ANNUAL FINANCIAL REPORT

of

Prairie View A&M University

For the Year Ended August 31, 2020 With Comparative Totals for the Year Ended August 31, 2019



Dr. Ruth J. Simmons, President
Dr. Cynthia A. Carter-Horn,
Senior Vice President for Business Affairs & Chief Financial Officer

PRAIRIE VIEW A&M UNIVERSITY

STUDENT ENROLLMENT DATA

CURRENT YEAR

	NUMBER OF STUDE	ENTS BY SEMESTER
TYPE OF STUDENT	FALL 2019	FALL 2020
Texas Resident	8,044	8,273
Out-of-State	727	781
Foreign	186	205
Total Students	8,957	9,259

HISTORICAL (Fall Semester)

		SEMESTER
FISCAL YEAR	<u>HEADCOUNT</u>	CREDIT HOURS
2016-17	8,762	112,294
2017-18	9,125	119,919
2018-19	9,516	127,877
2019-20	8,957	119,971
2020-21	9.259	121.650

TEXAS A&M AGRILIFE RESEARCH

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EXHIBIT III PRAIRIE VIEW A&M UNIVERSITY 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]	\$ 54,412,844.89	\$ 36,756,169.08
Investments Restricted		
Cash and Cash Equivalents [Schedule Three]	8,713,807.83	5,861,015.07
Investments		
Legislative Appropriations	4,393,241.03	7,542,476.01
Receivables, Net [Note 24] Federal	10,498,453.85	30,665,459.10
Other Intergovernmental	10,476,433.63	30,003,437.10
Interest and Dividends		
Gifts		
Self-Insured Health and Dental Student	2,611,887.07	1,905,059.82
Investment Trades	2,011,007.07	1,705,057.02
Accounts	2,346,767.42	3,113,708.04
Other	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	4604
Due From Other Agencies	65,292.79	16,042.76
Due From Other Members Due From Other Funds	43,904,056.81	52,733,259.02 5,742,146.90
Consumable Inventories		3,742,140.90
Merchandise Inventories		
Loans and Contracts	65,954.41	82,235.81
Interfund Receivable [Note 12]		
Other Current Assets	14,167,942.34	13,679,615.23
Total Current Assets	\$ 141,180,248.44	\$ 158,097,186.84
Non-Current Assets		
Restricted		
Cash and Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Office	110,741,064.78	88,649,361.27
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable Loans and Contracts		
Assets Held By System Office	100,087,002.27	111,045,589.64
Investments [Note 3]	100,007,002.27	111,0 10,00010 1
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]	10.515.531.10	0.055.065.65
Land and Land Improvements	10,545,524.40	8,055,967.65
Construction In Progress Other Tangible Capital Assets	34,313,788.27 474,072.00	63,144,108.98 474,072.00
Land Use Rights	474,072.00	474,072.00
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	506,851,681.13	469,137,992.75
Infrastructure	20,309,053.55	19,107,282.54
Facilities and Other Improvements Furniture and Equipment	97,062,357.12 45,292,642.91	81,219,878.33 43,539,104.35
Vehicles, Boats, and Aircraft	3,269,762.94	3,558,858.60
Other Capital Assets	9,392,929.04	9,382,922.61
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights	2 415 297 40	2 022 707 00
Computer Software Other Intangible Capital Assets	2,415,287.49	2,023,797.99
Accumulated Depreciation/Amortization	(314,730,796.32)	(294,281,993.15)
Assets Held In Trust	(511,750,750,52)	(2) 1,201,>>5115)
Other Non-Current Assets		
Total Non-Current Assets	¢ (2(024 2(0 58	¢ (05.05(.042.5(
Total Non-Current Assets	\$ 626,024,369.58	\$ 605,056,943.56
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 Deferred Outflows of Resources Total Assets and Deferred Outflows	\$ 767,204,618.02	\$ 763,154,130.40

EXHIBIT III PRAIRIE VIEW A&M UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2020

		CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Liabilities and Deferred Inflows	_			
Current Liabilities				
Payables	¢	10.070.350.28	Φ.	0 001 627 02
Accounts Payroll	\$	5,276,564.23	\$	9,881,637.82 5,402,211.60
Investment Trades		3,270,304.23		3,402,211.00
Self-Insured Health and Dental				
Student		201,502.74		189,436.74
Other		291,934.35		597,800.73
Interfund Payable [Note 12] Due to Other Agencies		247,536.48		109,408.66
Due to Other Funds		217,550.10		5,742,146.90
Due to Other Members		1,100,088.60		3,386,712.71
Funds Held for Investment		41 257 766 24		40 462 257 61
Unearned Revenue Employees' Compensable Leave		41,357,766.24 694,479.65		40,462,257.61 529,964.88
Other Post Employment Benefits		074,477.03		327,704.00
Claims and Judgments				
Notes and Loans Payable [Note 5]				
Notes From Direct Borrowings [Note 5] Bonds Payable [Note 6]		533,300.00		502,800.00
Capital Lease Obligations [Note 8]				
Asset Retirement Obligations [Note 5]				
Liabilities Payable From Restricted Assets				
Other Current Liabilities		8,231,914.67		13,205,709.94
Total Comment Linkillsion	<u> </u>	69 005 427 24	•	90.010.097.50
Total Current Liabilities	\$	68,005,437.24	\$	80,010,087.59
Non-Current Liabilities				
Interfund Payable [Note 12]	\$		\$	
Employees' Compensable Leave		5,179,209.32		4,558,738.25
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]		13,244,713.00		13,778,013.00
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		50,000.00		50,000.00
	_		_	10.006.00
Total Non-Current Liabilities	\$	18,473,922.32	\$	18,386,751.25
Deferred Inflows of Resources [Note 28]				
Pension	\$		\$	
Other Post Employment Benefits				
Split-Interest Agreements				
Total Deferred Inflores of Decourage	\$		\$	
Total Deferred Inflows of Resources	<u>ə</u>		Þ	
Total Liabilities and Deferred Inflows	\$	86,479,359.56	\$	98,396,838.84
	·		_	, ,
Net Position	Φ.	100 052 602 22	Φ.	200 000 007 57
Net Investment In Capital Assets Restricted for	\$	400,053,692.32	\$	390,080,997.57
Debt Service				
Capital Projects		6,165,702.40		7,630,916.34
Education		23,119,229.58		20,940,007.03
Endowment and Permanent Funds		62.071.256.02		60.050.010.20
Nonexpendable Expendable		62,971,256.93 24,373,961.30		60,059,810.28 22,771,156.82
Unrestricted		164,041,415.93		163,274,403.52
Clearing Accounts		101,011,115.55		103,271,103.32
	_			
Total Net Position [Exhibit IV]	\$	680,725,258.46	\$	664,757,291.56
Total Liabilities, Deferred Inflows, and Net Position	\$	767,204,618.02	\$	763,154,130.40
Total Elabilities, Deferred lilliows, and Net I osition	Ψ	707,204,010.02	Ψ	703,134,130.40
	_		_	

