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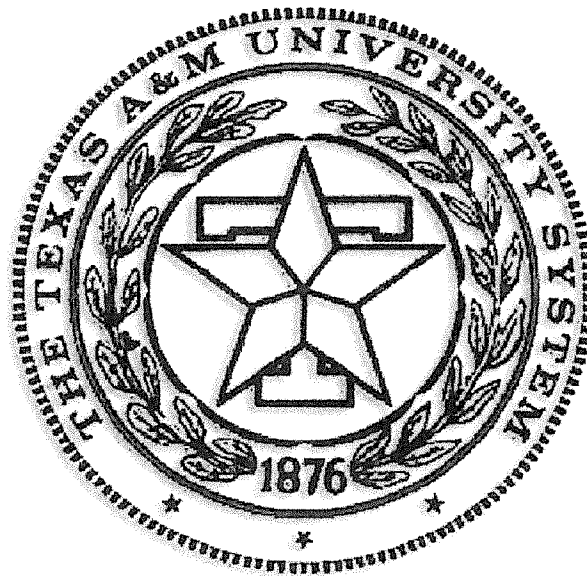
FINANCIAL REPORT

OF

PRAIRIE VIEW A&M UNIVERSITY

FOR THE YEAR ENDED AUGUST 31, 2013

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED AUGUST 31, 2012



DR. GEORGE C. WRIGHT, PRESIDENT

DR. COREY S. BRADFORD, SENIOR VICE PRESIDENT FOR BUSINESS AFFAIRS

ROD MIRELES, ASSOCIATE VICE PRESIDENT FOR FINANCIAL ADMINISTRATION

PRAIRIE VIEW, TEXAS

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PRAIRIE VIEW A&M UNIVERSITY

CURRENT YEAR
STUDENT ENROLLMENT DATA

TYPE OF STUDENT	NUMBER OF STUDENTS BY SEMESTER	
	FALL 2012	FALL 2013
Texas Resident	7,560	7,473
Out-of-State	596	596
Foreign	180	172
Total Students	8,336	8,241

HISTORICAL
STUDENT ENROLLMENT DATA

(Fall Semester)

FISCAL YEAR	HEADCOUNT	SEMESTER CREDIT HOURS
2000-01	6,609	84,588
2001-02	6,747	86,075
2002-03	7,255	90,316
2003-04	7,808	96,221
2004-05	8,350	103,658
2005-06	7,912	96,085
2006-07	8,006	96,364
2007-08	8,382	100,785
2008-09	8,203	99,619
2009-10	8,608	104,145
2010-11	8,781	107,087
2011-12	8,425	104,217
2012-13	8,336	103,179
2013-14	8,241	102,638

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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, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	81,895,758.74	82,850,634.81
Securities Lending Collateral		
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	10,154,826.38	10,466,150.22
Investments		
Legislative Appropriations	2,924,273.42	2,701,350.57
Receivables, Net		
Federal	9,339,565.45	11,749,275.68
Other Intergovernmental		
Interest and Dividends		
Pledges		
Self-Insured Health and Dental		
Student	2,030,084.29	2,287,213.76
Investment Trades		
Accounts	524,188.35	461,812.89
Other	2,551.91	
Due From Other Agencies	188,662.34	452,399.14
Due From Other Members	16,067,414.80	14,976,146.00
Due From Other Funds	12,869,061.92	11,698,966.11
Consumable Inventories		266,834.23
Merchandise Inventories		
Loans and Contracts	257,704.44	106,476.86
Interfund Receivable		
Other Current Assets	6,162,569.53	4,372,255.98
	<u> </u>	<u> </u>
Total Current Assets	\$ 142,416,661.57	\$ 142,389,516.25
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 61,651,497.07	\$ 72,543,389.55
Assets Held By System Offices		
Investments		
Loans, Contracts and Other		
Pledges Receivable		
Loans and Contracts	295,122.13	339,165.19
Assets Held By System Offices	103,077,935.78	65,204,709.15
Investments		
Derivative Instruments		
Hedging Derivative Instruments		
Interfund Receivable		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	6,643,331.35	6,643,331.35
Construction In Progress	2,826,970.92	3,635,055.23
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	341,694,674.58	327,141,852.84
Infrastructure	4,890,514.02	3,962,913.23
Facilities and Other Improvements	32,049,763.89	32,049,763.89
Furniture and Equipment	27,162,895.11	27,798,981.68
Vehicles, Boats, and Aircraft	2,891,191.68	2,819,126.25
Other Capital Assets	8,399,438.91	8,242,764.34
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	2,464,610.00	2,750,093.33
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(196,733,149.25)	(187,537,920.68)
Assets Held In Trust		
Other Non-Current Assets		
	<u> </u>	<u> </u>
Total Non-Current Assets	\$ 397,788,868.19	\$ 366,067,297.35
Deferred Outflows of Resources		
Derivative Instruments [Note 7]	\$	\$
Government Acquisition [Note 29]		
	<u> </u>	<u> </u>
Total Deferred Outflows of Resources	\$	\$
	<u> </u>	<u> </u>
Total Assets and Deferred Outflows	\$ 540,205,529.76	\$ 508,456,813.60
	<u> </u>	<u> </u>

