

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Prairie View A&M University

For the Year Ended August 31, 2017

With Comparative Totals for the Year Ended August 31, 2016



Dr. Ruth J. Simmons, President
Dr. Corey S. Bradford, Senior Vice President for Business Affairs

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PRAIRIE VIEW A&M UNIVERSITY
STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2016</u>	<u>FALL 2017</u>
Texas Resident	7,911	8,272
Out-of-State	567	579
Foreign	284	279
Total Students	<u>8,762</u>	<u>9,130</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2012-13	8,336	103,179
2013-14	8,250	102,722
2014-15	8,343	103,759
2015-16	8,268	104,851
2016-17	8,762	112,294

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PRAIRIE VIEW A&M UNIVERSITY

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EXHIBIT III
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Current Assets		
Cash & Cash Equivalents [Schedule Three]	\$ 44,640,865.80	\$ 48,227,219.04
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	14,207,560.34	7,156,902.09
Investments		
Legislative Appropriations	12,644,266.47	6,476,770.11
Receivables, Net [Note 24]		
Federal	8,718,401.70	5,531,645.64
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	1,636,903.81	1,597,351.14
Investment Trades		
Accounts	2,733,522.22	1,503,813.68
Other		1,892,000.00
Due From Other Agencies	588,444.61	635,171.79
Due From Other Members	51,046,093.80	47,978,798.60
Due From Other Funds	7,194,233.91	6,100,633.31
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	16,640.21	25,269.30
Interfund Receivable [Note 12]		
Other Current Assets	13,291,434.29	13,779,676.49
Total Current Assets	<u>\$ 156,718,367.16</u>	<u>\$ 140,905,251.19</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 85,466,393.16	\$ 84,824,348.06
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts	100,260.00	151,931.26
Assets Held By System Office	130,811,697.56	130,156,219.09
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	7,803,322.35	6,797,055.35
Construction In Progress	32,428,086.75	27,158,832.93
Other Tangible Capital Assets	474,072.00	474,072.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	420,038,037.86	403,620,432.16
Infrastructure	19,107,282.54	14,467,335.33
Facilities and Other Improvements	77,435,900.85	33,510,246.27
Furniture and Equipment	36,132,165.57	34,646,528.05
Vehicles, Boats, and Aircraft	2,873,575.75	2,931,353.35
Other Capital Assets	9,093,473.01	9,005,445.60
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	1,564,090.09	1,620,767.40
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(251,802,281.35)	(236,259,549.85)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 571,526,076.14</u>	<u>\$ 513,105,017.00</u>
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pensions		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 728,244,443.30</u>	<u>\$ 654,010,268.19</u>

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EXHIBIT III
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 13,301,596.09	\$ 5,789,918.54
Payroll	6,276,650.55	5,751,057.73
Investment Trades		
Self-Insured Health and Dental		
Student	196,748.08	251,161.94
Other	503,426.79	571,526.08
Interfund Payable [Note 12]		
Due to Other Agencies	419,412.84	608,753.23
Due to Other Funds	7,194,233.91	6,100,633.31
Due to Other Members	5,936,651.78	8,501,081.68
Funds Held for Investment		
Unearned Revenue	33,837,754.41	36,419,563.19
Employees' Compensable Leave	491,654.37	483,416.52
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]		
Liabilities Payable From Restricted Assets		
Funds Held for Others	14,279,042.82	8,181,205.21
Other Current Liabilities	66,759.88	59,148.49
Total Current Liabilities	<u>\$ 82,503,931.52</u>	<u>\$ 72,717,465.92</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	4,601,875.47	4,362,899.27
Other Post Employment Benefits [Note 11]		
Pension Liability [Note 9]		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations [Note 8]		
Other Non-Current Liabilities	100,000.00	70,000.00
Total Non-Current Liabilities	<u>\$ 4,701,875.47</u>	<u>\$ 4,432,899.27</u>
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Total Deferred Inflows of Resources	<u>\$</u>	<u>\$</u>
Total Liabilities and Deferred Inflows	<u>\$ 87,205,806.99</u>	<u>\$ 77,150,365.19</u>
Net Position		
Net Investment In Capital Assets	\$ 355,147,725.42	\$ 297,972,518.59
Restricted for		
Debt Service		
Capital Projects	8,949,868.42	9,607,243.70
Education	19,949,814.13	18,869,848.55
Endowment and Permanent Funds		
Nonexpendable	55,892,813.85	54,018,771.56
Expendable	19,311,599.46	15,818,414.34
Unrestricted	181,786,815.03	180,573,106.26
Total Net Position [Exhibit IV]	<u>\$ 641,038,636.31</u>	<u>\$ 576,859,903.00</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 728,244,443.30</u>	<u>\$ 654,010,268.19</u>

