

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Texas A&M University - Texarkana

For the Year Ended August 31, 2018

With Comparative Totals for the Year Ended August 31, 2017



Dr. Emily Cutrer, President
James Scogin, Vice President for Finance and Administration

UNAUDITED

TEXAS A&M UNIVERSITY - TEXARKANA

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	1,601	1,618
Out-of-State	405	429
Foreign	32	43
Total Students	<u>2,038</u>	<u>2,090</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2014-15	1,812	17,907
2015-16	1,839	18,056

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TEXAS A&M UNIVERSITY - TEXARKANA

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EXHIBIT III
TEXAS A&M UNIVERSITY-TEXARKANA
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]	5,070,333.36	4,995,651.38
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	650,344.53	236,601.09
Investments		
Legislative Appropriations	4,699,104.18	4,526,806.27
Receivables, Net [Note 24]		
Federal	1,415,926.08	6,033,862.03
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	1,170,851.05	480,028.89
Investment Trades		
Accounts	179,137.05	115,290.50
Other		
Due From Other Agencies	552.50	12,035.00
Due From Other Members		
Due From Other Funds	942,915.00	4,211,677.00
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	17,532.53	7,307.36
Interfund Receivable [Note 12]		
Other Current Assets	1,186,811.46	1,092,750.72
Total Current Assets	<u>\$ 15,333,507.74</u>	<u>\$ 21,712,010.24</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 13,020,262.06	\$ 11,702,204.05
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts		
Assets Held By System Office	18,586,041.65	20,328,293.03
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	5,200,858.00	5,200,858.00
Construction In Progress	18,763,653.01	5,820,262.60
Other Tangible Capital Assets		
Land Use Rights	45,495.00	45,495.00
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	84,561,510.17	84,561,510.17
Infrastructure	15,479,072.68	15,479,072.68
Facilities and Other Improvements	3,566,260.16	3,566,260.16
Furniture and Equipment	2,481,985.43	2,245,520.10
Vehicles, Boats, and Aircraft	179,863.95	147,099.95
Other Capital Assets	4,881,052.45	4,955,901.90
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	468,271.79	112,354.17
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(46,499,302.62)	(41,333,167.60)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 120,735,023.73</u>	<u>\$ 112,831,664.21</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>\$ 136,068,531.47</u>	<u>\$ 134,543,674.45</u>

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EXHIBIT III
TEXAS A&M UNIVERSITY-TEXARKANA
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	\$ 878,026.57	\$ 918,656.82
Payroll	1,696,637.24	1,796,303.88
Investment Trades		
Self-Insured Health and Dental		
Student	90,211.99	79,587.56
Other		
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds	942,915.00	4,211,677.00
Due to Other Members		
Funds Held for Investment		
Unearned Revenue	5,806,622.50	5,118,194.07
Employees' Compensable Leave	66,841.76	89,646.68
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]	145,355.74	
Liabilities Payable From Restricted Assets		
Funds Held for Others	29,663.88	82,004.88
Other Current Liabilities	196,605.33	287,220.86
Total Current Liabilities	<u>\$ 9,852,880.01</u>	<u>\$ 12,583,291.75</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	496,515.36	526,028.04
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		1,276,447.80
Capital Lease Obligations [Note 8]	6,014,644.26	
Other Non-Current Liabilities	50,000.00	100,000.00
Total Non-Current Liabilities	<u>\$ 6,561,159.62</u>	<u>\$ 1,902,475.84</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>\$ 16,414,039.63</u>	<u>\$ 14,485,767.59</u>
Net Position		
Net Investment In Capital Assets	\$ 82,968,720.02	\$ 80,801,167.13
Restricted for		
Debt Service		
Capital Projects		
Education	5,345,470.76	5,065,835.08
Endowment and Permanent Funds		
Nonexpendable	5,985,717.08	4,949,824.73
Expendable	1,003,968.41	691,679.34
Unrestricted	24,350,615.57	28,549,400.58
Total Net Position [Exhibit IV]	<u>\$ 119,654,491.84</u>	<u>\$ 120,057,906.86</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 136,068,531.47</u>	<u>\$ 134,543,674.45</u>

