



*Wharton County
Junior College*



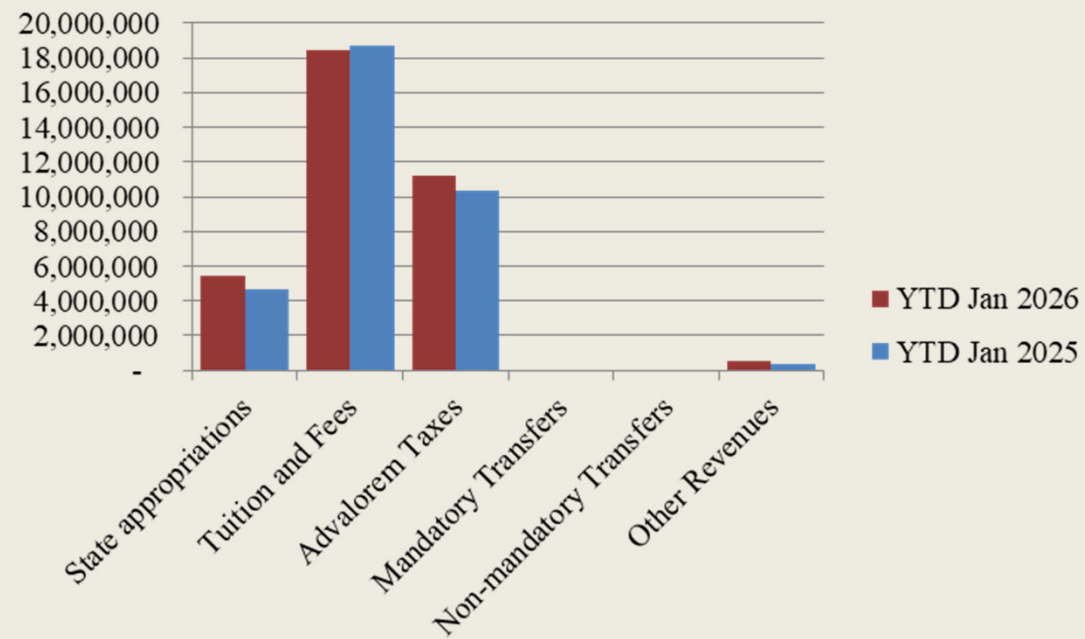
Monthly Financial Reports

January 2026

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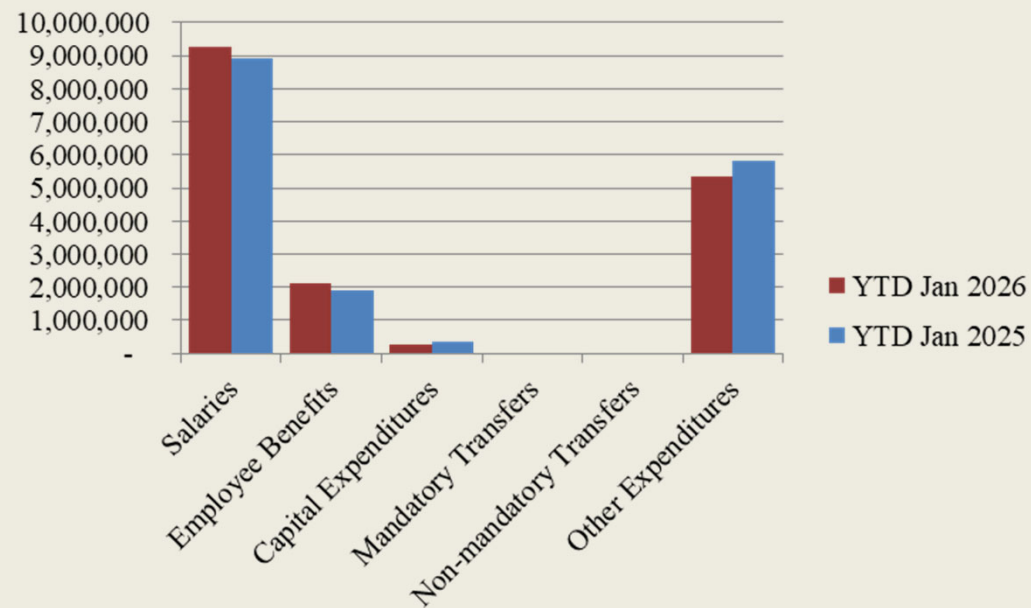


