

Monthly Financial Reports

January 2018



Revenue & Expenditure Summary

			FISCAL 2018				FISCAL 2017	12	
			1100/12 2010					1	% OF
		Y-T-D	Budget	% of	1	Y-T-D	Budget	% of	PRIOR YR
	Current	van er Vilo-en er en en	Budget	Budget	1	ACTUAL		Budget	ACTUAL
	Month	ACTUAL		Budget	+	AOTOAL			
Fund 1000					-				
Revenues:								1	
					1	0 044 007	\$ 9,112,077	42.92%	103%
State appropriations	\$ -	\$ 4,031,876	\$ 9,373,136	43.02%		\$ 3,911,307		83.84%	99%
Tuition and Fees	2,175,883	18,250,632	22,071,563	82.69%		18,363,114			113%
Advalorem Taxes	2,946,558	4,987,956	6,301,312	79.16%		4,426,059		76.30%	The state of the s
Mandatory Transfers	-	-	1,102,507	0.00%		-	1,524,761		0%
Non-mandatory Transfers	-	-	1,481,683	0.00%		-	273,392		0%
Other Revenues	27,167	211,816	510,483	41.49%		211,502	458,963	46.08%	100%
Outer Revenues	,	= - /			-				
Total Revenues	5,149,608	27,482,280	40,840,684	67.29%		26,911,982	39,073,025	68.88%	102%
Total Revenues	0,140,000	21,102,200	,,	WHOSE AVENANCES	1		.5 %		
Ex penditures:							15		
	4 000 500	8,847,870	. 22,899,561	38.64%		8,764,276	22,315,719	39.27%	101%
Salaries	1,623,592		5,269,612	32.75%		1,823,880			95%
Employee Benefits	409,145	1,725,947	Nett Manufacture Control (Control (Cont	34.07%		150,918			265%
Capital Expenditures	153,572	399,686	1,173,043			179,429			101%
Mandatory Transfers	-	180,863	363,250	49.79%		179,423	301,000	0.00%	0%
Non-mandatory Transfers	-					0.740.044	40 547 457		114%
Other Expenditures	794,245	3,995,288	11,135,218	35.88%		3,518,941	10,547,157	33.30 /6	11470
	management control to the control of						20 070 005	20 059/	105%
	2,980,554	15,149,654	40,840,684	37.09%		14,437,445	39,073,025	36.95%	105%
		Annual Contraction of the Contra	•						
Net increase/									
(decrease) in net assets	\$ 2,169,054	\$ 12,332,626				\$ 12,474,537			
(200.000) 111 1151 2000									

(1,603,840)

10,870,697

Less Outstanding encumbrances

Net increase less encumbrances

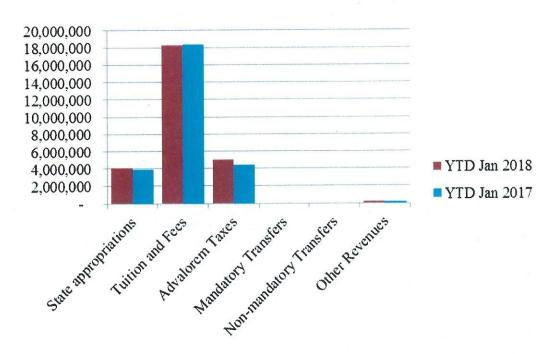
(2,359,220)

9,973,406

^{*} Note: Net student receivables in the amount of \$ 4,086,353.84 are currently outstanding. Tuition and fees are subject to collection in future periods.



