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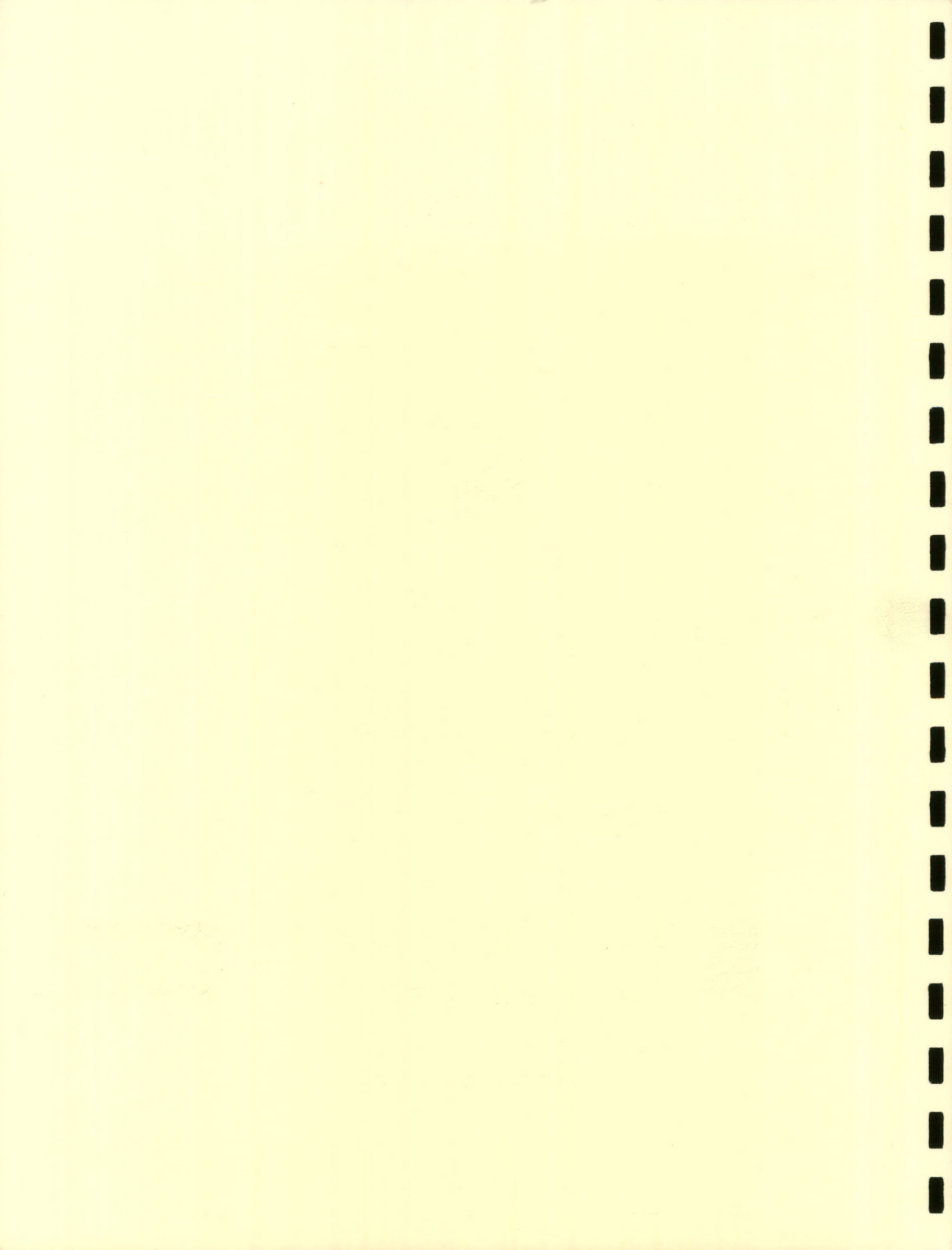


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FINANCIAL REPORT

FOR THE YEAR ENDING
AUGUST 31, 1992



ANGELO STATE UNIVERSITY

San Angelo, Texas



ANNUAL
FINANCIAL REPORT

Year Ended August 31, 1992



ANGELO STATE UNIVERSITY
FINANCIAL REPORT

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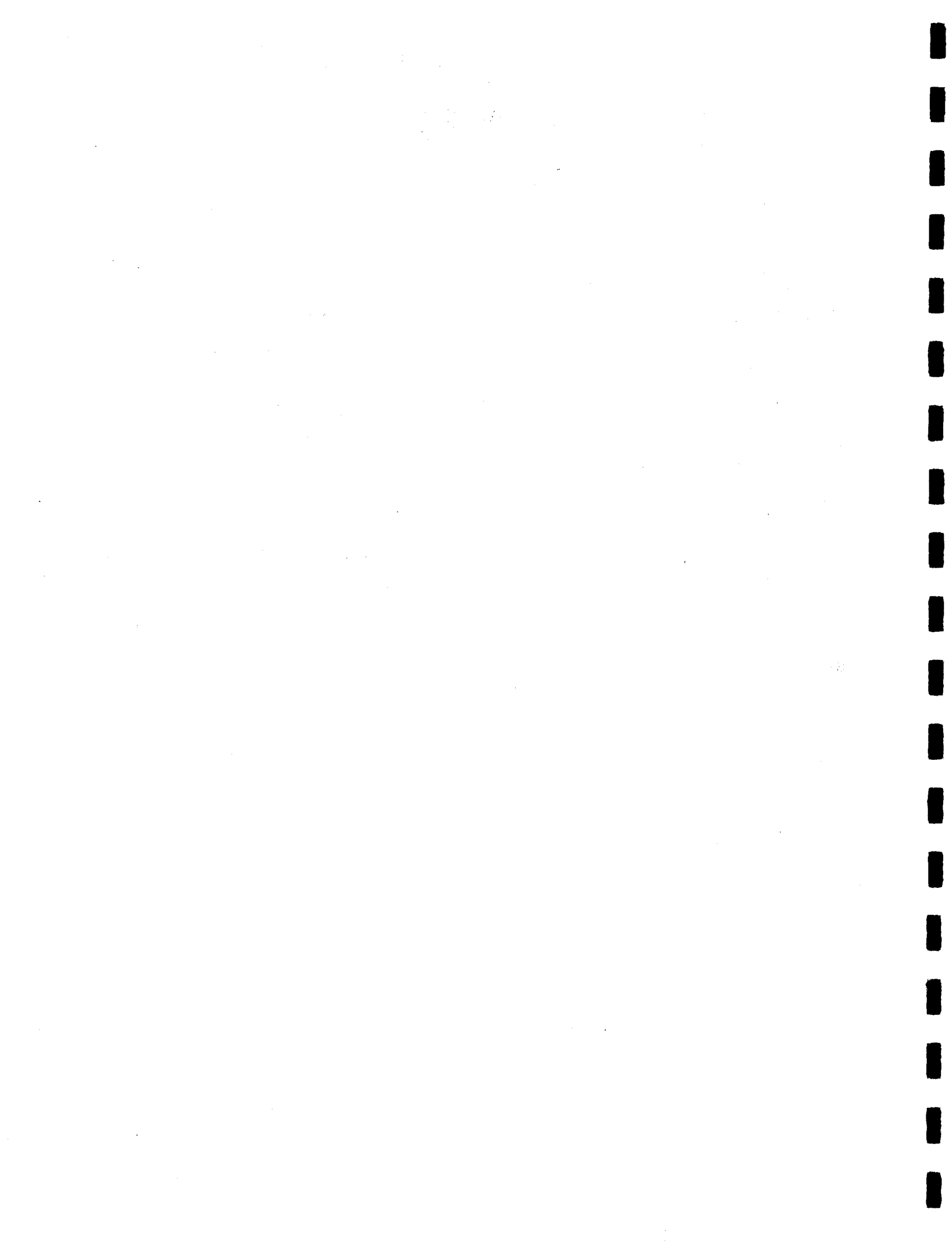
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ANGELO STATE UNIVERSITY
FINANCIAL REPORT

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ANGELO STATE UNIVERSITY UNAUDITED

P.O. BOX 11009, ASU STATION
SAN ANGELO, TEXAS 76909

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Fiscal Office

Telephone 915-942-2014

December 18, 1992

Dr. Lloyd D. Vincent
President
Angelo State University
2601 West Avenue N
San Angelo, Texas 76909

Dear Dr. Vincent:

Submitted herein is the Annual Financial Report of Angelo State University for the fiscal year ended August 31, 1992.

The financial statements in this report have been prepared in conformity with the General Provisions of the Appropriations Act, Article V, and in accordance with the requirements established by the Comptroller of Public Accounts.

The Annual Financial Report will be audited by the State Auditor as part of the audit of the Statewide Annual Report; therefore an opinion has not been expressed on the statements and related information contained in this report.

If you have any questions, please contact Ross E. Harris, Business Manager at (915) 942-2014. Janet Coleman, Accountant, may be contacted at (915) 942-2014 for questions related to the Schedule of Federal Financial Assistance.

Respectfully submitted,

R. L. Krupala

R. L. Krupala
Vice President for Fiscal Affairs

R. E. Harris

Ross E. Harris
Business Manager

Janet Coleman

Janet Coleman
Accountant

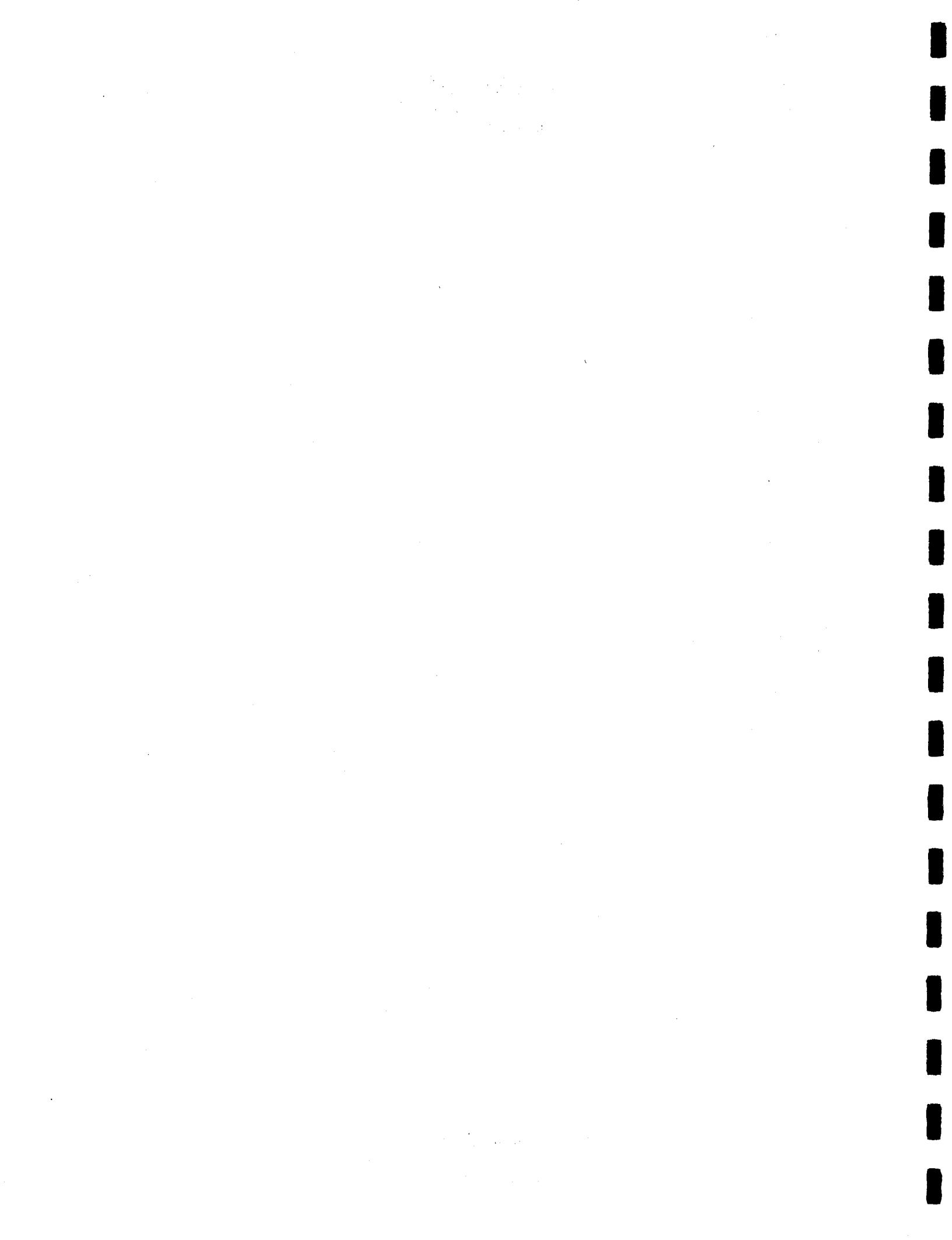
Denise Brodnax

Denise Brodnax
Accountant

ec

A Member of the Texas State University System

Equal Opportunity Employer



ANGELO STATE UNIVERSITY
 ORGANIZATIONAL DATA
 For the Fiscal Year 1991-1992

BOARD OF REGENTS
TEXAS STATE UNIVERSITY SYSTEM

OFFICERS

Daniel S. Ouellette	Chairman
Thomas R. Kowalski	Vice Chairman
Lamar Urbanovsky	Chancellor

MEMBERS

<u>Name</u>	<u>Residence</u>	<u>Term Expires</u> <u>February 1,</u>
Norman D. Elder	Del Rio, Texas	1993
Dr. W. C. Perry	Waco, Texas	1993
Clyde C. Waddell, Jr.	Lubbock, Texas	1993
Thomas R. Kowalski	Austin, Texas	1995
Daniel N. Matheson III	Austin, Texas	1995
Daniel S. Ouellette	Beeville, Texas	1995
William L. Cunningham	San Marcos, Texas	1997
Becky R. Espino	Ft. Stockton, Texas	1997
Jane C. Monday	Huntsville, Texas	1997

PRESIDENT

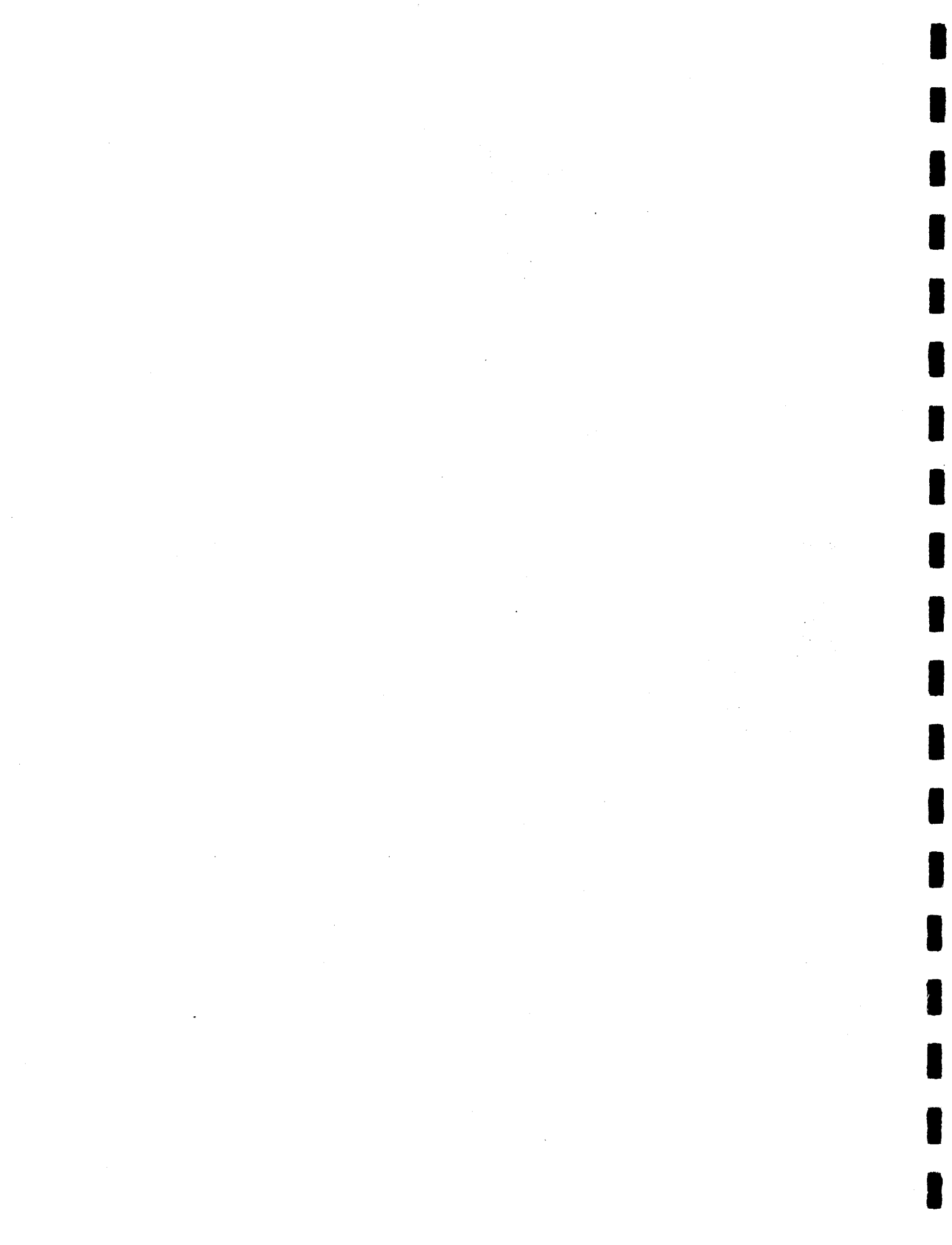
Dr. Lloyd D. Vincent

OFFICE OF FISCAL AFFAIRS

Robert L. Krupala	Vice President for Fiscal Affairs
Ross E. Harris	Business Manager

DEAN OF ADMISSIONS & REGISTRAR

Manuel R. Lujan



ANGELO STATE UNIVERSITY
ENROLLMENT DATA
For the Fiscal Year 1991-1992

<u>TYPE OF STUDENT</u>	<u>Number of Students by Semester</u>			
	<u>Fall 1991</u>	<u>Spring 1992</u>	<u>Summer Terms 1992</u>	
			<u>First</u>	<u>Second</u>
Texas Resident	6,011	5,577	2,403	1,928
Out-of State	39	43	24	23
Foreign	25	25	11	11
High School Honor Scholarship	36	35	0	0
Hazlewood Act	15	15	8	7
State Commission for the Blind	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
Totals	<u>6,128</u>	<u>5,697</u>	<u>2,447</u>	<u>1,970</u>

ENROLLMENT TREND DATA

(Fall Semester)

<u>FISCAL YEAR</u>	<u>STUDENTS</u>	<u>SEMESTER HOURS</u>
1992	6,128	73,829
1991	6,298	76,341
1990	6,408	77,250
1989	6,334	76,258
1988	5,810	69,648
1987	5,806	71,062
1986	5,881	71,707
1985	6,163	75,819
1984	6,345	78,705
1983	5,834	72,176
1982	5,600	68,992

* Furnished by the Office of the Registrar.

ANGELO STATE UNIVERSITY
EXHIBIT A
BALANCE SHEET
For the Year Ended August 31, 1992
With Comparative Totals at August 31, 1991

	CURRENT FUNDS					
	UNRESTRICTED					
	Educational and General	Designated	Auxiliary Enterprises	Total	Restricted	Loan Funds
ASSETS						
Cash and Temporary Investments (Sch. A-1)	\$ 3,150,746	\$ 1,589,848	\$ 5,008,184	\$ 9,748,778	\$ 1,090,241	250,341
Balance in State Appropriations (Sch. A-3)	1,517,151	737,756		2,254,907		
Accounts Receivable (net of allowance for doubtful accounts of \$59,810.60 August 31, 1992)	6,726	31,428	285,683	323,837	55,766	175
Due from Other Funds					373,165	
Investments (Sch. A-2)					3,822	
Accrued Interest Receivable		23,805		23,805	43,083	
Prepaid Expenses	43,699	13,096	211,422	268,217	2,267,735	
Deferred Charges						
Federal Receivables					74,154	
Notes Receivables (net of allowance for doubtful accounts of \$117,270.65 and \$92,209.13, respectively)						687,752
Consumable Inventories	344,329		19,644	363,973		
Inventories, at Cost						
Oil, Gas, and Mineral Properties						
Land (Sch. B-11)						
Buildings (Sch. B-11)						
Improvements Other Than Buildings (Sch. B-11)						
Equipment (Sch. B-11)						
Library Books (Sch. B-11)						
Museums and Art Collections (Sch. B-11)						
Livestock (Sch. B-11)						
Construction in Progress (Sch. B-11)						
Total Assets	\$ 5,062,651	\$ 2,395,933	\$ 5,524,933	\$ 12,983,517	\$ 3,907,966	\$ 938,268
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 184,846	\$ 26,212	\$ 236,950	\$ 448,008	\$ 10,906	
Accrued Liabilities	1,526,504	41,011	222,073	1,789,588	36,781	
Deposits Payable	155,101		125,053	280,154		
Due to Other Funds						
Deferred Revenues	1,596,639	607,315	2,544,075	4,748,029		
Accrued Compensable Absences Payable	469,395	7,491	66,062	542,948		
Revenue Bonds Payable						
General Obligation Bonds Payable						
Lease-Purchase Agreements Payable						
Funds Held in Custody for Others (Sch. A-4)						
Total Liabilities	\$ 3,932,485	\$ 682,029	\$ 3,194,213	\$ 7,808,727	\$ 47,687	

PLANT FUNDS						TOTALS	
Endowment and Similar Funds	Unexpended	Renewals & Replacement	Retirement of Indebtedness	Investment in Plant	Agency Funds	Current Year	Prior Year (Memo Only)
\$ 60	\$ 275,355	\$ 1,320,426	\$ 2,321,613	\$	\$ 78,939	\$ 15,085,753	\$ 20,457,597
	784,190					3,039,097	2,832,668
6,878						379,778	352,479
38,309,470						380,043	396,195
373,164						38,313,292	32,834,986
						440,052	523,635
					124,194	2,660,146	2,551,060
						74,154	74,100
						687,752	692,213
						363,973	375,434
6,837,833						6,837,833	6,837,833
				1,997,372		1,997,372	1,997,372
				51,064,796		51,064,796	50,022,924
				8,355,750		8,355,750	8,354,787
				14,387,932		14,387,932	13,761,178
				6,894,207		6,894,207	6,397,429
				224,490		224,490	224,490
				269,348		269,348	241,121
<u>\$ 45,527,405</u>	<u>\$ 1,059,545</u>	<u>\$ 1,320,426</u>	<u>\$ 2,321,613</u>	<u>\$ 83,193,895</u>	<u>\$ 203,133</u>	<u>\$ 151,455,768</u>	<u>\$ 149,836,093</u>
\$	\$ 249,517	\$	\$	\$	\$	\$ 708,431	\$ 1,157,221
	33,085					1,859,454	1,351,965
373,164						280,154	274,826
						373,164	396,195
						4,748,029	4,300,461
						542,948	504,251
				8,075,000		8,075,000	17,868,779
				3,750,155		3,750,155	
				8,948		8,948	10,303
					203,133	203,133	185,809
<u>\$ 373,164</u>	<u>\$ 282,602</u>	<u>\$</u>	<u>\$</u>	<u>\$ 11,834,103</u>	<u>\$ 203,133</u>	<u>\$ 20,549,416</u>	<u>\$ 26,049,810</u>

ANGELO STATE UNIVERSITY
EXHIBIT A
BALANCE SHEET
For the Year Ended August 31, 1992
With Comparative Totals at August 31, 1991
(Concluded)

	CURRENT FUNDS					Loan Funds
	UNRESTRICTED					
	Educational and General	Designated	Auxiliary Enterprises	Total	Restricted	
FUND BALANCES						
Unrestricted						
Reserved For:						
Encumbrances	\$ 88,321	\$ 61,727	\$ 383,124	\$ 533,172	\$	2,677
State Appropriations to be Lapsed	38,959			38,959		
Petty Cash	9,500		15,000	24,500		
Accounts Receivable	39,068	64,034	304,351	407,453		
Consumable Supplies Inventory	344,329		19,644	363,973		
Prepaid Expenses	43,699	13,096	211,422	268,217		
Other			46,814	46,814		
Unreserved						
Allocated						
Provision For:						
Balances Subject to Reappropriation	67,222			67,222		
Future Operating Budgets	246,309			246,309		
Capital Projects			635,376	635,376		
Inventories						
Student Service Fees						
Auto Parking Fees			207,570	207,570		
Computer Access Fees		155,580		155,580		
Publications Fees		23,383		23,383		
Building Use Fees		340,082		340,082		
H.E.A.F.		714,502		714,502		
Fire and Extended Coverage Loss			100,000	100,000		
Student Loan Programs						
Other						
Unallocated	252,759	341,500	407,419	1,001,678		
Restricted						
Restricted—Encumbered					11,828	
Restricted—Other					3,848,451	453,145
U.S. Government Grants Refundable						482,446
Endowment (Sch. B-6)						
Term Endowment						
Funds Functioning as Endowment—						
Restricted (Sch. B-6)						
Unrestricted (Sch. B-6)						
Net Invested in Plant (Sch. B-11)						
Total Fund Balances (Exh. B)	<u>1,130,166</u>	<u>1,713,904</u>	<u>2,330,720</u>	<u>5,174,790</u>	<u>3,860,279</u>	<u>938,268</u>
Total Liabilities and Fund Balances	<u>\$ 5,062,651</u>	<u>\$ 2,395,933</u>	<u>\$ 5,524,933</u>	<u>\$ 12,983,517</u>	<u>\$ 3,907,966</u>	<u>\$ 938,268</u>

Endowment and Similar Funds	PLANT FUNDS					TOTALS	
	Unexpended	Renewals & Replacement	Retirement of Indebtedness	Investment in Plant	Agency Funds	Current Year	Prior Year (Memo Only)
\$	\$ 733,312	\$	\$	\$	\$	1,269,161	\$ 520,409
						38,959	390,993
						24,500	24,500
						407,453	291,637
						363,973	375,435
						268,217	243,472
						46,814	30,095
						67,222	1,267,945
	43,631					246,309	
						679,007	2,866,738
							908,592
						207,570	
						155,580	
						23,383	
						340,082	
						714,502	
						100,000	
			1,197,638			1,197,638	142,935
						1,001,678	5,926,823
						11,828	5,768
		1,320,426	1,123,975			6,745,997	7,427,058
40,564,372						482,446	498,258
3,773						40,564,372	37,755,019
						3,773	3,430
4,586,096						4,586,096	1,986,957
				71,359,792		71,359,792	63,120,219
45,154,241	776,943	1,320,426	2,321,613	71,359,792		130,906,352	123,786,283
\$ 45,527,405	\$ 1,059,545	\$ 1,320,426	\$ 2,321,613	\$ 83,193,895	\$ 203,133	\$ 151,455,768	\$ 149,836,093

ANGELO STATE UNIVERSITY
EXHIBIT B
STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended August 31, 1992
With Comparative Totals at August 31, 1991

	CURRENT FUNDS					
	UNRESTRICTED					
	Educational and General	Designated	Auxiliary Enterprises	Total	Restricted	Loan Funds
<u>FUND BALANCES, September 1, 1991</u>	\$ 1,450,188	\$ 2,145,359	\$ 6,905,904	\$ 10,501,451	\$ 3,779,984	\$ 950,472
Restatements (Prior Period Adjustments)						
FUND BALANCES September 1, 1991—Restated	1,450,188	2,145,359	6,905,904	10,501,451	3,779,984	950,472
<u>REVENUES AND OTHER ADDITIONS</u>						
Unrestricted Current Funds Revenue (Exh. C)	20,234,412	4,681,326	10,335,790	35,251,528		
State Appropriations						
Federal Grants and Contracts					2,699,250	
State Grants and Contracts					8,947	
Private Gifts and Grants, and Oil and Gas Revenues					284,469	
Investment Income					83,104	17,968
Endowment Income					2,604,353	
Administrative Allowance on Federal Programs						
Realized Gains on Investments						
Interest on Loans Receivable						14,665
Bond Proceeds on Sale of Bonds						
Net Change in Inventory	(15,488)			(15,488)		
Net Decrease in Bonds Payable						
Net Decrease in Lease Agreements Payable Expended for Plant Facilities (includes \$ 1,481,057.37 charged to Current Funds Expenditures)						
Other		6,946		6,946	90,858	
Total Revenues and Other Additions	\$ 20,218,924	\$ 4,688,272	\$ 10,335,790	\$ 35,242,986	\$ 5,770,981	\$ 32,633
<u>EXPENDITURES AND OTHER DEDUCTIONS</u>						
Expenditures (Exh. C)	\$ 20,372,816	\$ 1,077,721	\$ 8,695,524	\$ 30,146,061	\$ 6,179,928	
Expended for Plant Facilities						
Lapsed Appropriations	390,993			390,993		
Refunded to Grantors						
Loan Cancellations and Write-Offs						22,881
Realized Loss on Investments						
Administrative and Collection Costs						771
Retirement of Indebtedness						
Bond Defeasment						
Net Increase in Bonds Payable						
Net Increase in Lease Agreements Payable						
Interest on Indebtedness						
Disposal of Plant Facilities						
Allowance for Doubtful Accounts						21,645
S.B. 111 Budget Reduction						
Other	(312)			(312)		286
Total Expenditures and Other Deductions	\$ 20,763,497	\$ 1,077,721	\$ 8,695,524	\$ 30,536,742	\$ 6,179,928	\$ 45,583

Endowment & Similar Funds	PLANT FUNDS				Totals (Memorandum Only)	
	Unexpended	Renewals & Replacements	Retirement of Indebtedness	Investment in Plant	1992	1991
\$ 39,745,406 \$	611,123 \$	1,251,596 \$	3,826,031 \$	63,120,219 \$	123,786,282 \$	115,474,147
39,745,406	611,123	1,251,596	3,826,031	63,120,219	123,786,282	115,474,147
					35,251,528	34,844,027
			54,742		2,753,992	2,924,042
					8,947	17,453
2,913,308	25,378	68,830	175,633		3,197,777	3,760,529
					370,913	556,126
					2,604,353	2,367,192
1,637					1,637	17,914
					14,665	26,195
					(15,488)	28,791
				6,043,624	6,043,624	1,781,168
				1,354	1,354	3,503
				2,635,925	2,635,925	2,421,447
				147,477	245,281	322,640
\$ 2,914,945 \$	25,378 \$	68,830 \$	230,375 \$	8,828,380 \$	53,114,508 \$	49,071,027
\$	\$	\$	\$	\$	36,325,989 \$	35,323,694
	971,657	694,740		588,807	2,255,204	2,086,428
					390,993	129,479
					22,881	3,040
					771	2,031
			1,923,624		1,923,624	1,781,169
			3,734,599		3,734,599	
			1,172,268		1,172,268	1,307,482
					21,645	30,027
						38,895
39,272			54,947		94,193	3,457
\$ 39,272 \$	971,657 \$	694,740 \$	6,885,438 \$	588,807 \$	45,942,167 \$	40,705,702

ANGELO STATE UNIVERSITY
EXHIBIT B
STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended August 31, 1992
With Comparative Totals at August 31, 1991
(concluded)

	CURRENT FUNDS					Loan Funds
	UNRESTRICTED			Restricted	Loan Funds	
	Educational and General	Designated	Auxiliary Enterprises			Total
TRANSFERS AMONG FUNDS						
Additions/(Deductions):						
Mandatory:						
Principal, Interest and Reserves	\$ (66,337)	\$ (1,766,568)	\$ (1,178,748)	\$ (3,011,653)	\$	
Tuition Scholarships	(490,163)			(490,163)	490,163	
Tuition Loans	(746)			(746)		746
Non-Mandatory:						
Other Transfers	781,797	(2,275,438)	(5,036,702)	(6,530,343)	(922)	
Total Transfers Among Funds *	\$ 224,551	\$ (4,042,006)	\$ (6,215,450)	\$ (10,032,905)	\$ 489,241	\$ 746
NET INCREASE/(DECREASE) FOR THE FISCAL YEAR	\$ (320,022)	\$ (431,455)	\$ (4,575,184)	\$ (5,326,661)	\$ 80,294	\$ (12,204)
FUND BALANCES, August 31, 1992	\$ 1,130,166	\$ 1,713,904	\$ 2,330,720	\$ 5,174,790	\$ 3,860,278	\$ 938,268
		(Sch. B-2)	(Sch. B-3)		(Sch. B-4)	(Sch. B-5)

See accompanying Summary of Significant Accounting Policies and Notes to the Financial Statements.

