

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Texas A&M University - Kingsville

For the Year Ended August 31, 2017

With Comparative Totals for the Year Ended August 31, 2016



Steven H. Tallant, PH.D., President

Raaj S. Kurapati, Vice President for Finance & CFO

Joanne Macias, Executive Director, Financial Accounting & Reporting

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TEXAS A&M UNIVERSITY - KINGSVILLE

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2016</u>	<u>FALL 2017</u>
Texas Resident	7,438	7,247
Out-of-State	138	132
Foreign	1,702	1,184
Total Students	<u>9,278</u>	<u>8,563</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2012-13	7,234	85,963
2013-14	7,730	90,594
2014-15	8,728	97,761
2015-16	9,207	101,923
2016-17	9,278	102,665

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TEXAS A&M UNIVERSITY - KINGSVILLE

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Current Assets		
Cash & Cash Equivalents [Schedule Three]	\$ 32,584,760.68	\$ 31,125,822.98
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	2,624,390.93	2,071,301.04
Investments		
Legislative Appropriations	12,740,054.91	11,923,659.59
Receivables, Net [Note 24]		
Federal	1,007,380.49	956,079.39
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	4,631,124.00	4,108,388.48
Investment Trades		
Accounts	572,466.89	634,726.02
Other	366,321.72	173,535.37
Due From Other Agencies	838,854.42	849,123.99
Due From Other Members	1,566,834.89	8,823,193.43
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	471,893.40	943,426.92
Interfund Receivable [Note 12]		
Other Current Assets	6,221,456.55	4,804,310.36
Total Current Assets	<u>\$ 63,625,538.88</u>	<u>\$ 66,413,567.57</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 39,060,196.90	\$ 34,246,433.22
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts	199,086.79	260,548.73
Assets Held By System Office	62,903,617.02	61,980,606.81
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	20,177,947.35	14,293,711.97
Other Tangible Capital Assets	181,675.69	86,092.69
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	202,351,350.66	201,221,531.82
Infrastructure	14,506,653.18	12,318,323.24
Facilities and Other Improvements	12,214,113.62	11,854,311.70
Furniture and Equipment	18,400,712.33	18,385,512.58
Vehicles, Boats, and Aircraft	3,648,691.41	3,424,710.43
Other Capital Assets	6,441,024.39	6,415,285.96
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	2,149,129.00	2,157,755.93
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(147,412,141.03)	(138,873,099.71)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 237,465,744.43</u>	<u>\$ 230,415,412.49</u>
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pensions		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 301,091,283.31</u>	<u>\$ 296,828,980.06</u>

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EXHIBIT III
TEXAS A&M UNIVERSITY-KINGSVILLE
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	\$ 2,975,857.36	\$ 2,570,498.45
Payroll	6,208,186.10	5,375,466.08
Investment Trades		
Self-Insured Health and Dental		
Student	536,686.84	476,089.28
Other	114.61	68,204.39
Interfund Payable [Note 12]		
Due to Other Agencies	66,198.22	9,561.49
Due to Other Funds		
Due to Other Members		78,391.17
Funds Held for Investment		
Unearned Revenue	25,412,787.06	24,736,758.98
Employees' Compensable Leave	200,366.63	228,905.41
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]		
Liabilities Payable From Restricted Assets		
Funds Held for Others	154,660.32	158,933.35
Other Current Liabilities	160,068.34	135,573.33
Total Current Liabilities	<u>\$ 35,714,925.48</u>	<u>\$ 33,838,381.93</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	3,092,404.98	2,742,441.36
Other Post Employment Benefits [Note 11]		
Pension Liability [Note 9]		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations [Note 8]		
Other Non-Current Liabilities	267,923.60	276,246.07
Total Non-Current Liabilities	<u>\$ 3,360,328.58</u>	<u>\$ 3,018,687.43</u>
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Total Deferred Inflows of Resources	<u>\$</u>	<u>\$</u>
Total Liabilities and Deferred Inflows	<u>\$ 39,075,254.06</u>	<u>\$ 36,857,069.36</u>
Net Position		
Net Investment In Capital Assets	\$ 135,302,843.72	\$ 133,927,823.73
Restricted for		
Debt Service		
Capital Projects	1,076,803.84	8,159,573.31
Education	22,915,250.08	19,658,469.48
Endowment and Permanent Funds		
Nonexpendable	16,881,375.16	16,610,193.88
Expendable	6,506,038.20	5,283,963.73
Unrestricted	79,333,718.25	76,331,886.57
Total Net Position [Exhibit IV]	<u>\$ 262,016,029.25</u>	<u>\$ 259,971,910.70</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 301,091,283.31</u>	<u>\$ 296,828,980.06</u>

