



Wharton County  
Junior College



# *Monthly Financial Reports*

*September 2021*





## Revenue & Expenditure Summary

	FISCAL 2022				FISCAL 2021			% OF PRIOR YR ACTUAL
	Current Month	Y-T-D ACTUAL	Budget	% of Budget	Y-T-D ACTUAL	Budget	% of Budget	
<b>Fund 1000</b>								
<b>Revenues:</b>								
State appropriations	\$ 1,116,632	\$ 1,116,632	\$ 9,306,255	12.00%	\$ 1,167,719	\$ 9,645,283	12.00%	96%
Tuition and Fees	7,928,726	7,928,726	19,871,205	39.90%	8,487,275	20,186,815	42.05%	93%
Advalorem Taxes	28,517	28,517	7,675,517	0.37%	21,643	7,232,397	0.30%	132%
Mandatory Transfers	-	-	252,500	0.00%	-	2,204,494	0.00%	0%
Non-mandatory Transfers	-	-	2,495,138	0.00%	-	15,000	0.00%	0%
Other Revenues	15,007	15,007	439,501	3.41%	43,853	439,501	9.98%	34%
<b>Total Revenues</b>	<b>9,088,882</b>	<b>9,088,882</b>	<b>40,039,116</b>	<b>22.70%</b>	<b>9,710,489</b>	<b>39,722,490</b>	<b>24.45%</b>	<b>94%</b>
<b>Expenditures:</b>								
Salaries	1,705,109	1,705,109	23,208,536	7.35%	1,731,841	23,526,348	7.36%	98%
Employee Benefits	211,731	211,731	5,974,322	3.54%	158,355	5,876,122	2.69%	134%
Capital Expenditures	-	-	-	-	-	9,800	0.00%	0%
Mandatory Transfers	-	-	367,800	0.00%	182,424	365,800	49.87%	0%
Non-mandatory Transfers	-	-	-	-	-	-	0.00%	0%
Other Expenditures	1,351,071	1,351,071	10,488,458	12.88%	716,214	9,944,420	7.20%	189%
<b>Total expenditures</b>	<b>3,267,911</b>	<b>3,267,911</b>	<b>40,039,116</b>	<b>8.16%</b>	<b>2,788,835</b>	<b>39,722,490</b>	<b>7.02%</b>	<b>117%</b>
<b>Net increase/ (decrease) in net assets</b>	<b>\$ 5,820,971</b>	<b>\$ 5,820,971</b>			<b>\$ 6,921,654</b>			
<b>Less Outstanding encumbrances</b>		<b>(1,463,737)</b>			<b>(1,343,027)</b>			
<b>Net increase less encumbrances</b>		<b>\$ 4,357,234</b>			<b>\$ 5,578,627</b>			

\* Note: Net student receivables in the amount of \$1,431,308.47 are currently outstanding. Tuition and fees are subject to collection in future periods.

