

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Texas A&M University-Commerce

For the Year Ended August 31, 2018

With Comparative Totals for the Year Ended August 31, 2017



Mark Rudin, Ph.D., President

Alicia Currin, Vice President for Business & Administration

**Paula Hanson, Associate Vice President for Business &
Administration/Comptroller**

Sarah Baker, Director of Accounting & Financial Reporting

UNAUDITED

TEXAS A&M UNIVERSITY - COMMERCE

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2017</u>	<u>FALL 2018</u>
Texas Resident	11,633	11,458
Out-of-State	234	483
Foreign	623	483
Total Students	<u>12,490</u>	<u>12,424</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2014-15	11,490	113,522
2015-16	12,302	123,599
2016-17	12,385	122,405

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TEXAS A&M UNIVERSITY - COMMERCE

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EXHIBIT III
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	17,197,539.26	28,458,416.80
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	2,356,478.11	1,134,541.68
Investments		
Legislative Appropriations	12,603,843.31	11,565,505.05
Receivables, Net [Note 24]		
Federal	2,712,177.44	2,202,188.61
Other Intergovernmental		
Interest and Dividends		
Gifts	31,129.45	102,909.25
Self-Insured Health and Dental		
Student	4,600,233.87	3,584,526.76
Investment Trades		
Accounts	770,861.60	823,586.23
Other	110,141.76	117,489.60
Due From Other Agencies	103,104.02	4,263.48
Due From Other Members	4,573.10	
Due From Other Funds		
Consumable Inventories	400,285.62	407,235.61
Merchandise Inventories	22,513.04	78,737.75
Loans and Contracts	970,427.66	998,174.00
Interfund Receivable [Note 12]		
Other Current Assets	6,886,612.34	6,633,453.53
Total Current Assets	<u>\$ 48,769,920.58</u>	<u>\$ 56,111,028.35</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Office	33,860,580.01	29,267,081.59
Investments [Note 3]	54,580.00	124,210.88
Loans, Contracts and Other		
Gifts Receivable	356,885.84	308,478.00
Loans and Contracts	92,198.90	232,822.40
Assets Held By System Office	150,665,320.71	128,432,984.09
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	6,115,966.16	6,050,616.16
Construction In Progress	14,210,464.12	4,569,818.07
Other Tangible Capital Assets	128,314.80	87,000.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	203,136,806.92	202,554,581.16
Infrastructure	10,291,112.35	10,291,112.35
Facilities and Other Improvements	14,086,441.04	13,675,614.28
Furniture and Equipment	16,885,785.09	16,588,372.28
Vehicles, Boats, and Aircraft	2,137,877.35	2,171,500.35
Other Capital Assets	3,731,626.54	3,800,789.89
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	18,745.00	18,745.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(144,630,266.71)	(136,132,961.07)
Assets Held In Trust		
Other Non-Current Assets	667,446.26	651,888.00
Total Non-Current Assets	<u>\$ 311,809,884.38</u>	<u>\$ 282,692,653.43</u>
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pension		
Other Post Employment Benefits		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u><u>\$ 360,579,804.96</u></u>	<u><u>\$ 338,803,681.78</u></u>