Year to Date Revenues



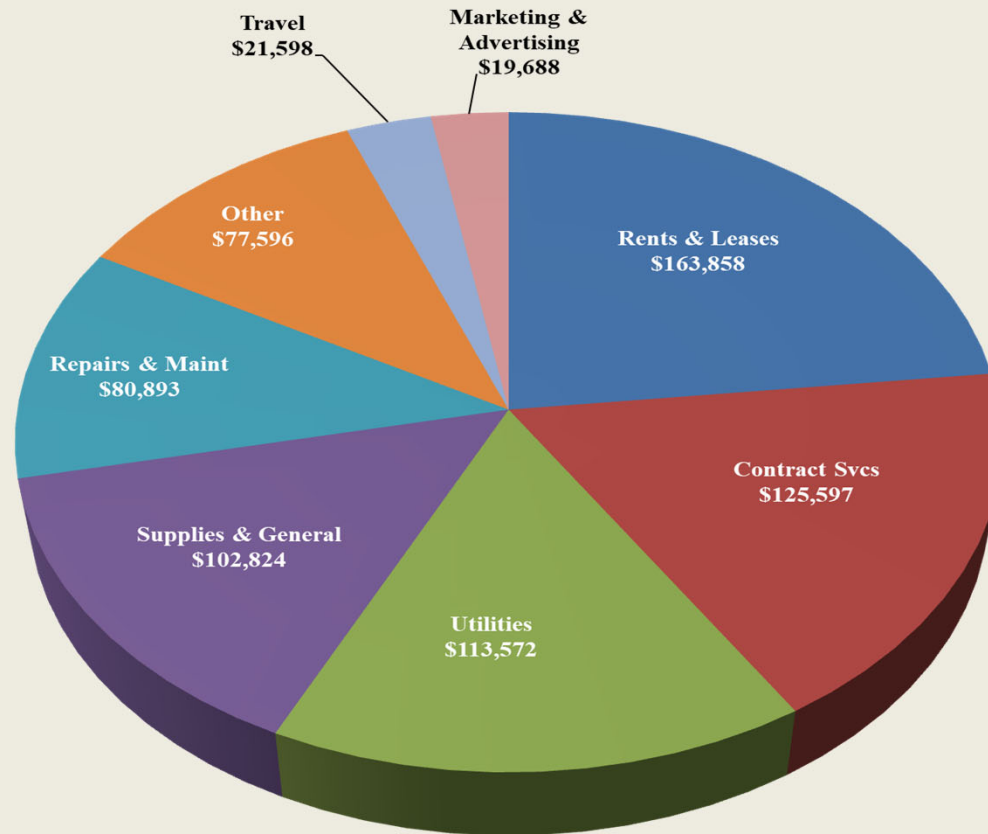


Year to Date Expenses





Other Expenses for January



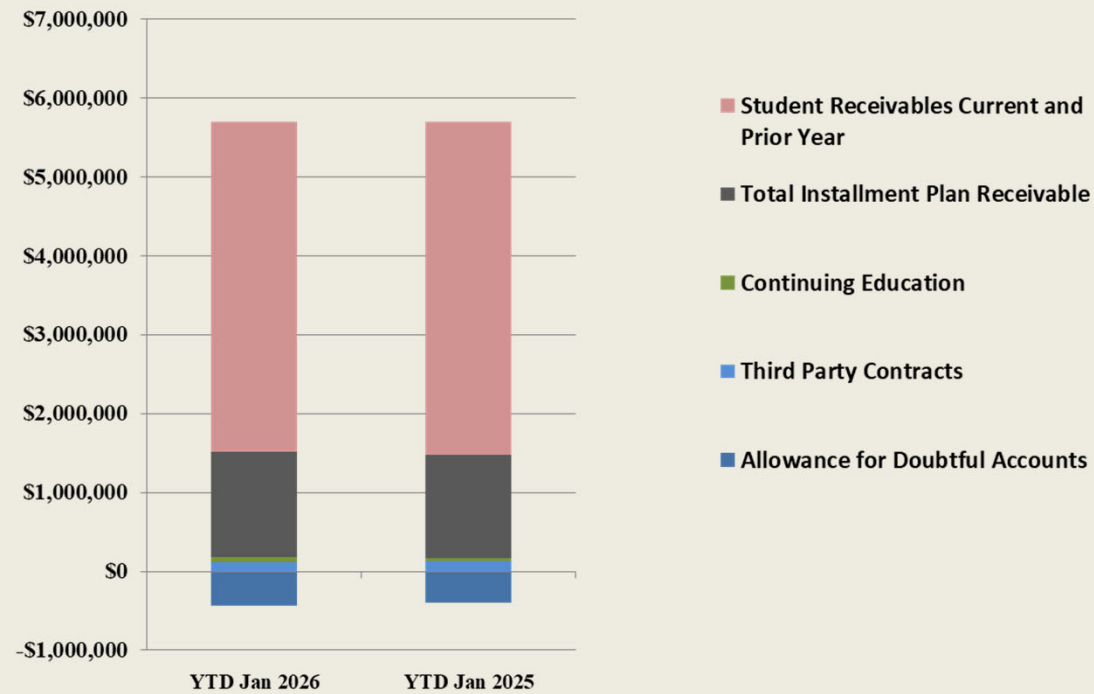


Analysis of Student Receivable Outstanding As of January 31, 2026

	2026	2025
Student Receivables Current and Prior Yr.	\$ 4,182,229.79	\$ 4,222,153.24
Installment Plan Receivable Due Fall Semester	\$ 128,648.62	\$ 95,828.67
Installment Plan Receivable Due Spring Semester	1,110,185.98	1,097,278.73
Installment Plan Receivable Summer I & II	0.00	0.00
Installment Plan Receivable Prior Years	103,677.43	107,186.53
Total Installment Plan Receivable	<u>\$ 1,342,512.03</u>	<u>\$ 1,300,293.93</u>
Third Party Contracts Receivable	\$ 111,018.00	\$ 131,488.85
Continuing Education Receivable	64,353.56	41,914.00
Allowance for Doubtful Accounts	(437,539.66)	(398,090.09)
Net Accounts Receivable	<u>\$ 5,262,573.72</u>	<u>\$ 5,297,759.93</u>



AR by Category



COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 26

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-AUG-2026
(With comparative totals for 31-JAN-2025)
(amounts expressed in dollars)

RUN DATE: 02/09/2026
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Governmental Fund Types					
	Current Unrestricted	Restricted Funds	Auxiliary Enterprise	Current Year 2026	Prior Year 2025
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	1,704,541	16,670	-32,230	1,688,981	2,950,500
Cash Investments	30,718,287	1,571,653	765,166	33,055,107	26,930,388
Accounts Receivable	5,290,776	5,681	395,142	5,691,599	5,662,468
Taxes Receivable	4,154,273	--	--	4,154,273	4,973,806
