ANNUAL FINANCIAL REPORT

of

West Texas A&M University

For the Year Ended August 31, 2017 With Comparative Totals for the Year Ended August 31, 2016



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

WEST TEXAS A&M UNIVERSITY

STUDENT ENROLLMENT DATA

CURRENT YEAR

		NUMBER OF STUD	DENTS BY SEMESTER
TYPE OF STUDENT		FALL 2016	FALL 2017
Texas Resident		7,807	7,940
Out-of-State		1,839	1,908
Foreign		255	224
Total Students		9,901	10,072
	HISTORICAL (Fall Semester)		
			SEMESTER
FISCAL YEAR	HEADCOUNT		CREDIT HOURS
2012-13	7,909		92,799
2013-14	8,381		98,307
2014-15	8,970		103,177
2015-16	9,482		106,304

WEST TEXAS A&M UNIVERSITY

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EXHIBIT III WEST TEXAS A&M UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	PRIOR YEAR TOTAL
\$	18,811,970.01
	1,574,568.26
	9,066,838.69
	2,711,020.66
	,. ,
	5 052 495 62
	5,952,485.63
	4,625,271.17
	8,124,573.94 130.00
	18,991.55
	964,475.44
	3,223,748.11
	610,025.25 1,481,770.38
	842,686.63
_	1,827,799.15
\$	59,836,354.87
\$	70 265 472 97
	79,265,472.87 1,008,452.81
	1,000,102101
	74 758 073 20
	74,758,073.29
	2 440 064 62
	3,449,064.62 3,426,780.91
	209,143.66
	,
	238,782,246.04
	26,627,785.35
	30,068,965.81
	18,827,705.52
	2,754,195.71 11,094,245.50
	11,00 1,2 1010 0
	156.045.65
	156,945.67
)	(160,190,157.48)
,	(===,=,=,=,==,==,)
\$	330,238,920.28
\$	
Ф	
d.	
\$	
\$	390,075,275.15
-	· · · · · · · · · · · · · · · · · · ·

EXHIBIT III WEST TEXAS A&M UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	_	CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows				
Current Liabilities				
Payables				
Accounts	\$	2,067,636.27	\$	3,512,689.12
Payroll Taraka		2,872,546.20		2,898,205.04
Investment Trades				
Self-Insured Health and Dental				
Student Other		4.052.02		
Interfund Payable [Note 12]		4,053.93		
Due to Other Agencies				
Due to Other Funds		1,087,035.12		3,223,748.11
Due to Other Members		7,168,629.95		20,059.50
Funds Held for Investment		7,100,027.73		20,037.30
Unearned Revenue		26,387,170.37		24,742,876.58
Employees' Compensable Leave		185,541.19		194,395.25
Claims and Judgments		103,341.17		174,373.23
Notes and Loans Payable [Note 5]				
Bonds Payable [Note 6]				
Capital Lease Obligations [Note 8]				
Liabilities Payable From Restricted Assets				
Funds Held for Others		7,471,156.61		8,816,066.76
Other Current Liabilities		533,558.40		565,963.53
other Current Entomates	_	333,330.10	_	303,703.33
Total Current Liabilities	\$	47,777,328.04	\$	43,974,003.89
Total Carrent Elabinities	Ψ	17,777,520.01	Ψ	15,771,005.07
Non-Current Liabilities				
Interfund Payable [Note 12]	\$		\$	
Employees' Compensable Leave	Ψ	2.672.467.03	Ψ.	2,621,391.64
Other Post Employment Benefits [Note 11]		2,072,107.03		2,021,371.01
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		63,615,155.29		55,941,412.55
Capital Lease Obligations [Note 8]		05,015,155.27		55,711,112.55
Other Non-Current Liabilities				
Other From Current Elabinities	_		_	
Total Non-Current Liabilities	\$	66,287,622.32	\$	58,562,804.19
	·		_	
Deferred Inflows of Resources [Note 28]				
Pension	\$		\$	
Total Deferred Inflows of Resources	\$		\$	
Total Liabilities and Deferred Inflows	\$	114,064,950.36	\$	102,536,808.08
Net Position				
	\$	176 106 756 51	¢.	175 206 021 21
Net Investment In Capital Assets Restricted for	Þ	176,126,756.51	\$	175,206,921.31
Debt Service				
Capital Projects		4,529,678.70		5,031,065.08
Education Endowment and Permanent Funds		4,329,076.70		3,031,003.08
Nonexpendable		13,680,258.62		13,533,454.94
Expendable		9,609,140.73		8,264,833.48
	_	95,591,051.37	_	85,502,192.26
Unrestricted		200 526 005 02	\$	287,538,467.07
	2	799 1 16 XX1 44		
Total Net Position [Exhibit IV]	\$	299,536,885.93	Ψ	
	<u>\$</u> \$	413,601,836.29	\$	390,075,275.15

