

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

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Functional and General</b>				
		Unrealized Estimated Income	\$5,911,438.82	
		TPEG Loans not transferred	-\$42,632.56	
		TPEG Grants not transferred	-\$387,495.53	
		Skiles not transferred	\$0.00	
	019800	E&G Transfer GL-Transfer from Des	\$2,170,441.00	
1100		Claim on Cash	\$29,245,753.86	
1110		Assets Held by SAGO-St	\$0.00	
1150		Revolving-Due from State	\$139,553.54	
1195		Bal in State Appropriations	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$2,393,767.97	
1310		Accounts Receivable-Students	\$28,341.78	
1320		Travel Advances-Receivable	\$28,669.81	
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>\$39,572,387.16</u>	
2100		Accounts Payable		\$140,253.27
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		\$314,420.35
2505		Student Property Deposits		\$251,787.02
2750		Deferred Revenue		\$0.00
2797		Reserves for Inventory		\$64,200.05
2799		Reserve for Working Capital		\$117,000.00
		Total Liabilities		<u>\$2,160,599.55</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 Heaf - Surplus		\$0.00
				<u>\$612,952.12</u>
3100		F&G Encumbrances		\$16,826,118.34
3100		Balance Available		\$17,475,632.12
3100		HEAF Encumbrances		\$461,371.19
3100		HEAF Balance Available		<u>\$2,035,713.84</u>
		Unexpended Balances		<u>\$36,798,835.49</u>
		Total Liabilities and Fund Balance		<u>\$39,572,387.16</u>
		<b>Functional and General Total</b>	<u>\$39,572,387.16</u>	<u>\$39,572,387.16</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	\$3,951,174.58	
		Unrealized GEB Income	-\$548,092.26	
		Change in Consumable Inventories	\$0.00	
1100		Claim on Cash	\$16,230,550.04	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$1,845,653.80	
1310		Accounts Receivable-Students	\$32,021.85	
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>\$21,533,604.71</u>	
2100		Accounts Payable		\$1,432.69
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>\$182,092.50</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		\$1,748,510.77
		Encumbrances GEB Designated		\$69,013.17
		Encumbrances Designated Service Accts		\$486,044.99
		Balance Available Budgeted Designated		\$6,261,753.16
		Balance Available GEB Designated		\$1,298,152.66
		Balance Available Designated Service Accts		\$661,436.18
		Unexpended Balances		<u>\$10,524,910.93</u>
3200		<b>Total Liabilities and Fund Balance</b>		<u>\$21,533,604.71</u>
		<b>Total Designated</b>	<u>\$21,533,604.71</u>	<u>\$21,533,604.71</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	\$1,684,355.55	
1100		Claim on Cash	\$4,407,910.73	
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)	\$3,226,252.20	
1310		Accounts Receivable-Students	\$275,685.88	
1312		Department Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$527,249.64	
1340		Loans Receivable - Students	\$13,021.15	
1350		A/R Returned Checks	\$14,017.38	
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>\$10,249,444.65</u>	
2100		Accounts Payable		\$2,173.36
2101		Accounts Payable - Manual		\$0.00
2110		Sales Tax Payable		\$1,466.49
2125		Student Liabilities (SIMS)		\$8,317.95
2192		Payable - Bookstore		-\$2,562.81
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		\$162,626.77
2750		Deferred Revenue		\$0.00
		<b>Total Liabilities</b>		<u>\$280,597.39</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		\$1,341,439.16
		Auxiliary Balance Available		\$4,431,712.77
3300		Unexpended Balances - Auxiliary		<u>\$5,773,151.93</u>
		Student Services Encumbrances		\$578,789.87
		Student Services Balance Available		\$1,082,475.70
3300		Unexpended Balances - Student Services		<u>\$1,661,265.57</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$10,249,444.65</u>
		<b>Total Auxiliary</b>	<u>\$10,249,444.65</u>	<u>\$10,249,444.65</u>

**Schedule 2**  
**General Ledger Balances**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Contracts and Grants</b>				
1100		Claim on Cash	\$407,487.31	
1110		Assets Held by SAGO-ST	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1300		Accounts Receivable	\$682,203.97	
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>\$1,062,966.63</u>	
2100		Accounts Payable		\$141,597.55
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
		<b>Total Liabilities</b>		<u>\$236,988.22</u>
3400		Fund Balance		<u>\$825,978.41</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$1,062,966.63</u>
		<b>Total Contracts and Grants</b>	<u>\$1,062,966.63</u>	<u>\$1,062,966.63</u>
<b>Scholarships</b>				
1100		Claim on Cash	\$128,547.96	
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>\$128,547.96</u>	
3600		Fund Balance		<u>\$128,547.96</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$128,547.96</u>
		<b>Total Scholarships</b>	<u>\$128,547.96</u>	<u>\$128,547.96</u>
		<b>Total Restricted</b>	<u>\$1,191,514.59</u>	<u>\$1,191,514.59</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	\$1,280,558.34	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1330		Notes Receivable	\$2,356,211.89	
1340		Loans Receivable - Students	\$0.00	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1395		Other Receivable	\$9,875.52	
		<b>Total Assets</b>	<u>\$3,119,708.75</u>	
2100		Accounts Payable		\$2,400.00
2125		Student Liabilities - SIMS		\$6,092.72
2135		Payables - Loans		-\$6,536.51
2195		Other Payables		-\$2,169.55
2750		Deferred Revenue		\$0.00
		<b>Total Liabilities</b>		<u>-\$213.34</u>
3700		Fund Balance		\$3,119,922.09
		<b>Total Liabilities and Fund Balance</b>		<u>\$3,119,708.75</u>
		<b>Total Loan Funds</b>	<u>\$3,119,708.75</u>	<u>\$3,119,708.75</u>