Local, St & Fed Agency Receivable	--	526,825	--	526,825	1,072,531
Deposits	--	--	--	--	--
Due From Other Funds	--	254,082	--	254,082	1,287,477
Prepaid Expense	--	--	--	--	2,656
Property, Plant & Equipment	--	--	--	--	--
Deferred Outflows	6,616,062	--	--	6,616,062	8,084,296
TOTAL ASSETS AND OTHER DEBITS:	48,483,938	2,374,911	1,128,078	51,986,927	50,964,122
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable	492,501	--	466	492,967	633,398
Employee Benefits Payable	268,558	--	615	269,173	316,940
Payroll Taxes Payable	135	--	--	135	-4,132
Accrued Liabilities	--	--	--	--	--
Deferred Revenue	736,168	791,914	--	1,528,082	776,044
Long Term Debt	--	--	--	--	--
Net Pension Liability	8,366,637	--	--	8,366,637	9,751,478
Net OPEB Liability	26,537,906	--	--	26,537,906	26,537,906
Lease/SBITA Liab - Long Term	--	--	--	--	--
Deposits Payable	12,128	--	72,517	84,645	79,195
Due To Other Funds	254,082	--	--	254,082	2,424,884
Scholarships-Designated Donations	--	-124,437	--	-124,437	-33,767
Scholarships-Non-designated Donatio	-155	646,784	--	646,629	626,694
Deferred Inflows	9,399,438	--	--	9,399,438	9,307,236
TOTAL LIABILITIES:	46,067,398	1,314,261	73,598	47,455,257	50,415,876
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	1,626,133	18,809	61,131	1,706,073	3,931,531
Fund Balance	19,643,920	1,041,842	993,349	21,679,110	15,470,228
Reserve For Operations	--	--	--	--	--
TOTAL EQUITY AND OTHER CREDITS:	2,416,540	1,060,650	1,054,480	4,531,671	548,247
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	48,483,938	2,374,911	1,128,078	51,986,927	50,964,122
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REPORT FGRCOBS
COAS: W
FISCAL YEAR: 26

