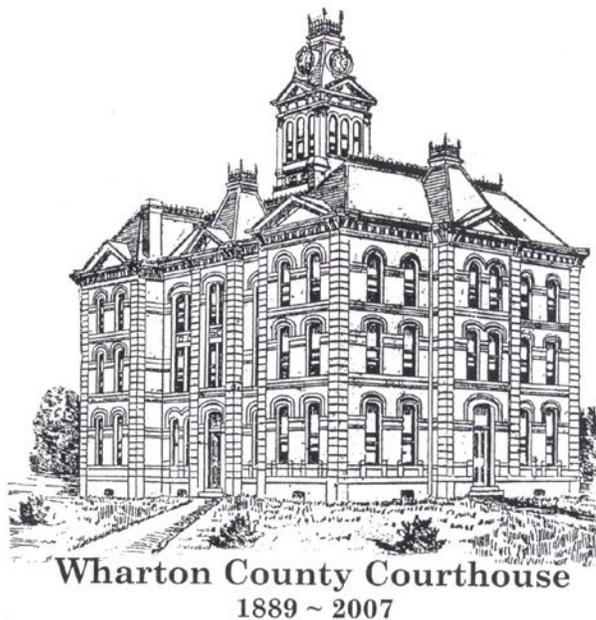


Wharton County, Texas Comprehensive Annual Financial Report



For The Fiscal Year Ended December 31, 2019

Prepared by:

Wharton
County Auditor's
Office



WHARTON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

PREPARED BY:
WHARTON
COUNTY AUDITOR'S
OFFICE

THIS PAGE LEFT BLANK INTENTIONALLY

WHARTON COUNTY, TEXAS

TABLE OF CONTENTS

DECEMBER 31, 2019

**Page
Number**

INTRODUCTORY SECTION

Letter of Transmittal	i – v
GFOA Certificate of Achievement	vi
Organizational Chart	vii
Principal County Officials	viii

FINANCIAL SECTION

Independent Auditors' Report	1 – 3
Management's Discussion and Analysis	4 – 16
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	17 – 18
Statement of Activities	19
Fund Financial Statements	
Balance Sheet – Governmental Funds	20
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
Statement of Net Position – Proprietary Fund	24
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund	25

WHARTON COUNTY, TEXAS

TABLE OF CONTENTS
(Continued)
DECEMBER 31, 2019

Page
Number

FINANCIAL SECTION (Continued)

Fund Financial Statements (Continued)

Statement of Cash Flows – Proprietary Fund 26

Statement of Fiduciary Net Position – Fiduciary Fund 27

Notes to Financial Statements 28 – 50

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – General Fund 51 – 77

Statement of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Road and Bridge Fund 78 – 84

Statement of Revenues, Expenditures and Changes in
Fund Balances – Budget and Actual – Farm-to-Market Fund 85 – 86

Notes to Budgetary Information 87

Schedule of Changes in Net Pension Liability
and Related Ratios 88

Schedule of Employer Contributions 89

Notes to Schedule of Employer Contributions 90

Schedule of Changes in Total OPEB Liability
and Related Ratios 91

Combining and Individual Fund Financial Statements and Schedules

Nonmajor Governmental Funds

Combining Balance Sheet 92 – 95

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances 96 – 99

WHARTON COUNTY, TEXAS

TABLE OF CONTENTS (Continued) DECEMBER 31, 2019

	<u>Page Number</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Special Revenue Funds:	
County and District Court Technology Fund	100
State Lateral Road Special Revenue Fund	101
Records Preservation – District Clerk	102
Family Protection	103
Guardianship	104
Juvenile Case Manager	105
Election Services	106
Constables Forfeiture	107
Sheriff Forfeiture	108
District Attorney Forfeiture	109 – 110
Justice Court Security	111
Courthouse Security	112
Records Management	113
Records Preservation – County Clerk	114
Justice Court Technology	115
Law Library	116
Juvenile Probation Grants	117 – 118
District Attorney Pretrial Intervention	119
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Project Authorization and Actual From Inception and for the Year Ended December 31, 2017 – Capital Projects Fund:	
Capital Replacement Fund	120
Combining Statements of Changes in Assets and Liabilities – All Agency Funds	121 – 123

WHARTON COUNTY, TEXAS

TABLE OF CONTENTS (Continued) DECEMBER 31, 2019

	<u>Page Number</u>
STATISTICAL SECTION	
Net Position by Component	124 – 125
Changes in Net Position	126 – 127
Fund Balances of Governmental Funds	128 – 129
Change in Fund Balances of Governmental Funds	130 – 131
Assessed Value and Estimated Taxable Value of Property.....	132
Property Tax Rates – Direct and Overlapping Governments.....	133
Principal Taxpayers	134
Property Tax Levies and Collections	135
Ratios of Outstanding Debt by Type	136
Ratios of General Bonded Debt Outstanding.....	137
Direct and Overlapping Governmental Activities Debt.....	138
Demographic and Economic Statistics	139
Principal Employers	140
Full-Time Equivalent County Employees by Function	141
Operating Indicators by Function/Program	142
Capital Asset Statistics by Function/Program	143
Miscellaneous Information	144 - 145

INTRODUCTORY SECTION

THIS PAGE LEFT BLANK INTENTIONALLY



THE COUNTY OF WHARTON

Wharton County Courthouse Annex

309 E. Milam Street, Suite 300

Wharton, Texas 77488-5074

979/532-2640

979/532-8820 Fax

Barbara Starling
County Auditor

Deidra D. Becker, 1st Assistant Auditor
Donna Howard, 2nd Assistant Auditor
Stephen Chelotti, 3rd Assistant Auditor
Connie Miculka, 4th Assistant Auditor

June 29, 2020

The Honorable 23rd and 329th District Judges,
The Honorable Members of Commissioners' Court and
Citizens of Wharton County

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year December 31, 2019, in accordance with Chapters 114.025 and 115.045 of the *Texas Local Government Code*.

Management assumes full responsibility for the completeness and reliability of all the information presented in this report based on a comprehensive framework of internal control established to compile sufficient, reliable information for the preparation of the financial statements. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

Pattillo, Brown & Hill, a firm of certified public accountants, have issued an unmodified ("clean") opinion on Wharton County's financial statements for the year ended December 31, 2019. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter and should be read in conjunction with it. Wharton County's MD&A can be found immediately following the report of the independent auditors. The financial section also includes government-wide financial statements, fund financial statements, notes, required supplementary information and the combining of individual fund financial statements and schedules. The statistical section of the report includes financial and demographic information, generally presented on a multi-year basis.

Profile of Wharton County

Wharton County, incorporated in 1846, is located in south/central Texas midway between Houston and Victoria on Highway 59 on the Coastal Plain of Southeast Texas at the coastal bend, and was established from parts of Matagorda, Jackson and Colorado counties. The County covers an area of 1,090 square miles and serves an estimated population of 41,551. Neighboring counties are Austin, Brazoria, Colorado, Fort Bend, Jackson and Matagorda. The County's three incorporated and largest communities are Wharton, which is the county seat and located east of the Colorado River, El Campo which is located west of the Colorado River and East Bernard which is located south of the San Bernard River. The County is a political subdivision of the State of Texas.

The Commissioners' Court, composed of the County Judge and four County Commissioners, one from each of four geographical precincts, is the governing body of the County. It has certain powers granted to it by the state legislature. The County Judge is elected at large for a term of four years and the Commissioners serve four-year staggered terms, with two members elected every two years.

Commissioners' Court responsibilities include the adoption of the budget, setting the tax rates, approval of contracts, calling of elections, issuance of bonds, development of policies and orders, appointment of certain county officials and oversight responsibility of all the funds included in this report. The management and leadership provided by Commissioners' Court, along with other elected and appointed officials are important to the success of the County's financial management and growth. The County Auditor is appointed by the District Judges to serve two year terms and has responsibilities for establishing accounting policies and procedures, maintaining the records of financial transactions of the County and examining and approving disbursements from county funds prior to their submission to the Commissioners' Court for payment.

The County provides a full range of services to its citizens. Such services are public safety, county, district and justice court systems, health and welfare, conservation and environmental control and general governmental functions such as recording, licenses and permits, tax collections and elections. Other services include the construction and maintenance of public facilities, roads, bridges and other infrastructure, drainage and flood control. Wharton County also has four branch libraries, a solid waste station and a historical museum that currently isn't in operation due to flooding damages from Hurricane Harvey but is undergoing repairs and is anticipated to open in 2020.

Budget

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit budget requests to the County Judge, who is the budget officer, during June of each year. The County Judge, assisted by the County Auditor, uses these requests for developing a proposed budget. The proposed budget is presented to the Commissioners' Court for review. Budget hearings are posted annually with the final budget approved by Commissioners' Court following the hearings. Appropriated budgets are prepared by fund (e.g., general), function (e.g., public safety), department (e.g., sheriff), category (e.g., supplies), and classification (e.g., petroleum products).

The Commissioners' Court adopts the County's budget within the available resources. Expenditures for current operating funds may not exceed available cash balances in those funds at January 1 plus the estimate of revenues by the County Auditor for that year. The Commissioners' Court may spend funds only in strict compliance with the budget. A contingency reserve is included in the budget for unforeseen non-emergency expenditures. All transfers of appropriations, either within or between departments, require the approval of Commissioners' Court. Unencumbered appropriations lapse at the fiscal year end. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

Although the County's economy has been based primarily on agriculture for many years, other major industries located within the area include an electrical power plant, oil and gas businesses, manufacturers of furniture, clothing, tire plant, hospitals, retail stores, financial institutions, insurance companies, schools, including a junior college, and general aviation airports. Major roadways include U.S. Highway 59, which is the future route of Interstate 69, U.S. Highway 90 Alternate, and State Highways 60 and 71. Wharton County has expanded opportunity for industry growth due to its close proximity to Houston and railway accessibility.

Because of the County's varied economic base, unemployment has remained relatively stable. The unemployment rate was 3.3% at the end of 2019, a decrease from 3.4% reported in 2018, and slightly lower than the State's rate of 3.5%. As a result of the impact of COVID-19, Texas's unemployment rate jumped to 12.8% at the end of May, 2020 and future economic developments are highly uncertain.

A comparison of county sales tax collections range from \$3,103,082 in 2017 to \$3,114,662 in 2018 to \$3,128,692 in 2019. The upward trend from 2017 to 2019 reflects business growth partly due to pipeline and plant construction in the area as well as the new power plant expansion in Wharton County. The construction of a steel pipe manufacturing plant in neighboring Matagorda County completed in 2017 and the continued expansion of the Colorado Bend (Exelon) power plant in our area signifies potential economic opportunities for the County to benefit through retail, housing and job opportunities. New businesses that have committed or shown significant interest in Wharton County include a new distribution center via rail, a new natural gas power facility and a few new solar power plants interested in several thousand acres to install solar panels. We have also seen a couple of large expansion projects of current businesses including refrigeration services as well as wrecker services.

The Commissioners' Court remains active in economic development to ensure and promote growth within the County as the long term effect is to provide sufficient resources to fund county operations. Tax abatements and economic development agreements, which give reduced property taxes for a number of years, are offered by most governmental entities to promote industry expansion and development. The County currently has four tax abatements in place including Exelon Colorado Bend Phase 3 plant that started their abatement in 2018. One new abatement for a 75 acre solar farm was approved in 2018 and has received a 50% abatement starting in 2019 for 8 years.

Long-Term Financial Planning

County governments in Texas are required by law to operate under a balanced budget. The Commissioners' Court strives to use a conservative approach to the allocation of its resources to meet increasing service demands. Wharton County has financial management policies to ensure its long-term financial outlook and to protect against a reduction of services due to temporary revenue shortfall or unexpected emergency expenditures. Reserve guidelines set by Commissioners' Court are representative of an estimated cost of operations for a 90 day period. Excess funds over these guidelines may be appropriated for tax rate stabilization and one-time capital expenses or improvements.

The County's budget is its financial plan that matches revenues and appropriations with services provided to the citizens of Wharton County based on an established budget policy. Each department has the responsibility to operate their department efficiently and frugally and eliminate unnecessary expenditures. The budget is developed and resources allocated based on the vision and goals of the County. The County actively pursues grant funding to help provide resources to develop viable projects and to purchase equipment. The County also utilizes inter-local agreements with various entities for services of street maintenance, drainage projects, and housing prisoners. In 2019, as in the past several years, a portion of fund balance reserves was used to balance revenues to appropriations.

Unfunded mandates from the state and federal governments to local governments continues to place additional burden upon the County and will eventually require new or additional revenue to cover the costs of those mandates. The County adopts a one year budget, but decisions include long-term goals to be accomplished by the County and include the following:

- Continue to provide quality services to its citizens and meet ongoing mandates
- Operate county government in a fiscally responsible manner
- Promote a favorable environment for new and existing businesses
- Work with other governmental entities for coordination of projects
- Increase construction and replacement of the county's infrastructure

Major Initiatives

Hurricane Harvey's impact from the drenching rains caused the local Colorado and San Bernard Rivers to flood at levels not seen in a century destroyed thousands of homes and hundreds of businesses. As a result of the impacts of flooding that occurred in our County, several grants have been approved and are in progress to improve our drainage in our area as well as studies of the Colorado River to develop an early warning system/local flood response and protection plan. We are also participating in a local buy-out grant of homes in repetitive flood areas made available through these grants.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Wharton County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2018. This was the 31st consecutive year that Wharton County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the County Auditor's office and the professional services provided by our independent auditors, Pattillo, Brown & Hill. I would like to express my sincere appreciation to all the departments who assisted and contributed information for the preparation of this report. I would also like to thank the District Judges and the members of Commissioners' Court for their leadership and support during the past year.

Respectfully submitted,



Barbara Starling
County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Wharton County,
Texas**

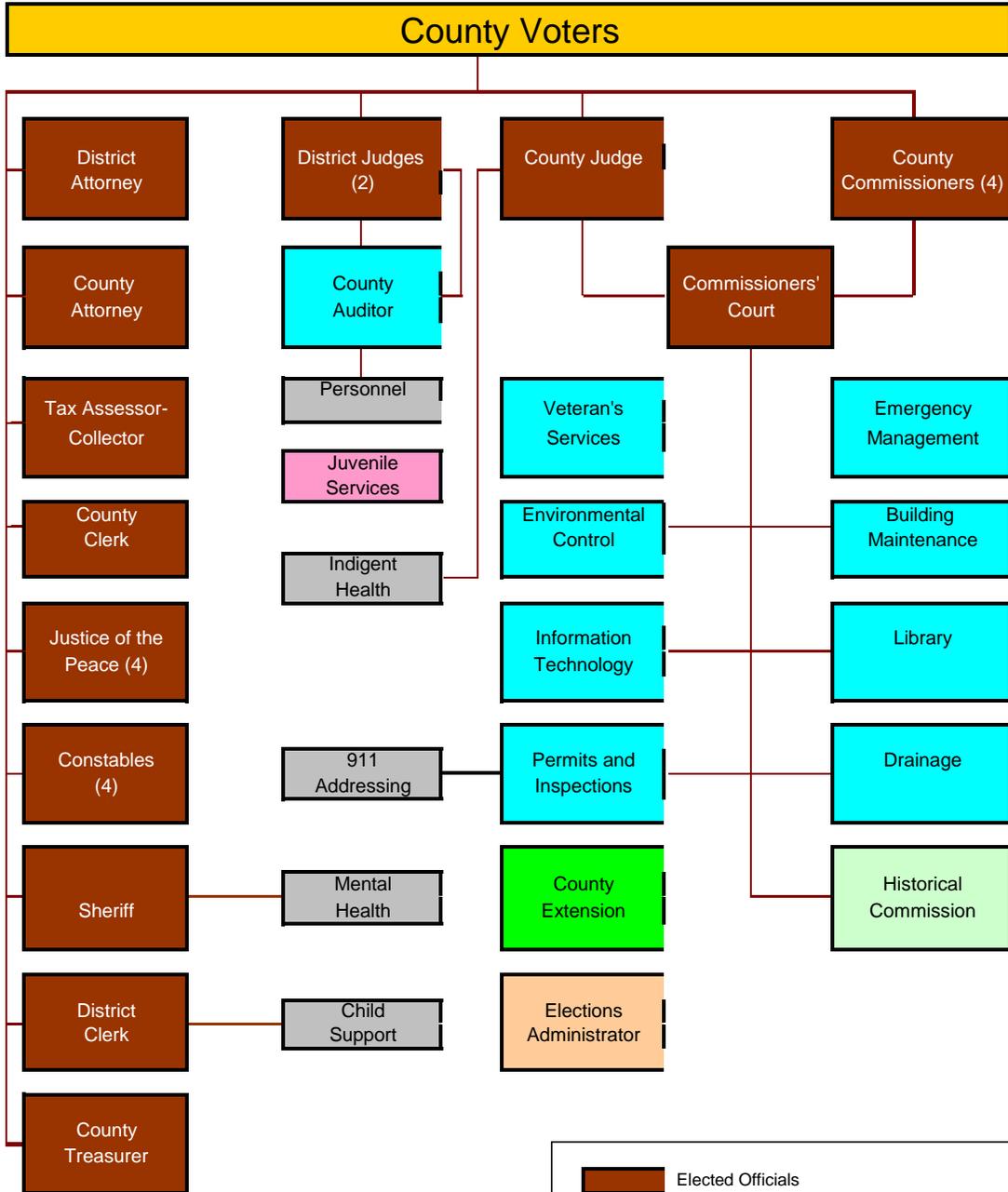
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

Wharton County, Texas Organizational Chart For the Year Ended December 31, 2019



	Elected Officials
	Appointed Officials
	Appointed by the Juvenile Board
	Appointed by the County Elections Committee
	Appointed by Texas A&M Extension Service
	Appointed by Commissioners' Court
	Departments

Wharton County, Texas
List of Elected and Appointed Officials
For the year ending December 31, 2019

ELECTED:

COMMISSIONERS' COURT:

County Judge	Phillip S. Spenrath
Commissioner, Precinct 1	Richard Zahn
Commissioner, Precinct 2	Rusty Graves
Commissioner, Precinct 3	Steven Goetsch
Commissioner, Precinct 4	Doug Mathews

OTHER COUNTY OFFICIALS:

County Clerk	Barbara Svatek
District Clerk	Kendra Charbula
County Attorney	George A. Maffett, III
County Treasurer	Donna Thornton
Tax Assessor-Collector	Grace Utley
Sheriff	Shannon Srubar

DISTRICT COURTS

Judge 23 rd Judicial District	Ben Hardin
Judge 32 nd Judicial District	Randy M. Clapp
District Attorney	Dawn Allison

JUSTICES OF THE PEACE:

Judge, Precinct 1	Jared Cullar
Judge, Precinct 2	Glenn Russell
Judge, Precinct 3	Donna Wessels
Judge, Precinct 4	Timmy Drapela

CONSTABLES:

Precinct 1	Michael Hubenak
Precinct 2	J. A. Szymanski
Precinct 3	Robert Holder
Precinct 4	Donald Ferguson

APPOINTED:

Veteran's Service Officer	Michael Harbaugh
Emergency Management Coordinator	Andy Kirkland
Permits and Inspections Director	Monica Martin
Election Administrator	Cindy Richter
County Auditor	Barbara A. Starling
IT Director	Darlene Munoz
Building Maintenance Supervisor	Paul Shannon
Environmental Officer	Mark Somer
Chief Juvenile Probation Officer	Billie Jean Bram
Librarian	Elene Gedevanishvili
County Extension Agent-Agricultural	Corrie Bowen
County Extension Agent-Family and Consumer Sciences	Lori Schindler
County Extension Agent-Family and Consumer Sciences	Laura Reyna
Drainage Department Supervisor	Rusty Graves

FINANCIAL SECTION

THIS PAGE LEFT BLANK INTENTIONALLY

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Commissioners Court
Wharton County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wharton County, Texas, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Wharton County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Wharton County, Texas' management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wharton County, Texas, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as described in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wharton County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and other schedules (except for those marked "unaudited," for which we express no opinion) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections and Capital Replacement Fund Schedule and Revenues, Expenditure, and Changes in Fund Balances – Project Authorization and Actual have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion on provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reported dated June 29, 2020 on our consideration of Wharton County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wharton County, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 29, 2020

THIS PAGE LEFT BLANK INTENTIONALLY

Management's Discussion and Analysis

As management of Wharton County, (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iv of this report.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of fiscal year by \$44,145,076 (*net position*). Of this amount, \$6,529,185 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$1,554,100 from operations.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$18,766,755, a decrease of \$743,865 from the prior year. Approximately 37% of this amount (\$7,030,712) is available for spending at the County's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *assigned* and *unassigned* components of *fund balance*) for the General Fund was \$8,352,924, or approximately 41% of total General Fund expenditures.
- The County's total outstanding long-term liabilities increased by \$4,266,963 during the current fiscal year reflective of a increase in the net pension liability.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, debt payments, earned but unused vacation and compensatory leave, pension related costs, and retiree insurance costs).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*). The governmental activities of the County include general government, public safety, judicial, corrections, juvenile services, environmental services, health and welfare, culture and recreation, highways and drainage and interest on long term debt.

The government-wide financial statements can be found on pages 17-18 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, the Farm-to-Market Lateral Road Fund, and Capital Replacement Fund, which are considered to be major funds. Data from the other 23 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic governmental fund financial statements can be found on pages 20-23 of this report.

Proprietary Funds. The County maintains one type of proprietary fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses the internal service fund to account for the Employee Disability plan which provides funds for employees who have used all available sick leave and are unable to work for medical reasons. It has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The internal service fund is presented in the proprietary fund financial statements. The basic proprietary fund financial statements can be found on pages 24-26 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County is the trustee, or *fiduciary*, for these funds and is responsible for ensuring that the funds are used for their intended purposes. The accounting used for fiduciary funds is much like that used for proprietary funds.

The County maintains one type of fiduciary fund. The *Agency fund* reports resources held by the County in a custodial capacity of individuals, private organizations and other governments.

The fiduciary fund financial statement can be found on page 27 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-50 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's pension plan and OPEB benefits to its employees and budgetary comparison information. Required supplementary information can be found on pages 51-91 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on the pension and OPEB plans. Combining and individual fund statements and schedules can be found on pages 92-99 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$44,145,076, at the close of the most recent year.

WHARTON COUNTY'S NET POSITION

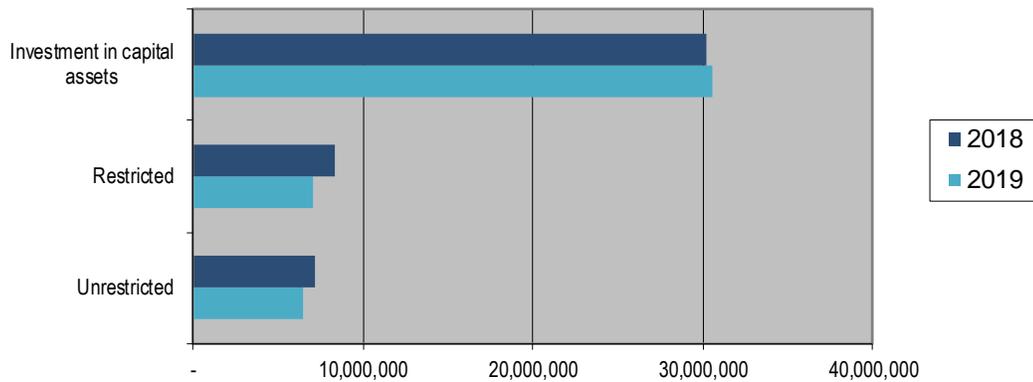
	Governmental Activities	
	2019	2018
Current and other assets	\$ 27,453,541	\$ 27,793,329
Capital assets	<u>30,563,386</u>	<u>30,228,949</u>
Total assets	<u>58,016,927</u>	<u>58,022,278</u>
Deferred outflows of resources	<u>4,739,872</u>	<u>2,060,092</u>
Other liabilities	1,019,520	974,268
Long-term liabilities outstanding	<u>10,306,093</u>	<u>6,039,130</u>
Total liabilities	<u>11,325,613</u>	<u>7,013,398</u>
Deferred inflows of resources	<u>7,286,110</u>	<u>7,329,985</u>
Net position:		
Investment in		
capital assets	30,563,386	30,228,949
Restricted	7,052,505	8,337,352
Unrestricted	<u>6,529,185</u>	<u>7,172,686</u>
Total net position	<u>\$ 44,145,076</u>	<u>\$ 45,738,987</u>

By far, the largest portion of the County's net position \$30,563,386 (69%) reflects its investment in capital assets (e.g., land, buildings, building improvements, machinery and equipment, infrastructure and construction in progress) less any related outstanding debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

An additional portion of the County's net position \$7,052,505, (16%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$6,529,185, (15%) is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all reported categories of net position for its governmental activities. The same situation held true for the prior fiscal year.

Wharton County's Net Position December 31, 2018 and 2019

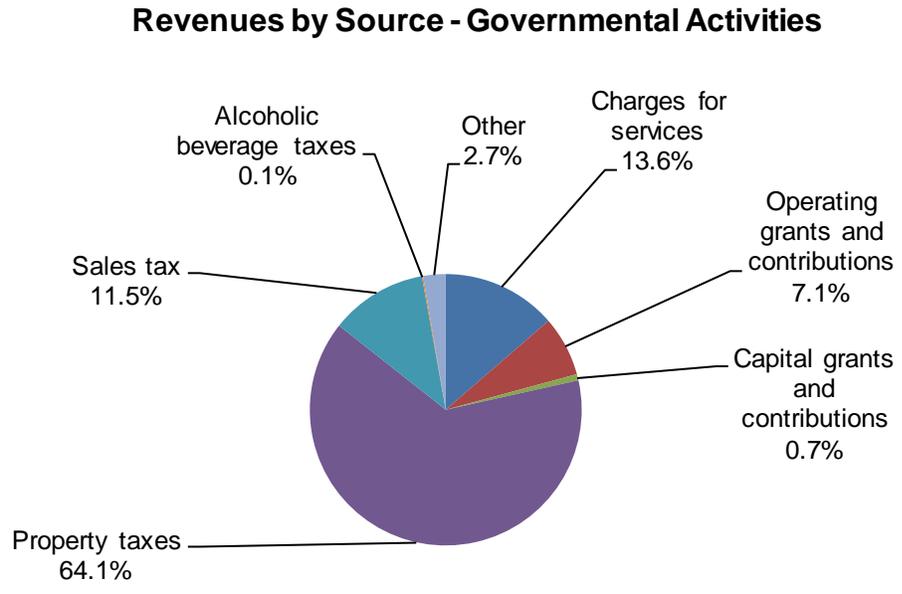
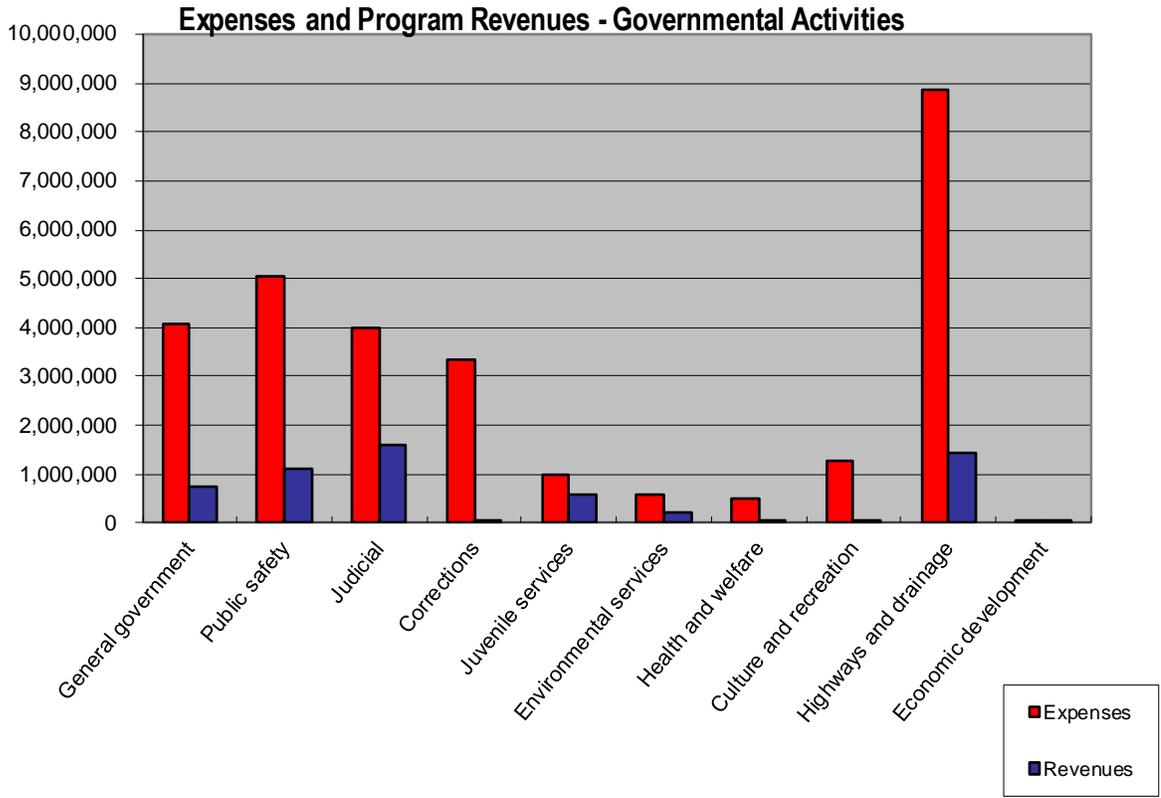


The County's overall net position decreased \$1,593,911 from the prior fiscal year. The reasons for this overall decrease are discussed in the following section for governmental activities.

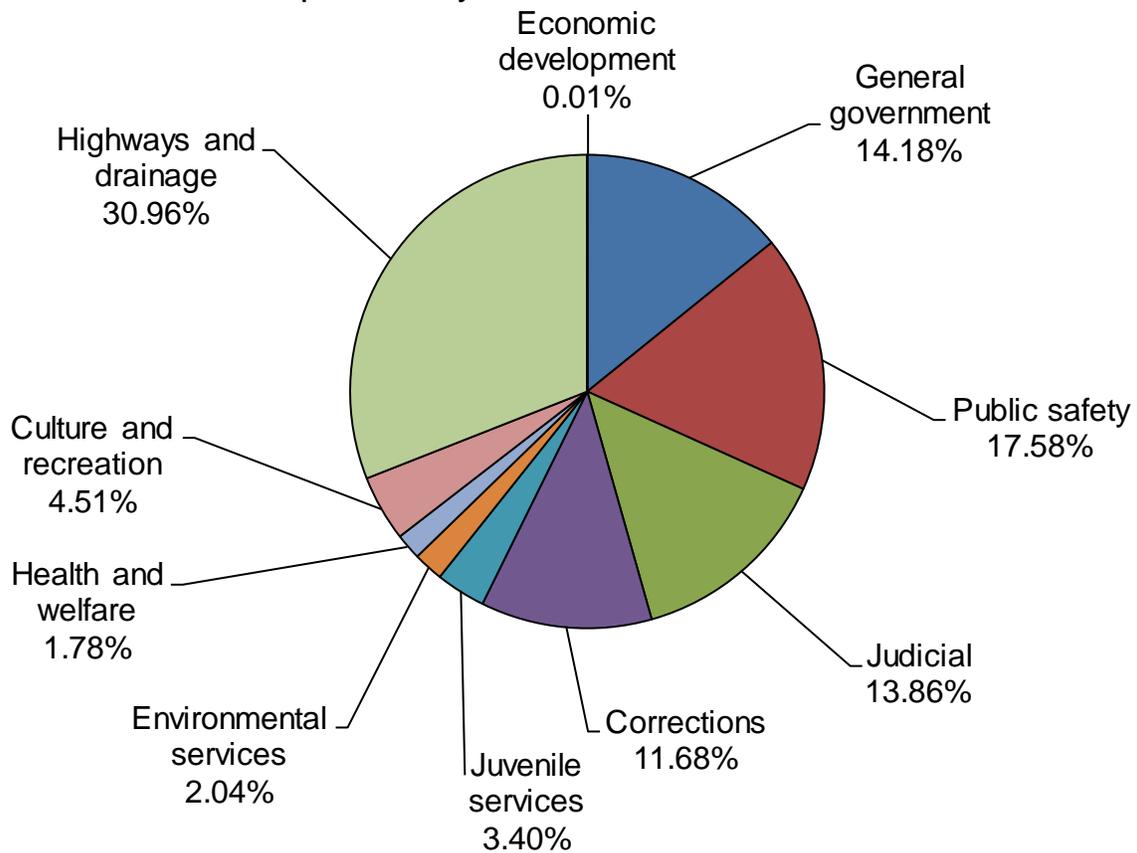
Governmental Activities. During the current fiscal year, net position for governmental activities decreased from the prior fiscal year for an ending balance of \$44,145,076. The decrease in revenue of \$2,966,763 from the previous year was primarily due to an increase in federal payments for disaster relief. Higher health insurance premiums and retirement contributions, along with 3.0 percent merit or cost of living adjustments and higher indigent defense expenses resulted in an increase of \$1,664,888 in expenses from the previous year. The decrease in net position from operations of \$1,554,100 is attributed to expenses exceeding revenues.