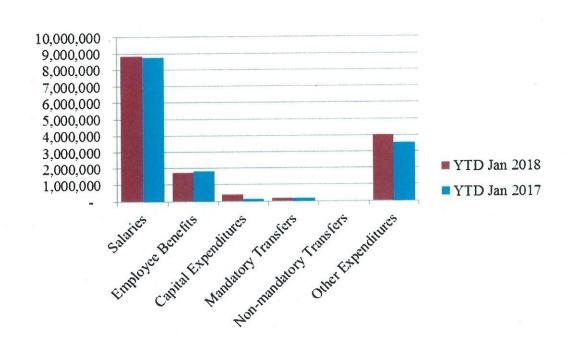
Year to Date Revenues



 Ad valorem taxes increased due to collection timing variances, new property on the tax rolls and a 3.83% increase in the tax rate



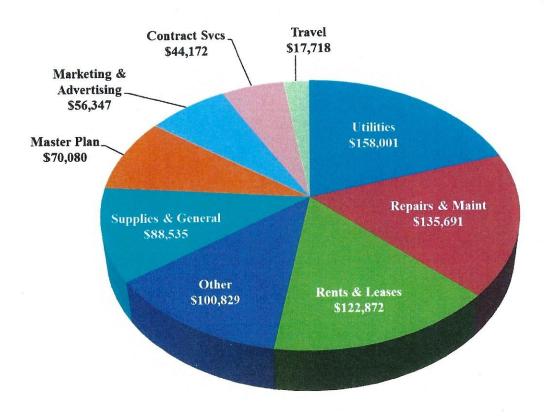
Year to Date Expenses



 Capital expenditures includes a \$130k progress payment on the campus security system



Other Expenses for January



- Repairs & Maintenance includes \$64k to replace Student Services
 Building doors
- \$66k for Touchnet software renewal providing online services for credit card, ACH and Debit Engines, eRefunds, and Installment Payment Plans software

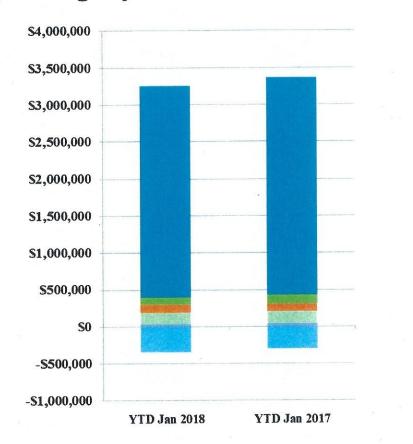


Analysis of Student Receivable Outstanding As of January 31, 2018

	2018	2017
Student Receivables Current and Prior Yr.	\$ 2,852,922.21	\$ 2,936,739.89
Installment Plan Receivable Due Fall Semester	\$ 96,644.09	124,346.80
Installment Plan Receivable Due Spring Semester	1,184,029.83	1,154,657.32
Installment Plan Receivable Summer I & II	0.00	0.00
Installment Plan Receivable Prior Years	110,361.40	101,359.24
Total Installment Plan Receivable	\$ 1,391,035.32	\$ 1,380,363.36
Third Party Contracts Receivable	\$ 156,733.76	\$ 161,543.44
Continuing Education Receivable	33,311.50	41,763.72
Allowance for Doubtful Accounts	(347,648.95)	(301,117.66)
Net Accounts Receivable	\$ 4,086,353.84	\$ 4,219,292.75



AR by Category



- Student Receivables Current
- Installment Plan Fall Semester
- 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: 18

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-JAN-2018 (With comparative totals for 31-JAN-2017) (amounts expressed in dollars)

