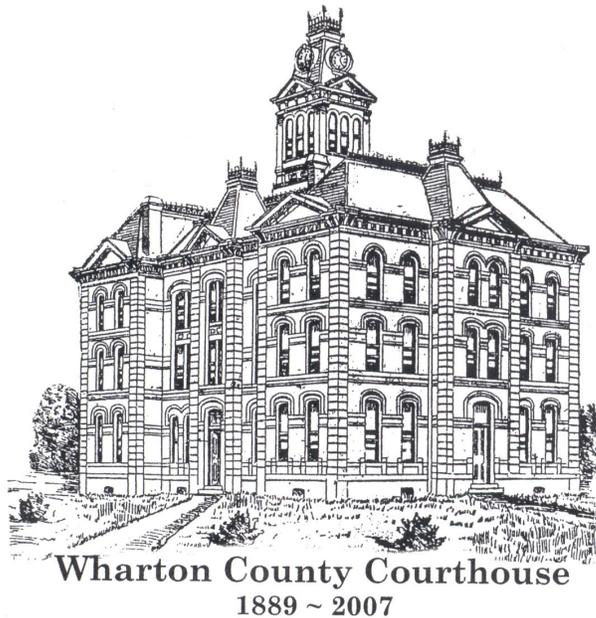


Wharton County, Texas Annual Comprehensive Financial Report



For The Fiscal Year Ended December 31, 2020

Prepared by:

Wharton County Auditor's Office

*ANNUAL COMPREHENSIVE
FINANCIAL REPORT*

of

WHARTON COUNTY, TEXAS

For the Year Ended
December 31, 2020

Prepared by:
County Auditor's Office

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WHARTON COUNTY, TEXAS

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WHARTON COUNTY, TEXAS

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INTRODUCTORY SECTION

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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

Clarissa Hernandez, 1st Assistant Auditor
Donna Howard, 2nd Assistant Auditor
Stephen Chelotti, 3rd Assistant Auditor
Connie Miculka, 4th Assistant Auditor
Tonya Quinn, Personnel

June 30, 2021

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, 2020, 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.

Belt Harris Pechacek, LLLP, a firm of certified public accountants, have issued an unmodified ("clean") opinion on Wharton County's financial statements for the year ended December 31, 2020. 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. The compliance section includes reports issued by our independent auditors and other documents to meet the Federal Single Audit requirements.

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 41,577. 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 tax rates, approval of contracts, calling of elections, issuance of bonds, development of policies and orders, appointment of 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 damage from Hurricane Harvey, but is undergoing repairs is scheduled to have a grand opening on June 17, 2021.

Budget

The annual budget serves as the foundation of 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 on 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 and 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.

In March 2020, COVID-19 was recognized as a pandemic both worldwide and in the United States with local stay-at-home orders going into effect for all but essential workers. The County navigated through this time by initially closing its doors to everyday operations but still reporting to work and meeting with outside parties or other employees at a scheduled time. In May we opened all doors but followed local and State guidelines in monitoring social distancing, requiring masks and providing hand sanitizing supplies. 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 but finished the year at 6.9%, while Wharton County's unemployment rate ended slightly higher at 7.0%.

A comparison of County sales tax collections range from \$3,114,662 in 2018 to \$3,128,692 in 2019 and rose to \$3,347,124 in 2020. The upward trend from 2018 to 2020 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 along with the ground breaking of the solar farm south of El Campo 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 couple other 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 two tax abatements in place including Exelon Colorado Bend Phase 3 plant that stated their abatement in 2018. The other is an abatement for a 75-acre solar farm that was approved in 2018 and has received a 50% abatement that stated 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 strived 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 shortfalls 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 are 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 2020, 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 government to local governments continue 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 and 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 early warning system/local flood response and protection plan. We are still participating in local buy-out grant of homes in repetitive flood areas but the COVID-19 pandemic slowed down the ability to reach out in person with the affected home owners so we will probably need an extension on this grant. More grants were applied for and awarded in 2020 which helped us pave streets in Boling and El Campo and improve sewer lines in Louise.

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 annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2019. This was the 32nd 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 ACFR. 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 ACFR 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.

Wharton County, Texas
Letter of Transmittal

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, Belt Harris Pechacek, LLLP. 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 this District Judges and the members of Commissioners' Court for their leadership and support during the past year.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Barbara Starling". The signature is fluid and cursive, with the first name "Barbara" and last name "Starling" clearly distinguishable.

Barbara Starling
County Auditor

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WHARTON COUNTY, TEXAS
*CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING*



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, 2019

Christopher P. Morill

Executive Director/CEO

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WHARTON COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
For the Year Ended December 31, 2020

ELECTED:

COMMISSIONERS' COURT:

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

DISTRICT COURT:

Ben Hardin	23rd District Judge
Randy M. Clapp	329th District Judge
Dawn Allison	District Attorney

OTHER COUNTY OFFICIALS:

Barbara Svatek	County Clerk
Kendra Charbula	District Clerk
George A. Maffett, III	County Attorney
Donna Thornton	County Treasurer
Cindy Hernandez	Tax Assessor/Collector

JUSTICE COURTS:

Jared Cullar	Justice of Peace, Precinct #1
Glenn Russell	Justice of Peace, Precinct #2
Donna Wessels	Justice of Peace, Precinct #3
Timmy Drapela	Justice of Peace, Precinct #4

LAW ENFORCEMENT:

Shannon Srubar	County Sheriff
Michael Hubenak	Constable, Precinct #1
J.A. Szymanski	Constable, Precinct #2
Robert Holder	Constable, Precinct #3
Donald Ferguson	Constable, Precinct #4

APPOINTED:

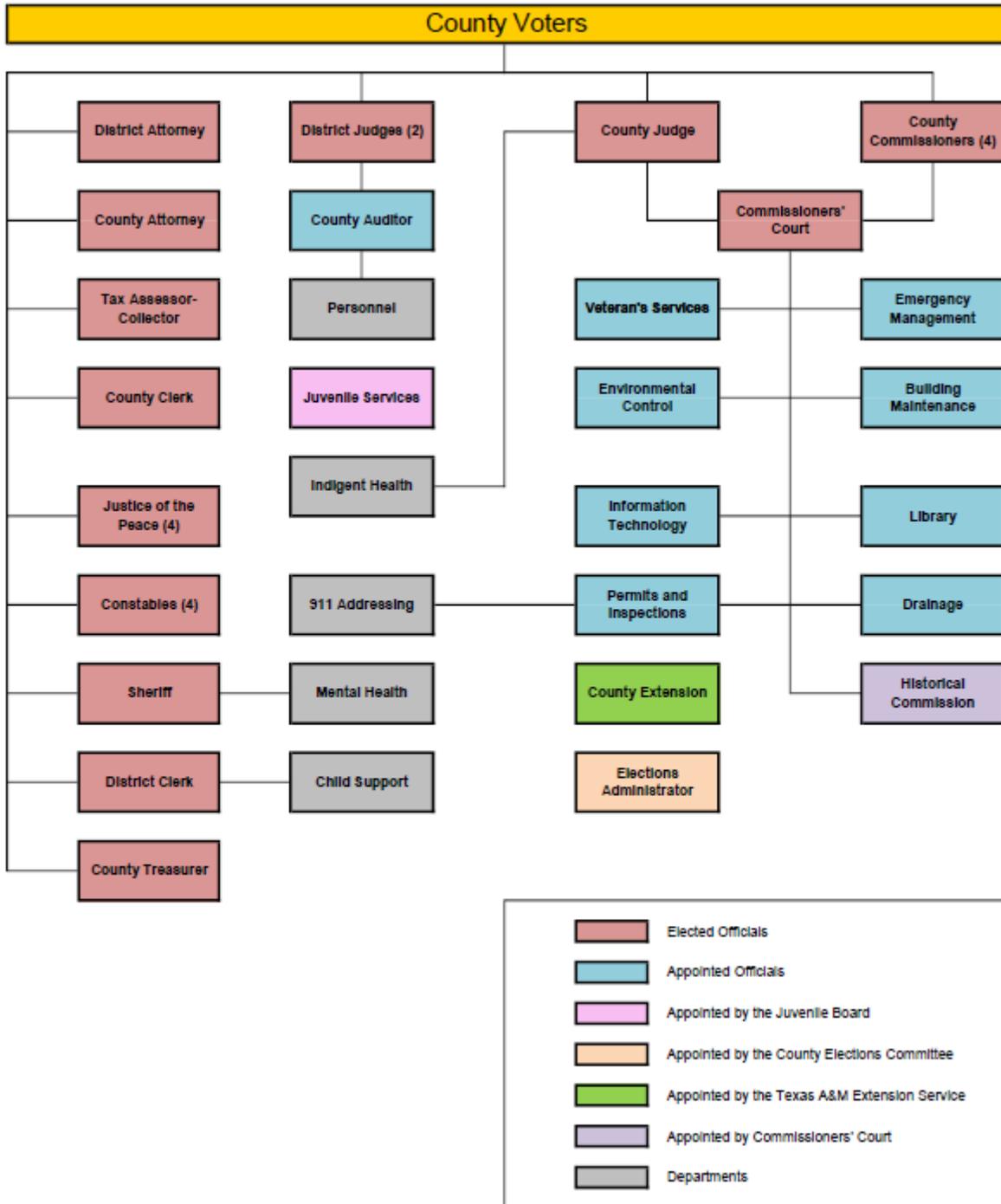
Jessica Collard	Veterans' Service Officer
Andy Kirkland	Emergency Management Coordinator
Monica Martin	Permits and Inspections Director
Cindy Richter	Election Administrator
Barbara A. Starling	County Auditor
Darlene Munoz	IT Director
Paul Shannon	Building Maintenance Supervisor
Mark Somer	Environmental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

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WHARTON COUNTY, TEXAS

ORGANIZATIONAL CHART

December 31, 2020



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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Members of the Commissioners' Court of
Wharton County, Texas 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 (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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.

Auditors' 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County'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 County'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 the County as of December 31, 2020, 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 Management's Discussion and Analysis, budgetary comparison information, schedule of changes in net pension and total other post-employment benefit liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on 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 inquiries 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 the County's basic financial statements. The introductory section, combining statements and schedules, and statistical section are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining statements and schedules 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 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 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 or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021 on our consideration of the County's 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 the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

*B*ELT *H*ARRIS *P* ECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
June 30, 2021

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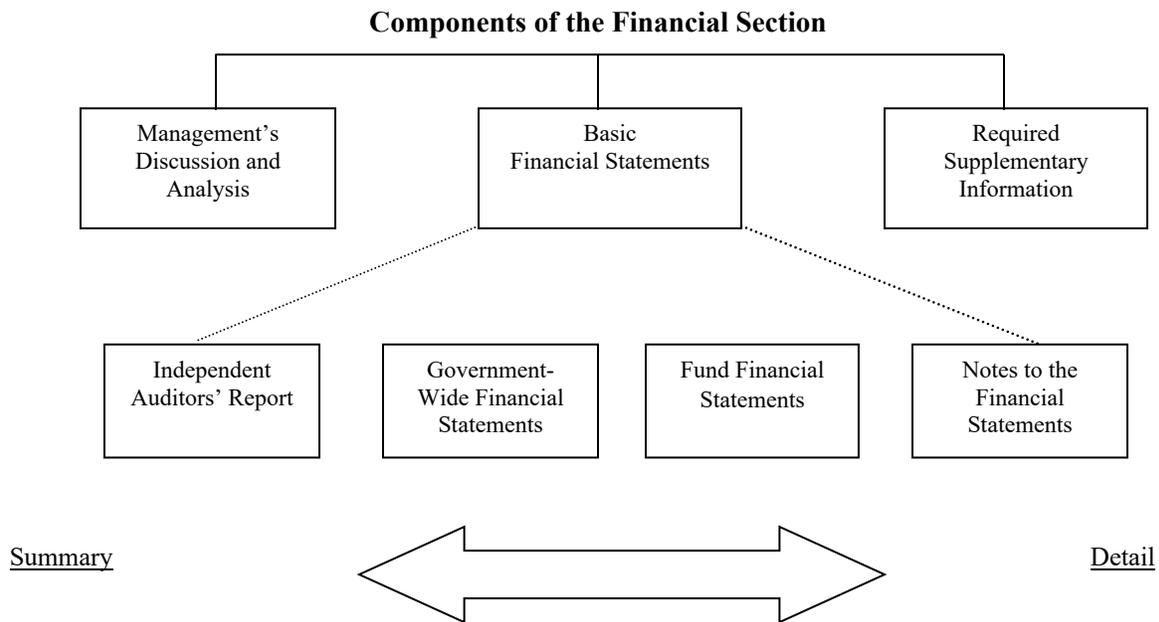
MANAGEMENT'S DISCUSSION AND ANALYSIS

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WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of Wharton County, Texas (the "County") for the year ending December 31, 2020. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the County's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



The County's basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information for the County as a whole. These statements include transactions and balances relating to all assets, including infrastructure capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the County as an economic entity. The Statement of Net Position and the Statement of Activities, which appear first in the County's financial statements, report information on the County's activities that enable the reader to understand the financial condition of the County. These statements are prepared using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the County's assets, liabilities, and deferred outflows/inflows 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. Other nonfinancial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

The Statement of Activities presents information showing how the County's net position changed during the most recent 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 using the accrual method rather than modified accrual that is used in the fund level statements.

In the Statement of Net Position and the Statement of Activities, the County has only one type of activity:

1. *Governmental Activities* – Most of the County's basic services are reported here such as general government, public safety, judicial, corrections, juvenile services, environmental services, health and welfare, culture and recreation, highways and drainage, and economic development. Property tax, sales tax, charges for services, and intergovernmental revenue finance most of these activities.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The three categories of County funds are governmental, proprietary, and fiduciary.

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 year. Such information may be useful in evaluating the County'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 County'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 25 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 and road and bridge fund. The farm-to-market lateral road fund and the capital replacement fund are not considered major funds for reporting purposes but the County elected to present as major due to their significance.

The County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road and the capital replacement and select special revenue funds. Budgetary comparison schedules have been provided for the general, road and bridge, farm-to-market lateral road, capital replacement, and select special revenue funds to demonstrate compliance with these budgets.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

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 the governmental activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside 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 accrual basis of accounting is used for fiduciary funds. The County maintains 16 fiduciary funds. The County's fiduciary activities are reported in a separate statement of fiduciary net position and statement of changes in fiduciary net position.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general fund, road and bridge fund, and the farm-to-market lateral road fund, as well as a schedule of changes in net pension liability and related ratios and schedule of contributions for the Texas County and District Retirement System and a schedule of changes in total other postemployment benefits (OPEB) liability and related ratios for the Wharton County Retiree Healthcare Plan. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve, over time, as a useful indicator of the County's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$44,332,783 as of December 31, 2020. This compares to \$44,169,182 from the prior fiscal year. A significant portion of the County's net position reflects its investments in capital assets (e.g., construction in progress, buildings, equipment, and infrastructure) less any debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2020	2019
Current and other assets	\$ 29,304,956	\$ 27,447,445
Capital assets, net	31,009,088	30,563,386
Total Assets	60,314,044	58,010,831
Deferred outflows - pensions	1,933,449	4,562,811
Deferred outflows - OPEB	247,263	177,061
Total Deferred Outflows of Resources	2,180,712	4,739,872
Other liabilities	1,518,658	989,318
Long-term liabilities	7,851,689	10,306,093
Total Liabilities	9,370,347	11,295,411
Advanced collections - property taxes	6,834,964	6,617,147
Deferred inflows - pensions	1,620,725	286,768
Deferred inflows - OPEB	335,937	382,195
Total Deferred Inflows of Resources	8,791,626	7,286,110
Net Position:		
Net investment in capital assets	31,009,088	30,563,386
Restricted	5,995,523	7,052,505
Unrestricted	7,328,172	6,553,291
Total Net Position	\$ 44,332,783	\$ 44,169,182

A portion of the County's net position, \$5,995,523 or 13.5 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is \$7,328,172. The County had an increase to net position of \$163,601 for the fiscal year, which is primarily due to the increase in operating grants and contributions of \$1,200,474 related to the coronavirus relief fund grant and the county transportation infrastructure grant, and the increase in property taxes of \$1,222,124 related to the increase in property valuations across the State in the prior year. These increases in revenue were offset by increases in expenses in relation to increases in personnel, a 3 percent merit, and cost of living adjustments, in the following areas: general government, public safety, judicial, environmental services, highways and drainage, and economic development.

Current assets increased by \$1,857,511 to \$29,304,956 as compared to capital assets, which increased by \$445,702 to \$31,009,088. The deferred outflows of resources decreased while the deferred inflows of resources increased due to earnings on pension plan assets. Long-term liabilities decreased by \$2,454,404 in fiscal year 2020, primarily due to the current year reductions to the net pension liability.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

Statement of Activities

The following table provides a summary of the County's changes in net position:

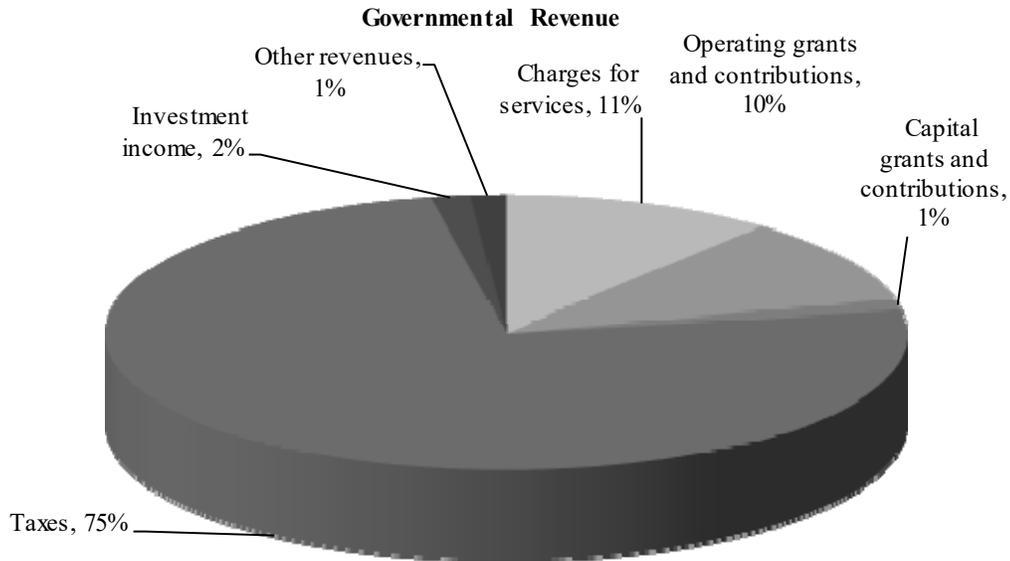
	Governmental Activities	
	2020	2019
Revenues		
Program revenues:		
Charges for services	\$ 3,221,067	\$ 3,696,064
Operating grants and contributions	2,965,354	1,764,880
Capital grants and contributions	379,726	202,245
Taxes	21,779,146	20,557,022
Investment income	473,484	568,603
Other revenues	405,483	156,511
Total Revenues	29,224,260	26,945,325
Expenses		
General government	4,359,123	4,064,758
Public safety	5,143,844	4,843,553
Judicial	4,174,295	3,974,244
Corrections	3,326,468	3,347,473
Juvenile services	375,168	974,020
Environmental services	651,673	585,855
Health and welfare	502,409	510,847
Culture and recreation	993,714	1,292,759
Highways and drainage	9,421,121	8,877,960
Economic development	112,844	3,850
Total Expenses	29,060,659	28,475,319
Change in Net Position	163,601	(1,529,994)
Beginning Net Position	44,169,182	45,699,176
Ending Net Position	\$ 44,332,783	\$ 44,169,182

WHARTON COUNTY, TEXAS

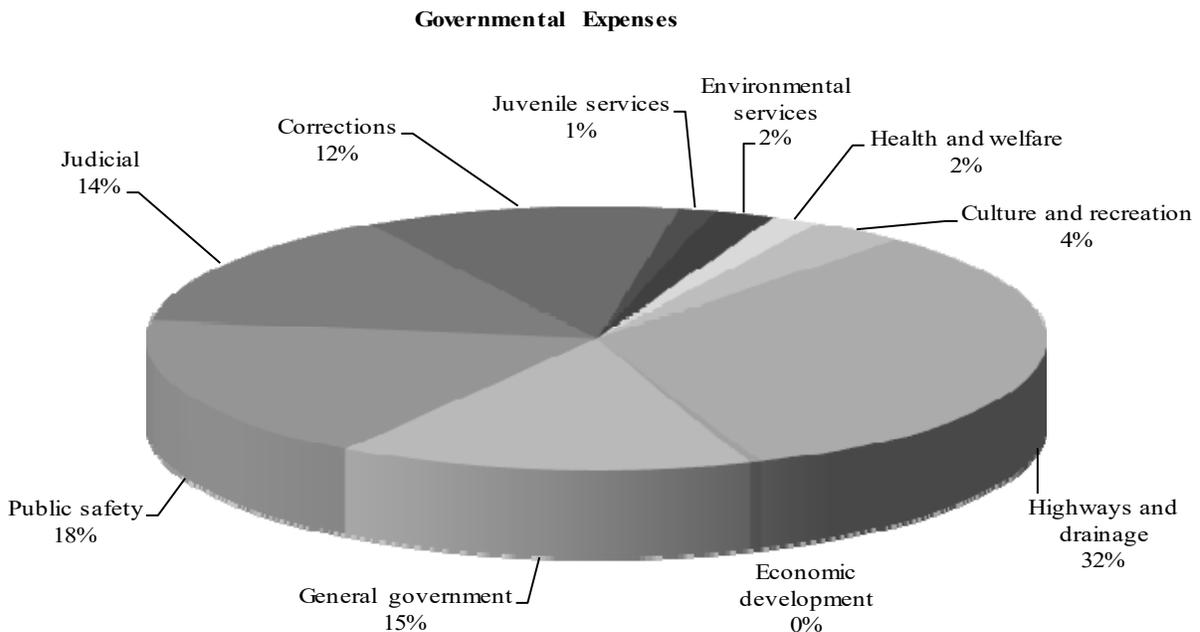
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended December 31, 2020

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities:



Total governmental revenues increased by \$2,278,935 from the prior year. This increase is primarily the result of an increase in property and sales tax revenues due to an increase in property tax values and the economic recovery in the area. In addition, there was an increase in operating grants and contributions received by the County from the County transportation infrastructure grant program and the coronavirus relief funds.



Governmental expenses increased by \$585,340 from the prior year. The increase in expenses was mainly attributed to increases in general government, public safety, judicial, environmental services, highways and drainage, and economic development. These increases can mainly be attributed to costs incurred due to the pandemic and increases in personnel costs.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure 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 the County's net resources available for spending at the end of the year.

The County's governmental funds reflect a combined fund balance of \$18,989,835. Of this, \$3,674,409 is restricted for road and bridge, \$2,162,086 is restricted for special projects, \$30,987 is restricted for public safety, \$29,007 is restricted for judicial, \$5,906 is restricted for health and welfare, \$2,064 is restricted environmental services, \$2,123 is restricted for corrections, \$29,141 is restricted for veterans memorial, and \$9,800 is restricted culture and recreation. The County has \$2,846,430 is assigned for capital replacements \$207,537 assigned for purchases on order and \$1,267,632 for subsequent years budget. \$714,349 and \$50,000 is considered as nonspendable for prepaids and historical museum, respectively. The amount of unassigned fund balance is \$7,958,364.

There was an increase in the combined fund balance of \$198,974 from the prior year. The general fund is the chief operating fund of the County. The largest increases in fund balances are in the general fund of \$952,360 and capital replacement fund of \$248,758. These were offset by decreases in the road and bridge and farm-to-market lateral road fund by \$1,045,642 and \$497,955, respectively.

The fund balance of the general fund had an increase of \$952,360 with an ending fund balance of \$9,959,726. This change can be attributed to an increase in tax revenues related to the increase in property tax valuations combined with an increase in sales tax collections related to the increase in citizens who shopped locally during the pandemic. Compared to the prior year, expenses also experienced an increase which was primarily related to the addition of the 23rd district court department in the general government, and the increase of hours worked and personnel due to the pandemic in public safety. The County's fund balance policy for the general fund is to maintain a minimum balance reserve of \$4,500,000 for the general fund. This amount is representative of the cost of operations for a period of 90 days. Unassigned fund balance for the general fund is in compliance with the policy.

The road and bridge fund had an decrease in fund balance of \$1,045,642, which brings the ending fund balance to \$2,794,305. The decrease was primarily due to an increase in expenditures related to ongoing road and highway maintenance and improvement projects, that was offset by the increase in property taxes collected for road and bridge use and the County transportation infrastructure grant received in the current year. The County's fund balance policy for the road and bridge fund is to maintain a minimum balance reserve of \$1,400,000 for the fund. This amount is representative of the cost of operations for a period of 90 days. Restricted fund balance for the road and bridge fund is in compliance with the policy.

The farm-to-market lateral road fund had a decrease in fund balance of \$497,955, which brings the ending fund balance to \$1,012,936. The decrease was primarily due to more expenditures related to construction and maintenance of farm-to-market roads and off-road drainage issues and the transfer of funds to cover capital purchases during the year than property taxes revenue was collected for the fund. The County's fund balance policy for this fund is to maintain a minimum balance reserve of \$484,000 for the farm-to-market lateral road fund. This amount is representative of the cost of operations for a period of 90 days. restricted fund balance for the farm-to-market lateral road fund is in compliance with the policy.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

The capital replacement fund had an increase of \$248,758 in fund balance, with an ending fund balance of \$2,967,429. The expenditures of \$1,089,548 were offset by transfers from other funds in the amount of \$1,415,526.

Proprietary Fund – The County's proprietary fund financial statements provide the same type of information found in the government-wide financial statement, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, several amendments were made to increase the original estimated revenues and original budgeted appropriations. Amendments to revenues totaled \$687,953 of which \$609,697 was for intergovernmental revenue which comes from various grants, \$78,256 was for miscellaneous revenue, and \$50,987 was for the sale of capital assets. Amendments to appropriations totaled \$1,012,661, which included the re-appropriation of prior year unused Aid Money funds, funds received for the Vine Grant, and the re-appropriating of prior year unused funds with the majority of it being Law Enforcement Officer Standards and Education (LEOSE) grant. The movement of the appropriations between departments was not significant, as most were for insurance that is budgeted in the maintenance account and then distributed among the various departments.

In comparing actual revenue figures to the final budget, the overall revenues were \$38,429 more than the final budgeted amount which is attributable to several factors. The increase in taxes of \$160,154 was due to the increase in sales taxes of \$247,124. The County experienced an increase in 2020 with the "shop local" campaign reminding County citizens that a portion of the sales tax dollars comes back to the area to help with expenses normally paid from property taxes. In March 2020, COVID-19 stay-at-home orders forced citizens to shop locally which increased sales tax revenue beyond what was budgeted, and it is still trending significantly higher in 2021. In fact, the largest offset over budget was the sales tax revenue. Other increases over budget were seen in federal grants and reimbursements consisting of a final payment of \$48,445 from Hurricane Harvey appeal for overtime reimbursement for the Sheriff's office. The largest decrease in revenues was in fines and fees of various offices of the County and the courts including justice of the peace offices which amounted to a shortage of \$275,584. This was in direct relation to COVID-19 because the County was unable to have normal operations in the courts for the large majority of 2020. The County's patrol reimbursement that is categorized in local reimbursements was under budget by \$51,774 due to the City of East Bernard paying for the 2020 patrol costs of two deputies in December 2019, so the revenue was budgeted in 2020 but recognized in 2019.

CAPITAL ASSETS

Major capital asset events during the current year included the following:

- Machinery and equipment additions totaling \$2,101,481 included (8) patrol units fully equipped, (7) other vehicles throughout the County, (1) excavator, (2) used motor graders (3) used Mack trucks (3) tractors, (2) rollers, (3) heavy duty trailers, (1) shredders, and (2) reclaimers.
- Building and property improvements included: (4) air conditioner/heater units replaced, museum repair after the Hurricane Harvey flood, carpet at annex A, drainage pipes and risers for Pecan Valley and Bear Bottom projects and pilings installed at the JP2 building to stop the foundation settling problem.
- Three bridges including one on CR 135 at Peach Creek, one on CR 424, and one on CR 391N at Lookout Creek.