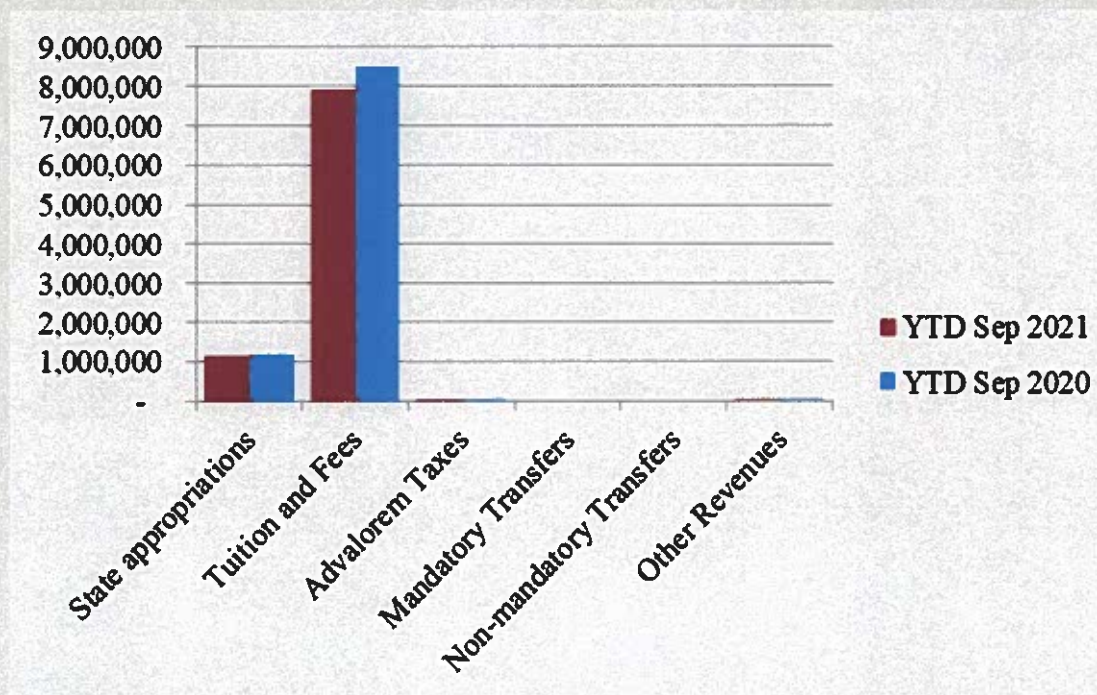




Wharton County  
Junior College



## Year to Date Revenues



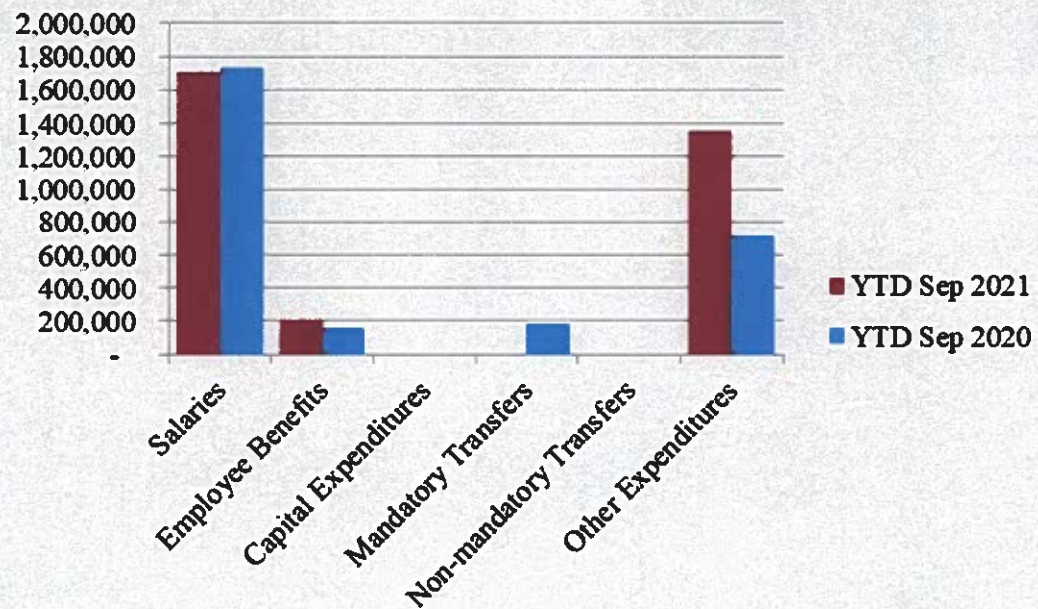




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## Year to Date Expenses



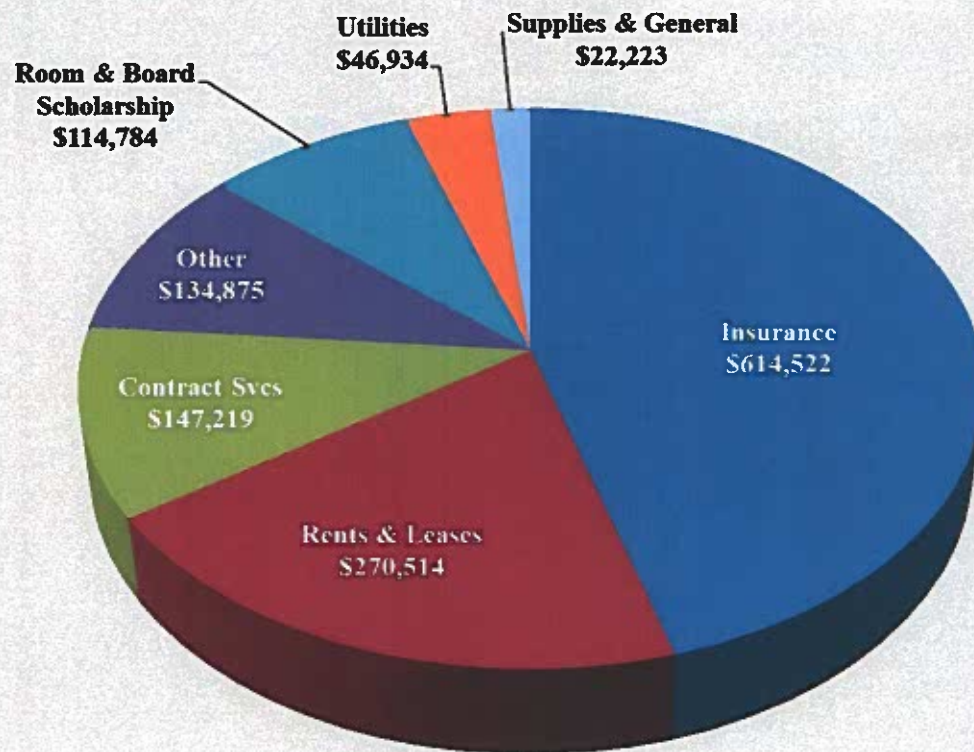




Wharton County  
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## ***Other Expenses for September***



- Insurance includes property, equipment breakdown and cyber renewal
- Rents & leases include September and October rent for Sugar Land campus
- Contract services includes annual Blackboard renewal \$90k





Wharton County  
Junior College



## ***Analysis of Student Receivable Outstanding As of September 30, 2021***

	2022	2021
Student Receivables Current and Prior Yr.	\$ 867,985.27	\$ 597,859.21
Installment Plan Receivable Due Fall Semester	\$ 559,863.91	\$ 1,180,400.03
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	207,247.41	113,411.20
Total Installment Plan Receivable	<u>\$ 767,111.32</u>	<u>\$ 1,293,811.23</u>
Third Party Contracts Receivable	\$ 150,328.62	\$ 167,687.90
Continuing Education Receivable	18,209.00	17,100.00
Allowance for Doubtful Accounts	(372,325.74)	(360,216.22)
Net Accounts Receivable	<u>\$ 1,431,308.47</u>	<u>\$ 1,716,242.12</u>

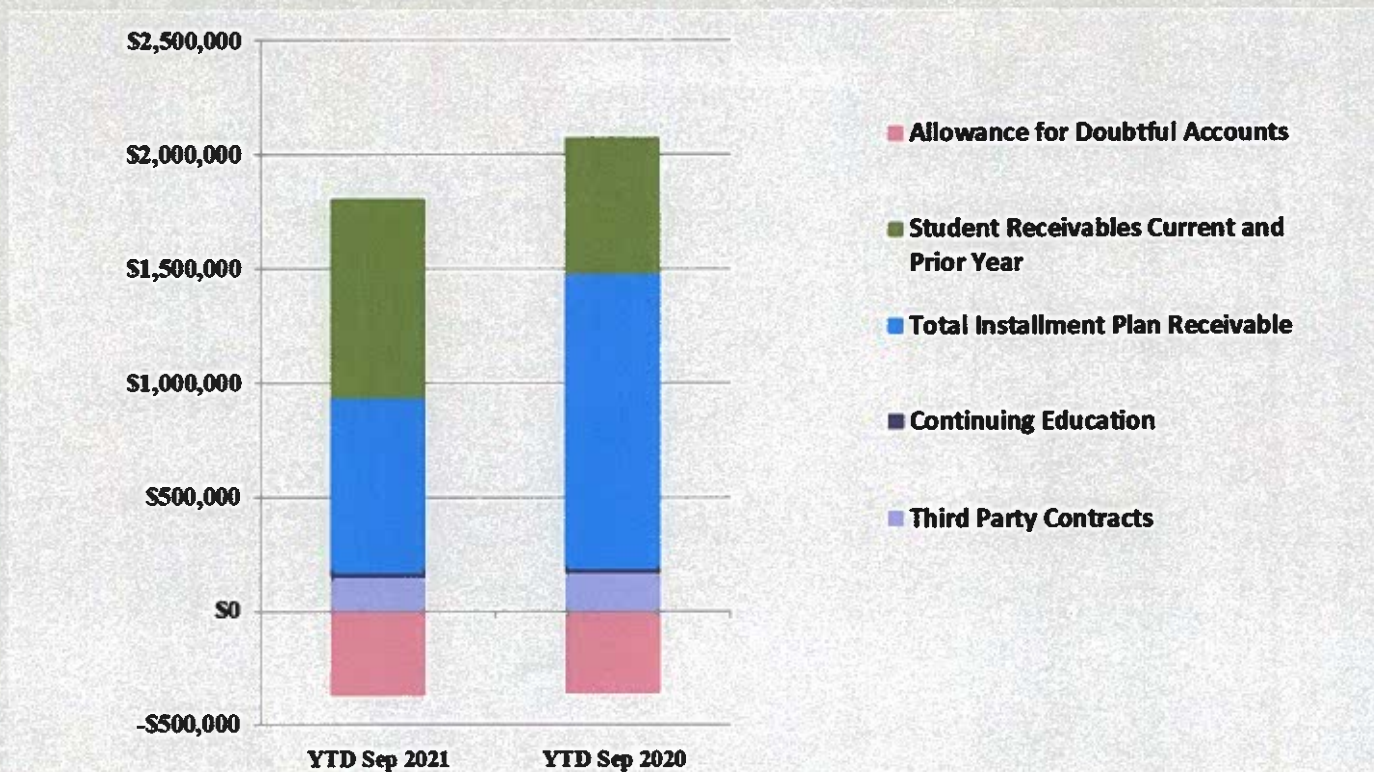




Wharton County  
Junior College



## AR by Category



# *COMBINED BALANCE SHEET*

*(Funds included: GOVERNMENTAL FUND TYPES)*



Wharton County Junior College  
Combined Balance Sheet--All Fund Types and Account Groups  
30-SEP-2021  
(With comparative totals for 30-SEP-2020 )  
(amounts expressed in dollars)