EXHIBIT IV PRAIRIE VIEW A&M UNIVERSITY 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	\$	95,867,639.88	\$	96,360,265.81
Discounts and Allowances		(47,095,644.99)		(51,246,118.15)
Professional Fees		21,825.40		8,062.37
Auxiliary Enterprises		21,199,622.90		25,604,680.62
Discounts and Allowances		(5,703,370.97)		(7,159,941.34)
Other Sales of Goods and Services		113,332.07		1,391,638.03
Discounts and Allowances				
Interest Revenue				**********
Federal Revenue - Operating		22,349,687.38		20,181,594.34
Federal Pass Through Revenue		211,186.30		425,781.84
State Grant Revenue		12 522 000 20		10 141 110 07
State Pass Through Revenue		13,533,989.30		12,141,110.87
Other Grants and Contracts - Operating		1,525,831.07		1,295,730.95
Other Operating Revenue	_	4,378,885.61	_	4,108,524.94
Total Operating Revenues	\$	106,402,983.95	\$	103,111,330.28
Operating Expenses				
Instruction	\$	50,962,768.48	\$	49,705,423.98
Research		17,964,168.93		18,365,821.39
Public Service		7,185,490.33		8,738,807.33
Academic Support		24,825,697.81		26,148,766.33
Student Services		24,364,813.93		19,452,280.58
Institutional Support		22,100,108.96		20,324,699.12
Operation & Maintenance of Plant		27,332,951.38		27,468,787.77
Scholarships & Fellowships		24,831,054.03		20,812,930.69
Auxiliary		32,645,731.82		35,005,393.90
Depreciation/Amortization	_	22,215,721.75	-	21,746,812.01
Total Operating Expenses [Schedule IV-1]	\$	254,428,507.42	\$	247,769,723.10
Total Operating Income [Loss]	\$	(148,025,523.47)	\$	(144,658,392.82)
Nonoperating Revenues [Expenses]				
Legislative Revenue	\$	58,843,267.22	\$	59,088,841.71
Federal Revenue Non-Operating		46,031,838.41		39,271,632.55
Federal Pass Through Non-Operating				
State Pass Through Non-Operating				
Gifts		4,293,728.80		2,284,041.44
Investment Income		16,976,910.27		4,496,349.48
Investing Activities Expense		(349,628.12)		(366,876.13)
Interest Expense		(194,528.54)		(300,790.18)
Borrower Rebates and Agent Fees Gain [Loss] On Sale or Disposal of Capital Assets		58,238.34		
Settlement of Claims		(150,000.00)		(100,000.00)
Other Nonoperating Revenues		1,521,410.34		10,392,038.33
Other Nonoperating [Expenses]		(3,136,797.38)		(10,401,129.59)
Other Honoperating [Expenses]	•		-	
Tetal Newsonstine December (Ferrance)	\$	123,894,439.34	\$	104,364,107.61
Total Nonoperating Revenues [Expenses]	<u>-</u>			

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

	_	CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Other Revenues and Transfers				
Capital Contributions	\$		\$	
Capital Appropriations [Higher Education Fund] Additions to Permanent and Term Endowments		2,313,375.06		854,235.04
Special Items		2,313,373.00		654,255.04
Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		311,892.87		
Mandatory Transfers From Other Members Nonmandatory Transfers From Other Members		22 022 912 60		22 020 204 69
Nonmandatory Transfers From Members/Agencies-Cap Assets		32,022,813.60 21,565,007.30		32,020,294.68 3,763,306.54
Transfers Out		21,303,007.30		3,703,300.31
Transfers to Other State Agencies				(15,602.18)
Mandatory Transfers to Other Members		(7,346,113.00)		(7,338,305.24)
Nonmandatory Transfers to Other Members		(576,238.63)		(1,655,904.65)
Nonmandatory Transfers to Members/Agencies - Cap Assets Legislative Transfers - In		276 710 00		272 621 00
Legislative Transfers - In Legislative Transfers - Out		276,710.00 (6,674,013.80)		273,621.00 (6,668,115.86)
Legislative Appropriations Lapsed		(1,794,382.37)		(1,898,063.11)
	_	, , , , , , , , , , , , , , , , , , , ,	_	
Total Other Revenues and Transfers	\$	40,099,051.03	\$	19,335,466.22
Change In Net Position	\$	15,967,966.90	\$	(20,958,818.99)
Net Position, Beginning of Year Restatement	\$	664,757,291.56	\$	685,716,110.55
Net Position, Beginning of Year, Restated	\$	664,757,291.56	\$	685,716,110.55
Net Position, End of Year	\$	680,725,258.46	\$	664,757,291.56

