ANNUAL FINANCIAL REPORT

of

Prairie View A&M University

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



Dr. Ruth J. Simmons, President Dr. Corey S. Bradford, Senior Vice President for Business Affairs

PRAIRIE VIEW A&M UNIVERSITY

STUDENT ENROLLMENT DATA

CURRENT YEAR

NUMBER OF STUDENTS BY SEMESTER				
FALL 2017	FALL 2018			
8,196	8,629			
643	661			
286	234			
9,125	9,524			
	FALL 2017 8,196 643 286			

HISTORICAL (Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER <u>CREDIT HOURS</u>
2014-15	8,343	103,759
2015-16	8,268	104,851
2016-17	8,762	112,294

PRAIRIE VIEW A&M UNIVERSITY

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EXHIBIT III PRAIRIE VIEW A&M UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

	CURRENT YEAR TOTAL	T PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three] Investments	48,624,87	44,640,865.80
Restricted Cash & Cash Equivalents [Schedule Three]	16,231,93	14,207,560.34
Investments Legislative Appropriations	11,497,37	12,644,266.47
Receivables, Net [Note 24] Federal	12,214,15	51.46 8,718,401.70
Other Intergovernmental Interest and Dividends Gifts		
Self-Insured Health and Dental Student	2,160,94	1,636,903.81
Investment Trades Accounts	2 811 75	55.84 2,733,522.22
Other	2,811,75	2,755,522.22
Due From Other Agencies	67,16	
Due From Other Members Due From Other Funds Consumable Inventories	54,232,93 9,711,06	
Merchandise Inventories Loans and Contracts	135,05	55.89 16,640.21
Interfund Receivable [Note 12] Other Current Assets		
Total Current Assets	11,010,65 \$ 168,697,92	
	\$ 168,697,92	20.56 \$ 156,718,367.16
Non-Current Assets Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Office	91,670,23	88.40 85,466,393.16
Investments [Note 3] Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts Assets Held By System Office	46,48	
Investments [Note 3]	121,075,00	150,011,077.50
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2] Land and Land Improvements	7,803,32	7,803,322.35
Construction In Progress	52,568,01	
Other Tangible Capital Assets	474,07	72.00 474,072.00
Land Use Rights Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	466,612,32	
Infrastructure Facilities and Other Improvements	19,107,28 77,460,96	
Furniture and Equipment	39,691,30	
Vehicles, Boats, and Aircraft	3,378,15	2,873,575.75
Other Capital Assets Intangible Capital Assets, Amortized [Note 2] Land Use Rights	9,106,47	70.40 9,093,473.01
Computer Software Other Intangible Capital Assets	2,001,06	50.01 1,564,090.09
Accumulated Depreciation/Amortization Assets Held In Trust	(272,640,99	09.01) (251,802,281.35)
Other Non-Current Assets		
Total Non-Current Assets	\$ 619,153,78	\$ 571,526,076.14
Deferred Outflows of Resources [Note 28] Unamortized Loss On Refunding Debt Government Acquisition	\$	\$
Pension Other Post Employment Benefits		
Total Deferred Outflows of Resources	\$	\$
Total Assets and Deferred Outflows	\$ 787,851,70	
	¢ /0/,031,/0	φ /20,244,445.50

