

UNAUDITED

ANNUAL FINANCIAL REPORT

of

Prairie View A&M University

For the Year Ended August 31, 2018

With Comparative Totals for the Year Ended August 31, 2017



Dr. Ruth J. Simmons, President
Dr. Corey S. Bradford, Senior Vice President for Business Affairs

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PRAIRIE VIEW A&M UNIVERSITY
STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2017</u>	<u>FALL 2018</u>
Texas Resident	8,196	8,629
Out-of-State	643	661
Foreign	286	234
Total Students	<u>9,125</u>	<u>9,524</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2014-15	8,343	103,759
2015-16	8,268	104,851
2016-17	8,762	112,294

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PRAIRIE VIEW A&M UNIVERSITY

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EXHIBIT III
PRAIRIE VIEW A&M UNIVERSITY
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]	48,624,876.21	44,640,865.80
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	16,231,934.94	14,207,560.34
Investments		
Legislative Appropriations	11,497,378.94	12,644,266.47
Receivables, Net [Note 24]		
Federal	12,214,151.46	8,718,401.70
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	2,160,948.41	1,636,903.81
Investment Trades		
Accounts	2,811,755.84	2,733,522.22
Other		
Due From Other Agencies	67,169.39	588,444.61
Due From Other Members	54,232,932.75	51,046,093.80
Due From Other Funds	9,711,061.44	7,194,233.91
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	135,055.89	16,640.21
Interfund Receivable [Note 12]		
Other Current Assets	11,010,655.29	13,291,434.29
Total Current Assets	<u>\$ 168,697,920.56</u>	<u>\$ 156,718,367.16</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 91,670,238.40	\$ 85,466,393.16
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts	46,483.57	100,260.00
Assets Held By System Office	121,875,088.14	130,811,697.56
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	7,803,322.35	7,803,322.35
Construction In Progress	52,568,011.50	32,428,086.75
Other Tangible Capital Assets	474,072.00	474,072.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	466,612,321.73	420,038,037.86
Infrastructure	19,107,282.54	19,107,282.54
Facilities and Other Improvements	77,460,968.85	77,435,900.85
Furniture and Equipment	39,691,304.20	36,132,165.57
Vehicles, Boats, and Aircraft	3,378,156.53	2,873,575.75
Other Capital Assets	9,106,470.40	9,093,473.01
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	2,001,060.01	1,564,090.09
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(272,640,999.01)	(251,802,281.35)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 619,153,781.21</u>	<u>\$ 571,526,076.14</u>
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pension		
Other Post Employment Benefits		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 787,851,701.77</u>	<u>\$ 728,244,443.30</u>

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EXHIBIT III
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 8,985,273.61	\$ 13,301,596.09
Payroll	5,982,753.34	6,276,650.55
Investment Trades		
Self-Insured Health and Dental		
Student	205,887.74	196,748.08
Other	505,413.98	503,426.79
Interfund Payable [Note 12]		
Due to Other Agencies	57,202.89	419,412.84
Due to Other Funds	9,711,061.44	7,194,233.91
Due to Other Members	7,354,771.25	5,936,651.78
Funds Held for Investment		
Unearned Revenue	37,678,009.75	33,837,754.41
Employees' Compensable Leave	559,394.46	491,654.37
Other Post Employment 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	12,174,744.74	14,279,042.82
Other Current Liabilities	76,929.58	66,759.88
Total Current Liabilities	<u>\$ 83,291,442.78</u>	<u>\$ 82,503,931.52</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	4,269,985.44	4,601,875.47
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]	14,524,013.00	
Other Non-Current Liabilities	50,150.00	100,000.00
Total Non-Current Liabilities	<u>\$ 18,844,148.44</u>	<u>\$ 4,701,875.47</u>
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	<u>\$</u>	<u>\$</u>
Total Liabilities and Deferred Inflows	<u>\$ 102,135,591.22</u>	<u>\$ 87,205,806.99</u>
Net Position		
Net Investment In Capital Assets	\$ 396,290,753.18	\$ 355,147,725.42
Restricted for		
Debt Service		
Capital Projects	7,920,806.47	8,949,868.42
Education	20,644,872.72	19,949,814.13
Endowment and Permanent Funds		
Nonexpendable	57,931,993.89	55,892,813.85
Expendable	23,369,634.50	19,311,599.46
Unrestricted	179,558,049.79	181,786,815.03
Total Net Position [Exhibit IV]	<u>\$ 685,716,110.55</u>	<u>\$ 641,038,636.31</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 787,851,701.77</u>	<u>\$ 728,244,443.30</u>

