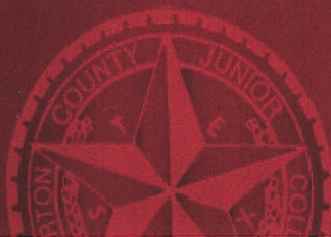




*Wharton County
Junior College*



Monthly Financial Reports

June 2022



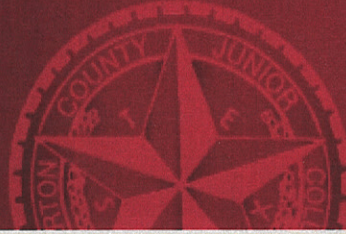
Revenue & Expenditure Summary

	FISCAL 2022				FISCAL 2021				% OF PRIOR YR ACTUAL
	Current Month	Y-T-D ACTUAL	Budget	% of Budget	Y-T-D ACTUAL	Budget	% of Budget		
Fund 1000									
Revenues:									
State appropriations	\$ 898,434	\$ 7,551,692	\$ 9,305,255	81.16%	\$ 7,834,986	\$ 9,645,283	81.23%	96%	
Tuition and Fees	192,575	16,988,203	19,894,485	85.39%	17,807,521	20,198,015	88.16%	95%	
Advalorem Taxes	37,498	7,715,365	7,675,517	100.52%	7,477,930	7,232,397	103.39%	103%	
Mandatory Transfers	-	195,258	327,215	59.67%	213,511	2,485,869	8.59%	91%	
Non-mandatory Transfers	-	899,769	2,868,803	31.36%	-	98,821	0.00%	0%	
Other Revenues	17,230	(497,556)	453,053	-109.82%	207,496	443,083	46.83%	-240%	
Total Revenues	1,145,737	32,852,731	40,524,328	81.07%	33,541,444	40,103,468	83.64%	98%	
Expenditures:									
Salaries	1,543,923	17,307,401	23,236,309	74.48%	17,649,480	23,529,971	75.01%	98%	
Employee Benefits	402,856	3,980,887	5,974,322	66.63%	4,004,214	5,876,122	68.14%	99%	
Capital Expenditures	58,561	112,272	205,038	54.76%	27,280	197,153	13.84%	412%	
Mandatory Transfers	-	367,107	367,800	99.81%	364,469	365,800	99.64%	101%	
Non-mandatory Transfers	-	-	-	-	-	-	0.00%	0%	
Other Expenditures	854,150	7,697,586	10,740,859	71.67%	6,778,360	10,134,422	66.88%	114%	
Total expenditures	2,859,490	29,465,253	40,524,328	72.71%	28,823,803	40,103,468	71.87%	102%	
Net increase/ (decrease) in net assets	\$ (1,713,753)	\$ 3,387,479			\$ 4,717,641				
Less Outstanding encumbrances		(1,204,202)			(1,204,005)				
Net increase less encumbrances		\$ 2,183,277			\$ 3,513,636				

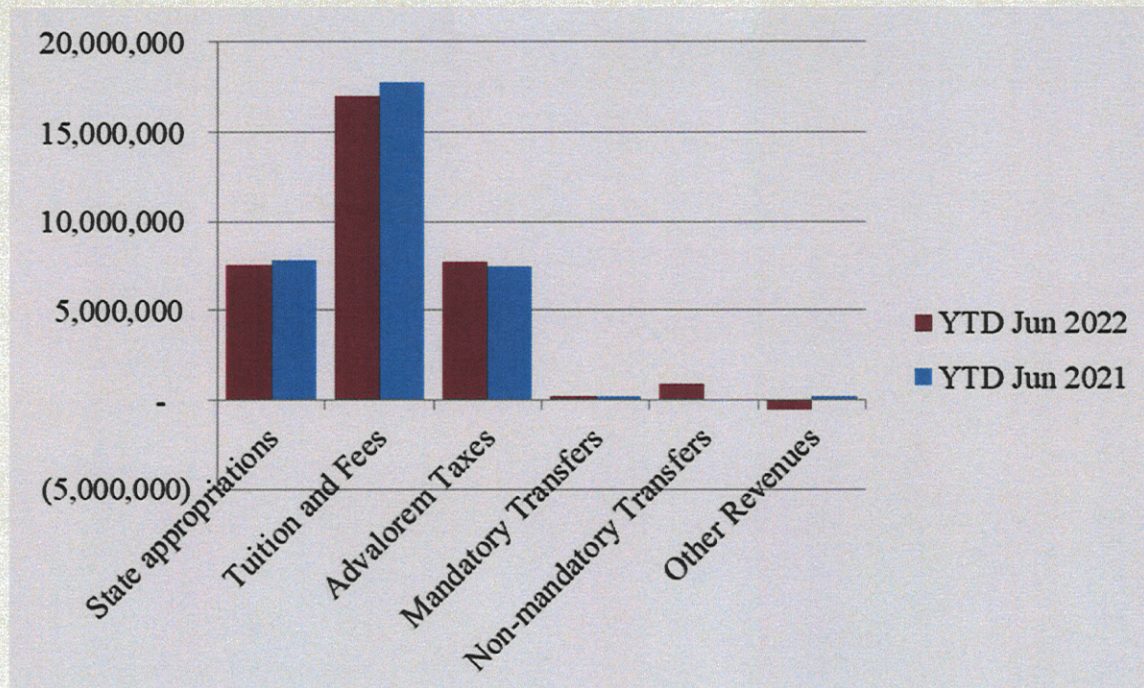
* Note: Net student receivables in the amount of \$3,175,751.59 are currently outstanding. Tuition and fees are subject to collection in future periods.