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EXHIBIT IV
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 85,932,908.36	\$ 79,641,255.53
Discounts and Allowances	(45,695,026.57)	(38,032,616.91)
Professional Fees	18,546.97	40,795.39
Auxiliary Enterprises	23,357,438.35	19,153,169.00
Discounts and Allowances	(5,972,405.27)	(4,808,164.43)
Other Sales of Goods and Services	1,775,604.98	1,823,456.66
Discounts and Allowances		
Interest Revenue	630.00	
Federal Revenue - Operating	15,622,931.67	15,655,486.14
Federal Pass Through Revenue	176,780.58	114,766.46
State Grant Revenue		
State Pass Through Revenue	11,110,964.70	10,262,991.34
Other Grants and Contracts - Operating	518,178.46	509,177.64
Other Operating Revenue	4,464,284.69	3,730,956.22
Total Operating Revenues	<u>\$ 91,310,836.92</u>	<u>\$ 88,091,273.04</u>
Operating Expenses		
Instruction	\$ 45,545,995.67	\$ 43,270,308.39
Research	14,044,008.12	12,499,549.76
Public Service	8,438,670.40	9,206,734.68
Academic Support	21,895,771.27	21,554,366.02
Student Services	17,017,147.24	14,412,993.38
Institutional Support	17,680,385.07	17,011,377.66
Operation & Maintenance of Plant	20,817,164.36	17,194,023.75
Scholarships & Fellowships	14,481,098.44	16,528,703.28
Auxiliary	31,214,145.25	27,625,605.53
Depreciation/Amortization	17,348,671.70	14,743,502.60
Total Operating Expenses [Schedule IV-1]	<u>\$ 208,483,057.52</u>	<u>\$ 194,047,165.05</u>
Total Operating Income [Loss]	<u>\$ (117,172,220.60)</u>	<u>\$ (105,955,892.01)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 57,940,933.83	\$ 57,430,831.36
Federal Revenue Non-Operating	31,281,734.09	32,457,825.01
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	2,223,815.01	2,467,171.10
Investment Income	19,083,151.52	8,003,591.04
Investing Activities Expense	(354,927.17)	(382,997.74)
Interest Expense	(1,934.97)	(7,359.51)
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets		61,210.26
Settlement of Claims		(10,000.00)
Other Nonoperating Revenues	1,305,173.70	109,692.23
Other Nonoperating [Expenses]	(33,578.30)	(2,095,501.70)
Total Nonoperating Revenues [Expenses]	<u>\$ 111,444,367.71</u>	<u>\$ 98,034,462.05</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ (5,727,852.89)</u>	<u>\$ (7,921,429.96)</u>

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EXHIBIT IV
 PRAIRIE VIEW A&M UNIVERSITY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Other Revenues and Transfers		
Capital Contributions	\$	\$
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments	390,454.13	435,158.01
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	182,739.00	258,183.00
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	25,981,286.79	39,411,549.39
Nonmandatory Transfers From Members/Agencies-Cap Assets	63,028,813.32	32,637,916.79
Transfers Out		
Transfers to Other State Agencies		(73,880.00)
Mandatory Transfers to Other Members	(7,466,141.74)	(7,433,228.21)
Nonmandatory Transfers to Other Members	(6,203,548.85)	(5,367,849.76)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In	2,531,068.00	339,949.00
Legislative Transfers - Out	(8,375,806.00)	(6,166,237.00)
Legislative Appropriations Lapsed	(162,278.45)	(3,109.39)
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ 69,906,586.20	\$ 54,038,451.83
Change In Net Position	<u>\$ 64,178,733.31</u>	<u>\$ 46,117,021.87</u>
Net Position, Beginning of Year	\$ 576,859,903.00	\$ 530,742,881.13
Restatement		
	<u> </u>	<u> </u>
Net Position, Beginning of Year, Restated	\$ 576,859,903.00	\$ 530,742,881.13
Net Position, End of Year	<u>\$ 641,038,636.31</u>	<u>\$ 576,859,903.00</u>

