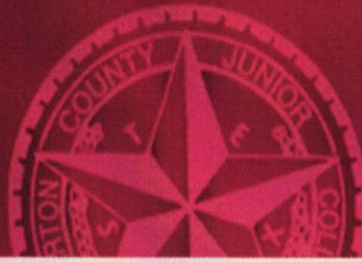




*Wharton County
Junior College*



Monthly Financial Reports

September 2026



**Wharton County
Junior College**



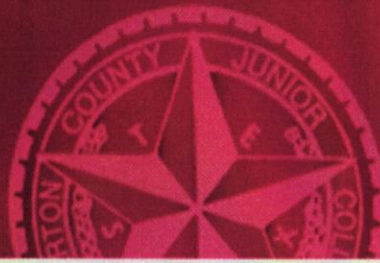
Revenue & Expenditure Summary

	FISCAL 2027				FISCAL 2026			
	Current Month	Y-T-D ACTUAL	Budget	% of Budget	Y-T-D ACTUAL	Budget	% of Budget	% OF PRIOR YR ACTUAL
Fund 1000 Revenues:								
State appropriations	\$ -	\$ -	\$ 9,105,394	0.00%	\$ 5,824	\$ 9,305,255	0.00%	0%
Tuition and Fees	9,356,957	9,356,957	20,884,728	44.80%	9,612,970	22,435,934	42.85%	97%
Advalorem Taxes	8,547	8,547	16,385,531	0.05%	5,538	14,174,976	0.04%	154%
Mandatory Transfers	-	-	550,053	0.00%	-	407,942	0.00%	0%
Non-mandatory Transfers	-	-	2,772,800	0.00%	-	15,000	0.00%	0%
Other Revenues	52,958	52,958	725,500	7.30%	161,886	662,052	24.45%	33%
Total Revenues	9,418,462	9,418,462	50,424,006	18.68%	9,786,218	47,001,159	20.82%	96%
Expenditures:								
Salaries	1,820,458	1,820,458	25,706,990	7.08%	1,725,395	25,416,116	6.79%	106%
Employee Benefits	277,015	277,015	6,719,801	4.12%	223,089	6,324,533	3.53%	124%
Capital Expenditures	-	-	2,106,201	0.00%	-	263,893	0.00%	0%
Mandatory Transfers	-	-	-	0.00%	-	-	0.00%	0%
Non-mandatory Transfers	-	-	-	0.00%	-	-	0.00%	0%
Other Expenditures	1,527,740	1,527,740	15,891,014	9.61%	1,845,977	14,996,617	12.31%	83%
Total expenditures	3,625,213	3,625,213	50,424,006	7.19%	3,794,460	47,001,159	8.07%	96%
Net increase/ (decrease) in net assets	\$ 5,793,249	\$ 5,793,249			\$ 5,991,758			
Less Outstanding encumbrances		(3,713,287)			(1,758,183)			
Net increase less encumbrances		\$ 2,079,962			\$ 4,233,575			