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EXHIBIT III
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 5,008,012.73	\$ 3,675,723.55
Payroll	3,856,572.87	4,559,261.52
Investment Trades		
Self-Insured Health and Dental		
Other	598,252.91	381,233.48
Interfund Payable	684,410.76	620,263.36
Due to Other Agencies	416,305.66	275,624.94
Due to Other Funds	12,869,061.92	11,698,966.11
Due to Other Members	1,270,042.19	2,030,812.81
Funds Held for Investment		
Hedging Derivative Instruments		
Unearned Revenue	32,437,074.66	26,638,358.39
Employees' Compensable Leave	403,564.00	368,878.00
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets		
Funds Held for Others	14,316,213.68	13,112,355.38
Obligations/Securities Lending		
Other Current Liabilities	34,295.39	34,314.89
Total Current Liabilities	<u>\$ 71,893,806.77</u>	<u>\$ 63,395,792.43</u>
Non-Current Liabilities		
Interfund Payable	\$ 1,111,415.75	\$ 1,751,085.32
Employees' Compensable Leave	3,358,343.00	3,429,199.00
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable		
Bonds Payable		
Hedging Derivative Instruments		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations		
Other Non-Current Liabilities	40,000.00	40,000.00
Total Non-Current Liabilities	<u>\$ 4,509,758.75</u>	<u>\$ 5,220,284.32</u>
Total Liabilities	<u>\$ 76,403,565.52</u>	<u>\$ 68,616,076.75</u>
Net Position		
Net Investment In Capital Assets	\$ 232,764,313.21	\$ 227,980,033.46
Restricted for		
Debt Service		
Capital Projects	9,256,652.71	1,219,962.36
Education	15,850,803.48	14,336,157.72
Endowment and Permanent Funds		
Nonexpendable	49,050,273.46	47,809,481.24
Expendable	10,822,223.09	7,270,005.59
Unrestricted	146,057,698.29	141,225,096.48
Total Net Position [Exhibit IV]	<u>\$ 463,801,964.24</u>	<u>\$ 439,840,736.85</u>
Total Liabilities and Net Position	<u>\$ 540,205,529.76</u>	<u>\$ 508,456,813.60</u>

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EXHIBIT IV
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2013

