

Monthly Financial Reports

April 2017



Revenue & Expenditure Summary

F	IS	CA	L	20	1	7

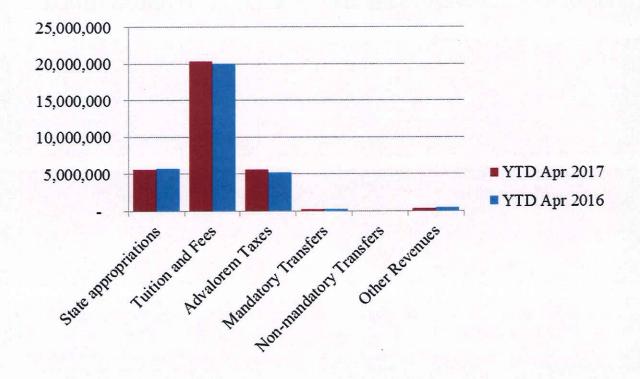
FISCAL 2016

	Current	Y-T-I		Budget	% of	1 - 1	Y-T-D		Budget	% of	PRIOR Y
	Month	ACTU	\L		Budget		ACTUAL			Budget	ACTUAL
Fund 1000	No Nation Kind										
Revenues:											
State appropriations	\$ 866,403	\$ 5,64	4,115	\$ 9,112,077	61.94%	\$	5,670,768	\$	9,112,077	62.23%	100%
Tuition and Fees	1,702,948	20,33	9,860	21,903,163	92.86%		20,068,123	13	21,244,443	94.46%	101%
Advalorem Taxes	40,138	5,62	0,543	5,800,669	96.89%		5,158,866		5,238,000	98.49%	109%
Mandatory Transfers	244,115	24	4,115	1,524,761	16.01%		245,286		302,500	81.09%	100%
Non-mandatory Transfers			-	1,229,101	0.00%				209,111	0.00%	0%
Other Revenues	22,587	31	3,118	517,579	60.50%		440,378		443,101	99.39%	71%
Total Revenues	2,876,191	32,16	1,751	40,087,350	80.23%		31,583,420		36,549,232	86.41%	102%
Expenditures:											
Salaries	1,798,676	14,21	9,059	22,333,344	63.67%		13,735,868		21,356,446	64.32%	104%
Employee Benefits	415,149	3,05	2,588	5,234,612	58.32%		2,934,130		4,940,274	59.39%	104%
Capital Expenditures	76,308	44	7,234	1,303,015	34.32%		116,202	11	55,079	210.97%	385%
Mandatory Transfers		. 36	0,962	361,800	99.77%		203,825	HI	357,300	57.05%	177%
Non-mandatory Transfers			-		0.00%				-	0.00%	0%
Other Expenditures	894,979	6,02	9,305	10,854,579	55.55%		5,895,288		9,840,133	59.91%	102%
Total expenditures	3,185,112	24,10	9,148	40,087,350	60.14%		22,885,313		36,549,232	62.62%	105%
Net increase/											
(decrease) in net assets	\$ (308,921	\$ 8,05	2,603			\$	8,698,107				
Less Outstanding encumbra	inces	(1,99	9,176)				(1,918,419)				
Net increase less encumbra	nces	\$ 6.05	3,427			\$	6,779,688	e -			

^{*} Note: Net student receivables in the amount of \$ 1,538,384.53, are currently outstanding. Tuition and fees are subject to collection in future periods.