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EXHIBIT IV
 TEXAS A&M UNIVERSITY-KINGSVILLE
 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	\$ 70,383,523.39	\$ 73,325,446.07
Discounts and Allowances	(18,540,299.83)	(15,906,628.61)
Professional Fees		
Auxiliary Enterprises	17,477,457.28	18,856,106.53
Discounts and Allowances	(3,539,476.35)	(2,946,608.17)
Other Sales of Goods and Services	5,523,059.75	6,371,726.51
Discounts and Allowances		
Interest Revenue	30,192.01	68,100.29
Federal Revenue - Operating	9,882,217.30	10,395,853.62
Federal Pass Through Revenue	965,123.08	1,035,571.51
State Grant Revenue	9,340.75	
State Pass Through Revenue	6,953,770.82	7,699,802.08
Other Grants and Contracts - Operating	3,024,297.85	3,045,007.77
Other Operating Revenue	619,907.83	595,929.93
Total Operating Revenues	<u>\$ 92,789,113.88</u>	<u>\$ 102,540,307.53</u>
Operating Expenses		
Instruction	\$ 45,453,417.84	\$ 43,043,103.89
Research	18,660,588.63	17,500,750.64
Public Service	1,007,039.59	1,199,805.03
Academic Support	14,984,255.87	12,697,044.43
Student Services	16,195,842.31	15,356,836.17
Institutional Support	11,689,265.27	12,637,890.89
Operation & Maintenance of Plant	12,567,228.68	10,446,714.41
Scholarships & Fellowships	13,715,710.60	17,222,655.67
Auxiliary	23,885,476.23	23,133,462.12
Depreciation/Amortization	9,438,045.25	9,440,266.41
Total Operating Expenses [Schedule IV-1]	<u>\$ 167,596,870.27</u>	<u>\$ 162,678,529.66</u>
Total Operating Income [Loss]	<u>\$ (74,807,756.39)</u>	<u>\$ (60,138,222.13)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 46,564,745.22	\$ 46,626,080.26
Federal Revenue Non-Operating	15,063,943.60	17,720,688.50
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	5,488,710.35	5,243,110.24
Investment Income	9,392,219.62	4,073,525.69
Investing Activities Expense	(209,758.85)	(177,680.82)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(4,649.58)	(5,825.64)
Settlement of Claims	(21,200.00)	(166,453.00)
Other Nonoperating Revenues	98,993.97	171,351.96
Other Nonoperating [Expenses]	(1,823,060.74)	(2,726,472.88)
Total Nonoperating Revenues [Expenses]	<u>\$ 74,549,943.59</u>	<u>\$ 70,758,324.31</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ (257,812.80)</u>	<u>\$ 10,620,102.18</u>

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

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>ACADEMIC SUPPORT</u>	<u>STUDENT SERVICES</u>
Natural Classification					
Cost of Goods Sold	\$	\$	\$	\$	\$
Salaries & Wages	32,570,171.44	9,030,784.04	300,821.47	8,197,644.96	5,661,780.17
Payroll Related Costs	9,696,830.91	2,467,192.74	29,288.32	2,095,855.16	1,772,616.94
Payroll Related Costs-TRS Pension					
Professional Fees & Services	271,990.98	735,264.82	485,520.32	1,062,232.36	1,685,280.23
Travel	435,290.13	758,114.91	18,835.34	206,137.09	543,691.03
Materials & Supplies	1,457,135.25	2,852,089.67	37,963.21	2,549,629.75	1,009,228.16
Communication & Utilities	27,586.51	183,490.76	2,736.44	20,555.54	46,448.82
Repairs & Maintenance	99,187.56	276,895.23	2,640.36	164,181.46	613,182.56
Rentals & Leases	141,182.76	71,892.36	33,391.57	74,136.92	143,173.44
Printing & Reproduction	24,669.69	86,386.94	1,467.41	49,785.59	130,319.63
Federal Pass-Through		113,187.96			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					(44,486.82)
Interest	917.81	320.65	49.16	1,305.69	664.46
Scholarships	196,744.61	762,754.47		28,000.00	326,839.30
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>531,710.19</u>	<u>1,322,214.08</u>	<u>94,325.99</u>	<u>534,791.35</u>	<u>4,307,104.39</u>
Total Operating Expenses	<u>\$ 45,453,417.84</u>	<u>\$ 18,660,588.63</u>	<u>\$ 1,007,039.59</u>	<u>\$ 14,984,255.87</u>	<u>\$ 16,195,842.31</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>
\$	\$	\$	\$ 95.00	\$	\$ 95.00	\$ 7,262.09
6,014,505.06	1,879,243.32	395,902.30	5,917,570.99		69,968,423.75	67,291,374.02
2,181,984.45	355,428.43	23,793.78	1,377,946.89		20,000,937.62	18,367,853.42
1,543,300.72	6,231,338.24	9,982.46	8,785,738.00		20,810,648.13	18,551,817.33
214,170.12	32,856.29	13,373.37	1,109,522.06		3,331,990.34	3,045,188.66
766,764.06	1,026,278.48	4,584.19	1,868,723.81		11,572,396.58	9,111,115.42
41,711.57	2,677,457.98		2,286,342.71		5,286,330.33	5,481,149.45
6,521.76	268,152.01		118,449.17		1,549,210.11	2,416,236.38
57,931.97	8,660.66		249,755.59		780,125.27	678,277.12
148,857.25	7,632.74		87,471.38		536,590.63	472,194.10
		1,444.00			114,631.96	4,615,471.08
						52,639.00
				9,438,045.25	9,438,045.25	9,440,266.41
					(44,486.82)	(208,505.17)
113.24	1,585.00		518.20		5,474.21	9,378.93
13,300.00		13,075,829.23	565,569.76		14,969,037.37	13,136,484.18
700,105.07	78,595.53	190,801.27	1,517,772.67		9,277,420.54	10,210,327.24
<u>\$ 11,689,265.27</u>	<u>\$ 12,567,228.68</u>	<u>\$ 13,715,710.60</u>	<u>\$ 23,885,476.23</u>	<u>\$ 9,438,045.25</u>	<u>\$ 167,596,870.27</u>	<u>\$ 162,678,529.66</u>

