

**Schedule 2**  
**General Ledger Balances**  
**October 31, 2001**

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Functional and General</b>				
		Unrealized Estimated Income	\$10,862,840.78	
		TPEG Loans not transferred	-\$57,552.99	
		TPEG Grants not transferred	-\$521,780.06	
		Skiles not transferred	\$0.00	
	019800	E&G Transfer GL-Transfer from Des	\$2,170,441.00	
1100		Claim on Cash	\$36,104,156.39	
1110		Assets Held by SAGO-St	\$0.00	
1150		Revolving-Due from State	\$19,920.47	
1195		Bal in State Appropriations	\$0.00	
1206		Invst Cash Concentration Pool	-\$70,643.88	
1309		Accounts Receivable-Students (SIMS)	\$254,367.92	
1310		Accounts Receivable-Students	\$34,796.52	
1320		Travel Advances-Receivable	\$41,780.57	
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	
		<b>Total Assets</b>	<u>\$48,922,875.19</u>	
2100		Accounts Payable		\$28,662.40
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		\$151,572.21
2505		Student Property Deposits		\$250,457.16
2750		Deferred Revenue		\$0.00
2797		Reserves for Inventory		\$64,200.05
2799		Reserve for Working Capital		\$117,000.00
		<b>Total Liabilities</b>		<u>\$1,884,830.68</u>
	019800	Transfer to System		\$601,092.00
	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
				<u>\$1,041,952.12</u>
3100		F&G Encumbrances		\$22,564,264.09
3100		Balance Available		\$20,882,964.58
3100		HEAF Encumbrances		\$340,542.03
3100		HEAF Balance Available		\$2,208,321.69
		Unexpended Balances		<u>\$45,996,092.39</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$48,922,875.19</u>
		<b>Functional and General Total</b>	<u>\$48,922,875.19</u>	<u>\$48,922,875.19</u>

**Schedule 2**  
**General Ledger Balances**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Designated</b>				
		Overrealized Estimated Income	\$6,788,607.79	
		Unrealized GEB Income	-\$841,418.04	
		Change in Consumable Inventories	\$0.00	
1100		Claim on Cash	\$16,547,808.23	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	-\$86,824.41	
1309		Accounts Receivable-Students (SIMS)	\$188,748.79	
1310		Accounts Receivable-Students	\$34,656.60	
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	
		<b>Total Assets</b>	<u><u>\$22,653,875.66</u></u>	
2100		Accounts Payable		\$10,843.02
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
		<b>Total Liabilities</b>		<u><u>\$191,502.83</u></u>
	021000	Transfer to E&G		\$2,170,441.00
	021001	Unappropriated - Other Regents		\$8,724,445.20
	029000	Des UB Bal Reappropriations		\$68,169.19
	021005	Res Des Fair Mkt Value		-\$136,454.11
		Encumbrances Budgeted Designated		\$2,313,918.57
		Encumbrances GEB Designated		\$27,450.58
		Encumbrances Designated Service Accts		\$578,647.37
		Balance Available Budgeted Designated		\$6,901,900.17
		Balance Available GEB Designated		\$1,064,832.60
		Balance Available Designated Service Accts		\$749,022.26
		Unexpended Balances		<u><u>\$11,635,771.55</u></u>
3200		<b>Total Liabilities and Fund Balance</b>		<u><u>\$22,653,875.66</u></u>
		<b>Total Designated</b>	<u><u>\$22,653,875.66</u></u>	<u><u>\$22,653,875.66</u></u>