	<u>CURRENT YEAR TOTAL</u>	<u>PRIOR YEAR TOTAL</u>
Operating Revenues		
Sales of Goods and Services		
Tuition and Fees-Pledged	\$ 67,559,456.52	\$ 66,144,620.67
Discounts and Allowances	(28,944,563.58)	(23,623,586.00)
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees	15,263.94	10,277.49
Net Auxiliary Enterprises	15,278,079.25	15,628,984.86
Net Other Sales of Goods and Services	2,608,550.89	2,122,038.03
Discounts and Allowances-Sales	(3,554,958.84)	(3,020,299.00)
	<u>52,961,828.18</u>	<u>57,262,036.05</u>
Total Sales of Goods and Services	\$ 52,961,828.18	\$ 57,262,036.05
Interest Revenue		158.98
Federal Revenue - Operating	14,947,323.24	14,039,104.78
Federal Pass Through Revenue	351,889.58	335,527.70
State Grant Revenue	2,114.86	963.83
State Pass Through Revenue	4,497,465.61	5,332,008.74
Other Grants and Contracts - Operating	664,956.64	408,281.63
Other Operating Revenue	3,448,661.78	3,102,243.67
	<u>76,874,239.89</u>	<u>80,480,325.38</u>
Total Operating Revenues	\$ 76,874,239.89	\$ 80,480,325.38
Operating Expenses		
Instruction	\$ 35,937,742.50	\$ 36,018,907.28
Research	9,469,604.65	9,459,206.03
Public Service	7,707,281.86	7,965,635.49
Hospitals and Clinics		
Academic Support	22,512,207.42	18,089,010.06
Student Services	10,402,496.67	9,536,616.59
Institutional Support	17,310,250.02	18,266,922.58
Operation & Maintenance of Plant	16,258,733.59	15,082,660.19
Scholarships & Fellowships	11,973,420.08	14,533,133.38
Auxiliary	23,736,562.86	23,083,825.74
Depreciation/Amortization	12,532,651.28	12,502,357.64
	<u>167,840,950.93</u>	<u>164,538,274.98</u>
Total Operating Expenses [Schedule IV-1]	\$ 167,840,950.93	\$ 164,538,274.98
Total Operating Income [Loss]	\$ (90,966,711.04)	\$ (84,057,949.60)
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 52,384,440.15	\$ 53,733,183.36
Federal Revenue Non-Operating	29,553,965.13	31,625,330.51
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	1,993,677.60	1,099,474.20
Land Income		
Investment Income	2,803,456.83	2,415,082.15
Loan Premium/Fees On Securities Lending		
Investing Activities Expense	(242,761.01)	(180,255.68)
Interest Expense and Fiscal Charges	(108,888.59)	(82,064.46)
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(724,123.72)	(3,559.32)
Net Increase [Decrease] In Fair Value	5,397,483.43	3,651,218.51
Settlement of Claims		(84,466.34)
Other Nonoperating Revenues	15,987,736.28	4,317,386.38
Other Nonoperating [Expenses]	(1,640,313.62)	(41,087.43)
	<u>105,404,672.48</u>	<u>96,450,241.88</u>
Total Nonoperating Revenues [Expenses]	\$ 105,404,672.48	\$ 96,450,241.88
Income [Loss] Before Other Revenues and Transfers	\$ 14,437,961.44	\$ 12,392,292.28

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EXHIBIT IV
 PRAIRIE VIEW A&M UNIVERSITY
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Other Revenues and Transfers		
Capital Contributions	\$	\$
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments	254,372.84	296,758.24
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies		
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	21,548,015.05	20,852,926.81
Nonmandatory Transfers From Members/Agencies-Cap Assets		402,320.00
Transfers Out		
Transfers to Other State Agencies	(1,047,741.31)	(316,111.47)
Mandatory Transfers to Other Members	(4,073,592.34)	(4,195,956.77)
Nonmandatory Transfers to Other Members	(800,000.00)	(2,209,750.96)
Nonmandatory Transfers to Members/Agencies - Cap Assets	(10,870.50)	
Legislative Transfers - In		
Legislative Transfers - Out	(6,346,054.00)	(6,350,502.00)
Legislative Appropriations Lapsed	(863.79)	(195,761.65)
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ 9,523,265.95	\$ 8,283,922.20
	<u> </u>	<u> </u>
Change In Net Position	\$ 23,961,227.39	\$ 20,676,214.48
	<u> </u>	<u> </u>
Net Position, Beginning of Year	\$ 439,840,736.85	\$ 415,952,174.24
Restatement		3,212,348.13
	<u> </u>	<u> </u>
Net Position, Beginning of Year, Restated	\$ 439,840,736.85	\$ 419,164,522.37
	<u> </u>	<u> </u>
Net Position, End of Year	\$ 463,801,964.24	\$ 439,840,736.85
	<u> </u>	<u> </u>

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SCHEDULE IV-1
 PRAIRIE VIEW A&M UNIVERSITY
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2013