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SCHEDULE IV-1
 PRAIRIE VIEW A&M UNIVERSITY
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2017

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>ACADEMIC SUPPORT</u>	<u>STUDENT SERVICES</u>
Natural Classification					
Cost of Goods Sold	\$	\$	\$	\$	\$
Salaries & Wages	32,715,015.97	8,657,268.88	4,645,265.61	9,107,328.50	6,555,624.24
Payroll Related Costs	9,376,384.35	1,979,864.66	1,270,316.76	2,197,567.16	1,657,832.29
Payroll Related Costs-TRS Pension					
Professional Fees & Services	260,149.15	165,031.53	591,594.61	4,091,698.12	1,566,735.22
Travel	492,616.76	420,751.00	605,154.52	699,907.69	664,178.06
Materials & Supplies	1,524,960.52	1,309,819.18	419,439.40	3,424,197.14	1,667,476.39
Communication & Utilities	211,999.96	322,366.00	150,523.00	390,939.73	287,865.87
Repairs & Maintenance	208,814.05	548,000.90	80,526.57	273,237.60	1,808,325.50
Rentals & Leases	255,787.48	79,667.27	140,385.56	150,974.12	817,410.00
Printing & Reproduction	22,217.21	43,363.84	54,725.20	26,192.84	124,249.67
Federal Pass-Through	7,076.18	2,514.67	35,223.69	44,449.86	
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					21,917.41
Interest	149.27	34.72	594.03	640.93	713.37
Scholarships	35,120.00	33,393.79	3,686.82	402,205.00	544,112.41
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>435,704.77</u>	<u>481,931.68</u>	<u>441,234.63</u>	<u>1,086,432.58</u>	<u>1,300,706.81</u>
Total Operating Expenses	<u>\$ 45,545,995.67</u>	<u>\$ 14,044,008.12</u>	<u>\$ 8,438,670.40</u>	<u>\$ 21,895,771.27</u>	<u>\$ 17,017,147.24</u>

<u>INSTITUTIONAL SUPPORT</u>	<u>OPERATION & MAINTENANCE OF PLANT</u>	<u>SCHOLARSHIPS & FELLOWSHIPS</u>	<u>AUXILIARY</u>	<u>DEPRECIATION & AMORTIZATION</u>	<u>TOTAL</u>	<u>PRIOR YEAR</u>
\$	\$	\$	\$	\$	\$	\$ 610.50
9,447,412.17	1,167,658.96	1,574,328.84	7,072,335.80		80,942,238.97	76,409,834.53
3,242,801.93	333,862.64	35,330.99	1,961,726.40		22,055,687.18	20,383,147.79
1,914,857.96	5,918,303.85	30.00	11,362,392.78		25,870,793.22	18,048,166.09
248,543.02	15,341.82	2,648.00	1,352,400.07		4,501,540.94	3,663,742.44
428,001.38	746,707.87	3,585.08	1,808,821.03		11,333,007.99	11,148,019.06
125,249.91	4,511,215.75		964,744.92		6,964,905.14	6,342,096.35
167,083.66	7,806,229.55		1,658,370.28		12,550,588.11	9,337,699.65
134,549.32	8,759.03		1,154,059.57		2,741,592.35	2,226,229.98
394,773.50	264.00		98,173.62		763,959.88	716,413.79
					89,264.40	280,547.12
				17,348,671.70	17,348,671.70	14,743,502.60
					21,917.41	(43,703.00)
357.73	1,041.25		649.54		4,180.84	3,025.05
		12,837,602.20	1,075,200.65		14,931,320.87	16,892,155.32
						2,333.12
<u>1,576,754.49</u>	<u>307,779.64</u>	<u>27,573.33</u>	<u>2,705,270.59</u>		<u>8,363,388.52</u>	<u>13,893,344.66</u>
<u>\$ 17,680,385.07</u>	<u>\$ 20,817,164.36</u>	<u>\$ 14,481,098.44</u>	<u>\$ 31,214,145.25</u>	<u>\$ 17,348,671.70</u>	<u>\$ 208,483,057.52</u>	<u>\$ 194,047,165.05</u>