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

	INS	TRUCTION	_	RESEARCH	PU	BLIC SERVICE	_	ACADEMIC SUPPORT		STUDENT SERVICES
Natural Classification										
Cost of Goods Sold	\$		\$		\$		\$		\$	
Salaries & Wages	:	38,306,469.03		12,787,226.30		4,711,060.47		9,477,361.49		7,952,355.98
Payroll Related Costs		9,042,419.58		2,616,884.38		1,236,058.98		2,114,019.81		2,004,637.79
Payroll Related Costs-TRS Pension										
Payroll Related Costs-OPEB										
Professional Fees & Services		313,544.43		223,987.55		196,735.12		3,841,463.33		2,166,886.92
Travel		397,539.69		168,017.22		212,045.08		332,342.61		368,289.62
Materials & Supplies		1,223,949.40		1,120,322.48		298,338.88		6,699,352.84		2,406,604.85
Communication & Utilities		253,525.63		155,629.67		35,537.48		489,627.47		398,104.68
Repairs & Maintenance		165,162.09		116,744.55		80,946.53		626,076.51		1,092,597.65
Rentals & Leases		357,542.38		100,140.66		72,054.34		382,692.50		795,699.16
Printing & Reproduction		10,676.37		66,907.79		4,426.05		25,427.98		92,754.31
Federal Pass-Through				181,136.24				80,468.62		
State Pass-Through										
Depreciation & Amortization										
Bad Debt Expense										3,305.10
Interest		1,131.84		2,042.00				379.39		995.25
Scholarships		294,030.52		58,647.15				547,786.38		484,463.72
Claims & Losses										
Net Change In OPEB Obligation										
Other Operating Expenses		596,777.52	_	366,482.94		338,287.40	_	208,698.88	_	6,598,118.90
Total Operating Expenses	\$	50,962,768.48	\$	17,964,168.93	\$	7,185,490.33	\$	24,825,697.81	\$	24,364,813.93

 NSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSH FELLOWSF		AUXILIARY	DEPRECIATION & AMORTIZATION	_	TOTAL	PRIOR YEAR
\$	\$	\$	\$	5	\$	\$:	\$
10,185,108.59	2,325,138.54	2,358,1	52.10	7,317,279.33			95,420,151.83	91,066,246.23
5,147,114.16	635,637.58	103,2	80.37	2,125,731.19			25,025,783.84	24,126,258.44
3,091,342.25	8,508,751.97	4,003,1	57.00	12,625,214.68			34,971,093.25	34,157,361.95
178,416.67	6.492.63	1,005,1	37.100	1,355,855.41			3,018,998.93	4,769,685.76
1,477,153.67	1,123,670.10	5.6	36.40	1,635,628.18			15,990,656.80	16,274,790.97
280,140.33	4,786,768.78	- ,-		1,170,618.15			7,569,952.19	7,262,128.40
(308,274.03)	8,608,900.45			1,407,338.89			11,789,492.64	16,314,149.60
206,352.46	73,589.70			1,579,941.55			3,568,012.75	4,200,900.25
347,759.53		4	53.50	66,429.76			614,845.29	599,299.48
							261,604.86	210,741.37
					22,215,721.75		22,215,721.75	21,746,812.01
							3,305.10	(30,178.44)
511.91	2,828.41			2,852.68			10,741.48	8,984.03
8,237.54		18,097,5	56.69	1,225,169.52			20,715,901.52	18,472,742.75
								13,735.95
1,486,245.88	1,261,173.22	262,7	87.97	2,133,672.48			13,252,245.19	8,576,064.35
\$ 22,100,108.96	\$ 27,332,951.38	\$ 24,831,0	54.03 \$	32,645,731.82	\$ 22,215,721.75	\$	254,428,507.42	\$ 247,769,723.10

[Exhibit IV]

