ANNUAL FINANCIAL REPORT

of

Texas A&M University – Central Texas

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



Marc A. Nigliazzo, President Cynthia A. Carter-Horn, Vice President for Finance & Administration

TEXAS A&M UNIVERSITY - CENTRAL TEXAS

STUDENT ENROLLMENT DATA

CURRENT YEAR

	NUMBER OF STUDE	ENTS BY SEMESTER
TYPE OF STUDENT	FALL 2017	FALL 2018
Texas Resident	2,403	2,295
Out-of-State	156	160
Foreign	16	3
Total Students	2,575	2,458

HISTORICAL (Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER CREDIT HOURS
2014-15	2,316	17,237
2015-16	2,466	19,308
2016-17	2,619	20,456
2017-18	2,575	20,390

TEXAS A&M UNIVERSITY - CENTRAL TEXAS

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EXHIBIT III TEXAS A&M UNIVERSITY-CENTRAL TEXAS STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

Assets and Deferred Outflows \$ \$ Current Assets 9,341,906.07 9,767,722.41 Restricted 9,341,906.07 9,767,722.41 Restricted 59,489.74 254,796.46 Investments 204,642.14 2,729,145.09 Receivables, Net [Note 24] 7 729,145.09 Federal 1,238,540.11 484,344.61 Other Intergommental 1,238,540.11 484,344.61 Other Control 330.00 7 Sudent 1,410,288.72 2,200,022.63 Accounts 330.00 7 Other 7,316.557 2,088,551.37 Consumable Inventories 1,258,604.69 1,129,280.74 Other Current Assets 1,258,604.69 1,129,280.74 Total Current Assets 1,059,871.54 1,005,887.37 Interfund Receivable [Note 12] 0 1,059,871.54 1,005,887.37 Other Current Assets 1,059,871.54 1,005,887.37 1,005,887.37 Total Current Assets 1,059,871.54 1,005,871.54 1,005,871.54 1,005,871.			JRRENT YEAR 'OTAL		PRIOR YEAR TOTAL
Current Assets 9,341,906.07 9,767,722.41 Restricted 9,341,906.07 9,767,722.41 Restricted 59,489.74 254,796.46 Cash & Cash Equivalents [Schedule Three] 59,489.74 254,796.46 Destricted 1,238,540.11 484,344.61 Other Intergovernmental 1,238,540.11 484,344.61 Interest and Dividends 330.00 200,622.53 Statem 3,300.00 200,857.52 3,792.98 Other 330.00 200,8551.37 2,088,551.37 Due From Other Agencies 2,731.65 1,779.75 1,779.75 Due From Other Members 3,594,316.57 2,088,551.37 200,857.37 Other Other Agencies 7,573.16 1,779.75 1,779.75 Interfinal Receivable (Note 12) 01her Current Assets \$ 17,143.007.72 \$ 18,659,436.04 Non-Current Assets \$ 1,059,871.54 1,005,887.37 1,005,887.37 Investments [Note 3] 1,140,000.00 1,740,000.00 1,740,000.00 Cash & Edd Divivation (Schedule Three] \$ 5,829.73 44,909,81	Assets and Deferred Outflows	\$		\$	
Investments Restricted Cash & Cash Equivalents [Schedule Three] S9,489,74 254,796.46 Investments Legislative Appropriations Receivables, Net [Note 24] Receivable, Net	Current Assets				9,767,722.41
Cash & Cash Equivalents [Schedule Three] 59,489,74 254,796,46 Investments 204,642,14 2,729,145,09 Receivables, Net [Note 24] 1,238,540,11 484,344,61 Other Intergovernmental Intergovernmental 1,410,288,72 2,200,022,63 Student 1,410,288,72 2,200,022,63 Investment Trades 2,731,652 3,792,98 Due From Other Agencies 2,731,652 3,792,98 Due From Other Agencies 2,731,652 3,792,98 Due From Other Members 3,594,316,57 2,088,551,37 Due From Other Members 3,594,316,57 2,088,551,37 Due From Other Pends 7,573,16 1,779,75 Interfund Receivable [Note 12] 7,573,16 1,799,75 Other Current Assets \$ 1,059,871,54 1,005,887,37 Restricted \$ \$ \$ \$ Assets Held By System Office 1,382,293,62 12,058,940,39 \$ Interfund Receivable [Note 2] 1,059,871,54 1,005,887,37 \$ Loans and Contracts \$ \$ <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
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Loans and Contracts7,573.161,779.75Interfund Receivable [Note 12]1,258,604.691,129,280.74Other Current Assets\$17,143,007.72\$Total Current Assets\$17,143,007.72\$Restricted\$\$\$Cash & Cash Equivalents [Schedule Three]\$\$Assets Held By System Office1,059,871.541,005,887.37Investments [Note 3]1,059,871.541,005,887.37Loans, Contracts and Other5,829.7344,909.81Cash & Contracts5,829.7344,909.81Assets Held By System Office13,832.293.6212,058,940.39Interfund Receivable5,829.7344,909.81Loans and Contracts5,829.7344,909.81Assets Held By System Office13,832.293.6212,058,940.39Interfund Receivable [Note 12]1,740,000.001,740,000.00Construction In Progress949,175.00949,175.00Other Intangible Capital Assets949,175.00949,175.00Capital Assets, Depreciable [Note 2]54,555,493.7954,302,623.90Building Improvements54,972.79.125,4972.79.12Capital Assets, Depreciable [Note 2]2,488,605.052,311,216.53Infrastructure7,790,089.967,790,089.96Producting and Building Improvements54,972.79.125,4972.79.12Computer Capital Assets2,488,605.052,311,216.53Intargible Capital Assets2,488,605.052,311,216.53Intargible Capital Assets2,4973.995,4,302,62	Consumable Inventories				
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Non-Current Assets Restricted Cash & Cash Equivalents [Schedule Three]\$\$Restricted Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office Loans, Contracts and Other Gifts Receivable Loans contracts1,059,871.541,005,887.37Loans, Contracts and Other Gifts Receivable Loans and Contracts5,829.7344,909.81Loans, Contracts Interfund Receivable [Note 2] Land and Land Improvements1,740,000.001,740,000.00Construction In Progress Other Tangible Capital Assets949,175.00949,175.00Capital Assets, Depreciable [Note 2] Buildings and Building Improvements54,555,493.7954,302,623.90Capital Assets, Depreciable [Note 2] 			1,258,604.69		1,129,280.74