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EXHIBIT IV
PRAIRIE VIEW A&M UNIVERSITY
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	\$ 90,661,538.73	\$ 85,932,908.36
Discounts and Allowances	(44,323,554.92)	(45,695,026.57)
Professional Fees	24,469.75	18,546.97
Auxiliary Enterprises	22,442,079.67	23,357,438.35
Discounts and Allowances	(6,199,570.53)	(5,972,405.27)
Other Sales of Goods and Services	2,668,297.28	1,775,604.98
Discounts and Allowances		
Interest Revenue		630.00
Federal Revenue - Operating	17,496,689.82	15,622,931.67
Federal Pass Through Revenue	157,727.59	176,780.58
State Grant Revenue		
State Pass Through Revenue	10,797,218.15	11,110,964.70
Other Grants and Contracts - Operating	964,373.87	518,178.46
Other Operating Revenue	4,082,771.97	4,464,284.69
Total Operating Revenues	<u>\$ 98,772,041.38</u>	<u>\$ 91,310,836.92</u>
Operating Expenses		
Instruction	\$ 46,047,877.19	\$ 45,545,995.67
Research	16,813,570.70	14,044,008.12
Public Service	8,382,319.66	8,438,670.40
Academic Support	21,824,050.64	21,895,771.27
Student Services	18,726,692.81	17,017,147.24
Institutional Support	19,404,048.55	17,680,385.07
Operation & Maintenance of Plant	24,557,952.06	20,817,164.36
Scholarships & Fellowships	18,000,628.41	14,481,098.44
Auxiliary	33,152,886.44	31,214,145.25
Depreciation/Amortization	21,023,836.11	17,348,671.70
Total Operating Expenses [Schedule IV-1]	<u>\$ 227,933,862.57</u>	<u>\$ 208,483,057.52</u>
Total Operating Income [Loss]	<u>\$ (129,161,821.19)</u>	<u>\$ (117,172,220.60)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 58,264,709.43	\$ 57,940,933.83
Federal Revenue Non-Operating	35,472,347.48	31,281,734.09
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	1,795,812.30	2,223,815.01
Investment Income	12,854,831.89	19,083,151.52
Investing Activities Expense	(364,232.99)	(354,927.17)
Interest Expense	(1,131.00)	(1,934.97)
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	5,200.00	
Settlement of Claims		
Other Nonoperating Revenues	27,509,670.69	1,305,173.70
Other Nonoperating [Expenses]	(389,572.67)	(33,578.30)
Total Nonoperating Revenues [Expenses]	<u>\$ 135,147,635.13</u>	<u>\$ 111,444,367.71</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 5,985,813.94</u>	<u>\$ (5,727,852.89)</u>

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SCHEDULE IV-1
 PRAIRIE VIEW A&M UNIVERSITY
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2018