* Includes transfer to System Office Operations of \$52,272.00.

Endowment & Similar Funds	PLANT FUNDS				Totals (Memorandum Only)	
	Unexpended	Renewals & Replacements	Retirement of Indebtedness	Investment in Plant	1992	1991
\$	\$	\$	\$ 3,011,653	\$	\$	\$
					(52,272)	(53,190)
\$ <u>2,533,162</u>	\$ <u>1,112,099</u>	\$ <u>694,740</u>	\$ <u>2,138,992</u>	\$	\$ <u>(52,272)</u>	\$ <u>(53,190)</u>
\$ <u>2,533,162</u>	\$ <u>1,112,099</u>	\$ <u>694,740</u>	\$ <u>5,150,645</u>	\$	\$ <u>(52,272)</u>	\$ <u>(53,190)</u>
\$ <u>5,408,835</u>	\$ <u>165,820</u>	\$ <u>68,830</u>	\$ <u>(1,504,418)</u>	\$ <u>8,239,573</u>	\$ <u>7,120,069</u>	\$ <u>8,312,135</u>
\$ <u>45,154,241</u> (Sch. B-6)	\$ <u>776,943</u> (Sch. B-8)	\$ <u>1,320,426</u> (Sch. B-9)	\$ <u>2,321,613</u> (Sch. B-10)	\$ <u>71,359,792</u> (Sch. B-11)	\$ <u>130,906,351</u>	\$ <u>123,786,282</u>

ANGELO STATE UNIVERSITY
EXHIBIT C
STATEMENT OF CURRENT FUNDS REVENUES AND EXPENDITURES
For the Year Ended August 31, 1992
With Comparative Totals for the Year Ended August 31, 1991

	UNRESTRICTED			
	Educational and General	Designated	Auxiliary Enterprises	Total
<u>REVENUES (Sch. B-2, B-3, B-4 and C-1)</u>				
Tuition and Fees	\$ 4,419,652	\$ 1,507,435	\$ 1,963,224	\$ 7,890,311
State Appropriations	15,517,803	2,791,507		18,309,310
Federal Grants and Contracts	17,269			17,269
State Grants and Contracts				
Local Grants and Contracts				
Private Gifts, Grants and Contracts		105,350		105,350
Trust and Endowment Income		129,251		129,251
Sales and Services of Educational Activities	150,065	52,816		202,881
Sales and Services of Auxiliary Enterprises			7,933,091	7,933,091
Professional Fees				
Other Sources	129,623	94,967	439,475	664,065
Total Current Fund Revenues	<u>\$ 20,234,412</u>	<u>\$ 4,681,326</u>	<u>\$ 10,335,790</u>	<u>\$ 35,251,528</u>
	(Exh. B)	(Exh. B)	(Exh. B)	
<u>EXPENDITURES (Sch. B-2, B-3, B-4 and C-2)</u>				
<u>Educational and General</u>				
Instructional	\$ 12,484,153	\$ 59,852		\$ 12,544,005
Research	329,915			329,915
Public Services	87,711	27,874		115,585
Academic Support	1,727,915	192,512		1,920,427
Student Services	977,628	21,631		999,259
Institutional Support	1,332,344	771,655		2,103,999
Operation and Maintenance of Physical Plant	2,665,679			2,665,679
Scholarships and Fellowships	767,471	4,197		771,668
Total Functional and General Expenditures	<u>\$ 20,372,816</u>	<u>\$ 1,077,721</u>		<u>\$ 21,450,537</u>
Auxiliary Enterprises Expenditures			<u>\$ 8,695,524</u>	<u>\$ 8,695,524</u>
Total Current Funds Expenditures (Exh. B)	<u>\$ 20,372,816</u>	<u>\$ 1,077,721</u>	<u>\$ 8,695,524</u>	<u>\$ 30,146,061</u>

See accompanying Summary of Significant Accounting Policies and Notes to the Financial Statements.

Restricted	Totals	
	Current Year	Prior Year (Memo Only)
\$	\$ 7,890,311	\$ 7,020,923
	18,309,310	18,176,727
2,781,999	2,799,268	2,620,199
8,947	8,947	17,453
284,469	389,819	284,749
2,604,353	2,733,604	2,498,433
	202,881	216,267
	7,933,091	8,865,733
500,160	1,164,225	770,179
<u>\$ 6,179,928</u>	<u>\$ 41,431,456</u>	<u>\$ 40,470,663</u>
\$ 3,004,891	\$ 15,548,896	\$ 14,727,293
60,518	390,433	362,442
30,395	145,980	156,311
786	1,921,213	1,845,225
1,523	1,000,782	1,051,206
297,709	2,401,708	2,409,909
	2,665,679	2,747,169
<u>2,784,106</u>	<u>3,555,774</u>	<u>3,245,570</u>
\$ 6,179,928	\$ 27,630,465	\$ 26,545,125
\$	\$ 8,695,524	\$ 8,778,569
<u>\$ 6,179,928</u>	<u>\$ 36,325,989</u>	<u>\$ 35,323,694</u>



ANGELO STATE UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
Year Ended August 31, 1992

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GENERAL INTRODUCTION

Angelo State University is an agency of the State of Texas and a component of the Texas State University System. Its financial records reflect compliance with applicable state statutes and regulations.

The significant accounting policies followed by Angelo State University in maintaining accounts and in the preparation of the preceding statements are in accordance with Texas Comptroller of Public Accounts' Annual Financial Reporting Requirements. These requirements follow, as near as practical, the AICPA Industry Audit Guide Audits of Colleges and Universities, 1973 as amended by AICPA Statement of Position (SOP) 74-8, Financial Accounting and Reporting by Colleges and Universities and are enumerated in the following paragraphs.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of Angelo State University have been prepared on the modified accrual basis. The statement of current funds revenues and expenditures is a statement of financial activities of current funds related to the current reporting period. It does not purport to present the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenses.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for a (1) expenditures, in the case of normal replacement of equipment, library holdings, and livestock; (2) mandatory transfers, in the case of required provisions for debt amortization and interest and equipment renewal and replacement; and (3) transfers of a nonmandatory nature for all other cases.

FUND ACCOUNTING

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Institution, accounts are maintained in accordance with the principles of "fund accounting." This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

Within each fund group, fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes by action of the governing board. Externally restricted funds may only be utilized in accordance with the purposes established by the source of such funds and are in contrast with unrestricted funds over which the governing board retains full control to use in achieving any of its institutional purposes.

Endowment and similar Funds are subject to the restrictions of gift instruments requiring in perpetuity that the principal be invested and only the income be utilized. Term endowment funds are like endowment funds, except that all or part of the principal may be utilized after a stated period of time or upon the occurrence of a certain event. Quasi-Endowment Funds are funds that the governing board has approved to be used as endowments.



ANGELO STATE UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
Year Ended August 31, 1992
(Continued)

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FUND ACCOUNTING

All gains and losses arising from the sale, collection, or other disposition of investments and other non-cash assets are accounted for in the fund which owned such assets. Ordinary income derived from investments, receivables, and the like is accounted for in the fund owning such assets, except for income derived from investments of Endowment and Similar Funds, which income is accounted for in the fund to which it is restricted or, if unrestricted, as revenues in unrestricted current funds.

All other unrestricted revenue is accounted for in the appropriate unrestricted fund. Restricted gifts, grants, appropriations, endowment income, and other restricted resources are accounted for in the appropriate restricted funds. Restricted Current Funds are reported as revenues and expenditures when expended for current operating purposes. Contract and Grant Awards for the current reporting period are shown as additions to fund balances in Restricted Current Funds.

The different fund groups used at Angelo State University are as follows:

1. Educational and Current Funds - Funds available for current operating and maintenance purposes as well as those restricted by donors and other outside agencies for specific operating purposes. Current funds are segregated into separate balanced fund groups as follows:
 - a. General Funds - Funds for administration, institutional expense, instruction and departmental research, physical plant operation, libraries, and other items relating to instruction.
 - b. Designated Funds - Funds arising from sources that have been designated by the Board of Regents to be used for special purposes. This fund distinguishes such internally designated funds from externally restricted funds as well as other current funds. Service departments funds, revolving and clearing accounts are also included in this fund group.
 - c. Auxiliary Enterprise Funds - Funds for activities which furnish service to students, faculty, or staff for which charges are made that is directly related to, although not necessarily equal to the cost of the service, such as residence halls, food services and book stores.
 - d. Restricted Funds - Funds available for current purposes, the use of which has been restricted by outside agencies or persons. Revenues are reported only to the extent of expenditures for the current year.
2. Loan Funds - Funds available for loans to students.
3. Endowment and Similar Funds - Funds subject to restrictions of endowment and trust instruments requiring that principal be maintained and that only the income be utilized.



ANGELO STATE UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
Year Ended August 31, 1992
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4. Plant Funds - Plant Funds are segregated into the following separate balanced fund groups:
 - a. Unexpended Plant Funds - Funds to be used for the construction, rehabilitation, and acquisition of physical properties for institutional purposes.
 - b. Funds for Renewals and Replacements - Funds accumulated for the renewal and replacement of physical properties.
 - c. Funds for Retirement of Indebtedness - Funds accumulated to meet debt service charges and the retirement of indebtedness.
 - d. Investment in Plant - Funds already expended for plant properties. Physical properties are stated at cost at date of acquisition or fair market value at date of donation for gifts and fair value at August 31, 1992 for livestock. Depreciation on physical plant and equipment is not recorded.

5. Agency Funds - Funds held by the University as custodial or fiscal agent for students, faculty members, and/or others.

MEMORANDUM TOTALS

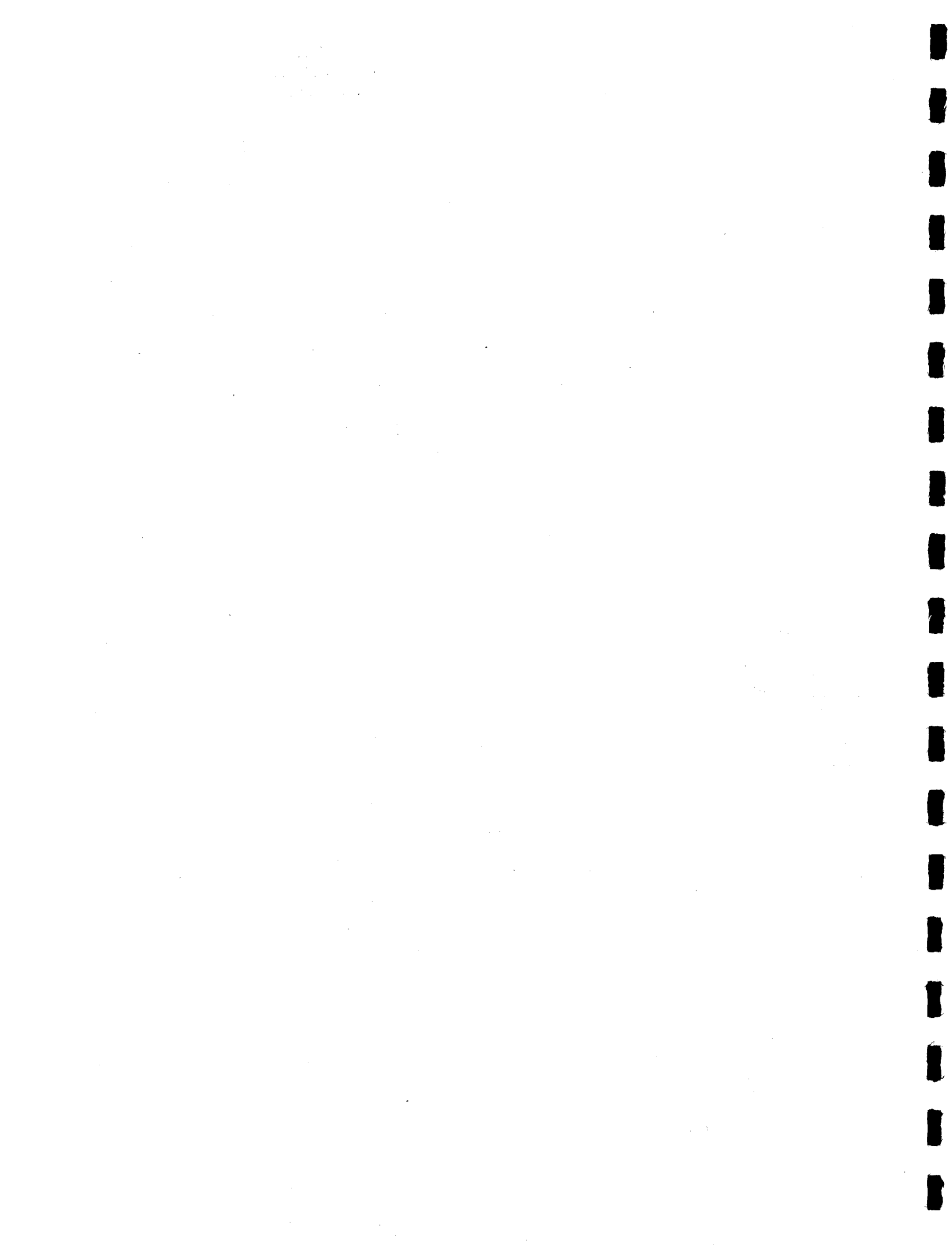
The balance Sheet in columnar form, the Statement of Changes in Fund Balances and the Statement of Current Funds Revenue and Expenditures are shown with memorandum totals for the current and prior years. Interfund borrowing has not been eliminated, but has been off-set in the assets and liability sections. The memorandum totals are presented only to facilitate financial analysis and do not purport to present financial position, in conformity with generally accepted principles. Neither is such data comparable to a consolidation.

OTHER SIGNIFICANT ACCOUNTING POLICIES

Other significant accounting policies are set forth in financial statements and the notes thereto.

1. AUTHORIZED INVESTMENTS

Angelo State University is authorized to invest in obligations and instruments as defined in the Public Funds Investment Act of 1987 (Art. 842a-2, Texas Revised Civil Statutes). Such investments include (1) obligations of the United States or its agencies, (2) direct obligations of the State of Texas or its agencies, (3) obligations of political subdivisions rated not less than A by a national investment rating firm, (4) certificates of deposit, and (5) other instruments and obligations authorized by statute.



ANGELO STATE UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
Year Ended August 31, 1992
(Continued)

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2. DEPOSITS AND INVESTMENTS

At August 31, 1992, the carrying amount of Angelo State University's deposits was \$1,205,147.66, and total bank balances equalled \$2,244,739.96. Bank balances of \$100,000.00 were covered by federal depository insurance and \$6,377,858.78 was covered by collateral pledged in Angelo State University's name. The collateral was held in the safekeeping departments of unrelated banks which act as the pledging bank's agents. Cash and Temporary Investments as reported on Exhibit A, Balance Sheet consist of the items reported below:

Cash and Temporary Investments

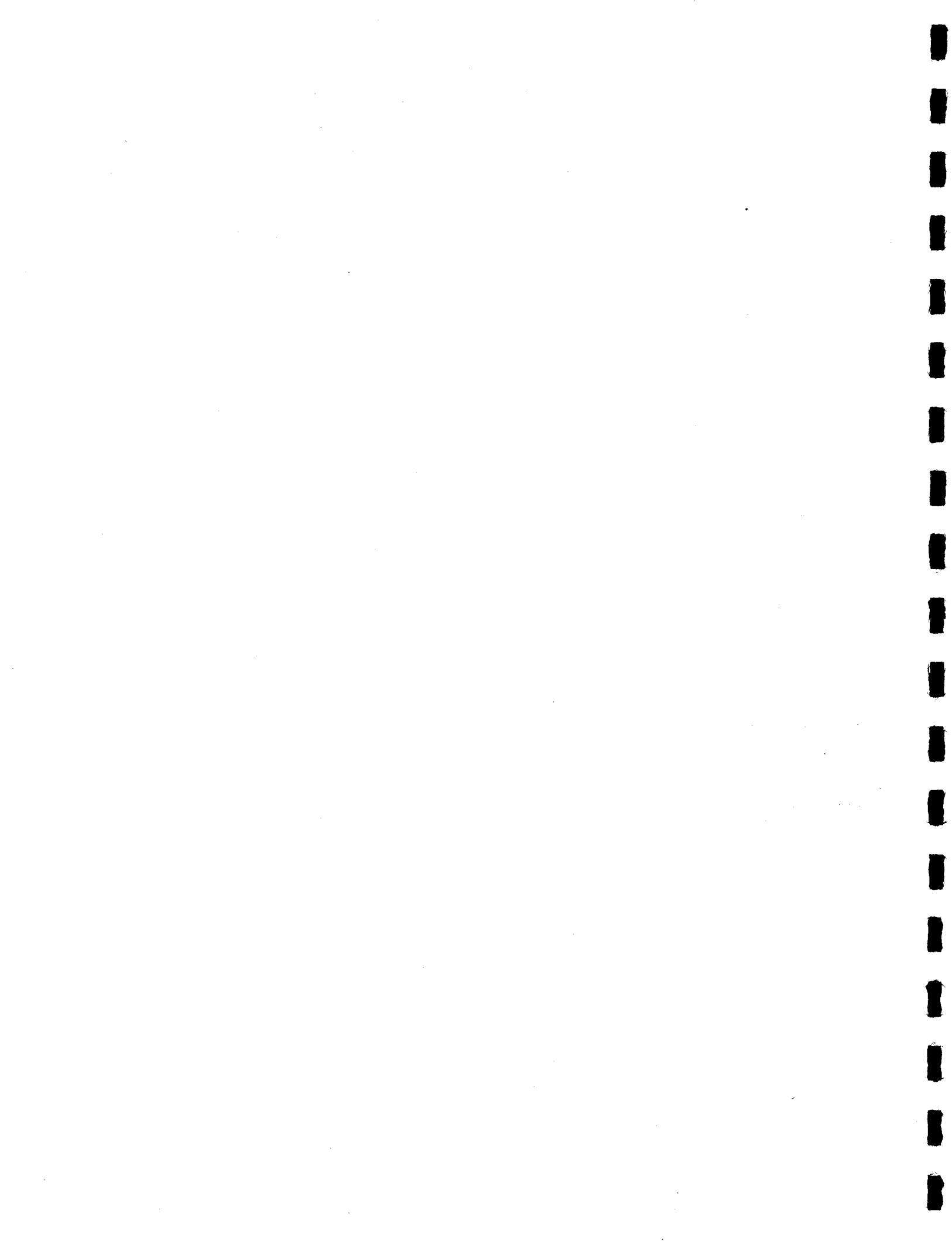
Bank Deposits		
Demand Deposits		\$1,205,147.66
Cash and Cash Equivalents		
Petty Cash on Hand	\$	8,951.20
Local Funds in State Treasury		1,347,504.94
Reimbursements in Transit		<u>91,056.11</u>
		1,447,512.25
Temporary Investments		
U. S. Treasury Bills & Notes		<u>12,433,092.89</u>
		<u>12,433,092.89</u>
Total Cash and Temporary Investments		<u>\$15,085,752.80</u>

To comply with the reporting requirements of GASB Statement No. 3 Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Angelo State University's investments are categorized in the tabulation titled "Investment Categories" to give an indication of credit risk assumed by Angelo State University at year end.

Credit risk is the risk that another party to a deposit or investment transaction will not fulfill its obligations. This is not to be confused with market risk which is the risk that the market value of an investment, collateral protecting a deposit, or securities underlying a repurchase agreement will decline. Market risk is not depicted in this note.

The following categories of credit risk are included:

- Category 1: Investments that are insured or registered or for which the securities are held by the institution or its agent in the institution's name.
- Category 2: Uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or institution in the institution's name.



ANGELO STATE UNIVERSITY
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended August 31, 1992
 (Continued)

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Category 3: Uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the institutions's name.

Investments Categories

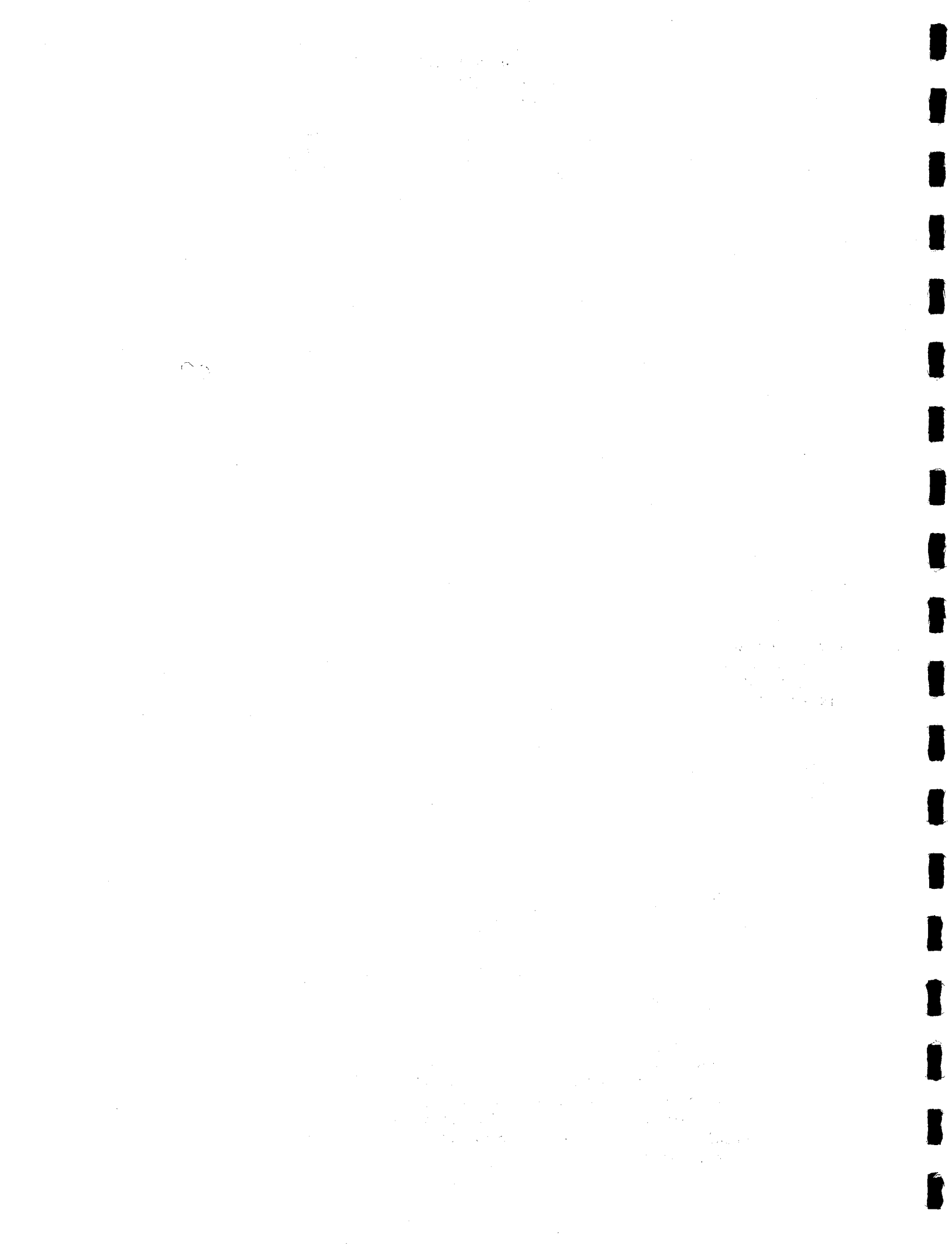
Type of Security	<u>Categories</u> 1	Carrying Value	Market Value
U. S. Government Securities	\$ 47,089,604	\$ 47,089,604	\$ 50,309,428
Municipal Bonds	33,519	33,519	6,052
Stocks	46,029	46,029	391,391
Cash and Cash Investments	3,576,233	3,576,233	3,576,233
TOTALS	\$ 50,745,385	\$ 50,745,385	\$ 54,283,104
Real Estate		\$ 1,000	\$ 1,000
TOTAL INVESTMENTS		\$ 50,746,385	\$ 54,284,104
Total Cash & Deposits		\$ 2,652,660	
Total Investments		50,746,385	
TOTAL DEPOSITS AND INVESTMENTS		\$ 53,399,045	
Cash and Temporary Investments (Exh. A)		\$ 15,085,753	
Investments (Exh. A)		38,313,292	
TOTAL DEPOSITS AND INVESTMENTS (Exh. A)		\$ 53,399,045	

3. BONDS PAYABLE

Bonds Payable consist of eight different bond issues as summarized below:

Student Housing System Revenue Bonds, Series 1981

- To construct Student Dormitory.
- Issued June 1, 1981.
- \$3,400,000; all authorized bonds have been issued.
 (of the original - \$2,185,000 were refunded December 1, 1988)
- Source of revenue for debt service - Pledged Revenue derived from the operation of the Student Housing System.
- The 1981 Series bonds are considered fully defeased and the liability for those bonds has been removed from the investment in Plant fund group.



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Student Housing System Revenue Refunding Bonds, Series 1988

- To advance refund \$2,185,000 of Student Housing System Revenue Bonds, Series 1981 and \$1,750,000 of Student Housing System Revenue Bonds, Series 1983.
- Issued December 1, 1988.
- \$4,435,000; all authorized bonds have been issued.
- Source of revenue for debt service - net proceeds of \$4,312,400 from refunding purchased U. S. Government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all debt service payments after 1992 for the 1981 Series bonds and all future debt service payments after 1995 for the 1983 Series bonds.

Building Use Fee Revenue Bonds, Series 1970

- To construct Physical Education Building.
- Issued October 1, 1970.
- \$2,360,000; all authorized bonds have been issued.
- Source of revenue for debt service - Pledged Building Use Fees.

Building Use Fee Revenue Bonds, Series 1973

- To construct Education/Fine Arts Building and Management, Instruction and Research Center.
- Issued October 1, 1973.
- \$1,350,000; all bonds authorized have been issued.
- Source of revenue for debt service - Pledged Building Use Fees.

Building Use Fee Revenue Bonds, Series 1974

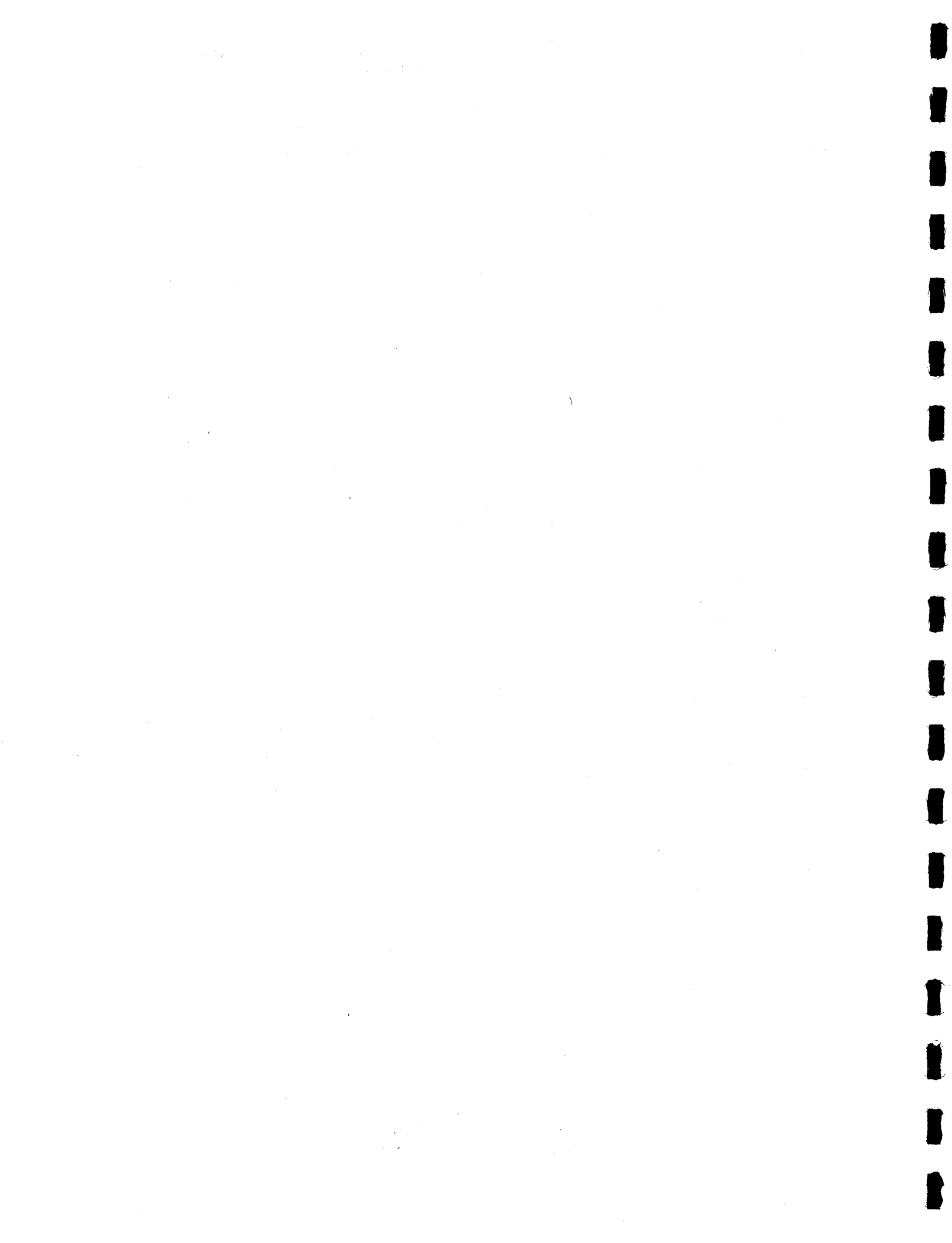
- To construct Education/Fine Arts Building and Management, Instruction and Research Center.
- Issued October 1, 1974.
- \$1,250,000; all bonds authorized have been issued.
- Source of revenue for debt service - Pledged Building Use Fees.

