ (8,311,135.06)	\$ (1,776,045.99)
INCREASE [DECREASE] IN CASH AND CASH EQUIVALENTS.....	\$ 3,140,480.41	\$ 4,856,043.64
CASH AND CASH EQUIVALENTS, SEPTEMBER 1, 2010 AND 2009.....	\$ 16,305,346.12	\$ 11,449,302.48
RESTATEMENTS TO BEGINNING CASH AND CASH EQUIVALENTS.....		
RESTATED BEGINNING CASH AND CASH EQUIVALENTS.....	\$ 16,305,346.12	\$ 11,449,302.48
CASH AND CASH EQUIVALENTS, AUGUST 31, 2011 and 2010 [SCH THREE].....	\$ 19,445,826.53	\$ 16,305,346.12

UNAUDITED

EXHIBIT V  
 TEXAS A&M UNIVERSITY-COMMERCE  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	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].....	(51,580,765.12)	(67,160,980.89)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES		
DEPRECIATION AND AMORTIZATION.....	6,454,268.04	5,317,383.87
BAD DEBT EXPENSE.....	909,484.64	898,459.19
OPERATING INCOME AND EXPENSE CLASSIFICATION DIFFERENCES.....		
CHANGES IN ASSETS AND LIABILITIES:		
ACCOUNTS RECEIVABLE, NET.....	(884,897.15)	(275,793.40)
DUE FROM OTHER AGENCIES/FUNDS.....	277,766.83	(47,283.11)
DUE FROM SYSTEM MEMBERS.....	12,063.51	33,358.92
INVENTORY.....	(27,379.91)	(75,868.33)
DEFERRED CHARGES.....		
PREPAID EXPENSES.....	(550,034.46)	(1,128,661.54)
LOANS AND CONTRACTS.....	(202,446.86)	222,196.68
OTHER ASSETS.....	(101,379.14)	(11,774.78)
PAYABLES.....	651,324.55	(834,914.36)
DUE TO OTHER AGENCIES/FUNDS.....	60,783.96	
DUE TO SYSTEM MEMBERS.....	(13,937.45)	7,035.76
DEFERRED REVENUE.....	2,407,880.70	2,241,199.44
DEPOSITS.....	31,846.91	19,377.49
COMPENSATED ABSENCE LIABILITY.....	48,358.00	69,400.00
OTHER POST EMPLOYMENT BENEFITS LIABILITY.....		4,250,165.00
SELF INSURED ACCRUED LIABILITY.....		
OTHER LIABILITIES.....		
TOTAL ADJUSTMENTS.....	<u>\$ 9,073,702.17</u>	<u>\$ 10,684,280.83</u>
NET CASH PROVIDED [USED] BY OPERATING ACTIVITIES.....	<u>\$ (42,507,062.95)</u>	<u>\$ (56,476,700.06)</u>
NON-CASH TRANSACTIONS		
NONMONETARY GIFTS, INCLUDING CAPITAL ASSETS.....	\$	\$
NET INCREASE [DECREASE] IN FAIR VALUE OF INVESTMENTS.....	4,977,437.49	3,219,156.35
GAIN/LOSS ON SALE OR DISPOSAL OF CAPITAL ASSETS.....	(53,450.07)	22,747.30
REFUNDING OF LONG TERM DEBT.....		
AMORTIZATION OF BOND PREMIUMS AND DISCOUNTS.....		
OTHER.....	223,216.31	24,531,812.61

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
<b>U.S. Department of Agriculture</b>					
<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	41,247.75	
<b>Totals - U.S. Department of Agriculture</b>				<u>41,247.75</u>	<u>-</u>
<b>U.S. Department of Justice</b>					
<u>Direct Programs:</u>					
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525				
Juvenile Mentoring Program	16.726				
<u>Pass-Through From:</u>					
ARRA - Violence Against Women Formula Grants	16.588				
<u>Pass-Through From:</u>					
Governor - Fiscal			300	62,773.28	
<b>Totals - U.S. Department of Justice</b>				<u>62,773.28</u>	<u>-</u>
<b>National Endowment For The Humanities</b>					
Grants to States	45.310				
<u>Pass-Through From:</u>					
Texas State Library and Archives Commission			306	74,192.49	
<b>Totals - National Endowment For The Humanities</b>				<u>74,192.49</u>	<u>-</u>
<b>U.S. Department of Education</b>					
<u>Direct Programs:</u>					
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				
<u>Pass-Through From:</u>					
Career and Technical Education -- Basic Grants to States	84.048				
<u>Pass-Through From:</u>					
Texas Higher Education Coordinating Board			781	48.61	
Improving Teacher Quality State Grants	84.367				
<u>Pass-Through From:</u>					
Texas Higher Education Coordinating Board			781	282,390.61	
College Access Challenge Grant Program	84.378				
<u>Pass-Through From:</u>					
Texas Higher Education Coordinating Board			781	167,500.00	
<b>Totals - U.S. Department of Education</b>				<u>449,939.22</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>					
<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	111,042.61	
<b>Totals - U.S. Department of Health and Human Services</b>				<u>111,042.61</u>	<u>-</u>
<b>Research &amp; Development Cluster</b>					
<b>National Aeronautics and Space Administration</b>					
<u>Direct Programs:</u>					
Aerospace Education Services Program	43.001				
<u>Pass-Through From:</u>					
Aerospace Education Services Program	43.001				

