

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Texas A&M University-Commerce

For the Year Ended August 31, 2020

With Comparative Totals for the Year Ended August 31, 2019



Mark Rudin, Ph.D., President

Tina Livingston, Vice President for Finance & 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

TYPE OF STUDENT	NUMBER OF STUDENTS BY SEMESTER	
	FALL 2019	FALL 2020
Texas Resident	11,091	10,905
Out-of-State	438	450
Foreign	579	639
Total Students	12,108	11,994

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2016-17	12,385	122,405
2017-18	12,490	125,593
2018-19	12,072	120,008
2019-20	12,108	120,787
2020-21	11,994	125,833

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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, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Current Assets		
Cash and Cash Equivalents [Schedule Three]	\$ 16,093,451.30	\$ 26,599,722.52
Investments		
Restricted		
Cash and Cash Equivalents [Schedule Three]	202,316.24	1,326,497.78
Investments		
Legislative Appropriations	17,944,900.49	14,586,707.32
Receivables, Net [Note 24]		
Federal	2,244,922.63	1,572,950.07
Other Intergovernmental		
Interest and Dividends		
Gifts		86,158.90
Self-Insured Health and Dental		
Student	2,191,934.58	1,724,220.82
Investment Trades		
Accounts	1,158,094.64	1,039,176.37
Other	1,504,644.97	576,057.39
Due From Other Agencies	141,973.66	54,476.04
Due From Other Members	129,441.21	82,738.75
Due From Other Funds	850,000.00	
Consumable Inventories	370,253.80	410,398.06
Merchandise Inventories	3,809.53	4,322.87
Loans and Contracts	930,012.95	802,742.21
Interfund Receivable [Note 12]		
Other Current Assets	9,059,196.61	7,077,997.34
Total Current Assets	\$ 52,824,952.61	\$ 55,944,166.44
Non-Current Assets		
Restricted		
Cash and Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Office	3,756,213.32	34,771,059.00
Investments [Note 3]	184.95	40,613.94
Loans, Contracts and Other		
Gifts Receivable		229,657.04
Loans and Contracts	142,597.39	180,958.38
Assets Held By System Office	165,073,754.30	144,109,930.18
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	6,627,559.36	6,115,966.16
Construction In Progress	14,953,881.80	16,232,212.46
Other Tangible Capital Assets	173,563.77	136,419.60
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	255,633,070.66	206,261,346.75
Infrastructure	11,323,357.28	10,291,112.35
Facilities and Other Improvements	19,424,852.23	16,484,178.42
Furniture and Equipment	19,343,940.47	17,333,734.38
Vehicles, Boats, and Aircraft	2,745,022.87	2,472,973.36
Other Capital Assets	2,821,599.31	2,999,931.34
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights	255,457.00	
Computer Software	18,745.00	18,745.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(164,239,193.12)	(151,932,962.78)
Assets Held In Trust		
Other Non-Current Assets	32,179.20	644,828.68
Total Non-Current Assets	\$ 338,086,785.79	\$ 306,390,704.26
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pension		
Other Post Employment Benefits		
Asset Retirement Obligations		
Total Deferred Outflows of Resources	\$	\$
Total Assets and Deferred Outflows	\$ 390,911,738.40	\$ 362,334,870.70

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EXHIBIT III
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 3,325,972.46	\$ 5,035,548.87
Payroll	7,711,203.77	5,710,338.18
Investment Trades		
Self-Insured Health and Dental		
Student	321,890.15	234,449.10
Other	1,077.54	241,349.36
Interfund Payable [Note 12]		
Due to Other Agencies	15,684.03	133,561.45
Due to Other Funds	850,000.00	
Due to Other Members		1,019.84
Funds Held for Investment		
Unearned Revenue	31,510,991.20	30,413,114.69
Employees' Compensable Leave	308,557.79	307,728.91
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]	440,943.72	347,783.56
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]		
Asset Retirement Obligations [Note 5]		
Liabilities Payable From Restricted Assets		
Other Current Liabilities	289,110.28	1,694,918.38
Total Current Liabilities	\$ 44,775,430.94	\$ 44,119,812.34
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	2,430,890.91	2,018,110.50
Other Post Employment Benefits [Note 11]		
Pension Liability [Note 9]		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]	7,450,154.58	7,891,098.30
Bonds Payable [Note 6]		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Capital Lease Obligations [Note 8]		
Asset Retirement Obligations [Note 5]		
Other Non-Current Liabilities	50,000.00	34,064,230.89
Total Non-Current Liabilities	\$ 9,931,045.49	\$ 43,973,439.69
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	\$	\$
Total Liabilities and Deferred Inflows	\$ 54,706,476.43	\$ 88,093,252.03
Net Position		
Net Investment In Capital Assets	\$ 160,854,945.67	\$ 118,174,775.18
Restricted for		
Debt Service		
Capital Projects		
Education	6,412,343.17	5,429,583.28
Endowment and Permanent Funds		
Nonexpendable	1,018,516.44	1,018,516.44
Expendable	616,388.79	587,058.66
Unrestricted	167,303,067.90	149,031,685.11
Clearing Accounts		
Total Net Position [Exhibit IV]	\$ 336,205,261.97	\$ 274,241,618.67
Total Liabilities, Deferred Inflows, and Net Position	\$ 390,911,738.40	\$ 362,334,870.70

