

**Schedule 2**  
**General Ledger Balances**  
**September 30, 2001**

Account Control	GL #	Fund Group	Assets	Liabilities Fund Balance
<b>Functional and General</b>				
		Unrealized Estimated Income	\$10,826,996.82	
		TPEG Loans not transferred	-\$61,888.99	
		TPEG Grants not transferred	-\$560,802.81	
		Skiles not transferred	\$0.00	
	019800	E&G Transfer GL-Transfer from Des	\$2,170,441.00	
1100		Claim on Cash	\$39,909,339.96	
1110		Assets Held by SAGO-St	\$0.00	
1150		Revolving-Due from State	\$33,722.55	
1195		Bal in State Appropriations	\$0.00	
1206		Invst Cash Concentration Pool	-\$70,643.88	
1309		Accounts Receivable-Students (SIMS)	\$400,924.17	
1310		Accounts Receivable-Students	\$35,595.70	
1320		Travel Advances-Receivable	\$30,931.26	
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>\$52,799,164.25</u>	
2100		Accounts Payable		\$18,473.35
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		\$71,078.29
2505		Student Property Deposits		\$250,306.66
2750		Deferred Revenue		\$0.00
2797		Reserves for Inventory		\$64,200.05
2799		Reserve for Working Capital		\$117,000.00
		Total Liabilities		<u>\$1,793,997.21</u>
	019800	Transfer to System		\$661,582.00
	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
	018500	E&G Hef Budgets		\$5,000.00
				<u>\$1,107,442.12</u>
3100		F&G Encumbrances		\$25,431,832.98
3100		Balance Available		\$21,615,442.55
3100		HEAF Encumbrances		\$253,732.68
3100		HEAF Balance Available		\$2,596,716.71
		Unexpended Balances		<u>\$49,897,724.92</u>
		Total Liabilities and Fund Balance		<u>\$52,799,164.25</u>
		<b>Functional and General Total</b>	<u>\$52,799,164.25</u>	<u>\$52,799,164.25</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	\$7,178,927.54	
		Unrealized GEB Income	-\$956,868.58	
		Change in Consumable Inventories	\$0.00	
1100		Claim on Cash	\$17,888,180.54	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	-\$86,824.41	
1309		Accounts Receivable-Students (SIMS)	\$296,590.67	
1310		Accounts Receivable-Students	\$38,363.14	
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>\$24,380,665.60</u>	
2100		Accounts Payable		\$7,268.48
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>\$187,928.29</u>
	021000	Transfer to E&G		\$2,170,441.00
	021001	Unappropriated - Other Regents		\$8,724,445.20
	029000	Des UB Bal Reappropriations		\$473,108.75
	021005	Res Des Fair Mkt Value		-\$136,454.11
		Tpeg not recorded as budget Jen901		\$314,197.19
		Encumbrances Budgeted Designated		\$2,613,724.09
		Encumbrances GEB Designated		\$27,799.59
		Encumbrances Designated Service Accts		\$662,966.92
		Balance Available Budgeted Designated		\$7,909,785.04
		Balance Available GEB Designated		\$661,446.67
		Balance Available Designated Service Accts		<u>\$771,276.97</u>
		Unexpended Balances		<u>\$12,646,999.28</u>
3200		<b>Total Liabilities and Fund Balance</b>		<u>\$24,380,665.60</u>
		<b>Total Designated</b>	<u>\$24,380,665.60</u>	<u>\$24,380,665.60</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	\$5,747,876.56	
1100		Claim on Cash	\$5,279,135.63	
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)	\$612,596.30	
1310		Accounts Receivable-Students	\$91,878.28	
1312		Department Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$450,409.28	
1340		Loans Receivable - Students	\$18,763.37	
1350		A/R Returned Checks	\$19,442.94	
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>\$12,321,054.48</u>	
2100		Accounts Payable		\$27,548.77
2101		Accounts Payable - Manual		\$0.00
2110		Sales Tax Payable		\$516.09
2125		Student Liabilities (SIMS)		\$8,317.95
2192		Payable - Bookstore		-\$4,048.34
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		\$158,816.38
2750		Deferred Revenue		\$0.00
		<b>Total Liabilities</b>		<u>\$302,217.18</u>
		Reserve for Petty Cash		\$0.00
		Transfer to System		\$830,660.00
		Transfer to Housing Facilities		-\$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>\$2,590,731.52</u>
