

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Texas A&M University - Kingsville

For the Year Ended August 31, 2020

With Comparative Totals for the Year Ended August 31, 2019



Mark Hussey, President

Jacob Flournoy, Vice President for Finance & CFO

Joanne Castro, Executive Director & Controller, Financial Services

UNAUDITED

TEXAS A&M UNIVERSITY - KINGSVILLE

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	6,692	6,376
Out-of-State	123	119
Foreign	673	422
Total Students	<u>7,488</u>	<u>6,917</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2016-17	9,278	102,665
2017-18	8,674	95,355
2018-19	8,541	95,539
2019-20	7,488	86,137
2020-21	6,917	79,570

UNAUDITED

TEXAS A&M UNIVERSITY - KINGSVILLE

TABLE OF CONTENTS

<u>REFERENCE</u>	<u>EXHIBITS</u>	<u>PAGE</u>
III	Statement of Net Position	1-1
IV	Statement of Revenues, Expenses, and Changes in Net Position	2-1
IV - 1	Schedule of NACUBO Function to Natural Classification Matrix	3-1
V	Statement of Cash Flows	4-1
VI	Statement of Fiduciary Net Position	5-1
VII	Statement of Changes in Fiduciary Net Position	6-1
<u>SCHEDULES</u>		
THREE	Schedule of Cash & Cash Equivalents	15-1
THREE-F	Schedule of Fiduciary Cash & Cash Equivalents	16-1
N-2	Note 2 - Capital Assets	17-1

UNAUDITED

EXHIBIT III
 TEXAS A&M UNIVERSITY-KINGSVILLE
 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]	\$ 20,976,815.01	\$ 21,638,168.09
Investments		
Restricted		
Cash and Cash Equivalents [Schedule Three]	1,657,858.66	1,379,546.02
Investments		
Legislative Appropriations	16,167,850.83	16,546,559.94
Receivables, Net [Note 24]		
Federal	994,249.26	1,102,509.40
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	2,668,468.13	4,947,932.01
Investment Trades		
Accounts	816,383.46	633,883.81
Other	75,061.39	208,247.41
Due From Other Agencies	215,152.75	415,076.31
Due From Other Members	2,465,176.74	355,174.39
Due From Other Funds	1,485.00	
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	21,045.48	71,790.99
Interfund Receivable [Note 12]		
Other Current Assets	6,028,569.11	6,068,181.28
Total Current Assets	<u>\$ 52,088,115.82</u>	<u>\$ 53,367,069.65</u>
Non-Current Assets		
Restricted		
Cash and Cash Equivalents [Schedule Three]	\$ 54,021,366.66	\$ 48,579,091.97
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts		39,769.41
Assets Held By System Office	76,819,296.96	72,077,349.34
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	2,643,687.12	2,643,687.12
Construction In Progress	25,599,264.77	22,720,766.10
Other Tangible Capital Assets	232,675.69	232,675.69
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	260,558,165.12	203,633,597.42
Infrastructure	19,285,090.32	17,180,723.57
Facilities and Other Improvements	16,161,497.34	14,922,934.05
Furniture and Equipment	21,541,794.63	19,524,333.03
Vehicles, Boats, and Aircraft	2,778,584.75	3,753,074.47
Other Capital Assets	6,303,882.43	6,280,962.23
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	2,149,129.00	2,149,129.00
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(176,989,666.05)	(165,020,121.29)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 311,104,768.74</u>	<u>\$ 248,717,972.11</u>
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	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 363,192,884.56</u>	<u>\$ 302,085,041.76</u>