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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, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 93,440,085.00	\$ 87,670,718.54
Discounts and Allowances	(25,093,089.55)	(22,637,305.84)
Professional Fees	10,715.92	24,548.35
Auxiliary Enterprises	20,457,226.43	22,790,310.85
Discounts and Allowances	(3,709,856.32)	(3,959,621.12)
Other Sales of Goods and Services	2,374,968.74	4,203,294.66
Discounts and Allowances		
Interest Revenue	11,801.86	19,973.83
Federal Revenue - Operating	3,689,123.41	3,601,878.14
Federal Pass Through Revenue	247,187.56	243,444.40
State Grant Revenue		
State Pass Through Revenue	7,676,565.48	6,977,277.97
Other Grants and Contracts - Operating	1,565,503.35	1,362,883.07
Other Operating Revenue	3,788,827.21	1,721,593.51
Total Operating Revenues	\$ 104,459,059.09	\$ 102,018,996.36
Operating Expenses		
Instruction	\$ 60,308,145.01	\$ 56,829,948.36
Research	3,358,215.17	2,674,828.49
Public Service	1,610,420.42	2,518,032.30
Academic Support	14,662,462.26	15,224,730.15
Student Services	13,921,614.41	14,675,249.51
Institutional Support	13,944,497.49	14,334,560.60
Operation & Maintenance of Plant	13,251,017.78	14,027,473.50
Scholarships & Fellowships	17,398,871.09	15,529,376.03
Auxiliary	30,869,850.60	30,738,662.58
Depreciation/Amortization	12,444,944.88	9,383,640.84
Total Operating Expenses [Schedule IV-1]	\$ 181,770,039.11	\$ 175,936,502.36
Total Operating Income [Loss]	\$ (77,310,980.02)	\$ (73,917,506.00)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 53,495,352.61	\$ 52,572,755.13
Federal Revenue Non-Operating	20,094,549.46	18,399,007.47
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	2,259,714.87	2,666,561.84
Investment Income	20,669,969.18	6,718,900.02
Investing Activities Expense	(471,929.33)	(463,023.89)
Interest Expense	(220,313.94)	
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(1,131.20)	(695,683.02)
Settlement of Claims	(13,184.25)	(1,200,000.00)
Other Nonoperating Revenues	53,716.01	53,991.21
Other Nonoperating [Expenses]	(51,808.04)	(467,647.37)
Total Nonoperating Revenues [Expenses]	\$ 95,814,935.37	\$ 77,584,861.39
Income [Loss] Before Other Revenues and Transfers	\$ 18,503,955.35	\$ 3,667,355.39

EXHIBIT IV
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2020

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SCHEDULE IV-1
TEXAS A&M UNIVERSITY-COMMERCE
NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
FOR THE YEAR ENDED AUGUST 31, 2020

