

UNAUDITED

# ANNUAL FINANCIAL REPORT

of

**Texas A&M University - San Antonio**

*For the Year Ended August 31, 2015*

*With Comparative Totals for the Year Ended August 31, 2014*



**Dr. Cynthia Teniente-Matson, President**  
**Darrell R. Morrison, Vice President for Business Affairs**  
**and Chief Financial Officer**  
**Dr. Brent Snow, Provost and Vice President for Academic Affairs**

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TEXAS A&M UNIVERSITY - SAN ANTONIO

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2014</u>	<u>FALL 2015</u>
Texas Resident	4,471	4,521
Out-of-State	17	10
Foreign	33	29
Total Students	<u>4,521</u>	<u>4,560</u>

HISTORICAL  
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2011-12	3,554	31,570
2012-13	4,116	36,825
2013-14	4,512	40,202
2014-15	4,521	39,272
2015-16	4,560	40,386

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TEXAS A&M UNIVERSITY - SAN ANTONIO

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EXHIBIT III  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
STATEMENT OF NET POSITION  
FOR THE YEAR ENDED AUGUST 31, 2015

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Current Assets		
Cash & Cash Equivalents [Schedule Three]	\$ 17,486,895.31	\$ 15,875,261.98
Investments		
Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	1,408,546.42	1,204,273.62
Investments		
Legislative Appropriations	(19,120.78)	1,213,525.25
Receivables, Net [Note 24]		
Federal		11,217.87
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	1,169,423.84	1,096,829.41
Investment Trades		
Accounts	18,186.51	16,596.74
Other	24,395.05	31,129.61
Due From Other Agencies		
Due From Other Members	1,467,083.81	1,201,828.16
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	596,741.22	2,341,109.02
Interfund Receivable [Note 12]		
Other Current Assets	429,660.77	527,451.70
Total Current Assets	<u>\$ 22,581,812.15</u>	<u>\$ 23,519,223.36</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 3,707,835.69	\$ 2,120,930.26
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts		
Assets Held By System Office	11,619,504.50	11,230,330.82
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	15,761,847.10	15,761,847.10
Construction In Progress		
Other Tangible Capital Assets	675,263.95	445,132.34
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	88,128,616.86	82,260,821.63
Infrastructure	10,873,108.30	9,296,389.53
Facilities and Other Improvements	4,179,880.28	3,397,262.00
Furniture and Equipment	2,321,720.60	1,410,121.86
Vehicles, Boats, and Aircraft	258,661.03	258,661.03
Other Capital Assets	549,421.11	893,722.20
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	384,763.96	384,763.96
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(11,369,818.60)	(6,559,607.40)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 127,090,804.78</u>	<u>\$ 120,900,375.33</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>\$ 149,672,616.93</u>	<u>\$ 144,419,598.69</u>

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EXHIBIT III  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
STATEMENT OF NET POSITION  
FOR THE YEAR ENDED AUGUST 31, 2015

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 753,744.66	\$ 1,118,094.72
Payroll	1,477,946.33	1,354,567.40
Investment Trades		
Self-Insured Health and Dental		
Student	143,150.53	173,951.90
Other	26,659.21	12,976.06
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members	609,300.41	521,750.22
Funds Held for Investment		
Unearned Revenue	7,896,706.66	9,463,487.50
Employees' Compensable Leave	62,431.06	58,595.00
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations	29,353.27	
Liabilities Payable From Restricted Assets		
Funds Held for Others	851,452.68	937,594.19
Other Current Liabilities	1,885.27	
Total Current Liabilities	<u>\$ 11,852,630.08</u>	<u>\$ 13,641,016.99</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	867,975.40	671,984.02
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	1,281,504.78	1,183,865.16
Capital Lease Obligations		
Other Non-Current Liabilities	35,402.99	40,000.00
Total Non-Current Liabilities	<u>\$ 2,184,883.17</u>	<u>\$ 1,895,849.18</u>
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Total Deferred Inflows of Resources	<u>\$</u>	<u>\$</u>
Total Liabilities and Deferred Inflows	<u>\$ 14,037,513.25</u>	<u>\$ 15,536,866.17</u>
Net Position		
Net Investment In Capital Assets	\$ 111,763,464.59	\$ 107,549,114.25
Restricted for		
Debt Service		
Capital Projects		
Education	3,241,378.72	3,110,841.85
Endowment and Permanent Funds		
Nonexpendable		
Expendable	301,862.35	311,784.87
Unrestricted	20,328,398.02	17,910,991.55
Total Net Position [Exhibit IV]	<u>\$ 135,635,103.68</u>	<u>\$ 128,882,732.52</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 149,672,616.93</u>	<u>\$ 144,419,598.69</u>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED AUGUST 31, 2015