Governmental Fund Types

Cash Investments		Auxiliary Enterprise	Restricted Funds	Current Unrestricted	Current Year 2018	Prior Year 2017
ASSETS: Cash 1000 1700 1700 1700 1700 1700 1700 170	Access outro protect					· · · · · · · · · · · · · · · · · · ·
Cash Investments 706,668 902,266 17,429,798 19,038,732 17,120 Accounts Receivable 221,039 5,681 4,091,640 4,318,350 4,46 Taxes Receivable ————————————————————————————————————						
Cash Investments	Cash	211.036	77.306	3.968.461	4.256.803	6,368,601
Accounts Receivable 221,039 5,681 4,091,640 4,318,360 4,467 Taxes Receivable	Cash Investments					17,126,907
Taxes Receivable	Accounts Receivable					4,467,348
Local, St & Fed Agency Receivable 47,946 47,946 6						349,322
Due From Other Funds			17 916	324,001		8,274
Prepaid Expense 36,482		65 685				128,138
Property, Plant & Equipment Deferred Outflows 1,977,874 1,977,874 2,267 TOTAL ASSETS AND OTHER DEBITS: 1,240,909 1,033,198 27,862,461 30,136,568 30,755 Liabilities, equity and other credits LIABILITIES: Accounts Payable 215 17 -46,993 -46,762 66 Employee Benefits Payable 170,289 170,289 166 Payroll Taxes Payable 392 -392 Accrued Liabilities Deferred Revenue 527,005 -96 526,909 455 Long Term Debt 6,132,954 6,132,954 5,747 Deposits Payable 48,785 11,378 60,163 57 Due To Other Funds 65,685 65,685 Scholarships-Designated Donations 74,185 74,185 36 Scholarships-Non-designated 113,741 113,741 676 Donatio Deferred Inflows 1,606,311 1,606,311 2,169 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,367 EQUITY AND OTHER CREDITS: Control Accounts						35,057
Deferred Outflows 1,977,874 1,977,874 2,267 TOTAL ASSETS AND OTHER DEBITS: 1,240,909 1,033,198 27,862,461 30,136,568 30,755 Liabilities, equity and other credits LIABILITIES: Accounts Payable 215 17 -46,993 -46,762 66 Employee Benefits Payable 170,289 170,289 168 Payroll Taxes Payable392 -392 -392 Accrued Liabilities Deferred Revenue 527,005 -96 526,909 455 Long Term Debt 6,132,954 6,132,954 5,745 Deposits Payable 48,785 11,378 60,163 57 Due To Other Funds 565,685 65,685 Scholarships-Designated Donations 74,185 74,185 36 Scholarships-Non-designated 113,741 113,741 676 Donatic Deferred Inflows 1,606,311 1,606,311 2,165 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,367 EQUITY AND OTHER CREDITS: Control Accounts		30,402			36,462	33,031
Liabilities, equity and other credits LIABILITIES: Accounts Payable 215 17 -46,993 -46,762 66 Employee Benefits Payable - 170,289 170,289 166 Payroll Taxes Payable 1992 -392 -3 Accrued Liabilities					1,977,874	2,267,905
LIABILITIES: Accounts Payable 215 17 -46,993 -46,762 66 Employee Benefits Payable 170,289 170,289 166 Employee Benefits Payable 170,289 170,289 166 Payroll Taxes Payable 392 -392 Accrued Liabilities Deferred Revenue 527,005 -96 526,909 455 Long Term Debt 6,132,954 6,132,954 5,74* Deposits Payable 48,785 11,378 60,163 5* Due To Other Funds 65,685 65,685 Scholarships-Designated Donations 74,185 74,185 36 Scholarships-Non-designated 113,741 113,741 676 Donatio Deferred Inflows 1,606,311 1,606,311 2,166 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,36* EQUITY AND OTHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance 7,656,383 7,656,383 7,422 Endowment Fund-Original Endowment Fund-Development Endowment Evend-Original Endowment Fund-Development Endowment Fund-Development Endowment Evend-Original	TOTAL ASSETS AND OTHER DEBITS:	1,240,909	1,033,198	27,862,461	30,136,568	30,751,552
LIABILITIES: Accounts Payable 215 17 -46,993 -46,762 66 Employee Benefits Payable 170,289 170,289 166 Employee Benefits Payable 170,289 170,289 166 Payroll Taxes Payable 392 -392 Accrued Liabilities Deferred Revenue 527,005 -96 526,909 455 Long Term Debt 6,132,954 6,132,954 5,74* Net Pension Liability 6,132,954 6,132,954 5,74* Deposits Payable 48,785 11,378 60,163 5* Due To Other Funds 65,685 65,685 Scholarships-Designated Donations 74,185 74,185 36 Scholarships-Non-designated 113,741 113,741 676 Donatio Deferred Inflows 1,606,311 1,606,311 2,165 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,36* EQUITY AND OTHER CREDITS: Control Accounts Fund Balances 7,656,383 7,656,383 7,422 Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income Endowment Fund-Income Endowment Evand-Development Endowner						180
