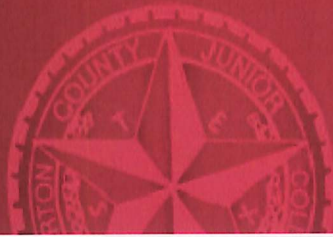




*Wharton County
Junior College*



Monthly Financial Reports

April 2025



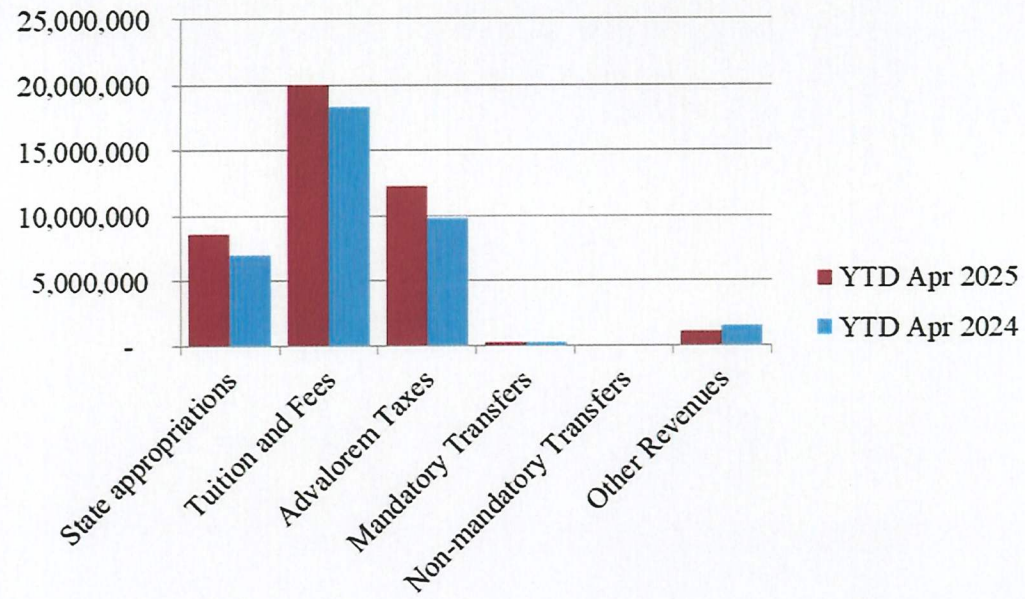
Revenue & Expenditure Summary

	FISCAL 2025				FISCAL 2024				% 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	\$ -	\$ 8,596,615	\$ 9,305,255	92.38%	\$ 7,064,367	\$ 9,305,255	75.92%	122%	
Tuition and Fees	1,222,395	20,004,747	22,613,553	88.46%	18,340,727	20,749,657	88.39%	109%	
Advalorem Taxes	198,044	12,307,184	12,147,842	101.31%	9,797,436	9,976,525	98.20%	126%	
Mandatory Transfers	197,327	197,327	1,201,254	16.43%	197,382	956,147	20.64%	100%	
Non-mandatory Transfers	-	-	3,367,366	0.00%	-	2,866,754	0.00%	0%	
Other Revenues	127,657	1,135,013	704,500	161.11%	1,503,216	1,058,393	142.03%	76%	
Total Revenues	1,745,422	42,240,885	49,339,770	85.61%	36,903,128	44,912,731	82.17%	114%	
Expenditures:									
Salaries	1,873,506	14,398,715	24,089,993	59.77%	13,849,043	22,806,173	60.72%	104%	
Employee Benefits	323,167	3,125,779	6,243,456	50.06%	3,198,513	6,148,161	52.02%	98%	
Capital Expenditures	398,147	922,309	4,527,473	20.37%	901,351	2,896,302	31.12%	102%	
Mandatory Transfers	-	-	-	-	-	-	-	0%	
Non-mandatory Transfers	-	-	-	-	-	-	-	0%	
Other Expenditures	1,137,320	8,513,790	14,478,848	58.80%	7,199,602	13,062,095	55.12%	118%	
Total expenditures	3,732,139	26,960,594	49,339,770	54.64%	25,148,510	44,912,731	55.99%	107%	
Net increase/ (decrease) in net assets	\$ (1,986,717)	\$ 15,280,291			\$ 11,754,618				
Less Outstanding encumbrances		(4,303,928)			(5,016,306)				
Net increase less encumbrances		\$ 10,976,363			\$ 6,738,312				

* Note: Net student receivables in the amount of \$2,926,048.09 are currently outstanding. Tuition and fees are subject to collection in future periods.

