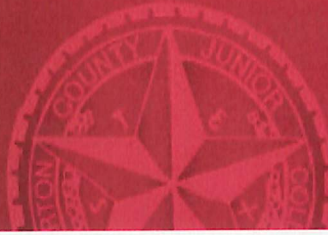




*Wharton County
Junior College*



Monthly Financial Reports

July 2025



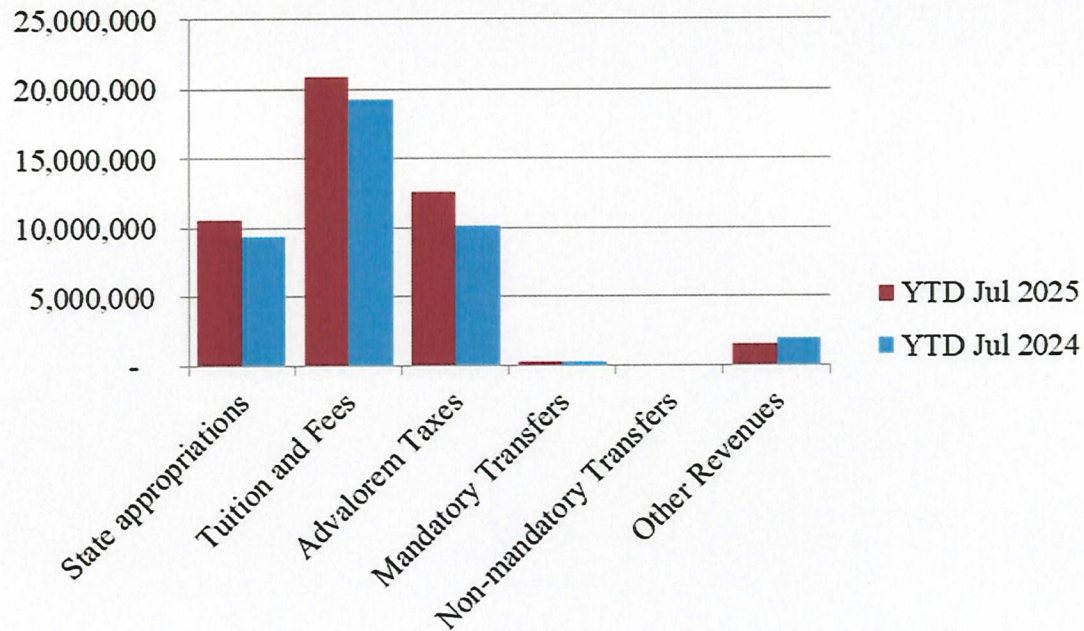
Revenue & Expenditure Summary

[illegible]



Year to Date Revenues

- June 2025 state appropriation received in July.