EXHIBIT IV WEST TEXAS A&M UNIVERSITY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	_	CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Operating Revenues				
Tuition and Fees	\$	72,776,433.37	\$	69,368,893.17
Discounts and Allowances		(17,615,280.94)		(14,960,623.20)
Professional Fees				
Auxiliary Enterprises		19,966,498.40		20,775,768.81
Discounts and Allowances		(3,695,537.55)		(3,289,503.99)
Other Sales of Goods and Services		9,630,863.77		9,726,922.44
Discounts and Allowances				
Interest Revenue		52,781.06		49,754.19
Federal Revenue - Operating		3,716,246.01		3,108,779.61
Federal Pass Through Revenue		276,023.49		445,982.80
State Grant Revenue				
State Pass Through Revenue		5,137,688.68		4,997,080.10
Other Grants and Contracts - Operating		1,149,143.66		1,039,941.49
Other Operating Revenue		3,182,525.20		737,415.23
Total Operating Paragraph	•	04 577 295 15	¢	02 000 410 65
Total Operating Revenues	\$	94,577,385.15	\$	92,000,410.65
Operating Expenses				
Instruction	\$	40,926,683.66	\$	38,942,884.23
Research		4,423,903.43		3,508,153.66
Public Service		4,702,934.09		4,419,564.48
Academic Support		13,228,842.88		12,661,617.21
Student Services		14,296,654.21		8,477,717.47
Institutional Support		12,337,408.66		12,604,059.49
Operation & Maintenance of Plant		17,667,104.30		18,539,457.32
Scholarships & Fellowships		11,106,087.90		9,673,579.62
Auxiliary		19,098,628.83		23,616,916.50
Depreciation/Amortization	_	13,535,830.93		13,218,573.48
Total Operating Expenses [Schedule IV-1]	\$	151,324,078.89	\$	145,662,523.46
Total Operating Income [Loss]	\$	(56,746,693.74)	\$	(53,662,112.81)
Total Operating meonic (Loss)	Ψ	(30,740,073.74)	Ψ	(55,002,112.01)
Nonoperating Revenues [Expenses]				
Legislative Revenue	\$	39,442,040.53	\$	39,524,338.03
Federal Revenue Non-Operating		11,497,027.74		10,836,372.38
Federal Pass Through Non-Operating				
State Pass Through Non-Operating				
		7,804,707.37		5,121,085.87
Gifts		10,068,373.42		3,964,265.89
Gitts Investment Income		10,000,0701.12		3,701,203.07
		(235,695.91)		(193,966.46)
Investment Income				
Investment Income Investing Activities Expense				
Investment Income Investing Activities Expense Interest Expense				
Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees		(235,695.91)		(193,966.46)
Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets		(235,695.91)		(193,966.46)
Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims		(235,695.91) 25,725.00		(193,966.46) 10,940.00
Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims Other Nonoperating Revenues		(235,695.91) 25,725.00 8,127,829.91 (7,128,471.79)	-	(193,966.46) 10,940.00 8,301,165.24 (1,226,550.71)
Investment Income Investing Activities Expense Interest Expense Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets Settlement of Claims Other Nonoperating Revenues Other Nonoperating [Expenses]	<u> </u>	(235,695.91) 25,725.00 8,127,829.91	<u> </u>	(193,966.46) 10,940.00 8,301,165.24

EXHIBIT IV WEST TEXAS A&M UNIVERSITY STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2017

	_	CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Other Revenues and Transfers				
Capital Contributions	\$	22,568.00	\$	
Capital Appropriations [Higher Education Fund]		7,164,408.00		4,776,272.00
Additions to Permanent and Term Endowments		10,233.78		37,663.90
Special Items				
Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		83,788.00		105,111.00
Mandatory Transfers From Other Members				
Nonmandatory Transfers From Other Members		11,879,007.08		1,188,752.72
Nonmandatory Transfers From Members/Agencies-Cap Assets		, ,		61,931.86
Transfers Out				
Transfers to Other State Agencies				
Mandatory Transfers to Other Members		(6,587,996.37)		(6,178,056.22)
Nonmandatory Transfers to Other Members		(8,627,430.42)		(481,028.93)
Nonmandatory Transfers to Members/Agencies - Cap Assets		, , , , ,		
Legislative Transfers - In		3,653,523.00		138,399.00
Legislative Transfers - Out		(8,261,796.74)		(4,953,429.52)
Legislative Appropriations Lapsed	_	(192,728.00)	_	
Total Other Revenues and Transfers	\$	(856,423.67)	\$	(5,304,384.19)
Change In Net Position	\$	11,998,418.86	\$	7,371,153.24
Net Position, Beginning of Year Restatement	\$	287,538,467.07	\$	280,167,313.83
Net Position, Beginning of Year, Restated	\$	287,538,467.07	\$	280,167,313.83
Net Position, End of Year	\$	299,536,885.93	\$	287,538,467.07

SCHEDULE IV-1 WEST TEXAS A&M UNIVERSITY NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2017

		NSTRUCTION	_	RESEARCH	<u> </u>	PUBLIC SERVICE	_	ACADEMIC SUPPORT	_	STUDENT SERVICES
Natural Classification										
Cost of Goods Sold	\$		\$		\$		\$	11,619.19	\$	12,871.32
Salaries & Wages		27,317,423.08		2,279,851.48		2,257,048.90		6,601,380.06		5,288,178.70
Payroll Related Costs		7,878,311.54		539,332.85		323,369.61		1,081,540.80		2,380,660.00
Payroll Related Costs-TRS Pension										
Professional Fees & Services		524,316.33		345,904.86		437,606.79		270,641.18		359,026.72
Travel		451,645.45		242,527.65		162,908.50		454,607.67		544,058.05
Materials & Supplies		3,188,042.72		512,810.45		186,237.50		2,915,336.39		956,912.44
Communication & Utilities		1,022.93		8,836.99		45,229.78		1,061,886.18		31,198.00
Repairs & Maintenance		54,724.29		48,810.27		12,572.48		88,987.98		141,502.97
Rentals & Leases		166,893.71		6,954.25		198,307.66		48,553.28		101,533.28
Printing & Reproduction		10,217.82		7,464.28		8,534.19		4,902.59		19,998.14
Federal Pass-Through				77,976.98						
State Pass-Through										
Depreciation & Amortization										
Bad Debt Expense										2,595,783.10
Interest		4.76						16.73		
Scholarships		16,850.00		171,188.63		45,718.18		18,160.00		180,522.00
Claims & Losses										
Net Change In OPEB Obligation										
Other Operating Expenses	_	1,317,231.03	_	182,244.74	_	1,025,400.50	_	671,210.83	_	1,684,409.49
Total Operating Expenses	\$	40,926,683.66	\$	4,423,903.43	\$	4,702,934.09	\$	13,228,842.88	\$	14,296,654.21

