

Schedule 2
General Ledger Balances
March 31, 2002

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Functional and General				
		Unrealized Estimated Income	\$3,353,960.65	
		TPEG Loans not transferred	-\$7,997.53	
		TPEG Grants not transferred	-\$75,778.41	
	019800	E&G Transfer GL-Transfer from Des	\$2,170,441.00	
1100		Claim on Cash	\$20,689,130.54	
1110		Assets Held by SAGO-St	\$0.00	
1150		Revolving-Due from State	\$93,926.35	
1195		Bal in State Appropriations	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$176,302.41	
1310		Accounts Receivable-Students	\$23,850.40	
1320		Travel Advances-Receivable	\$48,670.86	
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>\$26,557,054.74</u>	
2100		Accounts Payable		\$61,848.81
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		\$557,920.59
2505		Student Property Deposits		\$260,631.42
2750		Deferred Revenue		\$0.00
2797		Reserves for Inventory		\$64,200.05
2799		Reserve for Working Capital		\$117,000.00
		Total Liabilities		<u>\$2,334,539.73</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		\$9,723,264.50
3100		Balance Available		\$11,738,815.06
3100		HEAF Encumbrances		\$474,590.98
3100		HEAF Balance Available		\$1,672,892.35
		Unexpended Balances		<u>\$23,609,562.89</u>
		Total Liabilities and Fund Balance		<u>\$26,557,054.74</u>
		Functional and General Total	<u>\$26,557,054.74</u>	<u>\$26,557,054.74</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Designated				
		Overrealized Estimated Income	\$2,397,904.56	
		Unrealized GEB Income	-\$454,017.15	
		Change in Consumable Inventories	\$0.00	
1100		Claim on Cash	\$17,266,710.08	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$139,846.07	
1310		Accounts Receivable-Students	\$27,314.95	
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>\$19,400,055.21</u>	
2100		Accounts Payable		\$3,981.37
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>\$184,641.18</u>
	021000	Transfer to E&G		\$2,170,441.00
	021001	Unappropriated - Other Regents		\$8,724,445.20
	029000	Des UB Bal Reappropriations		\$61,260.89
	021005	Res Des Fair Mkt Value		-\$136,454.11
		Encumbrances Budgeted Designated		\$1,270,072.75
		Encumbrances GEB Designated		\$40,892.01
		Encumbrances Designated Service Accts		\$288,561.59
		Balance Available Budgeted Designated		\$5,199,469.33
		Balance Available GEB Designated		\$1,026,846.50
		Balance Available Designated Service Accts		\$569,878.87
		Unexpended Balances		<u>\$8,395,721.05</u>
3200		Total Liabilities and Fund Balance		<u>\$19,400,055.21</u>
		Total Designated	<u>\$19,400,055.21</u>	<u>\$19,400,055.21</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Auxiliary				
		Unrealized Estimated Income	\$1,150,043.15	
1100		Claim on Cash	\$5,958,182.29	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$5,938.00	
1206		Invst Cash Concentration Pool	\$0.00	
1309		Accounts Receivable-Students (SIMS)	\$264,487.87	
1310		Accounts Receivable-Students	\$80,159.12	
1312		Department Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$352,162.58	
1340		Loans Receivable - Students	\$17,854.07	
1350		A/R Returned Checks	\$31,085.23	
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>\$7,955,046.43</u>	
2100		Accounts Payable		\$17,553.95
2101		Accounts Payable - Manual		\$0.00
2110		Sales Tax Payable		\$1,288.32
2125		Student Liabilities (SIMS)		\$8,317.95
2192		Payable - Bookstore		-\$3,393.80
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		\$162,511.77
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>\$294,853.82</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		\$938,184.04
		Auxiliary Balance Available		\$3,354,186.89
3300		Unexpended Balances - Auxiliary		<u>\$4,292,370.93</u>
		Student Services Encumbrances		\$249,329.78
		Student Services Balance Available		\$650,083.14
3300		Unexpended Balances - Student Services		<u>\$899,412.92</u>
		Total Liabilities and Fund Balance		<u>\$7,955,046.43</u>
		Total Auxiliary	<u>\$7,955,046.43</u>	<u>\$7,955,046.43</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Contracts and Grants				
1100		Claim on Cash	-\$353,820.29	
1110		Assets Held by SAGO-ST	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1300		Accounts Receivable	\$1,356,474.65	
1325		Accrued Interest Rec	\$0.00	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Recievables	\$0.00	
1395		Other Receivables	-\$26,724.65	
1610		Cash Receipts Clearing	\$0.00	
1800		Due from other State Agencies	\$0.00	
1808		Due from Part 08 - TEES	\$0.00	
		Total Assets	<u>\$975,929.71</u>	
2100		Accounts Payable		\$1,571.90
2101		Accounts Payable - Manual		\$0.00
2130		Over-payments on Account Receivable		\$82,869.10
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		<u>\$97,941.00</u>
3400		Fund Balance		<u>\$877,988.71</u>
		Total Liabilities and Fund Balance		<u>\$975,929.71</u>
		Total Contracts and Grants	<u>\$975,929.71</u>	<u>\$975,929.71</u>
Scholarships				
1100		Claim on Cash	\$81,924.28	
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	<u>\$81,924.28</u>	
3600		Fund Balance		<u>\$81,924.28</u>
		Total Liabilities and Fund Balance		<u>\$81,924.28</u>
		Total Scholarships	<u>\$81,924.28</u>	<u>\$81,924.28</u>
		Total Restricted	<u>\$1,057,853.99</u>	<u>\$1,057,853.99</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Loan Funds				
1100		Claim on Cash	\$1,249,006.95	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1330		Notes Receivable	\$2,351,000.19	
1340		Loans Receivable - Students	\$0.00	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1395		Other Receivable	\$17,725.21	
		Total Assets	<u>\$3,090,795.35</u>	
2100		Accounts Payable		\$3,900.00
2125		Student Liabilities - SIMS		\$16,601.14
2135		Payables - Loans		-\$12,031.51
2195		Other Payables		-\$1,765.60
2750		Deferred Revenue		\$0.00
		Total Liabilities		<u>\$6,704.03</u>
3700		Fund Balance		<u>\$3,084,091.32</u>
		Total Liabilities and Fund Balance		<u>\$3,090,795.35</u>
		Total Loan Funds	<u>\$3,090,795.35</u>	<u>\$3,090,795.35</u>

