ANNUAL FINANCIAL REPORT

of

Texas A&M Forest Service

For the Year Ended August 31, 2018 With Comparative Totals for the Year Ended August 31, 2017



Tom G. Boggus, Director Robby DeWitt, Associate Director for Finance and Administration

TEXAS A&M FOREST SERVICE

TABLE OF CONTENTS

EXHIBITS

| <u>REFERENCE</u> | | <u>PAGE</u> |
|------------------|--|-------------|
| III | Statement of Net Position | 576-1-1 |
| IV | Statement of Revenues, Expenses, and Changes in Net Position | 576-2-1 |
| IV - 1 | Schedule of NACUBO Function to Natural Classification Matrix | 576-3-1 |
| V | Statement of Cash Flows | 576-4-1 |
| | SCHEDULES | |
| THREE | Schedule of Cash & Cash Equivalents | 576-13-1 |
| N-2 | Note 2 - Capital Assets | 576-14-1 |

EXHIBIT III TEXAS A&M FOREST SERVICE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

| | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL | |
|---|--------------------------|----------------------------|------------------------|----------------------------|
| Assets and Deferred Outflows | | | | |
| Current Assets Cash & Cash Equivalents [Schedule Three] | \$ | 80,036,755.69 | \$ | 79,869,341.87 |
| Investments | φ | 80,030,733.09 | φ | /9,009,341.07 |
| Restricted | | | | |
| Cash & Cash Equivalents [Schedule Three] | | 182,516.72 | | |
| Investments | | | | |
| Legislative Appropriations | | 4,047,653.74 | | 5,475,218.38 |
| Receivables, Net [Note 24] | | 4 476 940 21 | | 4 092 642 06 |
| Federal Other Intergovernmental | | 4,476,842.31 57,843.06 | | 4,082,642.96 126,377.55 |
| Interest and Dividends | | 57,845.00 | | 120,377.33 |
| Gifts | | | | |
| Self-Insured Health and Dental | | | | |
| Student | | | | |
| Investment Trades | | | | |
| Accounts | | 197,131.57 | | 170,389.50 |
| Other Due From Other Agencies | | 48,070.88 | | 650.00 |
| Due From Other Agencies Due From Other Members | | 2,646,052.25 251,934.27 | | 2,533,908.73 12,528.05 |
| Due From Other Funds | | 2,220,771.11 | | 69,652.66 |
| Consumable Inventories | | 515,671.88 | | 524,037.02 |
| Merchandise Inventories | | 499,789.42 | | 478,547.17 |
| Loans and Contracts | | 26,985.90 | | 63,854.00 |
| Interfund Receivable [Note 12] | | | | |
| Other Current Assets | | 9,365.00 | _ | 2,928.51 |
| Total Current Assets | \$ | 95,217,383.80 | \$ | 93,410,076.40 |
| Non-Current Assets | | | | |
| Restricted | | | | |
| Cash & Cash Equivalents [Schedule Three] | \$ | | \$ | |
| Assets Held By System Office | | 383,257.02 | | |
| Investments [Note 3] | | | | |
| Loans, Contracts and Other Gifts Receivable | | | | |
| Loans and Contracts | | 293,838.07 | | 360,186.00 |
| Assets Held By System Office | | 6,837,912.84 | | 13,947,589.46 |
| Investments [Note 3] | | | | |
| Interfund Receivable [Note 12] | | | | |
| Capital Assets, Non-Depreciable [Note 2] | | | | |
| Land and Land Improvements | | 2,316,522.01 | | 2,316,522.01 |
| Construction In Progress | | 2,021,120.08 | | 1,102,755.12 |
| Other Tangible Capital Assets Land Use Rights | | | | |
| Other Intangible Capital Assets | | | | |
| Capital Assets, Depreciable [Note 2] | | | | |
| Buildings and Building Improvements | | 2,209,354.47 | | 2,209,354.47 |
| Infrastructure | | | | |
| Facilities and Other Improvements | | | | |
| Furniture and Equipment | | 37,395,053.02 | | 36,781,233.45 |
| Vehicles, Boats, and Aircraft | | 27,668,391.09 | | 28,814,553.47 |
| Other Capital Assets Intangible Capital Assets, Amortized [Note 2] | | | | |
| Land Use Rights | | | | |
| Computer Software | | | | |
| Other Intangible Capital Assets | | | | |
| Accumulated Depreciation/Amortization | | (40,115,596.28) | | (36,626,951.15) |
| Assets Held In Trust | | | | |
| Other Non-Current Assets | _ | | _ | |
| Total Non-Current Assets | \$ | 39,009,852.32 | \$ | 48,905,242.83 |
| Deferred Outflows of Resources [Note 28] | | | | |
| Unamortized Loss On Refunding Debt | \$ | | \$ | |
| Government Acquisition | ψ | | ψ | |
| Pension | | | | |
| Other Post Employment Benefits | | | _ | |
| Total Deferred Outflows of Resources | \$ | | \$ | |
| | \$ | 134 227 226 12 | _ | 142 215 210 22 |
| Total Assets and Deferred Outflows | \$ | 134,227,236.12 | \$ | 142,315,319.23 |
| | | | | |

EXHIBIT III TEXAS A&M FOREST SERVICE STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

