

SOUTHWEST TEXAS JUNIOR COLLEGE

Schedule D

Schedule of Net Position by Source and Availability
 Year Ended August 31, 2014 (With Memorandum Totals for the Year Ended August 31, 2013)

	Detail by Source				Total	Available for Current Operations	
	Restricted			Capital Assets Net of Depreciation & Related Debt		Yes	No
	Unrestricted	Expendable	Non-Expendable				
Current							
Unrestricted	\$ 2,648,566	\$ -	\$ -	\$ -	\$ 2,648,566	\$ 2,648,566	\$ -
Restricted	-	298,889	-	-	298,889	298,889	-
Auxiliary	1,920,356	-	-	-	1,920,356	1,920,356	-
Loan	-	238,776	-	-	238,776	-	238,776
Endowment							
Quasi:							
Unrestricted	3,279,444	-	-	-	3,279,444	-	3,279,444
Plant							
Debt Service	-	1,063,053	-	-	1,063,053	-	1,063,053
Revenue Bond	-	9,741,550	-	-	9,741,550	-	9,741,550
Investment in Plant	-	-	-	(1,498,379)	(1,498,379)	-	(1,498,379)
Total Net Position, August 31, 2014	7,848,366	11,342,268	-	(1,498,379)	17,692,255	4,867,811	12,824,444
Total Net Position, August 31, 2013	7,425,127	6,110,299	-	3,717,874	17,253,300	4,535,636	12,717,664
Net Increase (Decrease) in Net Position	\$ 423,239	\$ 5,231,969	\$ -	\$ (5,216,253)	\$ 438,955	\$ 332,175	\$ 106,780