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	ACADEMIC SUPPORT	STUDENT SERVICES
Natural Classification					
Cost of Goods Sold	\$	\$	\$ 193.40	\$ 1,043.69	\$ 1,899.00
Salaries & Wages	41,936,374.83	1,969,060.15	1,001,157.64	6,688,499.71	5,752,488.35
Payroll Related Costs	12,427,141.00	396,334.97	322,650.92	1,871,832.68	1,858,717.81
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	2,966,206.53	115,246.54	100,492.35	1,361,296.34	1,744,972.52
Travel	334,392.66	122,269.76	15,957.97	81,779.86	435,874.36
Materials & Supplies	968,910.27	236,076.75	30,259.92	1,403,232.89	950,500.58
Communication & Utilities	31,572.24	823.49	85,697.04	1,409,802.94	107,897.87
Repairs & Maintenance	806,682.45	6,699.59	3,950.29	911,044.57	127,674.90
Rentals & Leases	369,631.19	89,698.15	(59,726.76)	410,982.67	187,870.64
Printing & Reproduction	28,387.22	9,192.73	2,907.91	22,433.85	132,109.13
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					(9,570.77)
Interest	689.88	12.62	28.85	4,205.20	85.07
Scholarships	22,488.13	326,300.88	46,200.00	73,184.75	196,940.23
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	415,668.61	86,499.54	60,650.89	423,123.11	2,434,154.72
Total Operating Expenses	<u>\$ 60,308,145.01</u>	<u>\$ 3,358,215.17</u>	<u>\$ 1,610,420.42</u>	<u>\$ 14,662,462.26</u>	<u>\$ 13,921,614.41</u>

INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$
7,472,451.15	2,441,960.85	242,664.02	4,578.14		7,714.23	10,128.79
1,849,939.53	806,620.27	62.19	8,985,985.40		76,490,642.10	73,210,485.29
			2,637,998.92		22,171,298.29	21,413,563.95
1,626,770.38	4,803,809.96	8,923.50	4,318,638.67		17,046,356.79	18,417,781.43
89,585.64	44,344.50	14,951.35	809,884.80		1,949,040.90	2,852,317.50
1,626,906.47	985,009.52	31,932.01	1,917,582.32		8,150,410.73	8,078,249.93
63,453.20	1,793,659.82		1,218,958.06		4,711,864.66	4,399,624.85
222,639.86	1,522,209.66	7,713.44	793,055.54		4,401,670.30	3,847,251.62
130,278.03	483,663.60		409,042.21		2,021,439.73	2,901,051.63
79,528.88	7,964.75	372.51	56,054.93		338,951.91	422,275.47
						33,199.71
				12,444,944.88	12,444,944.88	9,383,640.84
					(9,570.77)	79,531.10
747.66	4,144.21		1,711.59		11,625.08	10,828.35
13,812.77	14,229.28	15,799,529.90	1,408,359.23		17,901,045.17	17,248,124.20
768,383.92	343,401.36	1,292,722.17	8,308,000.79		14,132,605.11	13,628,447.70
\$ 13,944,497.49	\$ 13,251,017.78	\$ 17,398,871.09	\$ 30,869,850.60	\$ 12,444,944.88	\$ 181,770,039.11	\$ 175,936,502.36

[Exhibit IV]

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EXHIBIT V
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 70,398,537.43	\$ 68,919,520.91
Proceeds Received From Customers	3,650,417.41	4,040,640.99
Proceeds From Grants and Contracts	12,273,661.84	12,348,284.33
Proceeds From Auxiliary Enterprises	13,840,135.25	15,767,542.51
Proceeds From Loan Programs	58,819,095.04	22,906.16
Proceeds From Other Operating Revenues	3,787,395.03	1,728,972.42
Payments to Suppliers for Goods and Services	(53,252,440.30)	(55,476,601.62)
Payments to Employees	(96,247,465.51)	(93,847,314.13)
Payments for Loans Provided	(59,146,420.29)	(14,556.61)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(19,657,367.04)	(17,366,022.20)
Net Cash Provided [Used] By Operating Activities	\$ (65,534,451.14)	\$ (63,876,627.24)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 51,902,483.23	\$ 52,514,295.49
Proceeds From Gifts	2,259,714.87	2,666,561.84
Proceeds From Endowments		
Proceeds From Transfers From Other Funds	84,768.00	91,758.90
Proceeds From Other Grant Receipts	20,094,549.46	18,399,007.47
Proceeds From Other Noncapital Financing Activities	400,991.97	1,501,675.33
Payments of Interest		
Payments for Transfers to Other Funds	(1,274.37)	
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(34,432,899.57)	(1,296,934.69)
Other Noncapital Transfers From/To System	503,467.76	409,522.37
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 40,811,801.35	\$ 74,285,886.71
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$ 3,891.55
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	9,815,046.19	10,805,863.47
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	(12,034,489.12)	(11,546,925.35)
Payments of Principal On Debt		
Payments for Capital Leases	(347,783.56)	(150,140.14)
Payments of Interest On Debt Issuance	(220,313.94)	
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]	(12,958,247.84)	(13,064,499.80)
Intrasystem Transfers for Construction Projects [Non-Mand]		
Net Cash Provided [Used] By Capital & Related Financing Act.	\$ (15,745,788.27)	\$ (13,951,810.27)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$ 40,613.94	\$ 13,966.06
Sales and Purchases of Investments Held By System	28,166,334.44	9,294,339.62
Proceeds From Interest and Investment Income	2,082,726.97	2,606,448.05
Payments to Acquire Investments	(184.95)	
Net Cash Provided [Used] By Investing Activities	\$ 30,289,490.40	\$ 11,914,753.73
Net Increase [Decrease] In Cash and Cash Equivalents	\$ (10,178,947.66)	\$ 8,372,202.93
Cash and Cash Equivalents, Beginning of Year	\$ 27,926,220.30	\$ 19,554,017.37
Restatement	(1,451,505.10)	
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 26,474,715.20	\$ 19,554,017.37
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 16,295,767.54	\$ 27,926,220.30