Endowment Funds				
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	\$837,786.50	
		Total Assets	<u>\$837,786.50</u>	
1325		Accrued Interest Receivable	\$0.00	
3740		Fund Balance		<u>\$837,786.50</u>
		Total Liabilities and Fund Balance		<u>\$837,786.50</u>
		Total Endowment Funds	<u>\$837,786.50</u>	<u>\$837,786.50</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Plant Funds				
1100		Claim on Cash	\$10,844,065.76	
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>\$10,857,517.76</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		\$1,945,612.23
	083105	Res Unexp Plant Mkt Value		\$0.00
	080000	Unexpended Balances - State		\$5,534,332.81
3800	081000	Unexpended Balances - Local		\$1,582,925.72
		Unexpended Fund Balance		<u>\$7,117,258.53</u>
		Total Fund Balances		<u>\$10,857,517.76</u>
		Total Liabilities and Fund Balance		<u>\$10,857,517.76</u>
		Total Plant Funds	<u>\$10,857,517.76</u>	<u>\$10,857,517.76</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	\$6,648,105.75	
1730		Equipment	\$10,169,335.04	
1740		Library Books	\$14,914,838.22	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$180,764.66	
1755		Construction in Progress	\$4,650,587.13	
1780		Accumulated Depreciation	-\$79,975,025.90	
		Total Assets	<u>\$31,217,797.19</u>	
2600		Bonds Payable		\$0.00
		Total Liabilities		<u>\$0.00</u>
3800		Fund Balance		<u>\$31,217,797.19</u>
		Total Liabilities and Fund Balance		<u>\$31,217,797.19</u>
		Total Investment in Plant	<u>\$31,217,797.19</u>	<u>\$31,217,797.19</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Other Agency Funds				
1100		Claim on Cash	\$1,856,030.31	
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	\$6,444,434.83	
1310		Accounts Receivable-Students	\$0.00	
1500		Prepaid Expenses	\$0.00	
		Total Assets	<u>\$8,621,805.14</u>	
1325		Accrued Interest Rec	\$0.00	
2100		Accounts Payable		\$67.00
2101		Accts Payable Year End		\$1,974.38
2140		Annuities Payable		\$0.00
2195		Other Payables		\$4,199.46
		Total Liabilities		<u>\$6,240.84</u>
3940		Fund Balance		<u>\$8,615,564.30</u>
		Total Liabilities and Fund Balance		<u>\$8,621,805.14</u>
		Total Other Agency Funds	<u>\$8,621,805.14</u>	<u>\$8,621,805.14</u>

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Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
Clearing Accounts				
1100		Claim on Cash	-\$4,991,524.49	
1150		Revolving-Due from State	\$5,505,339.70	
1315		Student 3rd Party Recievable	\$1,085.00	
1395		Other Receivables	\$0.00	
1500		Prepaid Expenses	-\$39,780.89	
1510		Loss to be Amortized	-\$7,520.00	
1600		General Suspense	\$0.00	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$88,479.60	
1615		Cash Disbursements Clearing	\$42,620.04	
1620		Payroll Disbursements Clearing	\$103,194.77	
1625		SIMS feed Clearing	\$153,584.65	
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	\$678,519.18	
2100		Accounts Payable		\$428,494.77
2101		Accounts Payable- Manual		\$0.00
2110		Sales Tax Payable		\$0.00
2125		Student Liabilities (SIMS)		\$31,473.28
2195		Other Payables		-\$188,236.38
2200		Benefits Payable - Sales		\$211,383.91
2210		Benefits Payable - Payroll		\$34,365.73
2400		Accrued Payroll		\$624.83
2520		Insurance Deposits		\$1,322.88
2802		Due To Part 02 - TAMU		\$0.00
2806		Due to Part 06 - TAES		\$0.00
		Total Liabilities		\$519,429.02
3000		Fund Balance Clearing		\$159,090.16
		Total Liabilities and Fund Balance		\$678,519.18
		Total Clearing	\$678,519.18	\$678,519.18