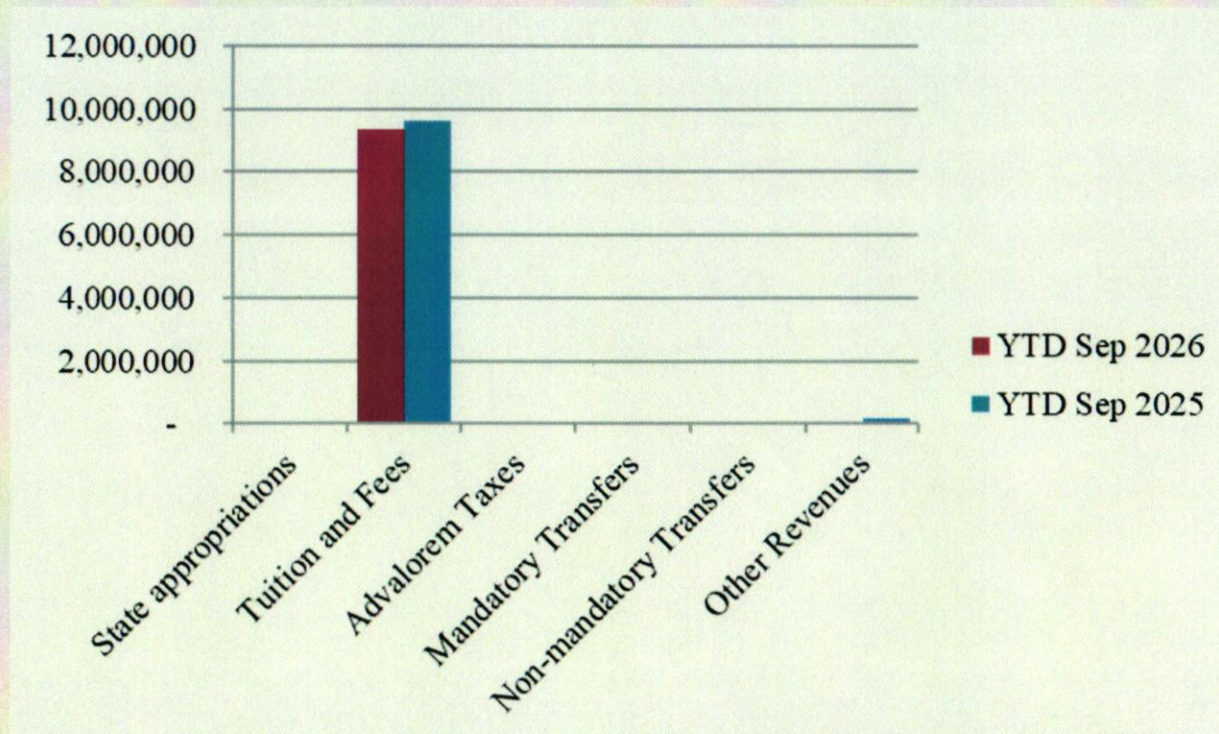
* Note: Net student receivables in the amount of \$1,622,215.49 are currently outstanding. Tuition and fees are subject to collection in future periods.