| Liabilities and Deferred Inflows Chront Liabilities Payroll Limities Accounts Payroll Investment Trades Student Other Other Other Diterfund Payable [Note 12] Due to Other Agencies Due to Other Agencies Due to Other Members Funds Held for Investment Uncarned Revenue Interfund Payable [Note 12] Due to Other Members Funds Held for Investment Uncarned Revenue Interfund Payable [Note 5] Bonts Payable From Restricted Assets Funds Held for Others Student Total Current Liabilities Notes and Loams Payable [Note 5] Bonts Payable From Restricted Assets Funds Held for Others Sources and Loams Payable [Note 6] Chains and Judgments Notes and Loams Payable [Note 5] Bonts Payable From Restricted Assets Funds Held for Others Sources and Loams Payable [Note 6] Chains and Judgments Notes and Loams Payable [Note 6] Chains and Judgments Notes and Loams Payable [Note 5] Bonts Payable From Restricted Assets Funds Held for Others Chains and Judgments Notes and Loams Payable [Note 6] Chains and Judgments Notes and Loams Payable [Note 5] Bonts Payable [Note 6] Chains and Judgments Notes and Loams Payable [Note 5] Bonts Payable [Note 6] Chains and Judgments Notes and Loams Payable [Note 6] Chains and Judgments Subject Physics Funds Held for Others Subject Physics Subject Physics | | CURRENT YEAR TOTAL | | | PRIOR YEAR TOTAL | |
|--|--|--------------------------|----------------|----|------------------------|--|
| Current Liabilities \$ 54,513,078.94 \$ 7,111.977.90 Payroll \$ 2,327,138.36 \$ 2,075,664.94 Student 0.0167 Agencies 2,027,138.36 2,075,664.94 Student 0.0167 Agencies 2,027,138.36 2,075,664.94 Student 0.0167 Agencies 1,041.25 8,477,55 Due to Other Agencies 2,220,717.11 69,652.66 Punds Hold for Investment 1100,287 47,715.86 Uneamed Revenue 171,002.87 47,715.86 Carrent Liabilities 148,442.61 161,904.45 Other Compensable Leave 148,442.61 161,904.45 Other Oxen Liabilities 10,311.21 30,294.46 Total Current Liabilities 11,21 30,294.46 Total Current Liabilities 11,21 30,294.46 Total Current Liabilities 11,21 30,294.46 Total Qurrent Liabilities 11,21 30,294.46 Total Current Liabilities 11,21 30,294.46 Total Current Liabilities 11,21 30,294.46 Total Outer Agencies [Note 1] | Liabilities and Deferred Inflows | _ | - | | | |
| Accounts\$\$\$\$\$\$7.111.977.90Payroll2,075,664.942,075,664.942,075,664.942,075,664.94Steff-Insured Health and DentalStudent0,0122,075,664.94OtherInterstring Payable [Note 12]1,041.258,477,55Due to Other Fands2,220,771,116,9652.66Pends Bild for Investment171,002.8747,715.86Uneamed Revenue171,002.8747,715.86Employees' Compensable Lave148,442.61161,904.45Other Post Employement Benefits148,442.61161,904.45Other Comment Liabilities1,9,311.2130,294.46Total Current Liabilities1,9,311.2130,294.46Total Current Liabilities1,9,311.2130,294.46Total Current Liabilities\$5,9,400,786.85\$Punce Doller Structured Assets1,9,311.2130,294.46Total Current Liabilities\$\$,9,400,786.85\$Interfund Payable [Note 12]\$\$\$Employees' Compensable Lave0\$2,443,919.36\$Other Stepployment Benefits [Note 11]\$\$\$2,443,919.36\$Post Field for Others\$\$\$\$\$Copier Labilities\$\$\$\$\$Interfund Payable From Restricted Assets\$\$\$\$\$Point Liabilities\$\$\$\$\$\$Total Current Liabilities\$\$\$ <td< td=""><td></td><td></td><td></td><td></td><td></td></td<> | | | | | | |
| Payroll 2,327,138.86 2,075,664.94 Investment Trades 2,327,138.86 2,075,664.94 Stel-Insured Health and Dental Student Other Interfund Payable [Note 12] Due to Other Fends 2,220,71,11 6,652.66 Due to Other Fends 2,220,71,11 6,652.66 Due to Other Gamenashie Leave 171,002.87 47,715.86 Employees: Compensable Leave 148,442.61 161,004.45 Chartis and Lans Payable [Note 5] Bonds Payable [Note 6] Capital Lease Obligations [Note 8] Liabilities Payable [Note 6] Total Current Liabilities 19,311,21 30,294.46 Total Current Liabilities 19,311,21 30,294.46 Total Current Liabilities 5 59,400,786.85 \$ 9,505,687.82 Non-Current Liabilities 11 Pension Lability [Note 9] Claims and Jangements Note 8] Other Yourent Liabilities 5 2,443,919.36 2,423,876.42 Other Yourent Liabilities 5 2,443,919.36 2,423,876.42 Deferred Inflows of Resources [Note 8] Other Non-Current Liabilities 5 2,443,919.36 5 2,423,876.42 Deferred Inflows of Resources [Note 8] Other Non-Current Liabilities 5 2,443,919.36 5 2,423,876.42 Deferred Inflows of Resources [Note 8] Other Non-Current Liabilities 5 2,443,919.36 5 2,423,876.42 Deferred Inflows of Resources [Note 8] Other Non-Current Liabilities 5 2,443,919.36 5 2,423,876.42 Deferred Inflows of Resources [Note 8] Other Non-Current Liabilities 5 2,443,919.36 5 2,423,876.42 Deferred Inflows of Resources 5 5 5 Total Non-Current Liabilities 5 2,443,919.36 5 2,423,876.42 Deferred Inflows of Resources 5 5 5 Total Deferred Inflows of Resources 5 5 5 Total Deferred Inflows of Resources 5 11,929,564.24 Net Position Neater S 5 11,929,564.24 Net Position 10 Capital Assets 7 Pension 10 Capital Assets 7 Pension 10 Capital Assets 7 Pension 10 Capital Assets 7 Pender Inflows of Resources 5 5 11,929,564.24 Net Position 10 Capital Assets 7 Pender Inflows of Resources 5 5 11,929,564.24 Net Position 10 Capital Assets 7 Pender Inflows 0 (Pender Pender | | | | | | |
| Investment Trades Self-Insured Health and Dental Student Other Interfund Payable [Note 12] Due to Other Funds Due to Other Funds Due to Other Funds Due to Other Members Funds Held for Investment Unearned Revenue Employees' Compensable Leave Other Post Employment Benefits Other Other Sol Employment Benefits Other Other Sol Employment Benefits Other Current Liabilities Interfund Payable [Note 1] Pension Liabilities Total Net Sol Loapen I Sol | | \$ | | \$ | | |
| Stef-Insured Health and Dental Student Other Interfund Payable [Note 12] Due to Other Finds 2,220,771.11 69,652.66 Due to Other Finds Uneamed Revenue Employees' Compensable Lave Other Post Employeener Benefits 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 Other Current Liabilities Total Current Liabilities Imployees' Compensable Lave Other Stremptoyment Benefits [Note 1] Persion Labilities Payable [Note 6] Assets Held in Trust Liabilities Payable [Note 6] Softer Onernest Labilities Total Non-Current Liabilities Total Non-C | | | 2,327,138.86 | | 2,075,664.94 | |
| Student Other Interfund Payable [Note 12]1.041.258.477.55Due to Other Funds Due to Other Funds2.220.771.1169,652.66Due to Other Funds Due to Other Funds171.002.8747.715.86Funds Held for Investment Unearned Revenue171.002.8747.715.86Charlos Fayable [Note 5] Bonds Payable [Note 6] Capital Lasse Obligations [Note 8] Liabilities19.311.2130.294.46Total Current Liabilities\$ 59.400,786.85\$ 9.505.687.82Non-Current Liabilities\$ 59.400,786.85\$ 2.423,876.42Other Post Employment Benefits Compensable Lave Other Post Employment Benefits [Note 11] Pension Liabilities\$ 2.443,919.36\$ 2.423,876.42Other Not Current Liabilities\$ 2.443,919.36\$ 2.423,876.42Deferred Inflows of Resources [Note 5] Bonds Payable [Note 6] Assets Held In Trast Liabilities\$ 2.443,919.36\$ 2.423,876.42Deferred Inflows of Resources [Note 28] Pension\$ 5\$ 11,929,564.24Net Post Employment Benefits Split-Interest Agreements\$ 11,929,564.24Net Post Employment Benefits Split-Interest Agreements\$ 31,494,844.39\$ 34,597,467.37Net Postion Development Benefits Split-Interest Agreements\$ 31,494,844.39\$ 34,597,467.37Net Post | | | | | | |
| Interfund Payable [Note 12] Due to Other Agencies Due to Other Members Funds Held for Investment Uncarned Revenue I71.002.87 I71.11 09,652.66 Due to Other Sunds Employees' Compensable Leave I71.002.87 I71.11 09,652.66 Intersect Reployeement Benefits Claims and Judgments Notes and Loans Payable [Note 5] Bonds Payable [Note 6] Carinal Lace Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for Others Other Vorture Liabilities Interfund Payable [Note 5] Bonds Payable [Note 5] Bon | | | | | | |
| Due to Other Agencies1.041.258.477.55Due to Other Funds2,220,771.1169,652.66Due to Other Funds2,220,771.1169,652.66Due to Other Members171,002.8747,715.86Employees' Compensable Leave148,442.61161,904.45Other Post Employment Benefits148,442.61161,904.45Claims and Judgments19,311.2130,294.46Sonds Payable [Note 6]19,311.2130,294.46Total Current Liabilities19,311.2130,294.46Total Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits [Note 11]\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits [Note 11]\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28]\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | Other | | | | | |
| Due to Other Funds2,220,771.1169,652.66Due to Other Members171.002.8747,715.86Funds Held for Investment171.002.8747,715.86Uncarned Revenue171.002.8747,715.86Employees' Compensable Leave148,442.61161,904.45Other Post Employement Benefits148,442.61161,904.45Notes and Loans Payable [Note 5]Bonds Payable [Note 6]30,294.46Total Current Liabilities\$ 59,400,786.85\$ 9,505.687.82Non-Current Liabilities\$ 59,400,786.85\$ 9,505.687.82Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Soc Comparable Leave\$ 2,443,919.36\$ 2,423,876.42Other Soc Compensable Leave\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Notes and Loans Payable [Note 5]Bonds Payable [Note 6]\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 11,929.564.24Net Investment In Capital Assets\$ 61,84 | | | | | | |
| Due to Other Members Funds Held for Investment Uncarned Revenue171,002,8747,715,86Employees: Compensable Leave Other Post Employment Benefits Claims and Judgments148,442,61161,904,45Claims and Judgments104,904,85161,904,45Notes and Loars Payable [Note 5]Bonds Payable [Note 6]11,2130,294,46Total Current Liabilities19,311,2130,294,46Total Current Liabilities19,311,2130,294,46Non-Current Liabilities\$ \$ \$9,400,786,85\$ 9,505,687,82Non-Current Liabilities\$ \$ \$9,400,786,85\$ 9,505,687,82Non-Current Liabilities\$ \$ \$9,400,786,85\$ 9,505,687,82Non-Current Liabilities\$ \$ \$9,400,786,85\$ 9,505,687,82Non-Current Liabilities\$ \$ \$ \$2,443,919,36\$ 2,423,876,42Other Post Employment Benefits [Note 11] Pension Liabilities\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | | | | |
| Funds Held for Investment171,002.8747,715.86Employees' Compensable Leave148,442.61161,904.45Other Post Employement Benefits148,442.61161,904.45Notes and Loarn Payable [Note 5]Bonds Payable [Note 6]1Capital Lease Obligations [Note 8]11Liabilities Payable [Note 12]\$\$Employees' Compensable Lave9,311.2130,294.46Total Current Liabilities19,311.2130,294.46Total Current Liabilities\$\$9,400,786.85\$Interfind Payable [Note 12]\$\$\$Employees' Compensable Lave\$2,443,919.36\$Other Current Liabilities\$2,443,919.36\$Interfind Payable [Note 5]Bonds Payable [Note 5]\$\$Bonds Payable [Note 6]Assets Held for Others\$\$Charns and JudgmentsNotes and Loarns Payable [Note 5]\$\$Notes and Loarns Payable [Note 5]Bonds Payable [Note 6]\$\$Assets Held for Others\$\$\$\$Other Non-Current Liabilities\$\$\$\$Total Non-Current Liabilities\$\$\$\$Total Non-Current Liabilities\$\$\$\$Total Laese Obligations [Note 8]\$\$\$\$Other Post Employment Benefits\$\$\$\$Split-Interest Agreements\$\$\$\$Total Liabilities and Deferred Inflows\$\$\$ </td <td></td> <td></td> <td>2,220,771.11</td> <td></td> <td>69,652.66</td> | | | 2,220,771.11 | | 69,652.66 | |