Wharton County
Junior College

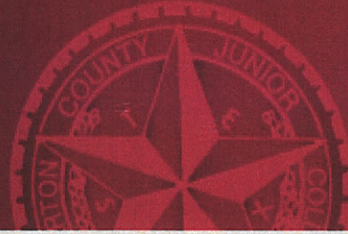


Year to Date Revenues

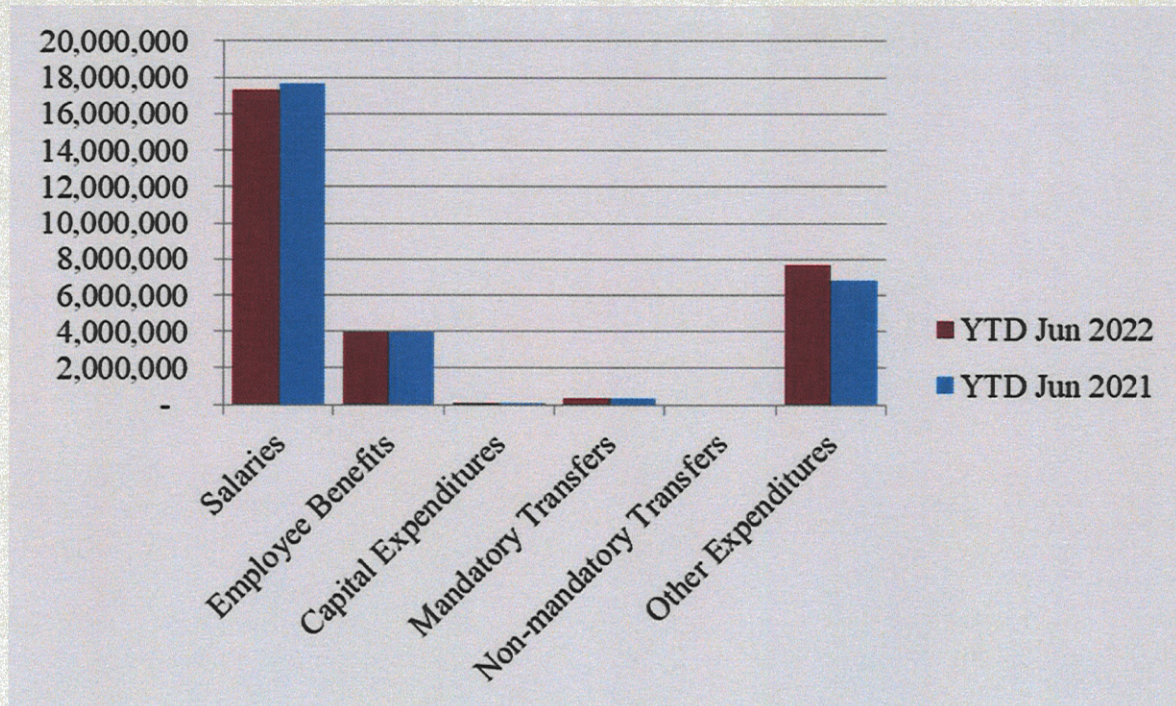


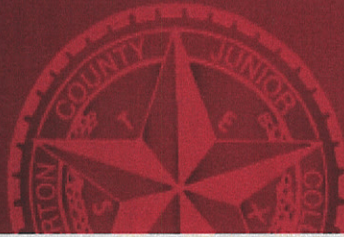


Wharton County
Junior College

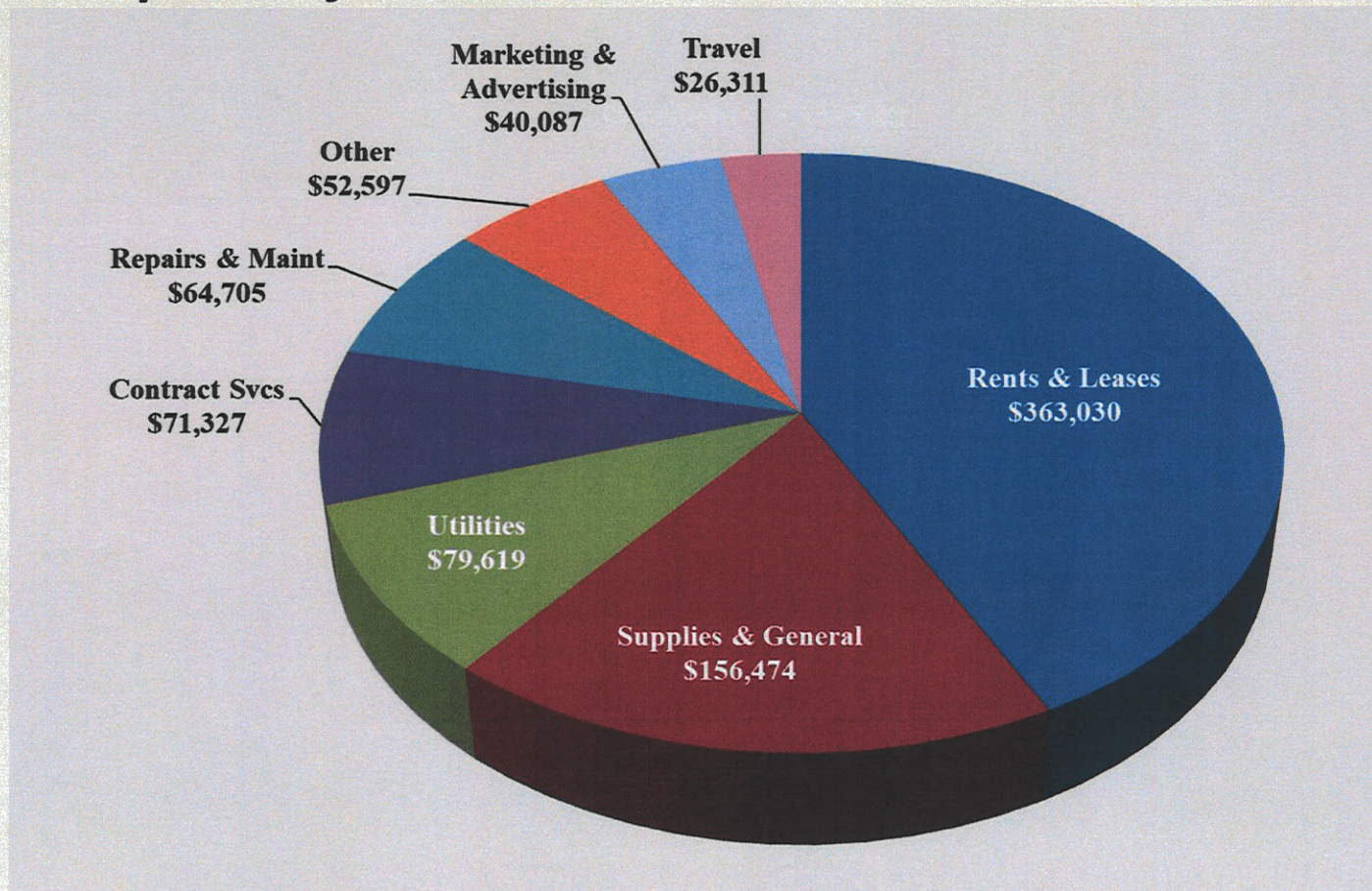


Year to Date Expenses



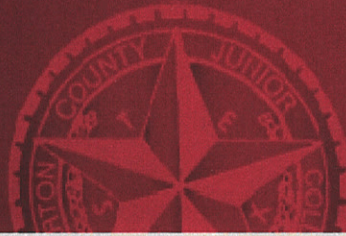


Other Expenses for June





Wharton County
Junior College

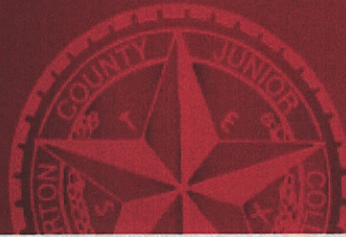


Analysis of Student Receivable Outstanding As of June 30, 2022

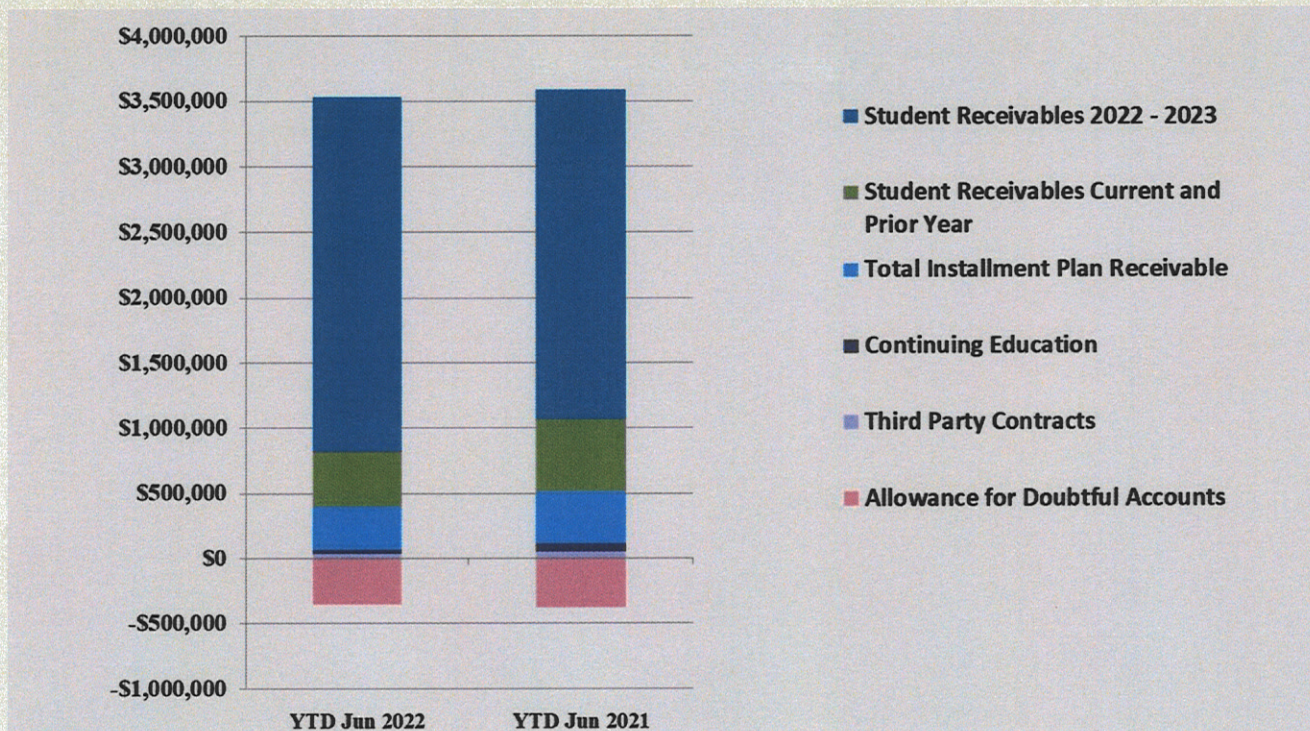
	2022	2021
Student Receivables Current and Prior Yr.	\$ 414,984.73	\$ 542,955.27
Student Receivables FY 22-23	\$ 2,719,691.72	\$ 2,531,723.89
Installment Plan Receivable Due Fall Semester	\$ 35,251.72	\$ 127,062.18
Installment Plan Receivable Due Spring Semester	95,028.75	133,947.37
Installment Plan Receivable Summer I & II	38,437.90	57,273.49
Installment Plan Receivable Prior Years	163,869.58	84,478.48
Total Installment Plan Receivable	<u>\$ 332,587.95</u>	<u>\$ 402,761.52</u>
Third Party Contracts Receivable	\$ 35,064.78	\$ 46,970.76
Continuing Education Receivable	32,785.00	66,012.00
Allowance for Doubtful Accounts	(359,362.59)	(386,702.98)
Net Accounts Receivable	<u>\$ 3,175,751.59</u>	<u>\$ 3,203,720.46</u>



Wharton County
Junior College



AR by Category



COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted Funds	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	167,009	4,185,015	741,082	5,093,107	5,312,290
Cash Investments	406,071	16,414,942	947,584	17,768,597	16,415,818
Accounts Receivable	22,124	3,196,519	5,681	3,224,324	3,229,149
Taxes Receivable		525,561	--	525,561	477,721
Local, St & Fed Agency Receivable		--	333,857	333,857	172,420
Deposits		--	--	--	--
Due From Other Funds		--	93,538	93,538	87,299
Prepaid Expense		--	--	--	39,679
Property, Plant & Equipment		--	--	--	--
Deferred Outflows		11,262,749	--	11,262,749	10,199,905
TOTAL ASSETS AND OTHER DEBITS:	595,204	35,584,786	2,121,742	38,301,732	35,934,282
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable		54,297	29,955	84,253	84,750
