



Wharton County
Junior College



Monthly Financial Reports

December 2021



Wharton County
Junior College

Revenue & Expenditure Summary

	Current Month	FISCAL 2022			FISCAL 2021			% OF	
		Y-T-D ACTUAL	Budget	% of Budget	Y-T-D ACTUAL	Budget	% of Budget	PRIOR YR	ACTUAL
Fund 1000 Revenues:									
State appropriations	\$ 883,999	\$ 4,001,261	\$ 9,305,255	43.00%	\$ 4,148,621	\$ 9,645,283	43.01%	96%	
Tuition and Fees	1,847,079	12,989,653	19,874,485	65.36%	13,839,192	20,193,815	68.53%	94%	
Advalorem Taxes	2,381,342	2,959,708	7,675,517	38.56%	2,966,087	7,232,397	41.01%	100%	
Mandatory Transfers	-	-	327,215	0.00%	-	2,485,869	0.00%	0%	
Non-mandatory Transfers	-	-	2,632,362	0.00%	-	15,000	0.00%	0%	
Other Revenues	15,109	(11,052)	439,901	-2.51%	76,506	439,501	17.41%	-14%	
Total Revenues	5,127,529	19,939,570	40,254,735	49.53%	21,030,406	40,011,865	52.56%	95%	
Expenditures:									
Salaries	1,877,466	7,173,592	23,212,016	30.90%	7,251,812	23,529,348	30.82%	99%	
Employee Benefits	427,902	1,524,408	5,974,322	25.52%	1,513,584	5,876,122	25.76%	101%	
Capital Expenditures	-	-	16,626	-	13,119	152,627	0.00%	0%	
Mandatory Transfers	-	-	367,800	0.00%	182,424	365,800	49.87%	0%	
Non-mandatory Transfers	-	183,344	-	-	-	-	0.00%	0%	
Other Expenditures	508,688	3,273,427	10,683,971	30.64%	2,764,081	10,087,968	27.40%	118%	
Total expenditures	2,815,056	12,154,770	40,254,735	30.19%	11,725,020	40,011,865	29.30%	104%	
Net increase/ (decrease) in net assets	\$ 2,312,473	\$ 7,784,800			\$ 9,305,386				
Less Outstanding encumbrances		(1,370,248)			(1,398,806)				
Net increase less encumbrances		\$ 6,414,552			\$ 7,906,580				

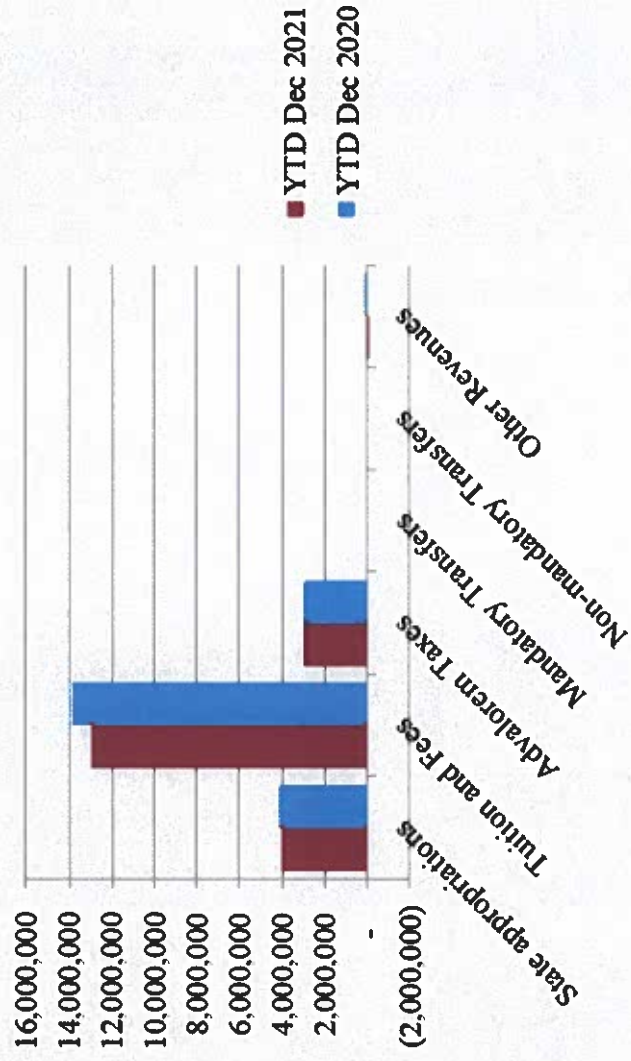
* Note: Net student receivables in the amount of \$3,667,929.31 are currently outstanding. Tuition and fees are subject to collection in future periods.