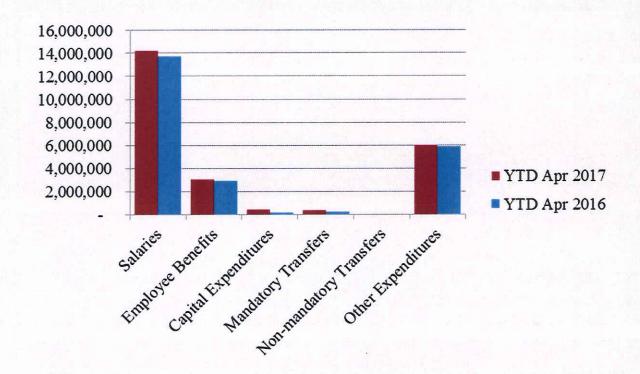


Year to Date Revenues





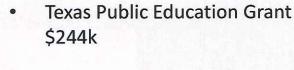
Year to Date Expenses

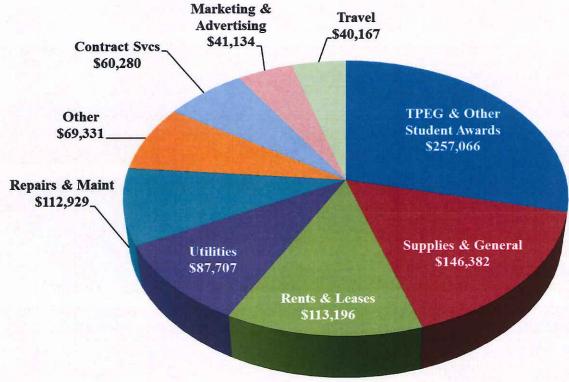




Other Expenses for April







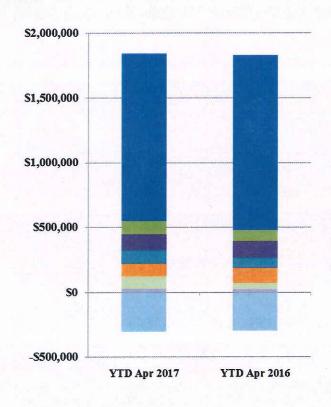


Analysis of Student Receivable Outstanding As of April 30, 2017

2017		2016
\$ 1,294,024.97	\$	1,350,038.42
\$ 101,456.75		87,966.86
126,494.16		125,672.35
100,205.15		78,494.50
93,446.26		116,450.79
\$ 421,602.32	\$	408,584.50
\$ 99,059.84	\$	48,366.59
27,642.50		23,684.00
(303,945.10)		(299,691.73)
\$ 1,538,384.53	\$	1,530,981.78
\$ \$	\$ 1,294,024.97 \$ 101,456.75 126,494.16 100,205.15 93,446.26 \$ 421,602.32 \$ 99,059.84 27,642.50	\$ 1,294,024.97 \$ \$ 101,456.75 126,494.16 100,205.15 93,446.26 \$ 421,602.32 \$ \$ 99,059.84 27,642.50 (303,945.10)



AR by Category



- **Student Receivables Current**
- Installment Plan Fall Semester
- Installment Plan Spring Semester
- Installment Plan Summer I & II
- Installment Plan Prior Years
- Third Party Contracts
- **Continuing Education**
- Allowance for Doubtful Accounts

COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

REPORT FGRCOBS COAS: W FISCAL YEAR: 17

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

Governmental Fund Types

Cash						
ASSETS and OTHER DEBITS: ASSETS: 402.220 717.212 2.794.014 3.913.466 2.841.511 Cash Investments 701.231 576.649 16.687.215 17.965.095 18.899.164 Accounts Receivable 26.053 5.681 1.553.905 1.585.639 1.574.105 Taxes Receivable 8.274 8.274 8.274.105 Local, St. & Ped Agency Receivable 8.274 8.274 1.51.129 Due From Other Funds 3.5.057 3.5.057 33.304 Property, Plant & Equipment 2.267.905 2.267.905 886.346 TOTAL ASSETS AND OTHER DEBITS: 1.164.561 1.307.817 23.652.381 26.124.758 24.599.688 Liabilities, equity and other credits LIABILITIES: 1.128 9.274 9.274.164 96.337 2.5.081 Employee Benefits Payable 3.120 19.072 74.146 96.337 2.5.081 Employee Benefits Payable 1.174.164 174.164 174.164 165.983 Payroll Taxes Payable 1.174.164 174.164 174.164 165.983 Local Taxes Payable 1.174.164 174.164 174.164 175.081 Long Term Debt 1.128 1.12		Auxiliant	Pactrioted	Current	The second secon	
ASSETS and OTHER DEBITS: ASSETS: Cash Investments						2016
ASSETS: Cash		шестрато				
Cash	ASSETS and OTHER DEBITS:				-	
Cash Investments 701,331 576,649 16,687,215 17,965,095 18,899,164 Accounts Receivable 26,053 5,681 1,553,095 1,585,639 1,574,105 Taxes Receivable 8,274 - 349,322 349,322 320,601 Local, St & Ped Agency Receivable 8,274 - 8,274 15,129 Due From Other Funds - 35,057 - 5,21 5,057 33,304 Property, Plant & Equipment - 2,267,905 2,267,905 886,346 TOTAL ASSETS AND OTHER DEBITS: 1,164,561 1,307,817 23,652,381 26,124,758 24,599,688 Liabilities, equity and other credits LIABILITIES: Accounts Payable 3,120 19,072 74,146 96,337 -25,081 Employee Benefits Payable - 174,164 174,164 165,983 Payroll Taxes Payable - 174,164 174,164 165,983 Payroll Taxes Payable - 5,747,658 5,747,658 5,631,677 Deposits Payable 48,385 - 11,378 59,763 51,978 Due To Other Funds Scholarships-Designated Donation Scholarships-Non-designated Donation Deferred Infolms - 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund-Original - 7,422,869 7,422,869 7,029,039 Endowment Fund-Original - 7,422,869 7,422,869 7,029,039 Endowment Fund-Income Fund-Original - 5 Fig. Fig. Fig. Fig. Fig. Fig. Fig. Fig.	ASSETS:	0.0000.0000.0000		0 704 024	2 012 466	2 941 591
Accounts Receivable 26,053 5,681 1,553,905 1,585,639 1,574,105 Taxes Receivable	NIE I					
Taxes Receivable Local, St & Ped Agency Receivable Due From Other Funds Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: LIABILITIES: Accounts Payable Deferred Revenue Liabilities Deferred Revenue Liabilities Deferred Revenue Long Term Debt Net Pension Liability Deferred Donations Scholarships-Designated Donations Scholarships-Designated Donations Scholarships-Non-designated Donatio Deferred CREDITS: Control Accounts Sland Donatio Deferred Revenue Deferred Revenue Liabilities Scholarships-Non-designated Donatio Deferred Revenue Liabilities Scholarships-Received Liabilities Scholarships-Designated Donations Scholarships-Designated Donations Scholarships-Designated Donations Scholarships-Designated Donations Scholarships-Received Liabilities Scholarships-Received Liabilities Scholarships-Non-designated Liability						
Local, St & Ped Agency Receivable Due From Other Funds Proporty, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LiABILITIES: Accounts Payable Accounts Payable Accounts Payable Account Liabilities Deferred Revenue Long Term Debt Net Pension Liability Deposits Payable Unoy Tother Resion Liability Deposits Payable Scholarships-Designated Donations Scholarships-Non-designated Donatio Deferred Inflows TOTAL LIABILITIES: S1,505 S1,505 S1,505 S1,505 S1,505 S1,332,625 S8,176,910 S9,561,039 S7,422,869 S7		26,053				
Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Accrued Liabilities Perred Revenue Long Term Debt Net Pension Liability Deposits Payable Scholarships-Non-designated Due Total Carbon Scholarships-Non-designated Donatio Deferred Inflows TOTAL LIABILITIES: \$1,164,561 1,307,817 23,652,381 26,124,758 24,599,688 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,758 24,14,164 174,164 174,164 174,164 174,164 174,164 174,164 174,164 174,164 174,164 174,164 174,164 174,164 174,164 174,1				100000000000000000000000000000000000000		