		Auxiliary Encumbrances		\$2,239,035.62
		Auxiliary Balance Available		\$5,271,393.28
3300		Unexpended Balances - Auxiliary		<u>\$7,510,428.90</u>
		Student Services Encumbrances		\$521,087.80
		Student Services Balance Available		\$1,396,589.80
3300		Unexpended Balances - Student Services		<u>\$1,917,676.88</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$12,321,054.48</u>
		<b>Total Auxiliary</b>	<u>\$12,321,054.48</u>	<u>\$12,321,054.48</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	-\$1,711,686.83	
1110		Assets Held by SAGO-ST	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1300		Accounts Receivable	\$2,673,513.54	
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>\$935,102.06</u>	
2100		Accounts Payable		\$2,730.76
2101		Accounts Payable - Manual		\$0.00
2130		Over-payments on Account Receivable		\$2,846.36
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>\$19,077.12</u>
3400		Fund Balance		<u>\$916,024.94</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$935,102.06</u>
		<b>Total Contracts and Grants</b>	<u>\$935,102.06</u>	<u>\$935,102.06</u>
<b>Scholarships</b>				
1100		Claim on Cash	\$137,828.10	
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>\$137,828.10</u>	
3600		Fund Balance		<u>\$137,828.10</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$137,828.10</u>
		<b>Total Scholarships</b>	<u>\$137,828.10</u>	<u>\$137,828.10</u>
		<b>Total Restricted</b>	<u>\$1,072,930.16</u>	<u>\$1,072,930.16</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	\$859,308.93	
1110		Assets Held by SAGO-St	\$0.00	
1206		Invst Cash Concentration Pool	\$0.00	
1330		Notes Receivable	\$2,730,930.61	
1340		Loans Receivable - Students	\$0.00	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1395		Other Receivable	\$8,680.26	
		<b>Total Assets</b>	<u>\$3,071,982.80</u>	
2100		Accounts Payable		\$4,100.00
2125		Student Liabilities - SIMS		\$9,766.21
2135		Payables - Loans		-\$17,360.38
2195		Other Payables		\$189.45
2750		Deferred Revenue		\$0.00
		<b>Total Liabilities</b>		<u>-\$3,304.72</u>
3700		Fund Balance		\$3,075,287.52
		<b>Total Liabilities and Fund Balance</b>		<u>\$3,071,982.80</u>
		<b>Total Loan Funds</b>	<u>\$3,071,982.80</u>	<u>\$3,071,982.80</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	\$10,307,445.89	
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>\$10,326,122.89</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		\$1,738,011.00
	083100	Unappropriated - Local		\$1,010,612.23
	083105	Res Unexp Plant Mkt Value		\$0.00
	080000	Unexpended Balances - State		\$5,476,977.51
3800	081000	Unexpended Balances - Local		\$2,100,522.15
		<b>Unexpended Fund Balance</b>		<u>\$7,577,499.66</u>
		<b>Total Fund Balances</b>		<u>\$10,326,122.89</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$10,326,122.89</u>
		<b>Total Plant Funds</b>	<u>\$10,326,122.89</u>	<u>\$10,326,122.89</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  
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	\$1,549,909.58	
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>\$8,128,266.46</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>\$8,122,092.62</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$8,128,266.46</u>
		<b>Total Other Agency Funds</b>	<u>\$8,128,266.46</u>	<u>\$8,128,266.46</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	\$1,866,350.00	
1150		Revolving-Due from State	-\$339.05	
1315		Student 3rd Party Recievable	\$1,085.00	
1395		Other Receivables	\$0.00	
1500		Prepaid Expenses	-\$52,974.91	
1600		General Suspense	\$49,961.04	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$2,213,111.60	
1615		Cash Disbursements Clearing	\$0.00	
1620		Payroll Disbursements Clearing	-\$123,737.84	
1625		SIMS feed Clearing	\$474,519.68	
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>\$1,752.32</u>	
2100		Accounts Payable		\$660,991.49
