

Schedule 2
General Ledger Balances
January 31, 2002

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Functional and General				
		Unrealized Estimated Income	\$4,622,670.14	
		TPEG Loans not transferred	-\$14,281.78	
		TPEG Grants not transferred	-\$132,340.05	
019800		E&G Transfer GL-Transfer from Des	\$2,170,441.00	
1100		Claim on Cash	\$27,529,926.48	
1110		Assets Held by SAGO-St	\$0.00	
1150		Revolving-Due from State	\$133,124.93	
1195		Bal in State Appropriations	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$651,320.53	
1310		Accounts Receivable-Students	\$25,982.68	
1320		Travel Advances-Receivable	\$25,693.88	
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	\$35,097,086.28	
2100		Accounts Payable		\$62,292.44
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		\$395,612.64
2505		Student Property Deposits		\$260,081.42
2750		Deferred Revenue		\$0.00
2797		Reserves for Inventory		\$64,200.05
2799		Reserve for Working Capital		\$117,000.00
		Total Liabilities		\$2,172,125.41
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 Heaf - Surplus		\$0.00
				\$612,952.12
3100		F&G Encumbrances		\$14,995,728.13
3100		Balance Available		\$14,999,795.19
3100		HEAF Encumbrances		\$852,089.91
3100		HEAF Balance Available		\$1,464,395.52
		Unexpended Balances		\$32,312,008.75
		Total Liabilities and Fund Balance		\$35,097,086.28
		Functional and General Total	\$35,097,086.28	\$35,097,086.28

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Designated				
		Overrealized Estimated Income	\$3,000,642.70	
		Unrealized GEB Income	-\$529,597.79	
		Change in Consumable Inventories	\$0.00	
1100		Claim on Cash	\$17,645,466.94	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$456,814.80	
1310		Accounts Receivable-Students	\$29,753.39	
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>\$20,625,376.74</u>	
2100		Accounts Payable		\$1,541.13
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>\$182,200.94</u>
	021000	Transfer to E&G		\$2,170,441.00
	021001	Unappropriated - Other Regents		\$8,724,445.20
	029000	Des UB Bal Reappropriations		\$61,410.89
	021005	Res Des Fair Mkt Value		-\$136,454.11
		Encumbrances Budgeted Designated		\$1,683,561.05
		Encumbrances GEB Designated		\$44,396.53
		Encumbrances Designated Service Accts		\$369,611.33
		Balance Available Budgeted Designated		\$5,710,009.32
		Balance Available GEB Designated		\$1,148,207.25
		Balance Available Designated Service Accts		\$667,547.34
		Unexpended Balances		<u>\$9,623,332.82</u>
3200		Total Liabilities and Fund Balance		<u>\$20,625,376.74</u>
		Total Designated	<u>\$20,625,376.74</u>	<u>\$20,625,376.74</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Auxiliary				
		Unrealized Estimated Income	\$1,306,731.34	
1100		Claim on Cash	\$6,558,324.78	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$5,818.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$803,242.45	
1310		Accounts Receivable-Students	\$116,559.10	
1312		Department Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$412,383.60	
1340		Loans Receivable - Students	\$30,957.05	
1350		A/R Returned Checks	\$23,893.42	
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>\$9,353,043.86</u>	
2100		Accounts Payable		\$10,251.58
2101		Accounts Payable - Manual		\$0.00
2110		Sales Tax Payable		\$16.59
2125		Student Liabilities (SIMS)		\$8,317.95
2192		Payable - Bookstore		\$32,857.94
2195		Other Payables		\$0.00
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		\$168,551.77
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>\$328,571.46</u>
		Reserve for Petty Cash		\$0.00
		Transfer to System		\$648,916.24
		Housing Facilities Operation Budget		\$62,721.00
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		\$254,485.26
034005		Res Aux Mkt Value Adjustment		\$0.00
		Total Unappropriated		<u>\$2,534,429.76</u>
		Auxiliary Encumbrances		\$1,448,861.34
		Auxiliary Balance Available		\$3,711,999.48
3300		Unexpended Balances - Auxiliary		<u>\$5,160,860.82</u>
		Student Services Encumbrances		\$492,372.98
		Student Services Balance Available		\$836,808.84
3300		Unexpended Balances - Student Services		<u>\$1,329,181.82</u>
		Total Liabilities and Fund Balance		<u>\$9,353,043.86</u>
		Total Auxiliary	<u>\$9,353,043.86</u>	<u>\$9,353,043.86</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Contracts and Grants				
1100		Claim on Cash	-\$2,296,942.95	
1110		Assets Held by SAGO-ST	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1300		Accounts Receivable	\$3,004,840.68	
1325		Accrued Interest Rec	\$0.00	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Recievables	\$24,900.48	
1395		Other Receivables	-\$186,732.04	
1610		Cash Receipts Clearing	\$0.00	
1800		Due from other State Agencies	\$135,106.91	
1808		Due from Part 08 - TEES	\$0.00	
		Total Assets	\$681,173.08	
2100		Accounts Payable		\$8,935.20
2101		Accounts Payable - Manual		\$0.00
2130		Over-payments on Account Receivable		\$81,890.67
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		\$104,325.87
3400		Fund Balance		\$576,847.21
		Total Liabilities and Fund Balance		\$681,173.08
		Total Contracts and Grants	\$681,173.08	\$681,173.08
Scholarships				
1100		Claim on Cash	\$88,603.57	
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	\$88,603.57	
3600		Fund Balance		\$88,603.57
		Total Liabilities and Fund Balance		\$88,603.57
		Total Scholarships	\$88,603.57	\$88,603.57
		Total Restricted	\$769,776.65	\$769,776.65

