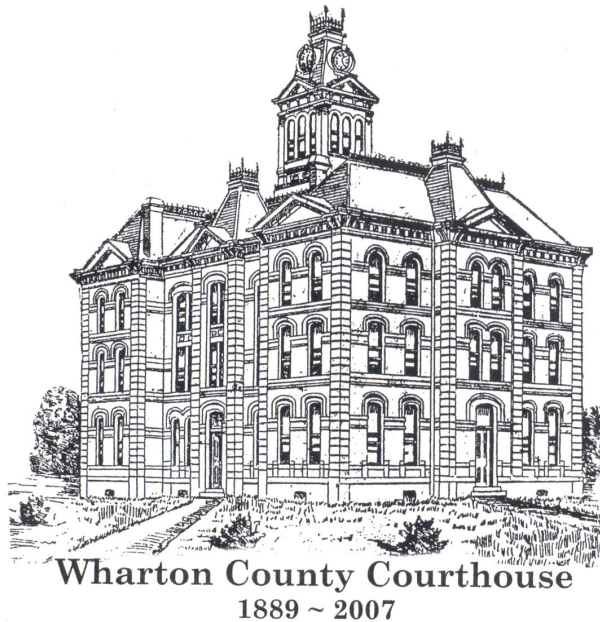


# **Wharton County, Texas Annual Comprehensive Financial Report**



**For The Fiscal Year Ended December 31, 2021**

Prepared by:

Wharton County Auditor's Office

*ANNUAL COMPREHENSIVE  
FINANCIAL REPORT*

of

**WHARTON COUNTY, TEXAS**

For the Year Ended  
December 31, 2021

Prepared by:  
County Auditor's Office

(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

## TABLE OF CONTENTS

December 31, 2021

<b><u>INTRODUCTORY SECTION</u></b>	<b><u>Page</u></b>
Letter of Transmittal	3
Certificate of Achievement for Excellence in Financial Reporting	9
List of Elected and Appointed Officials	11
Organizational Chart	13
 <b><u>FINANCIAL SECTION</u></b>	
<b>Independent Auditors' Report</b>	17
<b>Management's Discussion and Analysis (Required Supplementary Information)</b>	23
 <b><u>BASIC FINANCIAL STATEMENTS</u></b>	
<b>Government–Wide Financial Statements</b>	
Statement of Net Position	34
Statement of Activities	36
<b>Governmental Funds Financial Statements</b>	
Balance Sheet – Governmental Funds	38
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	41
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	42
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	45
<b>Proprietary Fund Financial Statements</b>	
Statement of Net Position	47
Statement of Revenues, Expenses, and Changes in Fund Net Position	49
Statement of Cash Flows	51
<b>Fiduciary Funds Financial Statements</b>	
Statement of Fiduciary Net Position – Fiduciary Funds	53
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	55
<b>Notes to Financial Statements</b>	57
 <b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	82
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund	107
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Farm to Market Lateral Road Fund	114
Schedule of Changes in Net Pension Liability and Related Ratios – Texas County and District Retirement System	116
Schedule of Contributions – Texas County and District Retirement System	118
Schedule of Changes in Total Other Post Employment Benefits Liability and Related Ratios– Wharton County Retiree Health Care Plan	121

# WHARTON COUNTY, TEXAS

## TABLE OF CONTENTS (Continued)

December 31, 2021

	<u>Page</u>
<b><u>COMBINING STATEMENTS AND SCHEDULES</u></b>	
Combining Balance Sheet – Nonmajor Governmental Funds	126
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – County and District Court Technology Fund	139
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – State Lateral Road Fund	140
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Records Preservation District Court Fund	141
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Family Protection Fund	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Guardianship Fund	143
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Juvenile Case Manager Fund	144
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Election Services Fund	145
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Constables Forfeiture Fund	146
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Sheriff Forfeiture Fund	147
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – District Attorney Forfeiture Fund	148
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Justice Court Security Fund	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Courthouse Security Fund	151
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Records Management Fund	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Records Management County Clerk Fund	153
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Justice Court Technology Fund	154
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Law Library Fund	155
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – District Attorney Pretrial Intervention Fund	156
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – WC Water/Sewer Project Grants Fund	157
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Theft by Check Fund	158
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Replacement Fund	159
Combining Statement of Fiduciary Net Position – Custodial Funds	160
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	164

