

Schedule 2
General Ledger Balances
April 30, 2002

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Functional and General				
		Unrealized Estimated Income	\$2,169,622.62	
		TPEG Loans not transferred	\$2,365.22	
		TPEG Grants not transferred	\$17,486.83	
	019800	E&G Transfer GL-Transfer from Des	\$2,170,441.00	
1100		Claim on Cash	\$17,287,872.09	
1110		Assets Held by SAGO-St	\$0.00	
1150		Revolving-Due from State	\$14,455.47	
1195		Bal in State Appropriations	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$878,267.67	
1310		Accounts Receivable-Students	\$23,390.13	
1320		Travel Advances-Receivable	\$49,603.79	
1395		Other Receivables	\$0.00	
1399		Allowance for Uncoll Receivable	-\$25,281.00	
1405		Inventory-Consumable Supplies	\$64,200.05	
1500		Prepaid Expenses	\$45,629.42	
1800		Due from Other State Agencies	\$0.00	
1920		Due from Designated	\$0.00	
		Total Assets	<u>\$22,698,053.29</u>	
2100		Accounts Payable		\$43,717.65
2101		Accounts Payable-Year End		\$0.00
2195		Other Payables		\$194,062.28
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2410		Accrued Compensable Absences		\$1,078,876.58
2500		Miscellaneous Deposits		\$638,986.30
2505		Student Property Deposits		\$261,151.92
2750		Deferred Revenue		\$0.00
2797		Reserves for Inventory		\$64,200.05
2799		Reserve for Working Capital		\$117,000.00
		Total Liabilities		<u>\$2,397,994.78</u>
	019800	Transfer to System		\$172,092.00
	019910	E&G Reserve for Appropriation Lapse		\$0.00
	019911	Unappropriated UB-HEF		\$367,469.00
	019990	Unappropriated Surplus		\$73,391.12
	019991	Unappropriated HEF - Surplus		\$0.00
				<u>\$612,952.12</u>
3100		F&G Encumbrances		\$6,820,161.54
3100		Balance Available		\$10,749,054.62
3100		HEF Encumbrances		\$757,913.96
3100		HEF Balance Available		\$1,359,976.27
		Unexpended Balances		<u>\$19,687,106.39</u>
		Total Liabilities and Fund Balance		<u>\$22,698,053.29</u>
		Functional and General Total	<u>\$22,698,053.29</u>	<u>\$22,698,053.29</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Designated				
		Overrealized Estimated Income	\$1,452,073.06	
		Unrealized GEB Income	-\$418,110.45	
		Change in Consumable Inventories	\$0.00	
1100		Claim on Cash	\$16,761,561.36	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$623,834.69	
1310		Accounts Receivable-Students	\$26,696.36	
1395		Other Receivables	\$0.00	
1399		Allowance for Uncoll Receivables	-\$28,606.00	
1405		Inventory-Consumable Supplies	\$50,902.70	
1500		Prepaid Expenses	\$0.00	
1505		Deposits	\$0.00	
1822		Due from Part 22	\$0.00	
		Total Assets	<u>\$18,468,351.72</u>	
2100		Accounts Payable		\$5,124.82
2101		Accounts Payable - Manual		\$0.00
2195		Other Payables		\$1,000.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2410		Accrued Compensable Absences		\$128,757.11
2750		Deferred Revenue		\$0.00
2763		Rsrv-Deposits		\$0.00
2797		Reserves for Inventory		\$50,902.70
2910		Due to Functional & General		\$0.00
		Total Liabilities		<u>\$185,784.63</u>
	021000	Transfer to E&G		\$2,170,441.00
	021001	Unappropriated - Other Regents		\$8,224,445.20
	029000	Des UB Bal Reappropriations		\$61,260.89
	021005	Res Des Fair Mkt Value		-\$136,454.11
		Encumbrances Budgeted Designated		\$1,058,230.03
		Encumbrances GEB Designated		\$61,109.46
		Encumbrances Designated Service Accts		\$232,191.47