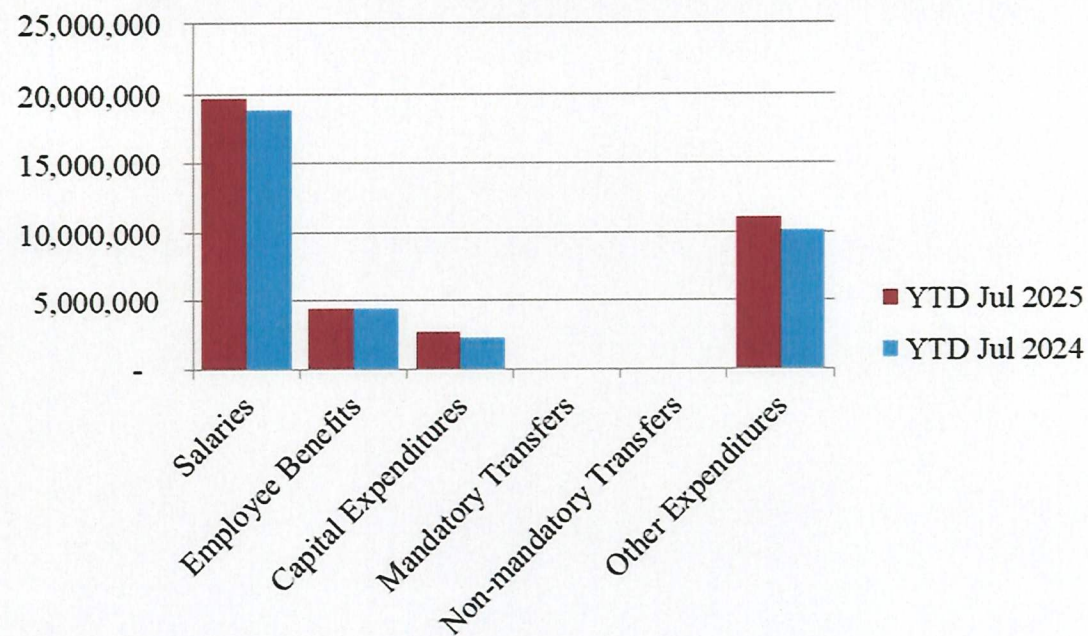




**Wharton County
Junior College**



Year to Date Expenses

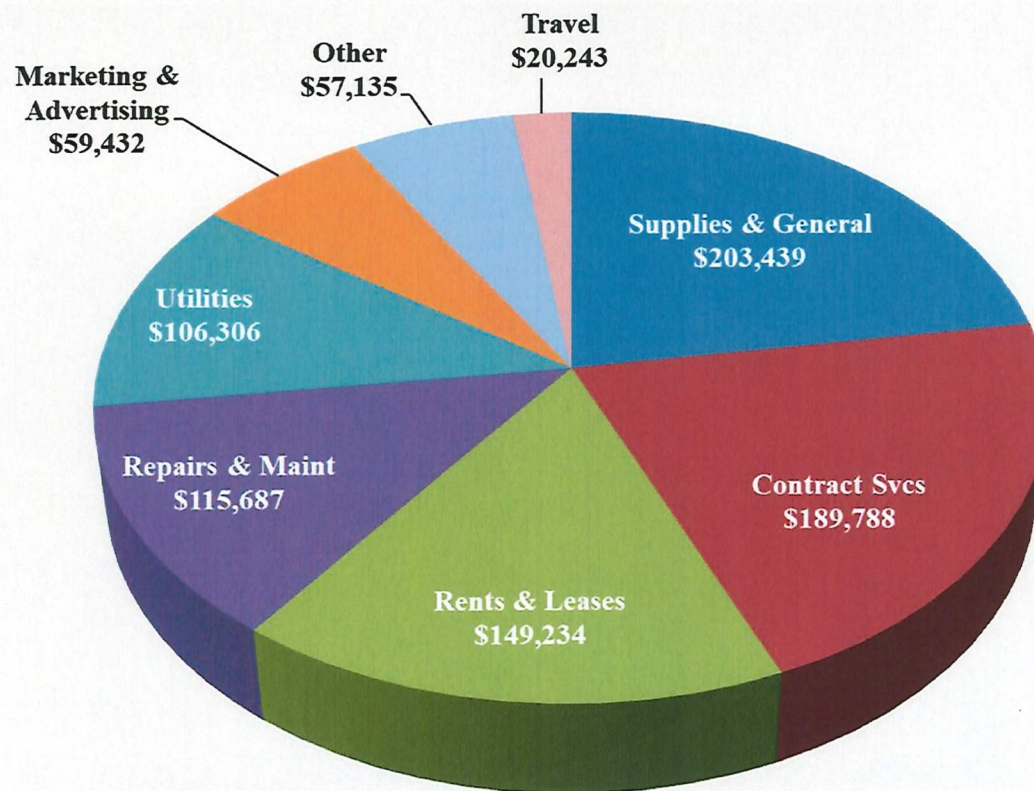




**Wharton County
Junior College**



Other Expenses for July



- Contract services includes \$120k to UH for shared library services



Analysis of Student Receivable Outstanding As of July 31, 2025

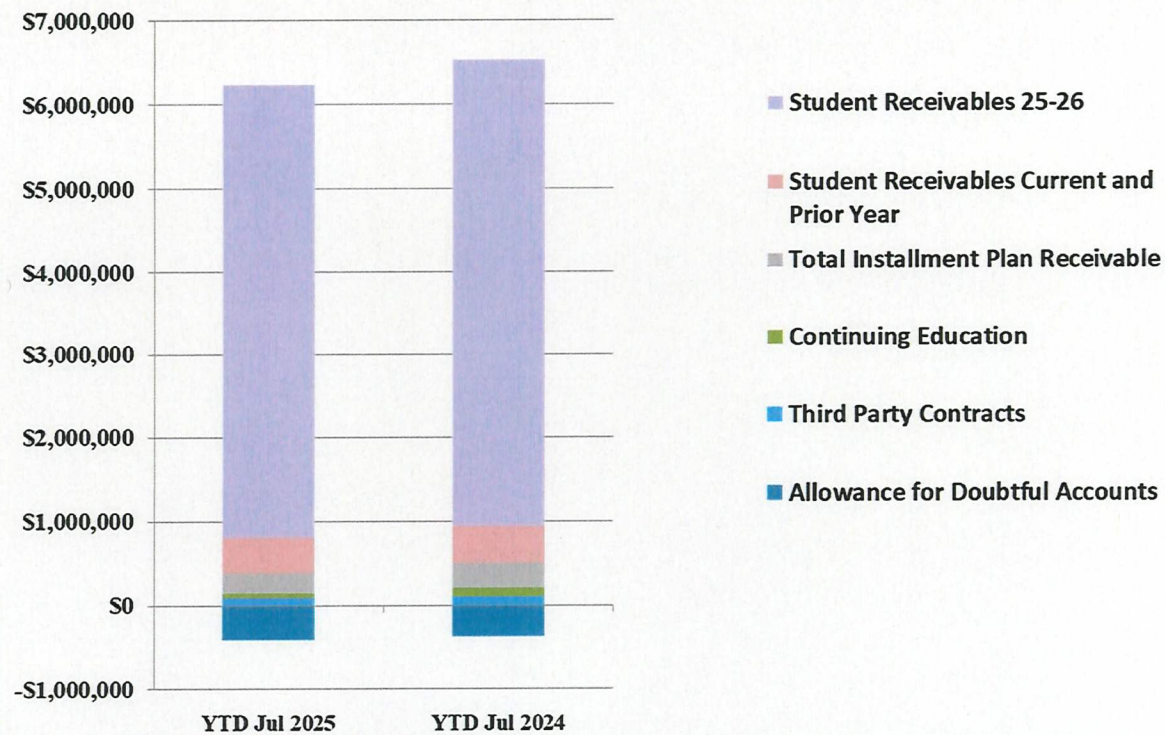
	2025	2024
Student Receivables Current and Prior Yr.	\$ 414,545.21	\$ 439,596.02
Student Receivables 25-26	\$ 5,433,033.97	\$ 5,594,781.28
Installment Plan Receivable Due Fall Semester	\$ 75,596.63	\$ 73,066.97
Installment Plan Receivable Due Spring Semester	55,744.93	72,546.46
Installment Plan Receivable Summer I & II	24,857.17	34,954.58
Installment Plan Receivable Prior Years	96,612.26	108,245.14
Total Installment Plan Receivable	<u>\$ 252,810.99</u>	<u>\$ 288,813.15</u>
Third Party Contracts Receivable	\$ 88,368.66	\$ 104,031.86
Continuing Education Receivable	50,515.00	106,766.39
Allowance for Doubtful Accounts	(404,443.65)	(372,046.40)
Net Accounts Receivable	<u>\$ 5,834,830.18</u>	<u>\$ 6,161,942.30</u>



