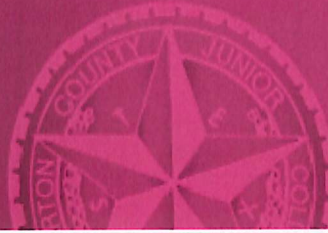




*Wharton County
Junior College*



Monthly Financial Reports

June 2023



**Wharton County
Junior College**



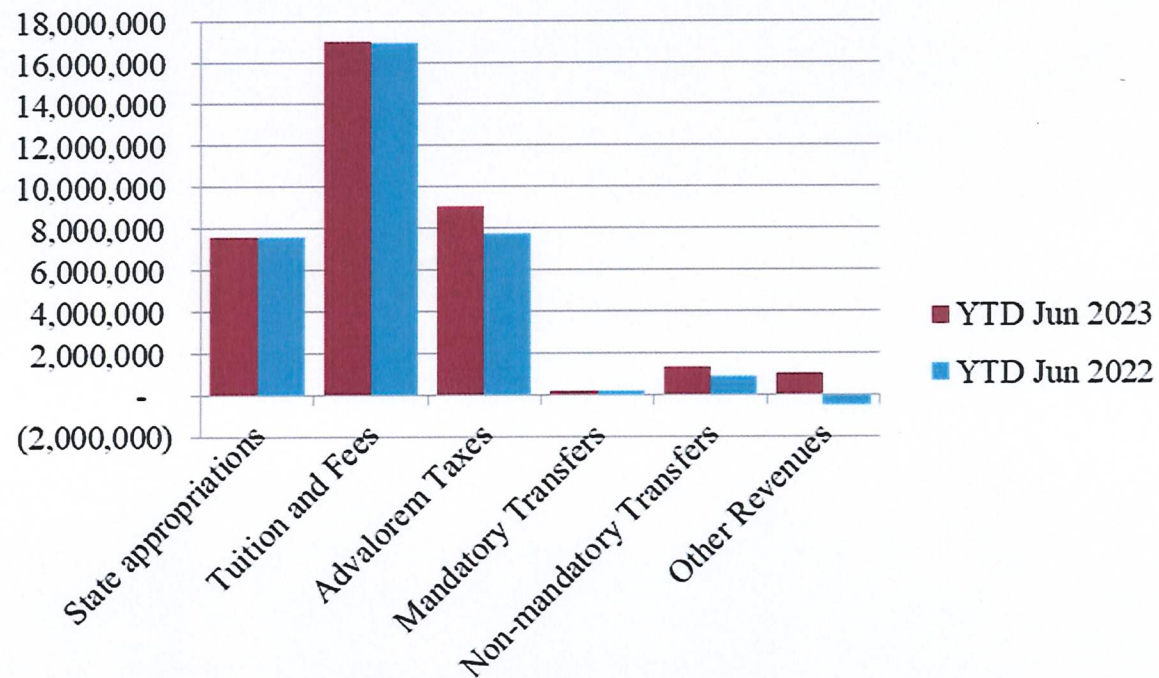
Revenue & Expenditure Summary

	FISCAL 2023				FISCAL 2022				% 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	\$ 883,999	\$ 7,551,628	\$ 9,305,255	81.15%	\$ 7,551,692	\$ 9,305,255	81.16%	100%	
Tuition and Fees	240,718	17,075,057	19,078,257	89.50%	16,988,203	19,894,485	85.39%	101%	
Advalorem Taxes	21,746	9,082,651	8,756,525	103.72%	7,715,365	7,675,517	100.52%	118%	
Mandatory Transfers	-	192,274	1,350,273	14.24%	195,258	327,215	59.67%	98%	
Non-mandatory Transfers	-	1,369,620	3,361,533	40.74%	899,769	2,868,803	31.36%	152%	
Other Revenues	55,521	1,047,768	708,023	147.99%	(497,556)	453,053	-109.82%	211%	
Total Revenues	1,201,984	36,318,999	42,559,866	85.34%	32,852,731	40,524,328	81.07%	111%	
Expenditures:									
Salaries	1,587,700	16,941,716	22,928,786	73.89%	17,307,401	23,236,309	74.48%	98%	
Employee Benefits	441,262	3,941,313	6,045,646	65.19%	3,980,887	5,974,322	66.63%	99%	
Capital Expenditures	616,976	911,830	1,935,214	47.12%	112,272	205,038	54.76%	812%	
Mandatory Transfers	-	368,930	367,800	100.31%	367,107	367,800	99.81%	100%	
Non-mandatory Transfers	-	-	-	-	-	-	-	0%	
Other Expenditures	759,543	8,152,015	11,282,420	72.25%	7,697,586	10,740,859	71.67%	106%	
Total expenditures	3,405,480	30,315,803	42,559,866	71.23%	29,465,253	40,524,328	72.71%	103%	
Net increase/ (decrease) in net assets	\$ (2,203,496)	\$ 6,003,196			\$ 3,387,479				
Less Outstanding encumbrances		(1,893,955)			(1,204,202)				
Net increase less encumbrances		\$ 4,109,241			\$ 2,183,277				

* Note: Net student receivables in the amount \$ 3,963,749.12 are currently outstanding. Tuition and fees are subject to collection in future periods.