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
<b>Operating Revenues</b>		
Tuition and Fees	\$ 24,885,214.11	\$ 23,850,864.80
Discounts and Allowances	(4,300,827.20)	(4,710,123.78)
Hospitals and Clinics		
Discounts and Allowances		
Professional Fees		
Auxiliary Enterprises	234,741.16	180,717.08
Discounts and Allowances		
Other Sales of Goods and Services	349,228.05	396,233.37
Discounts and Allowances		
Interest Revenue	4,634.66	14,718.63
Federal Revenue - Operating		40,000.00
Federal Pass Through Revenue	16,000.00	14,586.11
State Grant Revenue		
State Pass Through Revenue	99,632.70	190,392.02
Other Grants and Contracts - Operating	73,000.00	126,199.12
Other Operating Revenue	58,955.03	76,242.98
<b>Total Operating Revenues</b>	<b>\$ 21,420,578.51</b>	<b>\$ 20,179,830.33</b>
<b>Operating Expenses</b>		
Instruction	\$ 14,949,309.65	\$ 14,172,924.69
Research	96,728.95	202,949.92
Public Service	270,154.14	119,628.41
Hospitals and Clinics		
Academic Support	4,739,471.08	2,860,706.13
Student Services	7,438,455.77	5,602,363.95
Institutional Support	6,569,973.63	8,789,745.98
Operation & Maintenance of Plant	4,679,856.95	4,286,639.97
Scholarships & Fellowships	5,359,980.37	5,756,538.84
Auxiliary	243,644.13	135,124.12
Depreciation/Amortization	5,381,832.89	2,419,572.88
<b>Total Operating Expenses [Schedule IV-1]</b>	<b>\$ 49,729,407.56</b>	<b>\$ 44,346,194.89</b>
<b>Total Operating Income [Loss]</b>	<b>\$ (28,308,829.05)</b>	<b>\$ (24,166,364.56)</b>
<b>Nonoperating Revenues [Expenses]</b>		
Legislative Revenue	\$ 20,890,067.73	\$ 20,672,922.15
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating	6,963,355.41	6,973,359.86
State Pass Through Non-Operating		
Gifts	701,473.27	687,938.53
Land Income		
Investment Income	35,895.42	1,204,248.40
Investing Activities Expense	(35,688.72)	(24,686.34)
Interest Expense	(3,331.50)	
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets		
Settlement of Claims		(116,000.00)
Other Nonoperating Revenues	43,231.26	4,612.76
Other Nonoperating [Expenses]	(5,567,170.58)	(540,019.86)
<b>Total Nonoperating Revenues [Expenses]</b>	<b>\$ 23,027,832.29</b>	<b>\$ 28,862,375.50</b>
<b>Income [Loss] Before Other Revenues and Transfers</b>	<b>\$ (5,280,996.76)</b>	<b>\$ 4,696,010.94</b>

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EXHIBIT IV  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED AUGUST 31, 2015