	<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	33,150,491.22	11,042,244.90	4,770,781.00	8,134,586.18	6,288,108.27
Payroll Related Costs	9,273,170.06	2,405,690.97	1,277,958.88	1,967,583.86	1,604,742.01
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	265,768.94	303,118.67	374,844.13	3,890,248.26	2,160,538.71
Travel	559,293.36	398,504.33	624,631.51	927,767.73	809,636.92
Materials & Supplies	1,175,382.40	1,086,505.63	530,444.60	3,921,161.82	2,177,911.31
Communication & Utilities	212,607.30	371,704.72	168,842.94	707,685.15	227,313.76
Repairs & Maintenance	216,257.11	382,801.11	28,643.12	540,137.34	1,841,809.26
Rentals & Leases	249,569.95	143,146.86	117,301.51	174,639.30	885,112.37
Printing & Reproduction	18,277.99	77,346.52	38,969.39	19,216.20	186,715.44
Federal Pass-Through				28,167.49	
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					115.01
Interest	94.71	29.07		849.73	257.93
Scholarships	298,197.54	56,492.76		554,623.97	715,313.89
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>628,766.61</u>	<u>545,985.16</u>	<u>449,902.58</u>	<u>957,383.61</u>	<u>1,829,117.93</u>
Total Operating Expenses	<u>\$ 46,047,877.19</u>	<u>\$ 16,813,570.70</u>	<u>\$ 8,382,319.66</u>	<u>\$ 21,824,050.64</u>	<u>\$ 18,726,692.81</u>

<u>INSTITUTIONAL SUPPORT</u>	<u>OPERATION & MAINTENANCE OF PLANT</u>	<u>SCHOLARSHIPS & FELLOWSHIPS</u>	<u>AUXILIARY</u>	<u>DEPRECIATION & AMORTIZATION</u>	<u>TOTAL</u>	<u>PRIOR YEAR</u>
\$	\$	\$	\$	\$	\$	\$
10,765,270.03	2,080,435.95	2,403,939.51	7,189,717.60		85,825,574.66	80,942,238.97
3,397,751.39	487,861.40	67,623.72	1,954,669.51		22,437,051.80	22,055,687.18
1,726,063.49	6,904,743.26	5,662.77	13,667,449.43		29,298,437.66	25,870,793.22
286,822.93	7,895.18		1,597,965.21		5,212,517.17	4,501,540.94
940,292.79	1,136,264.37	255.33	1,581,237.82		12,549,456.07	11,333,007.99
131,411.12	4,554,118.99	2,500.81	1,235,466.20		7,611,650.99	6,964,905.14
(75,842.29)	9,082,508.63		977,111.01		12,993,425.29	12,550,588.11
202,582.92	23,370.35		1,569,687.24		3,365,410.50	2,741,592.35
193,964.41	432.01		88,970.07		623,892.03	763,959.88
					28,167.49	89,264.40
				21,023,836.11	21,023,836.11	17,348,671.70
					115.01	21,917.41
1,186.93	1,539.66		405.18		4,363.21	4,180.84
1,084.00		15,441,027.94	1,174,520.78		18,241,260.88	14,931,320.87
<u>1,833,460.83</u>	<u>278,782.26</u>	<u>79,618.33</u>	<u>2,115,686.39</u>		<u>8,718,703.70</u>	<u>8,363,388.52</u>
<u>\$ 19,404,048.55</u>	<u>\$ 24,557,952.06</u>	<u>\$ 18,000,628.41</u>	<u>\$ 33,152,886.44</u>	<u>\$ 21,023,836.11</u>	<u>\$ 227,933,862.57</u>	<u>\$ 208,483,057.52</u>

[Exhibit IV]