[Exhibit IV]

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

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 51,195,151.68	\$ 56,218,652.60
Proceeds Received From Customers	5,593,884.44	6,299,176.45
Proceeds From Grants and Contracts	20,756,083.08	22,215,601.42
Proceeds From Auxiliary Enterprises	14,865,364.08	15,340,645.29
Proceeds From Loan Programs	37,417.97	187,151.14
Proceeds From Other Operating Revenues	599,033.87	575,145.62
Payments to Suppliers for Goods and Services	(52,228,714.65)	(48,412,978.30)
Payments to Employees	(88,815,216.51)	(85,201,801.34)
Payments for Loans Provided	(381,336.41)	
Payments for Other Operating Expenses	(16,239,144.41)	(18,240,080.90)
Net Cash Provided [Used] By Operating Activities	\$ (64,617,476.86)	\$ (51,018,488.02)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 52,965,811.19	\$ 46,106,410.87
Proceeds From Gifts	5,488,710.35	5,243,110.24
Proceeds From Endowments	197,471.00	635,219.00
Proceeds From Transfers From Other Funds	104,599.00	
Proceeds From Other Grant Receipts	15,063,943.60	17,720,688.50
Proceeds From Other Noncapital Financing Activities	98,993.97	186,453.42
Payments of Interest		
Payments for Transfers to Other Funds		(8,802.97)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(62,166.62)	(568,377.73)
Other Noncapital Transfers From/To System	1,583,431.45	1,332,437.14
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 75,440,793.94	\$ 70,647,138.47
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	6,578,784.71	4,926,303.27
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	(12,384,111.89)	(9,570,057.59)
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]	7,106,119.47	2,769,206.61
Intrasystem Transfers for Capital Debt [Mandatory]	(13,557,768.66)	(9,584,844.76)
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (12,256,976.37)	\$ (11,459,392.47)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	1,786,952.89	(11,065,109.07)
Proceeds From Interest and Investment Income	1,658,733.99	1,516,481.12
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ 3,445,686.88	\$ (9,548,627.95)
Net Increase [Decrease] In Cash and Cash Equivalents	\$ 2,012,027.59	\$ (1,379,369.97)
Cash and Cash Equivalents, Beginning of Year	\$ 33,197,124.02	\$ 34,576,493.99
Restatement		
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 33,197,124.02	\$ 34,576,493.99
Cash and Cash Equivalents, End of Year [Sch Three]	<u>\$ 35,209,151.61</u>	<u>\$ 33,197,124.02</u>

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EXHIBIT V
 TEXAS A&M UNIVERSITY-KINGSVILLE
 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]	(74,807,756.39)	(60,138,222.13)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	9,438,045.25	9,440,266.41
Bad Debt Expense	576,148.91	115,755.22
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(1,325,199.57)	(1,815,593.89)
[Increase] Decrease In Due From Agencies/Funds	15,050.57	435,611.86
[Increase] Decrease In Due From System Members	150,239.07	(129,822.13)
[Increase] Decrease In Inventories		
[Increase] Decrease In Prepaid Expenses	(1,411,688.95)	(381,227.01)
[Increase] Decrease In Loans and Contracts	577,482.28	957,500.37
[Increase] Decrease In Other Assets	(5,457.24)	(9,553.85)
Increase [Decrease] In Payables	1,213,788.19	638,418.47
Increase [Decrease] In Due to Other Agencies/Funds	56,636.73	(36,247.03)
Increase [Decrease] In Due to System Members	(78,391.17)	70,703.04
Increase [Decrease] In Unearned Revenue	676,028.08	(329,353.89)
Increase [Decrease] In Deposits	24,803.38	(88,638.52)
Increase [Decrease] In Employees' Compensable Leave	321,424.84	169,670.89
Increase [Decrease] In OPEB Liability		
Increase [Decrease] In Pension Liability		
Increase [Decrease] In Self Insured Accrued Liability		
Increase [Decrease] In Other Liabilities	(38,630.84)	82,244.17
Total Adjustments	\$ 10,190,279.53	\$ 9,119,734.11
Net Cash Provided [Used] By Operating Activities	\$ (64,617,476.86)	\$ (51,018,488.02)
Non-Cash Transactions		
Donation of Capital Assets	\$ 173,171.56	\$ 70,261.09
Net Change In Fair Value of Investments	6,008,572.75	1,817,720.02
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	(4,649.58)	(5,825.64)