Combined Fee Revenue Bonds, Series 1978

- To construct Multi-purpose Sports Complex.
- Issued March 1, 1978.
- \$1,300,000; all bonds authorized have been issued.
- Source of revenue for debt service - Pledged Building Use Fees and Tuition Fees subject to the prior lien and rights of the holders of the University's outstanding Student Tuition Fee Revenue Bonds, Series 1969.

Student Tuition Fee Revenue Bonds, Series 1969

- To convert and remodel an existing building into an Infirmary, and construct Physical Plant Maintenance Building.
- Issued June 1, 1969.
- \$400,000; all bonds authorized have been issued.
- Source of revenue for debt service - Tuition Fee Revenue Bonds Reserve Fund (fully funded).



ANGELO STATE UNIVERSITY
 NOTES TO THE FINANCIAL STATEMENT
 Year Ended August 31, 1992
 (Continued)

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HEAF Refunding Bonds, Series 1992

- To provide funds for the current refunding of the Board of Regents, Texas State University System Constitutional Appropriation Bonds, Series 1985.
- Issued March 15, 1992.
- \$3,750,154.61; all bonds authorized have been issued.
- Source of revenue for debt service - first lien on pledge of up to one-half of the annual appropriation to the Board from the State Treasury.

Bonds are due in annual installments varying from \$20,000.00 to \$630,000.00 with interest rates from 5.20% to 7.50% with the final installment due in 2004. The principal and interest expense for the next five years and beyond is summarized below for bonds issued.

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 1,714,090.91	\$ 700,428.52	\$ 2,414,519.43
1994	1,809,334.35	598,175.99	2,407,510.34
1995	1,906,729.35	511,121.32	2,417,850.67
1996	815,000.00	443,035.00	1,258,035.00
1997	875,000.00	386,640.00	1,261,640.00
Beyond Five Years	<u>4,705,000.00</u>	<u>999,455.00</u>	<u>5,704,455.00</u>
TOTAL	<u>\$11,825,154.61</u>	<u>\$3,638,855.83</u>	<u>\$15,464,010.44</u>

4A. ADVANCE REFUNDING BONDS

Refunded \$3,750,154.61 of Constitutional Appropriation Bonds, Series 1985:

- Issued refunding bonds on March 15, 1992.
- \$3,750,154.61, all authorized bonds have been issued.
- General Obligation Bonds - Texas State University System Constitutional Appropriation Refunding Bonds, Series 1992.
- Interest rates range from 3.50% to 6.50%.
- The 1985 Series bonds are considered fully defeased and the liability for those bonds has been removed from the Investment in Plant fund group.
- Advance refunding of the 1985 Series bonds reduced the University's debt service payments over the next three years by approximately \$187,115.45.
- Economic Gain - \$175,613.15 difference between the net present value of the old and new debt service payments.
- Accounting Gain - \$187,115.45 accounting gain resulted from the advanced refunding.



ANGELO STATE UNIVERSITY
NOTES TO THE FINANCIAL STATEMENT
Year Ended August 31, 1992
(Continued)

Unaudited
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4B. DEFEASANCE OF STUDENT HOUSING SYSTEM REVENUE BONDS

Student Housing System Revenue Bonds, Series 1969 and 1978:

- The University found defeasement of these bonds to be economically feasible due to the low interest rates being paid on University funds.
- Interest rate of bonds defeased - 5.20 to 6.50%
- \$1,469,278.43 was used to purchase U. S. Government securities which were deposited in an irrevocable trust with an escrow agent to provide for all debt service payments after 1992 for the 1969 and 1978 Series bonds.
- Fees and other related expenses of \$22,178.80 were paid.
- The 1969 and 1978 bonds are considered fully defeased and the liability for those bonds has been removed from the Investment in Plant Group.
- Accounting Gain - \$68,542.77 accounting gain resulted from the advanced refunding.

Student Housing System Revenue Bonds, Series 1967-A and 1983:

- The University found defeasement of these bonds to be economically feasible due to the low interest rates being paid on University funds.
- Interest rate of bonds defeased - 4.20 to 9.75%.
- \$2,265,320.20 was used to purchase U. S. Government securities which were deposited in an irrevocable trust with an escrow agent to provide for all debt service payments after 1992 for the 1967-A and 1983 Series bonds.
- Fees and other related expenses of \$29,393.00 were paid.
- The 1967-A and 1983 bonds are considered fully defeased and the liability for those bonds has been removed from the Investment in Plant group.
- Accounting Gain - \$265,286.80 accounting gain resulted from the defeasance.



ANGELO STATE UNIVERSITY
NOTES TO THE FINANCIAL STATEMENT
Year Ended August 31, 1992
(Continued)

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5. EMPLOYEES' RETIREMENT PLAN

The State of Texas has joint contributory retirement plans for substantially all its employees. One of the primary plans in which the University participates is administered by the Teacher Retirement System of Texas. The contributory percentages of participant salaries currently provided by the State and by each participant are 7.31 percent and 6.4 percent, respectively, of annual compensation.

The Teacher Retirement System does not separately account for each of its component government agencies, since the Retirement System itself bears sole responsibility for retirement commitments beyond contributions fixed by the State Legislature. According to an independent actuarial evaluation as of August 31, 1991, the present value of the Retirement System's actual and project liabilities, including projected benefits payable to its retirees and active members and their beneficiaries, was in excess of the assets of the Retirement System. However, the actuary projected that such assets, augmented by projected future contributions and earnings, would be sufficient to amortize the unfunded difference over a period of 28 years. Further information regarding actuarial assumptions and conclusions, together with audited financial statements are included in the Retirement System's annual financial report.

The State has also established an optional retirement program for institutions of higher education. Participation in the optional retirement program is in lieu of participation in the Teacher Retirement System. The optional retirement program provides for the purchase of annuity contracts. The contributory percentages of participant salaries currently provided by the State and each participant are 8.5 percent and 6.65 percent, respectively. Since these are individual annuity contracts, the State has no additional or unfunded liability for this program.

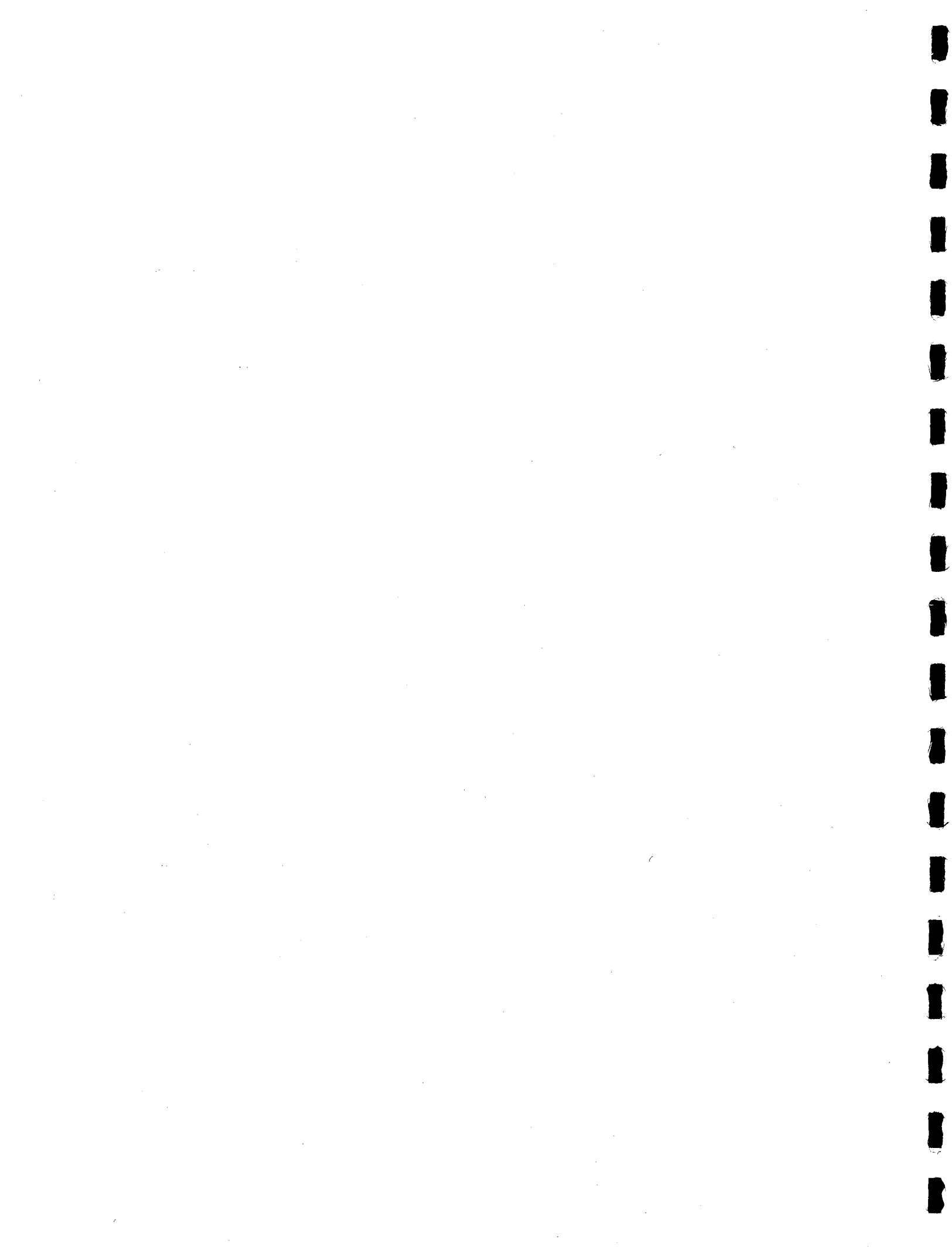
The retirement expense to the State for the University was \$924,363.38 for the fiscal year ended August 31, 1992. This amount represents the portion of expended appropriations made by the State Legislature on behalf of the University.

6. DEFERRED COMPENSATION PROGRAM

State employees may elect to defer a portion of their earnings for income tax and investment purposes pursuant to authority granted in Senate Bill No. 872 of the 63rd Legislature. As of August 31, 1992, the University had one employee participating in the program. A total of \$600.00 in payroll deductions had been invested in approved plans during the fiscal year, bringing the total of deferred salaries of current employees to \$6,200.00 since the inception of the program.

7. COMPENSATED ABSENCES

Full-time state employees earn annual leave from seven to fourteen hours per month depending on the respective employees' years of state employment. The State's policy is that an employee may carry his accrued leave forward from one fiscal year to another fiscal year with a maximum number of hours up to 376 for those employees with 20 or more years of state service. Employees with at least six months of state service who terminate their employment are entitled to payment for all accumulated annual leave up to the maximum allowed. The University recognizes the accrued liability for the unpaid annual leave in the



ANGELO STATE UNIVERSITY
 NOTES TO THE FINANCIAL STATEMENT
 Year Ended August 31, 1992
 (Continued)

Unaudited
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7. COMPENSATED ABSENCES

Current Fund. The total compensable absences payable for unrestricted current funds at August 31, 1992 are:

Educational and General Funds	\$469,395.01
Non-pledged Funds	17,481.91
University Center Funds	2,751.68
Pledged Funds	45,828.62
Designated Funds	<u>7,490.34</u>
 TOTAL	 \$542,947.56 <u>=====</u>

Sick leave, the accumulation of which is unlimited, is earned at the rate of eight hours per month and is paid only when an employee is off due to illness or to the estate of an employee in the event of his/her death. The maximum sick leave that may be paid an employee's estate is one-half of the employee's accumulated entitlement or 336 hours, whichever is less. The University's policy is to recognize the cost of sick leave when paid and the liability is not shown in the financial statements since experience indicates the expenditure for sick leave to be minimal.

8. PENDING LAWSUITS AND CLAIMS

At August 31, 1992, there were no lawsuits or claims pending against the University.

9. CAPITAL LEASE OBLIGATIONS

Certain leases to finance the purchase of equipment are capitalized at the present value of future minimum lease payments.

The original capitalized cost of equipment under capital lease as of August 31, 1992 is \$17,309.96.

The following is a schedule of the future minimum lease payments for leased property and the present value of the net minimum lease payments at August 31, 1992.

Minimum Lease Payments for:

1993	3,503.58
1994	3,503.58
1995	3,503.58
1996 and beyond	<u>10,510.74</u>
Subtotal	<u>10,510.74</u>
 Interest	 <u>(1,562.53)</u>
 Present Value of Net Minimum Lease Payments	 <u>8,948.21</u> <u>=====</u>



ANGELO STATE UNIVERSITY
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10. FUNDS HELD IN TRUST BY OTHERS

The balances or transactions of funds held in trust by others in behalf of Angelo State University are not reflected in the financial statements. At August 31, 1992, there were two such funds for the benefit of the University. Based upon the most recent available information, the assets of these funds are reported by the Trustees values totaling \$1,482,108.31.

11. POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

In addition to providing pension benefits, the State provides certain health care and life insurance benefits for retired employees, in accordance with State statutes. Substantially all of the employees may become eligible for those benefits if they reach normal retirement age while working for the State. Currently there are 134 retirees who are eligible for these benefits at Angelo State University. The State recognizes the cost of providing these benefits by expensing the annual insurance premiums. The State's contribution per full-time employee was \$152 per month for those enrolled in the "employee only" category, \$198 per "employee and spouse", \$221 for "employee and children", and \$267 for "employee and family". For the year ended August 31, 1992, these expenditures totaled \$1,293,559.79. The cost of providing those benefits for 134 retirees was \$265,245.84 and for 440 active employees was \$1,028,313.95.

12. RELATED PARTIES

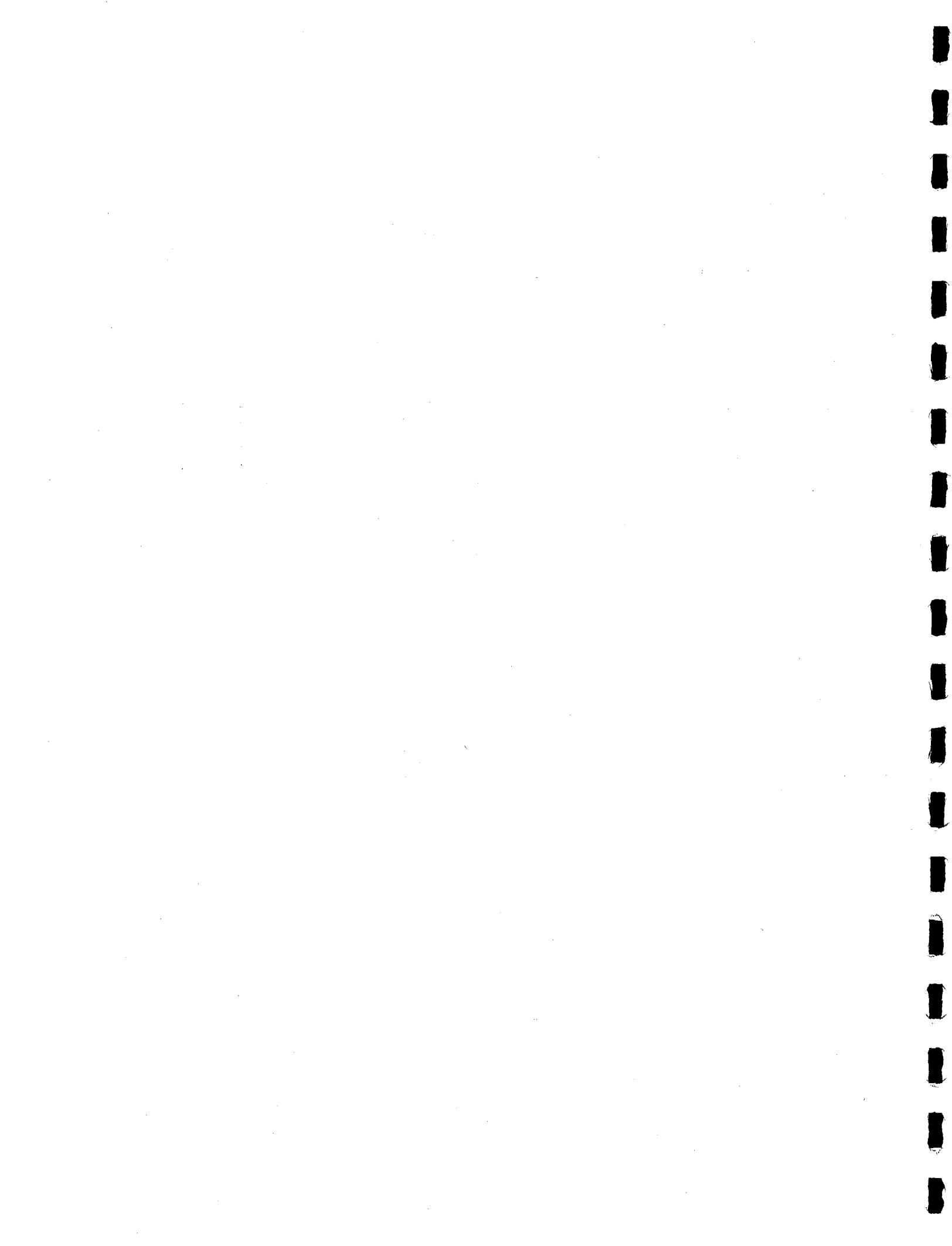
The Angelo State University Foundation is a non-profit organization with the sole purpose of supporting educational and other activities of the University. The assets of the foundation are managed under a Fiduciary Agreement by the Central National Bank, San Angelo, Texas. The Foundation remitted unrestricted gifts of \$90,000.00 to the University during the year ended August 31, 1992. Since the assets are managed externally, the Foundation does not have any employees. The only services provided by the University is the keeping of the minutes.

The Ex-Students Association contributed \$14,734.00 to the University during the 1992 fiscal year for operation of the Alumni office. The University paid \$38,348.84 above the contributed amount for maintaining the records on the students who have graduated from the University. The University also provided office space and utilities to the Alumni Office.

The Honorary Alumni Association is a non-profit organization with the sole purpose of supporting educational and other activities of the university. The Foundation solicits donations and acts a Coordinator of Gifts made by other parties. The association expended \$25,025.77 on behalf of the University during the year ended August 31, 1992. During the year the University furnished limited staff assistance to the association.

13. INTERFUND BORROWING

All interfund borrowing has been made from unrestricted funds and is payable within one year without interest.



ANGELO STATE UNIVERSITY
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(Concluded)

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14. ROBERT G. CARR AND NONA K. CARR SCHOLARSHIP FOUNDATION

On September 1, 1980 the Robert G. Carr Estate transferred certain assets totaling \$6,815,644.46 to the Board of Regents, Texas State University System, trustees of the Robert G. Carr and Nona K. Carr Scholarship Foundation that was established for the benefit of Angelo State University under provisions of the Last Will and Testament of Robert G. Carr whose death occurred on March 17, 1978. This principal fund included \$2,986,897.74 in cash, and \$3,828,764.72 in oil, gas, and mineral properties.

On September 1, 1989 the Nona K. Carr Estate transferred certain assets totaling \$5,098,287.68 to the Board of Regents, Texas State University System, Trustees of the Robert G. Carr and Nona K. Carr Scholarship Fund that was established for the benefit of Angelo State University under provision of the last will and testament of Robert G. Carr. Nona K. Carr died on June 17, 1987. This principal fund included \$2,089,218.68 in cash and \$3,009,069.00 in oil, gas, and mineral properties.

Prior to the 1992 fiscal year the Foundation received payments for oil and gas royalties, oil and gas lease rental and bonuses, and oil and gas payment commissions totaling \$27,440,471.51 and realized an appreciation on investments of \$370,386.77. During the 1992 fiscal year the Foundation received payments for oil and gas royalties, oil and gas lease rentals and bonuses, and oil and gas payment commissions, and refunds totaling \$2,717,023.66. All principal fund cash that is received by the Foundation is transferred to Texas Commerce Bank - San Angelo as investment agency for the Foundation.

The value at which oil, gas, and other mineral properties is carried on the financial statements is the value that was agreed to in the settlement with the Internal Revenue Service of the Federal Estate Tax Liability of the Estate of Robert G. Carr. No provision has been made for depletion of these properties. The interest income earned on the Trust is transferred to the Angelo State University Robert G. Carr and Nona K. Carr Scholarship and expense funds. During the 1992 fiscal year, the investment income received from the investment agent totaled \$2,355,929.44. Of this amount, \$312,000.00 was transferred by the trustees to the Foundation Trust Estate Expense Account for the payment of salaries and wages, and other operating expenses of the foundation. Disbursements from the expense account for the 1992 fiscal year totaled \$297,709.21. The remaining \$2,043,929.44 was transferred to the Angelo State University Robert G. Carr and Nona K. Carr Scholarship Foundation Account.

During the 1992 fiscal year the scholarship account earned interest totaling \$23,082.37.

Total scholarships awarded prior to the 1992 fiscal year amounted to \$13,894,358.72. During the 1992 fiscal year scholarship awards amounted to \$1,964,362.10. It is estimated that the amount of annual scholarship awards from the scholarship fund will total \$2,100,000.00 in fiscal year 1993.

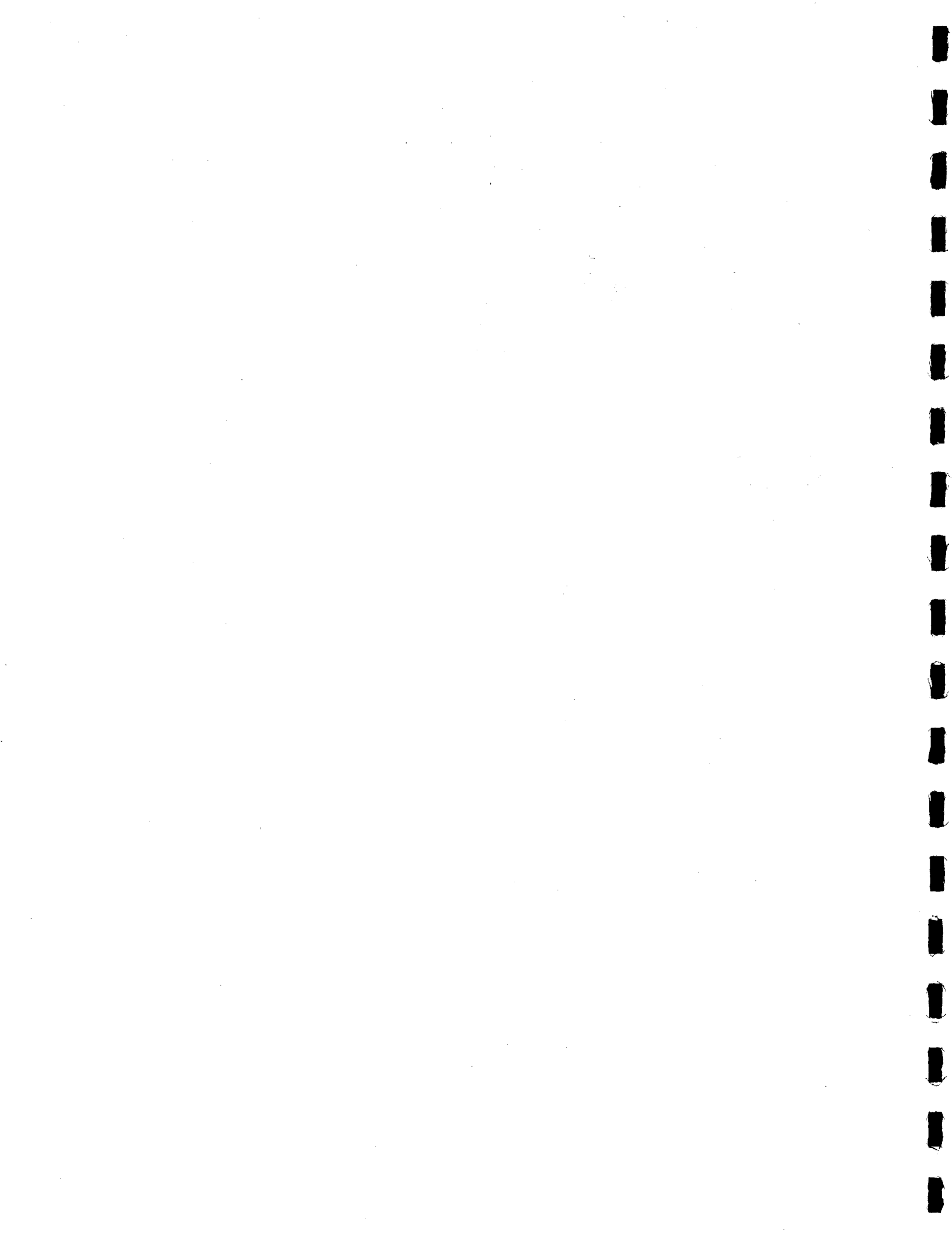
The records of the Foundation are audited annually by the firm of Hall, Bachman, McDonough, Pruett and Chilton, Certified Public Accountants, San Angelo, Texas.

ANGELO STATE UNIVERSITY
SCHEDULE A-1
SCHEDULE OF CASH AND TEMPORARY INVESTMENTS
For the Year Ended August 31, 1992

	CURRENT FUNDS				
	Total	UNRESTRICTED			Restricted
		Educational and General	Designated	Auxiliary Enterprises	
<u>Cash on Hand</u>					
Cashier Accounts	\$	\$	\$	\$	\$
Petty Cash	8,951.20	6,000.00		2,951.20	
Subtotal	<u>8,951.20</u>	<u>6,000.00</u>		<u>2,951.20</u>	
<u>Cash in Bank</u>					
Bank of the West	1,205,147.66	246,925.65	165,241.89	224,968.74	169,437.06
Subtotal	<u>1,205,147.66</u>	<u>246,925.65</u>	<u>165,241.89</u>	<u>224,968.74</u>	<u>169,437.06</u>
<u>Cash in State Treasury</u>					
Angelo State University Current Fund	1,347,504.94	1,347,504.94			
Subtotal	<u>1,347,504.94</u>	<u>1,347,504.94</u>			
<u>Reimbursements Due From State Treasury</u>	<u>91,056.11</u>	<u>91,056.11</u>			
<u>Short-Term Investments</u>					
U.S. Treasury Bills & Notes	12,433,092.89	1,459,259.06	1,424,605.95	4,780,264.21	920,803.91
Subtotal	<u>12,433,092.89</u>	<u>1,459,259.06</u>	<u>1,424,605.95</u>	<u>4,780,264.21</u>	<u>920,803.91</u>
Total Cash and Temporary Investments	\$ <u>15,085,752.80</u>	\$ <u>3,150,745.76</u>	\$ <u>1,589,847.84</u>	\$ <u>5,008,184.15</u>	\$ <u>1,090,240.97</u>

PLANT FUNDS

<u>Loan Funds</u>	<u>Endowment and Similar Funds</u>	<u>Unexpended</u>	<u>Renewals & Replacement</u>	<u>Retirement of Indebtedness</u>	<u>Agency Funds</u>
\$	\$	\$	\$	\$	\$
51,690.66	60.00	264,994.59	1,411.33	1,479.06	78,938.68
51,690.66	60.00	264,994.59	1,411.33	1,479.06	78,938.68
198,650.73		10,360.06	1,319,014.90	2,320,134.07	
198,650.73		10,360.06	1,319,014.90	2,320,134.07	
\$ 250,341.39	\$ 60.00	\$ 275,354.65	\$ 1,320,426.23	\$ 2,321,613.13	\$ 78,938.68



ANGELO STATE UNIVERSITY
 SCHEDULE A-2
 SCHEDULE OF INVESTMENTS BY FUND GROUP
 For the Year Ended August 31, 1992

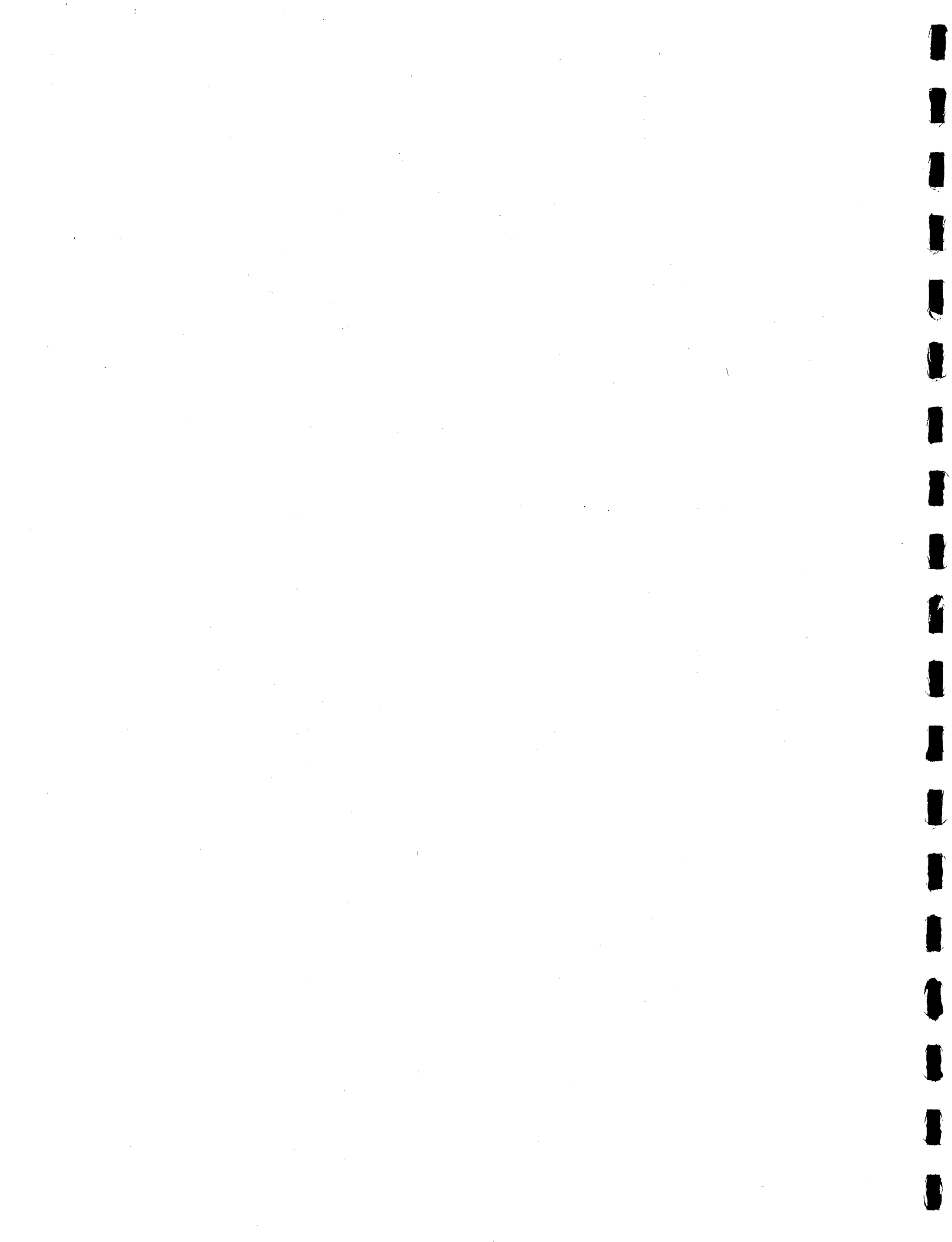
UNAUDITED
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	<u>Total</u>	<u>CURRENT FUNDS</u> <u>Restricted</u>	<u>Endowment and Similar Funds</u>
U. S. Government and Agency Securities	\$	\$	\$
Municipal and State Agency Bonds	33,518.58		33,518.58
Corporate Bonds and Notes			
Corporate Stocks - Preferred			
Corporate Stocks - Common	45,932.25	2,725.00	43,207.25
Insured Shares in Banking Institutions	97.25	97.25	
Banks - Passbook Savings			
Mineral Interests			
Mutual Funds			
Notes Receivable			
Real Estate	1,000.00	1,000.00	
Investment Fiduciary	<u>38,232,744.41</u>		<u>38,232,744.41</u>
Total (Exh. A)	<u>\$ 38,313,292.49</u>	<u>\$ 3,822.25</u>	<u>\$ 38,309,470.24</u>