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EXHIBIT V
PRAIRIE VIEW A&M UNIVERSITY
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	\$ 47,587,266.71	\$ 37,867,282.28
Proceeds Received From Customers	2,875,957.02	1,825,619.72
Proceeds From Grants and Contracts	29,411,198.40	25,686,036.31
Proceeds From Auxiliary Enterprises	15,165,907.91	17,507,840.68
Proceeds From Loan Programs		630.00
Proceeds From a Defined Benefit Pension Plan		
Proceeds From a Defined Benefit OPEB Plan		
Proceeds From Other Operating Revenues	4,063,091.67	4,471,896.08
Payments to Suppliers for Goods and Services	(81,626,532.37)	(68,615,259.80)
Payments to Employees	(108,820,673.61)	(102,225,119.28)
Payments for Loans Provided	(118,530.69)	(14,560.99)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(18,154,712.39)	(13,914,087.84)
Net Cash Provided [Used] By Operating Activities	\$ (109,617,027.35)	\$ (97,409,722.84)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 59,332,589.17	\$ 54,153,000.11
Proceeds From Gifts	1,795,812.30	2,223,815.01
Proceeds From Endowments	889,065.02	390,454.13
Proceeds From Transfers From Other Funds	150,153.00	182,739.00
Proceeds From Other Grant Receipts	35,472,347.48	31,281,734.09
Proceeds From Other Noncapital Financing Activities	592,537.69	8,438,199.12
Payments of Interest		
Payments for Transfers to Other Funds	(260,521.93)	
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(3,722,402.60)	(541.62)
Other Noncapital Transfers From/To System	31,015,036.23	19,337,360.19
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 125,264,616.36	\$ 116,006,760.03
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 5,200.00	\$
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	14,524,013.00	
Proceeds From Capital Contributions		
Payments for Additions to Capital Assets	(25,948,379.57)	(11,528,102.35)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments of Interest On Debt Issuance	(1,131.00)	(1,934.97)
Payments for Interfund Receivables		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	1,158,038.38	1,244,208.34
Intrasystem Transfers for Capital Debt [Mandatory]	(14,032,329.35)	(15,841,947.74)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(567,978.54)	(6,435,656.24)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (24,862,567.08)	\$ (32,563,432.96)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	11,996,026.74	14,174,026.62
Proceeds From Interest and Investment Income	3,227,336.34	3,256,674.16
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ 15,223,363.08	\$ 17,430,700.78
Net Increase [Decrease] In Cash and Cash Equivalents	\$ 6,008,385.01	\$ 3,464,305.01
Cash and Cash Equivalents, Beginning of Year	\$ 58,848,426.14	\$ 55,384,121.13
Restatement		
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 58,848,426.14	\$ 55,384,121.13
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 64,856,811.15	\$ 58,848,426.14

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EXHIBIT V
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(129,161,821.19)	(117,172,220.60)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	21,023,836.11	17,348,671.70
Bad Debt Expense	677,736.26	534,601.52
Pension Expense		
OPEB Expense		
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(3,447,078.52)	(4,109,531.31)
[Increase] Decrease In Due From Agencies/Funds	1,799,710.53	(1,231,708.13)
[Increase] Decrease In Due From System Members	(2,671,983.14)	3,456,407.17
[Increase] Decrease In Inventories		
[Increase] Decrease In Prepaid Expenses	114,715.98	1,106,497.43
[Increase] Decrease In Loans and Contracts	(118,530.69)	(13,288.32)
[Increase] Decrease In Other Assets	2,166,063.02	(618,255.23)
[Increase] Decrease In Deferred Outflows - Pensions		
[Increase] Decrease In Deferred Outflows - OPEB		
Increase [Decrease] In Payables	(4,612,010.33)	7,983,297.97
Increase [Decrease] In Due to Other Agencies/Funds	(362,209.95)	(189,340.39)
Increase [Decrease] In Due to System Members	1,418,119.47	(2,177,871.31)
Increase [Decrease] In Unearned Revenue	3,840,255.34	(2,581,808.78)
Increase [Decrease] In Deposits	(19,680.30)	7,611.39
Increase [Decrease] In Employees' Compensable Leave	(264,149.94)	247,214.05
Increase [Decrease] In OPEB Liability		
Increase [Decrease] In Pension 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	\$ 19,544,793.84	\$ 19,762,497.76
Net Cash Provided [Used] By Operating Activities	\$ (109,617,027.35)	\$ (97,409,722.84)
Non-Cash Transactions		
Donation of Capital Assets	\$	\$
Net Change In Fair Value of Investments	3,576,347.42	12,419,176.83
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	18,631,114.16	63,028,813.32

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SCHEDULE N-2
 PRAIRIE VIEW A&M UNIVERSITY
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2018