Prepaid Expense 35,057 35,057 33,304				37.7.	8,274	
Property, Plant & Equipment Deferred Outflows - 2,267,905 2,267,905 886,346 TOTAL ASSETS AND OTHER DEBITS: 1,164,561 1,307,817 23,652,381 26,124,758 24,599,688 Liabilities, equity and other credits LIABILITIES: Accounts Payable 3,120 19,072 74,146 96,337 -25,081 Employee Benefits Payable - 174,164 174,164 165,983 Payroll Taxes Payable - 174,164 174,164 165,983 Payroll Taxes Payable - 5,747,658 5,747,658 5,031,677 Deposits Payable - 5,747,658 5,747,658 5,031,677 Deposits Payable 48,385 - 11,378 59,763 51,978 Due To Other Funds - 5,747,658 5,747,658 5,11,677 Scholarships-Designated Donations 64,937 - 64,937 55,221 Scholarships-Non-designated 802,552 - 802,552 343,808 Donatio Deferred Inflows - 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance - 7,422,869 7,422,869 7,029,039 Endowment Fund-Income - 7,675,031 Development		10101 1010121			25 057	
### Property Path & Aptipulate Deferred Outflows 2,267,905 2,267,905 886,346 #### TOTAL ASSETS AND OTHER DEBITS: 1,164,561 1,307,817 23,652,381 26,124,758 24,599,688 Liabilities, equity and other credits LIABILITIES: Accounts Payable 3,120 19,072 74,146 96,337 -25,081 employee Benefits Payable 174,164 174,164 165,983 Payroll Taxes Payable 174,164 174,164 165,983 Payroll Taxes Payable 1,466,064 446,064 494,598 Deferred Revenue 446,064 446,064 494,598 Deferred Revenue 5,747,658 5,747,658 5,031,677 Deposits Payable 48,385 11,378 59,763 51,978 Due To Other Funds 5,747,658 5,747,658 5,031,677 Scholarships-Designated Donations 64,937 64,937 55,221 Scholarships-Designated Donations 64,937 64,937 55,221 Scholarships-Non-designated 802,552 802,552 343,808 Donatio Deferred Inflows 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts 7,422,869 7,422,869 7,029,039 Endowment Fund-Original 7,422,869 7,029,039 Endowment Fund-Original 7,422,869 7,029,039 Endowment Fund-Original Fib Professional Development Fib Professional Development Fib Professional Development		35,057			33,037	33,304
TOTAL ASSETS AND OTHER DEBITS: 1,164,561 1,307,817 23,652,381 26,124,758 24,599,688 Liabilities, equity and other credits LIABILITIES: 3,120 19,072 74,146 96,337 -25,081 Employee Benefits Payable - 174,164 174,164 165,983 Payroll Taxes Payable - 174,164 174,164 165,983 Payroll Taxes Payable - 146,064 - 446,064 494,598 Long Term Debt - 1 - 1,378 59,763 51,978 Net Pension Liability - 5,747,658 5,747,658 5,031,677 Deposits Payable 48,385 - 11,378 59,763 51,978 Scholarships-Designated Donations 64,937 - 64,937 55,221 Scholarships-Non-designated 802,552 - 802,552 343,808 Donatio Deferred Inflows - 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Prior Year Fund Balance Prior Year Fund Balance Prior Year Fund Balance Findowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original					2 267 005	006 346
Liabilities, equity and other credits LIABILITIES: Accounts Payable 3,120 19,072 74,146 96,337 -25,081 Employee Benefits Payable 174,164 174,164 165,983 Payroll Taxes Payable 7 446,064 165,983 Accrued Liabilities Deferred Revenue 446,064 446,064 494,598 Long Term Debt 5,747,658 5,747,658 5,031,677 Deposits Payable 48,385 11,378 59,763 51,978 Due To Other Funds Scholarships-Designated Donations 64,937 64,937 55,221 Scholarships-Non-designated 802,552 802,552 343,808 Donatio Deferred Inflows 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,637,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original	Deferred Outflows			2,267,905	2,267,905	886,346
LIABILITIES: Accounts Payable Accounts Payable Employee Benefits Payable Employee Benefits Payable Famployee Benefits Payable Accrued Liabilities Deferred Revenue Long Term Debt Net Pension Liability Deposits Payable Scholarships-Designated Donations Scholarships-Designated Donations Scholarships-Non-designated Donatio Deferred Inflows TOTAL LIABILITIES: 51,505 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Development Total Development Endowment Fund-Original Development 3,120 19,072 74,146 96,337 74,146 96,337 74,146 96,337 74,166 96,337 74,166 446,064 4446,064 4446,064	TOTAL ASSETS AND OTHER DEBITS:	1,164,561	1,307,817	23,652,381	26,124,758	24,599,688