Employee Benefits Payable	933	206,212	--	207,145	183,640
Payroll Taxes Payable		--	--	--	-346
Accrued Liabilities		--	--	--	--
Deferred Revenue		2,899,757	668,898	3,568,655	3,290,949
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	63,385	13,378	--	76,763	65,888
Due To Other Funds		93,538	--	93,538	85,299
Scholarships-Designated Donations		--	118,278	118,278	117,011
Scholarships-Non-designated		--	740,103	740,103	696,392
Donatio					
Deferred Inflows		9,370,516	--	9,370,516	9,436,008
TOTAL LIABILITIES:	64,318	51,511,197	1,557,234	53,132,749	50,494,381
EQUITY AND OTHER CREDITS:					
Control Accounts		--	--	--	--
Fund Balances		--	--	--	--
Prior Year Fund Balance		-19,412,977	--	-19,412,977	-19,417,360
Endowment Fund-Original		--	--	--	--
Endowment Fund-Income		--	--	--	--
FB Professional Development		--	--	--	--

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-JUN-2022
 (With comparative totals for 30-JUN-2021)
 (amounts expressed in dollars)

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted 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	34,998	1,204,202	1,554,731	2,793,930	1,711,676
Fund Balance	495,889	2,282,364	-990,223	1,788,031	3,145,586
Reserve For Operations		--	--		
TOTAL EQUITY AND OTHER CREDITS:	530,886	-15,926,411	564,508	-14,831,017	-14,560,099
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	595,204	35,584,786	2,121,742	38,301,732	35,934,282
=====					

Proprietary Fund Types

Agency Funds	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	83,395	206,603
Cash Investments	159,323	59,113
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:	242,718	265,716
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	242,202	263,451
Due To Other Funds		
Scholarships-Designated Donations		
Scholarships-Non-designated		
Donatio		
Deferred Inflows		
TOTAL LIABILITIES:	242,202	263,451
EQUITY AND OTHER CREDITS:		
Control Accounts	515	2,265
Fund Balances		
Prior Year Fund Balance		
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-JUN-2022
 (With comparative totals for 30-JUN-2021)
 (amounts expressed in dollars)