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EXHIBIT III
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 4,422,090.55	\$ 4,261,497.55
Payroll	5,087,314.81	5,447,221.17
Investment Trades		
Self-Insured Health and Dental		
Student	197,384.35	112,175.62
Other	81,714.14	638.65
Interfund Payable [Note 12]		
Due to Other Agencies	74,283.98	48,188.15
Due to Other Funds		
Due to Other Members	431.04	
Funds Held for Investment		
Unearned Revenue	32,386,592.07	32,105,346.36
Employees' Compensable Leave	339,632.88	288,457.13
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]	150,140.14	
Liabilities Payable From Restricted Assets		
Funds Held for Others	3,004,840.84	1,914,804.43
Other Current Liabilities	253,427.94	283,315.05
Total Current Liabilities	<u>\$ 45,997,852.74</u>	<u>\$ 44,461,644.11</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	1,832,494.79	2,115,043.00
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	32,150,070.72	28,385,888.35
Capital Lease Obligations [Note 8]	8,238,881.86	
Other Non-Current Liabilities	256,791.40	280,983.20
Total Non-Current Liabilities	<u>\$ 42,478,238.77</u>	<u>\$ 30,781,914.55</u>
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	<u>\$</u>	<u>\$</u>
Total Liabilities and Deferred Inflows	<u>\$ 88,476,091.51</u>	<u>\$ 75,243,558.66</u>
Net Position		
Net Investment In Capital Assets	\$ 119,194,397.11	\$ 123,675,188.47
Restricted for		
Debt Service		
Capital Projects		
Education	6,029,733.10	7,399,848.81
Endowment and Permanent Funds		
Nonexpendable	1,018,516.44	1,018,516.44
Expendable	599,609.93	517,191.23
Unrestricted	145,261,456.87	130,949,378.17
Total Net Position [Exhibit IV]	<u>\$ 272,103,713.45</u>	<u>\$ 263,560,123.12</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 360,579,804.96</u>	<u>\$ 338,803,681.78</u>

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EXHIBIT IV
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 90,597,885.43	\$ 92,299,484.56
Discounts and Allowances	(21,847,541.63)	(22,697,175.48)
Professional Fees	4,550.72	32,646.33
Auxiliary Enterprises	21,305,583.19	22,689,747.87
Discounts and Allowances	(4,604,248.69)	(5,009,582.65)
Other Sales of Goods and Services	4,197,586.34	3,633,313.45
Discounts and Allowances		
Interest Revenue	21,583.23	21,045.45
Federal Revenue - Operating	3,816,646.49	3,988,279.41
Federal Pass Through Revenue	278,681.64	(366,874.27)
State Grant Revenue		
State Pass Through Revenue	6,258,608.38	7,059,470.11
Other Grants and Contracts - Operating	751,673.69	1,390,798.56
Other Operating Revenue	1,528,614.03	1,910,034.96
Total Operating Revenues	<u>\$ 102,309,622.82</u>	<u>\$ 104,951,188.30</u>
Operating Expenses		
Instruction	\$ 61,083,478.28	\$ 60,533,225.96
Research	2,451,985.66	3,364,112.37
Public Service	2,523,789.92	3,265,392.06
Academic Support	11,559,433.52	11,419,872.05
Student Services	12,602,352.42	14,133,105.34
Institutional Support	14,608,241.59	14,324,967.48
Operation & Maintenance of Plant	15,279,683.84	14,979,320.35
Scholarships & Fellowships	13,991,014.83	17,549,905.97
Auxiliary	30,879,469.83	30,848,147.57
Depreciation/Amortization	9,525,588.32	9,371,183.10
Total Operating Expenses [Schedule IV-1]	<u>\$ 174,505,038.21</u>	<u>\$ 179,789,232.25</u>
Total Operating Income [Loss]	<u>\$ (72,195,415.39)</u>	<u>\$ (74,838,043.95)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 52,227,818.48	\$ 49,748,458.06
Federal Revenue Non-Operating	18,616,784.00	18,117,123.73
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	1,847,212.99	1,656,740.97
Investment Income	9,182,926.38	12,692,378.88
Investing Activities Expense	(401,065.19)	(355,722.21)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	4,578.94	(87,680.02)
Settlement of Claims		(145,718.23)
Other Nonoperating Revenues	76,063.47	52,773.59
Other Nonoperating [Expenses]	(439,381.58)	(2,524,311.89)
Total Nonoperating Revenues [Expenses]	<u>\$ 81,114,937.49</u>	<u>\$ 79,154,042.88</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 8,919,522.10</u>	<u>\$ 4,315,998.93</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, 2018