| Uneared Revenue171,002,8747,715,86Employees' Compensable Leave148,442,61161,904,45Other Post Employement Benefits148,442,61161,904,45Claims and Loans Payable [Note 5]Bonds Payable [Note 6]30,294,46Capital Leave Obligations [Note 8]19,311,2130,294,46Total Current Liabilities\$ 59,400,786,85\$ 9,505,687,82Non-Current Liabilities\$ 2,443,919,36\$ 2,423,876,42Other Current Liabilities\$ 2,443,919,36\$ 2,423,876,42Other Yourgable [Note 12]\$ 2,443,919,36\$ 2,423,876,42Coller Jost Employement Benefits [Note 11]\$ 2,443,919,36\$ 2,423,876,42Pension Liability [Note 9]Claims and Judgments\$ 2,443,919,36\$ 2,423,876,42Other Yourgable [Note 15]Bonds Payable [Note 6]\$ 2,443,919,36\$ 2,423,876,42Deferred Inflows of Resources [Note 8]Other Non-Current Liabilities\$ 2,443,919,36\$ 2,423,876,42Deferred Inflows of Resources [Note 28]\$ 2,443,919,36\$ 2,423,876,42\$ 11,929,564,24Deferred Inflows of Resources [Note 28]\$ \$ 5,557,557,557,557,557,557,557,557,557,5 | | | | | | |
| Employees' Compensable Leave148,442.61161,904.45Other Fost Employement Benefits111 | | | 171.002.87 | | 47,715,86 | |
| Other Post Employment Benefits Claims and Loans Payable [Note 5] Bonds Payable [Note 6] Capital Lease Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for Others19,311.2130,294.46Total Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Interfund Payable [Note 12]\$ 2,443,919.36\$ 2,423,876.42Cother Post Employment Benefits [Note 11]\$ 2,443,919.36\$ 2,423,876.42Pension Liability [Note 9]Claims and Judgments Notes and Loans Payable [Note 5]\$ 2,443,919.36\$ 2,423,876.42Bonds Payable [Note 6]\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 8] Other Nor-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Total Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28] Pension\$ 2,443,919.36\$ 2,423,876.42Total Deferred Inflows of Resources\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | | | | |
| Notes and Loams Payable [Note 5]Bonds Payable [Note 6]Capital Lease Obligations [Note 8]Liabilities Payable From Restricted AssetsOther Current Liabilities101Current LiabilitiesNon-Current LiabilitiesNon-Current LiabilitiesInterfund Payable [Note 12]Employees' Compensable LeaveOther Post Employment Benefits [Note 11]Pension Liability [Note 9]Claims and JudgmentsNotes and Loams Payable [Note 5]Bonds Payable [Note 6]Assets Held In TrustLiabilities Payable From Restricted AssetsFunds Held for OthersCapital Lease Obligations [Note 8]Other Non-Current LiabilitiesTotal Non-Current LiabilitiesTotal Non-Current LiabilitiesTotal Non-Current LiabilitiesSplit-Interest AgreementsTotal Deferred Inflows of ResourcesSplit-Interest AgreementsTotal Deferred Inflows of ResourcesStell teild in Soft ResourcesSplit-Interest AgreementsTotal Leabilities and Deferred InflowsSoft Alpeinet Soft ResourcesSplit-Interest AgreementsTotal Liabilities and Deferred InflowsSoft Alpeinet Soft ResourcesSoft ResourcesSoft Alpeinet Soft ResourcesSoft Interest RegressionSoft Alpeinet Soft ResourcesSoft Alpeinet Soft Res | | | | | | |
| Bonds Payable [Note 6] Capital Lase Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for Others19,311.2130,294.46Total Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits [Note 11] Pension Liability [Note 6]\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits [Note 11] Pension Liability [Note 6]\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits Splithites Payable [Note 6] Capital Lease Obligations [Note 8] Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Total Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28] Pension Pension\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28] Pension\$ \$ 61,844,706.21\$ 11,929,564.24Net Investment In Capital Assets Position\$ \$ 61,844,706.21\$ 11,929,564.24Net Investment In Capital Assets Nonexpendable Expendable\$ 31,494,844.39\$ 34,597,467.37Debt Service Capital Projects\$ 204,602.099,101.36Endowment and Permanent Funds Nonexpendable\$ 93,744,028.6395,091,017.54Total Net Position [Exhibit IV]\$ 72,382,529.91\$ 130,385,754.99 | | | | | | |
| Capital Lease Obligations [Note 8] Liabilities Payable From Restricted Assets Funds Held for OthersTotal Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other 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\$ 2,443,919.36\$ 2,423,876.42Total Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits Pands Held for Others Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 8] Other Post Employment Benefits Split-Interest Agreements\$ 2,443,919.36\$ 2,423,876.42Total Lease Obligations [Note 8] Other Post Employment Benefits Split-Interest Agreements\$ 5\$ 5Total Liabilities and Deferred Inflows\$ 61,844,706.21\$ 11,929,564.24Net Investment In Capital Assets\$ 31,494,844.39\$ 34,597,467.37Restricted for Debt Service Capital Projects Endowment and Permanent Funds Nonexpendable Expendable\$ 93,744,028.6395,091,017.54Total Liabilities\$ 39,744,028.63\$ 95,091,017.54Total Net Postion [Exhibit IV]\$ 72,382,529.91\$ 130,385,754.99 | | | | | | |
| Liabilities Payable From Restricted AssetsOther Current Liabilities19,311.2130,294.46Total Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Other Post Employees Compensable Lave\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits\$ 2,443,919.36\$ 2,423,876.42Deters and Lama Payable [Note 5]\$ 2,443,919.36\$ 2,423,876.42Bonds Payable [Note 6]\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 8]\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28]\$ \$ \$\$ \$Pension\$ \$ 61,844,706.21\$ 11,929,564.24Net Post Employment Benefits\$ \$ \$ \$ \$ \$\$ \$Split-Interest Agreements\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$Total Liabilities and Deferred Inflows\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | | | | |
| Funds Held for Others19,311.2130,294.46Other Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Interfund Payable [Note 12]\$ \$ \$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits [Note 11]\$ \$ \$ 2,443,919.36\$ 2,423,876.42Pension Liability [Note 9]Claims and JudgmentsNotes and Loans Payable [Note 5]\$ \$ \$ 2,443,919.36\$ 2,423,876.42Notes and Loans Payable [Note 5]Bonds Payable [Note 6]\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | | | | |
| Other Current Liabilities19,311.2130,294.46Total Current Liabilities\$\$\$9,505,687.82Non-Current Liabilities\$\$9,505,687.82Interfund Payable [Note 12]\$\$\$Employees' Compensable Leave\$2,443,919.36\$2,423,876.42Other Post Employment Benefits [Note 11]\$\$2,443,919.36\$2,423,876.42Pension Liability [Note 9]Claims and Judgments\$\$2,443,919.36\$2,423,876.42Bonds Payable [Note 6]\$\$\$\$\$\$Sates Held In TrustLiabilities Payable From Restricted Assets\$\$\$\$Capital Lease Obligations [Note 8]\$\$\$\$\$\$Other Non-Current Liabilities\$\$\$\$\$\$Total Non-Current Liabilities\$\$\$\$\$\$Total Non-Current Liabilities\$\$\$\$\$\$Total Deferred Inflows of Resources [Note 28]\$\$\$\$\$\$Pension\$< | | | | | | |
| Total Current Liabilities\$ 59,400,786.85\$ 9,505,687.82Non-Current LiabilitiesInterfund Payable [Note 12]\$ 2,443,919.36\$ 2,423,876.42Other Post Employment Benefits [Note 11]Pension Liability [Note 9]\$ 2,443,919.36\$ 2,423,876.42Claims and JudgmentsNotes and Loans Payable [Note 5]\$ 2,443,919.36\$ 2,423,876.42Notes and Loans Payable [Note 6]Assets Held In Trust\$ 1,423,876.42Assets Held In TrustCarinal Lease Obligations [Note 8]\$ 2,443,919.36\$ 2,423,876.42Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 8]Other Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28]\$ \$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28]\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | 19.311.21 | | 30,294,46 | |
| Non-Current Liabilities Interfund Payable [Note 12] Employees' Compensable Leave 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 [Note 6] Assets Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities\$\$2,443,919.36\$2,423,876.42Total Non-Current Liabilities\$\$2,443,919.36\$\$2,423,876.42Pension Other Non-Current Liabilities\$\$2,443,919.36\$\$2,423,876.42Perfered Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$\$\$\$Total Deferred Inflows of Resources\$\$\$\$\$\$\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Edowment and Permanent Funds Nonexpendable Expendable\$\$\$31,494,844.39\$ <td< td=""><td></td><td></td><td></td><td></td><td> ,</td></td<> | | | | | , | |
| Interfund Payable [Note 12]\$\$\$Employees' Compensable Leave2,443,919.362,423,876.42Other Post Employment Benefits [Note 11]Pension Liability [Note 9]2,423,876.42Claims and JudgmentsNotes and Loans Payable [Note 5]Bonds Payable [Note 6]Notes and Loans Payable From Restricted AssetsFunds Held In TrustItabilities Payable From Restricted AssetsFunds Held for OthersCapital Lease Obligations [Note 8]ItabilitiesOther Non-Current Liabilities\$2,443,919.36\$Total Non-Current Liabilities\$2,443,919.36\$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 Investment In Capital Assets\$\$\$Net Investment In Capital Assets\$\$\$Position\$\$\$\$Det Service\$\$\$\$Capital Projects\$\$\$\$Endowment and Permanent Funds\$\$\$\$Nonexpendable\$\$\$\$\$Unrestricted\$\$\$\$\$Nonexpendable\$\$\$\$\$Unrestricted\$\$\$\$ | Total Current Liabilities | \$ | 59,400,786.85 | \$ | 9,505,687.82 | |
| Interfund Payable [Note 12]\$\$\$Employees' Compensable Leave2,443,919.362,423,876.42Other Post Employment Benefits [Note 11]Pension Liability [Note 9]2,423,876.42Claims and JudgmentsNotes and Loans Payable [Note 5]Bonds Payable [Note 6]Notes and Loans Payable From Restricted AssetsFunds Held In TrustItabilities Payable From Restricted AssetsFunds Held for OthersCapital Lease Obligations [Note 8]ItabilitiesOther Non-Current Liabilities\$2,443,919.36\$Total Non-Current Liabilities\$2,443,919.36\$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 Investment In Capital Assets\$\$\$Net Investment In Capital Assets\$\$\$Position\$\$\$\$Det Service\$\$\$\$Capital Projects\$\$\$\$Endowment and Permanent Funds\$\$\$\$Nonexpendable\$\$\$\$\$Unrestricted\$\$\$\$\$Nonexpendable\$\$\$\$\$Unrestricted\$\$\$\$ | N 0 | | | _ | | |
| Employees' Compensable Leave2,443,919.362,423,876.42Other 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\$2,443,919.362,423,876.42Total Non-Current Liabilities\$2,443,919.36\$2,423,876.42Deferred Inflows of Resources [Note 8] Other Post Employment Benefits Split-Interest Agreements\$\$\$2,423,876.42Total Deferred Inflows of Resources\$\$\$\$2,423,876.42Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education\$\$\$31,494,844.39\$\$34,597,467.37Restricted for Debt Service Capital Projects Education Education\$\$\$31,494,844.39\$\$34,597,467.37Total Newstment In Capital Assets Restricted for Debt Service Capital Projects Endowment and Permanent Funds Nonexpendable Expendable Unrestricted\$\$\$39,744,028.63\$< | | ¢ | | ¢ | | |
| 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 [Note 6] Assets Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities Total Non-Current Liabilities Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements Total Deferred Inflows of Resources \$ Other Post Employment Benefits Split-Interest Agreements Total Liabilities and Deferred Inflows \$ 61,844,706.21 Net Position Net Investment In Capital Assets Restricted for Deberred Inflows S 31,494,844.39 S 34,597,467.37 Restricted for Det Service 204,602.09 Capital Projects 204,602.09 Endowment and Permanent Funds 939,054.80 Nonexpendable 39,744,028.63 95,091,017.54 | | \$ | 2 443 010 36 | \$ | 2 123 876 12 | |