IN	STITUTIONAL	-	PERATION & AINTENANCE	S	CHOLARSHIPS &			DI	EPRECIATION &				PRIOR
	SUPPORT		OF PLANT		FELLOWSHIPS		AUXILIARY	A	MORTIZATION		TOTAL		YEAR
				_		_							
Ф		Φ.	470.00	Φ.		Φ.	2 705 702 22	Φ.		Φ.	2.020.672.54	Φ.	2 022 022 17
\$	(407 001 01	\$	479.80	Э	75.050.63	\$	2,795,703.23	3		\$	2,820,673.54	\$	3,823,832.17
	6,427,981.01		2,063,083.42		75,059.62		4,574,166.18				56,884,172.45		54,776,904.56
	654,948.20		1,763,919.50		88,743.58		1,650,050.75				16,360,876.83		16,654,661.84
	297,246.48		9,081,871.15		11,474.99		4,124,997.39				15,453,085.89		17,733,014.85
	262,470.82		27.928.05		122.04		1,014,948.28				3,161,216.51		3,089,790.31
	499,219.80		1,055,466.34		1,593.12		507,417.50				9,823,036.26		6,781,236.45
	554,552.95		2,441,641.74		-,-,-,-		1,370,243,01				5,514,611.58		4,659,309.34
	503,550.81		291,864.81				212,162,92				1,354,176.53		801,452.00
	43,880.48		440,714.49		3,142.94		98,597.02				1,108,577,11		999,929.70
	51,919.78		363.20		- ,		10,067.44				113,467,44		143,045.67
	, , , , , , , , , , , , , , , , , , , ,						.,				77,976.98		60,003.21
											,		,
									13,535,830.93		13,535,830.93		13,218,573.48
											2,595,783.10		320,559.18
	11.42										32.91		224.98
			69,650.00		10,857,657.11		1,401,921.42				12,761,667.34		12,009,693.19
	3,041,626.91	_	430,121.80	_	68,294.50	_	1,338,353.69	_			9,758,893.49	_	10,590,292.53
\$	12,337,408.66	\$	17,667,104.30	\$	11,106,087.90	\$	19,098,628.83	\$	13,535,830.93	\$	151,324,078.89	\$	145,662,523.46
Ψ	12,337,400.00	Ψ	17,007,104.50	Ψ	11,100,007.50	φ	17,070,020.03	Ψ	13,333,030.73	Ψ	131,324,070.07	Ψ	143,002,323.40

[Exhibit IV]

EXHIBIT V WEST TEXAS A&M UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2017

