

UNAUDITED

ANNUAL FINANCIAL REPORT

of

West Texas A&M University

For the Year Ended August 31, 2020

With Comparative Totals for the Year Ended August 31, 2019



Walter Wendler, Ph.D., President and Chief Executive Officer
Randy Rikel, Vice President for Business and Finance
Shelly Davis, Associate Vice-President/Controller
Todd McNeill, Director of Finance

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WEST TEXAS A&M UNIVERSITY

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2019</u>	<u>FALL 2020</u>
Texas Resident	7,865	8,037
Out-of-State	1,844	1,789
Foreign	265	235
Total Students	<u>9,974</u>	<u>10,061</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2016-17	9,901	108,130
2017-18	10,060	108,493
2018-19	10,030	107,176
2019-20	9,974	106,985
2020-21	10,061	107,440

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EXHIBIT III
WEST TEXAS A&M UNIVERSITY
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]	\$ 28,513,196.70	\$ 10,616,622.45
Investments		
Restricted		
Cash and Cash Equivalents [Schedule Three]	614,707.70	1,288,799.14
Investments		
Legislative Appropriations	19,343,324.05	17,255,471.47
Receivables, Net [Note 24]		
Federal	1,762,069.46	20,554,731.04
Other Intergovernmental		
Interest and Dividends		
Gifts		28,603,789.60
Self-Insured Health and Dental		
Student	4,075,772.67	4,368,628.61
Investment Trades		
Accounts	1,612,764.86	925,166.99
Other	159.00	95.00
Due From Other Agencies	29,002.11	16,474.96
Due From Other Members	162,525.05	171,398.34
Due From Other Funds	1,123,082.00	20,142,028.60
Consumable Inventories	588,820.75	588,820.75
Merchandise Inventories	737,314.96	1,407,591.37
Loans and Contracts	1,048,235.13	1,621,104.12
Interfund Receivable [Note 12]		
Other Current Assets		216,982.45
Total Current Assets	\$ 59,610,974.44	\$ 107,777,704.89
Non-Current Assets		
Restricted		
Cash and Cash Equivalents [Schedule Three]	\$ 27,947,577.41	\$ 103,127,393.22
Assets Held By System Office		1,361,054.85
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts		
Assets Held By System Office	124,778,919.91	105,307,298.05
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	3,441,309.76	3,441,309.76
Construction In Progress	1,272,080.03	1,212,254.10
Other Tangible Capital Assets	258,612.76	258,612.76
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	362,503,812.06	312,820,252.31
Infrastructure	42,697,718.38	33,609,790.91
Facilities and Other Improvements	37,031,478.78	33,959,344.21
Furniture and Equipment	21,994,193.75	20,545,121.24
Vehicles, Boats, and Aircraft	2,538,871.52	2,829,173.96
Other Capital Assets	9,547,812.30	9,723,424.09
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	15,748.00	15,748.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(219,778,631.84)	(202,794,358.30)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	\$ 414,249,502.82	\$ 425,416,419.16
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	\$ 473,860,477.26	\$ 533,194,124.05

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EXHIBIT III
WEST TEXAS A&M UNIVERSITY
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	\$ 2,905,977.24	\$ 2,230,789.03
Payroll	3,114,864.69	3,015,024.76
Investment Trades		
Self-Insured Health and Dental		
Student		
Other		21,068.25
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds	1,123,082.00	20,142,028.60
Due to Other Members	3,579,523.65	1,349,839.83
Funds Held for Investment		
Unearned Revenue	33,276,255.90	35,472,239.77
Employees' Compensable Leave	346,768.03	306,467.13
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]		
Asset Retirement Obligations [Note 5]		
Liabilities Payable From Restricted Assets		
Other Current Liabilities	550,252.66	30,181,476.58
Total Current Liabilities	\$ 44,896,724.17	\$ 92,718,933.95
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	2,863,932.38	2,561,873.52
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]		
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	150,000.00	77,732,623.98
Total Non-Current Liabilities	\$ 3,013,932.38	\$ 80,294,497.50
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	\$	\$
Total Liabilities and Deferred Inflows	\$ 47,910,656.55	\$ 173,013,431.45
Net Position		
Net Investment In Capital Assets	\$ 261,523,005.50	\$ 215,620,673.04
Restricted for		
Debt Service		
Capital Projects		
Education	3,882,542.09	3,042,415.38
Endowment and Permanent Funds		
Nonexpendable	14,200,242.34	13,985,162.18
Expendable	10,821,952.69	10,486,861.58
Unrestricted	135,522,078.09	117,045,580.42
Clearing Accounts		
Total Net Position [Exhibit IV]	\$ 425,949,820.71	\$ 360,180,692.60
Total Liabilities, Deferred Inflows, and Net Position	\$ 473,860,477.26	\$ 533,194,124.05