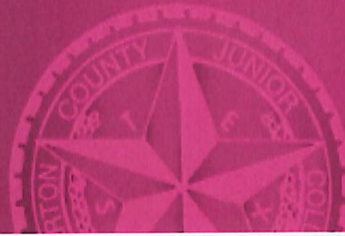


Year to Date Revenues

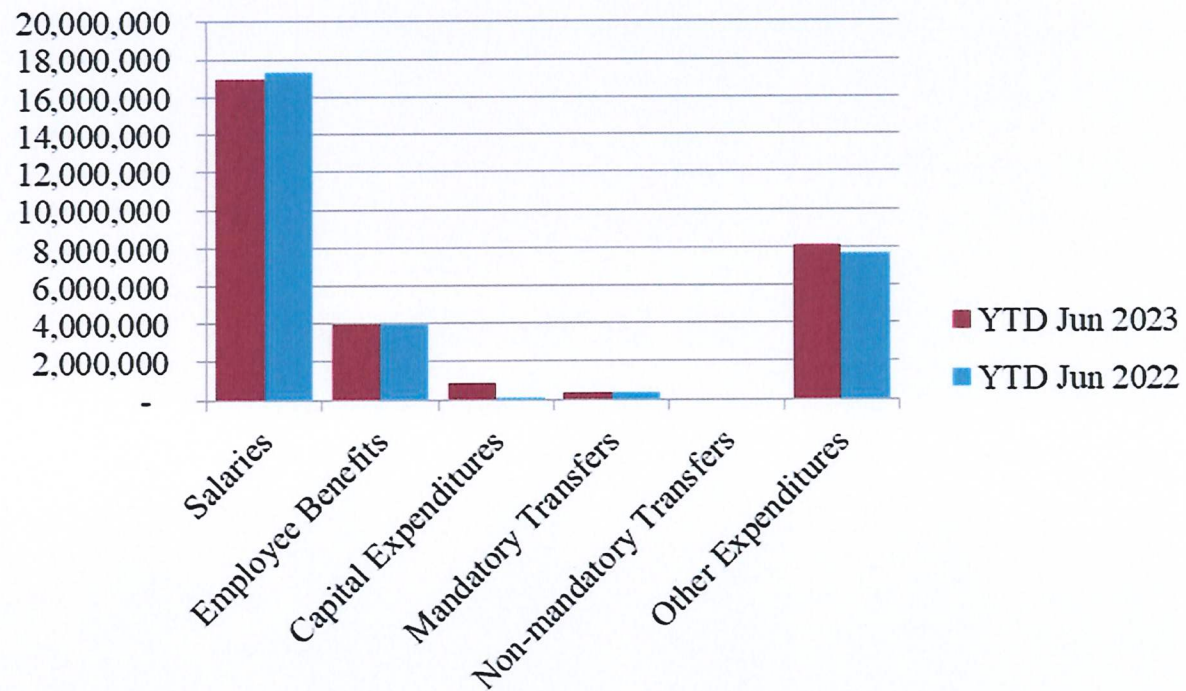




**Wharton County
Junior College**

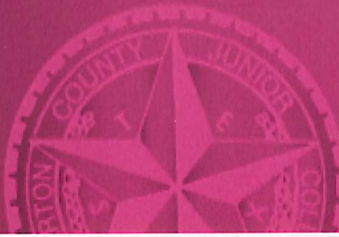


Year to Date Expenses

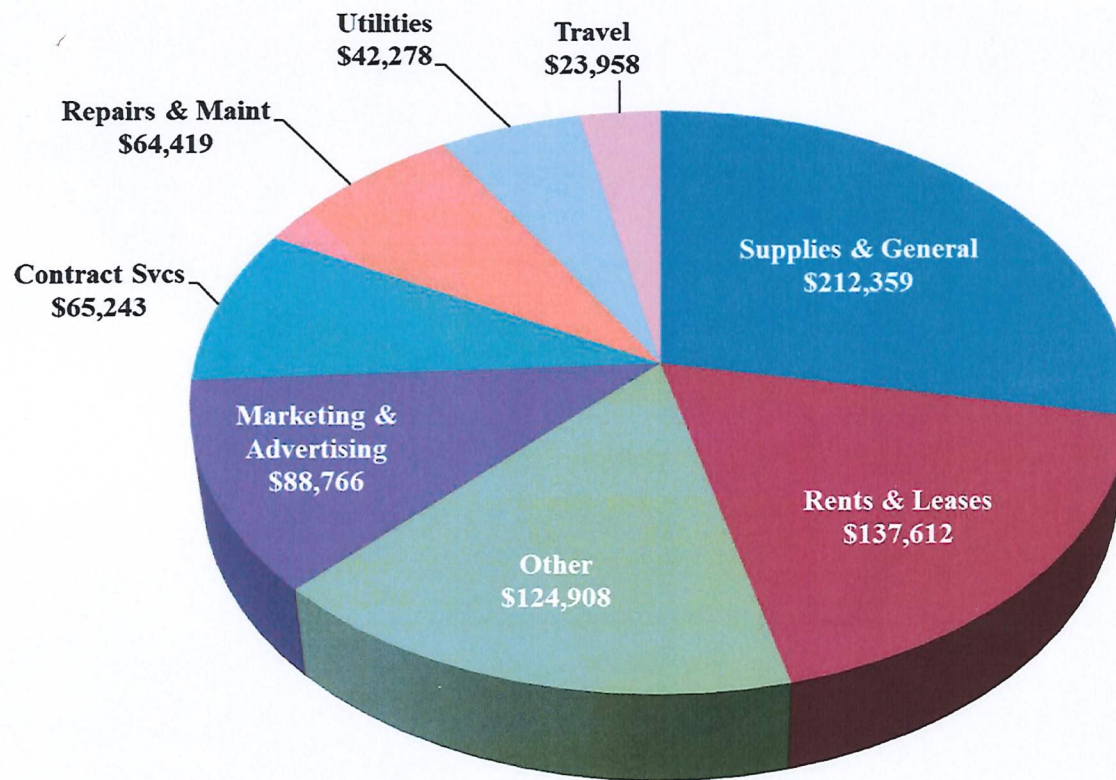




**Wharton County
Junior College**



Other Expenses for June



Supplies & General
include purchase of 75
PCs for the Computer
Science Lab refresh, \$64k



Analysis of Student Receivable Outstanding As of June 30, 2023

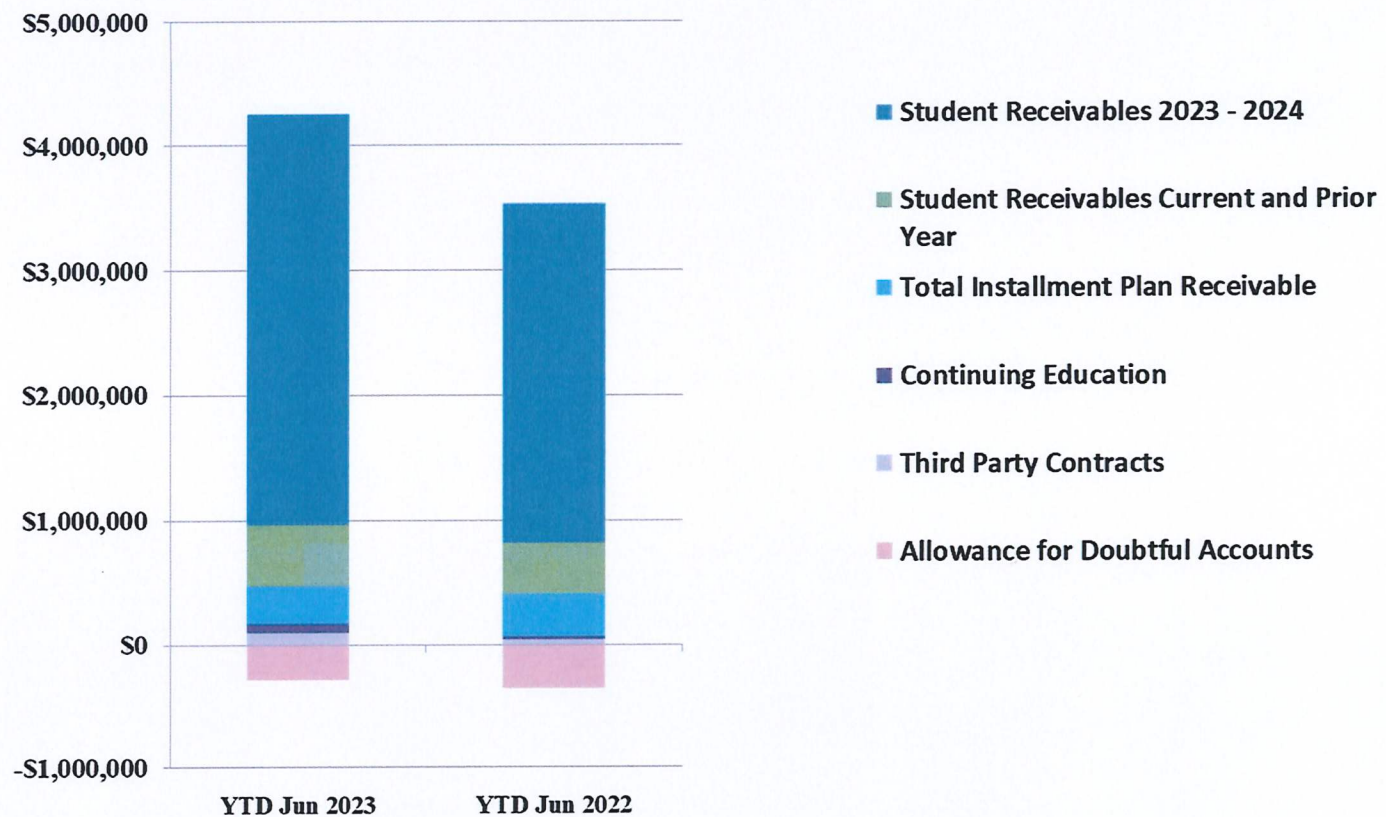
	2023	2022
Student Receivables Current and Prior Yr.	\$ 493,639.33	\$ 414,984.73
Student Receivables 23-24	\$ 3,293,159.77	\$ 2,719,691.72
Installment Plan Receivable Due Fall Semester	\$ 89,193.00	\$ 35,251.72
Installment Plan Receivable Due Spring Semester	80,832.77	95,028.75
Installment Plan Receivable Summer I & II	51,266.86	38,437.90
Installment Plan Receivable Prior Years	70,122.98	163,869.58
Total Installment Plan Receivable	<u>\$ 291,415.61</u>	<u>\$ 332,587.95</u>
Third Party Contracts Receivable	\$ 99,241.70	\$ 35,064.78
Continuing Education Receivable	78,014.86	32,785.00
Allowance for Doubtful Accounts	(291,722.15)	(359,362.59)
Net Accounts Receivable	<u>\$ 3,963,749.12</u>	<u>\$ 3,175,751.59</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-JUN-2023
(With comparative totals for 30-JUN-2022)
(amounts expressed in dollars)