Restricted\$\$Cash & Cash Equivalents [Schedule Three]\$\$\$Assets Held By System Office1,059,871.541,005,887.37Investments [Note 3]11,059,871.541,005,887.37Loans, and Contracts5,829.7344,909.81Assets Held By System Office13,832,293.6212,058,940.39Investments [Note 3]112,058,940.39Interfund Receivable [Note 12]11Capital Assets, Non-Depreciable [Note 2]1,740,000.001,740,000.00Land and Land Improvements1,740,000.001,740,000.00Construction In Progress949,175.00949,175.00Other Tangible Capital Assets949,175.00949,175.00Land Use Rights07,790,089.967,790,089.96Other Intangible Capital Assets5,497,279.125,497,279.12Furniture and Equipment4,424,219.924,125,496.65Vehicles, Boats, and Aircaft173,905.87173,905.87Other Capital Assets2,488,605.052,311,216.53Intargible Capital Assets2,488,605.052,311,216.53Intaglible Capital Assets2,859,636.252,859,636.25Other Capital Assets2,859,636.252,859,636.25Other Non-Current Assets\$70,925,221.75\$Total Non-Current Assets\$70,925,221.75\$Other Non-Current Assets\$\$\$Other Non-Current Assets\$\$\$Other Non-Current Assets\$\$\$Other N	Total Current Assets	<u>\$ 1</u>	7,143,007.72	\$	18,659,436.04
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Facilities and Other Improvements5,497,279.125,497,279.12Furniture and Equipment4,424,219.924,125,496.65Vehicles, Boats, and Aircraft173,905.87173,905.87Other Capital Assets2,488,605.052,311,216.53Intangible Capital Assets, Amortized [Note 2]2,859,636.252,859,636.25Land Use Rights2,859,636.252,859,636.252,859,636.25Other Capital Assets2,859,636.252,859,636.252,859,636.25Other Intangible Capital Assets(24,451,178.10)(20,265,375.87)Assets Held In Trust(24,451,178.10)(20,265,375.87)Other Non-Current Assets\$70,925,221.75\$Total Non-Current Assets\$\$\$Deferred Outflows of Resources [Note 28]\$\$Unamortized Loss On Refunding Debt\$\$\$Government Acquisition\$\$\$PensionOther Post Employment Benefits\$\$Total Deferred Outflows of Resources\$\$\$					
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Other Capital Assets2,488,605.052,311,216.53Intangible Capital Assets, Amortized [Note 2]Land Use Rights2,859,636.252,859,636.25Computer Software2,859,636.252,859,636.252,859,636.25Other Intangible Capital Assets(24,451,178.10)(20,265,375.87)Assets Held In Trust					
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Computer Software2,859,636.252,859,636.25Other Intangible Capital Assets2,859,636.252,859,636.25Accumulated Depreciation/Amortization(24,451,178.10)(20,265,375.87)Assets Held In Trust(24,451,178.10)(20,265,375.87)Other Non-Current Assets\$70,925,221.75\$Total Non-Current Assets\$70,925,221.75\$Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pension Other Post Employment Benefits\$\$Total Deferred Outflows of Resources\$\$	Intangible Capital Assets, Amortized [Note 2] Land Use Rights				
Accumulated Depreciation/Amortization (24,451,178.10) (20,265,375.87) Assets Held In Trust (20,265,375.87) (20,265,375.87) Other Non-Current Assets \$ 70,925,221.75 \$ 72,593,784.98 Deferred Outflows of Resources [Note 28] \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Computer Software		2,859,636.25		2,859,636.25
Assets Held In Trust Other Non-Current Assets \$ 70,925,221.75 \$ 72,593,784.98 Total Non-Current Assets \$ 70,925,221.75 \$ 72,593,784.98 Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition Pension Other Post Employment Benefits \$ \$ Total Deferred Outflows of Resources \$ \$		(2	4,451,178.10)	(20,265,375.87)
Total Non-Current Assets \$ 70,925,221.75 \$ 72,593,784.98 Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt \$ \$ Government Acquisition \$ \$ \$ \$ Pension Other Post Employment Benefits \$ \$ \$ Total Deferred Outflows of Resources \$ \$ \$	Assets Held In Trust	,	, . , ,		.,,,
Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt \$ Government Acquisition \$ Pension \$ Other Post Employment Benefits \$ Total Deferred Outflows of Resources \$	Other Non-Current Assets				
Unamortized Loss On Refunding Debt \$ \$ Government Acquisition \$ \$ Pension Other Post Employment Benefits \$ Total Deferred Outflows of Resources \$ \$	Total Non-Current Assets	\$ 7	0,925,221.75	\$	72,593,784.98
Unamortized Loss On Refunding Debt \$ \$ Government Acquisition \$ \$ Pension Other Post Employment Benefits \$ Total Deferred Outflows of Resources \$ \$	Deferred Outflows of Resources [Note 28]				
Pension Other Post Employment Benefits Total Deferred Outflows of Resources	Unamortized Loss On Refunding Debt	\$		\$	
Other Post Employment Benefits Total Deferred Outflows of Resources \$					
Total Deferred Outflows of Resources \$					
	Other Post Employment Benefits				
Total Assets and Deferred Outflows \$ 88,068,229.47 \$ 91,253,221.02	Total Deferred Outflows of Resources	\$		\$	
	Total Assets and Deferred Outflows	\$ 8	8,068,229.47	\$	91,253,221.02

