

CENTRAL TEXAS COLLEGE DISTRICT
EXHIBIT B
STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended August 31, 2000
With Memorandum Totals at August 31, 1999

	CURRENT FUNDS				LOAN FUNDS	PLANT FUNDS				TOTALS PRIMARY GOVT	DISCRETE COMPONENT UNIT	TOTALS MEMORANDUM ONLY	
	UNRESTRICTED	AUXILIARY ENTERPRISES	RESTRICTED	TOTAL		UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT			CURRENT YEAR	PRIOR YEAR
REVENUES AND OTHER ADDITIONS				62,939,644					62,939,644			62,939,644	62,910,594
Unrestricted Current Funds Revenue (Exh. C)	\$ 55,921,562	7,018,082		2,504,689					2,504,689			2,504,689	2,358,416
State Appropriations-Restricted			20,990,145	20,990,145					20,990,145			20,990,145	19,763,780
Federal Grants and Contracts			67,354	67,354					67,354			67,354	254,692
State Grants and Contracts			164,166	164,166					164,166	366,295		530,461	357,563
Local Gifts, Grants, and Contracts					3,248				964,192	31,374		995,566	511,510
Investment Income									214,625	137,175		351,800	445,627
Net Increase in Fair Value of Investments								1,723,000	13,337,795			13,337,795	4,813,406
Net Decrease in Bonds Payable								254,581	254,581			254,581	18,000,000
Bond Proceeds on Sale of Revenue Bonds													
Net Decrease in Capital Leases Payable								13,996,818	13,996,818			13,996,818	4,629,113
Expended for Plant Facilities (Includes Charge of \$1,353,354 to Current Fund)										10,250		10,250	205,050
Other Revenues										545,094		115,979,103	114,428,421
Total Revenues and Other Additions	55,921,562	7,018,082	23,726,354	86,665,998	3,248	12,407,831	190,098	192,435	15,974,399	115,434,009	545,094	115,979,103	114,428,421
EXPENDITURES AND OTHER DEDUCTIONS				73,578,917					73,578,917	186,380		73,765,297	74,225,438
Expenditures (Exh. C)	46,708,194	6,227,486	20,643,237	3,326,091		12,483,489	159,976		12,643,465			12,643,465	3,110,633
Expended for Plant Facilities									3,326,091			3,326,091	2,690,528
Indirect Cost Recovered					33,760				33,760			33,760	23,224
Refunded to Grantors					8,951				8,951			8,951	17,767
Loan Cancellations and Write Offs					8,951				6,763			6,763	13,561
Administrative and Collections Costs					5,664				11,614,795			11,614,795	18,964,406
Net Increase in Bonds Payable								1,723,000	1,723,000			1,723,000	3,849,000
Retirement of Indebtedness-Bonds								254,581	254,581			254,581	274,170
Retirement of Indebtedness-Capital Leases								1,042,184	1,042,184			1,042,184	410,162
Interest on Indebtedness								2,004,690	2,004,690			2,004,690	1,158,745
Disposal of Plant Facilities						12,483,489	159,976	3,020,864	13,619,485	106,237,197	186,380	106,423,577	104,737,634
Total Expenditures and Other Deductions	46,708,194	6,227,486	23,969,328	76,905,008	48,375								
TRANSFERS-ADDITIONS/(DEDUCTIONS)													
Mandatory Transfers			183,044										
TPEG to Restricted	(183,044)												
CWS Matching to Restricted	(60,690)		60,690					1,759,376	350,727				
Building Use Fees	(1,759,376)			(1,759,376)		2,750,052	409,447	350,727					
Non-Mandatory Transfers	(2,995,382)			(3,510,226)		2,750,052	409,447	2,110,103					
Total Transfers-Additions/(Deductions)	(4,998,492)	(514,844)	243,734	(5,269,602)									
NET INCREASE (DECREASE) FOR THE FISCAL YEAR	4,214,876	275,752	760	4,491,388	(45,127)	2,674,394	439,569	(718,326)	2,354,914	9,196,812	358,714	9,555,526	9,690,787
FUND BALANCES, September 1, 1999	23,334,410	4,704,853	488,199	28,527,462	99,585	3,380,711	2,674,697	3,498,434	66,679,386	104,860,275	1,102,888	105,963,163	96,272,376
FUND BALANCES, August 31, 2000 (Exh. A)	27,549,286	4,980,605	488,959	33,018,850	54,458	6,055,105	3,114,266	2,780,108	69,034,300	114,057,087	1,461,602	115,518,689	105,963,163
		(Sch. B-3)	(Sch. B-4)										

The accompanying notes are an integral part of these financial statements