Governmental Fund Types

	Auxiliary Enterprise	Restricted Funds	Current Unrestricted	Current Year 2022	Prior Year 2021
<b>ASSETS and OTHER DEBITS:</b>					
<b>ASSETS:</b>					
Cash	347,995	-2,987,755	7,383,156	4,743,395	4,074,321
Cash Investments	305,395	396,311	17,780,295	18,482,001	18,687,159
Accounts Receivable	65,706	5,681	1,446,441	1,517,828	1,785,665
Taxes Receivable		--	548,139	548,139	442,330
Local, St & Fed Agency Receivable		4,131,127	--	4,131,127	1,214,689
Deposits		--	--	--	3,611
Due From Other Funds		50,837	67,412	118,249	541,820
Prepaid Expense	39,679	--	--	39,679	39,679
Property, Plant & Equipment		--	--	--	--
Deferred Outflows		--	10,760,868	10,760,868	10,118,905
<b>TOTAL ASSETS AND OTHER DEBITS:</b>	<b>758,774</b>	<b>1,596,201</b>	<b>37,986,311</b>	<b>40,341,286</b>	<b>36,908,179</b>
<b>Liabilities, equity and other credits</b>					
<b>LIABILITIES:</b>					
Accounts Payable	730	2,064	2,501,533	2,504,327	-80,481
Employee Benefits Payable	933	--	191,266	192,199	198,414
Payroll Taxes Payable		--	-1,802	-1,802	-1,875
Accrued Liabilities		--	--	--	--
Deferred Revenue		668,898	--	668,898	669,216
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	61,385	--	12,253	73,638	66,188
Due To Other Funds	67,412	--	33,845	101,257	392,804
Scholarships-Designated Donations		101,435	--	101,435	94,646
Scholarships-Non-designated		409,128	--	409,128	447,216
Donatio		--	--	--	--
Deferred Inflows		--	8,868,635	8,868,635	9,436,008
<b>TOTAL LIABILITIES:</b>	<b>130,460</b>	<b>1,181,525</b>	<b>50,479,228</b>	<b>51,791,213</b>	<b>47,756,924</b>
<b>EQUITY AND OTHER CREDITS:</b>					
Control Accounts		--	--	--	--
Fund Balances		--	--	--	--
Prior Year Fund Balance		--	-19,417,360	-19,417,360	-19,877,404
Endowment Fund-Original		--	--	--	--
Endowment Fund-Income		--	--	--	--
FB Professional Development		--	--	--	--



Wharton County Junior College  
Combined Balance Sheet--All Fund Types and Account Groups  
30-SEP-2021  
(With comparative totals for 30-SEP-2020 )  
(amounts expressed in dollars)

Governmental Fund Types

	Auxiliary Enterprise	Restricted Funds	Current Unrestricted	Current Year 2022	Prior Year 2021
<b>EQUITY AND OTHER CREDITS:</b>					
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		--	--	-	-
<b>Fund Balances:</b>					
Reserve for Encumbrance	45,427	99,526	1,463,737	1,608,690	1,838,995
Fund Balance	582,887	315,151	5,460,706	6,358,744	7,189,664
Reserve For Operations		--	--		
<b>TOTAL EQUITY AND OTHER CREDITS:</b>	<b>628,314</b>	<b>414,676</b>	<b>-12,492,917</b>	<b>-11,449,927</b>	<b>-10,848,745</b>
<b>TOTAL LIABILITIES,</b>	<b>758,774</b>	<b>1,596,201</b>	<b>37,986,311</b>	<b>40,341,286</b>	<b>36,908,179</b>
<b>EQUITY AND OTHER CREDITS:</b>					



REPORT FGRCOBS  
COAS: W  
FISCAL YEAR: 22

Wharton County Junior College  
Combined Balance Sheet--All Fund Types and Account Groups  
30-SEP-2021  
(With comparative totals for 30-SEP-2020 )  
(amounts expressed in dollars)

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Proprietary Fund Types

Agency Funds	Current Year 2022	Prior Year 2021
<b>ASSETS and OTHER DEBITS:</b>		
<b>ASSETS:</b>		
Cash	203,016	203,016
Cash Investments	59,116	59,116
Accounts Receivable	-	-
Taxes Receivable	-	-
Local, St & Fed Agency Receivable	-	-
Deposits	-	-
Due From Other Funds	-	-
Prepaid Expense	-	-
Property, Plant & Equipment	-	-
Deferred Outflows	-	-
<b>TOTAL ASSETS AND OTHER DEBITS:</b>	<b>262,133</b>	<b>274,180</b>
<b>Liabilities, equity and other credits</b>		
<b>LIABILITIES:</b>		
Accounts Payable	-	-
Employee Benefits Payable	-	-
Payroll Taxes Payable	-	-
Accrued Liabilities	-	-
Deferred Revenue	-	-
Long Term Debt	-	-
Net Pension Liability	-	-
Net OPEB Liability	-	-
Deposits Payable	262,098	273,919
Due To Other Funds	-	-
Scholarships-Designated Donations	-	-
Scholarships-Non-designated	-	-
<b>Donatio</b>	-	-
Deferred Inflows	-	-
<b>TOTAL LIABILITIES:</b>	<b>262,098</b>	<b>273,919</b>
<b>EQUITY AND OTHER CREDITS:</b>		
Control Accounts	34	261
Fund Balances	-	-
Prior Year Fund Balance	-	-
Endowment Fund-Original	-	-
Endowment Fund-Income	-	-
FB Professional Development	-	-



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FISCAL YEAR: 22

Wharton County Junior College  
Combined Balance Sheet--All Fund Types and Account Groups  
30-SEP-2021  
(With comparative totals for 30-SEP-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:	34	261
TOTAL LIABILITIES,	262,133	274,180
EQUITY AND OTHER CREDITS:	262,133	

REPORT FGRCOBS  
COAS: W  
FISCAL YEAR: 22

Wharton County Junior College  
Combined Balance Sheet--All Fund Types and Account Groups  
30-SEP-2021  
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(amounts expressed in dollars)