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted Funds	Current Year 2023	Prior Year 2022
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	20,556	2,646,119	595,766	3,262,442	5,093,107
Cash Investments	737,910	20,017,760	1,132,035	21,887,706	17,768,597
Accounts Receivable	36,457	3,994,788	5,681	4,036,926	3,224,324
Taxes Receivable		472,612	--	472,612	525,561
Local, St & Fed Agency Receivable		--	421,946	421,946	1,389,738
Deposits		--	--	--	4,892
Due From Other Funds		300,000	5,228	305,228	145,419
Prepaid Expense		--	--	--	--
Property, Plant & Equipment		--	--	--	--
Deferred Outflows		9,340,694	--	9,340,694	10,285,070
TOTAL ASSETS AND OTHER DEBITS:	794,924	36,771,974	2,160,656	39,727,554	38,436,707
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable	1,083	518,382	41,704	561,169	84,253
Employee Benefits Payable	615	146,757	--	147,372	207,145
Payroll Taxes Payable		-5,549	--	-5,549	--
Accrued Liabilities		--	--	--	--
Deferred Revenue	1,000	3,576,048	502,385	4,079,433	3,628,465
Long Term Debt		--	--	--	--
Net Pension Liability		4,103,835	--	4,103,835	9,228,835
Net OPEB Liability		32,567,646	--	32,567,646	32,567,646
Lease Liab - Long Term		--	--	--	--
Deposits Payable	66,552	14,128	--	80,680	76,763
Due To Other Funds		5,228	300,000	305,228	145,419
Scholarships-Designated Donations		--	1,801	1,801	118,278
Scholarships-Non-designated		--	1,011,088	1,011,088	740,103
Donatio					
Deferred Inflows		9,710,668	--	9,710,668	6,185,814
TOTAL LIABILITIES:	69,249	50,637,143	1,856,978	52,563,370	52,982,720
EQUITY AND OTHER CREDITS:					
Control Accounts		--	--	--	--
Fund Balances		--	--	--	--
Prior Year Fund Balance		-19,313,888	--	-19,313,888	-19,412,977
Endowment Fund-Original		--	--	--	--
Endowment Fund-Income		--	--	--	--

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted Funds	Current Year 2023	Prior Year 2022
EQUITY AND OTHER CREDITS:					
FB Professional Development		--	--		
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	43,834	1,893,955	608,952	2,546,741	2,793,930
Fund Balance	681,841	3,554,765	-305,274	3,931,332	2,073,034
Reserve For Operations		--	--		
TOTAL EQUITY AND OTHER CREDITS:	725,674	-13,865,169	303,678	-12,835,816	-14,546,013
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	794,924	36,771,974	2,160,656	39,727,554	38,436,707
	=====	=====	=====	=====	=====

Proprietary Fund Types

	Agency Funds	Current Year 2023	Prior Year 2022
<hr/>			
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	80,105	80,105	83,395
Cash Investments	165,363	165,363	159,323
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:	245,468	245,468	242,718
<hr/>			
Liabilities, equity and other credits			
LIABILITIES:			
Accounts Payable	105	105	-
Employee Benefits Payable	-	-	-
Payroll Taxes Payable			
Accrued Liabilities			
Deferred Revenue			
Long Term Debt			
Net Pension Liability			
Net OPEB Liability			
Lease Liab - Long Term			
Deposits Payable	239,615	239,615	242,202
Due To Other Funds			
Scholarships-Designated Donations			
Scholarships-Non-designated			
Donatio			
Deferred Inflows			
TOTAL LIABILITIES:	239,720	239,720	242,202
<hr/>			
EQUITY AND OTHER CREDITS:			
Control Accounts	5,748	5,748	515
Fund Balances			
Prior Year Fund Balance			
Endowment Fund-Original			
Endowment Fund-Income			

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 23

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-JUN-2023
(With comparative totals for 30-JUN-2022)
(amounts expressed in dollars)

RUN DATE: 07/10/2023
TIME: 08:04:47 AM
PAGE: 4

Proprietary Fund Types

	Agency Funds	Current Year 2023	Prior Year 2022
EQUITY AND OTHER CREDITS:			
FB Professional Development			
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:	5,748	5,748	515
TOTAL LIABILITIES,	245,468	245,468	242,718
EQUITY AND OTHER CREDITS:			
=====	=====	=====	=====

Fiduciary Fund Types				
	Endowment Funds	Quasi Endowment Fund	Current Year 2023	Prior Year 2022
ASSETS and OTHER DEBITS:				
ASSETS:				
Cash	109,732	--	109,732	173,329
Cash Investments	12,023,734	--	12,023,734	12,653,292
Accounts Receivable	2,126	--	2,126	2,160
Taxes Receivable		--		
Local, St & Fed Agency Receivable		--		
Deposits		--		
Due From Other Funds		--		
Prepaid Expense		--		
Property, Plant & Equipment		--		
Deferred Outflows		--		
TOTAL ASSETS AND OTHER DEBITS:	12,135,592		12,135,592	12,828,781
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		--		
Lease Liab - Long Term		--		
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		--		

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 23

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-JUN-2023
(With comparative totals for 30-JUN-2022)
(amounts expressed in dollars)

RUN DATE: 07/10/2023
TIME: 08:04:47 AM
PAGE: 6

Fiduciary Fund Types			
Endowment Funds	Quasi Endowment Fund	Current Year 2023	Prior Year 2022
<hr/>			
EQUITY AND OTHER CREDITS:			
FB Professional Development	--		
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	12,135,592	12,135,592	12,828,781
Reserve For Operations	--		
TOTAL EQUITY AND OTHER CREDITS:	12,135,592	12,135,592	12,828,781
<hr/>			
TOTAL LIABILITIES,	12,135,592	12,135,592	12,828,781
EQUITY AND OTHER CREDITS:			
=====			

