

UNAUDITED

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

UNAUDITED

PRAIRIE VIEW A&M UNIVERSITY
STUDENT ENROLLMENT DATA

CURRENT YEAR

| TYPE OF STUDENT | NUMBER OF STUDENTS BY SEMESTER | |
|-----------------|--------------------------------|-----------|
| | 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)

| FISCAL YEAR | HEADCOUNT | SEMESTER 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 |

UNAUDITED

TEXAS A&M AGRILIFE RESEARCH

TABLE OF CONTENTS

| <u>REFERENCE</u> | <u>EXHIBITS</u> | <u>PAGE</u> |
|------------------|--|-----------------------|
| III | Statement of Net Position | 1-1 |
| IV | Statement of Revenues, Expenses, and Changes in Net Position | 2-1 |
| IV - 1 | Schedule of NACUBO Function to Natural Classification Matrix | 3-1 |
| V | Statement of Cash Flows | 4-1 |
| VI | Statement of Fiduciary Net Position | <i>Not Applicable</i> |
| VI | Statement of Changes in Fiduciary Net Position | <i>Not Applicable</i> |
| | | |
| | <u>SCHEDULES</u> | |
| THREE | Schedule of Cash & Cash Equivalents | 15-1 |
| THREE-F | Schedule of Fiduciary Cash & Cash Equivalents | <i>Not Applicable</i> |
| N-2 | Note 2 - Capital Assets | 17-1 |

UNAUDITED

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 | | |
| Interest and Dividends | | |
| Gifts | | |
| Self-Insured Health and Dental | | |
| Student | 2,611,887.07 | 1,905,059.82 |
| Investment Trades | | |
| Accounts | 2,346,767.42 | 3,113,708.04 |
| Other | | |
| Due From Other Agencies | 65,292.79 | 16,042.76 |
| Due From Other Members | 43,904,056.81 | 52,733,259.02 |
| Due From Other Funds | | 5,742,146.90 |
| Consumable Inventories | | |
| 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] | \$ 110,741,064.78 | \$ 88,649,361.27 |
| Assets Held By System Office | | |
| 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] | | |
| Interfund Receivable [Note 12] | | |
| Capital Assets, Non-Depreciable [Note 2] | | |
| Land and Land Improvements | 10,545,524.40 | 8,055,967.65 |
| Construction In Progress | 34,313,788.27 | 63,144,108.98 |
| Other Tangible Capital Assets | 474,072.00 | 474,072.00 |
| Land Use Rights | | |
| Other Intangible Capital Assets | | |
| Capital Assets, Depreciable [Note 2] | | |
| Buildings and Building Improvements | 506,851,681.13 | 469,137,992.75 |
| Infrastructure | 20,309,053.55 | 19,107,282.54 |
| Facilities and Other Improvements | 97,062,357.12 | 81,219,878.33 |
| Furniture and Equipment | 45,292,642.91 | 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 | | |
| Computer Software | 2,415,287.49 | 2,023,797.99 |
| Other Intangible Capital Assets | | |
| Accumulated Depreciation/Amortization | (314,730,796.32) | (294,281,993.15) |
| Assets Held In Trust | | |
| Other Non-Current Assets | | |
| 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 Assets and Deferred Outflows | \$ 767,204,618.02 | \$ 763,154,130.40 |

UNAUDITED

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 | | |
| Accounts | \$ 10,070,350.28 | \$ 9,881,637.82 |
| Payroll | 5,276,564.23 | 5,402,211.60 |
| Investment Trades | | |
| 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 | | 5,742,146.90 |
| Due to Other Members | 1,100,088.60 | 3,386,712.71 |
| Funds Held for Investment | | |
| Unearned Revenue | 41,357,766.24 | 40,462,257.61 |
| Employees' Compensable Leave | 694,479.65 | 529,964.88 |
| Other Post Employment Benefits | | |
| Claims and Judgments | | |
| Notes and Loans Payable [Note 5] | | |
| Notes From Direct Borrowings [Note 5] | 533,300.00 | 502,800.00 |
| Bonds Payable [Note 6] | | |
| 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 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 |
| 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 Inflows of Resources | \$ | \$ |
| Total Liabilities and Deferred Inflows | \$ 86,479,359.56 | \$ 98,396,838.84 |
| Net Position | | |
| Net Investment In Capital Assets | \$ 400,053,692.32 | \$ 390,080,997.57 |
| Restricted for | | |
| 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 | | |
| Nonexpendable | 62,971,256.93 | 60,059,810.28 |
| Expendable | 24,373,961.30 | 22,771,156.82 |
| Unrestricted | 164,041,415.93 | 163,274,403.52 |
| Clearing Accounts | | |
| 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 |