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Loan Funds				
1100		Claim on Cash	\$924,356.64	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1330		Notes Receivable	\$2,653,575.84	
1340		Loans Receivable - Students	\$0.00	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1395		Other Receivable	\$9,876.55	
		Total Assets	<u>\$3,060,872.03</u>	
2100		Accounts Payable		\$4,300.00
2125		Student Liabilities - SIMS		\$21,532.04
2135		Payables - Loans		-\$25,670.51
2195		Other Payables		-\$1,815.89
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>-\$1,654.36</u>
3700		Fund Balance		\$3,062,526.39
		Total Liabilities and Fund Balance		<u>\$3,060,872.03</u>
		Total Loan Funds	<u>\$3,060,872.03</u>	<u>\$3,060,872.03</u>

Endowment Funds				
1100		Claim on Cash	\$4,000.00	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$833,727.02	
		Total Assets	<u>\$837,727.02</u>	
1325		Accrued Interest Receivable	\$0.00	
3740		Fund Balance		\$837,727.02
		Total Liabilities and Fund Balance		<u>\$837,727.02</u>
		Total Endowment Funds	<u>\$837,727.02</u>	<u>\$837,727.02</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Plant Funds				
1100		Claim on Cash	\$10,916,837.34	
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>\$10,930,289.34</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		\$1,010,612.23
	083105	Res Unexp Plant Mkt Value		\$0.00
	080000	Unexpended Balances - State		\$5,597,729.39
3800	081000	Unexpended Balances - Local		\$2,527,300.72
		Unexpended Fund Balance		<u>\$8,125,030.11</u>
		Total Fund Balances		<u>\$10,930,289.34</u>
		Total Liabilities and Fund Balance		<u>\$10,930,289.34</u>
		Total Plant Funds	<u>\$10,930,289.34</u>	<u>\$10,930,289.34</u>
Investment in Plant				
1700		Land	\$900,253.75	
1705		Buildings	\$70,552,452.90	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,174,485.64	
1715		Infrastructure	\$6,593,652.68	
1730		Equipment	\$10,129,352.43	
1740		Library Books	\$14,914,838.22	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$182,054.66	
1755		Construction in Progress	\$786,710.34	
1780		Accumulated Depreciation	-\$79,878,346.26	
		Total Assets	<u>\$27,357,454.36</u>	
2600		Bonds Payable		\$0.00
		Total Liabilities		<u>\$0.00</u>
3800		Fund Balance		<u>\$27,357,454.36</u>
		Total Liabilities and Fund Balance		<u>\$27,357,454.36</u>
		Total Investment in Plant	<u>\$27,357,454.36</u>	<u>\$27,357,454.36</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Other Agency Funds				
1100		Claim on Cash	\$2,083,623.36	
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	\$6,416,099.54	
1310		Accounts Receivable-Students	\$0.00	
1500		Prepaid Expenses	\$0.00	
		Total Assets	<u>\$8,821,062.90</u>	
1325		Accrued Interest Rec	\$0.00	
2100		Accounts Payable		\$5,338.54
2101		Accts Payable Year End		\$1,974.38
2140		Annuities Payable		\$0.00
2195		Other Payables		\$4,199.46
		Total Liabilities		<u>\$11,512.38</u>
3940		Fund Balance		<u>\$8,809,550.52</u>
		Total Liabilities and Fund Balance		<u>\$8,821,062.90</u>
		Total Other Agency Funds	<u>\$8,821,062.90</u>	<u>\$8,821,062.90</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Clearing Accounts				
1100		Claim on Cash	-\$1,537,469.37	
1150		Revolving-Due from State	\$2,734,364.37	
1315		Student 3rd Party Recievable	\$1,085.00	
1395		Other Receivables	\$0.00	
1500		Prepaid Expenses	-\$60,866.04	
1510		Loss to be Amortized	-\$7,520.00	
1600		General Suspense	\$5,286.96	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$2,629,240.80	
1615		Cash Disbursements Clearing	\$6,763.16	
1620		Payroll Disbursements Clearing	\$101,612.59	
1625		SIMS feed Clearing	\$359,375.51	
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	<u>-\$1,026,608.62</u>	
2100		Accounts Payable		-\$504,615.82
2101		Accounts Payable- Manual		\$0.00
2110		Sales Tax Payable		\$0.00
2125		Student Liabilities (SIMS)		\$334,743.96
2195		Other Payables		-\$470,271.68
2200		Benefits Payable - Sales		\$168,376.87
2210		Benefits Payable - Payroll		-\$532,954.37
2400		Accrued Payroll		\$1,913.46
2520		Insurance Deposits		\$1,642.97
2802		Due To Part 02 - TAMU		\$0.00
2806		Due to Part 06 - TAES		\$0.00
		Total Liabilities		<u>-\$1,001,164.61</u>
3000		Fund Balance Clearing		<u>-\$25,444.01</u>
		Total Liabilities and Fund Balance		<u>-\$1,026,608.62</u>
		Total Clearing	<u>-\$1,026,608.62</u>	<u>-\$1,026,608.62</u>