More detailed information about the County's capital assets is presented in note III.C to the financial statements.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

LONG-TERM DEBT

At the end of the year, the County reported total compensated absences, net pension liability and total OPEB liability of \$7,851,689.

More detailed information about the County's long-term liabilities is presented in note II.D to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Commissioners' Court adopted the budget for fiscal year ending December 31, 2021 on September 14, 2020. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2020 and estimated revenues to be received in fiscal year 2021. All of the following factors were considered in developing the County's budget for the 2021 fiscal year:

Revenue:

- The central appraisal district certified the County's net taxable value at \$3,723,887,194 which is an increase of \$45,168,063 from the previous year's amount. With the increase in values, we adopted a tax rate equal to the No New Revenue Tax Rate of \$0.45869. Theoretically, when property valuations increase, all governmental tax levies should decrease as seen in Wharton County's assessed rate.
- The County has no debt service levy in 2021.
- The sales tax budget was budgeted at no increase from the 2020 budget because, with the lingering COVID-19 pandemic effects, forecasts were difficult to project so we remained flat. The majority of Wharton County's revenue is from property taxes and with the hardships seen on our economy from the pandemic, our County Judge and Commissioners found it imperative not to increase the tax levy.

Expenditures:

- The Commissioners' Court of Wharton County did not budget a cost-of-living adjustment for county employees due to budgeting at the No New Tax Rate but we did add an additional \$600 merit stipend per qualified employee to be paid out in December 2021 which was approved in the 2021 budget.
- The County maintained an employee retirement match at 200%.
- There was no increase in health insurance premiums to the County.
- Contingencies reserved for unforeseen non-emergency expenditures in the general fund was budgeted at \$867,000 while the reserve in the road and bridge fund was decreased by \$10,000 to \$500,000 with \$350,000 for bridge expenses and \$150,000 for road materials to do additional road rehabilitation in the 2021 year.
- The budget also includes a reduction of \$3,288,000 to the County's three major fund balances for capital and one-time expenditures as shown:
- The general fund includes (6) law enforcement vehicles and related equipment, \$400,000 for one capital murder trial, LED lighting upgrades to county buildings, (1) heating, ventilation, and air conditioning unit replacement, law enforcement equipment, cleaning the exterior of our historic courthouse, and (2) department of public safety radars. It also includes transfers of \$800,000 to the road and bridge fund for heavy equipment purchases.
- The road and bridge fund includes \$1,200,000 for County-wide capital equipment.
- The farm-to-market and lateral road fund includes \$300,000 to purchase a bulldozer and \$60,000 for engineering services related to 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

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2020

purchases of major equipment to be absorbed within the budget process in lieu of financing with long-term debt.

The 2021 property tax rate adopted for the 2021 budget was \$0.45869/\$100 valuation. The unassigned fund balance of the general fund was \$8,051,326, while \$1,275,198 is assigned as appropriated spending in the 2021 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.

The County continues to face budgetary pressures on the expenditure side related to the economic conditions in the County and the COVID-19 pandemic. Although continued growth and stability are anticipated in fiscal year 2021 and beyond, there can be no assurances that the County's economic stability will not be negatively affected near-term by the pandemic that is still affecting the County.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION

December 31, 2020

	<u>Primary</u> <u>Governmental</u> <u>Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 20,595,338
Investments	4,950,780
Receivables, net	1,821,025
Prepays	714,349
Due from other entities	1,223,464
Total Current Assets	29,304,956
Capital assets:	
Nondepreciable capital assets	5,769,703
Capital assets, net of accumulated depreciation	25,239,385
Total Capital Assets	31,009,088
Total Assets	60,314,044
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	1,933,449
Deferred outflows - OPEB	247,263
Total Deferred Outflows of Resources	2,180,712
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	1,409,077
Unearned revenue	79,505
Due to other entities	30,076
Total Current Liabilities	1,518,658
Noncurrent liabilities:	
Long-term liabilities due within one year	159,908
Long-term liabilities due in more than one year	7,691,781
Total Noncurrent Liabilities	7,851,689
Total Liabilities	9,370,347
<u>Deferred Inflows of Resources</u>	
Advanced collections - property taxes	6,834,964
Deferred inflows - pensions	1,620,725
Deferred inflows - OPEB	335,937
Total Deferred Inflows of Resources	8,791,626

WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION (continued)

December 31, 2020

Net Position

Net investment in capital assets	\$	31,009,088
Restricted for:		
Non expendable - historical museum		50,000
Expendable:		
Public Safety		30,987
Judicial		29,007
Health and welfare		5,906
Environmental services		2,064
Corrections		2,123
Veterans memorial		29,141
Culture and recreation		9,800
Road and bridge		3,674,409
Special projects		2,162,086
Unrestricted		7,328,172
Total Net Position	\$	44,332,783

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 4,359,123	\$ 230,116	\$ 529,862	\$ -
Public safety	5,143,844	198,009	1,447,709	266,882
Judicial	4,174,295	1,121,121	575,294	-
Corrections	3,326,468	5,209	800	-
Juvenile services	375,168	1,640	81,799	-
Environmental services	651,673	232,065	410	-
Health and welfare	502,409	5,411	15,111	-
Culture and recreation	993,714	17,810	34,822	-
Highways and drainage	9,421,121	1,409,686	279,547	-
Economic development	112,844	-	-	112,844
Total Governmental Activities	\$ 29,060,659	\$ 3,221,067	\$ 2,965,354	\$ 379,726

General Revenues:

- Property taxes
- Sales taxes
- Alcoholic beverage taxes
- Investment income
- Gain on sale of capital assets
- Miscellaneous

Total General Revenues

Change in Net Position

Beginning net position

Ending Net Position

See Notes to Financial Statements.

**Net (Expense)
Revenue and
Changes in Net
Position**
**Governmental
Activities**

\$ (3,599,145)
(3,231,244)
(2,477,880)
(3,320,459)
(291,729)
(419,198)
(481,887)
(941,082)
(7,731,888)
-

(22,494,512)

18,387,112
3,347,124
44,910
473,484
228,265
177,218

22,658,113

163,601

44,169,182

\$ 44,332,783

WHARTON COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2020

	<u>Special Revenue Funds</u>			
	<u>General</u>	<u>Road and Bridge</u>	<u>Farm-to-Market Lateral Road</u>	<u>Capital Replacement</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 13,094,257	\$ 2,474,455	\$ 1,141,642	\$ 1,542,903
Investments	3,233,780	1,417,000	300,000	-
Receivables, net	1,035,730	773,089	12,206	-
Prepays	564,173	93,186	39,646	9,000
Due from other funds	-	1,598,671	704,562	1,415,526
Due from other entities	976,287	247,177	-	-
Total Assets	<u>\$ 18,904,227</u>	<u>\$ 6,603,578</u>	<u>\$ 2,198,056</u>	<u>\$ 2,967,429</u>
<u>Liabilities, Deferred Inflows of Resources, and Resources, and Fund Balances</u>				
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 277,816	\$ 677,289	\$ 48,374	\$ -
Accrued payroll	294,053	78,037	25,226	-
Unearned revenue	40,000	-	-	-
Due to other entities	30,076	-	-	-
Due to other funds	2,609,945	705,718	403,096	-
Total Liabilities	<u>3,251,890</u>	<u>1,461,044</u>	<u>476,696</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>				
Advanced property tax collections	4,534,813	1,596,627	703,524	-
Unavailable revenue - property taxes	29,497	10,387	4,900	-
Unavailable revenue - court fines and fees	152,014	733,868	-	-
Unavailable revenue - grants	976,287	7,347	-	-
Total Deferred Inflows of Resources	<u>5,692,611</u>	<u>2,348,229</u>	<u>708,424</u>	<u>-</u>
<u>Fund Balances</u>				
Nonspendable:				
Historical museum	-	-	-	-
Prepays	564,173	93,186	39,646	9,000
Restricted:				
Public Safety	30,987	-	-	-
Judicial	29,007	-	-	-
Health and welfare	5,906	-	-	-
Environmental services	2,064	-	-	-
Corrections	2,123	-	-	-
Veterans memorial	29,141	-	-	-
Culture and recreation	9,800	-	-	-
Road and bridge	-	2,701,119	973,290	-
Special projects	-	-	-	-
Assigned				
Capital replacement	-	-	-	2,846,430
Purchases on order	60,529	-	-	111,999
Subsequent year's budget	1,267,632	-	-	-
Unassigned	7,958,364	-	-	-
Total Fund Balances	<u>9,959,726</u>	<u>2,794,305</u>	<u>1,012,936</u>	<u>2,967,429</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 18,904,227</u>	<u>\$ 6,603,578</u>	<u>\$ 2,198,056</u>	<u>\$ 2,967,429</u>

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ 2,294,882	\$ 20,548,139
-	4,950,780
-	1,821,025
8,344	714,349
-	3,718,759
-	1,223,464
<u>\$ 2,303,226</u>	<u>\$ 32,976,516</u>

\$ 7,165	\$ 1,010,644
1,117	398,433
39,505	79,505
-	30,076
-	3,718,759
<u>47,787</u>	<u>5,237,417</u>

-	6,834,964
-	44,784
-	885,882
-	983,634
<u>-</u>	<u>8,749,264</u>

50,000	50,000
8,344	714,349
-	30,987
-	29,007
-	5,906
-	2,064
-	2,123
-	29,141
-	9,800
-	3,674,409
2,162,086	2,162,086
-	2,846,430
35,009	207,537
-	1,267,632
-	7,958,364
<u>2,255,439</u>	<u>18,989,835</u>
<u>\$ 2,303,226</u>	<u>32,976,516</u>

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WHARTON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2020

Fund balances - total governmental funds	\$	18,989,835
Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Nondepreciable capital assets		5,769,703
Depreciable capital assets, net		25,239,385
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
Deferred revenue - property taxes		44,784
Deferred revenue - court fines receivable		885,882
Deferred revenue - grants		983,634
Deferred outflows and deferred inflows related to pension activity and other postemployment benefits (OPEB) are not current financial resources and, therefore, not reported in the governmental funds.		
Deferred outflows - pensions		1,933,449
Deferred inflows - pensions		(1,620,725)
Deferred outflows - OPEB		247,263
Deferred inflows - OPEB		(335,937)
Long-term liabilities, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Long-term liabilities due within one year		(159,908)
Long-term liabilities due in more than one year		(7,691,781)
An internal service fund is used by management to charge the cost of employee disability payments to the individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		
		47,199
Net Position of Governmental Activities	\$	44,332,783

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	General	Special Revenue Funds		Capital Replacement
		Road and Bridge	Farm-to-Market Lateral Road	
Revenues				
Taxes:				
Property (including penalty and interest)	\$ 12,277,755	\$ 4,225,749	\$ 1,897,504	\$ -
Sales	3,347,124	-	-	-
Alcoholic beverage	44,910	-	-	-
Licenses and permits	97,640	773,010	-	-
Intergovernmental	1,405,829	458,267	-	-
Charges for services	753,888	292,376	-	-
Fines and forfeitures	329,413	180,868	-	-
Investment income	295,218	106,567	40,196	-
Miscellaneous	307,446	336,273	11,226	-
Total Revenues	18,859,223	6,373,110	1,948,926	-
Expenditures				
Current:				
General government	3,605,301	-	-	200,331
Public safety	4,813,376	-	-	96,257
Judicial	3,718,197	-	-	32,375
Corrections	2,985,449	-	-	-
Juvenile services	374,429	-	-	-
Environmental services	396,017	193,799	-	-
Health and welfare	482,276	-	-	-
Culture and recreation	1,144,334	-	-	-
Highways and drainage	-	7,230,873	2,000,455	760,585
Economic development	-	-	-	-
Total Expenditures	17,519,379	7,424,672	2,000,455	1,089,548
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,339,844	(1,051,562)	(51,529)	(1,089,548)
Other Financing Sources (Uses)				
Transfers in	77,220	252,256	-	1,415,526
Transfers (out)	(515,691)	(705,095)	(446,996)	(77,220)
Sale of capital assets	50,987	458,759	570	-
Total Other Financing Sources (Uses)	(387,484)	5,920	(446,426)	1,338,306
Net Change in Fund Balances	952,360	(1,045,642)	(497,955)	248,758
Beginning fund balances	9,007,366	3,839,947	1,510,891	2,718,671
Ending Fund Balances	\$ 9,959,726	\$ 2,794,305	\$ 1,012,936	\$ 2,967,429

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ -	\$ 18,401,008
-	3,347,124
-	44,910
-	870,650
152,561	2,016,657
295,950	1,342,214
423,136	933,417
31,503	473,484
206	655,151
903,356	28,084,615
14,815	3,820,447
76,832	4,986,465
157,548	3,908,120
-	2,985,449
-	374,429
-	589,816
-	482,276
768	1,145,102
39,717	10,031,630
112,844	112,844
402,524	28,436,578
500,832	(351,963)
-	1,745,002
-	(1,745,002)
40,621	550,937
40,621	550,937
541,453	198,974
1,713,986	18,790,861
\$ 2,255,439	\$ 18,989,835

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WHARTON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Net changes in fund balances – total governmental funds \$ 198,974

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

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.

Capital outlay	3,029,465
Depreciation expense	(2,385,145)
Capital retirements, net	(198,618)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	(13,896)
Court fines receivable	(41,768)
Grants	967,975

Net pension and total other postemployment benefits (OPEB) liability and deferred outflows and deferred inflows related to the County's pension and OPEB plans are not reported in the governmental funds.

Net pension liability	2,697,933
Deferred outflows - pensions	(4,479,897)
Deferred inflows - pensions	516,578
Total OPEB liability	(234,217)
Deferred outflows - OPEB	70,202
Deferred inflows - OPEB	46,258

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 the governmental funds.

Compensated absences	(9,312)
----------------------	---------

The internal service fund is used by management to charge the costs of certain activities to individual funds. The net revenue (expenses) of the internal service fund is reported with governmental activities.

(931)

Change in Net Position of Governmental Activities \$ 163,601

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUND

December 31, 2020

	<u>Internal Service Fund Employee Disability</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 47,199
Total Current Assets	<u>47,199</u>
<u>Net Position</u>	
Unrestricted	47,199
Total Net Position	<u>\$ 47,199</u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND
For the Year Ended December 31, 2020

		<u>Internal Service Fund Employee Disability</u>
<u>Operating Revenues</u>		
Charges for services		\$ 4,997
	Total Operating Revenues	<u>4,997</u>
<u>Operating Expenses</u>		
Cost of services		6,664
	Total Operating Expenses	<u>6,664</u>
	Operating (Loss)	<u>(1,667)</u>
<u>Nonoperating Revenues:</u>		
Investment income		736
	Total Nonoperating Revenues	<u>736</u>
	Net Change in Net Position	(931)
Beginning net position		<u>48,130</u>
	Ending Net Position	<u>\$ 47,199</u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended December 31, 2020

	<u>Internal Service Fund</u> <u>Employee Disability</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from employer contributions	\$ 4,997
Payments to employees	(6,664)
Net Cash (Used) by Operating Activities	<u>(1,667)</u>
<u>Cash Flows from Investing Activities</u>	
Interest on investments	736
Net Cash Provided by Investing Activities	<u>736</u>
Net (Decrease) in Cash and Cash Equivalents	(931)
Beginning cash and cash equivalents	<u>48,130</u>
Ending Cash and Cash Equivalents	<u>\$ 47,199</u>
Reconciliation of Operating (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating (Loss)	<u>\$ (1,667)</u>
Net Cash (Used) by Operating Activities	<u>\$ (1,667)</u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
December 31, 2020

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 14,610,308
Other receivables	21,162
Total Assets	<u>14,631,470</u>
 <u>Liabilities</u>	
Accounts payable	131,480
Due to other units	444,066
Total Liabilities	<u>575,546</u>
 <u>Net Position</u>	
Restricted for:	
Individuals, organizations or other governments	14,055,924
Total Net Position	<u>\$ 14,055,924</u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2020

	<u>Custodial Funds</u>
<u>Additions</u>	
Miscellaneous	\$ 111,493,753
Investment income	12,622
Total Additions	<u>\$ 111,506,375</u>
 <u>Deductions</u>	
Distributions to others	<u>\$ 107,515,670</u>
Total Deductions	<u>107,515,670</u>
Change in Net Position	3,990,705
Beginning net position	10,065,219
Ending Net Position	<u><u>\$ 14,055,924</u></u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Wharton County, Texas (the “County”) is a public corporation and a political subdivision of the State of Texas (the “State”). 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; a correctional facility; administration of justice; health and welfare services; construction and maintenance of roads, bridges and facilities; culture and recreation via libraries and a 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.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

B. Government-Wide 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 the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, of which the County has none.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and an internal service fund. 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County’s funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial resources not accounted for and report in another fund. The principal sources of revenues include local property taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, judicial, corrections, juvenile services, environmental services, health and welfare, culture and recreation, highways and drainage, and economic development. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The following special revenue funds are considered major funds:

Road and bridge fund – This fund is used to account for revenues of property taxes levied and vehicle registration fees. Uses of funds are restricted for the maintenance of roads, bridges, and the operations of related facilities. All precinct operations, as well as permanent road monies, are accounted for in this fund. The road and bridge fund is considered a major fund for reporting purposes.

Farm-to-market and lateral road fund – This fund 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 farm-to-market and lateral road fund is not considered a major fund for reporting purposes, but the County elected to present as major due to its significance.

The *capital replacement fund*, a capital projects fund, is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The capital replacement fund is not considered a major fund for reporting purposes, but the County elected to present as major due to its significance.

Permanent funds are governmental funds that are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

The County has the following permanent fund, which is considered a nonmajor fund for reporting purposes:

Historical museum fund – This fund was established from proceeds received from interest earned on an endowment to be used for operations of the County museum.

Additionally, the County reports the following fund types:

Internal service funds account for services provided to other departments or agencies of the primary government, or to other governments, on a cost reimbursement basis. The County's

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

internal service fund is used to account for the employee disability plan, which is financed from systematic transfers from general governmental funds.

The *fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County has the following types of fiduciary funds:

The *custodial funds* are custodial in nature and do not present results of operations or have a measurement focus. Custodial funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in a custodial capacity.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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.

The 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. Revenues 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

Property taxes, sales tax, 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents." Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County's investments.

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pool operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest earning contracts, such as certificates of deposit, are reported at cost.

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized to invest in the following:

- Direct obligations of the U.S. Government or U.S. Government agencies
- Fully collateralized certificates of deposit
- Money market mutual funds that meet certain criteria
- Bankers' acceptances
- Statewide investment pools

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years.

<u>Assets</u>	<u>Years</u>	<u>Asset</u>	<u>Years</u>
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

The costs of a significant portion of capital assets have been estimated based on management's estimated historical cost.

5. 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. 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 that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

Deferred outflows/inflows of resources are amortized as follows:

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. 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 that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the County's fiscal year, the amount is deferred and recognized as a reduction to the net pension/total OPEB liability during the measurement period in which the contributions were made.

At the fund level, the County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, court fines and fees, and grants. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. At the government-wide level, the County reports a deferred inflow of resources for property taxes assessed for the next budget or fiscal year.

6. Compensated Employee 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

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

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, 2020, 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.

The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

7. 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 governmental activities or proprietary fund Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, if material. 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, as well as bond issuance costs, 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general, road and bridge, and farm-to-market lateral road.

8. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

9. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. Based on the County policy, 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.

The County's minimum fund balance policy in the 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 the general fund's operating expenditures, based on the most recently completed fiscal year.

11. 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, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

12. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, 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 recognized in the period that compensation is reported for the employee, which is when 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 Postemployment Benefits

For the purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to 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.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *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 or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are recorded as revenue when levied for the current year and are due, payable, and collected in the current year. Uncollected amounts at year end are reported as deferred revenue. Delinquent property taxes collected within 60 days subsequent to year end were not considered material.

The property tax calendar dates are:

- Levy date and due date – October 1
- Collection dates – October 1 through January 31
- Lien date – February 1

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's custodial fund. Tax collections deposited for the County are distributed on a periodic basis to the general, road and bridge, and farm-to-market lateral road of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the property tax code to assess all property within the appraisal district on the basis of 100 percent of its appraised value, and is prohibited from applying any assessment ratios. The

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

appraisal district must review the value of the property within the County every three years unless the County, at its own expense, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the internal service fund are charges to customers for services. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles except the capital projects fund, which adopts a project length budget. The original budget is adopted by the Commissioners’ Court prior to the beginning of the year. All transfers of appropriations, either within or between departments, require the approval of Commissioners’ Court. The legal level of control in the approved budgets is at the classification level for all funds. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended December 31, 2020.

Encumbrances represent the estimated amount of expenditures ultimately to result when unperformed contracts (in progress at year end) are completed. Such encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of December 31, 2020, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 5,556,149	1.23
Texas CLASS	3,049	0.13
Total	<u>\$ 5,559,198</u>	
Portfolio weighted average maturity		1.23

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to five years or less.

Credit risk. State law and the County’s investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than “A” or its equivalent. Further, commercial paper must be rated not less than “A-1” or “P-1” or an equivalent rating by at least two nationally recognized credit rating agencies. As of December 31, 2020, the County’s investments in the investment pool were rated “AAA” by Standard & Poor’s.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires funds on deposit at the depository bank to be collateralized by securities and FDIC insurance. As of December 31, 2020, bank balances did not exceed the market values of pledged securities and FDIC insurance.

Custodial credit risk – investments. For an investment, this is the risk that the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party in the event of the failure of the counterparty. The County’s investment policy requires that it will seek to safekeep securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, shall be conducted on a delivery versus payment basis or commercial book entry system as utilized by the Federal Reserve and shall be protected through the use of a third-party custody/safekeeping agent.

Texas CLASS

The Texas Cooperative Liquid Assets Securities System Trust (CLASS) is a public funds investment pool under Section 2256.016 of the Public Funds Investment Act, Texas Government Code, as amended. CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the “Agreement”), among certain Texas governmental entities investing in CLASS (the “Participants”), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the “Board”), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for Texas CLASS may be obtained from CLASS’ website at www.texasclass.com.

B. Receivables

The following comprise receivable balances at year end:

	General	Road and Bridge	Farm-to- Market Lateral Road	Total
Property taxes	\$ 68,021	\$ 23,955	\$ 11,038	\$ 103,014
Court receivables	152,014	733,868	-	885,882
Other	815,695	15,266	1,168	832,129
	<u>\$ 1,035,730</u>	<u>\$ 773,089</u>	<u>\$ 12,206</u>	<u>\$ 1,821,025</u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

C. Capital Assets

A summary of changes in capital assets for the year ended December 31, 2020 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 5,893,756	\$ -	\$ (124,053)	\$ 5,769,703
Total capital assets not being depreciated	<u>5,893,756</u>	<u>-</u>	<u>(124,053)</u>	<u>5,769,703</u>
Other capital assets:				
Buildings	22,761,346	62,500	(131,106)	22,692,740
Improvements other than buildings	814,757	480,537	-	1,295,294
Machinery and equipment	20,897,570	2,101,481	(1,204,341)	21,794,710
Infrastructure	54,924,326	509,000	(307,654)	55,125,672
Total other capital assets	<u>99,397,999</u>	<u>3,153,518</u>	<u>(1,643,101)</u>	<u>100,908,416</u>
Less accumulated depreciation for:				
Buildings	(9,472,312)	(565,656)	112,234	(9,925,734)
Improvements other than buildings	(182,834)	(52,656)	-	(235,490)
Machinery and equipment	(13,922,225)	(1,536,363)	1,024,595	(14,433,993)
Infrastructure	(51,150,998)	(230,470)	307,654	(51,073,814)
Total accumulated depreciation	<u>(74,728,369)</u>	<u>(2,385,145)</u>	<u>1,444,483</u>	<u>(75,669,031)</u>
Other capital assets, net	<u>24,669,630</u>	<u>768,373</u>	<u>(198,618)</u>	<u>25,239,385</u>
Governmental Activities Capital Assets, Net	<u>\$ 30,563,386</u>	<u>\$ 768,373</u>	<u>\$ (322,671)</u>	<u>\$ 31,009,088</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 408,068
Public safety	297,933
Judicial	77,011
Corrections	143,479
Juvenile services	739
Environmental services	36,271
Health and welfare	1,460
Culture and recreation	105,194
Highways and drainage	1,314,990
Total Governmental Activities Depreciation Expense	<u>\$ 2,385,145</u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

D. Long-Term Liabilities

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended December 31, 2020.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 168,363	\$ 405,445	\$ (396,133)	\$ 177,675	\$ 159,908
Net pension liability	8,066,707	-	(2,697,933)	5,368,774	-
Total OPEB liability	<u>2,071,023</u>	<u>234,217</u>	<u>-</u>	<u>2,305,240</u>	<u>-</u>
Total Governmental Activities	<u>\$ 10,306,093</u>	<u>\$ 639,662</u>	<u>\$ (3,094,066)</u>	<u>\$ 7,851,689</u>	<u>\$ 159,908</u>
				<u>Long-term liabilities due in more than one year</u>	<u>\$ 7,691,781</u>

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. The governmental activities compensated absences and net pension and total OPEB liability are generally liquidated by the general fund.

E. Interfund Transactions

Operating transfers between the primary governmental funds during the year were as follows:

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amounts</u>
General fund	Road and bridge fund	\$ 252,256
General fund	Capital replacement fund	263,435
Capital replacement fund	General fund	77,220
Farm-to-market lateral road fund	Capital replacement fund	446,996
Road and bridge fund	Capital replacement fund	705,095
	Total	<u>\$ 1,745,002</u>

Transfers from the general fund to the road and bridge fund included \$252,256 budgeted for grant expenditures. Transfers from the general fund, the road and bridge fund and farm-to-market lateral road fund to the capital replacement fund in the amounts of \$263,435, \$705,095, and \$446,996, respectively, were for unspent capital to be used for future capital purchases. The \$77,220 from the capital replacement fund to the general fund was to reimburse the general fund for capital purchases in the current year.

The composition of interfund balances as of December 31, 2020 is as follows:

<u>Due To</u>	<u>Due From</u>	<u>Amounts</u>
Road and bridge fund	General fund	\$ 1,598,671
Farm-to-market lateral road fund	General fund	703,939
Farm-to-market lateral road fund	Road and bridge fund	623
Capital replacement fund	General fund	307,335
Capital replacement fund	Road and bridge fund	705,095
Capital replacement fund	Farm-to-market lateral road fund	403,096
	Total	<u>\$ 3,718,759</u>

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

F. Restatement of Fund Balance/Net Position

Beginning fund balance and net position have been restated for the reclassification of the juvenile probation grant fund as a custodial fund. In addition, beginning governmental activities net position was restated for a change in reporting of custodial funds due to the implementation of *Governmental Accounting Standards Board* (“GASB”) Statement No. 84, *Fiduciary Activities*.

	Nonmajor Governmental Funds	Governmental Activities	Custodial Funds
Beginning fund balance/net position - as reported	\$ 1,689,880	\$ 44,145,076	\$ -
To move the juvenile probation grant to custodial funds	24,106	24,106	(24,106)
County clerk - trusts	-	-	158,227
County clerk - other	-	-	258,452
District clerk - trusts	-	-	446,839
District clerk - other	-	-	7,944,382
Sheriff inmate - trusts	-	-	32,797
Sheriff inmate - commissary	-	-	229,534
Sheriff inmate - restitution, civil, seizure	-	-	2,488
Justice of peace	-	-	393
Child support	-	-	7,314
Juvenile probation fee and restitution	-	-	1,289
Child protective services	-	-	84,599
Historical commission	-	-	1,903
District attorney seizure	-	-	921,108
Beginning Fund Balance/Net Position - Restated	\$ 1,713,986	\$ 44,169,182	\$ 10,065,219

IV. 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 for which the County carries commercial insurance. In addition, the County participates along with 254 other entities in the Texas Association of Counties’ (TAC) Workers’ Compensation Self-Insurance Fund (the “Pool”). TAC created this Pool in 1974 to insure the County for workers’ compensation related claims. The County also provides its employees benefits, including medical and life insurance, which the County obtains through the TAC’s Insurance Trust Fund (the “Pool”). This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to either of the Pools in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

The County reports liabilities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency, and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

The continued spread of the COVID-19 pandemic has given rise in uncertainties that may have a significant negative impact on the operating activities and results of the County. The occurrence and extent of such impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) the effects on the financial markets, and (iv) the effects on the economy overall, all of which are uncertain.