Proprietary Fund Types

Agency Funds	Current Year 2022	Prior Year 2021
<hr/>		
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:	515	2,265
TOTAL LIABILITIES,	242,718	265,716
EQUITY AND OTHER CREDITS:		
=====	=====	=====

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-JUN-2022
 (With comparative totals for 30-JUN-2021)
 (amounts expressed in dollars)

Fiduciary Fund Types

	Endowment Funds	Quasi Endowment Fund	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:				
ASSETS:				
Cash	173,329	--	173,329	254,376
Cash Investments	12,653,292	--	12,653,292	12,903,732
Accounts Receivable	2,160	--	2,160	3,804
Taxes Receivable	--	--	--	--
Local, St & Fed Agency Receivable	--	--	--	--
Deposits	--	--	--	--
Due From Other Funds	--	--	--	--
Prepaid Expense	--	--	--	--
Property, Plant & Equipment	--	--	--	--
Deferred Outflows	--	--	--	--
TOTAL ASSETS AND OTHER DEBITS:	12,828,781		12,828,781	13,161,912
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	--	--	--	--
Due To Other Funds	--	--	--	--
Scholarships-Designated Donations	--	--	--	--
Scholarships-Non-designated	--	--	--	--
Donatio				
Deferred Inflows	--	--	--	--
TOTAL LIABILITIES:				
EQUITY AND OTHER CREDITS:				
Control Accounts	--	--	--	--
Fund Balances	--	--	--	--
Prior Year Fund Balance	--	--	--	--
Endowment Fund-Original	--	--	--	--
Endowment Fund-Income	--	--	--	--
FB Professional Development	--	--	--	--

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-JUN-2022
 (With comparative totals for 30-JUN-2021)
 (amounts expressed in dollars)

Fiduciary Fund Types

	Endowment Funds	Quasi Endowment Fund	Current Year 2022	Prior Year 2021
<hr/>				
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	12,828,781	--	12,828,781	13,161,912
Reserve For Operations		--		
TOTAL EQUITY AND OTHER CREDITS:	<hr/> 12,828,781	<hr/>	<hr/> 12,828,781	<hr/> 13,161,912
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	<hr/> 12,828,781	<hr/>	<hr/> 12,828,781	<hr/> 13,161,912
	=====	=====	=====	=====

	Account Groups					
	Investment in Plant Fund	Debt Retirement Bond Fund	Unexpended Plant Fund	Repair and Replacement	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash		197	-7,539,395	7,672,080	132,882	294,597
Cash Investments		385,476	9,216,099	--	9,601,574	8,808,180
Accounts Receivable		--	12,349	--	12,349	3,175
Taxes Receivable		--	--	--	--	--
Local, St & Fed Agency Receivable		--	--	--	--	--
Deposits		--	--	--	--	--
Due From Other Funds		--	--	--	--	--
Prepaid Expense		--	--	--	--	--
Property, Plant & Equipment	36,672,014	--	--	--	36,672,014	37,281,025
Deferred Outflows		--	--	--	--	--
TOTAL ASSETS AND OTHER DEBITS:	36,672,014	385,673	1,689,052	7,672,080	46,418,819	46,386,977
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable		--	--	--	--	--
Employee Benefits Payable		--	--	--	--	--
Payroll Taxes Payable		--	--	--	--	--
Accrued Liabilities		--	--	--	--	9,292
Deferred Revenue		--	--	--	--	--
Long Term Debt	365,584	--	--	--	365,584	716,168
Net Pension Liability		--	--	--	--	--
Net OPEB Liability		--	--	--	--	--
Deposits Payable		--	--	--	--	--
Due To Other Funds		--	--	--	--	--
Scholarships-Designated Donations		--	--	--	--	--
Scholarships-Non-designated		--	--	--	--	--
Donatio		--	--	--	--	--
Deferred Inflows		--	--	--	--	--
TOTAL LIABILITIES:	365,584				365,584	725,459
EQUITY AND OTHER CREDITS:						
Control Accounts		--	--	--	--	--
Fund Balances		--	--	--	--	--
Prior Year Fund Balance		--	--	--	--	--
Endowment Fund-Original		--	--	--	--	--
Endowment Fund-Income		--	--	--	--	--
FB Professional Development		--	--	--	--	--

	Account Groups					
	Investment in Plant Fund	Debt Retirement Bond Fund	Unexpended Plant Fund	Repair and Replacement	Current Year 2022	Prior Year 2021
EQUITY AND OTHER CREDITS:						
FB Salary Equity		--	--	--		
FB Capital Equipment	36,122,909	--	--	--	36,122,909	35,046,400
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		--	--	--		11,176
Fund Balance	1,930,992	385,673	625,799	6,987,863	9,930,327	10,603,942
Reserve For Operations		--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	38,053,901	385,673	625,799	6,987,863	46,053,236	45,661,517
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	38,419,484	385,673	625,799	6,987,863	46,418,819	46,386,977

Memorandum Only

	Current Year 2022	Prior Year 2021
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	5,482,713	6,067,866
Cash Investments	40,182,787	38,186,843
Accounts Receivable	3,238,833	3,236,128
Taxes Receivable	525,561	477,721
Local, St & Fed Agency Receivable	333,857	172,420
Deposits		
Due From Other Funds	93,538	87,299
Prepaid Expense		39,679
Property, Plant & Equipment	36,672,014	37,281,025
Deferred Outflows	11,262,749	10,199,905
TOTAL ASSETS AND OTHER DEBITS:	97,792,050	95,748,886
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	84,253	84,750
Employee Benefits Payable	207,145	183,640
Payroll Taxes Payable		-346
Accrued Liabilities		9,292
Deferred Revenue	3,568,655	3,290,949
Long Term Debt	365,584	716,168
Net Pension Liability	9,228,835	8,860,813
Net OPEB Liability	29,644,663	27,673,977
Deposits Payable	318,965	329,339
Due To Other Funds	93,538	85,299
Scholarships-Designated Donations	118,278	117,011
Scholarships-Non-designated	740,103	696,392
Donatio		
Deferred Inflows	9,370,516	9,436,008
TOTAL LIABILITIES:	53,740,535	51,483,291
EQUITY AND OTHER CREDITS:		
Control Accounts	515	2,265
Fund Balances		
Prior Year Fund Balance	-19,412,977	-19,417,360
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	36,122,909	35,046,400
FB Investment Gain And Loss		
Fund Balance Receivables	-	-

Wharton County Junior College
 Combined Balance Sheet--All Fund Types and Account Groups
 30-JUN-2022
 (With comparative totals for 30-JUN-2021)
 (amounts expressed in dollars)