UNAUDITED

EXHIBIT III
 TEXAS A&M UNIVERSITY-KINGSVILLE
 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	\$ 4,631,278.98	\$ 2,389,532.72
Payroll	5,398,133.87	5,364,853.09
Investment Trades		
Self-Insured Health and Dental		
Student	438,747.76	524,346.23
Other	83,121.29	7,268.75
Interfund Payable [Note 12]		
Due to Other Agencies	121,728.19	109,889.16
Due to Other Funds	1,485.00	
Due to Other Members	1,748.52	21,715.66
Funds Held for Investment		
Unearned Revenue	22,663,928.84	27,124,477.59
Employees' Compensable Leave	397,708.44	278,812.81
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	155,974.04	307,985.85
Total Current Liabilities	\$ 33,893,854.93	\$ 36,128,881.86
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	3,176,331.94	3,045,387.64
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	75,409.13	108,790.22
Total Non-Current Liabilities	\$ 3,251,741.07	\$ 3,154,177.86
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	\$	\$
Total Liabilities and Deferred Inflows	\$ 37,145,596.00	\$ 39,283,059.72
Net Position		
Net Investment In Capital Assets	\$ 180,264,105.12	\$ 128,021,761.39
Restricted for		
Debt Service		
Capital Projects	3,956,068.74	652,422.98
Education	31,088,683.84	27,073,617.62
Endowment and Permanent Funds		
Nonexpendable	18,952,531.78	18,467,814.99
Expendable	8,796,314.75	8,247,043.93
Unrestricted	82,989,584.33	80,339,321.13
Clearing Accounts		
Total Net Position [Exhibit IV]	\$ 326,047,288.56	\$ 262,801,982.04
Total Liabilities, Deferred Inflows, and Net Position	\$ 363,192,884.56	\$ 302,085,041.76

UNAUDITED

EXHIBIT IV
 TEXAS A&M UNIVERSITY-KINGSVILLE
 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	\$ 61,207,482.02	\$ 65,325,748.69
Discounts and Allowances	(17,209,181.96)	(18,333,672.97)
Professional Fees		
Auxiliary Enterprises	15,409,028.58	17,249,832.68
Discounts and Allowances	(3,270,401.69)	(3,644,944.95)
Other Sales of Goods and Services	1,857,732.03	4,596,161.52
Discounts and Allowances		
Interest Revenue	2,936.44	7,542.21
Federal Revenue - Operating	12,427,192.27	10,409,593.45
Federal Pass Through Revenue	516,016.19	600,254.20
State Grant Revenue		
State Pass Through Revenue	7,725,126.89	7,683,320.56
Other Grants and Contracts - Operating	2,731,854.64	3,186,980.86
Other Operating Revenue	1,406,141.07	808,282.47
Total Operating Revenues	<u>\$ 82,803,926.48</u>	<u>\$ 87,889,098.72</u>
Operating Expenses		
Instruction	\$ 42,458,413.12	\$ 42,465,292.76
Research	18,344,172.26	18,089,663.22
Public Service	507,833.87	655,579.01
Academic Support	13,784,916.61	13,274,339.62
Student Services	12,425,937.81	14,340,559.76
Institutional Support	11,768,229.72	11,355,219.86
Operation & Maintenance of Plant	12,683,587.65	11,520,085.43
Scholarships & Fellowships	14,860,595.13	11,162,299.24
Auxiliary	22,316,915.41	23,858,515.10
Depreciation/Amortization	13,040,116.37	9,548,342.88
Total Operating Expenses [Schedule IV-1]	<u>\$ 162,190,717.95</u>	<u>\$ 156,269,896.88</u>
Total Operating Income [Loss]	<u>\$ (79,386,791.47)</u>	<u>\$ (68,380,798.16)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 48,436,771.60	\$ 47,827,882.59
Federal Revenue Non-Operating	18,413,637.92	15,556,862.80
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	6,328,207.93	6,524,605.26
Investment Income	12,892,822.41	3,884,131.40
Investing Activities Expense	(289,802.62)	(263,033.47)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(517,123.45)	(2,952.28)
Settlement of Claims		
Other Nonoperating Revenues	793,712.67	297,068.60
Other Nonoperating [Expenses]	(2,786,932.01)	(920,567.86)
Total Nonoperating Revenues [Expenses]	<u>\$ 83,271,294.45</u>	<u>\$ 72,903,997.04</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 3,884,502.98</u>	<u>\$ 4,523,198.88</u>