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>ACADEMIC SUPPORT</u>	<u>STUDENT SERVICES</u>
Natural Classification					
Cost of Goods Sold	\$	\$	\$	\$ 1,499.46	\$ 454.72
Salaries & Wages	39,313,271.32	1,394,891.73	1,454,114.12	5,914,993.12	5,130,495.83
Payroll Related Costs	11,678,606.66	328,123.69	403,442.19	1,932,391.26	1,814,174.32
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	5,811,140.37	25,110.83	94,213.45	1,284,597.45	836,184.01
Travel	608,427.12	111,065.32	58,589.92	206,654.89	813,977.54
Materials & Supplies	2,273,641.65	255,746.53	95,783.36	1,521,080.36	892,477.19
Communication & Utilities	139,975.81	4,063.60	39,065.63	73,909.00	55,493.54
Repairs & Maintenance	493,220.56	3,096.88	2,730.04	254,463.50	324,656.83
Rentals & Leases	174,195.15	36,919.57	163,215.75	58,073.66	310,187.82
Printing & Reproduction	48,696.76	4,174.94	5,618.11	10,062.38	125,351.85
Federal Pass-Through		16,564.34			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					270,439.46
Interest	336.38	383.30	6.30	406.90	555.28
Scholarships	114,400.15	67,845.00		53,091.69	293,067.94
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>427,566.35</u>	<u>203,999.93</u>	<u>207,011.05</u>	<u>248,209.85</u>	<u>1,734,836.09</u>
Total Operating Expenses	<u>\$ 61,083,478.28</u>	<u>\$ 2,451,985.66</u>	<u>\$ 2,523,789.92</u>	<u>\$ 11,559,433.52</u>	<u>\$ 12,602,352.42</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>
\$	\$	\$	\$ 19,141.72	\$	\$ 21,095.90	\$ 34,203.70
7,643,849.12	2,053,124.65	371,055.31	8,275,871.81		71,551,667.01	72,251,628.54
1,721,790.49	745,536.97	1,501.27	2,451,682.65		21,077,249.50	20,948,570.56
1,699,297.15	4,986,380.89	38,700.00	3,133,477.71		17,909,101.86	18,212,056.89
288,196.34	21,546.87	1,615.62	1,251,326.83		3,361,400.45	2,873,625.94
506,819.46	1,002,342.40	3,058.62	2,334,974.02		8,885,923.59	8,609,483.62
1,006,207.82	2,201,049.33		1,568,186.67		5,087,951.40	5,706,306.48
79,108.20	3,053,677.56		1,852,113.07		6,063,066.64	5,879,339.81
46,654.18	1,015,677.07		748,719.10		2,553,642.30	2,846,088.67
77,829.63	4,481.53		91,552.82		367,768.02	522,717.86
					16,564.34	10,917.19
						308,703.00
				9,525,588.32	9,525,588.32	9,371,183.10
					270,439.46	241,617.47
1,284.96	246.06		1,507.11		4,726.29	2,075.48
23,181.49	2,250.00	13,548,871.76	1,230,057.23		15,332,765.26	19,096,285.35
<u>1,514,022.75</u>	<u>193,370.51</u>	<u>26,212.25</u>	<u>7,920,859.09</u>		<u>12,476,087.87</u>	<u>12,874,428.59</u>
<u>\$ 14,608,241.59</u>	<u>\$ 15,279,683.84</u>	<u>\$ 13,991,014.83</u>	<u>\$ 30,879,469.83</u>	<u>\$ 9,525,588.32</u>	<u>\$ 174,505,038.21</u>	<u>\$ 179,789,232.25</u>

[Exhibit IV]