EXHIBIT III TEXAS A&M UNIVERSITY-CENTRAL TEXAS STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

Payroll Investment Trades self-Insured Health and Dental Student Stude			CURRENT YEAR TOTAL		PRIOR YEAR TOTAL	
Current Liabilities \$ 1.318.879.71 \$ 1.959.410.84 Accounts \$ 1.318.879.71 \$ 1.959.410.84 Payroll 1.473.0252.60 \$ 1.539.522.60 Investment Trades \$ 1.318.879.71 \$ 1.959.410.84 Student \$ 513.484.58 \$ 311.709.31 Other \$ 0.417.95 \$ 67.250.12 Interfund Payable [Note 12] \$ 0.417.95 \$ 67.250.12 Due to Other Agencies \$ 0.418.82 \$ 6.643.832.36 Chains and Judgments \$ 74.191.57 \$ 64.492.60 Other Post Employement Benefits \$ 59.489.74 \$ 3.624.77 Other Current Liabilities \$ 59.489.74 \$ 3.624.77 Total Current Liabilities \$ 59.489.74 \$ 3.624.77 Total Current Liabilities \$ 59.489.74 \$ 3.624.77 Total Current Liabilities \$ 50.0000.00 <	Liabilities and Deferred Inflows					
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Interfund Payable [Note 12]\$\$Employees' Compensable Leave667,451.37644,555.54Other Post Employment Benefits [Note 11]9667,451.37644,555.54Pension Liability [Note 9]101010Claims and JudgmentsNotes and Loans Payable [Note 5]667,451.37644,555.54Notes and Loans Payable [Note 5]8100,000.00130,000.00Total View Port Restricted Assets100,000.00130,000.00Total Non-Current Liabilities\$767,451.37\$Deferred Inflows of Resources [Note 28]\$\$\$Pension\$\$\$\$Other Post Employment Benefits\$\$10,631,345.78\$Split-Interest Agreements\$\$\$10,631,345.78\$Total Deferred Inflows of Resources\$\$\$\$\$Net Investment In Capital Assets\$\$\$\$\$Net Investment In Capital Assets\$\$\$\$\$Position\$\$\$\$\$\$Note Service\$\$\$\$\$\$Capital Projects\$\$\$\$\$\$Endowment and Permanent Funds\$\$\$\$\$\$Nonexpendable\$\$\$\$\$\$\$Nonexpendable\$\$\$\$\$\$\$Nonexpendable\$\$\$\$\$<						
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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 Punds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities 100,000.00 Total Non-Current Liabilities Split-Interest Agreements Total Deferred Inflows of Resources Split-Interest Agreements Total Liabilities and Deferred Inflows Net Position Net Prostiment In Capital Assets Restricted for Debit Service Capital Projects Capital Projects Endowment and Permanent Funds Nonexpendable Nonexpendable Unrestricted Total Non-Current Liabilities Split-Interest Agreements Total Liabilities and Deferred Inflows State Position Net Position Net Investment In Capital Assets Restricted for Debit Service Capital Projects <td>Interfund Payable [Note 12]</td> <td>\$</td> <td></td> <td>\$</td> <td></td>	Interfund Payable [Note 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 100,000.00 Total Non-Current Liabilities Pension Pension Other Post Employment Benefits Split-Interest Agreements Total Deferred Inflows of Resources S Total Deferred Inflows of Resources \$ Total Deferred Inflows of Resources \$ Total Liabilities and Deferred Inflows Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Capital Projects Endowment and Permanent Funds Nonexpendable Nonexpendable Unrestricted 15,273,255.57 16,357,407.30 Solucation [Exhibit IV] \$ 77,436,883.69 \$			667,451.37		644,555.54	
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Liabilities Payable From Restricted Assets Funds Held for Others Capital Lease Obligations [Note 8] Other Non-Current Liabilities100,000.00130,000.00Total Non-Current Liabilities\$ 767,451.37\$ 774,555.54Deferred 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\$ 10,631,345.78\$ 11,462,310.54Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$ 56,027,226.86\$ 59,484,047.41Restricted for Debt Service Capital Projects3,594,316.571,877,214.61Education Education1,486,504.131,070,426.21Endowment and Permanent Funds Nonexpendable Expendable866,682.99866,682.99Nonexpendable Lexpendable866,682.99866,682.99Total Net Position [Exhibit IV]\$ 77,436,883.69\$ 79,790,910.48						
