

CENTRAL TEXAS COLLEGE DISTRICT
SCHEDULE E-1
CONSOLIDATING BALANCE SHEETS
CONTINENTAL & INTERNATIONAL CAMPUSES
August 31, 2000

	EUROPE CAMPUS	PACIFIC FAR EAST CAMPUS		CONTINENTAL CAMPUS		NAVY CAMPUS		TOTAL CONTINENTAL & INTERNATIONAL CAMPUSES	
	UNRESTRICTED	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY
ASSETS									
Cash and Cash Equivalents	\$ 1,621,579	(966,690)	(460,933)	2,735,386	(198,952)	481,345	(670,700)	3,871,620	(1,330,585)
Accounts Receivable (net of allowance for doubtful accounts)		8,060		25,684	8,908	254		33,998	8,908
Federal Receivables (net of allowance for doubtful accounts)	1,058,557	452,197		971,987		3,067,503		5,550,244	
Prepaid Expenses		50				2,418		2,468	
Inventories for Resale			663,374		407,604		660,083		1,731,061
Total Assets	2,680,136	(506,383)	202,441	3,733,057	217,560	3,551,520	(10,617)	9,458,330	409,384
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Accounts Payable	41,054	14,222		34,752	(7,391)	111,117	(1,168)	201,145	(8,559)
Accrued Liabilities	188,153	80,365	2,429	173,689		176,475		618,682	2,429
Deferred Revenues		15,853		226,181		9,002		251,036	
Accrued Compensable Absences Payable	89,670	39,691	850	128,694		55,920	3,382	313,975	4,232
Total Liabilities	318,877	150,131	3,279	563,316	(7,391)	352,514	2,214	1,384,838	(1,898)
FUND BALANCE									
Unrestricted									
Reserved									
Encumbrances	1,406	1,253		16,751		26,345		45,755	
Inventories			663,374		407,604		660,083		1,731,061
Prepaid Expenses		50				2,418		2,468	
Unreserved									
Designated									
Capital Projects									
Future Operating Budget(s)	400,000		(464,212)	1,718,322	(182,653)	391,554	(672,914)	2,509,876	(1,319,779)
Undesignated	1,959,853	(657,817)		1,434,668		478,689		3,215,393	
Total Fund Balances	2,361,259	(656,514)	199,162	3,169,741	224,951	3,199,006	(12,831)	8,073,492	411,282
Total Liabilities & Fund Balances	2,680,136	(506,383)	202,441	3,733,057	217,560	3,551,520	(10,617)	9,458,330	409,384