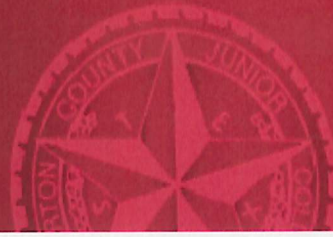




*Wharton County
Junior College*



Monthly Financial Reports

September 2024



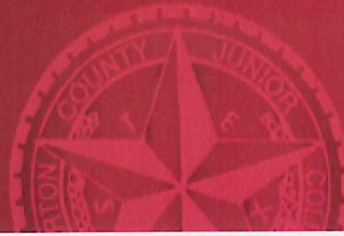
Revenue & Expenditure Summary

	FISCAL 2025				FISCAL 2024			% OF PRIOR YR ACTUAL
	Current Month	Y-T-D ACTUAL	Budget	% of Budget	Y-T-D ACTUAL	Budget	% of Budget	
Fund 1000								
Revenues:								
State appropriations	\$ -	\$ -	\$ 9,305,255	0.00%	\$ -	\$ 9,305,255	0.00%	0%
Tuition and Fees	9,602,978	9,602,978	22,286,895	43.09%	8,666,661	20,749,657	41.77%	111%
Advalorem Taxes	15,559	15,559	12,147,842	0.13%	15,438	9,976,525	0.15%	101%
Mandatory Transfers	-	-	252,500	0.00%	-	580,699	0.00%	0%
Non-mandatory Transfers	-	-	15,000	0.00%	-	116,494	0.00%	0%
Other Revenues	41,623	41,623	589,501	7.06%	236,789	814,096	29.09%	18%
Total Revenues	9,660,159	9,660,159	44,596,993	21.66%	8,918,888	41,542,726	21.47%	108%
Expenditures:								
Salaries	1,658,016	1,658,016	24,065,335	6.89%	1,657,883	22,896,793	7.24%	100%
Employee Benefits	215,390	215,390	6,249,056	3.45%	204,376	6,148,161	3.32%	105%
Capital Expenditures	-	-	720,500	0.00%	-	546,589	0.00%	0%
Mandatory Transfers	-	-	-	0.00%	-	-	0.00%	0%
Non-mandatory Transfers	-	-	-	0.00%	-	-	0.00%	0%
Other Expenditures	1,618,010	1,618,010	13,562,102	11.93%	1,505,921	11,951,183	12.60%	107%
Total expenditures	3,491,417	3,491,417	44,596,993	7.83%	3,368,179	41,542,726	8.11%	104%
Net increase/ (decrease) in net assets	\$ 6,168,742	\$ 6,168,742			\$ 5,550,709			
Less Outstanding encumbrances		(2,484,824)			(1,954,020)			
Net increase less encumbrances		\$ 3,683,918			\$ 3,596,689			

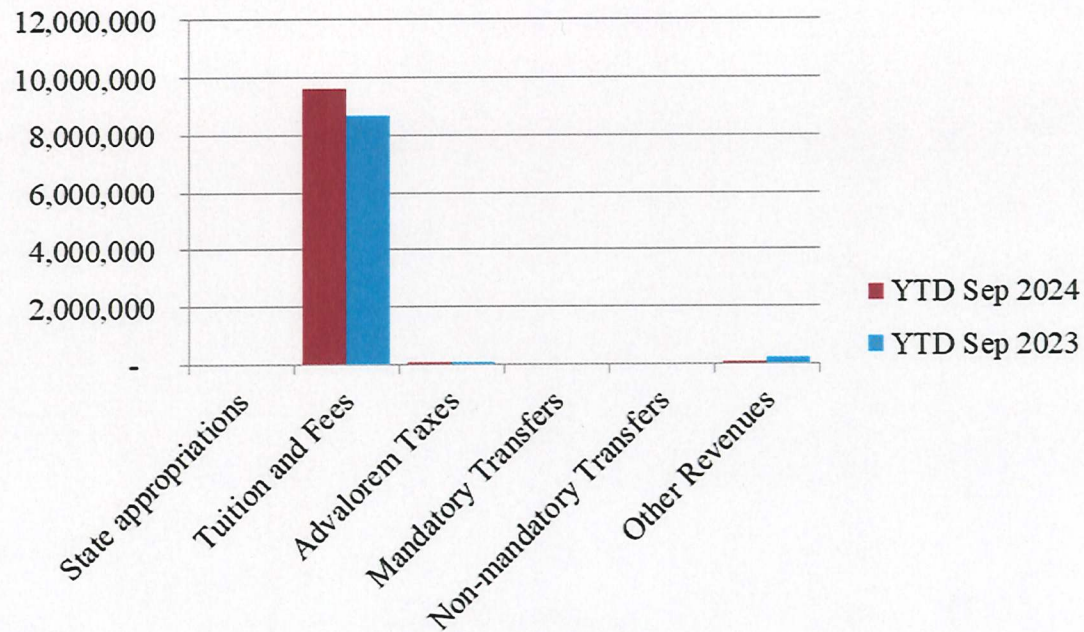
* Note: Net student receivables in the amount of \$ 1,479,773.77 are currently outstanding. Tuition and fees are subject to collection in future periods.