	Account Groups					
	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Repair and Replacement	Current Year 2023	Prior Year 2022
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash	238	--	-6,790,268	6,877,919	87,890	132,882
Cash Investments	400,089	--	9,145,001	--	9,545,089	9,601,574
Accounts Receivable	--	--	12,412	--	12,412	12,349
Taxes Receivable	--	--	--	--	--	--
Local, St & Fed Agency Receivable	--	--	--	--	--	--
Deposits	--	--	--	--	--	--
Due From Other Funds	--	--	--	--	--	--
Prepaid Expense	--	--	--	--	--	--
Property, Plant & Equipment	--	47,268,683	--	--	47,268,683	46,831,069
Deferred Outflows	--	--	--	--	--	--
TOTAL ASSETS AND OTHER DEBITS:	400,327	47,268,683	2,367,146	6,877,919	56,914,075	56,577,874
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable	--	--	--	--	--	--
Employee Benefits Payable	--	--	--	--	--	--
Payroll Taxes Payable	--	--	--	--	--	--
Accrued Liabilities	--	1,339,512	--	--	1,339,512	1,351,645
Deferred Revenue	--	--	--	--	--	--
Long Term Debt	--	--	--	--	--	365,584
Net Pension Liability	--	--	--	--	--	--
Net OPEB Liability	--	--	--	--	--	--
Lease Liab - Long Term	--	8,988,334	--	--	8,988,334	8,988,334
Deposits Payable	--	--	--	--	--	--
Due To Other Funds	--	--	--	--	--	--
Scholarships-Designated Donations	--	--	--	--	--	--
Scholarships-Non-designated	--	--	--	--	--	--
Donatio	--	--	--	--	--	--
Deferred Inflows	--	--	--	--	--	--
TOTAL LIABILITIES:	--	10,327,846	--	--	10,327,846	10,705,563
EQUITY AND OTHER CREDITS:						
Control Accounts	--	--	--	--	--	--
Fund Balances	--	--	--	--	--	--
Prior Year Fund Balance	--	--	--	--	--	--
Endowment Fund-Original	--	--	--	--	--	--
Endowment Fund-Income	--	--	--	--	--	--

	Account Groups					
	Debt Retirement Bond Fund	Investment in Plant Fund	Unexpended Plant Fund	Repair and Replacement	Current Year 2023	Prior Year 2022
EQUITY AND OTHER CREDITS:						
FB Professional Development		--	--	--		
FB Salary Equity		--	--	--		
FB Capital Equipment		38,204,404	--	--	38,204,404	36,164,382
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	400,327	483,903	1,303,893	6,193,702	8,381,825	9,707,929
Reserve For Operations		--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	400,327	38,688,308	1,303,893	6,193,702	46,586,229	45,872,311
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	400,327	49,016,154	1,303,893	6,193,702	56,914,075	56,577,874
	=====	=====	=====	=====	=====	=====

Memorandum Only

	Current Year 2023	Prior Year 2022
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	3,540,169	5,482,713
Cash Investments	43,621,892	40,182,787
Accounts Receivable	4,051,464	3,238,833
Taxes Receivable	472,612	525,561
Local, St & Fed Agency Receivable	421,946	1,389,738
Deposits		4,892
Due From Other Funds	305,228	145,419
Prepaid Expense		
Property, Plant & Equipment	47,268,683	46,831,069
Deferred Outflows	9,340,694	10,285,070
TOTAL ASSETS AND OTHER DEBITS:	109,022,689	108,086,080
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	561,274	84,253
Employee Benefits Payable	147,372	207,145
Payroll Taxes Payable	-5,549	
Accrued Liabilities	1,339,512	1,351,645
Deferred Revenue	4,079,433	3,628,465
Long Term Debt		365,584
Net Pension Liability	4,103,835	9,228,835
Net OPEB Liability	32,567,646	32,567,646
Lease Liab - Long Term	8,988,334	8,988,334
Deposits Payable	320,294	318,965
Due To Other Funds	305,228	145,419
Scholarships-Designated Donations	1,801	118,278
Scholarships-Non-designated	1,011,088	740,103
Donatio		
Deferred Inflows	9,710,668	6,185,814
TOTAL LIABILITIES:	63,130,936	63,930,485
EQUITY AND OTHER CREDITS:		
Control Accounts	5,748	515
Fund Balances		
Prior Year Fund Balance	-19,313,888	-19,412,977
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	38,204,404	36,164,382
FB Investment Gain And Loss		

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 23

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-JUN-2023
(With comparative totals for 30-JUN-2022)
(amounts expressed in dollars)

RUN DATE: 07/10/2023
TIME: 08:04:47 AM
PAGE: 10

Memorandum Only

	Current Year 2023	Prior Year 2022
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	2,546,741	2,793,930
Fund Balance	24,448,749	24,609,744
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	45,891,753	44,155,594
 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	109,022,689	108,086,080
	=====	=====

INVESTMENT REPORT

3RD QUARTER 2023

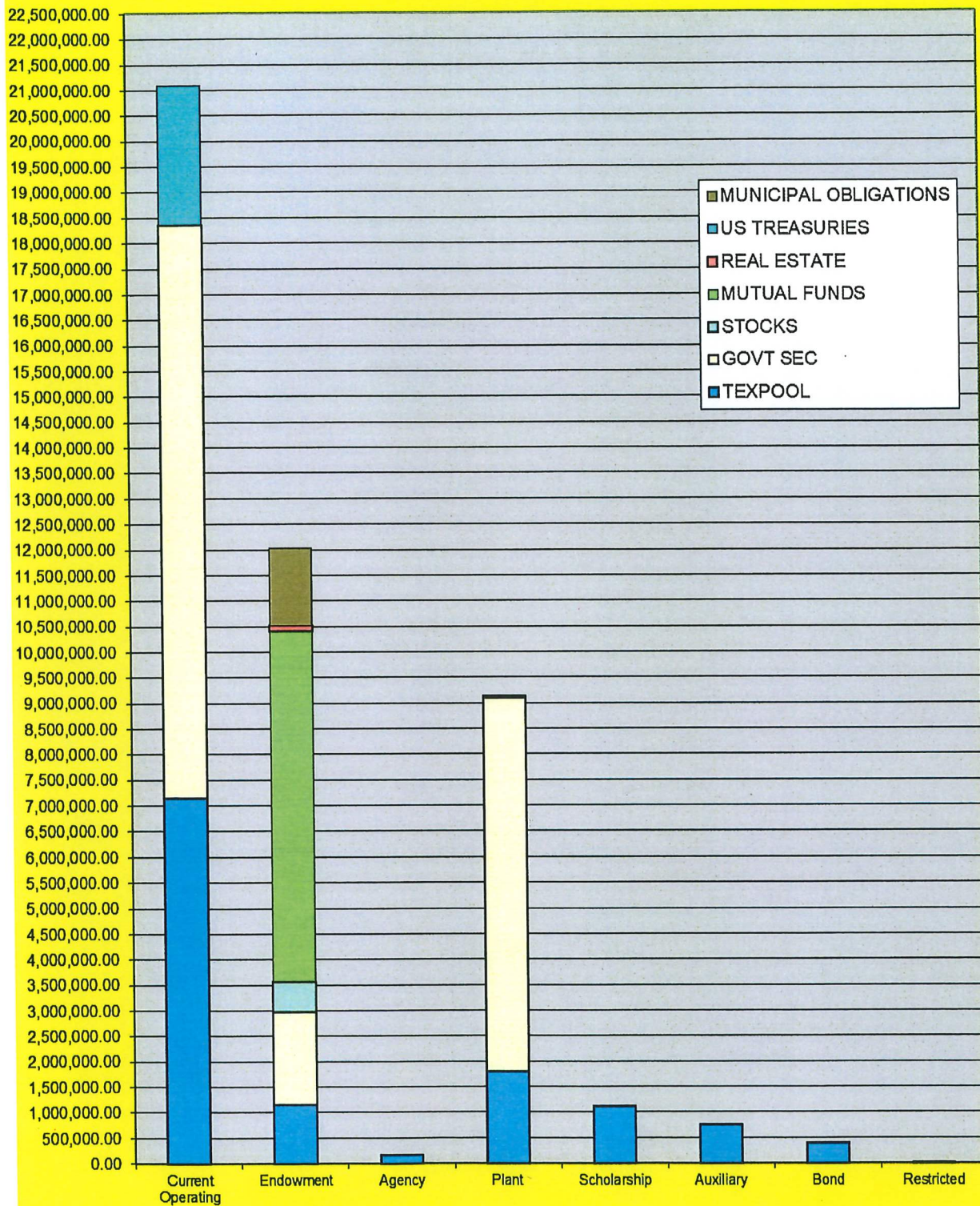
Period Beginning 03/01/23 Ending 05/31/23