Proceeds From Auxiliary Enterprises 10,477,215,01 9,826,031,65 Proceeds From Loan Programs 2,462,643,16 51,380,99 Proceeds From Cother Operating Revenues 909,350,37 663,461,20 Proceeds From Other Operating Revenues 909,350,37 663,461,20 Payments to Suppliers for Goods and Services (49,405,743,96) (48,132,401,02) Payments for Louans Provided (2,661,778,48) (721,132,30 Payments for Chours Provided (2,661,778,48) (721,132,30 Payments for Other Operating Expenses (13,008,736,72) (12,009,660,80 Net Cash Provided [Used] By Operating Activities 42,430,092,58 (48,418,100,16 Proceeds From Moncapital Financing Activities 43,080,351,77 (40,765,724,99 Proceeds From State Appropriations 7,804,707,37 (12,108,587 Proceeds From Giffs 7,804,707,37 (12,108,587 Proceeds From Endowments 10,233,78 37,663,90 Proceeds From Endowments 10,233,78 37,663,90 Proceeds From Clark Receipts 11,497,027,74 (10,383,572,38 Proceeds From Other Grant Receipts 11,497,027,74 (10,383,572,38 Payments of Interest 7,804,707,37 (10,383,572,38 Payments for Grant Disbursements 7,804,707,37 (10,383,572,38 Payments for Other Noncapital Financing Activities 44,804,573,16 7,587,080,484 Payments for Other Noncapital Financing Uses (232,737,30) (40,804,573,16 7,587,080,480 Payments for Other Noncapital Financing Activities 7,406,521,18 5,64,860,900,13 Cash Flows From Capital and Related Financing Activities 7,406,521,18 5,64,860,900,13 Cash Flows From Capital and Related Financing Activities 7,406,521,18 5,64,860,900,13 Proceeds From State Grants and Contracts 7,506,960,52 Proceeds From State Grants and Contracts 7,506,960,52 Proceeds From Capital Capital Assets 7,506,960,52 Proceeds From Other Financing Activities 7,506,960,52 Proceeds From Other Financing Activities 7,506,960,52 Proceeds From Other Financing Activities 7,506,960,52 Proceeds			CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Proceeds Received From Tuition and Fees Proceeds Received From Unitomers Proceeds From Grants and Contracts Proceeds From Grants and Contracts Proceeds From Auxiliary Enterprises Proceeds From Auxiliary Enterprises Proceeds From Loan Programs Proceeds From Cher Operating Revenues Payments to Suppliers for Goods and Services Payments to Suppliers for Goods and Services Payments for Loans Provided Payments for Cher Operating Expenses Proceeds From Cher Operating Expenses Proceeds From Cher Operating Expenses Proceeds From State Appropriations Proceeds From State Appropriations Proceeds From State Appropriations Proceeds From Gifts Proceeds From Endowments Proceeds From Cher Noncapital Financing Activities Proceeds From Cher Endowments Proceeds From Cher Endowments Proceeds From Other Funds Proceeds From Other Funds Proceeds From Other Funds Proceeds From Other Funds Proceeds From Other State Appropriate Financing Activities Proceeds From Other Noncapital Financing Activities Proceeds From Sate of Capital Assets Payments for Cirant Disbursements Payments for Other Noncapital Financing Activities Proceeds From Sate of Capital Assets Proceeds From Sate of Capital Assets Proceeds From Capital Capital Assets Proceeds From Other Funds Proceeds From Capital Capital Capital Assets Proceeds From Capital C	Cash Flows From Operating Activities				
Proceeds From Auxiliary Enterprises 10,477,215,01 5,025,024,31,65 Proceeds From Loan Programs 2,462,643,16 51,380,99 Proceeds From Coher Operating Revenues 999,350,37 663,462, 22,243,16 Proceeds From Other Operating Revenues 999,350,37 663,462, 22,243,16 Proceeds From Other Operating Revenues (49,405,743,96) (48,132,401,02 Payments to Employees (3,227,939,59) (71,187,562) Payments for Employees (3,227,939,59) (71,187,562) Payments for Other Operating Expenses (3,008,736,72) (12,009,696,40 Net Cash Provided [Used] By Operating Activities (2,430,092,58) (48,418,100,16 Cash Flows From Noncapital Financing Activities (4,2430,092,58) (48,418,100,16 Proceeds From State Appropriations (7,804,707,37 Proceeds From Gifts (7,804,707,37 (12,108,587 Proceeds From Gifts (7,804,707,37 (12,108,587 Proceeds From Endowments (1,333,78 (1,337,63,00 Proceeds From Coher Funds (1,4804,573,16 (1,580,490,490,490 Proceeds From Other Grant Receipts (1,4804,573,16 (1,580,490,490,490 Proceeds From Other Noncapital Financing Activities (1,4804,573,16 (1,580,490,490,490 Payments for Grant Disbursements (1,4804,573,16 (1,580,490,490,490 Payments for Transfers to Other Funds (1,4804,573,16 (1,580,490,490,490 Payments for Other Noncapital Financing Less (225,737,30) Other Noncapital Transfers From/To System (4,565,553,79 (4,565,553,79 (4,566,553,79		\$	56,350,832.85	\$	53,383,820.87
Proceeds From Auxiliary Enterprises 16,262,724.43 17,507,491.18	Proceeds Received From Customers		9,411,340.35		2,260,619.12
Proceeds From Loan Programs			10,477,215.01		9,826,031.65
Proceeds From Other Operating Revenues 990,350.37 663,461.52 Payments to Employees 73,227,939.50 (431,2401.02 Payments to Employees 73,227,939.50 (71,187,675.77 Payments for Other Operating Expenses (13,008,736.72) Payments for Other Operating Expenses (13,008,736.72)					17,507,491.18
Payments to Suppliers for Goods and Services (494,05,743.96) (48,132,401.02) Payments to Employees (73,227,939.59) (7,118,7675,77) Payments for Loans Provided (2,661,778.48) (721,132.30) (12,069,696.40) (13,008,736.72) (12,069,696.40) (13,008,736.72) (12,069,696.40) (13,008,736.72) (12,069,696.40) (13,008,736.72) (12,069,696.40) (13,008,736.72) (12,069,696.40) (13,008,736.72) (12,009,696.40) (13,008,736.72) (12,009,696.40) (13,008,736.72) (12,009,696.40) (13,008,736.73) (12,108,587) (12,108,587) (12,085,87) (
Payments to Employees (73,227,939,59) (71,187,675,777 Payments for Loans Provided (2,661,778,48) (72,1132.30 Payments for Other Operating Expenses (13,008,736.72) (12,069,696.40 (12,069,696.40 (13,008,736.72) (12,069,696.40 (13,008,736.72) (12,069,696.40 (13,008,736.72) (12,069,696.40 (12,069,696.40 (13,008,736.72) (12,069,696.40 (12,069,					
Payments for Loans Provided (2,661,778.48) (72,1132.30) (12,009,696.40)					
Payments for Other Operating Expenses					
Net Cash Provided [Used] By Operating Activities \$ (42,430,092.58) \$ (48,418,100.16)					. , ,
Cash Flows From Noncapital Financing Activities Proceeds From State Appropriations \$43,080,351.77 \$40,765,724.99		_	· ·	_	
Proceeds From Girls	Net Cash Provided [Used] By Operating Activities	\$	(42,430,092.58)	\$	(48,418,100.16)
Proceeds From Girbs Proceeds From Endowments Proceeds From Transfers From Other Funds Proceeds From Other Grant Receipts Proceeds From Other Grant Receipts Proceeds From Other Oncapital Financing Activities Payments of Interest Payments of Other Noncapital Financing Uses Other Other Store Uses Other Other Store Uses Other Other Other Other Uses Other Other Other Uses Other Other Other Uses Other Other Other Other Other Uses Other Ot					
