



# *Monthly Financial Reports*

*January 2026*



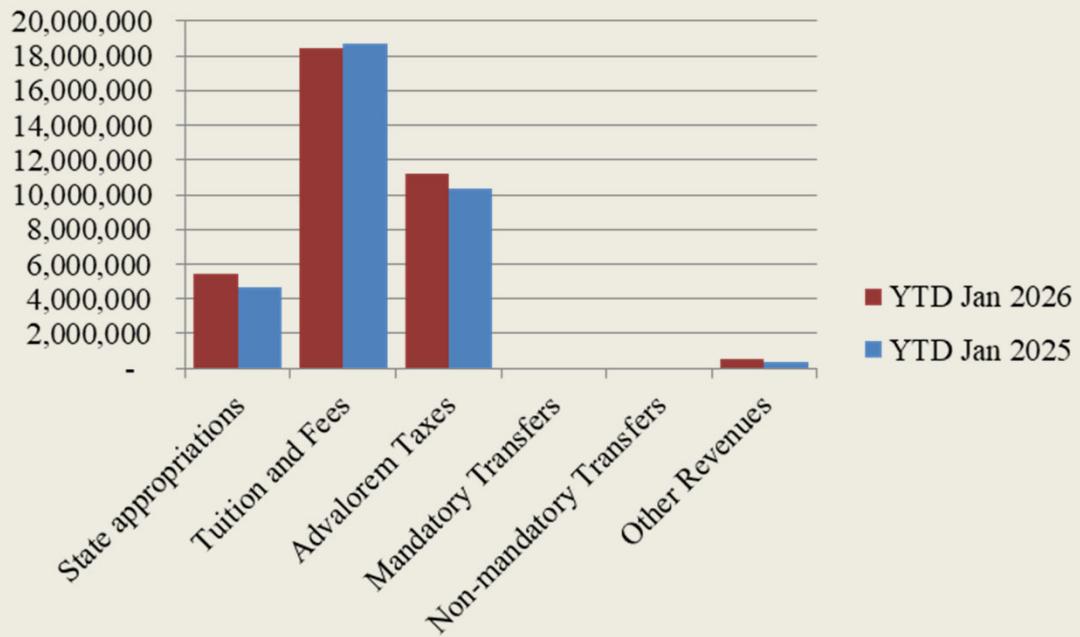
## *Revenue & Expenditure Summary*

	Current Month	FISCAL 2026			% of Budget	FISCAL 2025			% of Prior Yr Actual			
		Y-T-D ACTUAL	Budget	% of Budget		Y-T-D ACTUAL	Budget	% of Budget				
<b>Fund 1000</b>												
<b>Revenues:</b>												
State appropriations	\$ -	\$ 5,411,674	\$ 9,305,255	58.16%	\$ 4,652,628	\$ 9,305,255	50.00%	116%				
Tuition and Fees	2,257,674	18,425,786	22,435,934	82.13%	18,728,265	22,613,331	82.82%	98%				
Advalorem Taxes	7,156,464	11,174,514	14,174,976	78.83%	10,313,487	12,147,842	84.90%	108%				
Mandatory Transfers	-	-	422,369	0.00%	-	1,201,254	0.00%	0%				
Non-mandatory Transfers	-	-	202,788	0.00%	-	1,718,416	0.00%	0%				
Other Revenues	69,349	561,959	663,684	84.67%	378,160	603,607	62.65%	149%				
<b>Total Revenues</b>	<b>9,483,487</b>	<b>35,573,934</b>	<b>47,205,006</b>	<b>75.36%</b>	<b>34,072,539</b>	<b>47,589,705</b>	<b>71.60%</b>	<b>104%</b>				
<b>Expenditures:</b>												
Salaries	1,723,796	9,268,861	25,411,116	36.48%	8,904,913	24,236,885	36.74%	104%				
Employee Benefits	454,270	2,115,159	6,324,533	33.44%	1,916,606	6,249,056	30.67%	110%				
Capital Expenditures	107,694	252,982	459,301	55.08%	364,996	2,981,565	12.24%	69%				
Mandatory Transfers	-	-	-	-	-	-	-	0%				
Non-mandatory Transfers	-	-	-	-	-	-	-	0%				
Other Expenditures	705,627	5,345,519	15,010,056	35.61%	5,798,959	14,122,199	41.06%	92%				
<b>Total expenditures</b>	<b>2,991,386</b>	<b>16,982,520</b>	<b>47,205,006</b>	<b>35.98%</b>	<b>16,985,474</b>	<b>47,589,705</b>	<b>35.69%</b>	<b>100%</b>				
<b>Net increase/ (decrease) in net assets</b>	<b>\$ 6,492,101</b>	<b>\$ 18,591,414</b>			<b>\$ 17,087,065</b>							
<b>Less Outstanding encumbrances</b>		<b>(1,626,133)</b>			<b>(3,550,906)</b>							
<b>Net increase less encumbrances</b>		<b>\$ 16,965,281</b>			<b>\$ 13,536,159</b>							

\* Note: Net student receivables in the amount of \$5,262,573.72 are currently outstanding. Tuition and fees are subject to collection in future periods.