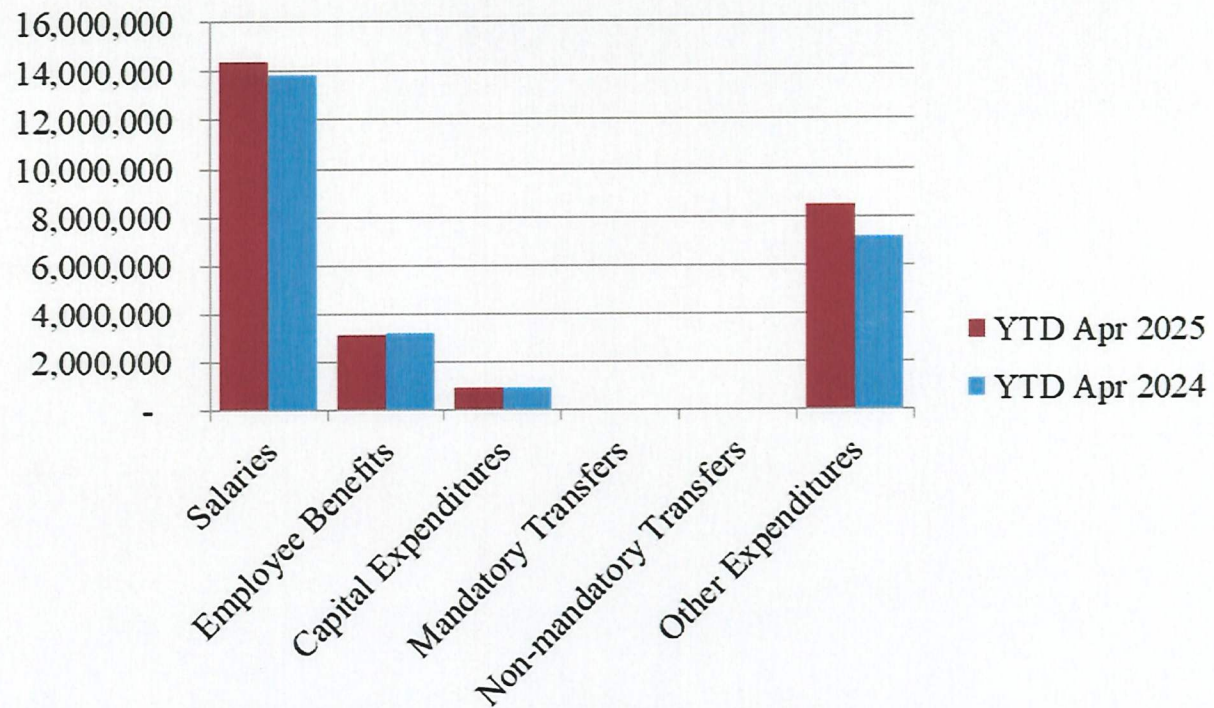


Year to Date Revenues





Year to Date Expenses

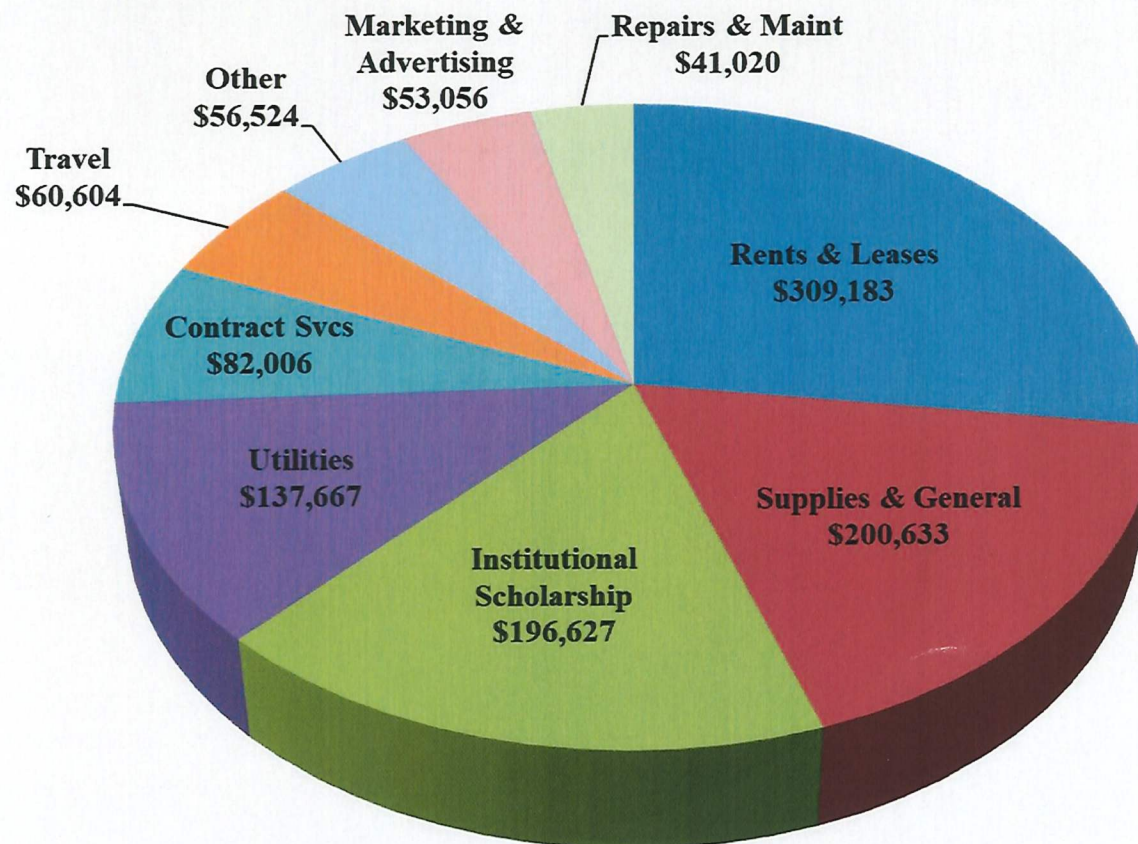




**Wharton County
Junior College**



Other Expenses for April



- Institutional Scholarship includes Texas Public Education Grant



**Wharton County
Junior College**



Analysis of Student Receivable Outstanding As of April 30, 2025

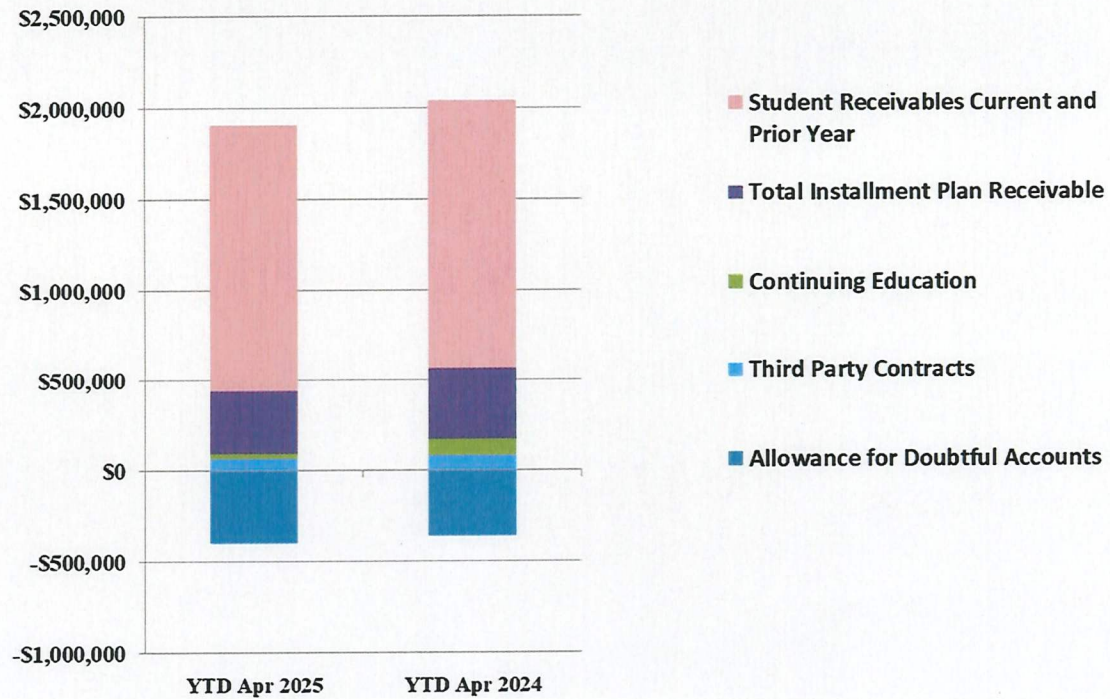
	2025	2024
Student Receivables Current and Prior Yr.	\$ 1,463,828.33	\$ 1,477,349.83
Student Receivables 25-26	\$ 1,416,505.25	\$ 1,542,614.15
Installment Plan Receivable Due Fall Semester	\$ 81,970.47	\$ 81,350.37
Installment Plan Receivable Due Spring Semester	126,714.51	168,056.80
Installment Plan Receivable Summer I & II	34,867.39	28,398.67
Installment Plan Receivable Prior Years	102,871.42	115,427.21
Total Installment Plan Receivable	<u>\$ 346,423.79</u>	<u>\$ 393,233.05</u>
Third Party Contracts Receivable	\$ 69,231.86	\$ 81,159.94
Continuing Education Receivable	27,495.50	92,769.35
Allowance for Doubtful Accounts	(397,436.64)	(362,039.94)
Net Accounts Receivable	<u>\$ 2,926,048.09</u>	<u>\$ 3,225,086.38</u>



Wharton County
Junior College