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EXHIBIT IV
 TEXAS A&M UNIVERSITY-TEXARKANA
 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	\$ 14,100,094.28	\$ 13,040,573.17
Discounts and Allowances	(3,742,077.57)	(3,128,886.38)
Professional Fees		
Auxiliary Enterprises	1,617,849.76	1,388,038.47
Discounts and Allowances	(367,864.73)	(333,038.63)
Other Sales of Goods and Services	374,903.32	323,183.72
Discounts and Allowances		
Interest Revenue	1,990.00	1,770.00
Federal Revenue - Operating	547,265.04	417,796.43
Federal Pass Through Revenue	43,037.51	370,726.84
State Grant Revenue		
State Pass Through Revenue	792,803.20	699,528.56
Other Grants and Contracts - Operating	125,656.58	(135,345.46)
Other Operating Revenue	16,763.20	13,223.50
Total Operating Revenues	<u>\$ 13,510,420.59</u>	<u>\$ 12,657,570.22</u>
Operating Expenses		
Instruction	\$ 13,087,283.38	\$ 12,078,638.06
Research	34,519.16	75,440.83
Public Service	61,013.13	265,014.98
Academic Support	4,738,041.26	5,066,708.71
Student Services	3,737,769.70	3,584,778.30
Institutional Support	4,897,738.57	4,971,731.19
Operation & Maintenance of Plant	1,747,739.68	1,687,894.46
Scholarships & Fellowships	3,125,540.44	2,817,648.43
Auxiliary	2,022,156.49	1,801,451.48
Depreciation/Amortization	5,335,550.39	5,379,577.51
Total Operating Expenses [Schedule IV-1]	<u>\$ 38,787,352.20</u>	<u>\$ 37,728,883.95</u>
Total Operating Income [Loss]	<u>\$ (25,276,931.61)</u>	<u>\$ (25,071,313.73)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 23,181,361.04	\$ 21,216,957.32
Federal Revenue Non-Operating	4,348,649.98	3,716,462.57
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	561,534.27	832,834.81
Investment Income	2,674,203.29	2,946,235.65
Investing Activities Expense	(63,753.88)	(59,884.58)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets		56,163.02
Settlement of Claims		
Other Nonoperating Revenues	541,065.55	141,627.21
Other Nonoperating [Expenses]	(88,500.00)	(34,365.61)
Total Nonoperating Revenues [Expenses]	<u>\$ 31,154,560.25</u>	<u>\$ 28,816,030.39</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 5,877,628.64</u>	<u>\$ 3,744,716.66</u>

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EXHIBIT IV
 TEXAS A&M UNIVERSITY-TEXARKANA
 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	\$	\$
Capital Appropriations [Higher Education Fund]	1,823,883.00	1,823,883.00
Additions to Permanent and Term Endowments	919,320.00	125,610.00
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	16,814.50	12,035.00
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	527,231.16	3,496,334.26
Nonmandatory Transfers From Members/Agencies-Cap Assets		
Transfers Out		
Transfers to Other State Agencies	(21,208.51)	
Mandatory Transfers to Other Members	(966,994.10)	(1,318,146.39)
Nonmandatory Transfers to Other Members	(238.15)	(210.20)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In	28,213.00	2,495,907.00
Legislative Transfers - Out	(8,608,064.56)	(8,160,857.00)
Legislative Appropriations Lapsed		(576,732.00)
Total Other Revenues and Transfers	<u>\$ (6,281,043.66)</u>	<u>\$ (2,102,176.33)</u>
Change In Net Position	<u>\$ (403,415.02)</u>	<u>\$ 1,642,540.33</u>
Net Position, Beginning of Year	<u>\$ 120,057,906.86</u>	<u>\$ 118,415,366.53</u>
Restatement		
Net Position, Beginning of Year, Restated	<u>\$ 120,057,906.86</u>	<u>\$ 118,415,366.53</u>
Net Position, End of Year	<u><u>\$ 119,654,491.84</u></u>	<u><u>\$ 120,057,906.86</u></u>