2101		Accounts Payable- Manual		\$0.00
2110		Sales Tax Payable		\$142,553.26
2125		Student Liabilities (SIMS)		\$40,432.54
2195		Other Payables		-\$171,764.63
2200		Benefits Payable - Sales		\$81,979.02
2210		Benefits Payable - Payroll		-\$777,680.25
2400		Accrued Payroll		\$21,761.66
2520		Insurance Deposits		\$1,904.87
		<b>Total Liabilities</b>		<u>\$177.96</u>
3000		Fund Balance Clearing		<u>\$1,574.36</u>
		<b>Total Liabilities and Fund Balance</b>		<u>\$1,752.32</u>
		<b>Total Clearing</b>	<u>\$1,752.32</u>	<u>\$1,752.32</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	\$23,131,109.12	
		Budgeted GEB Income	-\$956,868.58	
1100		Claim on Cash	\$76,085,811.80	
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	\$33,383.50	
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>\$105,564,035.72</u>	
1300		Accounts Receivable	\$2,673,513.54	
1309		Accounts Receivable-Students (SIMS)	\$1,310,111.14	
1310		Accounts Receivable-Students	\$165,837.12	
1312		Dept Receivables - Manual	\$19,548.12	
1315		Student 3rd Party Receivable	\$451,494.28	
1320		Travel Advances Receivable	\$30,931.26	
1325		Accrued Int Rec	\$0.00	
1330		Notes Receivable	\$2,730,930.61	
1340		Loans Receivable - Students	\$18,763.37	
1342		Allowance for Uncollectable Loans	-\$526,937.00	
1350		A/R Returned Checks	\$19,442.94	
1370		A/R Letter of Credit	\$0.00	
1380		Federal Receivables	\$24,900.48	
1395		Other Receivables	-\$178,051.78	
1399		Allowance for uncoll Receivables	-\$145,001.00	
		Subtotal Receivables	<u>\$6,595,483.08</u>	
		Change in Consumable Supplies	\$0.00	
1405		Inventory-Consumable Supplies	\$115,102.75	
			<u>\$115,102.75</u>	
1500		Prepaid Expenses	-\$7,345.49	
1505		Deposits - Receivables	\$161,700.00	
		Subtotal Prepays	<u>\$154,354.51</u>	
1600		General Suspense	\$49,961.04	
1601		Payroll Suspense	\$0.00	
1610		Cash Receipts Clearing	-\$2,213,111.60	
1615		Cash Disbursements Clearing	\$0.00	
1620		Payroll Disbursements Clearing	-\$123,737.84	
1625		SIMS feed Clearing	\$474,519.68	
		Subtotal Clearing	<u>-\$1,812,368.72</u>	

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**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	\$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>\$230,249,299.62</u>	
2100		Accounts Payable		\$721,112.85
2101		Accounts Payable-Year End		\$1,974.38
2110		Sales Tax Payable		\$143,069.35
2125		Student Liabilities (SIMS)		\$58,516.70
2130		Over-payments on Account Receivable		\$2,846.36
2135		Payables - Loans		-\$17,360.38
2140		Annuities Payable		\$0.00
2192		Payables - Bookstore		-\$4,048.34
2195		Other Payables		\$41,186.56
		Subtotal Payables		<u>\$947,297.48</u>
2200		Benefits Payable - Sales		\$81,979.02
2210		Benefits Payable - Payroll		-\$775,189.55
		Subtotal Benefits Payable		<u>-\$693,210.53</u>
2400		Accrued Payroll		\$21,761.66
2410		Accrued Compensable Absences		\$1,316,109.32
		Subtotal Accruals		<u>\$1,337,870.98</u>
2500		Miscellaneous Deposits		\$71,178.29
2505		Student Property Deposits		\$250,306.66
2515		Student Housing Deposits		\$158,816.38
2520		Insurance Deposits		\$1,904.87
		Subtotal Deposits		<u>\$482,206.20</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**  
**September 30, 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		\$1,574.36
3100	Fund Balance - Functional & General		\$47,488,135.65
3100	Fund Balance - Functional & General - HEAF		\$2,855,449.39
3200	Fund Balance - Designated		\$22,022,296.31
3300	Fund Balance - Auxiliary		\$11,188,177.30
3400	Fund Balance - Restricted Ledger 4		\$916,024.94
3600	Fund Balance - Restricted Ledger 6		\$137,828.10
3700	Fund Balance - Loans		\$3,075,287.52
3740	Fund Balance - Endowments		\$833,668.29
3800	Fund Balance - Plant		\$129,810,256.26
3940	Fund Balance - Agency		\$8,122,092.62
	Subtotal Fund Balances		\$226,450,790.74
	Transfer to System		\$1,492,242.00
	<b>Total All Funds</b>		<b>\$230,249,299.62</b>