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

	BALANCE 9-1-16	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 2,643,687.12	\$	\$
Construction In Progress	14,293,711.97		(5,402,213.55)
Other Tangible Capital Assets	86,092.69		
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 17,023,491.78</u>	<u>\$</u>	<u>\$ (5,402,213.55)</u>
Depreciable Assets			
Buildings	\$ 201,221,531.82	\$	\$ 2,854,081.69
Infrastructure	12,318,323.24		2,188,329.94
Facilities and Other Improvements	11,854,311.70		359,801.92
Furniture and Equipment	18,385,512.58		
Vehicles, Boats and Aircraft	3,424,710.43		
Other Capital Assets	6,415,285.96		
Total Depreciable Assets at Historical Cost	<u>\$ 253,619,675.73</u>	<u>\$</u>	<u>\$ 5,402,213.55</u>
Less Accumulated Depreciation for			
Buildings	\$ (99,699,271.65)	\$	\$
Infrastructure	(8,051,837.44)		
Facilities and Other Improvements	(6,562,168.72)		
Furniture and Equipment	(14,398,502.89)		
Vehicles, Boats and Aircraft	(2,079,907.31)		
Other Capital Assets	(5,923,655.77)		
Total Accumulated Depreciation	<u>\$ (136,715,343.78)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 116,904,331.95</u>	<u>\$</u>	<u>\$ 5,402,213.55</u>
Amortizable Assets - Intangible			
Computer Software	\$ 2,157,755.93	\$	\$
Total Intangible Assets at Historical Cost	<u>\$ 2,157,755.93</u>	<u>\$</u>	<u>\$</u>
Less Accumulated Amortization for			
Computer Software	\$ (2,157,755.93)	\$	\$
Total Accumulated Amortization	<u>\$ (2,157,755.93)</u>	<u>\$</u>	<u>\$</u>
Amortizable Assets, Net	<u>\$</u>	<u>\$</u>	<u>\$</u>
Capital Assets, Net	<u>\$ 133,927,823.73</u>	<u>\$</u>	<u>\$</u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-17
\$	\$	\$	\$	\$ 2,643,687.12
		11,286,448.93		20,177,947.35
		95,583.00		181,675.69
<u>\$</u>	<u>\$</u>	<u>\$ 11,382,031.93</u>	<u>\$</u>	<u>\$ 23,003,310.16</u>
\$	\$	\$	\$ (1,724,262.85)	\$ 202,351,350.66
				14,506,653.18
				12,214,113.62
		923,367.54	(908,167.79)	18,400,712.33
		223,980.98		3,648,691.41
		44,701.52	(18,963.09)	6,441,024.39
<u>\$</u>	<u>\$</u>	<u>\$ 1,192,050.04</u>	<u>\$ (2,651,393.73)</u>	<u>\$ 257,562,545.59</u>
\$	\$	\$ (7,233,221.88)	\$	\$ (106,932,493.53)
		(464,967.70)		(8,516,805.14)
		(503,617.90)		(7,065,786.62)
		(929,445.61)	890,377.00	(14,437,571.50)
		(251,942.62)		(2,331,849.93)
		(54,849.54)		(5,978,505.31)
<u>\$</u>	<u>\$</u>	<u>\$ (9,438,045.25)</u>	<u>\$ 890,377.00</u>	<u>\$ (145,263,012.03)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (8,245,995.21)</u>	<u>\$ (1,761,016.73)</u>	<u>\$ 112,299,533.56</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (8,626.93)</u>	<u>\$ 2,149,129.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (8,626.93)</u>	<u>\$ 2,149,129.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 8,626.93</u>	<u>\$ (2,149,129.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 8,626.93</u>	<u>\$ (2,149,129.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$</u>	<u>\$</u>	<u>\$ 3,136,036.72</u>	<u>\$ (1,761,016.73)</u>	<u>\$ 135,302,843.72</u>