[Exhibit IV]

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EXHIBIT V
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 37,867,282.28	\$ 45,148,172.18
Proceeds Received From Customers	1,825,619.72	1,018,912.94
Proceeds From Grants and Contracts	25,686,036.31	25,009,535.84
Proceeds From Auxiliary Enterprises	17,507,840.68	14,260,847.17
Proceeds From Loan Programs	630.00	
Proceeds From Other Operating Revenues	4,471,896.08	3,736,138.57
Payments to Suppliers for Goods and Services	(68,615,259.80)	(63,413,825.27)
Payments to Employees	(102,225,119.28)	(95,638,440.87)
Payments for Loans Provided	(14,560.99)	36,110.47
Payments for Other Operating Expenses	(13,914,087.84)	(19,345,779.05)
Net Cash Provided [Used] By Operating Activities	\$ (97,409,722.84)	\$ (89,188,328.02)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 54,153,000.11	\$ 56,625,983.63
Proceeds From Gifts	2,223,815.01	2,467,171.10
Proceeds From Endowments	390,454.13	435,158.01
Proceeds From Transfers From Other Funds	182,739.00	258,183.00
Proceeds From Other Grant Receipts	31,281,734.09	32,457,825.01
Proceeds From Other Noncapital Financing Activities	8,438,199.12	3,581,926.84
Payments of Interest		
Payments for Transfers to Other Funds		(73,880.00)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(541.62)	
Other Noncapital Transfers From/To System	19,337,360.19	17,763,622.57
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 116,006,760.03	\$ 113,515,990.16
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$ 67,030.00
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Payables		
Proceeds From Other Financing Activities		
Proceeds From Capital Contributions		
Payments for Additions to Capital Assets	(11,528,102.35)	(17,290,354.98)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments of Interest On Debt Issuance	(1,934.97)	(7,359.51)
Payments for Interfund Receivables		(513,308.07)
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	1,244,208.34	2,007,282.23
Intrasystem Transfers for Capital Debt [Mandatory]	(15,841,947.74)	(13,599,465.21)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(6,435,656.24)	(8,981,002.19)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (32,563,432.96)	\$ (38,317,177.73)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	14,174,026.62	9,628,731.55
Proceeds From Interest and Investment Income	3,256,674.16	3,401,852.22
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ 17,430,700.78	\$ 13,030,583.77
Net Increase [Decrease] In Cash and Cash Equivalents	\$ 3,464,305.01	\$ (958,931.82)
Cash and Cash Equivalents, Beginning of Year Restatement	\$ 55,384,121.13	\$ 56,343,052.95
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 55,384,121.13	\$ 56,343,052.95
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 58,848,426.14	\$ 55,384,121.13

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EXHIBIT V
 PRAIRIE VIEW A&M UNIVERSITY
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(117,172,220.60)	(105,955,892.01)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	17,348,671.70	14,743,502.60
Bad Debt Expense	534,601.52	1,008,156.99
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(4,109,531.31)	(3,141,858.12)
[Increase] Decrease In Due From Agencies/Funds	(1,231,708.13)	(214,683.15)
[Increase] Decrease In Due From System Members	3,456,407.17	241,235.69
[Increase] Decrease In Inventories		
[Increase] Decrease In Prepaid Expenses	1,106,497.43	(2,170,743.49)
[Increase] Decrease In Loans and Contracts	(13,288.32)	36,110.47
[Increase] Decrease In Other Assets	(618,255.23)	(376,159.97)
Increase [Decrease] In Payables	7,983,297.97	3,415,007.54
Increase [Decrease] In Due to Other Agencies/Funds	(189,340.39)	(199,163.69)
Increase [Decrease] In Due to System Members	(2,177,871.31)	2,791.93
Increase [Decrease] In Unearned Revenue	(2,581,808.78)	3,176,842.95
Increase [Decrease] In Deposits	7,611.39	5,182.35
Increase [Decrease] In Employees' Compensable Leave	247,214.05	241,341.89
Increase [Decrease] In OPEB Liability		
Increase [Decrease] In Pension Liability		
Increase [Decrease] In Self Insured Accrued Liability		
Increase [Decrease] In Other Liabilities		
Total Adjustments	<u>\$ 19,762,497.76</u>	<u>\$ 16,767,563.99</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (97,409,722.84)</u>	<u>\$ (89,188,328.02)</u>
Non-Cash Transactions		
Donation of Capital Assets	\$	\$
Net Change In Fair Value of Investments	12,419,176.83	2,666,769.43
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	63,028,813.32	32,699,127.05