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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	\$6,818,132.42	
		Budgeted GEB Income	-\$454,017.15	
1100		Claim on Cash	\$52,599,705.43	
1110		Assets Held by SAGO-St	\$0.00	
1120		Petty Cash	\$5,000.00	
1125		Petty Cash - Dept Working Fund	\$5,938.00	
1150		Revolving-Due from State	\$5,599,266.05	
1195		Funds Held in State Treasury	\$0.00	
1200		Investments	\$321,340.00	
1206		Invst Cash Concentration Pool	\$0.00	
1210		System Investment Fund	\$7,282,221.33	
		Subtotal Cash	<u>\$72,177,586.08</u>	
1300		Accounts Receivable	\$1,356,474.65	
1309		Accounts Receivable-Students (SIMS)	\$580,636.35	
1310		Accounts Receivable-Students	\$131,324.47	
1312		Dept Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$353,247.58	
1320		Travel Advances Receivable	\$48,670.86	
1325		Accrued Int Rec	\$0.00	
1330		Notes Receivable	\$2,351,000.19	
1340		Loans Receivable - Students	\$17,854.07	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1350		A/R Returned Checks	\$31,085.23	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Receivables	\$0.00	
1395		Other Receivables	-\$8,999.44	
1399		Allowance for uncoll Receivables	-\$145,001.00	
		Subtotal Receivables	<u>\$4,208,904.08</u>	
		Change in Consumable Supplies	\$0.00	
1405		Inventory-Consumable Supplies	\$115,102.75	
			<u>\$115,102.75</u>	
1500		Prepaid Expenses	\$5,848.53	
1505		Deposits - Receivables	\$161,700.00	
1510		Loss to be Amortized	-\$7,520.00	
		Subtotal Prepays	<u>\$160,028.53</u>	
1600		General Suspense	\$0.00	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$88,479.60	
1615		Cash Disbursements Clearing	\$42,620.04	
1620		Payroll Disbursements Clearing	\$103,194.77	
1625		SIMS feed Clearing	\$153,584.65	
		Subtotal Clearing	<u>\$210,919.86</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	\$6,648,105.75	
1730		Equipment	\$10,169,335.04	
1740		Library Books	\$14,914,838.22	
1745		Museums/Collections	\$2,000.00	
1750		Livestock	\$180,764.66	
1755		Construction in Progress	\$4,650,587.13	
1780		Accumulated Depreciation	-\$79,975,025.90	
		Subtotal Capital Accounts	<u>\$31,217,797.19</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>\$108,103,790.49</u>	
2100		Accounts Payable		\$517,417.80
2101		Accounts Payable-Year End		\$1,974.38
2110		Sales Tax Payable		\$1,288.32
2125		Student Liabilities (SIMS)		\$56,392.37
2130		Over-payments on Account Receivable		\$82,869.10
2135		Payables - Loans		-\$12,031.51
2140		Annuities Payable		\$0.00
2192		Payables - Bookstore		-\$3,393.80
2195		Other Payables		\$22,759.76
		Subtotal Payables		<u>\$667,276.42</u>
2200		Benefits Payable - Sales		\$211,383.91
2210		Benefits Payable - Payroll		\$34,365.73
		Subtotal Benefits Payable		<u>\$245,749.64</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		\$558,020.59
2505		Student Property Deposits		\$260,631.42
2515		Student Housing Deposits		\$162,511.77
2520		Insurance Deposits		\$1,322.88
		Subtotal Deposits		<u>\$982,486.66</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			\$159,090.16
3100	Fund Balance - Functional & General			\$21,535,470.68
3100	Fund Balance - Functional & General - HEAF			\$2,514,952.33
3200	Fund Balance - Designated			\$17,044,973.03
3300	Fund Balance - Auxiliary			\$7,011,276.37
3400	Fund Balance - Restricted Ledger 4			\$877,988.71
3600	Fund Balance - Restricted Ledger 6			\$81,924.28
3700	Fund Balance - Loans			\$3,084,091.32
3740	Fund Balance - Endowments			\$837,786.50
3800	Fund Balance - Plant			\$42,075,314.95
3940	Fund Balance - Agency			\$8,615,564.30
	Subtotal Fund Balances			\$103,838,432.63
	Transfer to System			\$821,008.24
	Total All Funds		\$108,103,790.49	\$108,103,790.49