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
\$ 113,669.40	\$ 113,669.40		\$ -	\$ -	\$ 113,669.40
	41,247.75				41,247.75
<u>113,669.40</u>	<u>154,917.15</u>		<u>-</u>	<u>-</u>	<u>154,917.15</u>
47,030.68	47,030.68				47,030.68
81,750.03	81,750.03				81,750.03
	62,773.28				62,773.28
<u>128,780.71</u>	<u>191,553.99</u>		<u>-</u>	<u>-</u>	<u>191,553.99</u>
	74,192.49				74,192.49
<u>-</u>	<u>74,192.49</u>		<u>-</u>	<u>-</u>	<u>74,192.49</u>
17,655.60	17,655.60				17,655.60
59,806.08	59,806.08				59,806.08
52,292.04	52,292.04				52,292.04
	48.61				48.61
	282,390.61				282,390.61
	167,500.00				167,500.00
<u>129,753.72</u>	<u>579,692.94</u>		<u>-</u>	<u>-</u>	<u>579,692.94</u>
53,319.47	53,319.47				53,319.47
	111,042.61				111,042.61
<u>53,319.47</u>	<u>164,362.08</u>		<u>-</u>	<u>-</u>	<u>164,362.08</u>
39,998.36	39,998.36				39,998.36
	12,166.19				12,166.19

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
Pass-Through From: Texas Engineering Experiment Station			712	12,166.19	
<b>Totals - National Aeronautics and Space Administration</b>				<u>12,166.19</u>	<u>-</u>
<b>National Science Foundation</b>					
<u>Direct Programs:</u>					
Mathematical and Physical Sciences	47.049				
Computer and Information Science and Engineering	47.070				
Education and Human Resources	47.076				
International Science and Engineering	47.079				
<b>Totals - National Science Foundation</b>				<u>-</u>	<u>-</u>
<b>U.S. Department of Energy</b>					
Office of Science Financial Assistance Program	81.049				
<b>Totals - U.S. Department of Energy</b>				<u>-</u>	<u>-</u>
<b>U.S. Department of Education</b>					
Bilingual Education_Professional Development	84.195				
TRIO_McNair Post-Baccalaureate Achievement	84.217				
<b>Totals - U.S. Department of Education</b>				<u>-</u>	<u>-</u>
<b>Special Education (IDEA) Cluster</b>					
<b>U.S. Department of Education</b>					
<u>Pass-Through From:</u>					
Special Education_Grants to States	84.027				
<u>Pass-Through From:</u>					
Texas A&M University - Texarkana			764	38,997.68	
<b>Totals - U.S. Department of Education</b>				<u>38,997.68</u>	<u>-</u>
<b>Statewide Data Systems Cluster Cluster</b>					
<b>U.S. Department of Education</b>					
<u>Pass-Through From:</u>					
Statewide Data Systems	84.372				
<u>Pass-Through From:</u>					
Texas Higher Education Coordinating Board			781	2,220.00	
<b>Totals - U.S. Department of Education</b>				<u>2,220.00</u>	<u>-</u>
<b>Student Financial Assistance Cluster</b>					
<b>U.S. Department of Education</b>					
<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				
Academic Competitiveness Grants	84.375				
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376				
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379				
<b>Totals - U.S. Department of Education</b>				<u>-</u>	<u>-</u>
<b>State Fiscal Stabilization Fund Cluster</b>					
<b>U.S. Department of Education</b>					
<u>Pass-Through From:</u>					
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397				
<u>Pass-Through From:</u>					
Texas Higher Education Coordinating Board			781	2,111,402.75	
<b>Totals - U.S. Department of Education</b>				<u>2,111,402.75</u>	<u>-</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
39,998.36	52,164.55		-	-	52,164.55
158,832.51	158,832.51				158,832.51
134,664.61	134,664.61				134,664.61
422,979.17	422,979.17				422,979.17
3,628.09	3,628.09				3,628.09
720,104.38	720,104.38		-	-	720,104.38
287,698.43	287,698.43				287,698.43
287,698.43	287,698.43		-	-	287,698.43
242,224.18	242,224.18				242,224.18
105,929.26	105,929.26				105,929.26
348,153.44	348,153.44		-	-	348,153.44
	38,997.68				38,997.68
-	38,997.68		-	-	38,997.68
	2,220.00				2,220.00
-	2,220.00		-	-	2,220.00
122,471.25	122,471.25				122,471.25
327,258.57	327,258.57				327,258.57
210,239.00	210,239.00				210,239.00
15,783,983.10	15,783,983.10				15,783,983.10
58,960,146.00	58,960,146.00				58,960,146.00
200,650.00	200,650.00				200,650.00
151,569.00	151,569.00				151,569.00
579,560.00	579,560.00				579,560.00
76,335,876.92	76,335,876.92		-	-	76,335,876.92
	2,111,402.75				2,111,402.75
-	2,111,402.75		-	-	2,111,402.75