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SCHEDULE N-2
 PRAIRIE VIEW A&M UNIVERSITY
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2017

	BALANCE 9-1-16	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 6,797,055.35	\$	\$
Construction In Progress	27,158,832.93		(63,028,813.32)
Other Tangible Capital Assets	474,072.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 34,429,960.28	\$	\$ (63,028,813.32)
Depreciable Assets			
Buildings	\$ 403,620,432.16	\$	\$ 14,579,840.53
Infrastructure	14,467,335.33		4,639,947.21
Facilities and Other Improvements	33,510,246.27		43,809,025.58
Furniture and Equipment	34,646,528.05		
Vehicles, Boats and Aircraft	2,931,353.35		
Other Capital Assets	9,005,445.60		
Total Depreciable Assets at Historical Cost	\$ 498,181,340.76	\$	\$ 63,028,813.32
Less Accumulated Depreciation for			
Buildings	\$ (167,409,696.50)	\$	\$
Infrastructure	(4,272,806.07)		
Facilities and Other Improvements	(30,654,905.40)		
Furniture and Equipment	(23,507,496.35)		
Vehicles, Boats and Aircraft	(2,235,921.07)		
Other Capital Assets	(6,557,957.06)		
Total Accumulated Depreciation	\$ (234,638,782.45)	\$	\$
Depreciable Assets, Net	\$ 263,542,558.31	\$	\$ 63,028,813.32
Amortizable Assets - Intangible			
Computer Software	\$ 1,620,767.40	\$	\$
Total Intangible Assets at Historical Cost	\$ 1,620,767.40	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (1,620,767.40)	\$	\$
Total Accumulated Amortization	\$ (1,620,767.40)	\$	\$
Amortizable Assets, Net	\$	\$	\$
Capital Assets, Net	\$ 297,972,518.59	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-17
\$ 63,028,813.32	\$	\$ 1,006,267.00 5,269,253.82	\$	\$ 7,803,322.35 32,428,086.75 474,072.00
<u>\$ 63,028,813.32</u>	<u>\$</u>	<u>\$ 6,275,520.82</u>	<u>\$</u>	<u>\$ 40,705,481.10</u>
\$	\$	\$ 1,837,765.17 116,629.00 3,111,701.09 98,458.40 88,027.41	\$ (1,626,063.57) (156,236.00)	\$ 420,038,037.86 19,107,282.54 77,435,900.85 36,132,165.57 2,873,575.75 9,093,473.01
<u>\$</u>	<u>\$</u>	<u>\$ 5,252,581.07</u>	<u>\$ (1,782,299.57)</u>	<u>\$ 564,680,435.58</u>
\$	\$	\$ (11,626,923.36) (591,112.95) (1,740,393.97) (2,760,490.61) (229,974.60) (399,776.21)	\$ 1,593,026.89 156,236.00	\$ (179,036,619.86) (4,863,919.02) (32,395,299.37) (24,674,960.07) (2,309,659.67) (6,957,733.27)
<u>\$</u>	<u>\$</u>	<u>\$ (17,348,671.70)</u>	<u>\$ 1,749,262.89</u>	<u>\$ (250,238,191.26)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (12,096,090.63)</u>	<u>\$ (33,036.68)</u>	<u>\$ 314,442,244.32</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (56,677.31)</u>	<u>\$ 1,564,090.09</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (56,677.31)</u>	<u>\$ 1,564,090.09</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 56,677.31</u>	<u>\$ (1,564,090.09)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 56,677.31</u>	<u>\$ (1,564,090.09)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 63,028,813.32</u>	<u>\$</u>	<u>\$ (5,820,569.81)</u>	<u>\$ (33,036.68)</u>	<u>\$ 355,147,725.42</u>