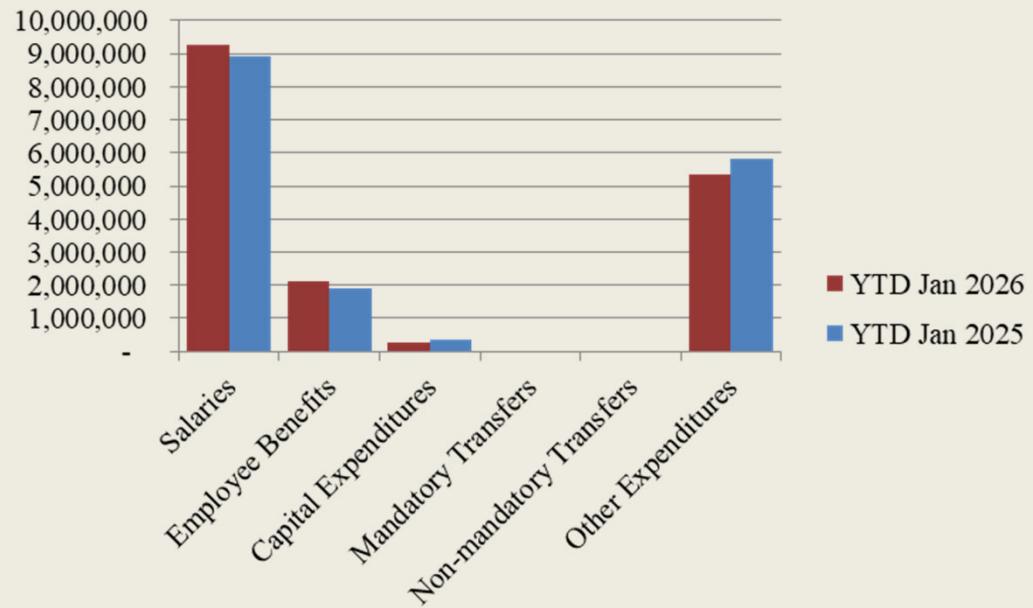


## ***Year to Date Revenues***



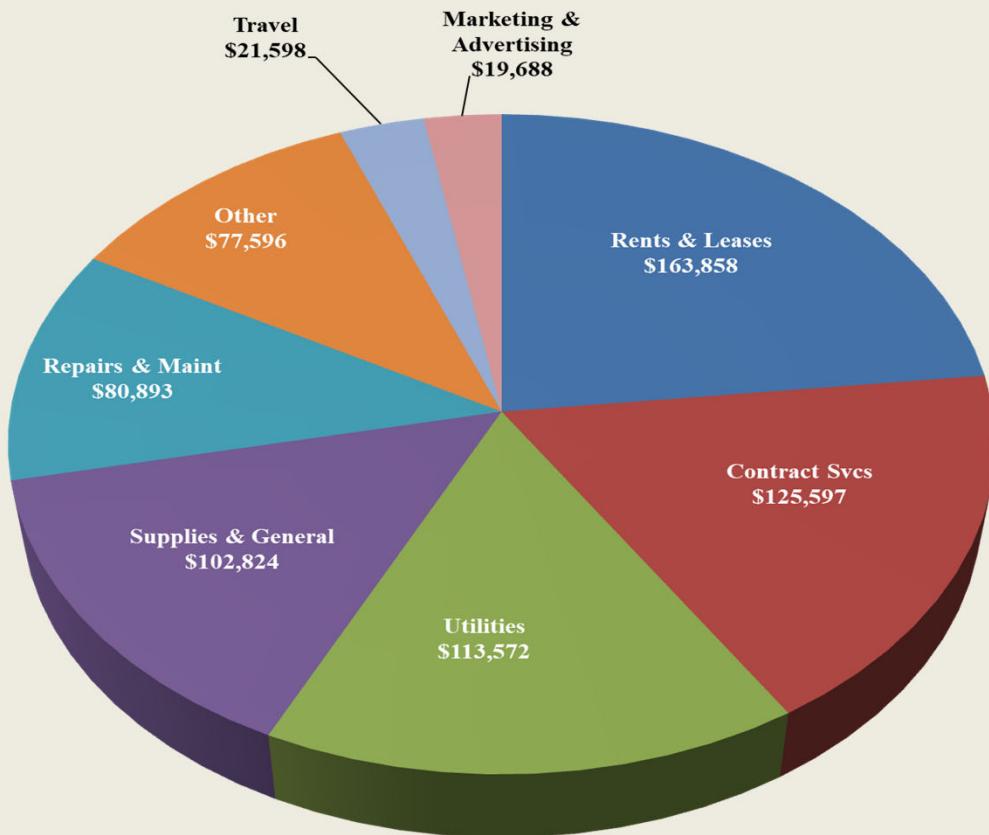


## ***Year to Date Expenses***





## *Other Expenses for January*



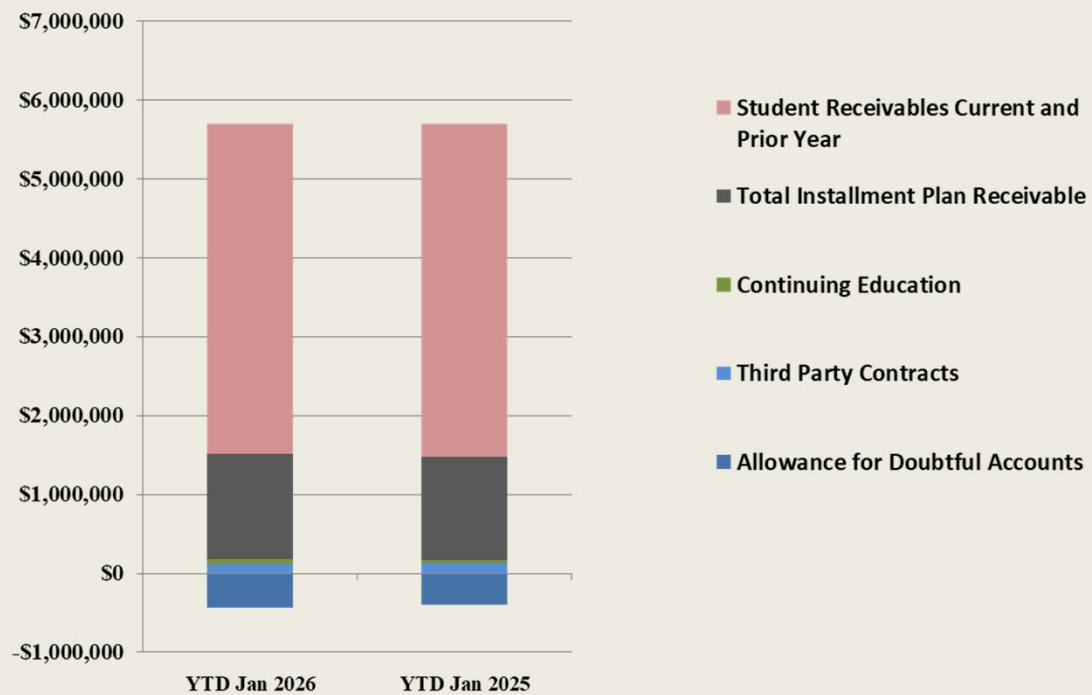


## ***Analysis of Student Receivable Outstanding As of January 31, 2026***

	2026	2025
<b>Student Receivables Current and Prior Yr.</b>	<b>\$ 4,182,229.79</b>	<b>\$ 4,222,153.24</b>
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
<b>Total Installment Plan Receivable</b>	<b>\$ 1,342,512.03</b>	<b>\$ 1,300,293.93</b>
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)
<b>Net Accounts Receivable</b>	<b>\$ 5,262,573.72</b>	<b>\$ 5,297,759.93</b>