UNAUDITED

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

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>ACADEMIC SUPPORT</u>	<u>STUDENT SERVICES</u>
Natural Classification					
Cost of Goods Sold	\$	\$	\$	\$ 248.75	\$
Salaries & Wages	30,770,909.31	9,786,733.17	161,073.17	7,767,382.34	5,769,453.39
Payroll Related Costs	9,253,142.65	2,647,532.89	13,599.07	1,990,561.35	1,765,828.45
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	205,085.20	387,405.10	270,977.34	880,964.57	1,177,601.40
Travel	306,221.56	430,515.95	1,622.92	104,351.33	126,103.54
Materials & Supplies	1,028,569.46	2,277,425.17	21,482.72	2,281,142.42	322,452.98
Communication & Utilities	25,647.75	47,644.45	822.86	9,792.79	53,457.43
Repairs & Maintenance	66,887.61	221,623.00	47.50	57,591.61	313,048.95
Rentals & Leases	233,845.74	475,659.36	15,561.25	292,046.73	1,004,992.52
Printing & Reproduction	25,798.14	98,335.33	3,409.63	46,683.70	83,340.23
Federal Pass-Through		195,330.42			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					(35,727.33)
Interest	246.23	417.38	13.36	92.94	211.99
Scholarships	80,165.36	550,138.69	2,000.00	34,500.00	191,102.96
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>461,894.11</u>	<u>1,225,411.35</u>	<u>17,224.05</u>	<u>319,558.08</u>	<u>1,654,071.30</u>
Total Operating Expenses	<u>\$ 42,458,413.12</u>	<u>\$ 18,344,172.26</u>	<u>\$ 507,833.87</u>	<u>\$ 13,784,916.61</u>	<u>\$ 12,425,937.81</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>
\$	\$	\$	\$ 396.12	\$	\$ 644.87	\$ 40,290.19
6,206,223.37	1,813,787.72	114,050.03	5,305,537.31		67,695,149.81	68,040,623.00
2,044,737.94	320,573.61	19,344.16	1,455,412.12		19,510,732.24	19,327,073.80
1,903,361.55	6,482,334.77	184,494.00	8,539,764.15		20,031,988.08	20,095,268.35
81,882.34	10,036.94	2,759.52	602,682.92		1,666,177.02	3,082,380.85
482,072.29	441,859.85		1,164,624.42		8,019,629.31	7,652,026.51
135,082.10	2,491,081.40		1,820,701.85		4,584,230.63	4,777,892.38
21,495.83	773,023.08		354,720.19		1,808,437.77	1,896,453.90
369,285.37	10,881.81		761,671.89		3,163,944.67	1,723,888.89
74,876.14		37.80	40,804.43		373,285.40	469,215.78
					195,330.42	267,712.95
				13,040,116.37	13,040,116.37	9,548,342.88
358.42	2,145.28		284.59		(35,727.33)	(132,758.19)
36,750.00		12,219,851.12	1,238,548.41		3,770.19	11,307.80
					14,353,056.54	12,711,257.89
<u>412,104.37</u>	<u>337,863.19</u>	<u>2,320,058.50</u>	<u>1,031,767.01</u>		<u>7,779,951.96</u>	<u>6,758,919.90</u>
\$ <u>11,768,229.72</u>	\$ <u>12,683,587.65</u>	\$ <u>14,860,595.13</u>	\$ <u>22,316,915.41</u>	\$ <u>13,040,116.37</u>	\$ <u>162,190,717.95</u>	\$ <u>156,269,896.88</u>

[Exhibit IV]