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Fiduciary Fund Types

	Quasi Endowment Fund	Endowment Funds	Current Year 2022	Prior Year 2021
<b>ASSETS and OTHER DEBITS:</b>				
<b>ASSETS:</b>				
Cash		254,278	254,278	545,397
Cash Investments		13,226,486	13,226,486	10,704,090
Accounts Receivable		12,740	12,740	8,889
Taxes Receivable		--		
Local, St & Fed Agency Receivable		--		
Deposits		--		
Due From Other Funds		--		
Prepaid Expense		--		
Property, Plant & Equipment		--		
Deferred Outflows		--		
<b>TOTAL ASSETS AND OTHER DEBITS:</b>		<b>13,493,505</b>	<b>13,493,505</b>	<b>11,258,376</b>
<b>Liabilities, equity and other credits</b>				
<b>LIABILITIES:</b>				
Accounts Payable		--		
Employee Benefits Payable		--		
Payroll Taxes Payable		--		
Accrued Liabilities		--		
Deferred Revenue		--		
Long Term Debt		--		
Net Pension Liability		--		
Net OPEB Liability		--		
Deposits Payable		--		
Due To Other Funds		16,992	16,992	108,546
Scholarships-Designated Donations		--		
Scholarships-Non-designated		--		
Donatio		--		
Deferred Inflows		--		
<b>TOTAL LIABILITIES:</b>		<b>16,992</b>	<b>16,992</b>	<b>108,546</b>
<b>EQUITY AND OTHER CREDITS:</b>				
Control Accounts		--		
Fund Balances		--		
Prior Year Fund Balance		--		
Endowment Fund-Original		--		
Endowment Fund-Income		--		
FB Professional Development		--		



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COAS: W  
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Wharton County Junior College  
Combined Balance Sheet--All Fund Types and Account Groups  
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(amounts expressed in dollars)

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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		13,476,512	13,476,512	11,149,830
Reserve For Operations		--		
TOTAL EQUITY AND OTHER CREDITS:		13,476,512	13,476,512	11,149,830
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:		13,493,505	13,493,505	11,258,376

REPORT FGRCOBS  
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FISCAL YEAR: 22

Wharton County Junior College  
Combined Balance Sheet--All Fund Types and Account Groups  
30-SEP-2021  
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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	7,009,204	662	--	-6,722,923	287,043	285,149
Cash Investments		384,742	--	8,439,739	8,824,481	8,825,408
Accounts Receivable		--	--	9,240	9,240	1,855
Taxes Receivable		--	--	--	--	--
Local, St & Fed Agency Receivable		--	--	--	--	--
Deposits		--	--	--	--	--
Due From Other Funds		--	--	--	--	--
Prepaid Expense		--	--	--	--	--
Property, Plant & Equipment		--	35,884,556	--	35,884,556	37,132,466
Deferred Outflows		--	--	--	--	--
TOTAL ASSETS AND OTHER DEBITS:	7,009,204	385,404	35,884,556	1,726,156	45,005,320	46,244,877
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable		--	--	--	--	--
Employee Benefits Payable		--	--	--	--	--
Payroll Taxes Payable		--	--	--	--	--
Accrued Liabilities		9,292	--	--	9,292	13,637
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:		9,292	716,168		725,459	1,105,858
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  
30-SEP-2021  
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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		--	35,335,451	--	35,335,451	34,901,132
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	6,324,987	376,112	1,580,408	662,903	8,944,410	10,237,887
Reserve For Operations		--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	6,324,987	376,112	36,915,859	662,903	44,279,861	45,139,019
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	6,324,987	385,404	37,632,026	662,903	45,005,320	46,244,877

REPORT FGRCOBS  
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Wharton County Junior College  
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Memorandum Only

	Current Year 2022	Prior Year 2021
<b>ASSETS and OTHER DEBITS:</b>		
<b>ASSETS:</b>		
Cash	5,487,733	5,119,959
Cash Investments	40,592,084	38,275,743
Accounts Receivable	1,539,808	1,796,409
Taxes Receivable	548,139	442,330
Local, St & Fed Agency Receivable	4,131,128	1,214,689
Deposits		3,611
Due From Other Funds	118,249	541,820
Prepaid Expense	39,679	39,679
Property, Plant & Equipment	35,884,556	37,132,466
Deferred Outflows	10,760,868	10,118,905
<b>TOTAL ASSETS AND OTHER DEBITS:</b>	<b>99,102,244</b>	<b>94,685,611</b>
<b>Liabilities, equity and other credits</b>		
<b>LIABILITIES:</b>		
Accounts Payable	2,504,327	-80,481
Employee Benefits Payable	192,199	198,414
Payroll Taxes Payable	-1,802	-1,875
Accrued Liabilities	9,292	13,637
Deferred Revenue	668,898	669,216
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	335,736	340,107
Due To Other Funds	118,249	541,820
Scholarships-Designated Donations	101,435	94,646
Scholarships-Non-designated	409,128	447,216
<b>Donatio</b>		
Deferred Inflows	8,868,635	9,436,008
<b>TOTAL LIABILITIES:</b>	<b>52,795,763</b>	<b>49,245,247</b>
<b>EQUITY AND OTHER CREDITS:</b>		
Control Accounts	34	261
Fund Balances		
Prior Year Fund Balance	-19,417,360	-19,877,404
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	35,335,451	34,901,132
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  
30-SEP-2021  
(With comparative totals for 30-SEP-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	1,608,690	1,838,995
Fund Balance	28,779,666	28,577,380
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	46,306,481	45,440,364
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	99,102,244	94,685,611

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**INVESTMENTS**  
**SEPTEMBER 30, 2021**



WHARTON COUNTY JUNIOR COLLEGE					
INVESTMENT IN TEXPOOL					
September 30, 2021					
MONTHLY INTEREST RATE 0.0279%					
		AVERAGE	END-OF-		YEAR-TO-
	ACCOUNT	DAILY	MONTH	MONTHLY	DATE
<u>FUND</u>	<u>NUMBER</u>	<u>BALANCE</u>	<u>BALANCE</u>	<u>EARNINGS</u>	<u>EARNINGS</u>
UNRESTRICTED	2411100002	11,227,587.07	11,797,633.92	259.05	259.05
AUXILIARY	2411100001	305,387.77	\$305,394.51	6.97	6.97
RESTRICTED	2411100017	12,005.53	12,005.82	0.30	0.30
SCHOLARSHIP	2411100019	384,297.12	384,305.61	8.78	8.78
ENDOWMENT	2411100014	760,370.19	760,386.98	17.37	17.37
PLANT	2411100015	2,413,431.08	2,413,484.54	55.30	55.30
AGENCY	2411100016	59,114.95	59,116.26	1.36	1.36
92 RESERVE	2411100018	384,733.59	384,742.08	8.78	8.78
			\$16,117,069.72	\$357.91	\$357.91

**WHARTON COUNTY JUNIOR COLLEGE  
HISTORY OF TEXPOOL INTEREST RATES**

<u>MONTH</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
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%	
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%	
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%	