Wharton County
Junior College



AR by Category



COMBINED BALANCE SHEET

(Funds included: GOVERNMENTAL FUND TYPES)

Governmental Fund Types

	Auxiliary Enterprise	Current Unrestricted	Restricted Funds	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:					
ASSETS:					
Cash	10,791	911,653	740,673	1,663,116	3,324,499
Cash Investments	792,887	28,527,201	660,264	29,980,352	23,089,291
Accounts Receivable	12,139	5,847,315	5,681	5,865,134	6,248,575
Taxes Receivable		645,743	--	645,743	645,743
Local, St & Fed Agency Receivable		--	217,245	217,245	426,637
Deposits		--	--	--	--
Due From Other Funds		150,000	--	150,000	683,726
Prepaid Expense		452	--	452	3,358
Property, Plant & Equipment		--	--	--	--
Deferred Outflows		7,616,786	--	7,616,786	7,616,786
TOTAL ASSETS AND OTHER DEBITS:	815,816	43,699,150	1,623,863	46,138,829	42,038,615
Liabilities, equity and other credits					
LIABILITIES:					
Accounts Payable	6,052	212,674	2,021	220,747	59,404
Employee Benefits Payable	615	229,051	--	229,666	313,013
Payroll Taxes Payable		-5,548	--	-5,548	-6,784
Accrued Liabilities		--	--	--	--
Deferred Revenue		7,736,073	554,282	8,290,355	7,409,021
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	72,117	15,503	--	87,620	85,745
Due To Other Funds		--	150,000	150,000	417,879
Scholarships-Designated Donations		--	66,890	66,890	-102,248
Scholarships-Non-designated		--	495,575	495,575	1,197,222
Donatio		--	--	--	--
Deferred Inflows		11,847,738	--	11,847,738	11,847,738
TOTAL LIABILITIES:	78,784	53,429,785	1,268,768	54,777,338	54,615,285
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	44,305	2,417,679	322,293	2,784,277	4,145,184
Fund Balance	692,727	6,705,198	32,803	7,430,727	3,146,511
Reserve For Operations		--	--	--	--
TOTAL EQUITY AND OTHER CREDITS:	737,032	-9,730,635	355,095	-8,638,508	-12,576,670
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	815,816	43,699,150	1,623,863	46,138,829	42,038,615

Proprietary Fund Types

	Agency Funds	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:			
ASSETS:			
Cash	5,224	5,224	58,436
Cash Investments	223,748	223,748	175,181
Accounts Receivable	-	-	-
Taxes Receivable			
Local, St & Fed Agency Receivable			
Deposits			
Due From Other Funds			2,854
Prepaid Expense			
Property, Plant & Equipment			
Deferred Outflows			
TOTAL ASSETS AND OTHER DEBITS:	228,972	228,972	236,471
Liabilities, equity and other credits			
LIABILITIES:			
Accounts Payable	410	410	
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	220,555	220,555	237,279
Due To Other Funds			
Scholarships-Designated Donations			
Scholarships-Non-designated			
Donatio			
Deferred Inflows			
TOTAL LIABILITIES:	220,965	220,965	237,279
EQUITY AND OTHER CREDITS:			
Control Accounts	8,007	8,007	-808
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:	8,007	8,007	-808
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	228,972	228,972	236,471
	=====	=====	=====