		Balance Available Budgeted Designated		\$5,016,845.80
		Balance Available GEB Designated		\$1,070,936.83
		Balance Available Designated Service Accts		<u>\$523,560.52</u>
		Unexpended Balances		<u>\$7,962,874.11</u>
3200		Total Liabilities and Fund Balance		<u>\$18,468,351.72</u>
		Total Designated	<u>\$18,468,351.72</u>	<u>\$18,468,351.72</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Auxiliary				
		Unrealized Estimated Income	\$535,949.28	
1100		Claim on Cash	\$5,827,911.35	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$6,738.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$605,772.60	
1310		Accounts Receivable-Students	\$74,167.87	
1312		Department Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$324,334.93	
1340		Loans Receivable - Students	\$14,358.07	
1350		A/R Returned Checks	\$28,934.86	
1395		Other Receivables	\$0.00	
1399		Allowance for Uncoll Receivables	-\$91,114.00	
1500		Prepaid Expenses	\$0.00	
1505		Deposits - Receivables	\$161,700.00	
		Total Assets	<u>\$7,513,301.08</u>	
2100		Accounts Payable		\$7,427.05
2101		Accounts Payable - Manual		\$0.00
2110		Sales Tax Payable		\$240.30
2125		Student Liabilities (SIMS)		\$8,317.95
2192		Payable - Bookstore		-\$3,393.80
2195		Other Payables		\$750.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2410		Accrued Compensable Absences		\$108,475.63
2500		Miscellaneous Deposits		\$100.00
2515		Student Housing Deposits		\$171,961.77
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>\$293,878.90</u>
		Reserve for Petty Cash		\$0.00
		Transfer to System		\$648,916.24
		Housing Facilities Operation Budget		\$0.00
030001		Unappropriated - Auxiliary		\$1,061,106.90
031900		Aux UB Balance Reappropriations		\$2,441.54
033001		Unappropriated - Aux Student Service		\$504,758.82
033900		Student Services UB Bal Reappropriations		\$251,185.26
034005		Res Aux Mkt Value Adjustment		\$0.00
		Total Unappropriated		<u>\$2,468,408.76</u>
		Auxiliary Encumbrances		\$854,036.02
		Auxiliary Balance Available		\$3,117,301.17
3300		Unexpended Balances - Auxiliary		<u>\$3,971,337.19</u>
		Student Services Encumbrances		\$208,662.26
		Student Services Balance Available		\$571,013.97
3300		Unexpended Balances - Student Services		<u>\$779,676.23</u>
		Total Liabilities and Fund Balance		<u>\$7,513,301.08</u>
		Total Auxiliary	<u>\$7,513,301.08</u>	<u>\$7,513,301.08</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Contracts and Grants				
1100		Claim on Cash	-\$216,185.61	
1110		Assets Held by SAGO-ST	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1300		Accounts Receivable	\$1,199,793.86	
1325		Accrued Interest Rec	\$0.00	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Recievables	\$0.00	
1395		Other Receivables	-\$22,792.84	
1610		Cash Receipts Clearing	\$0.00	
1800		Due from other State Agencies	\$0.00	
1808		Due from Part 08 - TEES	\$0.00	
		Total Assets	\$960,815.41	
2100		Accounts Payable		\$3,509.70
2101		Accounts Payable - Manual		\$0.00
2130		Over-payments on Account Receivable		\$91,017.46
2195		Other Payables		\$13,500.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
2800		Due to Other State Agencies		\$0.00
2899		Due to part 99 - TAMRF		\$0.00
		Total Liabilities		\$108,027.16
3400		Fund Balance		\$852,788.25
		Total Liabilities and Fund Balance		\$960,815.41