# INVESTMENT REPORT

## **4TH QUARTER 2021**

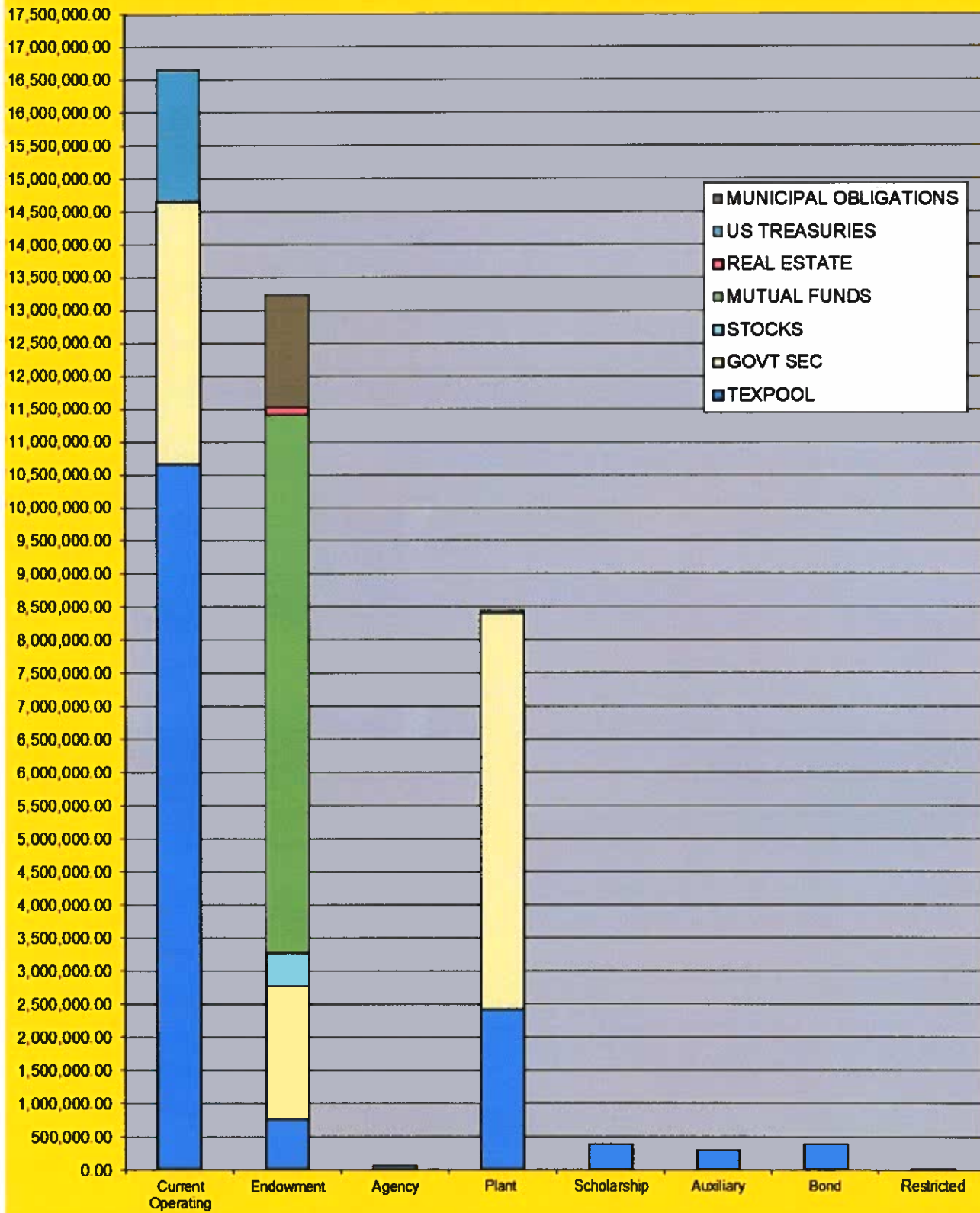
Period Beginning 06/01/21 Ending 08/31/21

August 31, 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](mailto:brycek@wcjc.edu)

## INVESTMENTS BY FUND & TYPE





**TOTAL INVESTMENT IN** (as of period ending date 08/31/21)

	<b>INCOME AMOUNT THIS QUARTER</b> (Earned & Accrued)	<b>QUARTER ENDING MARKET VALUE</b> (Includes gains and losses)
TEXPOOL	\$ 737.12	\$ 14,976,063.16
US TREASURIES	\$ 1,758.38	\$ 1,980,508.00
GOVERNMENT SECURITIES	\$ 19,639.45	\$ 12,013,906.25
MUNICIPAL OBLIGATIONS	\$ 3,057.64	\$ 1,695,172.50
STOCKS	\$ 2,182.17	\$ 532,632.48
MUTUAL FUNDS	\$ 16,331.59	\$ 8,141,812.82
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**