WHARTON COUNTY'S CHANGE IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Revenues:		
Program revenues:		
Charges for services	\$ 3,696,064	\$ 4,208,303
Operating grants and contributions	1,936,711	3,637,962
Capital grants and contributions	202,245	495,868
General revenues:		
Property taxes	17,390,310	18,261,437
Sales tax	3,128,692	3,114,662
Alcoholic beverage taxes	38,020	34,165
Other	725,114	331,522
Total revenues	<u>27,117,156</u>	<u>30,083,919</u>
Expenses:		
General government	4,064,758	3,310,118
Public safety	5,039,490	4,456,177
Judicial	3,974,244	3,854,126
Corrections	3,347,473	2,894,269
Juvenile services	974,020	885,053
Environmental services	585,855	629,078
Health and welfare	510,847	492,801
Culture and recreation	1,292,759	1,229,117
Highways and drainage	8,877,960	8,910,619
Economic development	3,850	345,010
Total expenses	<u>28,671,256</u>	<u>27,006,368</u>
Change in net position	(1,554,100)	3,077,551
Net position-beginning	45,738,987	43,335,859
Prior period adjustment	(39,811)	(674,423)
Net position-ending	<u>\$ 44,145,076</u>	<u>\$ 45,738,987</u>



Expenses by Function - Governmental Activities



Financial Analysis of Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County's Commissioners' Court.

At December 31, 2019, the County's governmental funds reported combined ending fund balances of \$18,766,755, a decrease of \$743,865 in comparison with the prior year. Approximately 37% of this amount (\$7,030,712) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted*, or *assigned* to indicate that it is: 1) not in spendable form (\$695,767), 2) legally required to be maintained intact (\$50,000), 3) restricted for particular purposes (\$6,982,499) or 4) assigned for particular purposes (\$4,007,777).

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Fund balance increased to \$9,007,366, of which \$549,708 is nonspendable, \$104,734 is restricted for specific purposes and programs, \$1,298,106 is assigned for specific purposes and programs, leaving \$7,054,818 as unassigned and available for use in future spending. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents 41% of total general fund expenditures, while total fund balance represents 53% of that same amount.

The fund balance of the County's General Fund increased by \$189,164 during the current fiscal year. Revenue for property taxes and charges for services were down compared to the 2018 year for an overall revenue decrease of \$109,316. Expenses varied up and down throughout the General Fund categories but in total were \$854,881 higher compared to 2018. Although revenues exceeded expenditures by \$838,971, transfers to the Road and Bridge, Farm-to-Market fund and the Capital Replacement fund totaling \$723,920 resulted in the General Fund increase of \$189,164.

The Road and Bridge Fund is a major fund used for the construction and maintenance of roads and bridges. At the end of the current fiscal year, total fund balance was \$3,839,947, all of which is restricted for particular purposes. The total fund balance represents 53% of the total Road and Bridge Fund expenditures.

The Road and Bridge Fund had a decrease of \$1,078,075 in total fund balance during the current fiscal year. The expenditures were \$960,334 more than revenues which accounts for the fund decrease along with the transfer in from the General Fund for equipment purchase and transfer out to the Capital Replacement Fund. The revenues in this fund decreased primarily as a result of higher prior year disaster relief from FEMA and insurance recoveries.

The Farm-to-Market and Lateral Road Fund is another major fund, used for construction and maintenance of farm- to-market roads and off-road drainage issues. The total fund balance at the end of the current fiscal year was \$1,510,891, all of which is restricted for particular purposes. The total fund balance represents 72% of the Farm-to-Market and Lateral Road Fund expenditures.

During the year, the Farm-to-Market and Lateral Road Fund had a decrease of \$185,016 in total fund balance due to operations and the transfer out to the Capital Replacement fund of \$121,082.

The Capital Replacement Fund had an increase of \$199,241 in total fund balance. The expenditures of \$732,318 were offset by transfers from other funds in the amount of \$931,559.

Other governmental funds total fund balance of \$1,689,880 was an increase of \$199,241 from the prior year. The majority of the increase was due to a large excess of charges for services revenue over expenses in the Records Preservation for the County Clerk Fund.

Proprietary Fund. The County's proprietary fund is comprised of one internal service fund which provides benefits to employees that become disabled or unable to work due to accident, injury or illness not related to work. The unrestricted net position of the employee disability fund at the end of the year was \$48,130 and is available for use.

General Fund Budgetary Highlights

Original budget compared to final budget analysis: During the year, several amendments were made to increase the original estimated revenues and original budgeted appropriations. Amendments to revenues totaled \$545,458 of which \$403,656 was for intergovernmental revenue which comes from various grants, \$82,689 was for miscellaneous revenue and \$59,113 was for the sale of capital assets. Amendments to appropriations totaled \$799,140 and included \$545,458 for the additional revenue as stated above, \$22,617 for supplement reimbursement received in the prior State year, \$160,864 for re-appropriation of prior year unused Aid Money funds, \$4,655 receivable for Vine Grant and the remaining \$65,546 was also re-appropriating prior year unused funds with the majority of it being in law enforcement for LEOSE grants. The movement of the appropriations between departments was not significant, as most were for insurance that's budgeted in our maintenance account and then distributed among the various departments.

In comparing actual revenue figures to the final budget the overall revenues were \$86,383 more than the final budgeted amount which is attributable to several factors. The decrease in taxes of \$332,373 was due to the decrease in sales taxes of \$171,308. We did experience an increase in 2018 with the "shop local" campaign reminding Wharton County citizens that a portion of the sales tax dollars comes back to the area to help with expenses normally paid from property taxes. When budgeting this revenue the trend was increasing towards \$3,300,000 but fell after we already finished the budget. The largest offset over budget was the Homeland Security grant of \$135,103 that was partially recognized in 2018 and interest on investment earnings of \$135,308 over budget. Other increases over budget consisted of Fees of Office collected in the County Clerk, County Sheriff, JP Precincts, Tax Assessor for tax certificates, commissions and auto commissions. Our largest increase here was the County Clerk's collections of \$28,213 more than budget. Our patrol reimbursement that is categorized in local reimbursements was over budget by \$107,717 due to the City of East Bernard paying for the 2020 patrol costs of two deputies in December of 2019.

A review of actual expenditures compared to the appropriations in the final budget yields the underutilization of appropriations in all functions with the exception of a pass-through grant but this was offset by revenue received. The most significant variances were \$160,864 in general government from unused funds for Hurricane Harvey assistance donated by LCRA. Those unused funds will be used in 2019/2020 on a grant that is in progress for flood early warning detections and additional gauges on the Colorado River. Other variances included \$459,820 in Health and Welfare primarily from savings realized from lower indigent health care claims. Additionally, a variance of \$242,713 in Public Safety from unused salaries and benefits from open positions in the Sheriff's Department and a delay in a vehicle purchase used for patrol.

Capital Assets and Debt Administration

Capital assets. Wharton County's investment in capital assets for its governmental activities as of December 31, 2019, amounts to \$30,563,386, (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery, equipment, roads, and bridges. The County's investment in capital assets for the current fiscal year increased by 1% from the previous year due to asset disposal and depreciation not exceeding the acquisitions for the year.

WHARTON COUNTY'S CAPITAL ASSETS (net of depreciation)

	Governmental Activities	
	2019	2018
Land	\$ 5,893,756	\$ 5,449,021
Buildings	13,289,034	13,532,297
Improvements other than buildings	631,923	636,068
Machinery and equipment	6,975,345	6,798,947
Infrastructure	3,773,328	3,812,616
Total	<u>\$ 30,563,386</u>	<u>\$ 30,228,949</u>

Increases in Land and Machinery and equipment were the largest variances between the years. Precinct 4 county barn was damaged in a fire in 2018 which resulted in the county purchasing the building and land that was being leased in the interim.

- Machinery and Equipment totaling \$1,606,197 included (5) Patrol units with cameras, (8) other vehicles throughout the County, (1) Excavator, (2) Tractors, (10) Election tabulators and (1) Voting scanner, (1) Computer server for the County Clerk, (20) Shelving units for storage in the County Clerk and District Clerk areas and (6) Shredders.
- Building and Property Improvements included: (4) Air conditioner/heater units replaced and an AC EMS Management System at our jail totaling \$101,327, a roof over an existing flat at our Courthouse totaling \$35,000 and the purchase of the building for \$314,942 that Precinct 4 Commissioner was leasing due to the fire at the Pierce location which forced him to relocate.
- Two bridges on CR 135 and 389 were replaced totaling \$220,200.

Additional information on the County's capital assets can be found in Note II.C on page 38 of this report.

Long-term Debt. At the end of the current fiscal year, the County had total long-term debt outstanding of \$10,306,093.

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Accrued compensated absences	\$ 168,363	\$ 159,152
Other post-employment benefits (OPEB) obligation	2,071,023	2,347,994
Net pension liability	<u>8,066,707</u>	<u>3,531,984</u>
Total	<u>\$ 10,306,093</u>	<u>\$ 6,039,130</u>

The County's total debt increased \$4,266,963 (71%) during the current fiscal year. The accrued compensated absences increased by \$9,211 and reflects payout of vacation and holiday leave upon termination. The OPEB liability increased by \$276,971 based on the actuarial valuation dated December 31, 2019 and is the result of the County's customary practice of contributing on a pay-as-you-go basis instead of the required annual amount. The net pension liability increased by \$4,534,723 during the fiscal year.

State statutes limit the amount of long-term debt a governmental entity may issue. Total outstanding long-term obligations during a year can be no greater than 25% of the assessed value of taxable real property. The current debt limitation for the County is \$848,918,317.

Additional information on the County's long-term debt can be found in Note II.E on page 39 of this report.

Economic Factors and Next Year's Budget and Rates

Commissioners' Court adopted the budget for fiscal year ending December 31, 2020 on September 9, 2019. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2019 and estimated revenues to be received in fiscal year 2020. All of the following factors were considered in developing Wharton County's budget for the 2020 fiscal year.

Revenue:

- The CAD certified the County's net taxable value at \$3,678,719,131 which is an increase of \$283,045,862 from the previous year's amount. For the first time in twelve years, the County increased the tax rate from the calculated effective rate by .023 in order to cover the State's newly unfunded \$245,000 restructuring of the region's 23rd District Court as well as mounting legal expenses for pending capital murder trials. The tax rates required to fund the 2020 budget totals \$0.46240.
- The County has no debt service levy in 2020.
- Sales tax budget was decreased \$200,000 from the 2019 budget because our 2019 budget was too aggressive in anticipation of continued sales growth. Wharton County has seen an increase in growth but with the lingering Covid-19 pandemic, forecasts are predicted for FY2021 for sales tax revenue to drop anywhere from \$500,000 to just shy of \$1,000,000. The majority of Wharton County's revenue is from property taxes and the taxable valuations for 2021 budget are based on figures before the pandemic started but as a conservative court, our County Judge and Commissioners are diligently looking for ways to set the property tax rate below the calculated effective rate when preparing our 2021 budget.

Expenditures:

- The Commissioners Court of Wharton County approved a 3% cost of living adjustment for all county employees plus a \$600 merit stipend per qualified employee to be paid out in Dec 2020 was approved in the 2020 budget.
- Maintained an employee retirement match at 200%.
- Absorbed a 3.30% increase in health insurance premiums to the County.
- Contingencies reserved for unforeseen non-emergency expenditures in the General Fund was budgeted at \$367,000 while the reserve in Road and Bridge was unchanged at \$510,000 with \$350,000 for bridge expenses and \$150,000 for road materials to do additional road rehabilitation in the 2020 year and \$10,000 for engineering services.
- The budget also includes a reduction of \$3,844,000 to the County's three major fund balances for capital and one-time expenditures as shown:
 - General Fund includes (7) law enforcement vehicles and related equipment, museum renovations, relocation of the DPS weigh station on US 59, LED lighting upgrades to Wharton and El Campo libraries, (27) office computers and needed software upgrades, (2) HVAC unit replacements, law enforcement equipment, a zero-turn lawnmower, renovating El Campo Library flooring and (2) DPS radars. It also includes transfers of \$250,000 to the Road and Bridge Fund for heavy equipment purchases.
 - Road and Bridge Fund includes \$1,200,000 for county-wide capital equipment.
 - Farm-to-Market and Lateral Road Fund includes \$450,000 to purchase a bulldozer and for Pecan Valley and Bear Bottom drainage projects.
 - The Capital Replacement Fund is used to account for major capital needs of the County that are not funded with long term debt. The goal is to continue to increase this fund on an annual basis from transfers of unspent budgeted funds for capital purchases at year-end to allow for projects and purchases of major equipment to be absorbed within the budget process in lieu of financing with long-term debt.

The 2020 property tax rate adopted for the 2020 budget was \$0.46240/\$100 valuation. The unassigned fund balance of the General Fund was \$7,054,818 while \$1,298,106 is assigned as appropriated spending in the 2020 adopted fiscal budget. It is expected that conservative revenue budgets coupled with sensible department spending will make the actual decrease in fund balance less than budgeted.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Wharton County Auditor's Office, 309 E. Milam, Suite 300, Wharton, Texas 77488 or by calling (979) 532-2640.

THIS PAGE LEFT BLANK INTENTIONALLY

BASIC FINANCIAL STATEMENTS

WHARTON COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government
	Governmental
	Activities
ASSETS	
Cash and cash equivalents	\$ 25,021,612
Receivables (net of allowance for uncollectibles):	
Property taxes - delinquent	90,208
Court fines - delinquent	927,650
Accounts	702,645
Due from other entities	15,659
Prepaid items	695,767
Capital assets not being depreciated:	
Land	5,893,756
Capital assets, net of accumulated depreciation:	
Buildings	13,289,034
Improvements other than buildings	631,923
Machinery, equipment and vehicles	6,975,345
Infrastructure	3,773,328
Total assets	58,016,927
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	4,562,811
Deferred outflows of resources related to OPEB	177,061
Total deferred outflows of resources	4,739,872
LIABILITIES	
Accounts payable	679,860
Accrued payroll	314,578
Other payables	25,082
Noncurrent liabilities:	
Due within one year	
Long-term debt	42,091
Total OPEB liability	124,122
Due in more than one year	
Long-term debt	126,272
Net pension liability	8,066,707
Total OPEB liability	1,946,901
Total liabilities	11,325,613

The notes to the financial statements are an integral part of this statement.

WHARTON COUNTY, TEXAS
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government
	Governmental
	Activities
DEFERRED INFLOWS OF RESOURCES	
Advanced collections-property taxes	\$ 6,617,147
Deferred inflows related to pensions	286,768
Deferred inflows related to OPEB	382,195
Total deferred inflows of resources	7,286,110
 NET POSITION	
Investment in capital assets	30,563,386
Restricted for:	
Nonexpendable-historical museum	50,000
Expendable:	
Public safety	120,190
Judicial	407,378
Corrections	1,658
Health and welfare	68,575
Environmental services	1,792
Culture and recreation	4,840
Election services	84,268
Court technology and security	182,282
Records management and preservation	816,016
Highways and drainage	5,243,130
Economic development	43,669
Veteran's memorial	28,707
Unrestricted	6,529,185
Total net position	\$ 44,145,076

THIS PAGE LEFT BLANK INTENTIONALLY

WHARTON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues			Net
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expense) Revenue
					Governmental Activities
Primary Government:					
Governmental activities:					
General government	\$ 4,064,758	\$ 230,851	\$ 502,218	\$ -	\$(3,331,689)
Public safety	5,039,490	332,689	569,541	192,395	(3,944,865)
Judicial	3,974,244	1,429,275	176,002	-	(2,368,967)
Corrections	3,347,473	59,171	-	-	(3,288,302)
Juvenile services	974,020	3,390	597,304	-	(373,326)
Environmental services	585,855	201,575	1,050	-	(383,230)
Health and welfare	510,847	4,324	15,566	-	(490,957)
Culture and recreation	1,292,759	21,800	35,013	6,000	(1,229,946)
Highways and drainage	8,877,960	1,412,989	40,017	-	(7,424,954)
Economic development	3,850	-	-	3,850	-
Total government activities	<u>\$ 28,671,256</u>	<u>\$ 3,696,064</u>	<u>\$ 1,936,711</u>	<u>\$ 202,245</u>	(22,836,236)

General revenues:

Property taxes	17,390,310
Sales taxes	3,128,692
Alcoholic beverage taxes	38,020
Earnings on investments	568,603
Gain on sale of capital assets	43,014
Miscellaneous	<u>113,497</u>
Total general revenues	<u>21,282,136</u>
Change in net position	(1,554,100)
Net position - beginning	45,738,987
Prior period adjustment	<u>(39,811)</u>
Net position - ending	<u>\$ 44,145,076</u>

The notes to the financial statements are an integral part of this statement.

WHARTON COUNTY, TEXAS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

DECEMBER 31, 2019

	Special Revenue Funds			Capital	Nonmajor	Total
	General	Road &	Farm-to-Market	Projects Fund		
			Bridge	Lateral Road	Capital	Governmental
				Replacement	Funds	Funds
ASSETS						
Assets:						
Cash and cash equivalents	\$ 12,769,997	\$ 5,536,843	\$ 2,208,632	\$ 2,743,697	\$ 1,714,313	\$ 24,973,482
Receivables (net of allowance for uncollectibles):						
Property taxes - delinquent	60,251	20,733	9,224	-	-	90,208
Court fines - delinquent	200,010	727,640	-	-	-	927,650
Accounts	684,298	17,363	984	-	-	702,645
Due from other funds	441	-	-	-	-	441
Due from other entities	15,659	-	-	-	-	15,659
Prepaid items	549,708	90,636	37,078	9,000	9,345	695,767
Total assets	<u>14,280,364</u>	<u>6,393,215</u>	<u>2,255,918</u>	<u>2,752,697</u>	<u>1,723,658</u>	<u>27,405,852</u>
LIABILITIES						
Payables:						
Accounts payable	338,353	234,827	44,842	34,026	27,812	679,860
Accrued payroll	237,226	57,323	14,504	-	5,525	314,578
Other payables	25,082	-	-	-	-	25,082
Due to other funds	-	-	-	-	441	441
Total liabilities	<u>600,661</u>	<u>292,150</u>	<u>59,346</u>	<u>34,026</u>	<u>33,778</u>	<u>1,019,961</u>
DEFERRED INFLOWS OF RESOURCES						
Advanced property tax collections	4,417,994	1,519,185	679,968	-	-	6,617,147
Unavailable revenue - property taxes	38,674	14,293	5,713	-	-	58,680
Unavailable revenue - court fines and fees	200,010	727,640	-	-	-	927,650
Unavailable revenue - grants	15,659	-	-	-	-	15,659
Total deferred inflows of resources	<u>4,672,337</u>	<u>2,261,118</u>	<u>685,681</u>	<u>-</u>	<u>-</u>	<u>7,619,136</u>
FUND BALANCES						
Nonspendable	549,708	90,636	37,078	9,000	59,345	745,767
Restricted	104,734	3,749,311	1,473,813	-	1,654,641	6,982,499
Assigned	1,298,106	-	-	2,709,671	-	4,007,777
Unassigned	7,054,818	-	-	-	(24,106)	7,030,712
Total fund balances	<u>9,007,366</u>	<u>3,839,947</u>	<u>1,510,891</u>	<u>2,718,671</u>	<u>1,689,880</u>	<u>18,766,755</u>
Total liabilities, deferred inflows						
of resources and fund balances	<u>\$ 14,280,364</u>	<u>\$ 6,393,215</u>	<u>\$ 2,255,918</u>	<u>\$ 2,752,697</u>	<u>\$ 1,723,658</u>	<u>\$ 27,405,852</u>

The notes to the financial statements are an integral part of this statement.

WHARTON COUNTY, TEXAS

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2019

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances for governmental funds	\$	18,766,755
Capital assets used in governmental activities are not financial resources and, therefore, not reported in the funds		30,563,386
A portion of property taxes, court fines receivable and grants are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.		
Property taxes		58,680
Court fines receivable		927,650
Grants		15,659
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	(168,363)
Total OPEB liability	(2,071,023)
Net pension liability	(8,066,707)
Included in the items related to long-term liabilities is the recognition of deferred outflows and inflows of resources related to the TCDRS net pension liability		4,276,043
Included in the items related to long-term liabilities is the recognition of deferred outflows and inflows of resources related to the total OPEB liability	(205,134)
Internal service fund is used by management to charge the cost of employee disability to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position		<u>48,130</u>
Net position of governmental activities	\$	<u>44,145,076</u>

WHARTON COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>Special Revenue Funds</u>	<u>Capital</u>	<u>Nonmajor</u>	<u>Total</u>
		<u>Road & Bridge</u>	<u>Projects Fund</u>	<u>Governmental</u>	<u>Governmental</u>
		<u>Farm-to-Market</u>	<u>Capital</u>		<u>Funds</u>
		<u>Lateral Road</u>	<u>Replacement</u>		<u>Funds</u>
REVENUES					
Taxes:					
Property (including P&I)	\$ 11,301,991	\$ 4,176,295	\$ 1,877,684	\$ -	\$ 17,355,970
Sales	3,128,692	-	-	-	3,128,692
Alcoholic beverage	38,020	-	-	-	38,020
Licenses and permits	74,490	794,880	-	-	869,370
Intergovernmental	1,382,759	349,356	300	536,364	2,268,779
Charges for services	830,826	150,767	-	290,893	1,272,486
Fines and forfeitures	486,496	155,469	-	146,893	788,858
Investment earnings	335,311	159,894	53,079	19,706	567,990
Miscellaneous	<u>286,348</u>	<u>462,343</u>	<u>2,411</u>	<u>351</u>	<u>751,453</u>
Total revenues	<u>17,864,933</u>	<u>6,249,004</u>	<u>1,933,474</u>	<u>994,207</u>	<u>27,041,618</u>
EXPENDITURES					
Current:					
General government	3,226,994	-	-	341,997	3,581,483
Public safety	4,672,286	-	-	85,339	4,804,833
Judicial	3,685,471	-	-	128,654	4,030,801
Corrections	2,997,584	-	-	61,607	3,059,191
Juvenile services	395,966	-	-	-	395,966
Environmental services	402,225	292,202	-	-	694,427
Health and welfare	496,771	-	-	-	496,771
Culture and recreation	1,148,665	-	-	624	1,149,289
Highways and drainage	-	6,917,136	2,086,853	114,721	9,158,457
Economic development	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,850</u>	<u>3,850</u>
Total expenditures	<u>17,025,962</u>	<u>7,209,338</u>	<u>2,086,853</u>	<u>732,318</u>	<u>27,919,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>838,971</u>	<u>(960,334)</u>	<u>(153,379)</u>	<u>(732,318)</u>	<u>(878,229)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	15,000	450,000	60,000	931,559	1,456,559
Transfers out	(723,920)	(596,557)	(121,082)	-	(1,441,559)
Sale of capital assets	<u>59,113</u>	<u>28,816</u>	<u>29,445</u>	<u>-</u>	<u>119,364</u>
Total other financing sources (uses)	<u>(649,807)</u>	<u>(117,741)</u>	<u>(31,637)</u>	<u>931,559</u>	<u>134,364</u>
Net change in fund balances	189,164	(1,078,075)	(185,016)	199,241	(743,865)
Fund balances, beginning	<u>8,818,202</u>	<u>4,918,022</u>	<u>1,695,907</u>	<u>2,519,430</u>	<u>19,550,431</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,811)</u>	<u>(39,811)</u>
Fund balances, ending	<u>\$ 9,007,366</u>	<u>\$ 3,839,947</u>	<u>\$ 1,510,891</u>	<u>\$ 2,718,671</u>	<u>\$ 18,766,755</u>

The notes to the financial statements are an integral part of this statement.

WHARTON COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$(743,865)
--	--------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital outlays and depreciation in the current period.

Capital outlay	2,754,137
Depreciation expense	(2,343,350)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(76,350)
--	-----------

The change in property taxes, court fines and grant unavailable revenue is reported in the statement of activities, however, this change does not provide current financial resources and is therefore not reported as revenues in the funds.	34,735
---	--------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absence liability	(9,211)
Total OPEB liability	(85,807)
Net pension liability	(1,067,178)

Internal service fund is used by management to charge the costs of employee disability to individual funds. The net revenue of certain activities of internal service fund is reported with governmental activities.	(<u>17,211</u>)
--	-------------------

Change in net position of governmental activities	\$(<u><u>1,554,100</u></u>)
---	-------------------------------

WHARTON COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2019

	Governmental Activities
	Internal Service Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ <u>48,130</u>
 LIABILITIES	 <u>-</u>
 NET POSITION	
Unrestricted	\$ <u><u>48,130</u></u>

The notes to the financial statements are an integral part of this statement.

WHARTON COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Governmental Activities <hr/> Internal Service Fund <hr/>
Operating revenues:	
Charges for services	\$ <u>4,941</u>
Operating expenses:	
Cost of services	<u>7,765</u>
Operating income	(<u>2,824</u>)
Nonoperating revenues (expenses):	
Investment earnings	<u>613</u>
Income before transfers	(2,211)
Transfers out:	
To general fund	(<u>15,000</u>)
Change in net position	(17,211)
Total net position, beginning	<u>65,341</u>
Total net position, ending	\$ <u><u>48,130</u></u>

WHARTON COUNTY, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Governmental Activities Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from employer's contributions	\$ 4,941
Payments to employees	<u>(7,765)</u>
Net cash provided (used) by operating activities	<u>(2,824)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>613</u>
Net cash provided (used) by investing activities	<u>613</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Transfers out	<u>(15,000)</u>
Net cash provided (used) by financing activities	<u>(15,000)</u>
Net increase in cash and cash equivalents	(17,211)
Cash and cash equivalents, January 1	<u>65,341</u>
Cash and cash equivalents, December 31	<u>\$ 48,130</u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income	<u>(2,824)</u>
Adjustments to reconcile operating income to net cash provided by (used for) operating activities: by operating activities:	<u>-</u>
Net cash provided(used) by operating activities	<u>\$(2,824)</u>

WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2019

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 10,147,820
Investments	<u>540,583</u>
Total assets	<u>10,688,403</u>
LIABILITIES	
Due to other entities	<u>\$ 10,688,403</u>

THIS PAGE LEFT BLANK INTENTIONALLY

Wharton County, Texas
Notes to the Financial Statements
December 31, 2019

I. Summary of significant accounting policies

A. Reporting entity

Wharton County is a public corporation and a political subdivision of the State of Texas. The Commissioners' Court, comprised of the County Judge and four County Commissioners, all of whom are elected officials, is the governing body of the County. The primary activities of the County include provisions of public safety, correctional facility, administration of justice, health and welfare services, construction and maintenance of roads, bridges and facilities, culture and recreation via libraries and museum, and other various administrative services such as tax collection, recording records, etc. A summary of the most significant accounting and reporting policies consistently applied in the preparation of the accompanying financial statements follows.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard – setting body for establishing governmental accounting and financial report principles.

As required by GAAP, the financial statements of the reporting entity consist of (a) the primary government (b) organizations for which the primary government is not accountable and (c) the organizations for which the primary government is not accountable, but for which the nature and significance of the relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. It has been determined, based on the above, that the reporting entity of Wharton County, effective for the year ended December 31, 2019, includes all funds of the County with no component units. Additionally, the County is not a component unit of any other reporting entity.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of Wharton County. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide statements but continues to be reflected on the fund statements. Exceptions to this general rule are interfund services provided and used. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function and 2) operational grants and contributions and (3) capital grants and contributions, that are restricted to meeting the operational or capital requirements of a particular function. Revenues not classified as program revenues such as taxes and interest are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements while the nonmajor funds are reflected in a single column titled other governmental funds in the fund financial statements. Nonmajor funds are presented with combining fund statements and schedules.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Agency funds, reporting only assets and liabilities, have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available and are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the government receives cash.

Governmental funds

Wharton County reports the following major governmental funds:

The General Fund is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The Road and Bridge Fund is a special revenue fund used to account for revenue derived from ad valorem taxes, vehicle registration fees and rebates from the State of Texas. Expenditures are for the maintenance and construction of roads and bridges.

The Farm-to-Market and Lateral Road Fund is a special revenue fund that was established to comply with civil statutes that authorize counties to levy and collect ad valorem taxes. Expenditures are for the maintenance and construction of farm-to-market roads and assisting in flood control.

The Capital Replacement Fund is a capital projects fund established by the County that is assigned to be used to account for major capital needs that are not funded with long-term debt funded by transfers of unspent prior year budgeted capital outlay.

Wharton County reports the following nonmajor governmental funds:

Special revenue funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

County and district court technology	Courthouse security
State lateral road	Records management
Records preservation-district clerk	Records preservation-county clerk
Family protection	Justice court technology
Guardianship	Law library
Juvenile case manager	Juvenile probation grants
Election services	District attorney pretrial intervention
Constables forfeiture	Home grants
Sheriff forfeiture	Water/sewer project grants
District attorney forfeiture	Theft by check
Justice court security	

A permanent fund reports resources that are legally restricted to the extent that only earnings and not principal, may be used for purposes that support the reporting government's programs. The County reports the following permanent fund:

Historical museum

Proprietary funds

An internal service fund reports activity that provide goods or services to other funds or departments on a cost reimbursement basis. The County reports the following internal service fund:

Employee disability

Fiduciary funds

Agency funds are used to account for assets held by the County on behalf of individuals, private organizations and other governmental entities. Examples include taxes, fines, bonds and restitution. These funds are custodial in nature and do not include measurements of results of operations.

D. Assets, liabilities, deferred outflows/inflows of resources and net position/fund balance

1. Cash and investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Commissioners' Court adopted a written investment policy regarding the investment of its funds. The County Treasurer, who is also the County's investment officer, submits a detailed investment report each quarter to Commissioners' Court. The investments are in compliance with the policy. State statutes authorize the County to invest in obligations of the United States, the State of Texas, and certificates of deposit of state or national banks or savings and loan associations within the state. All investments are stated at fair value.

2. Inter-fund receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of inter-fund loans) or “advances to/from other funds” (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as “due to/from other funds.” The County had no advances between funds. All activity between funds was for short-term cash flow requirements.

3. Property Taxes

All trade and property tax receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles.

Allowances for uncollectible property tax receivables are based upon historical experience in collecting property taxes.

Property taxes are levied based on taxable value at the prior January 1 and become due on October 1 of the year in which assessed. Taxes are due and payable, without penalty or interest from October 1 of the year in which levied until January 31 of the following year. Property taxes are considered past due February 1 at which time the applicable penalties and interest are assessed, and property is subject to lien. After June 30, any uncollected taxes are subject to tax suit and additional charges to offset related legal costs. The lien date for property taxes is July 1.

The appraisal of property within the County is the responsibility of the Central Appraisal District (CAD) of Wharton County. The Texas Legislature established the Appraisal District and the related Appraisal Review Board in 1979 through the adoption of a comprehensive Property Tax Code. The CAD is a separate governmental entity, and is responsible for the recording and appraisal of property for all taxing units in the County. The CAD is required by state law to assess property at 100% of its appraised values. Further, real property must be appraised at least every three years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD’s Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners’ Court will continue to set annual tax rates on the property. The County bills and collects its taxes and those of certain other taxing entities. Collections of other entities taxes pending distribution are accounted for in an agency fund.

The County’s 2018 tax rate, supporting the 2019 fiscal budget, total was \$.47396/\$100 valuation and was comprised as follows:

	2019 Rate	Maximum Limit
General	0.30852	-
Road and Bridge	0.06029	-
Special Road and Bridge	0.05373	0.15000
Farm-to-Market and Lateral Road	0.05142	0.30000
Total Combined Tax Rate	0.47396	0.45000

4. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Insurance is recorded as an expenditure when consumed rather than when purchased.