**Schedule 2**  
**General Ledger Balances**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Auxiliary</b>				
		Unrealized Estimated Income	\$5,562,412.25	
1100		Claim on Cash	\$5,092,761.07	
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)	\$380,564.69	
1310		Accounts Receivable-Students	\$79,101.24	
1312		Department Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$435,262.90	
1340		Loans Receivable - Students	\$17,586.65	
1350		A/R Returned Checks	\$17,827.49	
1395		Other Receivables	\$0.00	
1399		Allowance for Uncoll Receivables	-\$91,114.00	
1500		Prepaid Expenses	\$0.00	
1505		Deposits - Receivables	\$161,700.00	
		<b>Total Assets</b>	<u>\$11,686,468.41</u>	
2100		Accounts Payable		\$4,188.02
2101		Accounts Payable - Manual		\$0.00
2110		Sales Tax Payable		-\$2,466.70
2125		Student Liabilities (SIMS)		\$8,317.95
2192		Payable - Bookstore		-\$4,088.64
2195		Other Payables		\$0.00
2210		Benefits Payable-Payroll		\$2,490.70
2400		Accrued Payroll		\$0.00
2410		Accrued Compensable Absences		\$108,475.63
2500		Miscellaneous Deposits		\$100.00
2515		Student Housing Deposits		\$153,326.77
2750		Deferred Revenue		\$0.00
		<b>Total Liabilities</b>		<u>\$270,343.73</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
		<b>Total Unappropriated</b>		<u>\$2,534,429.76</u>
		Auxiliary Encumbrances		\$2,041,876.00
		Auxiliary Balance Available		\$5,027,846.41
3300		Unexpended Balances - Auxiliary		<u>\$7,069,722.41</u>
		Student Services Encumbrances		\$512,663.87
		Student Services Balance Available		\$1,299,308.64
3300		Unexpended Balances - Student Services		<u>\$1,811,972.51</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$11,686,468.41</u>
		<b>Total Auxiliary</b>	<u>\$11,686,468.41</u>	<u>\$11,686,468.41</u>

**Schedule 2**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Contracts and Grants</b>				
1100		Claim on Cash	-\$1,975,361.98	
1110		Assets Held by SAGO-ST	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1300		Accounts Receivable	\$2,898,203.83	
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	
		<b>Total Assets</b>	<u>\$896,117.20</u>	
2100		Accounts Payable		\$960.33
2101		Accounts Payable - Manual		\$0.00
2130		Over-payments on Account Receivable		\$9,229.86
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
		<b>Total Liabilities</b>		<u>\$23,690.19</u>
3400		Fund Balance		<u>\$872,427.01</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$896,117.20</u>
		<b>Total Contracts and Grants</b>	<u>\$896,117.20</u>	<u>\$896,117.20</u>
<b>Scholarships</b>				
1100		Claim on Cash	\$114,432.89	
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	
		<b>Total Assets</b>	<u>\$114,432.89</u>	
3600		Fund Balance		<u>\$114,432.89</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$114,432.89</u>
		<b>Total Scholarships</b>	<u>\$114,432.89</u>	<u>\$114,432.89</u>
		<b>Total Restricted</b>	<u>\$1,010,550.09</u>	<u>\$1,010,550.09</u>

**Schedule 2**  
**General Ledger Balances**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Loan Funds</b>				
1100		Claim on Cash	\$1,058,091.95	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1330		Notes Receivable	\$2,539,405.37	
1340		Loans Receivable - Students	\$0.00	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1395		Other Receivable	\$12,850.98	
		<b>Total Assets</b>	<u>\$3,083,411.30</u>	
2100		Accounts Payable		\$3,300.00
2125		Student Liabilities - SIMS		\$20,775.65
2135		Payables - Loans		-\$37,025.51
2195		Other Payables		-\$258.96
2750		Deferred Revenue		\$0.00
		<b>Total Liabilities</b>		<u>-\$13,208.82</u>
3700		Fund Balance		\$3,096,620.12
		<b>Total Liabilities and Fund Balance</b>		<u>\$3,083,411.30</u>
		<b>Total Loan Funds</b>	<u>\$3,083,411.30</u>	<u>\$3,083,411.30</u>

<b>Endowment Funds</b>				
1100		Claim on Cash	\$0.00	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$833,668.29	
		<b>Total Assets</b>	<u>\$833,668.29</u>	
1325		Accrued Interest Receivable	\$0.00	
3740		Fund Balance		\$833,668.29
		<b>Total Liabilities and Fund Balance</b>		<u>\$833,668.29</u>
		<b>Total Endowment Funds</b>	<u>\$833,668.29</u>	<u>\$833,668.29</u>