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Total Non-Current Liabilities\$767,451.37\$774,555.54Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$\$Total Deferred Inflows of Resources\$\$\$\$Total Deferred Inflows of Resources\$\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects Education Education Nonexpendable Unrestricted\$56,027,226.86\$\$System Nonexpendable Unrestricted3,594,316.57 1,877,214.61 1,486,504.13 1,070,426.211,486,504.13 1,070,426.211,070,426.21 1,877,214.61 1,486,504.13 1,070,426.21Total Net Position [Exhibit IV]\$\$77,436,883.69\$79,790,910.48			100.000.00		120,000,00	
Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Split-Interest Agreement Funds Nonexpendable3,594,316.571,877,214.61Education Expendable1,486,504.131,070,426.21Indowment and Permanent Funds Nonexpendable866,682.99866,682.99Sone Structed Interstricted15,273,255.5716,357,407.30Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Other Non-Current Liabilities		100,000.00		130,000.00	
Deferred Inflows of Resources [Note 28] Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Split-Interest Agreement Funds Nonexpendable3,594,316.571,877,214.61Education Expendable1,486,504.131,070,426.21Indowment and Permanent Funds Nonexpendable866,682.99866,682.99Sone Structed Interstricted15,273,255.5716,357,407.30Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Total New Comment Lightlities	¢	767 451 27	¢	771 555 51	
Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Capital Projects Education Nonexpendable Unrestricted3,594,316.57 1,877,214.61 1,486,504.131,877,214.61 1,070,426.21Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Total Non-Current Liabilities	<u>ф</u>	707,431.37	\$	114,555.54	
Pension Other Post Employment Benefits Split-Interest Agreements\$\$Total Deferred Inflows of Resources\$\$Total Liabilities and Deferred Inflows\$10,631,345.78\$Net Position Net Investment In Capital Assets Restricted for Debt Service Capital Projects\$56,027,226.86\$Capital Projects Education Nonexpendable Unrestricted3,594,316.57 1,877,214.61 1,486,504.131,877,214.61 1,070,426.21Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48	Deferred Inflows of Resources [Note 28]					
Other Post Employment Benefits Split-Interest AgreementsTotal Deferred Inflows of Resources\$S\$Total Liabilities and Deferred Inflows\$Net Position Net Investment In Capital Assets Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects\$Solution Debt Service Capital Projects Education\$Solution Dependable Unrestricted\$Solution Districted\$Solution Total Net Position [Exhibit IV]\$Solution Total Net Position [Exhibit IV]\$Solution Total Net Position [Exhibit IV]		\$		\$		
Split-Interest AgreementsTotal Deferred Inflows of Resources\$S\$Total Liabilities and Deferred Inflows\$Net Position\$Net Investment In Capital Assets\$Service\$Capital Projects3,594,316.57Education1,486,504.13Endowment and Permanent FundsNonexpendable866,682.99Setorable866,682.99Expendable15,273,255.57Total Net Position [Exhibit IV]\$77,436,883.69\$79,790,910.48		Ψ		Ψ		
Total Deferred Inflows of Resources \$ \$ Total Liabilities and Deferred Inflows \$ 10,631,345.78 \$ 11,462,310.54 Net Position \$ 56,027,226.86 \$ 59,484,047.41 Net Investment In Capital Assets \$ 56,027,226.86 \$ 59,484,047.41 Debt Service 3,594,316.57 1,877,214.61 Capital Projects 3,594,316.57 1,877,214.61 Endowment and Permanent Funds Nonexpendable 866,682.99 Nonexpendable 188,897.57 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48						
