

Monthly Financial Reports

October 2017



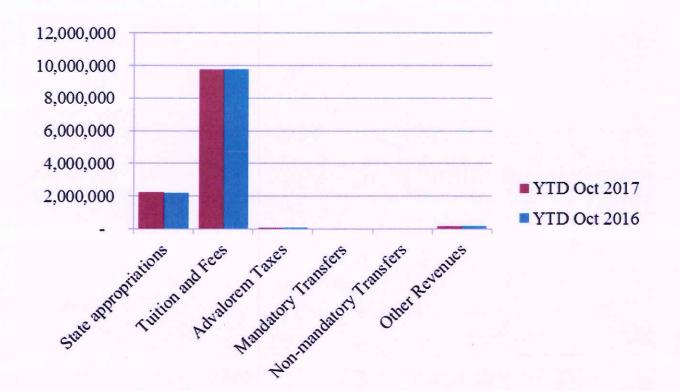
Revenue & Expenditure Summary

| | | | FISCAL 2018 | | | FISCAL 2017 | | |
|----------------------------|------------------|-----------------|--------------|----------------|-----------------|--------------|----------------|---------------------------|
| | Current Month | Y-T-D ACTUAL | Budget | % of Budget | Y-T-D ACTUAL | Budget | % of Budget | % OF PRIOR Y ACTUAL |
| Fund 1000 | | | | | | | | |
| Revenues: | | | | | | | | - |
| State appropriations | \$ 1,125,121 | \$ 2,250,434 | \$ 9,373,136 | 24.01% | \$ 2,183,057 | \$ 9,112,077 | 23.96% | 103% |
| Tuition and Fees | 83,621 | 9,785,858 | 22,071,563 | 44.34% | 9,769,345 | 21,903,163 | 44.60% | 100% |
| Advalorem Taxes | 23,229 | 45,954 | 6,301,312 | 0.73% | 43,487 | 5,800,669 | 0.75% | 106% |
| Mandatory Transfers | | - | 1,102,507 | 0.00% | | 1,372,261 | 0.00% | 0% |
| Non-mandatory Transfers | | _ | 789,009 | 0.00% | | 104,729 | 0.00% | 0% |
| Other Revenues | 42,413 | 155,374 | 510,483 | 30.44% | 138,526 | 448,761 | 30.87% | 112% |
| Total Revenues | 1,274,384 | 12,237,620 | 40,148,010 | 30.48% | 12,134,415 | 38,741,660 | 31.32% | 101% |
| Expenditures: | | | | | | | | |
| Salaries | 1,828,565 | 3,542,283 | 22,902,711 | 15.47% | 3,504,996 | 22,315,219 | 15.71% | 101% |
| Employee Benefits | 392,202 | 556,867 | 5,269,612 | 10.57% | 623,111 | 5,234,612 | 11.90% | 89% |
| Capital Expenditures | - | - | 468,960 | - | (42) | 461,237 | 0.00% | 0% |
| Mandatory Transfers | , * | 180,863 | 363,250 | 49.79% | 179,429 | 361,800 | 49.59% | 101% |
| Non-mandatory Transfers | - | - | - | - | - | - | 0.00% | 0% |
| Other Expenditures | 922,279 | 2,032,359 | 11,143,477 | 18.24% | 1,634,186 | 10,368,792 | 15.76% | 124% |
| Total expenditures | 3,143,046 | 6,312,372 | 40,148,010 | 15.72% | 5,941,722 | 38,741,660 | 15.34% | 106% |
| Net increase/ | | | | | | | | |
| (decrease) in net assets | \$ (1,868,662) | \$ 5,925,248 | | | \$ 6,192,693 | | | |
| Less Outstanding encumbra | inces | (2,195,536) | | | (1,831,568) | | | |
| Net increase less encumbra | inces | \$ 3,729,712 | | | \$ 4,361,125 | | | |

^{*} Note: Net student receivables in the amount of \$ 1,072,172.90 are currently outstanding. Tuition and fees are subject to collection in future periods.