## *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  
TIME: 06:08:23 PM

Governmental Fund Types					
	Current Unrestricted	Restricted Funds	Auxiliary Enterprise	Current Year 2026	Prior Year 2025
<b>ASSETS and OTHER DEBITS:</b>					
<b>ASSETS:</b>					
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
<b>TOTAL ASSETS AND OTHER DEBITS:</b>	<b>48,483,938</b>	<b>2,374,911</b>	<b>1,128,078</b>	<b>51,986,927</b>	<b>50,964,122</b>
<b>Liabilities, equity and other credits</b>					
<b>LIABILITIES:</b>					
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
<b>TOTAL LIABILITIES:</b>	<b>46,067,398</b>	<b>1,314,261</b>	<b>73,598</b>	<b>47,455,257</b>	<b>50,415,876</b>
<b>EQUITY AND OTHER CREDITS:</b>					
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	-	--	--		
<b>Fund Balances:</b>					
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		--	--		
<b>TOTAL EQUITY AND OTHER CREDITS:</b>	<b>2,416,540</b>	<b>1,060,650</b>	<b>1,054,480</b>	<b>4,531,671</b>	<b>548,247</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:</b>	<b>48,483,938</b>	<b>2,374,911</b>	<b>1,128,078</b>	<b>51,986,927</b>	<b>50,964,122</b>
	=====	=====	=====	=====	=====

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

Proprietary Fund Types

	Agency Funds	Current Year 2026	Prior Year 2025
<b>ASSETS and OTHER DEBITS:</b>			
<b>ASSETS:</b>			
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			
<b>TOTAL ASSETS AND OTHER DEBITS:</b>	<b>243,972</b>	<b>243,972</b>	<b>268,170</b>
<b>Liabilities, equity and other credits</b>			
<b>LIABILITIES:</b>			
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 Donations			
Deferred Inflows			
<b>TOTAL LIABILITIES:</b>	<b>240,388</b>	<b>240,388</b>	<b>264,495</b>
<b>EQUITY AND OTHER CREDITS:</b>			
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			
<b>TOTAL EQUITY AND OTHER CREDITS:</b>	<b>3,584</b>	<b>3,584</b>	<b>3,675</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:</b>	<b>243,972</b>	<b>243,972</b>	<b>268,170</b>
<hr/>			

31-JAN-2026  
(With comparative totals for 31-JAN-2025 )  
(amounts expressed in dollars)

Fiduciary Fund Types

	Quasi Endowment Fund	Endowment Funds	Current Year 2026	Prior Year 2025
<b>ASSETS and OTHER DEBITS:</b>				
<b>ASSETS:</b>				
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		--	--	--
<b>TOTAL ASSETS AND OTHER DEBITS:</b>		<b>15,495,540</b>	<b>15,495,540</b>	<b>15,200,085</b>
<b>Liabilities, equity and other credits</b>				
<b>LIABILITIES:</b>				
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		--	--	--
<b>TOTAL LIABILITIES:</b>		<b>--</b>	<b>--</b>	<b>--</b>
<b>EQUITY AND OTHER CREDITS:</b>				
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		--	--	--
<b>Fund Balances:</b>				
Reserve for Encumbrance		--	--	--
Fund Balance		<b>15,495,540</b>	<b>15,495,540</b>	<b>15,200,085</b>
Reserve For Operations		--	--	--
<b>TOTAL EQUITY AND OTHER CREDITS:</b>		<b>15,495,540</b>	<b>15,495,540</b>	<b>15,200,085</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:</b>		<b>15,495,540</b>	<b>15,495,540</b>	<b>15,200,085</b>
<b>===== ===== ===== ===== =====</b>				

Account Groups

	Unexpended Plant Fund	Repair and Replacement	Debt Retirement Bond Fund	Investment in Plant Fund	Current Year 2026	Prior Year 2025
<b>ASSETS and OTHER DEBITS:</b>						
<b>ASSETS:</b>						
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	--	--	--	--		
<b>TOTAL ASSETS AND OTHER DEBITS:</b>	<b>9,961,952</b>	<b>8,003,980</b>	<b>453,036</b>	<b>48,821,123</b>	<b>67,240,091</b>	<b>60,056,800</b>
<b>Liabilities, equity and other credits</b>						
<b>LIABILITIES:</b>						
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/SBTA 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	--	--	--	--		
<b>TOTAL LIABILITIES:</b>				<b>7,806,371</b>	<b>7,806,371</b>	<b>8,669,101</b>
<b>EQUITY AND OTHER CREDITS:</b>						
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	--	--	--	--		
<b>TOTAL EQUITY AND OTHER CREDITS:</b>	<b>8,898,699</b>	<b>7,319,763</b>	<b>453,036</b>	<b>42,762,222</b>	<b>59,433,720</b>	<b>51,387,699</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:</b>						
	<b>8,898,699</b>	<b>7,319,763</b>	<b>453,036</b>	<b>50,568,593</b>	<b>67,240,091</b>	<b>60,056,800</b>

Memorandum Only

Current Year 2026	Prior Year 2025
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**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 Donati	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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