Employee Benefits Payable 170,289 170,289 160 Payroll Taxes Payable 392 -392 Accrued Liabilities Deferred Revenue 527,005 -96 526,909 453 Long Term Debt 6,132,954 6,132,954 5,74* Deposits Payable 48,785 11,378 60,163 55* Due To Other Funds 65,685 65,685 Scholarships-Designated Donations 74,185 74,185 36* Scholarships-Designated Donations 74,185 74,185 36* Scholarships-Non-designated 113,741 113,741 676* Donatic Deferred Inflows 1,606,311 1,606,311 2,169* TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,36* EQUITY AND OTHER CREDITS: Control Accounts Fund Balances 7,656,383 7,656,383 7,422* Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income Endowment Fund-Income Endowment Evend-Development Endowment Evend-Development Endownent Ev						
Employee Benefits Payable 170,289 170,289 160 Payroll Taxes Payable	Accounts Pavable	215	17	-46.993	-46.762	66,654
Payroll Taxes Payable						168,536
Accrued Liabilities Deferred Revenue Deferred Revenue Long Term Debt						-7,551
Deferred Revenue						,,,,,,
Long Term Debt Net Pension Liability Deposits Payable 48,785 Due To Other Funds Scholarships-Designated Donations Scholarships-Non-designated Donatio Deferred Inflows TOTAL LIABILITIES: 49,000 TROUGHER CREDITS: Control Accounts Fund Balances Prior Year Fund Balance Endowment Fund-Original Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income FB Professional Development - 6,132,954 6,132,954 5,747 5,747 6,132,954 6,			527 005	-96	526 909	453,088
Net Pension Liability 6,132,954 6,132,954 5,74* Deposits Payable 48,785 11,378 60,163 5* Due To Other Funds 65,685 65,685 65,685 5* Scholarships-Designated Donations 74,185 74,185 36* 74,185 36*			According to the particular		020,000	100,000
Deposits Payable 48,785 - 11,378 60,163 57 Due To Other Funds 65,685 - 65,685 Scholarships-Designated Donations 74,185 - 74,185 33 Scholarships-Non-designated 113,741 - 113,741 676 Donatio Deferred Inflows - 1,606,311 1,606,311 2,163 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,367 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances - 7,656,383 7,656,383 7,422 Endowment Fund-Original Endowment Fund-Original FB Professional Development			92	6 132 954	6 132 954	5,747,658
Due To Other Funds 65,685 65,685 Scholarships-Designated Donations 74,185 74,185 36 Scholarships-Non-designated 113,741 113,741 676 Donatio Deferred Inflows 1,606,311 1,606,311 2,165 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,367 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances 7,656,383 7,656,383 7,422 Endowment Fund-Original Endowment Fund-Original Endowment Fund-Income		48 785				57,163
Scholarships-Designated Donations 74,185 74,185 36 Scholarships-Non-designated 113,741 113,741 676 Donatio 1,606,311 1,606,311 2,163 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,367 EQUITY AND OTHER CREDITS: <td></td> <td>40,705</td> <td></td> <td></td> <td></td> <td>37,10.</td>		40,705				37,10.
Scholarships-Non-designated 113,741 113,741 676 Donatio Deferred Inflows 1,606,311 1,606,311 2,169 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,369 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances						36,519
Donatio Deferred Inflows	**************************************					
Deferred Inflows 1,606,311 1,606,311 2,165 TOTAL LIABILITIES: 49,000 780,632 7,873,451 8,703,083 9,365 EQUITY AND OTHER CREDITS: Control Accounts Fund Balances 7,656,383 7,656,383 7,422 Endowment Fund-Original Endowment Fund-Income FB Professional Development			113,741	,	113,741	676,334
EQUITY AND OTHER CREDITS: Control Accounts			7.70	1,606,311	1,606,311	2,169,564
Control Accounts	TOTAL LIABILITIES:	49,000	780,632	7,873,451	8,703,083	9,367,965
Control Accounts	EOUITY AND OTHER CREDITS:					
Fund Balances			22	22		
Endowment Fund-Original Endowment Fund-Income FB Professional Development						
Endowment Fund-Original Endowment Fund-Income FB Professional Development				7.656.383	7.656.383	7,422,869
Endowment Fund-Income FB Professional Development					.,000,000	.,,003
FB Professional Development				to the Co		
			22	22		
FB Capital Equipment			0			