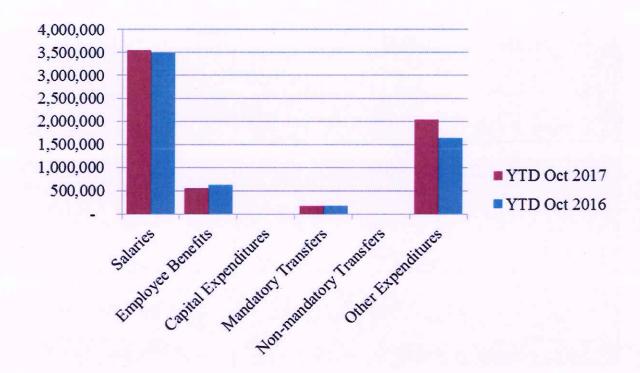


Year to Date Revenues



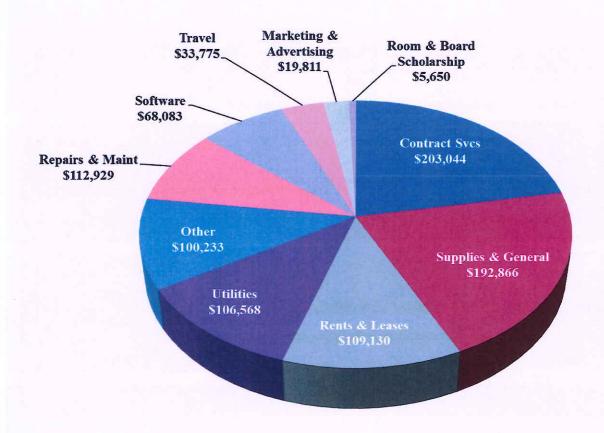


Year to Date Expenses





Other Expenses for October



- Contract services include \$100k for University of Houston shared annual expenses for library and security staff
- Software expense includes \$56.5k for WCJC website hosting

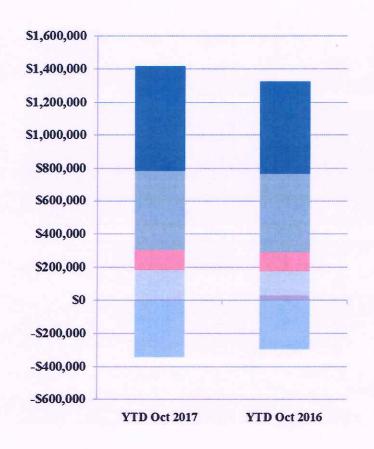


Analysis of Student Receivable Outstanding As of October 31, 2017

| | 2018 | 2017 |
|--|--------------------|--------------------|
| Student Receivables Current and Prior Yr. | \$ 630,187.58 | \$ 557,002.12 |
| Installment Plan Receivable Due Fall Semester | \$, | 477,053.88 |
| Installment Plan Receivable Due Spring Semeste | 0.00 | 44,472.75 |
| Installment Plan Receivable Summer I & II | 0.00 | 0.00 |
| Installment Plan Receivable Prior Years | 123,142.81 | 111,576.90 |
| Total Installment Plan Receivable | \$ 602,452.75 | \$ 633,103.53 |
| Third Party Contracts Receivable | \$ 174,881.82 | \$ 144,622.93 |
| Continuing Education Receivable | 7,322.50 | 32,936.15 |
| Allowance for Doubtful Accounts | (342,671.75) | (298,098.76) |
| Net Accounts Receivable | \$ 1,072,172.90 | \$ 1,069,565.97 |



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-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

