

CENTRAL TEXAS COLLEGE DISTRICT
SCHEDULE E-1
CONSOLIDATING BALANCE SHEETS
CONTINENTAL & INTERNATIONAL CAMPUSES
August 31, 1999

	EUROPE CAMPUS	PACIFIC FAR EAST CAMPUS		CONTINENTAL CAMPUS		NAVY CAMPUS		TOTAL CONTINENTAL & INTERNATIONAL CAMPUSES	
	UNRESTRICTED	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY
ASSETS									
Cash and Cash Equivalents	\$ 443,302	(964,634)	(289,359)	1,620,635	(245,560)	432,539	(445,693)	1,531,842	(980,612)
Accounts Receivable (net of allowance for doubtful accounts)		10,445	243	2,816	36,291	1,119	1,493	14,380	38,027
Federal Receivables (net of allowance for doubtful accounts)	869,544	512,665	1,361	1,130,624	4,194	2,623,995		5,136,828	5,555
Prepaid Expenses		3,463		214		2,237		5,914	
Inventories for Resale	842		531,984		404,674		506,930	842	1,443,588
Total Assets	<u>1,313,688</u>	<u>(438,061)</u>	<u>244,229</u>	<u>2,754,289</u>	<u>199,599</u>	<u>3,059,890</u>	<u>62,730</u>	<u>6,689,806</u>	<u>506,558</u>
LIABILITIES AND FUND BALANCE									
LIABILITIES									
Accounts Payable	39,270	59,700	70	59,665	104	108,055	284	266,690	458
Accrued Liabilities	207,622	67,836	2,450	178,361		191,345		645,164	2,450
Deferred Revenues		76,750		203,191		1,793		281,734	
Accrued Compensable Absences Payable	68,189	37,524	1,287	93,878		60,419	2,900	260,010	4,187
Total Liabilities	<u>315,081</u>	<u>241,810</u>	<u>3,807</u>	<u>535,095</u>	<u>104</u>	<u>361,612</u>	<u>3,184</u>	<u>1,453,598</u>	<u>7,095</u>
FUND BALANCE									
Unrestricted									
Reserved									
Encumbrances	786	1,567		12,391		19,057		33,801	
Inventory	842		531,984		404,674		506,930	842	1,443,588
Prepaid Expenses		3,463		214		2,237		5,914	
Unreserved									
Designated									
Capital Projects									
Future Operating Budget(s)	100,000		(291,562)	1,718,322	(205,179)	2,000,000		2,000,000	
Undesignated	896,979	(684,901)		488,267		391,554	(447,384)	2,209,876	(944,125)
Total Fund Balances	<u>998,607</u>	<u>(679,871)</u>	<u>240,422</u>	<u>2,219,194</u>	<u>199,495</u>	<u>2,698,278</u>	<u>59,546</u>	<u>5,236,208</u>	<u>499,463</u>
Total Liabilities & Fund Balances	<u>1,313,688</u>	<u>(438,061)</u>	<u>244,229</u>	<u>2,754,289</u>	<u>199,599</u>	<u>3,059,890</u>	<u>62,730</u>	<u>6,689,806</u>	<u>506,558</u>