

UNAUDITED

ANNUAL FINANCIAL REPORT

of

West Texas A&M University

For the Year Ended August 31, 2018

With Comparative Totals for the Year Ended August 31, 2017



Walter Wendler, Ph.D., President and Chief Executive Officer
Randy Rikel, Vice President for Business and Finance
Shelly Davis, Associate Vice-President/Controller
Todd McNeill, Director of Finance

UNAUDITED

WEST TEXAS 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	7,929	7,879
Out-of-State	1,905	1,936
Foreign	226	215
Total Students	<u>10,060</u>	<u>10,030</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2014-15	8,970	103,177
2015-16	9,482	106,304

UNAUDITED

WEST TEXAS A&M UNIVERSITY

TABLE OF CONTENTS

<u>REFERENCE</u>	<u>EXHIBITS</u>	<u>PAGE</u>
III	Statement of Net Position	757-1-1
IV	Statement of Revenues, Expenses, and Changes in Net Position	757-2-1
IV - 1	Schedule of NACUBO Function to the Natural Classification Matrix	757-3-1
V	Statement of Cash Flows	757-4-1
<u>SCHEDULES</u>		
THREE	Schedule of Cash & Cash Equivalents	757-13-1
N-2	Note 2 - Capital Assets	757-14-1

UNAUDITED

EXHIBIT III
WEST TEXAS 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]	23,894,929.19	25,085,257.75
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	1,776,953.10	2,567,547.92
Investments		
Legislative Appropriations	14,554,676.41	11,488,176.66
Receivables, Net [Note 24]		
Federal	2,119,780.98	1,258,652.34
Other Intergovernmental		
Interest and Dividends		
Gifts	5,404,482.35	5,379,606.02
Self-Insured Health and Dental		
Student	5,491,923.31	5,079,884.54
Investment Trades		
Accounts	822,527.18	2,752,265.72
Other		
Due From Other Agencies	24,066.06	145,816.80
Due From Other Members	162,525.05	5,818,059.61
Due From Other Funds		1,087,035.12
Consumable Inventories	485,037.32	313,801.39
Merchandise Inventories	1,637,137.07	1,252,224.68
Loans and Contracts	1,944,089.95	908,682.01
Interfund Receivable [Note 12]		
Other Current Assets	1,334,974.48	1,212,466.94
Total Current Assets	<u>\$ 59,653,102.45</u>	<u>\$ 64,349,477.50</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 94,422,695.17	\$ 87,569,958.91
Assets Held By System Office		1,151,237.14
Investments [Note 3]	1,355,266.59	
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts		
Assets Held By System Office	109,154,378.99	84,404,406.23
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	3,441,309.76	3,449,064.62
Construction In Progress	2,997,275.86	12,943,820.69
Other Tangible Capital Assets	209,143.66	209,143.66
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	250,458,517.03	241,304,732.75
Infrastructure	30,635,947.28	26,627,785.35
Facilities and Other Improvements	30,850,993.51	30,227,229.40
Furniture and Equipment	20,940,150.60	20,168,787.74
Vehicles, Boats, and Aircraft	2,900,227.59	2,889,075.22
Other Capital Assets	9,652,392.29	10,801,165.85
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	15,748.00	156,945.67
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(184,664,982.68)	(172,650,994.44)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 372,369,063.65</u>	<u>\$ 349,252,358.79</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>\$ 432,022,166.10</u>	<u>\$ 413,601,836.29</u>