5. Capital assets

Capital assets, which include land, buildings, improvements other than buildings, machinery and equipment, infrastructure (e.g., roads and bridges) and construction in progress, are reported in the governmental activities column in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been calculated on each class of depreciable property using the straight-line method over the estimated useful life as outlined below:

Wharton County's Capital Asset Policy			
Assets	Years	Assets	Years
Bridges:			
Concrete box culvert/concrete girder pan	35	Grounds equipment	15
Concrete slab	65	Heavy construction equipment	5-10
Culvert	20	Janitorial equipment	12
Girder presto/steel girder/timber stringer	25	Kitchen/laundry	10
Girder prest box	30	Land improvements-ground work	30
Steel truss	45	Land improvements-structure	20
Buildings:	40	Lighting system	15
Carpet replacement	7	Medical equipment	5
Electrical/plumbing	30	Motor vehicles	5-10
HVAC systems/roofing	20	Outdoor equipment	20
Buildings - temporary	25	Police special equipment	10
Computer equipment	3-5	Roads:	
Computer software	5	Concrete/asphalt-rural	30
Communications equipment	10	Asphalt-urban	20
Engineering, scientific equipment	10	Gravel	15
Furniture and office equipment	5-7	Non-paved	10

6. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.

- Changes in pension and OPEB actuarial assumptions – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- Differences between expected and actual economic experience – These differences are recognized in pension and OPEB expense over a period of five years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category:

- The advance collections of property taxes are deferred inflows of resources as well as unavailable revenues for property taxes, court fines and fees and grants.
- Differences between expected and actual economic experience – These differences are recognized in pension expense over a period of five years.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

7. Federal and state grants, entitlements and shared revenue

Revenue from federal and state grants is recognized on the basis of actual expenditures incurred, limited to the amount of the total grant award. Shared revenue is recognized based on the fiscal period to which the entitlements received apply. During the year ended December 31, 2019, the County applied for and received federal and state grants related to various activities. The operations of these grants are reported in the general fund and various special revenue funds. Most of these grants are reimbursement type grants, therefore, revenues equal expenditures. Grant revenues are classified as intergovernmental revenues. Federal grants are covered by the requirements of the Single Audit Act and Title 2 U.S. Code of Federal Regulations (CFR) Part 200 (Uniform Guidance) while state grants are covered by the State of Texas Single Audit Circular.

8. Compensated absences

Employees are allowed paid absences due to sickness, vacation, holiday and compensatory time.

Sick leave benefits are earned by full time employees at a rate of 12 days (96 hours) per year and are allowed to accumulate up to 60 days (480 hours). Part-time employees who work at least 20 hours a week accrue benefits on a pro rata basis to a 40-hour work week. There is no liability for unpaid accumulated sick leave since the County's policy states that unused sick leave benefits will not be paid to employees upon termination.

The County has a sick leave pool that provides additional sick leave days to employees in the event of a catastrophic illness or injury, surgery, or disability that prevents an employee from active employment. Days are applied from the pool only after the employee exhausts all accrued sick, vacation, holiday and compensatory time. The Sick Leave Pool Committee authorizes benefits from the pool.

Vacation benefits are earned by full-time employees and accrue at rates depending upon an employee's length of service, up to a maximum of 20 days (160 hours) per year. Part-time employees who work at least 20 hours a week accrue benefits on a pro rata basis to a 40-hour work week. The County revised its vacation leave policy in 2012 from no maximum of carryover hours and 160 hours maximum pay at termination to a limit of 80 carryover hours and 40 hours maximum pay at termination. The revised policy includes a tiered vacation utilization schedule with an established timeframe (June 30, 2017) to allow employees to reduce their time to comply with the new provisions. The policy was also amended on January 14, 2019 to a limit of 120 carryover hours and 40 hours maximum pay at termination.

Employees who are required to work a holiday are paid straight time for the actual time worked plus 8 hours of holiday pay. Employees are credited with 8 hours of holiday time if their regularly scheduled day off falls on a holiday. In the event of separation of employment, unused holiday time is not paid to the employee.

Compensatory time represents time worked by employees in excess of 40 hours per week and is earned at one and one-half time such hours worked and applies to non-exempt employees. Compensatory time exceeding 40 hours is paid to non-exempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time. Vacation and compensatory time is accrued when incurred in the government-wide financial statements and represents accumulated time at December 31, 2019, computed at rates in effect at that time. Liabilities are reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

9. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

10. Fund balance policies

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors or law or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by court resolution of the Commissioners' Court, the County's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The Commissioners' Court has by resolution authorized the County Auditor to assign fund balance. The Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned: This classification includes the residual fund balance for the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When an expenditure from the General Fund is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available the County considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned.

When an expenditure from all other funds is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers unrestricted funds to have been spent first. When expenditure is incurred for which committed, assigned or unassigned fund balances are available, the County considers amounts to have been spent first out of unassigned, then assigned funds, and finally committed.

The County's minimum fund balance policy in General Fund requires adequate unassigned fund balance to support cash flow needs through the first quarter of the fiscal year. The fund balance sufficient to meet cash flow needs is calculated at an amount not less than three months of General Fund's operating expenditures, based on the most recently completed fiscal year. Fund balances by classifications for the year ended December 31, 2019:

	Major Funds			Nonmajor	Total
	General	Road and Bridge	Farm-to-Market & Lateral Road	Other Governmental Funds	
Fund balances:					
Nonspendable:					
Historical museum	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Prepaid items	549,708	90,636	37,078	9,345	695,767
Total nonspendable	<u>549,708</u>	<u>90,636</u>	<u>37,078</u>	<u>59,345</u>	<u>745,767</u>
Restricted for:					
Public safety operating	24,420	-	-	95,770	120,190
Judicial operating	37,411	-	-	369,967	407,378
Corrections operating	1,658	-	-	-	1,658
Health and welfare operating	5,906	-	-	62,669	68,575
Juvenile services operating	-	-	-	-	-
Environmental services operating	1,792	-	-	-	1,792
Culture and recreation operating	4,840	-	-	-	4,840
Election services	-	-	-	84,268	84,268
Court technology and security	-	-	-	182,282	182,282
Records management and preservation	-	-	-	816,016	816,016
Highway and drainage operating	-	3,749,311	1,473,813	-	5,223,124
Economic development operating	-	-	-	43,669	43,669
Veterans memorials	28,707	-	-	-	28,707
Total restricted	<u>104,734</u>	<u>3,749,311</u>	<u>1,473,813</u>	<u>1,654,641</u>	<u>6,982,499</u>
Assigned:					
Capital replacement	-	-	-	2,683,202	2,683,202
Purchases on order: building improvements	46,907	-	-	26,469	73,376
Subsequent year's budget	1,251,199	-	-	-	1,251,199
Total assigned	<u>1,298,106</u>	<u>-</u>	<u>-</u>	<u>2,709,671</u>	<u>4,007,777</u>
Unassigned:	<u>7,054,818</u>	<u>-</u>	<u>-</u>	<u>(24,106)</u>	<u>7,030,712</u>
Total fund balances	<u>\$ 9,007,366</u>	<u>\$ 3,839,947</u>	<u>\$ 1,510,891</u>	<u>\$ 2,718,671</u>	<u>\$ 18,766,755</u>

11. Use of estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

12. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

13. Other Post-employment Benefits

For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

II. Detailed notes on all funds

A. Deposits and investments

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of December 31, 2019, the County held brokered certificates of deposits which were valued using a pricing model, level 2 input, for fair value measurements. These brokered certificates of deposit were valued at \$7,856,597 at year-end.

The County was not exposed to credit risk since its deposits at year-end were entirely covered by federal depository insurance or pledged collateral in the County's name, held by a third party.

B. Receivables and allowances

Receivables as of year-end for the County's individual governmental major and nonmajor funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of accounts receivable reported in the governmental funds are as follows:

	<u>Governmental Funds</u>			
	<u>Major Funds</u>			<u>Total</u>
	<u>General</u>	<u>Road and Bridge</u>	<u>Farm-to- Market & Lateral Rd.</u>	
Receivables:				
Taxes:				
Property - delinquent	\$ 792,772	\$ 272,810	\$ 149,516	\$ 1,215,098
Court fines-delinquent	802,520	2,566,948	-	3,369,468
Accounts	<u>684,298</u>	<u>17,363</u>	<u>984</u>	<u>702,645</u>
Gross receivables	2,279,590	2,857,121	150,500	5,287,211
Less allowance for uncollectibles:	<u>(1,335,031)</u>	<u>(2,091,385)</u>	<u>(140,292)</u>	<u>(3,566,708)</u>
Total net receivables	<u>\$ 944,559</u>	<u>\$ 765,736</u>	<u>\$ 10,208</u>	<u>\$ 1,720,503</u>

The delinquent taxes receivable account represents uncollected tax levies for the years 1990 through 2018. The allowance for estimated uncollectible tax is 67 percent of the tax receivable at December 31, 2019.

The allowance of uncollectible receivables related to the County's various court assessments is determined based on historical experience and evaluation of collectability in relation to the aging of customer accounts. The following is a summary of the receivable and allowance for uncollectibles as of December 31, 2019:

	District Court	County Court	Justices of the Peace	Total
Receivables:				
Judicial	\$ 2,250,565	\$ 316,383	\$ 802,520	\$ 3,369,468
Less allowance for uncollectibles	(1,671,404)	(167,904)	(602,510)	(2,441,818)
Total net receivables	<u>\$ 579,161</u>	<u>\$ 148,479</u>	<u>\$ 200,010</u>	<u>\$ 927,650</u>

C. Capital assets

A summary of changes in the County's capital assets for the year ended December 31, 2019 is presented below:

	Beginning Balance	Increases	Decreases	Ending Balance
Primary Government				
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 5,449,021	\$ 444,735	\$ -	\$ 5,893,756
Total capital assets, not being depreciated	<u>5,449,021</u>	<u>444,735</u>	<u>-</u>	<u>5,893,756</u>
Capital assets, being depreciated:				
Buildings	22,443,046	318,300	-	22,761,346
Improvements other than buildings	773,952	40,805	-	814,757
Machinery and equipment	19,782,152	1,730,297	(614,879)	20,897,570
Infrastructure	54,812,178	220,000	(107,852)	54,924,326
Total capital assets being depreciated	<u>97,811,328</u>	<u>2,309,402</u>	<u>(722,731)</u>	<u>99,397,999</u>
Less accumulated depreciation for:				
Buildings	(8,910,749)	(561,563)	-	(9,472,312)
Improvements other than buildings	(137,884)	(44,950)	-	(182,834)
Machinery and equipment	(12,983,205)	(1,477,549)	538,529	(13,922,225)
Infrastructure	(50,999,562)	(259,288)	107,852	(51,150,998)
Total accumulated depreciation	<u>(73,031,400)</u>	<u>(2,343,350)</u>	<u>646,381</u>	<u>(74,728,369)</u>
Total capital assets being depreciated, net	<u>24,779,928</u>	<u>(33,948)</u>	<u>(76,350)</u>	<u>24,669,630</u>
Governmental activities capital assets, net	<u>\$ 30,228,949</u>	<u>\$ 410,787</u>	<u>\$ (76,350)</u>	<u>\$ 30,563,386</u>

Depreciation expense was charged to the functional categories as follows:

Governmental activities:	
General government	\$ 412,362
Public safety	246,997
Judicial	63,201
Corrections	140,973
Juvenile services	1,442
Environmental services	36,314
Health and welfare	1,897
Culture and recreation	100,676
Highways and drainage	1,339,488
Total depreciation expense - governmental activities	<u>\$ 2,343,350</u>

D. Inter-fund transfers and balances

Transfers are used to move unrestricted revenues to finance various programs that the County must account for in other funds in accordance with budgetary authorizations, including amounts provided as matching funds for various grant programs. The inter-fund transfers as of December 31, 2019, are as follows:

Transfers out	Transfers in				Total
	General Fund	Road and Bridge Fund	Farm to Market Fund	Capital Replacement Fund	
General Fund	\$ -	\$ 450,000	\$ 50,000	\$ 223,920	\$ 723,920
Road and Bridge Fund	-	-	10,000	586,557	596,557
Farm to Market Fund	-	-	-	121,082	121,082
Internal Service Fund	15,000	-	-	-	15,000
Total	\$ 15,000	\$ 450,000	\$ 60,000	\$ 931,559	\$ 1,456,559

Transfers from the General Fund to the Road and Bridge Fund included \$450,000 budgeted for the purchase of heavy equipment. The General and Road and Bridge Fund also transferred \$50,000 and \$10,000, respectively, for drainage projects made necessary by flooding in June 2019 that revealed drainage problems within the County. There was a transfer from the County’s Internal Service Fund to the General fund for \$15,000 that was returned to the General fund from a transfer made to the Internal Service Fund in 2017.

Transfers from the General Fund, the Road and Bridge Fund and Farm-to-Market Fund to the Capital Replacement Fund in the amounts of \$223,920, \$586,557, and \$121,082, respectively, for unspent capital transferred for future capital purchases.

E. Long term debt

During the year ended December 31, 2019, the following changes occurred in liabilities reported in long-term debt:

Governmental activities	Balance Jan. 1, 2019	Additions	Reductions	Balance Dec. 31, 2019	Due within one year
Compensated absences	159,152	136,209	126,998	168,363	42,091

The compensated absences will be liquidated primarily by the General, Road and Bridge and Farm-to-Market and Lateral Road funds.

The amount of long-term debt that can be incurred by the County is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 25% of the assessed value of taxable real property. As of December 31, 2019, the legal debt margin was shown as follows:

Assessed Value Real Property	Legal Debt Limit 25%	Debt Applicable To Limitation	Legal Debt Margin
\$ 3,395,673,269	\$ 848,918,317	\$ -	\$ 848,918,317

III. Other information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The County has commercial insurance coverage for property and casualty, crime, general liability, automobile liability, law enforcement liability and public officials' liability, as well as employee health and workers compensation. Various deductibles are attached to the policies. Amounts of settlements have not exceeded insurance coverage for the past three years.

B. Contingent liabilities

The County has pending lawsuits arising principally in the normal course of operations. Although the outcome of these lawsuits is not presently determinable, the County's legal counsel is abreast of the status of these cases. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying combined financial statements, and accordingly, no provision for losses has been recorded.

The County participates in state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2019 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

C. Encumbrances

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations. At December 31, 2019, the General Fund had \$46,907 and the Capital Replacement Fund had \$26,469 of encumbrances at year-end that were re-appropriated in the subsequent year's budget.

D. Post-employment benefits other than pension benefits

Plan Description. Wharton County sponsors a single-employer post-employment benefits plan. The County provides post-retirement dental, medical and prescription drug benefits for eligible employees who retire between the ages of 62 and 65 with at least eight consecutive years of service with Wharton County or when the sum of their age and years of service equals 75 or more with at least eight consecutive years of service with Wharton County. Retirees are eligible to remain in the plan until they reach the age of 65. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan.

The County participates in the Texas Association of Counties Health and Employee Benefits Pool. The plan does not provide for separate rate schedules for active employees and retirees. The County revised its policy in 2012 so that retirees, ages 62-65 with 8 to 12 years of service pay approximately 70% and retirees under rule of 75 pay approximately 41% of the total cost for their own insurance coverage and 100 percent of the total cost for any dependents covered. The County pays 100 percent of the dental premium for retirees who choose not to remain in the medical plan. Retirees may elect to remain in the dental plan after the age of 65, but they must pay 100 percent of the cost. The contribution requirements of the County are established by and may be amended by the Commissioners' Court.

Funding Policy. The County currently pays for post-employment health care benefits on a pay-as-you-go basis and these financial statements assume that this funding method will continue for the near future. The number of employees currently covered by the benefit terms is as follows:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	14
Active Plan Members	<u>195</u>
Total	<u><u>209</u></u>

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2018
Actuarial Cost Method	Individual Entry-Age
Discount Rate	3.71% as of December 31, 2018
Inflation Rate	2.50%
Salary Increases	0.50% to 5.00% , not including wage inflation of 3.25%
Demographic Assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS). For the OPEB valuation, the standard TCERS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Health care cost trend rates	Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years
Participation rates	It was assumed that 89% of retirees that are eligible for the County's subsidy would choose to receive retiree health care benefits through the County. Because the County's contribution is a fixed dollar amount, the percentage of eligible retirees who elect coverage is assumed to decrease by 1 percentage point per year for the next 14 years. Retirees who are not eligible for the County subsidy were not assumed to receive health care through the County.
Other Information:	
Notes	The discount rate changed from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018. Additionally, the health care trend rates were updated to reflect the plan's anticipated

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

A Single Discount Rate of 3.71% was used to measure the total OPEB liability. This Single Discount Rate was based on the municipal bond rates as of the measurement date. The source of the municipal bond rate was Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2018.

Changes in the Total OPEB Liability

The County's total OPEB liability of \$2,071,023 was measured as of December 31, 2018, was rolled forward to December 31, 2019, and was determined by an actuarial valuation as of December 31, 2018.

	Total OPEB Liability
Balance at 12/31/2017	\$ 2,347,994
Changes for the year:	
Service cost	174,423
Interest on the total OPEB liability	78,680
Difference between expected and actual experience	(424,576)
Changes in assumptions and other inputs	10,848
Benefit payments	(116,346)
Net changes	(276,971)
Balance at 12/31/2018	<u>\$ 2,071,023</u>

Changes in assumptions and other inputs reflect a change in the discount rate from 3.31% to 3.71%.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (3.71%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (2.71%)	Discount Rate (3.71%)	1% Increase in Discount Rate (4.71%)
County's total OPEB liability	\$ 2,182,634	\$ 2,071,023	\$ 1,962,333

Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
County's total OPEB liability	\$ 1,945,241	\$ 2,071,023	\$ 2,217,209

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County recognized OPEB expense of \$209,929. At December 31, 2019, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 382,195
Changes in actuarial assumptions	52,939	-
Contributions subsequent to the measurement date	<u>124,122</u>	<u>-</u>
Total	<u>\$ 177,061</u>	<u>\$ 382,195</u>

The deferred outflow of \$124,122 related to benefit payments made subsequent to the measurement date consists of \$63,360 in explicit subsidies and \$60,762 of implicit subsidies. The implicit subsidy was estimated by multiplying the explicit costs by 0.959. The 0.959 factor equals the ratio of the expected implicit subsidy to the expected explicit costs. Other amounts of the reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended December 31,	
2020	\$(43,174)
2021	(43,174)
2022	(43,174)
2023	(43,174)
2024	(43,174)
Thereafter	(113,386)

Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	189
Inactive employees entitled to but not yet receiving benefits	133
Active employees	<u>228</u>
	<u><u>550</u></u>

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 14.2% and 14.5% in calendar years 2018 and 2019, respectively. The County's contributions to TCDRS for the year ended December 31, 2019, were \$2,168,205 and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2018, which was rolled forward to December 31, 2019, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Overall payroll growth	3.25% per year
Investment rate of return	8.0%, net of administrative and investment expenses, including inflation

The County adopted a 20% automatic cost-of-living adjustments (“COLA”) in fiscal year 2018. Therefore, an assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the County may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

All other actuarial assumptions that determined the total pension liability as of December 31, 2018, were based on the results of an actuarial experience study for the period January 1, 2013, through December 31, 2016.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan’s policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2019 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a 30-year time horizon; the most recent analysis was performed in 2018. The target allocation and best estimates of geometric real rates return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

⁽¹⁾ Target asset allocation adopted at the April 2019 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliffwater's 2019 capital market assumptions.

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2017	\$ 56,843,512	\$ 53,311,528	\$ 3,531,984
Changes for the year:			
Service cost	1,262,029	-	1,262,029
Interest on total pension liability ⁽¹⁾	4,581,352	-	4,581,352
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(299,049)	-	(299,049)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(147,621)	(147,621)	-
Benefit payments	(3,005,042)	(3,005,042)	-
Administrative expenses	-	(41,099)	41,099
Member contributions	-	686,929	(686,929)
Net investment income	-	(1,005,137)	1,005,137
Employer contributions	-	1,395,448	(1,395,448)
Other ⁽³⁾	-	(26,532)	26,532
Balance at 12/31/2018	<u>\$ 59,235,181</u>	<u>\$ 51,168,474</u>	<u>\$ 8,066,707</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.1%) or 1-percentage-higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$ 65,935,201	\$ 59,235,181	\$ 53,493,758
Fiduciary net position	<u>51,168,474</u>	<u>51,168,474</u>	<u>51,168,474</u>
Net pension liability/(asset)	<u>\$ 14,766,727</u>	<u>\$ 8,066,707</u>	<u>\$ 2,325,284</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

F. Tax Abatement Incentives

The County enters into economic development agreements designed to promote development and redevelopment within the County, spur economic improvement, stimulate commercial activity, generate additional sales tax and enhance the property tax base and economic vitality of the County. The County's economic development agreements are authorized under Chapter 381 of the Texas local Government Code and Chapter 312 (Property Redevelopment and Tax Abatement) of the Texas Tax Code. The economic development agreements are designed to support the creation of new businesses, the expansion and retention of existing businesses within the County, and the attraction of companies that offer high impact jobs and share the community's values. Recipients may be eligible to receive economic assistance based on the employment, economic or community impact of the project requesting assistance. Recipients generally commit to building or remodeling real property and related infrastructure, redeveloping properties, expanding operations or bringing targeted business to the County. Agreements generally contain recapture provisions which may require repayment or termination if recipients do not meet the required provisions of the economic incentives.

The County has the following categories of economic development agreements:

- Chapter 381 of the Texas Local Government Code – The County enters into agreements under Chapter 381 of the Texas Local Government Code to stimulate economic development. A portion of sales tax is rebated to a business that constructed a facility within the County. The amount rebated to the business is confidential under Chapter 381.
- Chapter 312 of the Texas Tax Code – The County enters into agreements under Chapter 312 of the Texas Tax Code to stimulate economic development by attracting new industries and to encourage the retention and development of existing businesses through property tax exemptions or reductions. These agreements exempt all or part of the increase in the value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. For fiscal year 2019, the County rebated \$1,888,067 in property taxes.

G. Prior Period Adjustment – Prior Year Correction

During fiscal year 2019, the County adjusted the fund balance of the nonmajor State Lateral Road Fund as a correction to reflect the direct reimbursement nature of the fund and its revenues. As such, beginning net position was restated by \$39,811 for governmental activities.

H. Subsequent Event

On January 30, 2020, the World Health Organization declared the coronavirus outbreak (COVID-19) a Public Health Emergency of International Concern and on March 10, 2020, declared COVID-19 a pandemic. The impact of COVID-19 could negatively affect the County's operations, suppliers or other vendors, as well as intergovernmental entities and citizens it collects fees from. Subsequent shelter in place orders, labor shortages or other disruptions to the County's operations, or that of its suppliers and vendors, may adversely affect the County's ability to provide services to citizens and taxpayers. In addition, the epidemic and its effects could result in a widespread health crisis that may lead to an economic downturn, negatively affecting tax revenues and demand for services. As of the date of this report, the impact of COVID-19 on the County's financial statements or operations cannot be determined. The extent to which COVID-19 may affect the County's results will depend on future developments, which are highly uncertain.

THIS PAGE LEFT BLANK INTENTIONALLY

REQUIRED SUPPLEMENTARY INFORMATION

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property (ad valorem):				
Current	\$ 11,074,912	\$ 11,074,912	\$ 11,009,829	\$(65,083)
Delinquent	205,876	205,876	144,971	(60,905)
Total Property Taxes	<u>11,280,788</u>	<u>11,280,788</u>	<u>11,154,800</u>	<u>(125,988)</u>
Other Taxes:				
Sales	3,300,000	3,300,000	3,128,692	(171,308)
Alcoholic beverage	35,000	35,000	38,020	3,020
Total Other Taxes	<u>3,335,000</u>	<u>3,335,000</u>	<u>3,166,712</u>	<u>(168,288)</u>
Penalty and Interest:	185,288	185,288	147,191	(38,097)
Total Taxes	<u>14,801,076</u>	<u>14,801,076</u>	<u>14,468,703</u>	<u>(332,373)</u>
Licenses and Permits:				
Alcoholic beverages licenses	12,000	12,000	12,150	150
Sewer/building permits	61,000	61,000	62,340	1,340
Total Licenses and Permits	<u>73,000</u>	<u>73,000</u>	<u>74,490</u>	<u>1,490</u>
Intergovernmental:				
Federal Grants:				
Homeland Security	-	62,968	198,071	135,103
OT/STEP grant	-	10,010	10,010	-
Total Federal Grants	<u>-</u>	<u>72,978</u>	<u>208,081</u>	<u>135,103</u>
Federal Reimbursements:				
Prisoner care	1,000	1,000	-	(1,000)
Foster care-Title IV-E, CPS	2,500	2,500	1,493	(1,007)
Total Federal Reimbursements	<u>3,500</u>	<u>3,500</u>	<u>1,493</u>	<u>(2,007)</u>
State Grants:				
Tri-County Study	-	179,167	179,167	-
TSL Interlibrary Loan	-	1,557	1,557	-
Indigent Defense Services	30,000	30,000	30,539	539
Auto Theft Task Force	54,369	54,369	52,429	(1,940)
Total State Grants	<u>84,369</u>	<u>265,093</u>	<u>263,692</u>	<u>(1,401)</u>
State Shared Revenues:				
LEOSE, state officer education	8,600	8,662	8,662	-
State Reimbursements:				
Sexual assault nurse examination	1,700	3,166	2,245	(921)
Supplements, judicial	101,044	101,044	115,461	14,417
Inmate transportation	3,000	3,000	4,961	1,961
Regionalization R241	-	127,525	127,525	-
Jury duty	8,000	8,000	4,964	(3,036)
Chapter 19	850	7,751	6,900	(851)
Commissions	330,000	330,000	316,730	(13,270)
Total State Reimbursements	<u>444,594</u>	<u>580,486</u>	<u>578,786</u>	<u>(1,700)</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES (cont'd):				
Intergovernmental (cont'd):				
Local Reimbursements				
Schools - DARE program	\$ 57,006	\$ 57,006	\$ 58,360	\$ 1,354
Prisoner care	9,000	9,000	4,984	(4,016)
Patrol-Reimbursements	136,984	136,984	244,701	107,717
Total Local Reimbursements	<u>202,990</u>	<u>202,990</u>	<u>308,045</u>	<u>105,055</u>
Other Grants:				
Library-Humanities	-	4,000	4,000	-
Walmart Foundation	-	4,000	4,000	-
Gulf Coast Medical Foundation	-	6,000	6,000	-
Total Other Grants	<u>-</u>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Total Intergovernmental	<u>744,053</u>	<u>1,147,709</u>	<u>1,382,759</u>	<u>235,050</u>
Charges for Services:				
Fees of Office:				
County judge	1,650	1,650	1,736	86
County sheriff	74,000	74,000	65,494	(8,506)
County/district attorney	7,000	7,000	9,466	2,466
County clerk	220,000	220,000	243,213	23,213
Tax assessor, tax certificates	11,500	11,500	12,810	1,310
Tax assessor, tax commissions	900	900	487	(413)
Tax assessor, auto commissions	180,000	180,000	182,104	2,104
District clerk	60,000	60,000	64,656	4,656
Justice of peace, pct. 1	5,500	5,500	5,956	456
Justice of peace, pct. 2	5,000	5,000	5,031	31
Justice of peace, pct. 3	2,500	2,500	3,975	1,475
Justice of peace, pct. 4	8,000	8,000	6,165	(1,835)
Constables	35,000	35,000	25,200	(9,800)
Juvenile probation	2,000	2,000	3,390	1,390
Total Fees of Office	<u>613,050</u>	<u>613,050</u>	<u>629,683</u>	<u>16,633</u>
Other Fees:				
District court jury	2,000	2,000	1,723	(277)
Child abuse prevention	100	100	206	106
Library Processing	250	250	132	(118)
Court Reporter	6,500	6,500	7,600	1,100
Officer service	22,000	22,000	19,036	(2,964)
Juvenile probation diversion	20	20	89	69
Time payments, partials	9,000	9,000	8,356	(644)
Indigent civil legal	1,400	1,400	1,359	(41)
Child support	6,000	6,000	3,248	(2,752)
Other, combined court	100,000	100,000	69,139	(30,861)
13th judicial appellate	3,000	3,000	2,865	(135)
Child restraint	3,200	3,200	2,458	(742)
Alcohol related	1,400	1,400	1,323	(77)

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES (cont'd):				
Other Fees: (cont'd)				
Accounting and administration	\$ 1,500	\$ 1,500	\$ 963	\$(537)
Bail bond	2,400	2,400	2,630	230
State traffic	3,500	3,500	2,838	(662)
Bail bond application	500	500	500	-
EMS trauma	1,000	1,000	925	(75)
Offense court costs	20,000	20,000	17,567	(2,433)
Failure to appear-OMNI	5,000	5,000	3,459	(1,541)
Pipeline crossing	6,000	6,000	11,600	5,600
Jury service	1,600	1,600	1,460	(140)
Judicial support	2,500	2,500	2,470	(30)
Truancy Prevention	3,400	3,400	3,090	(310)
Expungement	30	30	-	(30)
OSSF Renewal	35,000	35,000	33,180	(1,820)
Child safety	200	200	407	207
Platting application	40	40	40	-
Civil jury request	-	-	22	22
Drug court cost	1,200	1,200	1,374	174
DNA testing	50	50	67	17
Moving violation	20	20	17	(3)
DA Bond Commissions	-	-	1,000	1,000
Total Other Fees	<u>238,810</u>	<u>238,810</u>	<u>201,143</u>	<u>(37,667)</u>
Total Charges for Services	<u>851,860</u>	<u>851,860</u>	<u>830,826</u>	<u>(21,034)</u>
Fines and Forfeitures:				
Justice of peace, pct. 1	70,000	70,000	103,200	33,200
Justice of peace, pct. 2	240,000	240,000	193,452	(46,548)
Justice of peace, pct. 3	50,000	50,000	42,006	(7,994)
Justice of peace, pct. 4	87,000	87,000	132,149	45,149
Library book fines	9,600	9,600	10,683	1,083
Bond forfeitures	1,000	1,000	5,006	4,006
Total Fines and Forfeitures	<u>457,600</u>	<u>457,600</u>	<u>486,496</u>	<u>28,896</u>
Investment Earnings:				
Checking	200,003	200,003	335,311	135,308
Total Investment Earnings	<u>200,003</u>	<u>200,003</u>	<u>335,311</u>	<u>135,308</u>
Miscellaneous:				
Sale of salvage/surplus supplies	-	-	5	5
Donations, culture and recreation	20,000	16,492	25,456	8,964
Donations, environmental services	400	1,050	1,050	-
Sales/reimb-culture and recreation	10,000	10,000	11,117	1,117
Sales/reimb-corrections	100	49,326	49,226	(100)
Rental properties	6,110	6,110	5,500	(610)
Copy/fax sales	45,000	45,000	56,796	11,796
Hot check recovery charge	1,000	1,000	1,500	500