**Wharton County
Junior College**

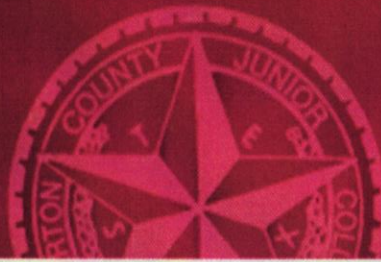


Year to Date Revenues

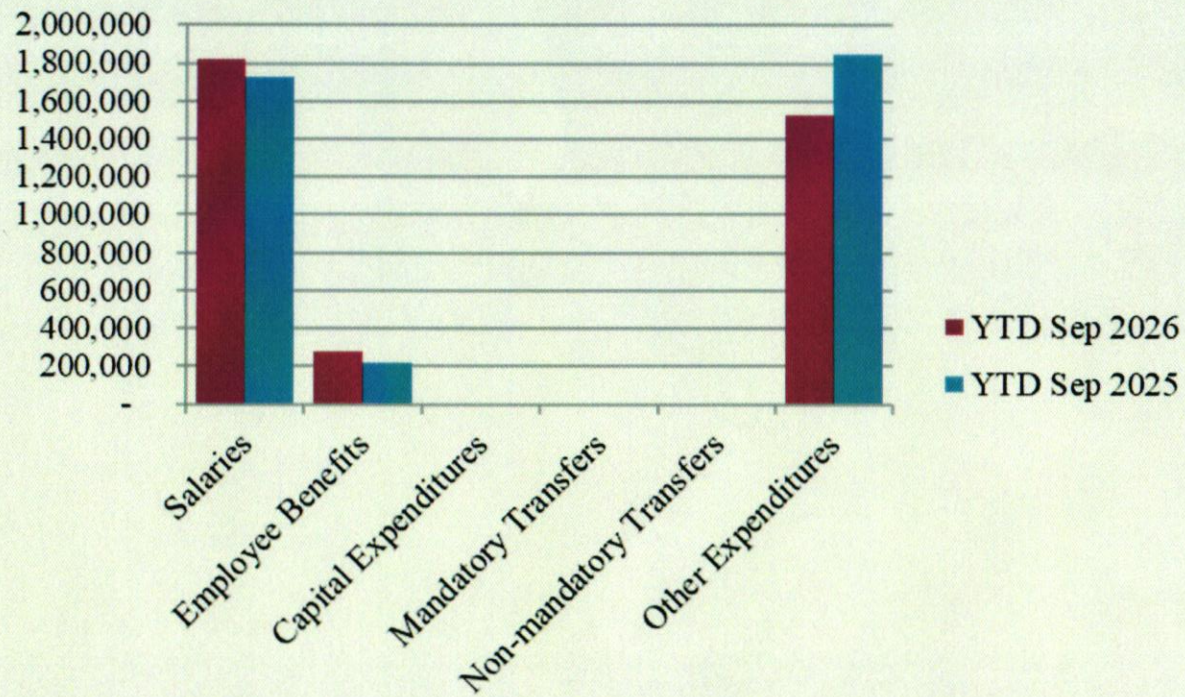




**Wharton County
Junior College**



Year to Date Expenses

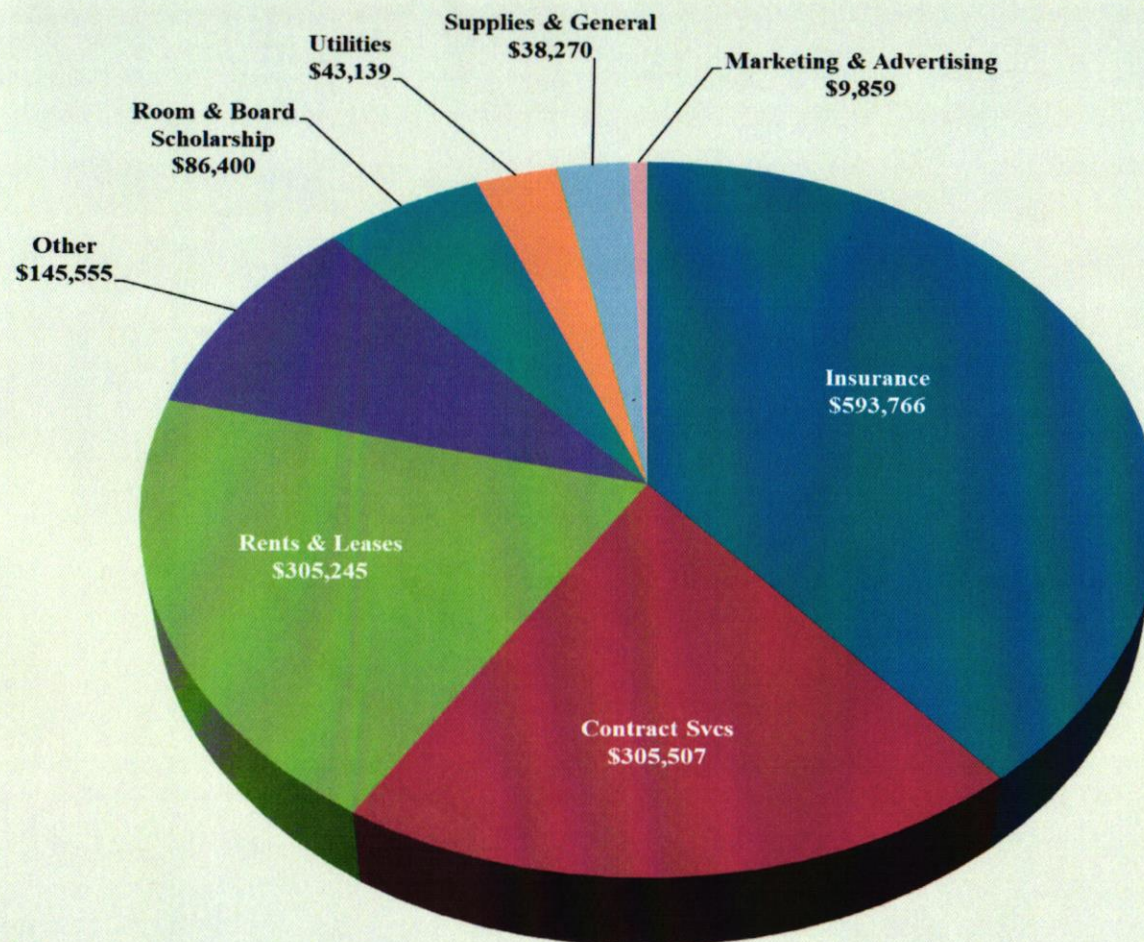




**Wharton County
Junior College**



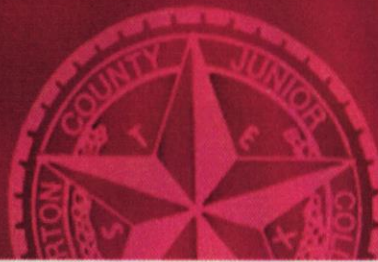
Other Expenses for September



- Insurance includes property, equipment breakdown, cyber, flood, worker's compensation and general liability renewal, decreased \$182 to prior year
- Contract Services includes annual Cyber Security services \$130k; D2L Bright Space software and support \$83k
- Rents & Leases include September and October rent for Sugar Land campus



**Wharton County
Junior College**