911 Baling Highway • Wharton, Texas 77488 • (409) 632-4600

FY 21			SUMMARY				SUMMARY				
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					
<b>CURRENT OPERATING</b>											
TEXPOOL	AAA-m	N/A	11,748,432.96	11,748,432.96	2,948,429.28	(4,040,136.00)	10,656,726.24	496.45	10,656,726.24	N/A	0.05%
US GOVT TREASURIES	0.00	06/30/25	0.00	0.00	987,305.00	0.00	987,305.00	1,329.47	983,033.16	1,000,000.00	0.70%
US GOVT TREASURIES	0.00	07/31/26	0.00	0.00	995,937.50	(2,734.50)	993,203.00	428.91	995,937.50	1,000,000.00	0.71%
TOTAL US GOVT TREASURIES			0.00	0.00	1,983,242.50	(2,734.50)	1,980,508.00	1,758.38	1,978,970.66	2,000,000.00	0.70%
GOVT SECUR-FFCB	AA+	01/13/25	997,220.00	997,874.83	0.00	(2,769.68)	995,105.15	768.49	997,220.00	1,000,000.00	0.37%
GOVT SECUR-FFCB	AA+	03/09/26	1,000,000.00	997,748.23	4,397.87	0.00	1,002,146.10	2,016.44	1,000,000.00	1,000,000.00	0.80%
GOVT SECUR-FHLB	AA+	07/26/24	1,000,000.00	1,000,266.70	228.07	0.00	1,000,494.77	1,280.28	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FFCB	AA+	05/18/26	1,000,000.00	1,000,424.79	3,982.58	0.00	1,004,407.37	2,268.49	1,000,000.00	1,000,000.00	0.90%
TOTAL GOVT SECUR			3,997,220.00	3,996,314.55	8,608.52	(2,769.68)	4,002,153.39	6,313.70	3,997,220.00	4,000,000.00	0.64%
TOTAL INVESTMENT IN FUND			15,745,652.96	15,744,747.51	4,940,280.30	(4,045,640.18)	16,639,387.63	8,568.53	16,632,916.90	8,000,000.00	0.27%
<b>ENDOWMENT</b>											
TEXPOOL	AAA-m	N/A	1,960,327.08	1,960,327.08	42.53	(1,200,000.00)	760,369.61	42.53	760,369.61	N/A	0.05%
STOCK-NCR	BB-	N/A	180.04	867.60	0.00	(102.96)	764.64	0.00	180.04	N/A	N/A
STOCK-TERADATA	Not Rated	N/A	503.64	861.66	122.76	0.00	984.42	0.00	503.64	N/A	N/A
STOCK-BankAmerica Corp(Nations) (Barnett)	A-	N/A	10,615.28	10,004.04	0.00	(151.04)	9,853.00	42.48	10,615.28	N/A	N/A
STOCK-Team Inc	Not Rated	N/A	5,504.40	1,445.00	0.00	(683.40)	761.60	0.00	5,504.40	N/A	N/A
STOCK-VALERO	BBB	N/A	1,868.00	16,080.00	0.00	(2,818.00)	13,262.00	392.00	1,868.00	N/A	N/A
STOCK-TENNECO	B+	N/A	69.51	329.28	0.00	(1.68)	327.60	0.00	69.51	N/A	N/A
STOCK-OCCIDENTAL	BB	N/A	6,492.98	13,291.52	0.00	(138.24)	13,153.28	5.12	6,492.98	N/A	N/A
STOCK-OCCIDENTAL WARRANTS	BB	N/A	0.00	700.80	0.00	(53.12)	647.68	0.00	0.00	N/A	N/A
STOCK-EXXONMOBIL	AA-	N/A	8,734.00	11,674.00	0.00	(770.00)	10,904.00	174.00	8,734.00	N/A	N/A
STOCK-TENET HEALTHCARE	B	N/A	4,594.99	2,274.94	286.96	0.00	2,561.90	0.00	4,594.99	N/A	N/A
STOCK-WALMART	AA	N/A	19,688.00	56,812.00	2,428.00	0.00	59,240.00	220.00	19,688.00	N/A	N/A
STOCK-DUKE ENERGY	BBB+	N/A	19,978.57	28,963.58	1,283.16	0.00	30,246.74	278.89	19,978.57	N/A	N/A
STOCK-ENBRIDGE,INC	BBB+	N/A	6,444.90	5,810.48	125.33	0.00	5,935.81	78.50	6,444.90	N/A	N/A
STOCK-IBM	A-	N/A	5,348.40	8,624.40	0.00	(204.00)	8,420.40	98.40	5,348.40	N/A	N/A
STOCK-APPLE COMPUTER	AA+	N/A	5,304.82	279,126.40	60,972.80	0.00	340,099.20	492.80	5,304.82	N/A	N/A
STOCK-ARKEMA	BBB+	N/A	217.20	787.38	8.71	0.00	796.09	13.27	217.20	N/A	N/A
STOCK-TOTAL SE	A	N/A	14,385.28	12,419.54	0.00	(638.40)	11,781.14	149.90	14,385.28	N/A	N/A
TOTAL STOCK			109,930.01	450,072.62	65,227.72	(5,560.84)	509,739.50	1,945.36	109,930.01	N/A	N/A
MUTUAL FUND-DREYFUS MDCP INDX	NA	N/A	2,620,257.16	2,948,206.28	32,974.35	0.00	2,981,180.63	0.00	2,620,257.16	N/A	10.48%
MUTUAL FUND-FIDELITY SEL UTIL	NA	N/A	813,693.49	1,046,491.71	56,737.50	0.00	1,103,229.21	0.00	813,693.49	N/A	2.67%
MUTUAL FUND-FIDELITY SMALL CAP GRO	NA	N/A	1,045,426.03	1,714,118.32	158,299.66	0.00	1,872,417.98	0.00	1,045,426.03	N/A	13.50%
MUTUAL FUND-VOYA CORP LEAD TRST	NA	N/A	696,635.01	1,052,235.58	8,392.44	(27,149.48)	1,033,478.54	8,392.44	705,027.45	N/A	2.44%
MUTUAL FUND-VNGRD HI DIV YIELD INDX	NA	N/A	748,438.17	1,134,315.98	17,190.48	0.00	1,151,506.46	7,939.15	756,377.32	N/A	4.20%
TOTAL MUTUAL FUNDS			5,924,449.86	7,895,367.87	273,594.43	(27,149.48)	8,141,812.82	16,331.59	5,940,781.45	N/A	8.13%
GOVT SECUR-FFCB	AA+	04/14/25	1,000,000.00	1,001,122.17	4,227.16	0.00	1,005,349.33	1,739.18	1,000,000.00	1,000,000.00	0.69%
GOVT SECUR-FHLB	AA+	04/14/26	1,000,000.00	1,000,621.96	2,420.49	0.00	1,003,042.45	2,621.37	1,000,000.00	1,000,000.00	1.04%
TOTAL GOVT SECUR			2,000,000.00	2,001,744.13	6,647.65	0.00	2,008,391.78	4,360.55	2,000,000.00	2,000,000.00	0.87%
MUNICIPAL OBLIGATIONS	AA	06/01/26	-	0.00	1,696,690.25	(1,517.75)	1,695,172.50	3,057.64	1,683,702.50	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			10,105,706.95	12,418,511.70	2,042,202.58	(1,234,228.07)	13,226,486.21	25,737.67	10,605,783.57	3,645,000.00	4.18%