UNAUDITED

EXHIBIT III
WEST TEXAS 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	\$ 2,814,258.40	\$ 2,067,636.27
Payroll	2,829,728.31	2,872,546.20
Investment Trades		
Self-Insured Health and Dental		
Student		
Other	15.34	4,053.93
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds		1,087,035.12
Due to Other Members	1,560,447.88	7,168,629.95
Funds Held for Investment		
Unearned Revenue	35,545,729.24	26,387,170.37
Employees' Compensable Leave	264,209.18	185,541.19
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	8,174,333.80	7,471,156.61
Other Current Liabilities	514,467.24	533,558.40
Total Current Liabilities	<u>\$ 51,703,189.39</u>	<u>\$ 47,777,328.04</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	2,446,619.82	2,672,467.03
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	70,051,721.14	63,615,155.29
Capital Lease Obligations [Note 8]		
Other Non-Current Liabilities	50,000.00	
Total Non-Current Liabilities	<u>\$ 72,548,340.96</u>	<u>\$ 66,287,622.32</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>\$ 124,251,530.35</u>	<u>\$ 114,064,950.36</u>
Net Position		
Net Investment In Capital Assets	\$ 167,436,722.90	\$ 176,126,756.51
Restricted for		
Debt Service		
Capital Projects		
Education	4,174,869.85	4,529,678.70
Endowment and Permanent Funds		
Nonexpendable	13,816,570.76	13,680,258.62
Expendable	10,701,881.08	9,609,140.73
Unrestricted	111,640,591.16	95,591,051.37
Total Net Position [Exhibit IV]	<u>\$ 307,770,635.75</u>	<u>\$ 299,536,885.93</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 432,022,166.10</u>	<u>\$ 413,601,836.29</u>

UNAUDITED

EXHIBIT IV
WEST TEXAS 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	\$ 75,204,104.29	\$ 72,776,433.37
Discounts and Allowances	(18,976,775.22)	(17,615,280.94)
Professional Fees		
Auxiliary Enterprises	18,900,181.79	19,966,498.40
Discounts and Allowances	(3,616,977.52)	(3,695,537.55)
Other Sales of Goods and Services	8,820,743.73	9,630,863.77
Discounts and Allowances		
Interest Revenue	43,425.91	52,781.06
Federal Revenue - Operating	4,401,577.33	3,716,246.01
Federal Pass Through Revenue	98,429.48	276,023.49
State Grant Revenue		
State Pass Through Revenue	5,519,152.79	5,137,688.68
Other Grants and Contracts - Operating	888,629.57	1,149,143.66
Other Operating Revenue	713,351.80	3,182,525.20
Total Operating Revenues	<u>\$ 91,995,843.95</u>	<u>\$ 94,577,385.15</u>
Operating Expenses		
Instruction	\$ 41,463,100.74	\$ 40,926,683.66
Research	4,132,786.39	4,423,903.43
Public Service	4,645,302.83	4,702,934.09
Academic Support	17,621,177.23	13,228,842.88
Student Services	12,361,738.06	14,296,654.21
Institutional Support	11,461,893.68	12,337,408.66
Operation & Maintenance of Plant	24,488,664.94	17,667,104.30
Scholarships & Fellowships	12,567,267.89	11,106,087.90
Auxiliary	18,439,196.00	19,098,628.83
Depreciation/Amortization	13,519,306.57	13,535,830.93
Total Operating Expenses [Schedule IV-1]	<u>\$ 160,700,434.33</u>	<u>\$ 151,324,078.89</u>
Total Operating Income [Loss]	<u>\$ (68,704,590.38)</u>	<u>\$ (56,746,693.74)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 41,448,927.31	\$ 39,442,040.53
Federal Revenue Non-Operating	12,375,268.52	11,497,027.74
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	12,157,235.11	7,804,707.37
Investment Income	8,001,009.23	10,068,373.42
Investing Activities Expense	(280,577.53)	(235,695.91)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	486,634.52	25,725.00
Settlement of Claims		
Other Nonoperating Revenues	7,891,041.88	8,127,829.91
Other Nonoperating [Expenses]	(4,157,207.26)	(7,128,471.79)
Total Nonoperating Revenues [Expenses]	<u>\$ 77,922,331.78</u>	<u>\$ 69,601,536.27</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 9,217,741.40</u>	<u>\$ 12,854,842.53</u>