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Other Revenues and Transfers		
Capital Contributions	\$ 93,034.50	\$ 105,350.00
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments		
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	39,931.00	
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	769,629.16	510,931.82
Nonmandatory Transfers From Members/Agencies-Cap Assets	13,928,538.08	61,179,260.39
Transfers Out		
Transfers to Other State Agencies	(155,174.93)	(156,916.57)
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members	(5,351.89)	(42,125.03)
Nonmandatory Transfers to Members/Agencies - Cap Assets		
Legislative Transfers - In		
Legislative Transfers - Out	(2,637,238.00)	(2,632,438.00)
Legislative Appropriations Lapsed		
Total Other Revenues and Transfers	<u>\$ 12,033,367.92</u>	<u>\$ 58,964,062.61</u>
Change In Net Position	<u>\$ 6,752,371.16</u>	<u>\$ 63,660,073.55</u>
Net Position, Beginning of Year	\$ 128,882,732.52	\$ 65,222,658.97
Restatement		
Net Position, Beginning of Year, Restated	<u>\$ 128,882,732.52</u>	<u>\$ 65,222,658.97</u>
Net Position, End of Year	<u>\$ 135,635,103.68</u>	<u>\$ 128,882,732.52</u>

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SCHEDULE IV-1  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX  
 FOR THE YEAR ENDED AUGUST 31, 2015

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>HOSPITALS &amp; CLINICS</u>	<u>ACADEMIC SUPPORT</u>
Natural Classification					
Cost of Goods Sold	\$	\$	\$	\$	\$
Salaries & Wages	10,508,593.24	14,068.50	6,500.00		2,882,690.90
Payroll Related Costs	2,292,102.42	2,925.65	850.25		981,107.89
Payroll Related Costs-TRS Pension					
Professional Fees & Services	120,510.04	45,914.58	42,957.68		49,441.37
Travel	170,354.82	8,495.38	349.99		18,277.49
Materials & Supplies	1,485,977.17	14,384.19	26,364.92		382,762.87
Communication & Utilities	60,049.09	1,415.33	8,020.88		337,689.48
Repairs & Maintenance	8,233.72	110.00	4,995.00		67,379.07
Rentals & Leases	98,473.96	3,503.26	14,726.56		4,456.01
Printing & Reproduction	15,259.79	910.00	32,903.51		1,672.65
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	92.32				30.06
Scholarships					
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>189,663.08</u>	<u>5,002.06</u>	<u>132,485.35</u>		<u>13,963.29</u>
Total Operating Expenses	<u>\$ 14,949,309.65</u>	<u>\$ 96,728.95</u>	<u>\$ 270,154.14</u>	<u>\$</u>	<u>\$ 4,739,471.08</u>



<u>STUDENT SERVICES</u>	<u>INSTITUTIONAL SUPPORT</u>	<u>OPERATION &amp; MAINTENANCE OF PLANT</u>	<u>SCHOLARSHIPS &amp; FELLOWSHIPS</u>	<u>AUXILIARY</u>	<u>DEPRECIATION &amp; AMORTIZATION</u>	<u>TOTAL</u>	<u>PRIOR YEAR</u>
\$ 307.46	\$	\$	\$	\$	\$	\$ 307.46	\$
3,599,272.36	3,713,245.42	818,008.51	1,421.48	191,660.21		21,735,460.62	19,594,549.94
600,210.16	954,138.20	161,751.92	111.59	44,226.30		5,037,424.38	4,453,384.96
926,156.09	669,254.98	1,781,684.96		495.82		3,636,415.52	3,047,401.98
88,145.07	105,089.10	15,838.29				406,550.14	497,577.32
1,755,634.49	33,660.14	133,149.96		3,465.23		3,835,398.97	4,421,221.13
34,604.44	119,046.25	788,617.77				1,349,443.24	1,162,779.10
42,609.45	173,533.01	52,698.22		644.15		350,202.62	484,733.66
108,043.93	74,929.65	822,170.41		747.30		1,127,051.08	981,386.25
104,314.30	35,822.48	7,709.24				198,591.97	136,712.31
					5,381,832.89	5,381,832.89	2,419,572.88
(70,685.01)						(70,685.01)	54,725.64
195.20	309.53	81.50				708.61	800.89
51,730.70		38,499.45	5,352,846.04	140.00		5,443,216.19	5,797,121.34
197,917.13	690,944.87	59,646.72	5,601.26	2,265.12		1,297,488.88	1,294,227.49
<u>\$ 7,438,455.77</u>	<u>\$ 6,569,973.63</u>	<u>\$ 4,679,856.95</u>	<u>\$ 5,359,980.37</u>	<u>\$ 243,644.13</u>	<u>\$ 5,381,832.89</u>	<u>\$ 49,729,407.56</u>	<u>\$ 44,346,194.89</u>

