

Texas A&M University-Commerce Alumni

Quarterly Management Reports August 31, 2013

Financial Summary
Statement of Financial Position
Statement of Activities

Internal Working Documents to be Used for Discussion Purposes Only

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Texas A&M University-Commerce Alumni

Financial Summary

Statement of Financial Position

	Year End FY2008	Year End FY2009	Year End FY2010	Year End FY2011	Year End FY2012	Thru August 2013
ASSETS						
Cash and Cash Equivalents	409,704	137,837	143,196	154,878	177,226	335,166
Investments, at fair value	156,486	142,068	152,384	170,049	178,489	207,583
Pledges Receivable, net	0	10,200	595	425	300	200
CIP - New Alumni Center	996,128	0	0	0	0	0
TOTAL ASSETS	1,562,318	290,105	296,175	325,352	356,015	542,949
LIABILITIES AND NET ASSETS						
LIABILITIES	0	0	0	0	0	0
NET ASSETS						
Unrestricted						
Designated	1,405,832	148,037	143,791	155,303	175,006	335,366
Permanently restricted	156,486	142,068	152,384	170,049	181,009	207,583
TOTAL NET ASSETS	1,562,318	290,105	296,175	325,352	356,015	542,949
TOTAL LIABILITIES AND NET ASSETS	1,562,318	290,105	296,175	325,352	356,015	542,949

Statement of Activities

	Year End FY2008	Year End FY2009	Year End FY2010	Year End FY2011	Year End FY2012	Thru August 2013
REVENUE AND SUPPORT						
Contributions, grants, bequests, etc.	147,104	56,565	45,256	44,236	48,454	243,733
Investment and royalty income	75,556	26,485	43,382	42,859	66,068	54,767
Changes in Pledges Receivable	0	10,200	(9,605)	(170)	(125)	(100)
Unrealized gains/(losses)	(57,849)	(24,276)	6,733	23,018	(1,884)	3,330
TOTAL REVENUE AND SUPPORT	164,811	68,974	85,766	109,943	112,513	301,729
EXPENSES AND LOSSES						
Grants to TAMU-Commerce:						
Scholarships	5,000	5,000	5,000	2,500	6,250	7,500
Alumni Association Operation	50,100	66,288	60,580	63,129	66,402	86,221
New Alumni Center	0	1,238,378	0	0	0	0
Projects and programs	25,403	31,521	14,116	15,137	9,198	11,324
TOTAL GRANTS TO TAMU-COMMERCE	80,503	1,341,187	79,696	80,766	81,851	105,046
Other Expenses						
Congressman Ralph Hall Statue						9,750
TOTAL EXPENSES AND LOSSES	80,503	1,341,187	79,696	80,766	81,851	114,796
CHANGES IN NET ASSETS	84,308	(1,272,213)	6,070	29,177	30,662	186,933

**TEXAS A&M UNIVERSITY-COMMERCE ALUMNI
STATEMENT OF FINANCIAL POSITION
August 31, 2012 and August 31, 2013**

	<u>August 31, 2012</u>	<u>August 31, 2013</u>	<u>Change</u>	
			<u>Amount</u>	<u>%</u>
ASSETS				
Texas A&M University System Cash Concentration Pool	154,933	335,166	180,233	116.33%
Texas A&M University System Endowment Fund	173,994	207,583	33,589	19.30%
Pledges Receivable (net of allowance for uncollectible amount)	425	200	(225)	(52.94%)
TOTAL ASSETS	<u>329,352</u>	<u>542,949</u>	<u>213,597</u>	<u>64.85%</u>
LIABILITIES AND NET ASSETS				
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Net Assets				
Unrestricted				
Total Unrestricted Net Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Designated:				
Scholarships	29,446	37,416	7,970	27.07%
Excellence Funds	82,530	69,085	(13,445)	(16.29%)
Other Restricted (Includes New Alumni Center)	28,562	222,055	193,493	677.45%
Unrealized Appreciation in Investments	14,820	6,811	(8,009)	(54.04%)
Total Designated Net Assets	<u>155,358</u>	<u>335,366</u>	<u>180,008</u>	<u>115.87%</u>
Non-expendable Restricted (includes FMV adjustment):				
Permanent Endowments	173,994	207,583	33,589	19.30%
Quasi-Endowments	0	0	0	100.00%
Total Non-expendable Restricted Net Assets	<u>173,994</u>	<u>207,583</u>	<u>33,589</u>	<u>19.30%</u>
Total Net Assets	<u>329,352</u>	<u>542,949</u>	<u>213,597</u>	<u>64.85%</u>
TOTAL LIABILITIES AND NET ASSETS	<u>329,352</u>	<u>542,949</u>	<u>213,597</u>	<u>64.85%</u>

**TEXAS A&M UNIVERSITY-COMMERCE ALUMNI
STATEMENT OF ACTIVITIES**

	Actual thru August FY2012	Actual thru August FY2013	Change	
			Amount	%
REVENUE AND SUPPORT				
Total Unrestricted	0	0	0	
Designated				
Contributions, grants, bequests, etc.	4,717	243,733	239,016	
Investment Income	9,437	54,767	45,330	
Changes in Pledges Receivable	0	(100)	(100)	
Total Support before FMV Adjustment	14,154	298,400	284,246	
Unrealized Appreciation/Loss on Investment	0	3,330	3,330	
Total Designated	14,154	301,729	287,575	
TOTAL REVENUE AND SUPPORT	14,154	301,729	287,575	
EXPENSES				
Grants to TAMU-Commerce				
Student Scholarship Awards	3,500	7,500	4,000	
Faculty and Academic Support	744	0	(744)	
New Alumni Center	0	0	0	
Alumni Association Operation	5,910	86,221	80,311	
Other University Support	0	11,324	11,324	
Total Grants to TAMU-Commerce	10,154	105,046	94,892	
Congressman Ralph Hall Statue				
Statue Expenses	0	9,750		
TOTAL EXPENSES	10,154	114,796	104,642	
Increase (Decrease) in Net Assets	4,000	186,934	182,934	
Net Assets - Beginning of Year	325,352	356,015	30,663	
Net Assets - End of Period	329,352	542,949	213,597	64.85%
	0	(0)		