

CENTRAL TEXAS COLLEGE DISTRICT
 SCHEDULE E
 CONSOLIDATING BALANCE SHEETS
 August 31, 2001

	TEXAS CAMPUSES			AMERICAN PREPARATORY INSTITUTE	CONTINENTAL & INTERNATIONAL CAMPUSES		TOTAL CURRENT FUNDS			TOTAL
	UNRESTRICTED	AUXILIARY	RESTRICTED	UNRESTRICTED	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY	RESTRICTED	
ASSETS										
Cash and Cash Equivalents (Sch. A-1)	\$ 17,881,100	3,920,194	415,833	1,977,883	4,891,588	(1,602,235)	24,750,571	2,317,959	415,833	27,484,363
Short Term Investments (Sch. A-1)	5,470,053	532,667					5,470,053	532,667		6,002,720
Accounts Receivable (net of allowance for doubtful accounts)	180,907	91,040	35,974	108,207	780,505	11,329	1,069,619	102,369	35,974	1,207,962
Tuition and Fees Receivable (net of allowance for doubtful accounts)	1,051,727						1,051,727			1,051,727
Federal Receivables (net of allowance for doubtful accounts)	1,279,257	84,249	81,473		7,100,810		8,380,067	84,249	81,473	8,545,789
Prepaid Expenses	476,154		425		12,290		488,444		425	488,869
Consumable Inventories	395,445						395,445			395,445
Inventories for Resale		850,445				1,681,974		2,532,419		2,532,419
Total Assets	26,734,643	5,478,595	533,705	2,086,090	12,785,193	91,068	41,605,926	5,569,663	533,705	47,709,294
LIABILITIES AND FUND BALANCE										
LIABILITIES:										
Accounts Payable	545,859	501,836	28,514	5,828	254,534	(9,073)	806,221	492,763	28,514	1,327,498
Accrued Liabilities	4,078,079	18,872	4,881	3,847	645,116	1,588	4,727,042	20,460	4,881	4,752,383
Deferred Revenues	2,616,931	113,184			862,428		3,479,359	113,184		3,592,543
Accrued Compensable Absences Payable	666,095	22,190	10,160	12,027	331,601	4,504	1,009,723	26,694	10,160	1,046,577
Total Liabilities	7,906,964	656,082	43,555	21,702	2,093,679	(2,981)	10,022,345	653,101	43,555	10,719,001
FUND BALANCE										
Unrestricted										
Reserved										
Encumbrances	152,630			325	29,697		182,652			182,652
Inventory	395,445	850,445				1,681,974	395,445	2,532,419		2,927,864
Prepaid Expenses	476,154				12,290		488,444			488,444
Unreserved										
Designated										
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)		1,972,068		800,000	2,509,876	(1,587,925)	3,309,876	384,143		3,694,019
Undesignated	4,853,450			264,063	5,839,651		10,957,164			10,957,164
Restricted										
Restricted-Other			490,150						490,150	490,150
Total Fund Balances	18,827,679	4,822,513	490,150	2,064,388	10,691,514	94,049	31,583,581	4,916,562	490,150	36,990,293
Total Liabilities and Fund Balances	26,734,643	5,478,595	533,705	2,086,090	12,785,193	91,068	41,605,926	5,569,663	533,705	47,709,294