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Federal Grantor/Pass-through Grantor Program Title	CFDA Number	Identifying Number	Pass-through From		
			Agy/ Univ No	Agencies or Universities Amount	Non-State Entities Amount
<b>TRIO Cluster</b>					
<b>U.S. Department of Education</b>					
<u>Direct Programs:</u>					
TRIO_Student Support Services	84.042				
TRIO_Upward Bound	84.047				
<b>Totals - U.S. Department of Education</b>				-	-
<b>Total Expenditures of Federal Awards</b>				<u>\$ 2,903,981.97</u>	<u>\$ -</u>



UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

Direct Program Amount	Total Pass- Through From Direct Program	Agy/ Univ No.	Pass-through To		Total Pass- Through To Expenditures
			Agencies or Universities Amount	Non-State Entities Amount	
324,849.15	324,849.15				324,849.15
409,268.98	409,268.98				409,268.98
734,118.13	734,118.13		-	-	734,118.13
<u>\$ 78,891,472.96</u>	<u>\$ 81,795,454.93</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,795,454.93</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

NOTE 1: NONMONETARY ASSISTANCE

Not Applicable

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

FEDERAL REVENUES:

Federal Grants and Contracts - Operating		\$	4,139,324.34
Federal Grants and Contracts - Non-operating			15,783,983.10
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Operating	\$	792,579.22	
Federal Pass-Through Grants (State Agencies/Universities and TAMUS Members)-Non-Operating		2,111,402.75	
LESS Reconciling Items:			
Donation of Federal Surplus Property			
Total Federal Pass-Through Grants			2,903,981.97
Federal Appropriations			
Total Federal Revenue per Exhibit IV		\$	<u>22,827,289.41</u>

Reconciling Items:

ADD:

Non-Monetary Assistance [NOTE 1]:			
Donation of Federal Surplus Property			
New Loans Processed [NOTE 3]:			
Federal Family Education Loans			
Federal Direct Student Loans (Direct Loans)			58,960,146.00
Federal Family Education Loans - Coordinating Board			
Federal Perkins Loan Program			210,239.00
Health Education Assistance Programs			
Health Professions Student Loans, Including Primary Care Loans / Loans for Disadvantaged Students			

DEDUCT:

Federal Grants to/from TAMRF			(197,591.48)
COBRA 65% Subsidy (CFDA Number 17.151)			(4,628.00)
Total Pass Throughs and Expenditures per Federal Schedule		\$	<u>81,795,454.93</u>

UNAUDITED

SCHEDULE 1 - A  
 TEXAS A&M UNIVERSITY - COMMERCE  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended August 31, 2011

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	210,239.00		1,263,365.00	1,053,126.00
Federal Direct Student Loan	84.268	58,960,146.00			
Total, U. S. Department of Education		<u>59,170,385.00</u>	<u>-</u>	<u>1,263,365.00</u>	<u>1,053,126.00</u>
U.S. Department of Health and Human Services					
Health Professions Students Loans, Including Primary Care Loans	93.108				
Loans for Disadvantaged Students	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>\$ 59,170,385.00</u>	<u>\$ -</u>	<u>\$ 1,263,365.00</u>	<u>\$ 1,053,126.00</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

