

CENTRAL TEXAS COLLEGE DISTRICT
EXHIBIT A
BALANCE SHEET
August 31, 2001
With Memorandum Totals at August 31, 2000

	CURRENT FUNDS						PLANT FUNDS				TOTALS MEMORANDUM ONLY			
	UNRESTRICTED	AUXILIARY ENTERPRISES	RESTRICTED	TOTAL	LOAN FUNDS	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	AGENCY FUNDS	TOTALS PRIMARY GOVT	DISCRETE COMPONENT UNIT	REPORTING	REPORTING
													ENTITY CURRENT YEAR	ENTITY PRIOR YEAR
ASSETS														
Cash and Cash Equivalents (Sch. A-1)	\$ 24,750,571	2,317,959	415,833	27,484,363	4,853	8,466,688								
Short-Term Investments (Sch. A-1)	5,470,053	532,667		6,002,720		1,639,168								
Accounts Receivable (net of allowance for doubtful accounts of \$113,151 current year and \$33,697 prior year)	1,069,619	102,369	35,974	1,207,962					189,483	40,969,172	49,751	41,018,923	25,058,853	
Tuition and Fees Receivable (net of allowance for doubtful accounts of \$45,460 current year and \$-0- prior year)	1,051,727			1,051,727						8,173,104	1,418,693	9,591,797	26,492,353	
Taxes Receivable (net of allowance for doubtful accounts of \$329,571 current year and \$308,796 prior year)										1,207,962		1,207,962	403,034	
Federal Receivables (net of allowance for doubtful accounts of \$459,140 current year and \$456,066 prior year)	8,380,067	84,249	81,473	8,545,789						8,545,789		8,545,789	7,160,676	
Notes & Interest Receivable (net of allowance for doubtful accounts of \$189,199 current year and \$185,587 prior year)					34,238					34,238		34,238	52,697	
Life Insurance Premiums			425	488,869							30,026	30,026	23,386	
Prepaid Expenses	488,444			488,869						488,869		488,869	540,758	
Prepaid Bond Issuance Costs							219,416			219,416		219,416	253,370	
Consumable Inventories	395,445			395,445						395,445		395,445	310,153	
Inventories for Resale		2,532,419		2,532,419						2,532,419		2,532,419	2,564,345	
Land										1,202,164		1,202,164	1,202,164	
Buildings										56,332,047		56,332,047	43,739,729	
Improvements other than Buildings										3,611,919		3,611,919	3,190,372	
Equipment										17,657,149	78	17,657,227	21,256,720	
Library Books										1,893,407		1,893,407	1,838,425	
Construction In Progress										3,189,565		3,189,565	12,005,828	
Other Assets													23,100	
Total Assets	41,605,926	5,569,663	533,705	47,709,294	39,091	10,105,856	3,309,092	2,265,325	83,886,251	189,483	147,504,392	1,498,548	149,002,940	146,781,776
LIABILITIES AND FUND BALANCES														
LIABILITIES:														
Accounts Payable	806,221	492,763	28,514	1,327,498		219,092				1,546,590	117,603	1,664,193	3,021,419	
Accrued Liabilities	4,727,042	20,460	4,881	4,752,383		202,946				5,057,485		5,057,485	4,732,695	
Deferred Revenues	3,479,359	113,184		3,592,543				102,156		3,592,543		3,592,543	2,720,553	
Accrued Compensable Absences Payable	1,009,723	26,694	10,160	1,046,577						1,046,577		1,046,577	984,852	
Bonds Payable (Sch. D-1)						922,959				15,665,000		15,665,000	18,139,000	
Lease-Purchase Agreements Payable										1,267,554		1,267,554	1,502,825	
Funds Held in Custody for Others									189,483	189,483		189,483	161,743	
Total Liabilities	10,022,345	653,101	43,555	10,719,001		1,344,997		102,156	16,009,595	189,483	28,365,232	117,603	28,482,835	31,263,087
FUND BALANCE:														
Unrestricted														
Reserved														
Encumbrances	182,652			182,652						182,652		182,652	221,683	
Inventories	395,445	2,532,419		2,927,864						2,927,864		2,927,864	2,874,498	
Prepaid Expenses	488,444			488,444						488,444		488,444	540,758	
Unreserved														
Designated														
Capital Projects	16,250,000	2,000,000		18,250,000		8,760,859				27,010,859		27,010,859	24,305,105	
Future Operating Budget(s)	3,309,876	384,143		3,694,019						3,694,019		3,694,019	3,726,136	
Undesignated	10,957,164			10,957,164						10,957,164	7,222	10,964,386	6,926,211	
Restricted														
Restricted-Other			490,150	490,150						5,962,411	1,373,723	7,336,134	7,835,540	
U.S. Government Grants Refundable					39,091		3,309,092	2,163,169		39,091		39,091	54,458	
Net Investment in Plant									67,876,656	67,876,656		67,876,656	69,034,300	
Total Fund Balances (Exh. B)	31,583,581	4,916,562	490,150	36,990,293	39,091	8,760,859	3,309,092	2,163,169	67,876,656	119,139,160	1,380,945	120,520,105	115,518,689	
Total Liabilities and Fund Balances	41,605,926	5,569,663	533,705	47,709,294	39,091	10,105,856	3,309,092	2,265,325	83,886,251	189,483	147,504,392	1,498,548	149,002,940	146,781,776

The accompanying notes are an integral part of these financial statements