UNAUDITED

SCHEDULE IV-1
 WEST TEXAS 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	\$	\$	\$	\$ 11,396.66	\$ 16,174.63
Salaries & Wages	28,743,853.15	2,042,082.44	2,107,901.81	6,555,907.84	5,435,591.71
Payroll Related Costs	8,132,132.61	503,117.33	341,177.39	1,030,472.77	2,332,698.04
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	215,860.54	343,600.06	488,847.90	360,097.58	493,906.44
Travel	440,572.25	227,384.51	159,966.37	398,186.59	609,222.16
Materials & Supplies	2,334,125.21	428,127.64	271,085.17	7,299,444.56	1,461,057.65
Communication & Utilities	5,258.00	10,234.30	48,150.69	1,142,980.00	20,591.45
Repairs & Maintenance	33,523.21	27,676.33	21,161.29	69,119.25	136,703.38
Rentals & Leases	62,245.17	40,788.59	97,085.80	39,562.05	72,604.17
Printing & Reproduction	7,990.04	2,397.32	17,253.51	4,492.88	92,888.08
Federal Pass-Through		82,882.62			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					343,581.38
Interest	424.97	56.37	2.57	26.68	
Scholarships	14,100.00	177,518.98	24,340.56	50,218.00	140,922.07
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>1,473,015.59</u>	<u>246,919.90</u>	<u>1,068,329.77</u>	<u>659,272.37</u>	<u>1,205,796.90</u>
Total Operating Expenses	<u>\$ 41,463,100.74</u>	<u>\$ 4,132,786.39</u>	<u>\$ 4,645,302.83</u>	<u>\$ 17,621,177.23</u>	<u>\$ 12,361,738.06</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>
\$	\$	\$	\$ 3,043,998.52	\$	\$ 3,071,569.81	\$ 2,820,673.54
6,410,448.79	2,346,709.20	106,905.93	4,711,644.23		58,461,045.10	56,884,172.45
1,277,833.42	1,682,240.16	271,399.91	1,807,726.40		17,378,798.03	16,360,876.83
328,088.20	15,926,245.87	10,397.50	4,271,442.55		22,438,486.64	15,453,085.89
238,221.09	38,166.29		828,328.61		2,940,047.87	3,161,216.51
618,525.24	1,211,370.73	517.27	96,282.66		13,720,536.13	9,823,036.26
447,648.39	2,558,097.26		1,437,229.45		5,670,189.54	5,514,611.58
490,193.17	88,932.07		108,966.67		976,275.37	1,354,176.53
47,933.84	474,140.20		41,131.79		875,491.61	1,108,577.11
31,070.05	7,729.09		21,126.49		184,947.46	113,467.44
					82,882.62	77,976.98
				13,519,306.57	13,519,306.57	13,535,830.93
					343,581.38	2,595,783.10
2.28	12.09				524.96	32.91
	59,135.83	12,047,382.47	939,674.41		13,453,292.32	12,761,667.34
<u>1,571,929.21</u>	<u>95,886.15</u>	<u>130,664.81</u>	<u>1,131,644.22</u>		<u>7,583,458.92</u>	<u>9,758,893.49</u>
<u>\$ 11,461,893.68</u>	<u>\$ 24,488,664.94</u>	<u>\$ 12,567,267.89</u>	<u>\$ 18,439,196.00</u>	<u>\$ 13,519,306.57</u>	<u>\$ 160,700,434.33</u>	<u>\$ 151,324,078.89</u>

[Exhibit IV]