EXHIBIT V PRAIRIE VIEW A&M UNIVERSITY 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	\$	49,871,657.45	\$	49,250,789.95
Proceeds Received From Customers		2,133,124.90		7,206,369.92
Proceeds From Grants and Contracts		37,604,714.99		31,464,495.51
Proceeds From Auxiliary Enterprises		15,628,647.52		19,568,628.71
Proceeds From Loan Programs		59,687,800.00		
Proceeds From Other Operating Revenues		4,385,045.61		4,126,149.94
Payments to Suppliers for Goods and Services		(91,528,785.09)		(99,048,508.89)
Payments to Employees		(119,786,597.20)		(115,513,723.18)
Payments for Loans Provided		(59,757,059.51)		(52,057.37)
Payments for Pension Benefits to Plan Members Payments for OPER Panefits to Plan Members				
Payments for OPEB Benefits to Plan Members Payments for Other Operating Expenses		(22,159,041.46)		(20,109,198.47)
1 ayricins for other operating Expenses	_	(22,137,041.40)	_	(20,107,170.47)
Net Cash Provided [Used] By Operating Activities	\$	(123,920,492.79)	\$	(123,107,053.88)
Cash Flows From Noncapital Financing Activities				
Proceeds From State Appropriations	\$	60,474,829.83	\$	61,419,302.53
Proceeds From Gifts		4,375,964.61		2,419,097.33
Proceeds From Endowments		2,313,375.06		854,235.04
Proceeds From Transfers From Other Funds		311,892.87		
Proceeds From Other Grant Receipts		46,031,838.41		39,271,632.55
Proceeds From Other Noncapital Financing Activities		20,499,372.70		594,738.74
Payments of Interest				(15 (00 10)
Payments for Transfers to Other Funds				(15,602.18)
Payments for Grant Disbursements		(5 222 020 12)		(17,002,045,42)
Payments for Other Noncapital Financing Uses		(5,333,039.13)		(17,093,945.42)
Other Noncapital Transfers From/To System Transfers Between Fund Groups		40,150,517.79		33,252,372.89
Net Cash Provided [Used] By Noncapital Financing Activities	\$	168,824,752.14	\$	120,701,831.48
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	59,480.00	\$	
Proceeds From Debt Issuance	Ψ	37,100.00	Ψ	
Proceeds From State Grants and Contracts				
Proceeds From Federal Grants and Contracts				
Proceeds From Gifts				
Proceeds From Interfund Payables				
Proceeds From Other Financing Activities		243,200.00		
Proceeds From Capital Contributions				
Payments for Additions to Capital Assets		(13,214,331.48)		(17,860,388.77)
Payments of Principal On Debt				
Payments for Capital Leases		(101 = 20 = 1)		(243,200.00)
Payments of Interest On Debt Issuance		(194,528.54)		(300,790.18)
Payments for Interfund Receivables		(746,000,00)		
Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory]		(746,000.00)		200 990 09
Intrasystem Transfers for Capital Debt [Mandatory]		359,170.72 (14,020,126.80)		300,889.08 (14,006,421.10)
Intrasystem Transfers for Capital Debt [Mandadory] Intrasystem Transfers for Construction Projects [Non-Mand]		(2,375,820.69)		(5,704,342.61)
Net Cash Provided [Used] By Capital & Related Financing Act.	\$	(29,888,956.79)	\$	(37,814,253.58)
	Ψ_	(22,000,230.72)	Ψ	(37,011,233.30)
Cash Flows From Investing Activities			^	
Proceeds From Sales of Investments	\$	2 0 41 50 6 02	\$	14 445 564 00
Sales and Purchases of Investments Held By System		2,841,596.02		14,445,564.32
Proceeds From Interest and Investment Income Payments to Acquire Investments		2,652,569.99		3,534,284.66
1 dyments to require investments	_		_	
Net Cash Provided [Used] By Investing Activities	\$	5,494,166.01	\$	17,979,848.98
Net Increase [Decrease] In Cash and Cash Equivalents	\$	20,509,468.57	\$	(22,239,627.00)
Cook and Cook Equivalents Designic - f V	Φ.	42 617 194 15	e.	64.056.011.15
Cash and Cash Equivalents, Beginning of Year Restatement	\$	42,617,184.15	\$	64,856,811.15
Cash and Cash Equivalents, Beginning of Year, As Restated	\$	42,617,184.15	\$	64,856,811.15
Cach and Cach Equivalents End of Veer [Sch Three]	\$	63 126 652 72	\$	12 617 194 15
Cash and Cash Equivalents, End of Year [Sch Three]	3	63,126,652.72	Φ	42,617,184.15

