

CENTRAL TEXAS COLLEGE DISTRICT
SCHEDULE E-1
CONSOLIDATING BALANCE SHEETS
CONTINENTAL & INTERNATIONAL CAMPUSES
August 31, 2001

	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	\$ 2,016,529	(1,658,412)	(629,544)	3,692,430	(184,884)			841,041	(787,807)	4,891,588	(1,602,235)
Accounts Receivable (net of allowance for doubtful accounts)		285,880		409,949	11,329			84,676		780,505	11,329
Federal Receivables (net of allowance for doubtful accounts)	1,740,065	988,204		939,759				3,432,782		7,100,810	
Prepaid Expenses		12,110		180						12,290	
Inventories for Resale			582,758		405,044				694,172		1,681,974
Total Assets	<u>3,756,594</u>	<u>(372,218)</u>	<u>(46,786)</u>	<u>5,042,318</u>	<u>231,489</u>			<u>4,358,499</u>	<u>(93,635)</u>	<u>12,785,193</u>	<u>91,068</u>
LIABILITIES AND FUND BALANCE											
LIABILITIES											
Accounts Payable	47,212	4,450		40,738	(7,188)			162,134	(1,885)	254,534	(9,073)
Accrued Liabilities	195,593	68,956	1,588	154,736				225,831		645,116	1,588
Deferred Revenues		82,211		677,870				102,347		862,428	
Accrued Compensable Absences Payable	82,804	30,863	874	167,579				50,555	3,630	331,601	4,504
Total Liabilities	<u>325,609</u>	<u>186,280</u>	<u>2,462</u>	<u>1,040,923</u>	<u>(7,188)</u>			<u>540,867</u>	<u>1,745</u>	<u>2,093,679</u>	<u>(2,981)</u>
FUND BALANCE											
Unrestricted											
Reserved											
Encumbrances	824	1,253		12,940				14,680		29,697	
Inventory			582,758		405,044				694,172		1,681,974
Prepaid Expenses		12,110		180						12,290	
Unreserved											
Designated											
Capital Projects											
Future Operating Budget(s)	400,000		(632,006)	1,718,322	(166,367)			2,300,000		2,300,000	
Undesignated	3,030,161	(571,861)		2,269,953				391,554	(789,552)	2,509,876	(1,587,925)
Total Fund Balances	<u>3,430,985</u>	<u>(558,498)</u>	<u>(49,248)</u>	<u>4,001,395</u>	<u>238,677</u>			<u>1,111,398</u>	<u>(95,380)</u>	<u>5,839,651</u>	
Total Liabilities & Fund Balances	<u>3,756,594</u>	<u>(372,218)</u>	<u>(46,786)</u>	<u>5,042,318</u>	<u>231,489</u>			<u>4,358,499</u>	<u>(93,635)</u>	<u>12,785,193</u>	<u>91,068</u>