Wharton County
Junior College

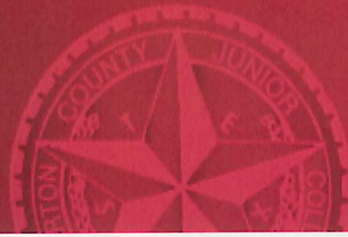


Year to Date Revenues

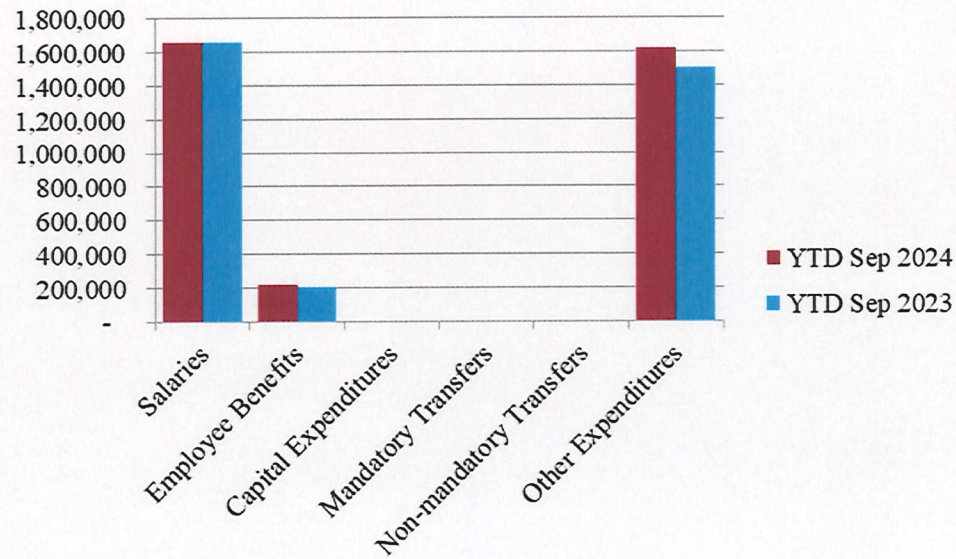


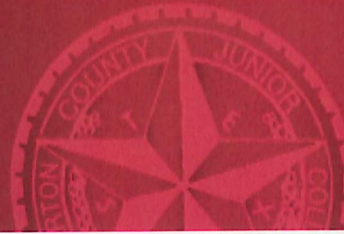


Wharton County
Junior College

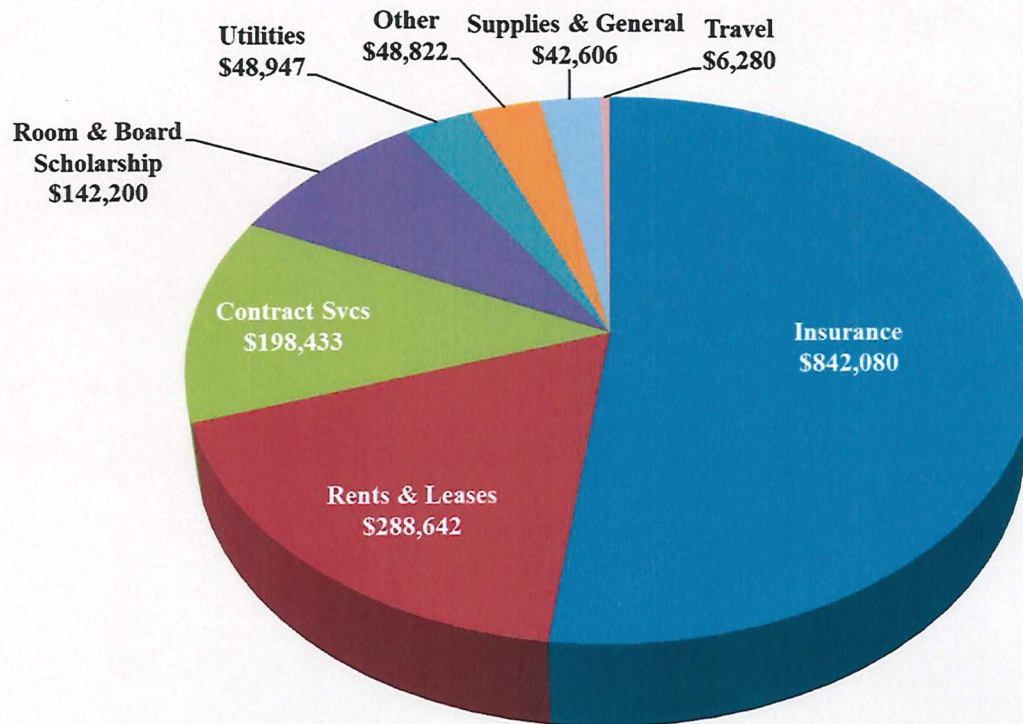


Year to Date Expenses





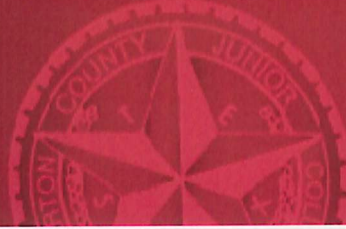
Other Expenses for September



- Insurance includes property, equipment breakdown, cyber, worker's compensation and general liability renewal
- Rents & Leases include September and October rent for Sugar Land campus
- Contract Services includes D2L Bright Space software and support \$83k



*Wharton County
Junior College*

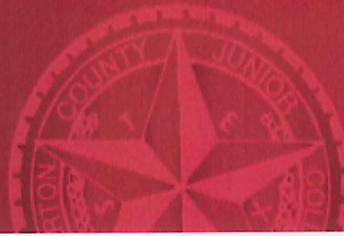


Analysis of Student Receivable Outstanding As of September 30, 2024

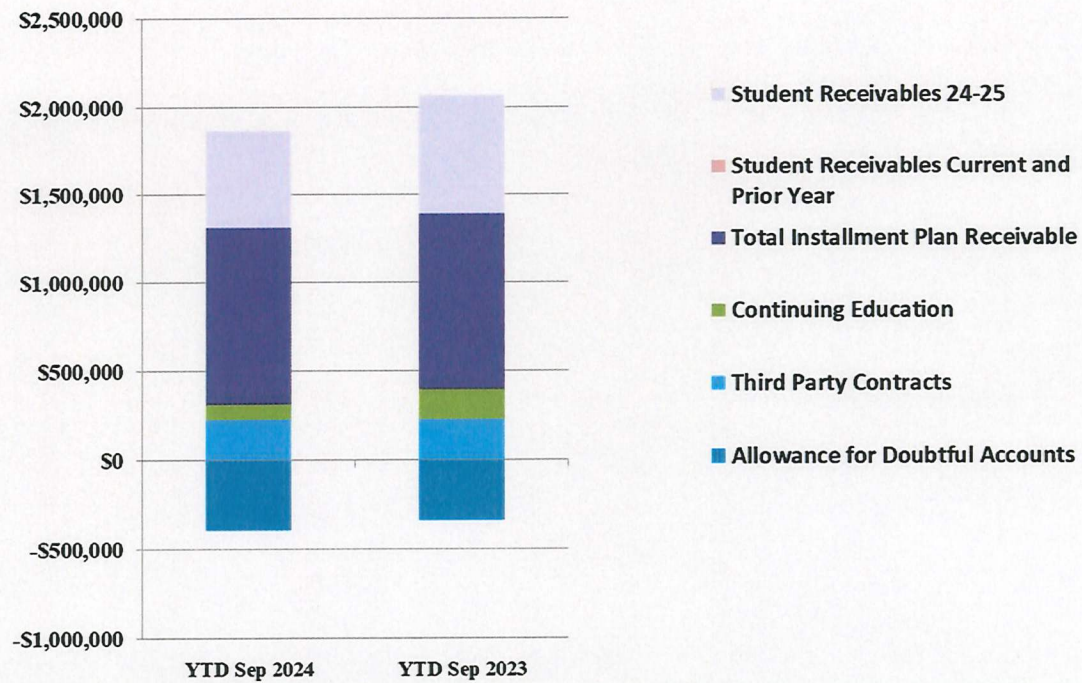
	2025	2024
Student Receivables Current and Prior Yr.	\$ 559,269.16	\$ 681,819.37
Installment Plan Receivable Due Fall Semester	\$ 873,096.21	\$ 833,778.34
Installment Plan Receivable Due Spring Semester	0.00	0.00
Installment Plan Receivable Summer I & II	0.00	0.00
Installment Plan Receivable Prior Years	124,414.61	156,008.91
Total Installment Plan Receivable	<u>\$ 997,510.82</u>	<u>\$ 989,787.25</u>
Third Party Contracts Receivable	\$ 227,990.10	\$ 231,086.49
Continuing Education Receivable	86,728.59	169,444.99
Allowance for Doubtful Accounts	(391,724.90)	(338,800.87)
Net Accounts Receivable	<u>\$ 1,479,773.77</u>	<u>\$ 1,733,337.23</u>



Wharton County
Junior College



AR by Category



COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted Funds	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	307,161	2,807,507	-248,264	2,866,404	4,432,556
Cash Investments	715,012	20,924,588	1,052,777	22,692,376	20,240,763
Accounts Receivable	53,637	1,516,698	5,681	1,576,016	1,840,777
Taxes Receivable		645,743	--	645,743	672,661
Local, St & Fed Agency Receivable		--	545,344	545,344	577,592
Deposits		--	--	--	--
Due From Other Funds	10,792	300,000	138,966	449,758	828,903
Prepaid Expense		3,357	--	3,357	6,007
Property, Plant & Equipment		--	--	--	--
Deferred Outflows		10,547,526	--	10,547,526	10,547,526
TOTAL ASSETS AND OTHER DEBITS:	1,086,601	36,745,418	1,494,504	39,326,523	39,146,785
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable	12,445	-569,840	254	-557,141	845,191
Employee Benefits Payable	615	310,347	--	310,961	275,568
Payroll Taxes Payable		-6,416	--	-6,416	-5,549
Accrued Liabilities		--	--	--	--
Deferred Revenue		223,092	546,800	769,892	529,849
Long Term Debt		--	--	--	--
Net Pension Liability		8,848,857	--	8,848,857	8,848,857
Net OPEB Liability		25,815,864	--	25,815,864	25,815,864
Lease/SBITA Liab - Long Term		--	--	--	--
Deposits Payable	75,302	11,878	--	87,180	83,030
Due To Other Funds		94,295	300,000	394,295	486,197
Scholarships-Designated Donations		--	-11,061	-11,061	67,099
Scholarships-Non-designated		--	269,364	269,364	815,120
Donatio					
Deferred Inflows		13,091,737	--	13,091,737	13,091,737
TOTAL LIABILITIES:	88,362	47,819,813	1,105,357	49,013,532	50,852,962
EQUITY AND OTHER CREDITS:					
Control Accounts		--	--	--	--
Fund Balances		--	--	--	--
Prior Year Fund Balance		-19,868,364	--	-19,868,364	-19,313,888
Endowment Fund-Original		--	--	--	--
Endowment Fund-Income		--	--	--	--