Proceeds From Endowments Proceeds From Other Funds Proceeds From Other Grant Receipts Proceeds From Other Grant Receipts Proceeds From Other Oncapital Financing Activities Payments for Interst Payments for Transfers to Other Funds Payments for Other Noncapital Financing Uses Other Noncapital Transfers From/To System Transfers Between Fund Groups Net Cash Provided [Used] By Noncapital Financing Activities Proceeds From Sale of Capital Assets Proceeds From Sale Octapital Susance Proceeds From Interfund Payables Proceeds From Interfund Payables Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments of Principal On Debt Payments for Principal On Debt Payments for Interest On Debt Issuance Payments for Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt Mandatory] Intrasystem Transfers for Capital Debt Mandatory Intrasystem Transfers for Capital Debt Roceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Interest and Investments Proceeds From Interest and Investments \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$		\$	
Proceeds From Transfers From Other Funds 11,497,027.74 10,836,372.38					
Proceeds From Other Noncapital Financing Activities 11,497,027.74 10,836,372.38 Proceeds From Other Noncapital Financing Activities 14,804,573.16 7,587,080.44 Payments of Interest Payments for Grant Disbursements Payments for Grant Disbursements Payments for Other Noncapital Financing Uses (325,737.30) Other Noncapital Transfers From/To System 451,576.66 407,861.55 Transfers Between Fund Groups (40,7,861.55) Transfers From Sale Grants and Contracts (40,7,861.55) Transfers From Sale Grants and Contracts (40,7,861.55) Transfers From Sales Grants and Contracts (40,7,861.55) Transfers From Capital Contributions (40,7,861					
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Payments for Transfers to Other Funds Payments for Grant Disbursements Payments for Grant Disbursements Payments for Grant Disbursements Payments for Other Noncapital Financing Uses 451,576.66 407,861.55 Transfers Between Fund Groups			14,804,575.16		7,587,080.44
Payments for Grant Disbursements (325,737.30) 407,861.55 Payments for Other Noncapital Financing Uses (325,737.30) 407,861.55 Transfers Between Fund Groups 451,576.66 407,861.55 Net Cash Provided [Used] By Noncapital Financing Activities \$ 77,406,521.18 \$ 64,860,900.13 Cash Flows From Capital and Related Financing Activities \$ 25,725.00 \$ 10,940.00 Proceeds From Sale of Capital Assets \$ 25,725.00 \$ 10,940.00 Proceeds From Bet Issuance * 4,565,553.79 5,706,960.52 Proceeds From State Grants and Contracts * 7,706,960.52 * 7,706,960.52 Proceeds From Gifts * 7,706,960.52 * 7,706,960.52 * 7,706,960.52 Proceeds From Gifts * 7,706,960.52					
Payments for Other Noncapital Financing Uses (325,737,30) 407,861.55 Other Noncapital Transfers From/To System 451,576.66 407,861.55 Transfers Between Fund Groups 451,576.66 407,861.55 Net Cash Provided [Used] By Noncapital Financing Activities \$ 77,406,521.18 \$ 64,860,900.13 Cash Flows From Capital and Related Financing Activities \$ 25,725.00 \$ 10,940.00 Proceeds From Sale of Capital Assets \$ 25,725.00 \$ 10,940.00 Proceeds From Debt Issuance * 4,565,553.79 \$ 5,706,960.52 Proceeds From Gifts * 7000 Froceeds From Gifts * 7000 Froceeds From Gifts Proceeds From Outer Grants and Contracts * 7000 Froceeds From Gifts * 7000 Froceeds From Gifts Proceeds From Gifts * 7000 Froceeds From Gifts * 7000 Froceeds From Gifts * 7000 Froceeds From Gifts Proceeds From Other Financing Activities * 8000 Frincipal On Debt * 8000 Frincipal On Gifts * 8000 Frincipal Gifts * 8000 Frincipal Gifts					
Other Noncapital Transfers From/To System 451,576.66 407,861.55 Transfers Between Fund Groups \$ 77,406,521.18 \$ 64,860,900.13 Net Cash Provided [Used] By Noncapital Financing Activities \$ 25,725.00 \$ 10,940.00 Proceeds From Sale of Capital Assetts \$ 25,725.00 \$ 10,940.00 Proceeds From Debt Issuance \$ 25,725.00 \$ 10,940.00 Proceeds From State Grants and Contracts \$ 4,565,553.79 \$ 5,706,960.52 Proceeds From Gifts \$ 70,000.00 \$ 7,706,960.52 Proceeds From Gifts \$ 7,706,960.52 \$ 7,706,960.52 Proceeds From Garial Contributions \$ 7,706,960.52 \$ 7,706,960.52 Proceeds From Capital Debt Issuance \$ 1,709,707,709 \$ 1,709,709,709,709,709,709,709,709,709,709			(325 737 30)		
Transfers Between Fund Groups Stransfers Between Fund Related Financing Activities Stransfers Groups Stransfers Between Fund Groups Stransfers G					407.861.55
Cash Flows From Capital and Related Financing Activities Proceeds From Sale of Capital Assets Proceeds From Sale of Capital Assets Proceeds From State Grants and Contracts Proceeds From Federal Grants and Contracts Proceeds From Gederal Grants and Contracts Proceeds From Interfund Payables Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments for Capital Leases Payments for Interfund Receivables Payments for Interfund Receivables Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Pathorian Fransfers for Capital Debt [Mandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Proceeds From Interest and Investments Proceeds From Interest and Investments Proceeds From Interest and Investment Income Proceeds From Interest and Investment Income Proceeds From Interest and Investments Proceeds From Interest and Investmen					101,000
Cash Flows From Capital and Related Financing Activities Proceeds From Sale of Capital Assets Proceeds From Sale of Capital Assets Proceeds From State Grants and Contracts Proceeds From Federal Grants and Contracts Proceeds From Gederal Grants and Contracts Proceeds From Interfund Payables Proceeds From Other Financing Activities Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments for Capital Leases Payments for Interfund Receivables Payments for Interfund Receivables Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Pathorian Fransfers for Capital Debt [Mandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Proceeds From Interest and Investments Proceeds From Interest and Investments Proceeds From Interest and Investment Income Proceeds From Interest and Investment Income Proceeds From Interest and Investments Proceeds From Interest and Investmen	Net Cash Provided [Used] By Noncapital Financing Activities	\$	77 406 521 18	\$	64 860 900 13
Proceeds From Debt Issuance Proceeds From Debt Issuance Proceeds From State Grants and Contracts Proceeds From State Grants and Contracts Proceeds From Gits Proceeds From Gits Proceeds From Interfund Payables Proceeds From Interfund Payables Proceeds From Capital Contributions Payments for Additions to Capital Assets Payments of Principal On Debt Payments of Capital Leases Payments of Interfund Receivables Payments of Other Costs On Debt Issuance Payments of Other Costs On Debt Issuance Payments of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Capital and Related Financing Act. Net Cash Provided [Used] By Capital and Related Financing Act. **Cash Flows From Investing Activities** Proceeds From Investing Activities Proceeds From Sales of Investments Held By System (9,709,903.34) (8,210,628.58 Proceeds From Interest and Investment Income 1,591,761.87 1,445,411.72 Payments to Acquire Investments (8,260,925.80) (6,765,517.54) et Increase [Decrease] In Cash and Cash Equivalents (8,200,925.80) (1,482,348.55) ash and Cash Equivalents, Beginning of Year estatement ash and Cash Equivalents, Beginning of Year, As Restated **20,386,538.27* **21,868,886.82** **21,868,886.82**		Ψ	77,100,321.10	Ψ	01,000,200.13