Governmental Fund Types

| Assets and Other Debits: Assets: Cash Cash Investments Accounts Receivable Taxes Receivable Local, St & Ped Agency Receivable Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND Other Debits: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue Long Term Debt | | Restricted Funds | Current | Current | Prior |
|--|---------|---------------------|--------------|--------------|--------------|
| ASSETS: Cash Cash Investments Accounts Receivable Taxes Receivable Local, St & Ped Agency Receivable Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | Unrestricted | Year 2018 | Year 2017 |
| ASSETS: Cash Cash Investments Accounts Receivable Taxes Receivable Local, St & Ped Agency Receivable Due Prom Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | | | |
| ASSETS: Cash Cash Investments Accounts Receivable Taxes Receivable Local, St & Ped Agency Receivable Due Prom Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | | | |
| Cash Investments Accounts Receivable Taxes Receivable Taxes Receivable Local, St & Fed Agency Receivable Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | | | |
| Cash Investments Accounts Receivable Taxes Receivable Local, St & Fed Agency Receivable Local, St & Fed Agency Receivable Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | 362,837 | 276.386 | 2,412,406 | 3,051,629 | 4,593,335 |
| Accounts Receivable Taxes Receivable Local, St & Fed Agency Receivable Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | 704.577 | 609,833 | 15,650,694 | 16,965,104 | 15,342,560 |
| Taxes Receivable Local, St & Fed Agency Receivable Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | 48,820 | 5,681 | 1,096,846 | 1,151,346 | 1,134,468 |
| Local, St & Ped Agency Receivable Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | 394,687 | 394,687 | 349,322 |
| Due From Other Funds Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | 84.875 | | 84,875 | 13,907 |
| Prepaid Expense Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | 34,147 | 181,443 | 215,590 | 277,180 |
| Property, Plant & Equipment Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: 1 Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | 36,482 | 221221 | | 36,482 | 35,057 |
| Deferred Outflows TOTAL ASSETS AND OTHER DEBITS: 1. Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | 30,402 | 0.00 | 122 | 50,112 | , |
| Liabilities, equity and other credits LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | 5.5 0 | 1,977,874 | 1,977,874 | 2,267,905 |
| LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | 152,714 | 1,010,923 | 21,713,950 | 23,877,587 | 24,013,735 |
| LIABILITIES: Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | | | |
| Accounts Payable Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | | | |
| Employee Benefits Payable Payroll Taxes Payable Accrued Liabilities Deferred Revenue | 215 | 17 | 194,684 | 194,915 | 140,634 |
| Payroll Taxes Payable Accrued Liabilities Deferred Revenue | | | 178,551 | 178.551 | 173,475 |
| Accrued Liabilities Deferred Revenue | | 22 | -392 | -392 | 75 - |
| Deferred Revenue | | | | | |
| | | 527.005 | | 527,005 | 461,707 |
| | | 227,000 | | | 16 |
| Net Pension Liability | | e-ce-c | 6,132,954 | 6,132,954 | 5,747,658 |
| Deposits Payable | 50.585 | 200 | 11,378 | 61,963 | 56,563 |
| Due To Other Funds | 51,748 | | 8,833 | 60,580 | 48,119 |
| Scholarships-Designated Donations | 31,710 | 124,273 | -, | 124,273 | 102,178 |
| Scholarships-Non-designated | | 167,444 | (#:# | 167,444 | 137,784 |
| Donatio Deferred Inflows | | | 1,606,311 | 1,606,311 | 2,169,564 |
| TOTAL LIABILITIES: | 102,548 | 818,738 | 8,132,318 | 9,053,604 | 9,037,683 |
| EOUITY AND OTHER CREDITS: | | | | | |
| Control Accounts | | | 22 | | |
| Fund Balances | | | | | |
| Prior Year Fund Balance | | | 7,422,869 | 7,422,869 | 7,029,039 |
| Endowment Fund-Original | | 22 | -4 | | |
| Endowment Fund-Income | | | | | |
| FB Professional Development | | e- | | | |
| FB Salary Equity | | 120 | 202 | | |
| FB Capital Equipment | | | 55 | | |

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-Oct-2017
(With comparative totals for 31-Oct-2016)
(amounts expressed in dollars)

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Governmental Fund Types

| | W STEWNSTON | | | | |
|---------------------------------|-------------------------|---------------------|---|-------------------------|-----------------------|
| | Auxiliary Enterprise | Restricted Funds | Current Unrestricted | Current Year 2018 | Prior Year 2017 |
| EQUITY AND OTHER CREDITS: | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| FB Investment Gain And Loss | | | | | |
| Fund Balance Receivables | | 0-4 | | | |
| Reserved-Undesignated | | | | | |
| FBTC Operating Fund Balance | | 922 | | | |
| Plant Fund Balance | | | 7.7 | | |
| Bond Fund Balance | | | | | |
| Scholarship | | | | | |
| Fund Balance-Rounding Diff | | | 7.5 | 5 | - |
| Fund Balances: | | | | | |
| Reserve for Encumbrance | 35,791 | 48,370 | | | |
| Fund Balance | 1,014,376 | 143,816 | 3,963,226 | 5,121,418 | 6,028,055 |
| Reserve For Operations | | # # | | | |
| TOTAL EQUITY AND OTHER CREDITS: | 1,050,167 | 192,185 | 13,581,632 | 14,823,983 | 14,976,052 |
| TOTAL LIABILITIES, | 1,152,714 | 1,010,923 | 21,713,950 | 23,877,587 | 24,013,735 |
| EQUITY AND OTHER CREDITS: | | ****** | ***** | | |