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EXHIBIT V
WEST TEXAS 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	\$ 64,973,849.17	\$ 56,350,832.85
Proceeds Received From Customers	14,630,575.90	9,411,340.35
Proceeds From Grants and Contracts	10,804,279.29	10,477,215.01
Proceeds From Auxiliary Enterprises	15,140,527.86	16,262,724.43
Proceeds From Loan Programs	45,038.71	2,462,643.16
Proceeds From a Defined Benefit Pension Plan		
Proceeds From a Defined Benefit OPEB Plan		
Proceeds From Other Operating Revenues	692,647.84	909,350.37
Payments to Suppliers for Goods and Services	(56,235,175.08)	(49,405,743.96)
Payments to Employees	(76,029,840.24)	(73,227,939.59)
Payments for Loans Provided	(1,378,989.32)	(2,661,778.48)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(13,536,174.94)	(13,008,736.72)
Net Cash Provided [Used] By Operating Activities	\$ (40,893,260.81)	\$ (42,430,092.58)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 41,620,500.51	\$ 43,080,351.77
Proceeds From Gifts	14,436,407.94	7,804,707.37
Proceeds From Endowments	10,308.30	10,233.78
Proceeds From Transfers From Other Funds	92,310.00	83,788.00
Proceeds From Other Grant Receipts	12,375,268.52	11,497,027.74
Proceeds From Other Noncapital Financing Activities	11,587,656.91	14,804,573.16
Payments of Interest		
Payments for Transfers to Other Funds	(4,061.90)	
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(16,051.31)	(325,737.30)
Other Noncapital Transfers From/To System	1,502,278.38	451,576.66
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 81,604,617.35	\$ 77,406,521.18
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 486,634.52	\$ 25,725.00
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts	4,086,488.05	4,565,553.79
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	(13,235,663.88)	(14,048,714.34)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments of Interest On Debt Issuance		
Payments for Interfund Receivables		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	5,299,008.56	4,857,993.26
Intrasystem Transfers for Capital Debt [Mandatory]	(14,597,836.58)	(14,849,793.11)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(644,603.82)	
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (18,605,973.15)	\$ (19,449,235.40)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	(25,804,575.11)	(9,709,903.34)
Proceeds From Interest and Investment Income	1,922,297.79	1,591,761.87
Payments to Acquire Investments	(204,029.45)	(142,784.33)
Net Cash Provided [Used] By Investing Activities	\$ (24,086,306.77)	\$ (8,260,925.80)
Net Increase [Decrease] In Cash and Cash Equivalents	\$ (1,980,923.38)	\$ 7,266,267.40
Cash and Cash Equivalents, Beginning of Year Restatement	\$ 27,652,805.67	\$ 20,386,538.27
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 27,652,805.67	\$ 20,386,538.27
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 25,671,882.29	\$ 27,652,805.67

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EXHIBIT V
WEST TEXAS 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]	(68,704,590.38)	(56,746,693.74)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	13,519,306.57	13,535,830.93
Bad Debt Expense	1,130,068.57	2,653,770.12
Pension Expense		
OPEB Expense		
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(1,670,196.79)	(194,196.41)
[Increase] Decrease In Due From Agencies/Funds	121,750.74	(126,825.25)
[Increase] Decrease In Due From System Members	5,913,565.97	(221,225.40)
[Increase] Decrease In Inventories	(556,148.32)	525,769.56
[Increase] Decrease In Prepaid Expenses	(122,507.54)	615,332.21
[Increase] Decrease In Loans and Contracts	(1,378,989.32)	(2,661,778.48)
[Increase] Decrease In Other Assets		
[Increase] Decrease In Deferred Outflows - Pensions		
[Increase] Decrease In Deferred Outflows - OPEB		
Increase [Decrease] In Payables	715,873.27	(1,462,756.56)
Increase [Decrease] In Due to Other Agencies/Funds		
Increase [Decrease] In Due to System Members	1,146,317.93	(1,429.55)
Increase [Decrease] In Unearned Revenue	9,158,558.87	1,644,293.79
Increase [Decrease] In Deposits	(19,091.16)	(32,405.13)
Increase [Decrease] In Employees' Compensable Leave	(147,179.22)	42,221.33
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	\$ 27,811,329.57	\$ 14,316,601.16
Net Cash Provided [Used] By Operating Activities	\$ (40,893,260.81)	\$ (42,430,092.58)
Non-Cash Transactions		
Donation of Capital Assets	\$ 73,135.99	\$ 22,568.00
Net Change In Fair Value of Investments	5,795,288.93	9,419,304.85
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	486,634.52	25,725.00