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-JAN-2018
(With comparative totals for 31-JAN-2017)
(amounts expressed in dollars)

RUN DATE: 02/12/2018 TIME: 10:05:12 AM PAGE: 2

Governmental Fund Types

	Auxiliary Enterprise	Restricted Funds	Current Unrestricted	Current Year 2018	Prior Year 2017
EQUITY AND OTHER CREDITS:			s 		
FB Investment Gain And Loss					
Fund Balance Receivables		_1_	-	-	-
Reserved-Undesignated					
FBTC Operating Fund Balance					
Plant Fund Balance					
Bond Fund Balance					
Scholarship					
Fund Balance-Rounding Diff		100		100	-
Fund Balances:					
Reserve for Encumbrance	40,226	19,899	2,359,220	2,419,344	1,651,088
Fund Balance	1,151,684	232,668	9,973,407	11,357,759	12,309,630
Reserve For Operations					
TOTAL EQUITY AND OTHER CREDITS:	1,191,909	252,566	19,989,010	21,433,485	21,383,588
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	1,240,909	1,033,198	27,862,461	30,136,568	30,751,552
EQUITE AND OTHER CREDITS:					**********

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-JAN-2018 (With comparative totals for 31-JAN-2017) (amounts expressed in dollars)

RUN DATE: 02/12/2018 TIME: 10:05:12 AM PAGE: 3

Proprietary Fund Types

	Agency Funds	Current Year 2018	Prior Year 2017
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	167,598	167,598	171,876
Cash Investments	104,426	104,426	103,463
Accounts Receivable	0 5	100	1/2-
Taxes Receivable			
Local, St & Fed Agency Receivable			
Due From Other Funds			
Prepaid Expense			
Property, Plant & Equipment	9		
Deferred Outflows			
TOTAL ASSETS AND OTHER DEBITS:	272,024	272,024	275,338
Liabilities, equity and other credits			
LIABILITIES:			
Accounts Payable			
Employee Benefits Payable	92	10	
Payroll Taxes Payable			
Accrued Liabilities			
Deferred Revenue			
Long Term Debt			
Net Pension Liability			
Deposits Payable	271,248	271,248	274,907
Due To Other Funds	2/1,240	2/1,240	274,907
Scholarships-Designated Donations			
Scholarships-Non-designated			
Donatio Concratantes Non designated			
Deferred Inflows			
TOTAL LIABILITIES:	271,248	271,248	274,907
	2.1,240	211,240	214,301
EQUITY AND OTHER CREDITS:			
Control Accounts	776	776	432
Fund Balances			
Prior Year Fund Balance			
Endowment Fund-Original			
Endowment Fund-Income			
FB Professional Development			
FB Salary Equity			

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-JAN-2018 (With comparative totals for 31-JAN-2017) (amounts expressed in dollars)