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES (cont'd):				
Miscellaneous (cont'd):				
Tobacco settlement	\$ 13,000	\$ 13,000	\$ 14,073	\$ 1,073
Commissions	36,000	36,000	24,267	(11,733)
Miscellaneous	20,000	42,826	33,905	(8,921)
Sales/reimb-general government	2,000	2,000	1,777	(223)
Sales/reimb-public safety	11,000	19,692	22,494	2,802
Sales ov voter lists	-	-	56	56
Insurance renewal credit	-	-	22,323	22,323
TAC health rewards	-	270	270	-
Copy sales	-	4,533	4,533	-
Rent Cell Tower	-	-	12,000	12,000
Total Miscellaneous	<u>164,610</u>	<u>247,299</u>	<u>286,348</u>	<u>39,049</u>
Total Revenues	<u>17,292,202</u>	<u>17,778,547</u>	<u>17,864,933</u>	<u>86,386</u>
EXPENDITURES:				
General Government:				
Commissioners' Court:				
Salary, elected officials	286,509	286,509	285,039	1,470
Salary, supplements	1,250	1,250	1,250	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	113,894	113,894	111,887	2,007
Office supplies	675	675	575	100
Food	1,400	1,306	976	330
Publications/audio visual	400	470	470	-
Furnishings/small equipment	100	-	-	-
Computer equip/access/software	125	663	662	1
Wellness program-TAC health rewards	-	2,886	393	2,493
Legal/professional services	20,800	14,027	13,527	500
Data processing services	-	800	800	-
Property/liability insurance	-	901	901	-
Contract Services	50,000	-	-	-
Telephone	-	716	716	-
Postage and freight	300	40	40	-
Advertising	6,500	9,032	9,031	1
Rentals, office equipment	1,300	2,660	2,658	2
Veterans memorials	1,000	1,000	-	1,000
Economic development	5,000	5,000	-	5,000
Dues/training/travel	11,000	12,113	12,000	113
Services-grant	-	228,001	221,022	6,979
Optional services (contingency)	367,000	168,066	-	168,066
Sales tax rebates	36,000	36,000	34,820	1,180
Aid Money	-	160,864	200	160,664
Legislative/Administrative Activities	-	1,352	1,351	1
Total Commissioners' Court	<u>905,653</u>	<u>1,050,625</u>	<u>700,718</u>	<u>349,907</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Elections and Voters Registration:				
Salary, appointed officials	\$ 43,119	\$ 43,123	\$ 43,123	\$ -
Salary, temporary or extra	16,000	15,675	9,686	5,989
Salary, part-time	20,301	20,301	17,585	2,716
Salary, overtime/holiday	-	243	243	-
Salary, travel allowance	1,500	1,713	1,674	39
Salary, merit	1,200	1,200	1,200	-
Employee benefits	26,831	26,831	24,622	2,209
Office supplies	3,000	3,000	918	2,082
Computer equip/access/software	63	222	221	1
Election supplies	11,000	9,426	7,027	2,399
Bond premiums	50	50	50	-
Data processing services	21,831	16,622	3,879	12,743
Property/liability insurance	-	585	585	-
Telephone	900	900	854	46
Postage and freight	4,400	9,265	8,036	1,229
Advertising	3,000	3,000	-	3,000
Rentals, office equipment	900	900	332	568
Election expense	30	30	-	30
Dues/training/travel	2,000	2,216	2,216	-
Election services	-	1,408	1,406	2
Services, Chapter 19	-	6,901	6,900	1
Total Elections and Voters Registration	<u>156,125</u>	<u>163,611</u>	<u>130,557</u>	<u>33,054</u>
County Auditor:				
Salary, appointed officials	95,787	95,787	95,784	3
Salary, assistants	210,523	210,523	206,739	3,784
Salary, travel allowance	2,796	2,796	2,796	-
Salary, meal allowance	-	18	17	1
Salary, merit	3,600	3,600	3,600	-
Employee benefits	151,687	151,687	143,420	8,267
Office supplies	8,000	7,877	7,247	630
Publications/audio visual	475	448	273	175
Furnishings/small equipment	1,200	1,200	712	488
Computer equip/access/software	682	805	805	-
Physical Services	8,700	9,708	9,708	-
Bond premiums	100	-	-	-
Data processing services	17,912	18,211	18,210	1
Property/liability insurance	-	1,229	1,228	1
Telephone	1,950	2,043	1,779	264
Postage and freight	1,450	1,061	586	475
Advertising	-	66	66	-
Equipment, Maintenance	150	-	-	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
County Auditor (cont'd):				
Rentals, office equipment	\$ 4,000	\$ 2,581	\$ 2,451	\$ 130
Research/Investigation/Online	700	700	578	122
Dues/training/travel	4,500	4,437	4,247	190
Fees	325	325	285	40
Office equipment	-	1,380	1,380	-
Total County Auditor	<u>514,537</u>	<u>516,482</u>	<u>501,911</u>	<u>14,571</u>
County Treasurer:				
Salary, elected officials	70,181	70,181	70,181	-
Salary, deputies	68,248	68,743	68,742	1
Salary, temporary or extra	5,000	4,505	-	4,505
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	1,800	1,800	1,800	-
Employee benefits	69,562	69,562	65,060	4,502
Office supplies	7,000	5,900	3,017	2,883
Publications/audio visual	350	350	123	227
Furnishings/small equipment	200	200	-	200
Computer equip/access/software	600	600	129	471
Bond premiums	1,750	1,750	1,539	211
Data processing services	17,642	17,714	17,714	-
Property/liability insurance	-	879	879	-
Telephone	1,900	2,544	1,955	589
Postage and freight	2,300	3,000	2,796	204
Advertising	-	21	21	-
Equipment, maintenance	150	113	-	113
Rentals, office equipment	2,600	2,600	1,965	635
Dues/training/travel	3,200	3,616	3,290	326
Total County Treasurer	<u>253,887</u>	<u>255,482</u>	<u>240,615</u>	<u>14,867</u>
Central Appraisal District:				
Central appraisal board	309,857	309,857	279,991	29,866
Property/liability insurance	-	119	119	-
Total Central Appraisal District	<u>309,857</u>	<u>309,976</u>	<u>280,110</u>	<u>29,866</u>
Tax Assessor/Collector:				
Salary, elected officials	71,266	71,266	70,816	450
Salary, deputies	341,861	341,861	319,201	22,660
Salary, travel allowance	-	2,797	2,796	1
Salary, merit	7,200	7,200	6,600	600
Employee benefits	249,618	252,858	225,137	27,721
Office supplies	20,000	18,000	13,053	4,947
Publications/audio visual	500	500	96	404

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Tax Assessor/Collector (cont'd):				
Furnishings/small equipment	\$ 500	\$ 409	\$ 189	\$ 220
Computer equip/access/software	1,350	1,350	1,274	76
Bond premiums	1,750	204	204	-
Data processing services	32,240	29,440	28,234	1,206
Property/liability insurance	-	2,942	2,941	1
Telephone	5,500	5,643	4,949	694
Postage and freight	25,500	25,500	19,722	5,778
Advertising	100	49	48	1
Equipment, maintenance	1,500	1,034	1,034	-
Rentals, office equipment	7,500	3,658	3,658	-
Dues/training/travel	7,040	12,372	9,185	3,187
Total Tax Assessor/Collector	<u>773,425</u>	<u>777,083</u>	<u>709,137</u>	<u>67,946</u>
Outside Audits and Accounting:				
Audits and associated services	<u>51,200</u>	<u>51,200</u>	<u>46,237</u>	<u>4,963</u>
Data Processing:				
Salary, appointed officials	53,394	53,399	53,399	-
Salary, phone allowance	360	360	360	-
Salary, merit	600	600	600	-
Employee benefits	23,055	23,050	22,685	365
Office supplies	500	770	769	1
Petroleum products	1,800	1,778	626	1,152
Vehicle/equipment supplies	500	500	301	199
Small tools/miscellaneous supplies	250	138	34	104
Furnishings/small equipment	250	250	132	118
Computer equip/access/software	2,500	3,153	3,153	-
Data processing services	8,100	11,653	11,652	1
Property/liability insurance	-	537	537	-
Telephone	47,480	28,170	2,017	26,153
Postage and freight	100	100	14	86
Equipment, maintenance	2,000	1,086	317	769
Rentals, office equipment	-	3	2	1
Dues/training/travel	4,000	3,272	1,129	2,143
Vehicles	22,500	22,500	20,490	2,010
Total Data Processing	<u>167,389</u>	<u>151,319</u>	<u>118,217</u>	<u>33,102</u>
Courthouse and Associated Buildings:				
Salary, appointed officials	45,138	45,142	45,142	-
Salary, maintenance	32,017	32,017	32,016	1
Salary, phone allowance	840	840	839	1
Salary, uniform allowance	700	700	699	1
Salary, merit	1,200	1,200	1,200	-
Employee benefits	46,806	46,802	45,812	990
Office supplies	200	55	54	1

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
General Government (cont'd):				
Courthouse and Associated Buildings (cont'd):				
Food	\$ -	\$ 24	\$ 24	\$ -
Janitorial supplies	6,000	6,557	6,557	-
Insecticide/herbicide	250	112	111	1
Petroleum products	5,500	4,954	4,953	1
Drugs/medical supplies	500	809	808	1
Vehicle/equipment supplies	1,500	879	878	1
Small tools/miscellaneous supplies	4,000	5,127	5,127	-
Signs materials	1,000	1,685	1,685	-
Computer equip/access/software	100	123	122	1
Environmental fees	50	13	13	-
Data processing services	24	24	24	-
Property/liability insurance	185,050	19,177	7,949	11,228
Contract services	108,684	103,351	86,475	16,876
Telephone	1,400	2,116	1,366	750
Utilities	148,184	118,102	116,595	1,507
Equipment, maintenance	1,000	1,974	1,974	-
Buildings, maintenance	40,000	55,384	55,383	1
Christmas decorations	500	682	682	-
Dues/training/travel	200	65	65	-
Fees	20	540	539	1
Property improvements	160,000	160,000	53,959	106,041
Building equipment	40,000	32,343	28,441	3,902
Total Courthouse and Assoc. Buildings	<u>830,863</u>	<u>640,797</u>	<u>499,492</u>	<u>141,305</u>
Total General Government	<u>3,962,936</u>	<u>3,916,575</u>	<u>3,226,994</u>	<u>689,581</u>
Public Safety:				
Emergency Management:				
Salary, appointed officials	36,983	36,986	36,985	1
Salary, merit	600	600	600	-
Employee benefits	20,279	20,276	20,074	202
Office supplies	550	550	-	550
Law enforcement supplies	250	250	-	250
Petroleum products	1,000	1,000	721	279
Vehicle/equipment supplies	50	50	-	50
Computer equip/access/software	500	972	970	2
Data processing services	48	72	72	-
Property/liability insurance	-	300	299	1
Telephone	3,200	3,200	1,962	1,238
Postage and freight	25	1	-	1
Utilities	-	621	588	33
Equipment, maintenance	10,700	10,599	15	10,584
Dues/training/travel	2,000	1,528	200	1,328
Office equipment	5,000	5,000	-	5,000
Total Emergency Management	<u>81,185</u>	<u>82,005</u>	<u>62,486</u>	<u>19,519</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public Safety (cont'd):				
Constable, Precinct 1:				
Salary, elected officials	\$ 46,952	\$ 46,953	\$ 46,952	\$ 1
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	23,784	23,783	23,186	597
Office supplies	150	150	33	117
Law enforcement supplies	300	300	86	214
Vehicle and equipment supplies	150	150	-	150
Furnishings/small equipment	150	150	-	150
Bond premiums	200	200	-	200
Data processing services	300	300	290	10
Property/liability insurance	1,087	1,918	1,651	267
Telephone	830	830	456	374
Postage and freight	100	100	99	1
Equipment, maintenance	200	200	-	200
LEOSE, state officer education	-	9,403	30	9,373
Fees	100	100	-	100
Total Constable, Precinct 1	<u>86,466</u>	<u>96,700</u>	<u>84,946</u>	<u>11,754</u>
Constable, Precinct 2:				
Salary, elected officials	54,229	54,229	54,229	-
Salary, deputies	88,553	88,553	88,552	1
Salary, temporary or extra	24,500	24,500	12,761	11,739
Salary, overtime/holiday	1,800	1,800	1,608	192
Salary, travel allowance	11,323	11,323	11,323	-
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	1,800	1,800	1,800	-
Employee benefits	77,556	77,435	74,353	3,082
Office supplies	400	31	31	-
Law enforcement supplies	2,620	5,926	5,926	-
Petroleum products	6,750	1,897	1,897	-
Vehicle/equipment supplies	750	1,535	1,534	1
Computer equip/access/software	605	122	122	-
Environmental fees	-	12	12	-
Bond premiums	200	-	-	-
Data processing services	3,000	2,465	2,465	-
Property/liability insurance	575	8,093	8,092	1
Telephone	4,700	4,416	4,416	-
Postage and freight	250	176	176	-
Equipment, maintenance	2,500	2,105	2,104	1
Rentals, office equipment	300	282	282	-
LEOSE, state officer education	-	5,636	2,336	3,300
Dues/training/travel	500	3,447	3,446	1
Fees	60	22	21	1
Law enforcement equipment	1,500	1,815	1,815	-
Vehicles	-	2,068	-	2,068
Total Constable, Precinct 2	<u>286,271</u>	<u>301,488</u>	<u>281,101</u>	<u>20,387</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public Safety (cont'd):				
Constable, Precinct 3:				
Salary, elected officials	\$ 46,592	\$ 46,592	\$ 46,592	\$ -
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	26,548	26,738	24,689	2,049
Office supplies	125	211	211	-
Law enforcement supplies	300	300	271	29
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	200	192	44	148
Data processing services	775	361	24	337
Property/liability insurance	1,575	2,362	1,133	1,229
Telephone	1,060	1,802	1,802	-
Postage and freight	50	55	55	-
Rentals, office equipment	56	64	64	-
LEOSE, state officer education	-	1,474	1,474	-
Dues/training/travel	400	683	683	-
Total Constable, Precinct 3	<u>89,994</u>	<u>92,997</u>	<u>89,205</u>	<u>3,792</u>
Constable, Precinct 4:				
Salary, elected officials	49,013	49,013	49,013	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	23,015	23,273	22,730	543
Office supplies	200	252	251	1
Law enforcement supplies	1,000	742	531	211
Computer equip/access/software	150	150	44	106
Data processing services	800	800	24	776
Property/liability insurance	575	1,324	796	528
Telephone	1,630	3,917	3,056	861
Postage and freight	275	275	26	249
Equipment, maintenance	400	308	10	298
Rentals, office equipment	1,068	1,068	895	173
LEOSE, state officer education	-	1,961	860	1,101
Dues/training/travel	11,343	11,383	11,383	-
Fees	10	10	-	10
Total Constable, Precinct 4	<u>90,319</u>	<u>95,316</u>	<u>90,459</u>	<u>4,857</u>
OT/STEP Grant				
Salary, overtime/holiday	-	8,789	8,789	-
Employee benefits	-	2,101	2,101	-
Total OT/STEP Grant	<u>-</u>	<u>10,890</u>	<u>10,890</u>	<u>-</u>
Sheriff:				
Salary, elected officials	70,061	70,061	70,061	-
Salary, deputies	1,526,410	1,523,841	1,464,711	59,130
Salary, secretaries	113,399	115,968	115,042	926
Salary, dispatchers	311,651	311,651	290,857	20,794
Salary, temporary or extra	15,000	15,000	-	15,000

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Public Safety (cont'd):				
Sheriff (cont'd):				
Salary, supplements	\$ 9,600	\$ 9,600	\$ 9,076	\$ 524
Salary, overtime/holiday	28,750	28,750	24,176	4,574
Salary, uniform allowance	3,000	3,000	2,997	3
Salary, meal allowance	1,000	1,000	429	571
Salary, certification pay	22,800	22,800	19,771	3,029
Salary, merit	25,200	25,200	25,200	-
Employee benefits	1,065,773	1,065,773	993,181	72,592
Office supplies	18,000	17,925	14,471	3,454
Law enforcement supplies	18,423	16,423	15,879	544
Publications/audio visual	1,500	2,203	2,203	-
Demonstration aids	1,500	1,200	942	258
Janitorial supplies	-	75	50	25
Laundry/kitchen supplies	-	23	23	-
Petroleum products	155,000	150,086	144,161	5,925
Diesel	500	262	262	-
Drugs/medical supplies	-	20	20	-
Vehicle/equipment supplies	15,000	13,968	11,337	2,631
Small tools/miscellaneous supplies	2,000	519	157	362
Furnishings/small equipment	2,000	1,493	1,165	328
Computer equip/access/software	1,075	2,017	2,016	1
K9 Supplies	-	1,205	1,204	1
Physician services	500	1,582	1,581	1
Environmental fees	100	396	395	1
Bond premiums	1,729	1,229	1,063	166
Data processing services	61,295	63,563	48,832	14,731
Property/liability insurance	870	43,570	43,570	-
Telephone	32,000	40,881	40,118	763
Postage and freight	4,000	3,700	2,664	1,036
Advertising	50	-	-	-
Utilities	50,690	50,218	48,893	1,325
Miscellaneous claims/repairs	-	11,474	11,474	-
Equipment, maintenance	67,802	65,683	65,682	1
Rentals, office equipment	5,900	6,160	6,160	-
Research/investigation/online	4,700	3,700	3,662	38
LEOSE, state officer education	-	18,726	8,797	9,929
Dues/training/travel	11,786	14,241	14,240	1
Animal control	7,600	4,467	4,076	391
Fees	-	13	12	1
Servies-VINE grant	-	4,655	4,655	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Public Safety (cont'd):				
Sheriff (cont'd):				
Law enforcement equipment	\$ 9,000	\$ 23,690	\$ 23,690	\$ -
Vehicles	255,000	303,528	228,325	75,203
Equipment grant	-	62,968	62,967	1
Total Sheriff	<u>3,920,664</u>	<u>4,124,507</u>	<u>3,830,247</u>	<u>294,260</u>
DARE Program:				
Salary, deputies	58,311	58,311	55,325	2,986
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	600	600	600	-
Employee benefits	27,374	27,374	25,734	1,640
Office supplies	995	1,304	1,304	-
Food	50	20	-	20
Law enforcement supplies	200	419	-	419
Supplies-DARE donations	500	-	-	-
Demonstration aids	200	319	318	1
Laundry/kitchen supplies	-	26	26	-
Computer equip/access/software	100	100	82	18
Data processing services	24	24	20	4
Property/liability insurance	925	774	773	1
Postage and freight	50	50	-	50
Equipment, maintenance	-	8	8	-
Dues/training/travel	500	500	-	500
Total DARE Program	<u>91,629</u>	<u>91,629</u>	<u>85,990</u>	<u>5,639</u>
Pass through grants				
Law enforcement equipment	-	-	118,938	(118,938)
Total Pass through grants	<u>-</u>	<u>-</u>	<u>118,938</u>	<u>(118,938)</u>
Public Safety, Other:				
Office supplies	1,000	597	156	441
Law enforcement supplies	2,500	1,300	1,181	119
Insecticide/herbicide	-	18	18	-
Vehicle/equipment supplies	-	138	137	1
Small tools/miscellaneous supplies	-	29	29	-
Furnishings/small equipment	500	-	-	-
Computer equip/access/software	175	449	449	-
Bond premiums	75	-	-	-
Property/liability insurance	-	823	823	-
Telephone	5,500	4,240	4,153	87
Equipment, maintenance	250	3,479	3,478	1
Rentals, equipment and buildings	1,400	1,400	1,200	200
Fees	250	-	-	-
Law enforcement equipment	7,000	7,000	6,400	600
Total Public Safety, Other	<u>18,650</u>	<u>19,473</u>	<u>18,024</u>	<u>1,449</u>
Total Public Safety	<u>4,665,178</u>	<u>4,915,005</u>	<u>4,672,286</u>	<u>242,719</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial:				
County Clerk:				
Salary, elected officials	\$ 71,471	\$ 71,471	\$ 71,403	\$ 68
Salary, deputies	206,204	206,204	203,864	2,340
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	4,200	4,200	4,200	-
Employee benefits	150,075	150,075	147,656	2,419
Office supplies	17,700	18,960	18,610	350
Publications/audio visual	700	975	975	-
Furnishings/small equipment	300	300	131	169
Computer equip/access/software	1,000	1,000	287	713
Bond premiums	2,050	2,040	1,995	45
Data processing services	16,302	16,312	16,312	-
Property/liability insurance	-	3,254	3,254	-
Telephone	1,825	2,541	1,722	819
Postage and freight	4,200	4,200	3,308	892
Advertising	50	50	-	50
Records preservation/microfilming	4,000	4,000	3,571	429
Rentals, office equipment	5,300	3,765	3,190	575
Dues/training/travel	4,000	4,000	3,110	890
Total County Clerk	<u>490,781</u>	<u>494,751</u>	<u>484,992</u>	<u>9,759</u>
County Court:				
Salary, elected officials	71,388	71,388	71,387	1
Salary, assistants	40,528	36,219	32,676	3,543
Salary, secretaries	36,740	41,049	39,774	1,275
Salary, temporary or extra	8,400	8,400	4,800	3,600
Salary, supplements	25,200	26,951	26,950	1
Salary, overtime/holiday	-	37	37	-
Salary, travel allowance	7,668	7,668	7,668	-
Salary, phone allowance	540	540	540	-
Salary, meal allowance	100	63	39	24
Salary, merit	1,800	1,800	1,800	-
Employee benefits	80,792	81,185	78,291	2,894
Office supplies	2,550	2,550	2,462	88
Food	800	581	575	6
Publications/audio visual	250	250	76	174
Laundry and kitchen supplies	150	236	236	-
Furnishings/small equipment	200	279	279	-
Computer equip/access/software	108	1,807	1,806	1
Legal/professional services	17,900	15,846	7,711	8,135
Bond Premiums	250	1,243	1,243	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
County Court (cont'd):				
Data processing services	\$ 2,722	\$ 3,122	\$ 3,104	\$ 18
Property/liability insurance	-	2,937	2,937	-
Contract services	52,700	42,681	41,927	754
Telephone	1,500	2,216	1,753	463
Jury	7,600	5,192	3,810	1,382
Postage and freight	500	1,244	1,010	234
Equipment, maintenance	100	100	-	100
Rentals, office equipment	1,300	1,300	1,104	196
Dues/training/travel	7,200	8,642	8,641	1
Total County Court	<u>368,986</u>	<u>365,526</u>	<u>342,636</u>	<u>22,890</u>
Bail Bond Board:				
Salary, supplements	1,800	1,800	1,800	-
Employee benefits	407	407	405	2
Office supplies	300	300	300	-
Total Bail Bond Board	<u>2,507</u>	<u>2,507</u>	<u>2,505</u>	<u>2</u>
District Courts:				
23rd District Court				
Legal/professional services	-	3,884	3,884	-
Contract services	-	10,975	10,975	-
Total 23rd District Court	<u>-</u>	<u>14,859</u>	<u>14,859</u>	<u>-</u>
329th District Court				
Salary, assistants	140,418	162,203	154,275	7,928
Salary, supplements	3,000	3,000	3,000	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	57,594	64,214	60,407	3,807
Office supplies	1,730	1,730	1,559	171
Food	25	25	5	20
Publications/audio visual	50	197	196	1
Janitorial supplies	100	100	-	100
Laundry and kitchen supplies	-	107	107	-
Furnishings/small equipment	100	100	-	100
Computer equip/access/software	200	235	234	1
Legal/professional services	8,500	25,437	25,437	-
Data processing services	5,348	5,748	5,705	43
Property/liability insurance	1,590	12,044	11,712	332
Contract services	250,000	351,136	350,895	241
Telephone	1,400	2,116	2,064	52
Jury	35,000	19,470	19,470	-
Postage and freight	500	500	196	304

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
District Courts (cont'd):				
329th District Court (cont'd):				
Equipment, maintenance	\$ 560	\$ 241	\$ -	\$ 241
Rentals, office equipment	2,500	2,500	2,316	184
District administration assessments	2,000	-	-	-
Court reporter services	6,500	-	-	-
Dues/training/travel	5,000	1,612	1,611	1
Office Equipment	7,000	7,000	-	7,000
Fees of office	-	26	26	-
Total 329th District Court	<u>530,315</u>	<u>660,941</u>	<u>640,415</u>	<u>20,526</u>
Total District Courts	<u>530,315</u>	<u>675,800</u>	<u>655,274</u>	<u>20,526</u>
Capital Murder Trials:				
Contract services	<u>140,337</u>	<u>149,692</u>	<u>149,692</u>	<u>-</u>
District Attorney:				
Salary, assistants	190,515	170,752	151,527	19,225
Salary, deputies	59,811	59,817	59,817	-
Salary, secretaries	125,166	128,794	125,421	3,373
Salary, temporary or extra	-	9,600	9,323	277
Salary, supplements	3,640	10,169	9,911	258
Salary, meal allowance	-	40	39	1
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	4,800	4,800	4,200	600
Employee benefits	185,582	185,026	168,669	16,357
Office supplies	5,000	13,078	13,077	1
Law enforcement supplies	500	195	195	-
Publications/audio visual	500	971	971	-
Petroleum products	3,000	2,436	2,285	151
Vehicle/equipment supplies	1,000	288	-	288
Furnishings/small equipment	4,000	2,098	2,098	-
Computer equip/access/software	1,000	1,630	1,630	-
Legal/professional services	4,000	781	780	1
Environmental fees	-	3	-	3
Bond premiums	180	-	-	-
Data processing services	20,938	13,160	13,158	2
Property/liability insurance	-	2,642	2,642	-
Contract services	2,000	326	325	1
Telephone	3,026	3,799	3,799	-
Postage and freight	900	639	638	1
Equipment, maintenance	650	-	-	-
Rentals, office equipment	2,000	1,838	1,837	1
Research/investigation/online	8,500	8,108	8,107	1

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
District Attorney, (cont'd):				
LEOSE, state officer education	\$ -	\$ 1,570	\$ 854	\$ 716
Dues/training/travel	7,250	6,676	6,676	-
Office equipment	-	1,850	1,850	-
Total District Attorney	<u>635,758</u>	<u>632,886</u>	<u>591,629</u>	<u>41,257</u>
District Clerk:				
Salary, elected officials	69,701	69,701	69,701	-
Salary, deputies	165,276	165,276	162,287	2,989
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	3,600	3,600	3,600	-
Employee benefits	135,938	135,938	131,516	4,422
Office supplies	9,000	10,059	10,058	1
Publications audio visual	-	96	96	-
Furnishings/Small Equipment	1,000	-	-	-
Computer equip/access/software	1,000	1,000	216	784
Bond premiums	2,000	1,845	1,496	349
Data processing services	14,328	14,328	14,328	-
Property/liability insurance	-	1,753	1,752	1
Telephone	2,400	3,116	2,208	908
Postage and freight	8,000	8,000	3,572	4,428
Equipment, maintenance	300	300	-	300
Rentals, office equipment	5,350	5,350	4,832	518
Dues/training/travel	4,200	4,200	1,958	2,242
Total District Clerk	<u>423,497</u>	<u>425,966</u>	<u>409,024</u>	<u>16,942</u>
Justice of the Peace, Pct. 1:				
Salary, elected officials	47,778	47,778	47,778	-
Salary, secretaries	29,667	29,667	28,978	689
Salary, temporary or extra	500	500	250	250
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,170	1,170	1,170	-
Employee benefits	43,128	43,128	42,765	363
Office supplies	2,300	2,323	2,049	274
Publications/audio visual	100	63	-	63
Computer equip/access/software	100	160	160	-
Legal/professional services	-	100	100	-
Bond Premiums	272	249	248	1

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of the Peace, Pct. 1 (cont'd):				
Data processing services	\$ 4,982	\$ 7,424	\$ 7,423	\$ 1
Property/liability Insurance	-	1,035	1,035	-
Telephone	900	896	725	171
Jury	500	38	-	38
Postage and freight	800	929	928	1
Rentals, office equipment	1,100	1,100	748	352
Dues/training/travel	2,100	2,333	2,332	1
Total Justice of Peace, Pct. 1	<u>142,609</u>	<u>146,105</u>	<u>143,901</u>	<u>2,204</u>
Justice of Peace, Pct. 2:				
Salary, elected officials	47,778	47,778	47,778	-
Salary, secretaries	56,970	56,970	56,970	-
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,620	1,620	1,620	-
Employee benefits	66,990	66,990	60,342	6,648
Office supplies	2,600	2,000	1,259	741
Publications/audio visual	200	13	13	-
Janitorial supplies	300	300	143	157
Small tools/miscellaneous supplies	100	-	-	-
Furnishings/small equipment	100	-	-	-
Computer equip/access/software	100	296	296	-
Bond Premiums	200	276	275	1
Data processing services	5,131	7,973	7,972	1
Property/liability insurance	-	1,215	1,214	1
Telephone	2,000	2,358	2,357	1
Jury	500	435	102	333
Postage and freight	1,600	1,524	1,125	399
Rentals, office equipment	1,812	1,812	1,460	352
Dues/training/travel	1,600	1,694	1,693	1
Total Justice of Peace, Pct. 2	<u>196,813</u>	<u>200,466</u>	<u>191,831</u>	<u>8,635</u>
Justice of Peace, Pct. 3:				
Salary, elected officials	48,273	48,273	48,254	19
Salary, secretaries	31,568	31,568	31,246	322
Salary, temporary or extra	1,000	-	-	-
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	40,548	40,548	39,624	924