Wharton County
Junior College



Year to Date Revenues

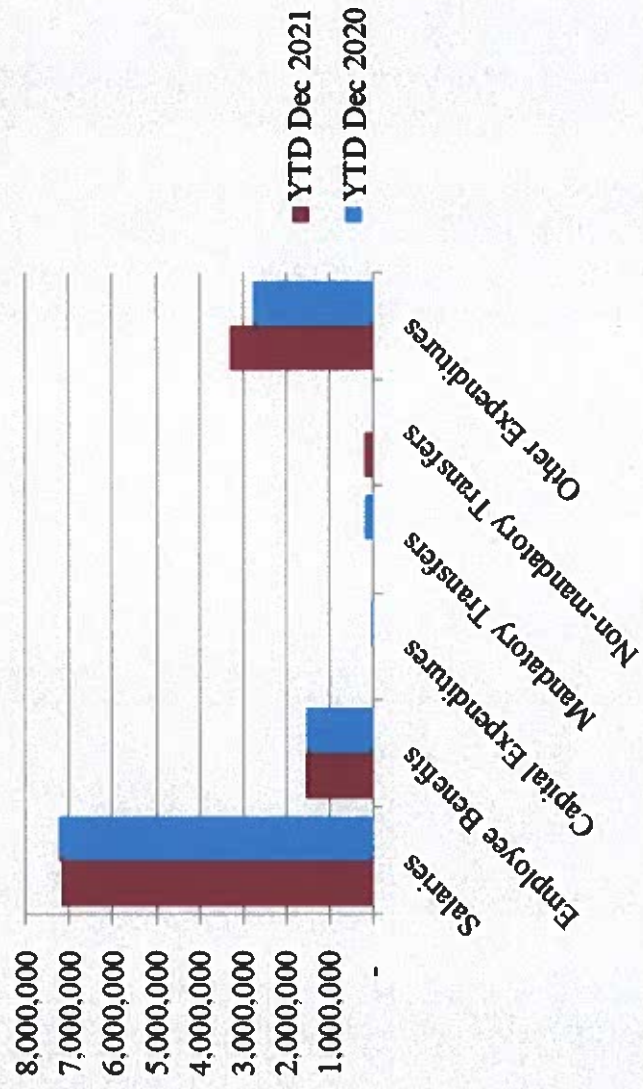




Wharton County
Junior College



Year to Date Expenses

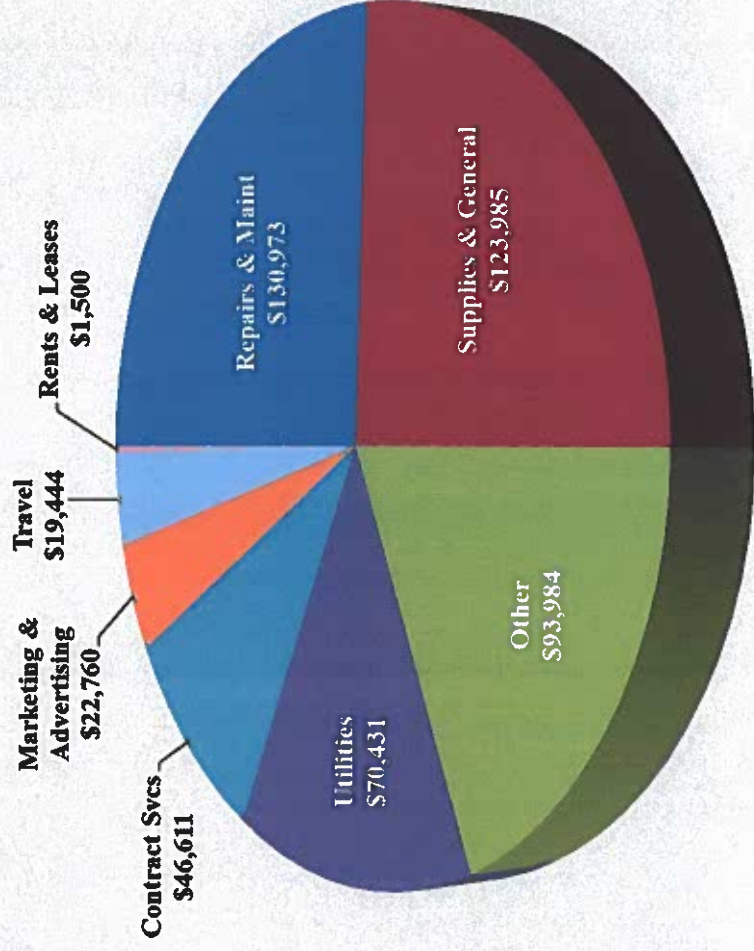




Wharton County
Junior College



Other Expenses for December





Wharton County
Junior College



Analysis of Student Receivable Outstanding As of December 31, 2021

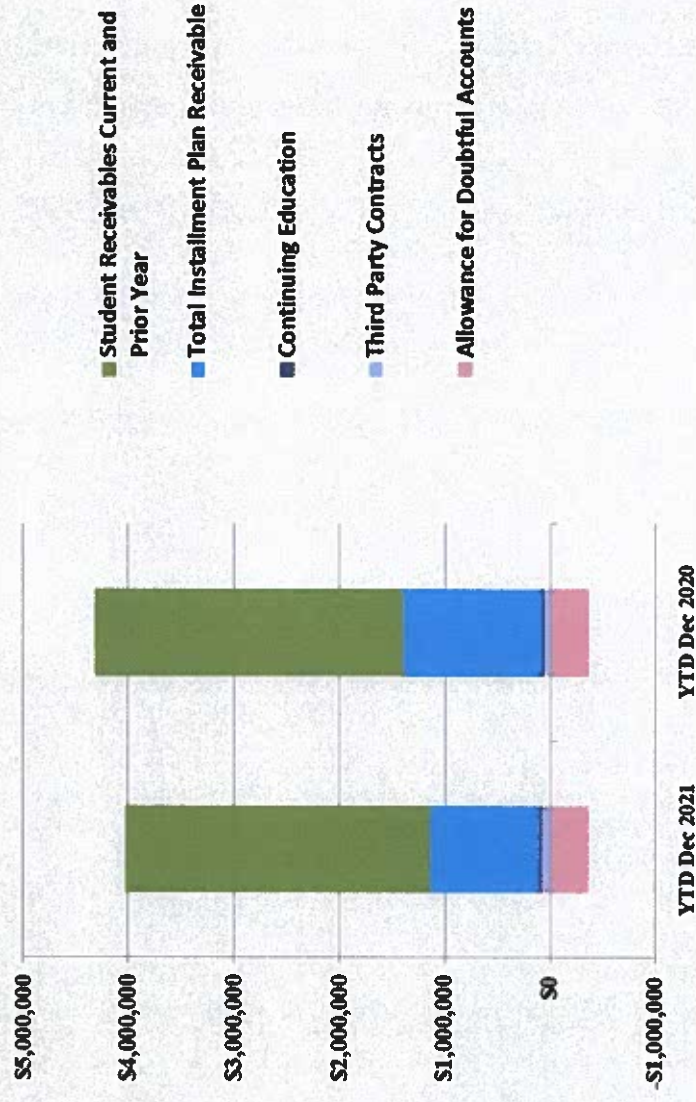
	2022	2021
Student Receivables Current and Prior Yr.	\$ 2,880,239.25	\$ 2,917,617.40
Installment Plan Receivable Due Fall Semester	\$ 64,966.12	\$ 248,653.08
Installment Plan Receivable Due Spring Semester	803,515.25	975,032.74
Installment Plan Receivable Summer I & II	0.00	0.00
Installment Plan Receivable Prior Years	181,061.80	100,397.91
Total Installment Plan Receivable	\$ 1,049,543.17	\$ 1,324,083.73
Third Party Contracts Receivable	\$ 77,974.40	\$ 59,437.00
Continuing Education Receivable	20,811.00	14,150.00
Allowance for Doubtful Accounts	(360,638.51)	(365,414.77)
Net Accounts Receivable	\$ 3,667,929.31	\$ 3,949,873.36