C. Pension Plan

Texas County and District Retirement System

Plan Description

TCDRS is a statewide, agent multiple-employer, public-employee retirement system. TCDRS serves 780 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Board of Directors of each employer, within the options available in the TCDRS Act. Because of that, the County has the flexibility and local control to select benefits and pay for those benefits based on its needs and budgets.

Each employer has a defined benefit plan that functions similarly to a cash balance plan. The assets of the plans are pooled for investment purposes, but each employer's plan assets may be used only for the payment of benefits to the members of that employer's plan. In accordance with Texas law, it is intended that the pension plan be construed and administered in a manner that the retirement system will be considered a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available annual comprehensive financial report that can be obtained at www.tcdrs.org.

All eligible employees (except temporary staff) of the County must be enrolled in the TCDRS.

Benefits Provided

TCDRS provides retirement, disability, and death benefits. The benefit provisions are adopted by the Commissioners' Court within the options available in Texas state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, with 30 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 TCDRS to receive any County-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contribution to TCDRS, with interest, and County-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

accumulated contributions and the County-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, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	197
Inactive employees entitled to, but not yet receiving, benefits	134
Active employees	235
Total	566

Contributions

A combination of three elements funds each employer’s plan: employee deposits, employer contributions, and investment income.

- The deposit rate for employees is four percent, five percent, six percent, or seven percent of compensation, as adopted by the employer’s governing body.
- Participating employers are required, by law, to contribute at actuarially determined rates, which are determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method.
- Investment income funds a large part of the benefits employees earn.

Employers have the option of paying more than the required contribution rate each year. Extra contributions can help employers “prefund” benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in the required rate due to negative plan experience. There are two approaches for making extra contributions:

- (a) paying an elected contribution rate higher than the required rate and
- (b) making an extra lump-sum contribution to the employer account.

Employees for the County were required to contribute seven percent of their annual gross earnings during the fiscal year. The contribution rates for the County were 14.50 percent and 15.17 percent in calendar years 2019 and 2020, respectively. The County’s contributions to TCDRS for the fiscal year ended December 31, 2020 were \$1,619,733 and were equal to the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2019 and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2019 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB Standard No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68).

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

Following are the key assumptions and methods used in the December 31, 2019 actuarial valuation:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level of percentage of payroll, closed
Remaining Amortization Period	10.6 years
Smoothing Period	5 years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career, including inflation
Investment Rate of Return	8.00%
Cost-of-Living Adjustments	Cost-of-living adjustments for the County are considered to be substantively automatic under GASB 68. Therefore, a biennial 10% CPI cost-of-living adjustment is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.

The long-term expected rate of return of TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The target allocation and best estimate of geometric real rate of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected minus Inflation)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed	MSCI World Ex USA (net) Index	7.00%	5.20%
International Equities - Emerging	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index+ 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

Discount Rate

The discount rate used to measure the TPL was 8.1 percent. 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, TCDRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

Therefore, the long-term expected rate of return on TCDRS investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 1,294,028	\$ -	\$ 1,294,028
Interest	4,752,464	-	4,752,464
Change in current period benefits	1,485,015	-	1,485,015
Difference between expected and actual experience	251,825	-	251,825
Contributions - employer	-	1,462,279	(1,462,279)
Contributions - employee	-	705,926	(705,926)
Net investment income	-	8,404,528	(8,404,528)
Benefit payments, including refunds of employee contributions	(3,787,375)	(3,787,375)	-
Administrative expense	-	(44,093)	44,093
Other changes	-	(47,376)	47,376
Net changes	3,995,957	6,693,889	(2,697,932)
Balance at December 31, 2018	59,235,180	51,168,474	8,066,706
Balance at December 31, 2019	\$ 63,231,137	\$ 57,862,363	\$ 5,368,774

Sensitivity of the NPL to Changes in the Discount Rate

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

	1% Decrease in Discount Rate (7.1%)	Discount Rate (8.1%)	1% Increase in Discount Rate (9.1%)
County's Net Pension Liability (Asset)	\$ 12,577,712	\$ 5,368,774	\$ (792,732)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.com.

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2020, the County recognized pension expense of \$3,215,493.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 213,423	\$ 149,525
Changes in actuarial assumptions	100,293	-
Difference between projected and actual investment earnings	-	1,471,200
Contributions subsequent to the measurement date	1,619,733	-
Total	\$ 1,933,449	\$ 1,620,725

\$1,619,733 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended December 31:	Pension Expense
2021	\$ (255,898)
2022	(438,578)
2023	253,029
2024	(865,562)
Total	\$ (1,307,009)

D. Other Postemployment Benefits

Retiree Healthcare Plan

Plan Description

The County provides post-retirement dental, medical, and prescription drug benefits through the Retiree Health Care Plan (the “Plan”) for eligible employees who retire between the ages of 62 and 65 with at least eight consecutive years of service with the 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 the 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 TAC Health and Employee Benefits Pool (the “Pool”). The pool does not provide for separate rate schedules for active employees and retirees. The County revised its policy in 2012 so that retirees, ages 62 to 65 with 8 to 12 years of service, pay approximately 70 percent and retirees under rule of 75 pay approximately 41 percent 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

The following provides a summary of the number of participants in the plan as of December 31, 2020:

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to, but not yet receiving, benefits	-
Active employees	<u>195</u>
Total	<u>209</u>

Total OPEB Liability

The County's total OPEB liability of \$2,305,240 was determined by an actuarial valuation as of December 31, 2018, rolled forward to a measurement date of December 31, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2018 actuarial valuation, rolled forward to a measurement date of December 31, 2019, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	0.50% to 5.00%, not including wage inflation of 3.25%.
Discount rate	2.75% as of December 31, 2019
Actuarial cost method	Individual entry-age normal
Demographic assumptions	Based on experience study covering the four-year period ending December 31, 2016 as conducted for TCDRS. For the OPEB valuation, the standard TCDRS retirement rates were adjusted to reflect the impact of the County's retiree medical plan design.
Mortality	For healthy retirees, the gender-distinct RP2014 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 on 110% of the ultimate rates of Scale MP-2014.
Healthcare costs 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.

Changes of assumptions reflect a change in the discount rate from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019. The discount rate is based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index."

Funding Policy

The County has elected to finance the Plan on a pay-as-you-go basis and these financial statements assume that this funding method will continue in the near future.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

Changes in the Total OPEB Liability

		<u>Total OPEB Liability</u>
Changes for the year:		
Service cost	\$	169,616
Interest		77,679
Difference between expected and actual experience		(4,722)
Changes in assumption		115,766
Benefit payments		(124,122)
	Net Changes	<u>234,217</u>
Beginning balance		2,071,023
	Ending Balance	<u><u>\$ 2,305,240</u></u>

The employer contributions shown above include contributions of \$63,360 and implicit benefit payments of \$60,762 which were paid by the County using its own assets.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate (1.75%)</u>	<u>Discount Rate (2.75%)</u>	<u>1% Increase in Discount Rate (3.75%)</u>
County's Total OPEB Liability	\$ 2,428,441	\$ 2,305,240	\$ 2,184,798

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
County's Total OPEB Liability	\$ 2,145,702	\$ 2,305,240	\$ 2,492,771

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

For the year ended December 31, 2020, the County recognized OPEB expense of \$217,055. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 335,937
Changes in actuarial assumptions	147,965	-
Contributions subsequent to the measurement date	99,298	-
Total	<u><u>\$ 247,263</u></u>	<u><u>\$ 335,937</u></u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

\$99,298 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending December 31, 2021.

Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended</u> <u>December 31</u>	<u>OPEB</u> <u>Expense</u>
2021	\$ (30,240)
2022	(30,240)
2023	(30,240)
2024	(30,240)
2025	(22,837)
Thereafter	(44,175)
Total	\$ (187,972)

E. Employee Disability Fund

The employee disability fund was established as a self-insurance program (the “Plan”) for short-term disability benefits for County employees who have used all available sick leave. The estimated annual rate per employee budgeted in the eligible departments to fund the plan for the payment of possible claims was \$2 per month per employee in 2020. Payment for disability, as set by Commissioners’ Court, is 35 percent of an employee’s monthly salary and longevity pay. The County also pays the employee’s cost of dependent coverage. Payments are made bi-weekly and are limited to 12 weeks. The net loss in fiscal year 2020 was \$931, reflective of claims being more than deposits. Net position as of December 31, 2020 was \$47,199.

F. Tax Abatement Incentives

The County enters into economic development agreements (the “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 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 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 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2020

- 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 2020, the County rebated \$1,726,461 in property taxes.

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REQUIRED SUPPLEMENTARY INFORMATION

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Property (ad valorem):				
Current	\$ 11,950,923	\$ 11,950,923	\$ 11,894,003	\$ (56,920)
Delinquent	223,006	223,006	210,849	(12,157)
Penalty and interest:	200,706	200,706	172,903	(27,803)
Total Property Tax	<u>12,374,635</u>	<u>12,374,635</u>	<u>12,277,755</u>	<u>(96,880)</u>
Other taxes:				
Sales	3,100,000	3,100,000	3,347,124	247,124
Alcoholic beverage	35,000	35,000	44,910	9,910
Total Other Taxes	<u>3,135,000</u>	<u>3,135,000</u>	<u>3,392,034</u>	<u>257,034</u>
Total Taxes	<u>15,509,635</u>	<u>15,509,635</u>	<u>15,669,789</u>	<u>160,154</u>
Licenses and permits:				
Alcoholic beverages licenses	12,000	12,000	13,810	1,810
Sewer/building permits	55,000	55,000	83,830	28,830
Total Licenses and Permits	<u>67,000</u>	<u>67,000</u>	<u>97,640</u>	<u>30,640</u>
Intergovernmental:				
Federal grants:				
HAVA grant	-	17,835	17,835	-
Coronavirus relief fund grant	-	204,623	206,503	1,880
OT/STEP grant	-	85,673	86,551	878
Total Federal Grants	<u>-</u>	<u>308,131</u>	<u>310,889</u>	<u>2,758</u>
Federal reimbursements:				
FEMA disasters	-	-	48,445	48,445
Prisoner care	1,000	1,000	800	(200)
Foster care-Title IV-E, CPS	2,500	2,500	656	(1,844)
Total Federal Reimbursements	<u>3,500</u>	<u>3,500</u>	<u>49,901</u>	<u>46,401</u>
State grants:				
Tri-county study	-	182,912	182,911	(1)
Indigent defense services	30,000	30,000	45,769	15,769
Texas vine grant	-	23,263	18,619	(4,644)
Auto theft task force	56,002	56,002	54,887	(1,115)
Indigent defense extraordinary costs	-	-	40,000	40,000
TSL interlibrary loan	-	-	777	777
Total State Grants	<u>86,002</u>	<u>292,177</u>	<u>342,963</u>	<u>50,786</u>
State shared revenues:				
LEOSE, state officer education	8,600	8,668	8,668	-
Total State Shared Revenues	<u>8,600</u>	<u>8,668</u>	<u>8,668</u>	<u>-</u>
State reimbursements:				
SANE grant	1,700	1,700	-	(1,700)
Supplements, judicial	106,118	106,118	111,464	5,346
Inmate transportation	3,100	3,100	2,361	(739)
Regionalization R241	-	86,831	81,799	(5,032)
Jury duty	7,000	7,000	7,548	548
Chapter 19	-	2,992	3,300	308
Commissions	330,000	330,000	325,816	(4,184)
Total State Reimbursements	<u>447,918</u>	<u>537,741</u>	<u>532,288</u>	<u>(5,453)</u>

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 26)

GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
<u>Revenues (continued)</u>				
Local reimbursements:				
Schools-DARE program	\$ 60,826	\$ 60,826	\$ 59,431	\$ (1,395)
Prisoner care	3,000	3,000	2,848	(152)
Patrol-Reimbursements	145,115	145,115	93,341	(51,774)
Total Local Reimbursements	<u>208,941</u>	<u>208,941</u>	<u>155,620</u>	<u>(53,321)</u>
Other grants:				
Library-Humanities	-	1,000	1,000	-
Walmart Foundation	-	4,500	4,500	-
Total Other Grants	<u>-</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>
Total Intergovernmental	<u>754,961</u>	<u>1,364,658</u>	<u>1,405,829</u>	<u>41,171</u>
Charges for services:				
Fees of office:				
County judge	1,700	1,700	2,035	335
County sheriff	65,000	65,000	54,451	(10,549)
County/district attorney	10,500	10,500	5,166	(5,334)
County clerk	230,000	230,000	244,795	14,795
Tax assessor, tax certificates	12,000	12,000	14,480	2,480
Tax assessor, tax commissions	900	900	878	(22)
Tax assessor, auto commissions	185,000	185,000	164,436	(20,564)
District clerk	62,000	62,000	54,441	(7,559)
Justice of peace, pct. 1	6,000	6,000	4,035	(1,965)
Justice of peace, pct. 2	5,000	5,000	4,085	(915)
Justice of peace, pct. 3	3,000	3,000	4,620	1,620
Justice of peace, pct. 4	8,000	8,000	6,210	(1,790)
Constables	30,000	30,000	21,275	(8,725)
Juvenile probation	2,500	2,500	1,640	(860)
Total Fees of Office	<u>621,600</u>	<u>621,600</u>	<u>582,547</u>	<u>(39,053)</u>
Other fees:				
District court jury	2,000	2,000	2,765	765
Library processing	175	175	99	(76)
Court reporter	6,500	6,500	7,200	700
Officer service	23,000	23,000	12,835	(10,165)
Juvenile probation diversion	60	60	24	(36)
Time payments, partials	9,000	9,000	7,287	(1,713)
Indigent civil legal	1,400	1,400	749	(651)
Child support	5,000	5,000	2,062	(2,938)
Other, combined court	100,000	100,000	44,515	(55,485)
13th judicial appellate	3,000	3,000	2,742	(258)
Child restraint	3,200	3,200	2,495	(705)
Alcohol related	1,500	1,500	974	(526)
Accounting and administration	1,500	1,500	1,238	(262)
Bail bond	2,000	2,000	2,049	49
State traffic	3,500	3,500	2,337	(1,163)
Bail bond application	3,000	3,000	2,500	(500)
EMS trauma	1,000	1,000	695	(305)
Offense court costs	20,000	20,000	15,892	(4,108)

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 3 of 26)

GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues (continued)				
Charges for services (continued):				
Other fees (continued):				
Failure to appear - OMNI	\$ 5,200	\$ 5,200	\$ 6,046	\$ 846
Pipeline crossing	7,000	7,000	14,800	7,800
Jury service	1,700	1,700	465	(1,235)
Judicial support	2,500	2,500	906	(1,594)
Truancy prevention	3,500	3,500	840	(2,660)
Expungement	30	30	-	(30)
OSSF renewal	45,000	45,000	36,980	(8,020)
Child safety	800	800	166	(634)
Platting application	40	40	20	(20)
Drug court cost	1,400	1,400	548	(852)
DNA testing	60	60	83	23
Moving violation	20	20	4	(16)
DA bond commissions	500	500	1,500	1,000
County jury	-	-	249	249
Court fees	100	100	276	176
	<u>253,685</u>	<u>253,685</u>	<u>171,341</u>	<u>(82,344)</u>
Total Other Fees				
Total Charges for Services	<u>875,285</u>	<u>875,285</u>	<u>753,888</u>	<u>(121,397)</u>
Fines and forfeitures:				
Justice of peace, pct. 1	80,000	80,000	81,114	1,114
Justice of peace, pct. 2	245,000	245,000	110,858	(134,142)
Justice of peace, pct. 3	52,000	52,000	34,665	(17,335)
Justice of peace, pct. 4	95,000	95,000	95,502	502
Library book fines	9,600	9,600	7,274	(2,326)
Bond forfeiture	2,000	2,000	-	(2,000)
Total Fines and Forfeitures	<u>483,600</u>	<u>483,600</u>	<u>329,413</u>	<u>(154,187)</u>
Investment earnings:				
Checking	275,006	275,006	295,218	20,212
Total Investment Earnings	<u>275,006</u>	<u>275,006</u>	<u>295,218</u>	<u>20,212</u>
Miscellaneous:				
Sale of salvage/surplus supplies	-	-	4,688	4,688
Donations, culture and recreation	10,000	17,478	28,545	11,067
Donations, environmental services	1,000	1,000	410	(590)
Sales/reimb-culture and recreation	10,000	10,506	10,536	30
Sales/reimb-corrections	100	100	-	(100)
Capital credits - unclaimed properties	-	2,861	2,861	-
Rental properties	6,000	6,000	6,000	-
Rent, land, and leases	10	10	-	(10)
Rent, library rooms	100	100	-	(100)
Copy/fax sales	45,000	45,000	53,496	8,496
Hot check recovery charge	1,500	1,500	1,110	(390)
Tobacco settlement	14,000	14,000	14,455	455
Commissions	30,000	30,000	24,166	(5,834)
Miscellaneous	20,000	37,862	41,803	3,941

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 4 of 26)

GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (continued)</u>				
Miscellaneous (continued):				
Sales/reimb-general government	\$ 2,000	\$ 3,025	\$ 2,246	\$ (779)
Sales/reimb-public safety	13,644	49,317	50,217	900
Insurance renewal credit	-	-	37,138	37,138
TAC health rewards	-	270	270	-
Copy sales	2,000	5,231	3,233	(1,998)
Election services	-	9,350	15,272	5,922
Rent cell tower	12,000	12,000	11,000	(1,000)
Total Miscellaneous	<u>167,354</u>	<u>245,610</u>	<u>307,446</u>	<u>61,836</u>
Total Revenues	<u>18,132,841</u>	<u>18,820,794</u>	<u>18,859,223</u>	<u>38,429</u>
<u>Expenditures</u>				
General Government:				
Commissioners' court:				
Salary, elected officials	293,933	293,935	293,935	-
Salary, supplements	1,250	1,253	1,253	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	118,276	118,271	116,308	1,963
Office supplies	675	519	359	160
Food	1,400	900	-	900
Publication/audio visual	400	420	420	-
Furnishings/small equipment	100	236	235	1
Computer equip/access/software	125	125	23	102
Wellness program - TAC health rewards	-	3,156	53	3,103
Legal/professional services	25,000	23,221	7,566	15,655
Data processing services	-	800	800	-
Property/liability insurance	-	988	988	-
Contract services	44,000	42,262	-	42,262
Telephone	-	1,166	1,165	1
Postage and freight	300	300	80	220
Advertising	6,500	7,698	7,697	1
Rentals, office equipment	2,800	2,800	2,448	352
Veterans memorials	1,000	1,000	-	1,000
Economic development	5,000	4,481	-	4,481
Dues/training/travel	17,663	17,663	13,758	3,905
Services - grant	-	210,155	210,155	-
Optional services (contingency)	367,000	328,911	-	328,911
Aid money	-	160,664	-	160,664
Legislative/administrative activities	1,000	1,000	100	900
Office equipment	33,000	4,181	-	4,181
Furniture and fixtures	-	1,738	1,738	-
Equipment - grant	-	35,775	35,775	-
Total Commissioners' Court	<u>921,822</u>	<u>1,266,018</u>	<u>697,256</u>	<u>568,762</u>
Elections and voters registration:				
Salary, appointed officials	44,979	44,979	44,979	-
Salary, temporary or extra	38,500	44,527	44,527	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 5 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
General Government (continued):				
Elections and voters registration: (continued):				
Salary, part-time	\$ 20,977	\$ 20,977	\$ 19,460	\$ 1,517
Salary, overtime/holiday	-	3,481	3,480	1
Salary, travel allowance	1,500	1,730	1,730	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	29,934	29,934	29,306	628
Office supplies	3,000	3,000	1,175	1,825
Supplies, grant	-	7,135	7,135	-
Computer equip/access/software	80	1,001	940	61
Election supplies	14,600	20,878	20,877	1
Bond premiums	50	50	50	-
Data processing services	27,783	27,783	27,516	267
Property/liability insurance	-	621	621	-
Telephone	900	900	854	46
Postage/liability insurance	4,400	4,400	2,497	1,903
Advertising	3,290	3,290	2,399	891
Equipment, maintenance	100	100	-	100
Rentals, office equipment	914	914	525	389
Election expense	30	30	-	30
Dues/training/travel	2,000	920	-	920
Services, Chapter 19	-	6,908	6,908	-
Equipment, grant	-	1,198	1,198	-
Total Elections and Voters Registration	<u>194,237</u>	<u>225,956</u>	<u>217,377</u>	<u>8,579</u>
County auditor:				
Salary, appointed officials	99,414	99,414	99,413	1
Salary, assistants	218,092	218,091	216,776	1,315
Salary, travel allowance	2,796	2,797	2,796	1
Salary, merit	3,600	3,600	3,000	600
Employee benefits	156,237	156,237	150,020	6,217
Office supplies	8,000	8,000	5,510	2,490
Publications/audio visual	475	475	96	379
Furnishings/small equipment	1,200	1,200	1,136	64
Computer equip/access/software	682	2,561	2,560	1
Physician services	8,819	8,819	8,395	424
Bond premiums	100	100	93	7
Data processing services	18,481	18,790	18,790	-
Property/liability insurance	-	1,346	1,346	-
Telephone	1,950	2,213	2,212	1
Postage and freight	1,450	1,249	452	797
Equipment, maintenance	150	150	-	150
Rentals, office equipment	4,000	4,000	2,442	1,558
Research/investigation/online	700	700	687	13

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 6 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
General Government (continued):				
County auditor (continued):				
Dues/training/travel	\$ 4,500	\$ 3,384	\$ 945	\$ 2,439
Fees	325	325	289	36
Total County Auditor	<u>530,971</u>	<u>533,451</u>	<u>516,958</u>	<u>16,493</u>
County treasurer:				
Salary, elected officials	72,332	72,332	72,332	-
Salary, deputies	70,622	70,622	66,689	3,933
Salary, temporary or extra	5,000	3,439	552	2,887
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	1,800	1,800	1,800	-
Employee benefits	57,087	72,073	69,790	2,283
Office supplies	7,000	3,959	2,903	1,056
Publications/audio visual	350	150	46	104
Furnishings/small equipment	200	1,648	147	1,501
Computer equip/access/software	600	400	317	83
Bond premiums	350	250	243	7
Data processing services	18,260	21,772	18,270	3,502
Property/liability insurance	-	936	936	-
Telephone	1,900	2,164	2,164	-
Postage and freight	2,300	3,200	2,631	569
Advertising	-	21	21	-
Equipment, maintenance	150	-	-	-
Rentals, office equipment	2,600	2,600	2,076	524
Dues/training/travel	3,200	1,050	751	299
Total County Treasurer	<u>245,155</u>	<u>259,820</u>	<u>243,072</u>	<u>16,748</u>
Central appraisal district:				
Central Appraisal Board	316,064	316,064	288,754	27,310
Property/liability insurance	-	106	106	-
Total Central Appraisal District	<u>316,064</u>	<u>316,170</u>	<u>288,860</u>	<u>27,310</u>
Tax assessor/collector:				
Salary, elected officials	72,967	72,967	72,967	-
Salary, deputies	352,275	352,001	328,113	23,888
Salary, overtime/holiday	-	274	273	1
Salary, travel allowance	2,796	2,796	2,796	-
Salary, merit	7,200	7,200	6,600	600
Employee benefits	245,523	247,487	225,226	22,261
Office supplies	14,610	19,940	19,828	112
Publications/audio visual	500	500	238	262
Furnishings/small equipment	500	3,970	3,969	1
Computer equip/access/software	1,350	3,300	3,064	236
Bond premiums	500	500	204	296
Data processing services	32,526	31,726	31,506	220
Property/liability insurance	-	3,198	3,197	1
Telephone	5,500	5,313	5,312	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 7 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
General Government (continued):				
Tax assessor/collector (continued):				
Postage and freight	\$ 25,500	\$ 19,500	\$ 17,919	\$ 1,581
Advertising	100	150	143	7
Equipment, maintenance	1,500	1,400	1,190	210
Rentals, office equipment	7,500	3,953	3,953	-
Dues/training/travel	7,040	5,074	4,798	276
Total Tax Assessor/Collector	<u>777,887</u>	<u>781,249</u>	<u>731,296</u>	<u>49,953</u>
Outside audits and accounting:				
Audits and associated services	50,000	50,000	43,908	6,092
Total Outside Audits and Accounting	<u>50,000</u>	<u>50,000</u>	<u>43,908</u>	<u>6,092</u>
Data processing:				
Salary, appointed officials	55,455	55,455	55,454	1
Salary, phone allowance	360	360	360	-
Salary, merit	600	600	600	-
Employee benefits	24,271	24,271	23,753	518
Office supplies	500	500	472	28
Petroleum products	1,800	1,800	430	1,370
Vehicle/equipment supplies	500	500	206	294
Small tools/miscellaneous supplies	250	250	-	250
Furnishings/small equipment	250	250	-	250
Computer equip/access/software	2,500	11,149	10,841	308
Data processing services	14,600	49,737	45,156	4,581
Property/liability insurance	-	780	779	1
Telephone	43,500	32,930	5,003	27,927
Postage and freight	100	100	-	100
Equipment, maintenance	2,000	1,235	-	1,235
Dues/training/travel	4,000	500	431	69
Office equipment	53,400	25,523	8,740	16,783
Total Data Processing	<u>204,086</u>	<u>205,940</u>	<u>152,225</u>	<u>53,715</u>
Courthouse and associated buildings:				
Salary, appointed officials	46,867	47,823	47,822	1
Salary, maintenance	33,149	33,149	33,149	-
Salary, phone allowance	840	842	841	1
Salary, uniform allowance	700	701	701	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	49,302	48,343	47,760	583
Office supplies	200	215	214	1
Food	-	11	11	-
Janitorial supplies	6,000	8,126	8,125	1
Insecticide/herbicide	250	263	263	-
Petroleum products	5,500	5,500	3,863	1,637
Drugs/medical supplies	500	530	530	-
Vehicle/equipment supplies	1,500	1,500	1,494	6

WHARTON COUNTY, TEXAS
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GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
General Government (continued):				
Courthouse and associated buildings (continued):				
Small tools/miscellaneous supplies	\$ 4,000	\$ 4,244	\$ 4,243	\$ 1
Signs materials	1,000	756	-	756
Computer equip/access/software	100	59	23	36
Environmental fees	50	50	3	47
Data processing services	25	25	24	1
Property/liability insurance	185,050	8,380	8,379	1
Contract services	108,684	101,702	86,475	15,227
Telephone	1,400	1,792	1,791	1
Advertising	-	114	113	1
Utilities	148,184	148,184	86,513	61,671
Equipment, maintenance	1,000	972	38	934
Buildings, maintenance	40,000	37,359	32,858	4,501
Christmas decorations	500	500	-	500
Dues/training/travel	200	86	65	21
Fees	20	535	535	-
Services, disasters	-	134,649	134,648	1
Property improvements	260,000	260,000	200,000	60,000
Building equipment	40,000	24,893	-	24,893
Lawn and janitor equipment	8,900	8,900	8,800	100
Equipment, grant	-	3,869	3,868	1
Total Courthouse and Assoc. Buildings	<u>945,121</u>	<u>885,272</u>	<u>714,349</u>	<u>170,923</u>
Total General Government	<u>4,185,343</u>	<u>4,523,876</u>	<u>3,605,301</u>	<u>918,575</u>
Public Safety:				
Emergency management:				
Salary, appointed officials	38,390	60,437	60,437	-
Salary, part-time	-	782	781	1
Salary, overtime/holiday	-	405	405	-
Salary, merit	600	1,200	1,200	-
Salary, disaster	-	29,485	29,484	1
Employee benefits	21,354	32,351	31,949	402
Office supplies	550	616	616	-
Law enforcement supplies	250	250	-	250
Petroleum products	1,000	1,000	889	111
Vehicle/equipment supplies	50	183	183	-
Computer equip/access/software	500	434	68	366
Data processing services	72	905	904	1
Property/liability insurance	-	301	300	1
Telephone	3,200	3,200	1,621	1,579
Postage and freight	25	25	-	25
Utilities	-	600	499	101
Equipment, maintenance	10,700	10,700	32	10,668
Dues/training/travel	2,000	1,034	-	1,034
Office equipment	5,000	5,000	-	5,000
Total Emergency Management	<u>83,691</u>	<u>148,908</u>	<u>129,368</u>	<u>19,540</u>