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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 Payments of Principal On Debt Payments of Principal On Debt Payments for Interfund Receivables Payments of Interest On Debt Issuance Payments of Other Costs On Debt Issuance Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] (14,849,793.11) (11,131,485.74) Intrasystem Transfers for Capital Debt [Mandatory] (14,849,793.11) (11,131,485.74) Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. \$ (19,449,235.40) \$ (11,159,630.98) Cash Flows From Investing Activities Proceeds From Sales of Investments Proceeds From Sales of Investments Sales and Purchases of Investments Held By System (9,709,903.34) (8,210,628.58) Proceeds From Interest and Investment Income (1,521,761.87) (1,445,411.72) Payments to Acquire Investments Cash Provided [Used] By Investing Activities Set Cash Provided [Used] By Investing Activities (8,260,925.80) \$ (6,765,517.54) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,784.33) (300.68) Tet Cash Provided [Used] By Investing Activities (8,260,925.80) \$ (6,765,517.54) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,348.55) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,348.55) (1,482,348.55) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,348.55) (1,482,348.55) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,348.55) (1,482,348.55) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,348.55) (1,482,348.55) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,348.55) (1,482,348.55) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,348.55) (1,482,348.55) Tet Increase [Decrease] In Cash and Cash Equivalents (1,42,448.45) (1,442,348.55)			4 5 6 5 5 5 7 7 0		5 700 000 50
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Payments for Capital Leases Payments of Interest On Debt Issuance Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory]			(= 1,0 10,7 = 110 1)		(*,****,*****)
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Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] 4,857,993.26 367,675.48 Intrasystem Transfers for Capital Debt [Mandatory] (14,849,793.11) (11,131,485.74) Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. \$ (19,449,235.40) \$ (11,159,630.98) Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System (9,709,903.34) (8,210,628.58) Proceeds From Interest and Investment Income 1,591,761.87 1,445,411.72 Payments to Acquire Investments (142,784.33) (300.68) Net Cash Provided [Used] By Investing Activities \$ (8,260,925.80) \$ (6,765,517.54) fet Increase [Decrease] In Cash and Cash Equivalents \$ 7,266,267.40 \$ (1,482,348.55) ash and Cash Equivalents, Beginning of Year \$ 20,386,538.27 \$ 21,868,886.82 estatement ash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82	Payments of Interest On Debt Issuance				
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Intrasystem Transfers for Capital Debt [Mandatory]					
Intrasystem Transfers for Construction Proceeds [Non-Mand]					367,675.48
Net Cash Provided [Used] By Capital and Related Financing Act. \$ (19,449,235.40) \$ (11,159,630.98) Cash Flows From Investing Activities \$ Proceeds From Sales of Investments \$ (8,210,628.58) Proceeds From Interest and Investment Held By System (9,709,903.34) (8,210,628.58) Proceeds From Interest and Investment Income 1,591,761.87 1,445,411.72 Payments to Acquire Investments (142,784.33) (300.68) Net Cash Provided [Used] By Investing Activities \$ (8,260,925.80) \$ (6,765,517.54) Net Increase [Decrease] In Cash and Cash Equivalents \$ 7,266,267.40 \$ (1,482,348.55) Cash and Cash Equivalents, Beginning of Year \$ 20,386,538.27 \$ 21,868,886.82 Cash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82			(14,849,793.11)		(11,131,485.74)
Cash Flows From Investing Activities \$ Proceeds From Sales of Investments \$ Sales and Purchases of Investments Held By System (9,709,903.34) (8,210,628.58) Proceeds From Interest and Investment Income 1,591,761.87 1,445,411.72 Payments to Acquire Investments (142,784.33) (300.68) Net Cash Provided [Used] By Investing Activities \$ (8,260,925.80) \$ (6,765,517.54) Set Increase [Decrease] In Cash and Cash Equivalents \$ 7,266,267.40 \$ (1,482,348.55) Sash and Cash Equivalents, Beginning of Year \$ 20,386,538.27 \$ 21,868,886.82 Sash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82	Intrasystem Transfers for Construction Proceeds [Non-Mand]	_		_	
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Proceeds From Sales of Investments \$ \$ Sales and Purchases of Investments Held By System (9,709,903.34) (8,210,628.58) Proceeds From Interest and Investment Income 1,591,761.87 1,445,411.72 Payments to Acquire Investments (142,784.33) (300.68) Net Cash Provided [Used] By Investing Activities \$ (8,260,925.80) \$ (6,765,517.54) et Increase [Decrease] In Cash and Cash Equivalents \$ 7,266,267.40 \$ (1,482,348.55) ash and Cash Equivalents, Beginning of Year \$ 20,386,538.27 \$ 21,868,886.82 estatement \$ 20,386,538.27 \$ 21,868,886.82	Cash Flows From Investing Activities				
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Proceeds From Interest and Investment Income 1,591,761.87 (142,784.33) 1,445,411.72 (300.68) Payments to Acquire Investments (142,784.33) (300.68) Net Cash Provided [Used] By Investing Activities \$ (8,260,925.80) \$ (6,765,517.54) Set Increase [Decrease] In Cash and Cash Equivalents \$ 7,266,267.40 \$ (1,482,348.55) Seash and Cash Equivalents, Beginning of Year estatement \$ 20,386,538.27 \$ 21,868,886.82 Seash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82			(9,709,903.34)		(8,210,628.58)
Net Cash Provided [Used] By Investing Activities \$ (8,260,925.80) \$ (6,765,517.54) let Increase [Decrease] In Cash and Cash Equivalents \$ 7,266,267.40 \$ (1,482,348.55) lash and Cash Equivalents, Beginning of Year estatement \$ 20,386,538.27 \$ 21,868,886.82 lash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82	Proceeds From Interest and Investment Income				1,445,411.72
tet Increase [Decrease] In Cash and Cash Equivalents \$ 7,266,267.40 \$ (1,482,348.55) ash and Cash Equivalents, Beginning of Year \$ 20,386,538.27 \$ 21,868,886.82 ash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82	Payments to Acquire Investments	_	(142,784.33)	_	(300.68)
ash and Cash Equivalents, Beginning of Year estatement \$ 20,386,538.27 \$ 21,868,886.82 ash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82	Net Cash Provided [Used] By Investing Activities	\$	(8,260,925.80)	\$	(6,765,517.54)
estatement ash and Cash Equivalents, Beginning of Year, As Restated \$ 20,386,538.27 \$ 21,868,886.82	et Increase [Decrease] In Cash and Cash Equivalents	\$	7,266,267.40	\$	(1,482,348.55)
estatement \$\frac{20,386,538.27}{\text{sh and Cash Equivalents, Beginning of Year, As Restated}}\$\$\frac{1,868,886.82}{\text{sh and Cash Equivalents, Beginning of Year, As Restated}}\$\$\$\frac{1,868,886.82}{\text{sh and Cash Equivalents, Beginning of Year, As Restated}}\$\$\$\$\$\$\$\$\$\$\$= 1,868,886.82\$\$\$\$\$\$\$\$= 1,868,886.82\$\$\$\$\$\$\$= 1,868,886.82\$\$\$\$\$\$= 1,868,886.82\$\$\$\$\$= 1,868,886.82\$\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$\$= 1,868,886.82\$\$\$= 1,868,886.82\$\$\$= 1,868,886.82\$\$\$= 1,	ash and Cash Equivalents, Beginning of Year	\$	20,386.538.27	\$	21,868.886.82
		_		_	, -,
ash and Cash Equivalents. End of Year [Sch Three] \$ 27.652.805.67 \$ 20.386.538.27	ash and Cash Equivalents, Beginning of Year, As Restated	\$	20,386,538.27	\$	21,868,886.82
	ash and Cash Equivalents, End of Year [Sch Three]	\$	27,652,805.67	\$	20,386,538.27