Wharton County
Junior College



AR by Category



COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

Governmental Fund Types

	Auxiliary Enterprise	Restricted Funds	Current Unrestricted	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	297,219	723,660	5,207,919	6,228,797	7,107,417
Cash Investments	305,423	396,348	15,437,489	16,139,261	14,850,391
Accounts Receivable	258,540	5,681	3,676,587	3,940,808	4,140,789
Taxes Receivable		--	1,595,488	1,595,488	1,748,260
Local, St & Fed Agency Receivable		338,977	--	338,977	175,630
Deposits		--	--	--	--
Due From Other Funds		266,395	--	266,395	594,346
Prepaid Expense	39,679	--	--	39,679	39,679
Property, Plant & Equipment		--	--	--	--
Deferred Outflows		--	11,262,749	11,262,749	10,199,905
TOTAL ASSETS AND OTHER DEBITS:	900,861	1,731,061	37,180,232	39,812,154	38,856,417
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable		9,836	68,073	77,909	81,940
Employee Benefits Payable	933	--	120,638	121,571	85,270
Payroll Taxes Payable		--	-1,678	-1,678	-1,183
Accrued Liabilities		--	--	--	--
Deferred Revenue		668,898	--	668,898	643,559
Long Term Debt		--	--	--	--
Net Pension Liability		--	9,228,835	9,228,835	8,860,813
Net OPEB Liability		--	29,644,663	29,644,663	27,673,977
Deposits Payable	62,385	--	11,878	74,263	64,263
Due To Other Funds		--	266,395	266,395	445,330
Scholarships-Designated Donations		76,642	--	76,642	89,439
Scholarships-Non-designated		771,527	--	771,527	673,783
Donatio		--	--	--	--
Deferred Inflows		--	9,370,516	9,370,516	9,436,008
TOTAL LIABILITIES:	63,318	1,526,904	48,709,320	50,299,542	48,053,198
EQUITY AND OTHER CREDITS:					
Control Accounts		--	--	--	--
Fund Balances		--	--	--	--
Prior Year Fund Balance		--	-19,417,360	-19,417,360	-19,417,360
Endowment Fund-Original		--	--	--	--
Endowment Fund-Income		--	--	--	--
FB Professional Development		--	--	--	--

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 22

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
(amounts expressed in dollars)

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Governmental Fund Types

	Auxiliary Enterprise	Restricted Funds	Current Unrestricted	Current Year 2022	Prior Year 2021
EQUITY AND OTHER CREDITS:					
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	45,719	1,855,182	1,370,248	3,271,149	1,741,355
Fund Balance	791,825	-1,651,024	6,518,023	5,658,823	8,479,224
Reserve For Operations		--	--		
TOTAL EQUITY AND OTHER CREDITS:	837,543	204,157	-11,529,089	-10,487,388	-9,196,781
TOTAL LIABILITIES,	900,861	1,731,061	37,180,232	39,812,154	38,856,417
EQUITY AND OTHER CREDITS:					

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Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
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Proprietary Fund Types

	Agency Funds	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	189,835	189,835	202,506
Cash Investments	59,122	59,122	59,104
Accounts Receivable	-	-	-
Taxes Receivable	-	-	-
Local, St & Fed Agency Receivable	-	-	-
Deposits	-	-	-
Due From Other Funds	-	-	-
Prepaid Expense	-	-	-
Property, Plant & Equipment	-	-	-
Deferred Outflows	-	-	-
TOTAL ASSETS AND OTHER DEBITS:	248,957	248,957	261,610
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	-	-	-
Deposits Payable	248,813	248,813	260,642
Due To Other Funds	-	-	-
Scholarships-Designated Donations	-	-	-
Scholarships-Non-designated	-	-	-
Donatio	-	-	-
Deferred Inflows	-	-	-
TOTAL LIABILITIES:	248,813	248,813	260,642
EQUITY AND OTHER CREDITS:			
Control Accounts	144	144	967
Fund Balances	-	-	-
Prior Year Fund Balance	-	-	-
Endowment Fund-Original	-	-	-
Endowment Fund-Income	-	-	-
FB Professional Development	-	-	-

REPORT FGRCOBS
COAS: W
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Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
(amounts expressed in dollars)

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Proprietary Fund Types

	Agency Funds	Current Year 2022	Prior Year 2021
EQUITY AND OTHER CREDITS:			
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:	144	144	967
TOTAL LIABILITIES,	248,957	248,957	261,610
EQUITY AND OTHER CREDITS:			

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 22

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
(amounts expressed in dollars)

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Fiduciary Fund Types

	Quasi Endowment Fund	Endowment Funds	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:				
ASSETS:				
Cash		823,912	823,912	1,833,577
Cash Investments		13,092,231	13,092,231	10,378,728
Accounts Receivable		14,531	14,531	6,732
Taxes Receivable		--		
Local, St & Fed Agency Receivable		--		
Deposits		--		
Due From Other Funds		--		
Prepaid Expense		--		
Property, Plant & Equipment		--		
Deferred Outflows		--		
TOTAL ASSETS AND OTHER DEBITS:		13,930,674	13,930,674	12,219,036
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 OPER Liability		--		
Deposits Payable		--		
Due To Other Funds		--		108,546
Scholarships-Designated Donations		--		
Scholarships-Non-designated		--		
Donatio				
Deferred Inflows		--		
TOTAL LIABILITIES:				108,546
EQUITY AND OTHER CREDITS:				
Control Accounts		--		
Fund Balances		--		
Prior Year Fund Balance		--		
Endowment Fund-Original		--		
Endowment Fund-Income		--		
FB Professional Development		--		

REPORT FGRCOBS
COAS: W
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Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
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Fiduciary Fund Types

	Quasi Endowment Fund	Endowment Funds	Current Year 2022	Prior Year 2021
EQUITY AND OTHER CREDITS:				
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		13,930,674	13,930,674	12,110,491
Reserve For Operations		--		
TOTAL EQUITY AND OTHER CREDITS:		13,930,674	13,930,674	12,110,491
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:		13,930,674	13,930,674	12,219,036

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Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
(amounts expressed in dollars)

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Account Groups						
	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash	7,951,132	170,187	--	-7,648,375	472,944	448,846
Cash Investments		384,778	--	9,366,612	9,751,390	8,819,061
Accounts Receivable		--	--	4,107	4,107	14,308
Taxes Receivable		--	--	--		
Local, St & Fed Agency Receivable		--	--	--		
Deposits		--	--	--		
Due From Other Funds		--	--	--		
Prepaid Expense		--	--	--		
Property, Plant & Equipment		--	36,066,751	--	36,066,751	37,154,782
Deferred Outflows		--	--	--		
TOTAL ASSETS AND OTHER DEBITS:	7,951,132	554,965	36,066,751	1,722,344	46,295,192	46,436,997
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable		--	--	--		
Employee Benefits Payable		--	--	--		
Payroll Taxes Payable		--	--	--		
Accrued Liabilities		--	--	--		
Deferred Revenue		--	--	--		
Long Term Debt		--	716,168	--	716,168	1,051,751
Net Pension Liability		--	--	--		
Net OPEB Liability		--	--	--		
Deposits Payable		--	--	--		
Due To Other Funds		--	--	--		40,470
Scholarships-Designated Donations		--	--	--		
Scholarships-Non-designated		--	--	--		
Donatio						
Deferred Inflows		--	--	--		
TOTAL LIABILITIES:			716,168		716,168	1,092,221
EQUITY AND OTHER CREDITS:						
Control Accounts		--	--	--		
Fund Balances		--	--	--		
Prior Year Fund Balance		--	--	--		
Endowment Fund-Original		--	--	--		
Endowment Fund-Income		--	--	--		
FB Professional Development		--	--	--		