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 9 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Safety (continued):				
Constable, precinct 1:				
Salary, elected officials	\$ 48,410	\$ 48,410	\$ 48,410	\$ -
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	24,693	24,693	23,992	701
Office supplies	150	150	22	128
Law enforcement supplies	300	300	59	241
Vehicle and equipment supplies	150	150	-	150
Furnishings/small equipment	150	150	-	150
Bond premiums	200	200	-	200
Data processing services	300	300	293	7
Property/liability insurance	1,087	2,313	1,610	703
Telephone	830	830	456	374
Postage and freight	100	100	99	1
Equipment, maintenance	200	200	-	200
LEOSE, state officer education	-	10,058	-	10,058
Dues/training/travel	1,000	1,000	-	1,000
Fees	100	100	-	100
Office equipment	1,500	3,118	1,618	1,500
Total Constable, Precinct 1	<u>91,333</u>	<u>104,235</u>	<u>88,722</u>	<u>15,513</u>
Constable, precinct 2:				
Salary, elected officials	55,868	55,868	55,868	-
Salary, deputies	91,559	91,974	91,973	1
Salary, temporary or extra	24,500	24,078	11,410	12,668
Salary, overtime/holiday	1,800	1,800	1,348	452
Salary, travel allowance	11,323	11,323	11,323	-
Salary, certification pay	1,800	1,807	1,807	-
Salary, merit	1,800	1,800	1,800	-
Employee benefits	80,523	80,523	76,635	3,888
Office supplies	400	1,722	1,721	1
Law enforcement supplies	2,620	3,273	3,272	1
Petroleum products	6,750	4,542	1,520	3,022
Vehicle/equipment supplies	750	972	972	-
Small tools/miscellaneous equipment	-	11	11	-
Computer equip/access/software	605	605	281	324
Bond premiums	200	200	71	129
Data processing services	3,000	3,000	2,795	205
Property/liability insurance	575	7,392	6,970	422
Telephone	4,700	4,700	3,891	809
Postage and freight	250	250	182	68
Equipment, maintenance	2,500	2,500	768	1,732
Rentals, office equipment	300	300	-	300

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 10 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Public Safety (continued):				
Constable, precinct 2 (continued):				
LEOSE, state officer education	\$ -	\$ 4,152	\$ -	\$ 4,152
Dues/training/travel	1,500	1,500	852	648
Fees	60	60	3	57
Law enforcement equipment	-	380	-	380
Vehicles	40,521	40,521	40,521	-
Total Constable, Precinct 2	<u>333,904</u>	<u>345,253</u>	<u>315,994</u>	<u>29,259</u>
Constable, Precinct 3:				
Salary, elected officials	47,990	47,990	47,990	-
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	26,115	26,264	25,566	698
Office supplies	125	177	176	1
Law enforcement supplies	300	738	737	1
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	200	50	47	3
Data processing services	790	690	24	666
Property/liability insurance	1,575	2,364	1,068	1,296
Telephone	1,515	1,515	931	584
Postage and freight	50	55	55	-
Rentals, office equipment	56	64	64	-
LEOSE, state officer education	-	685	125	560
Dues/training/travel	400	148	60	88
Total Constable, Precinct 3	<u>91,429</u>	<u>92,903</u>	<u>89,006</u>	<u>3,897</u>
Constable, precinct 4:				
Salary, elected officials	50,506	50,506	50,505	1
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	23,966	24,120	23,563	557
Office supplies	200	284	284	-
Law enforcement supplies	1,000	799	651	148
Computer equip/access/software	150	150	47	103
Data processing services	800	800	24	776
Property/liability insurance	575	781	780	1
Telephone	1,630	3,186	3,185	1
Postage and freight	275	275	-	275
Equipment, maintenance	400	303	-	303
Rentals, office equipment	1,068	1,068	672	396
LEOSE, state officer education	-	1,786	172	1,614
Dues/training/travel	11,343	11,403	11,383	20
Fees	10	10	-	10
Total Constable, Precinct 4	<u>92,763</u>	<u>96,311</u>	<u>92,106</u>	<u>4,205</u>

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 11 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Public Safety (continued):				
OT/STEP grant				
Salary, overtime/holiday	\$ -	\$ 68,915	\$ 68,913	\$ 2
Employee benefits	-	16,759	16,757	2
Total OT/STEP Grant	-	85,674	85,670	4
Sheriff:				
Salary, elected officials	72,212	72,212	72,212	-
Salary, deputies	1,575,873	1,579,365	1,538,767	40,598
Salary, secretaries	119,946	120,546	120,545	1
Salary, dispatchers	317,916	313,656	295,274	18,382
Salary, temporary or extra	15,000	-	-	-
Salary, supplements	9,600	9,600	8,546	1,054
Salary, overtime/holiday	28,750	28,750	21,307	7,443
Salary, meal allowance	1,000	1,000	-	1,000
Salary, certification pay	20,400	24,611	23,737	874
Salary, merit	25,200	25,800	22,800	3,000
Employee benefits	1,099,663	1,113,364	1,054,088	59,276
Office supplies	18,000	15,192	13,073	2,119
Law enforcement supplies	18,423	15,289	15,237	52
Publications/audio visual	1,500	500	330	170
Demonstration aids	1,500	600	-	600
Janitorial supplies	-	124	124	-
Laundry and kitchen supplies	-	37	36	1
Petroleum products	150,378	146,955	112,714	34,241
Diesel	500	500	-	500
Vehicle/equipment supplies	15,000	14,756	12,466	2,290
Small tools/miscellaneous supplies	2,000	1,897	435	1,462
Furnishings/small equipment	2,000	2,000	-	2,000
Computer equip/access/software	1,075	13,452	11,277	2,175
K-9 supplies	1,500	1,500	1,383	117
Physician services	500	616	616	-
Environmental fees	100	297	272	25
Bond premiums	1,729	1,729	708	1,021
Data processing services	73,248	70,508	41,219	29,289
Property/liability insurance	870	45,631	45,631	-
Telephone	32,000	44,554	44,432	122
Postage and freight	4,000	3,884	1,565	2,319
Advertising	50	383	382	1
Utilities	50,690	50,690	41,792	8,898
Miscellaneous claims/repairs	-	4,673	4,672	1
Equipment, maintenance	67,802	67,802	62,709	5,093
Rentals, office equipment	5,900	5,900	5,499	401
Research/investigation/online	4,700	4,700	1,023	3,677
LEOSE, state officer education	-	15,005	982	14,023

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 12 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

Expenditures (continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety (continued):				
Sheriff (continued):				
Dues/training/travel	\$ 11,786	\$ 11,786	\$ 8,260	\$ 3,526
Animal control	7,600	3,000	2,208	792
Services-VINE grant	-	18,608	18,607	1
Services, disasters	-	1,471	1,470	1
Office equipment	-	7,116	7,116	-
Law enforcement equipment	9,000	9,000	8,835	165
Vehicles	255,000	336,600	293,195	43,405
Total Sheriff	4,022,411	4,205,659	3,915,544	290,115
DARE program:				
Salary, deputies	60,293	58,764	55,878	2,886
Salary, certification pay	1,800	1,482	1,482	-
Salary, merit	600	600	600	-
Employee benefits	28,549	28,583	27,391	1,192
Office supplies	995	1,018	1,012	6
Food	50	-	-	-
Law enforcement supplies	200	217	217	-
Demonstration aids	200	371	370	1
Computer equip/access/software	100	30	23	7
Data processing services	24	24	24	-
Property/liability insurance	925	739	738	1
Postage and freight	50	50	44	6
Equipment, maintenance	-	8	8	-
Dues/training/travel	500	503	502	1
Total DARE Program	94,286	92,389	88,289	4,100
Public safety, other:				
Office supplies	1,000	1,066	1,065	1
Law enforcement supplies	2,500	2,396	1,029	1,367
Insecticide/herbicide	-	27	27	-
Vehicle/equipment supplies	-	301	301	-
Small tools/miscellaneous supplies	-	97	97	-
Furnishings/small equipment	500	128	-	128
Computer equip/access/software	175	160	121	39
Bond premiums	75	75	-	75
Property/liability insurance	-	986	986	-
Telephone	5,500	5,500	3,951	1,549
Equipment, maintenance	250	250	-	250
Rentals, equipment and buildings	1,400	1,400	1,100	300
Fees	250	250	-	250
Buildings	100,000	100,000	-	100,000

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 13 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Public safety, other (continued):				
Law enforcement equipment	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Total Public Safety, Other	<u>118,650</u>	<u>119,636</u>	<u>8,677</u>	<u>110,959</u>
Total Public Safety	<u>4,928,467</u>	<u>5,290,968</u>	<u>4,813,376</u>	<u>477,592</u>
Judicial:				
County clerk:				
Salary, elected officials	73,622	73,622	73,622	-
Salary, deputies	211,479	211,479	209,185	2,294
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	4,200	4,200	4,200	-
Employee benefits	163,704	163,704	152,485	11,219
Office supplies	17,700	20,058	20,044	14
Publications/audio visual	700	726	726	-
Furnishings/small equipment	300	1,736	1,736	-
Computer equip/access/software	1,000	880	880	-
Bond premiums	350	350	318	32
Data processing services	11,330	11,330	11,318	12
Property/liability insurance	-	3,741	3,741	-
Telephone	1,825	2,165	2,165	-
Postage and freight	4,200	3,200	3,136	64
Advertising	50	50	-	50
Records preservation/microfilming	4,000	4,000	3,655	345
Rentals, office equipment	5,300	5,300	3,493	1,807
Dues/training/travel	4,000	1,650	1,296	354
Office equipment	-	7	-	7
Total County Clerk	<u>505,164</u>	<u>509,602</u>	<u>493,404</u>	<u>16,198</u>
County court:				
Salary, elected officials	73,575	73,575	73,575	-
Salary, assistants	37,312	35,455	34,866	589
Salary, secretaries	40,606	42,463	42,462	1
Salary, temporary or extra	8,400	8,315	1,200	7,115
Salary, supplements	25,200	27,549	27,549	-
Salary, travel allowance	7,668	7,668	7,668	-
Salary, phone allowance	540	540	540	-
Salary, meal allowance	100	100	-	100
Salary, merit	1,800	1,800	1,800	-
Employee benefits	83,608	83,608	81,745	1,863
Office supplies	2,550	2,628	2,628	-
Food	800	800	616	184
Publications/audio visual	250	250	126	124
Laundry/kitchen supplies	150	150	85	65
Furnishings/small equipment	200	181	-	181
Computer equip/access/software	108	239	238	1
Legal/professional services	16,200	16,200	11,123	5,077
Bond premiums	72	72	71	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 14 of 26)
GENERAL FUND

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	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Judicial (continued):				
County clerk (continued):				
Data processing services	\$ 2,910	\$ 3,516	\$ 3,515	\$ 1
Property/liability insurance	-	3,449	3,449	-
Contract services	52,700	52,700	14,429	38,271
Telephone	1,500	2,187	2,186	1
Jury	9,300	8,853	-	8,853
Postage and freight	500	500	218	282
Equipment, maintenance	100	100	-	100
Rentals, office equipment	1,300	1,300	1,235	65
Dues/training/travel	7,200	7,200	3,209	3,991
Total County Clerk	<u>374,649</u>	<u>381,398</u>	<u>314,533</u>	<u>66,865</u>
Bail bond board:				
Salary, supplements	1,800	1,800	1,800	-
Employee benefits	418	418	413	5
Office supplies	300	300	249	51
Total Bail Bond Board	<u>2,518</u>	<u>2,518</u>	<u>2,462</u>	<u>56</u>
District Courts:				
23rd district court:				
Salary, assistants	77,154	77,154	77,154	-
Salary, bailiff	45,000	45,169	35,258	9,911
Salary, certification pay	-	1,189	1,189	-
Salary, merit	1,800	1,800	1,800	-
Employee benefits	53,481	52,077	42,196	9,881
Office supplies	2,000	1,986	-	1,986
Publications	100	100	-	100
Janitorial supplies	25	25	-	25
Furnishings/small equipment	100	100	-	100
Computer equip/access/software	200	1,121	920	201
Legal/professional services	4,000	4,299	4,299	-
Data process services	-	389	389	-
Property/liability insurance	-	733	733	-
Contract services	50,000	49,347	39,866	9,481
Court reporter services	2,650	2,650	-	2,650
Dues/training/travel	1,000	1,000	-	1,000
Total 23rd District Court	<u>237,510</u>	<u>239,139</u>	<u>203,804</u>	<u>35,335</u>
329th district court:				
Salary, assistants	134,138	134,138	134,137	1
Salary, supplements	3,000	3,000	3,000	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	59,461	59,461	56,470	2,991
Office supplies	2,000	1,970	1,382	588
Food	25	25	-	25
Publications/audio visual	50	50	46	4
Janitorial supplies	100	100	-	100
Laundry and kitchen supplies	-	36	35	1

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GENERAL FUND

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<u>Expenditures (continued)</u>	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Judicial (continued):				
329th district court (continued):				
Furnishings/small equipment	\$ 100	\$ 219	\$ 219	\$ -
Computer equip/access/software	200	1,393	1,393	-
Legal/professional services	8,500	10,632	10,631	1
Data processing services	5,723	5,980	5,979	1
Property/liability insurance	-	13,703	13,177	526
Contract services	350,000	345,022	225,143	119,879
Telephone	1,400	3,068	3,067	1
Jury	35,000	30,620	8,120	22,500
Postage and freight	300	300	172	128
Equipment, maintenance	560	560	-	560
Rentals, office equipment	2,500	2,500	2,358	142
District administration assessments	2,000	-	-	-
Court reporter services	6,500	12,632	12,631	1
Dues/training/travel	5,000	5,000	1,855	3,145
Total 329th District Court	<u>617,757</u>	<u>631,609</u>	<u>481,015</u>	<u>150,594</u>
Total District Courts	<u>855,267</u>	<u>870,748</u>	<u>684,819</u>	<u>185,929</u>
Capital murder trials:				
Contract services	140,337	140,337	78,326	62,011
Total Capital Murder Trials	<u>140,337</u>	<u>140,337</u>	<u>78,326</u>	<u>62,011</u>
District attorney:				
Salary, assistants	228,903	225,165	214,063	11,102
Salary, deputies	62,076	62,076	62,076	-
Salary, secretaries	129,502	133,240	119,394	13,846
Salary, certification pay	1,800	1,800	1,779	21
Salary, merit	4,800	4,800	4,200	600
Employee benefits	193,815	193,815	189,879	3,936
Office supplies	7,000	14,587	14,587	-
Law enforcement supplies	428	589	588	1
Publications/audio visual	500	196	196	-
Petroleum products	2,500	159	158	1
Vehicle/equipment supplies	500	507	506	1
Furnishings/small equipment	3,000	2,451	2,451	-
Computer equip/access/software	1,000	3,017	3,017	-
Legal/professional services	4,900	4,000	3,918	82
Bond premiums	180	180	-	180
Data processing services	17,562	17,562	17,540	22
Property/liability insurance	-	3,685	3,685	-
Contract services	2,000	-	-	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 16 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

Expenditures (continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial (continued):				
District attorney (continued):				
Telephone	\$ 3,026	\$ 4,138	\$ 4,138	\$ -
Postage and freight	500	1,171	848	323
Equipment, maintenance	650	212	17	195
Rentals, office equipment	2,000	2,027	2,026	1
Research/investigation/online	8,000	7,485	7,265	220
LEOSE, state officer education	-	1,401	821	580
Dues/training/travel	7,250	3,636	3,635	1
Total District Attorney	681,892	687,899	656,787	31,112
District clerk:				
Salary, elected officials	72,092	72,092	72,092	-
Salary, deputies	170,990	170,990	161,617	9,373
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	3,600	3,600	3,000	600
Employee benefits	141,670	141,670	134,219	7,451
Office supplies	9,000	11,083	11,083	-
Publications/audio visual	-	100	96	4
Furnishings/small equipment	1,000	978	471	507
Computer equip/access/software	1,000	1,986	1,685	301
Bond premiums	2,000	2,000	253	1,747
Data processing services	11,644	11,644	9,344	2,300
Property/liability insurance	-	1,921	1,920	1
Telephone	2,400	2,465	2,464	1
Postage and freight	8,000	7,758	2,649	5,109
Advertising	-	87	86	1
Equipment, maintenance	300	300	-	300
Rentals, office equipment	5,350	5,350	5,165	185
Dues/training/travel	4,200	1,157	1,156	1
Total District Clerk	434,650	436,585	408,704	27,881
Justice of the peace, pct. 1:				
Salary, elected officials	49,211	49,211	49,211	-
Salary, secretaries	31,952	31,952	30,660	1,292
Salary, temporary or extra	500	500	-	500
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	43,678	43,678	42,327	1,351
Office supplies	2,300	2,307	2,049	258
Publications/audio visual	100	100	-	100
Computer equip/access/software	100	100	70	30
Legal/professional services	-	125	125	-
Data processing services	6,963	7,148	7,148	-
Property/liability insurance	-	1,136	1,136	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 17 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

Expenditures (continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial (continued):				
Justice of the peace, pct. 1 (continued):				
Telephone	\$ 900	\$ 775	\$ 669	\$ 106
Jury	500	500	180	320
Postage and freight	800	800	564	236
Rentals, office equipment	1,100	1,100	756	344
Dues/training/travel	2,500	2,315	1,045	1,270
Total Justice of Peace, Pct. 1	149,016	150,159	144,352	5,807
Justice of the peace, pct. 2:				
Salary, elected officials	49,211	49,211	49,211	-
Salary, secretaries	68,788	68,788	68,788	-
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,800	1,800	1,800	-
Employee benefits	72,268	72,268	69,612	2,656
Office supplies	2,600	2,531	1,824	707
Publications/audio visual	200	-	-	-
Janitorial supplies	300	217	-	217
Small tools/miscellaneous supplies	100	100	-	100
Furnishings/small equipment	100	7	-	7
Computer equip/access/software	100	2,258	2,258	-
Data processing services	7,112	8,070	7,820	250
Property/liability insurance	-	1,350	1,349	1
Telephone	2,000	3,666	3,665	1
Jury	500	150	150	-
Postage and freight	1,600	1,041	1,041	-
Rentals, office equipment	1,812	1,812	1,726	86
Dues/training/travel	2,500	1,043	1,043	-
Total Justice of Peace, Pct. 2	218,203	221,524	217,499	4,025
Justice of the peace, pct. 3:				
Salary, elected officials	49,766	49,766	49,766	-
Salary, secretaries	32,688	32,688	32,336	352
Salary, temporary or extra	1,000	1,000	-	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	42,336	42,336	41,285	1,051
Office supplies	1,500	2,000	1,789	211
Publications/audio visual	600	600	570	30
Janitorial supplies	150	150	106	44
Furnishings/small equipment	500	-	-	-
Computer equip/access/software	100	1,086	1,079	7
Bond premiums	-	148	147	1
Data processing services	6,963	7,148	7,148	-
Property/liability insurance	-	1,206	1,205	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 18 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

Expenditures (continued)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial (continued):				
Justice of the peace, pct. 3 (continued):				
Telephone	\$ 1,600	\$ 1,655	\$ 1,654	\$ 1
Jury	500	297	-	297
Postage and freight	600	600	550	50
Rentals, office equipment	1,200	1,200	911	289
Dues/training/travel	2,500	2,315	1,167	1,148
Total Justice of Peace, Pct. 3	150,415	152,607	148,125	4,482
Justice of peace, pct. 4:				
Salary, elected officials	50,471	50,471	50,471	-
Salary, secretaries	32,672	32,672	32,671	1
Salary, part-time	8,323	8,323	-	8,323
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	18	222
Salary, merit	1,800	1,800	1,200	600
Employee benefits	52,130	52,130	48,066	4,064
Office supplies	2,300	2,300	1,959	341
Publications/audio visual	200	200	165	35
Computer equip/access/software	75	75	70	5
Data processing services	6,987	7,148	7,148	-
Property/liability insurance	-	1,178	1,177	1
Telephone	1,800	1,800	629	1,171
Jury	500	339	24	315
Postage and freight	1,000	1,000	825	175
Rentals, office equipment	1,800	1,800	1,265	535
Dues/training/travel	2,500	2,500	712	1,788
Total Justice of Peace, Pct. 4	169,770	170,948	153,372	17,576
Civil court of appeals:				
Legal/professional services	3,200	5,200	4,669	531
Total Civil Court of Appeals	3,200	5,200	4,669	531
Judicial, other:				
Autopsies/burials	112,200	125,220	125,220	-
Total Judicial, Other	112,200	125,220	125,220	-
County attorney supplement:				
Salary, supplements	85,800	85,800	85,800	-
Employee benefits	418	418	415	3
Office supplies	500	500	-	500
Legal/professional services	1,000	1,000	-	1,000
Total County Attorney Supplement	87,718	87,718	86,215	1,503
County attorney:				
Salary, elected officials	73,267	73,267	73,267	-
Salary, secretaries	39,302	39,302	39,301	1
Salary, temporary or extra	300	300	-	300
Salary, merit	1,200	1,200	1,200	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 19 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Judicial (continued):				
County attorney (continued):				
Employee benefits	\$ 70,448	\$ 70,448	\$ 68,180	\$ 2,268
Office supplies	1,900	2,900	1,705	1,195
Publications/audio visual	2,680	1,633	569	1,064
Furnishings/small equipment	300	300	-	300
Computer equip/access/software	75	1,043	1,042	1
Bond premiums	-	-	-	-
Data processing services	48	48	48	-
Property/liability insurance	-	2,496	2,496	-
Telephone	1,640	2,117	2,117	-
Postage and freight	375	325	242	83
Rentals, office equipment	400	400	13	387
Research/investigation/online	9,700	9,700	8,736	964
Dues/training/travel	4,000	4,000	794	3,206
Total County Attorney	<u>205,635</u>	<u>209,479</u>	<u>199,710</u>	<u>9,769</u>
Total Judicial	<u>4,090,634</u>	<u>4,151,942</u>	<u>3,718,197</u>	<u>433,745</u>
Corrections:				
Jail and detention facility:				
Salary, officers	1,439,163	1,437,511	1,356,205	81,306
Salary, overtime/holiday	16,250	19,755	19,755	-
Salary, meal allowance	750	750	29	721
Salary, certification pay	8,400	9,600	8,596	1,004
Salary, merit	20,400	20,400	18,600	1,800
Salary, overtime/fill-in	33,750	30,528	12,118	18,410
Employee benefits	782,483	781,427	735,292	46,135
Office supplies	11,569	5,573	5,475	98
Food	145,000	162,596	162,596	-
Law enforcement supplies	4,500	4,500	3,292	1,208
Janitorial supplies	25,000	26,546	26,545	1
Laundry and kitchen supplies	16,000	17,155	17,154	1
Inmate supplies	10,000	2,894	2,754	140
Insecticide/herbicide	400	400	78	322
Petroleum products	20,000	18,232	8,256	9,976
Drugs/medical supplies	42,500	51,391	51,390	1
Vehicle/equipment supplies	1,000	1,619	1,608	11
Small tools/miscellaneous supplies	2,000	1,895	1,397	498
Signs materials	100	-	-	-
Furnishings/small equipment	1,000	1,021	1,020	1
Computer equip/access/software	250	250	220	30
Physician services	140,000	140,000	124,290	15,710
Hospital inpatient	21,100	6,880	-	6,880
Hospital outpatient	12,570	11,089	4,995	6,094
Lab/x-ray	1,900	1,900	1,280	620
Environmental fees	-	70	50	20

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 20 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Corrections (continued):				
Jail and detention facility (continued):				
Bond premiums	\$ 300	\$ 300	\$ -	\$ 300
Data processing services	21,803	21,803	20,339	1,464
Property/liability insurance	-	35,896	35,896	-
Telephone	3,000	6,869	6,868	1
Postage and freight	500	500	51	449
Advertising	100	100	-	100
Utilities	126,067	137,391	132,161	5,230
Equipment, maintenance	15,330	14,848	14,692	156
Buildings, maintenance	46,500	87,908	87,907	1
Rentals, office equipment	3,500	3,500	2,437	1,063
Research/investigation	-	1,000	750	250
Dues/training/travel	6,350	6,350	5,938	412
Residential services	125,000	67,188	63,470	3,718
Fees	150	150	150	-
Inmate transport	23,000	500	500	-
Services, disasters	-	1,343	1,342	1
Property improvement	-	2,602	2,601	1
Building equipment	15,000	21,331	21,331	-
Laundry and kitchen equipment	-	15,484	15,483	1
Total Jail and Detention Facility	<u>3,142,685</u>	<u>3,179,045</u>	<u>2,974,911</u>	<u>204,134</u>
Adult probation:				
Salary, part-time	8,000	-	-	-
Employee benefits	1,894	1,894	-	1,894
Office supplies	-	-	-	-
Small tools/miscellaneous supplies	500	500	-	500
Furnishings/small equipment	500	500	-	500
Computer equip/access/software	350	350	-	350
Data processing services	300	328	328	-
Property/liability insurance	-	1,798	1,798	-
Contract services	1,000	1,000	-	1,000
Telephone	1,600	1,554	395	1,159
Postage and freight	-	18	17	1
Other agency support	-	8,000	8,000	-
Total Adult Probation	<u>14,144</u>	<u>15,942</u>	<u>10,538</u>	<u>5,404</u>
Total Corrections	<u>3,156,829</u>	<u>3,194,987</u>	<u>2,985,449</u>	<u>209,538</u>
Juvenile Services:				
Juvenile Probation:				
Salary, appointed officials	60,766	60,766	60,766	-
Salary, secretaries	38,671	38,671	38,670	1
Salary, supplements	41,948	41,948	41,948	-
Salary, phone allowance	1,140	1,140	1,119	21
Salary, merit	3,000	3,000	3,000	-
Employee benefits	61,230	61,230	59,676	1,554
Office supplies	1,500	911	910	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 21 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Juvenile services (continued):				
Juvenile probation (continued):				
Publications/audio visual	\$ 175	\$ 342	\$ 341	\$ 1
Janitorial supplies	100	-	-	-
Petroleum products	1,000	583	583	-
Drugs/medical supplies	1,000	797	797	-
Vehicle/equipment supplies	-	53	53	-
Small tools/miscellaneous supplies	28	-	-	-
Computer equip/access/software	1,000	2,298	2,297	1
Physician services	1,500	1,699	1,699	-
Bond premiums	400	300	300	-
Data processing services	1,000	750	750	-
Property/liability insurance	3,500	3,681	3,681	-
Telephone	1,500	2,810	2,809	1
Postage and freight	500	147	146	1
Equipment, maintenance	-	29	29	-
Rentals, office equipment	2,500	2,301	2,301	-
Dues/training/travel	7,000	2,342	2,341	1
Non-residential services	27,200	29,641	29,640	1
Residential services	28,554	31,119	31,119	-
Services - grant	-	86,831	86,831	-
Office equipment	-	-	-	-
Total Juvenile Probation	<u>285,212</u>	<u>373,389</u>	<u>371,806</u>	<u>1,583</u>
Juvenile Probation - Special:				
Computer equip/access/software	-	1,674	-	1,674
Residential services	-	2,623	2,623	-
Total Juvenile Probation - Special	<u>-</u>	<u>4,297</u>	<u>2,623</u>	<u>1,674</u>
Total Juvenile Services	<u>285,212</u>	<u>377,686</u>	<u>374,429</u>	<u>3,257</u>
Environmental Services:				
Permits and inspections:				
Salary, appointed officials	48,344	48,344	48,343	1
Salary, travel allowance	10,464	10,465	10,464	1
Salary, phone allowance	240	240	240	-
Salary, merit	600	600	600	-
Employee benefits	25,054	25,053	23,443	1,610
Office supplies	800	764	534	230
Small tools/miscellaneous supplies	100	100	-	100
Signs materials	200	200	-	200
Furnishings/small equipment	-	239	239	-
Computer equip/access/software	-	36	35	1
Environmental fees	1,600	2,090	2,090	-
Data processing services	1,974	1,974	1,944	30
Property/liability insurance	-	266	266	-
Contract services	30,000	30,000	23,000	7,000
Telephone	1,300	2,211	2,210	1
Postage and freight	800	800	440	360