		Total Contracts and Grants	\$960,815.41	\$960,815.41
Scholarships				
1100		Claim on Cash	\$80,684.05	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1395		Accrued Int Rec	\$0.00	
1500		Prepaid Expenses	\$0.00	
		Total Assets	\$80,684.05	
3600		Fund Balance		\$80,684.05
		Total Liabilities and Fund Balance		\$80,684.05
		Total Scholarships	\$80,684.05	\$80,684.05
		Total Restricted	\$1,041,499.46	\$1,041,499.46

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Loan Funds				
1100		Claim on Cash	\$1,399,179.71	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1330		Notes Receivable	\$2,207,210.20	
1340		Loans Receivable - Students	\$0.00	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1395		Other Receivable	\$17,987.72	
		Total Assets	<u>\$3,097,440.63</u>	
2100		Accounts Payable		\$3,000.00
2125		Student Liabilities - SIMS		\$2,037.00
2135		Payables - Loans		-\$11,931.51
2195		Other Payables		-\$1,340.69
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>-\$8,235.20</u>
3700		Fund Balance		\$3,105,675.83
		Total Liabilities and Fund Balance		<u>\$3,097,440.63</u>
		Total Loan Funds	<u>\$3,097,440.63</u>	<u>\$3,097,440.63</u>

Endowment Funds				
1100		Claim on Cash	\$300.00	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$837,786.50	
		Total Assets	<u>\$838,086.50</u>	
1325		Accrued Interest Receivable	\$0.00	
3740		Fund Balance		\$838,086.50
		Total Liabilities and Fund Balance		<u>\$838,086.50</u>
		Total Endowment Funds	<u>\$838,086.50</u>	<u>\$838,086.50</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Plant Funds				
1100		Claim on Cash	\$11,336,407.38	
1110		Assets Held by SAGO-St	\$0.00	
1195		Balance in State Treasury	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1801		Due from Part 01 - SAGO	\$13,452.00	
		Total Assets	<u>\$11,349,859.38</u>	
2100		Accounts Payable		\$0.00
2101		Accounts Payable - Manual		\$0.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
		Total Liabilities		<u>\$0.00</u>
	083000	Unappropriated - State		\$1,794,647.00
	083100	Unappropriated - Local		\$2,445,612.23
	083105	Res Unexp Plant Mkt Value		\$0.00
	080000	Unexpended Balances - State		\$5,530,839.43
3800	081000	Unexpended Balances - Local		\$1,578,760.72
		Unexpended Fund Balance		<u>\$7,109,600.15</u>
		Total Fund Balances		<u>\$11,349,859.38</u>
		Total Liabilities and Fund Balance		<u>\$11,349,859.38</u>
		Total Plant Funds	<u>\$11,349,859.38</u>	<u>\$11,349,859.38</u>
Investment in Plant				
1700		Land	\$900,253.75	
1705		Buildings	\$70,552,451.90	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,174,485.64	
1715		Infrastructure	\$6,655,884.76	
1730		Equipment	\$10,092,495.80	
1740		Library Books	\$14,914,765.64	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$180,764.66	
1755		Construction in Progress	\$4,639,054.81	
1780		Accumulated Depreciation	-\$79,989,403.00	
		Total Assets	<u>\$31,122,753.96</u>	
2600		Bonds Payable		\$0.00
		Total Liabilities		<u>\$0.00</u>
3800		Fund Balance		<u>\$31,122,753.96</u>
		Total Liabilities and Fund Balance		<u>\$31,122,753.96</u>
		Total Investment in Plant	<u>\$31,122,753.96</u>	<u>\$31,122,753.96</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Other Agency Funds				
1100		Claim on Cash	\$2,420,546.44	
1110		Assets Held by SAGO-St	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		Invst System Endowment Fund	\$6,556,596.92	