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 22

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
(amounts expressed in dollars)

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Account Groups

	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Current Year 2022	Prior Year 2021
EQUITY AND OTHER CREDITS:						
FB Salary Equity	--	--	--	--		
FB Capital Equipment	--	--	35,517,646	--	35,517,646	34,920,157
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	7,266,915	554,965	1,580,408	659,091	10,061,379	10,424,619
Reserve For Operations	--	--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	7,266,915	554,965	37,098,054	659,091	45,579,025	45,344,776
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	7,266,915	554,965	37,814,222	659,091	46,295,192	46,436,997

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 22

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
(amounts expressed in dollars)

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Memorandum Only

	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	7,715,488	9,592,345
Cash Investments	39,042,004	34,107,284
Accounts Receivable	3,959,446	4,161,829
Taxes Receivable	1,595,488	1,748,260
Local, St & Fed Agency Receivable	338,977	175,630
Deposits		
Due From Other Funds	266,395	594,346
Prepaid Expense	39,679	39,679
Property, Plant & Equipment	36,066,751	37,154,782
Deferred Outflows	11,262,749	10,199,905
TOTAL ASSETS AND OTHER DEBITS:	100,286,977	97,774,060
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	77,909	81,940
Employee Benefits Payable	121,571	85,270
Payroll Taxes Payable	-1,678	-1,183
Accrued Liabilities		
Deferred Revenue	668,898	643,559
Long Term Debt	716,168	1,051,751
Net Pension Liability	9,228,835	8,860,813
Net OPEB Liability	29,644,663	27,673,977
Deposits Payable	323,076	324,905
Due To Other Funds	266,395	594,346
Scholarships-Designated Donations	76,642	89,439
Scholarships-Non-designated	771,527	673,783
Donatio		
Deferred Inflows	9,370,516	9,436,008
TOTAL LIABILITIES:	51,264,522	49,514,607
EQUITY AND OTHER CREDITS:		
Control Accounts	144	967
Fund Balances		
Prior Year Fund Balance	-19,417,360	-19,417,360
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	35,517,646	34,920,157
FB Investment Gain And Loss		
Fund Balance Receivables	-	-

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 22

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-DEC-2021
(With comparative totals for 31-DEC-2020)
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Memorandum Only

	Current Year 2022	Prior Year 2021
Reserved-Undesignated		
FBTC Operating Fund Balance		
Plant Fund Balance		
Bond Fund Balance		
Scholarship		
Fund Balance-Rounding Diff	-	-
Fund Balances:		
Reserve for Encumbrance	3,271,149	1,741,355
Fund Balance	29,650,876	31,014,334
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	49,022,455	48,259,453
TOTAL LIABILITIES,	100,286,977	97,774,060
EQUITY AND OTHER CREDITS:		

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INVESTMENTS

December 31, 2021

WHARTON COUNTY JUNIOR COLLEGE									
INVESTMENT IN TEXPOOL									
December 31, 2021									
MONTHLY INTEREST RATE 0.0376%									
	ACCOUNT	AVERAGE	END-OF-						YEAR-TO-
	NUMBER	DAILY	MONTH						DATE
FUND		<u>BALANCE</u>	<u>BALANCE</u>				<u>EARNINGS</u>		<u>EARNINGS</u>
UNRESTRICTED	2411100002	5,077,506.44	4,557,497.74				162.62		1,032.51
AUXILIARY	2411100001	305,413.52	\$305,422.93				9.72		35.39
RESTRICTED	2411100017	12,006.44	12,006.74				0.31		1.22
SCHOLARSHIP	2411100019	384,329.54	384,341.42				12.28		44.59
ENDOWMENT	2411100014	760,434.33	760,457.81				24.26		88.20
PLANT	2411100015	2,413,597.34	2,413,671.86				77.00		242.62
AGENCY	2411100016	59,119.91	59,121.69				1.84		6.79
92 RESERVE	2411100018	384,766.04	384,777.93				12.29		44.63
			\$8,877,298.12				\$300.32		\$1,495.95

WHARTON COUNTY JUNIOR COLLEGE															
HISTORY OF TEXPOOL INTEREST RATES															
MONTH	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
JANUARY	5.2718%	4.2460%	0.9529%	0.1630%	0.1587%	0.0875%	0.0986%	0.0273%	0.0465%	0.2674%	0.5385%	1.2989%	2.3892%	1.5925%	0.0793%
FEBRUARY	5.2802%	3.4374%	0.6690%	0.1512%	0.1470%	0.0903%	0.0935%	0.0283%	0.0441%	0.3010%	0.5591%	1.3438%	2.3972%	1.5908%	0.0431%
MARCH	5.2933%	2.9723%	0.5788%	0.1577%	0.1461%	0.1150%	0.1047%	0.0299%	0.0480%	0.3273%	0.6222%	1.5156%	2.4164%	1.0034%	0.0187%
APRIL	5.2738%	2.4471%	0.4762%	0.1662%	0.1122%	0.1110%	0.1022%	0.0336%	0.0524%	0.3380%	0.7121%	1.6704%	2.4344%	0.4552%	0.0135%
MAY	5.2568%	2.2812%	0.4326%	0.1935%	0.0838%	0.1246%	0.0715%	0.0244%	0.0553%	0.3399%	0.7689%	1.7159%	2.4005%	0.2685%	0.0102%
JUNE	5.2884%	2.2635%	0.3939%	0.2078%	0.0793%	0.1395%	0.0576%	0.0284%	0.0575%	0.3633%	0.8817%	1.8110%	2.3812%	0.2165%	0.0131%
JULY	5.2760%	2.2460%	0.3384%	0.2259%	0.0665%	0.1316%	0.0531%	0.0313%	0.0630%	0.3690%	0.9714%	1.8896%	2.3876%	0.2082%	0.0189%
AUGUST	5.2473%	2.2878%	0.3380%	0.2279%	0.0851%	0.1313%	0.0437%	0.0353%	0.0716%	0.3737%	0.9989%	1.9205%	2.1715%	0.1768%	0.0222%
SEPTEMBER	5.1330%	2.4068%	0.2822%	0.2165%	0.0929%	0.1572%	0.0394%	0.0333%	0.0850%	0.3799%	1.0151%	1.9953%	2.1635%	0.1474%	0.0279%
OCTOBER	4.9280%	1.9762%	0.2095%	0.2036%	0.0839%	0.1657%	0.0498%	0.0268%	0.0966%	0.3828%	1.0318%	2.1438%	1.9115%	0.1335%	0.0354%
NOVEMBER	4.7144%	1.8207%	0.2112%	0.1917%	0.1033%	0.1564%	0.0446%	0.0286%	0.1105%	0.3987%	1.0506%	2.2030%	1.6774%	0.1231%	0.0381%
DECEMBER	4.5565%	1.4855%	0.2090%	0.1587%	0.0871%	0.1506%	0.0372%	0.0418%	0.1863%	0.4570%	1.1764%	2.2872%	1.6226%	0.0909%	0.0376%

