

TRINITY VALLEY COMMUNITY COLLEGE
 SCHEDULE OF NET ASSETS BY SOURCE AND AVAILABILITY
 FOR THE YEAR ENDED AUGUST 31, 2005
 (with Memorandum Totals for the Year Ended August 31, 2004)

	Detail by Source				Available for Current Operations				
	Unrestricted	Restricted		Capital Assets Net of Depreciation & Related Debt	Total	Yes		No	
		Expendable	Non-Expendable			Yes	No		
Current:									
Unrestricted	\$ 3 882 767			\$	\$ 3 882 767	\$ 3 882 767			
Board Designated	2 000 000				2 000 000			2 000 000	
Restricted					0				
Auxiliary Enterprise	2 291 472				2 291 472	2 291 472			
Loan	100 370				100 370	100 370			
Endowment:					0				
Quasi:					0				
Unrestricted					0				
Restricted					0				
Endowment:					0				
True		144 477	731 720		876 197			876 197	
Term (Per Instructions at Maturity)					0				
Life Income Contracts					0				
Annuities					0				
Plant:					0				
Unexpended	3 208				3 208				3 208
Renewals					0				
Debt Service					0				
Investment in Plant				23 844 054	23 844 054			23 844 054	
Total Net Assets, August 31, 2005	8 277 817	144 477	731 720	23 844 054	32 998 068	6 274 609		26 723 459	
Total Net Assets, August 31, 2004					(Exhibit 1)				
(Restated)	10 739 599	164 678	653 297	19 829 348	31 386 922	7 699 599		23 687 323	
					(Exhibit 1)				
Net Increase (Decrease) in Net Assets	\$ (2 461 782)	\$ (20 201)	\$ 78 423	\$ 4 014 706	\$ 1 611 146	\$ (1 424 990)		\$ 3 036 136	
					(Exhibit 2)				

The Accompanying notes are an integral part of the financial statements.