1310		Accounts Receivable-Students	\$0.00	
1500		Prepaid Expenses	\$0.00	
		Total Assets	<u>\$9,298,483.36</u>	
1325		Accrued Interest Rec	\$0.00	
2100		Accounts Payable		\$506.81
2101		Accts Payable Year End		\$1,974.38
2140		Annuities Payable		\$0.00
2195		Other Payables		\$4,199.46
		Total Liabilities		<u>\$6,680.65</u>
3940		Fund Balance		<u>\$9,291,802.71</u>
		Total Liabilities and Fund Balance		<u>\$9,298,483.36</u>
		Total Other Agency Funds	<u>\$9,298,483.36</u>	<u>\$9,298,483.36</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Clearing Accounts				
1100		Claim on Cash	-\$1,278,082.24	
1150		Revolving-Due from State	\$2,786,556.60	
1315		Student 3rd Party Recievable	\$1,085.00	
1395		Other Receivables	\$0.00	
1500		Prepaid Expenses	-\$14,034.71	
1510		Loss to be Amortized	-\$7,520.00	
1600		General Suspense	\$0.00	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$488,594.95	
1615		Cash Disbursements Clearing	\$18,229.28	
1620		Payroll Disbursements Clearing	-\$94,102.00	
1625		SIMS feed Clearing	\$241,913.73	
1802		Due from Part 02 - TAMU	\$0.00	
1807		Due from Part 07 - TCE	\$0.00	
1808		Due from Part 08 - TEES	\$0.00	
1822		Due from Part 22 - TAMUT	\$0.00	
		Total Assets	\$1,165,450.71	
2100		Accounts Payable		\$163,455.11
2101		Accounts Payable- Manual		\$0.00
2110		Sales Tax Payable		\$0.00
2125		Student Liabilities (SIMS)		\$30,092.46
2195		Other Payables		-\$222,749.43
2200		Benefits Payable - Sales		\$233,088.70
2210		Benefits Payable - Payroll		\$652,857.04
2400		Accrued Payroll		\$624.83
2520		Insurance Deposits		\$1,105.31
2802		Due To Part 02 - TAMU		\$0.00
2806		Due to Part 06 - TAES		\$0.00
		Total Liabilities		\$858,474.02
3000		Fund Balance Clearing		\$306,976.69
		Total Liabilities and Fund Balance		\$1,165,450.71
		Total Clearing	\$1,165,450.71	\$1,165,450.71

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
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All Funds Summary by Account Control

		Unrealized Estimated Income	\$4,177,497.01	
		Budgeted GEB Income	-\$418,110.45	
1100		Claim on Cash	\$53,620,194.53	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$6,738.00	
1150		Revolving-Due from State	\$2,801,012.07	
1195		Funds Held in State Treasury	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$7,394,383.42	
		Subtotal Cash	<u>\$67,908,054.58</u>	
1300		Accounts Receivable	\$1,199,793.86	
1309		Accounts Receivable-Students (SIMS)	\$2,107,874.96	
1310		Accounts Receivable-Students	\$124,254.36	
1312		Dept Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$325,419.93	
1320		Travel Advances Receivable	\$49,603.79	
1325		Accrued Int Rec	\$0.00	
1330		Notes Receivable	\$2,207,210.20	
1340		Loans Receivable - Students	\$14,358.07	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1350		A/R Returned Checks	\$28,934.86	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Receivables	\$0.00	
1395		Other Receivables	-\$4,805.12	
1399		Allowance for uncoll Receivables	-\$145,001.00	
		Subtotal Receivables	<u>\$5,400,255.03</u>	
		Change in Consumable Supplies	\$0.00	
1405		Inventory-Consumable Supplies	\$115,102.75	
			<u>\$115,102.75</u>	
1500		Prepaid Expenses	\$31,594.71	
1505		Deposits - Receivables	\$161,700.00	
1510		Loss to be Amortized	-\$7,520.00	