INVESTMENT REPORT

1ST QUARTER 2022

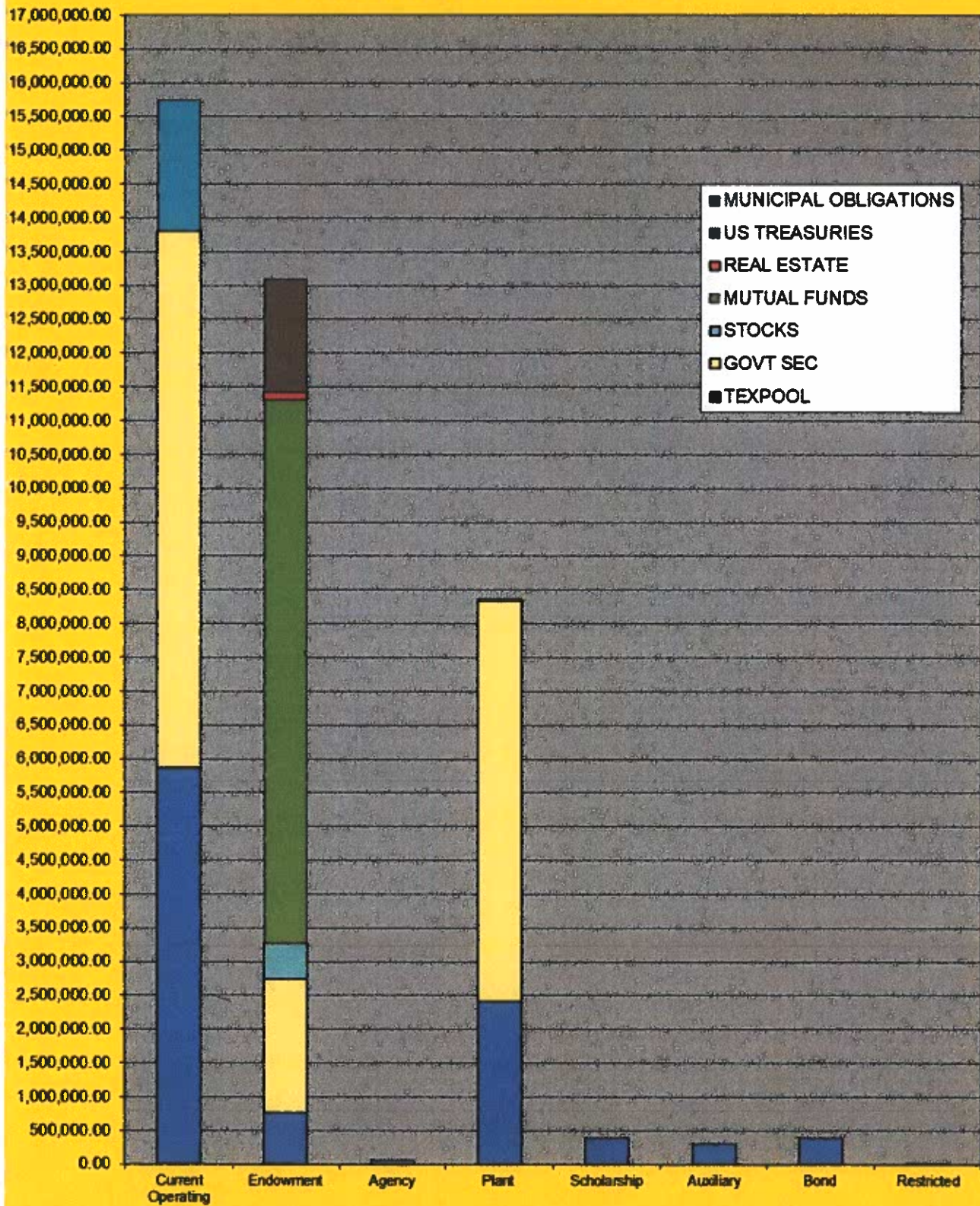
Period Beginning 09/01/21 Ending 11/30/21

November 30, 2021

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 17, 2021 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 Bryce Kocian, Investment Officer and Vice-President of Administrative Services, Wharton County Junior College, 911 Boling Highway, Wharton, Texas 77488. Phone: 979/532-6315 E-mail: brycek@wcjc.edu

INVESTMENTS BY FUND & TYPE



TOTAL INVESTMENT IN (as of period ending date 11/30/21)

	INCOME AMOUNT THIS QUARTER (Earned & Accrued)	QUARTER ENDING MARKET VALUE (Includes gains and losses)
TEXPOOL	\$ 1,195.63	\$ 10,192,804.77
US TREASURIES	\$ 3,285.93	\$ 1,951,953.00
GOVERNMENT SECURITIES	\$ 23,926.83	\$ 15,829,831.54
MUNICIPAL OBLIGATIONS	\$ 4,120.75	\$ 1,666,681.10
STOCKS	\$ 2,261.24	\$ 567,016.03
MUTUAL FUNDS	\$ 247,461.62	\$ 8,036,448.00
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.