EXHIBIT III PRAIRIE VIEW A&M UNIVERSITY STATEMENT OF NET POSITION FOR THE YEAR ENDED AUGUST 31, 2018

Current Liabilities \$ 8,985,273,61 \$ 13,301,596,09 Payables 5,982,773,34 6,276,650.55 Stelf-Insured Health and Dental 205,887,74 196,748.08 Other 505,817,74 196,748.08 Other 505,817,74 196,748.08 Other 505,813,98 503,426,79 Interfund Payable [Note 12] 57,202,89 419,412,84 Due to Other Funds 9,711,061,44 7,194,233,91 Due to Other Funds 9,711,061,44 7,194,233,91 Due to Other Summent 7,354,771,25 5,936,651,78 Uneamed Revenue 37,678,009,75 33,837,754,41 Employees' Compensable Leave 559,394,46 491,654,37 Other Post Employement Benefits 201,614,47,74 14,279,042,82 Claims and Judgments 7,6,929,58 66,759,88 Total Current Liabilities 11,2174,744,74 14,279,042,82 Other Ourrent Liabilities 11 14,279,042,82 Other Current Liabilities 11 14,279,042,82 Other Versensable Leave 8,82,503,931,52 14,524,013,			CURRENT YEAR TOTAL		PRIOR YEAR TOTAL
Payables 8, 985,273,61 \$, 13,301,596,09 Accounts \$, 8, 985,273,61 \$, 13,301,596,09 Investment Trades \$, 5982,733,34 \$, 6276,650,55 Sutdent 205,887,74 196,748,08 Other 503,413,98 503,426,79 Interfund Payable [Note 12] 505,413,98 503,426,79 Due to Other Agencies 57,202,89 4119,412,84 Due to Other Investment 7,354,771,125 53,383,7754,14 Uncamped Revenue 37,678,009,75 33,837,754,44 Uncamped Revenue 37,678,009,75 33,837,854,44 Other Post-Enployment Benefits 501,009,75 33,837,854,44 Clarins and Judgments Norts and Long Payable [Note 5] 66,759,88 Total Current Liabilities \$ 83,291,442,78 \$ 82,503,931,52 Non-Current Liabilities \$ 4,601,875,47 100,000,00 100,000,00 Total Current Liabilities \$ 4,601,875,47 \$ 4,601,875,47 Other Current Liabilities \$ 14,524,013,00 0,00,000,00 100,000,00	Liabilities and Deferred Inflows				
Accounts \$ 8,985,273.61 \$ 13,301,596,09 Payroll 5,982,753.34 \$ 6,276,650.55 Investment Trades 5 8,982,753.34 \$ 6,276,650.55 Investment Trades 5 8,982,753.34 \$ 6,276,650.55 Interfund Payable [Note 12] 505,6431.598 503,426.79 109,714,61.44 7,194,213.91 Due to Other Agencies 9,711,061.44 7,194,771.25 5,956,651.78 Due to Other Agencies 9,711,061.44 7,194,271.25 5,956,651.78 Due to Other Agencies 559,394.46 491,654.37 041,654.37 Other Post Employement Benefits 559,394.46 491,654.37 041,654.37 Other Corment Liabilities 7,629.58 6,679.88 6,759.88 Total Current Liabilities 7,629.58 5 6,679.88 Total Current Liabilities 5 83,291,442.78 \$ 82,2503,931.52 Non-Current Liabilities 5 83,291,442.78 \$ 4,601,875.47 Other Post Employment Benefits Notet 11 5 84,269,9	Current Liabilities				
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Total Liabilities and Deferred Inflows \$ 102,135,591.22 \$ 87,205,806.99 Net Position \$ 396,290,753.18 \$ 355,147,725.42 Restricted for \$ 396,290,753.18 \$ 355,147,725.42 Debt Service 7,920,806.47 8,949,868.42 Capital Projects 7,920,806.47 8,949,868.42 Education 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 57,931,993.89 55,892,813.85 Nonexpendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31		¢		¢.	
Net Position \$ 396,290,753.18 \$ 355,147,725.42 Net Investment In Capital Assets \$ 396,290,753.18 \$ 355,147,725.42 Restricted for Debt Service 7,920,806.47 8,949,868.42 Capital Projects 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 57,931,993.89 55,892,813.85 Expendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31	Total Deferred Inflows of Resources	\$		\$	
Net Investment In Capital Assets \$ 396,290,753.18 \$ 355,147,725.42 Restricted for Debt Service 7,920,806.47 8,949,868.42 Capital Projects 7,920,806.47 8,949,868.42 Education 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 57,931,993.89 55,892,813.85 Nonexpendable 57,931,993.89 55,892,813.85 Expendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31	Total Liabilities and Deferred Inflows	\$	102,135,591.22	\$	87,205,806.99
Net Investment In Capital Assets \$ 396,290,753.18 \$ 355,147,725.42 Restricted for Debt Service 7,920,806.47 8,949,868.42 Capital Projects 7,920,806.47 8,949,868.42 Education 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 57,931,993.89 55,892,813.85 Nonexpendable 57,931,993.89 55,892,813.85 Expendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31	Net Position				
Restricted for Debt Service 7,920,806.47 8,949,868.42 Capital Projects 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 20,644,872.72 19,949,814.13 Nonexpendable 57,931,993.89 55,892,813.85 Expendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31		\$	396.290.753.18	\$	355,147,725,42
Debt Service 7,920,806.47 8,949,868.42 Capital Projects 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 57,931,993.89 55,892,813.85 Nonexpendable 57,931,993.89 55,892,813.85 Expendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31		÷		+	
Capital Projects 7,920,806.47 8,949,868.42 Education 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 57,931,993.89 55,892,813.85 None xpendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31					
Education 20,644,872.72 19,949,814.13 Endowment and Permanent Funds 57,931,993.89 55,892,813.85 Nonexpendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31			7,920,806.47		8,949,868.42
Endowment and Permanent Funds 57,931,993.89 55,892,813.85 Nonexpendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31	Education				
Expendable 23,369,634.50 19,311,599.46 Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31	Endowment and Permanent Funds				
Unrestricted 179,558,049.79 181,786,815.03 Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31	Nonexpendable				55,892,813.85
Total Net Position [Exhibit IV] \$ 685,716,110.55 \$ 641,038,636.31					19,311,599.46
	Unrestricted		179,558,049.79		181,786,815.03
Total Liabilities, Deferred Inflows, and Net Position \$ 787,851,701.77 \$ 728,244,443.30	Total Net Position [Exhibit IV]	\$	685,716,110.55	\$	641,038,636.31
	Total Liabilities Deferred Inflows and Net Position	2	787 851 701 77	\$	728 244 443 30
	Total Englished, Deferred inforts, and riter i Ostion	φ	,	φ	, 20,2 1 1, 43.30