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SCHEDULE IV-1
 TEXAS A&M UNIVERSITY-TEXARKANA
 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	\$	\$	\$	\$	\$
Salaries & Wages	9,224,376.96	21,088.34		2,374,750.08	1,896,398.10
Payroll Related Costs	2,800,422.07	914.60		530,599.72	476,645.30
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	231,561.53	1,724.21		104,481.12	628,484.18
Travel	251,946.45	1,317.08		65,957.78	107,873.36
Materials & Supplies	276,119.43	9,474.93	90.00	421,616.04	207,012.38
Communication & Utilities	6,491.86			645,014.52	16,522.62
Repairs & Maintenance	16,945.25		53,796.88	332,021.95	42,190.85
Rentals & Leases	35,640.69			40,303.45	25,149.82
Printing & Reproduction	16,886.55			24,943.87	26,528.43
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					32,308.67
Interest	10.10			32.01	
Scholarships	13,000.00		6,750.00	32,392.90	45,550.00
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	213,882.49		376.25	165,927.82	233,105.99
Total Operating Expenses	<u>\$ 13,087,283.38</u>	<u>\$ 34,519.16</u>	<u>\$ 61,013.13</u>	<u>\$ 4,738,041.26</u>	<u>\$ 3,737,769.70</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>
\$ 788.25	\$	\$	\$ 2,275.49	\$	\$ 3,063.74	\$ 4,741.66
2,509,716.06	386,981.14	53,423.14	591,276.62		17,058,010.44	16,228,472.13
737,972.63	89,454.64	4.80	170,916.38		4,806,930.14	4,721,715.94
717,920.82	790,290.22		368,927.64		2,843,389.72	3,101,859.21
50,426.99	3,828.22		146,650.39		628,000.27	523,174.83
155,597.01	14,525.23	3,067.78	185,501.84		1,273,004.64	1,136,502.08
120,576.16	388,035.27		178,413.20		1,355,053.63	1,267,930.29
108,532.30	42,860.23		4,478.00		600,825.46	726,469.34
29,763.06	33.24		96,656.79		227,547.05	223,897.19
35,450.24	397.99	251.40	9,999.48		114,457.96	96,351.74
				5,335,550.39	5,335,550.39	5,379,577.51
					32,308.67	32,220.00
76.66					118.77	216.93
		2,954,988.46	112,926.45		3,165,607.81	2,828,762.88
<u>430,918.39</u>	<u>31,333.50</u>	<u>113,804.86</u>	<u>154,134.21</u>		<u>1,343,483.51</u>	<u>1,456,992.22</u>
<u>\$ 4,897,738.57</u>	<u>\$ 1,747,739.68</u>	<u>\$ 3,125,540.44</u>	<u>\$ 2,022,156.49</u>	<u>\$ 5,335,550.39</u>	<u>\$ 38,787,352.20</u>	<u>\$ 37,728,883.95</u>

[Exhibit IV]

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EXHIBIT V
TEXAS A&M UNIVERSITY-TEXARKANA
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	\$ 10,335,112.85	\$ 10,292,124.00
Proceeds Received From Customers	336,628.63	516,199.45
Proceeds From Grants and Contracts	1,035,751.25	1,352,706.37
Proceeds From Auxiliary Enterprises	1,248,985.03	945,316.77
Proceeds From Loan Programs	1,990.00	6,682.56
Proceeds From a Defined Benefit Pension Plan		
Proceeds From a Defined Benefit OPEB Plan		
Proceeds From Other Operating Revenues	16,763.20	13,023.50
Payments to Suppliers for Goods and Services	(8,384,363.15)	(8,830,429.44)
Payments to Employees	(22,187,540.35)	(20,568,084.59)
Payments for Loans Provided	(44,084.85)	
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(3,285,284.19)	(2,945,616.60)
Net Cash Provided [Used] By Operating Activities	\$ (20,926,041.58)	\$ (19,218,077.98)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 21,897,832.32	\$ 24,002,578.30
Proceeds From Gifts	561,534.27	832,834.81
Proceeds From Endowments	919,320.00	125,610.00
Proceeds From Transfers From Other Funds	16,814.50	12,035.00
Proceeds From Other Grant Receipts	6,170,835.01	3,522,324.73
Proceeds From Other Noncapital Financing Activities	10,049,827.55	141,627.21
Payments of Interest		
Payments for Transfers to Other Funds	(21,208.51)	
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(1,467,288.80)	(478,010.33)
Other Noncapital Transfers From/To System	526,993.01	296,124.06
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 38,654,659.35	\$ 28,455,123.78
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$ 70,475.00
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	2,963,326.81	819,384.09
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	(13,663,103.28)	(274,329.93)
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]	(9,575,058.66)	(9,479,003.39)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (20,274,835.13)	\$ (8,863,474.23)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	1,993,430.24	(2,527,585.44)
Proceeds From Interest and Investment Income	1,041,212.54	467,254.47
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ 3,034,642.78	\$ (2,060,330.97)
Net Increase [Decrease] In Cash and Cash Equivalents	\$ 488,425.42	\$ (1,686,759.40)
Cash and Cash Equivalents, Beginning of Year Restatement	\$ 5,232,252.47	\$ 6,919,011.87
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 5,232,252.47	\$ 6,919,011.87
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 5,720,677.89	\$ 5,232,252.47

