

UNAUDITED

# ANNUAL FINANCIAL REPORT

of

**Texas A&M University – Central Texas**

*For the Year Ended August 31, 2020*

*With Comparative Totals for the Year Ended August 31, 2019*



**Marc A. Nigliazzo, President**

**Todd Lutz, Interim Vice President for Finance & Administration/Chief  
Financial Officer**

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TEXAS A&M UNIVERSITY - CENTRAL TEXAS

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2019</u>	<u>FALL 2020</u>
Texas Resident	2,274	2,222
Out-of-State	151	113
Foreign	4	6
Total Students	<u>2,429</u>	<u>2,341</u>

HISTORICAL  
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2016-17	2,619	20,456
2017-18	2,575	20,390
2018-19	2,464	20,122
2019-20	2,429	20,122
2020-21	2,341	20,240

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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, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows		
Current Assets		
Cash and Cash Equivalents [Schedule Three]	\$ 8,762,804.82	\$ 9,694,809.95
Investments		
Restricted		
Cash and Cash Equivalents [Schedule Three]	17,226.33	179,812.16
Investments		
Legislative Appropriations	909,124.69	961,233.65
Receivables, Net [Note 24]		
Federal	909,904.09	553,557.04
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	337,190.27	551,198.74
Investment Trades		
Accounts		
Other		
Due From Other Agencies		
Due From Other Members	7,088,425.66	5,594,316.57
Due From Other Funds		
Consumable Inventories		
Merchandise Inventories		
Loans and Contracts	53,204.89	46,641.27
Interfund Receivable [Note 12]		
Other Current Assets	1,250,043.64	807,403.18
Total Current Assets	\$ 19,327,924.39	\$ 18,388,972.56
Non-Current Assets		
Restricted		
Cash and Cash Equivalents [Schedule Three]	\$ 1,070,861.65	\$ 1,051,650.49
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts	3,356.60	6,583.50
Assets Held By System Office	19,652,061.60	14,330,640.13
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	1,740,000.00	1,740,000.00
Construction In Progress		
Other Tangible Capital Assets	949,175.00	949,175.00
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	82,513,228.82	82,513,228.82
Infrastructure	11,079,441.93	11,079,441.93
Facilities and Other Improvements	5,919,873.46	5,919,873.46
Furniture and Equipment	5,325,762.33	5,117,765.21
Vehicles, Boats, and Aircraft	237,882.87	173,905.87
Other Capital Assets	2,802,199.14	2,695,744.28
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	2,859,636.25	2,859,636.25
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(35,721,552.43)	(30,020,070.87)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	\$ 98,431,927.22	\$ 98,417,574.07
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pension		
Other Post Employment Benefits		
Asset Retirement Obligations		
Total Deferred Outflows of Resources	\$	\$
Total Assets and Deferred Outflows	\$ 117,759,851.61	\$ 116,806,546.63

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EXHIBIT III  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF NET POSITION  
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 1,181,666.28	\$ 1,219,878.71
Payroll	1,330,822.38	1,330,928.57
Investment Trades		
Self-Insured Health and Dental		
Student	784,291.96	126,431.52
Other	10.85	31.51
Interfund Payable [Note 12]		
Due to Other Agencies		
Due to Other Funds		
Due to Other Members	53,305.95	
Funds Held for Investment		
Unearned Revenue	4,600,694.70	4,301,093.58
Employees' Compensable Leave	85,641.43	91,528.57
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]		
Asset Retirement Obligations [Note 5]		
Liabilities Payable From Restricted Assets		
Other Current Liabilities	67,226.33	229,812.16
Total Current Liabilities	\$ 8,103,659.88	\$ 7,299,704.62
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	828,639.21	684,055.88
Other Post Employment Benefits [Note 11]		
Pension Liability [Note 9]		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]		
Bonds Payable [Note 6]		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Capital Lease Obligations [Note 8]		
Asset Retirement Obligations [Note 5]		
Other Non-Current Liabilities	100,000.00	100,000.00
Total Non-Current Liabilities	\$ 928,639.21	\$ 784,055.88
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	\$	\$
Total Liabilities and Deferred Inflows	\$ 9,032,299.09	\$ 8,083,760.50
Net Position		
Net Investment In Capital Assets	\$ 77,705,647.37	\$ 83,028,699.95
Restricted for		
Debt Service		
Capital Projects	7,063,245.66	5,594,316.57
Education	1,034,932.80	942,766.29
Endowment and Permanent Funds		
Nonexpendable	866,682.99	866,682.99
Expendable	199,843.19	180,709.80
Unrestricted	21,857,200.51	18,109,610.53
Clearing Accounts		
Total Net Position [Exhibit IV]	\$ 108,727,552.52	\$ 108,722,786.13
Total Liabilities, Deferred Inflows, and Net Position	\$ 117,759,851.61	\$ 116,806,546.63