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold					
Salaries & Wages	28,616,110.65	5,224,411.84	4,888,520.85		9,777,537.04
Payroll Related Costs	5,749,538.62	964,608.13	1,099,624.88		1,863,224.59
Professional Fees & Services	39,605.00	131,261.66	241,776.11		3,463,933.86
Travel	180,312.70	214,322.05	391,103.91		589,650.01
Materials & Supplies	467,862.53	1,190,368.06	364,839.30		3,681,232.75
Communication & Utilities	229,453.20	427,960.63	248,251.16		194,805.76
Repairs & Maintenance	17,431.76	841,639.88	46,167.05		567,248.65
Rentals & Leases	226,771.26	39,234.14	64,032.47		179,979.64
Printing & Reproduction	20,130.30	14,133.65	29,597.77		71,410.34
Federal Pass-Through	3,373.67	86,536.32			
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest	46.20	128.07	70.16		148.28
Scholarships	189,486.22	51,933.42	109.99		901,192.32
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	197,620.39	283,066.80	333,188.21		1,221,844.18
Total Operating Expenses	\$ 35,937,742.50	\$ 9,469,604.65	\$ 7,707,281.86	\$	\$ 22,512,207.42

NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
4,369,037.42	7,901,712.78	3,531,154.24	1,597,456.97	5,632,378.36		71,538,320.15	68,175,045.12
897,322.99	3,389,217.16	502,496.65	27,196.97	1,453,462.75		15,946,692.74	16,193,949.81
580,068.43	1,743,030.09	2,230,433.15		9,155,405.58		17,585,513.88	15,958,232.40
171,519.24	283,991.33	8,602.25	11,259.04	1,789,107.46		3,639,867.99	3,104,964.25
1,220,564.84	621,368.99	609,440.27	377.29	1,131,839.61		9,287,893.64	11,196,569.44
264,965.65	239,451.85	3,362,733.70		1,303,163.03		6,270,784.98	6,506,928.57
1,576,894.39	802,130.55	5,543,893.45		561,571.14		9,956,976.87	8,609,789.65
265,331.48	100,164.68	27,707.93	35.00	779,111.50		1,682,368.10	1,450,298.41
78,748.19	286,620.19	2,221.37		95,947.77		598,809.58	616,681.65
						89,909.99	45,470.66
					12,532,651.28	12,532,651.28	12,502,357.64
(325,789.62)						(325,789.62)	27,470.28
316.06	3,484.70	344.15		445.73		4,983.35	2,404.13
319,928.32			10,302,738.67	944,089.66		12,709,478.60	15,435,243.70
983,589.28	1,939,077.70	439,706.43	34,356.14	890,040.27		6,322,489.40	4,712,869.27
<u>\$ 10,402,496.67</u>	<u>\$ 17,310,250.02</u>	<u>\$ 16,258,733.59</u>	<u>\$ 11,973,420.08</u>	<u>\$ 23,736,562.86</u>	<u>\$ 12,532,651.28</u>	<u>\$ 167,840,950.93</u>	<u>\$ 164,538,274.98</u>

[Exhibit IV]

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EXHIBIT V
PRAIRIE VIEW A&M UNIVERSITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees	45,363,109.26	40,848,180.47
Proceeds Received From Customers	3,488,408.29	2,524,793.94
Proceeds From Sponsored Programs	24,607,095.42	45,192,273.60
Proceeds From Auxiliary Enterprises	9,420,752.83	12,665,351.95
Proceeds From Loan Programs		605,106.79
Proceeds From Other Revenues	3,448,642.28	3,102,744.27
Payments to Suppliers for Goods and Services	(55,594,446.87)	(52,656,842.82)
Payments to Employees - Salaries	(71,500,795.43)	(68,090,247.11)
Payments to Employees - Benefits	(16,723,076.11)	(16,237,170.17)
Payments for Loans Provided	(486,427.59)	
Payments for Other Expenses	(10,888,618.70)	(17,333,469.02)
Net Cash Provided [Used] By Operating Activities	\$ (68,865,356.62)	\$ (49,379,278.10)
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 52,160,653.51	\$ 52,726,441.81
Proceeds From Gifts	1,993,677.60	1,099,474.20
Proceeds From Endowments	254,372.84	296,758.24
Proceeds - Transfers From Other Funds	310,189.28	
Proceeds From Other Grant Revenue	29,553,965.13	31,625,330.51
Proceeds From Contributed Capital		
Proceeds From Other Revenues	183,736.28	94,376.68
Payments of Interest		
Payments - Transfers to Other Funds	(1,047,741.31)	(629,200.75)
Payments for Grant Disbursements		
Payments for Other Uses	(1,718,390.91)	(3,003,567.12)
Other Noncapital Transfers From/To System	19,497,680.09	25,613,530.71
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	\$ 101,188,142.51	\$ 107,823,144.28
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$	\$
Proceeds From Capital Debt Issuance		
Proceeds From State Grants and Contracts		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans	1,795,826.51	2,371,348.68
Proceeds From Other Financing Activities		
Payments for Additions to Capital Assets	(2,689,256.66)	(5,655,332.86)
Payments of Principal On Debt		
Payments for Capital Leases		
Payments for Interest On Capital Related Debt	(108,888.59)	(82,064.46)
Payments for Interfund Loans	(2,371,348.68)	(2,973,694.98)
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	749,962.56	733,645.94
Intrasystem Transfers for Capital Debt [Mandatory]	(10,419,646.34)	(10,546,458.77)
Intrasystem Transfers for Construction Proceeds [Non-Mand]	(1,522,479.70)	(82,537.00)
Net Cash Provided [Used] By Capital and Related Financing Act.	\$ (14,565,830.90)	\$ (16,235,093.45)
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	(21,583,850.72)	(10,729,309.71)
Proceeds From Interest and Investment Income	2,560,695.82	2,234,826.47
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	\$ (19,023,154.90)	\$ (8,494,483.24)
Increase [Decrease] In Cash and Cash Equivalents	\$ (1,266,199.91)	\$ 33,714,289.49
Cash and Cash Equivalents, Beginning of Year Restatement	\$ 93,316,785.03	\$ 59,602,495.54
Restated Beginning Cash and Cash Equivalents	\$ 93,316,785.03	\$ 59,602,495.54
Cash and Cash Equivalents, End of Year [Sch Three]	\$ 92,050,585.12	\$ 93,316,785.03