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EXHIBIT V
 TEXAS A&M UNIVERSITY-TEXARKANA
 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]	(25,276,931.61)	(25,071,313.73)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	5,335,550.39	5,379,577.51
Bad Debt Expense	257,035.67	246,055.33
Pension Expense		
OPEB Expense		
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(1,452,406.79)	227,030.64
[Increase] Decrease In Due From Agencies/Funds	11,482.50	3,863.00
[Increase] Decrease In Due From System Members		
[Increase] Decrease In Inventories		
[Increase] Decrease In Prepaid Expenses	(118,946.07)	(239,374.84)
[Increase] Decrease In Loans and Contracts	(42,533.84)	4,912.56
[Increase] Decrease In Other Assets	24,885.33	(10,817.45)
[Increase] Decrease In Deferred Outflows - Pensions		
[Increase] Decrease In Deferred Outflows - OPEB		
Increase [Decrease] In Payables	(129,672.46)	213,471.04
Increase [Decrease] In Due to Other Agencies/Funds		
Increase [Decrease] In Due to System Members		
Increase [Decrease] In Unearned Revenue	688,428.43	(33,712.22)
Increase [Decrease] In Deposits	(170,615.53)	(17,795.23)
Increase [Decrease] In Employees' Compensable Leave	(52,317.60)	80,025.41
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	\$ 4,350,890.03	\$ 5,853,235.75
Net Cash Provided [Used] By Operating Activities	\$ (20,926,041.58)	\$ (19,218,077.98)
Non-Cash Transactions		
Donation of Capital Assets	\$	\$
Net Change In Fair Value of Investments	452,051.17	1,920,048.99
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other		56,163.02

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SCHEDULE N-2
 TEXAS A&M UNIVERSITY-TEXARKANA
 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	\$ 5,200,858.00	\$	\$
Construction In Progress	5,820,262.60		
Land Use Rights	45,495.00		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 11,066,615.60</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets			
Buildings	\$ 84,561,510.17	\$	\$
Infrastructure	15,479,072.68		
Facilities and Other Improvements	3,566,260.16		
Furniture and Equipment	2,245,520.10		
Vehicles, Boats and Aircraft	147,099.95		
Other Capital Assets	4,955,901.90		
Total Depreciable Assets at Historical Cost	<u>\$ 110,955,364.96</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Depreciation for			
Buildings	\$ (28,492,957.49)	\$	\$
Infrastructure	(5,204,287.85)		
Facilities and Other Improvements	(1,579,768.99)		
Furniture and Equipment	(1,721,292.52)		
Vehicles, Boats and Aircraft	(130,621.09)		
Other Capital Assets	(4,091,885.49)		
Total Accumulated Depreciation	<u>\$ (41,220,813.43)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 69,734,551.53</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets - Intangible			
Computer Software	\$ 112,354.17	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 112,354.17</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (112,354.17)	\$	\$
Total Accumulated Amortization	<u>\$ (112,354.17)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 80,801,167.13</u>	<u>\$</u>	<u>\$</u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-18
\$	\$	\$ 12,943,390.41	\$	\$ 5,200,858.00
				18,763,653.01
				45,495.00
<u>\$</u>	<u>\$</u>	<u>\$ 12,943,390.41</u>	<u>\$</u>	<u>\$ 24,010,006.01</u>
\$	\$	\$	\$	\$ 84,561,510.17
				15,479,072.68
				3,566,260.16
		277,700.33	(41,235.00)	2,481,985.43
		32,764.00		179,863.95
		53,330.92	(128,180.37)	4,881,052.45
<u>\$</u>	<u>\$</u>	<u>\$ 363,795.25</u>	<u>\$ (169,415.37)</u>	<u>\$ 111,149,744.84</u>
\$	\$	\$ (4,070,103.61)	\$	\$ (32,563,061.10)
		(706,657.11)		(5,910,944.96)
		(208,606.05)		(1,788,375.04)
		(166,702.18)	41,235.00	(1,846,759.70)
		(8,186.98)		(138,808.07)
		(127,838.78)	128,180.37	(4,091,543.90)
<u>\$</u>	<u>\$</u>	<u>\$ (5,288,094.71)</u>	<u>\$ 169,415.37</u>	<u>\$ (46,339,492.77)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (4,924,299.46)</u>	<u>\$</u>	<u>\$ 64,810,252.07</u>
<u>\$</u>	<u>\$</u>	<u>\$ 355,917.62</u>	<u>\$</u>	<u>\$ 468,271.79</u>
<u>\$</u>	<u>\$</u>	<u>\$ 355,917.62</u>	<u>\$</u>	<u>\$ 468,271.79</u>
<u>\$</u>	<u>\$</u>	<u>\$ (47,455.68)</u>	<u>\$</u>	<u>\$ (159,809.85)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (47,455.68)</u>	<u>\$</u>	<u>\$ (159,809.85)</u>
<u>\$</u>	<u>\$</u>	<u>\$ 308,461.94</u>	<u>\$</u>	<u>\$ 308,461.94</u>
<u>\$</u>	<u>\$</u>	<u>\$ 8,327,552.89</u>	<u>\$</u>	<u>\$ 89,128,720.02</u>