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EXHIBIT IV  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 16,242,020.35	\$ 15,961,511.63
Discounts and Allowances	(3,690,965.39)	(3,975,595.09)
Professional Fees	77,800.40	140,598.23
Auxiliary Enterprises	95,579.22	115,733.66
Discounts and Allowances		
Other Sales of Goods and Services	252,611.90	210,216.34
Discounts and Allowances		
Interest Revenue	3,912.78	3,511.78
Federal Revenue - Operating	598,707.12	260,730.23
Federal Pass Through Revenue		
State Grant Revenue		
State Pass Through Revenue	301,857.30	459,911.00
Other Grants and Contracts - Operating	52,550.00	127,083.00
Other Operating Revenue	37,136.77	44,268.07
Total Operating Revenues	\$ 13,971,210.45	\$ 13,347,968.85
Operating Expenses		
Instruction	\$ 10,626,287.38	\$ 10,372,204.44
Research	956,902.48	791,977.61
Public Service	11,531.10	22,139.89
Academic Support	5,595,004.10	6,185,419.75
Student Services	5,820,900.09	5,153,491.41
Institutional Support	4,203,795.55	3,753,933.38
Operation & Maintenance of Plant	2,306,128.32	2,127,069.61
Scholarships & Fellowships	4,186,913.47	4,339,610.08
Auxiliary	222,381.32	169,044.90
Depreciation/Amortization	5,743,435.05	5,579,040.77
Total Operating Expenses [Schedule IV-1]	\$ 39,673,278.86	\$ 38,493,931.84
Total Operating Income [Loss]	\$ (25,702,068.41)	\$ (25,145,962.99)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 19,460,757.63	\$ 18,572,342.36
Federal Revenue Non-Operating	5,582,938.50	4,948,399.00
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	653,037.73	679,244.86
Investment Income	2,474,979.03	717,546.67
Investing Activities Expense	(45,463.51)	(40,112.25)
Interest Expense		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	871.52	
Settlement of Claims		
Other Nonoperating Revenues	56,516.15	62,526.00
Other Nonoperating [Expenses]	(50,000.00)	558,888.41
Total Nonoperating Revenues [Expenses]	\$ 28,133,637.05	\$ 25,498,835.05
Income [Loss] Before Other Revenues and Transfers	\$ 2,431,568.64	\$ 352,872.06

EXHIBIT IV  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED AUGUST 31, 2020

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SCHEDULE IV-1  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX  
FOR THE YEAR ENDED AUGUST 31, 2020

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	ACADEMIC SUPPORT	STUDENT SERVICES
Natural Classification					
Cost of Goods Sold	\$	\$	\$	\$	\$
Salaries & Wages	8,492,477.47	566,184.53	6,703.00	3,368,859.13	2,902,656.45
Payroll Related Costs	1,535,726.00	126,871.42	1,026.95	739,050.95	630,511.76
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	315,580.85	18,808.57		227,657.38	920,704.64
Travel	59,880.25	16,809.02	762.25	35,072.26	14,964.73
Materials & Supplies	119,028.83	6,878.21	364.12	167,731.70	225,252.51
Communication & Utilities	12,518.51	4,775.00		602,558.39	74,970.03
Repairs & Maintenance		25,645.39		130,476.29	22,208.93
Rentals & Leases	14,777.46	620.36		100,293.59	157,978.49
Printing & Reproduction	2,487.73	243.16	84.00	22,173.13	17,837.72
Federal Pass-Through		164,978.19			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					14,160.17
Interest	75.56			45.85	55.43
Scholarships	1,250.00	9,000.00			49,130.20
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	72,484.72	16,088.63	2,590.78	201,085.43	790,469.03
Total Operating Expenses	<u>\$ 10,626,287.38</u>	<u>\$ 956,902.48</u>	<u>\$ 11,531.10</u>	<u>\$ 5,595,004.10</u>	<u>\$ 5,820,900.09</u>



INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$
2,078,722.24	391,967.98		140,870.72		17,948,441.52	17,420,325.07
1,106,882.35	168,689.55		54,626.20		4,363,385.18	4,256,809.44
258,534.75	77,995.31		270.00		1,819,551.50	1,775,839.97
19,873.59	7,215.34				154,577.44	396,381.88
222,742.99	46,854.86		6,729.63		795,582.85	1,330,067.45
82,413.06	390,306.06		3,751.32		1,171,292.37	1,200,540.98
148,792.88	812,736.63	342.80	6,455.91		1,146,658.83	893,792.57
78,430.38	12,399.00	33,750.00			398,249.28	188,332.33
4,050.34	137.75		485.80		47,499.63	63,519.19
					164,978.19	
				5,743,435.05	5,743,435.05	5,579,040.77
					14,160.17	3,055.74
2,284.78	62.32				2,523.94	773.71
		4,149,820.67	8,475.00		4,217,675.87	4,272,570.06
201,068.19	397,763.52	3,000.00	716.74		1,685,267.04	1,112,882.68
\$ 4,203,795.55	\$ 2,306,128.32	\$ 4,186,913.47	\$ 222,381.32	\$ 5,743,435.05	\$ 39,673,278.86	\$ 38,493,931.84

[Exhibit IV]

## UNAUDITED

EXHIBIT V  
 TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 13,079,643.82	\$ 10,842,467.95
Proceeds Received From Customers	330,412.30	398,398.20
Proceeds From Grants and Contracts	596,767.37	1,532,707.30
Proceeds From Auxiliary Enterprises	79,799.95	107,180.21
Proceeds From Loan Programs	10,351,414.78	4,821.78
Proceeds From Other Operating Revenues	37,126.77	42,958.07
Payments to Suppliers for Goods and Services	(7,082,386.31)	(6,603,696.64)
Payments to Employees	(22,173,236.70)	(21,785,289.69)
Payments for Loans Provided	(10,364,988.89)	(42,877.62)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(4,290,377.79)	(4,748,400.28)
Net Cash Provided [Used] By Operating Activities	\$ (19,435,824.70)	\$ (20,251,730.72)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 19,376,056.13	\$ 17,837,950.14
Proceeds From Gifts	653,037.73	679,244.86
Proceeds From Endowments		
Proceeds From Transfers From Other Funds	26,616.90	13,967.00
Proceeds From Other Grant Receipts	5,582,938.50	4,948,399.00
Proceeds From Other Noncapital Financing Activities	56,516.15	1,738,633.35
Payments of Interest		
Payments for Transfers to Other Funds		(13,967.00)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(50,000.00)	
Other Noncapital Transfers From/To System	225,187.52	102,407.21
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 25,870,352.93	\$ 25,306,634.56
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 1,962.40	\$
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	4,503.43	
Proceeds From Capital Contributions		
Payments for Additions to Capital Assets	(420,280.10)	(234,256.98)
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]	505,890.91	
Intrasystem Transfers for Capital Debt [Mandatory]	(4,542,989.46)	(4,534,729.52)
Intrasystem Transfers for Construction Projects [Non-Mand]		
Net Cash Provided [Used] By Capital & Related Financing Act.	\$ (4,450,912.82)	\$ (4,768,986.50)
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	(3,205,324.79)	(222,821.53)
Proceeds From Interest and Investment Income	294,207.68	410,130.49
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ (2,911,117.11)	\$ 187,308.96
Net Increase [Decrease] In Cash and Cash Equivalents	\$ (927,501.70)	\$ 473,226.30
Cash and Cash Equivalents, Beginning of Year	\$ 9,874,622.11	\$ 9,401,395.81
Restatement	(167,089.26)	
Cash and Cash Equivalents, Beginning of Year, As Restated	\$ 9,707,532.85	\$ 9,401,395.81
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 8,780,031.15	\$ 9,874,622.11

EXHIBIT V  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED AUGUST 31, 2020

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EXHIBIT VI  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF FIDUCIARY NET POSITION-CUSTODIAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020

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EXHIBIT VI  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF FIDUCIARY NET POSITION-CUSTODIAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020