Analysis of Student Receivable Outstanding As of September 30, 2026

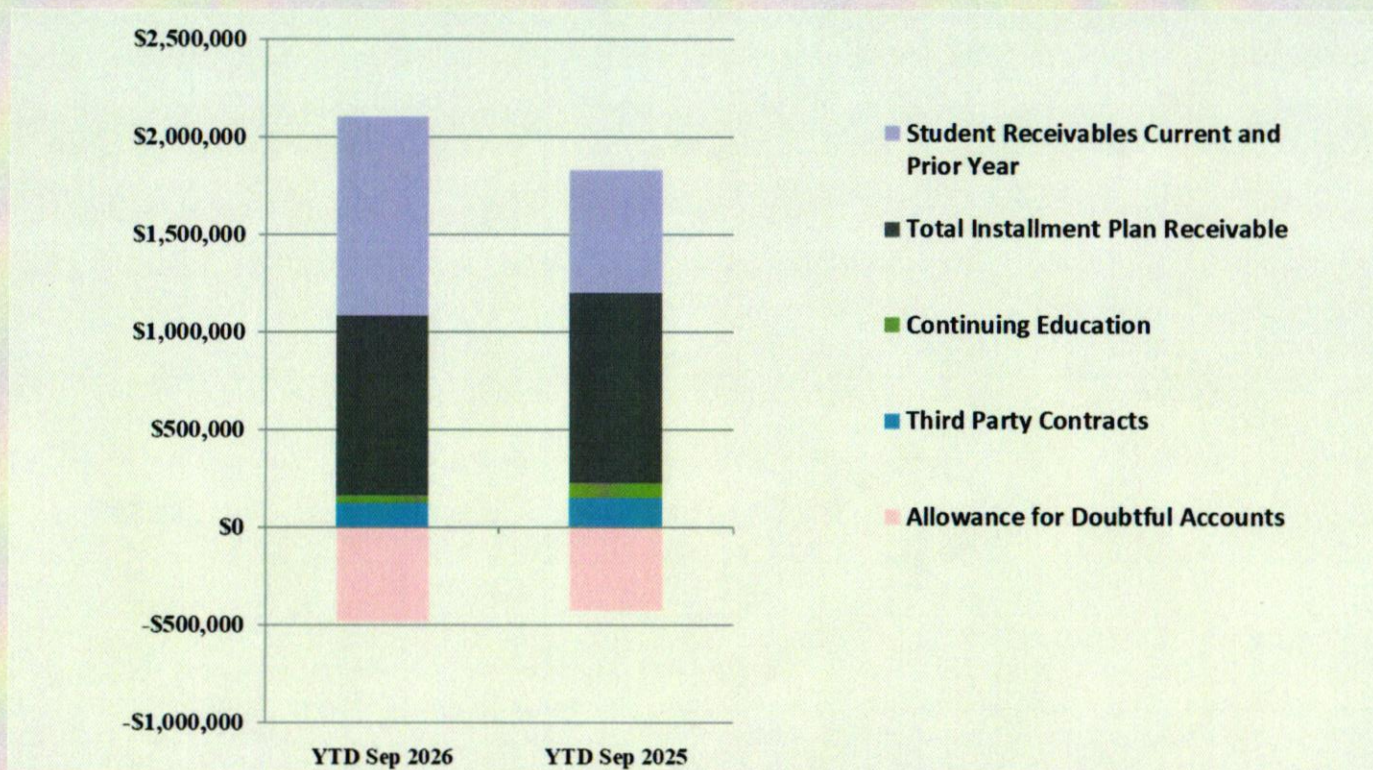
	2027	2026
Student Receivables Current and Prior Yr.	\$ 1,020,796.39	\$ 627,951.52
Installment Plan Receivable Due Fall Semester	\$ 733,813.76	\$ 865,997.92
Installment Plan Receivable Due Spring Semester	0.00	0.00
Installment Plan Receivable Summer I & II	0.00	0.00
Installment Plan Receivable Prior Years	184,571.35	112,728.78
Total Installment Plan Receivable	<u>\$ 918,385.11</u>	<u>\$ 978,726.70</u>
Third Party Contracts Receivable	\$ 126,497.35	\$ 155,655.40
Continuing Education Receivable	40,043.00	68,966.50
Allowance for Doubtful Accounts	(483,506.36)	(422,871.33)
Net Accounts Receivable	<u>\$ 1,622,215.49</u>	<u>\$ 1,408,428.79</u>