UNAUDITED

SCHEDULE 1-B  
 TEXAS A&M UNIVERSITY-COMMERCE  
 SCHEDULE OF STATE GRANT PASS-THROUGHS FROM/TO STATE AGENCIES  
 For the Year Ended August 31, 2011

Pass-through From:

<u>Program Name</u> <u>Agency Name</u>	<u>Grant ID</u>	<u>Agy #</u>	<u>Amount</u>
<b>Joint Admission Medical Program (JAMP)</b> University of Texas System	720.0002	720	\$ 14,557.00
<b>General Academic Enrollment Growth</b> Texas Higher Education Coordinating Board	781.0007	781	53,401.35
<b>TEXAS Grant Program</b> Texas Higher Education Coordinating Board	781.0008	781	3,228,371.00
<b>Advanced Research Program</b> Texas Higher Education Coordinating Board	781.001	781	(13,069.65)
<b>Promote Participation &amp; Success</b> Texas Higher Education Coordinating Board	781.0017	781	8,750.00
<b>Engineering Recruitment Program</b> Texas Higher Education Coordinating Board	781.002	781	21,272.14
<b>College Work Study Program</b> Texas Higher Education Coordinating Board	781.0023	781	44,690.20
<b>5th Yr Accounting Students Scholarship Program</b> Texas Higher Education Coordinating Board	781.0024	781	15,089.00
<b>College Readiness Initiative</b> Texas Higher Education Coordinating Board	781.0026	781	478,250.00
<b>Top 10% Scholarships</b> Texas Higher Education Coordinating Board	781.0028	781	210,000.00
<b>Work Study Mentorship Program</b> Texas Higher Education Coordinating Board	781.0029	781	32,200.00
<b>Early High School Program HB1479</b> Texas Higher Education Coordinating Board	781.0036	781	16,387.06
<b>Certified Edu Aide Program</b> Texas Higher Education Coordinating Board	781.0037	781	862,129.46
Total Pass-Through From State Agencies			\$ <u>4,972,027.56</u> (Exhibit IV)

Pass-through To:

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

UNAUDITED

SCHEDULE THREE  
 TEXAS A&M UNIVERSITY-COMMERCE  
 SCHEDULE OF CASH & CASH EQUIVALENTS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	CURRENT YEAR TOTAL
CASH & CASH EQUIVALENTS	
CURRENT ASSETS	
CASH ON HAND:	
CASHIERS ACCOUNT.....	\$ 5,000.00
PETTY CASH DEPARTMENT WORKING FUND.....	<u>5,160.00</u>
TOTAL CASH ON HAND.....	\$ 10,160.00
CASH IN BANK.....	\$ 100,896.83
CASH IN STATE TREASURY:	
FUND 0257.....	<u>6,522,791.77</u>
TOTAL CASH IN STATE TREASURY.....	\$ 6,522,791.77
REIMBURSEMENTS DUE FROM STATE TREASURY.....	\$ 11,060.40
ASSETS HELD FOR INVESTMENT BY SYSTEM OFFICES-SHORT TERM.....	<u>12,214,330.95</u>
TOTAL CURRENT CASH AND CASH EQUIVALENTS (EXHIBIT III).....	\$ 18,859,239.95
RESTRICTED:	
CASH IN STATE TREASURY:	
ASSETS HELD FOR INVESTMENT BY SYSTEM OFFICE-SHORT TERM.....	\$ 586,586.58
TOTAL RESTRICTED CASH AND CASH EQUIVALENTS (EXHIBIT III).....	<u>586,586.58</u>
TOTAL CASH & CASH EQUIVALENTS (EXHIBIT V).....	<u>\$ 19,445,826.53</u>

UNAUDITED

SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-COMMERCE  
 NOTE 2 - CAPITAL ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2011