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	2,793,930	1,722,852
Fund Balance	24,547,139	26,911,439
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	44,051,515	44,265,595
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	97,792,050	95,748,886
	=====	=====

INVESTMENT REPORT

3RD QUARTER 2022

Period Beginning 03/01/22 Ending 05/31/22

May 31, 2022

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

TOTAL INVESTMENT IN (as of period ending date 05/31/22)

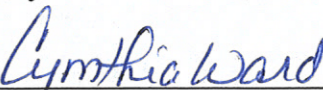
	INCOME AMOUNT THIS QUARTER (Earned & Accrued)	QUARTER ENDING MARKET VALUE (Includes gains and losses)
TEXPOOL	\$ 9,682.90	\$ 9,818,743.91
US TREASURIES	\$ 7,045.56	\$ 2,758,711.00
GOVERNMENT SECURITIES	\$ 51,552.79	\$ 19,998,690.22
MUNICIPAL OBLIGATIONS	\$ 4,166.03	\$ 1,546,365.80
STOCKS	\$ 2,651.19	\$ 595,826.55
MUTUAL FUNDS	\$ 34,156.51	\$ 7,405,235.09
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 Boling Highway • Wharton, Texas 77488 • (979) 532-4560

Quarter Ending May 31, 2022 FY 22

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					
CURRENT OPERATING											
TEXPOOL	AAAm	N/A	9,881,466.91	9,881,466.91	3,263,827.26	(8,000,000.00)	5,145,294.17	6,380.88	5,145,294.17	N/A	0.36%
US GOVT TREASURIES	AA+	06/30/25	985,229.87	953,984.00	1,116.56	(28,459.56)	926,641.00	1,746.70	986,346.43	1,000,000.00	0.70%
US GOVT TREASURIES	AA+	02/28/26	961,235.49	952,891.00	2,442.70	(37,169.70)	918,164.00	3,723.52	963,678.19	1,000,000.00	1.50%
US GOVT TREASURIES	AA+	07/31/26	995,937.50	952,812.00	0.00	(38,906.00)	913,906.00	1,575.34	995,937.50	1,000,000.00	0.71%
TOTAL US GOVT TREASURIES			2,942,402.86	2,859,687.00	3,559.26	(104,535.26)	2,758,711.00	7,045.56	2,945,962.12	3,000,000.00	0.96%
GOVT SECUR-FFCB	AA+	01/13/25	997,220.00	966,834.08	0.00	(22,104.58)	944,729.50	756.17	997,220.00	1,000,000.00	0.37%
GOVT SECUR-FFCB	AA+	03/09/26	1,000,000.00	966,726.83	0.00	(32,692.77)	934,034.06	2,049.32	1,000,000.00	1,000,000.00	0.80%
GOVT SECUR-FHLB	AA+	07/26/24	1,000,000.00	979,069.30	0.00	(18,452.30)	960,617.00	1,267.12	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	10/28/26	999,750.00	971,730.64	0.00	(36,833.64)	934,897.00	2,787.67	999,750.00	1,000,000.00	1.11%
GOVT SECUR-FHLB	AA+	10/14/25	999,500.00	965,094.22	0.00	(29,561.76)	935,532.46	2,027.40	999,500.00	1,000,000.00	0.81%
GOVT SECUR-FFCB	AA+	11/15/24	1,000,000.00	978,496.56	0.00	(21,174.60)	957,321.96	1,895.61	1,000,000.00	1,000,000.00	0.74%
GOVT SECUR-FHLB	AA+	11/18/26	1,000,000.00	975,890.31	0.00	(36,366.04)	939,524.27	3,278.90	1,000,000.00	1,000,000.00	1.28%
GOVT SECUR-FFCB	AA+	12/01/25	1,001,500.00	984,653.99	0.00	(38,659.93)	945,994.06	3,377.53	1,001,500.00	1,000,000.00	1.30%
GOVT SECUR-FHLB	AA+	01/27/27	1,000,000.00	988,126.89	0.00	(44,943.20)	943,183.69	4,410.96	1,000,000.00	1,000,000.00	1.75%
GOVT SECUR-FHLB	AA+	03/29/27	-	0.00	1,146,174.51	(10,141.72)	1,136,032.79	4,451.01	1,146,174.51	1,165,000.00	2.66%
GOVT SECUR-FFCB	AA+	05/18/26	1,000,000.00	968,012.55	0.00	(34,265.98)	933,746.57	2,305.48	1,000,000.00	1,000,000.00	0.90%
TOTAL GOVT SECUR			9,997,970.00	9,744,635.37	1,146,174.51	(325,196.52)	10,565,613.36	28,607.17	11,144,144.51	11,165,000.00	1.14%
TOTAL INVESTMENT IN FUND			22,821,839.77	22,485,789.28	4,413,561.03	(8,429,731.78)	18,469,618.53	42,033.61	19,235,400.80	14,165,000.00	0.90%
ENDOWMENT											
TEXPOOL	AAAm	N/A	760,518.91	760,518.91	400,738.76	0.00	1,161,257.67	738.76	1,161,257.67	N/A	0.36%
STOCK-NCR	B+	N/A	180.04	729.36	0.00	(104.94)	624.42	0.00	180.04	N/A	N/A
STOCK-TERADATA	Not Rated	N/A	503.64	899.82	0.00	(208.08)	691.74	0.00	503.64	N/A	N/A
STOCK-Bankamerica Corp(Nations) (Barnett)	A-	N/A	10,615.28	10,431.20	0.00	(1,652.00)	8,779.20	49.56	10,615.28	N/A	N/A
STOCK-Team Inc	Not Rated	N/A	5,504.40	160.56	40.04	0.00	200.60	0.00	5,504.40	N/A	N/A
STOCK-VALERO	BBB	N/A	1,868.00	16,702.00	9,218.00	0.00	25,920.00	392.00	1,868.00	N/A	N/A
STOCK-TENNECO	B+	N/A	69.51	404.88	0.00	(41.37)	363.51	0.00	69.51	N/A	N/A
STOCK-OCCIDENTAL	BB+	N/A	6,492.98	22,389.76	13,096.96	0.00	35,486.72	66.56	6,492.98	N/A	N/A
STOCK-OCCIDENTAL WARRANTS	BB+	N/A	0.00	1,456.64	1,573.76	0.00	3,030.40	0.00	0.00	N/A	N/A
STOCK-EXXON/MOBIL	AA-	N/A	8,734.00	15,684.00	3,516.00	0.00	19,200.00	176.00	8,734.00	N/A	N/A
STOCK-TENET HEALTHCARE	B+	N/A	4,594.99	2,923.66	0.00	(723.52)	2,200.14	0.00	4,594.99	N/A	N/A
STOCK-WALMART	AA	N/A	19,688.00	54,064.00	0.00	(2,612.00)	51,452.00	224.00	19,688.00	N/A	N/A
STOCK-DUKE ENERGY	BBB+	N/A	19,978.57	29,018.49	3,499.79	0.00	32,518.28	284.67	19,978.57	N/A	N/A
STOCK-ENBRIDGE,INC	BBB+	N/A	6,444.90	6,520.18	448.47	0.00	6,968.65	76.55	6,444.90	N/A	N/A
STOCK-IBM	A-	N/A	5,348.40	7,350.60	979.80	0.00	8,330.40	98.40	5,348.40	N/A	N/A
STOCK-KYNDRYL	BBB-	N/A	0.00	190.32	0.00	(42.24)	148.08	0.00	0.00	N/A	N/A
STOCK-APPLE COMPUTER	AA+	N/A	5,304.82	369,868.80	0.00	(36,467.20)	333,401.60	515.20	5,304.82	N/A	N/A
STOCK-ARKEMA	BBB+	N/A	217.20	801.29	0.00	(77.88)	723.41	0.00	217.20	N/A	N/A
STOCK-TOTAL ENERGIES SE	A	N/A	14,385.28	13,440.98	2,199.82	0.00	15,640.80	142.60	14,385.28	N/A	N/A
TOTAL STOCK			109,930.01	553,036.54	34,572.64	(41,929.23)	545,679.95	2,025.54	109,930.01	N/A	N/A
MUTUAL FUND-DREYFUS MDCP INDX	NA	N/A	2,620,257.16	2,506,799.70	0.00	(131,147.97)	2,375,651.73	0.00	2,620,257.16	N/A	15.41%
MUTUAL FUND-FIDELITY SEL UTIL	NA	N/A	844,805.11	1,140,935.04	116,713.44	0.00	1,257,648.48	27,017.36	871,822.47	N/A	7.14%
MUTUAL FUND-FIDELITY SMALL CAP GROV	NA	N/A	1,344,250.77	1,564,443.94	0.00	(196,475.58)	1,367,968.36	0.00	1,344,250.77	N/A	28.58%
MUTUAL FUND-VOYA CORP LEAD TRST	NA	N/A	714,049.03	1,170,838.97	15,956.19	0.00	1,186,795.16	0.00	714,049.03	N/A	2.50%
MUTUAL FUND-VNGRD HI DIV YIELD INDX A	NA	N/A	774,399.27	1,194,544.99	22,626.37	0.00	1,217,171.36	7,139.15	781,538.42	N/A	4.42%
TOTAL MUTUAL FUNDS			6,297,761.34	7,577,562.64	155,296.00	(327,623.55)	7,405,235.09	34,156.51	6,331,917.85	N/A	13.69%
GOVT SECUR-FFCB	AA+	04/14/25	1,000,000.00	968,277.00	0.00	(24,935.83)	943,341.17	1,748.63	1,000,000.00	1,000,000.00	0.69%
GOVT SECUR-FHLB	AA+	04/14/26	1,000,000.00	973,514.31	0.00	(33,102.23)	940,412.08	2,635.62	1,000,000.00	1,000,000.00	1.04%
TOTAL GOVT SECUR			2,000,000.00	1,941,791.31	0.00	(58,038.06)	1,883,753.25	4,384.25	2,000,000.00	2,000,000.00	0.87%
MUNICIPAL OBLIGATIONS	AA	06/01/26	1,679,662.62	1,624,124.95	0.00	(77,759.15)	1,546,365.80	4,166.03	1,677,609.20	1,645,000.00	0.99%