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

\$	90,661,538.73 (44,323,554.92) 24,469.75 22,442,079.67 (6,199,570.53) 2,668,297.28 17,496,689.82 157,727.59	\$	85,932,908.36 (45,695,026.57) 18,546.97 23,357,438.35 (5,972,405.27)
\$	(44,323,554.92) 24,469.75 22,442,079.67 (6,199,570.53) 2,668,297.28	\$	(45,695,026.57) 18,546.97 23,357,438.35 (5,972,405.27)
	24,469.75 22,442,079.67 (6,199,570.53) 2,668,297.28		18,546.97 23,357,438.35 (5,972,405.27)
	22,442,079.67 (6,199,570.53) 2,668,297.28 17,496,689.82		23,357,438.35 (5,972,405.27)
	(6,199,570.53) 2,668,297.28 17,496,689.82		(5,972,405.27)
	2,668,297.28 17,496,689.82		
	17,496,689.82		1 775 (01.00)
			1,775,604.98
			630.00
	157,727.59		15,622,931.67
			176,780.58
	10,797,218.15		11,110,964.70
	964,373.87		518,178.46
	4,082,771.97		4,464,284.69
ሰ	· · ·	¢	
\$	98,772,041.38	\$	91,310,836.92
.			
\$	46,047,877.19	\$	45,545,995.67
	16,813,570.70		14,044,008.12
	8,382,319.66		8,438,670.40
	21,824,050.64		21,895,771.27
			17,017,147.24
	19,404,048.55		17,680,385.07
	24,557,952.06		20,817,164.36
	18,000,628.41		14,481,098.44
	33,152,886.44		31,214,145.25
	21,023,836.11		17,348,671.70
\$	227,933,862.57	\$	208,483,057.52
\$	(129,161,821.19)	\$	(117,172,220.60)
\$	58,264,709.43	\$	57,940,933.83
	35,472,347.48		31,281,734.09
	1,795,812.30		2,223,815.01
	12,854,831.89		19,083,151.52
	(364,232.99)		(354,927.17)
	(1,131.00)		(1,934.97)
	5,200.00		
	,		
	27,509,670.69		1,305,173.70
	(389,572.67)		(33,578.30)
\$	135,147,635.13	\$	111,444,367.71
9	5	18,726,692.81 19,404,048.55 24,557,952.06 18,000,628.41 33,152,886.44 21,023,836.11 5 227,933,862.57 6 (129,161,821.19) 6 58,264,709.43 35,472,347.48 1,795,812.30 12,854,831.89 (364,232.99) (1,131.00) 5,200.00 27,509,670.69 (389,572.67)	18,726,692.81 19,404,048.55 24,557,952.06 18,000,628.41 33,152,886.44 21,023,836.11 5 227,933,862.57 5 (129,161,821.19) 5 58,264,709.43 35,472,347.48 1,795,812.30 12,854,831.89 (364,232.99) (1,131.00) 5,200.00 27,509,670.69 (389,572.67)