UNAUDITED

SCHEDULE N-2
 WEST TEXAS 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	\$ 3,449,064.62	\$	\$
Construction In Progress	12,943,820.69		(9,420,753.82)
Other Tangible Capital Assets	209,143.66		
Total Non-Depreciable/Non-Amortizable Assets	\$ 16,602,028.97	\$	\$ (9,420,753.82)
Depreciable Assets			
Buildings	\$ 241,304,732.75	\$	\$ 7,319,397.86
Infrastructure	26,627,785.35		1,477,591.85
Facilities and Other Improvements	30,227,229.40		623,764.11
Furniture and Equipment	20,168,787.74		
Vehicles, Boats and Aircraft	2,889,075.22		
Other Capital Assets	10,801,165.85		
Total Depreciable Assets at Historical Cost	\$ 332,018,776.31	\$	\$ 9,420,753.82
Less Accumulated Depreciation for			
Buildings	\$ (115,839,235.29)	\$	\$
Infrastructure	(14,647,293.30)		
Facilities and Other Improvements	(15,652,994.65)		
Furniture and Equipment	(15,254,111.34)		
Vehicles, Boats and Aircraft	(2,224,787.73)		
Other Capital Assets	(8,875,626.46)		
Total Accumulated Depreciation	\$ (172,494,048.77)	\$	\$
Depreciable Assets, Net	\$ 159,524,727.54	\$	\$ 9,420,753.82
Amortizable Assets - Intangible			
Computer Software	\$ 156,945.67	\$	\$
Total Intangible Assets at Historical Cost	\$ 156,945.67	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (156,945.67)	\$	\$
Total Accumulated Amortization	\$ (156,945.67)	\$	\$
Amortizable Assets, Net	\$	\$	\$
Capital Assets, Net	\$ 176,126,756.51	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-18
\$	\$	\$	\$ (7,754.86)	\$ 3,441,309.76
		2,011,067.31	(2,536,858.32)	2,997,275.86
				209,143.66
<u>\$</u>	<u>\$</u>	<u>\$ 2,011,067.31</u>	<u>\$ (2,544,613.18)</u>	<u>\$ 6,647,729.28</u>
\$	\$	\$ 1,834,386.42	\$	\$ 250,458,517.03
		2,530,570.08		30,635,947.28
				30,850,993.51
		1,339,057.47	(567,694.61)	20,940,150.60
		247,543.37	(236,391.00)	2,900,227.59
		1,023,855.57	(2,172,629.13)	9,652,392.29
<u>\$</u>	<u>\$</u>	<u>\$ 6,975,412.91</u>	<u>\$ (2,976,714.74)</u>	<u>\$ 345,438,228.30</u>
\$	\$	\$ (9,332,906.72)	\$	\$ (125,172,142.01)
		(911,470.24)		(15,558,763.54)
		(1,869,774.29)		(17,522,768.94)
		(1,071,331.23)	417,887.31	(15,907,555.26)
		(202,441.36)	181,578.94	(2,245,650.15)
		(131,382.73)	764,654.41	(8,242,354.78)
<u>\$</u>	<u>\$</u>	<u>\$ (13,519,306.57)</u>	<u>\$ 1,364,120.66</u>	<u>\$ (184,649,234.68)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (6,543,893.66)</u>	<u>\$ (1,612,594.08)</u>	<u>\$ 160,788,993.62</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (141,197.67)</u>	<u>\$ 15,748.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (141,197.67)</u>	<u>\$ 15,748.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 141,197.67</u>	<u>\$ (15,748.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 141,197.67</u>	<u>\$ (15,748.00)</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$</u>	<u>\$</u>	<u>\$ (4,532,826.35)</u>	<u>\$ (4,157,207.26)</u>	<u>\$ 167,436,722.90</u>