EXHIBIT V
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2020

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EXHIBIT VI
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF FIDUCIARY NET POSITION-CUSTODIAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

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EXHIBIT VI
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF FIDUCIARY NET POSITION-CUSTODIAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

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EXHIBIT VII
TEXAS A&M UNIVERSITY-COMMERCE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION-CUSTODIAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Additions		
Contributions		
Gifts	\$ 3,183,882.08	\$
Capital Contributions		
Total Contributions	\$ 3,183,882.08	\$
Investment Income		
Interest/Dividends/Other Income	\$ 503,339.63	\$
Realized Gain [Loss] Sale of Investments	980,273.24	
Net Increase [Decrease] in Fair Value	(317,199.26)	
Total Investment income	\$ 1,166,413.61	\$
Less: Investing Activities Expense	\$	\$
Total Net Investment Income	\$ 1,166,413.61	\$
Other Additions		
Intergovernmental Receipts	\$	\$
Transfers from Other Members		
Transfers from Other State Agency		
Transfers from Other Funds	642,781.23	
Other Revenue/Additions		
Net Other Sales of Goods and Services	2,370,061.47	
Net Professional Fees		
Federal Revenue		
State Grant Revenue		
Other Grants and Contracts		
Other Revenue	642.37	
Total Other Additions	\$ 3,013,485.07	\$
Total Additions	\$ 7,363,780.76	\$
Deductions		
Refunds of Contributions	\$	\$
Salaries and Wages		
Payroll Related Costs		
Interest		
Settlement of Claims		
Transfers to Other State Agencies		
Transfers to Other Members		
Transfers to Other Funds	(642,781.23)	
Intergovernmental Payments	(2,257,769.86)	
Other Expenses/Deductions		
Communication & Utilities	(124,313.47)	
Materials & Supplies	(479.88)	
Printing & Reproduction	(25.00)	
Professional Fees & Services	(553,596.79)	
Rentals & Leases	(24,726.53)	
Repairs & Maintenance	14,796.27	
Travel	(1,434.57)	
Other Expenses	(1,702,505.84)	
Total Deductions	\$ (5,292,836.90)	\$
Change in Net Position	\$ 2,070,943.86	\$
Net Position, Beginning of Year	\$	\$
Restatement	35,319,233.88	
Net Position, Beginning of Year, Restated	\$ 35,319,233.88	\$
Net Position, End of Year	\$ 37,390,177.74	\$

SCHEDULE THREE
TEXAS A&M UNIVERSITY-COMMERCE
SCHEDULE OF CASH & CASH EQUIVALENTS
FOR THE YEAR ENDED AUGUST 31, 2020

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SCHEDULE THREE-F
TEXAS A&M UNIVERSITY-COMMERCE
SCHEDULE OF FIDUCIARY CASH & CASH EQUIVALENTS-CUSTODIAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Restricted	
Cash On Hand	
Assets Held By System Office	\$ 7,462,282.95
Total Restricted Cash & Cash Equiv [Exhibit VI]	\$ 7,462,282.95
Total Cash & Cash Equivalents	\$ 7,462,282.95