EXHIBIT IV PRAIRIE VIEW 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
Other Revenues and Transfers				
Capital Contributions	\$		\$	
Capital Appropriations [Higher Education Fund]				
Additions to Permanent and Term Endowments		889,065.02		390,454.13
Special Items				
Extraordinary Items				
Transfers In				
Transfers From Other State Agencies		150,153.00		182,739.00
Mandatory Transfers From Other Members				
Nonmandatory Transfers From Other Members		35,399,188.24		25,981,286.79
Nonmandatory Transfers From Members/Agencies-Cap Assets		18,625,914.16		63,028,813.32
Transfers Out				
Transfers to Other State Agencies		(260,521.93)		
Mandatory Transfers to Other Members		(7,365,902.35)		(7,466,141.74)
Nonmandatory Transfers to Other Members		(2,000,801.05)		(6,203,548.85)
Nonmandatory Transfers to Members/Agencies - Cap Assets				
Legislative Transfers - In		260,508.00		2,531,068.00
Legislative Transfers - Out		(6,666,427.00)		(8,375,806.00)
Legislative Appropriations Lapsed		(339,515.79)	_	(162,278.45)
Total Other Revenues and Transfers	\$	38,691,660.30	\$	69,906,586.20
Change In Net Position	\$	44,677,474.24	\$	64,178,733.31
Net Position, Beginning of Year Restatement	\$	641,038,636.31	\$	576,859,903.00
Net Position, Beginning of Year, Restated	<u>\$</u>	641,038,636.31	\$	576,859,903.00
Net Position, End of Year	\$	685,716,110.55	\$	641,038,636.31

SCHEDULE IV-1 PRAIRIE VIEW A&M UNIVERSITY 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	\$	\$	\$	\$	\$
Salaries & Wages	33,150,491.22	11,042,244.90	4,770,781.00	8,134,586.18	6,288,108.27
Payroll Related Costs	9,273,170.06	2,405,690.97	1,277,958.88	1,967,583.86	1,604,742.01
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	265,768.94	303,118.67	374,844.13	3,890,248.26	2,160,538.71
Travel	559,293.36	398,504.33	624,631.51	927,767.73	809,636.92
Materials & Supplies	1,175,382.40	1,086,505.63	530,444.60	3,921,161.82	2,177,911.31
Communication & Utilities	212,607.30	371,704.72	168,842.94	707,685.15	227,313.76
Repairs & Maintenance	216,257.11	382,801.11	28,643.12	540,137.34	1,841,809.26
Rentals & Leases	249,569.95	143,146.86	117,301.51	174,639.30	885,112.37
Printing & Reproduction	18,277.99	77,346.52	38,969.39	19,216.20	186,715.44
Federal Pass-Through				28,167.49	
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					115.01
Interest	94.71	29.07		849.73	257.93
Scholarships	298,197.54	56,492.76		554,623.97	715,313.89
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	628,766.61	545,985.16	449,902.58	957,383.61	1,829,117.93
Total Operating Expenses	\$ 46,047,877.19	\$ 16,813,570.70	\$ 8,382,319.66	\$ 21,824,050.64	\$ 18,726,692.81