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Justice of Peace, Pct. 3 (cont'd):				
Office supplies	\$ 1,500	\$ 1,353	\$ 1,291	\$ 62
Publications/audio visual	600	599	598	1
Janitorial supplies	150	50	-	50
Furnishings/small equipment	427	75	-	75
Computer equip/access/software	100	89	88	1
Bond Premiums	200	178	178	-
Data processing services	4,981	7,424	7,423	1
Property/liability insurance	-	1,081	1,080	1
Telephone	1,600	1,596	1,498	98
Jury	500	500	-	500
Postage and freight	600	600	550	50
Buildings, maintenance	-	132	132	-
Rentals, office equipment	1,200	1,200	971	229
Dues/training/travel	2,500	3,000	2,999	1
Total Justice of Peace, Pct. 3	<u>144,159</u>	<u>146,678</u>	<u>144,344</u>	<u>2,334</u>
Justice of Peace, Pct. 4:				
Salary, elected officials	48,978	48,978	48,978	-
Salary, secretaries	31,563	31,563	31,562	1
Salary, part-time	8,050	2,550	-	2,550
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	18	222
Salary, merit	1,500	1,500	1,200	300
Employee benefits	49,941	49,941	46,256	3,685
Office supplies	2,300	2,227	716	1,511
Publications/audio visual	200	225	225	-
Computer equip/access/software	75	75	66	9
Bond Premiums	200	200	178	22
Data processing services	5,005	7,491	7,419	72
Property/liability insurance	-	1,054	1,054	-
Telephone	1,800	1,800	598	1,202
Jury	500	500	114	386
Postage and freight	1,000	1,000	876	124
Rentals, office equipment	1,800	1,800	1,279	521
Dues/training/travel	4,150	4,150	2,901	1,249
Office equipment	2,000	2,000	-	2,000
Total Justice of Peace, Pct. 4	<u>166,274</u>	<u>164,266</u>	<u>150,412</u>	<u>13,854</u>
Civil Court of Appeals:				
Legal/professional services	<u>3,200</u>	<u>5,700</u>	<u>5,700</u>	<u>-</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
Judicial, Other:				
Autopsies/burials	\$ 112,200	\$ 136,800	\$ 136,800	\$ -
County Attorney Supplement:				
Salary, supplements	71,800	94,417	76,646	17,771
Employee benefits	407	407	403	4
Office supplies	500	500	-	500
Legal/professional services	1,000	1,000	-	1,000
Total County Attorney Supplement	<u>73,707</u>	<u>96,324</u>	<u>77,049</u>	<u>19,275</u>
County Attorney:				
Salary, elected officials	71,116	71,116	71,116	-
Salary, secretaries	37,992	37,992	37,991	1
Salary, temporary or extra	300	300	-	300
Salary, merit	1,200	1,200	1,200	-
Employee benefits	64,857	64,857	63,889	968
Office supplies	1,900	1,900	1,769	131
Publications/audio visual	2,680	1,254	-	1,254
Furnishings/small equipment	300	300	-	300
Computer equip/access/software	75	75	44	31
Bond premiums	272	272	71	201
Data processing services	48	7,048	7,048	-
Property/liability insurance	-	2,112	2,111	1
Telephone	1,640	2,356	1,646	710
Postage and freight	375	375	129	246
Rentals, office equipment	400	400	375	25
Research/investigation/online	9,000	10,426	10,407	19
Dues/training/travel	4,000	4,000	1,886	2,114
Total County Attorney	<u>196,155</u>	<u>205,983</u>	<u>199,682</u>	<u>6,301</u>
Total Judicial	<u>3,627,298</u>	<u>3,849,450</u>	<u>3,685,471</u>	<u>163,979</u>
Corrections:				
Jail and Detention Facility:				
Salary, officers	1,390,056	1,390,056	1,310,893	79,163
Salary, overtime/holiday	16,250	16,250	15,595	655
Salary, uniform allowance	600	600	600	-
Salary, meal allowance	750	750	634	116
Salary, certification pay	10,800	10,800	8,717	2,083
Salary, merit	20,400	20,400	19,800	600
Salary, overtime/fill-in	33,750	33,750	11,964	21,786
Employee benefits	765,465	748,706	708,163	40,543
Office supplies	10,000	9,920	9,021	899
Food	145,000	152,081	152,081	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Corrections (cont'd):				
Jail and Detention Facility (cont'd):				
Law enforcement supplies	\$ 4,500	\$ 2,582	\$ 1,537	\$ 1,045
Janitorial supplies	25,000	24,993	24,825	168
Laundry and kitchen supplies	16,000	18,841	18,841	-
Inmate supplies	10,000	10,446	10,445	1
Insecticide/herbicide	400	144	144	-
Petroleum products	20,000	14,827	14,826	1
Drugs/medical supplies	42,500	67,379	65,086	2,293
Vehicle/equipment supplies	1,000	2,175	2,175	-
Small tools/miscellaneous supplies	2,000	1,483	1,482	1
Signs materials	100	-	-	-
Furnishings/small equipment	1,000	1,590	1,589	1
Computer equip/access/software	250	270	269	1
Physician services	140,000	131,791	124,314	7,477
Hospital inpatient	21,100	14,855	5,498	9,357
Hospital outpatient	12,570	12,570	5,387	7,183
Lab/x-ray	1,900	1,900	1,299	601
Environmental fees	-	68	67	1
Bond premiums	300	426	426	-
Data processing services	20,799	19,486	19,486	-
Property/liability insurance	-	34,383	34,382	1
Telephone	3,000	4,419	4,418	1
Postage and freight	500	429	381	48
Advertising	100	-	-	-
Utilities	126,067	150,466	150,466	-
Equipment, maintenance	15,330	14,430	12,538	1,892
Buildings, maintenance	46,500	43,145	34,568	8,577
Rentals, office equipment	3,500	2,804	2,803	1
Research/investigation	-	2,383	2,383	-
Dues/training/travel	6,350	7,450	7,400	50
Residential services	125,000	121,470	121,470	-
Fees	150	150	150	-
Inmate transport	23,000	3,629	3,629	-
Building equipment	30,000	53,944	33,849	20,095
Vehicles	-	49,226	49,226	-
Total Jail and Detention Facility	<u>3,091,987</u>	<u>3,197,467</u>	<u>2,992,827</u>	<u>204,640</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Corrections (cont'd):				
Adult Probation:				
Office supplies	\$ -	\$ 130	\$ 100	\$ 30
Small tools/miscellaneous supplies	500	-	-	-
Furnishings/small equipment	500	931	930	1
Computer equip/access/software	350	1,581	1,580	1
Data processing services	300	320	320	-
Property/liability insurance	-	1,385	1,385	-
Contract services	1,000	-	-	-
Telephone	1,600	1,288	442	846
Total Adult Probation	<u>4,250</u>	<u>5,635</u>	<u>4,757</u>	<u>878</u>
Total Corrections	<u>3,096,237</u>	<u>3,203,102</u>	<u>2,997,584</u>	<u>205,518</u>
Juvenile Probation:				
Salary, appointed officials	58,504	58,510	58,509	1
Salary, secretaries	37,386	37,386	37,386	-
Salary, supplements	29,307	30,189	30,188	1
Salary, phone allowance	1,140	1,134	1,037	97
Salary, merit	3,000	3,000	2,400	600
Employee benefits	55,967	56,163	54,453	1,710
Office supplies	1,500	1,588	1,588	-
Publications/audio visual	175	665	664	1
Janitorial supplies	100	-	-	-
Petroleum products	1,000	604	604	-
Drugs/medical supplies	-	1,371	1,371	-
Small tools/miscellaneous supplies	28	-	-	-
Furnishings/small equipment	-	279	279	-
Computer equip/access/software	2,000	1,051	1,050	1
Physician services	500	2,104	2,103	1
Bond premiums	400	300	300	-
Data processing services	7,000	579	335	244
Property/liability insurance	3,279	3,636	3,636	-
Telephone	2,000	2,725	2,725	-
Postage and freight	500	293	293	-
Advertising	-	43	43	-
Equipment, maintenance	-	755	755	-
Rentals, office equipment	2,500	2,359	2,358	1
Dues/training/travel	7,000	6,372	5,973	399
Non-residential services	27,300	20,923	20,923	-
Residential services	23,375	32,655	32,654	1
Services - Grant	-	127,525	127,525	-
Office equipment	-	2,041	2,041	-
Total Juvenile Probation	<u>263,961</u>	<u>394,250</u>	<u>391,193</u>	<u>3,057</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Corrections (cont'd):				
Juvenile Probation-Special				
Furnishings/small equipment	\$ -	\$ 920	\$ 920	\$ -
Office equipment	-	3,853	3,853	-
Total Juvenile Probation-Special	-	4,773	4,773	-
Total Juvenile Services	263,961	399,023	395,966	3,057
Environmental Services:				
Permits and Inspections:				
Salary, appointed officials	46,594	46,598	46,598	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	23,982	23,978	23,413	565
Office supplies	800	642	641	1
Small tools/miscellaneous supplies	100	-	-	-
Signs materials	200	-	-	-
Computer equip/access/software	-	211	211	-
Environmental fees	1,600	1,555	1,220	335
Data processing services	1,974	1,974	1,544	430
Property/liability insurance	-	250	250	-
Contract services	30,000	30,000	29,000	1,000
Telephone	1,300	2,016	1,778	238
Postage and freight	800	385	385	-
Equipment, maintenance	300	-	-	-
Rentals, office equipment	500	252	-	252
Dues/training/travel	2,600	2,600	2,089	511
Office equipment	-	1,255	1,254	1
Total Permits and Inspections	122,054	123,020	119,687	3,333
Environmental Control:				
Salary, appointed official	46,750	46,750	46,750	-
Salary, part-time	11,999	11,999	11,440	559
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	27,683	27,683	26,599	1,084
Office supplies	200	263	263	-
Law enforcement supplies	50	50	-	50
Petroleum products	4,000	3,937	1,876	2,061
Vehicle/equipment supplies	1,375	1,375	546	829
Small tools/miscellaneous supplies	625	625	331	294

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Environmental Services (cont'd):				
Environmental Control(con'td):				
Computer equip/access/software	\$ 25	\$ 25	\$ 22	\$ 3
Environmental fees	200	200	5	195
Data processing services	600	765	765	-
Property/liability insurance	-	1,835	1,835	-
Telephone	2,400	3,116	3,048	68
Postage and freight	1,250	1,250	73	1,177
Equipment, maintenance	750	750	310	440
Rentals, office equipment	150	150	140	10
Dues/training/travel	250	250	200	50
Fees	5,000	4,835	16	4,819
Total Environmental Control	<u>106,307</u>	<u>108,858</u>	<u>97,219</u>	<u>11,639</u>
Agricultural Extension Service:				
Salary, secretaries	29,546	29,546	29,545	1
Salary, supplements	73,071	73,078	73,078	-
Salary, travel allowance	26,400	26,400	26,399	1
Salary, phone allowance	1,080	1,080	1,079	1
Salary, meal allowance	-	16	16	-
Salary, merit	600	600	600	-
Employee benefits	25,362	25,355	24,969	386
Office supplies	5,000	4,050	4,017	33
Publications/audio visual	200	200	96	104
Demonstration aids	50	50	-	50
Furnishings/small equipment	-	170	145	25
Computer equip/access/software	2,000	1,830	1,716	114
Wellness program	-	6,114	208	5,906
Ag field services	1,000	2,692	900	1,792
Property/liability insurance	-	1,303	1,303	-
Telephone	3,000	3,000	2,472	528
Postage and freight	500	500	453	47
Equipment, maintenance	250	250	-	250
Rentals, office equipment	4,500	5,450	4,943	507
Dues/training/travel	11,570	11,554	9,600	1,954
WC Youth Fair	4,000	4,000	3,780	220
Total Agriculture Extension Service	<u>188,129</u>	<u>197,238</u>	<u>185,319</u>	<u>11,919</u>
Total Environmental Services	<u>416,490</u>	<u>429,116</u>	<u>402,225</u>	<u>26,891</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Health and Welfare:				
Veteran's Service Officer:				
Salary, appointed officials	\$ 40,663	\$ 40,663	\$ 40,630	\$ 33
Salary, part-time	11,033	11,033	9,852	1,181
Salary, merit	1,200	1,200	1,200	-
Employee benefits	27,748	27,748	26,489	1,259
Office supplies	2,150	2,002	1,516	486
Computer equip/access/software	25	173	172	1
Data processing services	72	59	52	7
Property/liability insurance	-	342	342	-
Telephone	600	1,321	1,321	-
Postage and freight	225	220	-	220
Advertising	-	45	44	1
Rentals, office equipment	896	1,161	1,161	-
Dues/training/travel	1,500	1,203	731	472
Total Veteran's Service Officer	<u>86,112</u>	<u>87,170</u>	<u>83,510</u>	<u>3,660</u>
IHC Administration Costs:				
Office supplies	600	600	-	600
Property/liability insurance	-	169	168	1
Contract services	30,000	30,000	30,000	-
Telephone	180	896	788	108
Postage and freight	150	150	29	121
Rentals, office equipment	70	70	4	66
Optional services	300	300	-	300
Total IHC Administration Costs	<u>31,300</u>	<u>32,185</u>	<u>30,989</u>	<u>1,196</u>
IHC Eligible Expenses:				
Drugs/medical supplies	60,000	60,000	26,187	33,813
Physician services	180,055	180,055	6,144	173,911
Hospital inpatient	152,689	152,689	12,769	139,920
Hospital outpatient	100,000	100,000	20,970	79,030
Lab/x-ray	22,878	22,878	1,976	20,902
Total IHC Eligible Expenses	<u>515,622</u>	<u>515,622</u>	<u>68,046</u>	<u>447,576</u>
Aid to Indigent:				
Property/liability insurance	-	222	222	-
WCJC Senior Citizens' Program	98,000	98,000	98,000	-
Colorado Valley Transit	14,000	14,000	14,000	-
Autopsies/burials	2,000	1,950	1,950	-
Wharton/Matagorda child welfare	66,000	66,000	66,000	-
Mental health	16,000	891	891	-
Texana Mental Health	42,519	42,519	42,519	-
Animal control-SPOT	5,000	4,678	4,677	1
Total Aid to Indigent	<u>243,519</u>	<u>228,260</u>	<u>228,259</u>	<u>1</u>

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Health and welfare (cont'd):				
Mental Health Transport:				
Salary, deputies	\$ 52,527	\$ 52,527	\$ 52,527	\$ -
Salary, overtime/holiday	465	464	-	464
Salary, meal allowance	-	54	54	-
Salary, certification pay	1,200	1,201	1,200	1
Salary, merit	600	600	600	-
Employee benefits	27,322	27,322	26,156	1,166
Office supplies	150	150	66	84
Law enforcement supplies	150	190	190	-
Petroleum products	6,000	5,421	2,326	3,095
Vehicle/equipment supplies	2,000	1,594	20	1,574
Furnishings/small equipment	-	125	125	-
Computer equip/access/software	25	25	-	25
Data processing services	24	24	20	4
Property/liability insurance	-	781	780	1
Telephone	540	604	594	10
Equipment, maintenance	1,325	952	57	895
Dues/training/travel	250	1,325	1,252	73
Total Mental Health Transport	<u>92,578</u>	<u>93,359</u>	<u>85,967</u>	<u>7,392</u>
Total Health and Welfare	<u>969,131</u>	<u>956,596</u>	<u>496,771</u>	<u>459,825</u>
Culture and Recreation:				
Library:				
Salary, appointed officials	60,546	60,552	60,551	1
Salary, assistants	366,028	365,365	347,356	18,009
Salary, temporary or extra	622	622	608	14
Salary, part-time	77,016	77,673	73,490	4,183
Salary, meal allowance	200	200	-	200
Salary, merit	10,200	10,200	10,200	-
Employee benefits	293,595	293,595	281,493	12,102
Office supplies	5,300	10,315	9,370	945
Food	175	-	-	-
Supplies/donations/sales	20,000	23,869	18,788	5,081
Publications/audio visual	74,740	74,792	74,791	1
Janitorial supplies	2,850	2,118	2,118	-
Small tools/miscellaneous supplies	70	-	-	-
Furnishings/small equipment	2,273	166	166	-
Supplies, GCMF grant	-	4,840	4,028	812
Computer equip/access/software	1,762	2,103	2,103	-
Supplies, Literacy Program	-	3,147	43	3,104
Bond premiums	95	-	-	-

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Culture and Recreation (cont'd):				
Library (cont'd):				
Data processing services	\$ 23,830	\$ 24,322	\$ 24,321	\$ 1
Property/liability insurance	-	19,610	19,610	-
Contract services	19,850	19,106	17,073	2,033
Telephone	16,867	37,381	36,873	508
Postage and freight	3,350	2,156	2,156	-
Advertising	35	-	-	-
Utilities	56,854	53,735	53,644	91
Equipment, maintenance	1,500	234	233	1
Buildings, maintenance	9,500	4,099	3,999	100
Rentals, office equipment	7,309	8,648	8,648	-
Research/investigation/online	4,800	11,521	11,520	1
Dues/training/travel	4,700	4,920	4,563	357
Fees	-	18	18	-
Services - Grant	-	2,700	2,150	550
Property improvements	5,500	8,294	8,294	-
Building equipment	-	7,657	7,657	-
Equipment-grant	-	9,000	8,626	374
Total Library	<u>1,069,567</u>	<u>1,142,958</u>	<u>1,094,490</u>	<u>48,468</u>
Historical Commission:				
Office supplies	75	163	163	-
Food	75	40	40	-
Publications/audio visual	1,600	1,215	406	809
Data processing services	100	350	349	1
Postage and freight	50	52	51	1
Records Prevention/Microfilming	100	-	-	-
Dues/training/travel	500	680	679	1
Total Historical Commission	<u>2,500</u>	<u>2,500</u>	<u>1,688</u>	<u>812</u>
Historical Museum:				
Property/liability insurance	-	8,033	7,408	625
Historical museum support	45,000	45,000	45,000	-
Total Historical Museum	<u>45,000</u>	<u>53,033</u>	<u>52,408</u>	<u>625</u>
Parks and Recreation:				
Property/liability insurance	-	79	79	-
Total Parks and Recreation	<u>-</u>	<u>79</u>	<u>79</u>	<u>-</u>
Total Culture and Recreation	<u>1,117,067</u>	<u>1,198,570</u>	<u>1,148,665</u>	<u>49,905</u>
Total Expenditures	<u>18,118,298</u>	<u>18,867,437</u>	<u>17,025,962</u>	<u>1,841,475</u>
Excess (deficiency) of revenues over (under) expenditures	(826,096)	(1,088,890)	838,971	1,927,861

THIS PAGE LEFT BLANK INTENTIONALLY

WHARTON COUNTY, TEXAS

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES):				
Transfers in	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Transfers out	(450,000)	(500,000)	(723,920)	223,920
Sale of capital assets	10,000	69,113	59,113	(10,000)
Total Other Financing Sources (Uses)	<u>(425,000)</u>	<u>(415,887)</u>	<u>(649,807)</u>	<u>213,920</u>
Net change in fund balances	(1,251,096)	(1,504,777)	189,164	1,693,941
Fund balances-beginning	8,818,202	8,818,202	8,818,202	-
Fund balances-ending	<u>\$ 7,567,106</u>	<u>\$ 7,313,425</u>	<u>\$ 9,007,366</u>	<u>\$ 1,693,941</u>

THIS PAGE LEFT BLANK INTENTIONALLY

WHARTON COUNTY, TEXAS

**ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes:				
Property (ad valorem):				
Current, road and bridge	\$ 2,300,261	\$ 2,300,261	\$ 2,287,746	\$(12,515)
Current, special road and bridge	1,788,005	1,788,005	1,781,079	(6,926)
Delinquent, road and bridge	40,232	40,232	26,712	(13,520)
Delinquent, special road and bridge	35,760	35,760	24,914	(10,846)
Total Property Taxes	<u>4,164,258</u>	<u>4,164,258</u>	<u>4,120,451</u>	<u>(43,807)</u>
Penalty and Interest	<u>68,392</u>	<u>68,392</u>	<u>55,844</u>	<u>(12,548)</u>
Total Taxes	<u>4,232,650</u>	<u>4,232,650</u>	<u>4,176,295</u>	<u>(56,355)</u>
Licenses and Permits:				
Motor vehicle licenses	360,000	360,000	360,000	-
Motor vehicle licenses fees	<u>430,000</u>	<u>430,000</u>	<u>434,880</u>	<u>4,880</u>
Total Licenses and Permits	<u>790,000</u>	<u>790,000</u>	<u>794,880</u>	<u>4,880</u>
Intergovernmental:				
Federal and State Grants				
FEMA - Disasters	-	341,678	349,356	7,678
Total Federal and State Grants	<u>-</u>	<u>341,678</u>	<u>349,356</u>	<u>7,678</u>
Total Intergovernmental	<u>-</u>	<u>341,678</u>	<u>349,356</u>	<u>7,678</u>
Charges for Services:				
Other Fees:				
Gross and axle weight fees	<u>133,000</u>	<u>133,000</u>	<u>150,767</u>	<u>17,767</u>
Total Other Fees	<u>133,000</u>	<u>133,000</u>	<u>150,767</u>	<u>17,767</u>
Total Charges for Services	<u>133,000</u>	<u>133,000</u>	<u>150,767</u>	<u>17,767</u>
Fines and Forfeitures:				
District court	17,000	17,000	19,565	2,565
County court	<u>115,000</u>	<u>115,000</u>	<u>135,904</u>	<u>20,904</u>
Total Fines and Forfeitures	<u>132,000</u>	<u>132,000</u>	<u>155,469</u>	<u>23,469</u>
Investment Earnings:				
Interest	<u>80,000</u>	<u>80,000</u>	<u>159,894</u>	<u>79,894</u>
Total Investment Earnings	<u>80,000</u>	<u>80,000</u>	<u>159,894</u>	<u>79,894</u>
Miscellaneous:				
Pct. 2, solid waste station	168,000	168,000	139,235	(28,765)
Sale of salvage/surplus supplies/rent	-	-	1,124	1,124
Miscellaneous	800	800	5,259	4,459
Sales/reimbursements, highways and drainage	65,000	328,870	311,626	(17,244)
Insurance renewal credit	-	-	5,099	5,099
Total Miscellaneous	<u>233,800</u>	<u>497,670</u>	<u>462,343</u>	<u>(35,327)</u>
Total Revenues	<u>5,601,450</u>	<u>6,206,998</u>	<u>6,249,004</u>	<u>42,006</u>

WHARTON COUNTY, TEXAS

**ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES:				
Environmental Services:				
Precinct 2, Solid Waste Station:				
Salary, part time	\$ 12,917	\$ 13,796	\$ 13,215	\$ 581
Salary, precinct	40,483	40,483	40,483	-
Salary, phone allowance	300	300	300	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	24,095	24,287	23,723	564
Office supplies	200	45	44	1
Janitorial supplies	-	99	98	1
Diesel	21,000	13,624	13,623	1
Vehicle/equipment supplies	3,000	898	897	1
Small tools/miscellaneous supplies	800	78	77	1
Signs materials	75	-	-	-
Environmental fees	58,000	67,821	67,820	1
Property/liability insurance	604	1,021	1,021	-
Telephone	700	798	798	-
Utilities	2,600	1,723	1,723	-
Equipment, maintenance	3,000	5,518	5,517	1
Buildings, maintenance	300	-	-	-
Rentals, equipment and buildings	2,500	2,520	2,520	-
Vehicles	-	119,144	119,143	1
Total Pct. 2, Solid Waste Station	<u>171,774</u>	<u>293,355</u>	<u>292,202</u>	<u>1,153</u>
Total Environmental Services	<u>171,774</u>	<u>293,355</u>	<u>292,202</u>	<u>1,153</u>
Highways and Drainage:				
Precinct 1:				
Salary, secretaries	31,692	31,692	31,691	1
Salary, temporary or extra	27,357	27,337	7,834	19,503
Salary, precinct	366,068	365,945	319,756	46,189
Salary, overtime/holiday	-	123	123	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,240	3,240	1,814	1,426
Salary, meal allowance	-	75	74	1
Salary, merit	6,000	6,000	6,000	-
Employee benefits	235,241	235,241	208,299	26,942
Office supplies	500	667	667	-
Food	400	295	295	-
Janitorial supplies	800	530	530	-
Laundry/kithcen supplies	-	94	94	-
Insecticide/herbicide	8,000	4,226	4,226	-
Petroleum products	13,500	11,501	8,607	2,894
Diesel	56,000	45,324	41,751	3,573
Drugs/medical supplies	100	-	-	-
Vehicle/equipment supplies	16,000	18,173	18,173	-

WHARTON COUNTY, TEXAS

**ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 1: (cont'd)				
Small tools/miscellaneous supplies	\$ 2,500	\$ 5,272	\$ 5,272	\$ -
Culverts, fluming, pipe	2,000	5,359	5,278	81
Signs materials	2,500	6,009	6,009	-
Road materials	352,000	544,292	478,949	65,343
Furnishings/small equipment	250	939	939	-
Computer equip/access/software	25	45	44	1
Environmental fees	2,000	3,830	3,830	-
Data processing services	75	48	48	-
Property/liability insurance	12,125	13,017	13,017	-
Contract services	2,000	-	-	-
Telephone	1,200	1,523	1,522	1
Postage and freight	100	-	-	-
Advertising	100	-	-	-
Utilities	13,000	6,161	6,161	-
Miscellaneous claims/repairs	-	439	439	-
Equipment, maintenance	45,000	67,169	67,168	1
Buildings, maintenance	1,000	6,983	6,982	1
Bridge maintenance	3,000	707	707	-
Dues/training/travel	1,250	1,865	1,864	1
Right-of-way costs	100	-	-	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	-	-	-
Services, Hurricane Harvey	-	101,273	84,316	16,957
Machinery and equipment	200,000	200,000	51,423	148,577
Vehicles	-	3,604	-	3,604
Bridge construction	-	109,000	109,000	-
Total Precinct 1	<u>1,418,087</u>	<u>1,839,462</u>	<u>1,504,366</u>	<u>335,096</u>
Precinct 2:				
Salary, secretaries	31,323	31,323	30,879	444
Salary, temporary or extra	18,000	22,401	22,401	-
Salary, precinct	420,167	414,887	324,962	89,925
Salary, travel allowance	10,464	10,464	10,327	137
Salary, phone allowance	3,540	3,540	2,683	857
Salary, meal allowance	-	47	47	-
Salary, merit	6,600	6,600	6,000	600
Employee benefits	250,741	250,527	196,529	53,998
Office supplies	1,000	1,105	1,105	-
Publications/audio visual	100	116	116	-
Survey/mapping supplies	400	-	-	-

WHARTON COUNTY, TEXAS

**ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 2 (cont'd):				
Janitorial supplies	\$ 1,000	\$ 473	\$ 473	\$ -
Insecticide/herbicide	13,000	8,767	3,062	5,705
Petroleum products	23,000	22,820	20,582	2,238
Diesel	80,000	59,986	48,933	11,053
Drugs/medical supplies	200	393	354	39
Vehicle/equipment supplies	26,000	26,000	13,846	12,154
Small tools/miscellaneous supplies	4,000	5,595	5,595	-
Culvert, fluming, pipe	2,500	37,755	37,754	1
Signs materials	4,000	13,636	13,635	1
Road materials	370,000	416,401	416,401	-
Furnishings/small equipment	400	615	614	1
Computer equip/access/software	500	1,333	1,332	1
Physician services	200	-	-	-
Environmental fees	100	25	25	-
Bond premiums	-	285	285	-
Data processing services	150	198	198	-
Property/liability insurance	10,160	13,220	13,220	-
Contract services	1,500	1,000	1,000	-
Telephone	6,500	4,900	4,891	9
Postage and freight	50	-	-	-
Utilities	4,500	4,500	3,601	899
Miscellaneous claims/repairs	500	1,568	1,568	-
Equipment, maintenance	74,342	74,342	62,844	11,498
Buildings, maintenance	5,000	5,000	4,361	639
Bridge maintenance	-	13	12	1
Rentals, equipment and buildings	700	700	527	173
Rentals, office equipment	2,000	2,000	1,737	263
Dues/training/travel	2,000	1,953	1,222	731
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	90	90	-
Machinery and equipment	200,000	72,380	28,755	43,625
Vehicles	-	8,476	8,476	-
Total Precinct 2	<u>1,577,172</u>	<u>1,526,434</u>	<u>1,291,442</u>	<u>234,992</u>

WHARTON COUNTY, TEXAS

**ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 3:				
Salary, secretaries	\$ 31,253	\$ 31,943	\$ 31,931	\$ 12
Salary, temporary or extra	22,000	21,877	17,632	4,245
Salary, precinct	418,987	418,297	408,208	10,089
Salary, overtime/holiday	-	145	144	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,600	3,746	3,692	54
Salary, merit	6,600	6,600	6,600	-
Employee benefits	259,234	259,258	250,264	8,994
Office supplies	500	869	869	-
Food	-	95	95	-
Publications/audio visual	180	-	-	-
Janitorial supplies	1,000	878	877	1
Insecticide/herbicide	20,000	11,584	11,583	1
Petroleum products	22,500	19,249	18,725	524
Diesel	108,000	62,665	59,874	2,791
Drugs/medical supplies	-	92	92	-
Vehicle/equipment supplies	25,000	28,027	28,027	-
Small tools/miscellaneous supplies	12,500	11,105	11,101	4
Culverts, fluming, pipe	2,500	8,830	8,830	-
Signs materials	6,000	5,942	5,542	400
Road materials	361,332	407,108	407,107	1
Furnishings/small equipment	250	3,888	3,888	-
Computer equip/access/software	50	358	357	1
Environmental fees	1,900	4,001	4,001	-
Data processing services	1,500	1,634	1,634	-
Property/liability insurance	11,987	16,889	16,889	-
Telephone	2,752	2,752	2,479	273
Postage and freight	50	-	-	-
Advertising	50	-	-	-
Utilities	11,100	11,100	8,404	2,696
Miscellaneous claims/repairs	-	14	14	-
Equipment, maintenance	57,000	91,298	91,297	1
Buildings, maintenance	1,000	1,473	1,473	-
Bridge maintenance	8,000	11,824	11,823	1
Rentals, equipment and buildings	1,500	1,500	657	843
Rentals, office equipment	760	960	960	-
Dues/training/travel	1,500	1,500	1,185	315
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,535	-	1,535
Machinery and equipment	200,000	204,168	170,800	33,368
Bridge construction	-	205,000	115,000	90,000
Total Precinct 3	<u>1,613,584</u>	<u>1,869,668</u>	<u>1,713,518</u>	<u>156,150</u>

WHARTON COUNTY, TEXAS

**ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 4:				
Salary, secretaries	\$ 34,829	\$ 34,670	\$ 28,922	\$ 5,748
Salary, temporary or extra	25,000	25,000	23,581	1,419
Salary, precinct	423,248	423,248	416,281	6,967
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,540	3,686	3,636	50
Salary, meal allowance	-	67	66	1
Salary, merit	6,600	6,600	6,000	600
Employee benefits	247,266	247,279	242,737	4,542
Office supplies	800	1,071	1,071	-
Food	400	-	-	-
Publications/audio visual	-	43	43	-
Janitorial supplies	600	262	261	1
Insecticide/herbicide	6,500	8,796	8,796	-
Petroleum products	18,500	16,817	16,703	114
Diesel	77,000	82,090	82,089	1
Vehicle/equipment supplies	22,000	18,274	18,274	-
Small tools/miscellaneous supplies	5,000	5,728	5,728	-
Culvert, fluming, pipe	2,500	902	901	1
Signs materials	4,500	1,123	1,123	-
Road materials	344,700	380,882	347,272	33,610
Furnishings/small equipment	-	3,812	3,812	-
Computer equip/access/software	25	1,383	1,382	1
Physician services	-	70	70	-
Environmental fees	1,000	1,407	1,406	1
Bond premiums	-	355	355	-
Data processing services	60	58	58	-
Property/liability insurance	9,000	15,893	15,893	-
Telephone	1,500	1,282	1,281	1
Postage and freight	50	50	10	40
Contract services	-	49,732	48,231	1,501
Advertising	100	1	-	1
Utilities	5,000	6,259	6,258	1
Miscellaneous claims/repairs	-	57,443	40,486	16,957
Equipment, maintenance	72,000	62,455	62,455	-
Buildings, maintenance	2,000	24,831	24,831	-
Bridge maintenance	-	22,589	22,589	-
Rentals, equipment and buildings	500	10,452	10,452	-
Rentals, office equipment	1,000	982	982	-
Dues/training/travel	1,500	1,172	1,172	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	-	-	-
Services, Hurricane Harvey	-	9,476	9,476	-
Land	-	444,735	444,735	-
Buildings	-	318,501	318,300	201

WHARTON COUNTY, TEXAS

**ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Precinct 4 (cont'd):				
Machinery and equipment	\$ 200,000	\$ 162,311	\$ 24,129	\$ 138,182
Total Precinct 4	<u>1,529,682</u>	<u>2,463,251</u>	<u>2,253,311</u>	<u>209,940</u>
All Precincts-Road Equipment:				
Petroleum products	4,000	-	-	-
Diesel	-	4,000	85	3,915
Vehicle/equipment supplies	2,300	2,085	1,284	801
Small tools/miscellaneous supplies	7,500	7,500	2,317	5,183
Environmental fees	-	18	18	-
Property/liability insurance	145	1,189	1,189	-
Equipment, maintenance	33,295	49,183	45,342	3,841
Dues/Training/Travel	-	1,265	1,264	1
Optional services (contingency)	510,000	36,000	-	36,000
Machinery and equipment	<u>250,000</u>	<u>232,000</u>	<u>103,000</u>	<u>129,000</u>
Total All Precincts-Road Equipment	<u>807,240</u>	<u>333,240</u>	<u>154,499</u>	<u>178,741</u>
Total Highways and Drainage	<u>6,945,765</u>	<u>8,032,055</u>	<u>6,917,136</u>	<u>1,114,919</u>
Total Expenditures	<u>7,117,539</u>	<u>8,325,410</u>	<u>7,209,338</u>	<u>1,116,072</u>
Excess (deficiency) of revenues				
over (under) expenditures	<u>\$(1,516,089)</u>	<u>\$(2,118,412)</u>	<u>\$(960,334)</u>	<u>\$ 1,158,078</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Transfers out	-	(10,000)	(596,557)	(586,557)
Sale of capital assets	<u>-</u>	<u>7,772</u>	<u>28,816</u>	<u>21,044</u>
Total Other Financing Sources (Uses)	<u>450,000</u>	<u>447,772</u>	<u>(117,741)</u>	<u>(565,513)</u>
Net change in fund balances	(1,066,089)	(1,670,640)	(1,078,075)	592,565
Fund balances, beginning	<u>4,918,022</u>	<u>4,918,022</u>	<u>4,918,022</u>	<u>-</u>
Fund balances, ending	<u>\$ 3,851,933</u>	<u>\$ 3,247,382</u>	<u>\$ 3,839,947</u>	<u>\$ 592,565</u>

WHARTON COUNTY, TEXAS

**FARM-TO-MARKET LATERAL ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property (ad valorem):				
Current	\$ 1,838,346	\$ 1,838,346	\$ 1,827,710	\$(10,636)
Delinquent	34,163	34,163	24,136	(10,027)
Total Property Taxes:	1,872,509	1,872,509	1,851,846	(20,663)
Penalty and Interest	30,747	30,747	25,838	(4,909)
Total Taxes	1,903,256	1,903,256	1,877,684	(25,572)
Intergovernmental:				
Federal Reimbursements:				
Hazard Mitigation Grant	-	-	300	300
Total Federal Reimbursements	-	-	300	300
Total Intergovernmental	-	-	300	300
Investment Earnings:				
Checking	45,000	45,000	53,079	8,079
Total investment earnings	45,000	45,000	53,079	8,079
Miscellaneous:				
Miscellaneous	-	-	327	327
Sale of salvage/surplus supplies	-	-	247	247
Insurance renewal credit	-	-	1,837	1,837
Total Miscellaneous	-	-	2,411	2,411
Total Revenues	1,948,256	1,948,256	1,933,474	(14,782)
EXPENDITURES:				
Highways and Drainage:				
Countywide Drainage				
Salary, appointed officials	68,140	67,701	41,503	26,198
Salary, precinct	603,960	603,960	490,434	113,526
Salary, overtime/holiday	-	439	439	-
Salary, travel allowance	10,464	10,464	6,174	4,290
Salary, phone allowance	5,040	5,040	3,608	1,432
Salary, meal allowance	-	56	56	-
Salary, merit	9,600	9,600	6,600	3,000
Employee benefits	351,261	351,261	284,178	67,083
Office supplies	500	901	900	1
Food	-	394	393	1
Publications/audio visual	150	-	-	-
Janitorial supplies	-	253	253	-

WHARTON COUNTY, TEXAS

**FARM-TO-MARKET LATERAL ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES (cont'd):				
Highways and Drainage (cont'd):				
Countywide Drainage (cont'd):				
Insecticide/herbicide	\$ 170,000	\$ 119,292	\$ 119,292	\$ -
Petroleum products	50,000	24,524	24,524	-
Diesel	197,275	122,180	122,180	-
Vehicle/equipment supplies	25,000	17,476	17,476	-
Small tools/miscellaneous supplies	15,000	10,562	10,561	1
Culvert, fluming, pipe	10,000	-	-	-
Road materials	-	3,042	3,042	-
Furnishings/small equipment	1,000	-	-	-
Computer equip/access/software	500	23	22	1
Environmental fees	600	266	266	-
Data process services	3,672	3,566	3,565	1
Property/liability insurance	16,175	16,733	16,733	-
Engineering	30,300	171,121	148,262	22,859
Contract services	159,000	108,821	108,820	1
Telephone	500	1,316	1,315	1
Postage and freight	-	6	6	-
Utilities	250	-	-	-
Miscellaneous claims/repairs	1,000	73	73	-
Equipment, maintenance	150,000	151,342	151,342	-
Rentals, equipment and buildings	-	18,439	18,439	-
Dues/training/travel	2,500	412	411	1
Right-of-way costs	25,000	40,124	40,124	-
Machinery and equipment	450,000	392,443	378,861	13,582
Vehicles	-	87,002	87,001	1
Culvert/pipes	-	107,500	-	107,500
Total Countywide Drainage	<u>2,356,887</u>	<u>2,446,332</u>	<u>2,086,853</u>	<u>359,479</u>
Total Expenditures	<u>2,356,887</u>	<u>2,446,332</u>	<u>2,086,853</u>	<u>359,479</u>
Excess (deficiency) of revenues over (under) expenditures	(408,631)	(498,076)	(153,379)	344,697
OTHER FINANCING SOURCES (USES):				
Transfers in	-	60,000	60,000	-
Transfers out	-	-	(121,082)	(121,082)
Sale of capital assets	-	29,445	29,445	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>89,445</u>	<u>(31,637)</u>	<u>(121,082)</u>
Net change in fund balances	(408,631)	(408,631)	(185,016)	223,615
Fund balances, beginning	1,695,907	1,695,907	1,695,907	-
Fund balances, ending	<u>\$ 1,287,276</u>	<u>\$ 1,287,276</u>	<u>\$ 1,510,891</u>	<u>\$ 223,615</u>

THIS PAGE LEFT BLANK INTENTIONALLY

Wharton County, Texas
Notes to Budgetary Information
December 31, 2019

Budgetary information – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except certain special revenue funds, home grants, Texas capital grants and theft by check; and permanent fund, historical museum. These funds do not have appropriated budgets since other means control the use of these resources (e.g., grant award endowment requirements) and sometime span a period of more than one fiscal year. Appropriations in all budgeted funds lapse at fiscal yearend except for capital projects funds, as budgetary control is achieved through legally binding contracts. There were no excess of budgetary expenditures over appropriations in individual funds.