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-JAN-2026
(With comparative totals for 31-JAN-2025)
(amounts expressed in dollars)

RUN DATE: 02/09/2026
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Proprietary Fund Types			
	Agency Funds	Current Year 2026	Prior Year 2025
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	32,162	32,162	88,532
Cash Investments	211,810	211,810	179,501
Accounts Receivable	-	-	-
Taxes Receivable			
Local, St & Fed Agency Receivable			
Deposits			
Due From Other Funds			137
Prepaid Expense			
Property, Plant & Equipment			
Deferred Outflows			
TOTAL ASSETS AND OTHER DEBITS:	243,972	243,972	268,170
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	240,388	240,388	264,495
Due To Other Funds			
Scholarships-Designated Donations			
Scholarships-Non-designated Donati			
Deferred Inflows			
TOTAL LIABILITIES:	240,388	240,388	264,495
EQUITY AND OTHER CREDITS:			
Control Accounts	3,584	3,584	3,675
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			
TOTAL EQUITY AND OTHER CREDITS:	3,584	3,584	3,675
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	243,972	243,972	268,170
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COAS: W
FISCAL YEAR: 26

Combined Balance Sheet--All Fund Types and Account Groups
31-JAN-2026
(With comparative totals for 31-JAN-2025)
(amounts expressed in dollars)

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	Fiduciary Fund Types			
	Quasi Endowment Fund	Endowment Funds	Current Year 2026	Prior Year 2025
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ASSETS and OTHER DEBITS:				
ASSETS:				
Cash		341,193	341,193	328,813
Cash Investments		15,136,143	15,136,143	14,862,113
Accounts Receivable		18,204	18,204	9,160
Taxes Receivable		--		
Local, St & Fed Agency Receivable		--		
Deposits		--		
Due From Other Funds		--		
Prepaid Expense		--		
Property, Plant & Equipment		--		
Deferred Outflows		--		
<hr/>				
TOTAL ASSETS AND OTHER DEBITS:		15,495,540	15,495,540	15,200,085
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 Donati		--		
Deferred Inflows		--		
<hr/>				
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		--		
Fund Balance		15,495,540	15,495,540	15,200,085
Reserve For Operations		--		
<hr/>				
TOTAL EQUITY AND OTHER CREDITS:		15,495,540	15,495,540	15,200,085
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TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:		15,495,540	15,495,540	15,200,085

REPORT FGRCOBS
COAS: W

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups

RUN DATE: 02/09/2026
TIME: 06:08:23 PM

REPORT FGRCOBS
COAS: W
FISCAL YEAR: 26

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-JAN-2026
(With comparative totals for 31-JAN-2025)
(amounts expressed in dollars)