ANGELO STATE UNIVERSITY
SCHEDULE A-3
LEGISLATIVE APPROPRIATIONS
For the Year Ended August 31, 1992

	State Appropriation Number	Balances Prior Year Appropriations	Current Year Appropriations	Addi- tional Appropriations	Estimated Local Revenues and Federal Revenue
General Revenue Fund					
Prior Year Appropriations:					
Const. Art. VII, Sec. 17, HJR 19	9-0120	\$ 10,000.00	\$	\$	
All Other General Purpose	0-1149	861.25			
Departmental Operating Expense General Administration and	0-3325	150.12			
Student Services	0-3130	75.00			
C. B. Research Enhanc.	0-2857	987.02			
Const. Art. VII, Sec. 17, HJR 19	0-0120	1,143,314.50			
All Other General Purpose	1-1149	27,174.44			
Departmental Operating Expense General Administration and	1-3325	7,243.47			
Student Services	1-3130	10,297.66			
Library	1-5746	5,422.15			
O.A.S.I. Matching	1-1142	83,845.06			
O.A.S.I. State Share - Employee	1-6687	119,065.26			
Building Maintenance	1-3614	18.49			
Management, Instruction, and Research Center	1-3747	58.00			
C. B. Research Enhanc.	1-2857	12,886.02			
Remedial Education	1-2872	426.06			
Remedial Education C. B. Supp.	1-2845	4,878.31			
Non-Faculty Salary Increase	1-0401	1,946.00			
Supplemental Insurance Prem.	1-3905	18,986.00			
Uniform Statewide Accounting System	1-4413	8,649.47			
S B 111 Budget Reduction	1-0402	188,083.00			
Const. Art. VII, Sec. 17, HJR 19	1-0120	60,093.01			
Current Year Appropriations:					
State Basic Aid	2-1149		12,011,063.00		
O.A.S.I. Matching	2-1142			825,000.00	
O.A.S.I. State Share - Employee	2-6687			430,000.00	
Scholarships	2-3746		24,392.00		
Management, Instruction, and Research Center	2-3747		196,580.00		5,235.90
System Office Operation	2-2871		54,000.00		
C. B. Work Study	2-2849			15,106.00	
C. B. Research Enhanc.	2-2857				
Academic Research Support	2-4680		125,000.00		
Remedial Education C. B. Supp.	2-2845			18,417.00	
Nursing Program Enhancement	2-2873		70,000.00		
Non-Faculty Salary Increase	2-0401			237,622.00	
Insurance Prem.	2-5002			935,000.00	
Uniform Statewide Accounting System	2-4413				
State Paid Benefits					
Const. Art. VII, Sec. 17, HJR 19	2-0120			1,396,360.20	
Total General Revenue Fund		<u>1,704,460.29</u>	<u>12,481,035.00</u>	<u>3,857,505.20</u>	<u>5,235.90</u>

Adjustments & Transfers In (Out)	Net Appropriations	Disbursements	Lapsed	Appropriation Balances 8/31/92	Allocation of Balances		
					Deduct Accounts Payable	Deduct Encumbrances	
\$	\$	10,000.00	\$	\$	10,000.00		
	861.25	861.25					
	150.12	150.12					
	75.00	75.00					
(987.02)							
(1,092,335.90)	50,978.60			50,978.60			
1,946.00	29,120.44	29,120.44					
	7,243.47	7,243.47					
	10,297.66	10,297.66					
	5,422.15	5,286.75			135.40		
	83,845.06		83,845.06				
	119,065.26		119,065.26				
	18.49	18.49					
	58.00	58.00					
(11,760.15)	1,125.87	813.15		312.72			
	426.06	426.06					
	4,878.31	4,878.31					
(1,946.00)							
	18,986.00	18,986.00					
(1,354.47)	7,295.00	6,620.00		675.00			
	188,083.00		188,083.00				
129,960.46	190,053.47	141,941.64		48,111.83			
(169,505.00)	11,841,558.00	10,643,543.55		1,198,014.45	1,082,110.48	64,161.13	
	825,000.00	746,470.66		78,529.34	64,604.55		
	430,000.00	392,129.38		37,870.62	13,286.24		
5,577.00	29,969.00	20,982.13		8,986.87	8,985.60		
3,130.00	204,945.90	175,698.74		29,247.16	29,223.24		
(54,000.00)							
	15,106.00	15,105.99		0.01			
12,747.17	12,747.17	7,940.05		4,807.12	3,201.75		
	125,000.00	120,913.94		4,086.06	4,086.06		
	18,417.00	18,417.00					
755.00	70,755.00	57,120.83		13,634.17	1,018.90		
(237,622.00)							
	935,000.00	875,144.30		59,855.70	59,855.70		
1,354.47	1,354.47	794.91		559.56			
962,375.44	2,358,735.64	865,442.55		1,493,293.09	127,027.28	757,109.28	
(451,665.00)	17,596,571.39	14,166,480.37	390,993.32	3,039,097.70	1,393,399.80	821,270.41	
			(Exh. B)	(Exh. A)			



ANGELO STATE UNIVERSITY
SCHEDULE A-3
LEGISLATIVE APPROPRIATIONS
For the Year Ended August 31, 1992
(Concluded)

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Additional Appropriations Consist Of:

O.A.S.I. Matching	\$	825,000.00
O.A.S.I. State Share - Employee		430,000.00
Coordinating Board Supplement - Remedial Education		18,417.00
Coordinating Board State Work Study		15,106.00
Coordinating Board Research Enhancement		
Non-Faculty Salary Increase		237,622.00
Supplemental Insurance Prem.		935,000.00
Uniform Statewide Accounting System		
Const. Art. VII, Sec. 17, HJR 19		<u>1,396,360.20</u>

\$ 3,857,505.20

Appropriation Adjustments Consist of:

Appropriation Reduction 3.2%	\$	(399,393.00)
Transfer to Sytem Office Operations		<u>(52,272.00)</u>

\$ (451,665.00)

ANGELO STATE UNIVERSITY
SCHEDULE A-4
SCHEDULE OF DEPOSITS HELD IN CUSTODY FOR OTHERS—AGENCY FUNDS
For the Year Ended August 31, 1992

	Deposit Balances 9-1-91	Additions	
		Gifts and Grants	Other Income
Various Agency Scholarships	\$ 167,622.05	\$ 335,431.22	\$
Federal Insured Student Loan	8,895.00	117,029.62	
Alpha Chi National Honor Society	10.15		
Alpha Kappa Lambda	0.34		
Alpha Lambda Delta	508.38		
Alpha Psi Omega	6.30		
Home Economics Club	341.63		
Student Psychological Association	30.66		85.00
American Marketing Association	47.59		
Professional Food Service	379.24		1,436.77
ASU ROTC Corps	124.34		70.00
Robert G. Carr Squadron Arnold Air Society	44.97		
ASU Women's Club	73.09		100.00
West Texas Conference on State Affairs	93.17		
Texas Association of College Teachers	44.95		
Honorary Alumni Association	3,887.85		4,000.00
Teacher Certification	3,428.00		7,640.00
On-Campus Visitation Recruitment Program	271.34		1,000.00
TOTAL AGENCY FUNDS	\$ 185,809.05	\$ 452,460.84	\$ 14,331.77

Deductions				Deposit
Awards and Scholarships	Expenses	Disbursement to Agency	Total	Balances 8-31-92
\$ 324,827.11	\$	\$	\$ 324,827.11	\$ 178,226.16
105,465.93			105,465.93	20,458.69
	4.39		4.39	5.76
	206.71		206.71	0.34
		341.63	341.63	301.67
	26.25		26.25	6.30
	1,222.02		1,222.02	89.41
	151.67		151.67	47.59
	18.31		18.31	593.99
	45.69		45.69	42.67
				26.66
	12.88		12.88	127.40
	7,405.29		7,405.29	93.17
	8,520.00		8,520.00	32.07
	1,221.18		1,221.18	482.56
\$ <u>430,293.04</u>	\$ <u>18,834.39</u>	\$ <u>341.63</u>	\$ <u>449,469.06</u>	2,548.00
				50.16
				<u>203,132.60</u>

(Exh. A)

ANGELO STATE UNIVERSITY
SCHEDULE B-2
SCHEDULE OF CHANGES IN FUND BALANCES
UNRESTRICTED CURRENT FUNDS - DESIGNATED FUNDS
For the Year Ended August 31, 1992

	Fund Balances 9-1-91	Additions	Adjustments In (Out)	Transfers In (Out)
<u>Designated Principal Funds</u>				
ASU-SAJC Fund	\$	\$	\$	\$
Gen. Univ. Principal Fund	1,650.00			
Total Designated Principal Funds	1,650.00			
<u>Designated Available Funds</u>				
ASU Foundation Available Fund				
General	52,052.08	92,211.92		(32,974.99)
ASU Foundation Available Fund				
Journalism Lecture	2,145.71			
ASU Foundation Available Fund				
Angel Flight	336.33			8,000.00
ASU Foundation Available Fund				
Scholarship				3,750.00
ASU Foundation Available Fund				
Academic Symposium	2,470.43			12,725.00
ASU Foundation Available Fund				
Faculty Council	473.99			
ASU Foundation Available Fund				
Academic Affairs	(2,816.24)			5,000.00
ASU Foundation Available Fund				
Faculty Development	0.01			(0.01)
General University Available Fund	2,713.13	15,774.46		
Leboutillier Available Fund	29,663.53	14,172.34		
ASU-SAJC Available Fund	30,589.82	14,156.23		
C. J. Davidson Available Fund	26,819.22	57,439.45		(35,818.26)
C. J. Davidson Available Fund				
President's Supplement	4,369.74			(4,369.74)
C. J. Davidson Available Fund				
Faculty Development				40,188.00
Faculty Development	1,220.18			(1,220.18)
International Student Counseling	8,148.76	4,551.52		
Installment Fee	52,043.47	70,561.01	49.59	
Planetarium	438.91	3,678.34		3,500.00
Library Fines & Lost Books		6,437.37	(18.00)	
Graduation Fees		17,945.62		(625.08)
Nursing Test	391.71	8,730.31	35.00	
Transcript Fee	14,590.59	58,763.92	19.00	
UIL Regional Meet	583.77	18,489.28	51.42	
Publication Fee	12,193.23	71,622.56	128.53	
Computer Use Fee	141,190.04	461,131.95	1,702.66	(370.08)
Student Teaching		8,315.39		
Charitable Trust Available Fund	326,099.47	63,163.31		(231,513.32)
Financial Aid	21,476.56	25,886.95		
Higher Education Assistance Funds	1,086,894.67	2,791,507.00		(2,985,665.40)
Total Designated Available Funds	\$ 1,814,089.11	\$ 3,804,538.93	\$ 1,968.20	\$ (3,219,394.06)

Salaries and Wages	Operating Expense	Deductions			Total	Fund Balances 8-31-92
		Capital Equipment	Scholarships			
\$	\$	\$	\$	\$	\$	
						1,650.00
						1,650.00
	64,802.10				64,802.10	46,486.91
						2,145.71
	6,355.97				6,355.97	1,980.36
			3,000.00		3,000.00	750.00
	15,176.93				15,176.93	18.50
	457.58				457.58	16.41
	4,769.08				4,769.08	(2,585.32)
	6,599.64				6,599.64	11,887.95
	18,038.06				18,038.06	25,797.81
	27,110.21				27,110.21	17,635.84
	20,087.08	7,266.54			27,353.62	21,086.79
27,801.82	10,498.48				38,300.30	1,887.70
2,872.58	1,034.53				3,907.11	8,793.17
63,320.77	25,112.04				88,432.81	34,221.26
2,337.01	1,864.60	828.50			5,030.11	2,587.14
						6,419.37
529.98	13,224.08				13,754.06	3,566.48
	7,492.77				7,492.77	1,664.25
10,932.09	33,578.84	282.14			44,793.07	28,580.44
3,652.00	12,835.87				16,487.87	2,636.60
11,778.71	48,454.38				60,233.09	23,711.23
122,336.05	155,465.50	134,091.20			411,892.75	191,761.82
	7,665.49				7,665.49	649.90
						157,749.46
6,831.61	9,949.65	942.99			17,724.25	29,639.26
	42,700.38	129,407.93			172,108.31	720,627.96
\$ 252,392.62	\$ 533,273.26	\$ 272,819.30	\$ 3,000.00	\$ 1,061,485.18	\$ 1,339,717.00	

ANGELO STATE UNIVERSITY
SCHEDULE B-2
SCHEDULE OF CHANGES IN FUND BALANCES
UNRESTRICTED CURRENT FUNDS - DESIGNATED FUNDS
For the Year Ended August 31, 1992
(concluded)

	Fund Balances 9-1-91	Additions	Adjustments In (Out)	Transfers In (Out)
<u>Academic Facilities System,</u>				
<u>Building Use and Combined Fee</u>				
<u>Revenue Bonds</u>				
Building Use Fee Collected	\$	\$ 846,874.72	\$ (846,874.72)	\$
Student Fees--Remissions and Exemptions		1,197.56		
Interest Income		28,714.82	(28,714.82)	
Insurance Premiums			8,645.31	
Facilities Maintenance			95,540.60	(95,540.60)
Requirement on Revenue Bonds			371,420.85	(371,420.85)
Renovation - P. E. Building			295,650.00	(295,650.00)
Unallocated Balance	329,620.33		109,310.47	(60,000.00)
Total Building Use Fee Revenue Bonds	329,620.33	876,787.10	4,977.69	(822,611.45)
Total Designated Funds	\$ 2,145,359.44	\$ 4,681,326.03	\$ 6,945.89	\$ (4,042,005.51)

Analysis of Adjustments and Transfers

Adjust Net Change in	
Allowance for Doubtful Accounts	\$ 6,743.65
Prior Year Correction	202.24
Total Adjustments	\$ 6,945.89

Requirement on Revenue Bonds

Series 70	\$ (137,797.00)
Series 73	(93,526.00)
Series 74	(110,104.00)
Series 78	(96,331.00)
Adjustment for Skiles Transfer	66,337.15
H.E.A.F. Bonds	(1,395,146.80)
Other Unallocated Balance	
Transfer to General	(834,068.98)
Transfer to Restricted	(7,733.50)
Transfer to Endowment	(225,000.00)
Transfer from Auxiliary	
Enterprises	(995.16)
Transfer to Unexpended Plant	(1,112,099.62)
Facilities Maintenance	(95,540.60)
Transfer from Auxiliary	
Enterprises	
Total Transfers	\$ (4,042,005.51)

<u>Salaries and Wages</u>	<u>Operating Expense</u>	<u>Deductions</u>		<u>Total</u>	<u>Fund Balances 8-31-92</u>
		<u>Capital Equipment</u>	<u>Scholarships</u>		
\$	\$	\$	\$	\$	\$
			1,197.56	1,197.56	
	8,645.31			8,645.31	
	6,393.36			6,393.36	372,537.44
	15,038.67		1,197.56	16,236.23	372,537.44
\$ <u>252,392.62</u>	\$ <u>548,311.93</u>	\$ <u>272,819.30</u>	\$ <u>4,197.56</u>	\$ <u>1,077,721.41</u>	\$ <u>1,713,904.44</u>
		(Sch. B-11)			(Exh. B)

ANGELO STATE UNIVERSITY
SCHEDULE B-3
SCHEDULE OF CHANGES IN FUND BALANCES
UNRESTRICTED CURRENT FUNDS-AUXILIARY ENTERPRISES
For the Year Ended August 31, 1992

	Fund Balances 9-1-91	Adjustments & Transfers In (Out)	Revenues (Exhibit C)		Other Additions
			Allocated Fee	Other Income	
Non-Pledged Enterprises					
Athletics - General	\$	\$	\$ 94,174.98	\$	\$
Athletics - Sports Information			11,678.03		
Athletics - Training & Insurance			46,098.05	20,052.27	
Athletics - Men					
Coach's Salaries			140,423.09		
Football			97,789.03	58,349.50	
Basketball			17,541.16	15,918.00	
Track			23,129.46	380.00	
Stadium Rental			10,342.51		
Scholarships			153,185.38		
Athletics - Women					
Coach's Salaries			56,615.59		
Basketball			33,602.30	3,152.00	
Volleyball			19,052.39	1,981.00	
Track			20,283.80		
Scholarships			100,835.00		
NCAA Div II Track & Field Champ.				36,072.16	
Rambouillet			13,688.18	18,080.36	
Ram Page				29,582.19	
Drama Activities			24,623.04	21,348.00	
University Theatre Scholarships			5,982.00		
Speech Activities			9,813.40		
Speech Activities - Scholarships			1,507.00		
Cheerleaders			3,137.44		
Cheerleaders - Scholarships			1,529.70		
Band Scholarships			6,535.98		
Choir Scholarships			5,110.00		
Music Activities			13,840.32		
Music Productions			22,861.39		
Agricultural Judging			6,035.35	1,396.00	
Angelettes			19,739.85	733.00	
Angelettes - Scholarships			5,200.00		
Student Affairs			966.94		
Intramurals			56,872.86		
Auto Parking and Registration				183,476.44	
Alumni Affairs				14,734.00	
Alumni Affairs Office and Equipment					
Kindergarten				31,980.36	
Bus Operations				8,134.40	
Campus Master Plan					
Retiree Benefits					
Special Activities					
ASU College Day				6,462.00	
General Publications					

Expenditures (Exhibit C)			Transfers For Retmt. of Indebt.	Operating Increase (Decrease)	Adjustments Increase (Decrease)	Fund Balances 8-31-92
Salaries and Wages	Operating Expenses	Capital Outlay				
\$ 60,784.01	\$ 31,890.97	\$ 1,500.00				\$
6,338.25	5,339.78					
	81,381.39			(15,231.07)	15,231.07	
140,423.09						
	126,699.53	29,439.00				
	33,459.16					
	21,597.46	1,912.00				
	10,342.51					
	228,064.55			(74,879.17)	74,879.17	
56,615.59						
	36,754.30					
	21,033.39					
	19,927.92	355.88				
	115,692.96			(14,857.96)	14,857.96	
1,049.75	31,537.07	920.00		2,565.34	(2,565.34)	
6,804.46	29,349.28			(4,385.20)	4,385.20	
5,194.38	16,180.85	1,286.36		6,920.60	(6,920.60)	
7,891.23	28,319.26	9,760.55				
	5,982.00					
	9,813.40					
	1,507.00					
	3,137.44					
	1,529.70					
	23,225.00			(16,689.02)	16,689.02	
	5,110.00					
	13,840.32					
779.00	20,781.74	1,300.65				
	7,431.35					
10,100.10	10,372.75					
	5,200.00					
50.00	916.94					
36,647.31	19,235.55	990.00				
87,665.85	31,010.58	164.85		64,635.16	(64,635.16)	
23,377.75	27,640.09			(36,283.84)	36,283.84	
	2,065.00			(2,065.00)	2,065.00	
28,086.20	11,892.55	919.99		(8,918.38)	8,918.38	
3,338.68	2,792.89			2,002.83	(2,002.83)	
	29,760.00			(29,760.00)	29,760.00	
	3,650.16			(3,650.16)	3,650.16	
1,475.78	2,257.38			(3,733.16)	3,733.16	
	16,300.00			(9,838.00)	9,838.00	
	107,142.89			(107,142.89)	107,142.89	

ANGELO STATE UNIVERSITY
SCHEDULE B-3
SCHEDULE OF CHANGES IN FUND BALANCES
UNRESTRICTED CURRENT FUNDS--AUXILIARY ENTERPRISES
For the Year Ended August 31, 1992
(continued)

	Fund Balances 9/1/91	Adjustments & Transfers In (Out)	Revenues (Exhibit C)		Other Additions
			Allocated Fee	Other Income	
<u>Non-Pledged Enterprises</u>					
University Clinic	\$ 15,617.78		\$ 161,764.95	\$ 76,108.87	\$
Center for Counseling and Placement			59,711.85	2,575.00	
Speech Festivals				10,762.35	
Literary Magazine					
Faculty Development					
Instrumental Music Camp				144,527.30	
Deer Hunt - Research Program				8,875.00	
Faculty Lecture Series				2,635.00	
Foreign Language Festival				11,522.00	
American College Testing				5,220.00	
Advanced Standing Examination				2,813.00	
Library Student Services				3,470.12	
Summer Dinner Theatre				22,042.50	
International Studies				65,254.00	
Student Fees - Remissions & Exemptions				862.40	
Child Dev. Center Diagnostic Clinic				850.00	
UIL Achievement Scholarships					
Custodial Contract Services					
Ethnic Recruitment (SEER) Matching					
International Student Scholarship					
Communication System Maintenance		12,338.64			
Communication System Amortization					
Activity Fee-Faculty and Staff				8,920.00	
Returned Check Fees				9,060.00	
Nursing Loan Refund				45.00	
Interest Income				61,104.11	
Miscellaneous Income				8,925.48	
Accrued Compensable Absences					
Unallocated Other Income	806,007.76				
Total Non-Pledged Enterprises	\$ 821,625.54	\$ 12,338.64	\$ 1,243,671.02	\$ 897,403.81	\$ 0.00
<u>University Center Fee</u>					
Program Office		(682.92)	260,164.13	13,718.61	
Program Council		(381.84)		24,681.89	
Lake Facility					
Student Association		(106.08)			
Student Fees - Remission and Exemptions				315.00	
Communication System Amortization					
Accrued Compensable Absences					
Unallocated Other Income	193,688.38				
Total University Center Fee	\$ 193,688.38	\$ (1,170.84)	\$ 260,164.13	\$ 38,715.50	\$ 0.00

Expenditures (Exhibit C)			Transfers For Retmt. of Indebt.	Operating Increase (Decrease)	Adjustments Increase (Decrease)	Fund Balances 8/31/92
Salaries and Wages	Operating Expenses	Capital Outlay				
\$ 138,052.99	\$ 147,715.23	\$ 631.18		\$ (48,525.58)	\$ 52,551.96	19,644.16
44,555.37	17,731.48					
	9,376.73			1,385.62	(1,385.62)	
	33.75	105.00		(138.75)	138.75	
38,692.07	108,510.44	2,168.59		(4,843.80)	4,843.80	
4,994.00	4,790.58	888.50		(1,798.08)	1,798.08	
	2,436.60			198.40	(198.40)	
	7,820.89	126.11		3,575.00	(3,575.00)	
942.04	3,692.19			585.77	(585.77)	
	361.82			2,451.18	(2,451.18)	
	2,855.60	199.95		414.57	(414.57)	
	17,583.17	2,521.83		1,937.50	(1,937.50)	
	64,674.87			579.13	(579.13)	
	862.40					
	89.64	362.60		397.76	(397.76)	
	3,000.00			(3,000.00)	3,000.00	
	4,800.00			(4,800.00)	4,800.00	
	4,667.30			(4,667.30)	4,667.30	
	5,273.88			(5,273.88)	(7,064.76)	
				8,920.00	(8,920.00)	
				9,060.00	(9,060.00)	
				45.00	(45.00)	
				61,104.11	(61,104.11)	
				8,925.48	(8,925.48)	
	1,804.58			(1,804.58)	1,804.58	
	1,284.99			(1,284.99)	(218,270.11)	586,452.66
\$ 703,857.90	\$ 1,609,531.25	\$ 55,553.04	\$ 0.00	\$ (227,867.36)	\$ 0.00	\$ 606,096.82
72,450.67	29,350.65	892.85		171,188.57	(170,505.65)	
	158,550.40	2,353.00		(136,221.51)	136,603.35	
5,571.49	11,085.77			(16,657.26)	16,657.26	
2,267.81	5,219.95	1,537.95		(9,025.71)	9,131.79	
	315.00					
	270.12			(270.12)	8,113.25	201,531.51
\$ 80,289.97	\$ 204,791.89	\$ 4,783.80	\$ 0.00	\$ 9,013.97	\$ 0.00	\$ 201,531.51

ANGELO STATE UNIVERSITY
SCHEDULE B-3
SCHEDULE OF CHANGES IN FUND BALANCES
UNRESTRICTED CURRENT FUNDS-AUXILIARY ENTERPRISES
For the Year Ended August 31, 1992
(continued)

	Fund Balances 9/1/91	Adjustments & Transfers In (Out)	Revenues (Exhibit C)		Other Additions
			Allocated Fee	Other Income	
<u>Pledged Revenue Enterprises</u>					
Housing System Revenue Bonds, Series 1967, 1969, 1978, 1981, 1983, and 1988	\$	\$	\$	\$	\$
President's Office					
Board Travel					
Internal Auditor					
Governmental Relations Office					
Achievement Awards and Functions					
Auxiliary Enterprises Administration		(2,940.00)			
Fiscal Office Financial Audit					
Fiscal Office & Payroll Sys. Maint. Agreement					
Computer Center		(1,910.28)			
Retiree Benefits					
Workman's Compensation Claims					
Housing Office		(545.04)			
Placement					
University Center		(736.32)	455,987.69	79,090.33	
Residence Hall Recreational Program					
Post Office		(40.92)		18,626.64	
Bookstore	897,146.34	(1,421.16)		1,018,367.90	
Bookstore Commissions				115,000.01	
Cafeteria		(54.36)		1,513,031.30	
Vending Operation - Food, Drink, Copy, Laundry	11,445.99			248,434.08	
Vending Operation - Fax				521.50	
Vending Commissions				2,314.26	
Rosemont Apartments				225,997.74	
East Campus Apartment				43,612.17	
Mayer Hall		(139.20)		107,858.75	
Carr Hall		(162.00)		210,613.31	
Runnels Hall		(139.20)		105,350.00	
Vanderventer Apartments		(18.60)		324,533.05	
High Rise Residence Hall - Women		(364.80)		988,547.42	
High Rise Residence Hall - Men		(342.00)		879,431.11	
Massie Residence Hall for Women		(580.80)		450,356.84	
Massie Residence Hall for Men		(284.40)		437,159.10	
Preview ASU				17,292.00	
Pre-Enrollment Advising and Visitation					
Summer Conference				236,725.13	
NCAA Track Housing				9,573.75	
Forfeited Housing Deposits				20,431.34	
Refrigerator Rental				6,555.00	
Other Dorm Income				22,946.88	
Interest Income				332,682.84	
Student Fees - Remissions and Exemptions				2,224.04	
Miscellaneous Income				22,571.41	
Requirement on Revenue Bonds					
Defeasance on Revenue Bonds		(2,138,991.63)			

Expenditures (Exhibit C)			Transfers For Retmt. of Indebt.	Operating Increase (Decrease)	Adjustments Increase (Decrease)	Fund Balances 8/31/92
Salaries and Wages	Operating Expenses	Capital Outlay				
\$	\$	\$	\$	\$	\$	\$
162,611.84	54,525.91	3,283.01		(220,420.76)	220,420.76	
	3,984.50			(3,984.50)	3,984.50	
	3,822.63	125.00		(3,947.63)	3,947.63	
	6,683.59			(6,683.59)	6,683.59	
	5,811.10			(5,811.10)	5,811.10	
254,584.14	123,188.98	4,967.03		(382,740.15)	385,680.15	
	5,128.00			(5,128.00)	5,128.00	
	53,009.00			(53,009.00)	53,009.00	
60,830.23	37,782.01	64,685.00		(163,297.24)	165,207.52	
	36,426.17			(36,426.17)	36,426.17	
	47,478.39			(47,478.39)	47,478.39	
51,969.78	68,727.14			(120,696.92)	121,241.96	
	1,606.89	2,964.53		(4,571.42)	4,571.42	
126,630.63	164,744.50	686.00		99,546.97	(98,810.65)	
50.00	7,472.65	140.00		(7,662.65)	7,662.65	
37,620.62	18,610.46	474.29		(38,078.73)	38,119.65	
83,150.51	925,707.82	178.60		9,330.97	(905,056.15)	
				115,000.01	(115,000.01)	
16,530.89	1,432,855.41	248.00		63,397.00	(63,342.64)	
38,263.26	121,863.93	317.00		87,989.89	(99,435.88)	
	1,174.35			(652.85)	652.85	
				2,314.26	(2,314.26)	
33,659.01	171,284.15	189.00		20,865.58	(20,865.58)	
6,040.26	28,460.65			9,111.26	(9,111.26)	
15,101.40	42,914.59			49,842.76	(49,703.56)	
19,779.00	53,208.63			137,625.68	(137,463.68)	
14,259.28	43,424.07			47,666.65	(47,527.45)	
29,615.55	98,666.35	327.00		195,924.15	(195,905.55)	
109,315.40	315,220.04	2,895.65		704,586.25	(704,221.45)	
106,836.31	313,290.98	1,194.62		458,109.20	(457,767.20)	
66,354.71	137,853.40	499.99		245,648.74	(245,067.94)	
76,953.30	142,044.97	201.30		217,959.53	(217,675.13)	
3,718.33	15,798.09	33.63		(2,258.05)	2,258.05	
	3,041.43			(3,041.43)	3,041.43	
26,315.43	119,504.23			90,905.47	(90,905.47)	
2,928.25	4,651.43			1,994.07	(1,994.07)	
				20,431.34	(20,431.34)	
				6,555.00	(6,555.00)	
				22,946.88	(22,946.88)	
				332,682.84	(332,682.84)	
	2,224.04					
				22,571.41	(22,571.41)	
			1,178,748.50	(1,178,748.50)	1,178,748.50	
					2,138,991.63	