[Exhibit IV]

UNAUDITED

EXHIBIT V  
TEXAS A&M UNIVERSITY-SAN ANTONIO  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED AUGUST 31, 2015

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 18,972,566.60	\$ 19,177,542.39
Proceeds Received From Customers	346,834.33	1,031,204.51
Proceeds From Grants and Contracts	204,656.59	360,876.87
Proceeds From Auxiliary Enterprises	237,473.65	206,496.83
Proceeds From Loan Programs	1,848,733.67	163,574.36
Proceeds From Other Operating Revenues	46,155.30	36,619.98
Payments to Suppliers for Goods and Services	(12,484,949.60)	(11,269,085.51)
Payments to Employees	(26,449,678.63)	(23,844,952.32)
Payments for Loans Provided		(63,198.83)
Payments for Other Operating Expenses	(5,402,226.52)	(5,919,914.89)
Net Cash Provided [Used] By Operating Activities	\$ (22,680,434.61)	\$ (20,120,836.61)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 22,122,713.76	\$ 19,511,507.84
Proceeds From Gifts	701,473.27	687,938.53
Proceeds From Endowments		
Proceeds From Transfers From Other Funds	39,931.00	
Proceeds From Other Grant Receipts	6,963,355.41	6,973,359.86
Proceeds From Other Noncapital Financing Activities	39,853.24	1,335,834.87
Payments of Interest		
Payments for Transfers to Other Funds	(155,174.93)	(156,916.57)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(24,597.01)	(116,000.00)
Other Noncapital Transfers From/To System	264,277.27	(31,193.21)
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 29,951,832.01	\$ 28,204,531.32
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
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	29,353.27	
Proceeds From Capital Contributions		
Payments for Additions to Capital Assets	(1,103,146.98)	(215,542.84)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments of Interest On Debt Issuance	(3,331.50)	
Payments for Interfund Receivables		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	234,744.35	298,171.84
Intrasystem Transfers for Capital Debt [Mandatory]	(2,637,238.00)	(2,632,438.00)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (3,479,618.86)	\$ (2,549,809.00)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	(2,224,682.82)	(6,815,365.83)
Proceeds From Interest and Investment Income	248,810.41	170,331.11
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ (1,975,872.41)	\$ (6,645,034.72)
Net Increase [Decrease] In Cash and Cash Equivalents	\$ 1,815,906.13	\$ (1,111,149.01)
Cash and Cash Equivalents, Beginning of Year	\$ 17,079,535.60	\$ 18,190,684.61
Restatement		
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 17,079,535.60	\$ 18,190,684.61
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 18,895,441.73	\$ 17,079,535.60

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EXHIBIT V  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2015

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(28,308,829.05)	(24,166,364.56)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	5,381,832.89	2,419,572.88
Bad Debt Expense	(26,190.99)	68,294.84
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(100,725.79)	(177,866.23)
[Increase] Decrease In Due From Other Funds		
[Increase] Decrease In Due From System Members		205,952.68
[Increase] Decrease In Inventories		
[Increase] Decrease In Prepaid Expenses	97,790.93	487,926.04
[Increase] Decrease In Loans and Contracts	1,815,052.81	54,507.09
[Increase] Decrease In Other Assets		41,457.52
[Increase] Decrease In Payables	(261,847.47)	320,209.77
[Increase] Decrease In Due to Other Agencies/Funds		
[Increase] Decrease In Due to System Members	87,550.19	112,737.47
[Increase] Decrease In Unearned Revenue	(1,566,780.84)	430,129.87
[Increase] Decrease In Deposits	1,885.27	
[Increase] Decrease In Employees' Compensable Leave	199,827.44	82,606.02
[Increase] Decrease In OPEB Liability		
[Increase] Decrease In Pension Liability		
[Increase] Decrease In Self Insured Accrued Liability		
[Increase] Decrease In Other Liabilities		
Total Adjustments	\$ 5,628,394.44	\$ 4,045,527.95
Net Cash Provided [Used] By Operating Activities	\$ (22,680,434.61)	\$ (20,120,836.61)
Non-Cash Transactions		
Donation of Capital Assets	\$ 186,069.00	\$ 105,350.00
Net Change In Fair Value of Investments	(752,562.99)	750,956.43
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	13,928,538.08	61,179,260.39