RUN DATE: 02/12/2018 TIME: 10:05:12 AM PAGE: 4

Proprietary Fund Types

Current Prior Year 2017 Agency 2018 Funds EQUITY AND OTHER CREDITS: QUITY 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 Fund Balance Reserve For Operations TOTAL EQUITY AND OTHER CREDITS: 776 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS: 272,024 272,024 275,338

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-JAN-2018 (With comparative totals for 31-JAN-2017) (amounts expressed in dollars)

RUN DATE: 02/12/2018 TIME: 10:05:12 AM PAGE: 5

Fiduciary Fund Types

	Quasi		Current	Prior
	Endowment	Endowment	Year	Year
	Fund	Funds	2018	2017
ASSETS and OTHER DEBITS:		***************************************		
ASSETS:				
Cash		69,570	69,570	162,91
Cash Investments		10,435,803	10,435,803	9,420,80
Accounts Receivable		-792	-792	89
Taxes Receivable				
Local, St & Fed Agency Receivable				
Due From Other Funds				
Prepaid Expense				
Property, Plant & Equipment		55		
Deferred Outflows				
TOTAL ASSETS AND OTHER DEBITS:		10,504,581	10,504,581	9,584,61
Liabilities, equity and other credits				
LIABILITIES:				
Accounts Payable				
Employee Benefits Payable				
Payroll Taxes Payable		8		
Accrued Liabilities		122		
Deferred Revenue				
Long Term Debt		0		
Net Pension Liability		922		
Deposits Payable				
Due To Other Funds				
Scholarships-Designated Donations		92/2		
Scholarships-Non-designated				
Donatio				
Deferred Inflows				
TOTAL LIABILITIES:				
EOUITY AND OTHER CREDITS:				
Control Accounts				
Fund Balances				
Prior Year Fund Balance				
Endowment Fund-Original				
Endowment Fund-Income				
FB Professional Development		100		
FB Salary Equity				
FB Capital Equipment		\$5.5 		
to capital EdatMilett				

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-JAN-2018 (With comparative totals for 31-JAN-2017) (amounts expressed in dollars)

RUN DATE: 02/12/2018 TIME: 10:05:12 AM PAGE: 6

Fiduciary Fund Types

	Quasi Endowment Fund	Endowment Funds	Current Year 2018	Prior Year 2017
EQUITY AND OTHER CREDITS:				
FB Investment Gain And Loss				
Fund Balance Receivables				
Reserved-Undesignated		22		
FBTC Operating Fund Balance				
Plant Fund Balance				
Bond Fund Balance				
Scholarship		11 (5.5)		
Fund Balance-Rounding Diff Fund Balances:				
Reserve for Encumbrance				
Fund Balance		10,504,581	10,504,581	9,584,615
Reserve For Operations				
TOTAL EQUITY AND OTHER CREDITS:		10,504,581	10,504,581	9,584,615
TOTAL LIABILITIES,		10,504,581	10,504,581	9,584,615
EQUITY AND OTHER CREDITS:	======================================			***********

Account Groups

	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Current Year 2018	Prior Year 2017
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash	9,279,655	147,795		-7,703,929	1 700 501	705 406
Cash Investments	3,213,000	368,110			1,723,521	705,496
Accounts Receivable		360,110		16,019,186 22,248	16,387,296	21,106,943
Taxes Receivable				22,248	22,248	23,855
Local, St & Fed Agency Receivable						
Due From Other Funds				550 220		
Prepaid Expense						
Property, Plant & Equipment			28,886,151	7.7	28,886,151	24,943,938
Deferred Outflows		U WOOD	20,000,151		20,000,131	24,943,938
		A				
TOTAL ASSETS AND OTHER DEBITS:	9,279,655	515,904	28,886,151	8,337,506	47,019,216	46,780,232
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Pavable						
Employee Benefits Payable				17,520	17,520	
Payroll Taxes Payable	8					
Accrued Liabilities		0.000	55 200			
Deferred Revenue		2020				
Long Term Debt				5.7%		
Net Pension Liability			1,998,503		1,998,503	2,294,087
Deposits Payable						
Due To Other Funds		7.70	1000			
			122	22		128,138
Scholarships-Designated Donations			~-	5.00		
Scholarships-Non-designated Donatio			100			
Deferred Inflows		24				
11110110		===				
TOTAL LIABILITIES:			1,998,503	17,520	2,016,023	2,422,225
EQUITY AND OTHER CREDITS:						
Control Accounts		Paret		122		
Fund Balances						
Prior Year Fund Balance		17.7				
Endowment Fund-Original				12		
Endowment Fund-Income						
FB Professional Development		\$500	95.5	1777.T		
FB Salary Equity		100	122			