The appropriated budget is prepared by fund, function, department, category and classification. All transfers of appropriations both within a department and between departments require the approval of the Commissioners' Court. The legal level of budgetary control is the classification level.

Officials and department heads of the County are required to submit budget requests to the County Judge, who is the budget officer, and are then scheduled to meet with the County Judge and County Auditor for department budget review. A proposed budget is prepared by the County Judge and submitted to Commissioners' Court in July. The Commissioners' Court holds budget workshops and public hearings. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts budgeted may not exceed the County Auditor's estimate of revenues and estimated cash balance at January 1 of the budgeted year. Final budget is adopted no later than September 30. During the year, the Commissioners' Court may increase budgeted revenues and expenditures for unexpected revenues or beginning fund balances in excess of budget estimates, provided the Court rules that a state of emergency exists.

WHARTON COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2019

Measurement Date December 31,	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total Pension Liability					
Service Cost	\$ 1,112,031	\$ 1,171,800	\$ 1,269,249	\$ 1,251,440	\$ 1,262,029
Interest total pension liability	3,612,194	3,880,713	4,062,559	4,312,530	4,581,352
Effect of plan changes	296,736	(127,104)	-	168,793	-
Effect of assumption changes or inputs	466,730	497,625	-	401,175	-
Effect of economic/demographic (gains) or losses	-	(628,043)	(249,924)	98,218	(299,049)
Benefit payments/refunds of contributions	<u>(2,189,889)</u>	<u>(2,288,255)</u>	<u>(2,549,011)</u>	<u>(2,703,996)</u>	<u>(3,152,663)</u>
Net change in total pension liability	3,297,802	2,506,736	2,532,873	3,528,160	2,391,669
Total pension liability - beginning	<u>44,977,940</u>	<u>48,275,742</u>	<u>50,782,478</u>	<u>53,315,351</u>	<u>56,843,511</u>
Total pension liability - ending (a)	<u>\$ 48,275,742</u>	<u>\$ 50,782,478</u>	<u>\$ 53,315,351</u>	<u>\$ 56,843,511</u>	<u>\$ 59,235,180</u>
Plan Fiduciary Net Position					
Employer contributions	\$ 1,134,048	\$ 1,344,576	\$ 1,291,062	\$ 1,336,096	\$ 1,395,448
Member contributions	593,743	613,525	636,444	658,643	686,929
Investment income net of investment expenses	2,932,816	176,884	3,291,800	6,876,607	(1,005,137)
Benefit payments refunds of contributions	<u>(2,189,889)</u>	<u>(2,288,255)</u>	<u>(2,549,011)</u>	<u>(2,703,996)</u>	<u>(3,152,663)</u>
Administrative expenses	<u>(33,576)</u>	<u>(32,124)</u>	<u>(35,762)</u>	<u>(35,454)</u>	<u>(41,099)</u>
Other	<u>58,118</u>	<u>(159,288)</u>	<u>45,858</u>	<u>(9,839)</u>	<u>(26,532)</u>
Net change in plan fiduciary net position	2,495,260	(344,682)	2,680,391	6,122,057	(2,143,054)
Plan fiduciary net position - beginning	<u>42,358,502</u>	<u>44,853,762</u>	<u>44,509,080</u>	<u>47,189,470</u>	<u>53,311,527</u>
Plan fiduciary net position - ending (b)	<u>\$ 44,853,762</u>	<u>\$ 44,509,080</u>	<u>\$ 47,189,471</u>	<u>\$ 53,311,527</u>	<u>\$ 51,168,473</u>
Net pension liability - ending (a) - (b)	<u>\$ 3,421,980</u>	<u>\$ 6,273,398</u>	<u>\$ 6,125,880</u>	<u>\$ 3,531,984</u>	<u>\$ 8,066,707</u>
Fiduciary net position as a percentage of total pension liability	92.91%	87.65%	88.51%	93.79%	86.38%
Pensionable covered payroll	\$ 8,482,043	\$ 8,764,648	\$ 9,092,062	\$ 9,409,184	\$ 9,813,271
Net pension liability as a percentage of covered payroll	40.34%	71.58%	67.38%	37.54%	82.20%

Notes to Schedule:

- This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

WHARTON COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Fiscal Year Ended December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2010	\$ 958,480	\$ 958,480	-	\$ 8,534,996	11.2%
2011	922,300	932,260	(9,960)	8,301,529	11.2%
2012	942,133	942,133	-	8,018,140	11.8%
2013	1,047,349	1,047,349	-	8,318,914	12.6%
2014	1,134,048	1,134,048	-	8,482,043	13.4%
2015	1,244,576	1,344,576	(100,000)	8,764,623	15.3%
2016	1,291,062	1,291,062	-	9,092,062	14.2%
2017	1,292,822	1,336,096	(43,274)	9,409,184	14.2%
2018	1,395,448	1,395,448	-	9,813,271	14.2%
2019	1,462,279	1,462,279	-	10,084,658	14.5%

WHARTON COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

Valuation Date:	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial Cost Method	Entry age
Asset Valuation Method	Level percentage of payroll, closed
Remaining Amortization Period	11.5 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8.00%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: Employer contributions reflect that the current service matching rate was increased to 200% for future benefits and a 20% CPI COLA was adopted. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that a 20% CPI COLA was adopted

**Only changes that affect the benefit amount and that are effective 2015 and later are shown in this schedule.*

WHARTON COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2019

RETIREE HEALTH CARE BENEFIT PLAN

Measurement Date December 31,	2017	2018
Total OPEB liability		
Service Cost	\$ 133,819	\$ 174,423
Interest on the total OPEB liability	84,131	78,680
Difference between expected and actual experience	(9,026)	(424,576)
Changes of assumptions and other inputs	55,339	10,848
Benefit payments	(115,024)	(116,346)
Net change in total OPEB liability	149,239	(276,971)
Total OPEB liability - beginning	2,198,755	2,347,994
Total OPEB liability - ending	\$ 2,347,994	\$ 2,071,023
Covered-employee payroll	\$ 9,674,270	\$ 9,849,849
Total OPEB liability as a percentage of covered-employee payroll	24.27%	21.03%

Notes to Schedule:

- No assets are accumulated in a trust for the retiree health care plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.
- This schedule is required to have 10 years of information, but the information prior to 2017 is not available.
- Included in the changes of assumptions was a reduction to the discount rate from 3.31% to 3.71%.

THIS PAGE LEFT BLANK INTENTIONALLY

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND
SCHEDULES**

WHARTON COUNTY, TEXAS

MAJOR GOVERNMENTAL FUNDS:

GENERAL FUND:

General accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

SPECIAL REVENUE FUNDS:

Road and Bridge accounts for costs associated with the construction and maintenance of road and bridges. The principal source of revenue is ad valorem taxes.

Farm-to-Market and Lateral Road accounts for funds levied and collected for the purpose of constructing and maintaining farm-to-market roads and assisting in flood control. This fund was established to comply with civil statutes authorizing counties to levy and collect ad valorem taxes for this purpose.

CAPITAL PROJECTS FUND:

Capital Replacement is used to account for major capital needs of the County that are not funded with long-term debt. It is funded by transfers of excess fund balance assigned for capital purchases that were remaining at year-end.

WHARTON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS (cont'd):

SPECIAL REVENUE FUNDS (cont'd):

District Attorney Forfeiture accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.

Justice Court Security accounts for fees collected by the justice courts on convictions of misdemeanor offenses. Funds are to be used for providing security to justice court buildings.

Courthouse Security accounts for fees collected by the district, county and justice courts on convictions of felony and misdemeanor offenses. Funds are to be used for providing security to the courts.

Records Management accounts for fees collected by the county, district and justice courts. Funds are to be used for management and preservation of all county records.

Records Preservation – County Clerk accounts for fees collected on filing and recording by the county clerk. Funds are to be used by the county clerk specific records preservation and automation projects.

Justice Court Technology accounts for fees assessed by justice courts on convictions of misdemeanor offenses. Funds are designated for purposes of enhancing technology in the justice courts.

Law Library accounts for funds collected through civil cases filed in the county district courts. Funds collected are used to support the management and expenditures necessary to maintain the law library in the County.

Juvenile Probation Grants accounts for revenue from the State of Texas for enhancement of services related to juvenile probation and community correctional services not fully funded by the County.

District Attorney Pretrial Intervention accounts for fees collected for participation in a pretrial intervention program. Funds are used for program costs.

Home Grants were established to accounts for funds received from federal grants to assist in providing affordable housing for low income citizens.

Water/Sewer Project Grants were established to accounts for funds received from federal grants to build sewer systems in non-incorporated subdivisions.

Theft by Check accounts for fees received for the collection of bad checks. Expenditures are made for the improvement of the operation of the district attorney's office.

WHARTON COUNTY, TEXAS

NONMAJOR GOVERNMENTAL FUNDS:

SPECIAL REVENUE FUNDS:

County and District Court Technology accounts for fees collected from the county and district courts on convictions of felony and misdemeanor offenses. Funds are designated for purposes of enhancing technology in the county and district courts.

State Lateral Road accounts for revenue from the State of Texas that is restricted by the State for use in construction of new county roads and maintenance of existing county roads that adjoin state roads.

Records Preservation-District Clerk accounts for fees are collected on filings and recordings by the district clerk. Funds are to be used by the district clerk for specific records preservation and automation projects.

Family Protection accounts for fees assessed by civil courts at the dissolution of a marriage. Funds are designated for support of family violence and child abuse prevention providers, either in county or an adjacent county.

Guardianship accounts for receipts of proceeds collected by probate courts for support of the judiciary in guardianship cases.

Juvenile Case Manager accounts for receipts of proceeds collected by justice courts to fund salary and benefits of personnel to handle school truancy cases.

Election Services accounts for receipts of proceeds from the contract between political parties and other entities for administering election services.

Constables Forfeitures accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the relations on of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.

Sheriff Forfeiture accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.

PERMANENT FUND:

Historical Museum accounts for interest earned on an endowment to be used for operations of the County museum.

WHARTON COUNTY, TEXAS

AGENCY FUNDS:

Agency is used to account for assets held by the government as an agency for individuals, private organizations, and other governments.

Wharton County has 15 agency funds which are zero based accounts with all funds due to other entities.

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	Special Revenue Funds				
	County and District Court Technology	State Lateral Road	Records Preservation Dist. Clerk	Family Protection	Guardianship
ASSETS					
Cash and cash equivalents	\$ 10,634	\$ -	\$ 120,615	\$ 22,641	\$ 40,028
Prepaid items	-	-	-	-	-
Total assets	10,634	-	120,615	22,641	40,028
LIABILITIES					
Accounts payable	-	-	5	-	-
Accrued payroll	-	-	198	-	-
Due to other funds:	-	-	-	-	-
Total liabilities	-	-	203	-	-
FUND BALANCES					
Nonspendable:					
Historical museum	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted	10,634	-	120,412	22,641	40,028
Unrestricted	-	-	-	-	-
Total fund balances	10,634	-	120,412	22,641	40,028
Total liabilities and fund balances	\$ 10,634	\$ -	\$ 120,615	\$ 22,641	\$ 40,028

Special Revenue Funds

Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture	Justice Court Security	Courthouse Security
\$ 29,469	\$ 84,268	\$ 20,809	\$ 74,961	\$ 275,283	\$ 34,582	\$ 124,541
-	-	-	-	241	68	99
<u>29,469</u>	<u>84,268</u>	<u>20,809</u>	<u>74,961</u>	<u>275,524</u>	<u>34,650</u>	<u>124,640</u>
10	-	-	-	183	-	-
365	-	-	-	438	-	-
-	-	-	-	441	-	-
<u>375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,062</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	241	68	99
29,094	84,268	20,809	74,961	274,221	34,582	124,541
-	-	-	-	-	-	-
<u>29,094</u>	<u>84,268</u>	<u>20,809</u>	<u>74,961</u>	<u>274,462</u>	<u>34,650</u>	<u>124,640</u>
<u>\$ 29,469</u>	<u>\$ 84,268</u>	<u>\$ 20,809</u>	<u>\$ 74,961</u>	<u>\$ 275,524</u>	<u>\$ 34,650</u>	<u>\$ 124,640</u>

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Special Revenue Funds				
	Records Management	Records Preservation Co. Clerk	Justice Court Technology	Law Library	Juvenile Probation Grants
ASSETS					
Cash and cash equivalents	\$ 17,331	\$ 678,718	\$ 12,640	\$ 46,022	\$ 6,097
Prepaid items	<u>7,500</u>	<u>-</u>	<u>1,437</u>	<u>-</u>	<u>-</u>
Total assets	<u>24,831</u>	<u>678,718</u>	<u>14,077</u>	<u>46,022</u>	<u>6,097</u>
LIABILITIES					
Accounts payable	-	11	115	1,266	26,219
Accrued payroll	-	434	-	-	3,984
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>445</u>	<u>115</u>	<u>1,266</u>	<u>30,203</u>
FUND BALANCES					
Nonspendable:					
Historical museum	-	-	-	-	-
Prepaid items	7,500	-	1,437	-	-
Restricted	17,331	678,273	12,525	44,756	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,106)</u>
Total fund balances	<u>24,831</u>	<u>678,273</u>	<u>13,962</u>	<u>44,756</u>	<u>(24,106)</u>
Total liabilities and fund balances	<u>\$ 24,831</u>	<u>\$ 678,718</u>	<u>\$ 14,077</u>	<u>\$ 46,022</u>	<u>\$ 6,097</u>

Special Revenue Funds					Permanent Fund	
District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check	Total	Historical Museum	Total
\$ 2,337	\$ 43,669	\$ -	\$ 19,668	\$ 1,664,313	\$ 50,000	\$ 1,714,313
-	-	-	-	9,345	-	9,345
<u>2,337</u>	<u>43,669</u>	<u>-</u>	<u>19,668</u>	<u>1,673,658</u>	<u>50,000</u>	<u>1,723,658</u>
-	-	-	3	27,812	-	27,812
-	-	-	106	5,525	-	5,525
-	-	-	-	441	-	441
-	-	-	109	33,778	-	33,778
-	-	-	-	-	50,000	50,000
-	-	-	-	9,345	-	9,345
2,337	43,669	-	19,559	1,654,641	-	1,654,641
-	-	-	-	(24,106)	-	(24,106)
<u>2,337</u>	<u>43,669</u>	<u>-</u>	<u>19,559</u>	<u>1,639,880</u>	<u>50,000</u>	<u>1,689,880</u>
<u>\$ 2,337</u>	<u>\$ 43,669</u>	<u>\$ -</u>	<u>\$ 19,668</u>	<u>\$ 1,673,658</u>	<u>\$ 50,000</u>	<u>\$ 1,723,658</u>

WHARTON COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Special Revenue Funds</u>				
	<u>County and District Court Technology</u>	<u>State Lateral Road</u>	<u>Records Preservation Dist. Clerk</u>	<u>Family Protection</u>	<u>Guardianship</u>
REVENUES:					
Intergovernmental	\$ -	\$ 39,717	\$ -	\$ -	\$ -
Charges for services	1,778	-	18,194	1,234	2,820
Fines and forfeitures	-	-	-	-	-
Interest	121	-	1,414	273	477
Miscellaneous	-	-	-	-	-
Total Revenues	<u>1,899</u>	<u>39,717</u>	<u>19,608</u>	<u>1,507</u>	<u>3,297</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	-	7,264	-	-
Juvenile services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Highways and drainage	-	39,747	-	-	-
Economic development	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>39,747</u>	<u>7,264</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,899</u>	<u>(30)</u>	<u>12,344</u>	<u>1,507</u>	<u>3,297</u>
OTHER FINANCING SOURCES (USES):					
Sale of capital assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,899	(30)	12,344	1,507	3,297
Fund balances-beginning	<u>8,735</u>	<u>39,841</u>	<u>108,068</u>	<u>21,134</u>	<u>36,731</u>
Prior period adjustment	-	(39,811)	-	-	-
Fund balances-ending	<u>\$ 10,634</u>	<u>\$ -</u>	<u>\$ 120,412</u>	<u>\$ 22,641</u>	<u>\$ 40,028</u>

Special Revenue Funds

Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture	Justice Court Security	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ 23,018	\$ -	\$ -
16,541	9,735	-	-	-	3,308	23,405
-	-	-	116,891	30,002	-	-
417	1,010	255	359	3,181	411	1,611
55	-	-	-	115	-	-
<u>17,013</u>	<u>10,745</u>	<u>255</u>	<u>117,250</u>	<u>56,316</u>	<u>3,719</u>	<u>25,016</u>
-	-	-	-	-	-	-
-	-	24	47,184	-	-	-
18,826	-	-	-	58,992	1,239	29,563
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,826</u>	<u>-</u>	<u>24</u>	<u>47,184</u>	<u>58,992</u>	<u>1,239</u>	<u>29,563</u>
(1,813)	10,745	231	70,066	(2,676)	2,480	(4,547)
-	-	530	1,090	370	-	-
-	-	530	1,090	370	-	-
(1,813)	10,745	761	71,156	(2,306)	2,480	(4,547)
<u>30,907</u>	<u>73,523</u>	<u>20,048</u>	<u>3,805</u>	<u>276,768</u>	<u>32,170</u>	<u>129,187</u>
-	-	-	-	-	-	-
<u>\$ 29,094</u>	<u>\$ 84,268</u>	<u>\$ 20,809</u>	<u>\$ 74,961</u>	<u>\$ 274,462</u>	<u>\$ 34,650</u>	<u>\$ 124,640</u>

WHARTON COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue Funds				
	Records Management	Records Preservation Co. Clerk	Justice Court Technology	Law Library	Juvenile Probation Grants
REVENUES:					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 469,779
Charges for services	15,582	162,473	13,250	21,530	-
Fines and forfeitures	-	-	-	-	-
Interest	249	7,789	175	510	-
Miscellaneous	-	1	-	180	-
Total Revenues	15,831	170,263	13,425	22,220	469,779
EXPENDITURES:					
Current:					
General government	12,492	-	-	-	-
Public safety	-	-	-	-	-
Judicial	-	71,629	9,898	14,343	-
Juvenile services	-	-	-	-	544,779
Culture and recreation	-	-	-	-	-
Highways and drainage	-	-	-	-	-
Economic development	-	-	-	-	-
Total Expenditures	12,492	71,629	9,898	14,343	544,779
Excess (deficiency) of revenues over (under) expenditures	3,339	98,634	3,527	7,877	(75,000)
OTHER FINANCING SOURCES (USES):					
Sale of capital assets	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net change in fund balances	3,339	98,634	3,527	7,877	(75,000)
Fund balances-beginning	21,492	579,639	10,435	36,879	50,894
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 24,831	\$ 678,273	\$ 13,962	\$ 44,756	\$(24,106)

Special Revenue Funds					Permanent Fund	
District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check	Total	Historical Museum	Total
\$ -	\$ -	\$ 3,850	\$ -	\$ 536,364	\$ -	\$ 536,364
-	-	-	1,043	290,893	-	290,893
-	-	-	-	146,893	-	146,893
29	538	-	263	19,082	624	19,706
-	-	-	-	351	-	351
<u>29</u>	<u>538</u>	<u>3,850</u>	<u>1,306</u>	<u>993,583</u>	<u>624</u>	<u>994,207</u>
-	-	-	-	12,492	-	12,492
-	-	-	-	47,208	-	47,208
-	-	-	4,922	216,676	-	216,676
-	-	-	-	544,779	-	544,779
-	-	-	-	-	624	624
-	-	-	-	39,747	-	39,747
-	-	<u>3,850</u>	-	<u>3,850</u>	-	<u>3,850</u>
-	-	<u>3,850</u>	<u>4,922</u>	<u>864,752</u>	<u>624</u>	<u>865,376</u>
<u>29</u>	<u>538</u>	<u>-</u>	<u>(3,616)</u>	<u>128,831</u>	<u>-</u>	<u>128,831</u>
-	-	-	-	1,990	-	1,990
-	-	-	-	1,990	-	1,990
29	538	-	(3,616)	130,821	-	130,821
<u>2,308</u>	<u>43,131</u>	<u>-</u>	<u>23,175</u>	<u>1,548,870</u>	<u>50,000</u>	<u>1,598,870</u>
-	-	-	-	(39,811)	-	(39,811)
<u>\$ 2,337</u>	<u>\$ 43,669</u>	<u>\$ -</u>	<u>\$ 19,559</u>	<u>\$ 1,639,880</u>	<u>\$ 50,000</u>	<u>\$ 1,689,880</u>

WHARTON COUNTY, TEXAS

**COUNTY AND DISTRICT COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Charges for Services:				
Other Fees:				
County Court	\$ 1,100	\$ 1,100	\$ 1,506	\$ 406
District Court	150	150	272	122
Total Other Fees	<u>1,250</u>	<u>1,250</u>	<u>1,778</u>	<u>528</u>
Investment Earnings:				
Interest	<u>30</u>	<u>30</u>	<u>121</u>	<u>91</u>
Total Revenues	<u>1,280</u>	<u>1,280</u>	<u>1,899</u>	<u>619</u>
EXPENDITURES:				
Judicial:				
County and District Court Technology:				
Computer equip/access/software	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>2,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,420)</u>	<u>(1,420)</u>	<u>1,899</u>	<u>3,319</u>
Fund balances-beginning	<u>8,735</u>	<u>8,735</u>	<u>8,735</u>	<u>-</u>
Fund balances-ending	<u>\$ 7,315</u>	<u>\$ 7,315</u>	<u>\$ 10,634</u>	<u>\$ 3,319</u>

WHARTON COUNTY, TEXAS

**STATE LATERAL ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental:				
State Shared Revenues:				
State shared revenue	\$ 40,000	\$ 39,718	\$ 39,717	\$(1)
EXPENDITURES:				
Highways and Drainage:				
Precinct 1:				
Road materials	10,000	9,929	9,937	(8)
Precinct 2:				
Road materials	10,000	9,929	9,937	(8)
Precinct 3:				
Road materials	10,000	9,929	9,937	(8)
Precinct 4:				
Road materials	10,000	9,929	9,936	(7)
Total Expenditures	40,000	39,716	39,747	(31)
Excess (deficiency) of revenues over (under) expenditures	-	2	(30)	(32)
Fund balances-beginning	39,841	39,841	39,841	-
Prior period adjustment	-	-	(39,811)	-
Fund balances, beginning as restated	39,841	39,841	30	-
Fund balances-ending	\$ 39,841	\$ 39,843	\$ -	\$(39,843)

WHARTON COUNTY, TEXAS

**RECORDS PRESERVATION - DISTRICT CLERK SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 3,700	\$ 3,700	\$ 4,933	\$ 1,233
Fee-archival (prior 1990)	7,000	7,000	7,943	943
Civil preservation	5,500	5,500	5,318	(182)
Total Other Fees	<u>16,200</u>	<u>16,200</u>	<u>18,194</u>	<u>1,994</u>
Investment Earnings:				
Interest	400	400	1,414	1,014
Total Revenues	<u>16,600</u>	<u>16,600</u>	<u>19,608</u>	<u>3,008</u>
EXPENDITURES:				
Judicial:				
District Clerk:				
Salary, supplements	6,000	6,000	5,976	24
Employee benefits	1,353	1,353	1,288	65
Computer equip/access/software	2,000	2,000	-	2,000
Total Expenditures	<u>9,353</u>	<u>9,353</u>	<u>7,264</u>	<u>2,089</u>
Excess (deficiency) of revenues over (under) expenditures	7,247	7,247	12,344	5,097
Net change in fund balances	7,247	7,247	12,344	5,097
Fund balances-beginning	<u>108,068</u>	<u>108,068</u>	<u>108,068</u>	<u>-</u>
Fund balances-ending	<u>\$ 115,315</u>	<u>\$ 115,315</u>	<u>\$ 120,412</u>	<u>\$ 5,097</u>

WHARTON COUNTY, TEXAS

**FAMILY PROTECTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 2,000	\$ 2,000	\$ 1,234	\$(766)
Investment Earnings:				
Interest	100	100	273	173
Total Revenues	<u>2,100</u>	<u>2,100</u>	<u>1,507</u>	<u>(593)</u>
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,100</u>	<u>2,100</u>	<u>1,507</u>	<u>(593)</u>
Net change in fund balances	<u>2,100</u>	<u>2,100</u>	<u>1,507</u>	<u>(593)</u>
Fund balances-beginning	<u>21,134</u>	<u>21,134</u>	<u>21,134</u>	<u>-</u>
Fund balances-ending	<u>\$ 23,234</u>	<u>\$ 23,234</u>	<u>\$ 22,641</u>	<u>\$(593)</u>

WHARTON COUNTY, TEXAS

**GUARDIANSHIP SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 3,200	\$ 3,200	\$ 2,820	\$(380)
Investment Earnings:				
Interest	150	150	477	327
Total Revenues	<u>3,350</u>	<u>3,350</u>	<u>3,297</u>	<u>(53)</u>
 EXPENDITURES:				
Judicial:				
Contract services	5,000	5,000	-	5,000
 Excess (deficiency) of revenues over (under) expenditures	(1,650)	(1,650)	3,297	4,947
 Net change in fund balances	(1,650)	(1,650)	3,297	4,947
Fund balances-beginning	<u>36,731</u>	<u>36,731</u>	<u>36,731</u>	<u>-</u>
Fund balances-ending	<u>\$ 35,081</u>	<u>\$ 35,081</u>	<u>\$ 40,028</u>	<u>\$ 4,947</u>

WHARTON COUNTY, TEXAS

**JUVENILE CASE MANAGER SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget-
				Positive
				(Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 21,000	\$ 21,000	\$ 16,541	\$(4,459)
Interest	200	200	417	217
Miscellaneous:				
Insurance renewal credit	-	-	55	55
Total Miscellaneous	-	-	55	55
Total Revenues	21,200	21,200	17,013	(4,187)
EXPENDITURES:				
Judicial:				
Juvenile Case Manager:				
Salary, secretaries	17,556	12,344	11,031	1,313
Salary, part-time	1,562	1,562	-	1,562
Salary, merit	510	510	210	300
Employee benefits	4,445	9,657	7,585	2,072
Property/liability insurance	67	67	-	67
Dues/training/travel	2,200	2,200	-	2,200
Total Expenditures	26,340	26,340	18,826	7,514
Excess (deficiency) of revenues over (under) expenditures	(5,140)	(5,140)	(1,813)	3,327
Net change in fund balances	(5,140)	(5,140)	(1,813)	3,327
Fund balances-beginning	30,907	30,907	30,907	-
Fund balances-ending	\$ 25,767	\$ 25,767	\$ 29,094	\$ 3,327

WHARTON COUNTY, TEXAS

**ELECTION SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget-
				Positive
				(Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Administration fee	\$ 1,700	\$ 1,700	\$ 3,729	\$ 2,029
Rental, voting equipment	3,500	3,500	6,006	2,506
Total Charges for Services	5,200	5,200	9,735	4,535
Investment Earnings:				
Interest	200	200	1,010	810
Total Revenues	5,400	5,400	10,745	5,345
EXPENDITURES:				
General Government:				
Equipment, maintenance	10,000	10,000	-	10,000
Total Expenditures	10,000	10,000	-	10,000
Excess (deficiency) of revenues over (under) expenditures	(4,600)	(4,600)	10,745	15,345
Net change in fund balances	(4,600)	(4,600)	10,745	15,345
Fund balances-beginning	73,523	73,523	73,523	-
Fund balances-ending	\$ 68,923	\$ 68,923	\$ 84,268	\$ 15,345

WHARTON COUNTY, TEXAS

**CONSTABLES FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget- Positive (Negative)
REVENUES:				
Investment Earnings:				
Interest	\$ 30	\$ 30	\$ 255	\$ 225
Total Revenues	30	30	255	225
 EXPENDITURES:				
Public Safety:				
Constable 2 - Local				
Advertising	-	24	24	-
Vehicles	-	506	-	(506)
Total Constable 2 - Local	-	530	24	(506)
Constable 3 - Local				
Law enforcement supplies	449	449	-	(449)
Total Constable 3 - Local	449	449	-	(449)
Total Expenditures	449	979	24	(955)
Excess (deficiency) of revenues over (under) expenditures	(419)	(949)	231	1,180
 OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	530	530	-
Total other financing sources (uses)	-	530	530	-
Net change in fund balances	(419)	(419)	761	1,180
Fund balances-beginning	20,048	20,048	20,048	-
Fund balances-ending	\$ 19,629	\$ 19,629	\$ 20,809	\$ 1,180

WHARTON COUNTY, TEXAS

**SHERIFF FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Fines and Forfeitures:				
Forfeitures - local	\$ -	\$ 40,113	\$ 89,248	\$ 49,135
Forfeitures - Treasury	-	-	27,643	27,643
Total Fines and Forfeitures	-	40,113	116,891	76,778
Investment Earnings:				
Interest	100	100	359	259
Total Revenues	100	40,213	117,250	77,037
EXPENDITURES:				
Public Safety:				
Sheriff Forfeitures (Local)				
Law enforcement supplies	2,000	-	-	-
Advertising	-	55	54	1
Research/investigation/online	-	300	300	-
Dues/training/travel	-	2,630	2,629	1
Law enforcement equipment	-	27,107	27,106	1
Vehicles	-	16,596	16,595	1
Total Sheriff Forfeitures (Local)	2,000	46,688	46,684	4
Sheriff Forfeitures (Federal Treasury)				
Research/investigation/online	-	500	500	-
Total Sheriff Forfeitures (Federal Treasury)	-	500	500	-
Total Expenditures	2,000	47,188	47,184	4
Excess (deficiency) of revenues over (under) expenditures	(1,900)	(6,975)	70,066	77,041
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	1,090	1,090	-
Total other financing sources (uses)	-	1,090	1,090	-
Net change in fund balances	(1,900)	(5,885)	71,156	77,041
Fund balances-beginning	3,805	3,805	3,805	-
Fund balances-ending	\$ 1,905	\$ (2,080)	\$ 74,961	\$ 77,041