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 22 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Environmental Services (continued):				
Permits and inspections (continued):				
Equipment, maintenance	\$ 300	\$ 300	\$ -	\$ 300
Rentals, office equipment	500	500	-	500
Dues/training/travel	2,600	1,820	400	1,420
Total Permits and Inspections	<u>124,876</u>	<u>126,002</u>	<u>114,248</u>	<u>11,754</u>
Environmental control:				
Salary, appointed official	48,365	48,365	48,364	1
Salary, part-time	12,423	12,423	11,150	1,273
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	28,871	28,871	27,605	1,266
Office supplies	200	1,304	1,303	1
Law enforcement supplies	50	50	-	50
Petroleum products	4,000	3,156	1,600	1,556
Vehicle/equipment supplies	2,000	1,382	857	525
Sign materials	-	126	126	-
Computer equip/access/software	25	149	148	1
Environmental fees	200	200	-	200
Bond premium	-	71	71	-
Data processing services	600	765	765	-
Property/liability insurance	-	1,733	1,732	1
Telephone	2,400	2,523	2,523	-
Postage and freight	1,250	156	109	47
Equipment, maintenance	750	750	219	531
Rentals, office equipment	150	150	12	138
Dues/training/travel	250	250	-	250
Fees	5,000	4,835	332	4,503
Office equipment	-	1,008	1,008	-
Total Environmental Control	<u>109,534</u>	<u>111,267</u>	<u>100,924</u>	<u>10,343</u>
Agricultural extension service:				
Salary, secretaries	30,549	30,549	30,534	15
Salary, supplements	75,842	75,842	75,841	1
Salary, travel allowance	26,400	26,400	26,400	-
Salary, phone allowance	1,080	1,080	1,080	-
Salary, merit	600	600	600	-
Employee benefits	26,328	26,328	25,852	476
Office supplies	5,000	5,000	4,617	383
Publications/audio visual	200	200	126	74
Demonstration aids	50	50	-	50
Furnishings/small equipment	-	450	450	-
Computer equip/access/software	2,000	1,582	1,581	1
Wellness programs	-	5,906	-	5,906

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 23 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Environmental services (continued):				
Agricultural extension service (continued):				
Ag field services	\$ 1,000	\$ 2,792	\$ 728	\$ 2,064
Property/liability insurance	-	1,457	1,457	-
Telephone	3,000	3,000	2,500	500
Postage and freight	500	500	290	210
Equipment, maintenance	250	250	-	250
Rentals, office equipment	4,500	4,500	4,318	182
Dues/training/travel	11,570	11,538	4,471	7,067
Wharton County youth fair	4,000	4,000	-	4,000
Total Agriculture Extension Service	<u>192,869</u>	<u>202,024</u>	<u>180,845</u>	<u>21,179</u>
Total Environmental Services	<u>427,279</u>	<u>439,293</u>	<u>396,017</u>	<u>43,276</u>
Health and Welfare:				
Veterans' service officer:				
Salary, appointed officials	42,185	42,185	40,751	1,434
Salary, part-time	11,408	11,408	3,321	8,087
Salary, merit	1,200	1,200	600	600
Employee benefits	29,006	29,006	13,381	15,625
Office supplies	2,275	1,311	515	796
Furnishings/small equipment	-	871	870	1
Computer equip/access/software	500	1,285	855	430
Data processing services	72	72	48	24
Property/liability insurance	-	352	352	-
Telephone	600	1,538	1,537	1
Postage and freight	100	110	110	-
Advertising	-	87	86	1
Rentals, office equipment	896	979	978	1
Dues/training/travel	500	413	-	413
Total Veterans' Service Officer	<u>88,742</u>	<u>90,817</u>	<u>63,404</u>	<u>27,413</u>
IHC administration costs:				
Office supplies	600	600	-	600
Property/liability insurance	-	282	281	1
Contract services	30,000	30,000	30,000	-
Telephone	180	180	66	114
Postage and freight	150	150	32	118
Rentals, office equipment	70	70	4	66
Optional services	300	300	-	300
Total IHC Administration Costs	<u>31,300</u>	<u>31,582</u>	<u>30,383</u>	<u>1,199</u>
IHC eligible expenses:				
Drugs/medical supplies	60,000	63,966	44,496	19,470
Physician services	141,385	141,385	5,032	136,353
Hospital inpatient	152,689	148,723	2,827	145,896
Hospital outpatient	100,000	100,000	18,279	81,721
Lab/x-ray	22,878	22,878	2,314	20,564
Total IHC Eligible Expenses	<u>476,952</u>	<u>476,952</u>	<u>72,948</u>	<u>404,004</u>

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 24 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Health and Welfare (continued):				
Aid to indigent:				
Property/liability insurance	\$ -	\$ 269	\$ 269	\$ -
WCJC senior citizens' program	98,000	98,000	98,000	-
Colorado valley transit program	14,000	14,000	14,000	-
Autopsies/burials	4,000	4,000	-	4,000
Wharton/Matagorda child welfare	66,000	66,000	66,000	-
Mental health	16,000	16,000	926	15,074
Texana mental health	42,519	42,519	42,519	-
Animal control - SPOT	5,000	5,000	5,000	-
Total Aid to Indigent	<u>245,519</u>	<u>245,788</u>	<u>226,714</u>	<u>19,074</u>
Mental health transport:				
Salary, deputies	54,337	55,865	55,865	-
Salary, overtime/holiday	465	465	-	465
Salary, certification pay	1,200	1,519	1,518	1
Salary, merit	600	600	600	-
Employee benefits	28,471	28,589	27,061	1,528
Office supplies	150	516	510	6
Law enforcement supplies	150	130	-	130
Petroleum products	6,000	5,792	1,609	4,183
Vehicle/equipment supplies	2,000	1,787	-	1,787
Computer equip/access/software	25	100	100	-
Data processing services	24	24	24	-
Property/liability insurance	-	1,132	1,131	1
Telephone	540	540	409	131
Equipment, maintenance	1,325	1,325	-	1,325
Dues/training/travel	250	250	-	250
Total Mental Health Transport	<u>95,537</u>	<u>98,634</u>	<u>88,827</u>	<u>9,807</u>
Total Health and Welfare	<u>938,050</u>	<u>943,773</u>	<u>482,276</u>	<u>461,497</u>
Culture and Recreation:				
Library:				
Salary, appointed officials	62,888	62,889	62,888	1
Salary, assistants	429,989	429,988	409,202	20,786
Salary, temporary or extra	622	622	-	622
Salary, part-time	28,780	28,780	25,547	3,233
Salary, meal allowance	200	200	-	200
Salary, merit	10,200	10,200	9,600	600
Employee benefits	306,314	306,314	289,188	17,126
Office supplies	5,300	12,215	11,008	1,207
Food	175	134	134	-
Supplies/donations/sales	20,000	23,090	17,770	5,320
Publications/audio visual	64,740	63,223	63,222	1
Janitorial supplies	2,850	2,243	2,243	-
Small tools/miscellaneous supplies	70	-	-	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 25 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Culture and Recreation (continued):				
Library (continued):				
Furnishings/small equipment	\$ 2,273	\$ 328	\$ 327	\$ 1
Supplies, GCMF grant	-	2,642	1,323	1,319
Computer equip/access/software	1,762	10,667	8,867	1,800
Supplies, literacy program	-	5,622	40	5,582
Bond premiums	95	95	93	2
Data processing services	23,830	24,309	24,309	-
Property/liability insurance	-	22,979	22,979	-
Contract services	19,850	19,850	17,073	2,777
Telephone	21,050	40,550	21,475	19,075
Postage and freight	3,350	1,538	1,537	1
Advertising	35	-	-	-
Utilities	56,854	56,854	36,649	20,205
Equipment, maintenance	1,500	185	185	-
Buildings, maintenance	9,500	3,303	3,303	-
Rentals, office equipment	7,309	7,629	7,628	1
Research/investigation/online	10,617	13,355	13,355	-
Dues/training/travel	4,700	2,056	2,055	1
Services - grant	-	4,220	1,695	2,525
Property improvements	6,200	11,288	11,266	22
Building equipment	-	15,107	15,106	1
Equipment - grant	-	374	-	374
Total Library	<u>1,101,053</u>	<u>1,182,849</u>	<u>1,080,067</u>	<u>102,782</u>
Historical commission:				
Office supplies	75	75	46	29
Food	75	75	-	75
Publications/audio visual	1,400	1,400	60	1,340
Data processing services	300	300	-	300
Postage and freight	50	50	15	35
Records preservation/microfilming	100	100	-	100
Dues/training/travel	500	500	100	400
Total Historical Commission	<u>2,500</u>	<u>2,500</u>	<u>221</u>	<u>2,279</u>
Historical museum:				
Property/liability insurance	-	19,358	18,250	1,108
Contract services	-	700	700	-
Historical museum support	45,000	45,000	45,000	-
Total Historical Museum	<u>45,000</u>	<u>65,058</u>	<u>63,950</u>	<u>1,108</u>
Parks and recreation:				
Property/liability insurance	-	96	96	-
Total Parks and Recreation	<u>-</u>	<u>96</u>	<u>96</u>	<u>-</u>
Total Culture and Recreation	<u>1,148,553</u>	<u>1,250,503</u>	<u>1,144,334</u>	<u>106,169</u>
Total Expenditures	<u>19,160,367</u>	<u>20,173,028</u>	<u>17,519,379</u>	<u>2,653,649</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures				
	<u>(1,027,526)</u>	<u>(1,352,234)</u>	<u>1,339,844</u>	<u>2,692,078</u>

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 26 of 26)
GENERAL FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Other Financing Sources (Uses)</u>				
Transfers in	\$ -	\$ -	\$ 77,220	\$ 77,220
Transfers (out)	(250,000)	(252,256)	(515,691)	(263,435)
Sale of capital assets	10,000	60,987	50,987	(10,000)
Total Other Financing (Uses)	<u>(240,000)</u>	<u>(191,269)</u>	<u>(387,484)</u>	<u>(196,215)</u>
Net Change in Fund Balance	<u>\$ (1,267,526)</u>	<u>\$ (1,543,503)</u>	952,360	<u>\$ 2,495,863</u>
Beginning fund balance			<u>9,007,366</u>	
Ending Fund Balance			<u>\$ 9,959,726</u>	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Property (ad valorem):				
Current, road and bridge	\$ 2,309,667	\$ 2,309,667	\$ 2,298,906	\$ (10,761)
Current special road and bridge	1,798,246	1,798,246	1,793,755	(4,491)
Delinquent, road and bridge	40,683	40,683	38,803	(1,880)
Delinquent, special road and bridge	35,965	35,965	34,604	(1,361)
Total Property Taxes	<u>4,184,561</u>	<u>4,184,561</u>	<u>4,166,068</u>	<u>(18,493)</u>
Penalty and interest	68,983	68,983	59,681	(9,302)
Total Taxes	<u>4,253,544</u>	<u>4,253,544</u>	<u>4,225,749</u>	<u>(27,795)</u>
Licenses and Permits:				
Motor vehicle licenses	360,000	360,000	360,000	-
Motor vehicle licenses fees	450,000	450,000	413,010	(36,990)
Total Licenses and Permits	<u>810,000</u>	<u>810,000</u>	<u>773,010</u>	<u>(36,990)</u>
Intergovernmental:				
Federal and state grants:				
FEMA - disasters	-	22,943	124,337	101,394
Disaster relief - Memorial day	-	-	94,100	94,100
Disaster relief - state	-	104	-	(104)
County transportation infrastructure	-	239,830	239,830	-
Total Federal and State Grants	<u>-</u>	<u>262,877</u>	<u>458,267</u>	<u>195,390</u>
Total Intergovernmental	<u>-</u>	<u>262,877</u>	<u>458,267</u>	<u>195,390</u>
Charges for services:				
Other fees:				
Pct. 2, solid waste station	165,000	165,000	148,236	(16,764)
Gross and axle weight fees	135,000	135,000	144,140	9,140
Total Other Fees	<u>300,000</u>	<u>300,000</u>	<u>292,376</u>	<u>(7,624)</u>
Total Charges for Services	<u>300,000</u>	<u>300,000</u>	<u>292,376</u>	<u>(7,624)</u>
Fines and forfeitures:				
District court	15,000	15,000	24,541	9,541
County court	145,000	145,000	156,327	11,327
Total Fines and Forfeiture	<u>160,000</u>	<u>160,000</u>	<u>180,868</u>	<u>20,868</u>
Investment Earnings:				
Interest - checking	110,000	110,000	106,567	(3,433)
Total Investment Earnings	<u>110,000</u>	<u>110,000</u>	<u>106,567</u>	<u>(3,433)</u>
Miscellaneous:				
Rent, land and leases	-	-	487	487
Sale of salvage/surplus supplies/rent	-	-	10,134	10,134
Miscellaneous	1,000	1,000	7,553	6,553
Sales/reimbursements, Pct .1	10,000	221,010	223,486	2,476
Sales/reimbursements, Pct .2	45,000	69,241	53,846	(15,395)
Sales/reimbursements, Pct .3	7,000	7,000	3,227	(3,773)
Sales/reimbursements, Pct .4	6,000	25,471	28,622	3,151
Insurance renewal credit	-	-	8,918	8,918
Total Miscellaneous	<u>69,000</u>	<u>323,722</u>	<u>336,273</u>	<u>12,551</u>
Total Revenues	<u>5,702,544</u>	<u>6,220,143</u>	<u>6,373,110</u>	<u>152,967</u>

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures</u>				
Environmental Services:				
Precinct 2, solid waste station:				
Salary, part-time	\$ 14,284	\$ 14,284	\$ 12,813	\$ 1,471
Salary, precinct	41,874	41,874	41,874	-
Salary, phone allowance	300	300	300	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	25,376	25,376	24,527	849
Office supplies	200	191	190	1
Janitorial supplies	-	101	100	1
Insecticide/herbicide	-	48	48	-
Diesel	19,865	13,938	13,937	1
Vehicle/equipment supplies	3,000	5,573	5,573	-
Small tools/miscellaneous supplies	800	307	306	1
Signs materials	75	-	-	-
Environmental fees	58,000	83,629	83,607	22
Property/liability insurance	1,072	2,041	2,041	-
Telephone	700	804	803	1
Utilities	2,600	1,908	1,754	154
Equipment, maintenance	3,000	2,206	2,206	-
Buildings, maintenance	300	-	-	-
Rentals, equipment and buildings	2,500	2,520	2,520	-
Machinery and equipment	7,000	8,395	-	8,395
Total Pct. 2, Solid Waste Station	182,146	204,695	193,799	10,896
Total Environmental Services	182,146	204,695	193,799	10,896
Highways and Drainage:				
Precinct 1:				
Salary, secretaries	32,984	33,178	33,177	1
Salary, temporary or extra	27,357	27,357	-	27,357
Salary, precinct	378,857	378,582	360,741	17,841
Salary, overtime/holiday	-	81	80	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,540	3,540	1,259	2,281
Salary, merit	6,000	6,000	6,000	-
Employee benefits	249,461	249,461	228,003	21,458
Office supplies	500	496	495	1
Food	396	396	354	42
Janitorial supplies	800	659	658	1
Insecticide/herbicide	8,000	10,793	10,792	1
Petroleum products	13,500	13,500	9,353	4,147
Diesel	56,000	40,013	36,154	3,859
Drugs/medical supplies	100	-	-	-
Vehicle/equipment supplies	16,000	23,800	23,799	1
Small tools/miscellaneous supplies	2,500	6,115	6,115	-
Culverts, fluming, pipe	2,000	7,667	7,667	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 3 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued):				
Highways and Drainage (continued):				
Precinct 1 (continued):				
Signs materials	\$ 2,500	\$ 8,219	\$ 8,218	\$ 1
Road materials	352,000	639,960	564,736	75,224
Furnishings/small equipment	250	766	766	-
Computer equip/access/software	25	824	823	1
Environmental fees	2,000	889	888	1
Data processing services	75	48	48	-
Property/liabilities insurance	13,668	14,216	14,013	203
Contract services	2,000	455	455	-
Telephone	1,200	2,071	2,070	1
Postage and freight	100	-	-	-
Advertising	100	119	118	1
Utilities	13,000	12,290	4,942	7,348
Miscellaneous claims/repairs	-	146	145	1
Equipment, maintenance	45,000	62,871	62,871	-
Buildings, maintenance	1,000	4,490	4,489	1
Bridge maintenance	3,000	602	601	1
Rentals, equipment and buildings	-	171	171	-
Rentals, office equipment	1,200	1,200	1,128	72
Dues/training/travel	1,250	976	971	5
Right-of-way costs	100	-	-	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	-	-	-
Services, Hurricane Harvey	-	40,004	40,003	1
Services, disasters	-	175	175	-
Machinery and equipment	260,000	304,752	185,760	118,992
Vehicles	40,000	40,000	31,945	8,055
Bridge construction	310,000	310,000	310,000	-
Total Precinct 1	<u>1,859,427</u>	<u>2,258,346</u>	<u>1,971,447</u>	<u>286,899</u>
Precinct 2:				
Salary, secretaries	32,432	33,879	33,676	203
Salary, temporary or extra	18,000	17,891	17,667	224
Salary, precinct	433,603	432,080	406,288	25,792
Salary, overtime/holiday	-	185	184	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,840	3,840	3,407	433
Salary, merit	6,600	6,600	6,600	-
Employee benefits	249,795	249,795	237,873	11,922
Office supplies	1,000	1,000	679	321
Publications/audio visual	100	100	76	24
Survey/mapping supplies	400	42	-	42
Janitorial supplies	1,000	1,000	626	374
Insecticide/herbicide	13,000	36,159	36,159	-
Petroleum products	23,000	20,134	20,107	27
Diesel	80,000	53,869	53,868	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 4 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Precinct 2 (continued):				
Drugs/medical supplies	\$ 200	\$ 253	\$ 253	\$ -
Vehicle/equipment supplies	27,126	24,445	23,205	1,240
Small tools/miscellaneous supplies	4,000	10,138	10,138	-
Culverts, fluming, pipe	2,500	33,185	33,185	-
Signs materials	4,000	7,989	7,989	-
Road materials	370,000	401,268	400,623	645
Furnishings/small equipment	400	14	-	14
Computer equip/access/software	500	500	195	305
Physician services	300	300	114	186
Data processing services	150	150	48	102
Property/liability insurance	13,881	14,238	14,238	-
Contract services	1,500	1,500	1,200	300
Telephone	6,500	6,500	5,470	1,030
Postage and freight	50	50	-	50
Utilities	4,500	4,500	2,999	1,501
Miscellaneous claims/repairs	500	500	-	500
Equipment, maintenance	74,342	71,334	69,591	1,743
Buildings, maintenance	5,000	2,482	756	1,726
Rentals, equipment and buildings	700	700	498	202
Rentals, office equipment	2,000	2,000	1,653	347
Dues/training/travel	2,000	2,000	1,251	749
Right-of-way costs	-	1,500	150	1,350
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,535	149	1,386
Building equipment	-	7,800	7,800	-
Machinery and equipment	300,000	324,980	166,547	158,433
Vehicles	-	23,730	3,837	19,893
Total Precinct 2	<u>1,695,918</u>	<u>1,811,629</u>	<u>1,580,563</u>	<u>231,066</u>
Precinct 3:				
Salary, secretaries	33,074	33,694	33,694	-
Salary, temporary or extra	22,000	22,000	21,651	349
Salary, precinct	432,971	432,280	390,288	41,992
Salary, supplement	-	450	449	1
Salary, overtime/holiday	-	71	71	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,900	3,900	3,550	350
Salary, merit	6,600	6,600	6,600	-
Employee benefits	272,445	272,564	240,717	31,847
Office supplies	500	1,076	1,075	1
Food	-	130	129	1
Publications/audio visual	180	-	-	-
Janitorial supplies	1,000	1,123	1,122	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 5 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Precinct 3 (continued):				
Insecticide/herbicide	\$ 20,000	\$ 20,263	\$ 20,262	\$ 1
Petroleum products	22,500	20,178	17,966	2,212
Diesel	108,000	49,132	48,314	818
Drugs/medical supplies	-	56	56	-
Vehicle/equipment supplies	25,000	22,400	21,607	793
Small tools/miscellaneous supplies	12,500	12,500	10,353	2,147
Culverts, fluming, pipe	2,500	13,587	13,586	1
Signs materials	6,000	5,520	5,520	-
Road materials	361,332	409,439	409,439	-
Furnishings/small equipment	250	-	-	-
Computer equip/access/software	50	1,396	1,396	-
Physician services	-	80	79	1
Environmental fees	1,900	4,172	4,138	34
Data processing services	1,500	1,500	1,494	6
Property/liability insurance	17,733	17,770	17,770	-
Contract services	-	700	700	-
Telephone	2,752	2,535	2,535	-
Postage and freight	50	55	55	-
Advertising	50	-	-	-
Utilities	11,100	9,261	9,261	-
Miscellaneous claims/repairs	-	491	491	-
Equipment, maintenance	57,000	102,489	102,489	-
Buildings, maintenance	1,000	1,402	1,401	1
Bridge maintenance	8,000	402	-	402
Rentals, equipment and buildings	1,500	910	685	225
Rentals, office equipment	760	972	972	-
Dues/training/travel	1,500	1,500	1,322	178
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	-	-	-
Property improvements	70,000	71,900	65,200	6,700
Machinery and equipment	230,000	112,683	73,272	39,411
Vehicles	-	132,490	132,489	1
Bridge construction	-	148,475	3,475	145,000
Total Precinct 3	<u>1,748,646</u>	<u>1,949,610</u>	<u>1,677,137</u>	<u>272,473</u>
Precinct 4:				
Salary, secretaries	31,952	32,656	32,656	-
Salary, temporary or extra	25,000	25,000	18,236	6,764
Salary, precinct	440,768	440,064	406,502	33,562
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,840	3,840	3,622	218
Salary, meal allowance	-	67	67	-
Salary, merit	6,600	6,600	6,000	600
Employee benefits	266,362	266,362	244,161	22,201

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 6 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (continued):				
Highways and Drainage (continued):				
Precinct 4 (continued):				
Office supplies	\$ 800	\$ 421	\$ 417	\$ 4
Food	400	55	-	55
Publications/audio visual	-	100	100	-
Janitorial supplies	600	1,195	1,194	1
Insecticide/herbicide	6,500	7,915	7,913	2
Petroleum products	18,500	16,336	16,291	45
Diesel	77,000	59,478	59,478	-
Vehicle/equipment supplies	22,000	21,847	21,764	83
Small tools/miscellaneous supplies	5,000	4,191	4,191	-
Culverts, fluming, pipe	2,500	9,314	9,314	-
Signs materials	4,500	864	854	10
Road materials	344,700	409,502	409,502	-
Furnishings/small equipment	-	401	401	-
Computer equip/access/software	25	1,173	1,172	1
Environmental fees	1,000	808	807	1
Data processing services	60	60	48	12
Property/liability insurance	16,688	16,826	16,826	-
Contract services	-	7,500	7,500	-
Telephone	1,500	1,500	1,233	267
Postage and freight	50	50	-	50
Advertising	100	81	-	81
Utilities	5,000	4,599	4,208	391
Miscellaneous claims/repairs	-	34,946	34,946	-
Equipment, maintenance	72,000	89,308	89,307	1
Buildings, maintenance	2,000	3,662	3,519	143
Bridge maintenance	-	4,096	4,096	-
Rentals, equipment and buildings	500	623	622	1
Rentals, office equipment	1,000	1,000	978	22
Dues/training/travel	1,500	1,555	1,555	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	16	-	16
Machinery and equipment	250,000	360,094	210,785	149,309
Communications	-	421	-	421
Vehicles	50,000	50,430	-	50,430
Laundry/kitchen equipment	-	58	-	58
Bridge construction	-	102,500	102,500	-
Total Precinct 4	1,671,409	1,998,978	1,734,229	264,749

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 7 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Expenditures (continued):</u>				
All Precincts - Road Equipment:				
Diesel	\$ 4,000	\$ 3,815	\$ -	\$ 3,815
Vehicle/equipment supplies	2,300	2,290	790	1,500
Small tools/miscellaneous supplies	7,500	7,500	142	7,358
Environmental fees	-	17	17	-
Property/liability insurance	1,260	1,697	1,697	-
Equipment, maintenance	33,295	33,288	17,849	15,439
Optional services (contingency)	510,000	90,348	-	90,348
Total All Precincts - Road Equipment	<u>558,355</u>	<u>138,955</u>	<u>20,495</u>	<u>118,460</u>
County Transportation Infrastructure:				
Contract services	-	247,002	247,002	-
Total County Transportation Infrastructure	<u>-</u>	<u>247,002</u>	<u>247,002</u>	<u>-</u>
Total Highways and Drainage	<u>7,533,755</u>	<u>8,404,520</u>	<u>7,230,873</u>	<u>1,173,647</u>
Total Expenditures	<u>7,715,901</u>	<u>8,609,215</u>	<u>7,424,672</u>	<u>1,184,543</u>
(Deficiency) of				
Revenues (Under) Expenditures	(2,013,357)	(2,389,072)	(1,051,562)	1,337,510
<u>Other Financing Sources (Uses)</u>				
Transfers in	250,000	252,256	252,256	-
Transfers out	-	-	(705,095)	(705,095)
Sale of capital assets	25,000	260,460	458,759	198,299
Total Other Financing Sources	<u>275,000</u>	<u>512,716</u>	<u>5,920</u>	<u>(506,796)</u>
Net Change in Fund Balance	<u>\$ (1,738,357)</u>	<u>\$ (1,876,356)</u>	(1,045,642)	<u>\$ 830,714</u>
Beginning fund balance			<u>3,839,947</u>	
Ending Fund Balance			<u>\$ 2,794,305</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
FARM-TO-MARKET LATERAL ROAD FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property (ad valorem):				
Current	\$ 1,842,587	\$ 1,842,587	\$ 1,833,941	\$ (8,646)
Delinquent	34,374	34,374	34,795	421
Total Property Taxes	1,876,961	1,876,961	1,868,736	(8,225)
Penalty and Interest	30,937	30,937	28,768	(2,169)
Total Taxes	1,907,898	1,907,898	1,897,504	(10,394)
Investment Earnings:				
Checking	50,000	50,000	40,196	(9,804)
Total Investment Earnings	50,000	50,000	40,196	(9,804)
Miscellaneous:				
Miscellaneous	-	-	5,940	5,940
Sale of salvage/surplus supplies	-	-	2,487	2,487
Insurance renewal credit	-	-	2,799	2,799
Total Miscellaneous	-	-	11,226	11,226
Total Revenues	1,957,898	1,957,898	1,948,926	(8,972)
Expenditures:				
Highways and Drainage:				
Countywide drainage:				
Salary, appointed officials	70,294	70,294	-	70,294
Salary, precinct	640,181	639,761	556,958	82,803
Salary, overtime/holiday	-	420	419	1
Salary, travel allowance	10,464	10,464	-	10,464
Salary, phone allowance	5,040	5,040	3,714	1,326
Salary, merit	9,600	9,600	7,800	1,800
Employee benefits	371,941	371,941	293,529	78,412
Office supplies	500	189	126	63
Food	-	485	485	-
Publications/audio visuals	150	150	-	150
Janitorial supplies	-	659	658	1
Insecticide/herbicide	170,000	238,263	238,263	-
Petroleum products	50,000	23,883	23,872	11
Diesel	187,000	81,530	81,529	1
Drugs/medical supplies	-	329	329	-
Vehicle/equipment supplies	25,000	25,000	16,653	8,347
Small tools/miscellaneous supplies	15,000	15,000	13,821	1,179
Culverts, fluming, pipe	160,000	-	-	-

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
FARM-TO-MARKET LATERAL ROAD FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Countywide drainage (continued):				
Furnishings/small equipment	\$ 1,000	\$ -	\$ -	\$ -
Computer equip/access/software	500	86	23	63
Environmental fees	600	600	208	392
Data processing services	3,864	3,864	3,273	591
Property/liabilities insurance	17,415	19,724	19,577	147
Engineering	30,300	187,533	187,532	1
Contract services	159,000	138,591	137,534	1,057
Telephone	500	1,763	1,762	1
Utilities	250	250	-	250
Miscellaneous claims/repairs	1,000	1,000	293	707
Equipment, maintenance	150,000	206,968	206,968	-
Rentals, office equipment	-	50,000	46,667	3,333
Dues/training/travel	2,500	2,447	465	1,982
Right-of-way costs	25,000	54,424	54,424	-
Machinery and equipment	550,000	513,404	66,407	446,997
Vehicles	-	37,166	37,166	-
Total Countywide Drainage	<u>2,657,099</u>	<u>2,710,828</u>	<u>2,000,455</u>	<u>710,373</u>
Total Highways and Drainage	<u>2,657,099</u>	<u>2,710,828</u>	<u>2,000,455</u>	<u>710,373</u>
Total Expenditures	<u>2,657,099</u>	<u>2,710,828</u>	<u>2,000,455</u>	<u>710,373</u>
(Deficiency) of				
Revenues (Under) Expenditures	(699,201)	(752,930)	(51,529)	701,401
<u>Other Financing Sources (Uses)</u>				
Transfers out	-	-	(446,996)	(446,996)
Sale of capital assets	-	570	570	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>570</u>	<u>(446,426)</u>	<u>(446,996)</u>
Net Change in Fund Balance	<u>\$ (699,201)</u>	<u>\$ (752,360)</u>	<u>(497,955)</u>	<u>\$ 254,405</u>
Beginning fund balance			<u>1,510,891</u>	
Ending Fund Balance			<u>\$ 1,012,936</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

WHARTON COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2020

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 1,112,031	\$ 1,171,800	\$ 1,269,249	\$ 1,251,440
Interest (on the total pension liability)	3,612,194	3,880,713	4,062,559	4,312,530
Changes of benefit terms	296,736	(127,104)	-	168,793
Difference between expected and actual experience	466,730	(628,043)	(249,924)	98,218
Change of assumptions	-	497,625	-	401,175
Benefit payments, including refunds of employee contributions	(2,189,889)	(2,288,255)	(2,549,011)	(2,703,996)
Net Change in Total Pension Liability	<u>3,297,802</u>	<u>2,506,736</u>	<u>2,532,873</u>	<u>3,528,160</u>
Beginning total pension liability	<u>44,977,940</u>	<u>48,275,742</u>	<u>50,782,478</u>	<u>53,315,351</u>
Ending Total Pension Liability	<u><u>\$ 48,275,742</u></u>	<u><u>\$ 50,782,478</u></u>	<u><u>\$ 53,315,351</u></u>	<u><u>\$ 56,843,511</u></u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 1,134,048	\$ 1,344,576	\$ 1,291,062	\$ 1,336,096
Contributions - employee	593,743	613,525	636,444	658,643
Net investment income	2,932,816	176,884	3,291,800	6,876,607
Benefit payments, including refunds of employee contributions	(2,189,889)	(2,288,255)	(2,549,011)	(2,703,996)
Administrative expense	(33,576)	(32,124)	(35,762)	(35,454)
Other	58,118	(159,288)	45,858	(9,839)
Net Change in Plan Fiduciary Net Position	<u>2,495,260</u>	<u>(344,682)</u>	<u>2,680,391</u>	<u>6,122,057</u>
Beginning plan fiduciary net position	<u>42,358,502</u>	<u>44,853,762</u>	<u>44,509,080</u>	<u>47,189,471</u>
Ending Plan Fiduciary Net Position	<u><u>\$ 44,853,762</u></u>	<u><u>\$ 44,509,080</u></u>	<u><u>\$ 47,189,471</u></u>	<u><u>\$ 53,311,528</u></u>
Net Pension Liability	<u><u>\$ 3,421,980</u></u>	<u><u>\$ 6,273,398</u></u>	<u><u>\$ 6,125,880</u></u>	<u><u>\$ 3,531,983</u></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	92.91%	87.65%	88.51%	93.79%
Covered Payroll	\$ 8,482,043	\$ 8,764,648	\$ 9,092,062	\$ 9,409,184
Net Pension Liability as a Percentage of Covered Payroll	40.34%	71.58%	67.38%	37.54%

*Only six years of information is currently available. The County will build this schedule over the next four-year period.