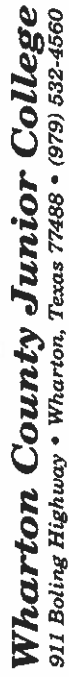
Bryce D. Kocian, Investment Officer



Cynthia Ward, Investment Officer

Wharton County Junior College 211 Belling Highway • Wharton, Texas 77460 • (979) 658-0800 Quarter Ending November 30, 2021 FY 22												
SUMMARY												
FUND	S&P CREDIT RATING	MATURITY DATE	BEGINNING BOOK VALUE	BEGINNING MARKET VALUE	ADDITIONS	DEDUCTIONS	CHANGES	ENDING MARKET VALUE	INCOME ACCRUED OR RECEIVED	ENDING BOOK VALUE	MATURITY VALUE	YIELD
CURRENT OPERATING												
TEXPOOL	AAAm	N/A	10,656,726.24	10,656,726.24	3,230,668.85	(8,014,253.00)		5,873,142.09	868.89	5,873,142.09	N/A	0.03%
US GOVT TREASURIES	0.00	06/30/25	983,033.16	987,305.00	1,104.42	(13,604.42)		974,805.00	1,727.71	984,137.58	1,000,000.00	0.70%
US GOVT TREASURIES	0.00	07/31/26	995,937.50	993,203.00	0.00	(18,055.00)		975,148.00	1,558.22	995,937.50	1,000,000.00	0.71%
TOTAL US GOVT TREASURIES			1,978,970.66	1,980,508.00	1,104.42	(28,659.42)		1,951,953.00	3,285.93	1,980,075.08	2,000,000.00	0.70%
GOVT SECUR-FFCB	AA+	01/13/25	997,220.00	995,105.15	0.00	(8,346.60)		985,758.46	747.94	987,220.00	1,000,000.00	0.37%
GOVT SECUR-FFCB	AA+	03/09/26	1,000,000.00	1,002,146.10	0.00	(14,425.81)		987,720.29	1,961.84	1,000,000.00	1,000,000.00	0.80%
GOVT SECUR-FHLB	AA+	07/28/24	1,000,000.00	1,000,494.77	0.00	(5,457.52)		995,037.25	1,239.72	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	10/28/26	-	0.00	998,750.00	(8,065.82)		991,684.38	994.52	999,750.00	1,000,000.00	1.11%
GOVT SECUR-FHLB	AA+	10/14/25	-	0.00	999,500.00	(14,064.95)		985,435.05	1,030.14	999,500.00	1,000,000.00	0.81%
GOVT SECUR-FFCB	AA+	11/15/24	-	0.00	1,000,000.00	(3,834.16)		996,165.84	304.11	1,000,000.00	1,000,000.00	0.74%
GOVT SECUR-FHLB	AA+	11/18/26	-	0.00	1,000,000.00	(4,581.39)		995,418.61	420.82	1,000,000.00	1,000,000.00	1.28%
GOVT SECUR-FFCB	AA+	05/18/26	1,000,000.00	1,004,407.37	0.00	(15,088.58)		989,318.79	2,208.85	1,000,000.00	1,000,000.00	0.90%
TOTAL GOVT SECUR			3,997,220.00	4,002,153.39	3,999,250.00	(74,864.72)		7,976,535.67	8,905.74	7,996,476.00	8,000,000.00	0.81%
TOTAL INVESTMENT IN FUND			16,632,916.90	16,639,367.63	7,231,023.27	(8,116,777.14)		15,751,633.76	13,081.56	16,849,687.17	10,000,000.00	0.51%
ENDOWMENT												
TEXPOOL	AAAm	N/A	760,369.61	760,369.61	63.94	0.00		760,433.55	63.94	760,433.55	N/A	0.03%
STOCK-NCR	BB-	N/A	180.04	764.64	0.00	(64.44)		700.20	0.00	180.04	N/A	N/A
STOCK-TERADATA	Not Rated	N/A	503.64	984.42	0.00	(202.66)		781.56	0.00	503.64	N/A	N/A
STOCK-BankAmerica Corp(Nations) (Barnett)	A-	N/A	10,615.28	9,853.00	641.82	0.00		10,494.82	49.56	10,615.28	N/A	N/A
STOCK-Team Inc	Not Rated	N/A	5,504.40	761.80	0.00	(532.10)		229.50	0.00	5,504.40	N/A	N/A
STOCK-VALERO	BBB	N/A	1,868.00	13,262.00	128.00	0.00		13,388.00	392.00	1,868.00	N/A	N/A
STOCK-TENNECO	B+	N/A	69.51	327.60	0.00	(107.10)		220.50	0.00	69.51	N/A	N/A
STOCK-OCIDENTAL	BB	N/A	8,492.98	13,153.28	2,027.52	0.00		15,180.80	5.12	8,492.98	N/A	N/A
STOCK-OCIDENTAL WARRANTS	BB	N/A	0.00	647.68	132.32	0.00		800.00	0.00	0.00	N/A	N/A
STOCK-EXXONMOBIL	AA-	N/A	8,734.00	10,904.00	1,064.00	0.00		11,968.00	174.00	8,734.00	N/A	N/A
STOCK-TENET HEALTHCARE	B	N/A	4,594.99	2,591.90	0.00	(84.32)		2,477.58	0.00	4,594.99	N/A	N/A
STOCK-WALMART	AA	N/A	19,688.00	59,240.00	0.00	(2,988.00)		56,252.00	220.00	19,688.00	N/A	N/A
STOCK-DUKE ENERGY	BBB+	N/A	19,978.57	30,246.74	0.00	(2,210.85)		28,035.89	284.67	19,978.57	N/A	N/A
STOCK-ENBRIDGE INC	BBB+	N/A	6,444.90	5,935.81	0.00	(267.27)		5,668.54	74.99	6,444.90	N/A	N/A
STOCK-IBM	A-	N/A	5,348.40	8,420.40	0.00	(1,394.40)		7,026.00	98.40	5,348.40	N/A	N/A
STOCK-KYNDRYL	BBB-	N/A	0.00	0.00	188.60	0.00		188.60	0.00	0.00	N/A	N/A
STOCK-APPLE COMPUTER	AA+	N/A	5,304.82	340,096.20	30,172.80	0.00		370,272.00	492.80	5,304.82	N/A	N/A
STOCK-ARKEMA	BBB+	N/A	217.20	796.09	0.00	(15.38)		780.71	0.00	217.20	N/A	N/A
STOCK-TOTAL ENERGIES SE	A	N/A	14,385.28	11,781.14	452.20	0.00		12,233.34	146.43	14,385.28	N/A	N/A
TOTAL STOCK			109,930.01	609,739.50	34,926.36	(7,666.72)		536,699.14	1,937.97	109,930.01	N/A	N/A
MUTUAL FUND-DREYFUS MDCR INDX	NA	N/A	2,620,257.16	2,981,180.63	0.00	(41,987.35)		2,939,213.28	0.00	2,620,257.16	N/A	10.48%
MUTUAL FUND-FIDELITY SEL UTIL	NA	N/A	813,963.49	1,103,226.21	0.00	(2,322.59)		1,100,906.62	0.00	813,963.49	N/A	2.67%
MUTUAL FUND-FIDELITY SMALL CAP GRO	NA	N/A	1,045,426.03	1,872,417.98	239,499.76	(329,434.50)		1,782,483.24	239,499.76	1,284,925.79	N/A	29.65%
MUTUAL FUND-VOYA CORP LEAD TRST	NA	N/A	705,027.45	1,033,478.54	38,508.75	0.00		1,071,985.29	0.00	705,027.45	N/A	2.44%
MUTUAL FUND-VNGRD HI DIV YIELD INDX	NA	N/A	756,377.32	1,151,506.46	7,981.86	(17,608.75)		1,141,859.57	7,981.86	764,339.18	N/A	4.26%
TOTAL MUTUAL FUNDS			5,940,781.45	8,141,812.82	285,968.37	(397,333.19)		8,036,446.00	247,461.62	6,188,243.07	N/A	10.94%
GOVT SECUR-FFCB	AA+	04/14/25	1,000,000.00	1,005,349.33	0.00	(16,954.22)		988,385.11	1,710.82	1,000,000.00	1,000,000.00	0.68%
GOVT SECUR-FHLB	AA+	04/14/26	1,000,000.00	1,003,042.45	0.00	(10,468.05)		992,574.40	2,578.63	1,000,000.00	1,000,000.00	1.04%
TOTAL GOVT SECUR			2,000,000.00	2,008,391.78	0.00	(27,422.27)		1,980,969.51	4,289.45	2,000,000.00	2,000,000.00	0.87%
MUNICIPAL OBLIGATIONS	AA	06/01/26	1,683,702.50	1,695,172.50	0.00	(26,461.40)		1,668,681.10	4,120.75	1,681,671.40	1,645,000.00	0.96%
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			10,805,763.57	13,226,498.21	320,858.67	(455,113.58)		13,092,231.30	257,873.73	10,851,278.03	3,645,000.00	5.40%