EXHIBIT V WEST TEXAS A&M UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2017

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$		\$	
Operating Income [Loss]		(56,746,693.74)	,	(53,662,112.81)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation		13,535,830.93		13,218,573.48
Bad Debt Expense Operating Income [Loss] and Cash Flow Categories Classification Differences		2,653,770.12		(581,576.16)
Changes In Assets and Liabilities				
[Increase] Decrease In Receivables		(194,196.41)		(7,334,994.34)
[Increase] Decrease In Due From Agencies/Funds		(126,825.25)		144,868.75
[Increase] Decrease In Due From System Members		(221,225.40)		(255,761.80)
[Increase] Decrease In Inventories		525,769.56		(361,814.76)
[Increase] Decrease In Prepaid Expenses		615,332.21		(594,660.08)
[Increase] Decrease In Loans and Contracts [Increase] Decrease In Other Assets		(2,661,778.48)		(721,132.30)
Increase [Decrease In Other Assets Increase [Decrease] In Payables		(1,462,756.56)		1,594,594.24
Increase [Decrease] In Due to Other Agencies/Funds		(1,402,730.30)		1,374,374.24
Increase [Decrease] In Due to System Members		(1,429.55)		(14,367.59)
Increase [Decrease] In Unearned Revenue		1,644,293.79		112,744.32
Increase [Decrease] In Deposits		(32,405.13)		(72,326.91)
Increase [Decrease] In Employees' Compensable Leave		42,221.33		109,865.80
Increase [Decrease] In OPEB Liability				
Increase [Decrease] In Pension Liability				
Increase [Decrease] In Self Insured Accrued Liability				
Increase [Decrease] In Other Liabilities	_			
Total Adjustments	\$	14,316,601.16	\$	5,244,012.65
Net Cash Provided [Used] By Operating Activities	\$	(42,430,092.58)	\$	(48,418,100.16)
Jon-Cash Transactions				
	\$	22.568.00	\$	
Donation of Capital Assets	\$	22,568.00 9.419.304.85	\$	1.776.729.86
Donation of Capital Assets Net Change In Fair Value of Investments	\$	22,568.00 9,419,304.85	\$	1,776,729.86
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt	\$,	\$	1,776,729.86
Non-Cash Transactions Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$,	\$	1,776,729.86
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$,	\$	1,776,729.86 72,871.86
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase	\$	9,419,304.85	\$	