Fiduciary Fund Types

	Endowment Funds	Quasi Endowment Fund	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:				
ASSETS:				
Cash	67,953	--	67,953	59,035
Cash Investments	14,011,550	--	14,011,550	13,724,345
Accounts Receivable	18,117	--	18,117	9,314
Taxes Receivable		--		
Local, St & Fed Agency Receivable		--		
Deposits		--		
Due From Other Funds		--		
Prepaid Expense		--		
Property, Plant & Equipment		--		
Deferred Outflows		--		
TOTAL ASSETS AND OTHER DEBITS:	14,097,620		14,097,620	13,792,694
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	14,097,620	--	14,097,620	13,555,167
Reserve For Operations		--		
TOTAL EQUITY AND OTHER CREDITS:	14,097,620		14,097,620	13,555,167
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	14,097,620		14,097,620	13,792,694
	=====	=====	=====	=====

	Account Groups					
	Investment in Plant Fund	Debt Retirement Bond Fund	Unexpended Plant Fund	Repair and Replacement	Current Year 2025	Prior Year 2024
ASSETS and OTHER DEBITS:						
ASSETS:						
Cash		240	-7,534,641	7,625,501	91,101	161,126
Cash Investments		443,690	10,765,295	--	11,208,985	11,986,925
Accounts Receivable		--	-4,406	--	-4,406	4,569
Taxes Receivable		--	--	--		
Local, St & Fed Agency Receivable		--	--	--		
Deposits		--	--	--		
Due From Other Funds		--	--	--		
Prepaid Expense		--	--	--		-55,897
Property, Plant & Equipment	52,000,856	--	--	--	52,000,856	47,280,240
Deferred Outflows		--	--	--		
TOTAL ASSETS AND OTHER DEBITS:	52,000,856	443,930	3,226,248	7,625,501	63,296,535	59,376,963
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		--	--	--		
Endowment Fund-Income		--	--	--		
FB Professional Development		--	--	--		
FB Salary Equity		--	--	--		
FB Capital Equipment	46,490,348	--	--	--	46,490,348	41,688,016
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	443,930	2,162,995	6,941,284	6,676,334	7,533,075
Reserve For Operations		--	--	--		
TOTAL EQUITY AND OTHER CREDITS:	43,618,473	443,930	2,162,995	6,941,284	53,166,682	49,221,090
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	53,748,326	443,930	2,162,995	6,941,284	63,296,535	59,382,118
=====	=====	=====	=====	=====	=====	=====

Memorandum Only

	Current Year 2025	Prior Year 2024
<hr/>		
ASSETS and OTHER DEBITS:		
ASSETS:		
Cash	1,827,394	3,603,096
Cash Investments	55,424,635	48,975,742
Accounts Receivable	5,878,844	6,262,458
Taxes Receivable	645,743	645,743
Local, St & Fed Agency Receivable	217,246	426,637
Deposits		
Due From Other Funds	150,000	686,580
Prepaid Expense	452	-52,539
Property, Plant & Equipment	52,000,856	47,280,240
Deferred Outflows	7,616,786	7,616,786
	<hr/>	
TOTAL ASSETS AND OTHER DEBITS:	123,761,956	115,444,744
<hr/>		
Liabilities, equity and other credits		
LIABILITIES:		
Accounts Payable	221,156	59,404
Employee Benefits Payable	229,666	313,013
Payroll Taxes Payable	-5,548	-6,784
Accrued Liabilities	2,579,576	2,579,576
Deferred Revenue	8,290,355	7,409,021
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	308,175	323,024
Due To Other Funds	150,000	686,580
Scholarships-Designated Donations	66,890	-102,248
Scholarships-Non-designated	495,575	1,197,222
Donatio		
Deferred Inflows	11,847,738	11,847,738
	<hr/>	
TOTAL LIABILITIES:	65,128,156	65,251,119
<hr/>		
EQUITY AND OTHER CREDITS:		
Control Accounts	8,007	-808
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	46,490,348	41,688,016
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	2,784,277	4,145,184
Fund Balance	28,204,681	24,234,753
Reserve For Operations		
	<hr/>	
TOTAL EQUITY AND OTHER CREDITS:	58,633,800	50,198,780
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TOTAL LIABILITIES, EQUITY AND OTHER CREDITS:	123,761,956	115,449,898
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