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-SEP-2024
 (With comparative totals for 30-SEP-2023)
 (amounts expressed in dollars)

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted Funds	Current Year 2025	Prior Year 2024
EQUITY AND OTHER CREDITS:					
FB Professional Development		--	--		
FB Salary Equity		--	--		
FB Capital Equipment		--	--		
FB Investment Gain And Loss		--	--		
Fund Balance Receivables		--	--	-	-
Reserved-Undesignated		--	--		
FBTC Operating Fund Balance		--	--		
Plant Fund Balance		--	--		
Bond Fund Balance		--	--		
Scholarship		--	--		
Fund Balance-Rounding Diff		--	-	-	-
Fund Balances:					
Reserve for Encumbrance	38,083	2,484,824	25,515	2,548,422	2,002,115
Fund Balance	960,157	6,309,145	363,632	7,632,933	5,605,597
Reserve For Operations		--	--		
TOTAL EQUITY AND OTHER CREDITS:	998,240	-11,074,395	389,146	-9,687,009	-11,706,177
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	1,086,601	36,745,418	1,494,504	39,326,523	39,146,785

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-SEP-2024
 (With comparative totals for 30-SEP-2023)
 (amounts expressed in dollars)

Proprietary Fund Types

	Agency Funds	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	63,413	63,413	99,040
Cash Investments	176,716	176,716	167,560
Accounts Receivable	-	-	-
Taxes Receivable			
Local, St & Fed Agency Receivable			
Deposits			
Due From Other Funds			3,297
Prepaid Expense			
Property, Plant & Equipment			
Deferred Outflows			
TOTAL ASSETS AND OTHER DEBITS:	240,130	240,130	269,897
Liabilities, equity and other credits			
LIABILITIES:			
Accounts Payable			
Employee Benefits Payable	-	-	-
Payroll Taxes Payable			
Accrued Liabilities			
Deferred Revenue			
Long Term Debt			
Net Pension Liability			
Net OPEB Liability			
Lease/SBITA Liab - Long Term			
Deposits Payable	229,911	229,911	269,138
Due To Other Funds			
Scholarships-Designated Donations			
Scholarships-Non-designated			
Donatio			
Deferred Inflows			
TOTAL LIABILITIES:	229,911	229,911	269,138
EQUITY AND OTHER CREDITS:			
Control Accounts	767	767	758
Fund Balances	9,453	9,453	
Prior Year Fund Balance			
Endowment Fund-Original			
Endowment Fund-Income			

Proprietary Fund Types

Agency Funds	Current Year 2025	Prior Year 2024
<hr/>		
EQUITY AND OTHER CREDITS:		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment		
FB Investment Gain And Loss		
Fund Balance Receivables		
Reserved-Undesignated		
FBTC Operating Fund Balance		
Plant Fund Balance		
Bond Fund Balance		
Scholarship		
Fund Balance-Rounding Diff		
Fund Balances:		
Reserve for Encumbrance		
Fund Balance		
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	10,219	758
TOTAL LIABILITIES,	240,130	269,897
EQUITY AND OTHER CREDITS:	240,130	269,897
	=====	=====

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-SEP-2024
 (With comparative totals for 30-SEP-2023)
 (amounts expressed in dollars)

Fiduciary Fund Types

	Endowment Funds	Quasi Endowment Fund	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:				
ASSETS:				
Cash	67,869	--	67,869	106,517
Cash Investments	14,284,941	--	14,284,941	12,640,649
Accounts Receivable	34,102	--	34,102	12,740
Taxes Receivable	--	--	--	--
Local, St & Fed Agency Receivable	--	--	--	--
Deposits	--	--	--	--
Due From Other Funds	--	--	--	--
Prepaid Expense	--	--	--	--
Property, Plant & Equipment	--	--	--	--
Deferred Outflows	--	--	--	--
TOTAL ASSETS AND OTHER DEBITS:	14,386,911		14,386,911	12,759,906
Liabilities, equity and other credits				
LIABILITIES:				
Accounts Payable	--	--	--	--
Employee Benefits Payable	--	--	--	--
Payroll Taxes Payable	--	--	--	--
Accrued Liabilities	--	--	--	--
Deferred Revenue	--	--	--	--
Long Term Debt	--	--	--	--
Net Pension Liability	--	--	--	--
Net OPEB Liability	--	--	--	--
Lease/SBITA Liab - Long Term	--	--	--	--
Deposits Payable	--	--	--	--
Due To Other Funds	55,463	--	55,463	321,585
Scholarships-Designated Donations	--	--	--	--
Scholarships-Non-designated	--	--	--	--
Donatio	--	--	--	--
Deferred Inflows	--	--	--	--
TOTAL LIABILITIES:	55,463		55,463	321,585
EQUITY AND OTHER CREDITS:				
Control Accounts	--	--	--	--
Fund Balances	--	--	--	--
Prior Year Fund Balance	--	--	--	--
Endowment Fund-Original	--	--	--	--
Endowment Fund-Income	--	--	--	--

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-SEP-2024
 (With comparative totals for 30-SEP-2023)
 (amounts expressed in dollars)

Fiduciary Fund Types

	Endowment Funds	Quasi Endowment Fund	Current Year 2025	Prior Year 2024
<hr/>				
EQUITY AND OTHER CREDITS:				
FB Professional Development		--		
FB Salary Equity		--		
FB Capital Equipment		--		
FB Investment Gain And Loss		--		
Fund Balance Receivables		--		
Reserved-Undesignated		--		
FBTC Operating Fund Balance		--		
Plant Fund Balance		--		
Bond Fund Balance		--		
Scholarship		--		
Fund Balance-Rounding Diff		--		
Fund Balances:				
Reserve for Encumbrance		--		
Fund Balance	14,331,448	--	14,331,448	12,438,321
Reserve For Operations		--		
TOTAL EQUITY AND OTHER CREDITS:	<hr/> 14,331,448		<hr/> 14,331,448	<hr/> 12,438,321
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	<hr/> 14,386,911		<hr/> 14,386,911	<hr/> 12,759,906
	=====	=====	=====	=====