	BALANCE 9-1-17	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 7,803,322.35	\$	\$
Construction In Progress	32,428,086.75		(18,625,914.16)
Other Tangible Capital Assets	474,072.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 40,705,481.10	\$	\$ (18,625,914.16)
Depreciable Assets			
Buildings	\$ 420,038,037.86	\$	\$ 18,625,914.16
Infrastructure	19,107,282.54		
Facilities and Other Improvements	77,435,900.85		
Furniture and Equipment	36,132,165.57		
Vehicles, Boats and Aircraft	2,873,575.75		
Other Capital Assets	9,093,473.01		
Total Depreciable Assets at Historical Cost	\$ 564,680,435.58	\$	\$ 18,625,914.16
Less Accumulated Depreciation for			
Buildings	\$ (179,036,619.86)	\$	\$
Infrastructure	(4,863,919.02)		
Facilities and Other Improvements	(32,395,299.37)		
Furniture and Equipment	(24,674,960.07)		
Vehicles, Boats and Aircraft	(2,309,659.67)		
Other Capital Assets	(6,957,733.27)		
Total Accumulated Depreciation	\$ (250,238,191.26)	\$	\$
Depreciable Assets, Net	\$ 314,442,244.32	\$	\$ 18,625,914.16
Amortizable Assets - Intangible			
Computer Software	\$ 1,564,090.09	\$	\$
Total Intangible Assets at Historical Cost	\$ 1,564,090.09	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (1,564,090.09)	\$	\$
Total Accumulated Amortization	\$ (1,564,090.09)	\$	\$
Amortizable Assets, Net	\$	\$	\$
Capital Assets, Net	\$ 355,147,725.42	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-18
\$ 18,625,914.16	\$	\$ 20,139,924.75	\$	\$ 7,803,322.35
				52,568,011.50
				474,072.00
<u>\$ 18,625,914.16</u>	<u>\$</u>	<u>\$ 20,139,924.75</u>	<u>\$</u>	<u>\$ 60,845,405.85</u>
\$	\$	\$ 27,948,369.71	\$	\$ 466,612,321.73
		25,068.00		19,107,282.54
		3,679,818.98	(120,680.35)	77,460,968.85
		622,363.82	(117,783.04)	39,691,304.20
		12,997.39		3,378,156.53
				9,106,470.40
<u>\$</u>	<u>\$</u>	<u>\$ 32,288,617.90</u>	<u>\$ (238,463.39)</u>	<u>\$ 615,356,504.25</u>
\$	\$	\$ (12,948,574.29)	\$	\$ (191,985,194.15)
		(695,214.36)		(5,559,133.38)
		(3,828,414.41)		(36,223,713.78)
		(2,958,917.74)	67,335.41	(27,566,542.40)
		(219,649.33)	117,783.04	(2,411,525.96)
		(365,783.15)		(7,323,516.42)
<u>\$</u>	<u>\$</u>	<u>\$ (21,016,553.28)</u>	<u>\$ 185,118.45</u>	<u>\$ (271,069,626.09)</u>
<u>\$</u>	<u>\$</u>	<u>\$ 11,272,064.62</u>	<u>\$ (53,344.94)</u>	<u>\$ 344,286,878.16</u>
<u>\$</u>	<u>\$</u>	<u>\$ 436,969.92</u>	<u>\$</u>	<u>\$ 2,001,060.01</u>
<u>\$</u>	<u>\$</u>	<u>\$ 436,969.92</u>	<u>\$</u>	<u>\$ 2,001,060.01</u>
<u>\$</u>	<u>\$</u>	<u>\$ (7,282.83)</u>	<u>\$</u>	<u>\$ (1,571,372.92)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (7,282.83)</u>	<u>\$</u>	<u>\$ (1,571,372.92)</u>
<u>\$</u>	<u>\$</u>	<u>\$ 429,687.09</u>	<u>\$</u>	<u>\$ 429,687.09</u>
<u>\$ 18,625,914.16</u>	<u>\$</u>	<u>\$ 31,841,676.46</u>	<u>\$ (53,344.94)</u>	<u>\$ 405,561,971.10</u>