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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	\$8,783,422.35	
		Budgeted GEB Income	-\$529,597.79	
1100		Claim on Cash	\$61,916,726.79	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$5,818.00	
1150		Revolving-Due from State	\$2,867,489.30	
1195		Funds Held in State Treasury	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$7,249,826.56	
		Subtotal Cash	<u>\$80,620,025.21</u>	
1300		Accounts Receivable	\$3,004,840.68	
1309		Accounts Receivable-Students (SIMS)	\$1,911,377.78	
1310		Accounts Receivable-Students	\$172,295.17	
1312		Dept Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$413,468.60	
1320		Travel Advances Receivable	\$25,693.88	
1325		Accrued Int Rec	\$0.00	
1330		Notes Receivable	\$2,653,575.84	
1340		Loans Receivable - Students	\$30,957.05	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1350		A/R Returned Checks	\$23,893.42	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Receivables	\$24,900.48	
1395		Other Receivables	-\$176,855.49	
1399		Allowance for uncoll Receivables	-\$145,001.00	
		Subtotal Receivables	<u>\$7,431,757.53</u>	
		Change in Consumable Supplies	\$0.00	
1405		Inventory-Consumable Supplies	<u>\$115,102.75</u>	
			<u>\$115,102.75</u>	
1500		Prepaid Expenses	-\$15,236.62	
1505		Deposits - Receivables	\$161,700.00	
1510		Loss to be Amortized	-\$7,520.00	
		Subtotal Prepaids	<u>\$138,943.38</u>	
1600		General Suspense	\$5,286.96	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$2,629,240.80	
1615		Cash Disbursements Clearing	\$6,763.16	
1620		Payroll Disbursements Clearing	\$101,612.59	
1625		SIMS feed Clearing	\$359,375.51	
		Subtotal Clearing	<u>-\$2,156,202.58</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	\$70,552,452.90	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,174,485.64	
1715		Infrastructure	\$6,593,652.68	
1730		Equipment	\$10,129,352.43	
1740		Library Books	\$14,914,838.22	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$182,054.66	
1755		Construction in Progress	\$786,710.34	
1780		Accumulated Depreciation	-\$79,878,346.26	
		Subtotal Capital Accounts	<u>\$27,357,454.36</u>	
1800		Due from Other State Agencies	\$135,106.91	
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>\$148,558.91</u>	
		Total Assets	<u>\$113,655,639.56</u>	
2100		Accounts Payable		-\$411,956.93
2101		Accounts Payable-Year End		\$1,974.38
2110		Sales Tax Payable		\$16.59
2125		Student Liabilities (SIMS)		\$364,593.95
2130		Over-payments on Account Receivable		\$81,890.67
2135		Payables - Loans		-\$25,670.51
2140		Annuities Payable		\$0.00
2192		Payables - Bookstore		\$32,857.94
2195		Other Payables		-\$259,325.83
		Subtotal Payables		<u>-\$215,619.74</u>
2200		Benefits Payable - Sales		\$168,376.87
2210		Benefits Payable - Payroll		-\$532,954.37
		Subtotal Benefits Payable		<u>-\$364,577.50</u>
2400		Accrued Payroll		\$1,913.46
2410		Accrued Compensable Absences		\$1,316,109.32
		Subtotal Accruals		<u>\$1,318,022.78</u>
2500		Miscellaneous Deposits		\$395,712.64
2505		Student Property Deposits		\$260,081.42
2515		Student Housing Deposits		\$168,551.77
2520		Insurance Deposits		\$1,642.97
		Subtotal Deposits		<u>\$825,988.80</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		-\$25,444.01
3100	Fund Balance - Functional & General		\$30,068,914.44
3100	Fund Balance - Functional & General - HEAF		\$2,683,954.43
3200	Fund Balance - Designated		\$18,272,734.80
3300	Fund Balance - Auxiliary		\$8,375,556.16
3400	Fund Balance - Restricted Ledger 4		\$576,847.21
3600	Fund Balance - Restricted Ledger 6		\$88,603.57
3700	Fund Balance - Loans		\$3,062,526.39
3740	Fund Balance - Endowments		\$837,727.02
3800	Fund Balance - Plant		\$38,287,743.70
3940	Fund Balance - Agency		\$8,809,550.52
	Subtotal Fund Balances		\$111,038,714.23
	Transfer to System		\$821,008.24
	Total All Funds		\$113,655,639.56