Account Groups

	Investment in Plant Fund	Debt Retirement Bond Fund	Repair and Replacement	Unexpended Plant Fund	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash		239	7,358,830	-7,195,335	163,734	98,825
Cash Investments		427,559	--	10,353,282	10,780,841	11,592,312
Accounts Receivable		--	--	24,113	24,113	24,113
Taxes Receivable		--	--	--	--	--
Local, St & Fed Agency Receivable		--	--	--	--	--
Deposits		--	--	--	--	--
Due From Other Funds		--	--	--	--	--
Prepaid Expense	55,897	--	--	--	55,897	--
Property, Plant & Equipment	47,904,306	--	--	--	47,904,306	43,472,155
Deferred Outflows	--	--	--	--	--	--
TOTAL ASSETS AND OTHER DEBITS:	47,960,203	427,798	7,358,830	3,182,060	58,928,891	55,187,404
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable		--	--	--	--	--
Employee Benefits Payable		--	--	--	--	--
Payroll Taxes Payable		--	--	--	--	--
Accrued Liabilities	1,622,299	--	--	--	1,622,299	1,622,299
Deferred Revenue	--	--	--	--	--	--
Long Term Debt	--	--	--	--	--	--
Net Pension Liability	--	--	--	--	--	--
Net OPEB Liability	--	--	--	--	--	--
Lease/SBITA Liab - Long Term	7,798,442	--	--	--	7,798,442	7,798,442
Deposits Payable	--	--	--	--	--	--
Due To Other Funds	--	--	--	--	--	24,417
Scholarships-Designated Donations	--	--	--	--	--	--
Scholarships-Non-designated	--	--	--	--	--	--
Donatio						
Deferred Inflows		--	--	--	--	--
TOTAL LIABILITIES:	9,420,741				9,420,741	9,445,158
EQUITY AND OTHER CREDITS:						
Control Accounts		--	--	--	--	--
Fund Balances		--	--	--	--	--
Prior Year Fund Balance		--	--	--	--	--
Endowment Fund-Original		--	--	--	--	--
Endowment Fund-Income		--	--	--	--	--

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-SEP-2024
 (With comparative totals for 30-SEP-2023)
 (amounts expressed in dollars)

Account Groups

	Investment in Plant Fund	Debt Retirement Bond Fund	Repair and Replacement	Unexpended Plant Fund	Current Year 2025	Prior Year 2024
EQUITY AND OTHER CREDITS:						
FB Professional Development		--	--	--		
FB Salary Equity		--	--	--		
FB Capital Equipment	43,445,509	--	--	--	43,445,509	38,927,511
FB Investment Gain And Loss		--	--	--		
Fund Balance Receivables		--	--	--		
Reserved-Undesignated		--	--	--		
FBTC Operating Fund Balance		--	--	--		
Plant Fund Balance		--	--	--		
Bond Fund Balance		--	--	--		
Scholarship		--	--	--		
Fund Balance-Rounding Diff		--	--	--		
Fund Balances:						
Reserve for Encumbrance		--	--	--		
Fund Balance	-3,163,730	427,798	6,674,613	2,118,807	6,057,487	6,814,735
Reserve For Operations		--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	<u>40,281,778</u>	<u>427,798</u>	<u>6,674,613</u>	<u>2,118,807</u>	<u>49,502,996</u>	<u>45,742,247</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	<u>49,702,519</u>	<u>427,798</u>	<u>6,674,613</u>	<u>2,118,807</u>	<u>58,923,737</u>	<u>55,187,404</u>
=====						

Memorandum Only

	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	3,161,420	4,736,938
Cash Investments	47,934,875	44,641,284
Accounts Receivable	1,634,230	1,877,629
Taxes Receivable	645,743	672,661
Local, St & Fed Agency Receivable	545,344	577,592
Deposits		
Due From Other Funds	449,758	832,200
Prepaid Expense	59,254	6,007
Property, Plant & Equipment	47,904,306	43,472,155
Deferred Outflows	10,547,526	10,547,526
TOTAL ASSETS AND OTHER DEBITS:	112,882,456	107,363,992
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	-557,141	845,191
Employee Benefits Payable	310,961	275,568
Payroll Taxes Payable	-6,416	-5,549
Accrued Liabilities	1,622,299	1,622,299
Deferred Revenue	769,892	529,849
Long Term Debt		
Net Pension Liability	8,848,857	8,848,857
Net OPEB Liability	25,815,864	25,815,864
Lease/SBITA Liab - Long Term	7,798,442	7,798,442
Deposits Payable	317,090	352,168
Due To Other Funds	449,758	832,200
Scholarships-Designated Donations	-11,061	67,099
Scholarships-Non-designated	269,364	815,120
Donatio		
Deferred Inflows	13,091,737	13,091,737
TOTAL LIABILITIES:	58,719,646	60,888,843
EQUITY AND OTHER CREDITS:		
Control Accounts	767	758
Fund Balances	9,453	
Prior Year Fund Balance	-19,868,364	-19,313,888
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	43,445,509	38,927,511
FB Investment Gain And Loss		

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-SEP-2024
 (With comparative totals for 30-SEP-2023)
 (amounts expressed in dollars)

Memorandum Only

	Current Year 2025	Prior Year 2024
Fund Balance Receivables	-	-
Reserved-Undesignated		
FBTC Operating Fund Balance		
Plant Fund Balance		
Bond Fund Balance		
Scholarship		
Fund Balance--Rounding Diff	-	-
Fund Balances:		
Reserve for Encumbrance	2,548,422	2,002,115
Fund Balance	28,021,869	24,858,653
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	54,157,655	46,475,149
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	112,877,301	107,363,992
	=====	=====

INVESTMENT REPORT

4TH QUARTER 2024

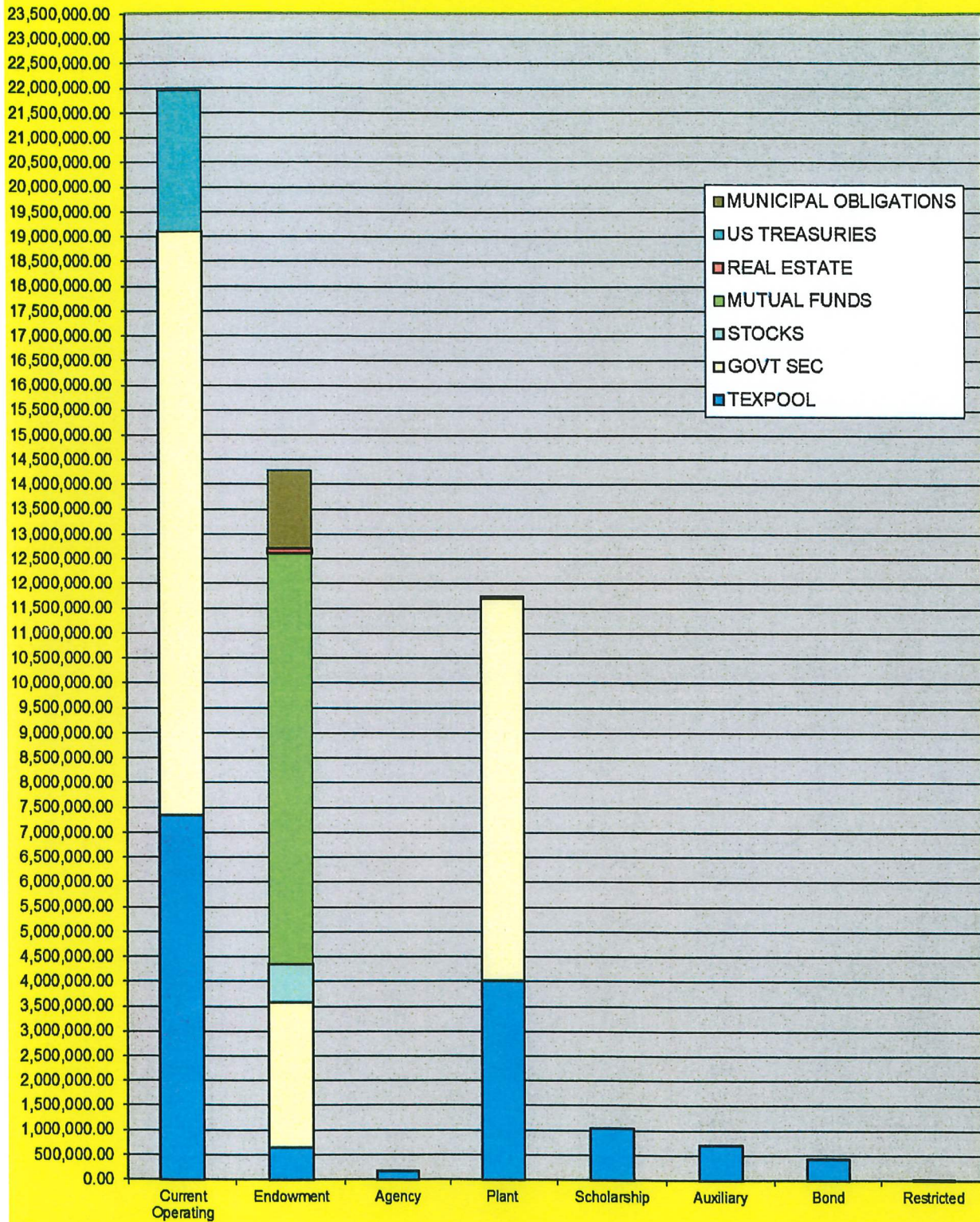
Period Beginning 06/01/24 and Ending 08/31/24

