ANNUAL FINANCIAL Report

of

Texas A&M University – Corpus Christi

For the Year Ended August 31, 2018 With Comparative Totals for the Year Ended August 31, 2017



Kelly M. Quintanilla, PH.D., President/CEO Terry Tatum, CPA, JD, Executive Vice President for Finance & Administration & Chief Financial Officer Rebecca Torres, CPA, Associate Vice President for Finance & Controller Yolanda Castorena, MBA, Assistant Comptroller

TEXAS A&M UNIVERSITY - CORPUS CHRISTI

STUDENT ENROLLMENT DATA

CURRENT YEAR

	NUMBER OF STUDENTS BY SEMES						
TYPE OF STUDENT	FALL 2017	FALL 2018					
Texas Resident	11,451	11,138					
Out-of-State	399	444					
Foreign	386	347					
Total Students	12,236	11,929					

HISTORICAL (Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER <u>CREDIT HOURS</u>
2014-15	11,234	127,077
2015-16	11,661	130,333
2016-17	12,202	139,882

TEXAS A&M UNIVERSITY - CORPUS CHRISTI

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets	25 202 515 (2	22.252.412.22
Cash & Cash Equivalents [Schedule Three] Investments	27,283,717.62	33,352,413.32
Restricted Cash & Cash Equivalents [Schedule Three]	11,502,745.87	7,851,741.62
Investments	11,502,745.87	7,031,741.02
Legislative Appropriations	14,037,857.97	14,304,151.83
Receivables, Net [Note 24]		
Federal	10,632,692.80	10,894,675.40
Other Intergovernmental Interest and Dividends	11,183.68	10,838.84
Gifts	501,591.14	212,757.58
Self-Insured Health and Dental		,
Student	1,220,961.82	81,842.65
Investment Trades	4 017 500 10	2 0 20 2 20 0 7
Accounts Other	4,817,502.10 35,000.00	3,939,338.07
Due From Other Agencies	1,579,316.13	56,800.13 1,357,209.11
Due From Other Members	1,604,133.01	7,817,670.30
Due From Other Funds	712,870.58	976,640.91
Consumable Inventories	1,587.87	7,255.69
Merchandise Inventories	94,170.91	74,824.04
Loans and Contracts Interfund Receivable [Note 12]	864,187.54	253,360.40
Other Current Assets	739,916.31	810,311.84
Total Current Assets	\$ 75,639,435.35	\$ 82,001,831.73
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Office	28,759,106.35	21,477,112.18
Investments [Note 3]		
Loans, Contracts and Other Gifts Receivable	400 656 52	107 0/2 17
Loans and Contracts	409,656.52 108,920.43	187,843.17 325,208.18
Assets Held By System Office	119,706,197.28	94,627,820.41
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]	6 499 946 10	6 400 046 10
Land and Land Improvements Construction In Progress	6,488,846.19 29,108,846.47	6,488,846.19 15,574,228.57
Other Tangible Capital Assets	1,031,528.27	980,396.15
Land Use Rights	-,	, ,
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]	207 415 427 22	206 612 024 44
Buildings and Building Improvements Infrastructure	297,415,437.23 18,150,600.70	296,613,834.44 18,150,600.70
Facilities and Other Improvements	26,971,960.80	26,971,960.80
Furniture and Equipment	39,623,885.69	37,061,141.78
Vehicles, Boats, and Aircraft	4,287,851.35	3,835,696.91
Other Capital Assets	10,639,688.04	10,603,559.61
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights Computer Software	5,277,489.83	5,217,343.08
Other Intangible Capital Assets	5,277,405.05	5,217,545.00
Accumulated Depreciation/Amortization	(212,847,285.75)	(195,450,118.70)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	\$ 375,132,729.40	\$ 342,665,473.47
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition	Ψ	Ŷ
Pension		
Other Post Employment Benefits		
Total Deferred Outflows of Resources	\$	\$
Total Assets and Deferred Outflows	\$ 450,772,164.75	\$ 424,667,305.20