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SCHEDULE N-2
TEXAS A&M UNIVERSITY-COMMERCE
NOTE 2 - CAPITAL ASSETS
FOR THE YEAR ENDED AUGUST 31, 2020

	BALANCE 9-1-19	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 6,115,966.16	\$	\$
Construction In Progress	16,232,212.46		(53,781,748.37)
Other Tangible Capital Assets	136,419.60		
Total Non-Depreciable/Non-Amortizable Assets	\$ 22,484,598.22	\$	\$ (53,781,748.37)
Depreciable Assets			
Buildings	\$ 206,261,346.75	\$	\$ 49,371,723.91
Infrastructure	10,291,112.35		1,032,244.93
Facilities and Other Improvements	16,484,178.42		2,920,673.81
Furniture and Equipment	17,333,734.38	(6,233.00)	457,105.72
Vehicles, Boats and Aircraft	2,472,973.36	6,233.00	
Other Capital Assets	2,999,931.34		
Total Depreciable Assets at Historical Cost	\$ 255,843,276.60	\$	\$ 53,781,748.37
Less Accumulated Depreciation for			
Buildings	\$ (119,607,463.54)	\$	\$
Infrastructure	(7,682,464.43)		
Facilities and Other Improvements	(7,885,928.70)		
Furniture and Equipment	(13,471,212.22)	2,571.03	
Vehicles, Boats and Aircraft	(1,757,428.57)	(2,571.03)	
Other Capital Assets	(1,509,720.32)		
Total Accumulated Depreciation	\$ (151,914,217.78)	\$	\$
Depreciable Assets, Net	\$ 103,929,058.82	\$	\$ 53,781,748.37
Amortizable Assets - Intangible			
Land Use Rights	\$	\$	\$
Computer Software	18,745.00		
Total Intangible Assets at Historical Cost	\$ 18,745.00	\$	\$
Less Accumulated Amortization for			
Land Use Rights	\$	\$	\$
Computer Software	(18,745.00)		
Total Accumulated Amortization	\$ (18,745.00)	\$	\$
Amortizable Assets, Net	\$	\$	\$
Capital Assets, Net	\$ 126,413,657.04	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-20
\$	\$	\$ 511,593.20	\$	\$ 6,627,559.36
46,552,530.46		5,950,887.25		14,953,881.80
		37,144.17		173,563.77
<u>\$ 46,552,530.46</u>	<u>\$</u>	<u>\$ 6,499,624.62</u>	<u>\$</u>	<u>\$ 21,755,004.93</u>
\$	\$	\$	\$	\$ 255,633,070.66
				11,323,357.28
		20,000.00		19,424,852.23
		1,759,863.44	(200,530.07)	19,343,940.47
		248,047.51	17,769.00	2,745,022.87
		35,601.47	(213,933.50)	2,821,599.31
<u>\$</u>	<u>\$</u>	<u>\$ 2,063,512.42</u>	<u>\$ (396,694.57)</u>	<u>\$ 311,291,842.82</u>
\$	\$	\$ (9,841,117.50)	\$	\$ (129,448,581.04)
		(258,365.29)		(7,940,829.72)
		(802,222.21)		(8,688,150.91)
		(1,116,239.67)	199,138.24	(14,385,742.62)
		(229,369.44)	(17,769.00)	(2,007,138.04)
		(197,630.77)	212,802.30	(1,494,548.79)
<u>\$</u>	<u>\$</u>	<u>\$ (12,444,944.88)</u>	<u>\$ 394,171.54</u>	<u>\$ (163,964,991.12)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (10,381,432.46)</u>	<u>\$ (2,523.03)</u>	<u>\$ 147,326,851.70</u>
\$	\$	\$ 255,457.00	\$	\$ 255,457.00
				18,745.00
<u>\$</u>	<u>\$</u>	<u>\$ 255,457.00</u>	<u>\$</u>	<u>\$ 274,202.00</u>
\$	\$	\$ (255,457.00)	\$	\$ (255,457.00)
				(18,745.00)
<u>\$</u>	<u>\$</u>	<u>\$ (255,457.00)</u>	<u>\$</u>	<u>\$ (274,202.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 46,552,530.46</u>	<u>\$</u>	<u>\$ (3,881,807.84)</u>	<u>\$ (2,523.03)</u>	<u>\$ 169,081,856.63</u>