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EXHIBIT VII  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION-CUSTODIAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Additions		
Contributions		
Gifts	\$ 478,480.64	\$
Capital Contributions		
Total Contributions	\$ 478,480.64	\$
Investment Income		
Interest/Dividends/Other Income	\$ 26,809.69	\$
Realized Gain [Loss] Sale of Investments	86,349.16	
Net Increase [Decrease] in Fair Value	14,671.73	
Total Investment income	\$ 127,830.58	\$
Less: Investing Activities Expense	\$ (1,256.06)	\$
Total Net Investment Income	\$ 126,574.52	\$
Other Additions		
Intergovernmental Receipts	\$	\$
Transfers from Other Members	3,646,700.29	
Transfers from Other State Agency		
Transfers from Other Funds	1,227,386.32	
Other Revenue/Additions		
Net Other Sales of Goods and Services	82,645.00	
Net Professional Fees		
Federal Revenue		
State Grant Revenue		
Other Grants and Contracts		
Other Revenue	157,836.11	
Total Other Additions	\$ 5,114,567.72	\$
Total Additions	\$ 5,719,622.88	\$
Deductions		
Refunds of Contributions	\$	\$
Salaries and Wages		
Payroll Related Costs		
Interest		
Settlement of Claims		
Transfers to Other State Agencies		
Transfers to Other Members		
Transfers to Other Funds	(1,227,386.32)	
Intergovernmental Payments		
Other Expenses/Deductions		
Communication & Utilities	(516.15)	
Materials & Supplies	(1,244.00)	
Printing & Reproduction	(3,738.00)	
Professional Fees & Services	(104,918.48)	
Rentals & Leases	(3,210.00)	
Repairs & Maintenance		
Travel		
Other Expenses	(704,093.72)	
Total Deductions	\$ (2,045,106.67)	\$
Change in Net Position	\$ 3,674,516.21	\$
Net Position, Beginning of Year	\$	\$
Restatement	167,089.26	
Net Position, Beginning of Year, Restated	\$ 167,089.26	\$
Net Position, End of Year	\$ 3,841,605.47	\$

SCHEDULE THREE  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
SCHEDULE OF CASH & CASH EQUIVALENTS  
FOR THE YEAR ENDED AUGUST 31, 2020

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SCHEDULE THREE-F  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
SCHEDULE OF FIDUCIARY CASH & CASH EQUIVALENTS-CUSTODIAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020

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SCHEDULE N-2  
TEXAS A&M UNIVERSITY-CENTRAL TEXAS  
NOTE 2 - CAPITAL ASSETS  
FOR THE YEAR ENDED AUGUST 31, 2020

	BALANCE 9-1-19	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	\$ 82,513,228.82	\$	\$
Infrastructure	11,079,441.93		
Facilities and Other Improvements	5,919,873.46		
Furniture and Equipment	5,117,765.21		
Vehicles, Boats and Aircraft	173,905.87		
Other Capital Assets	2,695,744.28		
Total Depreciable Assets at Historical Cost	\$ 107,499,959.57	\$	\$
Less Accumulated Depreciation for			
Buildings	\$ (17,749,571.63)	\$	\$
Infrastructure	(3,188,147.56)		
Facilities and Other Improvements	(1,772,768.84)		
Furniture and Equipment	(3,201,974.80)		
Vehicles, Boats and Aircraft	(115,389.24)		
Other Capital Assets	(1,193,500.55)		
Total Accumulated Depreciation	\$ (27,221,352.62)	\$	\$
Depreciable Assets, Net	\$ 80,278,606.95	\$	\$
Amortizable Assets - Intangible			
Computer Software	\$ 2,859,636.25	\$	\$
Total Intangible Assets at Historical Cost	\$ 2,859,636.25	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (2,798,718.25)	\$	\$
Total Accumulated Amortization	\$ (2,798,718.25)	\$	\$
Amortizable Assets, Net	\$ 60,918.00	\$	\$
Capital Assets, Net	\$ 83,028,699.95	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-20
\$	\$	\$	\$	\$ 1,740,000.00
				949,175.00
\$	\$	\$	\$	\$ 2,689,175.00
\$	\$	\$	\$	\$ 82,513,228.82
				11,079,441.93
				5,919,873.46
		245,720.24	(37,723.12)	5,325,762.33
		63,977.00		237,882.87
		111,776.11	(5,321.25)	2,802,199.14
\$	\$	\$ 421,473.35	\$ (43,044.37)	\$ 107,878,388.55
\$	\$	\$ (4,091,368.20)	\$	\$ (21,840,939.83)
		(601,795.92)		(3,789,943.48)
		(363,548.40)		(2,136,317.24)
		(473,214.33)	36,632.24	(3,638,556.89)
		(25,407.66)		(140,796.90)
		(165,948.54)	5,321.25	(1,354,127.84)
\$	\$	\$ (5,721,283.05)	\$ 41,953.49	\$ (32,900,682.18)
\$	\$	\$ (5,299,809.70)	\$ (1,090.88)	\$ 74,977,706.37
\$	\$	\$	\$	\$ 2,859,636.25
\$	\$	\$	\$	\$ 2,859,636.25
\$	\$	\$ (22,152.00)	\$	\$ (2,820,870.25)
\$	\$	\$ (22,152.00)	\$	\$ (2,820,870.25)
\$	\$	\$ (22,152.00)	\$	\$ 38,766.00
\$	\$	\$ (5,321,961.70)	\$ (1,090.88)	\$ 77,705,647.37