

SOUTHWEST TEXAS JUNIOR COLLEGE

Schedule D

Schedule of Net Position by Source and Availability  
 Year Ended August 31, 2013 (With Memorandum Totals for the Year Ended August 31, 2012)

	Detail by Source					Available for Current Operations	
	Restricted			Capital Assets Net of Depreciation & Related Debt	Total	Yes	No
	Unrestricted	Expendable	Non-Expendable				
Current							
Unrestricted	\$ 2,038,392	\$ -	\$ -	\$ -	\$ 2,038,392	\$ 2,038,392	\$ -
Restricted	-	299,298	-	-	299,298	299,298	-
Auxiliary	2,197,946	-	-	-	2,197,946	2,197,946	-
Loan	-	204,105	-	-	204,105	-	204,105
Endowment							
Quasi:							
Unrestricted	3,188,789	-	-	-	3,188,789	-	3,188,789
Plant							
Debt Service	-	1,063,054	-	-	1,063,054	-	1,063,054
Revenue Bond	-	4,543,842	-	-	4,543,842	-	4,543,842
Investment in Plant	-	-	-	3,717,874	3,717,874	-	3,717,874
Total Net Position, August 31, 2013	7,425,127	6,110,299	-	3,717,874	17,253,300	4,535,636	12,717,664
Total Net Position, August 31, 2012	7,326,594	4,028,205	-	6,055,003	17,409,802	4,468,076	12,941,726
Net Increase (Decrease) in Net Position	\$ 98,533	\$ 2,082,094	\$ -	\$ (2,337,129)	\$ (156,502)	\$ 67,560	\$ (224,062)