Total Liabilities and Deferred Inflows \$ 10,631,345.78 \$ 11,462,310.54 Net Position \$ 56,027,226.86 \$ 59,484,047.41 Net Investment In Capital Assets \$ 56,027,226.86 \$ 59,484,047.41 Restricted for \$ 3,594,316.57 1,877,214.61 Debt Service \$ 3,594,316.57 1,877,214.61 Education \$ 1,486,504.13 1,070,426.21 Endowment and Permanent Funds \$ 866,682.99 \$ 866,682.99 Nonexpendable \$ 866,682.99 \$ 866,682.99 Expendable \$ 15,273,255.57 \$ 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48	-F					
Net Position \$ 56,027,226.86 \$ 59,484,047.41 Restricted for Debt Service 3,594,316.57 1,877,214.61 Capital Projects 3,594,316.57 1,877,214.61 Education 1,486,504.13 1,070,426.21 Endowment and Permanent Funds 866,682.99 866,682.99 Nonexpendable 188,897.57 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48	Total Deferred Inflows of Resources	\$		\$		
Net Position \$ 56,027,226.86 \$ 59,484,047.41 Restricted for Debt Service 3,594,316.57 1,877,214.61 Capital Projects 3,594,316.57 1,877,214.61 Education 1,486,504.13 1,070,426.21 Endowment and Permanent Funds 866,682.99 866,682.99 Nonexpendable 188,897.57 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48						
Net Investment In Capital Assets \$ 56,027,226.86 \$ 59,484,047.41 Restricted for Debt Service 3,594,316.57 1,877,214.61 1,486,504.13 1,070,426.21 Education 1,486,504.13 1,070,426.21 1,070,426.21 1,070,426.21 Endowment and Permanent Funds 866,682.99 866,682.99 866,682.99 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 16,357,407.30 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48	Total Liabilities and Deferred Inflows	\$	10,631,345.78	\$	11,462,310.54	
Net Investment In Capital Assets \$ 56,027,226.86 \$ 59,484,047.41 Restricted for Debt Service 3,594,316.57 1,877,214.61 1,486,504.13 1,070,426.21 Education 1,486,504.13 1,070,426.21 1,070,426.21 1,070,426.21 Endowment and Permanent Funds 866,682.99 866,682.99 866,682.99 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 16,357,407.30 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48	NY - D L-L					
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Debt Service 3,594,316.57 1,877,214.61 Capital Projects 1,486,504.13 1,070,426.21 Endowment and Permanent Funds 866,682.99 866,682.99 Nonexpendable 866,682.99 866,682.99 Expendable 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48		\$	56,027,226.86	\$	59,484,047.41	
Capital Projects 3,594,316.57 1,877,214.61 Education 1,486,504.13 1,070,426.21 Endowment and Permanent Funds 866,682.99 866,682.99 Nonexpendable 866,682.99 866,682.99 Expendable 188,897.57 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48						
Education 1,486,504.13 1,070,426.21 Endowment and Permanent Funds 866,682.99 866,682.99 Nonexpendable 866,682.99 866,682.99 Expendable 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$77,436,883.69 \$79,790,910.48			2 504 216 57		1 977 014 (1	
Endowment and Permanent Funds 866,682.99 866,682.99 Nonexpendable 866,682.99 866,682.99 Expendable 188,897.57 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48						
Nonexpendable 866,682.99 866,682.99 Expendable 188,897.57 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48			1,480,304.15		1,070,420.21	
Expendable 188,897.57 135,131.96 Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48			966 692 00		866 682 00	
Unrestricted 15,273,255.57 16,357,407.30 Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48						
Total Net Position [Exhibit IV] \$ 77,436,883.69 \$ 79,790,910.48						
	Unicontett		13,213,233.37		10,557,407.50	
	Total Net Position [Exhibit IV]	2	77 436 883 60	\$	79 790 910 48	
Total Liabilities, Deferred Inflows, and Net Position \$ 88,068,229.47 \$ 91,253,221.02			11,750,005.09	φ	17,170,710.40	
· · · · · · · · · · · · · · · · · · ·	Total Liabilities, Deferred Inflows, and Net Position	\$	88,068.229.47	\$	91,253.221.02	
		Ψ		*	, -,,221.02	