ANGELO STATE UNIVERSITY
SCHEDULE B-3
SCHEDULE OF CHANGES IN FUND BALANCES
UNRESTRICTED CURRENT FUNDS—AUXILIARY ENTERPRISES
For the Year Ended August 31, 1992
(concluded)

	Fund Balances 9/1/91	Adjustments & Transfers In (Out)	Revenues (Exhibit C)		Other Additions
			Allocated Fee	Other Income	
<u>Pledged Revenue Enterprises</u>					
Repairs and Replacement	\$	\$ (599,199.24)	\$	\$	\$
Accrued Compensable Absences					
Unallocated Other Income	<u>4,981,998.32</u>	<u>(2,300,000.00)</u>			
Total Housing System Revenue	<u>5,890,590.65</u>	<u>(5,047,869.95)</u>	<u>455,987.69</u>	<u>7,439,847.90</u>	
Total Auxiliary Enterprises	<u>\$ 6,905,904.57</u>	<u>\$ (5,036,702.15)</u>	<u>\$ 1,959,822.84</u>	<u>\$ 8,375,967.21</u>	<u>\$ 0.00</u>

Expenditures (Exhibit C)			Transfers For Retmt. of Indebt.	Operating Increase (Decrease)	Adjustments Increase (Decrease)	Fund Balances 8/31/92
Salaries and Wages	Operating Expenses	Capital Outlay				
\$	\$	\$	\$	\$	\$	\$
	(6,067.91)			6,067.91	(6,067.91)	
	4,065.53			(4,065.53)	(1,154,840.88)	1,523,091.91
<u>1,343,118.13</u>	<u>4,610,188.10</u>	<u>83,409.65</u>	<u>1,178,748.50</u>	<u>680,371.21</u>		<u>1,523,091.91</u>
\$ <u>2,127,266.00</u>	\$ <u>6,424,511.24</u>	\$ <u>143,746.49</u>	\$ <u>1,178,748.50</u>	\$ <u>461,517.82</u>	\$ <u>0.00</u>	\$ <u>2,330,720.24</u>
		(Sch. B-11)				(Exh. B)

ANGELO STATE UNIVERSITY
SCHEDULE B-4
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
For the Year Ended August 31, 1992

	Fund Balances 9-1-91	ADDITIONS		
		Gifts, Grants and Appropriations	Investment Income	Endowment Income
<u>Educational and General</u>				
<u>Instructional and Departmental</u>				
NIH Clearing	\$ 53,853.98	\$ 2,591,331.00	\$	\$
College Work - Study Program				
SEOG	41,700.00			
Pell Grant Program	898,174.00			
Economic Education Fund Grant	6,075.49	1,395.00		
Various Restricted Gifts	877.69	192.94		
Texas International Educational Consortium	1,863.55			
Texas Commission on the Arts		4,375.00		
Athletic Enrichment Fund	6,253.71	54,435.00	257.85	
Cheerleading Program	412.88	1,906.08		
Psychology and Sociology	2,791.97		67.24	
Minority Staff and Faculty Recruitment	526.61	1,263.78		
Mobil Oil Accounting Department Award	2,544.86		94.99	
Biology Memorial	774.48		33.10	2,195.78
C. J. Davidson Professorship in History	8,483.80		416.83	7,157.65
Davidson Professorship - DeLeon	503.09			
Spanish Enrichment Program	1,351.85		65.49	
Roy E. Moon Lectureship in Science		10,000.00	131.31	
Nursing Program Expansion	35,000.00	113,000.00		
Angelo Community Hospital Lectureship	1,851.34	13,500.00	81.44	
Powell TSCRA Professorship	10,393.57		465.49	3,585.48
Powell Professorship - Matching	7,131.78		395.54	
Powell Professorship - LaBurtis	960.64			
Donsky Professorship in Business	9,538.60		426.25	3,658.89
Donsky Professorship - Matching	7,385.60		400.53	
Donsky Professorship - Harlow	182.07			
Tippett Professorship - Reserve	7,659.90		379.71	7,157.79
Tippett Professorship - Loyd	141.51			
Lee Drain Professorship - Reserve				4.33
AFROTC Uniform Commutation Fund	3,853.61			
ASU Agricultural Program	9,432.67	4,300.00	525.82	
Houston Livestock Show and Rodeo	19,803.07	6,000.00	1,078.10	
Agricultural Judging Contests	14.78			
University Center General Property Deposit	64,290.00		10,527.24	
Small Business Grant	6,292.02	10,300.00	230.35	
Small Business Corporate Sponsors				
Small Business Institute	2,382.39			
Small Business Development Center	794.00	57,217.04		
EESA Grant - Sonntag 90014	7,342.89			
Total Instructional and Departmental	1,220,638.40	2,869,215.84	15,577.28	23,759.92
<u>Research</u>				
A & M Thermodynamics Research - Carlo	319.62			
A & M Thermodynamics Research - Shankle	0.37			
Nature Conservancy - Vascular Plants	1,129.45			
Nature Conservancy - Independence Creek		1,028.00		
Nature Conservancy - Mammals	700.60	233.00		
U. S. Fish and Wildlife Service	48.56			
Vegetative Analysis	54.50			
Urinalysis Testing	4.10			
U. T. Savory Grazing Method	5,424.11	8,947.32		
Lawrence Livermore Lab	51,224.24	16,327.16		
United Nations Food and Agriculture Research	1.40			
Total Research	58,906.95	26,535.48		

DEDUCTIONS

Other Additions	Adjustments & Transfers In (Out)	Salaries and Wages	Awards and Expenses	Capital Outlay	Total	Fund Balances 8-31-92
\$	\$ (2,645,184.57)	\$	\$	\$	\$	\$ 0.41
	172,741.43	159,012.91	13,728.52		172,741.43	
	103,241.95		89,811.95		89,811.95	55,130.00
	2,384,634.64		2,351,733.64		2,351,733.64	931,075.00
			1,007.95		1,007.95	6,462.54
			258.03		258.03	812.60
			164.72		164.72	1,698.83
			4,375.00		4,375.00	
		2,178.63	45,897.08	842.65	48,918.36	12,028.20
			4.00		4.00	2,314.96
			2,635.97		2,635.97	223.24
			1,596.99		1,596.99	193.40
			1,950.16		1,950.16	689.69
		553.88	235.18	503.80	1,292.86	1,710.50
	(8,675.23)					7,383.05
	8,675.23	4,999.92	3,675.31		8,675.23	503.09
						1,417.34
			9,827.46		9,827.46	303.85
		114,218.35	29,365.39		143,583.74	4,416.26
			13,474.23		13,474.23	1,958.55
	(3,856.45)					10,588.09
	(28.87)					7,498.45
	7,712.90	4,999.95	2,369.95		7,369.90	1,303.64
	(4,300.49)					9,323.25
	(394.57)					7,391.56
	8,600.98	4,999.95	2,105.12	1,488.67	8,593.74	189.31
	(8,587.03)					6,610.37
	8,587.03	4,999.92	3,587.11		8,587.03	141.51
						4.33
17,692.00		1,701.01	7,173.69		8,874.70	12,670.91
			1,557.57		1,557.57	12,700.92
		1,199.97	172.06	7,016.00	8,388.03	18,493.14
						14.78
20,240.00						95,057.24
			6,087.55		6,087.55	10,734.82
32,873.42	(32,873.42)					
7,253.00		520.00	4,994.91	205.50	5,720.41	3,914.98
	32,873.42	58,122.61	27,454.06	4,741.09	90,317.76	566.70
			7,342.89		7,342.89	
78,058.42	23,166.95	357,507.10	2,632,586.49	14,797.71	3,004,891.30	1,225,525.51
						319.62
						0.37
			1,038.18		1,038.18	91.27
						1,028.00
			795.85		795.85	137.75
						48.56
			54.50		54.50	
						4.10
		8,678.44	4,254.74	322.50	13,255.68	1,115.75
		19,593.36	25,780.66		45,374.02	22,177.38
						1.40
		28,271.80	31,923.93	322.50	60,518.23	24,924.20

ANGELO STATE UNIVERSITY
SCHEDULE B-4
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
For the Year Ended August 31, 1992
(continued)

	Fund Balances 9-1-91	ADDITIONS		
		Gifts, Grants and Appropriations	Investment Income	Endowment Income
<u>Educational and General (continued)</u>				
<u>Public Service</u>				
Youth Opportunities Unlimited	\$ 46,282.12	\$	\$ 2,299.44	\$
Endress Air War College	11,092.43			
Texas Education Agency Center for Professional Development		30,000.00		
ASU Adult and Continuing Education	1,763.41		149.04	
Summer Leadership Conference (NACA)				
Total Public Service	59,137.96	30,000.00	2,448.48	
<u>Academic Support</u>				
Library Development Fund	80.54		0.52	
Library Memorials	1,664.95	719.92	81.77	
Total Academic Support	1,745.49	719.92	82.29	
<u>Student Service</u>				
AFROTC Uniform Resale Fund	1,167.43			
Carr AFROTC General Expense Fund	11.48			
Total Student Service	1,178.91			
<u>Institutional Support</u>				
Robert G. and Nona K. Carr Trust Expense	24,110.34		1,696.77	312,000.00
Robert G. and Nona K. Carr Ad Valorem Tax Refund	552.66			
Total Institutional Support	24,663.00		1,696.77	312,000.00
<u>Scholarships</u>				
TPEG Resident	428,888.09		15,173.86	
TPEG Non-Resident	32,136.50		1,506.62	
General Restricted Funds	700.17		32.56	
Various Scholarship Grants	41,068.13	14,477.89	2,723.18	
H. O. Wood Memorial Nursing Scholarship	356.18	2,000.00	17.29	
Ex-Student Association Scholarship	484.85	996.00	8.09	381.96
Crutchfield Special Education Scholarship	290.72		8.37	152.08
Bernard P. Taylor Memorial Scholarship				181.87
Coca-Cola Bottling Company	5,608.89	1,550.25	120.88	
Debbie Pelzel Lange Memorial Scholarship	426.01		9.73	235.80
Kenneth Holubec Memorial Scholarship	2,323.20		80.20	373.30
Havzenc Cox Jackson Memorial Scholarship	766.16		25.06	211.71
Will Inkman Honorary Scholarship	396.79		6.93	161.74
Marketing and Management Association Scholarship	220.49		11.10	143.25
State Farm Insurance Company Scholarship		30,000.00	382.28	
C. J. "Red" Davidson	23,107.03		564.35	13,018.66
Amoco Production	221.20		12.13	359.53
Ola Fay Bettesworth Scholarship	1,397.02		59.96	894.72
Georgine and George N. Irvine Scholarship	5.00			
Scripps-Howard Foundation Scholarship	604.21		11.05	
Massie Foundation	7,378.58	6,000.00	71.28	
Truett McClung Memorial Scholarship	422.35		9.68	272.42
J. C. "Chuck" Wright Memorial	1,426.51		46.35	429.59
Wilbur Carr Brown Scholarship	944.33		44.96	
Phil George Athletic Scholarship	1,736.99		79.76	578.37
Angelo Community Hospital Athletic Training	2,229.00	1,000.00		
Daniel Achievement for Athletes	3,883.09		188.31	1,432.36
Isla Mills Eckert Memorial Scholarship	2,365.16		76.84	468.43
Cooke and Borron Memorial Scholarship	1,155.37		43.10	172.89

DEDUCTIONS

Other Additions	Adjustments & Transfers In (Out)	Salaries and Wages	Awards and Expenses	Capital Outlay	Total	Fund Balances 8-31-92
\$	\$	\$	\$	\$	\$	\$
						48,581.56
						11,092.43
		9,509.16	10,608.42	129.99	20,247.57	9,752.43
12,439.90		3,709.00	6,438.11		10,147.11	4,205.24
12,439.90		13,218.16	17,046.53	129.99	30,394.68	73,631.66
				26.00	26.00	55.06
				759.92	759.92	1,706.72
				785.92	785.92	1,761.78
360.00		453.76	1,058.60		1,512.36	15.07
			10.92		10.92	0.56
360.00		453.76	1,069.52		1,523.28	15.63
	59.10	137,049.49	160,498.72	161.00	297,709.21	40,157.00
	(552.66)					
	(493.56)	137,049.49	160,498.72	161.00	297,709.21	40,157.00
	468,022.55		498,088.84		498,088.84	413,995.66
	6,707.55		8,350.00		8,350.00	32,000.67
	(7,156.82)		19,975.56		19,975.56	732.73
			1,750.00		1,750.00	31,136.82
			1,400.00		1,400.00	623.47
			200.00		200.00	470.90
			4,500.00		4,500.00	251.17
			300.00		300.00	181.87
			800.00		800.00	2,780.02
			400.00		400.00	371.54
			300.00		300.00	1,976.70
			18,000.00		18,000.00	602.93
						265.46
						374.84
						12,382.28
						36,690.04
						592.86
						2,351.70
						5.00
			500.00		500.00	115.26
			10,400.00		10,400.00	3,049.86
			400.00		400.00	304.45
			800.00		800.00	1,102.45
						989.29
			490.00		490.00	1,905.12
			2,000.00		2,000.00	1,229.00
						5,503.76
			1,000.00		1,000.00	1,910.43
			400.00		400.00	971.36

ANGELO STATE UNIVERSITY
SCHEDULE B-4
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
For the Year Ended August 31, 1992
(continued)

	Fund Balances 9-1-91	ADDITIONS		
		Gifts, Grants and Appropriations	Investment Income	Endowment Income
<u>Educational and General (continued)</u>				
<u>Scholarships (continued)</u>				
Johnnie McCammon Memorial	\$ 3,390.05	\$	\$ 96.04	\$ 1,727.67
Jim D. Pullig Memorial	524.14		23.89	143.46
E. F. Noelke Memorial Scholarship	5,058.79		103.02	3,580.12
Richard G. Mayer - Football Scholarship	3,387.23		118.09	1,078.77
C. B. Selden Scholarship				39.49
John L. Bishop Memorial Scholarship	2,180.30		59.06	357.83
John C. Coleman Scholarship	23,478.25		601.77	14,418.83
Houston Livestock Show and Rodeo	12,223.20		458.93	7,234.06
Berne Enslin Memorial Scholarship	294.83		7.45	156.00
Head-of-the-River Ranch Scholarship	4,042.09		102.52	3,348.97
Gordon H. "Sonny" Turley Memorial	564.07		23.88	143.21
Minnie H. Mayer Memorial Scholarship	5,584.13		250.83	1,078.77
Edwin S. Mayer, Sr. Memorial	3,063.62		88.64	1,078.77
TSCPA San Angelo Chapter	258.87		6.78	265.80
Mr. & Mrs. X.B.M. Cox Memorial Scholarship	463.20		12.21	253.26
Odene Crawford Fine Arts Scholarship	268.50		11.49	154.16
Theo Alexander Scholarship	706.13		27.21	144.19
Captain Jack Wood Memorial Scholarship	1,851.89		63.09	360.47
Narcisse Wiley Stokes Memorial Scholarship	872.37		28.26	357.86
Omar E. Hunter Memorial Scholarship	803.80		29.24	431.36
E. L. Barnes Memorial	8,400.01		369.61	3,063.43
Clarence Wiseman	340.80		51.35	143.15
Mildred Carroll Wiseman Scholarship	843.43	200.00		
Charles Day Windell Memorial Scholarship	428.55		5.17	178.93
Wilton J. Brown Memorial				120.97
La Academia Scholarship	9,079.94		409.03	3,244.23
Elmer Edgington Scholarship	2,765.53		104.43	1,038.13
Robert Junell Scholarship	3,077.47		53.16	1,273.71
Robert Stephen Archer Agriculture	845.37		14.82	385.57
Millard Cope Journalism Award	2,316.70	1,500.00	23.67	
Charlie Van Pelt Music Scholarship	822.71		33.04	192.17
Gary Lee Boyd Memorial				
Leanne Deree Lansford Scholarship	513.40		18.28	215.04
Visual Arts Scholarship	194.38		5.17	212.84
Luke and Mary O'Harrow Robinson Scholarship	3,378.10		111.75	1,441.89
John M. Davenport Scholarship	21,934.75		839.45	9,500.61
Sean Vick Memorial Scholarship	681.81		17.05	204.63
Ted R. Loyd Scholarship	378.43		14.17	143.25
Josephine Bell Scholarship	1,117.46		48.56	477.28
Martha's of First United Methodist Church	389.81		15.38	199.80
Music Scholarship	1,206.22		56.82	240.74
Owen Kyle Aylor Memorial	1,720.97		83.09	473.59
Juanita Norris Memorial	229.77		6.02	349.63
Clayton A. Dodd Memorial	905.49		30.49	268.80
Bertha B. Becton Scholarship	8,658.05		185.14	4,918.28
Athletic Scholarship - Donated	13,045.47	3,458.61	662.31	12.00
David Lovell Scholarship	400.79		8.07	284.48
Modern Languages Scholarship	1,787.77		37.65	577.79
Lynn & Dick Williams Scholarship	471.96		19.07	146.11
IGNC Scholarships	285.48		12.57	183.70
Mr. and Mrs. Robert G. Carr - ROTC	192,658.01	2,325.00	6,340.24	72,166.38
Edmonds Memorial Scholarship	45,465.33		1,253.56	18,984.57
Air Force Sergeants Association	1,008.71	500.00	37.52	
Cheryl Story Null Memorial	1,033.74		27.92	523.47
George D. Morgan Educational Scholarship	648.30		28.32	285.02
Gerald Richards	654.12		14.71	361.61
Randy Bell Memorial	839.98	526.91	5.91	451.35
Josephine Morris Ballard Memorial Scholarship	3,771.80		188.04	1,312.50
Harold W. "Brookie" Broome Memorial	560.73		8.08	289.76

DEDUCTIONS

Other Additions	Adjustments & Transfers In (Out)	Salaries and Wages	Awards and Expenses	Capital Outlay	Total	Fund Balances 8-31-92
\$	\$	\$	\$ 2,000.00	\$	2,000.00	\$ 3,213.76
						691.49
			3,800.00		3,800.00	4,941.93
			1,872.00		1,872.00	2,712.09
						39.49
			1,900.00		1,900.00	697.19
			17,425.00		17,425.00	21,073.85
			3,500.00		3,500.00	16,416.19
			200.00		200.00	258.28
			4,700.00		4,700.00	2,793.58
						731.16
			400.00		400.00	6,513.73
			2,000.00		2,000.00	2,231.03
			200.00		200.00	331.45
	(341.90)					386.77
						434.15
			300.00		300.00	577.53
			1,000.00		1,000.00	1,275.45
			400.00		400.00	858.49
			400.00		400.00	864.40
			1,000.00		1,000.00	10,833.05
			200.00		200.00	335.30
						1,043.43
			250.00		250.00	362.65
	391.82		250.00		250.00	262.79
			1,100.00		1,100.00	11,633.20
			500.00		500.00	3,408.09
			3,000.00		3,000.00	1,404.34
			600.00		600.00	645.76
			1,875.00		1,875.00	1,965.37
			200.00		200.00	847.92
			200.00		200.00	546.72
						412.39
			1,400.00		1,400.00	3,531.74
			9,198.25		9,198.25	23,076.56
			597.60		597.60	305.89
						535.85
						1,643.30
						604.99
						1,503.78
						2,277.65
			225.00		225.00	360.42
			300.00		300.00	904.78
			6,000.00		6,000.00	7,761.47
			1,449.00		1,449.00	15,729.39
			250.00		250.00	443.34
			1,200.00		1,200.00	1,203.21
						637.14
						481.75
			91,475.00		91,475.00	182,014.63
			25,363.60		25,363.60	40,339.86
			500.00		500.00	1,046.23
			750.00		750.00	835.13
						961.64
			400.00		400.00	630.44
			1,000.00		1,000.00	824.15
			375.00		375.00	4,897.34
			250.00		250.00	608.57

ANGELO STATE UNIVERSITY
SCHEDULE B-4
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
For the Year Ended August 31, 1992
(continued)

	Fund Balances 9-1-91	ADDITIONS		
		Gifts, Grants and Appropriations	Investment Income	Endowment Income
<u>Educational and General (concluded)</u>				
<u>Scholarships (concluded)</u>				
Olson-Buttery Memorial	\$ 1,746.99	\$	\$ 44.28	\$ 80.00
Fred Morrison Connally Memorial	3,117.23		105.74	1,120.75
Dwayne Kisor Memorial Scholarship	1,214.96		54.56	157.49
Dr. Merrill W. Everhart Memorial	1,532.14		72.57	1,431.56
O. D. Harrison, Jr. Memorial Scholarship	3,276.62		138.81	766.77
Graydon Trusler Memorial Scholarship	2,885.70		94.89	720.14
J. E. Henderson Scholarship Fund	1,319.29		48.31	146.06
Mildred and Albert Douglas Scholarship	8,550.79		184.41	5,020.34
Louis Cellum Memorial Scholarship	1,035.33		44.13	143.14
Elizabeth Ward Memorial Scholarship	2,289.72		54.02	716.24
Wayland Yates Memorial Award	188.73		5.45	216.42
Dean Chenoweth Scholarship	5,307.70		182.80	2,454.74
B. R. Hale Memorial Scholarship	515.72		21.73	144.19
Virginia Lea Carson Harris Memorial	679.95		12.87	258.15
Kaaran Copes Memorial	554.50		10.98	185.84
Barbara Holt Memorial Scholarship	356.45		9.28	144.92
Nevel "Red" & G. Haley Scholarship	746.52		32.83	186.96
Porter and Faustine Henderson Memorial	5,112.39		183.13	1,241.73
Roy & Thelma Mathison Scholarship	14,288.00		677.45	11,116.45
Claude Collins, Jr. Memorial	386.72		7.54	143.24
Ruth A. Decuir Memorial	476.78		13.06	219.49
Carlton Ivy White Memorial Scholarship	55.54		4.67	325.46
Nursing Scholarship TGECEMA	1,177.69	939.00	20.44	883.19
ASU Entertainers	673.24		30.23	
Nathan's Jewelers Memorial	65,215.52		2,669.83	11,037.39
Kate Adele Hill Scholarship	1,020.43		19.82	366.03
Susan Miles Scholarship	3,621.81		148.95	1,075.91
James W. Keller Memorial	508.15	500.00		
Thomas Garrett Memorial	266.63		12.30	
Clarence Terrill Memorial	1,354.94		49.88	404.15
Noel Ryon James Memorial				43.86
Sharon Stringer Memorial Scholarship	2,564.15		87.75	644.52
Kimberly Mullins Memorial	1,529.13		49.05	410.94
Pat Baker Memorial Scholarship	543.76		15.44	316.76
Gordon Buttery Memorial	668.76		25.26	286.47
Olson-Buttery Memorial (Education)	1,150.44		42.37	160.00
Gary Sanderford Science Memorial	955.32		44.96	
Delbert Tarter Scholarship	135.38		3.49	251.52
Robert G. and Nona K. Carr Trust Scholarships	1,304,675.73		23,082.37	2,043,929.44
San Angelo Police Association	568.59		23.88	143.21
Pi Kappa Alpha Scholarship	1,019.40		44.82	204.00
Earl Kemp Memorial	270.47		9.92	174.39
Olson-Buttery Memorial (Geology)	3,423.70		160.33	1,422.10
Elizabeth Boren Eaton Memorial Scholarship	523.72		12.98	212.42
Frank Junell Law School Scholarship	3,789.65	221.00	175.17	
Total Scholarships	<u>2,413,713.20</u>	<u>66,194.66</u>	<u>63,298.69</u>	<u>2,268,593.52</u>
Total Restricted Current Funds (Exh. B)	\$ <u>3,779,983.91</u>	\$ <u>2,992,665.90</u>	\$ <u>83,103.51</u>	\$ <u>2,604,353.44</u>

DEDUCTIONS

Other Additions	Adjustments & Transfers In (Out)	Salaries and Wages	Awards and Expenses	Capital Outlay	Total	Fund Balances 8-31-92
\$	\$	\$	\$ 1,000.00	\$	\$ 1,000.00	871.27
			800.00		800.00	3,543.72
						1,427.01
						3,036.27
			400.00		400.00	3,782.20
			1,000.00		1,000.00	2,700.73
			500.00		500.00	1,013.66
			6,250.00		6,250.00	7,505.54
						1,222.60
			2,100.00		2,100.00	959.98
			209.60		209.60	201.00
			2,000.00		2,000.00	5,945.24
						681.64
			500.00		500.00	450.97
			400.00		400.00	351.32
			250.00		250.00	260.65
						966.31
			1,800.00		1,800.00	4,737.25
			1,800.00		1,800.00	24,281.90
			250.00		250.00	287.50
			250.00		250.00	459.33
						385.67
			1,600.00		1,600.00	1,420.32
						703.47
			32,223.97		32,223.97	46,698.77
			900.00		900.00	506.28
			1,000.00		1,000.00	3,846.67
			500.00		500.00	508.15
						278.93
			400.00		400.00	1,408.97
						43.86
			750.00		750.00	2,546.42
			750.00		750.00	1,239.12
			400.00		400.00	475.96
			250.00		250.00	730.49
			500.00		500.00	852.81
						1,000.28
						390.39
			1,964,362.10		1,964,362.10	1,407,325.44
						735.68
	(1,054.83)					213.39
						454.78
						5,006.13
			400.00		400.00	349.12
			500.00		500.00	3,685.82
	<u>466,568.37</u>		<u>2,784,105.52</u>		<u>2,784,105.52</u>	<u>2,494,262.92</u>
\$ <u>90,858.32</u>	\$ <u>489,241.76</u>	\$ <u>536,500.31</u>	\$ <u>5,627,230.71</u>	\$ <u>16,197.12</u>	\$ <u>6,179,928.14</u>	\$ <u>3,860,278.70</u>
				(Sch. B-11)	(Exh. C)	(Exh. B)



ANGELO STATE UNIVERSITY
SCHEDULE B-4
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
For the Year Ended August 31, 1992
(concluded)

UNAUDITED
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Analysis of Gifts, Grants and Appropriations:

Federal Grants	2,699,250.20
State Grants	8,947.32
Private Grants	284,468.38
Total Gifts, Grants & Appropriations	\$ <u>2,992,665.90</u>

Analysis of Other Additions:

ROTC Commutation Fees & Resale Fund	\$ 18,052.00
Adult & Continuing Education Seminar Fees	12,439.90
Forfeited Property Deposits	20,240.00
Small Business Corporate Sponsors	32,873.42
Small Business Institute Workshop Fees	7,253.00
Total Other Additions	\$ <u>90,858.32</u>

Analysis of Adjustments & Transfers (Net):

Transfers --	
To Endowment Funds	\$ (8,161.73)
To Non Pledged Funds	(493.56)
From Designated	7,733.50
From Educational & General Funds --	
TPEG Scholarships	490,163.55
Total Adjustments & Transfers	\$ <u>489,241.76</u>

ANGELO STATE UNIVERSITY
SCHEDULE B-5
SCHEDULE OF CHANGES IN FUND BALANCES
LOAN FUNDS
For the Year Ended August 31, 1992

	Balances 9-1-91	ADDITIONS			
		Gifts and Grants	Interest Income	Transfers	Other Changes
United States Government Grants Refundable					
National Direct Student Loan Fund	\$ 542,958.68		\$ 10,308.19		\$ 5,560.14
Allowance for Doubtful Accounts	(45,785.57)				
Nursing Associate Loan Fund	14,598.10		0.44		1.08
Allowance for Doubtful Accounts	(13,513.17)				11,576.48
Total U. S. Government Grants Refundable	<u>498,258.04</u>		<u>10,308.63</u>		<u>17,137.70</u>
Matching Funds for U. S. Government Loan Funds					
National Direct Student Loan Funds	60,328.73		1,145.36		617.79
Allowance for Doubtful Accounts	(5,087.28)				
Nursing Associate Loan Fund	1,622.03		0.05		0.12
Allowance for Doubtful Accounts	(1,501.46)				1,286.28
Total Matching Funds for U. S. Government Loan Funds	<u>55,362.02</u>		<u>1,145.41</u>		<u>1,904.19</u>
Institutional Loan Funds					
Emergency Student Loan Fund	3,835.59		1.82		161.14
Emergency Tuition and Fee Loan—Resident	362,585.04		2,859.06		9,877.79
Emergency Tuition and Fee Loan—Non—Resident	19,085.17		290.82	745.73	301.32
Myers Memorial Loan Fund	31,499.96		47.53		1,197.17
Cole Memorial Kiwanis Loan	6,036.40		3.31		117.75
Mayer Memorial Loan Fund	1,578.23		7.23		50.00
Milner Memorial Loan Fund	1,970.10		1.50		83.46
Subtotal Institutional Loan Funds	<u>426,590.49</u>		<u>3,211.27</u>	<u>745.73</u>	<u>11,788.63</u>
Allowance for Uncollectible Loans	(29,738.40)				
Total Institutional Loan Funds	<u>396,852.09</u>		<u>3,211.27</u>	<u>745.73</u>	<u>11,788.63</u>
Total All Loan Funds (Exh. B)	<u>\$ 950,472.15</u>	<u>\$ 0.00</u>	<u>\$ 14,665.31</u>	<u>\$ 745.73</u>	<u>\$ 30,830.52</u>
(a) Analysis of Additions—Other Changes					
Investment Income			\$ 17,967.76		
Decrease in Allowance for Uncollectible Loans			<u>12,862.76</u>		
Total Additions—Other Changes			<u>\$ 30,830.52</u>		
(b) Analysis of Deductions—Other Changes					
Increase in Allowance for Uncollectible Loans			\$ 34,507.53		
Principal cancelled			10,018.50		
Write—off outstanding loan			12,862.76		
Prior—year correction			286.02		
Payments to Collection Agencies			<u>770.66</u>		
Total Deductions—Other Changes			<u>\$ 58,445.47</u>		
(c) Analysis of Transfer					
From Educational and General			\$ 745.73		
Total Transfer of Funds			<u>\$ 745.73</u>		

