

CENTRAL TEXAS COLLEGE DISTRICT
SCHEDULE E
CONSOLIDATING BALANCE SHEETS
August 31, 1999

	TEXAS CAMPUSES			AMERICAN PREPARATORY INSTITUTE	CONTINENTAL & INTERNATIONAL CAMPUSES		TOTAL CURRENT FUNDS			TOTAL
	UNRESTRICTED	AUXILIARY	RESTRICTED	UNRESTRICTED	UNRESTRICTED	AUXILIARY	UNRESTRICTED	AUXILIARY	RESTRICTED	
ASSETS										
Cash and Cash Equivalents (Sch. A-1)	\$ 9,030,258	1,588,445	250,824	1,947,837	1,531,842	(980,612)	12,509,937	607,833	250,824	13,368,594
Short Term Investments (Sch. A-1)	11,607,373	2,060,080					11,607,373	2,060,080		13,667,453
Accounts Receivable (net of allowance for doubtful accounts)	121,622	148,908	18,154	121,273	14,380	38,027	257,275	186,935	18,154	462,364
Tuition and Fees Receivable (net of allowance for doubtful accounts)	693,243						693,243			693,243
Federal Receivables (net of allowance for doubtful accounts)	889,544	50,712	239,305	66,759	5,136,828	5,555	6,093,131	56,267	239,305	6,388,703
Prepaid Expenses	504,433				5,914		510,347			510,347
Consumable Inventories	330,076				842		330,918			330,918
Inventories for Resale		1,099,061				1,443,588		2,542,649		2,542,649
Total Assets	23,176,549	4,947,206	508,283	2,135,869	6,689,806	506,558	32,002,224	5,453,764	508,283	37,964,271
LIABILITIES AND FUND BALANCE										
LIABILITIES:										
Accounts Payable	378,816	574,470	7,868	1,500	266,690	458	647,006	574,928	7,868	1,229,802
Accrued Liabilities	3,993,006	11,251	4,913	5,160	645,164	2,450	4,643,330	13,701	4,913	4,661,944
Deferred Revenues	2,247,753	136,150			281,734		2,529,487	136,150		2,665,637
Accrued Compensable Absences Payable	577,733	19,945	7,303	10,248	260,010	4,187	847,991	24,132	7,303	879,426
Total Liabilities	7,197,308	741,816	20,084	16,908	1,453,598	7,095	8,667,814	748,911	20,084	9,436,809
FUND BALANCE										
Unrestricted										
Reserved										
Encumbrances	168,457			768	33,801		203,026			203,026
Inventory	330,076	1,099,061			842	1,443,588	330,918	2,542,649		2,873,567
Prepaid Expenses	504,433				5,914		510,347			510,347
Unreserved										
Designated										
Capital Projects	12,950,000	2,000,000		1,000,000	2,000,000		15,950,000	2,000,000		17,950,000
Future Operating Budget(s)		1,106,329		800,000	2,209,876	(944,125)	3,009,876	162,204		3,172,080
Undesignated	2,026,275			318,193	985,775		3,330,243			3,330,243
Restricted										
Restricted-Other			488,199						488,199	488,199
Total Fund Balances	15,979,241	4,205,390	488,199	2,118,961	5,236,208	499,463	23,334,410	4,704,853	488,199	28,527,462
Total Liabilities and Fund Balances	23,176,549	4,947,206	508,283	2,135,869	6,689,806	506,558	32,002,224	5,453,764	508,283	37,964,271