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EXHIBIT V
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 68,056,374.80	\$ 71,330,152.03
Proceeds Received From Customers	4,189,835.70	3,899,162.41
Proceeds From Grants and Contracts	10,869,688.30	12,325,093.09
Proceeds From Auxiliary Enterprises	16,869,935.16	17,230,406.64
Proceeds From Loan Programs	31,258.33	221,481.74
Proceeds From a Defined Benefit Pension Plan		
Proceeds From a Defined Benefit OPEB Plan		
Proceeds From Other Operating Revenues	1,531,645.58	1,928,153.49
Payments to Suppliers for Goods and Services	(56,487,771.70)	(56,627,017.75)
Payments to Employees	(93,236,255.88)	(93,151,674.34)
Payments for Loans Provided	(414,813.28)	(246,433.84)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(15,342,707.26)	(18,459,926.97)
Net Cash Provided [Used] By Operating Activities	\$ (63,932,810.25)	\$ (61,550,603.50)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 53,711,764.26	\$ 53,651,128.29
Proceeds From Gifts	1,847,212.99	1,656,740.97
Proceeds From Endowments		
Proceeds From Transfers From Other Funds	92,134.00	97,561.00
Proceeds From Other Grant Receipts	18,616,784.00	18,117,123.73
Proceeds From Other Noncapital Financing Activities	4,694,115.53	4,982,867.77
Payments of Interest		
Payments for Transfers to Other Funds	(3,277.11)	
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(156,268.15)	(230,797.73)
Other Noncapital Transfers From/To System	1,505,622.08	1,085,718.31
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 80,308,087.60	\$ 79,360,342.34
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 34,782.18	\$ 246,388.00
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	10,917,584.11	12,470,159.97
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Payables		
Proceeds From Other Financing Activities	8,389,022.00	
Proceeds From Capital Contributions		
Payments for Additions to Capital Assets	(14,722,687.11)	(12,994,470.73)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments of Interest On Debt Issuance		
Payments for Interfund Receivables		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]		
Intrasystem Transfers for Capital Debt [Mandatory]	(13,058,576.67)	(13,497,467.47)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		129.16
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (8,439,875.49)	\$ (13,775,261.07)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$ 69,630.88	\$ 373,253.38
Sales and Purchases of Investments Held By System	(20,381,915.97)	4,648,001.14
Proceeds From Interest and Investment Income	2,337,942.12	1,911,391.99
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ (17,974,342.97)	\$ 6,932,646.51
Net Increase [Decrease] In Cash and Cash Equivalents	\$ (10,038,941.11)	\$ 10,967,124.28
Cash and Cash Equivalents, Beginning of Year Restatement	\$ 29,592,958.48	\$ 18,625,834.20
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 29,592,958.48	\$ 18,625,834.20
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 19,554,017.37	\$ 29,592,958.48

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EXHIBIT V
 TEXAS A&M UNIVERSITY-COMMERCE
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(72,195,415.39)	(74,838,043.95)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	9,525,588.32	9,371,183.10
Bad Debt Expense	1,509,206.31	1,014,510.63
Pension Expense		
OPEB Expense		
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(2,190,192.31)	(2,000,265.93)
[Increase] Decrease In Due From Agencies/Funds	(98,840.54)	734,790.15
[Increase] Decrease In Due From System Members	(4,573.10)	
[Increase] Decrease In Inventories	63,174.70	19,287.79
[Increase] Decrease In Prepaid Expenses	(101,655.09)	1,137,014.62
[Increase] Decrease In Loans and Contracts	(102,069.62)	(24,442.68)
[Increase] Decrease In Other Assets	(230,203.72)	(1,270.42)
[Increase] Decrease In Deferred Outflows - Pensions		
[Increase] Decrease In Deferred Outflows - OPEB		
Increase [Decrease] In Payables	(76,339.85)	(166,113.12)
Increase [Decrease] In Due to Other Agencies/Funds	26,095.83	30,761.20
Increase [Decrease] In Due to System Members	431.04	
Increase [Decrease] In Unearned Revenue	200,731.74	3,074,585.08
Increase [Decrease] In Deposits	(27,376.11)	(14,473.62)
Increase [Decrease] In Employees' Compensable Leave	(231,372.46)	111,873.65
Increase [Decrease] In OPEB Liability		
Increase [Decrease] In Pension Liability		
Increase [Decrease] In Self Insured Accrued Liability		
Increase [Decrease] In Other Liabilities		
Increase [Decrease] In Deferred Inflows - Pensions		
Increase [Decrease] In Deferred Inflows - OPEB		
Total Adjustments	\$ 8,262,605.14	\$ 13,287,440.45
Net Cash Provided [Used] By Operating Activities	\$ (63,932,810.25)	\$ (61,550,603.50)
Non-Cash Transactions		
Donation of Capital Assets	\$ 4,500.00	\$ 15,000.00
Net Change In Fair Value of Investments	4,278,626.44	9,347,948.52
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	4,578.94	6,693,589.56