FUND	S&P	MATURITY	BEGINNING	BEGINNING	CHANGES		ENDING	INCOME	ENDING		
	CREDIT RATING	DATE	BOOK VALUE	MARKET VALUE	ADDITIONS	DEDUCTIONS	MARKET VALUE	ACCRUED OR RECEIVED	BOOK VALUE	MATURITY	YIELD
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			10,958,872.88	12,568,034.35	590,607.40	(505,349.99)	12,653,291.76	45,471.09	11,391,714.73	3,645,000.00	6.39%
PLANT											
TEXPOOL (except Tech Center acct)	AAAm	N/A	2,413,865.92	2,413,865.92	201,433.05	(1,000,000.00)	1,615,298.97	1,433.05	1,615,298.97	N/A	0.36%
GOVT SECUR-FNLB	AA+	06/30/26	1,000,000.00	970,150.14	0.00	(34,905.57)	935,244.57	2,520.54	1,000,000.00	1,000,000.00	1.00%
GOVT SECUR-FHLMC	AA+	11/25/24	999,000.00	967,636.54	0.00	(23,600.84)	944,035.70	1,152.74	999,000.00	1,000,000.00	0.48%
GOVT SECUR-FHLB	AA+	01/28/26	1,000,000.00	960,821.40	0.00	(32,096.75)	928,724.65	1,461.92	1,000,000.00	1,000,000.00	0.58%
GOVT SECUR-FHLB	AA+	04/29/26	1,000,000.00	973,394.01	0.00	(33,376.36)	940,017.65	2,660.96	1,000,000.00	1,000,000.00	1.05%
GOVT SECUR-FHLB	AA+	05/23/25	1,000,000.00	959,476.74	0.00	(25,967.01)	933,509.73	1,260.28	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	04/14/27	-	0.00	997,000.00	(7,559.44)	989,440.56	3,702.05	997,000.00	1,000,000.00	2.94%
GOVT SECUR-FFCB	AA+	11/30/26	1,000,300.00	982,009.36	0.00	(42,250.80)	939,758.56	3,881.64	1,000,300.00	1,000,000.00	1.53%
GOVT SECUR-FHLB	AA+	11/20/25	1,000,000.00	971,250.63	0.00	(32,658.44)	938,592.19	1,921.24	1,000,000.00	1,000,000.00	0.75%
TOTAL GOVT SECURITIES			6,999,300.00	6,784,738.82	997,000.00	(232,415.21)	7,549,323.61	18,561.37	7,996,300.00	8,000,000.00	1.10%
STOCK- HEWLETT PACKARD (HP Inc)	BBB	N/A		2,714.44	353.92	0.00	3,068.36	19.75	0.00	N/A	N/A
STOCK- HP ENTERPRISE CO	BBB	N/A		1,257.68	0.00	(25.28)	1,232.40	9.48	0.00	N/A	N/A
STOCK- DXC TECHNOLOGY (Spin off of HP)	BBB -	N/A		204.18	7.14	0.00	211.32	0.00	0.00	N/A	N/A
STOCK- MICRO FOCUS (Spin off of HPE - 10)	BB-	N/A		41.20	0.00	(3.60)	37.60	1.46	0.00	N/A	N/A
STOCK- COCA COLA (The Coca-Cola Co)	A+	N/A		2,116.16	38.76	0.00	2,154.92	14.96	0.00	N/A	N/A
STOCK- DEVON ENERGY	BBB	N/A		34,539.00	8,903.00	0.00	43,442.00	580.00	0.00	N/A	N/A
TOTAL STOCK			0.00	40,872.66	9,302.82	(28.88)	50,146.60	625.65	0.00	N/A	N/A
TOTAL INVESTMENT IN FUND			9,413,165.92	9,239,477.40	1,207,735.87	(1,232,444.09)	9,214,769.18	20,620.07	9,611,598.97	8,000,000.00	0.98%
BOND											
TEXPOOL	AAAm	N/A	384,808.89	384,808.89	350.05	0.00	385,158.94	350.05	385,158.94	N/A	0.36%
AUXILIARY											
TEXPOOL	AAAm	N/A	305,447.50	305,447.50	100,289.52	0.00	405,737.02	289.52	405,737.02	N/A	0.36%
SCHOLARSHIP											
TEXPOOL	AAAm	N/A	384,372.30	384,372.30	400,396.61	0.00	784,768.91	396.61	784,768.91	N/A	0.36%
AGENCY											
TEXPOOL	AAAm	N/A	59,126.46	59,126.46	100,065.50	0.00	159,191.96	65.50	159,191.96	N/A	0.36%
RESTRICTED											
TEXPOOL	AAAm	N/A	12,007.74	12,007.74	150,028.53	0.00	162,036.27	28.53	162,036.27	N/A	0.36%
TOTAL STOCKS			109,930.01	593,909.20	43,875.46	(41,958.11)	595,826.55	2,651.19	109,930.01	N/A	N/A
TOTAL MUTUAL FUNDS			6,297,761.34	7,577,562.64	155,296.00	(327,623.55)	7,405,235.09	34,156.51	6,331,917.85	N/A	13.69%
TOTAL US TREASURIES			2,942,402.86	2,859,687.00	3,559.26	(104,535.26)	2,758,711.00	7,045.56	2,945,962.12	3,000,000.00	0.96%
TOTAL GOVT SECURITIES			18,997,270.00	18,471,165.50	2,143,174.51	(615,649.79)	19,998,690.22	51,552.79	21,140,444.51	21,165,000.00	1.07%
TOTAL MUNICIPAL OBLIGATIONS			1,679,662.62	1,624,124.95	0.00	(77,759.15)	1,546,365.80	4,166.03	1,677,609.20	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			14,201,614.63	14,201,614.63	4,617,129.28	(9,000,000.00)	9,818,743.91	9,682.90	9,818,743.91	N/A	0.36%
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			44,339,641.46	45,439,063.92	6,963,034.51	(10,167,525.86)	42,234,572.57	109,254.98	42,135,607.60	N/A	2.14%