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					
<b>PLANT</b>											
TEXPOOL (except Tech Center acct)	AAA	N/A	4,413,283.66	4,413,283.66	145.58	(2,000,000.00)	2,413,429.24	145.58	2,413,429.24	N/A	0.05%
GOVT SECUR-FNLB	AA+	06/30/26	-	0.00	1,002,450.59	0.00	1,002,450.59	1,698.63	1,000,000.00	1,000,000.00	1.00%
GOVT SECUR-FHLMC	AA+	11/25/24	999,000.00	999,218.41	1,507.84	0.00	1,000,726.25	1,134.25	999,000.00	1,000,000.00	0.48%
GOVT SECUR-FHLB	AA+	01/28/26	1,000,000.00	988,310.40	6,176.21	0.00	994,486.61	1,485.75	1,000,000.00	1,000,000.00	0.58%
GOVT SECUR-FHLB	AA+	04/29/26	1,000,000.00	1,001,348.53	1,914.43	0.00	1,003,262.96	2,646.57	1,000,000.00	1,000,000.00	1.05%
GOVT SECUR-FHLB	AA+	05/23/25	-	0.00	1,000,683.75	0.00	1,000,683.75	109.59	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	11/20/25	1,000,000.00	1,000,114.95	1,635.97	0.00	1,001,750.92	1,890.41	1,000,000.00	1,000,000.00	0.75%
TOTAL GOVT SECURITIES			3,999,000.00	3,988,992.29	2,014,368.79	0.00	6,003,361.08	8,965.20	5,999,000.00	6,000,000.00	0.73%
STOCK- HEWLETT PACKARD (HP Inc)	BBB	N/A		2,309.17	40.29	0.00	2,349.46	15.31	0.00	N/A	N/A
STOCK- HP ENTERPRISE CO	BBB	N/A		1,260.84	0.00	(39.50)	1,221.34	9.48	0.00	N/A	N/A
STOCK- DXC TECHNOLOGY (Spin off of HP	BBB -	N/A		227.52	0.00	(7.20)	220.32	0.00	0.00	N/A	N/A
STOCK- MICRO FOCUS (Spin off of HPE - 10	BB-	N/A		58.56	0.00	(10.24)	48.32	0.54	0.00	N/A	N/A
STOCK- COCA COLA (The Coca-Cola Co)	A+	N/A		1,879.86	34.68	0.00	1,914.54	14.28	0.00	N/A	N/A
STOCK- DEVON ENERGY	BBB-	N/A		15,404.80	1,734.20	0.00	17,139.00	197.20	0.00	N/A	N/A
TOTAL STOCK			0.00	21,140.75	1,809.17	(56.94)	22,892.98	236.81	0.00	N/A	N/A
TOTAL INVESTMENT IN FUND			8,412,283.66	8,423,416.70	2,016,323.54	(2,000,056.94)	8,439,683.30	9,347.59	8,412,429.24	6,000,000.00	0.53%
<b>BOND</b>											
TEXPOOL	AAA	N/A	384,715.68	384,715.68	17.62	0.00	384,733.30	17.62	384,733.30	N/A	0.05%
<b>AUXILIARY</b>											
TEXPOOL	AAA	N/A	305,373.71	305,373.71	13.83	0.00	305,387.54	13.83	305,387.54	N/A	0.05%
<b>SCHOLARSHIP</b>											
TEXPOOL	AAA	N/A	384,279.26	384,279.26	17.57	0.00	384,296.83	17.57	384,296.83	N/A	0.05%
<b>AGENCY</b>											
TEXPOOL	AAA	N/A	59,112.11	59,112.11	2.79	0.00	59,114.90	2.79	59,114.90	N/A	0.05%
<b>RESTRICTED</b>											
TEXPOOL	AAA	N/A	12,004.77	12,004.77	0.75	0.00	12,005.52	0.75	12,005.52	N/A	0.05%
TOTAL STOCKS			109,930.01	471,213.37	67,036.89	(5,617.78)	532,632.48	2,182.17	109,930.01	N/A	N/A
TOTAL MUTUAL FUNDS			5,924,449.86	7,895,367.87	273,594.43	(27,149.48)	8,141,812.82	16,331.59	5,940,781.45	N/A	8.13%
TOTAL US TREASURIES			0.00	0.00	1,983,242.50	(2,734.50)	1,980,508.00	1,758.38	1,978,970.66	2,000,000.00	0.70%
TOTAL GOVT SECURITIES			9,996,220.00	9,987,050.97	2,029,624.96	(2,769.68)	12,013,906.25	19,639.45	11,996,220.00	12,000,000.00	0.72%
TOTAL MUNICIPAL OBLIGATIONS			0.00	0.00	1,696,690.25	(1,517.75)	1,695,172.50	3,057.64	1,683,702.50	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			19,267,529.23	19,267,529.23	2,948,669.95	(7,240,136.00)	14,976,063.18	737.12	14,976,063.18	N/A	0.05%
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			35,409,129.10	37,732,161.44	8,998,858.98	(7,279,925.19)	39,451,095.23	43,706.35	38,796,667.80	N/A	1.30%



**Wharton County Junior College**  
911 Boling Highway • Wharton, Texas 77488 • (979) 532-4560

## INVESTMENT REPORT FOR THE FOURTH QUARTER FISCAL YEAR 2021

Period includes 06/01/2021 - 08/31/2021

FUND/INVESTMENT	BEGINNING MARKET	CHANGES		ENDING MARKET	ENDING BOOK	PREVIOUS YEAR - ENDING	INCOME		YIELD
	VALUE	ADDITIONS	DEDUCTIONS	VALUE	VALUE	BOOK VALUE F/Y 20	TYPE	ACCRUED / RECEIVED	
<b>CURRENT OPERATING</b>									
INVESTMENT IN TEXPOOL	11,748,432.96	2,948,429.28	(4,040,136.00)	10,656,726.24	10,656,726.24	11,488,962.91	INTEREST	496.45	0.05%
INVESTMENT IN US GOVT TREASURIES	0.00	1,983,242.50	(2,734.50)	1,980,508.00	1,978,970.66	0.00	INTEREST	1,758.38	0.70%
INVESTMENT IN GOVERNMENT SECURITIES	3,996,314.55	8,608.52	(2,769.68)	4,002,153.39	3,997,220.00	4,999,950.00	INTEREST	6,313.70	0.64%
<b>TOTAL INVESTMENT IN FUND</b>	<b>15,744,747.51</b>	<b>4,940,280.30</b>	<b>(4,045,640.18)</b>	<b>16,639,387.63</b>	<b>16,632,916.90</b>	<b>16,488,912.91</b>		<b>8,568.53</b>	<b>0.27%</b>
WEIGHTED AVERAGE MATURITY OPERATING FUNDS (DAYS)	355.44								
<b>ENDOWMENT</b>									
INVESTMENT IN TEXPOOL	1,960,327.08	42.53	(1,200,000.00)	760,369.61	760,369.61	959,304.84	INTEREST	42.53	0.05%
INVESTMENT IN GOVERNMENT SECURITIES	2,001,744.13	6,647.65	0.00	2,008,391.78	2,000,000.00	2,000,000.00	INTEREST	4,360.55	0.87%
INVESTMENT IN MUNICIPAL OBLIGATIONS	0.00	1,696,690.25	(1,517.75)	1,695,172.50	1,683,702.50	0.00	INTEREST	3,057.64	0.99%
INVESTMENT IN STOCKS	450,072.62	65,227.72	(5,560.84)	509,739.50	109,930.01	111,433.49	DIVIDENDS	1,945.36	N/A
INVESTMENT IN MUTUAL FUNDS	7,895,367.87	273,594.43	(27,149.48)	8,141,812.82	5,940,781.45	5,747,904.33	DIVIDENDS	16,331.59	8.13%
INVESTMENT IN REAL ESTATE	111,000.00	0.00	0.00	111,000.00	111,000.00	111,000.00	LEASE	0.00	
<b>TOTAL INVESTMENT IN FUND</b>	<b>12,418,511.70</b>	<b>2,042,202.58</b>	<b>(1,234,228.07)</b>	<b>13,226,486.21</b>	<b>10,605,783.57</b>	<b>8,929,642.66</b>		<b>25,737.67</b>	<b>4.18%</b>
WEIGHTED AVERAGE MATURITY ENDOWMENT FUND (DAYS)	1,257.60								
<b>PLANT</b>									
INVESTMENT IN TEXPOOL	4,413,283.66	145.58	(2,000,000.00)	2,413,429.24	2,413,429.24	4,410,435.29	INTEREST	145.58	0.05%
INVESTMENT IN GOVERNMENT SECURITIES	3,988,992.29	2,014,368.79	0.00	6,003,361.08	5,999,000.00	3,000,000.00	INTEREST	8,965.20	0.73%
INVESTMENT IN STOCKS	21,140.75	1,809.17	(56.94)	22,892.98	0.00	0.00	DIVIDENDS	236.81	
<b>TOTAL INVESTMENT IN FUND</b>	<b>8,423,416.70</b>	<b>2,016,323.54</b>	<b>(2,000,056.94)</b>	<b>8,439,683.30</b>	<b>8,412,429.24</b>	<b>7,410,435.29</b>		<b>9,347.59</b>	<b>0.53%</b>