IN	ISTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$		\$	\$	\$	\$	\$	\$
Ψ	10,765,270.03	2,080,435.95	2.403.939.51	7,189,717.60	Ψ	\$5,825,574.66	80,942,238.97
	3,397,751.39	487,861.40	67,623.72	1,954,669.51		22,437,051.80	22,055,687.18
	0,000,000	101,001110	01,020112	1,70 1,007101		22,107,001100	22,000,007110
	1,726,063.49	6,904,743.26	5,662.77	13,667,449.43		29,298,437.66	25,870,793.22
	286,822.93	7,895.18		1,597,965.21		5,212,517.17	4,501,540.94
	940,292.79	1,136,264.37	255.33	1,581,237.82		12,549,456.07	11,333,007.99
	131,411.12	4,554,118.99	2,500.81	1,235,466.20		7,611,650.99	6,964,905.14
	(75,842.29)	9,082,508.63		977,111.01		12,993,425.29	12,550,588.11
	202,582.92	23,370.35		1,569,687.24		3,365,410.50	2,741,592.35
	193,964.41	432.01		88,970.07		623,892.03	763,959.88
						28,167.49	89,264.40
					21,023,836.11	21,023,836.11	17,348,671.70
						115.01	21,917.41
	1,186.93	1,539.66		405.18		4,363.21	4,180.84
	1,084.00		15,441,027.94	1,174,520.78		18,241,260.88	14,931,320.87
	1,833,460.83	278,782.26	79,618.33	2,115,686.39		8,718,703.70	8,363,388.52
\$	19,404,048.55	\$ 24,557,952.06	\$ 18,000,628.41	\$ 33,152,886.44	\$ 21,023,836.11	\$ 227,933,862.57	\$ 208,483,057.52
-							

[Exhibit IV]