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

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Proprietary Fund Types

| Agency Funds | Current Year 2018 | Prior Year 2017 |
|---|-------------------------------|---|
| | | |
| | | |
| 133,480 | 133,480 | 175,306 |
| 104,117 | 104,117 | 103,342 |
| 0.0000000000000000000000000000000000000 | - 0. W | · · |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 237,597 | 237,597 | 278,648 |
| | | |
| | | |
| | | |
| 150 | 5 | 9.5 |
| | | |
| | | |
| | | |
| | | |
| | | 070 407 |
| | | 278,497 |
| 1,557 | 1,55/ | |
| | | |
| | | |
| | | |
| 237,353 | 237,353 | 278,497 |
| | | |
| 244 | 244 | 151 |
| 244 | 277 | 131 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | 133,480 104,117 237,597 | Agency Year Funds 2018 133,480 133,480 104,117 104,117 237,597 237,597 235,795 235,795 1,557 1,557 |

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-Oct-2017
(With comparative totals for 31-Oct-2016)
(amounts expressed in dollars)

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Proprietary Fund Types

| | Current | Prior |
|--------|---------|-------|
| Agency | Year | Year |
| Funds | 2018 | 2017 |

EQUITY AND OTHER CREDITS:
FB Investment Gain And Loss
Fund Balance Receivables
Reserved-Undesignated
FBTC Operating Fund Balance
Plant Fund Balance
Bond Fund Balance
Scholarship
Fund Balance-Rounding Diff
Fund Balances:
Reserve for Encumbrance
Fund Balance Fund Balance Reserve For Operations

TOTAL EQUITY AND OTHER CREDITS:

TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:

| 151 | 244 | 244 | _ |
|------------|---------|---------|----|
| | | | |
| 278,648 | 237,597 | 237,597 | _ |
| ********** | | | =: |

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REPORT FGRCOBS COAS: W FISCAL YEAR: 18

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

Fiduciary Fund Types

| | Quasi Endowment | Endowment | Current Year | Prior Year |
|---------------------------------------|--------------------|---------------|-----------------|---------------|
| | Fund | Punds | 2018 | 2017 |
| | | | | |
| | | | | |
| ASSETS and OTHER DEBITS: | | | | |
| ASSETS: | | | | |
| Cash | | 84,922 | 84,922 | 1,168,061 |
| Cash Investments | | 9,981,584 | 9,981,584 | 8,309,750 |
| Accounts Receivable | | 5,524 | 5,524 | -2,524 |
| Taxes Receivable | | | | |
| Local, St & Fed Agency Receivable | | | | |
| Due From Other Funds | | | | |
| Prepaid Expense | | 15.00 m | | |
| Property, Plant & Equipment | | 12.2 | | |
| Deferred Outflows | | | | |
| TOTAL ASSETS AND OTHER DEBITS: | | 10,072,029 | 10,072,029 | 9,475,287 |
| Liabilities, equity and other credits | | | | |
| LIABILITIES: | | | | |
| Accounts Payable | | == | | |
| Employee Benefits Payable | | | | |
| Payroll Taxes Payable | | | | |
| Accrued Liabilities | | , | | |
| Deferred Revenue | | | | |
| Long Term Debt | | Ne e | | |
| Net Pension Liability | | · - | | |
| Deposits Payable | | (# * | | |
| Due To Other Funds | | 25,315 | 25,315 | 100,923 |
| Scholarships-Designated Donations | | | | |
| Scholarships-Non-designated | | | | |
| Donatio | | | | |
| Deferred Inflows | | | | |
| TOTAL LIABILITIES: | | 25,315 | 25,315 | 100,923 |
| EQUITY AND OTHER CREDITS: | | | | |
| Control Accounts | | | | |
| Fund Balances | | .55 | | |
| Prior Year Fund Balance | | | | |
| Endowment Fund-Original | | 492 | | |
| Endowment Fund-Income | | 7.5 | | |
| FB Professional Development | | 55 | | |
| FB Salary Equity | | 202 | | |
| FB Capital Equipment | | 5.5 | | |

