

CENTRAL TEXAS COLLEGE DISTRICT
 EXHIBIT A
 BALANCE SHEET
 August 31, 2000
 With Memorandum Totals at August 31, 1999

	CURRENT FUNDS						PLANT FUNDS				TOTALS PRIMARY GOVT	DISCRETE COMPONENT UNIT	TOTALS MEMORANDUM ONLY		
	UNRESTRICTED	AUXILIARY ENTERPRISES	RESTRICTED	TOTAL	LOAN FUNDS	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	AGENCY FUNDS			REPORTING ENTITY CURRENT YEAR	REPORTING ENTITY PRIOR YEAR	
ASSETS															
Cash and Cash Equivalents (Sch. A-1)	\$ 16,403,383	568,184	382,558	17,354,125	2,885	3,453,664	1,225,974	2,830,310		162,041	25,028,999	29,854	25,058,853	18,047,200	
Short-Term Investments (Sch. A-1)	11,090,808	2,397,801		13,488,609		9,606,880	1,888,292				24,983,781	1,508,572	26,492,353	37,245,792	
Accounts Receivable (net of allowance for doubtful accounts of \$33,697 current year and \$36,380 prior year)	321,813	81,221		403,034							403,034		403,034	462,364	
Tuition and Fees Receivable (net of allowance for doubtful accounts of \$-0- current year and \$3,910 prior year)	665,813			665,813							665,813		665,813	693,243	
Taxes Receivable (net of allowance for doubtful accounts of \$308,796 current year and \$316,461 prior year)															
Federal Receivables (net of allowance for doubtful accounts of \$456,066 current year and \$96,231 prior year)	6,890,130	114,367	156,179	7,160,676							7,160,676		7,160,676	6,388,703	
Notes & Interest Receivable (net of allowance for doubtful accounts of \$185,587 current year and \$171,607 prior year)					51,573	1,124					52,697		52,697	94,615	
Life Insurance Premiums												23,386	23,386	15,713	
Prepaid Expenses	540,758			540,758							540,758		540,758	510,347	
Prepaid Bond Issuance Costs								253,370			253,370		253,370	331,083	
Consumable Inventories	310,153			310,153							310,153		310,153	330,918	
Inventories for Resale		2,564,345		2,564,345							2,564,345		2,564,345	2,542,649	
Land								1,202,164			1,202,164		1,202,164	1,190,924	
Buildings								43,739,729			43,739,729		43,739,729	42,399,737	
Improvements other than Buildings								3,190,372			3,190,372		3,190,372	2,941,611	
Equipment								21,255,708			21,255,708	1,012	21,256,720	21,854,233	
Library Books								1,838,425			1,838,425		1,838,425	1,741,708	
Construction In Progress								12,005,828			12,005,828		12,005,828	1,122,333	
Other Assets								23,100			23,100		23,100	14,600	
Total Assets	<u>36,222,858</u>	<u>5,725,918</u>	<u>538,737</u>	<u>42,487,513</u>	<u>54,458</u>	<u>13,061,688</u>	<u>3,114,266</u>	<u>3,083,680</u>	<u>83,255,326</u>	<u>162,041</u>	<u>145,218,952</u>	<u>1,562,824</u>	<u>146,781,776</u>	<u>137,927,773</u>	
LIABILITIES AND FUND BALANCES															
LIABILITIES:															
Accounts Payable	720,463	551,542	35,065	1,307,070		1,612,829				298	2,920,197	101,222	3,021,419	1,831,315	
Accrued Liabilities	4,428,526	21,828	5,834	4,456,188		161,771					4,732,695		4,732,695	4,820,312	
Deferred Revenues	2,574,058	146,495		2,720,553			114,736				2,720,553		2,720,553	2,865,637	
Accrued Compensable Absences Payable	950,525	25,448	8,879	984,852							984,852		984,852	879,473	
Bonds Payable (Sch. D-1)						5,231,963					18,139,000		18,139,000	19,862,000	
Lease-Purchase Agreements Payable											1,502,825		1,502,825	1,757,406	
Funds Held in Custody for Others									161,743		161,743		161,743	148,467	
Total Liabilities	<u>8,673,572</u>	<u>745,313</u>	<u>49,778</u>	<u>9,468,663</u>			<u>303,572</u>	<u>14,221,026</u>	<u>162,041</u>	<u>162,041</u>	<u>31,161,885</u>	<u>101,222</u>	<u>31,263,087</u>	<u>31,964,810</u>	
FUND BALANCE:															
Unrestricted															
Reserved															
Encumbrances	221,683			221,683							221,683		221,683	203,026	
Inventory	310,153	2,564,345		2,874,498							2,874,498		2,874,498	2,873,567	
Prepaid Expenses	540,758			540,758							540,758		540,758	510,347	
Unreserved															
Designated															
Capital Projects	16,250,000	2,000,000		18,250,000		6,055,105					24,305,105		24,305,105	21,330,711	
Future Operating Budget(s)	3,309,876	416,280		3,726,136							3,726,136		3,726,136	3,172,080	
Undesignated	6,916,816			6,916,816							6,916,816	9,395	6,926,211	3,338,420	
Restricted															
Restricted-Other			488,959	488,959			3,114,266	2,780,108			6,383,333	1,452,207	7,835,540	7,756,041	
U.S. Government Grants Refundable					54,458						54,458		54,458	99,585	
Net Investment in Plant								69,034,300			69,034,300		69,034,300	66,679,386	
Total Fund Balances (Exh. B)	<u>27,549,286</u>	<u>4,980,505</u>	<u>488,959</u>	<u>33,018,850</u>	<u>54,458</u>	<u>6,055,105</u>	<u>3,114,266</u>	<u>2,780,108</u>	<u>69,034,300</u>	<u>162,041</u>	<u>114,057,087</u>	<u>1,461,602</u>	<u>115,518,589</u>	<u>105,963,163</u>	
Total Liabilities and Fund Balances	<u>36,222,858</u>	<u>5,725,918</u>	<u>538,737</u>	<u>42,487,513</u>	<u>54,458</u>	<u>13,061,688</u>	<u>3,114,266</u>	<u>3,083,680</u>	<u>83,255,326</u>	<u>162,041</u>	<u>145,218,952</u>	<u>1,562,824</u>	<u>146,781,776</u>	<u>137,927,773</u>	

The accompanying notes are an integral part of these financial statements