May 31, 2023

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 July 19, 2022 and reflect compliance with the Texas Public Funds Investments Act, Chapter 2256.023. Investments for the Endowment fund were made according to the College's Endowment Fund Investment Policy.

Summarized below are the investments made by type of investment. Please see the attached schedules for further detail. Please direct all questions to Bryce Kocian, Investment Officer and Vice-President of Administrative Services, Wharton County Junior College, 911 Boling Highway, Wharton, Texas 77488. Phone: 979/532-6315 E-mail: brycek@wcjc.edu

INVESTMENTS BY FUND & TYPE




TOTAL INVESTMENT INCOME

(as of period ending date 05/31/23)


	INCOME AMOUNT THIS QUARTER (Earned & Accrued)	QUARTER ENDING MARKET VALUE (Includes gains and losses)
TEXPOOL	\$ 182,668.39	\$ 12,537,029.48
US TREASURIES	\$ 7,045.56	\$ 2,727,382.80
GOVERNMENT SECURITIES	\$ 68,061.72	\$ 20,338,125.50
MUNICIPAL OBLIGATIONS	\$ 4,166.04	\$ 1,505,865.90
STOCKS	\$ 2,133.82	\$ 626,640.38
MUTUAL FUNDS	\$ 28,536.12	\$ 6,845,716.96
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