Wharton County Junior College
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INVESTMENT REPORT FOR THE THIRD QUARTER FISCAL YEAR 2022

Period includes 03/01/2022 - 05/31/2022

FUND/INVESTMENT	BEGINNING	CHANGES		ENDING	ENDING	PREVIOUS	INCOME		YIELD
	MARKET	ADDITIONS	DEDUCTIONS	MARKET	BOOK	YEAR - ENDING	TYPE	ACCRUED / RECEIVED	
	VALUE			VALUE	VALUE	BOOK VALUE F/Y 21			
CURRENT OPERATING									
INVESTMENT IN TEXPOOL	9,881,466.91	3,263,827.26	(8,000,000.00)	5,145,294.17	5,145,294.17	10,656,726.24	INTEREST	6,380.88	0.36%
INVESTMENT IN US GOVT TREASURIES	2,859,687.00	3,559.26	(104,535.26)	2,758,711.00	2,945,962.12	1,978,970.66	INTEREST	7,045.56	0.96%
INVESTMENT IN GOVERNMENT SECURITIES	9,744,635.37	1,146,174.51	(325,196.52)	10,565,613.36	11,144,144.51	3,997,220.00	INTEREST	28,607.17	1.14%
TOTAL INVESTMENT IN FUND	22,485,789.28	4,413,561.03	(8,429,731.78)	18,469,618.53	19,235,400.80	16,632,916.90		42,033.61	0.90%
WEIGHTED AVERAGE MATURITY OPERATING FUNDS (DAYS)	755.68								
ENDOWMENT									
INVESTMENT IN TEXPOOL	760,518.91	400,738.76	0.00	1,161,257.67	1,161,257.67	760,369.61	INTEREST	738.76	0.36%
INVESTMENT IN GOVERNMENT SECURITIES	1,941,791.31	0.00	(58,038.06)	1,883,753.25	2,000,000.00	2,000,000.00	INTEREST	4,384.25	0.87%
INVESTMENT IN MUNICIPAL OBLIGATIONS	1,624,124.95	0.00	(77,759.15)	1,546,365.80	1,677,609.20	1,683,702.50	INTEREST	4,166.03	0.99%
INVESTMENT IN STOCKS	553,036.54	34,572.64	(41,929.23)	545,679.95	109,930.01	109,930.01	DIVIDENDS	2,025.54	N/A
INVESTMENT IN MUTUAL FUNDS	7,577,562.64	155,296.00	(327,623.55)	7,405,235.09	6,331,917.85	5,940,781.45	DIVIDENDS	34,156.51	13.69%
INVESTMENT IN REAL ESTATE	111,000.00	0.00	0.00	111,000.00	111,000.00	111,000.00	LEASE	0.00	
TOTAL INVESTMENT IN FUND	12,568,034.35	590,607.40	(505,349.99)	12,653,291.76	11,391,714.73	10,605,783.57		45,471.09	6.39%
WEIGHTED AVERAGE MATURITY ENDOWMENT FUND (DAYS)	982.76								
PLANT									
INVESTMENT IN TEXPOOL	2,413,865.92	201,433.05	(1,000,000.00)	1,615,298.97	1,615,298.97	2,413,429.24	INTEREST	1,433.05	0.36%
INVESTMENT IN GOVERNMENT SECURITIES	6,784,738.82	997,000.00	(232,415.21)	7,549,323.61	7,996,300.00	5,999,000.00	INTEREST	18,561.37	1.10%
INVESTMENT IN STOCKS	40,872.66	9,302.82	(28.88)	50,146.60	0.00	0.00	DIVIDENDS	625.65	
TOTAL INVESTMENT IN FUND	9,239,477.40	1,207,735.87	(1,232,444.09)	9,214,769.18	9,611,598.97	8,412,429.24		20,620.07	0.98%

