

CENTRAL TEXAS COLLEGE DISTRICT  
EXHIBIT A  
BALANCE SHEET  
August 31, 1999  
With Memorandum Totals at August 31, 1998

	CURRENT FUNDS					PLANT FUNDS				AGENCY FUNDS	TOTALS PRIMARY GOVT	DISCRETE COMPONENT UNIT	TOTALS MEMORANDUM ONLY		
	UNRESTRICTED	AUXILIARY ENTERPRISES	RESTRICTED	TOTAL	LOAN FUNDS	UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT				REPORTING ENTITY CURRENT YEAR	REPORTING ENTITY PRIOR YEAR	
<b>ASSETS</b>															
Cash and Cash Equivalents (Sch. A-1)	\$ 12,509,937	723,424	250,824	13,484,185	5,043	1,859,521	810,191	1,672,199		148,660	17,979,799	67,401	18,047,200	15,094,007	
Short-Term Investments (Sch. A-1)	11,607,373	1,944,489		13,551,862		18,945,554	1,864,506	1,811,237			36,173,159	1,072,633	37,245,792	18,690,227	
Accounts Receivable (net of allowance for doubtful accounts of \$36,380 current year and \$50,910 prior year)	257,275	186,935	18,154	462,364							462,364		462,364	522,026	
Tuition and Fees Receivable (net of allowance for doubtful accounts of \$3,910 current year and \$5,865 prior year)	693,243			693,243							693,243		693,243	441,909	
Taxes Receivable (net of allowance for doubtful accounts of \$316,461 current year and \$270,526 prior year)															
Federal Receivables (net of allowance for doubtful accounts of \$96,231 current year and \$97,949 prior year)	6,093,131	56,267	239,305	6,388,703							6,388,703		6,388,703	6,529,779	
Notes & Interest Receivable (net of allowance for doubtful accounts of \$171,607 current year and \$151,104 prior year)					94,615						94,615		94,615	106,442	
Life Insurance Premiums Due From Other Funds				510,347							510,347		510,347	110,418	
Prepaid Expenses	510,347			510,347				331,083			331,083		331,083	125,852	
Prepaid Bond Issuance Costs				330,918							330,918		330,918	380,266	
Consumable Inventories	330,918			330,918							2,542,649		2,542,649	2,759,927	
Inventories for Resale		2,542,649		2,542,649							1,190,924		1,190,924	1,190,924	
Land									42,399,737		42,399,737		42,399,737	39,471,457	
Buildings									2,941,611		2,941,611		2,941,611	2,713,679	
Improvements other than Buildings									21,852,285		21,852,285	1,948	21,854,233	21,277,595	
Equipment									1,741,708		1,741,708		1,741,708	1,630,959	
Library Books									1,122,333		1,122,333		1,122,333		
Construction In Progress									14,600		14,600		14,600	14,100	
Other Assets															
<b>Total Assets</b>	<u>32,002,224</u>	<u>5,453,764</u>	<u>508,283</u>	<u>37,964,271</u>	<u>99,658</u>	<u>20,805,075</u>	<u>2,674,697</u>	<u>3,814,519</u>	<u>71,263,198</u>	<u>148,660</u>	<u>136,770,078</u>	<u>1,157,695</u>	<u>137,927,773</u>	<u>111,618,521</u>	
<b>LIABILITIES AND FUND BALANCES</b>															
<b>LIABILITIES:</b>															
Accounts Payable	647,006	574,928	7,868	1,229,802	73	546,440				193	1,776,508	54,807	1,831,315	2,315,888	
Accrued Liabilities	4,643,330	13,701	4,866	4,661,897		31,166		127,249			4,820,312		4,820,312	3,297,695	
Due To Other Funds														110,418	
Deferred Revenues	2,529,487	136,150		2,665,637							2,665,637		2,665,637	2,495,178	
Accrued Compensable Absences Payable	847,991	24,132	7,350	879,473							879,473		879,473	858,037	
Bonds Payable (Sch. D-1)						16,846,758		188,836	2,826,406		19,862,000		19,862,000	5,711,000	
Lease-Purchase Agreements Payable									1,757,406		1,757,406		1,757,406	439,078	
Funds Held in Custody for Others										148,467	148,467		148,467	118,851	
<b>Total Liabilities</b>	<u>8,667,814</u>	<u>748,911</u>	<u>20,084</u>	<u>9,436,809</u>	<u>73</u>	<u>17,424,364</u>	<u>316,085</u>	<u>4,583,812</u>	<u>148,660</u>	<u>148,660</u>	<u>31,909,803</u>	<u>54,807</u>	<u>31,964,610</u>	<u>15,346,145</u>	
<b>FUND BALANCE:</b>															
Unrestricted															
Reserved											203,026		203,026	256,361	
Encumbrances	203,026			203,026							2,873,567		2,873,567	3,140,193	
Inventories	330,918	2,542,649		2,873,567							510,347		510,347	536,035	
Prepaid Expenses	510,347			510,347											
Unreserved															
Designated						3,380,711					21,330,711		21,330,711	18,018,508	
Capital Projects	15,950,000	2,000,000		17,950,000							3,172,080		3,172,080	3,983,071	
Future Operating Budget(s)	3,009,876	162,204		3,172,080							3,330,243	8,177	3,338,420	1,545,049	
Undesignated	3,330,243			3,330,243											
Restricted			488,199	488,199			2,674,697	3,498,434			6,661,330	1,094,711	7,756,041	8,510,994	
Restricted-Other					99,585						99,585		99,585	136,411	
U.S. Government Grants Refundable									66,679,386		66,679,386		66,679,386	60,145,754	
Net Investment in Plant						3,380,711	2,674,697	3,498,434	66,679,386		104,860,275	1,102,888	105,963,163	96,272,376	
<b>Total Fund Balances (Exh. B)</b>	<u>23,334,410</u>	<u>4,704,853</u>	<u>488,199</u>	<u>28,527,462</u>	<u>99,585</u>	<u>3,380,711</u>	<u>2,674,697</u>	<u>3,814,519</u>	<u>71,263,198</u>	<u>148,660</u>	<u>136,770,078</u>	<u>1,157,695</u>	<u>137,927,773</u>	<u>111,618,521</u>	
<b>Total Liabilities and Fund Balances</b>	<u>32,002,224</u>	<u>5,453,764</u>	<u>508,283</u>	<u>37,964,271</u>	<u>99,658</u>	<u>20,805,075</u>	<u>2,674,697</u>	<u>3,814,519</u>	<u>71,263,198</u>	<u>148,660</u>	<u>136,770,078</u>	<u>1,157,695</u>	<u>137,927,773</u>	<u>111,618,521</u>	

The accompanying notes are an integral part of these financial statements