FUND/INVESTMENT	BEGINNING MARKET	CHANGES		ENDING MARKET	ENDING BOOK	PREVIOUS YEAR - ENDING	INCOME		YIELD
	VALUE	ADDITIONS	DEDUCTIONS	VALUE	VALUE	BOOK VALUE F/Y 20	TYPE	ACCRUED / RECEIVED	
<b>BOND</b>									
INVESTMENT IN TEXPOOL	384,715.68	17.62	0.00	384,733.30	384,733.30	384,504.38	INTEREST	17.62	0.05%
TOTAL INVESTMENT IN FUND	384,715.68	17.62	0.00	384,733.30	384,733.30	384,504.38		17.62	0.05%
WEIGHTED AVERAGE MATURITY PLANT & BOND FUNDS (DAYS)	1,008.22								
<b>AGENCY</b>									
INVESTMENT IN TEXPOOL	59,112.11	2.79	0.00	59,114.90	59,114.90	109,076.65	INTEREST	2.79	0.05%
TOTAL INVESTMENT IN FUND	59,112.11	2.79	0.00	59,114.90	59,114.90	109,076.65		2.79	0.05%
<b>AUXILIARY</b>									
INVESTMENT IN TEXPOOL	305,373.71	13.83	0.00	305,387.54	305,387.54	555,099.55	INTEREST	13.83	0.05%
TOTAL INVESTMENT IN FUND	305,373.71	13.83	0.00	305,387.54	305,387.54	555,099.55		13.83	0.05%
<b>SCHOLARSHIP</b>									
INVESTMENT IN TEXPOOL	384,279.26	17.57	0.00	384,296.83	384,296.83	384,068.22	INTEREST	17.57	0.05%
TOTAL INVESTMENT IN FUND	384,279.26	17.57	0.00	384,296.83	384,296.83	384,068.22		17.57	0.05%
<b>RESTRICTED</b>									
INVESTMENT IN TEXPOOL	12,004.77	0.75	0.00	12,005.52	12,005.52	81,995.64	INTEREST	0.75	0.05%
TOTAL INVESTMENT IN FUND	12,004.77	0.75	0.00	12,005.52	12,005.52	81,995.64		0.75	0.05%

	This period		Previous year		
TOTAL	39,451,095.23	36,796,667.80	34,343,735.30	TOTAL	43,706.35 1.30%
stocks	532,632.48	109,930.01	111,433.49	stocks	2,182.17
mutual funds	8,141,812.82	5,940,781.45	5,747,904.33	mutual funds	16,331.59
US Treasuries	1,980,508.00	1,978,970.66	0.00	US Treasuries	1,758.38
govt sec	12,013,906.25	11,996,220.00	9,999,950.00	govt sec	19,639.45
Municipal Obligations	1,695,172.50	1,683,702.50	0.00	Municipal Oblig	3,057.64
CD's	0.00	0.00	0.00	CD's	0.00
Texpool	14,976,063.18	14,976,063.18	18,373,447.48	Texpool	737.12
Money Market	(0.00)	(0.00)	(0.00)	Prosperity Accot	0.00
Real Estate	111,000.00	111,000.00	111,000.00	Real Estate	0.00
	39,451,095.23	36,796,667.80	34,343,735.30		43,706.35

**Wharton County Junior College**  
**Investment Weighted Average Maturity**  
**For Quarter Ending August 2021**

INVESTMENT DESCRIPTION	PURCHASE DATE	MATURITY DATE	MATURITY VALUE	DAYS TO MATURITY	WAM (DAYS)
<b>OPERATING FUNDS</b>					
CASH			18,971,549.21	1	0.76
GOVT SECUR-FHLB 3130ALYR9	4/26/2021	7/26/2024	1,000,000.00	1,060	42.45
GOVT SECUR-FFCB 3133EMMQ2	1/15/2021	1/13/2025	1,000,000.00	1,231	49.30
US TREASURY - 912828ZW3	6/22/2021	6/30/2025	1,000,000.00	1,399	56.02
GOVT SECUR-FFCB 3133EMSU7	3/9/2021	3/9/2026	1,000,000.00	1,651	66.12
GOVT SECUR-FFCB 3133EMZS4	5/18/2021	5/18/2026	1,000,000.00	1,721	68.92
US TREASURY - 91282CCP4	8/6/2021	7/31/2026	1,000,000.00	1,795	71.88
TOTAL OPERATING FUNDS			24,971,549.21		
<b>WEIGHTED AVERAGE MATURITY DAYS-OPERATING FUNDS</b>					<b>355.44</b>
<b>ENDOWMENT FUNDS</b>					
CASH			1,017,940.24	1	0.22
GOVT SECUR-FFCB 3133EMVS8	4/14/2021	4/14/2025	1,000,000.00	1,322	283.51
GOVT SECUR-FHLB 3130ALVZ4	4/14/2021	4/14/2026	1,000,000.00	1,687	361.79
MUNICIPAL OBLIGATION - 135591HF5 CANADIAN COUNTY OK ISD GO	6/24/2021	6/1/2026	1,645,000.00	1,735	612.08
TOTAL ENDOWMENT			4,662,940.24		
<b>WEIGHTED AVERAGE MATURITY DAYS ENDOWMENT FUNDS</b>					<b>1257.60</b>
<b>PLANT AND BONDS FUNDS</b>					
CASH			3,090,358.35	1	0.34
GOVT SECUR-FHLMC 3134GXDZ4	3/4/2021	11/25/2024	1,000,000.00	1,182	130.03
GOVT SECUR-FHLB 3130ANK74	8/23/2021	5/23/2025	1,000,000.00	1,361	149.72
GOVT SECUR-FHLB 3130AMFV9	5/20/2021	11/20/2025	1,000,000.00	1,542	169.63
GOVT SECUR-FHLB 3130AKPQ3	1/28/2021	1/28/2026	1,000,000.00	1,611	177.22
GOVT SECUR-FHLB 3130ALYY4	4/29/2021	4/29/2026	1,000,000.00	1,702	187.23
GOVT SECUR-FHLB 3130AMYJ5	6/30/2021	6/30/2026	1,000,000.00	1,764	194.05
TOTAL PLANT			9,090,358.35		
<b>WEIGHTED AVERAGE MATURITY DAYS PLANT AND BOND FUNDS</b>					<b>1008.22</b>

WEIGHTED AVERAGE MATURITY FUND