**Wharton County
Junior College**



AR by Category



COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 27

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-SEP-2026
(With comparative totals for 30-SEP-2025)
(amounts expressed in dollars)

Governmental Fund Types

	Current Unrestricted	Restricted Funds	Auxiliary Enterprise	Current Year 2027	Prior Year 2026
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	5,766,264	-4,997,372	310,797	1,079,690	1,903,605
Cash Investments	27,613,516	1,707,992	705,959	30,027,466	32,267,349
Accounts Receivable	1,757,674	5,681	164,334	1,927,688	1,590,290
Taxes Receivable	719,238	--	--	719,238	641,709
Local, St & Fed Agency Receivable		288,841	--	288,841	628,116
Deposits		--	--		
Due From Other Funds	1,466	9,718	--	11,185	918,994
Prepaid Expense		--	--		445
Property, Plant & Equipment		--	--		
Deferred Outflows	6,616,062	--	--	6,616,062	6,616,062
TOTAL ASSETS AND OTHER DEBITS:	42,474,219	-2,985,140	1,181,090	40,670,170	44,566,571
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable	-63,623	--	--	-63,623	-308,112
Employee Benefits Payable	298,085	--	--	298,085	206,776
Payroll Taxes Payable	147	--	--	147	10,387
Accrued Liabilities		--	--		300,782
Deferred Revenue	736,168	770,928	66,406	1,573,502	1,578,082
Long Term Debt		--	--		
Net Pension Liability	8,366,637	--	--	8,366,637	8,366,637
Net OPEB Liability	26,537,906	--	--	26,537,906	26,537,906
Lease/SBITA Liab - Long Term		--	--		
Deposits Payable	12,128	--	77,517	89,645	84,245
Due To Other Funds	9,718	1,466	--	11,185	6,556,264
Scholarships-Designated Donations		-132,547	--	-132,547	99,798
Scholarships-Non-designated		176,279	--	176,279	324,471
Donatio					
Deferred Inflows	9,399,438	--	--	9,399,438	9,399,438
TOTAL LIABILITIES:	45,296,604	816,126	143,923	46,256,652	53,156,674
EQUITY AND OTHER CREDITS:					
Control Accounts		--	--		
Fund Balances		--	--		
Prior Year Fund Balance	-18,853,512	--	--	-18,853,512	-18,853,512
Endowment Fund-Original		--	--		
Endowment Fund-Income		--	--		
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	3,713,287	11,622	287,299	4,012,208	2,016,487
P/Y Reserve for Encumbrance		--	--		
Fund Balance	12,317,841	-3,812,887	749,868	9,254,822	8,246,923
Reserve For Operations		--	--		
TOTAL EQUITY AND OTHER CREDITS:	-2,822,384	-3,801,265	1,037,167	-5,586,483	-8,590,103
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	42,474,219	-2,985,140	1,181,090	40,670,170	44,566,571
=====					