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

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Fiduciary Fund Types

| | Quasi Endowment Pund | Endowment Funds | Current Year 2018 | Prior Year 2017 |
|--|----------------------------|---|-------------------------|-----------------------|
| | | | | |
| EQUITY AND OTHER CREDITS: | | · | | |
| FB Investment Gain And Loss | | 5.5 | | |
| Fund Balance Receivables | | E.E. | | |
| Reserved-Undesignated | | | | |
| FBTC Operating Fund Balance | | | | |
| Plant Fund Balance | | | | |
| Bond Fund Balance | | 12.27 | | |
| Scholarship | | | | |
| Fund Balance-Rounding Diff | | | | |
| Fund Balances: | | | | |
| Reserve for Encumbrance | | 100 M AND | | 15 TA 4000A A 10A00BA |
| Fund Balance | | 10,046,715 | 10,046,715 | 9,374,364 |
| Reserve For Operations | | | | |
| TOTAL EQUITY AND OTHER CREDITS: | | 10,046,715 | 10,046,715 | 9,374,364 |
| TOTAL LIABILITIES, EQUITY AND OTHER CREDITS: | | 10,072,029 | 10,072,029 | 9,475,287 |

REPORT FGRCOBS COAS: W FISCAL YEAR: 18

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

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 | 9,443,454 | 147,664 | | -7,422,320 | 2,168,799 | 2,153,147 |
| Cash Investments | 2,112,131 | 367,020 | | 17,153,831 | 17,520,851 | 19,768,760 |
| Accounts Receivable | | 507,020 | | 17,994 | 17,994 | 11,78 |
| Taxes Receivable | | | | | 1,,,,,, | 22,70 |
| Local, St & Fed Agency Receivable | | | 10.345 14.45 | === | | |
| Due From Other Funds | | | | 22 | | |
| Prepaid Expense | | | | 42 | | |
| Property, Plant & Equipment | | 150 | 27,124,744 | ** | 27,124,744 | 24,753,842 |
| Deferred Outflows | | | 27,124,744 | | 21,124,144 | 24,755,642 |
| TOTAL ASSETS AND OTHER DEBITS: | 9,443,454 | 514,685 | 27,124,744 | 9,749,505 | 46,832,387 | 46,687,534 |
| | | 25-3-2-A-5-3-3 | | | | |
| Liabilities, equity and other credits | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts Payable | | | | FF | | |
| Employee Benefits Payable | | 5.5 | | 5.5 | | |
| Payroll Taxes Payable | | | | ** | | |
| Accrued Liabilities | | | 22 | 22 | | |
| Deferred Revenue | | 5.5 | 10. 10.00 (1.00) | 7.7 | 0.7000.0000 | |
| Long Term Debt | | | 1,998,503 | *** | 1,998,503 | 2,294,08 |
| Net Pension Liability | | | | W.M. | | |
| Deposits Payable | | 5.5 | | 5/7 | | |
| Due To Other Funds | 128,138 | | | | 128,138 | 128,13 |
| Scholarships-Designated Donations | | | | | | |
| Scholarships-Non-designated Donatio | | 55 | 55 | 7.5 | | |
| Deferred Inflows | | 26 | 100 | 222 | | |
| TOTAL LIABILITIES: | 128,138 | | 1,998,503 | | 2,126,641 | 2,422,225 |
| EOUITY AND OTHER CREDITS: | | | | | | |
| Control Accounts | | 494 | | ** | | |
| Fund Balances | | 22 | 420 | 223 | | |
| Prior Year Fund Balance | | | | 5.50 | | |
| Endowment Fund-Original | | | | | | |
| Endowment Fund-Income | | 22 | | | | |
| FB Professional Development | | y | | : | | |
| FB Salary Equity | | | | | | |
| FB Capital Equipment | | 227 | 19,964,375 | | 19,964,375 | 16,336,098 |