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

	 YEAR TOTAL	 PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 14,302,779.15	\$ 15,885,704.76
Discounts and Allowances	(3,727,387.13)	(3,391,505.94)
Professional Fees	100,420.10	24,034.01
Auxiliary Enterprises	121,283.14	119,806.85
Discounts and Allowances		
Other Sales of Goods and Services	251,194.18	191,919.13
Discounts and Allowances		
Interest Revenue	2,754.15	4,324.47
Federal Revenue - Operating	240,127.85	162,157.26
Federal Pass Through Revenue	59,465.37	36,172.30
State Grant Revenue		
State Pass Through Revenue	515,277.00	330,697.00
Other Grants and Contracts - Operating	53,179.88	368,904.19
Other Operating Revenue	33,051.45	123,821.00
Total Operating Revenues	\$ 11,952,145.14	\$ 13,856,035.03
Operating Expenses		
Instruction	\$ 10,300,105.52	\$ 11,133,761.73
Research	808,011.20	754,158.73
Public Service	3,167.38	5,842.38
Academic Support	5,618,041.86	5,817,725.15
Student Services	5,126,978.70	4,701,842.18
Institutional Support	3,988,625.02	4,061,376.61
Operation & Maintenance of Plant	2,176,686.17	3,115,007.60
Scholarships & Fellowships	4,501,336.33	4,500,615.36
Auxiliary	180,642.13	153,217.45
Depreciation/Amortization	 4,185,802.23	 4,591,643.99
Total Operating Expenses [Schedule IV-1]	\$ 36,889,396.54	\$ 38,835,191.18
Total Operating Income [Loss]	\$ (24,937,251.40)	\$ (24,979,156.15)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 18,821,974.47	\$ 16,772,590.29
Federal Revenue Non-Operating	4,888,561.83	4,712,213.00
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	441,261.98	457,275.19
Investment Income	1,003,552.37	1,245,504.82
Investing Activities Expense	(33,039.58)	(30,526.00)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	3,755.00	(10,173.32)
Settlement of Claims	,	
Other Nonoperating Revenues	11,196.80	3,426.10
Other Nonoperating [Expenses]	 (24,196.50)	 (9,209.32)
Total Nonoperating Revenues [Expenses]	\$ 25,113,066.37	\$ 23,141,100.76
Income [Loss] Before Other Revenues and Transfers	\$ 175,814.97	\$ (1,838,055.39)

EXHIBIT IV TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	2,924.00	\$	3,547.50
Capital Appropriations [Higher Education Fund]				
Additions to Permanent and Term Endowments				
Special Items				
Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		12,658.00		9,812.00
Mandatory Transfers From Other Members				
Nonmandatory Transfers From Other Members		2,778,631.56		1,932,968.60
Nonmandatory Transfers From Members/Agencies-Cap Assets				157,465.73
Transfers Out				
Transfers to Other State Agencies		(72.49)		
Mandatory Transfers to Other Members				
Nonmandatory Transfers to Other Members		(73,358.05)		(420.40)
Nonmandatory Transfers to Members/Agencies - Cap Assets				
Legislative Transfers - In		21,960.00		2,801,439.00
Legislative Transfers - Out		(4,537,384.00)		(4,432,095.00)
Legislative Appropriations Lapsed		(735,200.78)		(139,694.70)
Total Other Revenues and Transfers	\$	(2,529,841.76)	\$	333,022.73
Change In Net Position	\$	(2,354,026.79)	\$	(1,505,032.66)
Net Position, Beginning of Year Restatement	\$	79,790,910.48	\$	81,295,943.14
Net Position, Beginning of Year, Restated	\$	79,790,910.48	\$	81,295,943.14
Net Position, End of Year	\$	77,436,883.69	\$	79,790,910.48

SCHEDULE IV-1 TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	¢	\$	¢	¢
		\$ 521.19(.10)	1	\$	\$
Salaries & Wages	8,287,442.67	531,186.19	879.60	3,221,447.80	2,707,717.92
Payroll Related Costs	1,441,496.04	97,998.12	49.92	799,387.33	685,328.58
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB	240 491 06	44 (50 22		101 216 27	1 100 750 40
Professional Fees & Services	249,481.96	44,650.23		191,316.27	1,102,759.42
Travel	125,488.46	48,937.02	06.40	68,625.22	105,444.89
Materials & Supplies	83,057.43	40,636.21	86.49	365,540.45	183,287.82
Communication & Utilities	12,182.45			581,299.56	39,910.78
Repairs & Maintenance	615.00	17,944.08		99,855.57	37,788.48
Rentals & Leases	18,429.38	2,950.64		104,522.15	80,598.36
Printing & Reproduction	5,049.60	253.50		5,185.33	26,008.88
Federal Pass-Through					
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					(66,920.04)
Interest	53.80	185.45		81.71	242.03
Scholarships	1,000.00	9,000.00		1,000.00	
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	75,808.73	14,269.76	2,151.37	179,780.47	224,811.58
Total Operating Expenses	\$ 10,300,105.52	\$ 808,011.20	\$ 3,167.38	\$ 5,618,041.86	\$ 5,126,978.70

	TIONAL PORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$		\$	\$	\$	\$	\$	\$
	19,036.32	350,320.75	φ	96,360.46	φ	17,214,391.71	17,576,866.58
	04.706.51	146,977.29		27.933.51		4.203.877.30	4,195,693.59
1,0	,700.51	140,977.29		21,955.51		4,203,877.30	4,175,075.57
2	90,864.66	113,680.77	62,246.12	989.50		2,055,988.93	2,142,869.03
	70,801.09	8,777.72	. ,			428,074.40	565,658.50
2	12,074.47	248,429.85		24,041.02		1,157,153.74	983,439.24
	22,411.15	410,072.46		3,390.00		1,069,266.40	1,005,941.84
	11,116.63	589,935.59		16,530.24		773,785.59	1,084,652.69
	40,743.71	1,294.30		145.99		248,684.53	889,806.67
	12,164.64	1,762.50				50,424.45	78,459.60
					4,185,802.23	4,185,802.23	4,591,643.99
						(66,920.04)	9,709.87
	671.97	30.60				1,265.56	239.96
			4,438,090.21	9,640.00		4,458,730.21	4,439,456.35
	04.000.07	205 101 21	1 000 00	1 (11 11		1 100 051 50	1 050 550 05
3	04,033.87	305,404.34	1,000.00	1,611.41		1,108,871.53	1,270,753.27
\$ 30	88,625.02	\$ 2,176,686.17	\$ 4,501,336.33	\$ 180,642.13	\$ 4,185,802.23	\$ 36,889,396.54	\$ 38,835,191.18
φ 5,9	00,025.02	φ 2,170,000.17	φ 4,501,550.55	φ 100,042.15	φ τ,105,002.25	φ 50,002,570.5 1	φ 50,055,171.10
						[Exhibit IV]	