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

Net Position \$ 221,369,686.02 \$ 226,047,489.53 Restricted for \$ 221,369,686.02 \$ 226,047,489.53 Debt Service \$ 29,610.75 5,873.51 Education \$ 12,655,623.82 10,815,719.18 Endowment and Permanent Funds \$ 3,269,446.31 2,614,636.71 Unrestricted \$ 3,269,446.31 2,614,636.71			CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
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Endowment and Permanent Funds 11,178,187.53 9,950,512.45 Nonexpendable 3,269,446.31 2,614,636.71 Unrestricted 130,569,833.92 113,655,542.94 Total Net Position [Exhibit IV] \$ 379,072,388.35 \$ 363,089,774.32					
Nonexpendable 11,178,187.53 9,950,512.45 Expendable 3,269,446.31 2,614,636.71 Unrestricted 130,569,833.92 113,655,542.94 Total Net Position [Exhibit IV] \$ 379,072,388.35 \$ 363,089,774.32			,		
Expendable 3,269,446.31 2,614,636.71 Unrestricted 130,569,833.92 113,655,542.94 Total Net Position [Exhibit IV] \$ 379,072,388.35 \$ 363,089,774.32			11,178,187.53		9,950,512.45
Unrestricted 130,569,833.92 113,655,542.94 Total Net Position [Exhibit IV] \$ 379,072,388.35 \$ 363,089,774.32					
Total Net Position [Exhibit IV] \$ 379,072,388.35 \$ 363,089,774.32					
Total Liabilities, Deferred Inflows, and Net Position\$ 450,772,164.75\$ 424,667,305.20	Total Net Position [Exhibit IV]	\$	379,072,388.35	\$	363,089,774.32
	Total Liabilities Deferred Inflows and Net Position	2	450 772 164 75	\$	424 667 305 20
	Total Enclined, Deteriou inforts, and riter i Osition	φ		φ	.21,007,505.20

EXHIBIT IV TEXAS A&M UNIVERSITY-CORPUS CHRISTI 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	\$	111,595,240.60	\$	106,328,001.28
Discounts and Allowances		(30,398,148.46)		(29,338,154.97)
Professional Fees				
Auxiliary Enterprises		6,026,095.02		6,733,014.93
Discounts and Allowances				
Other Sales of Goods and Services		4,033,687.18		4,286,070.03
Discounts and Allowances				
Interest Revenue		55,939.88		4,023.40
Federal Revenue - Operating		15,788,237.33		13,689,121.73
Federal Pass Through Revenue		2,438,268.70		1,913,064.60
State Grant Revenue				
State Pass Through Revenue		11,197,317.85		10,125,324.02
Other Grants and Contracts - Operating		8,321,005.71		8,854,254.52
Other Operating Revenue		931,011.17		1,024,154.06
Total Operating Revenues	\$	129,988,654.98	\$	123,618,873.60
Operating Expenses				
Instruction	\$	57,912,771.69	\$	55,602,851.19
Research		22,955,323.51		22,469,615.43
Public Service		3,308,168.90		3,594,330.52
Academic Support		24,756,615.19		24,971,838.99
Student Services		9,548,657.61		10,019,939.30
Institutional Support		15,572,484.16		15,451,293.10
Operation & Maintenance of Plant		12,390,562.56		11,445,675.47
Scholarships & Fellowships		18,501,249.58		16,870,116.82
Auxiliary		22,097,453.02		21,111,649.88
Depreciation/Amortization		18,385,098.91		18,246,033.16
		,	_	
Total Operating Expenses [Schedule IV-1]	\$	205,428,385.13	\$	199,783,343.86
Total Operating Income [Loss]	\$	(75,439,730.15)	\$	(76,164,470.26)
Nonoperating Revenues [Expenses]				
Legislative Revenue	\$	57,564,358.98	\$	56,506,512.44
Federal Revenue Non-Operating		20,978,015.97		18,659,878.50
Federal Pass Through Non-Operating				
State Pass Through Non-Operating				
Gifts		7,263,370.07		6,536,156.58
Investment Income		8,564,557.83		10,620,853.01
Investing Activities Expense		(321,229.30)		(239,684.02)
Interest Expense		(62,697.78)		
Borrower Rebates and Agent Fees				(35,000.00)
Gain [Loss] On Sale or Disposal of Capital Assets		(55,060.22)		(33,505.97)
Settlement of Claims				
Other Nonoperating Revenues		245,259.19		397,221.74
Other Nonoperating [Expenses]	_	(482,679.56)		(2,927,777.21)
Total Nonoperating Revenues [Expenses]	\$	93,693,895.18	\$	89,484,655.07
Income [Loss] Before Other Revenues and Transfers	\$	18,254,165.03	\$	13,320,184.81