Accounts Payable 3,120 19,072 74,146 96,337 -25,081 Employee Benefits Payable 174,164 174,164 165,983 Payroll Taxes Payable	Liabilities, equity and other credits					
Employee Benefits Payable 174,164 174,164 165,983 Payroll Taxes Payable 74,164 174,164 165,983 Payroll Taxes Payable 74,164 174,164 165,983 Payroll Taxes Payable 74,164 174,164 165,983 Payroll Taxes Payable 74,1658 16,064 16,	LIABILITIES:				200 BBBB	2522 2728
Payroll Taxes Payable Accrued Liabilities Deferred Revenue Long Term Debt Net Pension Liability Deposits Payable Uno Other Funds Scholarships-Designated Donations Scholarships-Non-designated Deferred Inflows Deferred Inflows TOTAL LIABILITIES: S1,505 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income FB Professional Development - 446,064 - 4		3,120	######################################			
Accrued Liabilities Deferred Revenue Long Term Debt Net Pension Liability Deposits Payable As 385 Deferred Revenue 48,385 11,378 Total Liabilities Deferred Revenue 48,385 11,378 Scholarships-Designated Donations Scholarships-Designated Donations Scholarships-Non-designated Deferred Inflows Total Liabilities: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income FB Professional Development				174,164	174,164	165,983
Deferred Revenue				-	1.50	574
Long Term Debt					ware recen	
Net Pension Liability - 5,747,658 5,747,658 5,031,677 Deposits Payable 48,385 11,378 59,763 51,978 Due To Other Funds 64,937 64,937 55,221 Scholarships-Designated Donations 64,937 64,937 55,221 Scholarships-Non-designated 802,552 802,552 343,808 Donatio Deferred Inflows 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances 7,422,869 7,422,869 7,029,039 Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income FB Professional Development					446,064	494,598
Deposits Payable 48,385 11,378 59,763 51,978 Due To Other Funds					5 5.5 550	F 021 677
Due To Other Funds Scholarships-Designated Donations Scholarships-Non-designated B02,552 Donatio Deferred Inflows TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Fund Balances Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income FB Professional Development						
Scholarships-Designated Donations Scholarships-Designated Scholarships-Designated Scholarships-Designated Scholarships-Non-designated Scholarshi		48,385			59,763	51,978
Scholarships-Mon-designated 802,552 802,552 343,808 Donatio Deferred Inflows 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances 7,422,869 7,422,869 7,029,039 Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income FFB Professional Development					c. 035	CC 201
Donatio Deferred Inflows - 2,169,564 2,169,564 1,538,983 TOTAL LIABILITIES: 51,505 1,332,625 8,176,910 9,561,039 7,657,166 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income FB Professional Development						
Deferred Inflows			802,552	157	802,552	343,808
EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Income FB Professional Development FB = Total Balance FB = Tota			12121	2,169,564	2,169,564	1,538,983
Control Accounts	TOTAL LIABILITIES:	51,505	1,332,625	8,176,910	9,561,039	7,657,166
Fund Balances - 7,422,869 7,029,039 Endowment Fund-Original	EQUITY AND OTHER CREDITS:					
Prior Year Fund Balance - 7,422,869 7,422,869 7,029,039 Endowment Fund-Original	Control Accounts					
Endowment Fund-Original Endowment Fund-Income FB Professional Development	Fund Balances					
Endowment Fund-Original Endowment Fund-Income FB Professional Development	Prior Year Fund Balance			7,422,869	7,422,869	7,029,039
FB Professional Development	Endowment Fund-Original		44			
FB Professional Development	Endowment Fund-Income			221		
PR Calary Projety	FB Professional Development		**	550		
ro datary Equity	FB Salary Equity					
FB Capital Equipment				22		