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EXHIBIT IV
WEST TEXAS A&M UNIVERSITY
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	\$ 80,443,333.22	\$ 77,712,491.28
Discounts and Allowances	(18,595,365.06)	(18,284,157.61)
Professional Fees		
Auxiliary Enterprises	17,120,423.44	18,493,802.87
Discounts and Allowances	(3,178,288.97)	(3,324,920.41)
Other Sales of Goods and Services	11,736,019.47	10,265,073.94
Discounts and Allowances		
Interest Revenue	46,766.12	55,343.39
Federal Revenue - Operating	3,466,661.74	3,829,826.17
Federal Pass Through Revenue	382,749.40	280,583.79
State Grant Revenue		
State Pass Through Revenue	6,397,759.89	5,984,542.51
Other Grants and Contracts - Operating	1,252,144.93	1,095,489.71
Other Operating Revenue	681,694.69	1,608,313.79
Total Operating Revenues	\$ 99,753,898.87	\$ 97,716,389.43
Operating Expenses		
Instruction	\$ 42,599,375.33	\$ 42,224,640.43
Research	5,004,120.80	4,464,816.18
Public Service	3,544,341.92	4,122,396.80
Academic Support	16,484,300.47	14,716,504.43
Student Services	11,524,371.33	13,694,778.87
Institutional Support	12,929,831.56	12,630,558.89
Operation & Maintenance of Plant	21,078,719.87	20,959,888.98
Scholarships & Fellowships	13,769,134.91	12,725,280.71
Auxiliary	18,183,121.79	19,650,969.30
Depreciation/Amortization	18,034,565.32	19,381,377.41
Total Operating Expenses [Schedule IV-1]	\$ 163,151,883.30	\$ 164,571,212.00
Total Operating Income [Loss]	\$ (63,397,984.43)	\$ (66,854,822.57)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 43,404,057.44	\$ 41,720,822.23
Federal Revenue Non-Operating	16,330,025.63	14,241,908.90
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	6,197,315.19	6,247,309.36
Investment Income	16,565,901.05	3,261,720.82
Investing Activities Expense	(364,350.26)	(326,766.81)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	7,165.00	13,900.00
Settlement of Claims		
Other Nonoperating Revenues	5,901,772.64	6,449,719.09
Other Nonoperating [Expenses]	(466,142.06)	(3,218,791.32)
Total Nonoperating Revenues [Expenses]	\$ 87,575,744.63	\$ 68,389,822.27
Income [Loss] Before Other Revenues and Transfers	\$ 24,177,760.20	\$ 1,534,999.70

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

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SCHEDULE IV-1
WEST TEXAS A&M UNIVERSITY
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	\$ 143,283.44	\$ 570.52	\$ 30.01	\$ 9,527.92	\$ 9,281.14
Salaries & Wages	30,150,064.57	2,521,365.80	1,881,345.96	7,315,736.05	5,674,762.76
Payroll Related Costs	7,971,996.59	615,433.03	569,107.21	2,399,603.23	1,727,700.59
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	260,990.69	363,764.96	175,419.12	262,481.12	365,399.47
Travel	264,056.81	111,290.86	55,077.12	155,951.37	358,321.62
Materials & Supplies	1,044,912.59	634,872.63	167,514.18	3,948,220.43	1,643,742.04
Communication & Utilities	169.70	5,357.81	55,487.13	1,383,635.68	80,199.04
Repairs & Maintenance	41,632.54	62,427.03	9,257.78	91,762.99	182,824.51
Rentals & Leases	68,751.13	4,530.97	17,246.56	33,505.57	90,405.85
Printing & Reproduction	11,272.70	3,011.52	19,330.72	2,934.49	43,681.34
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					117,215.06
Interest			37.16	140.17	
Scholarships	9,950.00	322,392.50	67,730.00	277,188.76	145,150.91
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	2,632,294.57	359,103.17	526,758.97	603,612.69	1,085,687.00
Total Operating Expenses	<u>\$ 42,599,375.33</u>	<u>\$ 5,004,120.80</u>	<u>\$ 3,544,341.92</u>	<u>\$ 16,484,300.47</u>	<u>\$ 11,524,371.33</u>

INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$
6,760,069.85	2,146,692.10	52,251.27	1,810,445.26		1,973,138.29	2,645,159.69
2,078,595.51	735,715.93	11,797.33	4,822,606.97		61,324,895.33	59,452,969.35
			1,980,334.22		18,090,283.64	18,189,804.94
449,773.75	14,461,617.05	5.45	3,913,016.64		20,252,468.25	18,147,171.69
158,861.10	17,706.70	150.00	760,043.35		1,881,458.93	3,592,032.27
830,325.77	1,212,390.04	901.45	1,466,558.88		10,949,438.01	11,814,965.89
653,137.05	1,893,537.98		845,049.14		4,916,573.53	4,768,007.06
162,984.68	98,493.61		112,567.72		761,950.86	827,379.28
48,494.10	20,267.41		45,053.27		328,254.86	422,717.30
2,737.54	3,635.72		76,582.15		163,186.18	218,610.39
						36,012.97
				18,034,565.32	18,034,565.32	19,381,377.41
					117,215.06	10,848.62
385.09	144.99				707.41	1,171.00
	30,850.00	12,306,098.23	678,415.46		13,837,775.86	14,087,252.80
1,784,467.12	457,668.34	1,397,931.18	1,672,448.73		10,519,971.77	10,975,731.34
\$ 12,929,831.56	\$ 21,078,719.87	\$ 13,769,134.91	\$ 18,183,121.79	\$ 18,034,565.32	\$ 163,151,883.30	\$ 164,571,212.00

[Exhibit IV]

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EXHIBIT V
WEST TEXAS A&M UNIVERSITY
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	\$ 59,944,840.23	\$ 60,478,138.90
Proceeds Received From Customers	12,226,330.60	10,104,708.72
Proceeds From Grants and Contracts	16,203,771.77	6,389,130.27
Proceeds From Auxiliary Enterprises	13,511,255.64	15,428,538.73
Proceeds From Loan Programs	38,442,830.31	369,093.40
Proceeds From Other Operating Revenues	178,278.01	1,595,055.23
Payments to Suppliers for Goods and Services	(48,643,576.33)	(52,953,526.86)
Payments to Employees	(78,972,979.28)	(77,299,966.19)
Payments for Loans Provided	(37,939,815.06)	
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(13,837,775.86)	(14,123,265.77)
Net Cash Provided [Used] By Operating Activities	\$ (38,886,839.97)	\$ (50,012,093.57)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 42,144,497.45	\$ 41,775,419.69
Proceeds From Gifts	6,197,315.19	6,247,309.36
Proceeds From Endowments	17,628.59	24,717.40
Proceeds From Transfers From Other Funds	100,721.17	93,706.00
Proceeds From Other Grant Receipts	16,330,025.63	14,241,908.90
Proceeds From Other Noncapital Financing Activities	43,618,539.04	3,984,727.78
Payments of Interest		
Payments for Transfers to Other Funds		(1,412.34)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(80,828,570.36)	(7,688,663.08)
Other Noncapital Transfers From/To System	1,089,055.42	2,311,320.79
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 28,669,212.13	\$ 60,989,034.50
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 7,165.00	\$ 13,900.00
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	6,500,593.29	4,569,788.46
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	(3,329,272.11)	(4,059,551.48)
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]	(19,382,651.92)	(23,138,031.33)
Intrasystem Transfers for Construction Projects [Non-Mand]	(773,816.18)	(201,056.35)
Net Cash Provided [Used] By Capital & Related Financing Act.	\$ (16,977,981.92)	\$ (22,814,950.70)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$ 1,361,054.85	\$
Sales and Purchases of Investments Held By System	69,571,989.36	(4,350,401.50)
Proceeds From Interest and Investment Income	2,337,755.38	2,427,738.83
Payments to Acquire Investments		(5,788.26)
Net Cash Provided [Used] By Investing Activities	\$ 73,270,799.59	\$ (1,928,450.93)
Net Increase [Decrease] In Cash and Cash Equivalents	\$ 46,075,189.83	\$ (13,766,460.70)
Cash and Cash Equivalents, Beginning of Year	\$ 11,905,421.59	\$ 25,671,882.29
Restatement	(28,852,707.02)	
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ (16,947,285.43)	\$ 25,671,882.29
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 29,127,904.40	\$ 11,905,421.59