EXHIBIT V PRAIRIE VIEW 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	\$	47,587,266.71	\$	37,867,282.28
Proceeds Received From Customers		2,875,957.02		1,825,619.72
Proceeds From Grants and Contracts		29,411,198.40		25,686,036.31
Proceeds From Auxiliary Enterprises		15,165,907.91		17,507,840.68
Proceeds From Loan Programs				630.00
Proceeds From a Defined Benefit Pension Plan				
Proceeds From a Defined Benefit OPEB Plan				
Proceeds From Other Operating Revenues		4,063,091.67		4,471,896.08
Payments to Suppliers for Goods and Services		(81,626,532.37)		(68,615,259.80)
Payments to Employees		(108,820,673.61)		(102,225,119.28)
Payments for Loans Provided		(118,530.69)		(14,560.99)
Payments for Pension Benefits to Plan Members				
Payments for OPEB Benefits to Plan Members				
Payments for Other Operating Expenses		(18,154,712.39)		(13,914,087.84)
Net Cash Provided [Used] By Operating Activities	\$	(109,617,027.35)	\$	(97,409,722.84)
	φ	(109,017,027.55)	Ψ	()7,40),722.04)
Cash Flows From Noncapital Financing Activities	*	50 000 500 15	¢	F 1 1 F C C C C 1 :
Proceeds From State Appropriations	\$	59,332,589.17	\$	54,153,000.11
Proceeds From Gifts		1,795,812.30		2,223,815.01
Proceeds From Endowments		889,065.02		390,454.13
Proceeds From Transfers From Other Funds		150,153.00		182,739.00
Proceeds From Other Grant Receipts		35,472,347.48		31,281,734.09
Proceeds From Other Noncapital Financing Activities		592,537.69		8,438,199.12
Payments of Interest				
Payments for Transfers to Other Funds		(260,521.93)		
Payments for Grant Disbursements				
Payments for Other Noncapital Financing Uses		(3,722,402.60)		(541.62)
Other Noncapital Transfers From/To System		31,015,036.23		19,337,360.19
Transfers Between Fund Groups				
Net Cash Provided [Used] By Noncapital Financing Activities	\$	125,264,616.36	\$	116,006,760.03
Cash Flows From Capital and Related Financing Activities				
Proceeds From Sale of Capital Assets	\$	5,200.00	\$	
Proceeds From Debt Issuance	Ŷ	0,200100	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		14,524,013.00		
Proceeds From Capital Contributions		11,521,015.00		
Payments for Additions to Capital Assets		(25,948,379.57)		(11,528,102.35)
Payments of Principal On Debt		(23,)+0,377.37)		(11,520,102.55)
Payments for Capital Leases				
Payments of Interest On Debt Issuance		$(1 \ 131 \ 00)$		(103407)
Payments of Interest On Debt Issuance		(1,131.00)		(1,934.97)
Payments for Interfund Receivables		(1,131.00)		(1,934.97)
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance				
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory]		1,158,038.38		1,244,208.34
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory]		1,158,038.38 (14,032,329.35)		1,244,208.34 (15,841,947.74)
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory]	_	1,158,038.38		1,244,208.34
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory]	\$	1,158,038.38 (14,032,329.35)	\$	1,244,208.34 (15,841,947.74)
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act.	\$	1,158,038.38 (14,032,329.35) (567,978.54)	\$	1,244,208.34 (15,841,947.74) (6,435,656.24)
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities		1,158,038.38 (14,032,329.35) (567,978.54)	-	1,244,208.34 (15,841,947.74) (6,435,656.24)
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments	<u>\$</u> \$	1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08)	\$ \$	1,244,208.34 (15,841,947.74) (6,435,656.24) (32,563,432.96)
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System		1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74	-	1,244,208.34 (15,841,947.74) (6,435,656.24) (32,563,432.96) 14,174,026.62
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income		1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08)	-	1,244,208.34 (15,841,947.74) (6,435,656.24) (32,563,432.96)
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System		1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74	-	1,244,208.34 (15,841,947.74) (6,435,656.24) (32,563,432.96) 14,174,026.62
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income		1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74	-	1,244,208.34 (15,841,947.74) (6,435,656.24) (32,563,432.96) 14,174,026.62
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income Payments to Acquire Investments	\$	1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74 3,227,336.34	\$	1,244,208.34 (15,841,947.74) (6,435,656.24) (32,563,432.96) 14,174,026.62 3,256,674.16
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income Payments to Acquire Investments Net Cash Provided [Used] By Investing Activities	\$	1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74 3,227,336.34 15,223,363.08	\$	1,244,208.34 (15,841,947.74) (6,435,656.24) (32,563,432.96) 14,174,026.62 3,256,674.16 17,430,700.78
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income Payments to Acquire Investments Net Cash Provided [Used] By Investing Activities Net Cash Provided [Used] By Investing Activities	\$ \$ \$	1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74 3,227,336.34 15,223,363.08 6,008,385.01	\$ \$ \$	$\begin{array}{c} 1,244,208.34\\ (15,841,947.74)\\ (6,435,656.24)\\ (32,563,432.96)\\ 14,174,026.62\\ 3,256,674.16\\ 17,430,700.78\\ 3,464,305.01\\ \end{array}$
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investments Held By System Proceeds From Interest and Investment Income Payments to Acquire Investments Net Cash Provided [Used] By Investing Activities Net Cash Provided [Used] By Investing Activities Net Increase [Decrease] In Cash and Cash Equivalents Cash and Cash Equivalents, Beginning of Year Restatement	\$ <u>\$</u> \$	1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74 3,227,336.34 15,223,363.08 6,008,385.01 58,848,426.14	\$ \$ \$	$\begin{array}{c} 1,244,208.34\\ (15,841,947.74)\\ (6,435,656.24)\\ (32,563,432.96)\\ 14,174,026.62\\ 3,256,674.16\\ 17,430,700.78\\ 3,464,305.01\\ 55,384,121.13\\ \end{array}$
Payments for Interfund Receivables Payments of Other Costs On Debt Issuance Transfer of Capital Debt Proceeds From System [Nonmandatory] Intrasystem Transfers for Capital Debt [Mandatory] Intrasystem Transfers for Construction Proceeds [Non-Mand] Net Cash Provided [Used] By Capital and Related Financing Act. Cash Flows From Investing Activities Proceeds From Sales of Investments Sales and Purchases of Investment Held By System Proceeds From Interest and Investment Income Payments to Acquire Investments Net Cash Provided [Used] By Investing Activities Net Cash Provided [Used] By Investing Activities Net Increase [Decrease] In Cash and Cash Equivalents Cash and Cash Equivalents, Beginning of Year	\$ \$ \$	1,158,038.38 (14,032,329.35) (567,978.54) (24,862,567.08) 11,996,026.74 3,227,336.34 15,223,363.08 6,008,385.01	\$ \$ \$	$\begin{array}{c} 1,244,208.34\\ (15,841,947.74)\\ (6,435,656.24)\\ (32,563,432.96)\\ 14,174,026.62\\ 3,256,674.16\\ 17,430,700.78\\ 3,464,305.01\\ \end{array}$