<div>  Wharton County Junior College 911 Boling Highway • Wharton, Texas 77488 • (979) 532-4500 </div>											
Quarter Ending May 31, 2023 FY 23				SUMMARY				SUMMARY			
FUND	S&P CREDIT RATING	MATURITY DATE	BEGINNING BOOK VALUE	BEGINNING MARKET VALUE	CHANGES ADDITIONS	CHANGES DEDUCTIONS	ENDING MARKET VALUE	INCOME ACCRUED OR RECEIVED	ENDING BOOK VALUE	MATURITY VALUE	YIELD
CURRENT OPERATING											
TEXPOOL	AAAm	N/A	11,807,160.12	11,807,160.12	3,343,349.27	(8,000,000.00)	7,150,509.39	116,716.41	7,150,509.39	N/A	4.80%
US GOVT TREASURIES	AA+	06/30/25	989,659.70	903,906.00	15,859.62	0.00	919,765.62	1,746.70	990,776.26	1,000,000.00	0.70%
US GOVT TREASURIES	AA+	02/28/26	970,926.62	889,023.00	18,242.62	0.00	907,265.62	3,723.52	973,369.32	1,000,000.00	1.50%
US GOVT TREASURIES	AA+	07/31/26	995,937.50	880,898.00	19,453.56	0.00	900,351.56	1,575.34	995,937.50	1,000,000.00	0.71%
TOTAL US GOVT TREASURIES			2,956,523.82	2,673,827.00	53,555.80	0.00	2,727,382.80	7,045.56	2,960,083.08	3,000,000.00	0.96%
GOVT SECUR-FFCB	AA+	01/13/25	997,220.00	914,248.57	10,213.13	0.00	924,461.70	756.17	997,220.00	1,000,000.00	0.37%
GOVT SECUR-FFCB	AA+	03/09/26	1,000,000.00	887,800.04	10,846.43	0.00	898,646.47	2,049.32	1,000,000.00	1,000,000.00	0.80%
GOVT SECUR-FHLB	AA+	07/26/24	1,000,000.00	936,207.00	10,367.90	0.00	946,574.90	1,267.12	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	10/28/26	999,750.00	877,791.65	15,043.53	0.00	892,835.18	2,787.67	999,750.00	1,000,000.00	1.11%
GOVT SECUR-FHLB	AA+	10/14/25	999,500.00	900,079.81	14,018.82	0.00	914,098.63	2,027.40	999,500.00	1,000,000.00	0.81%
GOVT SECUR-FFCB	AA+	11/15/24	1,000,000.00	928,790.59	8,229.79	0.00	937,020.38	1,895.61	1,000,000.00	1,000,000.00	0.74%
GOVT SECUR-FHLB	AA+	11/18/26	1,000,000.00	884,794.39	10,037.16	0.00	894,831.55	3,278.90	1,000,000.00	1,000,000.00	1.28%
GOVT SECUR-FFCB	AA+	12/01/25	1,001,500.00	912,532.56	8,948.49	0.00	921,481.05	3,377.53	1,001,500.00	1,000,000.00	1.30%
GOVT SECUR-FHLB	AA+	01/27/27	1,000,000.00	895,324.36	13,731.62	0.00	909,055.98	4,410.96	1,000,000.00	1,000,000.00	1.75%
GOVT SECUR-FHLB	AA+	03/29/27	1,149,089.64	1,059,824.83	17,396.66	0.00	1,077,221.49	7,846.31	1,150,072.03	1,165,000.00	2.66%
GOVT SECUR-FHLB	AA+	03/27/28	-	0.00	1,012,880.00	(21,057.77)	991,822.23	9,466.44	1,012,880.00	1,000,000.00	5.10%
GOVT SECUR-FFCB	AA+	05/18/26	1,000,000.00	882,910.07	16,375.49	0.00	899,285.56	2,305.48	1,000,000.00	1,000,000.00	0.90%
TOTAL GOVT SECUR			11,147,059.64	10,080,303.87	1,148,089.02	(21,057.77)	11,207,335.12	41,468.91	12,160,922.03	12,165,000.00	1.46%
TOTAL INVESTMENT IN FUND			25,910,743.58	24,561,290.99	4,544,994.09	(8,021,057.77)	21,085,227.31	165,230.88	22,271,514.50	15,165,000.00	2.47%
ENDOWMENT											
TEXPOOL	AAAm	N/A	1,129,310.96	1,129,310.96	13,730.64	0.00	1,143,041.60	13,730.64	1,143,041.60	N/A	4.80%
STOCK-NCR	B+	N/A	180.04	459.54	0.00	(32.94)	426.60	0.00	180.04	N/A	N/A
STOCK-TERADATA	Not Rated	N/A	503.64	733.68	109.80	0.00	843.48	0.00	503.64	N/A	N/A
STOCK-BankAmerica Corp(Nations) (Barnett)	A-	N/A	10,615.28	8,094.80	0.00	(1,536.36)	6,558.44	51.92	10,615.28	N/A	N/A
STOCK-Team Inc	Not Rated	N/A	5,504.40	124.27	0.00	(5.44)	118.83	0.00	5,504.40	N/A	N/A
STOCK-VALERO	BBB	N/A	1,868.00	26,346.00	0.00	(4,938.00)	21,408.00	408.00	1,868.00	N/A	N/A
STOCK-OCCIDENTAL	BB+	N/A	6,492.98	29,982.72	0.00	(460.80)	29,521.92	92.16	6,492.98	N/A	N/A
STOCK-OCCIDENTAL WARRANTS	BB+	N/A	0.00	2,359.04	0.00	(75.52)	2,283.52	0.00	0.00	N/A	N/A
STOCK-EXXON/MOBIL	AA-	N/A	8,734.00	21,982.00	0.00	(1,546.00)	20,436.00	182.00	8,734.00	N/A	N/A
STOCK-TENET HEALTHCARE	B+	N/A	4,594.99	1,990.02	430.78	0.00	2,420.80	0.00	4,594.99	N/A	N/A
STOCK-WALMART	AA	N/A	19,688.00	56,852.00	1,896.00	0.00	58,748.00	228.00	19,688.00	N/A	N/A
STOCK-DUKE ENERGY	BBB+	N/A	19,978.57	27,241.14	0.00	(1,436.33)	25,804.81	290.45	19,978.57	N/A	N/A
STOCK-ENBRIDGE,INC	BBB+	N/A	6,444.90	5,665.52	0.00	(350.32)	5,315.20	73.79	6,444.90	N/A	N/A
STOCK-IBM	A-	N/A	5,348.40	7,758.00	0.00	(42.60)	7,715.40	99.00	5,348.40	N/A	N/A
STOCK-KYNDRYL	BBB-	N/A	0.00	188.28	0.00	(37.56)	150.72	0.00	0.00	N/A	N/A
STOCK-APPLE COMPUTER	AA+	N/A	5,304.82	330,198.40	66,841.60	0.00	397,040.00	0.00	5,304.82	N/A	N/A
STOCK-ARKEMA	BBB+	N/A	217.20	611.86	0.00	(90.54)	521.32	0.00	217.20	N/A	N/A
STOCK-TOTAL ENERGIES SE	A+	N/A	14,385.28	16,468.06	0.00	(1,492.26)	14,975.80	146.44	14,385.28	N/A	N/A
TOTAL STOCK			109,860.50	537,055.33	69,278.18	(12,044.67)	594,288.84	1,571.76	109,860.50	N/A	N/A
MUTUAL FUND-DREYFUS MDCP INDX	NA	N/A	2,620,257.16	2,133,590.06	0.00	(152,131.64)	1,981,458.42	0.00	2,620,257.16	N/A	12.19%
MUTUAL FUND-FIDELITY SEL UTIL	NA	N/A	901,647.27	1,157,352.01	28,973.32	0.00	1,186,325.33	20,556.11	922,203.38	N/A	5.78%
MUTUAL FUND-FIDELITY SMALL CAP GROW	NA	N/A	1,344,250.77	1,451,767.74	0.00	(70,210.29)	1,381,557.45	0.00	1,344,250.77	N/A	0.00%
MUTUAL FUND-VOYA CORP LEAD TRST	NA	N/A	733,479.71	1,202,135.38	0.00	(49,796.46)	1,152,338.90	0.00	733,479.71	N/A	2.72%
MUTUAL FUND-VNGRD HI DIV YIELD INDX A	NA	N/A	809,924.58	1,198,861.00	7,980.01	(62,804.15)	1,144,036.86	7,980.01	817,904.59	N/A	4.65%
TOTAL MUTUAL FUNDS			6,409,559.49	7,143,706.19	36,953.33	(334,942.56)	6,845,716.96	28,536.12	6,438,095.61	N/A	6.72%
GOVT SECUR-FFCB	AA+	04/14/25	1,000,000.00	913,264.24	10,781.45	0.00	924,045.69	1,748.63	1,000,000.00	1,000,000.00	0.69%
GOVT SECUR-FHLB	AA+	04/14/26	1,000,000.00	890,198.96	9,575.90	0.00	899,774.86	2,635.62	1,000,000.00	1,000,000.00	1.04%
TOTAL GOVT SECUR			2,000,000.00	1,803,463.20	20,357.35	0.00	1,823,820.55	4,384.25	2,000,000.00	2,000,000.00	0.87%
MUNICIPAL OBLIGATIONS	AA	06/01/26	1,671,515.90	1,480,894.80	27,024.52	(2,053.42)	1,505,865.90	4,166.04	1,669,462.48	1,645,000.00	0.99%

