

**SOUTHWEST TEXAS JUNIOR COLLEGE
FUND BALANCE ANALYSIS
FOR THE FIVE YEARS ENDED AUGUST 31, 2019**

	2019	2018	2017	2016	2015
Current					
Unrestricted	\$ 2,101,034	\$ 887,414	\$ 403,656	\$ 151,564	\$ 1,952,084
Restricted	\$ 193,896	\$ 212,863	\$ 9,767	\$ 551,759	\$ (93,915)
Auxiliary	\$ 245,091	\$ 412,991	\$ 618,046	\$ 870,247	\$ 1,408,145
Loan	\$ 432,260	\$ 387,140	\$ 343,441	\$ 308,934	\$ 274,816
Endowment	\$ 2,137,805	\$ 2,141,790	\$ 2,591,076	\$ 2,585,882	\$ 3,296,474
Plant					
Debt Service	\$ 1,308,255	\$ 1,276,248	\$ 1,255,304	\$ 1,443,439	\$ 489,008
Revenue Bond Cash	\$ -	\$ -	\$ -	\$ 969,073	\$ 6,889,654
Investment in Plant	\$ 16,685,819	\$ 14,347,185	\$ 12,832,542	\$ 9,818,324	\$ 3,011,230
Fund Balances w/o GASB	\$ 23,104,160	\$ 19,665,631	\$ 18,053,832	\$ 16,699,222	\$ 17,227,496
GASB Adjustment	\$ (31,092,230)	\$ (29,133,467)	\$ (6,158,069)	\$ (6,083,071)	\$ (6,143,996)
Fund Balance	\$ (7,988,070)	\$ (9,467,836)	\$ 11,895,763	\$ 10,616,151	\$ 11,083,500
Available	\$ 2,540,021	\$ 1,513,268	\$ 1,031,469	\$ 1,573,570	\$ 3,266,314
Change	\$ 1,026,753	\$ 481,799	\$ (542,101)	\$ (1,692,744)	\$ (1,601,497)

Capital Assets	\$ 16,685,819	\$ 14,347,185	\$ 12,832,542	\$ 9,818,324	\$ 3,011,230
Change	\$ 2,338,634	\$ 1,514,643	\$ 3,014,218	\$ 6,807,094	\$ 4,509,609
Endowments	\$ 2,137,805	\$ 2,141,790	\$ 2,591,076	\$ 2,585,882	\$ 2,577,367
Change	\$ (3,985)	\$ (449,286)	\$ 5,194	\$ 8,515	\$ 8,515