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

		CURRENT YEAR TOTAL	 PRIOR YEAR TOTAL
Other Revenues and Transfers			
Capital Contributions	\$	46,954.68	\$ 12,011.52
Capital Appropriations [Higher Education Fund]		11,136,344.00	11,136,344.00
Additions to Permanent and Term Endowments		1,376,408.54	509,818.15
Special Items			
Extraordinary Items			
Transfers In			
Transfers From Other State Agencies		224,873.00	257,415.00
Mandatory Transfers From Other Members			
Nonmandatory Transfers From Other Members		1,716,466.33	13,018,408.33
Nonmandatory Transfers From Members/Agencies-Cap Assets			240,901.32
Transfers Out			
Transfers to Other State Agencies		(12.94)	(.10)
Mandatory Transfers to Other Members		(5,366,725.94)	(5,440,756.90)
Nonmandatory Transfers to Other Members		(67,471.11)	(735.70)
Nonmandatory Transfers to Members/Agencies - Cap Assets			
Legislative Transfers - In		390,142.00	5,086,588.00
Legislative Transfers - Out		(11,728,529.56)	(12,628,750.57)
Legislative Appropriations Lapsed	_		 (117,393.60)
Total Other Revenues and Transfers	\$	(2,271,551.00)	\$ 12,073,849.45
Change In Net Position	\$	15,982,614.03	\$ 25,394,034.26
Net Position, Beginning of Year Restatement	\$	363,089,774.32	\$ 337,695,740.06
Net Position, Beginning of Year, Restated	\$	363,089,774.32	\$ 337,695,740.06
Net Position, End of Year	\$	379,072,388.35	\$ 363,089,774.32

SCHEDULE IV-1 TEXAS A&M UNIVERSITY-CORPUS CHRISTI NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2018

	IN	STRUCTION		RESEARCH	PU	BLIC SERVICE	 ACADEMIC SUPPORT	 STUDENT SERVICES
Natural Classification								
Cost of Goods Sold	\$	137.00	\$		\$	4,115.70	\$	\$
Salaries & Wages		41,818,936.54		10,268,207.60		1,657,144.58	13,107,152.74	4,449,900.55
Payroll Related Costs		10,901,787.41		2,529,383.54		459,733.19	3,414,588.01	1,117,504.00
Payroll Related Costs-TRS Pension								
Payroll Related Costs-OPEB								
Professional Fees & Services		1,051,070.33		689,548.30		151,455.15	2,621,571.59	326,608.74
Travel		398,082.07		826,016.53		55,178.04	365,254.96	258,612.82
Materials & Supplies		1,387,818.12		1,336,363.86		362,800.93	2,330,640.01	842,967.11
Communication & Utilities		245,902.42		104,879.57		111,583.81	1,926,733.94	634,516.40
Repairs & Maintenance		215,443.76		147,058.45		20,343.34	315,894.23	667,100.67
Rentals & Leases		156,740.35		259,824.04		81,065.99	39,043.84	140,869.14
Printing & Reproduction		125,916.83		91,086.59		33,825.54	132,053.27	124,745.69
Federal Pass-Through		94,734.25		829,803.79				
State Pass-Through				552,509.35				
Depreciation & Amortization								
Bad Debt Expense								(360,320.59)
Interest		643.97		612.27		9.02	2,230.05	227.81
Scholarships		677,641.55		474,119.39			22,148.59	243,444.00
Claims & Losses								
Net Change In OPEB Obligation								
Other Operating Expenses		837,917.09	_	4,845,910.23	_	370,913.61	 479,303.96	 1,102,481.27
Total Operating Expenses	\$	57,912,771.69	\$	22,955,323.51	\$	3,308,168.90	\$ 24,756,615.19	\$ 9,548,657.61