EXHIBIT V PRAIRIE VIEW A&M UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2020

	_	CURRENT YEAR TOTAL	_	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to				
Net Cash Provided [Used] By Operating Activities	\$		\$	
Operating Income [Loss]		(148,025,523.47)		(144,658,392.82)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities				
Amortization and Depreciation Bad Debt Expense Pension Expense OPEB Expense Operating Income [Loss] and Cash Flow Categories		22,215,721.75 771,818.05		21,746,812.01 734,512.90
Classification Differences				
Changes In Assets and Liabilities [Increase] Decrease In Receivables		492,709.31		(1,828,792.23)
[Increase] Decrease In Due From Agencies/Funds		(49,250.03)		51,126.63
[Increase] Decrease In Due From System Members		1,549,792.24		7,049,021.23
[Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses		(1,258,041.03)		(1,464,184.17)
[Increase] Decrease In Loans and Contracts		(69,259.51)		(52,057.37)
[Increase] Decrease In Other Assets [Increase] Decrease In Deferred Outflows - Pensions		769,713.92		(1,204,775.77)
[Increase] Decrease In Deferred Outflows - OPEB		(242 801 20)		409 200 22
Increase [Decrease] In Payables Increase [Decrease] In Due to Other Agencies/Funds		(242,801.29) 138,127.82		408,209.22 52,205.77
Increase [Decrease] In Due to System Members		(1,900,155.02)		(7,001,935.37)
Increase [Decrease] In Unearned Revenue		895,508.63		2,784,247.86
Increase [Decrease] In Deposits Increase [Decrease] In Employees' Compensable Leave		6,160.00 784,985.84		17,625.00 259,323.23
Increase [Decrease] In OPEB Liability		704,705.04		237,323.23
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 - Pensions Increase [Decrease] In Deferred Inflows - OPEB				
Increase [Decrease] In Asset Retirement Obligations				
Total Adjustments	\$	24,105,030.68	\$	21,551,338.94
Net Cash Provided [Used] By Operating Activities	\$	(123,920,492.79)	\$	(123,107,053.88)
Non-Cash Transactions				
Donation of Capital Assets	\$		\$	
Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts		9,439,822.72		(6,139,419.86)
Other		21,623,245.64		3,763,306.54
		21,020,2 1010		5,705,500.6

SCHEDULE THREE PRAIRIE VIEW A&M UNIVERSITY SCHEDULE OF CASH & CASH EQUIVALENTS FOR THE YEAR ENDED AUGUST 31, 2020

		CURRENT YEAR TOTAL	
Cash & Cash Equivalents			
Current Assets			
Cash On Hand	¢	10,000,00	
Cashiers Account Petty Cash Department Working Fund	\$	10,000.00 640.00	
Total Cash On Hand	\$	10,640.00	
Cash In Bank	\$	1,208,192.71	
Cash In State Treasury			
Fund 0245		17,574,433.48	
Fund 0900 Fund 5029		20,968.91 8,328,989.05	
Fund 3029		8,328,989.03	
Total Cash In State Treasury	\$	25,924,391.44	
Reimbursements Due From State Treasury	\$	3,909,885.35	
Assets Held By System Offices-Current	_	23,359,735.39	
Total Current Cash & Cash Equivalents [Exhibit III]	\$	54,412,844.89	
Restricted			
Assets Held By System Offices-Current	\$	8,713,807.83	
Total Restricted Cash & Cash Equivalents [Exhibit III]	\$	8,713,807.83	
Total Cash & Cash Equivalents [Exhibit V]	\$	63,126,652.72	