DEDUCTIONS		Balances	Cash & Investments
Transfers	Other Changes	8-31-92	Available For Loans
\$	\$ 9,164.60	\$ 549,662.41	\$ 116,135.55
	20,923.16	(66,708.73)	
	12,238.90	2,360.72	242.11
		(1,936.69)	
	<u>42,326.66</u>	<u>483,377.71</u>	<u>116,377.67</u>
	1,018.29	61,073.59	12,903.95
	2,324.80	(7,412.08)	
	1,359.88	262.32	26.91
		(215.18)	
	<u>4,702.97</u>	<u>53,708.65</u>	<u>12,930.86</u>
		3,998.55	3,748.55
	156.27	375,165.62	76,778.00
		20,423.04	8,273.86
		32,744.66	25,645.80
		6,157.46	3,146.13
		1,635.46	1,385.46
		2,055.06	2,055.06
	<u>156.27</u>	<u>442,179.85</u>	<u>121,032.86</u>
	<u>11,259.57</u>	<u>(40,997.97)</u>	
	<u>11,415.84</u>	<u>401,181.88</u>	<u>121,032.86</u>
\$	<u>0.00</u>	<u>938,268.24</u>	<u>250,341.39</u>
		(Exh. B)	

ANGELO STATE UNIVERSITY
SCHEDULE B-6
SCHEDULE OF CHANGES IN FUND BALANCES
ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 1992

	Fund Balances 9-1-91	Gifts
<u>Endowment Funds</u>		
Robert G. Carr ROTC Scholarship Fund	\$ 1,009,752.93	\$
James H. & Minnie M. Edmonds Memorial	265,538.70	
Luke Robinson & Mary O'Harrow Robinson Scholarship Fund	20,174.85	
John M. Davenport Scholarship	93,690.39	
Wayland Yates Memorial Awards in Journalism	3,028.11	
Dean Chenoweth Scholarship	33,618.17	
The Head-of-the-River Ranch Fund	48,373.80	3,100.00
J. E. Henderson Scholarship Fund	2,043.51	
Mildred and Albert Douglas Scholarship Fund	70,244.82	
Louis Cellum Memorial Fund	2,002.73	
Elizabeth Ward Memorial Scholarship	10,021.75	
Omar E. Hunter Memorial Fund	4,887.84	100.00
Charles Day Windell Memorial Scholarship	2,503.41	
Wilton J. Brown Memorial		200.00
Crutchfield Special Education Scholarship Fund	2,127.88	
Bernard P. Taylor Memorial		10,000.00
Porter and Faustine Henderson Memorial	17,374.48	
Roy & Thelma Mathison Scholarship Fund	155,541.87	
Claude Collins, Jr. Memorial Scholarship	2,004.17	
Ruth A. Decuir Memorial Scholarship Fund	3,071.32	25.00
Carlton Ivy White Memorial	3,762.08	
Nursing Scholarship TGECMA	11,570.96	1,699.04
Bill R. Hale Memorial Fund	2,017.50	
Virginia Lea Carson Harris Memorial	3,612.01	
Nevel & Geneva Haley Memorial	2,615.90	
Kaaran Holt Copes Memorial Fund	2,600.17	
Barbara Holt Memorial	2,027.77	
Clarence Terrill Memorial Scholarship	5,655.03	
Noel Ryon James Memorial		
Sharon Stringer Memorial	8,872.81	1,220.00
Kimberly Mullins Memorial	5,598.34	325.00
Modern Language Scholarship Fund	8,084.42	
I.G.N.C. Scholarship	2,545.19	5.00
Lynn and Dick Williams Scholarship	2,044.40	20.00
Nathan's Jewelers Memorial	154,030.54	1,000.00
Kate Adele Hill Scholarship Fund	5,121.43	
Susan Miles Scholarship Fund	15,054.05	
Mr. and Mrs. Theo Alexander Scholarship Fund	2,017.50	
Narcisse Wiley Stokes Memorial	5,007.16	
La Academia Scholarship Fund	45,393.46	
Elmer E. Edgington Scholarship	14,525.59	
Robert Junnell Scholarship	17,021.63	
Robert Stephen Archer Agriculture	5,320.03	215.00
Debbie Pelzel Lange Memorial Scholarship	3,241.49	121.00
Kenneth Holubec Memorial Scholarship Fund	5,223.19	
Havzenc Cox Jackson Memorial Scholarship Fund	2,962.37	
Will Inkman Scholarship Fund	2,263.15	
Marketing and Management Association Scholarship	2,004.35	
C. J. "Red" Davidson Scholarship Fund	129,893.25	
Amoco Production Company Scholarship	4,504.07	
Ola Fay Bettesworth Memorial	12,519.00	

Additions		Adjustments and Transfers	Deductions		Fund Balances 8-31-92	Income Earned on Investments		
Capital Gains	Other		Capital Loss	Other				
\$	329.39	\$	\$	\$	\$	1,010,082.32	\$	72,166.38
	86.62					265,625.32		18,984.57
	6.58					20,181.43		1,441.89
	24.07					93,714.46		9,500.61
	0.99					3,029.10		216.42
	10.97					33,629.14		2,454.74
	12.84					51,486.64		5,544.75
	0.67					2,044.18		146.06
	22.91					70,267.73		5,020.34
	0.65					2,003.38		143.14
	3.27					10,025.02		716.24
	1.59					4,989.43		431.36
	0.82					2,504.23		178.93
			2,500.00			2,700.00		120.97
	0.69					2,128.57		152.08
						10,000.00		181.87
	5.67					17,380.15		1,241.73
	50.74					155,592.61		11,116.45
	0.65					2,004.82		143.24
	1.00					3,097.32		219.49
	1.23	0.06				3,763.37		325.46
	3.77					13,273.77		883.19
	0.66					2,018.16		144.19
	1.18					3,613.19		258.15
	0.85					2,616.75		186.96
	0.85					2,601.02		185.84
	0.66					2,028.43		144.92
	1.84					5,656.87		404.15
			2,000.00			2,000.00		43.86
	2.89					10,095.70		644.52
	1.83					5,925.17		410.94
	2.64					8,087.06		577.79
	0.83					2,551.02		183.70
	0.67					2,065.07		146.11
	50.24					155,080.78		11,037.39
	1.67					5,123.10		366.03
	4.91					15,058.96		1,075.91
	0.66					2,018.16		144.19
	1.63					5,008.79		357.86
	14.81					45,408.27		3,244.23
	4.74					14,530.33		1,038.13
	5.55					17,027.18		1,273.71
	1.74					5,536.77		385.57
	1.06					3,363.55		235.80
	1.70					5,224.89		373.30
	0.97					2,963.34		211.71
	0.74					2,263.89		161.74
	0.65					2,005.00		143.25
	34.44					129,927.69		13,018.66
	1.47					4,505.54		359.53
	4.08					12,523.08		894.72

ANGELO STATE UNIVERSITY
SCHEDULE B-6
SCHEDULE OF CHANGES IN FUND BALANCES
ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 1992
(continued)

	Fund Balances 9-1-91	Gifts
<u>Endowment Funds (continued)</u>		
Truett McClung Memorial Scholarship Fund	\$ 3,774.90	\$ 80.00
J. C. "Chuck" Wright Memorial Scholarship Fund	6,010.76	
Isla Mills Eckert Memorial Scholarship Fund	6,554.26	
E. L. Barnes Memorial Scholarship	42,771.83	3,166.67
Clarence Wiseman Memorial	2,003.05	
ASU Ex-Students Association	5,323.50	
Jim D. Pullig Scholarship Fund	2,007.22	
Jennifer Cooke and Beverly Borron Memorial Scholarship Fund	2,419.20	
John L. Bishop Memorial Scholarship Fund	5,006.82	
Johnnie McCammon Memorial Fund	22,642.99	
Richard G. Mayer Scholarship	15,094.26	
C. B. Selden Scholarship		585.00
Phil George Athletic Scholarship	8,092.56	
Mayme K. Daniel Academic Achievement for Athletes	20,041.69	
E. F. Noelke Memorial Scholarship	50,093.13	
John C. Coleman	201,748.80	
Gordon H. "Sonny" Turley Memorial	2,003.73	
Houston Livestock Show and Rodeo	75,114.69	50,000.00
Mr. and Mrs. Virgil K. Powell TSCRA Professorship	50,168.27	
Nathan and Sylvia Donsky - Professorship in Business	51,195.22	
Minnie H. Mayer Memorial	15,094.26	
Edwin S. Mayer Memorial	15,094.26	
Ted R. Loyd Memorial	2,004.35	
Captain Jack Wood Memorial	5,043.71	
Visual Arts Scholarship	2,810.77	
Josephine Bell Scholarship	6,677.92	
The Martha's of First United Methodist Church	2,795.60	
Charlie Van Pelt Music	2,689.05	
Music Endowment	3,310.70	170.00
Sean W. Vick Memorial	2,791.44	
Owen Kyle Aylor Memorial	6,464.43	405.00
Juanita Norris Memorial	3,996.64	550.00
Clayton A. Dodd Memorial	3,725.20	75.00
Leanne Deree Lansford Memorial	2,945.62	
Bertha B. Becton Scholarship	68,816.81	
David Lovell Scholarship	3,962.99	120.00
George D. Morgan Educational Fund	3,985.22	
Gerald Richards	5,043.99	
Randy Bell Memorial	6,315.22	
Josephine Morris Ballard Memorial	17,967.50	
Harold W. "Brookie" Broome Memorial	4,054.54	
Pat Baker Memorial Scholarship Fund	4,408.94	50.00
Gordon Buttery Memorial	4,008.34	
Olson-Buttery Memorial	23,232.00	
Delbert Tarter Scholarship	2,874.06	190.00
Dwayne Kisor Memorial	2,192.99	
Dr. Merrill W. Everhart Memorial	20,030.41	
Cheryl Story Null Memorial	7,280.11	85.00
Graydon Trusler Memorial	10,076.35	

Additions		Adjustments and Transfers	Deductions		Fund Balances	Income Earned on Investments		
Capital Gains	Other		Capital Loss	Other	8-31-92			
\$	1.23	\$	\$	\$	\$	3,856.13	\$	272.42
	1.96					6,012.72		429.59
	2.14					6,556.40		468.43
	13.95					45,952.45		3,063.43
	0.65					2,003.70		143.15
	1.74					5,325.24		381.96
	0.65					2,007.87		143.46
	0.79					2,419.99		172.89
	1.63					5,008.45		357.83
	7.39					22,650.38		1,727.67
	4.92					15,099.18		1,078.77
			2,265.00			2,850.00		39.49
	2.64					8,095.20		578.37
	6.54					20,048.23		1,432.36
	16.34					50,109.47		3,580.12
	65.81					201,814.61		14,418.83
	0.65					2,004.38		143.21
	24.50					125,139.19		7,234.06
	16.36					50,184.63		3,585.48
	16.70					51,211.92		3,658.89
	4.92					15,099.18		1,078.77
	4.92					15,099.18		1,078.77
	0.65					2,005.00		143.25
	1.65					5,045.36		360.47
	0.92					2,811.69		212.84
	2.18					6,680.10		477.28
	0.91					2,796.51		199.80
	0.88					2,689.93		192.17
	1.08					3,481.78		240.74
	0.91					2,792.35		204.63
	2.11					6,871.54		473.59
	1.30					4,547.94		349.63
	1.22					3,801.42		268.80
	0.96					2,946.58		215.04
	22.45					68,839.26		4,918.28
	1.29					4,084.28		284.48
	1.30					3,986.52		285.02
	1.65					5,045.64		361.61
	2.06					6,317.28		451.35
						17,967.50		1,312.50
	1.32					4,055.86		289.76
	1.44					4,460.38		316.76
	1.31					4,009.65		286.47
	5.76					23,237.76		1,674.10
	0.94					3,065.00		251.52
	0.72					2,193.71		157.49
	6.53					20,036.94		1,431.56
	2.37					7,367.48		523.47
	3.29					10,079.64		720.14

ANGELO STATE UNIVERSITY
SCHEDULE B-6
SCHEDULE OF CHANGES IN FUND BALANCES
ENDOWMENT AND SIMILAR FUNDS
For the Year Ended August 31, 1992
(concluded)

	Fund Balances 9-1-91	Gifts
<u>Endowment Funds (concluded)</u>		
Fred Morrison Connally Memorial	\$ 13,363.75	\$ 10,000.00
O. D. Harrison, Jr. Memorial	10,718.10	
Berne Enslin Memorial	2,182.71	
Odene Crawford Fine Arts Scholarship	2,158.99	
TSCPA San Angelo Chapter	3,508.42	
San Angelo Police Association	2,003.73	
Pi Kappa Alpha Scholarship	2,688.59	
Earl Kemp Memorial	2,015.83	15.00
Elizabeth Boren Eaton Memorial	2,817.04	
Frank Junell Law School Scholarship		
Robert G. & Nona K. Carr Trust	<u>34,648,692.00</u>	
Total Endowment Fund	<u>37,755,019.03</u>	<u>83,521.71</u>
<u>Funds Functioning as Endowment—Unrestricted</u>		
ASU SAJC Principal Fund	185,454.40	190.91
Leboutillier Principal Fund	177,915.61	
C. J. Davidson Principal Fund	789,151.13	
C. J. Davidson – University Professor in History	100,150.07	
Charitable Trust Principal Fund	634,083.95	73,299.46
Charitable Trust Principal Fund – Tippett Professorship in Physics	100,152.03	
Lee Drain University Professorship	50.02	
General Operations and Repairs and Replacements		
Total Funds Functioning as Endowment	<u>1,986,957.21</u>	<u>73,490.37</u>
<u>Term Endowment Funds</u>		
Mr. and Mrs. X. B. M. Cox Memorial Fund	<u>3,429.83</u>	
Total Endowment & Similar Funds	<u>\$ 39,745,406.07</u>	<u>\$ 157,012.08</u>
<u>Income Distribution:</u>		
Restricted Current Funds	\$ 2,604,353.44	
Designated Funds	129,251.49	
Total Income Earned on Investments	<u>\$ 2,733,604.93</u>	
<u>Analysis of Adjustments and Transfers:</u>		
Transfer From Auxiliary Funds	\$ 2,300,000.00	
Transfer From Designated Funds	225,000.00	
Transfer From Restricted Funds	8,161.73	
Refund of Bank Overpayment	<u>(39,271.87)</u>	
Total Transfers	<u>\$ 2,493,889.86</u>	
<u>Analysis of Other Additions</u>		
Payment for Oil and Gas Royalties, Bonuses, and commission Payments	\$ 2,754,939.85	
Refunds, Severance & Production Tax	1,355.68	
Interest Income	0.06	
Total Other Additions	<u>\$ 2,756,295.59</u>	

Additions		Adjustments and Transfers	Deductions		Fund Balances 8-31-92	Income Earned on Investments
Capital Gains	Other		Capital Loss	Other		
\$ 4.36	\$	\$	\$	\$	23,368.11	\$ 1,120.75
3.50					10,721.60	766.77
0.71					2,183.42	156.00
0.70					2,159.69	154.16
1.14					3,509.56	265.80
0.65					2,004.38	143.21
0.88		1,054.83			3,744.30	204.00
0.66					2,031.49	174.39
0.92					2,817.96	212.42
	2,756,295.53	(39,271.87)			37,365,715.66	2,355,929.44
988.23	2,756,295.59	(31,452.04)			40,564,372.52	2,589,780.41
60.49					185,705.80	13,257.31
58.04					177,973.65	12,715.50
257.42					789,408.55	56,400.03
32.67					100,182.74	7,157.65
206.84		225,000.00			932,590.25	46,878.65
32.67					100,184.70	7,157.79
0.02					50.04	4.33
		2,300,000.00			2,300,000.00	
648.15		2,525,000.00			4,586,095.73	143,571.26
1.12		341.90			3,772.85	253.26
\$ 1,637.50	\$ 2,756,295.59	\$ 2,493,889.86	\$ 0.00	\$ 0.00	45,154,241.10	\$ 2,733,604.93
					(Exh. B)	

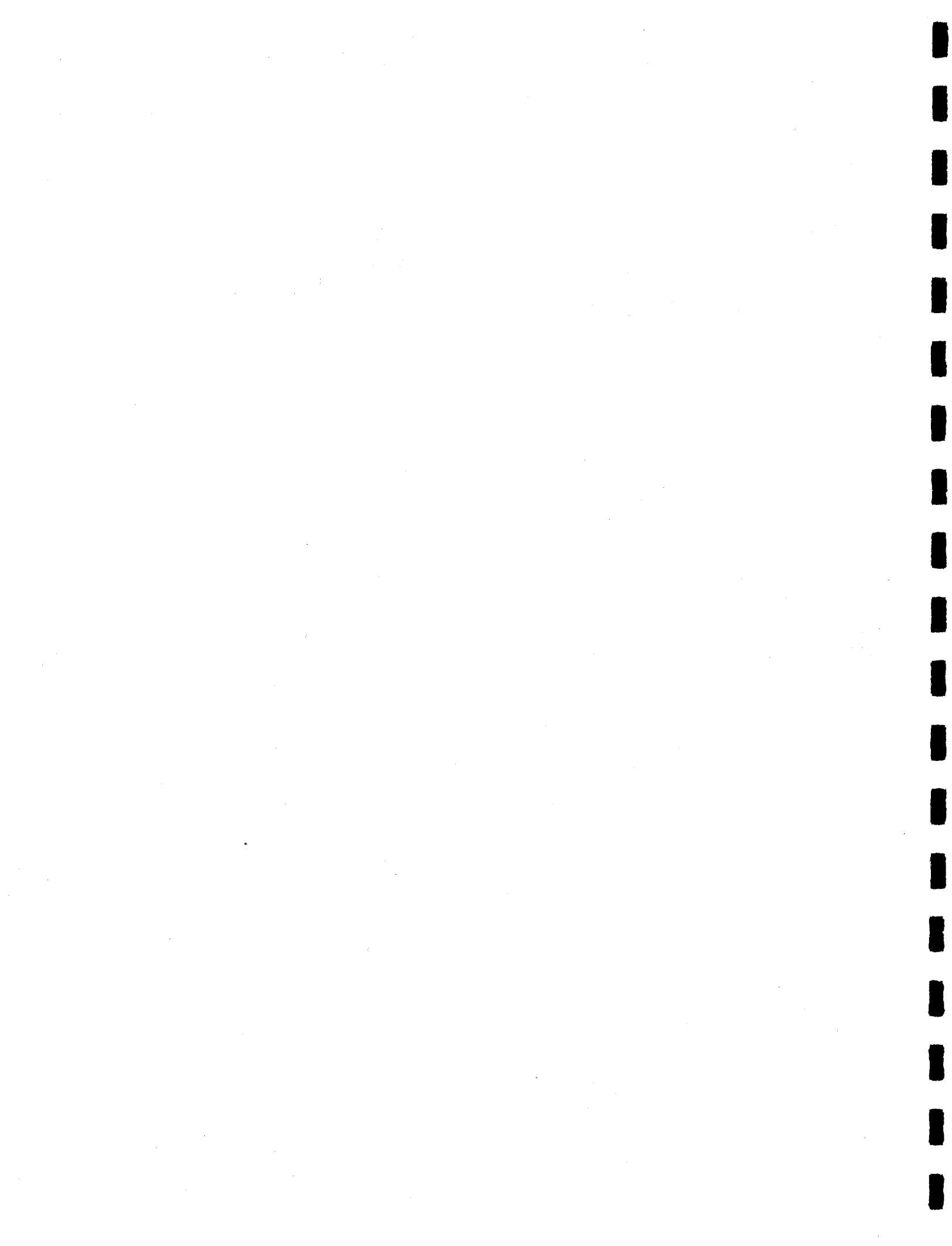
ANGELO STATE UNIVERSITY
SCHEDULE B-8
SCHEDULE OF CHANGES IN FUND BALANCES
UNEXPENDED PLANT FUNDS
For the Year Ended August 31, 1992

	Balances Sept. 1, 1991	Adjustments & Transfers In - (Out)	ADDITIONS	
			State Appropriations	Revenue Bonds
<u>Appropriated</u>				
Current Funds				
Renovation of P.E. Building	\$ 2,890.51	\$ 254,622.67	\$	\$
Total Current Funds	<u>2,890.51</u>	<u>254,622.67</u>		
Constitutional Amendment Funds				
Renovation of P.E. Building	5,421.70	572,157.09		
Total Constitutional Amendment Funds	<u>5,421.70</u>	<u>572,157.09</u>		
Legislative Appropriations -				
Higher Education Assistance Fund				
Admin. Computer Hardware & Software	7,074.00			
Renovation of P.E. Building	15,216.71	615,979.19		
Roof Garden EFA Building		16,151.28		
Exhaust System EFA Building	31,136.42			
Deferred Maintenance EFA Building		25,512.00		
Roof Replacement		158,807.15		
Total Legislative Appropriations	<u>53,427.13</u>	<u>816,449.62</u>		
<u>Unappropriated</u>				
Constitutional Amendment Funds	549,383.48	(572,157.09)		
Higher Education Assistance Fund				
General Unexpended Plant Funds		41,027.33		
Total Unappropriated	<u>549,383.48</u>	<u>(531,129.76)</u>		
Subtotal	<u>611,122.82</u>	<u>1,112,099.62</u>	<u>0.00</u>	<u>0.00</u>
Less Unexpended Plant Funds				
Portion of Bonds Payable				
Fund Balance	\$ <u>611,122.82</u>			
	(Exh. B)			

DEDUCTIONS

Interest and Investment Income	Land	Buildings	Improvements	Equipment	Construction In Progress	Non- Capitalized	Balances August 31, 1992
\$	\$	\$ 174,173.69	\$	\$ 5,581.00	\$	\$ 75,067.04	\$ 2,691.45
		174,173.69		5,581.00		75,067.04	2,691.45
		407,388.02				166,393.91	3,796.86
		407,388.02				166,393.91	3,796.86
		7,836.74		76,504.73		4,104.00	2,970.00
						6,560.98	540,293.45
		30,340.00				796.42	16,151.28
							25,512.00
		38,176.74		76,504.73		16,910.15	141,897.00
						28,371.55	726,823.73
25,376.95							2,603.34
25,376.95							41,027.33
\$ 25,376.95	\$ 0.00	\$ 619,738.45	\$ 0.00	\$ 82,085.73	\$ 0.00	\$ 269,832.50	\$ 776,942.71

\$ 776,942.71
(Exh. B)



ANGELO STATE UNIVERSITY
SCHEDULE B-8
SCHEDULE OF CHANGES IN FUND BALANCES
UNEXPENDED PLANT FUNDS
For the Year Ended August 31, 1992
(concluded)

UNAUDITED
65

Note a: Transfers consist of:

From Designated Funds (Academic Facilities)	\$ 295,650.00
From Designated Funds (H.E.A.F.)	<u>816,449.62</u>
Total Transfers	<u>1,112,099.62</u>
Total Transfers and Adjustments	<u>\$ 1,112,099.62</u>

ANGELO STATE UNIVERSITY
SCHEDULE B-9
SCHEDULE OF CHANGES IN FUND BALANCES
FUNDS FOR RENEWALS AND REPLACEMENTS
For the Year Ended August 31, 1992

	Fund Balance 9-1-91	ADDITIONS		
		Transfers In (Out)	Investment Income	Other Income
<u>Housing System Revenue Bonds</u>				
STUD HSNG SYS REV BDS SER '67-A	\$ 291,503.38	\$	16,030.90	\$
STUD HSNG SYS REV BDS SER '69	332,321.94		18,275.67	
STUD HSNG SYS REV BDS SER '78	175,068.18		9,627.68	
STUD HSNG SYS REV BDS SER '81	230,136.40		12,656.09	
STUD HSNG SYS REV BDS SER '83	222,566.21		12,239.78	
Current Funds		694,739.84		
Total Funds for Renewals & Replacements	\$ <u>1,251,596.11</u>	\$ <u>694,739.84</u>	\$ <u>68,830.12</u>	\$ <u>0.00</u>

Analysis of Transfers:

From Designated (Sch. B-2)	\$ 95,540.60
From Auxiliary Enterprises (Sch. B-3)	<u>599,199.24</u>
Total Transfers	\$ <u>694,739.84</u>

DEDUCTIONS							Fund Balance 8-31-92
Expenditures for							
Repairs	Buildings	Improvements	Equipment	Construction In Progress	Other		
\$	\$	\$	\$	\$	\$	\$	\$ 307,534.28
							350,597.61
							184,695.86
							242,792.49
							234,805.99
241,696.81	415,045.18	963.00	37,034.85				
<u>\$ 241,696.81</u>	<u>\$ 415,045.18</u>	<u>\$ 963.00</u>	<u>\$ 37,034.85</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>		<u>\$ 1,320,426.23</u>
	(Sch. B-11)	(Sch. B-11)	(Sch. B-11)	(Sch. B-11)			(Exh. B)

ANGELO STATE UNIVERSITY
SCHEDULE B-10
SCHEDULE OF CHANGES IN FUND BALANCES
FUNDS FOR RETIREMENT OF INDEBTEDNESS
For the Year Ended August 31, 1992

	Balances Sept. 1, 1991	ADDITIONS	
		Transfers	Other Charges
<u>RESTRICTED</u>			
Revenue Bonds	\$	\$	\$
Student Housing Systems Bonds	2,232,150.73	3,317,740.13	94,170.97
Building Use, Combined			
Fee Revenue Bonds	1,237,364.68	437,758.00	118,390.51
Tuition Revenue Bonds	356,516.03		17,813.33
General Obligation			
Higher Education Assistance			
Fund Bonds		1,395,146.80	
Total Retirement of Indebtedness (Exh. B)	\$ <u>3,826,031.44</u>	\$ <u>5,150,644.93</u>	\$ <u>230,374.81</u>
<u>Analysis of Additions - Transfers</u>			
Mandatory	\$	\$	
General Funds	66,337.15		
Auxiliary Enterprise Funds	1,178,748.50		
Designated Funds	1,766,567.65	3,011,653.30	
Non-Mandatory			
Auxiliary Enterprise Funds	2,138,991.63	2,138,991.63	
Total Additions - Transfers		\$ <u>5,150,644.93</u>	
<u>Analysis of Additions - Other</u>			
Interest on Investments		\$	
Student Housing System Bonds		94,170.97	
Building Use, Combined			
Fee Revenue Bonds		63,648.51	
Tuition Revenue Bonds		17,813.33	
Interest Subsidy Grant			
Building Use, Combined			
Fee Revenue Bonds		54,742.00	
Total Additions - Other		\$ <u>230,374.81</u>	
<u>Analysis of Deductions - Other</u>			
Paying Agent Fees		\$	
Student Housing Systems Bonds		2,250.32	
Building Use, Combined			
Fee Revenue Bonds		1,030.00	
Tuition Revenue Bonds		95.50	
Defeasance expenses			
Student Housing System Bonds			
Series 1967A and 1983:			
Cost of Escrow		2,265,320.20	
Other Expenses		29,393.00	
Series 1969 and 1978:			
Cost of Escrow		1,469,278.43	
Other Expenses		22,178.80	
Total Deductions - Other		\$ <u>3,789,546.25</u>	

DEDUCTIONS				
<u>Bonds Matured/ Refunded</u>	<u>Interest Expense</u>	<u>Transfers</u>	<u>Other Charges</u>	<u>Balances Aug. 31, 1992</u>
\$ 595,000.00	\$ 582,210.00	\$	\$ 3,788,420.75	\$ 678,431.08
235,000.00	256,470.00		1,030.00	1,301,013.19
20,000.00	12,065.00		95.50	342,168.86
<u>1,073,624.30</u>	<u>321,522.50</u>			
<u>\$ 1,923,624.30</u>	<u>\$ 1,172,267.50</u>	<u>\$ 0.00</u>	<u>\$ 3,789,546.25</u>	<u>\$ 2,321,613.13</u> (Exh. B)

ANGELO STATE UNIVERSITY
SCHEDULE B-11
SCHEDULE OF CHANGES IN INVESTMENT IN PLANT
For the Year Ended August 31, 1992

	Total	Land	Buildings	Improvements Other Than Buildings
Net Investment in Plant, September 1, 1991	\$ 63,120,218.94	\$	\$	\$
Add: Investment in Plant Funds Portion of Revenue Bonds Payable at September 1, 1991	17,868,778.91			
Add: Lease—Purchase Agreements Payable at August 31, 1991	10,302.84			
Carrying Value of Plant, September 1, 1991	<u>80,999,300.69</u>	<u>1,997,372.20</u>	<u>50,022,923.43</u>	<u>8,354,786.77</u>
<u>Additions</u>				
Expenditures From:				
Educational and General Funds (Sch. C-2)	1,048,294.46		581.26	
Auxiliary Enterprises (Sch. B-3)	143,746.49		6,508.00	
Restricted Current Funds (Sch. B-4)	16,197.12			
Designated Funds (Sch. B-2)	272,819.30			
Unexpended Plant Funds (Sch. B-8)	701,824.18		619,738.45	
Renewals and Replacements (Sch. B-9)	453,043.03		415,045.18	963.00
Additions From:				
Gifts to the University	11,969.94			
Valuation Adjustment	37,977.60			
Livestock Produced	97,529.17			
Other				
Total Additions	<u>2,783,401.29</u>		<u>1,041,872.89</u>	<u>963.00</u>
<u>Deductions</u>				
Sold or Traded In	473,224.75			
Worn Out or Discarded				
Deaths — Livestock	15,739.02			
Other	97,351.66			
Stolen or Lost	2,491.15			
Expenditures not capitalized				
Total Deductions	<u>588,806.58</u>			
<u>Transfers</u>				
Reclassification				
From Construction in Progress				
Total Transfers				
Carrying Value of Plant, August 31, 1992	\$ <u>83,193,895.40</u>	\$ <u>1,997,372.20</u>	\$ <u>51,064,796.32</u>	\$ <u>8,355,749.77</u>
Less: Investment in Plant Funds Portion of Revenue Bonds Payable at August 31, 1992	11,825,154.61			
Less: Lease—Purchase Agreements Payable at August 31, 1992	8,948.21			
Net Investment in Plant, August 31, 1992	\$ <u>71,359,792.58</u> (Exh. B)			

\$ <u>Equipment</u>	\$ <u>Livestock</u>	\$ <u>Library Materials</u>	\$ <u>Museum and Art Collections</u>	\$ <u>Construction in Progress</u>
13,761,178.08	241,121.00	6,397,429.21	224,490.00	
544,659.48 137,238.49 15,411.20 265,805.37 82,085.73 37,034.85	14,075.89	488,977.83 785.92 7,013.93		
11,969.94	37,977.60 97,529.17			
<u>1,094,205.06</u>	<u>149,582.66</u>	<u>496,777.68</u>		
367,607.96	105,616.79			
97,351.66 2,491.15	15,739.02			
<u>467,450.77</u>	<u>121,355.81</u>			
\$ <u>14,387,932.37</u>	\$ <u>269,347.85</u>	\$ <u>6,894,206.89</u>	\$ <u>224,490.00</u>	\$ <u>0.00</u>

ANGELO STATE UNIVERSITY
SCHEDULE B-13
SCHEDULE OF TRANSFERS
For the Year Ended August 31, 1992