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

715 - 2 - 1

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

715 - 2 - 2

UNAUDITED

SCHEDULE IV-1
PRAIRIE VIEW A&M UNIVERSITY
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 | 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 | <u>\$ 50,962,768.48</u> | <u>\$ 17,964,168.93</u> | <u>\$ 7,185,490.33</u> | <u>\$ 24,825,697.81</u> | <u>\$ 24,364,813.93</u> |

| INSTITUTIONAL SUPPORT | OPERATION & MAINTENANCE OF PLANT | SCHOLARSHIPS & FELLOWSHIPS | AUXILIARY | DEPRECIATION & AMORTIZATION | TOTAL | PRIOR YEAR |
|--------------------------|--|-------------------------------|------------------|--------------------------------|-------------------|-------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 10,185,108.59 | 2,325,138.54 | 2,358,152.10 | 7,317,279.33 | | 95,420,151.83 | 91,066,246.23 |
| 5,147,114.16 | 635,637.58 | 103,280.37 | 2,125,731.19 | | 25,025,783.84 | 24,126,258.44 |
| | | | | | | |
| 3,091,342.25 | 8,508,751.97 | 4,003,167.00 | 12,625,214.68 | | 34,971,093.25 | 34,157,361.95 |
| 178,416.67 | 6,492.63 | | 1,355,855.41 | | 3,018,998.93 | 4,769,685.76 |
| 1,477,153.67 | 1,123,670.10 | 5,636.40 | 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 | | 463.50 | 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 | | 18,097,566.69 | 1,225,169.52 | | 20,715,901.52 | 18,472,742.75 |
| | | | | | | 13,735.95 |
| 1,486,245.88 | 1,261,173.22 | 262,787.97 | 2,133,672.48 | | 13,252,245.19 | 8,576,064.35 |
| \$ 22,100,108.96 | \$ 27,332,951.38 | \$ 24,831,054.03 | \$ 32,645,731.82 | \$ 22,215,721.75 | \$ 254,428,507.42 | \$ 247,769,723.10 |

[Exhibit IV]

UNAUDITED

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 OPEB Benefits to Plan Members | | |
| Payments for Other Operating Expenses | (22,159,041.46) | (20,109,198.47) |
| 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 | | |
| Payments for Transfers to Other Funds | | (15,602.18) |
| Payments for Grant Disbursements | | |
| Payments for Other Noncapital Financing Uses | (5,333,039.13) | (17,093,945.42) |
| Other Noncapital Transfers From/To System | 40,150,517.79 | 33,252,372.89 |
| Transfers Between Fund Groups | | |
| 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 | | |
| 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 | | (243,200.00) |
| Payments of Interest On Debt Issuance | (194,528.54) | (300,790.18) |
| Payments for Interfund Receivables | | |
| Payments of Other Costs On Debt Issuance | (746,000.00) | |
| Transfer of Capital Debt Proceeds From System [Nonmandatory] | 359,170.72 | 300,889.08 |
| Intrasystem Transfers for Capital Debt [Mandatory] | (14,020,126.80) | (14,006,421.10) |
| 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) |
| Cash Flows From Investing Activities | | |
| Proceeds From Sales of Investments | \$ | \$ |
| Sales and Purchases of Investments Held By System | 2,841,596.02 | 14,445,564.32 |
| Proceeds From Interest and Investment Income | 2,652,569.99 | 3,534,284.66 |
| Payments to Acquire 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) |
| Cash and Cash Equivalents, Beginning of Year | \$ 42,617,184.15 | \$ 64,856,811.15 |
| Restatement | | |
| Cash and Cash Equivalents, Beginning of Year, As Restated | \$ 42,617,184.15 | \$ 64,856,811.15 |
| Cash and Cash Equivalents, End of Year [Sch Three] | \$ 63,126,652.72 | \$ 42,617,184.15 |

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

715 - 4 - 2

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

715 - 15 - 1

UNAUDITED

SCHEDULE N-2 PRAIRIE VIEW A&M UNIVERSITY 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 | \$ 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 |
|---------------------------------|---------------------------------|--------------------|-------------------|---------------------|
| \$ | \$ | \$ 637,000.00 | \$ | \$ 10,545,524.40 |
| 21,547,892.68 | | 8,829,881.12 | (2,704,232.49) | 34,313,788.27 |
| | | | | 474,072.00 |
| \$ 21,547,892.68 | \$ | \$ 9,466,881.12 | \$ (2,704,232.49) | \$ 45,333,384.67 |
| \$ | \$ | \$ | \$ | \$ 506,851,681.13 |
| | | | | 20,309,053.55 |
| | | 106,632.91 | | 97,062,357.12 |
| 193,209.97 | | 3,160,777.12 | (1,600,448.53) | 45,292,642.91 |
| | | 72,744.40 | (361,840.06) | 3,269,762.94 |
| | | 10,006.43 | | 9,392,929.04 |
| \$ 193,209.97 | \$ | \$ 3,350,160.86 | \$ (1,962,288.59) | \$ 682,178,426.69 |
| \$ | \$ | \$ (13,077,291.64) | \$ | \$ (218,175,684.25) |
| | | (690,107.50) | | (6,944,455.24) |
| | | (4,261,941.75) | | (44,339,358.77) |
| (176,095.35) | | (3,486,702.38) | 1,576,615.53 | (32,984,554.05) |
| | | (248,695.48) | 360,598.40 | (2,528,946.61) |
| | | (286,205.01) | | (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 |