

# COLLIN COUNTY COMMUNITY COLLEGE DISTRICT

## Schedule of Fund Assets & Liabilities (*Unrestricted and Auxiliary Funds*) - Unaudited

For the years ended August 31, 2001 through August 31, 2003

	<u>2001</u>	<u>2002</u>	<u>2003</u>
Cash & cash equivalents	\$38,014,371	\$54,971,157	\$69,903,740
Accounts receivable (with no allowance)	823,636	754,153	1,096,564
Tuition and fees receivable (with no allowance)	158,662	211,327	218,188
Tax receivable (net of allowance for doubtful accounts)	16,410	14,048	13,252
Due from other funds	583,716	1,177,836	1,179,567
Prepaid expenditures/expenses	1,098,175	1,258,244	1,591,740
Consumable inventory	109,770	123,941	105,640
Inventories for resale	2,070,160	2,710,382	2,917,097
Total assets	<u>42,874,900</u>	<u>61,221,088</u>	<u>77,025,787</u>
Liabilities:			
Bank overdrafts	2,941,091	3,375,209	1,064,848
Accounts payable	1,563,631	1,995,024	3,931,906
Deposits payable	100	0	0
Due to other funds	1,457,725	1,560,114	1,375,547
Deferred revenues	5,135,086	6,269,235	6,881,982
Accrued compensated absences payable	419,028	446,327	494,172
Total liabilities	<u>11,516,661</u>	<u>13,645,909</u>	<u>13,748,455</u>
Unrestricted:			
Reserved:			
Encumbrances	440,118	245,916	766,356
Accounts receivable	823,636	754,153	1,096,564
Consumable inventories	109,770	123,941	105,640
Prepaid expenditures/expenses	1,098,175	1,258,244	1,591,740
Unreserved:			
Designated - insurance deductibles	100,000	100,000	100,000
Designated - stabilization of maintenance & operations	0	5,000,000	10,000,000
Undesignated	28,786,540	40,092,925	49,617,033
Total fund balances	<u>31,358,239</u>	<u>47,575,179</u>	<u>63,277,331</u>
Total liabilities and fund balances	<u>\$42,874,900</u>	<u>\$61,221,088</u>	<u>\$77,025,787</u>