UNAUDITED

EXHIBIT V
 PRAIRIE VIEW A&M UNIVERSITY
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2013

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(90,966,711.04)	(84,057,949.60)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	12,532,651.28	12,502,357.64
Bad Debt Expense	563,523.04	(614,449.18)
Operating Income and Expense Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	3,980,006.08	26,417,020.16
Due From Other Agencies/Funds	(46,452.48)	(13,889.42)
Due From System Members	(1,082,258.58)	108,584.43
Inventory	266,834.23	(85,910.16)
Deferred Charges		
Prepaid Expenses	(2,357,118.69)	(927,102.97)
Loans and Contracts	(311,692.43)	604,947.58
Other Assets	566,805.14	(155,796.00)
Payables	846,619.96	(877,215.16)
Due to Other Agencies/Funds	140,680.72	10,795.39
Due to System Members	1,239,229.38	(69,974.83)
Unearned Revenue	5,798,716.27	(2,411,356.58)
Deposits	(19.50)	500.60
Compensated Absence Liability	(36,170.00)	190,160.00
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 22,101,354.42</u>	<u>\$ 34,678,671.50</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (68,865,356.62)</u>	<u>\$ (49,379,278.10)</u>
Non-Cash Transactions		
Nonmonetary Gifts, Including Capital Assets	\$	\$
Net Change In Fair Value of Investments	(5,976.50)	1,681,722.83
Gain/Loss On Sale or Disposal of Capital Assets	(724,123.72)	(3,559.32)
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	(10,870.50)	402,320.00

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SCHEDULE THREE
 PRAIRIE VIEW A&M UNIVERSITY
 SCHEDULE OF CASH & CASH EQUIVALENTS
 FOR THE YEAR ENDED AUGUST 31, 2013

	<u>CURRENT YEAR TOTAL</u>
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Cashiers Account	\$ 10,000.00
Petty Cash Department Working Fund	<u>500.00</u>
Total Cash On Hand	<u>\$ 10,500.00</u>
Cash In Bank	\$ 10,114.07
Cash In State Treasury	
Fund 0245	45,174,056.40
Fund 5029	<u>8,032,245.44</u>
Total Cash In State Treasury	<u>\$ 53,206,301.84</u>
Reimbursements Due From State Treasury	\$ 3,458,204.28
Assets Held By System Offices-Current	<u>25,210,638.55</u>
Total Current Cash and Cash Equivalents [Exhibit III]	<u>\$ 81,895,758.74</u>
Restricted	
Cash In State Treasury	
Assets Held By System Offices-Current	<u>\$ 10,154,826.38</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	<u>\$ 10,154,826.38</u>
Total Cash & Cash Equivalents [Exhibit V]	<u><u>\$ 92,050,585.12</u></u>