INS	STITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	• —	AUXILIARY		EPRECIATION &		TOTAL		PRIOR YEAR
\$		\$	\$ 11.97	\$	61,118.77	\$		\$	65,383,44	\$	99.089.46
Ψ	8,833,619.05	1,568,561.48	1,144,576.36		8,383,324.26	Ψ		Ψ	91,231,423.16	φ	88,969,684.64
	3,207,829.48	450,539.74	113,574.63		2,339,913.49				24,534,853.49		23,810,857.12
	5,207,025.10	150,559.171	115,571.05		2,559,915.19				21,551,655.15		25,010,057.12
	1,031,782.46	117,538.58	50,452.99		1,361,189.11				7,401,217.25		7,711,115.55
	157,830.54	15,773.92	7,651.10		1,318,377.61				3,402,777.59		3,868,515.62
	705,441.11	1,025,152.09	34,613.46		1,541,154.85				9,566,951.54		9,061,065.40
	210,470.88	3,332,291.53	1,862.58		1,003,598.13				7,571,839.26		7,532,841.72
	86,351.99	3,740,912.95	8,738.36		1,120,789.98				6,322,633.73		6,538,701.57
	48,645.26	16,865.52	3,840.20		193,412.94				940,307.28		1,318,751.25
	73,423.40	5,275.40	7,446.85		188,402.40				782,175.97		822,623.23
									924,538.04		577,461.54
									552,509.35		241,382.48
							18,385,098.91		18,385,098.91		18,246,033.16
									(360,320.59)		276,031.41
	1,120.97	793.57			593.53				6,231.19		5,360.07
	63,549.75		16,919,346.36		2,873,381.08				21,273,630.72		19,456,601.49
	1,152,419.27	2,116,857.78	209,134.72		1,712,196.87				12,827,134.80		11,247,228.15
	15 552 404 16	A 10 000 500 50			22.007.452.02	•	10.005.000.01	^	205 420 205 12	ф.	100 502 242 04
\$	15,572,484.16	\$ 12,390,562.56	\$ 18,501,249.58	\$	22,097,453.02	\$	18,385,098.91	\$	205,428,385.13	\$	199,783,343.86

[Exhibit IV]

EXHIBIT V TEXAS A&M UNIVERSITY-CORPUS CHRISTI 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	\$	81,898,620.09	\$	76,684,290.73
Proceeds Received From Customers		4,534,223.20		4,724,617.14
Proceeds From Grants and Contracts		43,046,694.34		25,669,247.89
Proceeds From Auxiliary Enterprises		6,240,961.76		7,337,007.18
Proceeds From Loan Programs		56,192.46		16,049.77
Proceeds From a Defined Benefit Pension Plan				
Proceeds From a Defined Benefit OPEB Plan		059 076 14		001 296 05
Proceeds From Other Operating Revenues		958,276.14		991,386.05
Payments to Suppliers for Goods and Services		(44,751,144.73) (117,682,609.37)		(50,071,210.51) (112,609,452.37)
Payments to Employees Payments for Loans Provided		(439,522.22)		(112,009,432.37) (329,335.12)
Payments for Pension Benefits to Plan Members		(439,322.22)		(329,333.12)
Payments for OPEB Benefits to Plan Members				
Payments for Other Operating Expenses		(22,376,950.26)		(19,873,059.90)
raymonds for other operating Expenses		(22,370,330.20)	_	(1),0/5,059.90)
Net Cash Provided [Used] By Operating Activities	\$	(48,515,258.59)	\$	(67,460,459.14)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	60,347,499.30	\$	60,898,054.32
Proceeds From Gifts		6,760,715.13		6,533,446.37
Proceeds From Endowments		1,368,416.57		440,709.56
Proceeds From Transfers From Other Funds		226,304.11		524,860.99
Proceeds From Other Grant Receipts		20,978,015.97		18,659,878.50
Proceeds From Other Noncapital Financing Activities		247,384.17		1,227,133.05
Payments of Interest		(12.04)		(10)
Payments for Transfers to Other Funds		(12.94)		(.10)
Payments for Grant Disbursements Payments for Other Noncapital Financing Uses		(807,195.89)		(416,814.52)
Other Noncapital Transfers From/To System		1,715,795.18		1,225,082.26
Transfers Between Fund Groups		1,715,755.16		1,225,062.20
Net Cash Provided [Used] By Noncapital Financing Activities	\$	90,836,921.60	\$	89,092,350.43
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	5,080.92	\$	
Proceeds From Debt Issuance		-,	-	
Proceeds From State Grants and Contracts		9,009,639.54		8,821,223.86
Proceeds From Federal Grants and Contracts				
Proceeds From Gifts				
Proceeds From Interfund Payables				
Proceeds From Other Financing Activities				6,895,145.00
Proceeds From Capital Contributions				
Payments for Additions to Capital Assets		(18,667,907.51)		(8,389,410.76)
Payments of Principal On Debt				
Payments for Capital Leases				
Payments of Interest On Debt Issuance		(62,697.78)		
Payments for Interfund Receivables				(25,000,00)
Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory]		6 190 172 22		(35,000.00)
		6,189,173.22		1,365,425.35
Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand]		(17,095,255.50)		(18,069,507.47) 1,375,816.71
indasystem fransfers for Construction Proceeds [Non-Mand]				1,575,810.71
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(20,621,967.11)	\$	(8,036,307.31)
Cash Flows From Investing Activities				
Proceeds From Sales of Investments	\$		\$	
Sales and Purchases of Investments Held By System		(26,479,574.15)		(11,184,732.28)
Proceeds From Interest and Investment Income		2,362,186.80		1,759,372.51
Payments to Acquire Investments				
Net Cash Provided [Used] By Investing Activities	\$	(24,117,387.35)	\$	(9,425,359.77)
Net Increase [Decrease] In Cash and Cash Equivalents	\$	(2,417,691.45)	\$	4,170,224.21
Cash and Cash Equivalents, Beginning of Year	\$	41,204,154.94	\$	37,033,930.73
Restatement	4	,	-	
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	41,204,154.94	\$	37,033,930.73
Cash and Cash Equivalents, End of Year [Sch Three]	\$	38,786,463.49	\$	41,204,154.94
	_		-	