AR by Category



COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 25

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-APR-2025
(With comparative totals for 30-APR-2024)
(amounts expressed in dollars)

RUN DATE: 05/09/2025
TIME: 02:29:41 PM

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted Funds	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	197,344	811,851	772,865	1,782,060	1,674,945
Cash Investments	733,993	33,769,775	436,158	34,939,927	28,860,440
Accounts Receivable	14,530	2,963,361	5,681	2,983,572	3,299,502
Taxes Receivable		645,743	--	645,743	645,743
Local, St & Fed Agency Receivable		--	323,683	323,683	406,464
Deposits		--	--	--	--
Due From Other Funds		2,809	231,274	234,083	691,211
Prepaid Expense		2,304	--	2,304	5,061
Property, Plant & Equipment		--	--	--	--
Deferred Outflows		7,616,786	--	7,616,786	7,616,786
TOTAL ASSETS AND OTHER DEBITS:	945,868	45,812,629	1,769,661	48,528,158	43,200,152
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable	6,121	242,442	1,354	249,917	469,910
Employee Benefits Payable	615	236,804	--	237,419	187,052
Payroll Taxes Payable		-6,604	--	-6,604	-6,784
Accrued Liabilities		--	--	--	--
Deferred Revenue		2,185,212	660,413	2,845,625	2,164,747
Long Term Debt		--	--	--	--
Net Pension Liability		9,751,478	--	9,751,478	9,751,478
Net OPEB Liability		23,642,817	--	23,642,817	23,642,817
Lease/SBITA Liab - Long Term		--	--	--	--
Deposits Payable	69,117	11,878	--	80,995	79,045
Due To Other Funds		231,274	2,809	234,083	425,364
Scholarships-Designated Donations		--	-318,237	-318,237	-487,094
Scholarships-Non-designated		--	612,241	612,241	1,194,223
Donatio					
Deferred Inflows		11,847,738	--	11,847,738	11,847,738
TOTAL LIABILITIES:	75,853	48,143,040	958,578	49,177,471	49,268,496
EQUITY AND OTHER CREDITS:					
Control Accounts		--	--	--	--
Fund Balances		--	--	--	--
Prior Year Fund Balance		-18,853,512	--	-18,853,512	-19,868,364
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	23,753	4,303,928	519,793	4,847,474	5,333,879
Fund Balance	846,262	12,219,174	291,290	13,356,726	8,466,141
Reserve For Operations		--	--	--	--
TOTAL EQUITY AND OTHER CREDITS:	870,015	-2,330,410	811,083	-649,313	-6,068,344
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	945,868	45,812,629	1,769,661	48,528,158	43,200,152
=====	=====	=====	=====	=====	=====