<b>Endowment Funds</b>				
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	
		<b>Total Assets</b>	<u>\$837,727.02</u>	
1325		Accrued Interest Receivable	\$0.00	
3740		Fund Balance		\$837,727.02
		<b>Total Liabilities and Fund Balance</b>		<u>\$837,727.02</u>
		<b>Total Endowment Funds</b>	<u>\$837,727.02</u>	<u>\$837,727.02</u>

**Schedule 2**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Plant Funds</b>				
1100		Claim on Cash	\$10,380,683.37	
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	
		<b>Total Assets</b>	<u>\$10,394,135.37</u>	
2100		Accounts Payable		\$4,700.00
2101		Accounts Payable - Manual		\$0.00
2210		Benefits Payable-Payroll		\$0.00
2400		Accrued Payroll		\$0.00
		<b>Total Liabilities</b>		<u>\$4,700.00</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		\$5,745,467.19
3800	081000	Unexpended Balances - Local		\$1,838,708.95
		<b>Unexpended Fund Balance</b>		<u>\$7,584,176.14</u>
		<b>Total Fund Balances</b>		<u>\$10,389,435.37</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$10,394,135.37</u>
		<b>Total Plant Funds</b>	<u>\$10,394,135.37</u>	<u>\$10,394,135.37</u>
<b>Investment in Plant</b>				
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	\$10,075,343.66	
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>\$106,916,756.98</u>	
2600		Bonds Payable		\$0.00
		<b>Total Liabilities</b>		<u>\$0.00</u>
3800		<b>Fund Balance</b>		<u>\$106,916,756.98</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$106,916,756.98</u>
		<b>Total Investment in Plant</b>	<u>\$106,916,756.98</u>	<u>\$106,916,756.98</u>

**Schedule 2**  
**General Ledger Balances**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Other Agency Funds</b>				
1100		Claim on Cash	\$2,289,755.50	
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	\$6,356,039.52	
1310		Accounts Receivable-Students	\$0.00	
1500		Prepaid Expenses	\$0.00	
		<b>Total Assets</b>	<u>\$8,967,135.02</u>	
1325		Accrued Interest Rec	\$0.00	
2100		Accounts Payable		\$0.00
2101		Accts Payable Year End		\$1,974.38
2140		Annuities Payable		\$0.00
2195		Other Payables		\$4,199.46
		<b>Total Liabilities</b>		<u>\$6,173.84</u>
3940		Fund Balance		<u>\$8,960,961.18</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$8,967,135.02</u>
		<b>Total Other Agency Funds</b>	<u>\$8,967,135.02</u>	<u>\$8,967,135.02</u>

**Schedule 2**  
**General Ledger Balances**  
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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Clearing Accounts</b>				
1100		Claim on Cash	-\$2,742,765.26	
1150		Revolving-Due from State	\$2,793,409.23	
1315		Student 3rd Party Recievable	\$1,085.00	
1395		Other Receivables	\$0.00	
1500		Prepaid Expenses	-\$75,841.91	
1510		Loss to be Amortized	-\$7,520.00	
1600		General Suspense	\$0.00	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$317,420.72	
1615		Cash Disbursements Clearing	\$26,870.59	
1620		Payroll Disbursements Clearing	-\$212,459.39	
1625		SIMS feed Clearing	\$422,273.90	
1802		Due from Part 02 - TAMU	\$0.00	
1807		Due from Part 07 - TCE	\$1,655.00	
1808		Due from Part 08 - TEES	-\$800.00	
1822		Due from Part 22 - TAMUT	-\$1,833.33	
		Total Assets	<u>-\$113,346.89</u>	
2100		Accounts Payable		\$17,442.43
2101		Accounts Payable- Manual		\$0.00
2110		Sales Tax Payable		\$0.00
2125		Student Liabilities (SIMS)		\$39,964.78
2195		Other Payables		-\$190,907.78
2200		Benefits Payable - Sales		\$147,000.49
2210		Benefits Payable - Payroll		-\$20,146.15
2400		Accrued Payroll		\$624.83
2520		Insurance Deposits		\$1,611.28
2802		Due To Part 02 - TAMU		\$1,200.00
2806		Due to Part 06 - TAES		-\$669.79
		Total Liabilities		<u>-\$3,879.91</u>
3000		Fund Balance Clearing		<u>-\$109,466.98</u>
		Total Liabilities and Fund Balance		<u>-\$113,346.89</u>
		<b>Total Clearing</b>	<u><u>-\$113,346.89</u></u>	<u><u>-\$113,346.89</u></u>

