

CENTRAL TEXAS COLLEGE DISTRICT
EXHIBIT B
STATEMENT OF CHANGES IN FUND BALANCES
For the Year Ended August 31, 1999
With Memorandum Totals at August 31, 1998

	CURRENT FUNDS				LOAN FUNDS	PLANT FUNDS			TOTALS PRIMARY GOVT	DISCRETE COMPONENT UNIT	TOTALS MEMORANDUM ONLY		
	UNRESTRICTED	AUXILIARY ENTERPRISES	RESTRICTED	TOTAL		UNEXPENDED	RENEWALS AND REPLACEMENTS	RETIREMENT OF INDEBTEDNESS			INVESTMENT IN PLANT	CURRENT YEAR	PRIOR YEAR
REVENUES AND OTHER ADDITIONS													
Unrestricted Current Funds Revenue (Exh. C)	\$ 56,088,102	6,822,492		62,910,594					62,910,594		62,910,594	62,762,893	
State Appropriations-Restricted			2,358,416	2,358,416					2,358,416		2,358,416	2,167,733	
Federal Grants and Contracts			19,763,780	19,763,780					19,763,780		19,763,780	17,153,060	
State Grants and Contracts			254,692	254,692					254,692		254,692	266,376	
Local Gifts, Grants, and Contracts			136,130	136,130					136,130	221,433	357,563	336,089	
Investment Income					6,302	250,645	23,221	211,883	492,051	19,459	511,510	283,595	
Net Increase in Fair Value of Investments						60,312	77,826	140,930	279,068	166,559	445,627	395,606	
Net Decrease in Bonds Payable						964,406			3,849,000		4,813,406	1,236,000	
Bond Proceeds on Sale of Revenue Bonds						18,000,000			18,000,000		18,000,000		
Net Change in Capital Leases Payable									178,670		178,670	108,283	
Expended for Plant Facilities (Includes Charge of \$1,658,177 to Current Fund)													
Other Revenues						204,550			4,629,113		4,629,113	2,577,070	
Total Revenues and Other Additions	<u>56,088,102</u>	<u>6,822,492</u>	<u>22,513,018</u>	<u>85,423,612</u>	<u>6,302</u>	<u>19,479,913</u>	<u>101,047</u>	<u>352,813</u>	<u>8,656,783</u>	<u>114,020,470</u>	<u>407,951</u>	<u>114,428,421</u>	<u>87,296,455</u>
EXPENDITURES AND OTHER DEDUCTIONS													
Expenditures (Exh. C)	47,748,759	6,241,188	20,064,104	74,054,051					74,054,051	171,387	74,225,438	70,756,938	
Expended for Plant Facilities						3,110,633			3,110,633		3,110,633	1,248,646	
Indirect Cost Recovered			2,690,528	2,690,528					2,690,528		2,690,528	2,370,946	
Refunded to Grantors					23,224				23,224		23,224	1,048	
Loan Cancellations and Write Offs					17,767				17,767		17,767	18,597	
Administrative and Collections Costs					2,137				13,561		13,561	3,243	
Net Increase in Bonds Payable						18,000,000			18,964,406		18,964,406		
Retirement of Indebtedness-Bonds								3,849,000	3,849,000		3,849,000	1,236,000	
Retirement of Indebtedness-Capital Leases								274,170	274,170		274,170	108,283	
Interest on Indebtedness								410,162	410,162		410,162	401,658	
Disposal of Plant Facilities									1,158,745		1,158,745	2,184,220	
Total Expenditures and Other Deductions	<u>47,748,759</u>	<u>6,241,188</u>	<u>22,754,632</u>	<u>76,744,579</u>	<u>43,128</u>	<u>21,110,633</u>	<u>4,544,756</u>	<u>2,123,151</u>	<u>104,566,247</u>	<u>171,387</u>	<u>104,737,634</u>	<u>78,329,579</u>	
TRANSFERS-ADDITIONS/(DEDUCTIONS)													
Mandatory Transfers													
TPEG to Restricted	(209,699)		209,699										
CWS Matching to Restricted	(58,703)		58,703										
Building Use Fees	(1,759,376)			(1,759,376)				1,759,376					
Non-Mandatory Transfers	(1,919,919)			(2,584,763)		1,267,923	467,598	849,242					
Total Transfers-Additions/(Deductions)	<u>(3,947,697)</u>	<u>(664,844)</u>	<u>268,402</u>	<u>(4,344,139)</u>		<u>1,267,923</u>	<u>467,598</u>	<u>2,608,618</u>					
NET INCREASE (DECREASE) FOR THE FISCAL YEAR	<u>4,391,646</u>	<u>(83,540)</u>	<u>26,788</u>	<u>4,334,894</u>	<u>(36,826)</u>	<u>(362,797)</u>	<u>568,645</u>	<u>(1,583,325)</u>	<u>6,533,632</u>	<u>236,564</u>	<u>9,690,787</u>	<u>8,966,876</u>	
FUND BALANCES, September 1, 1998	<u>18,942,764</u>	<u>4,788,393</u>	<u>461,411</u>	<u>24,192,568</u>	<u>136,411</u>	<u>3,743,508</u>	<u>2,106,052</u>	<u>5,081,759</u>	<u>60,145,754</u>	<u>866,324</u>	<u>96,272,376</u>	<u>87,305,500</u>	
FUND BALANCES, August 31, 1999 (Exh. A)	<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>3,498,434</u>	<u>66,679,386</u>	<u>1,102,888</u>	<u>105,963,163</u>	<u>96,272,376</u>	
		(Sch. B-3)	(Sch. B-4)										

The accompanying notes are an integral part of these financial statements