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

	_	BALANCE 9-1-19	ADJUSTMENTS	C	OMPLETED CIP
Non-Depreciable/Non-Amortizable Assets					
Land and Land Improvements	\$	8,055,967.65	\$	\$	1,852,556.75
Construction In Progress		63,144,108.98			(56,503,862.02)
Other Tangible Capital Assets	_	474,072.00	-	_	
Total Non-Depreciable/Non-Amortizable Assets	\$	71,674,148.63	\$	\$	(54,651,305.27)
Depreciable Assets					
Buildings	\$	469,137,992.75	\$	\$	37,713,688.38
Infrastructure		19,107,282.54			1,201,771.01
Facilities and Other Improvements		81,219,878.33			15,735,845.88
Furniture and Equipment		43,539,104.35			
Vehicles, Boats and Aircraft		3,558,858.60			
Other Capital Assets	_	9,382,922.61			
Total Depreciable Assets at Historical Cost	\$	625,946,039.18	\$	\$	54,651,305.27
Less Accumulated Depreciation for					
Buildings	\$	(205,098,392.61)	\$	\$	
Infrastructure		(6,254,347.74)			
Facilities and Other Improvements		(40,077,417.02)			
Furniture and Equipment		(30,898,371.85)			
Vehicles, Boats and Aircraft		(2,640,849.53)			
Other Capital Assets	_	(7,651,573.70)		_	
Total Accumulated Depreciation	\$	(292,620,952.45)	\$	\$	
Depreciable Assets, Net	\$	333,325,086.73	\$	\$	54,651,305.27
Amortizable Assets - Intangible					
Computer Software	\$	2,023,797.99	\$	\$	
Total Intangible Assets at Historical Cost	\$	2,023,797.99	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(1,661,040.70)	\$	\$	
Total Accumulated Amortization	\$	(1,661,040.70)	\$	\$	
Amortizable Assets,Net	\$	362,757.29	\$	\$	
Capital Assets, Net	\$	405,361,992.65	\$	\$	

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	_	ADDITIONS	DELETIONS	_	BALANCE 8-31-20
\$ 21,547,892.68	\$	\$	637,000.00 8,829,881.12	\$ (2,704,232.49)	\$	10,545,524.40 34,313,788.27 474,072.00
\$ 21,547,892.68	\$	\$	9,466,881.12	\$ (2,704,232.49)	\$	45,333,384.67
\$	\$	\$	107 (22.01	\$	\$	506,851,681.13 20,309,053.55
193,209.97			106,632.91 3,160,777.12 72,744.40 10,006.43	(1,600,448.53) (361,840.06)		97,062,357.12 45,292,642.91 3,269,762.94 9,392,929.04
\$ 193,209.97	\$	\$	3,350,160.86	\$ (1,962,288.59)	\$	682,178,426.69
\$ (176,095.35)	\$	\$	(13,077,291.64) (690,107.50) (4,261,941.75) (3,486,702.38) (248,695.48) (286,205.01)	\$ 1,576,615.53 360,598.40	\$	(218,175,684.25) (6,944,455.24) (44,339,358.77) (32,984,554.05) (2,528,946.61) (7,937,778.71)
\$ (176,095.35)	\$	\$	(22,050,943.76)	\$ 1,937,213.93	\$	(312,910,777.63)
\$ 17,114.62	\$	\$	(18,700,782.90)	\$ (25,074.66)	\$	369,267,649.06
\$	\$	\$	397,289.50	\$ (5,800.00)	\$	2,415,287.49
\$	\$	\$	397,289.50	\$ (5,800.00)	\$	2,415,287.49
\$	\$	\$	(164,777.99)	\$ 5,800.00	\$	(1,820,018.69)
\$	\$	\$	(164,777.99)	\$ 5,800.00	\$	(1,820,018.69)
\$	\$	\$	232,511.51	\$ 	\$	595,268.80
\$ 21,565,007.30	\$	\$	(9,001,390.27)	\$ (2,729,307.15)	\$	415,196,302.53