| 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 Total Non-Current Liabilities Total Non-Current Liabilities Split-Interest Agreements Total Deferred Inflows of Resources S Total Liabilities and Deferred Inflows Net Investment In Capital Assets Restricted for Debt Service Capital Projects Endowment and Permanent Funds Nonexpendable Expendable Unrestricted Total Net Position [Exhibit IV] S Total Net Position [Exhibit IV] S Total Non-Current Funds Nonexpendable Expendable Unrestricted Total Net Position [Exhibit IV] S Total Net Position [Exhibit IV] S Total Net Position [Exhibit IV] S Total Net Position [Exhibit IV] | | | 2,445,919.50 | | 2,423,870.42 | |
| 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 Total Non-Current Liabilities Pension Other Post Employment Benefits Split-Interest Agreements Total Deferred Inflows of Resources S 61,844,706.21 S 11,929,564.24 Net Position Net Position Net Position Net Position Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Endowment and Permanent Funds Nonexpendable Expendable Unrestricted Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | | | | | | |
| Notes and Loans Payable [Note 5]Bonds Payable [Note 6]Assets Held In TrustLiabilities Payable From Restricted AssetsFunds Held for OthersCapital Lease Obligations [Note 8]Other Non-Current LiabilitiesTotal Non-Current LiabilitiesPensionOther Post Employment BenefitsSplit-Interest AgreementsTotal Deferred Inflows of ResourcesSCotal Liabilities and Deferred InflowsSCotal Liabilities and Deferred InflowsSCotal Liabilities and Deferred InflowsSStricted forDet PositionNet Investment In Capital AssetsRestricted forDebt ServiceCapital ProjectsEndowment and Permanent FundsNonexpendableExpendableUnrestrictedMotexpendableExpendableUnrestrictedSolutation [Exhibit IV]STotal Net Position [Exhibit IV]STotal NonexpendableSolutationSolu | | | | | | |
| Assets Held In Trust Liabilities Payable From Restricted AssetsFunds Held for Others Capital Lease Obligations [Note 8] Other Non-Current LiabilitiesTotal Non-Current LiabilitiesTotal Non-Current LiabilitiesPension Other Post Employment Benefits Split-Interest AgreementsTotal Deferred Inflows of ResourcesTotal Liabilities and Deferred InflowsS61,844,706.21SCapital Lease ObligationSSOther Post Employment Benefits Split-Interest AgreementsTotal Deferred Inflows of ResourcesSSTotal Liabilities and Deferred InflowsSSSSOther Position Net Investment In Capital Assets EducationNet Position Debt Service Capital Projects Endowment and Permanent Funds Nonexpendable ExpendableUnrestricted Total Net Position [Exhibit IV]STotal Net Position [Exhibit IV]STotal Net Position [Exhibit IV] | | | | | | |
| Liabilities Payable From Restricted Assets Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current LiabilitiesTotal Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$ \$\$Total Deferred Inflows of Resources\$ \$\$\$Total Deferred Inflows of Resources\$ \$\$\$Total Deferred Inflows of Resources\$ \$\$\$Total Liabilities and Deferred Inflows\$ \$61,844,706.21\$ \$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$ 31,494,844.39\$ 34,597,467.37Debt Service Capital Projects\$ 204,602.09\$,101.36Endowment and Permanent Funds Nonexpendable Expendable\$ 39,744,028.63\$,091,017.54Total Net Position [Exhibit IV]\$ 72,382,529.91\$ 130,385,754.99 | | | | | | |
| Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities\$2,443,919.36\$2,423,876.42Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$\$2,423,876.42Total Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$\$\$Total Deferred Inflows of Resources\$\$\$\$\$Total Deferred Inflows of Resources\$\$\$\$11,929,564.24Net Position Debt Service Capital Projects Education Endowment and Permanent Funds Nonexpendable Expendable Unrestricted\$31,494,844.39\$\$34,597,467.37Total Net Position [Exhibit IV]\$\$\$31,494,028.63\$\$\$95,091,017.54Total Net Position [Exhibit IV]\$\$\$72,382,529.91\$\$130,385,754.99 | | | | | | |
| Capital Lease Obligations [Note 8] Other Non-Current Liabilities\$2,443,919.36\$2,423,876.42Total Non-Current Liabilities\$2,443,919.36\$2,423,876.42Deferred Inflows of Resources [Note 28] Pension\$\$\$\$Other Post Employment Benefits Split-Interest Agreements\$\$\$\$Total Deferred Inflows of Resources\$\$\$\$Total Liabilities and Deferred Inflows\$61,844,706.21\$\$\$Net Investment In Capital Assets Debt Service Capital Projects\$31,494,844.39\$34,597,467.37Restricted for Debt Service\$204,602.09 939,054.80\$\$\$Endowment and Permanent Funds Nonexpendable Expendable Unrestricted\$\$\$\$Unrestricted\$\$39,744,028.63 \$\$\$\$Total Net Position [Exhibit IV]\$\$72,382,529.91\$\$\$ | | | | | | |
| Other Non-Current LiabilitiesTotal Non-Current Liabilities\$ 2,443,919.36\$ 2,423,876.42Deferred Inflows of Resources [Note 28] Pension\$ \$ \$\$ \$Other Post Employment Benefits Split-Interest Agreements\$ \$ \$\$ \$Total Deferred Inflows of Resources\$ \$ \$ \$\$ \$Total Deferred Inflows of Resources\$ \$ \$ \$ \$ \$\$ \$Total Deferred Inflows of Resources\$ \$ \$ \$ \$ \$ \$ \$ \$\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | | | | | | |
| Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$\$Total Liabilities and Deferred Inflows\$61,844,706.21\$Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$31,494,844.39\$Stricted for Debt Service Capital Projects Expendable Unrestricted204,602.09 939,054.809,101.36 688,168.72Total Net Position [Exhibit IV]\$72,382,529.91\$130,385,754.99 | | | | | | |
| Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$\$Total Liabilities and Deferred Inflows\$61,844,706.21\$Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$31,494,844.39\$Stricted for Debt Service Capital Projects Expendable Unrestricted204,602.09 939,054.809,101.36 688,168.72Total Net Position [Exhibit IV]\$72,382,529.91\$130,385,754.99 | | | | _ | | |
| Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$61,844,706.21\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Endowment and Permanent Funds Nonexpendable Unrestricted\$31,494,844.39\$393,054.80688,168.72Total Net Position [Exhibit IV]\$72,382,529.91\$130,385,754.99 | Total Non-Current Liabilities | \$ | 2,443,919.36 | \$ | 2,423,876.42 | |
| Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$61,844,706.21\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Endowment and Permanent Funds Nonexpendable Unrestricted\$31,494,844.39\$393,054.80688,168.72Total Net Position [Exhibit IV]\$72,382,529.91\$130,385,754.99 | | | | | | |
| Other Post Employment Benefits Split-Interest Agreements\$Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$61,844,706.21\$Net Investment In Capital Assets Restricted for Debt Service Capital Projects Endowment and Permanent Funds Nonexpendable Unrestricted\$31,494,844.39\$393,054.80\$34,597,467.37Total Net Position [Exhibit IV]\$72,382,529.91\$130,385,754.99 | | ¢ | | ¢ | | |
| Split-Interest ÅgreementsTotal Deferred Inflows of Resources\$\$\$Total Liabilities and Deferred Inflows\$\$61,844,706.21\$\$Net Investment In Capital Assets\$Restricted for Debt Service\$Capital Projects204,602.09Endowment and Permanent Funds Nonexpendable Unrestricted\$Jone Projects39,744,028.6395,091,017.54Total Net Position [Exhibit IV]\$\$72,382,529.91\$130,385,754.99 | | φ | | Ą | | |
| Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$61,844,706.21\$Net Position\$61,844,706.21\$Net Investment In Capital Assets\$31,494,844.39\$Restricted forDebt Service204,602.099,101.36Capital Projects204,602.099,101.36Endowment and Permanent Funds939,054.80688,168.72Nonexpendable39,744,028.6395,091,017.54Total Net Position [Exhibit IV]\$72,382,529.91\$130,385,754.99 | | | | | | |
| Total Liabilities and Deferred Inflows\$ 61,844,706.21\$ 11,929,564.24Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education\$ 31,494,844.39\$ 34,597,467.37Endowment and Permanent Funds Nonexpendable Unrestricted204,602.09 939,054.809,101.36 688,168.72Total Net Position [Exhibit IV]\$ 72,382,529.91\$ 130,385,754.99 | -F | | | _ | | |
| Net PositionNet Investment In Capital AssetsNet Investment In Capital AssetsRestricted forDebt ServiceCapital ProjectsEndowment and Permanent FundsNonexpendableExpendableUnrestricted39,744,028.6395,091,017.54Total Net Position [Exhibit IV]\$ 72,382,529.91\$ 130,385,754.99 | Total Deferred Inflows of Resources | \$ | | \$ | | |
| Net PositionNet Investment In Capital AssetsNet Investment In Capital AssetsRestricted forDebt ServiceCapital ProjectsEndowment and Permanent FundsNonexpendableExpendableUnrestricted39,744,028.6395,091,017.54Total Net Position [Exhibit IV]\$ 72,382,529.91\$ 130,385,754.99 | | * | (1.044.50(.01 | ¢. | 11.000.564.04 | |
| Net Investment In Capital Assets \$ 31,494,844.39 \$ 34,597,467.37 Restricted for Debt Service 204,602.09 9,101.36 Capital Projects 204,602.09 9,101.36 Education 939,054.80 688,168.72 Endowment and Permanent Funds 39,744,028.63 95,091,017.54 Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | Total Liabilities and Deferred Inflows | \$ | 61,844,706.21 | \$ | 11,929,564.24 | |
| Net Investment In Capital Assets \$ 31,494,844.39 \$ 34,597,467.37 Restricted for Debt Service 204,602.09 9,101.36 Capital Projects 204,602.09 9,101.36 Education 939,054.80 688,168.72 Endowment and Permanent Funds 39,744,028.63 95,091,017.54 Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | Net Position | | | | | |
| Restricted for Debt Service204,602.09 939,054.809,101.36 688,168.72Capital Projects204,602.09 939,054.809,101.36 688,168.72Endowment and Permanent Funds Nonexpendable Expendable939,054.80 939,054.80688,168.72 688,168.72Unrestricted39,744,028.63 95,091,017.5495,091,017.54Total Net Position [Exhibit IV]\$ 72,382,529.91 \$ 130,385,754.99 | | \$ | 31,494,844,39 | \$ | 34.597.467.37 | |
| Capital Projects 204,602.09 9,101.36 Education 939,054.80 688,168.72 Endowment and Permanent Funds Nonexpendable 688,168.72 Expendable 39,744,028.63 95,091,017.54 Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | | Ť | | Ŧ | ,-,-, | |
| Education 939,054.80 688,168.72 Endowment and Permanent Funds 000000000000000000000000000000000000 | | | | | | |
| Endowment and Permanent Funds Nonexpendable ExpendableUnrestricted39,744,028.63Total Net Position [Exhibit IV]\$ 72,382,529.91\$ 130,385,754.99 | | | | | | |
| Nonexpendable 39,744,028.63 95,091,017.54 Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | | | 939,054.80 | | 688,168.72 | |
| Expendable 39,744,028.63 95,091,017.54 Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | | | | | | |
| Unrestricted 39,744,028.63 95,091,017.54 Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | | | | | | |
| Total Net Position [Exhibit IV] \$ 72,382,529.91 \$ 130,385,754.99 | | | 39,744,028.63 | | 95,091,017.54 | |
| | | _ | | _ | | |
| Total Liabilities, Deferred Inflows, and Net Position\$ 134,227,236.12\$ 142,315,319.23 | Total Net Position [Exhibit IV] | \$ | 72,382,529.91 | \$ | 130,385,754.99 | |
| For Liabilities, Deterred innows, and Net Position $\frac{5}{134,227,236.12} = \frac{142,315,319,23}{142,315,319,23}$ | Total Linkilitian Deferred Inflows and Nat Desition | ¢ | 124 007 026 10 | ¢ | 142 215 210 22 | |
| | I otal Liabilities, Deferred inflows, and Net Position | \$ | 134,227,230.12 | \$ | 142,515,519.23 | |