Measurement Year*

	2018		2019
\$	1,262,029	\$	1,294,028
	4,581,352		4,752,464
	-		1,485,015
	(299,049)		251,825
	-		-
	(3,152,663)		(3,787,375)
	<u>2,391,669</u>		<u>3,995,957</u>
	<u>56,843,511</u>		<u>59,235,180</u>
\$	<u><u>59,235,180</u></u>	\$	<u><u>63,231,137</u></u>

\$	1,395,448	\$	1,462,279
	686,929		705,926
	(1,005,137)		8,404,528
	(3,152,663)		(3,787,375)
	(41,099)		(44,093)
	(26,532)		(47,376)
	<u>(2,143,054)</u>		<u>6,693,889</u>
	<u>53,311,528</u>		<u>51,168,474</u>
\$	<u><u>51,168,474</u></u>	\$	<u><u>57,862,363</u></u>
\$	<u><u>8,066,706</u></u>	\$	<u><u>5,368,774</u></u>

86.38% 91.51%

\$ 9,813,271 \$ 10,084,658

82.20% 53.24%

WHARTON COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2020

	Fiscal Year*			
	2011	2012	2013	2014
Actuarially determined contribution	\$ 922,300	\$ 942,133	\$ 1,047,349	\$ 1,134,048
Contributions in relation to the actuarially determined contribution	932,260	942,133	1,047,349	1,134,048
Contribution deficiency (excess)	<u>\$ (9,960)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 8,301,529	\$ 8,018,140	\$ 8,318,914	\$ 8,482,043
Contributions as a percentage of covered payroll	11.23%	11.75%	12.59%	13.37%

Notes to Required Supplementary Information:

1. *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.

2. *Methods and Assumptions Used to Determine Contribution Rates* :

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10.6 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset valuation method	5-year smoothed market
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% for the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

3. *Other Information* :

There are no benefit changes during the year.

Fiscal Year*

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 1,244,576	\$ 1,291,062	\$ 1,292,822	\$ 1,395,448	\$ 1,462,279	\$ 1,619,733
<u>1,344,576</u>	<u>1,291,062</u>	<u>1,336,096</u>	<u>1,395,448</u>	<u>1,462,279</u>	<u>1,619,733</u>
<u>\$ (100,000)</u>	<u>\$ -</u>	<u>\$ (43,274)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,764,623	\$ 9,092,062	\$ 9,409,184	\$ 9,813,271	\$ 10,084,658	\$ 10,677,202
15.34%	14.20%	14.20%	14.22%	14.50%	15.17%

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WHARTON COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT LIABILITY AND RELATED RATIOS - WHARTON COUNTY RETIREE HEALTH CARE PLAN

For the Year Ended December 31, 2020

	Measurement Year*		
	2017	2018	2019
Total OPEB Liability			
Service cost	\$ 133,819	\$ 174,423	\$ 169,616
Interest (on the total OPEB liability)	84,131	78,680	77,679
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(9,026)	(424,576)	(4,722)
Changes of assumptions	55,339	10,848	115,766
Benefit payments	(115,024)	(116,346)	(124,122)
Net Change in Total OPEB Liability	<u>149,239</u>	<u>(276,971)</u>	<u>234,217</u>
Beginning total OPEB liability	<u>2,198,755</u>	<u>2,347,994</u>	<u>2,071,023</u>
Ending Total OPEB Liability	<u><u>\$ 2,347,994</u></u>	<u><u>\$ 2,071,023</u></u>	<u><u>\$ 2,305,240</u></u>
 Covered Payroll	 \$ 9,674,270	 \$ 9,849,849	 \$ 10,158,444
 Total OPEB Liability as a Percentage of Covered Payroll	 24.27%	 21.03%	 22.69%

*Only three years of information is currently available. The County will build this schedule over the next seven-year period.

Notes to Required Supplementary Information:

1. 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 75.

2. Changes in Assumptions

Changes in assumptions reflect a change in the discount rate from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019, updates to the participation assumption for future subsidized retirees, and updates to the health care trend assumption.

3. Changes in Benefits

No changes in benefits

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

County and District Court Technology - This fund is used to account for fees collected from the county and district courts on convictions of felony and misdemeanor offenses for purposes of enhancing technology in the county and district courts.

State Lateral Road - This fund 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 - This fund accounts for fees collected on filings and recordings by the district clerk to be used for specific records preservation and automation projects.

Family Protection - This fund is used to account 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 the County or an adjacent county.

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

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

Election Services - This fund is used to account for receipts of proceeds from the contract between political parties and other entities for administering election services.

Constables Forfeitures - This fund is used to account for revenues 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

Sheriff Forfeitures - This fund accounts for revenues 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.

District Attorney Forfeiture - This fund accounts for revenues 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 - This fund 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 - This fund 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.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (continued)

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

Records Preservation - County Clerk - This fund accounts for fees collected on filings and recording by the County clerk. Funds are to be used by the County clerk specifically for records preservation and automation projects.

Justice Court Technology - This fund 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 - This fund accounts for revenues received through civil cases filed in the county and district courts. Funds collected are used to support the management and expenditures necessary to maintain the law library in the County.

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

Home Grants - This fund accounts for revenues received from federal grants to assist in providing affordable housing for low income citizens.

WC Water/Sewer Project Grants - This fund accounts for revenues received from federal grants to build sewer systems in non-incorporated subdivisions.

Theft by Check - This fund 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.

Permanent Fund

Permanent funds are governmental funds which are used to report 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.

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

Custodial Funds

Custodial - Funds are used to account for assets held by the government in a custodial capacity for individuals, private organizations, and other governments.

The County has 16 agency funds which are zero based accounts with all funds due to other entities.

***COMBINING STATEMENTS
AND SCHEDULES***

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
December 31, 2020

	Special Revenue Funds			
	County and District Court Technology	State Lateral Road	Records Preservation District Clerk	Family Protection
<u>Assets</u>				
Cash and cash equivalents	\$ 11,970	\$ 39,505	\$ 132,631	\$ 24,379
Prepaid items	-	-	-	-
Total Assets	\$ 11,970	\$ 39,505	\$ 132,631	\$ 24,379
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ -	\$ -	\$ 5	\$ -
Accrued payroll	-	-	203	-
Unearned revenue	-	39,505	-	-
Total Liabilities	-	39,505	208	-
<u>Fund Balances:</u>				
Nonspendable:				
Historical museum	-	-	-	-
Prepaid items	-	-	-	-
Restricted:				
Special projects	11,970	-	132,423	24,379
<u>Assigned:</u>				
Purchases on order	-	-	-	-
Total Fund Balances	11,970	-	132,423	24,379
Total Liabilities and Fund Balances	\$ 11,970	\$ 39,505	\$ 132,631	\$ 24,379

Special Revenue Funds

Guardianship	Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture
\$ 44,426	\$ 41,179	\$ 103,017	\$ 26,994	\$ 55,160	\$ 618,507
-	-	-	-	-	678
<u>\$ 44,426</u>	<u>\$ 41,179</u>	<u>\$ 103,017</u>	<u>\$ 26,994</u>	<u>\$ 55,160</u>	<u>\$ 619,185</u>
\$ -	\$ -	\$ 5,026	\$ -	\$ -	\$ 643
-	-	-	-	-	778
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>5,026</u>	<u>-</u>	<u>-</u>	<u>1,421</u>
-	-	-	-	-	-
-	-	-	-	-	678
44,426	41,179	97,991	26,994	55,160	582,077
-	-	-	-	-	35,009
<u>44,426</u>	<u>41,179</u>	<u>97,991</u>	<u>26,994</u>	<u>55,160</u>	<u>617,764</u>
<u>\$ 44,426</u>	<u>\$ 41,179</u>	<u>\$ 103,017</u>	<u>\$ 26,994</u>	<u>\$ 55,160</u>	<u>\$ 619,185</u>

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
December 31, 2020

	Special Revenue Funds			
	Justice Court Security	Courthouse Security	Records Management	Records Preservation County Clerk
<u>Assets</u>				
Cash and cash equivalents	\$ 35,054	\$ 149,747	\$ 19,551	\$ 811,182
Prepaid items	68	98	7,500	-
Total Assets	\$ 35,122	\$ 149,845	\$ 27,051	\$ 811,182
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ 727
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	-	-	727
<u>Fund Balances:</u>				
Nonspendable:				
Historical museum	-	-	-	-
Prepaid items	68	98	7,500	-
Restricted:				
Special projects	35,054	149,747	19,551	810,455
<u>Assigned:</u>				
Endowments/trusts	-	-	-	-
Total Fund Balances	35,122	149,845	27,051	810,455
Total Liabilities and Fund Balances	\$ 35,122	\$ 149,845	\$ 27,051	\$ 811,182

Special Revenue Funds

Justice Court Technology	Law Library	District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check
\$ 17,986	\$ 51,283	\$ 2,373	\$ 44,339	\$ -	\$ 15,599
-	-	-	-	-	-
<u>\$ 17,986</u>	<u>\$ 51,283</u>	<u>\$ 2,373</u>	<u>\$ 44,339</u>	<u>\$ -</u>	<u>\$ 15,599</u>
\$ -	\$ 613	\$ -	\$ -	\$ -	\$ 151
-	-	-	-	-	136
-	-	-	-	-	-
<u>-</u>	<u>613</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>287</u>
-	-	-	-	-	-
-	-	-	-	-	-
17,986	50,670	2,373	44,339	-	15,312
-	-	-	-	-	-
<u>17,986</u>	<u>50,670</u>	<u>2,373</u>	<u>44,339</u>	<u>-</u>	<u>15,312</u>
<u>\$ 17,986</u>	<u>\$ 51,283</u>	<u>\$ 2,373</u>	<u>\$ 44,339</u>	<u>\$ -</u>	<u>\$ 15,599</u>

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WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
December 31, 2020

	Permanent Fund	Total Nonmajor Governmental Funds
	Historical Museum	
<u>Assets</u>		
Cash and cash equivalents	\$ 50,000	\$ 2,294,882
Prepaid items	-	8,344
Total Assets	\$ 50,000	\$ 2,303,226
 <u>Liabilities and Fund Balances</u>		
<u>Liabilities:</u>		
Accounts payable	\$ -	\$ 7,165
Accrued payroll	-	1,117
Unearned revenue	-	39,505
Total Liabilities	-	47,787
 <u>Fund Balances:</u>		
Nonspendable:		
Historical museum	50,000	50,000
Prepaid items	-	8,344
Restricted:		
Special projects	-	2,162,086
Assigned:		
Endowments/trusts	-	35,009
Total Fund Balances	50,000	2,255,439
Total Liabilities and Fund Balances	\$ 50,000	\$ 2,303,226

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
For the Year Ended December 31, 2020

	Special Revenue Funds			
	County and District Court Technology	State Lateral Road	Records Preservation District Court	Family Protection
Revenues				
Intergovernmental	\$ -	\$ 39,717	\$ -	\$ -
Charge for services	1,164	-	17,037	1,381
Fines and forfeitures	-	-	-	-
Interest	172	-	1,905	357
Miscellaneous	-	-	-	-
Total Revenues	1,336	39,717	18,942	1,738
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	6,931	-
Culture and recreation	-	-	-	-
Highways and drainage	-	39,717	-	-
Economic development	-	-	-	-
Total Expenditures	-	39,717	6,931	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,336	-	12,011	1,738
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	1,336	-	12,011	1,738
Beginning fund balances	10,634	-	120,412	22,641
Ending Fund Balances	\$ 11,970	\$ -	\$ 132,423	\$ 24,379

Special Revenue Funds

Guardianship	Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,760	11,450	17,437	-	-	-
-	-	-	11,823	33,252	378,061
638	538	1,312	468	1,090	8,164
-	97	-	-	-	109
<u>4,398</u>	<u>12,085</u>	<u>18,749</u>	<u>12,291</u>	<u>34,342</u>	<u>386,334</u>
-	-	5,026	-	-	-
-	-	-	6,106	70,726	-
-	-	-	-	-	67,070
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>5,026</u>	<u>6,106</u>	<u>70,726</u>	<u>67,070</u>
<u>4,398</u>	<u>12,085</u>	<u>13,723</u>	<u>6,185</u>	<u>(36,384)</u>	<u>319,264</u>
-	-	-	-	16,583	24,038
-	-	-	-	16,583	24,038
4,398	12,085	13,723	6,185	(19,801)	343,302
40,028	29,094	84,268	20,809	74,961	274,462
<u>\$ 44,426</u>	<u>\$ 41,179</u>	<u>\$ 97,991</u>	<u>\$ 26,994</u>	<u>\$ 55,160</u>	<u>\$ 617,764</u>

WHARTON COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
For the Year Ended December 31, 2020

	Special Revenue Funds			
	Justice Court Security	Courthouse Security	Records Management	Records Preservation County Clerk
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charge for services	989	23,593	11,690	177,967
Fines and forfeitures	-	-	-	-
Interest	533	2,069	319	11,223
Miscellaneous	-	-	-	-
Total Revenues	1,522	25,662	12,009	189,190
Expenditures				
Current:				
General government	-	-	9,789	-
Public safety	-	-	-	-
Judicial	1,050	457	-	57,008
Culture and recreation	-	-	-	-
Highways and drainage	-	-	-	-
Economic development	-	-	-	-
Total Expenditures	1,050	457	9,789	57,008
Excess (Deficiency) of Revenues Over (Under) Expenditures	472	25,205	2,220	132,182
Other Financing Sources (Uses)				
Sale of capital assets	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	472	25,205	2,220	132,182
Beginning fund balances	34,650	124,640	24,831	678,273
Ending Fund Balances	\$ 35,122	\$ 149,845	\$ 27,051	\$ 810,455

Special Revenue Funds

Justice Court Technology	Law Library	District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check
\$ -	\$ -	\$ -	\$ -	\$ 112,844	\$ -
9,390	19,661	-	-	-	431
-	-	-	-	-	-
256	718	36	670	-	267
-	-	-	-	-	-
<u>9,646</u>	<u>20,379</u>	<u>36</u>	<u>670</u>	<u>112,844</u>	<u>698</u>
-	-	-	-	-	-
-	-	-	-	-	-
5,622	14,465	-	-	-	4,945
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	112,844	-
<u>5,622</u>	<u>14,465</u>	<u>-</u>	<u>-</u>	<u>112,844</u>	<u>4,945</u>
<u>4,024</u>	<u>5,914</u>	<u>36</u>	<u>670</u>	<u>-</u>	<u>(4,247)</u>
-	-	-	-	-	-
-	-	-	-	-	-
4,024	5,914	36	670	-	(4,247)
13,962	44,756	2,337	43,669	-	19,559
<u>\$ 17,986</u>	<u>\$ 50,670</u>	<u>\$ 2,373</u>	<u>\$ 44,339</u>	<u>\$ -</u>	<u>\$ 15,312</u>

WHARTON COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
For the Year Ended December 31, 2020

	Permanent Fund	Total Nonmajor Governmental Funds
Revenues	Historical Museum	Total Nonmajor Governmental Funds
Intergovernmental	\$ -	\$ 152,561
Charge for services	-	295,950
Fines and forfeitures	-	423,136
Interest	768	31,503
Miscellaneous	-	206
Total Revenues	768	903,356
 Expenditures		
Current:		
General government	-	14,815
Public safety	-	76,832
Judicial	-	157,548
Culture and recreation	768	768
Highways and drainage	-	39,717
Economic development	-	112,844
Total Expenditures	768	402,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	500,832
 Other Financing Sources (Uses)		
Sale of capital assets	-	40,621
Total Other Financing Sources	-	40,621
Net Change in Fund Balances	-	541,453
Beginning fund balances	50,000	1,713,986
Ending Fund Balances	\$ 50,000	\$ 2,255,439

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

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
County court	\$ 1,700	\$ 1,700	\$ 918	\$ (782)
District court	200	200	246	46
Total Other Fees	1,900	1,900	1,164	(736)
Investment earnings:				
Interest	55	55	172	117
Total Revenues	1,955	1,955	1,336	(619)
<u>Expenditures</u>				
Judicial:				
County court technology:				
Furnishings/small equipment	1,000	1,000	-	1,000
Computer equip/access/software	1,500	1,500	-	1,500
Total County Court Technology	2,500	2,500	-	2,500
District court technology:				
Computer equip/access/software	200	200	-	200
Total District Court Technology	200	200	-	200
Total Expenditures	2,700	2,700	-	2,700
Net Change in Fund Balance	\$ (745)	\$ (745)	1,336	\$ 2,081
Beginning fund balance			10,634	
Ending Fund Balance			\$ 11,970	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE LATERAL ROAD

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental:				
State shared revenue	\$ 40,000	\$ 40,000	\$ 39,717	\$ (283)
Total Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>39,717</u>	<u>(283)</u>
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>39,717</u>	<u>(283)</u>
<u>Expenditures</u>				
Highways and drainage:				
Precinct 1				
Road materials	10,000	10,000	9,929	71
Precinct 2				
Road materials	10,000	10,000	9,929	71
Precinct 3				
Road materials	10,000	10,000	9,929	71
Precinct 4				
Road materials	10,000	10,000	9,930	70
Total Highways and Drainage	<u>40,000</u>	<u>40,000</u>	<u>39,717</u>	<u>283</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>39,717</u>	<u>283</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS PRESERVATION DISTRICT COURT

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 3,900	\$ 3,900	\$ 3,813	\$ (87)
Archive	7,500	7,500	7,284	(216)
Civil preservation	5,500	5,500	5,940	440
Total Other Fees	<u>16,900</u>	<u>16,900</u>	<u>17,037</u>	<u>137</u>
Investment earnings:				
Interest	600	600	1,905	1,305
Total Revenues	<u>17,500</u>	<u>17,500</u>	<u>18,942</u>	<u>1,442</u>
<u>Expenditures</u>				
Judicial:				
Records archival - district clerk				
Computer equip/access/software	2,000	2,000	-	2,000
Records preservation - district clerk				
Salary, supplements	6,000	6,000	5,668	332
Employee benefits	1,390	1,390	1,263	127
Total Judicial	<u>9,390</u>	<u>9,390</u>	<u>6,931</u>	<u>2,459</u>
Total Expenditures	<u>9,390</u>	<u>9,390</u>	<u>6,931</u>	<u>2,459</u>
Net Change in Fund Balance	<u>\$ 8,110</u>	<u>\$ 8,110</u>	12,011	<u>\$ 3,901</u>
Beginning fund balance			<u>120,412</u>	
Ending Fund Balance			<u>\$ 132,423</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FAMILY PROTECTION
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 1,800	\$ 1,800	\$ 1,381	\$ (419)
Total Other Fees	<u>1,800</u>	<u>1,800</u>	<u>1,381</u>	<u>(419)</u>
Investment earnings:				
Interest	140	140	357	217
Total Revenues	<u>1,940</u>	<u>1,940</u>	<u>1,738</u>	<u>(202)</u>
Net Change in Fund Balance	<u>\$ 1,940</u>	<u>\$ 1,940</u>	1,738	<u>\$ (202)</u>
Beginning fund balance			<u>22,641</u>	
Ending Fund Balance			<u>\$ 24,379</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GUARDIANSHIP

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services:				
Other fees:				
Court	\$ 3,200	\$ 3,200	\$ 3,760	\$ 560
Total Other Fees	<u>3,200</u>	<u>3,200</u>	<u>3,760</u>	<u>560</u>
Investment earnings:				
Interest	200	200	638	438
Total Revenues	<u>3,400</u>	<u>3,400</u>	<u>4,398</u>	<u>998</u>
Expenditures				
Public safety:				
Guardianship:				
Contract services	5,000	5,000	-	5,000
Total Public Safety	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balance	<u>\$ (1,600)</u>	<u>\$ (1,600)</u>	4,398	<u>\$ 5,998</u>
Beginning fund balance			<u>40,028</u>	
Ending Fund Balance			<u>\$ 44,426</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE CASE MANAGER FUND

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 21,000	\$ 21,000	\$ 11,450	\$ (9,550)
Total Other Fees	<u>21,000</u>	<u>21,000</u>	<u>11,450</u>	<u>(9,550)</u>
Investment earnings:				
Interest	225	225	538	313
Miscellaneous				
Insurance renewal credit/surplus	-	-	97	97
Total Revenues	<u>21,225</u>	<u>21,225</u>	<u>12,085</u>	<u>(9,140)</u>
<u>Expenditures</u>				
Judicial:				
Juvenile case manager:				
Property/liability insurance	67	67	-	67
Dues/training travel	2,200	2,200	-	2,200
Total Judicial	<u>2,267</u>	<u>2,267</u>	<u>-</u>	<u>2,267</u>
Total Expenditures	<u>2,267</u>	<u>2,267</u>	<u>-</u>	<u>2,267</u>
Net Change in Fund Balance	<u>\$ 18,958</u>	<u>\$ 18,958</u>	12,085	<u>\$ (6,873)</u>
Beginning fund balance			<u>29,094</u>	
Ending Fund Balance			<u>\$ 41,179</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION SERVICES

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services:				
Other fees:				
Administration fee	\$ 3,000	\$ 3,000	\$ 4,447	\$ 1,447
Rental voting equipment	10,000	10,000	12,990	2,990
Total Other Fees	<u>13,000</u>	<u>13,000</u>	<u>17,437</u>	<u>4,437</u>
Investment earnings:				
Interest	400	400	1,312	912
Total Revenues	<u>13,400</u>	<u>13,400</u>	<u>18,749</u>	<u>5,349</u>
Expenditures				
General government:				
Election services:				
Contract services	-	5,026	5,026	-
Equipment, maintenance	10,000	4,974	-	4,974
Total General Government	<u>10,000</u>	<u>10,000</u>	<u>5,026</u>	<u>4,974</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>5,026</u>	<u>4,974</u>
Net Change in Fund Balance	<u>\$ 3,400</u>	<u>\$ 3,400</u>	13,723	<u>\$ 10,323</u>
Beginning fund balance			<u>84,268</u>	
Ending Fund Balance			<u>\$ 97,991</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLES FORFEITURE
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and forfeitures:				
Forfeitures-local	\$ -	\$ -	\$ 11,823	\$ 11,823
Investment earnings:				
Interest	100	100	468	368
Total Revenues	<u>100</u>	<u>100</u>	<u>12,291</u>	<u>12,191</u>
<u>Expenditures</u>				
Public safety:				
Constable 2 - local				
Vehicles	-	6,107	6,106	1
Constable 3 - local				
Law enforcement supplies	449	449	-	449
Total Public Safety	<u>449</u>	<u>6,556</u>	<u>6,106</u>	<u>450</u>
Total Expenditures	<u>449</u>	<u>6,556</u>	<u>6,106</u>	<u>450</u>
Net Change in Fund Balance	<u>\$ (349)</u>	<u>\$ (6,456)</u>	6,185	<u>\$ 12,641</u>
Beginning fund balance			<u>20,809</u>	
Ending Fund Balance			<u>\$ 26,994</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF FORFEITURE

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 33,252	\$ 33,252
Investment earnings:				
Interest	100	100	1,090	990
Total Revenues	<u>100</u>	<u>100</u>	<u>34,342</u>	<u>34,242</u>
Expenditures				
Public safety:				
Sheriff forfeiture (local):				
Uniforms	-	423	423	-
Office supplies	100	-	-	-
Law enforcement supplies	-	4,032	4,032	-
Petroleum products	-	102	101	1
Furnishings/small equipment	-	400	400	-
Equipment, maintenance	-	3,400	3,400	-
Research/investigation/online	-	1,995	1,995	-
Dues/training/travel	-	1,028	1,027	1
Law enforcement equipment	-	16,568	16,568	-
Vehicles	-	25,806	12,386	13,420
Sheriff forfeiture (federal treasury)				
Law enforcement supplies	-	1,454	1,454	-
Computer equip/access/software	-	13,925	13,925	-
Research/investigation/online	50	50	-	50
Law enforcement equipment	-	14,447	14,446	1
Sheriff forfeiture (federal justice)				
Law enforcement equipment	-	569	569	-
Total Public Safety	<u>150</u>	<u>84,199</u>	<u>70,726</u>	<u>13,473</u>
Total Expenditures	<u>150</u>	<u>84,199</u>	<u>70,726</u>	<u>13,473</u>
(Deficiency) of Revenues (Under)				
Expenditures	<u>(50)</u>	<u>(84,099)</u>	<u>(36,384)</u>	<u>47,715</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	18,618	16,583	(2,035)
Total Other Financing Sources	<u>-</u>	<u>18,618</u>	<u>16,583</u>	<u>(2,035)</u>
Net Change in Fund Balance	<u>\$ (50)</u>	<u>\$ (65,481)</u>	<u>(19,801)</u>	<u>\$ 45,680</u>
Beginning fund balance			<u>74,961</u>	
Ending Fund Balance			<u>\$ 55,160</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY FORFEITURE FUND

