

CENTRAL TEXAS COLLEGE DISTRICT  
SCHEDULE E  
CONSOLIDATING BALANCE SHEETS  
August 31, 2000

	TEXAS CAMPUSES			AMERICAN PREPARATORY INSTITUTE	CONTINENTAL & INTERNATIONAL CAMPUSES		TOTAL CURRENT FUNDS			TOTAL
	UNRESTRICTED	AUXILIARY	RESTRICTED	UNRESTRICTED	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY	RESTRICTED	
<b>ASSETS</b>										
Cash and Cash Equivalents (Sch. A-1)	\$ 10,507,884	1,898,769	382,558	2,023,879	3,871,620	(1,330,585)	16,403,383	568,184	382,558	17,354,125
Short Term Investments (Sch. A-1)	11,090,808	2,397,801					11,090,808	2,397,801		13,488,609
Accounts Receivable (net of allowance for doubtful accounts)	147,797	72,313		140,018	33,998	8,908	321,813	81,221		403,034
Tuition and Fees Receivable (net of allowance for doubtful accounts)	665,813						665,813			665,813
Federal Receivables (net of allowance for doubtful accounts)	1,339,346	114,367	156,179	540	5,550,244		6,890,130	114,367	156,179	7,160,676
Prepaid Expenses	538,290				2,468		540,758			540,758
Consumable Inventories	310,153						310,153			310,153
Inventories for Resale		833,284				1,731,061		2,564,345		2,564,345
<b>Total Assets</b>	<b>24,600,091</b>	<b>5,316,534</b>	<b>538,737</b>	<b>2,164,437</b>	<b>9,458,330</b>	<b>409,384</b>	<b>36,222,858</b>	<b>5,725,918</b>	<b>538,737</b>	<b>42,487,513</b>
<b>LIABILITIES AND FUND BALANCE</b>										
<b>LIABILITIES:</b>										
Accounts Payable	514,777	560,101	35,065	4,541	201,145	(8,559)	720,463	551,542	35,065	1,307,070
Accrued Liabilities	3,804,284	19,399	5,834	5,560	618,682	2,429	4,428,526	21,828	5,834	4,456,188
Deferred Revenues	2,323,022	146,495			251,036		2,574,058	146,495		2,720,553
Accrued Compensable Absences Payable	626,195	21,216	8,879	10,355	313,975	4,232	950,525	25,448	8,879	984,852
<b>Total Liabilities</b>	<b>7,268,278</b>	<b>747,211</b>	<b>49,778</b>	<b>20,456</b>	<b>1,384,838</b>	<b>(1,898)</b>	<b>8,673,572</b>	<b>745,313</b>	<b>49,778</b>	<b>9,468,663</b>
<b>FUND BALANCE</b>										
<b>Unrestricted</b>										
<b>Reserved</b>										
Encumbrances	175,491			437	45,755		221,683			221,683
Inventory	310,153	833,284				1,731,061	310,153	2,564,345		2,874,498
Prepaid Expenses	538,290				2,468		540,758			540,758
<b>Unreserved</b>										
<b>Designated</b>										
Capital Projects	12,950,000	2,000,000		1,000,000	2,300,000		16,250,000	2,000,000		18,250,000
Future Operating Budget(s)		1,736,039		800,000	2,509,876	(1,319,779)	3,309,876	416,260		3,726,136
Undesignated	3,357,879			343,544	3,215,393		6,916,816			6,916,816
<b>Restricted</b>										
Restricted-Other			488,959						488,959	488,959
<b>Total Fund Balances</b>	<b>17,331,813</b>	<b>4,569,323</b>	<b>488,959</b>	<b>2,143,981</b>	<b>8,073,492</b>	<b>411,282</b>	<b>27,549,286</b>	<b>4,980,605</b>	<b>488,959</b>	<b>33,018,850</b>
<b>Total Liabilities and Fund Balances</b>	<b>24,600,091</b>	<b>5,316,534</b>	<b>538,737</b>	<b>2,164,437</b>	<b>9,458,330</b>	<b>409,384</b>	<b>36,222,858</b>	<b>5,725,918</b>	<b>538,737</b>	<b>42,487,513</b>