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

RUN DATE: 05/08/2017 TIME: 02:22:43 PM PAGE: 2

Governmental Fund Types

	Auxiliary Enterprise	Restricted Funds	Current Unrestricted	Current Year 2017	Prior Year 2016
EQUITY AND OTHER CREDITS;					
FB Investment Gain And Loss		5.5	••		
Fund Balance Receivables			15	(A)	87
Reserved-Undesignated					
FBTC Operating Fund Balance			2.0		
Plant Fund Balance					
Bond Fund Balance					
Scholarship			(25		
Fund Balance-Rounding Diff		-			
Fund Balances:	23,373	61,973	1,999,176	2,084,522	2,148,747
Reserve for Encumbrance Fund Balance	1,089,683	-86,781	6,053,426	7,056,328	7,764,737
Reserve For Operations	1,009,003	-80,751	0,033,120	.,,,,,,,,,	.,
TOTAL EQUITY AND OTHER CREDITS:	1,113,056	-24,808	15,475,471	16,563,719	16,942,522
TOTAL LIABILITIES,	1,164,561	1,307,817	23,652,381	26,124,758	24,599,688
EQUITY AND OTHER CREDITS:					

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

tion County Junior College RUN DATE: 05/08/2017
Sheet--All Fund Types and Account Groups TIME: 02:22:43 PM
30-April-2017 PAGE: 3

Proprietary Fund Types

	Agency Funds	Current Year 2017	Prior Year 2016
ASSETS and OTHER DEBITS:			
ASSETS:		104 540	115,602
Cash	104,540	104,540 103,623	103,150
Cash Investments	103,623	103,623	103,130
Accounts Receivable Taxes Receivable	-	3)	
Local, St & Fed Agency Receivable			
Due From Other Funds			
Prepaid Expense			
Property, Plant & Equipment			
Deferred Outflows			
Deletied Oddilows			
TOTAL ASSETS AND OTHER DEBITS:	208,162	208,162	218,752
Liabilities, equity and other credits			
LIABILITIES:			
Accounts Payable	271	271	
Employee Benefits Payable	-	(=)	75
Payroll Taxes Payable			
Accrued Liabilities			
Deferred Revenue			
Long Term Debt			
Net Pension Liability	2000 2000	000 000	070 043
Deposits Payable	207,171	207,171	218,241
Due To Other Funds			
Scholarships-Designated Donations			20
Scholarships-Non-designated			
Donatio			
Deferred Inflows			
TOTAL LIABILITIES:	207,442	207,442	218,241
EOUITY AND OTHER CREDITS:			100
Control Accounts	720	720	513
Fund Balances	, 23	300 Table 1	5.73
Prior Year Fund Balance			25
TARGE TOUR PURENCE			
Endowment Fund-Original			
Endowment Fund-Original Endowment Fund-Income			
Endowment Fund-Income			

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

RUN DATE: 05/08/2017 TIME: 02:22:43 PM PAGE: 4

Proprietary Fund Types

	Agency Funds	Current Year 2017	Prior Year 2016
*			
EQUITY AND OTHER CREDITS: 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	S		
Fund Balance			
Reserve For Operations			3
FOTAL EQUITY AND OTHER CREDITS:	720	720	511
TOTAL LIABILITIES,	208,162	208,162	218,752
EQUITY AND OTHER CREDITS:	200,102	200,102	210,132