EXHIBIT V PRAIRIE VIEW A&M UNIVERSITY STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2018

		JRRENT YEAR 'OTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$:	\$
Operating Income [Loss]	(129	9,161,821.19)	(117,172,220.60)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities			
Amortization and Depreciation Bad Debt Expense	21	,023,836.11 677,736.26	17,348,671.70 534,601.52
Pension Expense OPEB Expense Operating Income [Loss] and Cash Flow Categories Classification Differences			
Changes In Assets and Liabilities [Increase] Decrease In Receivables [Increase] Decrease In Due From Agencies/Funds [Increase] Decrease In Due From System Members	1	8,447,078.52) 1,799,710.53 2,671,983.14)	(4,109,531.31) (1,231,708.13) 3,456,407.17
[Increase] Decrease In Inventories [Increase] Decrease In Prepaid Expenses [Increase] Decrease In Loans and Contracts		114,715.98 (118,530.69)	1,106,497.43 (13,288.32)
[Increase] Decrease In Deferred Outflows - Pensions [Increase] Decrease In Deferred Outflows - OPEB		2,166,063.02	(618,255.23)
Increase [Decrease] In Payables Increase [Decrease] In Due to Other Agencies/Funds		4,612,010.33) (362,209.95)	7,983,297.97 (189,340.39
Increase [Decrease] In Due to System Members Increase [Decrease] In Unearned Revenue Increase [Decrease] In Deposits		(1,418,119.47 3,840,255.34 (19,680.30)	(2,177,871.31 (2,581,808.78 7,611.39
Increase [Decrease] In Employees' Compensable Leave Increase [Decrease] In OPEB Liability Increase [Decrease] In Pension Liability Increase [Decrease] In Self Insured Accrued Liability		(264,149.94)	247,214.05
Increase [Decrease] In Deferred Inflows - Pensions Increase [Decrease] In Deferred Inflows - OPEB			
Total Adjustments	\$ 19	9,544,793.84	\$ 19,762,497.76
Net Cash Provided [Used] By Operating Activities	\$ (109	0,617,027.35)	\$ (97,409,722.84)
Ion-Cash Transactions			
Donation of Capital Assets Net Change In Fair Value of Investments Refunding of Long Term Debt Amortization of Bond Premiums and Discounts	\$	3,576,347.42	\$ 12,419,176.83
Borrowing Under Capital Lease Purchase			63,028,813.32

SCHEDULE THREE PRAIRIE VIEW A&M UNIVERSITY 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	\$	10,000.00
Petty Cash Department Working Fund		1,440.00
Total Cash On Hand	\$	11,440.00
Total Cash Oli Halid	ð	11,440.00
Cash In Bank	\$	780,365.52
Cash In State Treasury		
Fund 0245		16,642,536.77
Fund 0900		475.23
Fund 5029		8,382,977.82
Total Cash In State Treasury	\$	25,025,989.82
Reimbursements Due From State Treasury	\$	6 205 280 86
Assets Held By System Offices-Current	Э	6,295,380.86 16,511,700.01
Assets Held By System Offices-Current	_	10,511,700.01
Total Current Cash and Cash Equivalents [Exhibit III]	\$	48,624,876.21
Restricted		
Assets Held By System Offices-Current	\$	10,979,139.86
Cash Equivalents		5,252,795.08
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$	16,231,934.94
Total Cash & Cash Equivalents [Exhibit V]	\$	64,856,811.15