UNAUDITED

EXHIBIT V
TEXAS A&M UNIVERSITY-KINGSVILLE
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	\$ 43,259,644.47	\$ 45,607,188.07
Proceeds Received From Customers	3,522,836.24	4,837,864.59
Proceeds From Grants and Contracts	23,790,155.15	21,389,940.65
Proceeds From Auxiliary Enterprises	10,557,152.93	13,328,737.30
Proceeds From Loan Programs	29,616,225.75	90,046.35
Proceeds From Other Operating Revenues	1,303,424.87	780,598.54
Payments to Suppliers for Goods and Services	(46,357,983.14)	(46,754,525.30)
Payments to Employees	(86,922,761.34)	(87,726,902.58)
Payments for Loans Provided	(29,616,736.88)	
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(16,101,523.16)	(13,495,605.35)
Net Cash Provided [Used] By Operating Activities	\$ (66,949,565.11)	\$ (61,942,657.73)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 47,843,937.25	\$ 46,847,335.61
Proceeds From Gifts	6,328,207.93	6,524,605.26
Proceeds From Endowments	2,541.46	275,190.00
Proceeds From Transfers From Other Funds	108,428.00	108,804.00
Proceeds From Other Grant Receipts	18,413,637.92	15,556,862.80
Proceeds From Other Noncapital Financing Activities	444,201.66	297,068.60
Payments of Interest		
Payments for Transfers to Other Funds	(24.15)	(668.77)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(467.45)	(172,265.15)
Other Noncapital Transfers From/To System	1,413,728.42	1,542,784.99
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 74,554,191.04	\$ 70,979,717.34
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	9,835,711.33	6,576,278.19
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	(7,048,258.91)	(4,920,692.32)
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]	1,165,983.93	113,660.92
Intrasystem Transfers for Capital Debt [Mandatory]	(14,210,935.68)	(14,060,274.49)
Intrasystem Transfers for Construction Projects [Non-Mand]		
Net Cash Provided [Used] By Capital & Related Financing Act.	\$ (10,257,499.33)	\$ (12,291,027.70)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	735,973.07	(5,265,671.62)
Proceeds From Interest and Investment Income	1,682,824.41	2,110,513.16
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ 2,418,797.48	\$ (3,155,158.46)
Net Increase [Decrease] In Cash and Cash Equivalents	\$ (234,075.92)	\$ (6,409,126.55)
Cash and Cash Equivalents, Beginning of Year	\$ 23,017,714.11	\$ 29,426,840.66
Restatement	(148,964.52)	
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 22,868,749.59	\$ 29,426,840.66
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 22,634,673.67	\$ 23,017,714.11

UNAUDITED

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents [Sch Three-F]	\$ 157,131.61	\$
Assets Held By System Office		
Investments		
Restricted		
Cash and Cash Equivalents [Sch Three-F]		
Assets Held By System Office		
Investments		
Loans, Contracts and Other		
Gift Receivable		
Legislative Appropriations		
Receivables, Net		
Federal		
Other Intergovernmental		
Interest and Dividends		
Gifts		
Student		
Investment Trades		
Accounts		
Other		
Due From Other Agencies		
Due From Other Members		
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts		
Interfund Receivables		
Capital Assets, Non-Depreciable		
Land and Land Improvements		
Construction In Progress		
Other Tangible Capital Assets		
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable		
Buildings and Building Improvements		
Infrastructure		
Facilities and Other Improvements		
Furniture and Equipment		
Vehicles, Boats, and Aircraft		
Other Capital Assets		
Intangible Capital Assets, Amortized		
Land Use Rights		
Computer Software		
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization		
Other Assets		
Total Assets	\$ 157,131.61	\$
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	\$ 157,131.61	\$

UNAUDITED

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Liabilities		
Payables		
Accounts	\$	\$
Payroll		
Investment Trades		
Student		
Other		
Interfund Payable		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members		
Funds Held for Investment		
Unearned Revenue		
Employees' Compensable Leave		
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Notes From Direct Borrowings		
Bonds Payable		
Capital Lease Obligations		
Asset Retirement Obligations		
Liabilities Payable From Restricted Assets		
Other Liabilities		
Total Liabilities	\$	\$
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	\$	\$
Total Liabilities and Deferred Inflows	\$	\$
Net Position		
Restricted for		
Individuals, Organizations, & Other Governments	\$ 157,131.61	\$
Total Net Position [Exhibit VII]	\$ 157,131.61	\$
Total Liabilities, Deferred Inflows, and Net Position	\$ 157,131.61	\$

UNAUDITED

EXHIBIT VII
 TEXAS A&M UNIVERSITY-KINGSVILLE
 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	\$	\$
Capital Contributions		
Total Contributions	\$	\$
Investment Income		
Interest/Dividends/Other Income	\$	\$
Realized Gain [Loss] Sale of Investments		
Net Increase [Decrease] in Fair Value		
Total Investment income	\$	\$
Less: Investing Activities Expense	\$	\$
Total Net Investment Income	\$	\$
Other Additions		
Intergovernmental Receipts	\$	\$
Transfers from Other Members		
Transfers from Other State Agency		
Transfers from Other Funds		
Other Revenue/Additions		
Net Other Sales of Goods and Services		
Net Professional Fees		
Federal Revenue		
State Grant Revenue		
Other Grants and Contracts		
Other Revenue	94,551.10	
Total Other Additions	\$ 94,551.10	\$
Total Additions	\$ 94,551.10	\$
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		
Intergovernmental Payments		
Other Expenses/Deductions		
Communication & Utilities		
Materials & Supplies		
Printing & Reproduction		
Professional Fees & Services		
Rentals & Leases		
Repairs & Maintenance		
Travel		
Other Expenses	(86,384.01)	
Total Deductions	\$ (86,384.01)	\$
Change in Net Position	\$ 8,167.09	\$
Net Position, Beginning of Year	\$	\$
Restatement	148,964.52	
Net Position, Beginning of Year, Restated	\$ 148,964.52	\$
Net Position, End of Year	\$ 157,131.61	\$