RUN DATE: 02/09/2026
TIME: 06:08:23 PM

	Account Groups					
	Unexpended Plant Fund	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Current Year 2026	Prior Year 2025
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash	-6,853,022	8,003,980	241	6,000	1,157,199	174,480
Cash Investments	16,812,638	--	452,795	--	17,265,433	10,874,546
Accounts Receivable	2,336	--	--	--	2,336	4,526
Taxes Receivable	--	--	--	--		
Local, St & Fed Agency Receivable	--	--	--	--		
Deposits	--	--	--	--		
Due From Other Funds	--	--	--	--		2,000,000
Prepaid Expense	--	--	--	--		
Property, Plant & Equipment	--	--	--	48,815,123	48,815,123	47,003,248
Deferred Outflows	--	--	--	--		
TOTAL ASSETS AND OTHER DEBITS:	9,961,952	8,003,980	453,036	48,821,123	67,240,091	60,056,800
Liabilities, equity and other credits						
LIABILITIES:						
Accounts Payable	--	--	--	--		
Employee Benefits Payable	--	--	--	--		
Payroll Taxes Payable	--	--	--	--		
Accrued Liabilities	--	--	--	2,448,921	2,448,921	2,448,921
Deferred Revenue	--	--	--	--		
Long Term Debt	--	--	--	--		
Net Pension Liability	--	--	--	--		
Net OPEB Liability	--	--	--	--		
Lease/SBITA Liab - Long Term	--	--	--	5,357,450	5,357,450	5,357,450
Deposits Payable	--	--	--	--		
Due To Other Funds	--	--	--	--		862,730
Scholarships-Designated Donations	--	--	--	--		
Scholarships-Non-designated Donatio	--	--	--	--		
Deferred Inflows	--	--	--	--		
TOTAL LIABILITIES:				7,806,371	7,806,371	8,669,101
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	--	--	--	48,050,722	48,050,722	43,860,343
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	8,898,699	7,319,763	453,036	-5,288,500	11,382,998	7,527,355
Reserve For Operations	--	--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	8,898,699	7,319,763	453,036	42,762,222	59,433,720	51,387,699
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	8,898,699	7,319,763	453,036	50,568,593	67,240,091	60,056,800
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REPORT FGRCOBS
COAS: W
FISCAL YEAR: 26

Wharton County Junior College
Combined Balance Sheet--All Fund Types and Account Groups
31-JAN-2026
(With comparative totals for 31-JAN-2025)
(amounts expressed in dollars)

RUN DATE: 02/09/2026
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Memorandum Only		
	Current Year 2026	Prior Year 2025
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	3,219,535	3,542,324
Cash Investments	65,668,492	52,846,548
Accounts Receivable	5,712,139	5,676,153
Taxes Receivable	4,154,273	4,973,806
Local, St & Fed Agency Receivable	526,825	1,072,532
Deposits		
Due From Other Funds	254,082	3,287,614
Prepaid Expense		2,656
Property, Plant & Equipment	48,815,123	47,003,248
Deferred Outflows	6,616,062	8,084,296
TOTAL ASSETS AND OTHER DEBITS:	134,966,531	126,489,177
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	492,967	633,398
Employee Benefits Payable	269,173	316,940
Payroll Taxes Payable	135	-4,132
Accrued Liabilities	2,448,921	2,448,921
Deferred Revenue	1,528,082	776,044
Long Term Debt		
Net Pension Liability	8,366,637	9,751,478
Net OPEB Liability	26,537,906	26,537,906
Lease/SBITA Liab - Long Term	5,357,450	5,357,450
Deposits Payable	325,033	343,689
Due To Other Funds	254,082	3,287,614
Scholarships-Designated Donations	-124,437	-33,767
Scholarships-Non-designated Donations	646,629	626,694
Deferred Inflows	9,399,438	9,307,236
TOTAL LIABILITIES:	55,502,016	59,349,472
EQUITY AND OTHER CREDITS:		
Control Accounts	3,584	3,675
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	48,050,722	43,860,343
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	1,706,073	3,931,531
Fund Balance	48,557,648	38,197,669
Reserve For Operations		
TOTAL EQUITY AND OTHER CREDITS:	79,464,514	67,139,705
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	134,966,531	126,489,177
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