

CENTRAL TEXAS COLLEGE DISTRICT
EXHIBIT B
STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended August 31, 2001
With Memorandum Totals at August 31, 2000

	CURRENT FUNDS				LOAN FUNDS	PLANT FUNDS			TOTALS PRIMARY GOV'T	DISCRETE COMPONENT UNIT	TOTALS MEMORANDUM ONLY		
	UNRESTRICTED	AUXILIARY ENTERPRISES	RESTRICTED	TOTAL		EXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS			INVESTMENT IN PLANT	CURRENT YEAR	PRIOR YEAR
REVENUES AND OTHER ADDITIONS													
Unrestricted Current Funds Revenue (Exh. C)	\$ 57,893,069	7,121,955		65,015,024					65,015,024			65,015,024	62,939,644
State Appropriations-Restricted			2,755,285	2,755,285					2,755,285			2,755,285	2,504,889
Federal Grants and Contracts			21,336,611	21,336,611					21,336,611			21,336,611	20,990,145
State Grants and Contracts			45,743	45,743					45,743			45,743	67,354
Local Gifts, Grants, and Contracts			147,663	147,663					147,663	218,330	365,993	365,993	530,461
Investment Income					1,869	459,123	152,884	132,090		38,189	784,155	784,155	995,566
Net Increase in Fair Value of Investments						105,393	8,045	221		(166,872)	(53,213)	(53,213)	351,800
Net Decrease in Bonds Payable						4,309,004		188,836	2,474,000		6,971,840	6,971,840	13,337,795
Net Decrease in Capital Leases Payable									235,272		235,272	235,272	254,581
Expended for Plant Facilities (Includes Charge of \$1,776,527 to Current Fund)									6,240,317		6,240,317	6,240,317	13,996,818
Other Revenues					5,086				5,086	5,346	10,432	10,432	10,250
Total Revenues and Other Additions	<u>57,893,069</u>	<u>7,121,955</u>	<u>24,285,302</u>	<u>89,300,326</u>	<u>6,955</u>	<u>4,873,520</u>	<u>160,929</u>	<u>321,147</u>	<u>8,949,589</u>	<u>103,612,466</u>	<u>94,993</u>	<u>103,707,459</u>	<u>115,979,103</u>
EXPENDITURES AND OTHER DEDUCTIONS													
Expenditures (Exh. C)	49,064,956	6,671,154	21,888,381	77,624,491					77,624,491	175,650	77,800,141	77,800,141	73,765,297
Expended for Plant Facilities						4,387,640	76,150		4,463,790		4,463,790	4,463,790	12,643,465
Indirect Cost Recovered									2,687,512		2,687,512	2,687,512	3,326,091
Refunded to Grantors									24,547		24,547	24,547	33,760
Loan Cancellations and Write Offs					24,547				(2,225)		(2,225)	(2,225)	8,951
Administrative and Collections Costs					(2,225)				445		445	445	6,763
Net Increase in Bonds Payable								445	4,497,840		4,497,840	4,497,840	11,614,795
Retirement of Indebtedness-Bonds									2,474,000		2,474,000	2,474,000	1,723,000
Retirement of Indebtedness-Capital Leases									228,291		228,291	228,291	254,581
Interest on Indebtedness									922,309		922,309	922,309	1,042,184
Disposal of Plant Facilities									5,609,393		5,609,393	5,609,393	2,004,690
Total Expenditures and Other Deductions	<u>49,064,956</u>	<u>6,671,154</u>	<u>24,575,893</u>	<u>80,312,003</u>	<u>22,322</u>	<u>4,387,640</u>	<u>76,150</u>	<u>3,625,045</u>	<u>10,107,233</u>	<u>98,530,393</u>	<u>175,650</u>	<u>98,706,043</u>	<u>106,423,577</u>
TRANSFERS-ADDITIONS/(DEDUCTIONS)													
Mandatory Transfers													
TPEG to Restricted	(216,847)												
CWS Matching to Restricted	(74,935)		216,847										
Building Use Fees	(1,930,186)		74,935										
Non-Mandatory Transfers	(2,571,850)	(514,844)		(1,930,186)				1,930,186					
Total Transfers-Additions/(Deductions)	<u>(4,793,818)</u>	<u>(514,844)</u>	<u>291,782</u>	<u>(3,086,694)</u>		<u>2,219,874</u>	<u>110,047</u>	<u>756,773</u>					
NET INCREASE (DECREASE) FOR THE FISCAL YEAR	<u>4,034,295</u>	<u>(64,043)</u>	<u>1,191</u>	<u>3,971,443</u>	<u>(15,367)</u>	<u>2,219,874</u>	<u>110,047</u>	<u>2,686,959</u>					
FUND BALANCES, September 1, 2000	<u>27,549,286</u>	<u>4,980,605</u>	<u>488,959</u>	<u>33,018,850</u>	<u>54,458</u>	<u>2,705,754</u>	<u>194,826</u>	<u>(616,939)</u>	<u>(1,157,644)</u>	<u>5,082,073</u>	<u>(80,657)</u>	<u>5,001,416</u>	<u>9,555,526</u>
FUND BALANCES, August 31, 2001 (Exh. A)	<u>31,583,581</u>	<u>4,916,562</u>	<u>490,150</u>	<u>36,990,293</u>	<u>39,091</u>	<u>6,055,105</u>	<u>3,114,266</u>	<u>2,780,108</u>	<u>69,034,300</u>	<u>114,057,087</u>	<u>1,461,602</u>	<u>115,518,689</u>	<u>105,963,163</u>
		(Sch. B-3)	(Sch. B-4)			<u>8,760,859</u>	<u>3,309,092</u>	<u>2,163,169</u>	<u>67,876,656</u>	<u>119,139,160</u>	<u>1,380,945</u>	<u>120,520,105</u>	<u>115,518,689</u>

The accompanying notes are an integral part of these financial statements