FUNDS TRANSFERRED FROM	FUNDS TRANSFERRED TO			
FUND	Amount Transferred	Educational and General	Designated	Auxiliary Enterprises
<u>EDUCATIONAL AND GENERAL FUND</u>				
Fall Semester Tuition *	\$ 249,826.01	\$	\$	\$
Spring Semester Tuition *	229,666.92			
Summer Session I Tuition *	43,932.16			
Summer Session II Tuition *	33,821.34			
TOTAL EDUCATIONAL AND GENERAL FUNDS	<u>557,246.43</u>			
**				
<u>DESIGNATED FUNDS</u>				
Building Use and Combined Fee				
Revenue Bonds *	371,420.85			
Repairs and Replacements	95,540.60			
Computer Use Fee	370.08			370.08
Graduation Fee	625.08			625.08
Charitable Trust Available Fund	232,733.50			
Academic Facilities System	355,650.00	60,000.00		
Higher Education Asst. Funds *	1,395,146.80			
Higher Education Asst. Funds	1,590,518.60	774,068.98		
TOTAL DESIGNATED FUNDS	<u>4,042,005.51</u>	<u>834,068.98</u>		<u>995.16</u>
<u>AUXILIARY ENTERPRISES</u>				
Repairs and Replacement Housing System	599,199.24			
Student Housing System Revenue Bonds *	1,178,748.50			
Student Housing System Fund Balance	4,438,991.63			
TOTAL AUXILIARY ENTERPRISES FUNDS	<u>6,216,939.37</u>			
<u>RESTRICTED CURRENT FUNDS</u>				
Robert & Nona Carr Trust Expense	493.56			493.56
Various Scholarship Grants	6,765.00			
X.B.M. Cox Memorial Scholarship	341.90			
Pi Kappa Alpha Scholarship	1,054.83			
TOTAL RESTRICTED CURRENT FUNDS	<u>8,655.29</u>			<u>493.56</u>
TOTAL TRANSFERS AMONG FUNDS	<u>\$ 10,824,846.60</u>	<u>\$ 834,068.98</u>	<u>\$ 0.00</u>	<u>\$ 1,488.72</u>

* Mandatory Transfers

** Does not reflect transfer to System Office Operations of \$52,272.00

FUNDS TRANSFERRED TO

			PLANT FUNDS		
Restricted	Loan Funds	Endowment & Similar Funds	Unexpended	Renewals & Replacements	Retirement of Indebtedness
\$ 222,379.69	\$ 277.63	\$	\$	\$	\$ 27,168.69
204,408.07	331.01				24,927.84
35,722.14	72.96				8,137.06
27,653.65	64.13				6,103.56
<u>490,163.55</u>	<u>745.73</u>	<u></u>	<u></u>	<u></u>	<u>66,337.15</u>
					371,420.85
				95,540.60	
7,733.50		225,000.00	295,650.00		
					1,395,146.80
			816,449.62		
<u>7,733.50</u>	<u></u>	<u>225,000.00</u>	<u>1,112,099.62</u>	<u>95,540.60</u>	<u>1,766,567.65</u>
				599,199.24	
		2,300,000.00			1,178,748.50
		<u>2,300,000.00</u>	<u></u>	<u>599,199.24</u>	<u>2,138,991.63</u>
					<u>3,317,740.13</u>
		6,765.00			
		341.90			
		1,054.83			
		<u>8,161.73</u>	<u></u>	<u></u>	<u></u>
<u>\$ 497,897.05</u>	<u>\$ 745.73</u>	<u>\$ 2,533,161.73</u>	<u>\$ 1,112,099.62</u>	<u>\$ 694,739.84</u>	<u>\$ 5,150,644.93</u>

ANGELO STATE UNIVERSITY
SCHEDULE C-1
SCHEDULE OF CURRENT FUNDS REVENUES
For the Year Ended August 31, 1992

	UNRESTRICTED		
	Educational & General	Designated	Auxiliary Enterprises
<u>TUITION AND FEES</u>			
Tuition			
Fall Semester	\$ 1,565,673.13	\$	\$
Spring Semester	1,449,643.68		
First Summer Term	252,440.00		
Second Summer Term	195,090.40		
Adult & Continuing Education	58,759.00		
Laboratory	102,574.97		
Physical Education	27,072.82		
Music	11,045.00		
Change in Schedule	35,279.00		
Remissions and Exemptions			
Highest Ranking High School			
Graduates	22,622.00		
Concurrent Enrollment			
Veterans, Dependents, Etc.	6,826.00	925.96	1,719.64
Blind, Deaf Students	1,260.00	384.40	912.60
Statutory Waiver of Non-Resident			
Status	690,206.00		
Thesis Only			
Senior Citizen	1,160.00	254.70	769.20
Installment Fee		65,719.10	
Transcript Fee		42,987.55	
Graduation Fee		17,794.50	
Late Registration Fee		13,680.00	
Student Service			1,243,671.02
Student Center			260,164.13
Building Use Fee		846,874.72	455,987.69
Publication Fee		70,763.26	
Computer Use Fee		448,051.08	
Total Tuition and Fees	<u>4,419,652.00</u>	<u>1,507,435.27</u>	<u>1,963,224.28</u>
<u>STATE APPROPRIATIONS</u>			
General Revenue	15,517,802.88		
Higher Education Assistance Funds		2,791,507.00	
Total State Appropriations	<u>15,517,802.88</u>	<u>2,791,507.00</u>	
<u>FEDERAL GRANTS AND CONTRACTS</u>			
Research			
Other Programs			
Recovery of Indirect Costs	17,269.23		
Total Federal Grants and Contracts	<u>17,269.23</u>		
<u>STATE GRANTS AND CONTRACTS</u>			
Research			
Other Programs			
Total State Grants and Contracts			

<u>Total</u>			<u>Total</u>	
<u>Unrestricted</u>		<u>Restricted</u>		
\$ 1,565,673.13		\$		\$ 1,565,673.13
1,449,643.68				1,449,643.68
252,440.00				252,440.00
195,090.40				195,090.40
58,759.00				58,759.00
102,574.97				102,574.97
27,072.82				27,072.82
11,045.00				11,045.00
35,279.00				35,279.00
22,622.00				22,622.00
9,471.60				9,471.60
2,557.00				2,557.00
690,206.00				690,206.00
2,183.90				2,183.90
65,719.10				65,719.10
42,987.55				42,987.55
17,794.50				17,794.50
13,680.00				13,680.00
1,243,671.02				1,243,671.02
260,164.13				260,164.13
1,302,862.41				1,302,862.41
70,763.26				70,763.26
448,051.08				448,051.08
<u>7,890,311.55</u>				<u>7,890,311.55</u>
15,517,802.88				15,517,802.88
2,791,507.00				2,791,507.00
<u>18,309,309.88</u>				<u>18,309,309.88</u>
		2,699,250.20		2,699,250.20
<u>17,269.23</u>				<u>17,269.23</u>
<u>17,269.23</u>		<u>2,699,250.20</u>		<u>2,716,519.43</u>
		8,947.32		8,947.32
		<u>8,947.32</u>		<u>8,947.32</u>

ANGELO STATE UNIVERSITY
SCHEDULE C-1
SCHEDULE OF CURRENT FUNDS REVENUES
For the Year Ended August 31, 1992
(concluded)

	UNRESTRICTED		
	Educational & General	Designated	Auxiliary Enterprises
<u>PRIVATE GIFTS, GRANTS AND CONTRACTS</u>	\$	\$	\$
Research			
Other Programs			
Gifts		105,350.00	
Total Private Gifts, Grants and Contracts		105,350.00	
<u>TRUST AND ENDOWMENT INCOME</u>		129,251.49	
<u>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</u>			
Miscellaneous – Sales, Fines, Breakage		34,390.66	
UIL Regional Meet		18,425.00	
University Farm	150,064.81		
Total Sales and Service of Educational Activities	150,064.81	52,815.66	
<u>SALES AND SERVICE OF AUXILIARY ENTERPRISES</u>			7,933,091.33
<u>OTHER SOURCES</u>			
Forfeits on General Property Deposits			
Income on Investments	110,914.32	70,109.14	407,505.56
Other Miscellaneous Income	18,708.95	24,857.47	31,968.88
Total Other Sources	129,623.27	94,966.61	439,474.44
TOTAL CURRENT FUND REVENUES (EXH. C)	\$ 20,234,412.19	\$ 4,681,326.03	\$ 10,335,790.05

<u>Total</u> <u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
\$	\$	\$
	284,468.38	284,468.38
<u>105,350.00</u>		<u>105,350.00</u>
<u>105,350.00</u>	<u>284,468.38</u>	<u>389,818.38</u>
<u>129,251.49</u>	<u>2,604,353.44</u>	<u>2,733,604.93</u>
34,390.66		34,390.66
18,425.00		18,425.00
<u>150,064.81</u>		<u>150,064.81</u>
<u>202,880.47</u>		<u>202,880.47</u>
<u>7,933,091.33</u>		<u>7,933,091.33</u>
588,529.02	582,908.80	1,171,437.82
<u>75,535.30</u>		<u>75,535.30</u>
<u>664,064.32</u>	<u>582,908.80</u>	<u>1,246,973.12</u>
\$ <u><u>35,251,528.27</u></u>	\$ <u><u>6,179,928.14</u></u>	\$ <u><u>41,431,456.41</u></u>

ANGELO STATE UNIVERSITY
SCHEDULE C-2
STATEMENT OF CURRENT FUNDS EXPENDITURES BY OBJECT
For the Year Ended August 31, 1992

	UNRESTRICTED		
	Educational and General	Designated	Auxiliary Enterprises
<u>EDUCATIONAL AND GENERAL</u>			
<u>Instructional</u>			
Salary and Wages	\$ 9,254,688.87	\$ 27,801.82	
Other Operating Expense	2,850,399.65	32,050.10	
Capital Outlay	379,065.15		
Total Instruction	12,484,153.67	59,851.92	
<u>Research</u>			
Salaries and Wages	226,782.28		
Other Operating Expense	86,709.70		
Capital Outlay	16,423.17		
Total Research	329,915.15		
<u>Public Service</u>			
Salaries and Wages	64,214.34	5,989.01	
Other Operating Expense	23,496.93	21,056.44	
Capital Outlay		828.50	
Total Public Service	87,711.27	27,873.95	
<u>Academic Support</u>			
Salaries and Wages	808,204.32		
Other Operating Expense	412,854.62	63,103.97	
Capital Outlay	506,855.98	129,407.93	
Total Academic Support	1,727,914.92	192,511.90	
<u>Student Services</u>			
Salaries and Wages	647,002.87	9,704.19	
Other Operating Expense	275,272.56	10,984.18	
Capital Outlay	55,352.62	942.99	
Total Student Services	977,628.05	21,631.36	
<u>Institutional Support</u>			
Salaries and Wages	939,285.37	208,897.60	
Other Operating Expense	332,656.66	421,117.24	
Capital Outlay	60,401.69	141,639.88	
Total Institutional Support	1,332,343.72	771,654.72	

	Total Unrestricted	RESTRICTED	TOTAL
\$	9,282,490.69	357,507.10	9,639,997.79
	2,882,449.75	2,632,586.49	5,515,036.24
	379,065.15	14,797.71	393,862.86
	<u>12,544,005.59</u>	<u>3,004,891.30</u>	<u>15,548,896.89</u>
	226,782.28	28,271.80	255,054.08
	86,709.70	31,923.93	118,633.63
	16,423.17	322.50	16,745.67
	<u>329,915.15</u>	<u>60,518.23</u>	<u>390,433.38</u>
	70,203.35	13,218.16	83,421.51
	44,553.37	17,046.53	61,599.90
	828.50	129.99	958.49
	<u>115,585.22</u>	<u>30,394.68</u>	<u>145,979.90</u>
	808,204.32		808,204.32
	475,958.59		475,958.59
	636,263.91	785.92	637,049.83
	<u>1,920,426.82</u>	<u>785.92</u>	<u>1,921,212.74</u>
	656,707.06	453.76	657,160.82
	286,256.74	1,069.52	287,326.26
	56,295.61		56,295.61
	<u>999,259.41</u>	<u>1,523.28</u>	<u>1,000,782.69</u>
	1,148,182.97	137,049.49	1,285,232.46
	753,773.90	160,498.72	914,272.62
	202,041.57	161.00	202,202.57
	<u>2,103,998.44</u>	<u>297,709.21</u>	<u>2,401,707.65</u>

ANGELO STATE UNIVERSITY
SCHEDULE C-2
STATEMENT OF CURRENT FUNDS EXPENDITURES BY OBJECT
For the Year Ended August 31, 1992
(concluded)

	UNRESTRICTED		
	Educational and General	Designated	Auxiliary Enterprises
<u>Operation and Maintenance of Plant</u>			
Salaries and Wages	\$ 1,292,311.04	\$	
Other Operating Expense	1,343,172.10		
Capital Outlay	30,195.85		
Total Operation and Maintenance of Plant	<u>2,665,678.99</u>		
<u>Scholarships and Fellowships</u>			
Salaries and Wages	45,396.60		
Other Operating Expense	722,074.00	4,197.56	
Capital Outlay			
Total Scholarships and Fellowships	<u>767,470.60</u>	<u>4,197.56</u>	
Total Educational and General	\$ <u>20,372,816.37</u>	\$ <u>1,077,721.41</u>	\$ <u>0.00</u>
<u>AUXILIARY ENTERPRISES</u>			
<u>Non-Pledged Enterprises</u>			
Salaries and Wages	\$	\$	703,857.90
Other Operating Expense			1,609,531.25
Capital Outlay			55,553.04
Total Non-Pledged Enterprises			<u>2,368,942.19</u>
<u>University Center Fee</u>			
Salaries and Wages			80,289.97
Other Operating Expense			204,791.89
Capital Outlay			4,783.80
Total University Center			<u>289,865.66</u>
<u>Pledged Revenue Enterprises</u>			
Salaries and Wages			1,343,118.13
Other Operating Expense			4,610,188.10
Capital Outlay			83,409.65
Total Pledged Revenue Enterprises			<u>6,036,715.88</u>
Total Auxiliary Enterprises	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>8,695,523.73</u>
TOTAL CURRENT FUNDS EXPENDITURES (EXH. C)	\$ <u>20,372,816.37</u>	\$ <u>1,077,721.41</u>	\$ <u>8,695,523.73</u>

	Total Unrestricted	RESTRICTED	TOTAL
\$	1,292,311.04	\$	1,292,311.04
	1,343,172.10		1,343,172.10
	30,195.85		30,195.85
	<u>2,665,678.99</u>		<u>2,665,678.99</u>
	45,396.60		45,396.60
	726,271.56	2,784,105.52	3,510,377.08
	0.00		0.00
	<u>771,668.16</u>	<u>2,784,105.52</u>	<u>3,555,773.68</u>
\$	<u>21,450,537.78</u>	<u>6,179,928.14</u>	<u>27,630,465.92</u>
\$	703,857.90	\$	703,857.90
	1,609,531.25		1,609,531.25
	55,553.04		55,553.04
	<u>2,368,942.19</u>		<u>2,368,942.19</u>
	80,289.97		80,289.97
	204,791.89		204,791.89
	4,783.80		4,783.80
	<u>289,865.66</u>		<u>289,865.66</u>
	1,343,118.13		1,343,118.13
	4,610,188.10		4,610,188.10
	83,409.65		83,409.65
	<u>6,036,715.88</u>		<u>6,036,715.88</u>
\$	<u>8,695,523.73</u>	<u>0.00</u>	<u>8,695,523.73</u>
\$	<u>30,146,061.51</u>	<u>6,179,928.14</u>	<u>36,325,989.65</u>



ANGELO STATE UNIVERSITY
SCHEDULE C-3
SCHEDULE OF UNRESTRICTED CURRENT FUNDS
EDUCATIONAL AND GENERAL EXPENDITURES
SUMMARIZED BY ELEMENTS OF INSTITUTIONAL COSTS
For the Year Ended August 31, 1992

<u>General Administration and Student Services</u>		\$	1,451,307.65
<u>General Institutional Expense</u>			405,543.37
<u>Staff Benefits</u>	\$		
Staff Group Insurance Premiums		1,066,766.07	
Optional Retirement		93,118.97	
Longevity Pay		64,093.29	
O.A.S.I.			
Employee's Share Paid by the state		410,713.02	
Matching Paid by the state		994,412.17	
Total Staff Benefits			2,629,103.52
<u>Resident Instruction</u>			
Faculty Salaries		8,298,385.75	
Departmental Operating Expense		1,666,861.34	
Instructional Administration		394,814.57	
Organized Activities		126,735.83	
Total Resident Instruction			10,486,797.49
<u>Library</u>			877,923.12
<u>Organized Research</u>			51,876.17
<u>Extension and Public Service</u>			69,900.19
<u>Physical Plant Operation and Maintenance</u>			
Plant Support Services		188,528.09	
Campus Police		170,005.68	
Building Maintenance		464,042.08	
Custodial Services		419,422.35	
Grounds Maintenance		278,560.80	
Utilities		773,933.66	
Total Physical Plant			2,294,492.66
<u>Special Items</u>			
Management, Instruction, and Research Center		205,632.82	
Scholarships		30,290.61	
Academic & Research Support		100,351.44 (b)	
Texas College Work Study Program		15,105.99	
Advanced Research		11,582.25	
Total Special Items			362,963.11
Total General Current Fund Expenditures Summarized by Elements of Institutional Costs		\$	18,629,907.28 (a)
NOTE (a): Total expenditures by object classification (Exh. C)	\$		
Less - Student Fees - Remission and Exemptions		20,372,816.37	
Less - Teacher Retirement Matching		722,074.00	
Less - Optional Retirement Matching		352,343.20	
Less - Unemployment Compensation		572,020.18	
Less - Worker Compensation		4,024.51	
Less - Net Change Accrued Compensable Absences		46,627.99	
Less - Net Change Douthfull Accounts		39,626.81	
		6,192.40	
Total Expenditures by Elements of Institutional Costs	\$		18,629,907.28

NOTE (b): Includes faculty salaries of \$46,720.52.

ANGELO STATE UNIVERSITY
SCHEDULE D-1
BONDS PAYABLE AND DEBT SERVICE REQUIREMENTS
For the Year Ended August 31, 1992

	Bonds Issued to Date	Range of Interest Rates	Bonds Outstanding 9-1-91	Bonds Issued	Bonds Matured	Bonds Refunded or Extinguished	Bonds Outstanding At 8-31-92
Student Housing System Revenue Bonds,							
STUD HSNG SYS REV BDS SER '67-A	\$ 3,500,000.00	4.20% to 4.85%	\$ 2,185,000.00	\$	\$ 95,000.00	\$ 2,090,000.00	\$
STUD HSNG SYS REV BDS SER '69	1,670,000.00	5.75% to 6.50%	770,000.00		80,000.00	690,000.00	
STUD HSNG SYS REV BDS SER '78	1,375,000.00	5.20% to 6.25%	925,000.00		55,000.00	870,000.00	
STUD HSNG SYS REV BDS SER '81	3,400,000.00	10.0% to 11.5%	175,000.00		175,000.00		
STUD HSNG SYS REV BDS SER '83	3,000,000.00	8.40% to 9.75%	600,000.00		130,000.00	470,000.00	
STUD HSNG SYS REV REF BDS SER '88	4,435,000.00	6.00% to 7.60%	4,245,000.00		60,000.00		4,185,000.00
Total Student Housing Revenue Bonds	17,380,000.00		8,900,000.00		595,000.00	4,120,000.00	4,185,000.00
Building Use and Combined Fee Parity Revenue Bonds,							
BLDG USE FEE REV BDS SER '70	2,360,000.00	6.00% to 7.50%	1,370,000.00		95,000.00		1,275,000.00
BLDG USE FEE REV BDS SER '73	1,350,000.00	5.50% to 6.50%	1,005,000.00		35,000.00		970,000.00
BLDG USE FEE REV BDS SER '74	1,250,000.00	7.00% to 7.50%	685,000.00		60,000.00		625,000.00
COMB FEE REF BDS SER '78	1,300,000.00	5.20% to 6.30%	880,000.00		45,000.00		835,000.00
Total Building Use and Combined Fee Parity Revenue Bonds	6,260,000.00		3,940,000.00		235,000.00		3,705,000.00
Student Tuition Fee Revenue Bonds							
STUD TUITN FEE REV BDS SER '69	400,000.00	5.75% to 6.50%	205,000.00		20,000.00		185,000.00
Total Student Tuition Fee Revenue Bonds	400,000.00		205,000.00		20,000.00		185,000.00
General Obligation Bonds (Constitutional Appropriation Bonds)							
ANGELO ST UNIV SER '85	10,274,376.55	7.50%	4,823,778.91		1,073,624.30	3,750,154.61	
ANGELO ST UNIV REF BDS SER '92	3,750,154.61	3.50% to 6.50%		3,750,154.61			3,750,154.61
Total General Obligation Bonds	14,024,531.16		4,823,778.91	3,750,154.61	1,073,624.30	3,750,154.61	3,750,154.61
Grand Total	\$ 38,064,531.16		\$ 17,868,778.91	\$ 3,750,154.61	\$ 1,923,624.30	\$ 7,870,154.61	\$ 11,825,154.61

(Exh. A)

Maturities			Summary of Debt Service Requirements						
First Year	Last Year	First Call Date	Year Ending August 31					All Other Years	Total Requirements
			1993	1994	1995	1996	1997		
1970	2007	6/1/82	\$	\$	\$	\$	\$	\$	\$
1972	1999	6/1/84							
1980	2001	6/1/88							
1983	2000	6/1/91							
1985	2002	6/1/93							
1989	2002	6/1/98	559,055.00	561,715.00	557,740.00	737,440.00	737,650.00	2,816,085.00	5,969,685.00
			<u>559,055.00</u>	<u>561,715.00</u>	<u>557,740.00</u>	<u>737,440.00</u>	<u>737,650.00</u>	<u>2,816,085.00</u>	<u>5,969,685.00</u>
1972	2001	4/1/85	195,330.00	192,770.00	194,850.00	196,150.00	196,725.00	787,035.00	1,762,860.00
1974	2004	4/1/84	91,365.00	94,440.00	92,240.00	90,000.00	87,760.00	1,009,850.00	1,465,655.00
1976	2000	4/1/85	105,700.00	106,500.00	106,820.00	106,780.00	106,380.00	317,290.00	849,470.00
1979	2003	4/1/88	98,770.00	96,070.00	98,370.00	100,290.00	101,930.00	684,460.00	1,179,890.00
			<u>491,165.00</u>	<u>489,780.00</u>	<u>492,280.00</u>	<u>493,220.00</u>	<u>492,795.00</u>	<u>2,798,635.00</u>	<u>5,257,875.00</u>
1972	2000	6/1/84	30,895.00	29,725.00	28,555.00	27,375.00	31,195.00	89,735.00	237,480.00
			<u>30,895.00</u>	<u>29,725.00</u>	<u>28,555.00</u>	<u>27,375.00</u>	<u>31,195.00</u>	<u>89,735.00</u>	<u>237,480.00</u>
1986	1994	10/1/91	1,333,404.43	1,326,290.34	1,339,275.67				3,998,970.44
1992	1994		<u>1,333,404.43</u>	<u>1,326,290.34</u>	<u>1,339,275.67</u>				<u>3,998,970.44</u>
			<u>\$ 2,414,519.43</u>	<u>\$ 2,407,510.34</u>	<u>\$ 2,417,850.67</u>	<u>\$ 1,258,035.00</u>	<u>\$ 1,261,640.00</u>	<u>\$ 5,704,455.00</u>	<u>\$ 15,464,010.44</u>

ANGELO STATE UNIVERSITY
SCHEDULE D-2
SCHEDULE OF ANALYSIS OF FUNDS AVAILABLE FOR DEBT SERVICE
FOR GENERAL OBLIGATION BONDS OUTSTANDING
For the Year Ended August 31, 1992

Description	SOURCES OF FUNDS						
	Beginning Balance Available for Debt Service 9/1/91	Pledged Sources			Refunding Bond Proceeds	Other Sources	Total Sources Available
		Interest Earned on Pledged Sources	HEAF Constitutional Allocation	Interest Earned on Pledged Sources			
Constitutional Appropriation Bonds, Series 1985	\$	\$	\$ 1,414,603.07	\$	\$ 3,750,154.61	\$	\$ 5,164,757.68
Constitutional Appropriation Refunding Bonds, Series 1992							
Total	\$ 0.00	\$ 0.00	\$ 1,414,603.07	\$	\$ 3,750,154.61	\$ 0.00	\$ 5,164,757.68

Analysis of Operating Transfers:

Return of Bond Covenanted Excess	\$ 19,456.27
Total Operating Transfers	\$ 19,456.27

APPLICATIONS OF FUNDS

MEMORANDUM

APPLICATIONS OF FUNDS						Ending Balance Available for Debt Service 8/31/92	Minimum Required Balance 8/31/92
Principal	Interest	Refunded or Extinguished	Other Application of Funds	Operating Transfers	Total Application of Funds		
\$ 1,073,624.30	\$ 321,522.50	\$ 3,750,154.61		\$ 19,456.27	\$ 5,164,757.68	\$	
<u>\$ 1,073,624.30</u>	<u>\$ 321,522.50</u>	<u>\$ 3,750,154.61</u>	<u>\$ 0.00</u>	<u>\$ 19,456.27</u>	<u>\$ 5,164,757.68</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

ANGELO STATE UNIVERSITY
SCHEDULE D-2a
SCHEDULE OF ANALYSIS OF FUNDS AVAILABLE FOR DEBT SERVICE
FOR REVENUE BONDS OUTSTANDING
For the Year Ended August 31, 1992

PLEGDED SOURCES AND RELATED EXPENDITURES

<u>Description</u>	<u>Operating Revenues</u>	<u>Interest Earned on Pledged Sources</u>	<u>Allocated Fees</u>	<u>Other Additions</u>	<u>Total Pledged Sources</u>	<u>Operating Expenditures</u>
Student Housing Parity Revenue Bonds, Series 1967 - A, 1969, 1978, 1981, 1983, and 1988	\$ 7,107,165.06	\$ 332,682.84	\$ 455,987.69		\$ 7,895,835.59	6,036,715.88
Building Use and Combined Fee Parity Revenue Bonds, Series 1970, 1973, 1974, 1978		28,714.82	848,072.28	121,079.15	997,866.25	15,038.67
Student Tuition Fee Revenue Bonds, Series 1969						
Total	<u>\$ 7,107,165.06</u>	<u>\$ 361,397.66</u>	<u>\$ 1,304,059.97</u>	<u>\$ 121,079.15</u>	<u>\$ 8,893,701.84</u>	<u>\$ 6,051,754.55</u>

* Fully Funded

Capital Outlay	Net Available for Debt Service	DEBT SERVICE		RESTRICTED ACCOUNT BALANCES			
		Debt Service Principal	Debt Service Interest	INTEREST AND SINKING FUND		BOND RESERVE FUND	
				Minimum Required	Actual Balance	Minimum Required	Actual Balance
\$	\$ 1,859,119.71	\$ 595,000.00	\$ 582,210.00	\$	\$	\$ 649,717.73	\$ 678,431.08
	982,827.58	235,000.00	256,470.00			442,257.31	1,301,013.19
		20,000.00	12,065.00			32,000.00	342,168.86 *
\$ 0.00	\$ 2,841,947.29	\$ 850,000.00	\$ 850,745.00	\$ 0.00	\$ 0.00	\$ 1,123,975.04	\$ 2,321,613.13



ANGELO STATE UNIVERSITY
SCHEDULE D-3
SCHEDULE OF DEFEASED BONDS OUTSTANDING
For the Year Ended August 31, 1992

UNAUDITED

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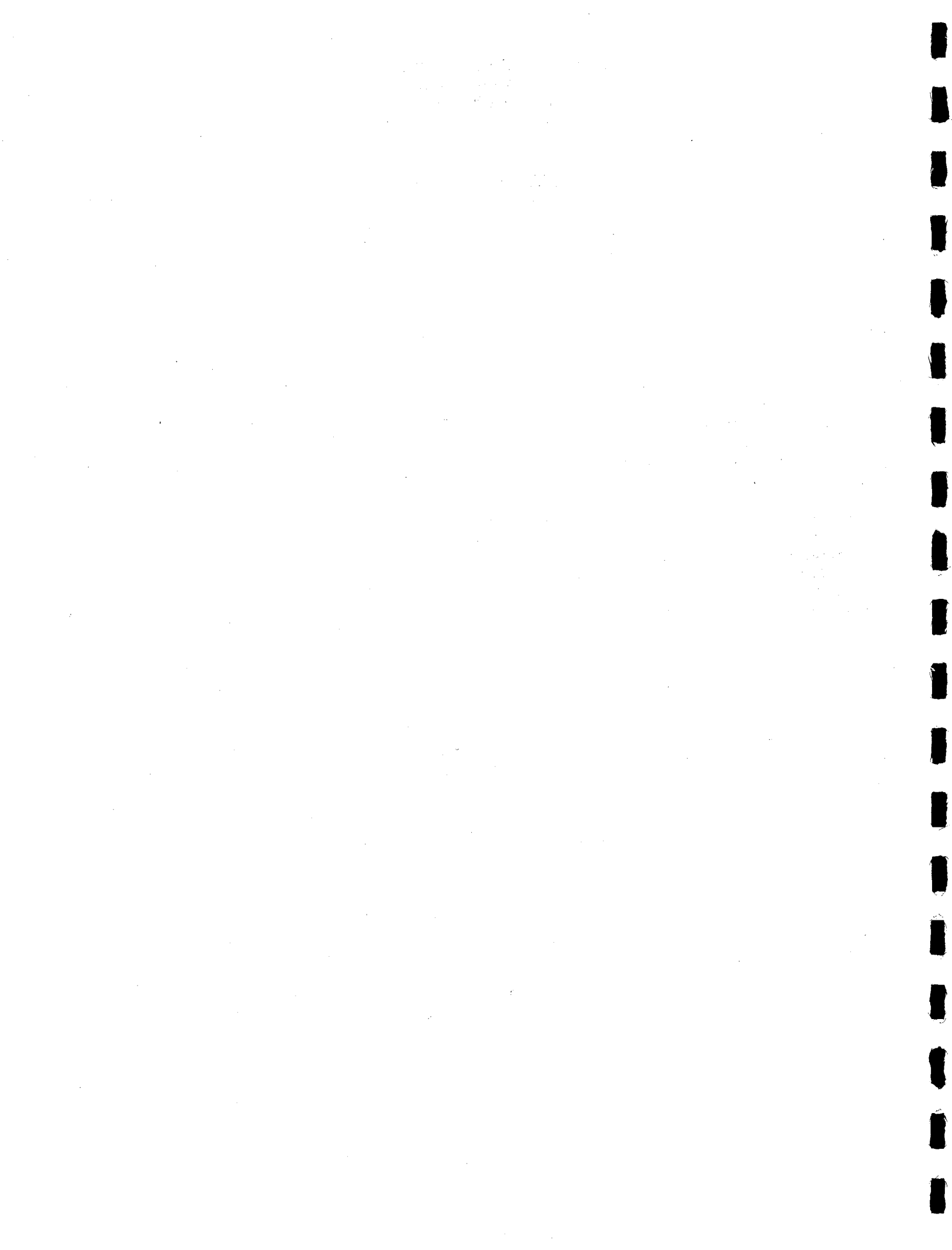
Description of Issues	<u>Year Refunded</u>	<u>Par Value Outstanding</u>
STUD HSNG SYS REV BDS SER '67A	1992	\$ 2,090,000.00
STUD HSNG SYS REV BDS SER '69	1992	690,000.00
STUD HSNG SYS REV BDS SER '78	1992	870,000.00
STUD HSNG SYS REV BDS SER '81	1988	2,185,000.00
STUD HSNG SYS REV BDS SER '83	1988	1,750,000.00
STUD HSNG SYS REV BDS SER '83	1992	<u>470,000.00</u>
Total Defeased Revenue Bonds		\$ <u>8,055,000.00</u>