**Schedule 2**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Plant Funds</b>				
1100		Claim on Cash	\$10,580,766.92	
1110		Assets Held by SAGO-St	\$0.00	
1195		Balance in State Treasury	\$0.00	
1206		Invst Cash Concentration Pool	\$5,225.00	
1801		Due from Part 01 - SAGO	\$13,452.00	
		<b>Total Assets</b>	<u>\$10,599,443.92</u>	
2100		Accounts Payable		\$0.00
2101		Accounts Payable - Manual		\$0.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
		<b>Total Liabilities</b>		<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		\$5,838,854.81
3800	081000	Unexpended Balances - Local		\$1,955,329.88
		<b>Unexpended Fund Balance</b>		<u>\$7,794,184.69</u>
		<b>Total Fund Balances</b>		<u>\$10,599,443.92</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$10,599,443.92</u>
		<b>Total Plant Funds</b>	<u>\$10,599,443.92</u>	<u>\$10,599,443.92</u>
<b>Investment in Plant</b>				
1700		Land	\$900,253.75	
1705		Buildings	\$71,595,449.26	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,701,157.49	
1715		Infrastructure	\$7,723,523.53	
1730		Equipment	\$19,943,180.99	
1740		Library Books	\$14,895,893.03	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$187,814.66	
1755		Construction in Progress	\$534,860.66	
		<b>Total Assets</b>	<u>\$119,484,133.37</u>	
2600		Bonds Payable		\$0.00
		<b>Total Liabilities</b>		<u>\$0.00</u>
3800		<b>Fund Balance</b>		<u>\$119,484,133.37</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$119,484,133.37</u>
		<b>Total Investment in Plant</b>	<u>\$119,484,133.37</u>	<u>\$119,484,133.37</u>

**Schedule 2**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Other Agency Funds</b>				
1100		Claim on Cash	\$1,832,442.52	
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	\$6,257,016.88	
1310		Accounts Receivable-Students	\$0.00	
1500		Prepaid Expenses	\$0.00	
		<b>Total Assets</b>	<u>\$8,410,799.40</u>	
1325		Accrued Interest Rec	\$0.00	
2100		Accounts Payable		\$632.90
2101		Accts Payable Year End		\$1,974.38
2140		Annuities Payable		\$0.00
2195		Other Payables		\$4,199.46
		<b>Total Liabilities</b>		<u>\$6,806.74</u>
3940		Fund Balance		<u>\$8,403,992.66</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$8,410,799.40</u>
		<b>Total Other Agency Funds</b>	<u>\$8,410,799.40</u>	<u>\$8,410,799.40</u>

**Schedule 2**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Clearing Accounts</b>				
1100		Claim on Cash	\$2,149,337.84	
1150		Revolving-Due from State	-\$339.05	
1315		Student 3rd Party Recievable	\$1,085.00	
1395		Other Receivables	\$0.00	
1500		Prepaid Expenses	-\$24,474.91	
1600		General Suspense	\$16,017.58	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$2,552,854.38	
1615		Cash Disbursements Clearing	\$15,462.12	
1620		Payroll Disbursements Clearing	-\$175,280.36	
1625		SIMS feed Clearing	\$382,698.53	
1802		Due from Part 02 - TAMU	\$0.00	
1804		Due from Part 04- TSU	\$0.00	
1806		Due from Part 06 - TAEX	\$0.00	
1808		Due from Part 08 - TEES	\$0.00	
		<b>Total Assets</b>	<u><u>-\$188,347.63</u></u>	
2100		Accounts Payable		\$33,098.94
2101		Accounts Payable- Manual		\$0.00
2110		Sales Tax Payable		\$142,553.26
2125		Student Liabilities (SIMS)		\$61,060.09
2195		Other Payables		-\$155,784.78
2200		Benefits Payable - Sales		\$103,547.95
2210		Benefits Payable - Payroll		-\$233,213.00
2400		Accrued Payroll		\$624.83
2520		Insurance Deposits		\$2,580.90
		<b>Total Liabilities</b>		<u><u>-\$45,531.81</u></u>
3000		Fund Balance Clearing		<u><u>-\$142,815.82</u></u>
		<b>Total Liabilities and Fund Balance</b>		<u><u>-\$188,347.63</u></u>
		<b>Total Clearing</b>	<u><u>-\$188,347.63</u></u>	<u><u>-\$188,347.63</u></u>