EXHIBIT V TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$	11,036,175.34	\$	15,123,799.84
Proceeds Received From Customers		625,974.74		216,900.83
Proceeds From Grants and Contracts		871,513.08		2,265,149.37
Proceeds From Auxiliary Enterprises		118,751.97		120,113.14
Proceeds From Loan Programs Proceeds From a Defined Benefit Pension Plan		5,594.07		6,144.47
Proceeds From a Defined Benefit OPEB Plan				
Proceeds From Other Operating Revenues		30,211.53		140,960.70
Payments to Suppliers for Goods and Services		(7,660,555.04)		(10,689,959.28)
Payments to Employees		(21,548,921.83)		(21,631,563.91)
Payments for Loans Provided				(7,305.41)
Payments for Pension Benefits to Plan Members				
Payments for OPEB Benefits to Plan Members		(5.001.10(.55)		(4.217.002.44)
Payments for Other Operating Expenses	_	(5,221,106.55)	_	(4,317,992.44)
Net Cash Provided [Used] By Operating Activities	\$	(21,742,362.69)	\$	(18,773,752.69)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	20,633,236.64	\$	18,812,757.60
Proceeds From Gifts		441,261.98		457,275.19
Proceeds From Endowments				
Proceeds From Transfers From Other Funds		12,658.00		25,071.00
Proceeds From Other Grant Receipts		4,888,561.83		4,712,213.00
Proceeds From Other Noncapital Financing Activities		61,394.97		3,096.10
Payments of Interest		(72.40)		
Payments for Transfers to Other Funds Payments for Grant Disbursements		(72.49)		
Payments for Other Noncapital Financing Uses		(688.62)		(13,441.30)
Other Noncapital Transfers From/To System		705,273.51		932,548.20
Transfers Between Fund Groups		100,270101		<i>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</i>
Net Cash Provided [Used] By Noncapital Financing Activities	\$	26,741,625.82	\$	24,929,519.79
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	3,755.00	\$	7,375.00
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				
Proceeds From Capital Contributions Payments for Additions to Capital Assets		(724 167 38)		(1 506 615 48)
Payments of Principal On Debt		(724,167.38)		(1,506,615.48)
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]		494,234.80		860,034.44
Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand]		(4,537,384.00)		(4,432,095.00)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$	(4,763,561.58)	\$	(5,071,301.04)
	-	(, , ,	<u> </u>	
Cash Flows From Investing Activities	¢		¢	
Proceeds From Sales of Investments	\$	(1 204 122 91)	\$	(169 525 25)
Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income		(1,204,133.81) 347,309.20		(168,535.25) 245,704.41
Payments to Acquire Investments		547,509.20		243,704.41
Net Cash Provided [Used] By Investing Activities	\$	(856,824.61)	\$	77,169.16
Net Increase [Decrease] In Cash and Cash Equivalents	\$	(621,123.06)	\$	1,161,635.22
Cash and Cash Equivalents, Beginning of Year Restatement	\$	10,022,518.87	\$	8,860,883.65
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	10,022,518.87	\$	8,860,883.65
-	φ	10,022,510.07	-	0,000,005.05
Cash and Cash Equivalents, End of Year [Sch Three]	\$	9,401,395.81	\$	10,022,518.87

EXHIBIT V TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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]		(24,937,251.40)	(24,979,156.15)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities			
Amortization and Depreciation Bad Debt Expense		4,185,802.23 178,660.11	4,591,643.99 225,874.05
Pension Expense OPEB Expense		178,000.11	225,874.05
Operating Income [Loss] and Cash Flow Categories Classification Differences			
Changes In Assets and Liabilities [Increase] Decrease In Receivables		(210,701.74)	1,854,217.51
[Increase] Decrease In Due From Agencies/Funds [Increase] Decrease In Due From System Members		(23,523.54)	(3,532.98)
[Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses		(50,450.44)	(213,120.26)
[Increase] Decrease In Loans and Contracts		100,206.71	(7,305.41
[Increase] Decrease In Loans and Contracts		(77,970.01)	(23,825.43
[Increase] Decrease In Deferred Outflows - Pensions		(11,510.01)	(23,025.15)
[Increase] Decrease In Deferred Outflows - OPEB			
Increase [Decrease] In Payables		(510,988.87)	(343,951.96)
Increase [Decrease] In Due to Other Agencies/Funds		(010,00007)	(010,00100)
Increase [Decrease] In Due to System Members			
Increase [Decrease] In Unearned Revenue		(331,426.76)	114,922.35
Increase [Decrease] In Deposits		(96,813.78)	18,959.70
Increase [Decrease] In Employees' Compensable Leave		32,094.80	(8,478.10
Increase [Decrease] In OPEB Liability		,.,	(0, 0 0
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	\$	3,194,888.71	\$ 6,205,403.46
Vet Cash Provided [Used] By Operating Activities	\$	(21,742,362.69)	\$ (18,773,752.69)
Jon-Cash Transactions			
Donation of Capital Assets	\$	2,924.00	\$ 3,547.50
Net Change In Fair Value of Investments		406,314.20	884,094.96
Refunding of Long Term Debt			
Amortization of Bond Premiums and Discounts			
Borrowing Under Capital Lease Purchase			
Other		3,755.00	147,292.41