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					
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			11,431,246.85	12,205,430.48	167,344.02	(349,040.65)	12,023,733.85	52,388.81	11,471,460.19	3,645,000.00	4.21%
PLANT											
TEXPOOL (except Tech Center acct)	AAAm	N/A	1,776,608.59	1,776,608.59	21,600.67	0.00	1,798,209.26	21,600.67	1,798,209.26	N/A	4.80%
GOVT SECUR-FHLB	AA+	06/30/26	1,000,000.00	884,612.73	12,703.25	0.00	897,315.98	2,520.54	1,000,000.00	1,000,000.00	1.00%
GOVT SECUR-FHLMC	AA+	11/25/24	999,000.00	923,172.04	8,844.42	0.00	932,016.46	1,152.74	999,000.00	1,000,000.00	0.48%
GOVT SECUR-FHLB	AA+	01/28/26	1,000,000.00	886,906.56	12,096.29	0.00	899,002.85	1,461.92	1,000,000.00	1,000,000.00	0.58%
GOVT SECUR-FHLB	AA+	04/29/26	1,000,000.00	892,211.29	6,838.15	0.00	899,049.44	2,660.96	1,000,000.00	1,000,000.00	1.05%
GOVT SECUR-FHLB	AA+	05/23/25	1,000,000.00	905,825.08	11,934.53	0.00	917,759.61	1,260.28	1,000,000.00	1,000,000.00	0.50%
GOVT SECUR-FHLB	AA+	04/14/27	997,000.00	929,211.79	12,750.30	0.00	941,962.09	7,285.95	997,000.00	1,000,000.00	2.94%
GOVT SECUR-FFCB	AA+	11/30/26	1,000,300.00	895,652.77	6,472.74	0.00	902,125.51	3,944.93	1,000,300.00	1,000,000.00	1.53%
GOVT SECUR-FHLB	AA+	11/20/25	1,000,000.00	902,422.98	15,314.91	0.00	917,737.89	1,921.24	1,000,000.00	1,000,000.00	0.75%
TOTAL GOVT SECURITIES			7,996,300.00	7,220,015.24	86,954.59	0.00	7,306,969.83	22,208.56	7,996,300.00	8,000,000.00	1.10%
STOCK- HEWLETT PACKARD (HP Inc)	BBB	N/A		2,332.08	0.00	(36.34)	2,295.74	20.74	0.00	N/A	N/A
STOCK- HP ENTERPRISE CO	BBB	N/A		1,233.19	0.00	(94.01)	1,139.18	9.48	0.00	N/A	N/A
STOCK- DXC TECHNOLOGY (Spin off of HP E	BBB -	N/A		166.44	0.00	(16.26)	150.18	0.00	0.00	N/A	N/A
STOCK- COCA COLA (The Coca-Cola Co)	A+	N/A		2,023.34	5.10	0.00	2,028.44	15.64	0.00	N/A	N/A
STOCK- DEVON ENERGY	BBB	N/A		31,273.60	0.00	(4,535.60)	26,738.00	516.20	0.00	N/A	N/A
TOTAL STOCK			0.00	37,028.65	5.10	(4,682.21)	32,351.54	562.06	0.00	N/A	N/A
TOTAL INVESTMENT IN FUND			9,772,908.59	9,033,652.48	108,560.36	(4,682.21)	9,137,530.63	44,371.29	9,794,509.26	8,000,000.00	1.78%
BOND											
TEXPOOL	AAAm	N/A	393,647.36	393,647.36	4,786.13	0.00	398,433.49	4,786.13	398,433.49	N/A	4.80%
AUXILIARY											
TEXPOOL	AAAm	N/A	874,491.19	874,491.19	10,314.19	(130,000.00)	754,805.38	10,314.19	754,805.38	N/A	4.80%
SCHOLARSHIP											
TEXPOOL	AAAm	N/A	1,103,768.84	1,103,768.84	13,420.06	0.00	1,117,188.90	13,420.06	1,117,188.90	N/A	4.80%
AGENCY											
TEXPOOL	AAAm	N/A	162,700.35	162,700.35	1,978.22	0.00	164,678.57	1,978.22	164,678.57	N/A	4.80%
RESTRICTED											
TEXPOOL	AAAm	N/A	10,040.82	10,040.82	122.07	0.00	10,162.89	122.07	10,162.89	N/A	4.80%
TOTAL STOCKS			109,860.50	574,083.98	69,283.28	(16,726.88)	626,640.38	2,133.82	109,860.50	N/A	N/A
TOTAL MUTUAL FUNDS			6,409,559.49	7,143,706.19	36,963.33	(334,942.56)	6,845,716.96	28,536.12	6,438,095.61	N/A	6.72%
TOTAL US TREASURIES			2,956,623.82	2,673,827.00	53,555.80	0.00	2,727,382.80	7,045.56	2,960,083.08	3,000,000.00	0.96%
TOTAL GOVT SECURITIES			21,143,359.64	19,103,782.31	1,255,400.96	(21,057.77)	20,338,125.50	68,061.72	22,157,222.03	22,165,000.00	1.28%
TOTAL MUNICIPAL OBLIGATIONS			1,671,615.90	1,480,894.80	27,024.52	(2,063.42)	1,505,855.90	4,166.04	1,669,462.48	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			17,257,728.23	17,257,728.23	3,409,301.25	(8,130,000.00)	12,537,029.48	182,668.39	12,537,029.48	N/A	4.80%
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			49,659,547.58	48,345,022.51	4,851,519.14	(8,504,780.63)	44,691,761.02	292,611.65	45,982,753.18	N/A	2.81%



Wharton County Junior College
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INVESTMENT REPORT FOR THE THIRD QUARTER FISCAL YEAR 2023

Period includes 03/01/2023 - 05/31/2023

FUND/INVESTMENT	BEGINNING	CHANGES		ENDING	ENDING	PREVIOUS	INCOME		YIELD
	MARKET			MARKET	BOOK	YEAR - ENDING			
	VALUE	ADDITIONS	DEDUCTIONS	VALUE	VALUE	BOOK VALUE F/Y 22	TYPE	ACCRUED / RECEIVED	
CURRENT OPERATING									
INVESTMENT IN TEXPOOL	11,807,160.12	3,343,349.27	(8,000,000.00)	7,150,509.39	7,150,509.39	4,945,171.21	INTEREST	116,716.41	4.80%
INVESTMENT IN US GOVT TREASURIES	2,673,827.00	53,555.80	0.00	2,727,382.80	2,960,083.08	2,949,521.38	INTEREST	7,045.56	0.96%
INVESTMENT IN GOVERNMENT SECURITIES	10,080,303.87	1,148,089.02	(21,057.77)	11,207,335.12	12,160,922.03	11,145,126.90	INTEREST	41,468.91	1.46%
TOTAL INVESTMENT IN FUND	24,561,290.99	4,544,994.09	(8,021,057.77)	21,085,227.31	22,271,514.50	19,039,819.49		165,230.88	2.47%
WEIGHTED AVERAGE MATURITY OPERATING FUNDS (DAYS)	554.73								
ENDOWMENT									
INVESTMENT IN TEXPOOL	1,129,310.96	13,730.64	0.00	1,143,041.60	1,143,041.60	1,165,851.81	INTEREST	13,730.64	4.80%
INVESTMENT IN GOVERNMENT SECURITIES	1,803,463.20	20,357.35	0.00	1,823,820.55	2,000,000.00	2,000,000.00	INTEREST	4,384.25	0.87%
INVESTMENT IN MUNICIPAL OBLIGATIONS	1,480,894.80	27,024.52	(2,053.42)	1,505,865.90	1,669,462.48	1,675,555.78	INTEREST	4,166.04	0.99%
INVESTMENT IN STOCKS	537,055.33	69,278.18	(12,044.67)	594,288.84	109,860.50	109,930.01	DIVIDENDS	1,571.76	N/A
INVESTMENT IN MUTUAL FUNDS	7,143,706.19	36,953.33	(334,942.56)	6,845,716.96	6,438,095.61	6,355,461.35	DIVIDENDS	28,536.12	6.72%
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	12,205,430.48	167,344.02	(349,040.65)	12,023,733.85	11,471,460.19	11,417,798.95		52,388.81	4.21%
WEIGHTED AVERAGE MATURITY ENDOWMENT FUND (DAYS)	724.67								
PLANT									
INVESTMENT IN TEXPOOL	1,776,608.59	21,600.67	0.00	1,798,209.26	1,798,209.26	1,621,689.42	INTEREST	21,600.67	4.80%
INVESTMENT IN GOVERNMENT SECURITIES	7,220,015.24	86,954.59	0.00	7,306,969.83	7,996,300.00	7,996,300.00	INTEREST	22,208.56	1.10%
INVESTMENT IN STOCKS	37,028.65	5.10	(4,682.21)	32,351.54	0.00	0.00	DIVIDENDS	562.06	
TOTAL INVESTMENT IN FUND	9,033,652.48	108,560.36	(4,682.21)	9,137,530.63	9,794,509.26	9,617,989.42		44,371.29	1.78%