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

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Account Groups

| | Repair and Replacement | Debt Retirement Bond Fund | Investment in Plant Fund | Unexpended Plant Fund | Current Year 2018 | Prior Year 2017 |
|--|------------------------------|---------------------------------|--------------------------------|-----------------------------|-------------------------|-----------------------|
| EQUITY AND OTHER CREDITS: | | | | | | |
| FB Investment Gain And Loss | | +×. | | 155 | | |
| Fund Balance Receivables | | 2.2 | 22 | | | |
| Reserved-Undesignated | | 7.7 | 5.5 | -5 | | |
| FBTC Operating Fund Balance | | | ** | | | |
| Plant Fund Balance | | | 22 | | | |
| Bond Fund Balance | | 7.5 | 5.5 | 7.7 | | |
| Scholarship | | | ** | tee. | | |
| Fund Balance-Rounding Diff | | 22 | 22 | | | |
| Fund Balances: | | | | | | |
| Reserve for Encumbrance | | | ** | 6,121,549 | 6,121,549 | |
| Fund Balance | 8,631,099 | 514,685 | 6,909,336 | 2,564,703 | 18,619,822 | 27,929,21 |
| Reserve For Operations | | 5.5 | | 10572 | | |
| TOTAL EQUITY AND OTHER CREDITS: | 8,631,099 | 514,685 | 26,873,711 | 8,686,252 | 44,705,747 | 44,265,30 |
| TOTAL LIABILITIES, EQUITY AND OTHER CREDITS: | 8,759,237 | 514,685 | 28,872,214 | 8,686,252 | 46,832,387 | 46,687,53 |

REPORT FGRCOBS COAS: W FISCAL YEAR: 18

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

Memorandum Only

| | Current | Prior |
|---------------------------------------|------------|------------|
| | Year | Year |
| | 2018 | 2017 |
| ASSETS and OTHER DEBITS: | | |
| ASSETS: | | |
| Cash | 5,438,829 | 8,089,849 |
| Cash Investments | 44,571,656 | 43,524,411 |
| Accounts Receivable | 1,174,864 | 1,143,728 |
| Taxes Receivable | 394,687 | 349,322 |
| Local, St & Fed Agency Receivable | 84,875 | 13,907 |
| Due From Other Funds | 215,590 | 277,180 |
| Prepaid Expense | 36,482 | 35,057 |
| Property, Plant & Equipment | 27,124,744 | 24,753,842 |
| Deferred Outflows | 1,977,874 | 2,267,905 |
| TOTAL ASSETS AND OTHER DEBITS: | 81,019,601 | 80,455,203 |
| Liabilities, equity and other credits | | |
| Accounts Payable | 194,915 | 140,634 |
| Employee Benefits Payable | 178,551 | 173,475 |
| Payroll Taxes Payable | -392 | - |
| Accrued Liabilities | | |
| Deferred Revenue | 527,005 | 461,707 |
| Long Term Debt | 1,998,503 | 2,294,087 |
| Net Pension Liability | 6,132,954 | 5,747,658 |
| Deposits Payable | 297,758 | 335,060 |
| Due To Other Funds | 215,590 | 277,180 |
| Scholarships-Designated Donations | 124,273 | 102,178 |
| Scholarships-Non-designated | 167,444 | 137,784 |
| Donatio | 107,111 | 231,102 |
| Deferred Inflows | 1,606,311 | 2,169,564 |
| TOTAL LIABILITIES: | 11,442,912 | 11,839,328 |
| EQUITY AND OTHER CREDITS: | | |
| Control Accounts | 244 | 151 |
| Fund Balances | | |
| Prior Year Fund Balance | 7,422,869 | 7,029,039 |
| Endowment Fund-Original | | |
| Endowment Fund-Income | | |
| FB Professional Development | | |
| FB Salary Equity | | |
| FB Capital Equipment | 19,964,375 | 16,336,098 |
| FB Investment Gain And Loss | | |
| Fund Balance Receivables | ₩ 2 | - |
| Reserved-Undesignated | | |
| | | |

Wharton County Junior College Combined Balance Sheet--All Fund Types and Account Groups 31-Oct-2017 (With comparative totals for 31-Oct-2016) (amounts expressed in dollars)

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Memorandum Only

| | Current Year | Prior Year |
|--|-----------------|---------------|
| | 2018 | 2017 |
| Plant Fund Balance Bond Fund Balance Scholarship | (| · |
| Fund Balance-Rounding Diff | | |
| Fund Balances: | | |
| Reserve for Encumbrance | 8,401,246 | 1,918,958 |
| Fund Balance Reserve For Operations | 33,787,955 | 43,331,630 |
| TOTAL EQUITY AND OTHER CREDITS: | 69,576,689 | 68,615,876 |
| TOTAL LIABILITIES, EQUITY AND OTHER CREDITS: | 81,019,601 | 80,455,203 |
| EQUITE AND UTHER CREDITS: | | |