EXHIBIT IV TEXAS A&M FOREST SERVICE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

| | _ | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL |
|---|----|--------------------------|----|------------------------|
| Operating Revenues | | | | |
| Tuition and Fees | \$ | | \$ | |
| Discounts and Allowances | | | | |
| Professional Fees | | | | |
| Auxiliary Enterprises | | | | |
| Discounts and Allowances | | | | |
| Other Sales of Goods and Services | | 2,737,477.57 | | 5,506,801.67 |
| Discounts and Allowances | | | | |
| Interest Revenue | | | | |
| Federal Revenue - Operating | | 8,449,422.30 | | 9,192,707.45 |
| Federal Pass Through Revenue | | 302,654.09 | | 2,638,581.95 |
| State Grant Revenue | | | | |
| State Pass Through Revenue | | 400,000.00 | | |
| Other Grants and Contracts - Operating | | 394,196.11 | | 438,065.87 |
| Other Operating Revenue | | 23,157,518.28 | | 18,700,730.47 |
| Total Operating Revenues | \$ | 35,441,268.35 | \$ | 36,476,887.41 |
| Operating Expenses | | | | |
| Instruction | \$ | | \$ | |
| Research | Ψ | 2,217,011.92 | Ψ | 2,370,943.85 |
| Public Service | | 123,437,538.70 | | 73,589,000.75 |
| Academic Support | | 120,107,000170 | | 10,000,000,00 |
| Student Services | | | | |
| Institutional Support | | 2,958,603.29 | | 2,863,807.37 |
| Operation & Maintenance of Plant | | 1,430,584.56 | | 1,703,985.34 |
| Scholarships & Fellowships | | -,, | | -,, |
| Auxiliary | | | | |
| Depreciation/Amortization | | 6,433,620.08 | | 6,269,991.04 |
| | | , , | | |
| Total Operating Expenses [Schedule IV-1] | \$ | 136,477,358.55 | \$ | 86,797,728.35 |
| Total Operating Income [Loss] | \$ | (101,036,090.20) | \$ | (50,320,840.94) |
| Nonoperating Revenues [Expenses] | | | | |
| Legislative Revenue | \$ | 12,878,565.25 | \$ | 20,794,913.33 |
| Federal Revenue Non-Operating | | | | |
| Federal Pass Through Non-Operating | | | | |
| State Pass Through Non-Operating | | | | |
| Gifts | | 23,064.03 | | 11,619.42 |
| Investment Income | | 873,885.39 | | 1,303,192.38 |
| Investing Activities Expense | | (33,859.40) | | (34,714.02) |
| Interest Expense | | | | |
| Borrower Rebates and Agent Fees | | | | |
| Gain [Loss] On Sale or Disposal of Capital Assets | | 581,152.28 | | 256,693.68 |
| Settlement of Claims | | (17,825.41) | | (10,026.60) |
| Other Nonoperating Revenues | | 11,651.57 | | 61,822.24 |
| Other Nonoperating [Expenses] | _ | (14,640.94) | | (15,085.49) |
| Total Nonoperating Revenues [Expenses] | \$ | 14,301,992.77 | \$ | 22,368,414.94 |
| Income [Loss] Before Other Revenues and Transfers | \$ | (86,734,097.43) | \$ | (27,952,426.00) |