WHARTON COUNTY, TEXAS

**DISTRICT ATTORNEY FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Fines and Forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 2,691	\$ 2,691
Forfeitures - federal justice	-	-	27,311	27,311
Total Fines and Forfeitures	-	-	30,002	30,002
Investment Earnings:				
Interest	1,500	1,500	3,181	1,681
Intergovernmental				
Crime victim grant	-	-	23,018	23,018
Total Intergovernmental	-	-	23,018	23,018
Miscellaneous:				
Insurance renewal credit	-	-	115	115
Total Miscellaneous	-	-	115	115
Total Revenues	1,500	1,500	56,316	54,816
EXPENDITURES:				
Judicial:				
DA Forfeiture (Local):				
Salary, secretaries	20,577	20,577	10,450	10,127
Salary, temporary or extra	20,000	19,033	2,468	16,565
Salary, supplements	32,621	32,621	21,227	11,394
Employee benefits	24,798	24,262	13,402	10,860
Office supplies	500	588	588	-
Publications/audio visual	2,500	-	-	-
Petroleum products	-	676	675	1
Vehicle/equipment supplies	-	392	287	105
Supplies, grant	-	2,309	2,308	1
Computer/equipment, access, software	-	471	471	-
Physician services	-	145	145	-
Legal/professional services	1,000	-	-	-
Environmental fees	-	3	3	-
Property/liability insurance	-	241	241	-
Contract services	-	280	280	-
Telephone	500	756	756	-
Postage and freight	-	38	38	-
Equipment, maintenance	-	44	44	-
Buildings, maintenance	500	-	-	-
Rentals, office equipment	-	212	212	-

WHARTON COUNTY, TEXAS

**DISTRICT ATTORNEY FORFEITURE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES (cont'd):				
Judicial (cont'd):				
DA Forfeiture (Local):				
Dues/training/travel	\$ -	\$ 422	\$ 421	\$ 1
Services, grant	-	1,239	1,238	1
Equipment, grant	-	1,803	1,803	-
Total DA Forfeiture (Local)	<u>102,996</u>	<u>106,112</u>	<u>57,057</u>	<u>49,055</u>
DA Forfeiture (Federal Treasury):				
Rentals, office equipment	3,000	3,000	-	3,000
Law enforcement equipment	1,000	1,000	-	1,000
Total DA Forfeiture (Federal Treasury)	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
DA Forfeiture (Federal Justice):				
Vehicle/equipment supplies	-	1,370	1,369	1
Environmental fees	-	44	44	-
Miscellaneous claims/repairs	-	104	104	-
Equipment, maintenance	-	419	418	1
Dues/training/travel	5,000	3,063	-	3,063
Law enforcement equipment	5,000	5,000	-	5,000
Total DA Forfeiture (Federal Justice)	<u>10,000</u>	<u>10,000</u>	<u>1,935</u>	<u>8,065</u>
Total Expenditures	<u>116,996</u>	<u>120,112</u>	<u>58,992</u>	<u>61,120</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(115,496)</u>	<u>(118,612)</u>	<u>(2,676)</u>	<u>115,936</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	370	370
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>370</u>	<u>370</u>
Net change in fund balances	<u>(115,496)</u>	<u>(118,612)</u>	<u>(2,306)</u>	<u>116,306</u>
Fund balances-beginning	<u>276,768</u>	<u>276,768</u>	<u>276,768</u>	<u>-</u>
Fund balances-ending	<u>\$ 161,272</u>	<u>\$ 158,156</u>	<u>\$ 274,462</u>	<u>\$ 116,306</u>

WHARTON COUNTY, TEXAS

**JUSTICE COURT SECURITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 4,000	\$ 4,000	\$ 3,308	\$(692)
Investment Earnings:				
Interest	150	150	411	261
Total Revenues	<u>4,150</u>	<u>4,150</u>	<u>3,719</u>	<u>(431)</u>
EXPENDITURES:				
Judicial:				
Justice Court Security Precinct 1:				
Furnishings/small equipment	-	880	880	-
Data processing	1,531	1,531	-	1,531
Equipment, maintenance	<u>2,000</u>	<u>1,120</u>	<u>-</u>	<u>1,120</u>
Total Justice Court Security Precinct 1	<u>3,531</u>	<u>3,531</u>	<u>880</u>	<u>2,651</u>
Justice Court Security Precinct 2:				
Data processing	1,351	1,351	-	1,351
Equipment, maintenance	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Justice Court Security Precinct 2	<u>3,351</u>	<u>3,351</u>	<u>-</u>	<u>3,351</u>
Justice Court Security Precinct 3:				
Data processing	1,351	1,351	-	1,351
Law enforcement equipment	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Justice Court Security Precinct 3	<u>6,351</u>	<u>6,351</u>	<u>-</u>	<u>6,351</u>
Justice Court Security Precinct 4:				
Data processing	1,350	1,350	-	1,350
Contract services	300	300	270	30
Equipment, maintenance	2,000	2,000	89	1,911
Office equipment	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Justice Court Security Precinct 4	<u>8,650</u>	<u>8,650</u>	<u>359</u>	<u>8,291</u>
Total Expenditures	<u>21,883</u>	<u>21,883</u>	<u>1,239</u>	<u>20,644</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,733)</u>	<u>(17,733)</u>	<u>2,480</u>	<u>(21,075)</u>
Net change in fund balance	<u>(17,733)</u>	<u>(17,733)</u>	<u>2,480</u>	<u>20,213</u>
Fund balances-beginning	<u>32,170</u>	<u>32,170</u>	<u>32,170</u>	<u>-</u>
Fund balances-ending	<u>\$ 14,437</u>	<u>\$ 14,437</u>	<u>\$ 34,650</u>	<u>\$ 20,213</u>

WHARTON COUNTY, TEXAS

**COURTHOUSE SECURITY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget-
				Positive
				(Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 25,000	\$ 25,000	\$ 23,405	\$(1,595)
Investment Earnings:				
Interest	525	525	1,611	1,086
Total Revenues	25,525	25,525	25,016	(509)
EXPENDITURES:				
Judicial:				
Courthouse Security:				
Salary, part-time	32,441	32,441	3,202	29,239
Salary, meal allowance	-	43	42	1
Employee benefits	7,834	7,834	768	7,066
Computer/equipment, access, software	-	3,070	3,070	-
Data processing services	7,500	-	-	-
Property/liability insurance	83	106	106	-
Equipment maintenance	4,000	864	-	864
Office equipment	-	22,375	22,375	-
Total Expenditures	51,858	66,733	29,563	37,170
Excess (deficiency) of revenues over (under) expenditures	(26,333)	(41,208)	(4,547)	36,661
Net change in fund balances	(26,333)	(41,208)	(4,547)	(36,661)
Fund balances-beginning	129,187	129,187	129,187	-
Fund balances-ending	\$ 102,854	\$ 87,979	\$ 124,640	\$ 36,661

WHARTON COUNTY, TEXAS

**RECORDS MANAGEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget- Positive (Negative)
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 14,000	\$ 14,000	\$ 15,582	\$ 1,582
Investment Earnings:				
Interest	50	50	249	199
Total Revenues	14,050	14,050	15,831	1,781
EXPENDITURES:				
General Government:				
Records Management:				
Office supplies	2,000	881	48	833
Data processing services	10,908	10,908	8,575	2,333
Records preservation/microfilming	1,500	2,219	2,219	-
Office equipment	-	1,650	1,650	-
Total Expenditures	14,408	15,658	12,492	3,166
Excess (deficiency) of revenues over (under) expenditures	(358)	(1,608)	3,339	4,947
Net change in fund balances	(358)	(1,608)	3,339	4,947
Fund balances-beginning	21,492	21,492	21,492	-
Fund balances-ending	\$ 21,134	\$ 19,884	\$ 24,831	\$ 4,947

WHARTON COUNTY, TEXAS

**RECORDS PRESERVATION - COUNTY CLERK SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 72,000	\$ 72,000	\$ 76,473	\$ 4,473
Archival (prior 1990)	69,000	69,000	72,040	3,040
Archival (prior 1990)-civil	2,000	2,000	2,210	210
Electronic user	8,000	8,000	11,750	3,750
Total Other Fees	<u>151,000</u>	<u>151,000</u>	<u>162,473</u>	<u>11,473</u>
Investment Earnings:				
Interest	2,200	2,200	7,789	5,589
Miscellaneous Revenue:				
Insurance renewal credit	-	-	1	1
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total Revenues	<u>153,200</u>	<u>153,200</u>	<u>170,263</u>	<u>17,063</u>
EXPENDITURES:				
Judicial:				
Archival-County Clerk:				
Salary, temporary or extra	3,757	3,757	-	3,757
Salary, part-time	1,243	1,243	-	1,243
Employee benefits	403	403	-	403
Office supplies	10,000	3,265	-	3,265
Data processing services	7,224	7,224	6,420	804
Fees	1,000	1,000	360	640
Office equipment	-	6,735	6,735	-
Total Archival-County Clerk	<u>23,627</u>	<u>23,627</u>	<u>13,515</u>	<u>10,112</u>
Records Preservation-County Clerk:				
Salary, supplements	13,200	13,200	13,106	94
Employee benefits	2,976	2,976	2,886	90
Office supplies	10,000	-	-	-
Computer equip/access/software	5,000	1,977	-	1,977
Data processing services	30,096	30,096	29,100	996
Office equipment	-	13,023	13,022	1
Total Records Preservation-County Clerk	<u>61,272</u>	<u>61,272</u>	<u>58,114</u>	<u>3,158</u>
Total Expenditures	<u>84,899</u>	<u>84,899</u>	<u>71,629</u>	<u>13,270</u>
Excess (deficiency) of revenues over (under) expenditures	<u>68,301</u>	<u>68,301</u>	<u>98,634</u>	<u>30,333</u>
Net change in fund balances	68,301	68,301	98,634	30,333
Fund balances-beginning	579,639	579,639	579,639	-
Fund balances-ending	<u>\$ 647,940</u>	<u>\$ 647,940</u>	<u>\$ 678,273</u>	<u>\$ 30,333</u>

WHARTON COUNTY, TEXAS

**JUSTICE COURT TECHNOLOGY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services:				
Other Fees:				
Court	\$ 16,000	\$ 16,000	\$ 13,250	\$(2,750)
Investment Earnings:				
Interest	50	50	175	125
Total Revenues	<u>16,050</u>	<u>16,050</u>	<u>13,425</u>	<u>(2,625)</u>
EXPENDITURES:				
Judicial:				
Justice Court Technology Precinct 1:				
Data processing services	313	313	313	-
Telephone	500	716	716	-
Office equipment	2,400	2,184	-	2,184
Total Justice Court Technology Pct 1	<u>3,213</u>	<u>3,213</u>	<u>1,029</u>	<u>2,184</u>
Justice Court Technology Precinct 2:				
Data processing services	313	1,091	313	778
Telephone	1,448	1,534	1,533	1
Office equipment	1,500	611	-	611
Total Justice Court Technology Pct 2	<u>3,261</u>	<u>3,236</u>	<u>1,846</u>	<u>1,390</u>
Justice Court Technology Precinct 3:				
Data processing services	312	313	313	-
Telephone	4,341	4,340	4,110	230
Total Justice Court Technology Pct 3	<u>4,653</u>	<u>4,653</u>	<u>4,423</u>	<u>230</u>
Justice Court Technology Precinct 4:				
Data processing services	313	313	313	-
Telephone	1,762	2,287	2,287	-
Dues/training/travel	500	-	-	-
Total Justice Court Technology Pct 4	<u>2,575</u>	<u>2,600</u>	<u>2,600</u>	<u>-</u>
Total Expenditures	<u>13,702</u>	<u>13,702</u>	<u>9,898</u>	<u>3,804</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,348</u>	<u>2,348</u>	<u>3,527</u>	<u>1,179</u>
Net change in fund balances	2,348	2,348	3,527	1,179
Fund balances-beginning	<u>10,435</u>	<u>10,435</u>	<u>10,435</u>	<u>-</u>
Fund balances-ending	<u>\$ 12,783</u>	<u>\$ 12,783</u>	<u>\$ 13,962</u>	<u>\$ 1,179</u>

WHARTON COUNTY, TEXAS

**LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services:				
Other Fees:				
Law Library	\$ 19,000	\$ 19,000	\$ 21,530	\$ 2,530
Investment Earnings:				
Interest	200	200	510	310
Miscellaneous:				
Miscellaneous	-	-	180	180
Total Revenues	<u>19,200</u>	<u>19,200</u>	<u>22,220</u>	<u>3,020</u>
EXPENDITURES:				
Judicial:				
Law Library:				
Publications/audio visual	9,500	8,291	34	8,257
Research/investigation/online	<u>13,100</u>	<u>14,309</u>	<u>14,309</u>	<u>-</u>
Total Expenditures	<u>22,600</u>	<u>22,600</u>	<u>14,343</u>	<u>8,257</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,400)</u>	<u>(3,400)</u>	<u>7,877</u>	<u>11,277</u>
Net change in fund balances	<u>(3,400)</u>	<u>(3,400)</u>	<u>7,877</u>	<u>11,277</u>
Fund balances-beginning	<u>36,879</u>	<u>36,879</u>	<u>36,879</u>	<u>-</u>
Fund balances-ending	<u>\$ 33,479</u>	<u>\$ 33,479</u>	<u>\$ 44,756</u>	<u>\$ 11,277</u>

WHARTON COUNTY, TEXAS

**JUVENILE PROBATION GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental:				
State Grants:				
State aid	\$ 129,090	\$ 120,504	\$ 120,504	\$ -
Post adjudication	23,000	29,397	29,397	-
Mental health services	70,182	58,339	58,339	-
Commitment reduction program	48,981	42,837	42,837	-
Community programs	94,100	85,404	85,404	-
Prevention and intervention	145,416	133,298	133,298	-
Total State Grants	<u>510,769</u>	<u>469,779</u>	<u>469,779</u>	<u>-</u>
Total Revenues	<u>510,769</u>	<u>469,779</u>	<u>469,779</u>	<u>-</u>
EXPENDITURES:				
Juvenile Services:				
State Aid:				
Salary, probation officers	67,550	58,870	58,870	-
Salary, supplements	7,972	9,228	9,228	-
Employee benefits	46,015	38,064	38,064	-
Office supplies	100	1,440	1,440	-
Computer/equipment, access, software	-	598	598	-
Petroleum products	50	-	-	-
Audits and associated services	-	4,250	4,250	-
Non-residential services	7,403	5,401	5,401	-
Total State Aid	<u>129,090</u>	<u>117,851</u>	<u>117,851</u>	<u>-</u>
Pre Post Adjudication:				
Residential services	23,000	41,079	41,079	-
Total Pre Post Adjudication	<u>23,000</u>	<u>41,079</u>	<u>41,079</u>	<u>-</u>
Community Programs:				
Salary, officers	53,860	54,596	54,596	-
Employee benefits	26,127	25,712	25,712	-
Non-residential services	14,113	25,170	25,170	-
Total Community Programs	<u>94,100</u>	<u>105,478</u>	<u>105,478</u>	<u>-</u>
Commitment Reduction Program:				
Non-residential services	23,144	20,737	20,737	-
Residential services	25,837	37,533	37,533	-
Total Commitment Reduction Program	<u>48,981</u>	<u>58,270</u>	<u>58,270</u>	<u>-</u>
Prevention and Intervention Program:				
Contract services	145,416	145,416	145,416	-
Total Prevention and Intervention Program	<u>145,416</u>	<u>145,416</u>	<u>145,416</u>	<u>-</u>

WHARTON COUNTY, TEXAS

**JUVENILE PROBATION GRANTS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
Mental Health Services:				
Salary, officers	\$ 36,190	\$ 37,932	\$ 37,932	\$ -
Employee benefits	8,319	8,263	8,263	-
Drugs and medical supplies	500	-	-	-
Non-residential services	21,673	29,714	29,714	-
Residential services	<u>3,500</u>	<u>776</u>	<u>776</u>	-
Total Mental Health Services	<u>70,182</u>	<u>76,685</u>	<u>76,685</u>	-
Total Expenditures	<u>510,769</u>	<u>544,779</u>	<u>544,779</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balances	-	(75,000)	(75,000)	-
Fund balances-beginning	<u>50,894</u>	<u>50,894</u>	<u>50,894</u>	-
Fund balances-ending	<u>\$ 50,894</u>	<u>\$(24,106)</u>	<u>\$(24,106)</u>	<u>\$ -</u>

WHARTON COUNTY, TEXAS

**DISTRICT ATTORNEY PRETRIAL INTERVENTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES:				
Charges for Services:				
Other Fees:				
DA diversion	\$ 100	\$ 100	\$ -	\$(100)
Investment Earnings:				
Interest	15	15	29	14
Total Revenues	<u>115</u>	<u>115</u>	<u>29</u>	<u>(86)</u>
EXPENDITURES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>115</u>	<u>115</u>	<u>29</u>	<u>(86)</u>
Net change in fund balances	115	115	29	(86)
Fund balances-beginning	<u>2,308</u>	<u>2,308</u>	<u>2,308</u>	<u>-</u>
Fund balances-ending	<u>\$ 2,423</u>	<u>\$ 2,423</u>	<u>\$ 2,337</u>	<u>\$(86)</u>

WHARTON COUNTY, TEXAS

**CAPITAL REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - PROJECT AUTHORIZATION AND ACTUAL**

FROM INCEPTION AND FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

	<u>Prior Years Actual</u>	<u>Current Year Actual</u>	<u>Total Actual to Date</u>	<u>Project Authorization</u>
REVENUES:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:				
Capital Outlay:				
General government	256,522	341,997	598,519	1,047,887
Public safety	15,746	85,339	101,085	10,462
Judicial	311,714	128,654	440,368	101,127
Corrections	3,214	61,607	64,821	7,190
Juvenile services	725	-	725	743
Environmental services	38,808	-	38,808	18,186
Health and welfare	17,210	-	17,210	17,210
Culture and recreation	16,452	-	16,452	3,433
Highways and drainage	<u>1,168,403</u>	<u>114,721</u>	<u>1,283,124</u>	<u>767,091</u>
Total Expenditures	<u>1,828,794</u>	<u>732,318</u>	<u>2,561,112</u>	<u>1,973,329</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,828,794)</u>	<u>(732,318)</u>	<u>(2,561,112)</u>	<u>(1,973,329)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,558,415</u>	<u>931,559</u>	<u>2,489,974</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,558,415</u>	<u>931,559</u>	<u>2,489,974</u>	<u>-</u>
Net change in fund balances	<u>\$(270,379)</u>	199,241	<u>\$(71,138)</u>	<u>\$(1,973,329)</u>
Fund balances-beginning		<u>2,519,430</u>		
Fund balances-ending		<u>\$ 2,718,671</u>		

WHARTON COUNTY, TEXAS

**ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Balance</u>				<u>Balance</u>
	<u>January 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>		<u>December 31, 2019</u>
County Clerk - trusts					
Assets					
Cash	\$ 60,131	\$ 3,730	\$ 131		\$ 63,730
Investments	<u>93,305</u>	<u>1,192</u>	<u>-</u>		<u>94,497</u>
Total assets	<u>\$ 153,436</u>	<u>\$ 4,922</u>	<u>\$ 131</u>		<u>\$ 158,227</u>
Liabilities					
Due to other entities	<u>\$ 153,436</u>	<u>\$ 4,922</u>	<u>\$ 131</u>		<u>\$ 158,227</u>
County Clerk - other					
Assets					
Cash	<u>\$ 232,493</u>	<u>\$ 51,714</u>	<u>\$ 25,755</u>		<u>\$ 258,452</u>
Liabilities					
Due to other entities	<u>\$ 232,493</u>	<u>\$ 51,714</u>	<u>\$ 25,755</u>		<u>\$ 258,452</u>
District Clerk - trusts					
Assets					
Cash	\$ 750	\$ 3	\$ -		\$ 753
Investments	<u>447,643</u>	<u>44,238</u>	<u>45,795</u>		<u>446,086</u>
Total assets	<u>\$ 448,393</u>	<u>\$ 44,241</u>	<u>\$ 45,795</u>		<u>\$ 446,839</u>
Liabilities					
Due to other entities	<u>\$ 448,393</u>	<u>\$ 44,241</u>	<u>\$ 45,795</u>		<u>\$ 446,839</u>
District Clerk - other					
Assets					
Cash	<u>\$ 3,208,607</u>	<u>\$ 6,594,669</u>	<u>\$ 1,858,894</u>		<u>\$ 7,944,382</u>
Liabilities					
Due to other entities	<u>\$ 3,208,607</u>	<u>\$ 6,594,669</u>	<u>\$ 1,858,894</u>		<u>\$ 7,944,382</u>
Sheriff - inmate trusts					
Assets					
Cash	<u>\$ 16,424</u>	<u>\$ 364,571</u>	<u>\$ 348,198</u>		<u>\$ 32,797</u>
Liabilities					
Due to other entities	<u>\$ 16,424</u>	<u>\$ 364,571</u>	<u>\$ 348,198</u>		<u>\$ 32,797</u>

WHARTON COUNTY, TEXAS

**ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Balance</u>				<u>Balance</u>
	<u>January 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>		<u>December 31, 2019</u>
Sheriff - inmate commissary					
Assets					
Cash	\$ <u>199,706</u>	\$ <u>164,384</u>	\$ <u>134,556</u>		\$ <u>229,534</u>
Liabilities					
Due to other entities	\$ <u>199,706</u>	\$ <u>164,384</u>	\$ <u>134,556</u>		\$ <u>229,534</u>
Sheriff - restitution, civil, seizure					
Assets					
Cash	\$ <u>1,546</u>	\$ <u>120,701</u>	\$ <u>119,759</u>		\$ <u>2,488</u>
Liabilities					
Due to other entities	\$ <u>1,546</u>	\$ <u>120,701</u>	\$ <u>119,759</u>		\$ <u>2,488</u>
Justices of Peace					
Assets					
Cash	\$ <u>393</u>	\$ <u>5,359</u>	\$ <u>5,359</u>		\$ <u>393</u>
Liabilities					
Due to other entities	\$ <u>393</u>	\$ <u>5,359</u>	\$ <u>5,359</u>		\$ <u>393</u>
Tax Assessor/Collector					
Assets					
Cash	\$ <u>423,044</u>	\$ <u>95,509,656</u>	\$ <u>95,481,375</u>		\$ <u>451,325</u>
Liabilities					
Due to other entities	\$ <u>423,044</u>	\$ <u>95,509,656</u>	\$ <u>95,481,375</u>		\$ <u>451,325</u>
Child Support					
Assets					
Cash	\$ <u>8,447</u>	\$ <u>134,008</u>	\$ <u>135,141</u>		\$ <u>7,314</u>
Liabilities					
Due to other entities	\$ <u>8,447</u>	\$ <u>134,008</u>	\$ <u>135,141</u>		\$ <u>7,314</u>
State Fees					
Assets					
Cash	\$ <u>128,637</u>	\$ <u>914,736</u>	\$ <u>904,639</u>		\$ <u>138,734</u>
Liabilities					
Due to other entities	\$ <u>128,637</u>	\$ <u>914,736</u>	\$ <u>904,639</u>		\$ <u>138,734</u>

WHARTON COUNTY, TEXAS

**ALL AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Balance</u>				<u>Balance</u>
	<u>January 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>		<u>December 31, 2019</u>
Juvenile Probation Fee and Restitution					
Assets					
Cash	\$ 4,025	\$ 6,634	\$ 9,370		\$ 1,289
Liabilities					
Due to other entities	\$ 4,025	\$ 6,634	\$ 9,370		\$ 1,289
Child Protective Services					
Assets					
Cash	\$ 11,215	\$ 132,617	\$ 50,214		\$ 93,618
Liabilities					
Due to other entities	\$ 11,215	\$ 132,617	\$ 50,214		\$ 93,618
Historical Commission					
Assets					
Cash	\$ 2,165	\$ 50	\$ 312		\$ 1,903
Liabilities					
Due to other entities	\$ 2,165	\$ 50	\$ 312		\$ 1,903
District Attorney - seizure					
Assets					
Cash	\$ 21,297	\$ 907,197	\$ 7,386		\$ 921,108
Liabilities					
Due to other entities	\$ 21,297	\$ 907,197	\$ 7,386		\$ 921,108
Totals - All Agency Funds					
Assets					
Cash	\$ 4,318,880	\$ 104,910,029	\$ 99,081,089		\$ 10,147,820
Investments	540,948	45,430	45,795		540,583
Total Assets	\$ 4,859,828	\$ 104,955,459	\$ 99,126,884		\$ 10,688,403
Liabilities					
Due other entities	\$ 4,859,828	\$ 104,955,459	\$ 99,126,884		\$ 10,688,403

THIS PAGE LEFT BLANK INTENTIONALLY

STATISTICAL SECTION

THIS PAGE LEFT BLANK INTENTIONALLY

STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and requirement supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	124
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	133
These schedules contain information to help the reader assess the County's most significant local revenue resource, the property tax.	
Debt Capacity	136
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	139
These schedules help the reader understand the environment within which the County's financial activities take place.	
Operating Information	142
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services provided and activities it performs.	
Miscellaneous Information	144
These pages contain additional data about the area, college, and medical facilities.	

WHARTON COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2019	2018	2017	2016
Governmental activities:				
Net investment in capital assets	\$ 30,563,386	\$ 30,228,949	\$ 30,830,817	\$ 29,745,198
Restricted	7,052,505	8,337,352	5,440,386	5,364,188
Unrestricted	<u>6,529,185</u>	<u>7,172,686</u>	<u>8,064,656</u>	<u>9,643,248</u>
Total governmental activities net position	<u>\$ 44,145,076</u>	<u>\$ 45,738,987</u>	<u>\$ 44,335,859</u>	<u>\$ 44,752,634</u>
Primary government:				
Net investment in capital assets	\$ 30,563,386	\$ 30,228,949	\$ 30,830,817	\$ 29,745,198
Restricted	7,052,505	8,337,352	5,440,386	5,364,188
Unrestricted	<u>6,529,185</u>	<u>7,172,686</u>	<u>7,064,656</u>	<u>9,643,248</u>
Total primary government activities net position	<u>\$ 44,145,076</u>	<u>\$ 45,738,987</u>	<u>\$ 43,335,859</u>	<u>\$ 44,752,634</u>

Fiscal Year

2015	2014	2013	2012	2011	2010
\$ 29,573,944	\$ 28,390,125	\$ 28,302,419	\$ 28,424,377	\$ 28,080,188	\$ 29,566,693
5,522,855	6,226,800	5,553,920	5,670,749	5,356,968	4,491,334
<u>9,844,371</u>	<u>10,948,946</u>	<u>9,543,389</u>	<u>8,874,322</u>	<u>8,202,389</u>	<u>7,957,630</u>
<u>\$ 44,941,170</u>	<u>\$ 45,565,871</u>	<u>\$ 43,399,728</u>	<u>\$ 42,969,448</u>	<u>\$ 41,639,545</u>	<u>\$ 42,015,657</u>
\$ 29,573,944	\$ 28,390,125	\$ 28,302,419	\$ 28,424,377	\$ 28,080,188	\$ 29,566,693
5,522,855	6,226,800	5,553,920	5,670,749	5,356,968	4,491,334
<u>9,844,371</u>	<u>10,948,946</u>	<u>9,543,389</u>	<u>8,874,322</u>	<u>8,202,389</u>	<u>7,957,630</u>
<u>\$ 44,941,170</u>	<u>\$ 45,565,871</u>	<u>\$ 43,399,728</u>	<u>\$ 42,969,448</u>	<u>\$ 41,639,545</u>	<u>\$ 42,015,657</u>

WHARTON COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2019	2018	2017
Expenses			
Governmental activities:			
General government	\$ 4,064,758	\$ 3,509,507	\$ 3,434,835
Public safety	5,039,490	4,456,177	4,560,650
Judicial	3,974,244	3,854,126	3,252,477
Corrections	3,347,473	2,894,269	2,973,428
Juvenile services	974,020	885,053	769,820
Environmental services	585,855	629,078	543,778
Health and welfare	510,847	492,801	436,146
Culture and recreation	1,292,759	1,229,117	1,335,405
Highways and drainage	8,877,960	8,910,619	8,751,421
Economic development	3,850	345,010	38,975
Interest on long term debt	-	-	-
Total governmental activities expenses	<u>28,671,256</u>	<u>27,205,757</u>	<u>26,096,935</u>
Total primary government expenses	<u>\$ 28,671,256</u>	<u>\$ 27,205,757</u>	<u>\$ 26,096,935</u>
Program Revenues			
Governmental activities:			
Charges for services:			
General government	\$ 230,851	\$ 239,396	\$ 210,651
Public safety	332,689	130,507	204,266
Judicial	1,429,275	1,484,284	1,390,790
Corrections	59,171	8,457	14,048
Juvenile services	3,390	2,010	3,045
Environmental services	201,575	233,855	218,029
Health and welfare	4,324	5,232	5,084
Culture and recreation	21,800	24,256	32,396
Highways and drainage	1,412,989	2,080,306	1,270,629
Economic development	-	-	-
Operating grants and contributions	1,936,711	3,637,962	1,558,885
Capital grants and contributions	202,245	495,868	364,728
Total governmental activities program revenues	<u>5,835,020</u>	<u>8,342,133</u>	<u>5,272,551</u>
Total primary government program revenues	<u>\$ 5,835,020</u>	<u>\$ 8,342,133</u>	<u>\$ 5,272,551</u>
Net (expense)/revenues			
Governmental activities	\$(22,836,236)	\$(18,664,235)	\$(20,824,384)
Total primary government net expense	<u>\$(22,836,236)</u>	<u>\$(18,664,235)</u>	<u>\$(20,824,384)</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes:			
Property taxes	\$ 17,390,310	\$ 18,261,437	\$ 15,801,746
Sales taxes	3,128,692	3,114,662	3,103,082
Alcoholic beverage taxes	38,020	34,165	31,632
Unrestricted investment earnings	568,603	452,292	227,239
Gain on sale of capital assets	43,014	-	136,319
Miscellaneous	113,497	78,619	107,591
Total governmental activities	<u>21,282,136</u>	<u>21,941,175</u>	<u>19,407,609</u>
Total primary government	<u>\$ 21,282,136</u>	<u>\$ 21,941,175</u>	<u>\$ 19,407,609</u>
Change in Net Position			
Governmental activities	\$(1,554,100)	\$ 3,077,551	\$(1,416,775)
Total primary government	<u>\$(1,554,100)</u>	<u>\$ 3,077,551</u>	<u>\$(1,416,775)</u>

		Fiscal Year											
		2016	2015	2014	2013	2012	2011	2010					
\$	3,014,521	\$	2,712,787	\$	2,626,995	\$	2,478,918	\$	2,385,158	\$	2,480,562	\$	2,424,857
	4,538,756		3,987,280		3,879,451		3,727,238		3,498,410		3,504,958		3,604,915
	3,661,489		3,484,682		3,260,493		3,181,023		3,001,528		3,189,686		3,151,819
	2,608,924		2,636,573		2,677,241		2,432,397		2,298,591		2,363,643		2,465,109
	712,444		839,061		713,597		863,102		726,217		624,537		572,678
	552,023		577,675		533,545		512,079		510,117		540,359		513,191
	393,132		434,526		355,810		443,162		466,359		770,038		935,984
	1,078,600		1,109,660		1,129,573		1,012,706		995,433		1,013,735		1,024,635
	8,014,506		8,109,454		6,975,636		6,941,219		7,397,131		7,867,883		8,229,232
	11,550		283,341		77,427		435,565		303,135		309,932		29,400
	-		-		-		15,346		42,853		116,372		175,761
	<u>24,585,945</u>		<u>24,175,039</u>		<u>22,229,768</u>		<u>22,042,755</u>		<u>21,624,932</u>		<u>22,781,705</u>		<u>23,127,581</u>
\$	<u>24,585,945</u>	\$	<u>24,175,039</u>	\$	<u>22,229,768</u>	\$	<u>22,042,755</u>	\$	<u>21,624,932</u>	\$	<u>22,781,705</u>	\$	<u>23,127,581</u>
\$	234,078	\$	212,247	\$	277,011	\$	308,454	\$	281,692	\$	296,118	\$	282,447
	303,561		222,649		275,017		237,706		222,692		237,347		261,116
	1,228,735		1,256,684		1,320,667		1,378,304		1,540,652		1,336,381		1,557,793
	19,782		22,999		45,209		24,221		41,970		33,097		40,722
	2,470		3,071		2,677		36,516		24,188		3,320		2,242
	225,496		199,112		220,115		202,534		169,537		234,940		196,360
	6,446		5,820		6,810		6,805		5,910		925		-
	20,227		22,443		26,027		24,604		25,905		25,962		24,001
	1,061,648		1,317,025		1,174,929		1,087,821		1,053,301		1,060,244		1,102,688
	-		10,194		-		-		-		657		-
	1,833,683		1,739,817		1,340,090		1,237,745		835,041		1,111,318		1,289,142
	596,929		1,277,602		151,742		533,742		315,074		346,612		238,833
	<u>5,533,055</u>		<u>6,289,663</u>		<u>4,840,294</u>		<u>5,078,452</u>		<u>4,515,962</u>		<u>4,686,921</u>		<u>4,995,344</u>
\$	<u>5,533,055</u>	\$	<u>6,289,663</u>	\$	<u>4,840,294</u>	\$	<u>5,078,452</u>	\$	<u>4,515,962</u>	\$	<u>4,686,921</u>	\$	<u>4,995,344</u>
\$	(19,052,890)	\$	(17,885,376)	\$	(17,389,474)	\$	(16,964,303)	\$	(17,108,970)	\$	(18,094,784)	\$	(18,132,237)
\$	(19,052,890)	\$	(17,885,376)	\$	(17,389,474)	\$	(16,964,303)	\$	(17,108,970)	\$	(18,094,784)	\$	(18,132,237)
\$	15,376,482	\$	15,179,646	\$	16,422,212	\$	14,148,932	\$	15,257,540	\$	14,626,020	\$	14,395,140
	2,810,287		2,839,466		2,526,985		2,583,520		2,648,771		2,275,975		2,042,731
	33,742		31,350		27,188		20,716		19,350		17,500		23,897
	164,900		152,288		180,991		168,308		158,657		209,219		300,794
	8,953		113,502		14,890		15,889		-		-		21,769
	469,990		429,813		383,351		457,218		354,555		397,125		467,459
	<u>18,864,354</u>		<u>18,746,065</u>		<u>19,555,617</u>		<u>17,394,583</u>		<u>18,438,873</u>		<u>17,525,839</u>		<u>17,251,790</u>
\$	<u>18,864,354</u>	\$	<u>18,746,065</u>	\$	<u>19,555,617</u>	\$	<u>17,394,583</u>	\$	<u>18,438,873</u>	\$	<u>17,525,839</u>	\$	<u>17,251,790</u>
\$	(188,536)	\$	860,689	\$	2,166,143	\$	430,280	\$	1,329,903	\$	(568,945)	\$	(880,447)
\$	(188,536)	\$	860,689	\$	2,166,143	\$	430,280	\$	1,329,903	\$	(568,945)	\$	(880,447)

WHARTON COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

**LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year			
	2019	2018	2017	2016
General fund				
Nonspendable	\$ 549,708	\$ 411,257	\$ 476,199	\$ 514,921
Restricted	104,734	106,737	97,387	111,875
Assigned	1,298,106	1,891,764	2,327,020	1,374,801
Unassigned	7,054,818	6,408,444	5,486,854	7,347,792
Reserved	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>\$ 9,007,366</u>	<u>\$ 8,818,202</u>	<u>\$ 8,387,460</u>	<u>\$ 9,349,389</u>
All other governmental funds				
Nonspendable	\$ 196,059	\$ 50,000	\$ 169,775	\$ 152,760
Restricted	6,877,765	8,162,799	4,911,242	4,476,453
Assigned	2,709,671	2,519,430	2,039,754	1,855,862
Unassigned	(24,106)	-	-	-
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Total all other governmental funds	<u>\$ 9,759,389</u>	<u>\$ 10,732,229</u>	<u>\$ 7,120,771</u>	<u>\$ 6,485,075</u>

Source: Comprehensive Annual Financial Reports

In 2011, the County implemented GASB 54, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned and unassigned, compared to reserved and unreserved. The county has not restated prior years.