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 27

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-SEP-2026
(With comparative totals for 30-SEP-2025)
(amounts expressed in dollars)

Proprietary Fund Types

	Agency Funds	Current Year 2027	Prior Year 2026
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	10,730	10,730	25,178
Cash Investments	155,748	155,748	209,037
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:	166,477	166,477	234,216
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/SBITA Liab - Long Term			
Deposits Payable	165,991	165,991	233,479
Due To Other Funds			
Scholarships-Designated Donations			
Scholarships-Non-designated			
Donatio			
Deferred Inflows			
TOTAL LIABILITIES:	165,991	165,991	233,479
EQUITY AND OTHER CREDITS:			
Control Accounts	486	486	737
Fund Balances			
Prior Year Fund Balance			
Endowment Fund-Original			
Endowment Fund-Income			
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			
P/Y Reserve for Encumbrance			
Fund Balance			
Reserve For Operations			
TOTAL EQUITY AND OTHER CREDITS:	486	486	737
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	166,477	166,477	234,216
=====	=====	=====	=====

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 27

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-SEP-2026
(With comparative totals for 30-SEP-2025)
(amounts expressed in dollars)

Fiduciary Fund Types

	Quasi Endowment Fund	Endowment Funds	Current Year 2027	Prior Year 2026
ASSETS and OTHER DEBITS:				
ASSETS:				
Cash		158,064	158,064	104,672
Cash Investments		15,963,497	15,963,497	14,406,158
Accounts Receivable		30,514	30,514	25,421
Taxes Receivable		--		
Local, St & Fed Agency Receivable		--		
Deposits		--		
Due From Other Funds		--		
Prepaid Expense		--		
Property, Plant & Equipment		--		
Deferred Outflows		--		
TOTAL ASSETS AND OTHER DEBITS:		16,152,075	16,152,075	14,536,251
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/SBITA 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		--		
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		--		
P/Y Reserve for Encumbrance		--		
Fund Balance		16,152,075	16,152,075	14,536,251
Reserve For Operations		--		
TOTAL EQUITY AND OTHER CREDITS:		16,152,075	16,152,075	14,536,251
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:		16,152,075	16,152,075	14,536,251
=====	=====	=====	=====	=====

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 27

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-SEP-2026
(With comparative totals for 30-SEP-2025)
(amounts expressed in dollars)