	BALANCE 9-1-10	ADJUSTMENTS	COMPLETED CIP
<b>BUSINESS-TYPE ACTIVITIES:</b>			
<b>NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS</b>			
LAND AND LAND IMPROVEMENTS.....	\$ 3,627,634.94	\$	\$
CONSTRUCTION IN PROGRESS.....	573,157.66		(1,735,928.46)
OTHER TANGIBLE CAPITAL ASSETS.....	72,000.00		
<b>TOTAL NON-DEPRECIABLE/NON-AMORTIZABLE ASSETS....</b>	<b>\$ 4,272,792.60</b>	<b>\$</b>	<b>\$ (1,735,928.46)</b>
<b>DEPRECIABLE ASSETS</b>			
BUILDINGS.....	\$ 154,671,105.63	\$	\$ 596,784.94
INFRASTRUCTURE.....	6,593,652.68		
FACILITIES AND OTHER IMPROVEMENTS.....	9,909,192.95		727,702.13
FURNITURE AND EQUIPMENT.....	11,389,531.30		405,141.39
VEHICLES, BOATS AND AIRCRAFT.....	1,502,054.86		6,300.00
OTHER CAPITAL ASSETS.....	5,276,457.06		
<b>TOTAL DEPRECIABLE ASSETS AT HISTORICAL COST.....</b>	<b>\$ 189,341,994.48</b>	<b>\$</b>	<b>\$ 1,735,928.46</b>
<b>LESS ACCUMULATED DEPRECIATION FOR:</b>			
BUILDINGS.....	\$ (66,687,750.87)	\$	\$
INFRASTRUCTURE.....	(5,938,132.17)		
FACILITIES AND OTHER IMPROVEMENTS.....	(3,993,571.40)		
FURNITURE AND EQUIPMENT.....	(7,483,185.01)		
VEHICLES, BOATS AND AIRCRAFT.....	(1,328,705.03)		
OTHER CAPITAL ASSETS.....	(4,183,971.16)		
<b>TOTAL ACCUMULATED DEPRECIATION.....</b>	<b>\$ (89,615,315.64)</b>	<b>\$</b>	<b>\$</b>
<b>DEPRECIABLE ASSETS, NET.....</b>	<b>\$ 99,726,678.84</b>	<b>\$</b>	<b>\$ 1,735,928.46</b>
<b>AMORTIZABLE ASSETS - INTANGIBLE</b>			
COMPUTER SOFTWARE.....	\$ 152,495.00	\$	\$
<b>TOTAL INTANGIBLE ASSETS AT HISTORICAL COST.....</b>	<b>\$ 152,495.00</b>	<b>\$</b>	<b>\$</b>
<b>LESS ACCUMULATED AMORTIZATION FOR:</b>			
COMPUTER SOFTWARE.....	\$ (152,182.64)	\$	\$
<b>TOTAL ACCUMULATED AMORTIZATION.....</b>	<b>\$ (152,182.64)</b>	<b>\$</b>	<b>\$</b>
<b>AMORTIZABLE ASSETS-NET.....</b>	<b>\$ 312.36</b>	<b>\$</b>	<b>\$</b>
<b>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET.....</b>	<b>\$ 103,999,783.80</b>	<b>\$</b>	<b>\$</b>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-11
\$ 223,216.31	\$	\$ 369,530.00 1,576,765.69	\$	\$ 3,997,164.94 637,211.20 72,000.00
\$ 223,216.31	\$	\$ 1,946,295.69	\$	\$ 4,706,376.14
\$ 87,915.25	\$	\$ 1,335,551.96 484,887.62 82,510.42	\$ (234,919.44) (1,285,086.31) (343,199.00) (999,951.37)	\$ 155,032,971.13 6,593,652.68 10,636,895.08 11,933,053.59 1,650,043.48 4,359,016.11
\$ 87,915.25	\$	\$ 1,902,950.00	\$ (2,863,156.12)	\$ 190,205,632.07
\$ (87,915.25)	\$	\$ (4,786,931.29) (126,874.68) (362,307.00) (963,955.53) (69,479.16) (144,408.02)	\$ 835,055.54 310,638.63 999,951.37	\$ (71,474,682.16) (6,065,006.85) (4,355,878.40) (7,700,000.25) (1,087,545.56) (3,328,427.81)
\$ (87,915.25)	\$	\$ (6,453,955.68)	\$ 2,145,645.54	\$ (94,011,541.03)
\$	\$	\$ (4,551,005.68)	\$ (717,510.58)	\$ 96,194,091.04
\$	\$	\$	\$	\$ 152,495.00
\$	\$	\$	\$	\$ 152,495.00
\$	\$	\$ (312.36)	\$	\$ (152,495.00)
\$	\$	\$ (312.36)	\$	\$ (152,495.00)
\$	\$	\$ (312.36)	\$	\$
\$ 223,216.31	\$	\$ (2,605,022.35)	\$ (717,510.58)	\$ 100,900,467.18

UNAUDITED

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