August 31, 2024

The report that follows details the investments and earnings made by Wharton County Junior College (the College). Investments for all funds excluding the Endowment fund were made according to the College's investment policy dated August 20, 2024 and reflect compliance with the Texas Public Funds Investments Act, Chapter 2256.023. Investments for the Endowment fund were made according to the College's Endowment Fund Investment Policy.

Summarized below are the investments made by type of investment. Please see the attached schedules for further detail. Please direct all questions to Cynthia Ward, Investment Officer and Controller, Wharton County Junior College, 911 Boling Highway, Wharton, Texas 77488. Phone: 979/532-6915 E-mail: wardc@wcjc.edu

INVESTMENTS BY FUND & TYPE



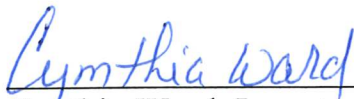
TOTAL INVESTMENT INCOME

(as of period ending date 08/31/24)

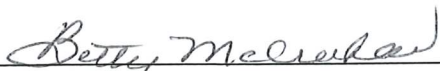
	INCOME AMOUNT THIS QUARTER (Earned & Accrued)	QUARTER ENDING MARKET VALUE (Includes gains and losses)
TEXPOOL	\$ 209,273.97	\$ 14,390,168.41
US TREASURIES	\$ 7,049.85	\$ 2,853,390.62
GOVERNMENT SECURITIES	\$ 89,755.15	\$ 22,362,187.19
MUNICIPAL OBLIGATIONS	\$ 4,132.23	\$ 1,566,648.65
STOCKS	\$ 2,192.37	\$ 809,754.16
MUTUAL FUNDS	\$ 26,711.35	\$ 8,246,641.42
REAL ESTATE	\$ 0.00	\$ 111,000.00

EXPLANATION OF REPORT TERMS

This report reflects the market value at the end of the stated period. This market value, what an independent, willing buyer will pay for the asset being offered, is based on information from various sources, usually a report by the firm from which the security was obtained or the Wall Street Journal. Yields are obtained from the same source as the market value. Starting with the F/Y 1997 financial statements all investments are stated at fair value, as required by GASB 31 and income is accrued each quarter.



Cynthia Ward, Investment Officer



Betty McCrohan, President



Wharton County Junior College
911 Bolling Highway • Wharton, Texas 77488 • (979) 632-4500