EXHIBIT V TEXAS A&M UNIVERSITY-CORPUS CHRISTI 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]		(75,439,730.15)		(76,164,470.26)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation		18,385,098.91		18,246,033.16
Bad Debt Expense		(1,074,741.89)		569,032.49
Pension Expense				
OPEB Expense				
Operating Income [Loss] and Cash Flow Categories Classification Differences				
Changes In Assets and Liabilities				
[Increase] Decrease In Receivables		230,555.00		(8,513,049.68)
[Increase] Decrease In Due From Agencies/Funds		(223,538.13)		(411,744.80)
[Increase] Decrease In Due From System Members		(42,435.89)		23,406.98
[Increase] Decrease In Inventories		(13,679.05)		65,883.66
[Increase] Decrease In Prepaid Expenses		70,395.53		88,233.48
[Increase] Decrease In Loans and Contracts		(34,218.80)		(301,742.67)
[Increase] Decrease In Other Assets				
[Increase] Decrease In Deferred Outflows - Pensions				
[Increase] Decrease In Deferred Outflows - OPEB				
Increase [Decrease] In Payables		2,882,729.26		(1,347,743.75)
Increase [Decrease] In Due to Other Agencies/Funds		102,433.58		305,993.45
Increase [Decrease] In Due to System Members		272,566.34		95,120.09
Increase [Decrease] In Unearned Revenue		7,108,776.64		43,802.85
Increase [Decrease] In Deposits		(494,659.72)		(24,819.90)
Increase [Decrease] In Employees' Compensable Leave		(244,810.22)		(134,394.24)
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	\$	26,924,471.56	\$	8,704,011.12
Net Cash Provided [Used] By Operating Activities	\$	(48,515,258.59)	\$	(67,460,459.14)
Non-Cash Transactions				
Donation of Capital Assets	\$	46,954,68	\$	12,011.52
Net Change In Fair Value of Investments	ψ	3,139,601.20	Ψ	7,153,292.16
Refunding of Long Term Debt		5,157,001.20		7,155,272.10
Amortization of Bond Premiums and Discounts				
		98,063.93		326,366.25

SCHEDULE THREE TEXAS A&M UNIVERSITY-CORPUS CHRISTI SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2018

	_	CURRENT YEAR TOTAL
Cash & Cash Equivalents		
Current Assets		
Cash On Hand		
Cashiers Account	\$	14,100.00
Petty Cash Department Working Fund		51,730.00
Total Cash On Hand	\$	65,830.00
Cash In State Treasury		
Fund 0230	\$	7,229,110.70
Total Cash In State Treasury	\$	7,229,110.70
Reimbursements Due From State Treasury	\$	2,315,316.20
Assets Held By System Offices-Current		17,673,460.72
Total Current Cash and Cash Equivalents [Exhibit III]	\$	27,283,717.62
Restricted		
Cash On Hand		
Cash In Bank	\$	16,526.13
Assets Held By System Offices-Current	\$	9,097,108.48
Cash Equivalents		2,389,111.26
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$	11,502,745.87
Total Cash & Cash Equivalents [Exhibit V]	\$	38,786,463.49