RUN DATE: 10/10/2026
TIME: 02:37:07 PM

	Account Groups					
	Unexpended Plant Fund	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Current Year 2027	Prior Year 2026
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash	-8,178,898	8,450,172	242	6,000	277,515	97,373
Cash Investments	20,425,790	--	463,933	--	20,889,723	10,954,872
Accounts Receivable	49,106	--	--	--	49,106	27,126
Taxes Receivable	--	--	--	--	--	--
Local, St & Fed Agency Receivable	--	--	--	--	--	--
Deposits	--	--	--	--	--	--
Due From Other Funds	--	--	--	--	--	6,500,000
Prepaid Expense	--	--	--	--	--	--
Property, Plant & Equipment	--	--	--	46,584,654	46,584,654	44,581,650
Deferred Outflows	--	--	--	--	--	--
TOTAL ASSETS AND OTHER DEBITS:	12,295,997	8,450,172	464,175	46,590,654	67,800,998	62,161,022
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable	--	--	--	--	--	--
Employee Benefits Payable	--	--	--	--	--	--
Payroll Taxes Payable	--	--	--	--	--	--
Accrued Liabilities	--	--	--	2,614,040	2,614,040	2,614,040
Deferred Revenue	--	--	--	--	--	--
Long Term Debt	--	--	--	--	--	--
Net Pension Liability	--	--	--	--	--	--
Net OPEB Liability	--	--	--	--	--	--
Lease/SBITA Liab - Long Term	--	--	--	3,517,767	3,517,767	3,517,767
Deposits Payable	--	--	--	--	--	--
Due To Other Funds	--	--	--	--	--	862,730
Scholarships-Designated Donations	--	--	--	--	--	--
Scholarships-Non-designated	--	--	--	--	--	--
Donatio	--	--	--	--	--	--
Deferred Inflows	--	--	--	--	--	--
TOTAL LIABILITIES:				6,131,807	6,131,807	6,994,537
EQUITY AND OTHER CREDITS:						
Control Accounts	--	--	--	--	--	--
Fund Balances	--	--	--	--	--	--
Prior Year Fund Balance	--	--	--	--	--	--
Endowment Fund-Original	--	--	--	--	--	--
Endowment Fund-Income	--	--	--	--	--	--
FB Professional Development	--	--	--	--	--	--
FB Salary Equity	--	--	--	--	--	--
FB Capital Equipment	--	--	--	49,820,884	49,820,884	47,816,842
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	--	--	--	--	--	--
P/Y Reserve for Encumbrance	--	--	--	--	--	--
Fund Balance	11,232,744	7,765,955	464,175	-7,614,567	11,848,307	7,349,644
Reserve For Operations	--	--	--	--	--	--
TOTAL EQUITY AND OTHER CREDITS:	11,232,744	7,765,955	464,175	42,206,318	61,669,191	55,166,485
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	11,232,744	7,765,955	464,175	48,338,125	67,800,998	62,161,022
=====	=====	=====	=====	=====	=====	=====

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 27

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-SEP-2026
(With comparative totals for 30-SEP-2025)
(amounts expressed in dollars)

Memorandum Only

	Current Year 2027	Prior Year 2026
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	1,526,000	2,130,829
Cash Investments	67,036,433	57,837,417
Accounts Receivable	2,007,308	1,642,838
Taxes Receivable	719,238	641,709
Local, St & Fed Agency Receivable	288,841	628,116
Deposits		
Due From Other Funds	11,185	7,418,994
Prepaid Expense		445
Property, Plant & Equipment	46,584,654	44,581,650
Deferred Outflows	6,616,062	6,616,062
TOTAL ASSETS AND OTHER DEBITS:	124,789,720	121,498,060
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	-63,623	-308,112
Employee Benefits Payable	298,085	206,776
Payroll Taxes Payable	147	10,387
Accrued Liabilities	2,614,040	2,914,822
Deferred Revenue	1,573,502	1,578,082
Long Term Debt		
Net Pension Liability	8,366,637	8,366,637
Net OPEB Liability	26,537,906	26,537,906
Lease/SBITA Liab - Long Term	3,517,767	3,517,767
Deposits Payable	255,636	317,724
Due To Other Funds	11,185	7,418,994
Scholarships-Designated Donations	-132,547	99,798
Scholarships-Non-designated	176,279	324,471
Donatio		
Deferred Inflows	9,399,438	9,399,438
TOTAL LIABILITIES:	52,554,450	60,384,689
EQUITY AND OTHER CREDITS:		
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Fund Balances		
Prior Year Fund Balance	-18,853,512	-18,853,512
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	49,820,884	47,816,842
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	4,012,208	2,016,487
P/Y Reserve for Encumbrance		
Fund Balance	37,255,204	30,132,817
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	72,235,270	61,113,371
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	124,789,720	121,498,060
=====	=====	=====