SCHEDULE THREE TEXAS A&M UNIVERSITY-CENTRAL TEXAS SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	
Cash & Cash Equivalents		
Current Assets		
Cash On Hand		
Cashiers Account	\$	1,600.00
Total Cash On Hand	\$	1,600.00
Cash In Bank	\$	13,383.17
	Ŷ	10,000117
Cash In State Treasury		
Fund 0291		3,156,299.01
Total Cash In State Treasury	\$	3,156,299.01
Reimbursements Due From State Treasury	\$	248,904.10
Assets Held By System Offices-Current		5,921,719.79
Total Current Cash and Cash Equivalents [Exhibit III]	\$	9,341,906.07
Restricted		
Teodifeed	\$	50 490 74
Assets Held By System Offices-Current	ф	59,489.74
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$	59,489.74
Total Cash & Cash Equivalents [Exhibit V]	\$	9,401,395.81
		, ,

SCHEDULE N-2 TEXAS A&M UNIVERSITY-CENTRAL TEXAS 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	\$ 1,740,000.00	\$	\$
Other Tangible Capital Assets	949,175.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 2,689,175.00	\$	\$
Depreciable Assets			
Buildings	\$ 54,302,623.90	\$	\$
Infrastructure		\$	\$
	7,790,089.96		
Facilities and Other Improvements	5,497,279.12		
Furniture and Equipment	4,125,496.65		
Vehicles, Boats and Aircraft	173,905.87		
Other Capital Assets	2,311,216.53		
Total Depreciable Assets at Historical Cost	\$ 74,200,612.03	\$	\$
Less Accumulated Depreciation for			
Buildings	\$ (11,100,442.05)	\$	\$
Infrastructure	(2,179,623.46)		
Facilities and Other Improvements	(1,094,465.96)		
Furniture and Equipment	(2,158,279.69)		
Vehicles, Boats and Aircraft	(73,940.76)		
Other Capital Assets	(909,747.70)		
	(505,711.10)		
Total Accumulated Depreciation	\$ (17,516,499.62)	\$	\$
		*	
Depreciable Assets, Net	\$ 56,684,112.41	\$	\$
Amortizable Assets - Intangible			
Computer Software	\$ 2,859,636.25	\$	\$
I	, ,,		<u>.</u>
Total Intangible Assets at Historical Cost	\$ 2,859,636.25	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (2,748,876.25)	\$	\$
Total Accumulated Amortization	¢ (0.749.97(.05)	¢	\$
Total Accumulated Amortization	\$ (2,748,876.25)	\$	\$
Amortizable Assets,Net	\$ 110,760.00	\$	\$
Capital Assets, Net	\$ 59,484,047.41	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	 ADDITIONS	DE	ELETIONS	 BALANCE 8-31-18
\$	\$	\$	\$		\$ 1,740,000.00 949,175.00
\$	\$	\$ 	\$		\$ 2,689,175.00
\$	\$	\$ 252,869.89	\$		\$ 54,555,493.79 7,790,089.96
		298,723.27			5,497,279.12 4,424,219.92 173,905.87
		 181,495.02		(4,106.50)	 2,488,605.05
\$	\$	\$ 733,088.18	\$	(4,106.50)	\$ 74,929,593.71
\$	\$	\$ (2,776,626.38) (434,595.00) (321,725.04) (493,633.78) (20,724.24)	\$		\$ (13,877,068.43) (2,614,218.46) (1,416,191.00) (2,651,913.47) (94,665.00)
\$	\$	\$ (138,497.79) (4,185,802.23)	\$		\$ (1,048,245.49) (21,702,301.85)
\$	\$	\$ (3,452,714.05)	\$	(4,106.50)	\$ 53,227,291.86
\$	\$	\$ 	\$		\$ 2,859,636.25
\$	\$	\$ 	<u>\$</u>		\$ 2,859,636.25
\$	\$	\$	\$		\$ (2,748,876.25)
\$	\$	\$	\$		\$ (2,748,876.25)
\$	\$	\$	\$		\$ 110,760.00
\$	\$	\$ (3,452,714.05)	\$	(4,106.50)	\$ 56,027,226.86