SCHEDULE N-2 TEXAS A&M UNIVERSITY-CORPUS CHRISTI 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	\$	6,488,846.19	\$	\$	
Construction In Progress		15,574,228.57			(1,022,054.88)
Other Tangible Capital Assets	_	980,396.15			
Total Non-Depreciable/Non-Amortizable Assets	\$	23,043,470.91	\$	\$	(1,022,054.88)
Depreciable Assets					
Buildings	\$	296,613,834.44	\$	\$	997,994.11
Infrastructure		18,150,600.70			
Facilities and Other Improvements		26,971,960.80			
Furniture and Equipment		37,061,141.78			24,060.77
Vehicles, Boats and Aircraft		3,835,696.91			
Other Capital Assets	_	10,603,559.61			
Total Depreciable Assets at Historical Cost	\$	393,236,794.24	\$	\$	1,022,054.88
Less Accumulated Depreciation for					
Buildings	\$	(132,573,653.27)	\$	\$	
Infrastructure		(11,595,125.94)			
Facilities and Other Improvements		(13,169,595.79)			
Furniture and Equipment		(22,137,381.02)			
Vehicles, Boats and Aircraft		(3,225,413.20)			
Other Capital Assets	_	(8,281,383.37)			
Total Accumulated Depreciation	\$	(190,982,552.59)	\$	\$	
Depreciable Assets, Net	\$	202,254,241.65	\$	\$	1,022,054.88
Amortizable Assets - Intangible					
Computer Software	\$	5,217,343.08	\$	\$	
Total Intangible Assets at Historical Cost	\$	5,217,343.08	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(4,467,566.11)	\$	\$	
Total Accumulated Amortization	\$	(4,467,566.11)	\$	\$	
Amortizable Assets,Net	\$	749,776.97	\$	\$	
Capital Assets, Net	\$	226,047,489.53	\$	\$	

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	_	ADDITIONS		DELETIONS		BALANCE 8-31-18	
\$	\$	\$	14,592,475.78 51,132.12	\$	(35,803.00)	\$	6,488,846.19 29,108,846.47 1,031,528.27	
\$	\$	\$	14,643,607.90	\$	(35,803.00)	\$	36,629,220.93	
\$	\$	\$		\$	(196,391.32)	\$	297,415,437.23 18,150,600.70 26,971,960.80	
113,517.85		_	3,372,572.19 626,365.66 171,695.03		(947,406.90) (174,211.22) (135,566.60)	_	39,623,885.69 4,287,851.35 10,639,688.04	
\$ 113,517.85	\$	\$	4,170,632.88	\$	(1,453,576.04)	\$	397,089,423.81	
\$ (113,517.85)	\$	\$	(12,337,439.64) (626,486.14) (1,102,218.48) (3,647,666.97)	\$	804,696.88	\$	(144,911,092.91) (12,221,612.08) (14,271,814.27) (25,093,868.96)	
(113,317.65)			(223,993.85) (386,329.39)	_	161,186.23 135,566.60	_	$\begin{array}{c} (23,033,808.90)\\ (3,288,220.82)\\ (8,532,146.16)\end{array}$	
\$ (113,517.85)	<u>\$</u>	\$	(18,324,134.47)	\$	1,101,449.71	\$	(208,318,755.20)	
<u>\$</u>	\$	\$	(14,153,501.59)	\$	(352,126.33)	\$	188,770,668.61	
\$	\$	\$	60,146.75	\$		\$	5,277,489.83	
\$	\$	\$	60,146.75	\$		\$	5,277,489.83	
\$	\$	\$	(60,964.44)	\$		\$	(4,528,530.55)	
\$	\$	\$	(60,964.44)	\$		\$	(4,528,530.55)	
\$	<u>\$</u>	\$	(817.69)	\$		\$	748,959.28	
\$	\$	\$	489,288.62	\$	(387,929.33)	\$	226,148,848.82	