

CENTRAL TEXAS COLLEGE DISTRICT  
 Schedule of Net Assets by Source and Availability

Schedule D

Year Ended August 31, 2005 (with Memorandum Totals for the Year Ended August 31, 2004)

	Detail by Source					Available for Current Operations	
	Unrestricted	Restricted Expendable	Non-Expendable	Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
<b>Current</b>							
Unrestricted	\$ 34,340,152				34,340,152	34,340,152	
Board Designated		34,126,493			34,126,493	34,126,493	
Restricted		843,181			843,181	843,181	
<b>Loan</b>	4,632				4,632		4,632
<b>Plant</b>							
Unexpended	2,408,675				2,408,675		2,408,675
Renewals	1,327,905				1,327,905		1,327,905
Debt Service		117,747			117,747		117,747
Investment in Plant				52,727,810	52,727,810		52,727,810
<b>Total Net Assets, August 31, 2005</b>	<u>38,081,364</u>	<u>35,087,421</u>		<u>52,727,810</u>	<u>125,896,595</u> (Exhibit 1)	<u>69,309,826</u>	<u>56,586,769</u>
<b>Total Net Assets, August 31, 2004</b>	<u>33,647,909</u>	<u>34,710,900</u>		<u>49,857,661</u>	<u>118,216,470</u> (Exhibit 1)	<u>63,476,802</u>	<u>54,739,668</u>
<b>Net Increase (Decrease) in Net Assets</b>	<u>\$ 4,433,455</u>	<u>376,521</u>		<u>2,870,149</u>	<u>7,680,125</u> (Exhibit 2)	<u>5,833,024</u>	<u>1,847,101</u>