Quarter Ending August 31, 2024 FY 24

SUMMARY

SUMMARY

FUND	S&P	MATURITY	BEGINNING	BEGINNING	CHANGES		ENDING	INCOME	ENDING	MATURITY	YIELD
	CREDIT	DATE	BOOK	MARKET	ADDITIONS	DEDUCTIONS	MARKET	ACCRUED	BOOK		
	RATING		VALUE	VALUE			VALUE	OR RECEIVED	VALUE	VALUE	
CURRENT OPERATING											
TEXPOOL	AAAm	N/A	9,701,857.38	9,701,857.38	3,150,744.59	(5,500,000.00)	7,352,601.97	114,344.74	7,352,601.97	N/A	5.31%
US GOVT TREASURIES	AA+	06/30/25	995,218.22	949,322.92	16,763.02	0.00	966,085.94	1,750.12	996,334.78	1,000,000.00	0.70%
US GOVT TREASURIES	AA+	02/28/26	983,060.44	926,093.75	22,109.37	0.00	948,203.12	3,715.83	985,529.69	1,000,000.00	1.50%
US GOVT TREASURIES	AA+	07/31/26	995,937.50	914,296.88	24,804.68	0.00	939,101.56	1,583.90	995,937.50	1,000,000.00	0.71%
TOTAL US GOVT TREASURIES			2,974,216.16	2,789,713.55	63,677.07	0.00	2,853,390.62	7,049.85	2,977,801.97	3,000,000.00	0.96%
GOVT SECUR-FFCB	AA+	01/13/25	997,220.00	969,944.07	12,454.12	0.00	982,398.19	760.26	997,220.00	1,000,000.00	0.37%
GOVT SECUR-FFCB	AA+	03/09/26	1,000,000.00	929,080.78	22,825.63	0.00	951,906.41	2,016.44	1,000,000.00	1,000,000.00	0.80%
GOVT SECUR-FHLB	AA+	07/26/24	1,000,000.00	992,897.68	0.00	(992,897.68)	0.00	770.55	0.00	0.00	0.50%
GOVT SECUR-FHLB	AA+	10/28/26	999,750.00	913,670.99	25,519.17	0.00	939,190.16	2,772.60	999,750.00	1,000,000.00	1.11%
GOVT SECUR-FHLB	AA+	10/14/25	999,500.00	943,239.38	20,847.37	0.00	964,086.75	2,016.44	999,500.00	1,000,000.00	0.81%
GOVT SECUR-FFCB	AA+	11/15/24	1,000,000.00	978,460.94	11,998.02	0.00	990,458.96	1,865.21	1,000,000.00	1,000,000.00	0.74%
GOVT SECUR-FHLB	AA+	11/18/26	1,000,000.00	914,800.46	26,659.23	0.00	941,459.69	3,226.30	1,000,000.00	1,000,000.00	1.28%
GOVT SECUR-FFCB	AA+	12/01/25	1,001,500.00	947,134.18	19,356.91	0.00	966,491.09	3,359.18	1,001,500.00	1,000,000.00	1.30%
GOVT SECUR-FHLB	AA+	01/27/27	1,000,000.00	923,622.56	24,494.93	0.00	948,117.49	4,434.94	1,000,000.00	1,000,000.00	1.75%
GOVT SECUR-FHLB	AA+	03/29/27	1,153,969.55	1,087,423.33	28,654.44	0.00	1,116,077.77	7,746.87	1,154,962.61	1,165,000.00	2.66%
GOVT SECUR-FHLB	AA+	03/27/28	1,012,880.00	996,194.48	3,022.11	0.00	999,216.59	13,610.96	1,012,880.00	1,000,000.00	5.10%
GOVT SECUR-FFCB	AA+	05/18/26	1,000,000.00	923,891.55	23,771.36	0.00	947,662.91	2,268.49	1,000,000.00	1,000,000.00	0.90%
GOVT SECUR-FMC		07/23/27	-	0.00	1,001,340.20	0.00	1,001,340.20	4,261.98	999,800.00	1,000,000.00	5.03%
TOTAL GOVT SECUR			12,164,819.55	11,520,360.40	1,220,943.49	(992,897.68)	11,748,406.21	49,110.22	12,165,612.61	12,165,000.00	1.83%
TOTAL INVESTMENT IN FUND			24,840,893.09	24,011,931.33	4,435,365.15	(6,492,897.68)	21,954,398.80	170,504.81	22,496,016.55	15,165,000.00	2.86%
ENDOWMENT											
TEXPOOL	AAAm	N/A	643,461.41	643,461.41	8,648.90	0.00	652,110.31	8,648.90	652,110.31	N/A	5.31%
STOCK-NCR Voyix (formerly NCR change 10.1	B+	N/A	180.04	237.24	5.58	0.00	242.82	0.00	180.04	N/A	N/A
STOCK-NCR Atleos Corp (10.16.23 spin off fr	B+	N/A	0.00	250.47	7.02	0.00	257.49	0.00	0.00	N/A	N/A
STOCK-TERADATA	Not Rated	N/A	503.64	586.98	0.00	(78.69)	508.32	0.00	503.64	N/A	N/A
STOCK-Bankamerica Corp(Nations) (Barnett)	A-	N/A	10,615.28	9,437.64	179.36	0.00	9,617.00	56.64	10,615.28	N/A	N/A
STOCK-Team Inc	Not Rated	N/A	5,504.40	145.69	86.70	0.00	232.39	0.00	5,504.40	N/A	N/A
STOCK-VALERO	BBB	N/A	1,868.00	31,428.00	0.00	(2,082.00)	29,346.00	428.00	1,868.00	N/A	N/A
STOCK-OCCIDENTAL	BB+	N/A	6,492.98	32,000.00	0.00	(2,826.24)	29,173.76	0.00	6,492.98	N/A	N/A
STOCK-OCCIDENTAL WARRANTS	BB+	N/A	0.00	2,572.16	0.00	(330.88)	2,241.28	0.00	0.00	N/A	N/A
STOCK-EXXON/MOBIL	AA-	N/A	8,734.00	23,452.00	136.00	0.00	23,588.00	190.00	8,734.00	N/A	N/A
STOCK-TENET HEALTHCARE	B+	N/A	4,594.99	4,597.48	1,041.08	0.00	5,638.56	0.00	4,594.99	N/A	N/A
STOCK-WALMART	AA	N/A	19,688.00	78,912.00	13,764.00	0.00	92,676.00	249.00	19,688.00	N/A	N/A
STOCK-DUKE ENERGY	BBB+	N/A	19,978.57	29,931.73	2,999.82	0.00	32,931.55	296.23	19,978.57	N/A	N/A
STOCK-ENBRIDGE,INC	BBB+	N/A	6,444.90	5,523.58	543.60	0.00	6,067.18	75.88	6,444.90	N/A	N/A
STOCK-IBM	A-	N/A	5,348.40	10,011.00	2,116.80	0.00	12,127.80	100.20	5,348.40	N/A	N/A
STOCK-KYNDRYL	BBB-	N/A	0.00	319.32	0.00	(35.04)	284.28	0.00	0.00	N/A	N/A
STOCK-APPLE COMPUTER	AA+	N/A	5,304.82	430,640.00	82,320.00	0.00	512,960.00	560.00	5,304.82	N/A	N/A
STOCK-ARKEMA	BBB+	N/A	217.20	610.65	0.00	(51.77)	558.88	16.93	217.20	N/A	N/A
STOCK-TOTAL ENERGIES SE	A+	N/A	14,385.28	19,449.92	0.00	(1,095.92)	18,354.00	0.00	14,385.28	N/A	N/A
TOTAL STOCK			109,860.50	680,105.86	103,199.96	(6,500.51)	776,805.31	1,972.88	109,860.50	N/A	N/A
MUTUAL FUND-DREYFUS MDPC INDX	NA	N/A	2,620,257.16	2,272,981.61	89,930.03	0.00	2,362,911.64	0.00	2,620,257.16	N/A	7.49%
MUTUAL FUND-FIDELITY SEL UTIL	NA	N/A	991,618.67	1,488,329.16	34,661.73	0.00	1,522,990.89	7,735.73	999,354.40	N/A	7.62%
MUTUAL FUND-FIDELITY SMALL CAP GROV	NA	N/A	1,344,250.77	1,781,869.38	108,146.50	0.00	1,890,015.88	0.00	1,344,250.77	N/A	0.00%
MUTUAL FUND-VOYA CORP LEAD TRST	NA	N/A	621,174.72	1,200,663.46	78,744.10	0.00	1,279,407.56	9,462.46	621,174.72	N/A	3.65%
MUTUAL FUND-VNGRD HI DIV YIELD INDX	NA	N/A	645,810.33	1,120,617.92	70,697.53	0.00	1,191,315.45	9,513.16	645,810.33	N/A	5.56%
TOTAL MUTUAL FUNDS			6,223,111.64	7,864,461.53	382,179.89	0.00	8,246,641.42	26,711.35	6,230,847.37	N/A	5.27%
GOVT SECUR-FFCB	AA+	04/14/25	1,000,000.00	961,543.93	14,545.60	0.00	976,089.53	1,739.18	1,000,000.00	1,000,000.00	0.69%
GOVT SECUR-FHLB	AA+	04/14/26	1,000,000.00	929,535.34	21,275.91	0.00	950,811.25	2,621.37	1,000,000.00	1,000,000.00	1.04%
GOVT SECUR- FNMA	AA+	04/16/29	999,900.00	1,000,373.21	4,460.93	0.00	1,004,834.14	14,241.09	999,900.00	1,000,000.00	5.65%
TOTAL GOVT SECUR			2,999,900.00	2,891,452.48	40,282.44	0.00	2,931,734.92	18,601.64	2,999,900.00	3,000,000.00	2.46%