		Subtotal Prepaids	<u>\$185,774.71</u>	
1600		General Suspense	\$0.00	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$488,594.95	
1615		Cash Disbursements Clearing	\$18,229.28	
1620		Payroll Disbursements Clearing	-\$94,102.00	
1625		SIMS feed Clearing	\$241,913.73	
		Subtotal Clearing	<u>-\$322,553.94</u>	

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
All Funds Summary by Account Control-Continued				
1700		Land	\$900,253.75	
1705		Buildings	\$70,552,451.90	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,174,485.64	
1715		Infrastructure	\$6,655,884.76	
1730		Equipment	\$10,092,495.80	
1740		Library Books	\$14,914,765.64	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$180,764.66	
1755		Construction in Progress	\$4,639,054.81	
1780		Accumulated Depreciation	-\$79,989,403.00	
		Subtotal Capital Accounts	<u>\$31,122,753.96</u>	
1800		Due from Other State Agencies	\$0.00	
1801		Due from Part 01 - SAGO	\$13,452.00	
1802		Due from Part 02 - TAMU	\$0.00	
1804		Due from Part 07 - TEC	\$0.00	
1806		Due from Part 08 - TEES	\$0.00	
1822		Due from Part 22- TAMUT	\$0.00	
1920		Due from Designated	\$0.00	
		Subtotal Due From	<u>\$13,452.00</u>	
		Total Assets	<u>\$104,422,839.09</u>	
2100		Accounts Payable		\$226,741.14
2101		Accounts Payable-Year End		\$1,974.38
2110		Sales Tax Payable		\$240.30
2125		Student Liabilities (SIMS)		\$40,447.41
2130		Over-payments on Account Receivable		\$91,017.46
2135		Payables - Loans		-\$11,931.51
2140		Annuities Payable		\$0.00
2192		Payables - Bookstore		-\$3,393.80
2195		Other Payables		-\$10,578.38
		Subtotal Payables		<u>\$334,517.00</u>
2200		Benefits Payable - Sales		\$233,088.70
2210		Benefits Payable - Payroll		\$652,857.04
		Subtotal Benefits Payable		<u>\$885,945.74</u>
2400		Accrued Payroll		\$624.83
2410		Accrued Compensable Absences		\$1,316,109.32
		Subtotal Accruals		<u>\$1,316,734.15</u>
2500		Miscellaneous Deposits		\$639,086.30
2505		Student Property Deposits		\$261,151.92
2515		Student Housing Deposits		\$171,961.77
2520		Insurance Deposits		\$1,105.31
		Subtotal Deposits		<u>\$1,073,305.30</u>
2600		Bonds Payable		<u>\$0.00</u>
2750		Deferred Revenue		<u>\$0.00</u>
2763		Rsrv-Deposits		<u>\$0.00</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
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All Funds Summary by Account Control-Continued

2797	Reserves for Inventory		\$115,102.75
2799	Reserve for Working Capital		\$117,000.00
	Subtotal Reserves		\$232,102.75
2800	Due to Other State Agencies		\$0.00
2802	Due to Part 02 TAMU		\$0.00
2806	Due to Part 06 TAES		\$0.00
2899	Due to Part 99 - TAMRF		\$0.00
2910	Due to E&G		\$0.00
	Subtotal Due To		\$0.00
3000	Fund Balance - Clearing		\$306,976.69
3100	Fund Balance - Functional & General		\$17,642,607.28
3100	Fund Balance - Functional & General - HEAF		\$2,485,359.23
3200	Fund Balance - Designated		\$16,112,126.09
3300	Fund Balance - Auxiliary		\$6,570,505.94
3400	Fund Balance - Restricted Ledger 4		\$852,788.25
3600	Fund Balance - Restricted Ledger 6		\$80,684.05
3700	Fund Balance - Loans		\$3,105,675.83
3740	Fund Balance - Endowments		\$838,086.50
3800	Fund Balance - Plant		\$42,472,613.34
3940	Fund Balance - Agency		\$9,291,802.71
	Subtotal Fund Balances		\$99,759,225.91
	Transfer to System		\$821,008.24
	Total All Funds		\$104,422,839.09