Account Groups

Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Current Year 2018	Prior Year 2017
ll ll					
		722			
	52.7	100			
	100	122			
			S=0=		
	592				
	(in the		1		
11 0 1000 900	20.00			4,811,988	
8,595,438	515,904	6,909,336	2,444,745	18,465,423	27,831,813
			100		
8,595,438	515,904	28,635,118	7,256,733	45,003,193	44,358,008
8,595,438	515,904	30,633,621	7,274,253	47,019,216	46,780,232
	8,595,438	### Retirement Bond Fund ### Replacement Bond Fund 8,595,438 515,904 8,595,438 515,904	### Replacement Bond Fund Plant Fund Plant Fund Plan	and Retirement in Plant Fund Replacement Bond Fund Plant Fund	and Retirement Bond Fund Plant Fund Plant Fund 2018

Memorandum Only

	San Barrella Company (1985)	
	Current	Prior
	Year	Year
	2018	2017
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	6,217,492	7,408,886
Cash Investments	45,966,257	47,758,118
Accounts Receivable	4,339,817	4,492,099
Taxes Receivable	394,687	349,322
Local, St & Fed Agency Receivable	47,946	8,275
Due From Other Funds	65,685	128,138
Prepaid Expense	36,482	35,057
Property, Plant & Equipment	28,886,151	24,943,938
Deferred Outflows	1,977,874	2,267,905
TOTAL ASSETS AND OTHER DEBITS:	87,932,390	87,391,738
Liabilities, equity and other credits		
Accounts Payable	-29,242	66,654
Employee Benefits Payable	170,289	168,536
Payroll Taxes Payable	-392	-7,551
Accrued Liabilities		
Deferred Revenue	526,909	453,088
Long Term Debt	1,998,503	2,294,087
Net Pension Liability	6,132,954	5,747,658
Deposits Payable	331,411	332,069
Due To Other Funds	65,685	128,138
Scholarships-Designated Donations Scholarships-Non-designated	74,185 113,741	36,519 676,334
Donatio		
Deferred Inflows	1,606,311	2,169,564
FOTAL LIABILITIES:	10,990,354	12,065,096
EQUITY AND OTHER CREDITS:		
Control Accounts	776	432
Fund Balances		
Prior Year Fund Balance	7,656,383	7,422,869
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	21,725,782	16,526,194
FB Investment Gain And Loss		Baller Billio B
Fund Balance Receivables	-	-
Reserved-Undesignated		
FBTC Operating Fund Balance		

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-JAN-2018 (With comparative totals for 31-JAN-2017) (amounts expressed in dollars)

RUN DATE: 02/12/2018 TIME: 10:05:12 AM PAGE: 10

Memorandum Only

	Current Year 2018	Prior Year 2017
Plant Fund Balance	West 11	
Bond Fund Balance		
Scholarship		
Fund Balance-Rounding Diff		2
Fund Balances:		
Reserve for Encumbrance	7,231,332	1,651,088
Fund Balance	40,327,763	49,726,058
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	76,942,036	75,326,642
TOTAL LIABILITIES,	87,932,390	87,391,738
EQUITY AND OTHER CREDITS:		