

**CENTRAL TEXAS COLLEGE DISTRICT**  
**SCHEDULE 2-F**  
**CONSOLIDATING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**For the Year Ended August 31, 2002**

	<u>TEXAS CAMPUSES</u>	<u>AMERICAN PREPARATORY INSTITUTE</u>	<u>CONTINENTAL &amp; INTERNATIONAL CAMPUSES</u>	<u>TOTAL</u>
<b>REVENUES</b>				
<b>Operating Revenues</b>				
State Appropriations-General Revenue	\$ 21,934,670			21,934,670
Tuition and Fees	6,301,652	26,037	7,670,638	13,998,327
Federal Grants and Contracts	14,864,354		21,236,774	36,101,128
State Grants and Contracts	1,223,619			1,223,619
Local Grants and Contracts	278,790			278,790
Sales and Services of Educational Activities		814,418		814,418
Sales and Services of Auxiliary Enterprises	4,038,859		1,927,107	5,965,966
Miscellaneous Income	792,103	2,508	49,808	844,419
<b>Total Operating Revenues</b>	<u>49,434,047</u>	<u>842,963</u>	<u>30,884,327</u>	<u>81,161,337</u>
<b>EXPENSES</b>				
<b>Operating Expenses</b>				
Instruction	21,502,087	50,988	19,474,132	41,027,207
Public Service	1,271,774			1,271,774
Academic Support	1,444,664	221,464	1,718,439	3,384,567
Student Services	3,504,148		1,494,364	4,998,512
Institutional Support	6,184,632	636,470	2,713,679	9,534,781
Operation and Maintenance of Plant	4,751,609		189,079	4,940,688
Scholarships and Fellowships	2,938,404			2,938,404
Depreciation	1,592,185	1,273	21,451	1,614,909
Auxiliary Enterprises	5,264,425		2,347,617	7,612,042
<b>Total Operating Expenses</b>	<u>48,453,928</u>	<u>910,195</u>	<u>27,958,761</u>	<u>77,322,884</u>
<b>Operating Income (Loss)</b>	<u>980,119</u>	<u>(67,232)</u>	<u>2,925,566</u>	<u>3,838,453</u>
<b>Non-Operating Revenues (Expenses)</b>				
Taxes for Maintenance & Operations	5,503,374			5,503,374
Investment Income (Net of Investment Expense)	1,016,831	12,192	28,860	1,057,883
Interest on Capital Related Debt	(735,388)			(735,388)
Other Non-Operating Revenues (Expenses)	(12,508)			(12,508)
<b>Net Non-Operating Revenue</b>	<u>5,772,309</u>	<u>12,192</u>	<u>28,860</u>	<u>5,813,361</u>
<b>Other Revenues, (Expenses), Gains, (Losses)</b>	<u>282,184</u>			<u>282,184</u>
<b>Increase (Decrease) in Net Assets</b>	<u>7,034,612</u>	<u>(55,040)</u>	<u>2,954,426</u>	<u>9,933,998</u>