**Schedule 2**  
**General Ledger Balances**  
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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	\$22,634,527.77	
		Budgeted GEB Income	-\$841,418.04	
1100		Claim on Cash	\$71,504,435.83	
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	\$19,581.42	
1195		Funds Held in State Treasury	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	-\$152,243.29	
1210		System Investment Fund	\$7,090,685.17	
		Subtotal Cash	<u>\$100,587,726.86</u>	
1300		Accounts Receivable	\$2,898,203.83	
1309		Accounts Receivable-Students (SIMS)	\$823,681.40	
1310		Accounts Receivable-Students	\$148,554.36	
1312		Dept Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$436,347.90	
1320		Travel Advances Receivable	\$41,780.57	
1325		Accrued Int Rec	\$0.00	
1330		Notes Receivable	\$2,539,405.37	
1340		Loans Receivable - Students	\$17,586.65	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1350		A/R Returned Checks	\$17,827.49	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Receivables	\$24,900.48	
1395		Other Receivables	-\$173,881.06	
1399		Allowance for uncoll Receivables	-\$145,001.00	
		Subtotal Receivables	<u>\$6,122,017.11</u>	
		Change in Consumable Supplies	\$0.00	
1405		Inventory-Consumable Supplies	\$115,102.75	
			<u>\$115,102.75</u>	
1500		Prepaid Expenses	\$21,154.51	
1505		Deposits - Receivables	\$161,700.00	
		Subtotal Prepays	<u>\$182,854.51</u>	
1600		General Suspense	\$16,017.58	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$2,552,854.38	
1615		Cash Disbursements Clearing	\$15,462.12	
1620		Payroll Disbursements Clearing	-\$175,280.36	
1625		SIMS feed Clearing	\$382,698.53	
		Subtotal Clearing	<u>-\$2,313,956.51</u>	

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>All Funds Summary by Account Control-Continued</b>				
1700		Land	\$900,253.75	
1705		Buildings	\$71,595,449.26	
1710		Improvements other than Buildings	\$0.00	
1712		Facilities and Other Improvements	\$3,701,157.49	
1715		Infrastructure	\$7,723,523.53	
1730		Equipment	\$19,943,180.99	
1740		Library Books	\$14,895,893.03	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$187,814.66	
1755		Construction in Progress	\$534,860.66	
		Subtotal Capital Accounts	<u>\$119,484,133.37</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 04 - TSU	\$0.00	
1806		Due from Part 06 - TAEX	\$0.00	
1808		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>\$224,326,437.00</u>	
2100		Accounts Payable		\$81,685.61
2101		Accounts Payable-Year End		\$1,974.38
2110		Sales Tax Payable		\$140,086.56
2125		Student Liabilities (SIMS)		\$90,153.69
2130		Over-payments on Account Receivable		\$9,229.86
2135		Payables - Loans		-\$37,025.51
2140		Annuities Payable		\$0.00
2192		Payables - Bookstore		-\$4,088.64
2195		Other Payables		\$56,718.00
		Subtotal Payables		<u>\$338,733.95</u>
2200		Benefits Payable - Sales		\$103,547.95
2210		Benefits Payable - Payroll		-\$230,722.30
		Subtotal Benefits Payable		<u>-\$127,174.35</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		\$151,672.21
2505		Student Property Deposits		\$250,457.16
2515		Student Housing Deposits		\$153,326.77
2520		Insurance Deposits		\$2,580.90
		Subtotal Deposits		<u>\$558,037.04</u>
2600		Bonds Payable		<u>\$0.00</u>
2750		Deferred Revenue		<u>\$0.00</u>
2763		Rsrv-Deposits		<u>\$0.00</u>

**Schedule 2**  
**General Ledger Balances**  
**October 31, 2001**

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
2899	Due to Part 99 - TAMRF	\$0.00
2910	Due to E&G	\$0.00
	Subtotal Due To	\$0.00
3000	Fund Balance - Clearing	-\$142,815.82
3100	Fund Balance - Functional & General	\$43,520,619.79
3100	Fund Balance - Functional & General - HEAF	\$2,916,332.72
3200	Fund Balance - Designated	\$20,291,931.83
3300	Fund Balance - Auxiliary	\$10,767,208.44
3400	Fund Balance - Restricted Ledger 4	\$872,427.01
3600	Fund Balance - Restricted Ledger 6	\$114,432.89
3700	Fund Balance - Loans	\$3,096,620.12
3740	Fund Balance - Endowments	\$833,668.29
3800	Fund Balance - Plant	\$130,083,577.29
3940	Fund Balance - Agency	\$8,403,992.66
	Subtotal Fund Balances	\$220,757,995.22
	Transfer to System	\$1,250,008.24
	<b>Total All Funds</b>	<b>\$224,326,437.00</b>