FUND	S&P CREDIT RATING	MATURITY DATE	BEGINNING BOOK VALUE	BEGINNING MARKET VALUE	CHANGES		ENDING MARKET VALUE	INCOME ACCRUED OR RECEIVED	ENDING BOOK VALUE	MATURITY VALUE	YIELD
					ADDITIONS	DEDUCTIONS					
MUNICIPAL OBLIGATIONS	AA-	06/01/26	1,661,293.44	1,533,863.80	32,784.85	0.00	1,566,648.65	4,132.23	1,659,240.02	1,645,000.00	0.99%
REAL ESTATE			111,000.00	111,000.00	0.00	0.00	111,000.00	0.00	111,000.00	N/A	N/A
TOTAL INVESTMENT IN FUND			11,748,626.99	13,724,345.08	567,096.04	(6,500.51)	14,284,940.61	60,067.00	11,762,958.20	4,645,000.00	3.74%
PLANT											
TEXPOOL (except Tech Center acct)	AAAm	N/A	3,970,054.27	3,970,054.27	53,362.66	0.00	4,023,416.93	53,362.66	4,023,416.93	N/A	5.31%
GOVT SECUR-FHLB	AA+	06/30/26	1,000,000.00	922,638.91	22,889.39	0.00	945,528.30	2,506.85	1,000,000.00	1,000,000.00	1.00%
GOVT SECUR-FHLMC	AA+	11/25/24	999,000.00	975,850.52	13,765.65	0.00	989,616.17	1,134.25	999,000.00	1,000,000.00	0.48%
GOVT SECUR-FHLB	AA+	01/28/26	1,000,000.00	928,930.02	21,636.12	0.00	950,566.14	1,469.86	1,000,000.00	1,000,000.00	0.58%
GOVT SECUR-FHLB	AA+	04/29/26	1,000,000.00	929,522.63	20,209.46	0.00	949,732.09	2,646.57	1,000,000.00	1,000,000.00	1.05%
GOVT SECUR-FHLB	AA+	05/23/25	1,000,000.00	955,597.90	15,083.92	0.00	970,681.82	1,267.12	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	04/14/27	997,000.00	948,204.33	23,550.28	0.00	971,754.61	7,246.58	997,000.00	1,000,000.00	2.94%
GOVT SECUR-FFCB	AA+	11/30/26	1,000,300.00	920,638.20	24,997.86	0.00	945,636.06	3,881.65	1,000,300.00	1,000,000.00	1.53%
GOVT SECUR-FHLB	AA+	11/20/25	1,000,000.00	941,325.00	17,205.87	0.00	958,530.87	1,890.41	1,000,000.00	1,000,000.00	0.75%
TOTAL GOVT SECURITIES			7,996,300.00	7,522,707.51	159,338.55	0.00	7,682,046.06	22,043.29	7,996,300.00	8,000,000.00	1.10%
STOCK- HEWLETT PACKARD (HP Inc)	BBB	N/A		2,883.50		0.00	2,858.22	0.00	0.00	N/A	N/A
STOCK- HP ENTERPRISE CO	BBB	N/A		1,394.35		135.88	1,530.23	0.00	0.00	N/A	N/A
STOCK- DXC TECHNOLOGY (Spin off of HP)	BBB -	N/A		93.30		30.72	124.02	0.00	0.00	N/A	N/A
STOCK- COCA COLA (The Coca-Cola Co)	A+	N/A		2,139.62		324.36	2,463.98	16.49	0.00	N/A	N/A
STOCK- DEVON ENERGY	BBB	N/A		28,466.40		0.00	25,972.40	203.00	0.00	N/A	N/A
TOTAL STOCK			0.00	34,977.17	490.96	(2,494.00)	32,948.85	219.49	0.00	N/A	N/A
TOTAL INVESTMENT IN FUND			11,966,354.27	11,627,738.95	213,192.17	(2,519.28)	11,738,411.84	75,625.44	12,019,716.93	8,000,000.00	2.51%
BOND											
TEXPOOL	AAAm	N/A	420,105.19	420,105.19	5,646.75	0.00	425,751.94	5,646.75	425,751.94	N/A	5.31%
AUXILIARY											
TEXPOOL	AAAm	N/A	940,956.85	940,956.85	11,033.09	(240,000.00)	711,989.94	11,033.09	711,989.94	N/A	5.31%
SCHOLARSHIP											
TEXPOOL	AAAm	N/A	1,023,708.07	1,023,708.07	13,759.92	0.00	1,037,467.99	13,759.92	1,037,467.99	N/A	5.31%
AGENCY											
TEXPOOL	AAAm	N/A	173,635.70	173,635.70	2,333.86	0.00	175,969.56	2,333.86	175,969.56	N/A	5.31%
RESTRICTED											
TEXPOOL	AAAm	N/A	10,715.72	10,715.72	144.05	0.00	10,859.77	144.05	10,859.77	N/A	5.31%
TOTAL STOCKS			109,860.50	716,063.03	103,690.92	(9,019.79)	809,764.16	2,192.37	109,860.50	N/A	N/A
TOTAL MUTUAL FUNDS			6,223,111.64	7,864,461.53	382,179.88	0.00	8,246,641.42	26,711.35	6,230,847.37	N/A	5.27%
TOTAL US TREASURIES			2,974,216.16	2,789,713.86	63,677.07	0.00	2,853,390.62	7,049.85	2,977,801.97	3,000,000.00	0.96%
TOTAL GOVT SECURITIES			23,161,019.55	21,934,620.39	1,420,564.48	(992,897.68)	22,362,167.19	89,765.16	23,161,812.81	23,165,000.00	1.66%
TOTAL MUNICIPAL OBLIGATIONS			1,661,293.44	1,533,863.80	32,784.85	0.00	1,566,648.65	4,132.23	1,659,240.02	1,645,000.00	0.99%
TOTAL CD'S			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL TEXPOOL			16,884,494.59	16,884,494.59	3,245,673.82	(5,740,000.00)	14,390,168.41	209,273.97	14,390,168.41	N/A	5.31%
TOTAL MONEY MARKET			(0.00)	(0.00)	0.00	0.00	(0.00)	0.00	(0.00)	N/A	0.00%
TOTAL REAL ESTATE			111,000.00	111,000.00	0.00	0.00	111,000.00	0.00	111,000.00	N/A	N/A
TOTAL ALL INVESTMENTS			51,124,995.88	51,833,136.89	5,248,571.03	(6,741,917.47)	60,339,780.45	339,114.92	49,640,730.88	N/A	3.07%



Wharton County Junior College
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INVESTMENT REPORT FOR THE FOURTH QUARTER FISCAL YEAR 2024

Period includes 6/01/2024 - 08/31/2024									
FUND/INVESTMENT	BEGINNING	CHANGES		ENDING	ENDING	PREVIOUS	INCOME		YIELD
	MARKET	ADDITIONS	DEDUCTIONS	MARKET	BOOK	YEAR - ENDING	TYPE	ACCRUED / RECEIVED	
	VALUE			VALUE	VALUE	BOOK VALUE FY 23			
CURRENT OPERATING									
INVESTMENT IN TEXPOOL	9,701,857.38	3,150,744.59	(5,500,000.00)	7,352,601.97	7,352,601.97	5,969,412.97	INTEREST	114,344.74	5.31%
INVESTMENT IN US GOVT TREASURIES	2,789,713.55	63,677.07	0.00	2,853,390.62	2,977,801.97	2,963,642.36	INTEREST	7,049.85	0.96%
INVESTMENT IN GOVERNMENT SECURITIES	11,520,360.40	1,220,943.49	(992,897.68)	11,748,406.21	12,165,612.61	12,161,904.42	INTEREST	49,110.22	1.83%
TOTAL INVESTMENT IN FUND	24,011,931.33	4,435,365.15	(6,492,897.68)	21,954,398.80	22,496,016.55	21,094,959.75		170,504.81	2.86%
WEIGHTED AVERAGE MATURITY OPERATING FUNDS (DAYS)	342.20								
ENDOWMENT									
INVESTMENT IN TEXPOOL	643,461.41	8,648.90	0.00	652,110.31	652,110.31	1,157,978.64	INTEREST	8,648.90	5.31%
INVESTMENT IN GOVERNMENT SECURITIES	2,891,452.48	40,282.44	0.00	2,931,734.92	2,999,900.00	2,000,000.00	INTEREST	18,601.64	2.46%
INVESTMENT IN MUNICIPAL OBLIGATIONS	1,533,863.80	32,784.85	0.00	1,566,648.65	1,659,240.02	1,667,409.06	INTEREST	4,132.23	0.99%
INVESTMENT IN STOCKS	680,105.86	103,199.96	(6,500.51)	776,805.31	109,860.50	109,860.50	DIVIDENDS	1,972.88	N/A
INVESTMENT IN MUTUAL FUNDS	7,864,461.53	382,179.89	0.00	8,246,641.42	6,230,847.37	6,464,964.21	DIVIDENDS	26,711.35	5.27%
INVESTMENT IN REAL ESTATE	111,000.00	0.00	0.00	111,000.00	111,000.00	111,000.00	LEASE	0.00	
TOTAL INVESTMENT IN FUND	13,724,345.08	567,096.04	(6,500.51)	14,284,940.61	11,762,958.20	11,511,212.41		60,067.00	3.74%
WEIGHTED AVERAGE MATURITY ENDOWMENT FUND (DAYS)	664.25								
PLANT									
INVESTMENT IN TEXPOOL	3,970,054.27	53,362.66	0.00	4,023,416.93	4,023,416.93	1,821,707.89	INTEREST	53,362.66	5.31%
INVESTMENT IN GOVERNMENT SECURITIES	7,522,707.51	159,338.55	0.00	7,682,046.06	7,996,300.00	7,996,300.00	INTEREST	22,043.29	1.10%
INVESTMENT IN STOCKS	34,977.17	490.96	(2,519.28)	32,948.85	0.00	0.00	DIVIDENDS	219.49	
TOTAL INVESTMENT IN FUND	11,527,738.95	213,192.17	(2,519.28)	11,738,411.84	12,019,716.93	9,818,007.89		75,625.44	2.51%