UNAUDITED

SCHEDULE N-2
 TEXAS A&M UNIVERSITY-KINGSVILLE
 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	\$ 2,643,687.12	\$	\$
Construction In Progress	22,720,766.10		(63,659,590.76)
Other Tangible Capital Assets	232,675.69		
Total Non-Depreciable/Non-Amortizable Assets	\$ 25,597,128.91	\$	\$ (63,659,590.76)
Depreciable Assets			
Buildings	\$ 203,633,597.42	\$	\$ 58,767,151.94
Infrastructure	17,180,723.57		2,104,366.75
Facilities and Other Improvements	14,922,934.05		1,238,563.29
Furniture and Equipment	19,524,333.03	7,059.60	1,549,508.78
Vehicles, Boats and Aircraft	3,753,074.47	25,344.40	
Other Capital Assets	6,280,962.23		
Total Depreciable Assets at Historical Cost	\$ 265,295,624.77	\$ 32,404.00	\$ 63,659,590.76
Less Accumulated Depreciation for			
Buildings	\$ (121,261,218.21)	\$	\$
Infrastructure	(9,478,331.75)		
Facilities and Other Improvements	(8,095,837.60)		
Furniture and Equipment	(15,479,346.08)	(32,102.28)	
Vehicles, Boats and Aircraft	(2,723,931.61)	(301.72)	
Other Capital Assets	(5,832,327.04)		
Total Accumulated Depreciation	\$ (162,870,992.29)	\$ (32,404.00)	\$
Depreciable Assets, Net	\$ 102,424,632.48	\$	\$ 63,659,590.76
Amortizable Assets - Intangible			
Computer Software	\$ 2,149,129.00	\$	\$
Total Intangible Assets at Historical Cost	\$ 2,149,129.00	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (2,149,129.00)	\$	\$
Total Accumulated Amortization	\$ (2,149,129.00)	\$	\$
Amortizable Assets, Net	\$	\$	\$
Capital Assets, Net	\$ 128,021,761.39	\$	\$

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-20</u>
\$ 59,952,037.76	\$	\$ 6,586,051.67	\$	\$ 2,643,687.12 25,599,264.77 232,675.69
<u>\$ 59,952,037.76</u>	<u>\$</u>	<u>\$ 6,586,051.67</u>	<u>\$</u>	<u>\$ 28,475,627.58</u>
\$	\$	\$	\$ (1,842,584.24)	\$ 260,558,165.12 19,285,090.32 16,161,497.34 21,541,794.63 2,778,584.75 6,303,882.43
		1,797,364.63 173,598.12 27,209.42	(1,336,471.41) (1,173,432.24) (4,289.22)	
<u>\$</u>	<u>\$</u>	<u>\$ 1,998,172.17</u>	<u>\$ (4,356,777.11)</u>	<u>\$ 326,629,014.59</u>
\$	\$	\$ (10,015,407.50) (723,666.65) (718,861.43) (1,290,264.45) (226,325.41) (65,590.93)	\$ 428,754.48 669,931.91 4,289.22	\$ (131,276,625.71) (10,201,998.40) (8,814,699.03) (16,372,958.33) (2,280,626.83) (5,893,628.75)
<u>\$</u>	<u>\$</u>	<u>\$ (13,040,116.37)</u>	<u>\$ 1,102,975.61</u>	<u>\$ (174,840,537.05)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (11,041,944.20)</u>	<u>\$ (3,253,801.50)</u>	<u>\$ 151,788,477.54</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,149,129.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,149,129.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (2,149,129.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (2,149,129.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 59,952,037.76</u>	<u>\$</u>	<u>\$ (4,455,892.53)</u>	<u>\$ (3,253,801.50)</u>	<u>\$ 180,264,105.12</u>