Fiduciary Fund Types

	Quasi Endowment Fund	Endowment Funds	Current Year 2017	Prior Year 2016
ASSETS and OTHER DEBITS:		· · · · · · · · · · · · · · · · · · ·		
ASSETS:				
Cash		62,221	62,221	683,271
Cash Investments		9,779,216	9,779,216	8,144,370
Accounts Receivable		5,191	5,191	347
Taxes Receivable		2.2		
Local, St & Fed Agency Receivable				
Due From Other Funds		***		
Prepaid Expense		22		
Property, Plant & Equipment		2.2		
Deferred Outflows		W		
TOTAL ASSETS AND OTHER DEBITS:		9,846,627	9,846,627	8,827,988
Liabilities, equity and other credits				
LIABILITIES:				
Accounts Payable				
Employee Benefits Payable		927		
Payroll Taxes Payable		(# # T		
Accrued Liabilities				
Deferred Revenue				
Long Term Debt				
Net Pension Liability		(=140)		
Deposits Payable		~ -		
Due To Other Funds	25	:=:=::		29,458
Scholarships-Designated Donations		ee		
Scholarships-Non-designated				
Donatio Deferred Inflows		22		
Deletica initiano				
TOTAL LIABILITIES:				29,458
EQUITY AND OTHER CREDITS:				
Control Accounts		-		
Fund Balances				
Prior Year Fund Balance				
Endowment Fund-Original				
Endowment Fund-Income		22		
FB Professional Development				
FB Salary Equity				
FB Capital Equipment		72.2		

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

Fiduciary Fund Types

3	Quasi Endowment Fund	Endowment Funds	Current Year 2017	Prior Year 2016
EQUITY AND OTHER CREDITS:				
FB Investment Gain And Loss		¥4		
Fund Balance Receivables		### (Fig. 1)		
Reserved-Undesignated				
FBTC Operating Fund Balance		44		
Plant Fund Balance				
Bond Fund Balance				
Scholarship				
Fund Balance-Rounding Diff				
Fund Balances:				
Reserve for Encumbrance				
Fund Balance		9,846,627	9,846,627	8,798,530
Reserve For Operations		-		
TOTAL EQUITY AND OTHER CREDITS:		9,846,627	9,846,627	8,798,530
TOTAL LIABILITIES,		9,846,627	9,846,627	8,827,988
EQUITY AND OTHER CREDITS:				

RUN DATE: 05/08/2017 TIME: 02:22:43 PM PAGE: 6

REPORT FGRCOBS COAS: W FISCAL YEAR: 17

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

Account Groups

	Particular and the second					
	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Current Year 2017	Prior Year 2016
ASSETS and OTHER DEBITS:						
ASSETS:				S SHOW THAT	25.720 00.000	10 75200 75000
Cash	9,341,140	366,262	44	-9,070,982	636,419	1,702,743
Cash Investments				21,076,067	21,076,067	19,928,719
Accounts Receivable		m-m		21,124	21,124	11,695
Taxes Receivable			2020	144		
Local, St & Fed Agency Receivable		(3.2)				
Due From Other Funds		(#14)		27.5		
Prepaid Expense		22	#(#)	0##		and an arrangement
Property, Plant & Equipment		3.5	25,648,632		25,648,632	24,149,451
Deferred Outflows	60		200	177		
TOTAL ASSETS AND OTHER DEBITS:	9,341,140	366,262	25,648,632	12,026,209	47,382,242	45,792,608
Liabilities, equity and other credits LIABILITIES:						
Accounts Payable				109,846	109,846	
Employee Benefits Payable				144		
Payroll Taxes Payable				155		
Accrued Liabilities		14.41	**	**		
Deferred Revenue		22		144	91	
Long Term Debt		7.7	2,294,087	177.77	2,294,087	2,589,67
Net Pension Liability		144		1.54		
Deposits Payable		22				
Due To Other Funds		· .	7.7			
Scholarships-Designated Donations				***		
Scholarships-Non-designated			144	#4		
Donatio Deferred Inflows		-				
TOTAL LIABILITIES:			2,294,087	109,846	2,403,932	2,589,670
EQUITY AND OTHER CREDITS:						
Control Accounts		1818				
Fund Balances		(717) (244)		(V/II)		
Prior Year Fund Balance			4 22	22		
Endowment Fund-Original		1707				
Endowment Fund-Income			14.4	**		
FB Professional Development			24			
FB Salary Equity		1000				
FB Capital Equipment		44	17,230,888		17,230,888	14,448,358
12 capital Edathment			2.,225,000			* 5