FUND/INVESTMENT									
	BEGINNING	CHANGES		ENDING	ENDING	PREVIOUS	INCOME		YIELD
	MARKET	ADDITIONS	DEDUCTIONS	MARKET	BOOK	YEAR - ENDING	TYPE	ACCRUED / RECEIVED	
	VALUE			VALUE	VALUE	BOOK VALUE FY 23			
BOND									
INVESTMENT IN TEXPOOL	420,105.19	5,646.75	0.00	425,751.94	425,751.94	403,640.14	INTEREST	5,646.75	5.31%
TOTAL INVESTMENT IN FUND	420,105.19	5,646.75	0.00	425,751.94	425,751.94	403,640.14		5,646.75	5.31%
WEIGHTED AVERAGE MATURITY PLANT & BOND FUNDS (DAYS)	346.28								
AGENCY									
INVESTMENT IN TEXPOOL	173,635.70	2,333.86	0.00	175,969.56	175,969.56	166,830.57	INTEREST	2,333.86	5.31%
TOTAL INVESTMENT IN FUND	173,635.70	2,333.86	0.00	175,969.56	175,969.56	166,830.57		2,333.86	5.31%
AUXILIARY									
INVESTMENT IN TEXPOOL	940,956.85	11,033.09	(240,000.00)	711,989.94	711,989.94	644,133.36	INTEREST	11,033.09	5.31%
TOTAL INVESTMENT IN FUND	940,956.85	11,033.09	(240,000.00)	711,989.94	711,989.94	644,133.36		11,033.09	5.31%
SCHOLARSHIP									
INVESTMENT IN TEXPOOL	1,023,708.07	13,759.92	0.00	1,037,467.99	1,037,467.99	1,131,788.13	INTEREST	13,759.92	5.31%
TOTAL INVESTMENT IN FUND	1,023,708.07	13,759.92	0.00	1,037,467.99	1,037,467.99	1,131,788.13		13,759.92	5.31%
RESTRICTED									
INVESTMENT IN TEXPOOL	10,715.72	144.05	0.00	10,859.77	10,859.77	10,295.65	INTEREST	144.05	5.31%
TOTAL INVESTMENT IN FUND	10,715.72	144.05	0.00	10,859.77	10,859.77	10,295.65		144.05	5.31%

	This period		Previous year				
TOTAL	50,339,790.45	48,640,730.88	44,780,867.90	TOTAL	339,114.92	3.07%	
stocks	809,754.16	109,860.50	109,860.50	stocks	2,192.37		
mutual funds	8,246,641.42	6,230,847.37	6,464,964.21	mutual funds	26,711.35		
US Treasuries	2,853,390.62	2,977,801.97	2,963,642.36	US Treasuries	7,049.85		
govt sec	22,362,187.19	23,161,812.61	22,158,204.42	govt sec	89,755.15		
Municipal Obligations	1,566,648.65	1,659,240.02	1,667,409.06	Municipal Oblig	4,132.23		
CD's	0.00	0.00	0.00	CD's	0.00		
Texpool	14,390,168.41	14,390,168.41	11,305,787.35	Texpool	209,273.97		
Money Market	(0.00)	(0.00)	(0.00)	Prosperity Accou	0.00		
Real Estate	111,000.00	111,000.00	111,000.00	Real Estate	0.00		
	50,339,790.45	48,640,730.88	44,780,867.90		339,114.92		

Wharton County Junior College					
Investment Weighted Average Maturity					
For Quarter Ending August 2024					
INVESTMENT DESCRIPTION	PURCHASE DATE	MATURITY DATE	MATURITY VALUE	DAYS TO MATURITY	WAM (DAYS)
OPERATING FUNDS					
CASH			13,325,207.64	1	0.47
GOVT SECUR-FMC-31424WLR1	7/31/2024	7/23/2027	1,000,000.00	1,056	37.07
GOVT SECUR-FFCB 3133ENDU1	11/15/2021	11/15/2024	1,000,000.00	76	2.67
GOVT SECUR-FFCB 3133EMMQ2	1/15/2021	1/13/2025	1,000,000.00	135	4.74
US TREASURY - 912828ZW3	6/22/2021	6/30/2025	1,000,000.00	303	10.64
GOVT SECUR-FFCB 3133ENAP5	10/14/2021	10/14/2025	1,000,000.00	409	14.36
GOVT SECUR-FFCB 3133ENFR6	12/9/2021	12/1/2025	1,000,000.00	457	16.04
US TREASURY - 91282CBQ3	1/20/2022	2/28/2026	1,000,000.00	546	19.16
GOVT SECUR-FFCB 3133EMSU7	3/9/2021	3/9/2026	1,000,000.00	555	19.48
GOVT SECUR-FFCB 3133EMZS4	5/18/2021	5/18/2026	1,000,000.00	625	21.94
US TREASURY - 91282CCP4	8/6/2021	7/31/2026	1,000,000.00	699	24.53
GOVT SECUR-FHLB 3130APHB4	10/28/2021	10/28/2026	1,000,000.00	788	27.66
GOVT SECUR-FHLB 3130APNZ4	11/18/2021	11/18/2026	1,000,000.00	809	28.40
GOVT SECUR-FHLB 3130AQRN0	1/27/2022	1/27/2027	1,000,000.00	879	30.85
GOVT SECUR-FHLB 3130ARBF7	4/1/2022	3/29/2027	1,165,000.00	940	38.44
GOVT SECUR-FHLB 3130AV6X5	3/28/2023	3/27/2028	1,000,000.00	1,304	45.77
TOTAL OPERATING FUNDS			28,490,207.64		
WEIGHTED AVERAGE MATURITY DAYS-OPERATING FUNDS					342.20
ENDOWMENT FUNDS					
CASH			711,200.62	1	0.13
GOVT SECUR-FFCB 3133EMVS8	4/14/2021	4/14/2025	1,000,000.00	226	42.19
GOVT SECUR-FHLB 3130ALVZ4	4/14/2021	4/14/2026	1,000,000.00	591	110.34
GOVT SECUR-FNMA 3135GARH6	4/22/2024	4/16/2029	1,000,000.00	1,689	315.34
MUNICIPAL OBLIGATION - 135591HF5 CANADIAN COUNTY OK ISD GO	6/24/2021	6/1/2026	1,645,000.00	639	196.25
TOTAL ENDOWMENT			5,356,200.62		
WEIGHTED AVERAGE MATURITY DAYS ENDOWMENT FUNDS					664.25
PLANT AND BONDS FUNDS					
CASH			4,612,849.31	1	0.37
GOVT SECUR-FHLMC 3134GXDZ4	3/4/2021	11/25/2024	1,000,000.00	86	6.82
GOVT SECUR-FHLB 3130ANK74	8/23/2021	5/23/2025	1,000,000.00	265	21.01
GOVT SECUR-FHLB 3130AMFV9	5/20/2021	11/20/2025	1,000,000.00	446	35.36
GOVT SECUR-FHLB 3130AKPQ3	1/28/2021	1/28/2026	1,000,000.00	515	40.83
GOVT SECUR-FHLB 3130ALYY4	4/29/2021	4/29/2026	1,000,000.00	606	48.05
GOVT SECUR-FHLB 3130AMYJ5	6/30/2021	6/30/2026	1,000,000.00	668	52.96
GOVT SECUR-FFCB 3133ENFN5	12/9/2021	11/30/2026	1,000,000.00	821	65.09
GOVT SECUR-FHLB 3130ARGQ8	4/14/2022	4/14/2027	1,000,000.00	956	75.80
TOTAL PLANT			12,612,849.31		
WEIGHTED AVERAGE MATURITY DAYS PLANT AND BOND FUNDS					346.28

WEIGHTED AVERAGE MATURITY FUND