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SCHEDULE N-2
 PRAIRIE VIEW A&M UNIVERSITY
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2013

	BALANCE 9-1-12	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 6,643,331.35	\$	\$
Construction In Progress	3,635,055.23		(1,513,664.33)
Other Tangible Capital Assets	474,072.00		
Total Non-Depreciable/Non-Amortizable Assets	\$ 10,752,458.58	\$	\$ (1,513,664.33)
Depreciable Assets			
Buildings	\$ 327,141,852.84	\$	\$ 586,063.54
Infrastructure	3,962,913.23		927,600.79
Facilities and Other Improvements	32,049,763.89		
Furniture and Equipment	27,798,981.68		
Vehicles, Boats and Aircraft	2,819,126.25		
Other Capital Assets	8,242,764.34		
Total Depreciable Assets at Historical Cost	\$ 402,015,402.23	\$	\$ 1,513,664.33
Less Accumulated Depreciation for			
Buildings	\$ (126,801,963.59)	\$	\$
Infrastructure	(2,840,926.80)		
Facilities and Other Improvements	(29,029,255.75)		
Furniture and Equipment	(19,430,850.90)		
Vehicles, Boats and Aircraft	(1,912,280.37)		
Other Capital Assets	(4,866,714.54)		
Total Accumulated Depreciation	\$ (184,881,991.95)	\$	\$
Depreciable Assets, Net	\$ 217,133,410.28	\$	\$ 1,513,664.33
Amortizable Assets - Intangible			
Computer Software	\$ 2,750,093.33	\$	\$
Total Intangible Assets at Historical Cost	\$ 2,750,093.33	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (2,655,928.73)	\$	\$
Total Accumulated Amortization	\$ (2,655,928.73)	\$	\$
Amortizable Assets, Net	\$ 94,164.60	\$	\$
Capital Assets, Net	\$ 227,980,033.46	\$	\$

<u>INC-INTERAGENCY TRANSACTIONS</u>	<u>DEC-INTERAGENCY TRANSACTIONS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 8-31-13</u>
\$	\$ (10,870.50)	\$ 716,450.52	\$	\$ 6,643,331.35 2,826,970.92 474,072.00
<u>\$</u>	<u>\$ (10,870.50)</u>	<u>\$ 716,450.52</u>	<u>\$</u>	<u>\$ 9,944,374.27</u>
\$	\$	\$ 15,804,000.00	\$ (1,837,241.80)	\$ 341,694,674.58 4,890,514.02 32,049,763.89 27,162,895.11 2,891,191.68 8,399,438.91
		1,542,607.09 299,663.99 156,674.57	(2,178,693.66) (227,598.56)	
<u>\$</u>	<u>\$</u>	<u>\$ 17,802,945.65</u>	<u>\$ (4,243,534.02)</u>	<u>\$ 417,088,478.19</u>
\$	\$	\$ (8,937,230.66) (114,541.52) (693,097.19) (2,064,536.05) (252,018.22) (414,988.22)	\$ 729,356.68 2,123,578.05 225,144.16	\$ (135,009,837.57) (2,955,468.32) (29,722,352.94) (19,371,808.90) (1,939,154.43) (5,281,702.76)
<u>\$</u>	<u>\$</u>	<u>\$ (12,476,411.86)</u>	<u>\$ 3,078,078.89</u>	<u>\$ (194,280,324.92)</u>
<u>\$</u>	<u>\$</u>	<u>\$ 5,326,533.79</u>	<u>\$ (1,165,455.13)</u>	<u>\$ 222,808,153.27</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (285,483.33)</u>	<u>\$ 2,464,610.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (285,483.33)</u>	<u>\$ 2,464,610.00</u>
<u>\$</u>	<u>\$</u>	<u>\$ (82,378.93)</u>	<u>\$ 285,483.33</u>	<u>\$ (2,452,824.33)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (82,378.93)</u>	<u>\$ 285,483.33</u>	<u>\$ (2,452,824.33)</u>
<u>\$</u>	<u>\$</u>	<u>\$ (82,378.93)</u>	<u>\$</u>	<u>\$ 11,785.67</u>
<u><u>\$</u></u>	<u><u>\$ (10,870.50)</u></u>	<u><u>\$ 5,960,605.38</u></u>	<u><u>\$ (1,165,455.13)</u></u>	<u><u>\$ 232,764,313.21</u></u>

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