Fiscal Year

	2015	2014	2013	2012	2011	2010
\$	459,780	\$ 432,648	\$ 382,497	\$ 362,398	\$ 298,399	\$ -
	118,629	121,153	115,557	114,300	175,959	-
	1,364,227	2,363,381	1,599,848	1,163,377	2,154,178	-
	7,547,046	7,165,322	6,958,708	6,807,765	5,895,252	-
	-	-	-	-	-	521,649
	-	-	-	-	-	<u>7,388,925</u>
\$	<u>9,489,682</u>	<u>\$ 10,082,504</u>	<u>\$ 9,056,610</u>	<u>\$ 8,447,840</u>	<u>\$ 8,523,788</u>	<u>\$ 7,910,574</u>
\$	143,620	\$ 140,283	\$ 141,646	\$ 126,323	\$ 130,092	\$ -
	5,323,872	5,946,443	5,246,519	5,162,953	5,023,210	-
	1,073,594	1,200,742	596,043	219,737	-	-
(771)	-	-	-	-	-
	-	-	-	-	-	173,948
	-	-	-	-	-	<u>4,185,458</u>
\$	<u>6,540,315</u>	<u>\$ 7,287,468</u>	<u>\$ 5,984,208</u>	<u>\$ 5,509,013</u>	<u>\$ 5,153,302</u>	<u>\$ 4,359,406</u>

WHARTON COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

**LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year			
	2019	2018	2017	2016
Revenues				
Taxes	\$ 20,522,682	\$ 21,550,645	\$ 19,129,082	\$ 18,139,123
Licenses and permits	869,370	864,720	854,445	882,335
Intergovernmental	2,268,779	3,998,405	3,297,070	1,812,520
Charges for services	1,272,486	1,289,833	1,250,690	1,264,847
Fines and forfeitures	788,858	659,504	539,629	887,364
Investment earnings	567,990	451,887	226,868	164,615
Miscellaneous	751,453	1,397,178	668,856	845,527
Total revenues	<u>27,041,618</u>	<u>30,212,172</u>	<u>25,966,640</u>	<u>23,996,331</u>
Expenditures				
General government	3,581,483	3,227,037	3,273,471	2,811,052
Public safety	4,804,833	4,398,147	4,449,858	4,478,061
Judicial	4,030,801	3,699,590	3,273,652	3,859,889
Corrections	3,059,191	2,788,681	2,774,289	2,428,392
Juvenile services	940,745	865,784	742,525	709,582
Environmental services	694,427	616,459	585,425	538,813
Health and welfare	496,771	523,593	426,851	386,348
Culture and recreation	1,149,289	1,157,968	1,226,502	1,035,721
Highways and drainage	9,158,457	8,646,703	9,714,590	7,954,956
Economic development	3,850	345,010	38,975	11,550
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Agent fees	-	-	-	-
Total expenditures	<u>27,919,847</u>	<u>26,268,972</u>	<u>26,506,138</u>	<u>24,214,364</u>
Excess of revenues over (under) expenditures	(878,229)	3,943,200	(539,498)	(218,033)
Other Financing Sources (Uses)				
Transfers in	1,456,559	2,022,772	2,498,515	1,760,707
Transfers out	(1,441,559)	(2,022,772)	(2,498,515)	(1,760,707)
Sale of capital assets	119,364	99,000	213,265	22,500
Issuance of refunding bonds	-	-	-	-
Premium on issuance of refunding bonds	-	-	-	-
Payment to escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>134,364</u>	<u>99,000</u>	<u>213,265</u>	<u>22,500</u>
Net change in fund balances	\$ <u>(743,865)</u>	\$ <u>4,042,200</u>	\$ <u>(326,233)</u>	\$ <u>(195,533)</u>
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%

Source: Comprehensive Annual Financial Report

Fiscal Year

2015	2014	2013	2012	2011	2010
\$ 18,071,600	\$ 19,055,090	\$ 17,272,859	\$ 17,358,730	\$ 16,934,019	\$ 16,583,711
852,780	858,774	847,702	840,289	817,838	822,589
1,793,626	1,312,919	1,686,588	1,290,472	1,457,075	1,463,325
1,242,329	1,352,913	1,249,999	1,247,858	1,325,688	1,290,537
796,199	885,160	800,574	647,051	738,243	783,617
152,013	180,761	168,136	158,423	208,815	299,928
1,033,594	869,429	882,402	724,681	932,445	942,891
<u>23,942,141</u>	<u>24,515,046</u>	<u>22,908,260</u>	<u>22,267,504</u>	<u>22,414,123</u>	<u>22,186,598</u>
2,636,716	2,485,370	2,413,687	2,311,520	2,463,340	2,332,366
4,009,062	3,967,237	3,697,160	3,463,072	3,393,822	3,593,807
3,795,955	3,142,698	3,065,692	2,902,478	3,094,108	3,165,241
2,797,976	2,564,878	2,350,695	2,225,005	2,264,741	2,329,535
824,601	694,165	867,209	703,929	603,478	626,237
538,485	512,231	494,828	476,386	506,963	489,827
443,469	354,219	442,491	517,811	759,314	913,394
1,034,321	1,026,306	919,715	894,763	906,096	927,132
9,054,050	7,426,926	6,478,966	5,959,516	5,839,261	7,277,677
283,341	77,427	435,565	303,135	328,565	29,400
-	-	-	-	-	16,052
-	-	745,000	2,170,000	750,000	700,000
-	-	7,450	55,576	101,127	145,719
-	-	250	4,550	1,250	72,621
<u>25,417,976</u>	<u>22,251,457</u>	<u>21,918,708</u>	<u>21,987,741</u>	<u>21,012,065</u>	<u>22,619,008</u>
(1,475,835)	2,263,589	989,552	279,763	1,402,058	(432,410)
829,273	1,565,718	1,006,093	2,201,554	555,462	638,896
(844,273)	(1,565,718)	(1,006,093)	(2,201,554)	(555,462)	(638,896)
150,860	65,565	94,413	-	5,052	262,047
-	-	-	-	-	2,540,000
-	-	-	-	-	18,685
-	-	-	-	-	(2,483,008)
<u>135,860</u>	<u>65,565</u>	<u>94,413</u>	<u>-</u>	<u>5,052</u>	<u>337,724</u>
<u>\$(1,339,975)</u>	<u>\$ 2,329,154</u>	<u>\$ 1,083,965</u>	<u>\$ 279,763</u>	<u>\$ 1,407,110</u>	<u>\$(94,686)</u>
0.0%	0.0%	3.6%	10.6%	4.1%	4.4%

WHARTON COUNTY, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

Fiscal Year	Real Property	Personal Property	Less: Tax Exempt Real Property	Total Taxable Assessed Value ^(a)	Taxable Assessed Value as a Percentage of Actual Taxable Value	Estimated Actual Taxable Value	Total Direct Tax Rate ^(b)
2019	\$ 5,737,374,607	\$ 1,067,293,726	\$ 2,505,907,055	\$ 4,298,761,278	100.0%	\$ 4,298,761,278	0.46240
2018	5,313,332,645	996,490,439	2,291,151,719	4,018,671,365	100.0%	4,018,671,365	0.47396
2017	5,060,011,173	951,083,366	2,259,076,991	3,752,017,548	100.0%	3,752,017,548	0.47500
2016	4,665,304,666	848,400,643	2,080,585,019	3,433,120,290	100.0%	3,433,120,290	0.49000
2015	3,997,967,891	943,918,595	1,841,025,303	3,100,861,183	100.0%	3,100,861,183	0.49000
2014	3,954,249,619	1,119,308,222	1,859,954,169	3,213,603,672	100.0%	3,213,603,672	0.48806
2013	3,804,327,546	1,015,111,954	1,837,481,702	2,981,957,798	100.0%	2,981,957,798	0.50215
2012	3,674,084,956	996,909,948	1,801,540,841	2,869,454,063	100.0%	2,869,454,063	0.53022
2011	3,572,655,903	917,995,988	1,684,728,091	2,805,923,800	100.0%	2,805,923,800	0.53183
2010	3,568,009,075	973,008,821	1,842,691,271	2,698,326,625	100.0%	2,698,326,625	0.54376

Sources:

Wharton County Central Appraisal District

Note:

^(a) Property is assessed at actual market value so assessed values are the same as actual values.

^(b) Tax rates are per \$100 of assessed value.

WHARTON COUNTY, TEXAS

**PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS**

**LAST TEN FISCAL YEARS
TAX RATE PER \$100 ASSESSED VALUATION**

Fiscal Year	Wharton County			Overlapping Rates Cities			Overlapping Rates School Districts				Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total School Millage	Special Districts ^(c)	
2019	\$ 0.46240	\$ -	\$ 0.46240	\$ 0.66254	\$ 0.52971	\$ 1.19225	\$ 5.19160	\$ 0.64790	\$ 5.83950	\$ 2.07405	\$ 9.56820
2018	0.47396	-	0.47396	0.72869	0.50141	1.23010	5.64000	0.44710	6.08710	3.24311	11.03427
2017	0.47500	-	0.47500	0.75905	0.43656	1.19561	5.72000	0.11906	5.83906	2.54533	10.05500
2016	0.49000	-	0.49000	0.76819	0.44924	1.21743	5.69000	0.12000	5.81000	2.10135	9.61878
2015	0.49000	-	0.49000	0.78027	0.41297	1.19324	5.44015	0.42090	5.86105	2.05083	9.59512
2014	0.48806	-	0.48806	0.76412	0.33054	1.09466	5.44015	0.43398	5.87413	1.97425	9.43110
2013	0.49262	0.00953	0.50215	0.83339	0.23666	1.07005	5.46015	0.44964	5.90979	1.95744	9.43943
2012	0.51999	0.01023	0.53022	0.87227	0.23773	1.11000	5.46010	0.46119	5.92129	1.92850	9.49001
2011	0.51740	0.01443	0.53183	0.90532	0.26303	1.16835	5.46010	0.49325	5.95335	1.91304	9.56657
2010	0.52758	0.01618	0.54376	0.93877	0.22850	1.16727	5.46010	0.49103	5.95113	2.14939	9.81155

2019 Tax Rates

Cities:	Operating	Debt	School Districts:	Operating	Debt	Special Districts:	Operating
East Bernard	\$ 0.17803	\$ -	Boling	\$ 0.97000	\$ -	Water Control Boling	\$ 0.32102
El Campo	0.39314	0.17573	East Bernard	1.06835	0.30920	Water Control #2-East Bernard	0.19290
Wharton	0.09137	0.35398	El Campo	1.06840	0.05800	Water Control #1- Louise	0.14649
	<u>\$ 0.66254</u>	<u>\$ 0.52971</u>	Louise	1.06835	-	Isaacson MUD	0.49000
			Wharton	1.01650	0.28070	Hungerford MUD	0.25890
				<u>\$ 5.19160</u>	<u>\$ 0.64790</u>	Coastal Bend Groundwater	0.00800
						Wharton County Junior College	0.13934
						ESD#1 Volunteer Fire	0.05000
						ESD#2 East Bernard	0.10000
						ESD#3 Wharton	0.08255
						ESD#4 El Campo	0.06325
						Wharton County Hospital	0.22160
							<u>\$ 2.07405</u>

Source: Wharton County Tax Assessor/Collector

Note: Overlapping rates are those of other government that apply to property owners within Wharton County. Not all overlapping rates apply to all County property owners. (e.g., the tax rates for school districts apply only to the proportion of Wharton County's property owners whose property is located within the geographic boundaries of the school district)

WHARTON COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Colorado Bend II Power, LLC	\$ 466,070,539	1	10.84%			
Gulf South Pipeline	108,894,401	2	2.53%			
Colorado Bend I Power, LLC	98,425,028	3	2.29%			
Armour Lacy W Etal Est	60,643,902	4	1.41%			
Centerpoint Energy Houston	43,382,477	5	1.01%	\$ 31,250,184	4	1.16%
J-M Manufacturing Company, Inc.	38,193,990	6	0.89%	26,755,353	6	0.99%
Enterprise Texas Pipeling LP	36,681,531	7	0.85%			
Nan Ya Plastics Corp USA	33,544,212	8	0.78%	24,452,709	7	0.91%
Apache Corporation	30,127,787	9	0.70%	62,021,216	1	2.30%
Transcontinental Gas Pipeline	29,897,077	10	0.70%	23,800,777	9	0.88%
Milagro Exploration, LLC				34,032,573	2	1.26%
Navasota Energy Partners LP				33,802,737	3	1.25%
Cypress E & P Corporation				27,405,080	5	1.02%
Sandridge Offshore, LLC				23,844,093	8	0.88%
Forest Oil Corporation				<u>22,866,675</u>	10	<u>0.85%</u>
Subtotal	945,860,944		22.00%	310,231,397		11.50%
Other taxpayers	<u>3,352,900,334</u>		<u>78.00%</u>	<u>2,388,095,228</u>		<u>88.50%</u>
Total	<u>\$ 4,298,761,278</u>		<u>100.00%</u>	<u>\$ 2,698,326,625</u>		<u>100.00%</u>

Sources: Wharton County Tax Office

WHARTON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Adjusted Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2019	\$ 16,091,014	\$ 15,710,298	97.6%	\$ -	\$ 15,710,298	97.6%
2018	16,966,243	16,547,699	97.5%	41,576	16,547,699	97.5%
2017	15,870,072	15,455,042	97.4%	77,004	15,532,046	97.8%
2016	15,195,345	14,860,663	97.8%	121,001	14,981,664	98.6%
2015	15,017,751	14,750,331	98.2%	98,949	14,849,280	98.9%
2014	14,636,181	14,339,613	98.0%	69,737	14,409,350	98.4%
2013	14,388,624	14,099,750	98.0%	219,366	14,319,116	99.5%
2012	14,421,711	14,119,680	97.9%	279,774	14,399,454	99.8%
2011	14,336,798	13,998,276	97.6%	280,049	14,278,325	99.6%
2010	14,228,498	13,790,023	96.9%	354,447	14,144,470	99.4%

Source: Wharton County Tax Assessor/Collector

WHARTON COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽¹⁾
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Notes Payable			
2019	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2018	-	-	-	-	-	0%	-
2017	-	-	-	-	-	0%	-
2016	-	-	-	-	-	0%	-
2015	-	-	-	-	-	0%	-
2014	-	-	-	-	-	0%	-
2013	-	-	-	-	-	0%	-
2012	745,000	-	-	-	745,000	0.08%	18.05
2011	1,465,000	1,450,000	-	-	2,915,000	0.33%	68.52
2010	2,165,000	1,500,000	-	-	3,665,000	0.42%	88.78

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

⁽¹⁾ See the Schedule of Demographic and Economic Statistics on page 140 for personal income and population data.

WHARTON COUNTY, TEXAS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Total Bonded Debt	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value of Property ⁽¹⁾	Per Capita ⁽²⁾
2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
2018	-	-	-	-	-	-	0.0%	-
2017	-	-	-	-	-	-	0.0%	-
2016	-	-	-	-	-	-	0.0%	-
2015	-	-	-	-	-	-	0.0%	-
2014	-	-	-	-	-	-	0.0%	-
2013	-	-	-	-	13,408	(13,408)	0.0%	(0.33)
2012	745,000	-	-	745,000	22,581	722,419	2.5%	17.50
2011	1,465,000	1,450,000	-	2,915,000	18,036	2,896,964	10.3%	68.09
2010	2,165,000	1,500,000	-	3,665,000	18,846	3,646,154	13.5%	88.33

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Sources:

⁽¹⁾ See the Schedule of Assessed Value and Actual Value of Taxable Property on page 133 for property value data.

⁽²⁾ Population data can be found in the Schedule of Demographic and Economic Statistics on page 140.

WHARTON COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2019

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ⁽¹⁾</u>	<u>Estimated Share of Overlapping Debt</u>
Cities:			
El Campo	\$ 17,373,409	17.4%	\$ 3,022,973
Wharton	11,916,220	11.9%	1,418,030
School Districts:			
East Bernard	20,080,000	10.0%	2,008,000
El Campo	27,895,000	33.5%	9,344,825
Wharton	54,475,000	38.2%	20,809,450
West Wharton Co. Hospital District	4,034,000	47.5%	1,916,150
Subtotal, overlapping debt			38,519,428
Wharton County direct debt	-		-
Total direct and overlapping debt			<u><u>\$ 38,519,428</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the Wharton County Appraisal District. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Wharton County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

⁽¹⁾ The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the entities taxable assessed value that is within the government's boundaries and dividing it by the County's total taxable assessed value.

WHARTON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	County				County		State of Texas	
	Estimated Population ⁽¹⁾	Per Capita Personal Income ⁽²⁾	Median Household Income ⁽²⁾	Median Age ⁽²⁾	School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾	Per Capita Personal Income ⁽⁵⁾	Unemployment Rate ⁽⁵⁾
2019	\$ 41,551	\$ 26,281	\$ 49,619	37.2	8,611	3.3%	\$ 30,641	3.5%
2018	41,619	25,867	50,145	37.2	8,613	3.4%	28,985	3.6%
2017	41,968	23,245	46,445	37.2	8,720	3.8%	27,828	3.7%
2016	41,735	21,581	45,176	37.2	8,903	5.0%	26,999	4.5%
2015	41,486	20,782	41,992	37.2	8,844	4.5%	26,513	4.2%
2014	41,168	20,310	40,411	37.2	8,768	3.7%	26,019	4.6%
2013	41,216	21,353	40,988	37.3	8,651	5.3%	25,809	6.0%
2012	41,285	22,070	43,689	37.1	8,824	5.9%	25,548	6.0%
2011	42,543	21,049	41,148	35.9	8,415	8.3%	39,593	7.4%
2010	41,280	21,033	42,695	36.7	8,468	8.6%	39,493	8.2%

Sources:

⁽¹⁾ US Census Bureau

⁽²⁾ US Census Bureau

⁽³⁾ Individual ISD's

⁽⁴⁾ US Bureau of Labor Statistics

⁽⁵⁾ US Census Bureau and US Bureau of Labor Statistics

WHARTON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Employer	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
El Campo ISD	544	1	2.7%	580	1	2.9%
HEB	407	2	2.1%			
Wal-Mart	381	3	1.9%	205	8	1.0%
Wharton County Junior College	373	4	1.9%	333	4	1.6%
Greenleaf Nursery	345	5	1.7%	381	2	1.9%
Wharton ISD	327	6	1.6%	343	3	1.7%
El Campo Memorial Hospital	246	7	1.2%			
Wharton County	236	8	1.2%	234	6	1.2%
Wharton County Foods	235	9	1.2%			
Nanya Plastics	226	10	1.1%	202	10	1.0%
Leedo Manufacturing Company, Inc.				206	7	1.0%
South Texas Medical Center, P.A.				203	9	1.0%
Maxim Production Company				313	5	1.5%
	<u>3320</u>		<u>16.6%</u>	<u>3000</u>		<u>14.8%</u>

Sources:

US Census Bureau

Individual employers and Wharton Economic Development Corp. provided employee counts.

WHARTON COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY
GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Full-Time Budgeted Employees as of December 31

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government	28	27	26	27	27	26	26	26	27	28
Public safety	50	48	50	51	50	50	50	50	50	50
Corrections	34	35	31	30	30	31	31	31	31	31
Highways and drainage	52	59	55	55	49	56	56	56	63	61
Judicial	37	36	34	34	34	34	34	34	34	37
Environmental services	4	7	7	7	7	4	4	5	4	5
Health and welfare	2	2	2	2	2	2	2	2	2	3
Culture and recreation	14	13	13	14	14	14	14	14	14	14
Juvenile services	4	5	5	5	5	5	5	5	5	5
Total	<u>225</u>	<u>232</u>	<u>223</u>	<u>225</u>	<u>218</u>	<u>222</u>	<u>222</u>	<u>223</u>	<u>230</u>	<u>234</u>

Source: Wharton County Annual Budget

WHARTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

Function	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government										
Accounts payable checks issued	5,279	5,493	5,647	5,643	5,639	5,945	5,957	6,586	7,124	5,999
Payroll checks issued	415	426	381	505	519	523	545	610	878	1,767
Direct deposits issued	6,056	6,075	5,944	5,926	5,785	5,750	5,651	5,907	5,116	4,708
ACH's issued	142	10	140	162	9	158	173	131	100	77
EFT's issued	98	53	110	70	96	64	67	76	110	14
Motor vehicle registrations	48,759	48,830	48,821	48,753	49,108	49,489	49,807	48,307	47,076	46,308
Judicial										
Hot check cases										
Checks processed	48	119	39	69	902	91	340	313	520	627
Theft by check cases filed	14	19	30	35	100	266	361	415	518	826
Civil cases filed	5,582	1,762	1,841	1,707	2,072	1,955	1,961	1,647	4,491	1,832
Civil cases dispositions	1,748	997	1,941	1,373	1,813	1,626	1,529	1,505	1,596	1,688
Criminal cases filed	8,133	7,251	10,021	6,686	8,475	9,190	8,088	8,302	9,767	9,039
Criminal cases dispositions	5,807	6,456	6,601	6,062	6,378	7,664	8,073	7,900	8,509	8,225
Birth certificates		2	4	-	-	-	-	254	229	189
Death certificates	27	308	284	172	180	268	319	289	285	327
Marriage license applications	264	238	258	238	234	255	221	205	201	222
Public safety										
911 calls received	3,468	9,868	11,917	13,344	12,161	14,556	2,927	234	8,324	11,705
EMS runs	5,391	5,426	6,472	6,333	6,218	5,643	5,380	5,438	5,120	5,302
EMS transfer runs	752	624	1,962	959	1,981	1,972	739	577	1,449	1,564
Total EMS runs	6,143	6,050	8,434	7,292	8,199	7,615	6,119	6,015	6,569	6,866
Average daily jail population	142	140	146	119	138	135	129	120	134	134
Jail bookings	2,132	2,026	2,054	2,306	2,341	2,223	2,385	2,264	2,350	2,438
Jail releases	2,115	2,031	2,057	2,287	2,230	2,099	2,350	2,319	2,222	2,461
Jail inmates at December 31	145	124	132	134	119	127	128	94	128	118
Physical arrests	825	809	955	642	2,341	2,220	2,437	2,264	1,725	2,438
Citations issued	1,395	1,238	1,207	884	862	854	890	941	562	1,540
Warnings issued	7,460	7,384	6,583	4,447	4,654	4,206	3,371	2,371	1,180	1,150
Offenses reported	1,523	1,130	1,099	1,328	1,466	1,373	1,262	1,362	1,736	1,540
Calls for service	29,723	29,870	31,957	28,902	29,700	28,214	16,211	23,831	18,390	16,263
Inmates per year	2,132	2,026	2,054	2,306	2,341	2,223	2,385	2,264	2,350	2,438
Highways and drainage										
Potholes repaired	28,047	22,794	23,491	24,307	27,593	31,453	31,998	30,394	29,192	33,705
Resurfacing miles	62	43	56	22	11	44	51	48	42	46
Miles of mowing along roadway	3,909	5,232	2,224	3,427	3,394	3,285	2,634	3,461	2,827	3,204
Miles of cleaning ditch/culverts	125	65	84	75	46	64	50	37	36	48
Miles of grading roadways	6,513	5,995	5,340	4,791	5,802	4,895	4,290	5,431	5,668	5,210
Culture and recreation										
Books/AV material checked out	132,722	155,489	134,060	135,394	135,887	174,659	269,088	170,159	171,743	176,291
Computer use sessions recorded	18,621	20,780	23,023	30,834	38,739	29,901	32,107	66,495	71,416	72,028
Elections										
Registered voters	25,004	25,151	24,663	25,209	23,275	23,508	24,187	24,672	22,227	24,722
Votes cast	3,160	13,002	3,045	14,871	5,624	19,054	1,798	14,212	1,196	10,140
Percentage voters - votes cast	12.64%	51.70%	12.35%	58.99%	24.16%	81.05%	7.43%	57.60%	5.38%	41.02%

Sources: Various County departments.

Reporting of operating indicators by function began in fiscal year 2005.

WHARTON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>Buildings</u>										
General government	4	10	11	11	11	11	11	11	10	10
Public safety	3	1	1	1	1	1	1	1	1	1
Judicial	6	4	3	3	3	3	3	2	2	2
Corrections	2	3	3	3	3	3	3	3	1	1
Environmental services	4	2	2	2	2	2	1	1	1	1
Culture and recreation	6	6	6	6	6	6	6	6	6	6
Highways and drainage	9	6	9	9	9	9	9	9	8	7
<u>Vehicles</u>										
General government	3	3	3	3	3	3	3	4	4	5
Public safety										
Patrol	19	19	20	24	25	33	30	29	21	36
Other	30	21	22	17	18	15	13	13	14	13
Corrections	3	5	4	6	6	8	8	4	7	4
Judicial	2	3	4	6	5	6	5	3	3	3
Juvenile services	1	1	1	2	1	1	1	1	1	1
Environmental services	2	4	4	6	4	4	4	4	5	5
Health and welfare	1	1	1	1	1	1	1	2	1	2
Highways and drainage	113	106	107	113	114	117	111	111	112	115
<u>Highways and drainage</u>										
County Roads:										
Hard surface miles	421.04	461.43	461.41	461.41	461.41	461.41	471.24	471.24	470.22	469.32
Gravel miles	484.30	487.11	487.11	487.39	486.39	487.93	487.20	487.84	488.86	489.76
Dirt, unimproved miles	6.73	20.88	20.88	20.80	21.83	21.83	26.48	26.48	26.48	26.48
<u>Bridges</u>	194	195	196	194	194	190	191	191	197	196

Sources: Various County departments.

Reporting of operating indicators by function began in fiscal year 2005.

WHARTON COUNTY, TEXAS

MISCELLANEOUS INFORMATION

DECEMBER 31, 2019

Economic Resources:

Agriculture: The area consists primarily of prairie land.

The major field crops of the area:

<u>Farming acres</u>	2019	2018	Change	Yield per acre
Corn	58,543	69,174	(10,631)	118
Cotton	87,930	80,186	7,744	792
Grain sorghum	13,559	19,768	(6,209)	94
Rice	25,813	41,115	(15,302)	90
Soybean	8,178	16,147	(7,969)	30
Wheat	-	240 *	(240)	-
Hay	21,650	21,921	(271)	4
Turf	-	-	-	-
Pecans	2,460	1,047	1,413	400
Miscellaneous crops	-	-	-	-

Livestock in the area include:

Cattle

Breeder	2,200	2,200	-
Calves	32,500	32,500	-
Slaughter	3,000	3,000	-
Stocker	1,000	1,000	-

Business: Oil industries, agricultural and agribusiness, manufacturing and assembly, constructions, real estate, government, electricity and education sectors are significant economic contributors.

Building permits issued within the County:

City of East Bernard	17	22	(5)
City of El Campo	189	120	69
City of Wharton	364	479	(115)
County of Wharton	158	250	(92)

Minerals:

Oil, sand and soil.

Electrical production:

Colorado Bend Energy Partners, Wharton

Health care facilities:

Hospitals:

El Campo Memorial Hospital, El Campo
Oakbend Medical Center, Wharton

Clinics:

Mid Coast Medical Clinic, El Campo
Memorial Herman Medical Group: Wharton, El Campo and East Bernard
Regent Family Practice, Wharton

WHARTON COUNTY, TEXAS
MISCELLANEOUS INFORMATION

DECEMBER 31, 2019

Community events:

- Farmer's Market
- Freedom Fest
- Kolache Festival
- Veteran's Day Program
- Wharton County Youth Fair & Rodeo
- Juneteenth Festival
- Monterey Square Wine & Arts Fair

Note: This is not an exhaustive list. Not included are individual practitioners, specialty care practices, or pediatric practices.

* The number of acres reported for 2018 was incorrectly reported as 24,043. The actual number of acres in 2018 were 240.43.

THIS PAGE LEFT BLANK INTENTIONALLY

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable County Judge
and Commissioners Court
Wharton County, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wharton County, Texas as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Wharton County, Texas' basic financial statements, and have issued our report thereon dated June 29, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wharton County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wharton County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Wharton County, Texas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wharton County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Wharton County, Texas' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 29, 2020