SCHEDULE N-2 PRAIRIE VIEW 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	\$	7,803,322.35	\$	\$	
Construction In Progress		32,428,086.75			(18,625,914.16)
Other Tangible Capital Assets	_	474,072.00			
Total Non-Depreciable/Non-Amortizable Assets	\$	40,705,481.10	\$	\$	(18,625,914.16)
Depreciable Assets					
Buildings	\$	420,038,037.86	\$	\$	18,625,914.16
Infrastructure		19,107,282.54			
Facilities and Other Improvements		77,435,900.85			
Furniture and Equipment		36,132,165.57			
Vehicles, Boats and Aircraft		2,873,575.75			
Other Capital Assets	_	9,093,473.01			
Total Depreciable Assets at Historical Cost	\$	564,680,435.58	\$	\$	18,625,914.16
Less Accumulated Depreciation for					
Buildings	\$	(179,036,619.86)	\$	\$	
Infrastructure		(4,863,919.02)			
Facilities and Other Improvements		(32,395,299.37)			
Furniture and Equipment		(24,674,960.07)			
Vehicles, Boats and Aircraft		(2,309,659.67)			
Other Capital Assets		(6,957,733.27)			
Total Accumulated Depreciation	\$	(250,238,191.26)	\$	\$	
Depreciable Assets, Net	\$	314,442,244.32	\$	\$	18,625,914.16
Amortizable Assets - Intangible					
Computer Software	\$	1,564,090.09	\$	\$	
Total Intangible Assets at Historical Cost	\$	1,564,090.09	\$	\$	
Less Accumulated Amortization for					
Computer Software	\$	(1,564,090.09)	\$	\$	
Total Accumulated Amortization	\$	(1,564,090.09)	\$	\$	
Amortizable Assets,Net	\$		\$	\$	
Capital Assets, Net	\$	355,147,725.42	\$	\$	
	_			_	

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS		DELETIONS		BALANCE 8-31-18	
\$ 18,625,914.16	\$	\$	20,139,924.75	\$		\$	7,803,322.35 52,568,011.50 474,072.00
\$ 18,625,914.16	\$	\$	20,139,924.75	\$		\$	60,845,405.85
\$	\$	\$	27,948,369.71	\$		\$	466,612,321.73 19,107,282.54
			25,068.00				77,460,968.85
			3,679,818.98		(120,680.35)		39,691,304.20
			622,363.82		(117,783.04)		3,378,156.53
			12,997.39			_	9,106,470.40
\$	<u>\$</u>	\$	32,288,617.90	\$	(238,463.39)	\$	615,356,504.25
\$	\$	\$	(12,948,574.29) (695,214.36)	\$		\$	(191,985,194.15) (5,559,133.38)
			(3,828,414.41)				(36,223,713.78)
			(2,958,917.74)		67,335.41		(27,566,542.40)
			(219,649.33)		117,783.04		(2,411,525.96)
			(365,783.15)				(7,323,516.42)
\$	\$	\$	(21,016,553.28)	\$	185,118.45	\$	(271,069,626.09)
\$	\$	<u>\$</u>	11,272,064.62	\$	(53,344.94)	\$	344,286,878.16
\$	\$	\$	436,969.92	\$		\$	2,001,060.01
\$	\$	\$	436,969.92	\$		\$	2,001,060.01
\$	\$	\$	(7,282.83)	\$		\$	(1,571,372.92)
\$	\$	\$	(7,282.83)	\$		\$	(1,571,372.92)
\$	\$	\$	429,687.09	\$		\$	429,687.09
\$ 18,625,914.16	\$	\$	31,841,676.46	\$	(53,344.94)	\$	405,561,971.10