REPORT FGRCOBS COAS: W FISCAL YEAR: 17

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

Account Groups

	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Current Year 2017	Prior Year 2016
EQUITY AND OTHER CREDITS:						
FB Investment Gain And Loss				(#.#)		
Fund Balance Receivables		262	-			
Reserved-Undesignated		75	150			
FBTC Operating Fund Balance				(
Plant Fund Balance		512	122	(4.4)		
Bond Fund Balance		55	15.5	(
Scholarship				baria:		*
Fund Balance-Rounding Diff		22				
Fund Balances:						
Reserve for Encumbrance		22	34.4	1,647,373	1,647,373	Bioto (Street) - Carloss
Fund Balance	8,656,923	366,262	7,871,128	9,205,737	26,100,049	28,754,580
Reserve For Operations		min .	15.5			
TOTAL EQUITY AND OTHER CREDITS:	8,656,923	366,262	25,102,015	10,853,110	44,978,310	43,202,938
TOTAL LIABILITIES,	8,656,923	366,262	27,396,102	10,962,956	47,382,242	45,792,608
EQUITY AND OTHER CREDITS:	332225555555	4==========	*****			

REPORT FGRCOBS COAS: W FISCAL YEAR: 17

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

Memorandum Only

	_	week com
	Current	Prior
	Year	Year
	2017	2016
ASSETS and OTHER DEBITS:		
ASSETS:		000 00000000000000000000000000000000000
Cash	4,716,645	5,343,197
Cash Investments	48,924,000	47,075,403
Accounts Receivable	1,611,954	1,586,147
Taxes Receivable	349,322	320,601
Local, St & Fed Agency Receivable	8,275	15,129
Due From Other Funds		29,458
Prepaid Expense	35,057	33,304
Property, Plant & Equipment	25,648,632	24,149,451
Deferred Outflows	2,267,905	886,346
TOTAL ASSETS AND OTHER DEBITS:	83,561,790	79,439,036
Liabilities, equity and other credits		
Accounts Payable	206,454	-25,081
Employee Benefits Payable	174,164	165,983
Payroll Taxes Payable	114,104	105,505
Accrued Liabilities		
Deferred Revenue	446,064	494,598
Long Term Debt	2,294,087	2,589,670
Net Pension Liability	5,747,658	5,031,677
Deposits Payable	266,934	270,219
Due To Other Funds	00000 Paradas	29,458
Scholarships-Designated Donations	64,937	55,221
Scholarships-Non-designated	802,552	343,808
Donatio		
Deferred Inflows	2,169,564	1,538,983
TOTAL LIABILITIES:	12,172,414	10,494,535
EQUITY AND OTHER CREDITS:		
Control Accounts	720	511
Fund Balances		
Prior Year Fund Balance	7,422,869	7,029,039
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	17,230,888	14,448,358
FB Investment Gain And Loss	S 33	
Fund Balance Receivables	14	92
Reserved-Undesignated		
FBTC Operating Fund Balance		
toto specularity raine because		18

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 30-April-2017 (With comparative totals for 30-April-2016) (amounts expressed in dollars)

RUN DATE: 05/08/2017 TIME: 02:22:43 PM PAGE: 10

Memorandum O	nlv
--------------	-----

	WANTED TO 1 3	
	Current Year 2017	Prior Year 2016
Plant Fund Balance Bond Fund Balance		
Scholarship		
Fund Balance-Rounding Diff	527	2
Fund Balances:		
Reserve for Encumbrance	3,731,895	2,148,747
Fund Balance	43,003,004	45,317,847
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	71,389,376	68,944,500
TOTAL LIABILITIES,	83,561,790	79,439,036
EQUITY AND OTHER CREDITS:		