# WHARTON COUNTY, TEXAS

## TABLE OF CONTENTS (Continued)

December 31, 2021

	<u>Page</u>
<b><u>STATISTICAL SECTION</u></b>	
Net Position by Component	170
Changes in Net Position	172
Fund Balances, Governmental Funds	174
Changes in Fund Balances, Governmental Funds	176
Assessed Value and Estimated Actual Value of Taxable Property	178
Property Tax Rates – Direct and Overlapping Governments	180
Principal Property Taxpayers	183
Property Tax Levies and Collections	184
Ratios of Outstanding Debt by Type	186
Ratio of General Bonded Debt Outstanding	188
Direct and Overlapping Governmental Activities Debt	191
Demographic and Economic Statistics	192
Principal Employers	195
Full-Time Equivalent County Government Employees by Function	197
Operating Indicators by Function	198
Capital Asset Statistics by Function	200
Miscellaneous Information	203

(This page intentionally left blank.)

## ***INTRODUCTORY SECTION***



(This page intentionally left blank.)



# 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, 1<sup>st</sup> Assistant Auditor**  
**Donna Howard, 2<sup>nd</sup> Assistant Auditor**  
**Stephen Chelotti, 3<sup>rd</sup> Assistant Auditor**  
**Christa Albrecht, 4<sup>th</sup> Assistant Auditor**  
**Tonya Quinn, Personnel**

May 26, 2022

The Honorable 23<sup>rd</sup> and 329<sup>th</sup> 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, 2021, 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 from any material misstatement. 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, 2021. The independent auditors' report is located at the front of the financial section of this report.

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

## **Profile of Wharton County**

Wharton County, incorporated in 1846, is located in south/central Texas midway between Houston and Victoria on Highway 59 on the Coastal Plain of Southeast Texas at the coastal bend, and was established from parts of Matagorda, Jackson and Colorado counties. The County covers an area of 1,090 square miles and serves an estimated population of 41,577. 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 opened back up after repairs were completed due to flooding from Hurricane Harvey with a grand re-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; a 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%. In 2021, the Texas unemployment rate was 4.2% while Wharton County's rate was slightly higher at 4.5%.

A comparison of County sales tax collections range from \$3,128,692 in 2019 to \$3,347,124 in 2020 and rose significantly to \$4,272,527 in 2021. The upward trend from 2019 to 2021 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 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, a 75-suite Hilton hotel, a new Dairy Queen and a 222-unit luxury apartment complex.

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 started 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 started 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.

Wharton County, Texas  
Letter of Transmittal

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 2021, 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 an early warning system/local flood response and protection plan. We are still participating in local buy-out grant of homes in repetitive flood areas. More grants were applied for and awarded in 2021 that allowed additional funding for the District Attorney capital murder trial and a grant to update the radios for our local law enforcement and first responders.

### **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, 2020. This was the 33rd 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 GAAP 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 that reads "Barbara Starling". The signature is written in a cursive style with a large initial 'B' and a long, sweeping tail.

Barbara Starling  
County Auditor

(This page intentionally left blank.)

**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 Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO



(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
**For the Year Ended December 31, 2021**

**ELECTED:**

**COMMISSIONERS' COURT:**

Phillip S. Spenrath	County Judge
Richard Zahn	Commissioner, Precinct #1
Bud 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
Bill Copeland	Constable, Precinct #1
J.A. Szymanski	Constable, Precinct #2
Robert Holder	Constable, Precinct #3
Donald Ferguson	Constable, Precinct #4