EXHIBIT IV TEXAS A&M FOREST SERVICE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

| | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL | |
|---|--------------------------|-----------------|------------------------|----------------|
| Other Revenues and Transfers | | | | |
| Capital Contributions | \$ | 194,491.00 | \$ | 1,114,648.31 |
| Capital Appropriations [Higher Education Fund] | | | | |
| Additions to Permanent and Term Endowments | | | | |
| Special Items | | | | |
| Extraordinary Items | | | | |
| Transfers In | | | | |
| Transfers From Other State Agencies | | 29,628,836.20 | | 27,278,732.84 |
| Mandatory Transfers From Other Members | | | | |
| Nonmandatory Transfers From Other Members | | 278,151.00 | | 100,000.00 |
| Nonmandatory Transfers From Members/Agencies-Cap Assets | | | | 14,194.30 |
| Transfers Out | | | | |
| Transfers to Other State Agencies | | (1,346,606.81) | | (1,583,825.00) |
| Mandatory Transfers to Other Members | | | | |
| Nonmandatory Transfers to Other Members | | | | |
| Nonmandatory Transfers to Members/Agencies - Cap Assets | | (23,999.04) | | |
| Legislative Transfers - In | | | | |
| Legislative Transfers - Out | | | | |
| Legislative Appropriations Lapsed | | | | (118,285.00) |
| Total Other Revenues and Transfers | \$ | 28,730,872.35 | \$ | 26,805,465.45 |
| Change In Net Position | \$ | (58,003,225.08) | \$ | (1,146,960.55) |
| Net Position, Beginning of Year | \$ | 130,385,754.99 | \$ | 131,532,715.54 |
| Restatement | | | _ | |
| Net Position, Beginning of Year, Restated | \$ | 130,385,754.99 | \$ | 131,532,715.54 |
| Net Position, End of Year | \$ | 72,382,529.91 | \$ | 130,385,754.99 |
| | | | | |

