

CENTRAL TEXAS COLLEGE DISTRICT
EXHIBIT B-4
SCHEDULE OF CHANGES IN FUND BALANCES
RESTRICTED CURRENT FUNDS
For the Year Ended August 31, 1999

	Balance 9/1/98	ADDITIONS		DEDUCTIONS					Balance 8/31/99
		Gifts, Grants and Appropriations	Adjustments and Transfers In (Out)	Salaries and Wages	Fringe Benefits	Awards and Expenses	Capital Outlay	Other Deductions	
Instruction	\$								
State Appropriations (summarized)		1,094,132		66,765	1,025,759	1,608			
Federal Grants and Contracts (summarized)		13,997,526		9,189,122	1,288,229	593,988	235,659	2,690,528	
State Grants and Contracts (summarized)		331,248		39,275	2,922	289,051			
		<u>15,422,906</u>		<u>9,295,162</u>	<u>2,316,910</u>	<u>884,647</u>	<u>235,659</u>	<u>2,690,528</u>	
Public Service									
Federal Grants and Contracts (summarized)		36,315		9,175	643	24,760	1,737		
State Grants and Contracts (summarized)		4,828				4,828			
		<u>41,143</u>		<u>9,175</u>	<u>643</u>	<u>29,588</u>	<u>1,737</u>		
Academic Support									
State Appropriations (summarized)		76,054			76,054				
		<u>76,054</u>			<u>76,054</u>				
Student Services									
State Appropriations (summarized)		292,124			292,124				
		<u>292,124</u>			<u>292,124</u>				
Institutional Support									
State Appropriations (summarized)		697,113			465	696,648			
Federal Grants and Contracts (summarized)		725,784		8,594	717,190				
		<u>1,422,897</u>		<u>8,594</u>	<u>717,655</u>	<u>696,648</u>			
Operations and Maintenance of Plant									
State Appropriations (summarized)		190,706			190,706				
		<u>190,706</u>			<u>190,706</u>				
Scholarships and Fellowships									
State Appropriations (summarized)		8,287		8,150	137				
Federal Grants and Contracts (summarized)		5,004,155		180,745	2,197	4,821,213			
State Grants and Contracts (summarized)			209,699			187,018			22,681
Local Scholarships and Grants	461,411	54,746	58,703			109,342			465,518
	<u>461,411</u>	<u>5,067,188</u>	<u>268,402</u>	<u>188,895</u>	<u>2,334</u>	<u>5,117,573</u>			<u>488,199</u>
Total Restricted Current Funds	<u>461,411</u>	<u>22,513,018</u>	<u>268,402</u>	<u>9,501,826</u>	<u>3,596,426</u>	<u>6,728,456</u>	<u>237,396</u>	<u>2,690,528</u>	<u>488,199</u>
		(a)	(b)	(Sch. C-2)	(Sch. C-2)	(Sch. C-2)	(Sch. C-2)	(d)	(Exh. B)
(a) Analysis of Gifts, Grants and Appropriations:									
State Appropriations	2,358,416								
Federal Grants and Contracts	19,763,780								
State Grants and Contracts	254,692								
Local Gifts, Grants and Contracts	136,130								
Total Gifts, Grants and Contracts	<u>22,513,018</u>								
(b) Analysis of Adjustments and Transfers In (Out):									
Transfers-									
TPEG from Unrestricted Funds	209,699								
CWS Matching for Unrestricted Funds	58,703								
Total Adjustments and Transfers	<u>268,402</u>								
(c) Analysis of Other Deductions:									
Indirect Costs Recovered	2,690,528								
Total Other Deductions	<u>2,690,528</u>								