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 25

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-APR-2025
(With comparative totals for 30-APR-2024)
(amounts expressed in dollars)

RUN DATE: 05/09/2025
TIME: 02:29:41 PM

Proprietary Fund Types			
	Agency Funds	Current Year 2025	Prior Year 2024
<hr/>			
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	58,753	58,753	66,544
Cash Investments	181,408	181,408	172,855
Accounts Receivable	-	-	-
Taxes Receivable			
Local, St & Fed Agency Receivable			
Deposits			
Due From Other Funds			2,854
Prepaid Expense			
Property, Plant & Equipment			
Deferred Outflows			
<hr/>			
TOTAL ASSETS AND OTHER DEBITS:	240,161	240,161	242,254
<hr/>			
Liabilities, equity and other credits			
LIABILITIES:			
Accounts Payable	267	267	
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	234,248	234,248	245,451
Due To Other Funds			
Scholarships-Designated Donations			
Scholarships-Non-designated			
Donatio			
Deferred Inflows			
<hr/>			
TOTAL LIABILITIES:	234,514	234,514	245,451
<hr/>			
EQUITY AND OTHER CREDITS:			
Control Accounts	5,646	5,646	-3,198
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			
Fund Balance			
Reserve For Operations			
<hr/>			
TOTAL EQUITY AND OTHER CREDITS:	5,646	5,646	-3,198
<hr/>			
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	240,161	240,161	242,254
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REPORT FGRCOBS
COAS: W
FISCAL YEAR: 25

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-APR-2025
(With comparative totals for 30-APR-2024)
(amounts expressed in dollars)

RUN DATE: 05/09/2025
TIME: 02:29:41 PM

	Fiduciary Fund Types			
	Endowment Funds	Quasi Endowment Fund	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:				
ASSETS:				
Cash	1,207,432	--	1,207,432	33,842
Cash Investments	13,118,210	--	13,118,210	13,240,824
Accounts Receivable	-3,493	--	-3,493	4,802
Taxes Receivable		--		
Local, St & Fed Agency Receivable		--		
Deposits		--		
Due From Other Funds		--		
Prepaid Expense		--		
Property, Plant & Equipment		--		
Deferred Outflows		--		
TOTAL ASSETS AND OTHER DEBITS:	14,322,149		14,322,149	13,279,468
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		--		237,527
Scholarships-Designated Donations		--		
Scholarships-Non-designated		--		
Donatio				
Deferred Inflows		--		
TOTAL LIABILITIES:				237,527
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		--		
Fund Balance	14,322,149	--	14,322,149	13,041,941
Reserve For Operations		--		
TOTAL EQUITY AND OTHER CREDITS:	14,322,149		14,322,149	13,041,941
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	14,322,149		14,322,149	13,279,468

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 25

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-APR-2025
(With comparative totals for 30-APR-2024)
(amounts expressed in dollars)