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Forfeitures- local	\$ -	\$ 200,000	\$ 257,888	\$ 57,888
Forfeitures - federal justice	-	-	120,173	120,173
Interest	1,700	1,700	8,164	6,464
Miscellaneous	-	-	-	-
Insurance renewal credit	-	-	109	109
Total Revenues	<u>1,700</u>	<u>201,700</u>	<u>386,334</u>	<u>184,634</u>
Expenditures				
Judicial:				
District attorney forfeiture (local):				
Salary, secretaries	20,577	20,577	-	20,577
Salary, temporary	25,850	25,850	2,627	23,223
Salary, supplements	26,772	26,772	15,473	11,299
Employee benefits	28,117	29,314	4,984	24,330
Office supplies	500	961	960	1
Food	-	30	30	-
Publications/audio visual	1,000	-	-	-
Laundry/kitchen supplies	-	13	12	1
Petroleum products	-	2,388	2,387	1
Vehicle and equipment supplies	-	85	84	1
Furnishings/small equipment	2,000	489	489	-
Legal/professional services	1,000	198,300	-	198,300
Property/liability insurance	253	241	241	-
Contract services	-	524	493	31
Telephone	200	793	788	5
Buildings, maintenance	200	-	-	-
Rentals, office equipment	-	132	120	12
Law enforcement equipment	1,000	1,000	-	1,000
Vehicle and equipment supplies	3,000	1,035	33	1,002
Environmental fees	50	50	-	50
Miscellaneous claims repairs	-	2,965	2,965	-
Equipment, maintenance	1,000	-	-	-
Law enforcement equipment	5,000	5,000	-	5,000
Vehicles	-	35,384	35,384	-
Total Judicial	<u>116,519</u>	<u>351,903</u>	<u>67,070</u>	<u>284,833</u>
Total Expenditures	<u>116,519</u>	<u>351,903</u>	<u>67,070</u>	<u>284,833</u>
Excess (Deficiency) of Revenues (Under)				
Expenditures	(114,819)	(150,203)	319,264	469,467
Other Financing Sources (Uses)				
Sale of capital assets	-	-	24,038	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>24,038</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (114,819)</u>	<u>\$ (150,203)</u>	<u>343,302</u>	<u>\$ 469,467</u>
Beginning fund balance			<u>274,462</u>	
Ending Fund Balance			<u>\$ 617,764</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT SECURITY
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 3,800	\$ 3,800	\$ 989	\$ (2,811)
Investment earnings:				
Interest	150	150	533	383
Total Revenues	<u>3,950</u>	<u>3,950</u>	<u>1,522</u>	<u>(2,428)</u>
<u>Expenditures</u>				
Judicial:				
Justice court security, JP 1				
Furnishings/small equipment	1,000	1,000	780	220
Data processing	1,531	1,531	-	1,531
Equipment, maintenance	1,000	1,000	-	1,000
Justice court security, JP 2				
Data processing	1,351	1,351	-	1,351
Equipment, maintenance	1,000	1,000	-	1,000
Justice court security, JP 3				
Data processing	1,351	1,351	-	1,351
Law enforcement equipment	5,000	5,000	-	5,000
Justice court security, JP 4				
Furnishings/small equipment	1,500	1,500	-	1,500
Data processing	1,350	1,350	-	1,350
Contract services	-	270	270	-
Equipment, maintenance	1,000	730	-	730
Total Judicial	<u>16,083</u>	<u>16,083</u>	<u>1,050</u>	<u>15,033</u>
Total Expenditures	<u>16,083</u>	<u>16,083</u>	<u>1,050</u>	<u>15,033</u>
Net Change in Fund Balance	<u>\$ (12,133)</u>	<u>\$ (12,133)</u>	472	<u>\$ 12,605</u>
Beginning fund balance			<u>34,650</u>	
Ending Fund Balance			<u>\$ 35,122</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 25,000	\$ 25,000	\$ 23,593	\$ (1,407)
Investment earnings:				
Interest	525	525	2,069	1,544
Total Revenues	<u>25,525</u>	<u>25,525</u>	<u>25,662</u>	<u>137</u>
<u>Expenditures</u>				
Judicial:				
Courthouse security:				
Salary, part-time	18,502	18,502	-	18,502
Employee benefits	1,754	1,754	-	1,754
Data processing services	7,500	7,500	-	7,500
Property/liability insurance	112	112	99	13
Equipment, maintenance	4,000	3,865	223	3,642
Buildings, maintenance	-	135	135	-
Total Judicial	<u>31,868</u>	<u>31,868</u>	<u>457</u>	<u>31,411</u>
Total Expenditures	<u>31,868</u>	<u>31,868</u>	<u>457</u>	<u>31,411</u>
Net Change in Fund Balance	<u>\$ (6,343)</u>	<u>\$ (6,343)</u>	25,205	<u>\$ 31,548</u>
Beginning fund balance			<u>124,640</u>	
Ending Fund Balance			<u>\$ 149,845</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS MANAGEMENT
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 14,000	\$ 14,000	\$ 11,690	\$ (2,310)
Investment earnings:				
Interest	50	50	319	269
Total Revenues	14,050	14,050	12,009	(2,041)
<u>Expenditures</u>				
General government:				
Records management:				
Office supplies	2,000	2,000	-	2,000
Data processing services	10,908	10,908	7,500	3,408
Records preservation/microfilming	2,500	2,500	2,289	211
Total General Government	15,408	15,408	9,789	5,619
Total Expenditures	15,408	15,408	9,789	5,619
Net Change in Fund Balance	\$ (1,358)	\$ (1,358)	2,220	\$ 3,578
Beginning fund balance			24,831	
Ending Fund Balance			\$ 27,051	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS PRESERVATION COUNTY CLERK

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 72,000	\$ 72,000	\$ 80,147	\$ 8,147
Archvial (prior 1990)	69,000	69,000	76,970	7,970
Archvial (prior 1990)-Civil	2,000	2,000	2,100	100
Electronic user	8,000	8,000	18,750	10,750
Total Other Fees	<u>151,000</u>	<u>151,000</u>	<u>177,967</u>	<u>26,967</u>
Investment earnings:				
Interest	2,200	2,200	11,223	9,023
Total Revenues	<u>153,200</u>	<u>153,200</u>	<u>189,190</u>	<u>35,990</u>
<u>Expenditures</u>				
Judicial:				
Records archive - County clerk:				
Salary, temporary or extra	5,000	5,000	-	5,000
Employee benefits	400	400	-	400
Office supplies	10,000	10,000	-	10,000
Data processing services	7,000	7,000	6,420	580
Fees	1,000	1,000	360	640
Records preservation - County clerk:				
Salary, supplements	13,200	13,200	12,629	571
Employee benefits	3,057	3,057	2,882	175
Office supplies	10,000	9,843	4,280	5,563
Computer equip/access/software	5,000	5,000	-	5,000
Data processing services	30,320	30,320	30,282	38
Research/investigation/online	-	157	155	2
Total Judicial	<u>84,977</u>	<u>84,977</u>	<u>57,008</u>	<u>27,969</u>
Total Expenditures	<u>84,977</u>	<u>84,977</u>	<u>57,008</u>	<u>27,969</u>
Net Change in Fund Balance	<u>\$ 68,223</u>	<u>\$ 68,223</u>	132,182	<u>\$ 63,959</u>
Beginning fund balance			<u>678,273</u>	
Ending Fund Balance			<u>\$ 810,455</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT TECHNOLOGY
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 16,000	\$ 16,000	\$ 9,390	\$ (6,610)
Investment earnings:				
Interest	50	50	256	206
Total Revenues	<u>16,050</u>	<u>16,050</u>	<u>9,646</u>	<u>(6,404)</u>
<u>Expenditures</u>				
Judicial:				
Justice court technology - JP 1:				
Computer equip/access/software	1,000	334	-	334
Data processing services	359	359	359	-
Telephone	500	1,166	1,166	-
Office equipment	2,400	2,400	-	2,400
Justice court technology - JP 2:				
Data processing services	360	360	360	-
Telephone	1,448	1,448	-	1,448
Office equipment	1,500	1,500	-	1,500
Justice court technology - JP 3:				
Data processing services	359	359	359	-
Telephone	4,341	4,341	603	3,738
Justice court technology - JP 4:				
Computer equip/access/software	5,000	4,345	-	4,345
Data processing services	359	359	359	-
Telephone	1,762	2,417	2,416	1
Dues/training/travel	500	500	-	500
Total Judicial	<u>19,888</u>	<u>19,888</u>	<u>5,622</u>	<u>14,266</u>
Total Expenditures	<u>19,888</u>	<u>19,888</u>	<u>5,622</u>	<u>14,266</u>
Net Change in Fund Balance	<u>\$ (3,838)</u>	<u>\$ (3,838)</u>	4,024	<u>\$ 7,862</u>
Beginning fund balance			<u>13,962</u>	
Ending Fund Balance			<u>\$ 17,986</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY

For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Law library	\$ 19,000	\$ 19,000	\$ 19,661	\$ 661
Investment earnings:				
Interest	200	200	718	518
Total Revenues	<u>19,200</u>	<u>19,200</u>	<u>20,379</u>	<u>1,179</u>
<u>Expenditures</u>				
Judicial:				
Law library fund:				
Publications/audio visual	9,500	8,649	515	8,134
Research/investigation/online	13,100	13,951	13,950	1
Total Judicial	<u>22,600</u>	<u>22,600</u>	<u>14,465</u>	<u>8,135</u>
Total Expenditures	<u>22,600</u>	<u>22,600</u>	<u>14,465</u>	<u>8,135</u>
Net Change in Fund Balance	<u>\$ (3,400)</u>	<u>\$ (3,400)</u>	5,914	<u>\$ 9,314</u>
Beginning fund balance			<u>44,756</u>	
Ending Fund Balance			<u>\$ 50,670</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY PRETRIAL INTERVENTION
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				Positive
				(Negative)
Charges for services:				
Other fees:				
District attorney diversion	\$ 100	\$ 100	\$ -	\$ (100)
Investment earnings:				
Interest	15	15	36	21
Total Revenues	115	115	36	(79)
Net Change in Fund Balance	\$ 115	\$ 115	36	\$ (79)
Beginning fund balance			2,337	
Ending Fund Balance			\$ 2,373	

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WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
FUND BALANCE - PROJECT AUTHORIZATION AND ACTUAL
CAPITAL REPLACEMENT FUND

From Inception and For the Year Ended December 31, 2020

	<u>Prior Years Actual</u>	<u>Current Year Actual</u>	<u>Total Actual to Date</u>	<u>Project Authorization</u>
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Capital outlay:				
General government	598,519	200,331	798,850	608,140
Public Safety	101,085	96,257	197,342	119,304
Judicial	440,368	32,375	472,743	95,858
Corrections	64,821	-	64,821	6,715
Juvenile services	725	-	725	743
Environmental services	38,808	-	38,808	343
Health and welfare	17,210	-	17,210	-
Culture and recreation	16,452	-	16,452	3,433
Highways and drainage	1,283,124	760,585	2,043,709	1,805,986
Total Capital Outlay	<u>2,561,112</u>	<u>1,089,548</u>	<u>3,650,660</u>	<u>2,640,522</u>
Total Expenditures	<u>2,561,112</u>	<u>1,089,548</u>	<u>3,650,660</u>	<u>2,640,522</u>
(Deficiency) of Revenues (Under) Expenditures	(2,561,112)	(1,089,548)	(3,650,660)	(2,640,522)
<u>Other Financing Sources (Uses)</u>				
Transfers in	2,489,974	1,415,526	3,905,500	-
Transfers out	-	(77,220)	(77,220)	-
Total Other Financing Sources (Uses)	<u>2,489,974</u>	<u>1,338,306</u>	<u>3,828,280</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (71,138)</u>	<u>\$ 248,758</u>	<u>177,620</u>	<u>\$ (2,640,522)</u>
Beginning fund balance		<u>2,718,671</u>		
Ending Fund Balance		<u>\$ 2,967,429</u>		

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS (page 1 of 2)
For the Year Ended December 31, 2020

	<u>County Clerk's Trust</u>	<u>County Clerk's Other</u>	<u>District Clerk's Trust</u>	<u>District Clerk's Other</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 161,484	\$ 259,232	\$ 527,815	\$ 12,276,441
Other receivables	-	-	-	-
Total Assets	<u>161,484</u>	<u>259,232</u>	<u>527,815</u>	<u>12,276,441</u>
<u>Liabilities</u>				
Accounts payable	-	-	-	-
Due to others	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	161,484	259,232	527,815	12,276,441
Total Net Position	<u>\$ 161,484</u>	<u>\$ 259,232</u>	<u>\$ 527,815</u>	<u>\$ 12,276,441</u>

<u>Sheriff Inmate Trust</u>	<u>Sheriff Inmate Commissary</u>	<u>Sheriff Restitution Civil Seizure</u>	<u>Justice of Peace</u>	<u>Tax Assessor / Collector</u>	<u>Child Support</u>
\$ 15,329	\$ 235,075	\$ 1,732	\$ 393	\$ 444,066	\$ 9,007
-	-	-	-	-	-
<u>15,329</u>	<u>235,075</u>	<u>1,732</u>	<u>393</u>	<u>444,066</u>	<u>9,007</u>
-	-	-	-	-	-
-	-	-	-	444,066	-
-	-	-	-	<u>444,066</u>	-
15,329	235,075	1,732	393	-	9,007
<u>\$ 15,329</u>	<u>\$ 235,075</u>	<u>\$ 1,732</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 9,007</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS (page 2 of 2)
For the Year Ended December 31, 2020

	<u>State Fees</u>	<u>Juvenile Probation Fee and Restitution</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 108,664	\$ 2,084	\$ 162,782	\$ 1,932
Other receivables	-	-	21,162	-
Total Assets	<u>108,664</u>	<u>2,084</u>	<u>183,944</u>	<u>1,932</u>
<u>Liabilities</u>				
Accounts payable	108,664	-	4,480	-
Due to others	-	-	-	-
Total Liabilities	<u>108,664</u>	<u>-</u>	<u>4,480</u>	<u>-</u>
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	-	2,084	179,464	1,932
Total Net Position	<u>\$ -</u>	<u>\$ 2,084</u>	<u>\$ 179,464</u>	<u>\$ 1,932</u>

District Attorney's Seizure	Juvenile Probation Grants	Total Custodial Funds
\$ 369,668	\$ 34,604	\$ 14,610,308
-	-	21,162
<u>369,668</u>	<u>34,604</u>	<u>14,631,470</u>
-	18,336	131,480
-	-	444,066
<u>-</u>	<u>18,336</u>	<u>575,546</u>
369,668	16,268	14,055,924
<u>\$ 369,668</u>	<u>\$ 16,268</u>	<u>\$ 14,055,924</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (page 1 of 2)
For the Year Ended December 31, 2020

	<u>County Clerk's Trust</u>	<u>County Clerk's Other</u>	<u>District Clerk's Trust</u>	<u>District Clerk's Other</u>
<u>Additions</u>				
Miscellaneous	\$ 2,041	\$ 40,805	\$ 168,087	\$ 11,078,306
Investment income	1,298	-	5,609	-
Total Additions	<u>3,339</u>	<u>40,805</u>	<u>173,696</u>	<u>11,078,306</u>
<u>Deductions</u>				
Distributions to others	82	40,025	92,720	6,746,247
Total Deductions	<u>82</u>	<u>40,025</u>	<u>92,720</u>	<u>6,746,247</u>
Change in Net Position	<u>3,257</u>	<u>780</u>	<u>80,976</u>	<u>4,332,059</u>
Beginning net position	158,227	258,452	446,839	7,944,382
Ending Net Position	<u>\$ 161,484</u>	<u>\$ 259,232</u>	<u>\$ 527,815</u>	<u>\$ 12,276,441</u>

See Notes to Financial Statements.

<u>Sheriff Inmate Trust</u>	<u>Sheriff Inmate Commissary</u>	<u>Sheriff Restitution Civil Seizure</u>	<u>Justice of Peace</u>	<u>Tax Assessor / Collector</u>	<u>Child Support</u>
\$ 375,334	\$ 190,858	\$ 65,859	\$ 7,543	\$ 98,013,056	\$ 67,389
-	3,474	-	-	-	-
<u>375,334</u>	<u>194,332</u>	<u>65,859</u>	<u>7,543</u>	<u>98,013,056</u>	<u>67,389</u>
392,802	188,791	66,615	7,543	98,013,056	65,696
<u>392,802</u>	<u>188,791</u>	<u>66,615</u>	<u>7,543</u>	<u>98,013,056</u>	<u>65,696</u>
(17,468)	5,541	(756)	-	-	1,693
32,797	229,534	2,488	393	-	7,314
<u>\$ 15,329</u>	<u>\$ 235,075</u>	<u>\$ 1,732</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 9,007</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (page 2 of 2)
For the Year Ended December 31, 2020

	<u>State Fees</u>	<u>Juvenile Probation Fee and Restitution</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<u>Additions</u>				
Miscellaneous	\$ 503,250	\$ 3,553	\$ 150,647	\$ 99
Investment income	-	-	2,211	30
Total Additions	<u>503,250</u>	<u>3,553</u>	<u>152,858</u>	<u>129</u>
<u>Deductions</u>				
Distributions to others	503,250	2,758	57,993	100
Total Deductions	<u>503,250</u>	<u>2,758</u>	<u>57,993</u>	<u>100</u>
Change in Net Position	<u>-</u>	<u>795</u>	<u>94,865</u>	<u>29</u>
Beginning net position	-	1,289	84,599	1,903
Ending Net Position	<u>\$ -</u>	<u>\$ 2,084</u>	<u>\$ 179,464</u>	<u>\$ 1,932</u>

See Notes to Financial Statements.

District Attorney's Seizure	Juvenile Probation Grants	Total Custodial Funds
\$ 329,850	\$ 497,076	\$ 111,493,753
-	-	12,622
<u>329,850</u>	<u>497,076</u>	<u>111,506,375</u>
881,290	456,702	107,515,670
<u>881,290</u>	<u>456,702</u>	<u>107,515,670</u>
(551,440)	40,374	3,990,705
921,108	(24,106)	10,065,219
<u>\$ 369,668</u>	<u>\$ 16,268</u>	<u>\$ 14,055,924</u>

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STATISTICAL SECTION

This part of the County’s Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the County’s overall financial health.

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These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

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These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.

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These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

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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 the County provides and the activities it performs.

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These pages contain additional data about the area, college, and medical facilities.

WHARTON COUNTY, TEXAS

NET POSITION BY COMPONENT

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Governmental Activities				
Net investment in capital assets	\$ 28,080,188	\$ 28,424,377	\$ 28,302,419	\$ 28,390,125
Restricted	5,356,968	5,670,749	5,553,920	6,226,800
Unrestricted	8,202,389	8,874,322	9,543,389	10,948,946
Total Governmental Activities Net Position	<u>\$ 41,639,545</u>	<u>\$ 42,969,448</u>	<u>\$ 43,399,728</u>	<u>\$ 45,565,871</u>

Fiscal Year

2015	2016	2017	2018	2019	2020
\$ 29,573,944	\$ 29,745,198	\$ 30,830,817	\$ 30,228,949	\$ 30,563,386	\$ -
5,522,855	5,364,188	5,440,386	8,337,352	7,052,505	31,127,052
9,844,371	9,643,248	8,064,656	7,172,686	6,553,291	2,123
<u>\$ 44,941,170</u>	<u>\$ 44,752,634</u>	<u>\$ 44,335,859</u>	<u>\$ 45,738,987</u>	<u>\$ 44,169,182</u>	<u>\$ 31,129,175</u>

WHARTON COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental activities				
General government	\$ 2,480,562	\$ 2,385,158	\$ 2,478,918	\$ 2,626,995
Public safety	3,504,958	3,498,410	3,727,238	3,879,451
Judicial	3,189,686	3,001,528	3,181,023	3,260,493
Corrections	2,363,643	2,298,591	2,432,397	2,677,241
Juvenile services	624,537	726,217	863,102	713,597
Environmental services	540,359	510,117	512,079	533,545
Health and welfare	770,038	466,359	443,162	355,810
Culture and recreation	1,013,735	995,433	1,012,706	1,129,573
Highways and drainage	7,867,883	7,397,131	6,941,219	6,975,636
Economic development	309,932	303,135	435,565	77,427
Interest on long-term debt	116,372	42,853	15,346	-
Total Governmental Activities Expenses	\$ 22,781,705	\$ 21,624,932	\$ 22,042,755	\$ 22,229,768
Program Revenues				
Governmental activities				
Charges for services:				
General government	\$ 296,118	\$ 281,692	\$ 308,454	\$ 277,011
Public safety	237,347	222,692	237,706	275,017
Judicial	1,336,381	1,540,652	1,378,304	1,320,667
Corrections	33,097	41,970	24,221	45,209
Juvenile services	3,320	24,188	36,516	2,677
Environmental services	234,940	169,537	202,534	220,115
Health and welfare	925	5,910	6,805	6,810
Culture and recreation	25,962	25,905	24,604	26,027
Highways and drainage	1,060,244	1,053,301	1,087,821	1,174,929
Economic development	657	-	-	-
Operating grants and contributions	1,111,318	835,041	1,237,745	1,340,090
Capital grants and contributions	346,612	315,074	533,742	151,742
Total Governmental Activities Program Revenues	\$ 4,686,921	\$ 4,515,962	\$ 5,078,452	\$ 4,840,294
Net Revenues (Expenses)				
Governmental activities	\$ (18,094,784)	\$ (17,108,970)	\$ (16,964,303)	\$ (17,389,474)
General Revenues and Other Changes in Net Position				
Governmental activities				
Taxes:				
Property taxes	\$ 14,626,020	\$ 15,257,540	\$ 14,148,932	\$ 16,422,212
Sales taxes	2,275,975	2,648,771	2,583,520	2,526,985
Alcoholic beverage taxes	17,500	19,350	20,716	27,188
Unrestricted investment earnings	209,219	158,657	168,308	180,991
Gain (loss) on sale of capital assets	-	-	15,889	14,890
Miscellaneous	397,125	354,555	457,218	383,351
Total Governmental Activities General Revenues and Other Changes in Net Position	\$ 17,525,839	\$ 18,438,873	\$ 17,394,583	\$ 19,555,617
Change in Net Position				
Governmental activities	\$ (568,945)	\$ 1,329,903	\$ 430,280	\$ 2,166,143

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 2,712,787	\$ 3,014,521	\$ 3,434,835	\$ 3,310,118	\$ 4,064,758	\$ 4,359,123
3,987,280	4,538,756	4,560,650	4,456,177	4,843,553	5,143,844
3,484,682	3,661,489	3,252,477	3,854,126	3,974,244	4,174,295
2,636,573	2,608,924	2,973,428	2,894,269	3,347,473	3,326,468
839,061	712,444	769,820	885,053	974,020	375,168
577,675	552,023	543,778	629,078	585,855	651,673
434,526	393,132	436,146	492,801	510,847	502,409
1,109,660	1,078,600	1,335,405	1,229,117	1,292,759	993,714
8,109,454	8,014,506	8,751,421	8,910,619	8,877,960	9,421,121
283,341	11,550	38,975	345,010	3,850	112,844
-	-	-	-	-	-
<u>\$ 24,175,039</u>	<u>\$ 24,585,945</u>	<u>\$ 26,096,935</u>	<u>\$ 27,006,368</u>	<u>\$ 28,475,319</u>	<u>\$ 29,060,659</u>
\$ 212,247	\$ 234,078	\$ 210,651	\$ 239,396	\$ 230,851	\$ 230,116
222,649	303,561	204,266	130,507	332,689	198,009
1,256,684	1,228,735	1,390,790	1,484,284	1,429,275	1,121,121
22,999	19,782	14,048	8,457	59,171	5,209
3,071	2,470	3,045	2,010	3,390	1,640
199,112	225,496	218,029	233,855	201,575	232,065
5,820	6,446	5,084	5,232	4,324	5,411
22,443	20,227	32,396	24,256	21,800	17,810
1,317,025	1,061,648	1,270,629	2,080,306	1,412,989	1,409,686
10,194	-	-	-	-	-
1,739,817	1,833,683	1,558,885	3,637,962	1,764,880	2,965,354
1,277,602	596,929	364,728	495,868	202,245	379,726
<u>6,289,663</u>	<u>5,533,055</u>	<u>5,272,551</u>	<u>8,342,133</u>	<u>5,663,189</u>	<u>6,566,147</u>
<u>\$ (17,885,376)</u>	<u>\$ (19,052,890)</u>	<u>\$ (20,824,384)</u>	<u>\$ (18,664,235)</u>	<u>\$ (22,812,130)</u>	<u>\$ (22,494,512)</u>
\$ 15,179,646	\$ 15,376,482	\$ 15,801,746	\$ 18,261,437	\$ 17,390,310	\$ 18,387,112
2,839,466	2,810,287	3,103,082	3,114,662	3,128,692	3,347,124
31,350	33,742	31,632	34,165	38,020	44,910
152,288	164,900	227,239	452,292	568,603	473,484
113,502	8,953	136,319	(199,389)	43,014	228,265
429,813	469,990	107,591	78,619	113,497	177,218
<u>\$ 18,746,065</u>	<u>\$ 18,864,354</u>	<u>\$ 19,407,609</u>	<u>\$ 21,741,786</u>	<u>\$ 21,282,136</u>	<u>\$ 22,658,113</u>
<u>\$ 860,689</u>	<u>\$ (188,536)</u>	<u>\$ (1,416,775)</u>	<u>\$ 3,077,551</u>	<u>\$ (1,529,994)</u>	<u>\$ 163,601</u>

WHARTON COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 298,399	\$ 362,398	\$ 382,497	\$ 432,648
Restricted	175,959	114,300	115,557	121,153
Assigned	2,154,178	1,163,377	1,599,848	2,363,381
Unassigned	5,895,252	6,807,765	6,958,708	7,165,322
Total General Fund	\$ 8,523,788	\$ 8,447,840	\$ 9,056,610	\$ 10,082,504
All Other Governmental Funds				
Nonspendable	\$ 130,092	\$ 126,323	\$ 141,646	\$ 140,283
Restricted	5,023,210	5,162,953	5,246,519	5,946,443
Assigned	-	219,737	596,043	1,200,742
Unassigned	-	-	-	-
Total All Other Governmental Funds	\$ 5,153,302	\$ 5,509,013	\$ 5,984,208	\$ 7,287,468

Fiscal Year

2015	2016	2017	2018	2019	2020
\$ 459,780	\$ 514,921	\$ 476,199	\$ 411,257	\$ 549,708	\$ 564,173
118,629	111,875	97,387	106,737	104,734	109,028
1,364,227	1,374,801	2,327,020	1,891,764	1,298,106	1,328,161
7,547,046	7,347,792	5,486,854	6,408,444	7,054,818	7,958,364
<u>\$ 9,489,682</u>	<u>\$ 9,349,389</u>	<u>\$ 8,387,460</u>	<u>\$ 8,818,202</u>	<u>\$ 9,007,366</u>	<u>\$ 9,959,726</u>
\$ 143,620	\$ 152,760	\$ 169,775	\$ 50,000	\$ 196,059	\$ 200,176
5,323,872	4,476,453	4,911,242	8,162,799	6,877,765	5,836,495
1,073,594	1,855,862	2,039,754	2,519,430	2,709,671	2,993,438
(771)	-	-	-	-	-
<u>\$ 6,540,315</u>	<u>\$ 6,485,075</u>	<u>\$ 7,120,771</u>	<u>\$ 10,732,229</u>	<u>\$ 9,783,495</u>	<u>\$ 9,030,109</u>