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SCHEDULE N-2  
 TEXAS A&M UNIVERSITY-SAN ANTONIO  
 NOTE 2 - CAPITAL ASSETS  
 FOR THE YEAR ENDED AUGUST 31, 2015

	BALANCE 9-1-14	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 15,761,847.10	\$	\$
Construction In Progress			(14,862,171.05)
Other Tangible Capital Assets	445,132.34		223,081.61
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 16,206,979.44</u>	<u>\$</u>	<u>\$ (14,639,089.44)</u>
Depreciable Assets			
Buildings	\$ 82,260,821.63	\$	\$ 5,941,231.23
Infrastructure	9,296,389.53		1,576,718.77
Facilities and Other Improvements	3,397,262.00		782,618.28
Furniture and Equipment	1,410,121.86		6,338,521.16
Vehicles, Boats and Aircraft	258,661.03		
Other Capital Assets	893,722.20		
Total Depreciable Assets at Historical Cost	<u>\$ 97,516,978.25</u>	<u>\$</u>	<u>\$ 14,639,089.44</u>
Less Accumulated Depreciation for			
Buildings	\$ (3,989,891.18)	\$	\$
Infrastructure	(448,759.80)		
Facilities and Other Improvements	(365,915.49)		
Furniture and Equipment	(803,853.93)		
Vehicles, Boats and Aircraft	(112,244.70)		
Other Capital Assets	(513,484.09)		
Total Accumulated Depreciation	<u>\$ (6,234,149.19)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 91,282,829.06</u>	<u>\$</u>	<u>\$ 14,639,089.44</u>
Amortizable Assets - Intangible			
Computer Software	\$ 384,763.96	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 384,763.96</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (325,458.21)	\$	\$
Total Accumulated Amortization	<u>\$ (325,458.21)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$ 59,305.75</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 107,549,114.25</u>	<u>\$</u>	<u>\$</u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-15
\$ 13,928,538.08	\$	\$ 933,632.97	\$	\$ 15,761,847.10
		7,050.00		675,263.95
<u>\$ 13,928,538.08</u>	<u>\$</u>	<u>\$ 940,682.97</u>	<u>\$</u>	<u>\$ 16,437,111.05</u>
\$	\$	\$	\$ (73,436.00)	\$ 88,128,616.86
				10,873,108.30
		140,465.11	(5,567,387.53)	4,179,880.28
		133,667.65	(477,968.74)	2,321,720.60
				258,661.03
				549,421.11
<u>\$</u>	<u>\$</u>	<u>\$ 274,132.76</u>	<u>\$ (6,118,792.27)</u>	<u>\$ 106,311,408.18</u>
\$	\$	\$ (4,140,442.98)	\$	\$ (8,130,334.16)
		(542,087.30)		(990,847.10)
		(209,307.24)		(575,222.73)
		(319,009.32)	95,006.10	(1,027,857.15)
		(39,185.88)		(151,430.58)
		(106,383.33)	476,615.59	(143,251.83)
<u>\$</u>	<u>\$</u>	<u>\$ (5,356,416.05)</u>	<u>\$ 571,621.69</u>	<u>\$ (11,018,943.55)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (5,082,283.29)</u>	<u>\$ (5,547,170.58)</u>	<u>\$ 95,292,464.63</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 384,763.96</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 384,763.96</u>
<u>\$</u>	<u>\$</u>	<u>\$ (25,416.84)</u>	<u>\$</u>	<u>\$ (350,875.05)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (25,416.84)</u>	<u>\$</u>	<u>\$ (350,875.05)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (25,416.84)</u>	<u>\$</u>	<u>\$ 33,888.91</u>
<u>\$ 13,928,538.08</u>	<u>\$</u>	<u>\$ (4,167,017.16)</u>	<u>\$ (5,547,170.58)</u>	<u>\$ 111,763,464.59</u>