FUND/INVESTMENT	BEGINNING MARKET VALUE	CHANGES		ENDING MARKET VALUE	ENDING BOOK VALUE	PREVIOUS YEAR - ENDING BOOK VALUE F/Y 21	INCOME TYPE	ACCRUED / RECEIVED	YIELD
		ADDITIONS	DEDUCTIONS						
BOND									
INVESTMENT IN TEXPOOL	384,808.89	350.05	0.00	385,158.94	385,158.94	384,733.30	INTEREST	350.05	0.36%
TOTAL INVESTMENT IN FUND	384,808.89	350.05	0.00	385,158.94	385,158.94	384,733.30		350.05	0.36%
WEIGHTED AVERAGE MATURITY PLANT & BOND FUNDS (DAYS)	1,081.33								
AGENCY									
INVESTMENT IN TEXPOOL	59,126.46	100,065.50	0.00	159,191.96	159,191.96	59,114.90	INTEREST	65.50	0.36%
TOTAL INVESTMENT IN FUND	59,126.46	100,065.50	0.00	159,191.96	159,191.96	59,114.90		65.50	0.36%
AUXILIARY									
INVESTMENT IN TEXPOOL	305,447.50	100,289.52	0.00	405,737.02	405,737.02	305,387.54	INTEREST	289.52	0.36%
TOTAL INVESTMENT IN FUND	305,447.50	100,289.52	0.00	405,737.02	405,737.02	305,387.54		289.52	0.36%
SCHOLARSHIP									
INVESTMENT IN TEXPOOL	384,372.30	400,396.61	0.00	784,768.91	784,768.91	384,296.83	INTEREST	396.61	0.36%
TOTAL INVESTMENT IN FUND	384,372.30	400,396.61	0.00	784,768.91	784,768.91	384,296.83		396.61	0.36%
RESTRICTED									
INVESTMENT IN TEXPOOL	12,007.74	150,028.53	0.00	162,036.27	162,036.27	12,005.52	INTEREST	28.53	0.36%
TOTAL INVESTMENT IN FUND	12,007.74	150,028.53	0.00	162,036.27	162,036.27	12,005.52		28.53	0.36%

	This period		Previous year	
TOTAL	42,234,572.57	42,135,607.60	36,796,667.80	TOTAL 109,254.98 2.14%
stocks	595,826.55	109,930.01	109,930.01	stocks 2,651.19
mutual funds	7,405,235.09	6,331,917.85	5,940,781.45	mutual funds 34,156.51
US Treasuries	2,758,711.00	2,945,962.12	1,978,970.66	US Treasuries 7,045.56
govt sec	19,998,690.22	21,140,444.51	11,996,220.00	govt sec 51,552.79
Municipal Obligations	1,546,365.80	1,677,609.20	1,683,702.50	Municipal Oblig 4,166.03
CD's	0.00	0.00	0.00	CD's 0.00
Texpool	9,818,743.91	9,818,743.91	14,976,063.18	Texpool 9,682.90
Money Market	(0.00)	(0.00)	(0.00)	Prosperity Accou 0.00
Real Estate	111,000.00	111,000.00	111,000.00	Real Estate 0.00
	42,234,572.57	42,135,607.60	36,796,667.80	109,254.98

Wharton County Junior College					
Investment Weighted Average Maturity					
For Quarter Ending May 2022					
INVESTMENT DESCRIPTION	PURCHASE DATE	MATURITY DATE	MATURITY VALUE	DAYS TO MATURITY	WAM (DAYS)
OPERATING FUNDS					
CASH			10,958,744.51	1	0.44
GOVT SECUR-FHLB 3130ALYR9	4/26/2021	7/26/2024	1,000,000.00	787	31.32
GOVT SECUR-FFCB 3133ENDU1	11/15/2021	11/15/2024	1,000,000.00	899	35.78
GOVT SECUR-FFCB 3133EMMQ2	1/15/2021	1/13/2025	1,000,000.00	958	38.13
US TREASURY - 912828ZW3	6/22/2021	6/30/2025	1,000,000.00	1,126	44.82
GOVT SECUR-FFCB 3133ENAP5	10/14/2021	10/14/2025	1,000,000.00	1,232	49.04
GOVT SECUR-FFCB 3133ENFR6	12/9/2021	12/1/2025	1,000,000.00	1,280	50.95
US TREASURY - 91282CBQ3	1/20/2022	2/28/2026	1,000,000.00	1,369	54.49
GOVT SECUR-FFCB 3133EMSU7	3/9/2021	3/9/2026	1,000,000.00	1,378	54.85
GOVT SECUR-FFCB 3133EMZS4	5/18/2021	5/18/2026	1,000,000.00	1,448	57.63
US TREASURY - 91282CCP4	8/6/2021	7/31/2026	1,000,000.00	1,522	60.58
GOVT SECUR-FHLB 3130APHB4	10/28/2021	10/28/2026	1,000,000.00	1,611	64.12
GOVT SECUR-FHLB 3130APNZ4	11/18/2021	11/18/2026	1,000,000.00	1,632	64.96
GOVT SECUR-FHLB 3130AQRN0	1/27/2022	1/27/2027	1,000,000.00	1,702	67.74
GOVT SECUR-FHLB 3130ARBF7	4/1/2022	3/9/2027	1,165,000.00	1,743	80.82
TOTAL OPERATING FUNDS			25,123,744.51		
WEIGHTED AVERAGE MATURITY DAYS-OPERATING FUNDS					755.68
ENDOWMENT FUNDS					
CASH			1,309,715.99	1	0.26
GOVT SECUR-FFCB 3133EMVS8	4/14/2021	4/14/2025	1,000,000.00	1,049	211.72
GOVT SECUR-FHLB 3130ALVZ4	4/14/2021	4/14/2026	1,000,000.00	1,414	285.38
MUNICIPAL OBLIGATION - 135591HF5 CANADIAN COUNTY OK ISD GO	6/24/2021	6/1/2026	1,645,000.00	1,462	485.39
TOTAL ENDOWMENT			4,954,715.99		
WEIGHTED AVERAGE MATURITY DAYS ENDOWMENT FUNDS					982.76
PLANT AND BONDS FUNDS					
CASH			2,125,617.76	1	0.21
GOVT SECUR-FHLMC 3134GXDZ4	3/4/2021	11/25/2024	1,000,000.00	909	89.77
GOVT SECUR-FHLB 3130ANK74	8/23/2021	5/23/2025	1,000,000.00	1,088	107.45
GOVT SECUR-FHLB 3130AMFV9	5/20/2021	11/20/2025	1,000,000.00	1,269	125.33
GOVT SECUR-FHLB 3130AKPQ3	1/28/2021	1/28/2026	1,000,000.00	1,338	132.14
GOVT SECUR-FHLB 3130ALYY4	4/29/2021	4/29/2026	1,000,000.00	1,429	141.13
GOVT SECUR-FHLB 3130AMYJ5	6/30/2021	6/30/2026	1,000,000.00	1,491	147.25
GOVT SECUR-FFCB 3133ENFN5	12/9/2021	11/30/2026	1,000,000.00	1,644	162.36
GOVT SECUR-FHLB 3130ARGQ8	4/14/2022	4/14/2027	1,000,000.00	1,779	175.69
TOTAL PLANT			10,125,617.76		
WEIGHTED AVERAGE MATURITY DAYS PLANT AND BOND FUNDS					1081.33