WHARTON COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Taxes	\$ 16,934,019	\$ 17,358,730	\$ 17,272,859	\$ 19,055,090
Licenses and permits	817,838	840,289	847,702	858,774
Intergovernmental	1,457,075	1,290,472	1,686,588	1,312,919
Charges for services	1,325,688	1,247,858	1,249,999	1,352,913
Fines and forfeitures	738,243	647,051	800,574	885,160
Investment earnings	208,815	158,423	168,136	180,761
Miscellaneous	932,445	724,681	882,402	869,429
Total Revenues	<u>22,414,123</u>	<u>22,267,504</u>	<u>22,908,260</u>	<u>24,515,046</u>
Expenditures				
General government	2,463,340	2,311,520	2,413,687	2,485,370
Public safety	3,393,822	3,463,072	3,697,160	3,967,237
Judicial	3,094,108	2,902,478	3,065,692	3,142,698
Corrections	2,264,741	2,225,005	2,350,695	2,564,878
Juvenile services	603,478	703,929	867,209	694,165
Environmental services	506,963	476,386	494,828	512,231
Health and welfare	759,314	517,811	442,491	354,219
Culture and recreation	906,096	894,763	919,715	1,026,306
Highways and drainage	5,839,261	5,959,516	6,478,966	7,426,926
Economic development	328,565	303,135	435,565	77,427
Debt service:				
Principal	750,000	2,170,000	745,000	-
Interest	101,127	55,576	7,450	-
Agent fees	1,250	4,550	250	-
Total Expenditures	<u>21,012,065</u>	<u>21,987,741</u>	<u>21,918,708</u>	<u>22,251,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,402,058</u>	<u>279,763</u>	<u>989,552</u>	<u>2,263,589</u>
Other Financing Sources (Uses)				
Transfers in	555,462	2,201,554	1,006,093	1,565,718
Transfers (out)	(555,462)	(2,201,554)	(1,006,093)	(1,565,718)
Sale of capital assets	5,052	-	94,413	65,565
Total Other Financing Sources	<u>5,052</u>	<u>-</u>	<u>94,413</u>	<u>65,565</u>
Net Change in Fund Balances	<u>\$ 1,407,110</u>	<u>\$ 279,763</u>	<u>\$ 1,083,965</u>	<u>\$ 2,329,154</u>
Debt service as a percentage of noncapital expenditures	4.1%	10.6%	3.6%	0.0%

Fiscal Year						
2015	2016	2017	2018	2019	2020	
\$ 18,071,600	\$ 18,139,123	\$ 19,129,082	\$ 21,550,645	\$ 20,522,682	\$ 21,793,042	
852,780	882,335	854,445	864,720	869,370	870,650	
1,793,626	1,812,520	3,297,070	3,998,405	2,268,779	2,016,657	
1,242,329	1,264,847	1,250,690	1,289,833	1,272,486	1,342,214	
796,199	887,364	539,629	659,504	788,858	933,417	
152,013	164,615	226,868	451,887	567,990	473,484	
1,033,594	845,527	668,856	1,397,178	751,453	655,151	
<u>23,942,141</u>	<u>23,996,331</u>	<u>25,966,640</u>	<u>30,212,172</u>	<u>27,041,618</u>	<u>28,084,615</u>	
2,636,716	2,811,052	3,273,471	3,227,037	3,581,483	3,820,447	
4,009,062	4,478,061	4,449,858	4,398,147	4,804,833	4,986,465	
3,795,955	3,859,889	3,273,652	3,699,590	4,030,801	3,908,120	
2,797,976	2,428,392	2,774,289	2,788,681	3,059,191	2,985,449	
824,601	709,582	742,525	865,784	940,745	374,429	
538,485	538,813	585,425	616,459	694,427	589,816	
443,469	386,348	426,851	523,593	496,771	482,276	
1,034,321	1,035,721	1,226,502	1,157,968	1,149,289	1,145,102	
9,054,050	7,954,956	9,714,590	8,646,703	9,158,457	10,031,630	
283,341	11,550	38,975	345,010	3,850	112,844	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>25,417,976</u>	<u>24,214,364</u>	<u>26,506,138</u>	<u>26,268,972</u>	<u>27,919,847</u>	<u>28,436,578</u>	
<u>(1,475,835)</u>	<u>(218,033)</u>	<u>(539,498)</u>	<u>3,943,200</u>	<u>(878,229)</u>	<u>(351,963)</u>	
829,273	1,760,707	2,498,515	2,022,772	1,456,559	1,745,002	
(844,273)	(1,760,707)	(2,498,515)	(2,022,772)	(1,441,559)	(1,745,002)	
150,860	22,500	213,265	99,000	119,364	550,937	
<u>135,860</u>	<u>22,500</u>	<u>213,265</u>	<u>99,000</u>	<u>134,364</u>	<u>550,937</u>	
<u>\$ (1,339,975)</u>	<u>\$ (195,533)</u>	<u>\$ (326,233)</u>	<u>\$ 4,042,200</u>	<u>\$ (743,865)</u>	<u>\$ 198,974</u>	
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

WHARTON COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Years

	Fiscal Year			
	2011	2012	2013	2014
Real property	\$ 3,572,655,903	\$ 3,674,084,956	\$ 3,804,327,546	\$ 3,954,249,619
Personal property	917,995,988	996,909,948	1,015,111,954	1,119,308,222
Total assessed value (1)	4,490,651,891	4,670,994,904	4,819,439,500	5,073,557,841
Less: real property exemptions	(1,684,728,091)	(1,801,540,841)	(1,837,481,702)	(1,859,954,169)
Total Taxable Assessed Value (Net)⁽¹⁾	2,805,923,800	2,869,454,063	2,981,957,798	3,213,603,672
Taxable assessed value as a percentage of actual taxable value	100%	100%	100%	100%
Estimated actual taxable value	\$ 2,805,923,800	\$ 2,869,454,063	\$ 2,981,957,798	\$ 3,213,603,672
Total Direct Tax Rate⁽²⁾	\$ 0.54376	\$ 0.53183	\$ 0.53022	\$ 0.50215

(1) Property is assessed at actual value; therefore, the assessed values are equal to actual value.

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

Source: Wharton County Central Appraisal District

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 3,997,967,891	\$ 4,665,304,666	\$ 5,060,011,173	\$ 5,313,332,645	\$ 5,737,374,607	\$ 5,766,564,770
943,918,595	848,400,643	951,083,366	996,490,439	1,067,293,726	1,027,474,609
4,941,886,486	5,513,705,309	6,011,094,539	6,309,823,084	6,804,668,333	6,794,039,379
(1,841,025,303)	(2,080,585,019)	(2,259,076,991)	(2,291,151,719)	(2,505,907,055)	(2,466,483,642)
3,100,861,183	3,433,120,290	3,752,017,548	4,018,671,365	4,298,761,278	4,327,555,737
100%	100%	100%	100%	100%	100%
\$ 3,100,861,183	\$ 3,433,120,290	\$ 3,752,017,548	\$ 4,018,671,365	\$ 4,298,761,278	\$ 4,327,555,737
\$ 0.48806	\$ 0.49000	\$ 0.47500	\$ 0.47396	\$ 0.46240	\$ 0.045869

WHARTON COUNTY, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
 Last Ten Years

	Fiscal Year			
	2011	2012	2013	2014
Wharton County*				
Operating	\$ 0.51740	\$ 0.51999	\$ 0.49262	\$ 0.48806
Debt service	0.01443	0.01023	0.00953	-
Total county millage	<u>0.53183</u>	<u>0.53022</u>	<u>0.50215</u>	<u>0.48806</u>
Overlapping Rates*				
Cities				
Operating	0.90532	0.87227	0.83339	0.76412
Debt service	0.26303	0.23773	0.23666	0.33054
Total city millage	<u>1.16835</u>	<u>1.11000</u>	<u>1.07005</u>	<u>1.09466</u>
School Districts				
Operating	5.46010	5.46010	5.46015	5.44015
Debt service	0.49325	0.46119	0.44964	0.43398
Total school districts millage	<u>5.95335</u>	<u>5.92129</u>	<u>5.90979</u>	<u>5.87413</u>
Special Districts	1.91304	1.92850	1.95744	1.97425
Total Direct and Overlapping Rates	<u>\$ 9.56657</u>	<u>\$ 9.49001</u>	<u>\$ 9.43943</u>	<u>\$ 9.43110</u>

2020 Tax Rates

	Operating	Debt Service
Cities		
City of East Bernard	\$ 0.17803	\$ -
City of El Campo	0.36381	0.19957
City of Wharton	0.09624	0.34102
Total Cities Millage	<u>\$ 0.63808</u>	<u>\$ 0.54059</u>
School Districts		
Boling ISD	\$ 0.96640	\$ -
East Bernard ISD	1.05470	0.29899
El Campo ISD	1.05470	0.07170
Louise ISD	1.05470	-
Wharton ISD	1.00280	0.28360
Total School Districts Millage	<u>\$ 5.13330</u>	<u>\$ 0.65429</u>
Special Districts		
Water Control Boling	\$ 0.30772	
Water Control #2 - East Bernard	0.19768	
Water Control #1 - Louise	0.14649	
Isaacson MUD	0.49000	
Hungerford MUD	0.25890	
Coastal Bend Groundwater	0.00799	
Wharton County Junior College	0.13684	
ESD #1 - Volunteer Fire	0.05000	
ESD #2 - East Bernard	0.10000	
ESD #3 - Wharton	0.08358	
ESD #4 - El Campo	0.06247	
Wharton County Hospital	0.22160	
Total Special Districts Millage	<u>\$ 2.06327</u>	

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 0.49000	\$ 0.49000	\$ 0.47500	\$ 0.47396	\$ 0.46240	\$ 0.45869
-	-	-	-	-	-
<u>0.49000</u>	<u>0.49000</u>	<u>0.47500</u>	<u>0.47396</u>	<u>0.46240</u>	<u>0.45869</u>
0.78027	0.76819	0.75905	0.72869	0.66254	0.63808
0.41297	0.44924	0.43656	0.50141	0.52971	0.54059
<u>1.19324</u>	<u>1.21743</u>	<u>1.19561</u>	<u>1.23010</u>	<u>1.19225</u>	<u>1.17867</u>
5.44015	5.69000	5.72000	5.64000	5.19160	5.13330
0.42090	0.12000	0.11906	0.44710	0.64790	0.65429
<u>5.86105</u>	<u>5.81000</u>	<u>5.83906</u>	<u>6.08710</u>	<u>5.83950</u>	<u>5.78759</u>
2.05083	2.10135	2.54533	3.24311	2.07405	2.06327
<u>\$ 9.59512</u>	<u>\$ 9.61878</u>	<u>\$ 10.05500</u>	<u>\$ 11.03427</u>	<u>\$ 9.56820</u>	<u>\$ 9.48822</u>

*Tax rates per \$100 of assessed valuation
Source: Wharton County Tax Assessor/Collector

Note: Overlapping rates are those of other governments 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).

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WHARTON COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayer	2020			2011		
	2020 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2011 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Gulf South Pipeline Co., LP	\$ 108,525,146	1	2.51%	\$ -	n/a	0.00%
Colorado Bend I Power, LLC	76,307,074	2	1.76%	-	n/a	0.00%
Centerpoint Energy Houston	46,805,070	3	1.08%	30,818,250	3	1.10%
Enterprise Texas Pipeline, LP	37,146,246	4	0.86%	-	n/a	0.00%
J-M Manufacturing Company, Inc.	36,684,930	5	0.85%	26,039,054	6	0.93%
AEP Texas, Inc.	31,370,886	6	0.72%	-	n/a	0.00%
Tennessee Gas Pipeline, Co.	27,184,890	7	0.63%	-	n/a	0.00%
TCV Pipeline, LLC	27,044,610	8	0.62%	-	n/a	0.00%
Transcontinental Gas Pipeline	24,735,093	9	0.57%	23,563,683	9	0.84%
ETC NGL Transport, LLC	22,545,848	10	0.52%	-	n/a	0.00%
Navasota Energy Partners LP	-	n/a	0.00%	132,376,860	1	4.72%
Apache Corporation	-	n/a	0.00%	59,328,954	2	2.11%
GCER Onshore, LLC	-	n/a	0.00%	30,154,180	4	1.07%
Milagro Exploration, LLC	-	n/a	0.00%	28,422,195	5	1.01%
Maxim Production Company, Inc.	-	n/a	0.00%	25,308,390	7	0.90%
Nan Ya Plastics Corp., USA	-	n/a	0.00%	23,955,209	8	0.85%
Sandridge Offshore, LLC	-	n/a	0.00%	21,637,297	10	0.77%
Subtotal	<u>438,349,793</u>		<u>10.13%</u>	<u>401,604,072</u>		<u>14.31%</u>
Other taxpayers	<u>3,889,205,944</u>		<u>89.87%</u>	<u>2,404,319,728</u>		<u>85.69%</u>
Total	<u>\$ 4,327,555,737</u>		<u>100.00%</u>	<u>\$ 2,805,923,800</u>		<u>100.00%</u>

Source: Wharton County Tax Office

WHARTON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Years

	Fiscal Year			
	2011	2012	2013	2014
Adjusted tax levy	\$ 14,336,798	\$ 14,421,711	\$ 14,388,624	\$ 14,636,181
Current tax collected	\$ 13,998,276	\$ 14,119,680	\$ 14,099,750	\$ 14,339,613
Percentage of current tax collections	97.6%	97.9%	98.0%	98.0%
Delinquent tax collections	280,930	280,780	220,638	71,341
Total tax collections	\$ 14,279,206	\$ 14,400,460	\$ 14,320,388	\$ 14,410,954
Total collections as a percentage of current levy	99.6%	99.9%	99.5%	98.5%
Outstanding delinquent taxes	\$ 57,592	\$ 21,251	\$ 68,236	\$ 225,227
Outstanding delinquent taxes as percentage of current levy	0.40%	0.15%	0.47%	1.54%

Source: Wharton County Tax Assessor/Collector

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 15,017,751	\$ 15,195,345	\$ 15,870,072	\$ 16,966,243	\$ 16,091,014	\$ 16,992,928
\$ 14,750,331	\$ 14,860,663	\$ 15,455,042	\$ 16,547,699	\$ 15,710,298	16,610,299
98.2%	97.8%	97.4%	97.5%	97.6%	97.7%
101,216	128,104	90,716	64,878	48,570	47,380
\$ 14,851,547	\$ 14,988,767	\$ 15,545,758	\$ 16,612,577	\$ 15,758,868	\$ 16,657,679
98.9%	98.6%	98.0%	97.9%	97.9%	98.0%
\$ 166,204	\$ 206,578	\$ 324,314	\$ 353,666	\$ 332,146	\$ 335,249
1.11%	1.36%	2.04%	2.08%	2.06%	1.97%

WHARTON COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2011	2012	2013	2014
Governmental activities:				
General obligation	\$ 1,465,000	\$ 745,000	\$ -	\$ -
Certificates of obligation	1,450,000	-	-	-
Total Governmental Activities Debt	\$ 2,915,000	\$ 745,000	\$ -	\$ -
Percentage of personal income⁽¹⁾	0.33%	0.08%	0.00%	0.00%
Debt per capita⁽¹⁾	\$ 69	\$ 18	\$ -	\$ -

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

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

Fiscal Year

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>					
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WHARTON COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
 Last Ten Years

	Fiscal Year			
	2011	2012	2013	2014
Net Taxable Assessed Value				
All property	\$ 2,805,923,800	\$ 2,869,454,063	\$ 2,981,957,798	\$ 3,213,603,672
Net Bonded Debt				
Gross bonded debt	\$ 2,915,000	\$ 745,000	\$ -	\$ -
Less debt service funds	18,036	22,581	13,408	-
Net Bonded Debt	\$ 2,896,964	\$ 722,419	\$ (13,408)	\$ -
Ratio of net bonded debt to assessed value	10.32%	2.52%	-0.04%	0.00%
Net bonded debt per capita⁽¹⁾	\$ 68.09	\$ 17.50	\$ (0.33)	\$ 0.00

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

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

Fiscal Year					
2015	2016	2017	2018	2019	2020
<u>\$ 3,100,861,183</u>	<u>\$ 3,433,120,290</u>	<u>\$ 3,752,017,548</u>	<u>\$ 4,018,671,365</u>	<u>\$ 4,298,761,278</u>	<u>\$ 4,327,555,737</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>					
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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WHARTON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2020

Governmental Unit	Net Bonded Debt Outstanding	Estimated Percentage Applicable⁽¹⁾	Estimated Share of Overlapping Debt
Cities			
El Campo	\$ 16,774,603	15.30%	\$ 2,566,514
Wharton	\$ 9,801,408	10.60%	1,038,949
School Districts			
East Bernard ISD	\$ 22,935,000	8.80%	2,018,280
El Campo ISD	\$ 26,395,000	28.70%	7,575,365
Wharton ISD	\$ 53,090,000	28.60%	15,183,740
Subtotal, overlapping debt			<u>28,382,848</u>
Wharton County direct debt	\$ -		<u>-</u>
Total Direct and Overlapping Debt			<u><u>\$ 28,382,848</u></u>

Source: 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) Estimated Percentage 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 Years

	Fiscal Year			
	2011	2012	2013	2014
Wharton County				
Estimated population ⁽¹⁾	42,543	41,285	41,216	41,168
Per capita personal income ⁽¹⁾	\$ 21,049	\$ 22,070	\$ 21,353	\$ 20,310
Median household income ⁽¹⁾	\$ 41,148	\$ 43,689	\$ 40,988	\$ 40,411
Median age ⁽¹⁾	35.9	37.1	37.3	37.2
School enrollment ⁽²⁾	8,415	8,824	8,651	8,768
Unemployment rate ⁽³⁾	8.3%	5.9%	5.3%	3.7%
State of Texas				
Per capita personal income ⁽¹⁾	\$ 39,593	\$ 25,548	\$ 25,809	\$ 26,019
Unemployment rate ⁽³⁾	7.4%	6.0%	6.0%	4.6%

Data sources:

- (1) U.S. Census Bureau
- (2) Individual ISDs
- (3) US Bureau of Labor Statistics

Fiscal Year

	2015		2016		2017		2018		2019		2020
	41,486		41,735		41,968		41,619		41,551		41,577
\$	20,782	\$	21,581	\$	23,245	\$	25,867	\$	26,281	\$	25,298
\$	41,992	\$	45,176	\$	46,445	\$	50,145	\$	49,619	\$	48,310
	37.2		37.2		37.2		37.2		37.2		37.3
	8,844		8,903		8,720		8,613		8,611		8,233
	4.5%		5.0%		3.8%		3.4%		3.3%		7.0%
\$	26,513	\$	26,999	\$	27,828	\$	28,985	\$	30,641	\$	31,277
	4.2%		4.5%		3.7%		3.6%		3.5%		6.9%

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WHARTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
El Campo ISD	530	1	2.80%	475	1	2.31%
Wharton ISD	358	2	1.90%	326	4	1.59%
Wharton County Junior College	337	3	1.80%	329	3	1.63%
Greenleaf Nursery	306	4	1.60%	402	2	1.87%
HEB	304	5	1.60%	-	n/a	0.00%
Wal-Mart	300	6	1.60%	-	n/a	0.00%
El Campo Memorial Hospital	246	7	1.30%	-	n/a	0.00%
Wharton County	237	8	1.20%	230	6	1.12%
Wharton County Foods	235	9	1.20%	-	n/a	0.00%
Nanya Plastics	226	10	1.20%	207	8	1.01%
Leedo Manufacturing Company, Inc	-	n/a	0.00%	227	7	1.11%
South Texas Medical Center, P.A.	-	n/a	0.00%	192	9	0.93%
Maxim Production Company	-	n/a	0.00%	313	5	1.54%
Gulf Coast Medical Center	-	n/a	0.00%	181	10	0.88%
Total	<u>3,079</u>		<u>16.20%</u>	<u>2,882</u>		<u>13.99%</u>

Sources: US Census Bureau, individual employers, and Wharton County Economic Development Corporation provided employee counts.

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WHARTON COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT
EMPLOYEES BY FUNCTION
Last Ten Years

Function	Fiscal Year*									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government	27	26	26	26	27	27	26	27	28	23
Public safety	50	50	50	50	50	51	50	48	50	48
Corrections	31	31	31	31	30	30	31	35	34	30
Highways and drainage	63	56	56	56	49	55	55	59	52	61
Judicial	34	34	34	34	34	34	34	36	37	37
Environmental services	4	5	4	4	7	7	7	7	4	3
Health and welfare	2	2	2	2	2	2	2	2	2	2
Culture and recreation	14	14	14	14	14	14	13	13	14	14
Juvenile services	5	5	5	5	5	5	5	5	4	5
Total:	<u>230</u>	<u>223</u>	<u>222</u>	<u>222</u>	<u>218</u>	<u>225</u>	<u>223</u>	<u>232</u>	<u>225</u>	<u>223</u>

Source: Wharton County Annual Budgets

* Numbers reflect budgeted full-time employees as of December 31 of each fiscal year.

WHARTON COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION

Last Ten Years

Function	Fiscal Year			
	2011	2012	2013	2014
General government				
Accounts payable checks issued	7,124	6,586	5,957	5,945
Payroll checks issued	878	610	545	523
Direct deposits issued	5,116	5,907	5,651	5,750
ACHs issued	100	131	173	158
EFTs issued	110	76	67	64
Motor vehicle registrations	47,076	48,307	49,807	49,489
Judicial				
Hot check cases				
Checks processed	520	313	340	91
Theft by check cases filed	518	415	361	266
Civil cases filed	4,491	1,647	1,961	1,955
Civil cases dispositions	1,596	1,505	1,529	1,626
Criminal cases filed	9,767	8,302	8,088	9,190
Criminal cases dispositions	8,509	7,900	8,073	7,664
Birth certificates	229	254	-	-
Death certificates	285	289	319	268
Marriage license applications	201	205	221	255
Public safety				
911 calls received	8,324	234	2,927	14,556
EMS runs	5,120	5,438	5,380	5,643
EMS transfer runs	1,449	577	739	1,972
Total EMS runs	6,569	6,015	6,119	7,615
Average daily jail population	134	120	129	135
Jail bookings	2,350	2,264	2,385	2,223
Jail releases	2,222	2,319	2,350	2,099
Jail inmates at December 31	128	94	128	127
Physical arrests	1,725	2,264	2,437	2,220
Citations issued	562	941	890	854
Warnings issued	1,180	2,371	3,371	4,206
Offenses reported	1,736	1,362	1,262	1,373
Calls for service	18,390	23,831	16,211	28,214
Inmates per year	2,350	2,264	2,385	2,223
Highways and drainage				
Potholes repaired	29,192	30,394	31,998	31,453
Resurfacing miles	42	48	51	44
Miles of mowing along roadway	2,827	3,461	2,634	3,285
Miles of cleaning ditch/culverts	36	37	50	64
Miles of grading roadways	5,668	5,431	4,290	4,895
Culture and recreation				
Books/AV material checked out	171,743	170,159	269,088	174,659
Computer use sessions recorded	71,416	66,495	32,107	29,901
Elections				
Registered voters	22,227	24,672	24,187	23,508
Votes cast	1,196	14,212	1,798	19,054
Percentage voters/votes cast	5.38%	57.60%	7.43%	81.05%

Source: Various County departments

Fiscal Year					
2015	2016	2017	2018	2019	2020
5,639	5,643	5,647	5,493	5,279	5,203
519	505	381	426	415	365
5,785	5,926	5,944	6,075	6,056	6,154
9	162	140	10	142	153
96	70	110	53	98	129
49,108	48,753	48,821	48,830	48,759	47,250
902	69	39	119	48	37
100	35	30	19	14	11
2,072	1,707	1,841	1,762	5,582	5,416
1,813	1,373	1,941	997	1,748	1,545
8,475	6,686	10,021	7,251	8,133	5,690
6,378	6,062	6,601	6,456	5,807	4,022
-	-	4	2	-	-
180	172	284	308	27	81
234	238	258	238	264	235
12,161	13,344	11,917	9,868	3,468	2,379
6,218	6,333	6,472	5,426	5,391	5,257
1,981	959	1,962	624	752	499
8,199	7,292	8,434	6,050	6,143	5,756
138	119	146	140	142	199
2,341	2,306	2,054	2,026	2,132	1,607
2,230	2,287	2,057	2,031	2,115	1,647
119	134	132	124	145	99
2,341	642	955	809	825	824
862	884	1,207	1,238	1,395	585
4,654	4,447	6,583	7,384	7,460	3,994
1,466	1,328	1,099	1,130	1,523	1,266
29,700	28,902	31,957	29,870	29,723	23,326
2,341	2,306	2,054	2,026	2,132	1,607
27,593	24,307	23,491	22,794	28,047	19,936
11	22	56	43	62	44
3,394	3,427	2,224	5,232	3,909	3,895
46	75	84	65	125	106
5,802	4,791	5,340	5,995	6,513	7,135
135,887	135,394	134,060	155,489	132,722	103,300
38,739	30,834	23,023	20,780	18,621	10,339
23,275	25,209	24,663	25,151	25,004	25,733
5,624	14,871	3,045	13,002	3,160	16,843
24.16%	58.99%	12.35%	51.70%	12.64%	65.45%

WHARTON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

Function	Fiscal Year			
	2011	2012	2013	2014
Buildings				
General government	10	11	11	11
Public safety	1	1	1	1
Judicial	2	2	3	3
Corrections	1	3	3	3
Environmental services	1	1	1	2
Culture and recreation	6	6	6	6
Highways and drainage	8	9	9	9
Vehicles				
General government	4	4	3	3
Public safety				
Patrol	21	29	30	33
Other	14	13	13	15
Judicial	3	3	5	6
Juvenile services	1	1	1	1
Corrections	7	4	8	8
Environmental services	5	4	4	4
Culture and recreation	1	2	1	1
Highways and drainage	112	111	111	117
Highways and drainage				
County roads				
Hard surface miles	470.22	471.24	471.24	461.41
Gravel miles	488.86	487.84	487.20	487.93
Dirt, unimproved miles	26.48	26.48	26.48	21.83
Bridges	197	191	191	190

Source: various County departments

Fiscal Year					
2015	2016	2017	2018	2019	2020
11	11	11	10	4	4
1	1	1	1	3	3
3	3	3	4	6	6
3	3	3	3	2	2
2	2	2	2	4	4
6	6	6	6	6	6
9	9	9	6	9	10
3	3	3	3	3	3
25	24	20	19	19	19
18	17	22	21	30	31
5	6	4	3	2	2
1	2	1	1	1	1
6	6	4	5	3	8
4	6	4	4	2	4
1	1	1	1	1	1
114	113	107	106	113	114
461.41	461.41	461.41	461.43	421.04	422.80
486.39	487.39	487.11	487.11	484.30	485.31
21.83	20.80	20.88	20.88	6.73	6.73
194	194	196	195	194	195

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WHARTON COUNTY, TEXAS

MISCELLANEOUS INFORMATION

December 31, 2020

Economic Resources	Fiscal Year		Change	Yield per Acre
	2020	2019		
Agriculture (consisting primarily of prairie land)				
Major field crops				
Farming acres				
Corn	101,791	58,543	43,248	143
Cotton	72,718	87,930	(15,212)	1,080
Grain sorghum	14,608	13,559	1,049	111
Rice	38,860	25,813	13,047	102
Soybean	7,379	8,178	(799)	36
Wheat	716	-	716	39
Hay	20,636	21,650	(1,014)	4
Pecans	2,327	2,460	(133)	400
Miscellaneous crops	168	-	168	1,500
Livestock				
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, construction, real estate, government, electricity, and education sectors				
Building permits issued within the County				
City of East Bernard	23	17	6	
City of El Campo	448	189	259	
City of Wharton	1,136	364	772	
Wharton County	261	158	103	
Minerals				
Oil, sand, and soil				
Electrical production				
Colorado Bend Energy Partners, Wharton County				
Healthcare facilities*				
Hospitals				
El Campo Memorial Hospital, El Campo				
Oakbend Medical Center, Wharton				
Clinics				
Mid Coast Medical Clinic, El Campo				
Memorial Hermann Medical Group - Wharton, El Campo, and East Bernard				
Regent Family Practice, Wharton				
Community events				
Farmer's market	Wharton County Youth Fair and Rodeo			
Freedom Fest	Juneteenth Festival			
Kolache Festival	Monterey Square Wine and Arts Fair			
Veterans' Day program				

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

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