SCHEDULE IV-1 TEXAS A&M FOREST SERVICE NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX FOR THE YEAR ENDED AUGUST 31, 2018

| | INSTRUCTION | RESEARCH | PUBLIC SERVICE | ACADEMIC SUPPORT | STUDENT SERVICES |
|-----------------------------------|-------------|-----------------|-------------------|---------------------|---------------------|
| Natural Classification | | | | | |
| Cost of Goods Sold | \$ | \$ | \$ 164,740.45 | \$ | \$ |
| Salaries & Wages | | 1,389,581.75 | 24,131,362.59 | | |
| Payroll Related Costs | | 450,436.05 | 9,144,737.95 | | |
| Payroll Related Costs-TRS Pension | | | | | |
| Payroll Related Costs-OPEB | | | | | |
| Professional Fees & Services | | 15,002.78 | 1,802,337.06 | | |
| Travel | | 67,898.33 | 2,801,218.53 | | |
| Materials & Supplies | | 167,495.13 | 7,595,268.89 | | |
| Communication & Utilities | | 34,890.25 | 857,888.66 | | |
| Repairs & Maintenance | | 21,527.00 | 1,779,951.56 | | |
| Rentals & Leases | | 26,753.75 | 1,238,951.46 | | |
| Printing & Reproduction | | 912.13 | 67,251.17 | | |
| Federal Pass-Through | | | 8,034.00 | | |
| State Pass-Through | | | | | |
| Depreciation & Amortization | | | | | |
| Bad Debt Expense | | | | | |
| Interest | | .11 | 1,746.81 | | |
| Scholarships | | | | | |
| Claims & Losses | | | | | |
| Net Change In OPEB Obligation | | | | | |
| Other Operating Expenses | | 42,514.64 | 73,844,049.57 | | |
| Total Operating Expenses | \$ | \$ 2,217,011.92 | \$ 123,437,538.70 | \$ | \$ |

| | TITUTIONAL SUPPORT | OPERATION & MAINTENANCE OF PLANT | SCHOLARSHIPS & FELLOWSHIPS | AUXILIARY | DEPRECIATION & AMORTIZATION | TOTAL | PRIOR YEAR |
|--------|-----------------------|--|-------------------------------|-----------|--------------------------------|-------------------|---|
| \$ | | \$ | \$ | \$ | \$ | \$ 164,740.45 | \$ 274,113.08 |
| Ŷ | 2,007,688.47 | 177,336.10 | Ŷ | Ŷ | Ŷ | 27,705,968.91 | 25,043,093.13 |
| | 553,439.95 | 41,660.49 | | | | 10,190,274.44 | 9,704,018.68 |
| | 000,107170 | 11,000115 | | | | 10,120,271111 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| | | | | | | | |
| | 146,109.20 | 28,433.75 | | | | 1,991,882.79 | 2,036,914.62 |
| | 27,212.89 | 11,297.33 | | | | 2,907,627.08 | 2,398,819.65 |
| | 91,975.25 | 171,244.06 | | | | 8,025,983.33 | 4,927,586.51 |
| | 28,218.37 | 302,068.29 | | | | 1,223,065.57 | 1,111,063.09 |
| | 15,165.74 | 100,479.85 | | | | 1,917,124.15 | 2,764,241.46 |
| | 26,995.62 | 326,900.75 | | | | 1,619,601.58 | 1,665,443.98 |
| | 3,554.36 | | | | | 71,717.66 | 52,726.59 |
| | | | | | | 8,034.00 | 34,933.44 |
| | | | | | | | |
| | | | | | 6,433,620.08 | 6,433,620.08 | 6,269,991.04 |
| | | | | | | | |
| | 1.65 | 8.53 | | | | 1,757.10 | (73.86) |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | 58,241.79 | 271,155.41 | | | | 74,215,961.41 | 30,514,856.94 |
| ¢ | 2 0 5 9 6 0 2 2 0 | ¢ 1.420.594.56 | ¢ | ¢ | ¢ 6 422 620 08 | ¢ 126 477 259 55 | ¢ 96 707 739 25 |
| ۍ ا | 2,958,603.29 | \$ 1,430,584.56 | \$ | \$ | \$ 6,433,620.08 | \$ 136,477,358.55 | \$ 86,797,728.35 |
| | | | | | | [Exhibit IV] | |
| | | | | | | [Louised 17] | |

EXHIBIT V TEXAS A&M FOREST SERVICE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2018

| | | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL |
|--|----|--------------------------|----|------------------------|
| Cash Flows From Operating Activities | | | | |
| Proceeds Received From Tuition and Fees | \$ | | \$ | |
| Proceeds Received From Customers | | 2,179,316.25 | | 3,679,851.19 |
| Proceeds From Grants and Contracts | | 9,979,298.72 | | 12,403,948.59 |
| Proceeds From Auxiliary Enterprises | | 102.016.02 | | 27.080.00 |
| Proceeds From Loan Programs Proceeds From a Defined Benefit Pension Plan | | 103,216.03 | | 37,989.00 |
| Proceeds From a Defined Benefit OPEB Plan | | | | |
| Proceeds From Other Operating Revenues | | 23,146,535.03 | | 18,703,376.62 |
| Payments to Suppliers for Goods and Services | | (21,606,682.71) | | (23,813,795.81) |
| Payments to Employees | | (37,638,188.33) | | (34,391,942.87) |
| Payments for Loans Provided | | | | |
| Payments for Pension Benefits to Plan Members | | | | |
| Payments for OPEB Benefits to Plan Members | | | | |
| Payments for Other Operating Expenses | | (22,800,057.30) | | (26,830,884.14) |
| Net Cash Provided [Used] By Operating Activities | \$ | (46,636,562.31) | \$ | (50,211,457.42) |
| Cash Flows From Noncapital Financing Activities | _ | | _ | |
| Proceeds From State Appropriations | \$ | 14,259,159.01 | \$ | 20,478,101.49 |
| Proceeds From Gifts | ψ | 20,386.03 | ψ | 11,135.00 |
| Proceeds From Endowments | | 20,000.00 | | 11,155.00 |
| Proceeds From Transfers From Other Funds | | 29,411,839.05 | | 27,678,023.97 |
| Proceeds From Other Grant Receipts | | | | |
| Proceeds From Other Noncapital Financing Activities | | 11,651.57 | | 44,760.24 |
| Payments of Interest | | (1.0.16.606.04) | | (1 500 005 00) |
| Payments for Transfers to Other Funds | | (1,346,606.81) | | (1,583,825.00) |
| Payments for Grant Disbursements | | (17.935.41) | | (10.02((0) |
| Payments for Other Noncapital Financing Uses | | (17,825.41) 95,151.00 | | (10,026.60) |
| Other Noncapital Transfers From/To System Transfers Between Fund Groups | | 95,151.00 | | |
| Net Cash Provided [Used] By Noncapital Financing Activities | \$ | 42,433,754.44 | \$ | 46,618,169.10 |
| Cash Flows From Capital and Related Financing Activities | | | | |
| Proceeds From Sale of Capital Assets | \$ | 858,283.00 | \$ | 300,082.33 |
| Proceeds From Debt Issuance | | | | |
| Proceeds From State Grants and Contracts | | | | |
| 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 | | (3,814,176.29) | | (8,637,428.05) |
| 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 | | (57.012.00) | | 04.041.12 |
| Transfer of Capital Debt Proceeds From System [Nonmandatory] | | (57,813.89) | | 94,941.13 |
| Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] | | | | |
| Net Cash Provided [Used] By Capital and Related Financing Act. | \$ | (3,013,707.18) | \$ | (8,242,404.59) |
| Cash Flows From Investing Activities | | | | |
| Proceeds From Sales of Investments | \$ | | \$ | |
| Sales and Purchases of Investments Held By System | Ψ | 7,308,684.87 | Ψ | 1,820,860.28 |
| Proceeds From Interest and Investment Income | | 257,760.72 | | 216,519.29 |
| Payments to Acquire Investments | | | _ | |
| Net Cash Provided [Used] By Investing Activities | \$ | 7,566,445.59 | \$ | 2,037,379.57 |
| Net Increase [Decrease] In Cash and Cash Equivalents | \$ | 349,930.54 | \$ | (9,798,313.34) |
| • | | | | |
| Cash and Cash Equivalents, Beginning of Year Restatement | \$ | 79,869,341.87 | \$ | 89,667,655.21 |
| Cash and Cash Equivalents, Beginning of Year, As Restated | \$ | 79,869,341.87 | \$ | 89,667,655.21 |
| Cash and Cash Equivalents, End of Year [Sch Three] | \$ | 80,219,272.41 | \$ | 79,869,341.87 |
| cash and cash Equivalents, End of Teat [Sen Three] | φ | 50,217,272.71 | φ | 77,007,541.07 |