SCHEDULE THREE WEST TEXAS A&M UNIVERSITY SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2017

	CURRENT YEAR TOTAL
Cash & Cash Equivalents	
Current Assets Cash On Hand	
Petty Cash Department Working Fund	\$ 82,980.00
Total Cash On Hand	\$ 82,980.00
Cash In State Treasury	
Fund 0263	\$ 5,208,371.65
Total Cash In State Treasury	\$ 5,208,371.65
Assets Held By System Offices-Current	\$ 19,793,906.10
Total Current Cash and Cash Equivalents [Exhibit III]	\$ 25,085,257.75
Restricted Cash On Hand	
Cash In Bank	\$ 187,970.95
Assets Held By System Offices-Current	\$ 2,379,576.97
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ 2,567,547.92
Total Cash & Cash Equivalents [Exhibit V]	\$ 27,652,805.67

SCHEDULE N-2 WEST TEXAS A&M UNIVERSITY NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2017

	_	BALANCE 9-1-16	ADJUSTMENTS		OMPLETED CIP
Non-Depreciable/Non-Amortizable Assets					
Land and Land Improvements	\$	3,449,064.62	\$	\$	
Construction In Progress		3,426,780.91			(2,680,750.30)
Other Tangible Capital Assets	_	209,143.66			
Total Non-Depreciable/Non-Amortizable Assets	\$	7,084,989.19	\$	\$	(2,680,750.30)
Depreciable Assets					
Buildings	\$	238,782,246.04	\$	\$	2,522,486.71
Infrastructure		26,627,785.35			
Facilities and Other Improvements		30,068,965.81			158,263.59
Furniture and Equipment		18,827,705.52			
Vehicles, Boats and Aircraft		2,754,195.71			
Other Capital Assets	_	11,094,245.50			
Total Depreciable Assets at Historical Cost	\$	328,155,143.93	\$	\$	2,680,750.30
Less Accumulated Depreciation for					
Buildings	\$	(106,565,651.41)	\$	\$	
Infrastructure		(13,743,245.58)			
Facilities and Other Improvements		(13,762,923.46)			
Furniture and Equipment		(14,287,488.97)			
Vehicles, Boats and Aircraft		(2,152,382.49)			
Other Capital Assets	_	(9,521,519.90)		_	
Total Accumulated Depreciation	\$	(160,033,211.81)	\$	\$	
Depreciable Assets, Net	\$	168,121,932.12	\$	\$	2,680,750.30
Amortizable Assets - Intangible					
Computer Software	\$	156,945.67	\$	\$	
Total Intangible Assets at Historical Cost	\$	156,945.67	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(156,945.67)	\$	\$	
Total Accumulated Amortization	\$	(156,945.67)	\$	\$	
Amortizable Assets,Net	\$		\$	\$	
Capital Assets, Net	\$	175,206,921.31	\$	\$	
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INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	_	ADDITIONS		DELETIONS		BALANCE 8-31-17	
\$	\$	\$	12,574,295.05	\$	(376,504.97)	\$	3,449,064.62 12,943,820.69 209,143.66	
\$	\$	\$	12,574,295.05	\$	(376,504.97)	\$	16,602,028.97	
\$	\$	\$	3,867,321.46	\$	(3,867,321.46)	\$	241,304,732.75 26,627,785.35	
			2,653,761.52		(1,312,679.30)		30,227,229.40 20,168,787.74	
			445,788.18		(310,908.67)		2,889,075.22	
			1,721,052.77		(2,014,132.42)		10,801,165.85	
		_	1,721,032.77		(2,014,132.42)	-	10,801,103.83	
\$	\$	\$	8,687,923.93	\$	(7,505,041.85)	\$	332,018,776.31	
\$	\$	\$	(9,273,583.88) (904,047.72)	\$		\$	(115,839,235.29) (14,647,293.30)	
			(1,890,071.19)				(15,652,994.65)	
			(1,070,458.12)		103,835.75		(15,254,111.34)	
			(203,030.78)		130,625.54		(2,224,787.73)	
		_	(194,639.24)		840,532.68	_	(8,875,626.46)	
\$	\$	\$	(13,535,830.93)	\$	1,074,993.97	\$	(172,494,048.77)	
\$	\$	\$	(4,847,907.00)	\$	(6,430,047.88)	\$	159,524,727.54	
\$	\$	\$		\$		\$	156,945.67	
						_	<u> </u>	
\$	\$	\$		\$		\$	156,945.67	
\$	\$	\$		\$		\$	(156,945.67)	
\$	\$	\$		\$		\$	(156,945.67)	
\$	\$	\$		\$		\$		
\$	\$	\$	7,726,388.05	\$	(6,806,552.85)	\$	176,126,756.51	
						=		