FUND	S&P CREDIT RATING	MATURITY DATE	BEGINNING BOOK VALUE	BEGINNING MARKET VALUE	CHANGES ADDITIONS	DEDUCTIONS	ENDING MARKET VALUE	INCOME ACCRUED OR RECEIVED	ENDING BOOK VALUE	MATURITY VALUE	YIELD
PLANT											
TEXPOOL (except Tech Center acct)	AAAm	N/A	2,413,429.24	2,413,429.24	1,000,185.62	(1,000,000.00)	2,413,594.86	185.62	2,413,594.86	N/A	0.03%
GOVT SECUR-FNLB	AA+	09/30/26	1,000,000.00	1,002,450.59	0.00	(12,518.94)	989,931.65	2,483.15	1,000,000.00	1,000,000.00	1.00%
GOVT SECUR-FHLMC	AA+	11/25/24	999,000.00	1,000,728.25	0.00	(13,833.53)	986,894.72	1,103.42	999,000.00	1,000,000.00	0.48%
GOVT SECUR-FHLB	AA+	01/28/26	1,000,000.00	994,486.61	0.00	(12,938.73)	981,547.88	1,448.03	1,000,000.00	1,000,000.00	0.58%
GOVT SECUR-FHLB	AA+	04/28/26	1,000,000.00	1,003,282.86	0.00	(10,630.27)	992,652.69	2,603.43	1,000,000.00	1,000,000.00	1.05%
GOVT SECUR-FHLB	AA+	05/23/25	1,000,000.00	1,000,883.75	0.00	(20,911.77)	979,971.98	1,248.57	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	11/20/25	1,000,000.00	1,001,750.92	0.00	(10,000.48)	991,750.44	1,839.04	1,000,000.00	1,000,000.00	0.75%
TOTAL GOVT SECURITIES			5,999,000.00	6,003,351.06	0.00	(81,037.72)	5,922,313.36	10,731.64	5,999,000.00	6,000,000.00	0.73%
STOCK- HEWLETT PACKARD (HP Inc)	BBB	N/A		2,349.46	437.86	0.00	2,787.12	0.00	0.00	N/A	N/A
STOCK- HP ENTERPRISE CO	BBB	N/A		1,221.34	0.00	(87.89)	1,133.65	24.79	0.00	N/A	N/A
STOCK- DXC TECHNOLOGY (Spin off of HP)	BBB -	N/A		220.32	0.00	(40.38)	179.94	0.00	0.00	N/A	N/A
STOCK- MICRO FOCUS (Spin off of HPE - 10)	BB-	N/A		48.32	0.00	(10.24)	38.08	0.00	0.00	N/A	N/A
STOCK- COCA COLA (The Coca-Cola Co)	A+	N/A		1,914.54	0.00	(131.24)	1,783.30	14.28	0.00	N/A	N/A
STOCK- DEVON ENERGY	BBB-	N/A		17,139.00	7,255.80	0.00	24,394.80	284.20	0.00	N/A	N/A
TOTAL STOCK			0.00	22,892.98	7,693.46	(269.55)	30,316.89	323.27	0.00	N/A	N/A
TOTAL INVESTMENT IN FUND			8,412,429.24	8,439,683.30	1,007,859.06	(1,081,307.27)	8,366,235.11	11,220.53	8,412,594.86	6,000,000.00	0.53%
BOND											
TEXPOOL	AAAm	N/A	384,733.30	384,733.30	32.34	0.00	384,765.64	32.34	384,765.64	N/A	0.03%
AUXILIARY											
TEXPOOL	AAAm	N/A	305,387.54	305,387.54	25.67	0.00	305,413.21	25.67	305,413.21	N/A	0.03%
SCHOLARSHIP											
TEXPOOL	AAAm	N/A	384,286.83	384,286.83	32.31	0.00	384,319.14	32.31	384,319.14	N/A	0.03%
AGENCY											
TEXPOOL	AAAm	N/A	59,114.90	59,114.90	4.95	0.00	59,119.85	4.95	59,119.85	N/A	0.03%
RESTRICTED											
TEXPOOL	AAAm	N/A	12,005.52	12,005.52	0.91	0.00	12,006.43	0.91	12,006.43	N/A	0.03%
TOTAL STOCKS											
TOTAL MUTUAL FUNDS			109,930.01	532,832.48	42,519.82	(8,136.27)	567,016.03	2,261.24	109,930.01	N/A	N/A
TOTAL US TREASURIES			5,940,781.45	8,141,812.82	285,968.37	(391,333.19)	8,036,448.00	247,461.62	6,188,243.07	N/A	10.84%
TOTAL GOVT SECURITIES			1,978,970.66	1,980,508.00	1,104.42	(29,659.42)	1,951,953.00	3,285.93	1,980,075.08	2,000,000.00	0.70%
TOTAL MUNICIPAL OBLIGATIONS			11,996,220.00	12,013,946.25	3,999,250.00	(183,324.71)	15,829,831.54	23,928.83	15,995,470.00	16,000,000.00	0.80%
TOTAL CD'S			1,653,782.50	1,685,172.50	0.00	(28,491.40)	1,656,681.10	4,120.78	1,681,671.40	1,645,000.00	0.99%
TOTAL TEXPOOL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL MONEY MARKET			14,976,063.18	14,976,063.18	4,230,994.59	(9,014,263.00)	10,192,804.77	1,195.63	10,192,804.77	N/A	0.03%
TOTAL REAL ESTATE			(0.00)	(0.00)	0.00	0.00	(0.00)	0.00	(0.00)	N/A	0.00%
TOTAL ALL INVESTMENTS			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			36,796,667.80	39,451,095.23	8,599,837.20	(9,655,197.99)	38,355,734.44	282,252.00	36,259,194.33	N/A	1.74%