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SCHEDULE N-2
 TEXAS A&M UNIVERSITY-COMMERCE
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2018

	BALANCE 9-1-17	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 6,050,616.16	\$	\$
Construction In Progress	4,569,818.07		(971,584.44)
Other Tangible Capital Assets	87,000.00		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 10,707,434.23</u>	<u>\$</u>	<u>\$ (971,584.44)</u>
Depreciable Assets			
Buildings	\$ 202,554,581.16	\$	\$ 532,981.82
Infrastructure	10,291,112.35		
Facilities and Other Improvements	13,675,614.28		438,602.62
Furniture and Equipment	16,588,372.28		
Vehicles, Boats and Aircraft	2,171,500.35		
Other Capital Assets	3,800,789.89		
Total Depreciable Assets at Historical Cost	<u>\$ 249,081,970.31</u>	<u>\$</u>	<u>\$ 971,584.44</u>
Less Accumulated Depreciation for			
Buildings	\$ (105,274,884.04)	\$	\$
Infrastructure	(7,269,632.51)		
Facilities and Other Improvements	(7,326,008.91)		
Furniture and Equipment	(12,542,862.09)		
Vehicles, Boats and Aircraft	(1,508,897.88)		
Other Capital Assets	(2,191,930.64)		
Total Accumulated Depreciation	<u>\$ (136,114,216.07)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 112,967,754.24</u>	<u>\$</u>	<u>\$ 971,584.44</u>
Amortizable Assets - Intangible			
Computer Software	\$ 18,745.00	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 18,745.00</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (18,745.00)	\$	\$
Total Accumulated Amortization	<u>\$ (18,745.00)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 123,675,188.47</u>	<u>\$</u>	<u>\$</u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-18
\$	\$	\$ 65,350.00	\$	\$ 6,115,966.16
		10,612,230.49		14,210,464.12
		41,314.80		128,314.80
<u>\$</u>	<u>\$</u>	<u>\$ 10,718,895.29</u>	<u>\$</u>	<u>\$ 20,454,745.08</u>
\$	\$	\$ 395,043.60	\$ (345,799.66)	\$ 203,136,806.92
			(27,775.86)	10,291,112.35
		1,076,630.10	(779,217.29)	14,086,441.04
		68,134.00	(101,757.00)	16,885,785.09
		112,281.90	(181,445.25)	2,137,877.35
<u>\$</u>	<u>\$</u>	<u>\$ 1,652,089.60</u>	<u>\$ (1,435,995.06)</u>	<u>\$ 250,269,649.29</u>
\$	\$	\$ (7,249,513.26)	\$	\$ (112,524,397.30)
		(206,415.96)		(7,476,048.47)
		(537,033.28)		(7,863,042.19)
		(1,151,034.99)	745,948.36	(12,947,948.72)
		(190,691.84)	101,757.00	(1,597,832.72)
		(190,898.99)	180,577.32	(2,202,252.31)
<u>\$</u>	<u>\$</u>	<u>\$ (9,525,588.32)</u>	<u>\$ 1,028,282.68</u>	<u>\$ (144,611,521.71)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (7,873,498.72)</u>	<u>\$ (407,712.38)</u>	<u>\$ 105,658,127.58</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 18,745.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 18,745.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (18,745.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (18,745.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$</u>	<u>\$</u>	<u>\$ 2,845,396.57</u>	<u>\$ (407,712.38)</u>	<u>\$ 126,112,872.66</u>