EXHIBIT V TEXAS A&M FOREST SERVICE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2018

| | | CURRENT YEAR TOTAL | | PRIOR YEAR TOTAL |
|---|----|--------------------------|----|------------------------|
| econciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities | \$ | | \$ | |
| Operating Income [Loss] | | (101,036,090.20) | | (50,320,840.94) |
| Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities | | | | |
| Amortization and Depreciation Bad Debt Expense Pension Expense | | 6,433,620.08 | | 6,269,991.04 |
| OPEB Expense Operating Income [Loss] and Cash Flow Categories Classification Differences Changes In Assets and Liabilities | | | | |
| [Increase] Decrease In Receivables | | (352,856.93) | | (1,719,415.97) |
| [Increase] Decrease In Due From Agencies/Funds | | 104,853.63 | | 33,557.43 |
| [Increase] Decrease In Due From System Members | | 1,407.67 | | (1,887.48) |
| [Increase] Decrease In Inventories | | (12,877.11) | | (615.88 |
| [Increase] Decrease In Prepaid Expenses | | | | |
| [Increase] Decrease In Loans and Contracts | | 103,216.03 | | 37,989.00 |
| [Increase] Decrease In Other Assets | | (6,436.49) | | (2,025.69 |
| [Increase] Decrease In Deferred Outflows - Pensions | | | | |
| [Increase] Decrease In Deferred Outflows - OPEB | | | | |
| Increase [Decrease] In Payables | | 48,017,152.45 | | (4,555,210.86 |
| Increase [Decrease] In Due to Other Agencies/Funds | | (7,436.30) | | 1,747.49 |
| Increase [Decrease] In Due to System Members | | 100 007 01 | | (5.410.50 |
| Increase [Decrease] In Unearned Revenue | | 123,287.01 | | (5,412.58 |
| Increase [Decrease] In Deposits | | (10,983.25) | | 2,646.15 |
| Increase [Decrease] In Employees' Compensable Leave Increase [Decrease] In OPEB Liability | | 6,581.10 | | 48,020.87 |
| Increase [Decrease] In OrEB Liability | | | | |
| Increase [Decrease] In Self Insured Accrued Liability | | | | |
| Increase [Decrease] In Other Liabilities | | | | |
| Increase [Decrease] In Deferred Inflows - Pensions | | | | |
| Increase [Decrease] In Deferred Inflows - OPEB | | | | |
| | _ | | _ | |
| Total Adjustments | \$ | 54,399,527.89 | \$ | 109,383.52 |
| let Cash Provided [Used] By Operating Activities | \$ | (46,636,562.31) | \$ | (50,211,457.42 |
| Ion-Cash Transactions | | | | |
| Donation of Capital Assets | \$ | 194,491.00 | \$ | 1,114,648.31 |
| Net Change In Fair Value of Investments | | (809,146.09) | | 736,252.77 |
| Refunding of Long Term Debt | | | | |
| Amortization of Bond Premiums and Discounts | | | | |
| | | | | |
| Amortization of Bond Premiums and Discounts Borrowing Under Capital Lease Purchase Other | | 559,831.24 | | 271,372.40 |

SCHEDULE THREE TEXAS A&M FOREST SERVICE SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2018

| | | CURRENT YEAR TOTAL |
|--|----|--------------------------|
| Cash & Cash Equivalents | | |
| Current Assets | | |
| Cash In State Treasury | | |
| Fund 5064 | \$ | 71,738,354.78 |
| Fund 5066 | | 4,845,950.62 |
| | | |
| Total Cash In State Treasury | \$ | 76,584,305.40 |
| | | |
| Reimbursements Due From State Treasury | \$ | 1,312,669.16 |
| Assets Held By System Offices-Current | | 2,139,781.13 |
| | | |
| Total Current Cash and Cash Equivalents [Exhibit III] | \$ | 80,036,755.69 |
| | | |
| | | |
| Restricted | | |
| Assets Held By System Offices-Current | \$ | 192 516 72 |
| Assets Held By System Offices-Current | ¢ | 182,516.72 |
| Total Restricted Cash and Cash Equivalents [Exhibit III] | \$ | 182,516.72 |
| Four Restricted Cash and Cash Equivalents [Exhibit Hi] | Ψ | 102,510.72 |
| Total Cash & Cash Equivalents [Exhibit V] | \$ | 80,219,272.41 |
| | - | , |
| | | |

SCHEDULE N-2 TEXAS A&M FOREST SERVICE NOTE 2 - CAPITAL ASSETS FOR THE YEAR ENDED AUGUST 31, 2018

| | BALANCE 9-1-17 | ADJUSTMENTS | COM | IPLETED CIP |
|--|-----------------------|-------------|-----|-------------|
| Non-Depreciable/Non-Amortizable Assets | | | | |
| Land and Land Improvements | \$ 2,316,522.01 | \$ | \$ | |
| Construction In Progress | 1,102,755.12 | | | (6,403.84) |
| Total Non-Depreciable/Non-Amortizable Assets | \$ 3,419,277.13 | \$ | \$ | (6,403.84) |
| Depreciable Assets | | | | |
| Buildings | \$ 2,209,354.47 | \$ | \$ | |
| Furniture and Equipment | 36,781,233.45 | | | 6,403.84 |
| Vehicles, Boats and Aircraft | 28,814,553.47 | | | |
| Total Depreciable Assets at Historical Cost | \$ 67,805,141.39 | \$ | \$ | 6,403.84 |
| Less Accumulated Depreciation for | | | | |
| Buildings | \$ (1,146,960.17) | \$ | \$ | |
| Furniture and Equipment | (20,089,022.49) | | | |
| Vehicles, Boats and Aircraft | (15,390,968.49) | | | |
| Total Accumulated Depreciation | \$ (36,626,951.15) | \$ | \$ | |
| Depreciable Assets, Net | \$ 31,178,190.24 | \$ | \$ | 6,403.84 |
| Capital Assets, Net | \$ 34,597,467.37 | \$ | \$ | |
| | | | | |

| INC-INTERAGENCY TRANSACTIONS | DEC-INTERAGENCY TRANSACTIONS | ADDITIONS | DELETIONS | BALANCE 8-31-18 |
|---------------------------------|---------------------------------|-------------------|-------------------|--------------------|
| \$ | \$ | \$ | \$ | \$ 2,316,522.01 |
| | | 924,768.80 | | 2,021,120.08 |
| \$ | \$ | \$ 924,768.80 | \$ | \$ 4,337,642.09 |
| \$ | \$ | \$ | \$ | \$ 2,209,354.47 |
| | | 1,891,961.96 | (1,284,546.23) | 37,395,053.02 |
| | (25,199.00) | 827,359.04 | (1,948,322.42) | 27,668,391.09 |
| \$ | \$ (25,199.00) | \$ 2,719,321.00 | \$ (3,232,868.65) | \$ 67,272,798.58 |
| \$ | \$ | \$ (73,507.44) | \$ | \$ (1,220,467.61) |
| | | (3,689,334.27) | 1,249,801.38 | (22,528,555.38) |
| | 1,199.96 | (2,670,778.37) | 1,693,973.61 | (16,366,573.29) |
| \$ | \$ 1,199.96 | \$ (6,433,620.08) | \$ 2,943,774.99 | \$ (40,115,596.28) |
| \$ | \$ (23,999.04) | \$ (3,714,299.08) | \$ (289,093.66) | \$ 27,157,202.30 |
| \$ | \$ (23,999.04) | \$ (2,789,530.28) | \$ (289,093.66) | \$ 31,494,844.39 |