Period includes 09/01/2021 - 11/30/2021

1/11/2022

FUND/INVESTMENT														
	BEGINNING		CHANGES		ENDING		PREVIOUS		INCOME		YIELD			
	MARKET				MARKET		ENDING	YEAR -		ACCRUED /				
	VALUE	ADDITIONS	DEDUCTIONS	VALUE	VALUE	BOOK	VALUE	BOOK VALUE FY 21	TYPE	RECEIVED				
BOND														
INVESTMENT IN TEXPOOL	384,733.30	32.34	0.00	384,765.64	384,765.64		384,733.30		INTEREST	32.34	0.03%			
TOTAL INVESTMENT IN FUND	384,733.30	32.34	0.00	384,765.64	384,765.64		384,733.30			32.34	0.03%			
WEIGHTED AVERAGE MATURITY PLANT & BOND FUNDS (DAYS)	839.62													
AGENCY														
INVESTMENT IN TEXPOOL	59,114.90	4.95	0.00	59,119.85	59,119.85		59,114.90		INTEREST	4.95	0.03%			
TOTAL INVESTMENT IN FUND	59,114.90	4.95	0.00	59,119.85	59,119.85		59,114.90			4.95	0.03%			
AUXILIARY														
INVESTMENT IN TEXPOOL	305,387.54	25.67	0.00	305,413.21	305,413.21		305,387.54		INTEREST	25.67	0.03%			
TOTAL INVESTMENT IN FUND	305,387.54	25.67	0.00	305,413.21	305,413.21		305,387.54			25.67	0.03%			
SCHOLARSHIP														
INVESTMENT IN TEXPOOL	384,296.83	32.31	0.00	384,329.14	384,329.14		384,296.83		INTEREST	32.31	0.03%			
TOTAL INVESTMENT IN FUND	384,296.83	32.31	0.00	384,329.14	384,329.14		384,296.83			32.31	0.03%			
RESTRICTED														
INVESTMENT IN TEXPOOL	12,005.52	0.91	0.00	12,006.43	12,006.43		12,005.52		INTEREST	0.91	0.03%			
TOTAL INVESTMENT IN FUND	12,005.52	0.91	0.00	12,006.43	12,006.43		12,005.52			0.91	0.03%			

		This period		Previous year	
TOTAL	38,355,734.44	36,259,194.33	36,796,667.80	TOTAL	282,252.00
stocks	567,016.03	109,930.01	109,930.01	stocks	2,261.24
mutual funds	8,036,448.00	6,188,243.07	5,940,781.45	mutual funds	247,461.62
US Treasuries	1,951,953.00	1,980,075.08	1,978,970.66	US Treasuries	3,285.93
govt sec	15,829,831.54	15,995,470.00	11,996,220.00	govt sec	23,926.83
Municipal Obligations	1,666,681.10	1,681,671.40	1,683,702.50	Municipal Oblig	4,120.75
CD's	0.00	0.00	0.00	CD's	0.00
Texpool	10,192,804.77	10,192,804.77	14,976,063.18	Texpool	1,195.63
Money Market	(0.00)	(0.00)	(0.00)	Prosperity Accol	0.00
Real Estate	111,000.00	111,000.00	111,000.00	Real Estate	0.00
	38,355,734.44	36,259,194.33	36,796,667.80		282,252.00

Wharton County Junior College							
Investment Weighted Average Maturity							
For Quarter Ending November 2021							
INVESTMENT DESCRIPTION	PURCHASE DATE	MATURITY DATE	MATURITY VALUE	DAYS TO MATURITY	WAM (DAYS)		
OPERATING FUNDS							
CASH							
GOVT SECUR-FHLB 3130ALYR9	4/26/2021	7/26/2024	12,206,292.91	1	0.55		
GOVT SECUR-FFCB 3133ENDU1	10/15/2021	11/15/2024	1,000,000.00	969	43.64		
GOVT SECUR-FFCB 3133EMMQ2	1/15/2021	1/13/2025	1,000,000.00	1,081	48.68		
US TREASURY - 91282ZW3	6/22/2021	6/30/2025	1,000,000.00	1,140	51.34		
GOVT SECUR-FFCB 3133ENAP5	10/14/2021	10/14/2025	1,000,000.00	1,308	58.90		
GOVT SECUR-FFCB 3133EMSU7	3/9/2021	3/9/2026	1,000,000.00	1,414	63.68		
GOVT SECUR-FFCB 3133EMZS4	5/18/2021	5/18/2026	1,000,000.00	1,560	70.25		
US TREASURY - 91282CCP4	8/6/2021	7/31/2026	1,000,000.00	1,630	73.40		
GOVT SECUR-FHLB 3130APHB4	10/28/2021	10/28/2026	1,000,000.00	1,704	76.74		
GOVT SECUR-FHLB 3130APNZ4	11/18/2021	11/18/2026	1,000,000.00	1,793	80.74		
TOTAL OPERATING FUNDS			22,206,292.91	1,814	81.69		
WEIGHTED AVERAGE MATURITY DAYS-OPERATING FUNDS							
							649.60
ENDOWMENT FUNDS							
CASH							
GOVT SECUR-FFCB 3133EMVS8	4/14/2021	4/14/2025	997,178.21	1	0.21		
GOVT SECUR-FHLB 3130ALVZ4	4/14/2021	4/14/2026	1,000,000.00	1,231	265.18		
MUNICIPAL OBLIGATION - 135591HF5			1,000,000.00	1,596	343.80		
CANADIAN COUNTY OK ISD GO	6/24/2021	6/1/2026	1,845,000.00	1,844	582.57		
TOTAL ENDOWMENT			4,842,178.21				
WEIGHTED AVERAGE MATURITY DAYS ENDOWMENT FUNDS							
							1191.76
PLANT AND BONDS FUNDS							
CASH							
GOVT SECUR-FHLMC 3134GXDZ4	3/4/2021	11/25/2024	4,266,866.12	1	0.42		
GOVT SECUR-FHLB 3130ANK74	8/23/2021	5/23/2025	1,000,000.00	1,091	106.26		
GOVT SECUR-FHLB 3130AMFV9	5/20/2021	11/20/2025	1,000,000.00	1,270	123.70		
GOVT SECUR-FHLB 3130AKPQ3	1/28/2021	1/28/2026	1,000,000.00	1,451	141.33		
GOVT SECUR-FHLB 3130ALYY4	4/29/2021	4/29/2026	1,000,000.00	1,520	148.05		
GOVT SECUR-FHLB 3130AMYJ5	6/30/2021	6/30/2026	1,000,000.00	1,611	156.91		
TOTAL PLANT			10,266,866.12	1,673	162.95		
WEIGHTED AVERAGE MATURITY DAYS PLANT AND BOND FUNDS							
							839.62

WEIGHTED AVERAGE MATURITY FUND