ANGELO STATE UNIVERSITY
SCHEDULE D-4
SCHEDULE OF HIGHER EDUCATION ASSISTANCE FUND
For the Year Ended August 31, 1992

UNAUDITED
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	CURRENT FUNDS		PLANT FUNDS		Total
	Educational and General	Designated	Unexpended Plant	Retirement of Indebtedness	
Balances – September 1, 1991	\$ 38,766.31	\$ 1,086,894.67	\$ 53,427.13	\$	\$ 1,179,088.11
Restatements					
September 1, 1991 Balances—Restated	<u>38,766.31</u>	<u>1,086,894.67</u>	<u>53,427.13</u>		<u>1,179,088.11</u>
<u>Revenues</u>					
Appropriations		2,791,507.00			2,791,507.00
Total Revenues		<u>2,791,507.00</u>			<u>2,791,507.00</u>
<u>Expenditures</u>					
Academic Support – Library	366,622.27				366,622.27
Academic Support – Library Book Enrichment	5,900.56				5,900.56
Academic Support – Capital Equipment	112,886.84				112,886.84
Academic Support – Departmental Microcomputers	43,390.47				43,390.47
Academic Support – Library Equip. & Software		172,108.31			172,108.31
Academic Support – Computer Center Upgrade	215,684.66				215,684.66
Academic Support – Computer Terminal Lab	49,190.00				49,190.00
Unexpended Plant – Renovation of Physical Education Building			90,902.45		90,902.45
Unexpended Plant – Exhaust System EFA			31,136.42		31,136.42
Unexpended Plant – Roof Replacements			16,910.15		16,910.15
Unexpended Plant – Admin. Computer Hardware and Software			4,104.00		4,104.00
Bonds Retired				1,395,146.80	1,395,146.80
Total Expenditures	<u>793,674.80</u>	<u>172,108.31</u>	<u>143,053.02</u>	<u>1,395,146.80</u>	<u>2,503,982.93</u>
<u>Transfers and Adjustments</u>					
Mandatory transfer for Debt Service		(1,395,146.80)		1,395,146.80	
Transfer to Educational & General	774,068.98	(774,068.98)			
Transfer to Unexpended Plant		(816,449.62)	816,449.62		
Adjustment to prior year expense	4,999.06				4,999.06
Total Transfers	<u>779,068.04</u>	<u>(2,985,665.40)</u>	<u>816,449.62</u>	<u>1,395,146.80</u>	<u>4,999.06</u>
Balances – August 31, 1992	\$ <u>24,159.55</u>	\$ <u>720,627.96</u>	\$ <u>726,823.73</u>	\$ <u>0.00</u>	\$ <u>1,471,611.24</u>
<u>Balances – August 31, 1992</u>					
Consists of:					
Encumbrances	\$ 24,159.55	\$ 6,126.00	\$ 726,823.73	\$	\$ 757,109.28
Allocated for HEAF Projects		714,501.96			714,501.96
Total Balances – August 31, 1992	\$ <u>24,159.55</u>	\$ <u>720,627.96</u>	\$ <u>726,823.73</u>	\$ <u>0.00</u>	\$ <u>1,471,611.24</u>



ANGELO STATE UNIVERSITY
 SCHEDULE D-5
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 For the Year Ended August 31, 1992

UNAUDITED
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Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	PASS-THROUGH		Expenditures	Total Pass-Through and Expenditures
		To State Entities	To Other Entities		
Department of Health and Human Services Direct Programs:					
Nursing Student Loans	13.364	\$	\$	\$ 13,598.78	\$ 13,598.78
Total Dept. of Health and Human Services				13,598.78	13,598.78
National Foundation for the Arts Passed Through from the Texas Commission on the Arts-Agency # 813:					
Texas Commission on the Arts	45.002			4,375.00	4,375.00
				4,375.00	4,375.00
U. S. Small Business Administration Direct Programs:					
Small Business Development Center	59.037			90,317.76	90,317.76
Total U. S. Small Business Administration				90,317.76	90,317.76
U. S. Department of Education Direct Programs:					
Supplemental Educational Opportunity Grants	84.007			89,811.95	89,811.95
Stafford Loan Program	84.032			3,693,420.00	3,693,420.00
College Work-Study Program	84.033			172,741.43	172,741.43
Perkins Student Loan	84.038			10,182.89	10,182.89
Pell Grant Program	84.063			2,351,733.64	2,351,733.64
Passed Through from Coordinating Board - Texas College and University System - Agency # 781:					
Education for Economic Security Act	84.164			7,342.89	7,342.89
Total U.S. Department of Education				6,325,232.80	6,325,232.80
Other Federal Assistance:					
Lawrence Livermore National Laboratory David Loyd Subcontract	00.000			45,374.02	45,374.02
U. S. Department of the Interior Vegetative Analysis	15.000			54.50	54.50
U. S. Department of Education Direct Program:					
Interest Subsidy Grant	84.000			54,742.00	54,742.00
Pass-Through From:					
Texas Education Agency-Agency # 701 Professional Development & Technology	84.000			20,247.57	20,247.57
Total Other Federal Assistance				120,418.09	120,418.09
TOTAL FEDERAL FINANCIAL ASSISTANCE		\$	\$	\$ 6,553,942.43	\$ 6,553,942.43



ANGELO STATE UNIVERSITY
 SCHEDULE D-5
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 For the Year Ended August 31, 1992

UNAUDITED
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Federal Assistance Schedule – Reconciliation

Note 2: Reconciliation:

Federal Revenues – per Exhibit C:

Federal Grants and Contracts	\$ 2,799,267.99
Indirect/Admin. Cost Recoveries	<u>0.00</u>
Total Federal Revenues per Exhibit C	<u>2,799,267.99</u>

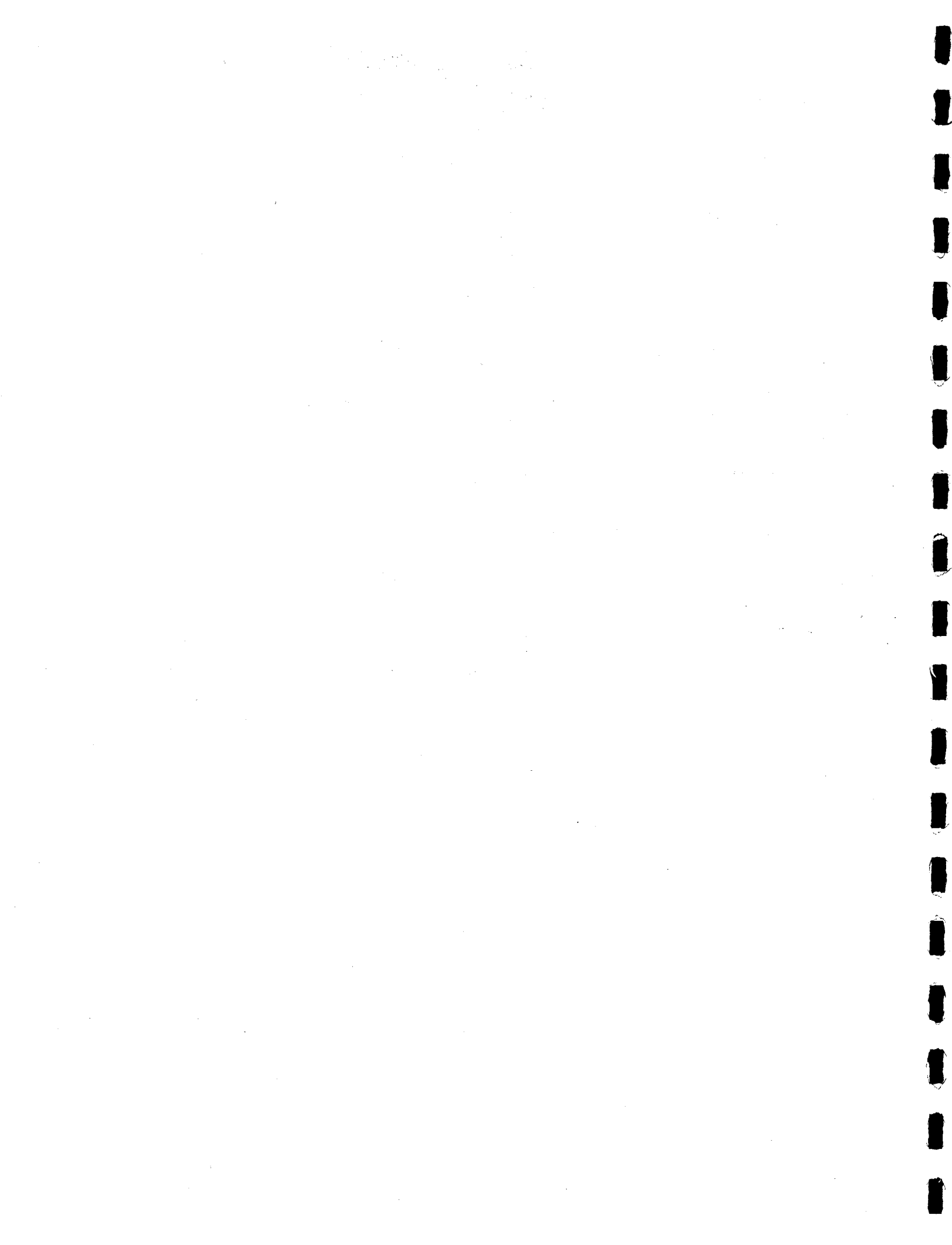
Reconciling Items:

Interest Subsidy Grant (Exh. B)	54,742.00
Perkins Loan Funds Disbursed	10,182.89
Nursing Student Loans Disbursed	13,598.78
Stafford Loans Processed	3,693,420.00
Educational & General Recovery of Indirect Costs	<u>(17,269.23)</u>

Expenditures Per Federal Schedule \$ 6,553,942.43

Note 4: Student Loans Processed and Administrative Costs Recovered

Federal Grantor/ CFDA Number/Program Name	New Loans Processed	Administrative Costs Recovered	Total Loans Processed & Admin Costs Recovered
Department of Education			
84.032 Stafford Loan Program	\$ 3,693,420.00	\$	\$ 3,693,420.00
84.038 Perkins Student Loan Program	<u>10,182.89</u>	<u> </u>	<u>10,182.89</u>
Total Department of Education	<u>\$ 3,703,602.89</u>	<u>\$ 0.00</u>	<u>\$ 3,703,602.89</u>



SCHEDULE OF CHANGES IN NOTES RECEIVABLE
LOAN FUNDS

For the Year Ended August 31, 1992

	Notes Receivable 9-1-91	Notes Disbursed	Notes Cancelled	Increase(Decrease) in Allowance for Doubtful Accounts	Notes Cancelled	Notes Receivable 8-31-92
<u>Summary of Notes Receivable</u>						
<u>U. S. Government Loans</u>						
National Direct Student Loan	\$ 391,920.15	\$ 43,807.50	\$ 39,127.03	\$ 20,923.16	\$ 9,016.65	\$ 366,660.81
Nursing Associate Loan	996.05		12,390.62	(11,576.48)		181.92
Total U. S. Government Loan	<u>392,916.20</u>	<u>43,807.50</u>	<u>51,517.65</u>	<u>9,346.68</u>	<u>9,016.65</u>	<u>366,842.72</u>
<u>Matching Funds for U. S. Government Loans</u>						
National Direct Student Loan	43,546.66	4,867.50	4,347.43	2,324.80	1,001.85	40,740.08
Nursing Associate Loan	110.68		1,376.74	(1,286.28)		20.23
Total Matching Funds for U. S. Government Loans	<u>43,657.34</u>	<u>4,867.50</u>	<u>5,724.15</u>	<u>1,038.52</u>	<u>1,001.85</u>	<u>40,760.31</u>
<u>Institutional Loans</u>						
Emergency Student Loan Fund	250.00					250.00
Emergency Tuition and Fee Loan -Resident	245,629.03	384,322.55	351,342.78	10,724.56		267,884.24
Emergency Tuition and Fee Loan -Non-Resident	6,694.38	20,658.90	19,971.15	(120.65)		7,502.78
Myers Memorial Student Loan	3,066.66	13,335.50	11,484.50	655.66		4,262.00
Cole Memorial Kiwanis Loan						
Mayer Memorial Student Loan		550.00	300.00			250.00
Total Institutional Loans	<u>255,640.07</u>	<u>418,866.95</u>	<u>383,098.43</u>	<u>11,259.57</u>		<u>280,149.02</u>
Total All Notes Receivable	\$ <u>692,213.61</u>	\$ <u>467,541.95</u>	\$ <u>440,340.24</u>	\$ <u>21,644.77</u>	\$ <u>10,018.50</u>	\$ <u>687,752.05</u>

(Exh. A)



ANGELO STATE UNIVERSITY
 SCHEDULE S-2
 SCHEDULE OF TRUST FUNDS
 For the Year Ended August 31, 1992

UNAUDITED
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	Fund Balance 9-1-91	Income	Adjustment & Transfers	Deductions	Fund Balance 8-31-92
<u>Robert G. and Nona K. Carr Trust</u>					
<u>Oil, Gas and Mineral</u>					
<u>Properties</u>	\$ 6,837,833.72	\$	\$	\$	\$ 6,837,833.72
Payment for Oil and Gas Royalties, Lease Rentals, Bonuses, and Commission Payments	27,325,857.31	2,754,939.85	(39,271.87)		30,041,525.29
Refunds Severance & Production Tax	114,614.20	1,355.68			115,969.88
Appreciation on Investments	370,386.77				370,386.77
Investment Income		2,355,929.44	(2,355,929.44)		
Total Trust Funds	\$ 34,648,692.00	\$ 5,112,224.97	\$ (2,395,201.31)	\$ 0.00	\$ 37,365,715.66

Analysis of Adjustment and
 Transfers

Adjustment:

Income Distribution

To Robert G. and Nona K. Carr
 Trust Scholarship Program
 (Restricted Funds)

\$ 2,043,929.44

To Robert G. and Nona K. Carr
 Trust Expense
 (Restricted Funds)

312,000.00

Total Income Distribution

\$ 2,355,929.44

Prior Year Adjustment:

Refund of Bank Overpayment

39,271.87

Total Prior Year Adjustments

39,271.87

Total Transfers and Adjustments

\$ 2,395,201.31

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ANGELO STATE UNIVERSITY

UNAUDITED

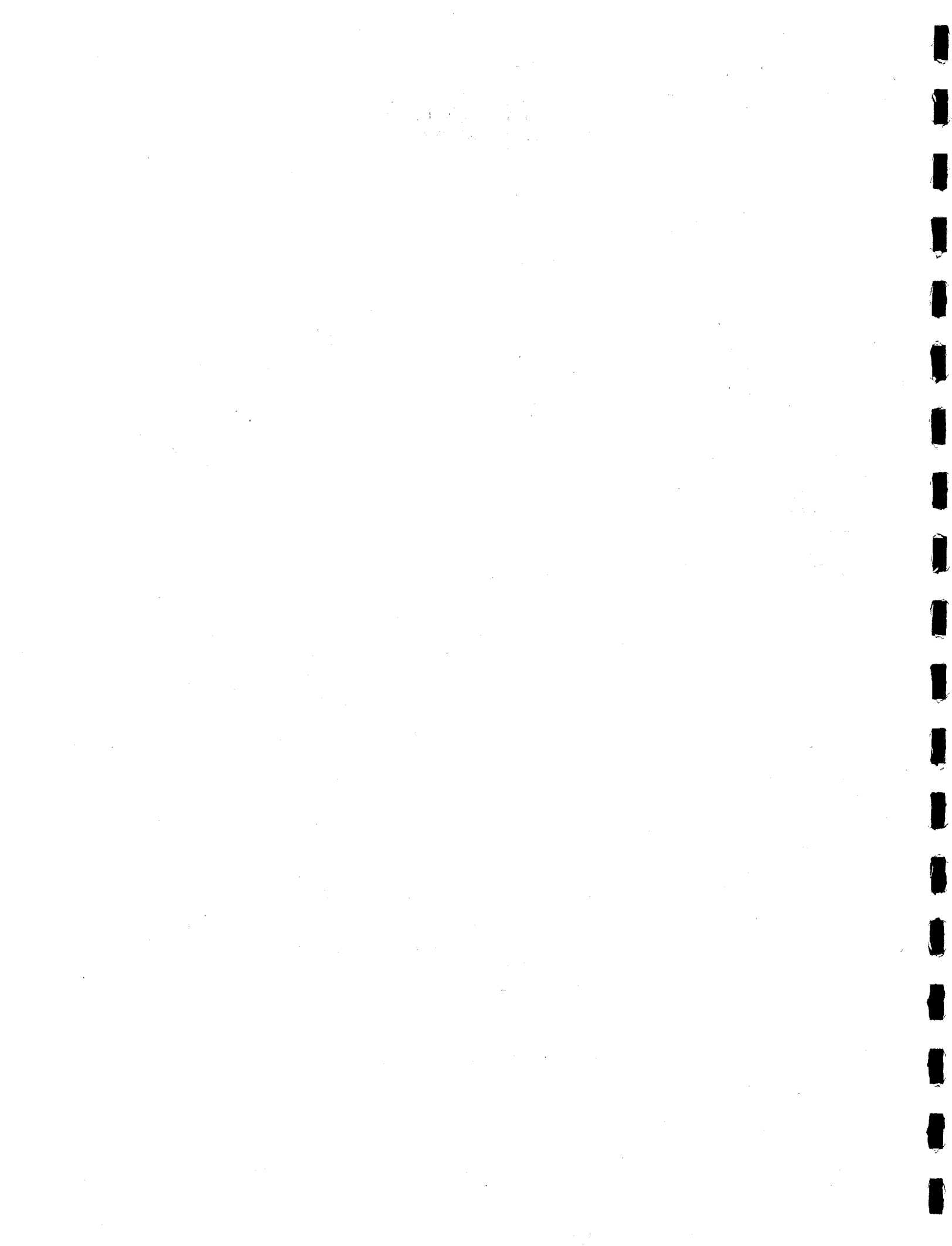
SCHEDULE S-3

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SCHEDULE OF CURRENT FUNDS EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT CLASSIFICATION

For the Year Ended August 31, 1992

	Total	Salaries and Wages	Other Operating Expenses	Capital Outlay	H.E.A.F. Capital Outlay
Instructional and Departmental					
College of Liberal and Fine Arts:					
Art and Music	\$ 619,244.43	\$ 588,238.56	\$ 26,198.36	\$ 2,644.43	\$ 2,163.08
English	864,881.62	848,524.94	14,139.11	2,217.57	
Remedial Ed. English	708.90		708.90		
Communications & Drama	393,476.91	370,633.43	11,855.19	10,988.29	
Government	417,683.27	410,434.17	6,823.10	426.00	
History	509,838.21	501,700.93	7,696.28	441.00	
Modern Language	371,071.66	363,426.52	6,327.90	141.00	1,176.24
Psychology and Sociology	464,992.55	445,861.74	11,416.80	2,797.67	4,916.34
Total College of Liberal and Fine Arts	<u>3,641,897.55</u>	<u>3,528,820.29</u>	<u>85,165.64</u>	<u>19,655.96</u>	<u>8,255.66</u>
College of Professional Studies:					
Accounting Economics & Finance	605,819.90	593,142.02	12,488.27	189.61	
Aerospace	16,635.87	11,351.64	1,549.84	1,400.31	2,334.08
Business Administration	615,381.22	580,208.05	20,443.70	14,729.47	
Computer Science	268,222.41	259,911.09	7,735.96	575.36	
Education	584,615.02	571,863.77	6,845.86		5,905.39
Kinesiology	508,849.51	499,280.35	9,309.74	259.42	
Journalism & Mass Comm.	227,525.75	201,878.37	10,879.05	2,792.33	11,976.00
Total College of Professional Studies	<u>2,827,049.68</u>	<u>2,717,635.29</u>	<u>69,252.42</u>	<u>19,946.50</u>	<u>20,215.47</u>
College of Sciences:					
Agriculture	234,456.25	221,209.49	8,939.00	4,307.76	
Biology	573,142.40	528,445.14	36,038.53	8,658.73	
Chemistry	362,752.33	332,735.76	24,105.19	5,911.38	
Math	592,762.57	571,345.67	6,811.12	592.24	14,013.54
Academic & Research Support	24,648.56	24,648.56			
Remedial Ed. Math	2,182.27		403.12	1,779.15	
Nursing Associate	47,873.86	31,475.02	15,975.64	423.20	
Nursing Baccalaureate	589,089.72	580,316.47	4,784.31	1,244.38	2,744.56
Nursing Program Enhancement	64,893.54	48,916.13	5,654.86	10,322.55	
Physics	348,870.06	326,900.77	10,952.26	6,831.43	4,185.60
Planetarium	21,477.12	10,272.93	9,488.33	1,715.86	
Total College of Sciences	<u>2,862,148.68</u>	<u>2,676,265.94</u>	<u>123,152.36</u>	<u>41,786.68</u>	<u>20,943.70</u>
Other Instructional and Departmental:					
Computer Center	593,998.97	293,783.81	54,891.26	1,317.24	244,006.66
Instructional TV Cable	2,312.10		2,312.10		
Micro Computer Service Center	1,794.91		969.54	365.63	459.74
Language Learning Center	29,094.25	25,251.01	1,932.57	1,910.67	
Math Learning Center	14,110.95	12,932.53	977.18	201.24	
Staff Benefits	2,511,746.58		2,511,746.58		
Total Other Instructional and Departmental	<u>3,153,057.76</u>	<u>331,967.35</u>	<u>2,572,829.23</u>	<u>3,794.78</u>	<u>244,466.40</u>
Total Instructional & Departmental	<u>\$ 12,484,153.67</u>	<u>\$ 9,254,688.87 (a)</u>	<u>\$ 2,850,399.65</u>	<u>\$ 85,183.92</u>	<u>\$ 293,881.23</u>



ANGELO STATE UNIVERSITY
SCHEDULE S-3

UNAUDITED
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SCHEDULE OF CURRENT FUNDS EDUCATIONAL AND GENERAL
EXPENDITURES BY OBJECT CLASSIFICATION
For the Year Ended August 31, 1992
(continued)

	Total	Salaries and Wages	Other Operating Expenses	Capital Outlay	H.E.A.F. Capital Outlay
<u>Research</u>					
College of Sciences	\$ 51,876.17	\$ 34,725.58	\$ 8,743.65	\$ 8,406.94	\$
Dowler Research Equipment			(2,929.00)	2,929.00	
Advanced Research Amos	11,582.25	7,262.37	1,114.65	3,205.23	
Management, Instruction, and Research Center	207,072.82	184,794.33	20,396.49	1,882.00	
Staff Benefits	59,383.91		59,383.91		
Total Research	\$ <u>329,915.15</u>	\$ <u>226,782.28</u>	\$ <u>86,709.70</u>	\$ <u>16,423.17</u>	\$ <u>0.00</u>
<u>Public Services</u>					
Adult and Continuing Education	\$ 66,667.62	\$ 60,775.14	\$ 5,892.48	\$	\$
Center for Economic Education	3,672.57	3,439.20	233.37		
Staff Benefits	17,371.08		17,371.08		
Total Public Services	\$ <u>87,711.27</u>	\$ <u>64,214.34</u>	\$ <u>23,496.93</u>	\$ <u>0.00</u>	\$ <u>0.00</u>
<u>Academic Support</u>					
Academic Administration:					
Dean of the College of Liberal Arts	71,578.70	68,958.68	2,620.02		
Dean of the College of Professional Studies	78,869.17	72,078.98	6,205.19	585.00	
Dean of the College of Sciences	70,938.40	68,194.47	2,743.93		
Dean of Graduate School	82,344.58	77,859.26	3,956.32	529.00	
Instructional Planning and Faculty Recruitment	16,558.37	14,939.65	1,618.72		
Instructional Assignment & Utilization	3,696.86	3,696.86			
Maintenance of Scholastic and Admission Standard	54,339.58	54,339.58			
G.A.F.B. Academic Program	19,685.71	18,466.22	604.49	615.00	
Total Academic Administration	<u>398,011.37</u>	<u>378,533.70</u>	<u>17,748.67</u>	<u>1,729.00</u>	
Library:					
Operation	442,102.10	396,831.34	44,273.64	997.12	
Academic & Research Support	100,351.44	6,676.63	46,538.00	47,136.81	
Books	441,841.02			69,318.19	372,522.83
Total Library	<u>984,294.56</u>	<u>403,507.97</u>	<u>90,811.64</u>	<u>117,452.12</u>	<u>372,522.83</u>
Farm Operations	<u>126,975.83</u>	<u>26,162.65</u>	<u>85,661.15</u>	<u>15,152.03</u>	
Staff Benefits	<u>218,633.16</u>		<u>218,633.16</u>		
Total Academic Support	\$ <u>1,727,914.92</u>	\$ <u>808,204.32</u>	\$ <u>412,854.62</u>	\$ <u>134,333.15</u>	\$ <u>372,522.83</u>
<u>Student Service</u>					
Office of the Vice President					
for University Affairs	\$ 92,094.97	\$ 79,081.66	\$ 5,974.68	\$ 33.63	\$ 7,005.00
Office of the Registrar and Admissions	315,787.16	214,785.49	61,362.57	927.00	38,712.10
Financial Aid Office	164,595.02	145,378.78	18,529.84	686.40	
Placement and Career Planning	78,184.58	69,667.54	6,640.55	1,876.49	
Office of Student Life	64,368.19	55,146.59	4,769.60	4,452.00	
Office of Associate Dean of Student Life	85,912.73	82,942.81	2,969.92		
Micro Computer Service Center	1,660.00			1,660.00	
Staff Benefits	175,025.40		175,025.40		
Total Student Services	\$ <u>977,628.05</u>	\$ <u>647,002.87</u>	\$ <u>275,272.56</u>	\$ <u>9,635.52</u>	\$ <u>45,717.10</u>



ANGELO STATE UNIVERSITY
SCHEDULE S-3

UNAUDITED
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SCHEDULE OF CURRENT FUNDS EDUCATIONAL AND GENERAL
EXPENDITURES BY OBJECT CLASSIFICATION
For the Year Ended August 31, 1992
(concluded)

	Total	Salaries and Wages	Other Operating Expenses	Capital Outlay	H.E.A.F. Capital Outlay
<u>Institutional Support</u>					
General Administration:					
Office of the President	\$ 198,774.21	\$ 177,308.35	\$ 20,966.06	\$ 499.80	
Office of Internal Auditor	2,394.79		2,394.79		
Office of the Vice President for Academic Affairs	119,646.56	118,128.23	1,518.33		
Office of the Vice President for Fiscal Affairs	315,424.03	315,049.15	374.88		
USAS Implementation	7,414.91		794.91	6,620.00	
Computer Center	25,417.01	15,354.30	10,062.71		
Total General Administration	<u>669,071.51</u>	<u>625,840.03</u>	<u>36,111.68</u>	<u>7,119.80</u>	
General Institutional:					
Office of the Vice President for University Affairs	78,706.61	79,061.90	(355.29)		
Inst. Planning, & Assessment	66,361.96	52,327.56	13,321.51	712.89	
Print Shop	48,716.03	48,233.23	(44,092.20)		44,575.00
News and Information Service	113,240.00	94,398.84	10,847.16	591.00	7,403.00
Institutional Memberships	19,251.00		19,251.00		
Employees Bond	729.00		729.00		
Risk Management Services	6,370.83		6,370.83		
Commencement Exercises	1,148.72		1,148.72		
MBA Accreditation	1,639.41		1,639.41		
Nursing Accreditation	7,500.00		7,500.00		
Self Study	65,515.81	39,423.81	26,092.00		
Tort Litigation Daigle					
Total General Institutional	<u>409,179.37</u>	<u>313,445.34</u>	<u>42,452.14</u>	<u>1,303.89</u>	<u>51,978.00</u>
Staff Benefits	254,092.84		254,092.84		
Total Institutional Support	<u>\$ 1,332,343.72</u>	<u>\$ 939,285.37</u>	<u>\$ 332,656.66</u>	<u>\$ 8,423.69</u>	<u>\$ 51,978.00</u>
<u>Operation and Maintenance of</u>					
<u>Physical Plant</u>					
General Services	\$ 191,442.07	\$ 159,303.61	\$ 28,727.75	\$ 3,410.71	
Campus Police	170,185.68	160,435.53	9,090.23	659.92	
Building Maintenance	469,462.08	351,292.78	109,260.62	8,908.68	
Custodial Services	427,482.35	278,801.11	147,652.26	1,028.98	
Grounds Maintenance	283,340.80	247,711.19	21,535.05	14,094.56	
Purchased Utilities	774,173.66	94,766.82	677,313.84	2,093.00	
Staff Benefits	349,592.35		349,592.35		
Total Operation & Maintenance of Physical Plant	<u>\$ 2,665,678.99</u>	<u>\$ 1,292,311.04</u>	<u>\$ 1,343,172.10</u>	<u>\$ 30,195.85</u>	<u>\$ 0.00</u>
<u>Scholarships</u>					
Tuition Scholarships	\$ 30,290.61	\$ 30,290.61			
C. B. Work Scholarships	15,105.99	15,105.99			
Student Tuition and Fees:					
Highest Ranking High School Graduate	22,622.00		22,622.00		
Veterans, Dependents, etc.	6,826.00		6,826.00		
Senior Citizens	1,160.00		1,160.00		
Blind and Deaf Students	1,260.00		1,260.00		
Statutory Remission— Concurrent Enrollment					
Statutory Remission— Thesis Students					
Statutory Waiver of Non— Resident Status	690,206.00		690,206.00		
Total Scholarships	<u>\$ 767,470.60</u>	<u>\$ 45,396.60</u>	<u>\$ 722,074.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Current Fund Educational & General Expenditures	<u>\$ 20,372,816.37</u>	<u>\$ 13,277,885.69</u>	<u>\$ 6,046,636.22</u>	<u>\$ 284,195.30</u>	<u>\$ 764,099.16</u>
	(Exh. C)			(Sch. B-11)	(Sch. B-11)

NOTE a: Includes faculty salaries of \$8,345,106.27