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

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

		Unrealized Estimated Income	\$11,116,840.86	
		Budgeted GEB Income	-\$548,092.26	
1100		Claim on Cash	\$61,632,481.85	
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	\$2,932,962.77	
1195		Funds Held in State Treasury	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$7,189,766.54	
		Subtotal Cash	<u>\$82,656,117.76</u>	
1300		Accounts Receivable	\$682,203.97	
1309		Accounts Receivable-Students (SIMS)	\$7,465,673.97	
1310		Accounts Receivable-Students	\$336,049.51	
1312		Dept Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$528,334.64	
1320		Travel Advances Receivable	\$28,669.81	
1325		Accrued Int Rec	\$0.00	
1330		Notes Receivable	\$2,356,211.89	
1340		Loans Receivable - Students	\$13,021.15	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1350		A/R Returned Checks	\$14,017.38	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Receivables	\$24,900.48	
1395		Other Receivables	-\$176,856.52	
1399		Allowance for uncoll Receivables	-\$145,001.00	
		Subtotal Receivables	<u>\$10,619,836.40</u>	
		Change in Consumable Supplies	\$0.00	
1405		Inventory-Consumable Supplies	\$115,102.75	
			<u>\$115,102.75</u>	
1500		Prepaid Expenses	-\$30,212.49	
1505		Deposits - Receivables	\$161,700.00	
1510		Loss to be Amortized	-\$7,520.00	
		Subtotal Prepaids	<u>\$123,967.51</u>	
1600		General Suspense	\$0.00	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$317,420.72	
1615		Cash Disbursements Clearing	\$26,870.59	
1620		Payroll Disbursements Clearing	-\$212,459.39	
1625		SIMS feed Clearing	\$422,273.90	
		Subtotal Clearing	<u>-\$80,735.62</u>	

**Schedule 2**  
**General Ledger Balances**  
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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	\$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	\$10,075,343.66	
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>\$106,916,756.98</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	\$1,655.00	
1806		Due from Part 08 - TEES	-\$800.00	
1822		Due from Part 22- TAMUT	-\$1,833.33	
1920		Due from Designated	\$0.00	
		Subtotal Due From	<u>\$147,580.58</u>	
		Total Assets	<u>\$200,498,626.36</u>	
2100		Accounts Payable		\$309,999.30
2101		Accounts Payable-Year End		\$1,974.38
2110		Sales Tax Payable		\$1,466.49
2125		Student Liabilities (SIMS)		\$54,375.45
2130		Over-payments on Account Receivable		\$81,890.67
2135		Payables - Loans		-\$6,536.51
2140		Annuities Payable		\$0.00
2192		Payables - Bookstore		-\$2,562.81
2195		Other Payables		\$19,684.41
		Subtotal Payables		<u>\$460,291.38</u>
2200		Benefits Payable - Sales		\$147,000.49
2210		Benefits Payable - Payroll		-\$20,146.15
		Subtotal Benefits Payable		<u>\$126,854.34</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		\$314,520.35
2505		Student Property Deposits		\$251,787.02
2515		Student Housing Deposits		\$162,626.77
2520		Insurance Deposits		\$1,611.28
		Subtotal Deposits		<u>\$730,545.42</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**  
**December 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
2802	Due to Part 02 TAMU		\$1,200.00
2806	Due to Part 06 TAES		-\$669.79
2899	Due to Part 99 - TAMRF		\$0.00
2910	Due to E&G		\$0.00
	Subtotal Due To		\$530.21
3000	Fund Balance - Clearing		-\$109,466.98
3100	Fund Balance - Functional & General		\$34,375,141.58
3100	Fund Balance - Functional & General - HEAF		\$2,864,554.03
3200	Fund Balance - Designated		\$19,181,071.21
3300	Fund Balance - Auxiliary		\$9,319,931.02
3400	Fund Balance - Restricted Ledger 4		\$825,978.41
3600	Fund Balance - Restricted Ledger 6		\$128,547.96
3700	Fund Balance - Loans		\$3,119,922.09
3740	Fund Balance - Endowments		\$837,727.02
3800	Fund Balance - Plant		\$117,306,192.35
3940	Fund Balance - Agency		\$8,960,961.18
	Subtotal Fund Balances		\$196,810,559.87
	Transfer to System		\$821,008.24
	<b>Total All Funds</b>		<b>\$200,498,626.36</b>