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

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

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

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EXHIBIT VII
WEST TEXAS A&M UNIVERSITY
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	\$ 3,446,438.08	\$
Capital Contributions		
Total Contributions	\$ 3,446,438.08	\$
Investment Income		
Interest/Dividends/Other Income	\$ 283,509.88	\$
Realized Gain [Loss] Sale of Investments	3,234,776.20	
Net Increase [Decrease] in Fair Value	1,838,322.10	
Total Investment income	\$ 5,356,608.18	\$
Less: Investing Activities Expense	\$	\$
Total Net Investment Income	\$ 5,356,608.18	\$
Other Additions		
Intergovernmental Receipts	\$	\$
Transfers from Other Members		
Transfers from Other State Agency		
Transfers from Other Funds	1,399,963.04	
Other Revenue/Additions		
Net Other Sales of Goods and Services		
Net Professional Fees		
Federal Revenue		
State Grant Revenue		
Other Grants and Contracts		
Other Revenue	1,129,424.23	
Total Other Additions	\$ 2,529,387.27	\$
Total Additions	\$ 11,332,433.53	\$
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	(1,399,963.04)	
Intergovernmental Payments		
Other Expenses/Deductions		
Communication & Utilities		
Materials & Supplies		
Printing & Reproduction		
Professional Fees & Services		
Rentals & Leases		
Repairs & Maintenance		
Travel		
Other Expenses	(6,736,524.11)	
Total Deductions	\$ (8,136,487.15)	\$
Change in Net Position	\$ 3,195,946.38	\$
Net Position, Beginning of Year	\$	\$
Restatement	106,485,331.00	
Net Position, Beginning of Year, Restated	\$ 106,485,331.00	\$
Net Position, End of Year	\$ 109,681,277.38	\$

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

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

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SCHEDULE N-2
WEST TEXAS A&M UNIVERSITY
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	\$ 3,441,309.76	\$	\$
Construction In Progress	1,212,254.10		(56,641,463.46)
Other Tangible Capital Assets	258,612.76		
Total Non-Depreciable/Non-Amortizable Assets	\$ 4,912,176.62	\$	\$ (56,641,463.46)
Depreciable Assets			
Buildings	\$ 312,820,252.31	\$	\$ 50,293,740.17
Infrastructure	33,609,790.91		3,275,588.72
Facilities and Other Improvements	33,959,344.21		3,072,134.57
Furniture and Equipment	20,545,121.24		
Vehicles, Boats and Aircraft	2,829,173.96		
Other Capital Assets	9,723,424.09		
Total Depreciable Assets at Historical Cost	\$ 413,487,106.72	\$	\$ 56,641,463.46
Less Accumulated Depreciation for			
Buildings	\$ (140,444,004.50)	\$	\$
Infrastructure	(16,704,880.36)		
Facilities and Other Improvements	(19,198,547.68)		
Furniture and Equipment	(15,852,242.97)		
Vehicles, Boats and Aircraft	(2,242,450.99)		
Other Capital Assets	(8,336,483.80)		
Total Accumulated Depreciation	\$ (202,778,610.30)	\$	\$
Depreciable Assets, Net	\$ 210,708,496.42	\$	\$ 56,641,463.46
Amortizable Assets - Intangible			
Computer Software	\$ 15,748.00	\$	\$
Total Intangible Assets at Historical Cost	\$ 15,748.00	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (15,748.00)	\$	\$
Total Accumulated Amortization	\$ (15,748.00)	\$	\$
Amortizable Assets, Net	\$	\$	\$
Capital Assets, Net	\$ 215,620,673.04	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-20
\$ 55,429,209.36	\$	\$ 1,272,080.03	\$	\$ 3,441,309.76
				1,272,080.03
				258,612.76
\$ 55,429,209.36	\$	\$ 1,272,080.03	\$	\$ 4,972,002.55
\$	\$	\$ 5.97	\$ (610,186.39)	\$ 362,503,812.06
		5,812,338.75		42,697,718.38
				37,031,478.78
		1,489,517.51	(40,445.00)	21,994,193.75
		270,263.90	(560,566.34)	2,538,871.52
		129,624.32	(305,236.11)	9,547,812.30
\$	\$	\$ 7,701,750.45	\$ (1,516,433.84)	\$ 476,313,886.79
\$	\$	\$ (13,770,866.85)	\$ 610,186.39	\$ (153,604,684.96)
		(1,211,114.77)		(17,915,995.13)
		(1,790,009.08)		(20,988,556.76)
		(1,032,927.06)	22,546.00	(16,862,624.03)
		(138,173.59)	280,366.61	(2,100,257.97)
		(91,473.97)	137,192.78	(8,290,764.99)
\$	\$	\$ (18,034,565.32)	\$ 1,050,291.78	\$ (219,762,883.84)
\$	\$	\$ (10,332,814.87)	\$ (466,142.06)	\$ 256,551,002.95
\$	\$	\$	\$	\$ 15,748.00
\$	\$	\$	\$	\$ 15,748.00
\$	\$	\$	\$	\$ (15,748.00)
\$	\$	\$	\$	\$ (15,748.00)
\$	\$	\$	\$	\$
\$ 55,429,209.36	\$	\$ (9,060,734.84)	\$ (466,142.06)	\$ 261,523,005.50