RUN DATE: 05/09/2025
TIME: 02:29:41 PM

	Account Groups					
	Investment in Plant Fund	Debt Retirement Bond Fund	Repair and Replacement	Unexpended Plant Fund	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash		240	7,534,526	-7,337,809	196,957	138,851
Cash Investments		438,909	--	10,533,018	10,971,927	11,887,395
Accounts Receivable		--	--	6,809	6,809	3,904
Taxes Receivable		--	--	--		
Local, St & Fed Agency Receivable		--	--	--		
Deposits		--	--	--		
Due From Other Funds		--	--	--		
Prepaid Expense		--	--	--		-55,897
Property, Plant & Equipment	49,996,682	--	--	--	49,996,682	45,798,381
Deferred Outflows		--	--	--		
TOTAL ASSETS AND OTHER DEBITS:	49,996,682	439,149	7,534,526	3,202,018	61,172,376	57,772,634
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable		--	--	--		
Employee Benefits Payable		--	--	--		
Payroll Taxes Payable		--	--	--		
Accrued Liabilities	2,579,576	--	--	--	2,579,576	2,579,576
Deferred Revenue		--	--	--		
Long Term Debt		--	--	--		
Net Pension Liability		--	--	--		
Net OPEB Liability		--	--	--		
Lease/SBITA Liab - Long Term	7,550,278	--	--	--	7,550,278	7,550,278
Deposits Payable		--	--	--		
Due To Other Funds		--	--	--		31,174
Scholarships-Designated Donations		--	--	--		
Scholarships-Non-designated		--	--	--		
Donatio						
Deferred Inflows		--	--	--		
TOTAL LIABILITIES:	10,129,853				10,129,853	10,161,027
EQUITY AND OTHER CREDITS:						
Control Accounts		--	--	--		
Fund Balances		--	--	--		
Prior Year Fund Balance		--	--	--		
Endowment Fund-Original		--	--	--		
FB Professional Development		--	--	--		
FB Salary Equity		--	--	--		
FB Capital Equipment	44,486,174	--	--	--	44,486,174	40,202,027
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	-2,871,875	439,149	6,850,309	2,138,765	6,556,348	7,414,734
Reserve For Operations		--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	41,614,299	439,149	6,850,309	2,138,765	51,042,522	47,616,761
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	51,744,153	439,149	6,850,309	2,138,765	61,172,376	57,777,789
=====	=====	=====	=====	=====	=====	=====

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 25

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
30-APR-2025
(With comparative totals for 30-APR-2024)
(amounts expressed in dollars)

RUN DATE: 05/09/2025
TIME: 02:29:41 PM

Memorandum Only

	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	3,245,202	1,914,183
Cash Investments	59,211,472	54,161,514
Accounts Receivable	2,986,889	3,308,208
Taxes Receivable	645,743	645,743
Local, St & Fed Agency Receivable	323,683	406,464
Deposits		
Due From Other Funds	234,083	694,065
Prepaid Expense	2,304	-50,836
Property, Plant & Equipment	49,996,682	45,798,381
Deferred Outflows	7,616,786	7,616,786
TOTAL ASSETS AND OTHER DEBITS:	124,262,844	114,494,508
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	250,184	469,910
Employee Benefits Payable	237,419	187,052
Payroll Taxes Payable	-6,604	-6,784
Accrued Liabilities	2,579,576	2,579,576
Deferred Revenue	2,845,625	2,164,747
Long Term Debt		
Net Pension Liability	9,751,478	9,751,478
Net OPEB Liability	23,642,817	23,642,817
Lease/SBITA Liab - Long Term	7,550,278	7,550,278
Deposits Payable	315,242	324,496
Due To Other Funds	234,083	694,065
Scholarships-Designated Donations	-318,237	-487,094
Scholarships-Non-designated	612,241	1,194,223
Donatio		
Deferred Inflows	11,847,738	11,847,738
TOTAL LIABILITIES:	59,541,839	59,912,502
EQUITY AND OTHER CREDITS:		
Control Accounts	5,646	-3,198
Fund Balances		
Prior Year Fund Balance	-18,853,512	-19,868,364
Endowment Fund-Original		
Endowment Fund-Income		
FB Professional Development		
FB Salary Equity		
FB Capital Equipment	44,486,174	40,202,027
FB Investment Gain And Loss		
Plant Fund Balance		
Bond Fund Balance		
Scholarship		
Fund Balance-Rounding Diff	-	-
Fund Balances:		
Reserve for Encumbrance	4,847,474	5,333,879
Fund Balance	34,235,224	28,922,816
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	64,721,005	54,587,160
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	124,262,844	114,499,662