FUND/INVESTMENT	BEGINNING MARKET	CHANGES	ENDING MARKET	ENDING BOOK	PREVIOUS YEAR - ENDING BOOK VALUE FY 22	INCOME TYPE	ACCRUED / RECEIVED	YIELD
	VALUE	ADDITIONS	DEDUCTIONS	VALUE	VALUE			
BOND								
INVESTMENT IN TEXPOOL	393,647.36	4,786.13	0.00	398,433.49	398,433.49	386,682.69	INTEREST	4,786.13 4.80%
TOTAL INVESTMENT IN FUND	393,647.36	4,786.13	0.00	398,433.49	398,433.49	386,682.69		4,786.13 4.80%
WEIGHTED AVERAGE MATURITY PLANT & BOND FUNDS (DAYS)	781.11							
AGENCY								
INVESTMENT IN TEXPOOL	162,700.35	1,978.22	0.00	164,678.57	164,678.57	159,821.78	INTEREST	1,978.22 4.80%
TOTAL INVESTMENT IN FUND	162,700.35	1,978.22	0.00	164,678.57	164,678.57	159,821.78		1,978.22 4.80%
AUXILIARY								
INVESTMENT IN TEXPOOL	874,491.19	10,314.19	(130,000.00)	754,805.38	754,805.38	407,342.17	INTEREST	10,314.19 4.80%
TOTAL INVESTMENT IN FUND	874,491.19	10,314.19	(130,000.00)	754,805.38	754,805.38	407,342.17		10,314.19 4.80%
SCHOLARSHIP								
INVESTMENT IN TEXPOOL	1,103,768.84	13,420.06	0.00	1,117,188.90	1,117,188.90	787,873.63	INTEREST	13,420.06 4.80%
TOTAL INVESTMENT IN FUND	1,103,768.84	13,420.06	0.00	1,117,188.90	1,117,188.90	787,873.63		13,420.06 4.80%
RESTRICTED								
INVESTMENT IN TEXPOOL	10,040.82	122.07	0.00	10,162.89	10,162.89	9,863.26	INTEREST	122.07 4.80%
TOTAL INVESTMENT IN FUND	10,040.82	122.07	0.00	10,162.89	10,162.89	9,863.26		122.07 4.80%

	This period		Previous year			
TOTAL	44,691,761.02	45,982,753.18	41,827,191.39	TOTAL	292,611.65	2.81%
stocks	626,640.38	109,860.50	109,930.01	stocks	2,133.82	
mutual funds	6,845,716.96	6,438,095.61	6,355,461.35	mutual funds	28,536.12	
US Treasuries	2,727,382.80	2,960,083.08	2,949,521.38	US Treasuries	7,045.56	
govt sec	20,338,125.50	22,157,222.03	21,141,426.90	govt sec	68,061.72	
Municipal Obligations	1,505,865.90	1,669,462.48	1,675,555.78	Municipal Oblig	4,166.04	
CD's	0.00	0.00	0.00	CD's	0.00	
Texpool	12,537,029.48	12,537,029.48	9,484,295.97	Texpool	182,668.39	
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	
	44,691,761.02	45,982,753.18	41,827,191.39		292,611.65	

Wharton County Junior College						
Investment Weighted Average Maturity						
For Quarter Ending May 2023						
INVESTMENT DESCRIPTION	PURCHASE DATE	MATURITY DATE	MATURITY VALUE	DAYS TO MATURITY	WAM (DAYS)	
OPERATING FUNDS						
CASH			12,961,451.47	1	0.46	
GOVT SECUR-FHLB 3130ALYR9	4/26/2021	7/26/2024	1,000,000.00	422	15.00	
GOVT SECUR-FFCB 3133ENDU1	11/15/2021	11/15/2024	1,000,000.00	534	18.99	
GOVT SECUR-FFCB 3133EMMQ2	1/15/2021	1/13/2025	1,000,000.00	593	21.08	
US TREASURY - 912828ZW3	6/22/2021	6/30/2025	1,000,000.00	761	27.06	
GOVT SECUR-FFCB 3133ENAP5	10/14/2021	10/14/2025	1,000,000.00	867	30.83	
GOVT SECUR-FFCB 3133ENFR6	12/9/2021	12/1/2025	1,000,000.00	915	32.53	
US TREASURY - 91282CBQ3	1/20/2022	2/28/2026	1,000,000.00	1,004	35.70	
GOVT SECUR-FFCB 3133EMSU7	3/9/2021	3/9/2026	1,000,000.00	1,013	36.02	
GOVT SECUR-FFCB 3133EMZS4	5/18/2021	5/18/2026	1,000,000.00	1,083	38.50	
US TREASURY - 91282CCP4	8/6/2021	7/31/2026	1,000,000.00	1,157	41.14	
GOVT SECUR-FHLB 3130APHB4	10/28/2021	10/28/2026	1,000,000.00	1,246	44.30	
GOVT SECUR-FHLB 3130APNZ4	11/18/2021	11/18/2026	1,000,000.00	1,267	45.05	
GOVT SECUR-FHLB 3130AQNR0	1/27/2022	1/27/2027	1,000,000.00	1,337	47.54	
GOVT SECUR-FHLB 3130ARB7	4/1/2022	3/29/2027	1,165,000.00	1,398	57.91	
GOVT SECUR-FHLB 3130AV6X5	3/28/2023	3/27/2028	1,000,000.00	1,762	62.65	
TOTAL OPERATING FUNDS			28,126,451.47			
WEIGHTED AVERAGE MATURITY DAYS-OPERATING FUNDS					554.73	
ENDOWMENT FUNDS						
CASH			1,238,332.36	1	0.25	
GOVT SECUR-FFCB 3133EMVS8	4/14/2021	4/14/2025	1,000,000.00	684	140.07	
GOVT SECUR-FHLB 3130ALVZ4	4/14/2021	4/14/2026	1,000,000.00	1,049	214.81	
MUNICIPAL OBLIGATION - 135591HF5 CANADIAN COUNTY OK ISD GO	6/24/2021	6/1/2026	1,645,000.00	1,097	369.54	
TOTAL ENDOWMENT			4,883,332.36			
WEIGHTED AVERAGE MATURITY DAYS ENDOWMENT FUNDS					724.67	
PLANT AND BONDS FUNDS						
CASH			2,279,265.77	1	0.22	
GOVT SECUR-FHLMC 3134GXDZ4	3/4/2021	11/25/2024	1,000,000.00	544	52.92	
GOVT SECUR-FHLB 3130ANK74	8/23/2021	5/23/2025	1,000,000.00	723	70.34	
GOVT SECUR-FHLB 3130AMFV9	5/20/2021	11/20/2025	1,000,000.00	904	87.94	
GOVT SECUR-FHLB 3130AKPQ3	1/28/2021	1/28/2026	1,000,000.00	973	94.66	
GOVT SECUR-FHLB 3130ALYY4	4/29/2021	4/29/2026	1,000,000.00	1,064	103.51	
GOVT SECUR-FHLB 3130AMYJ5	6/30/2021	6/30/2026	1,000,000.00	1,126	109.54	
GOVT SECUR-FFCB 3133ENFN5	12/9/2021	11/30/2026	1,000,000.00	1,279	124.43	
GOVT SECUR-FHLB 3130ARGQ8	4/14/2022	4/14/2027	1,000,000.00	1,414	137.56	
TOTAL PLANT			10,279,265.77			
WEIGHTED AVERAGE MATURITY DAYS PLANT AND BOND FUNDS					781.11	

WEIGHTED AVERAGE MATURITY FUND