**APPOINTED:**

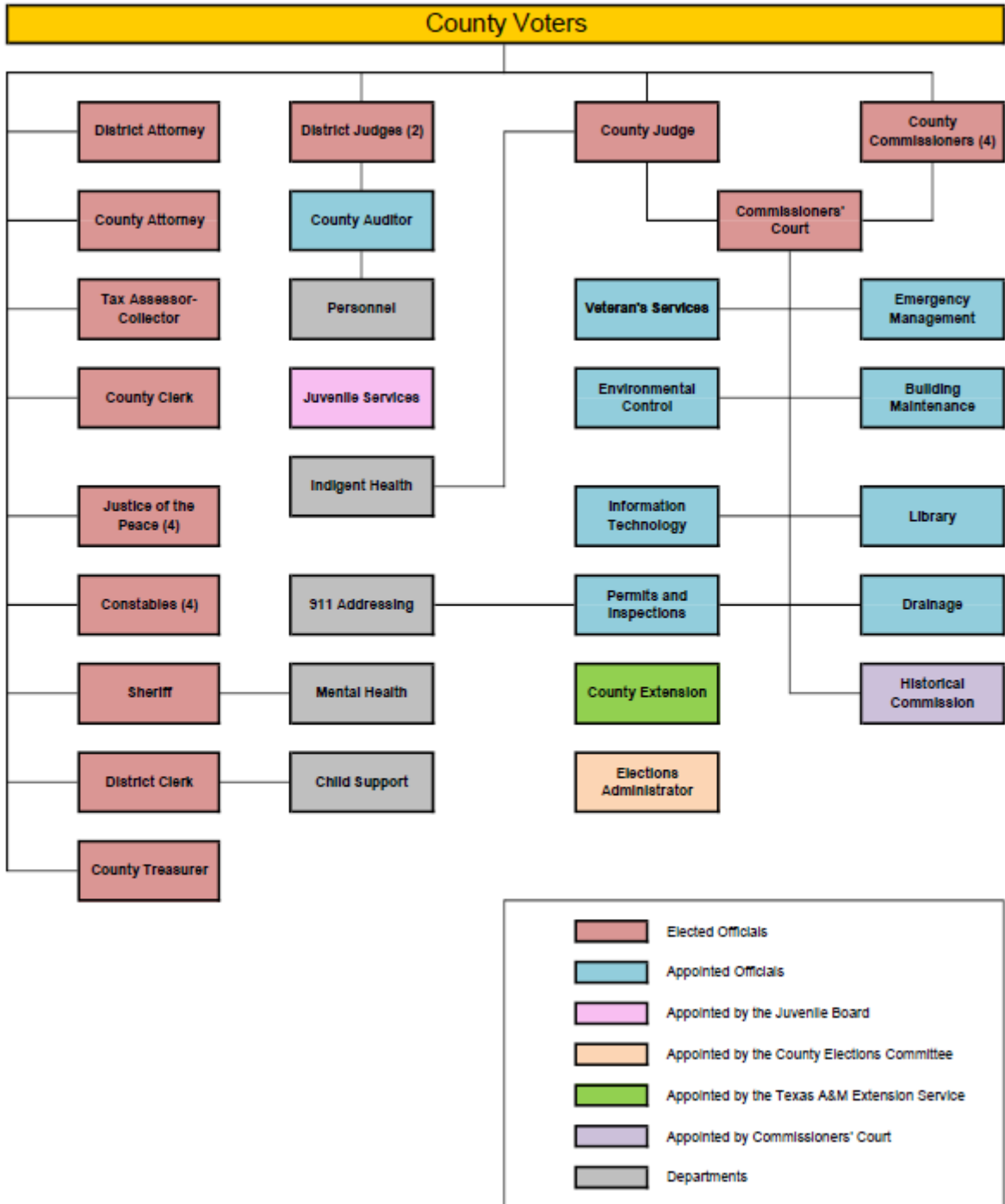
Jessica Collard	Veterans' Service Officer
Andy Kirkland	Emergency Management Coordinator
Monica Martin	Permits and Inspections Director
Cindy Richter	Election Administrator
Barbara A. Starling	County Auditor
Darlene Munoz	IT Director
Paul Shannon	Building Maintenance Supervisor
Mark Somer	Environmental 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

(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

## ORGANIZATIONAL CHART

December 31, 2021



(This page intentionally left blank.)

***FINANCIAL SECTION***

(This page intentionally left blank.)



## ***INDEPENDENT AUDITORS' REPORT***

To the Honorable County Judge and  
Members of the Commissioners' Court of  
Wharton County, Texas:

### **Opinions**

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2021, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibility of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## **Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, the schedule of changes in net pension and total other postemployment benefits liabilities 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 is the responsibility of management and, 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.

## Supplementary 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 combining statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

## Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
*Certified Public Accountants*  
Houston, Texas  
May 26, 2022

(This page intentionally left blank.)

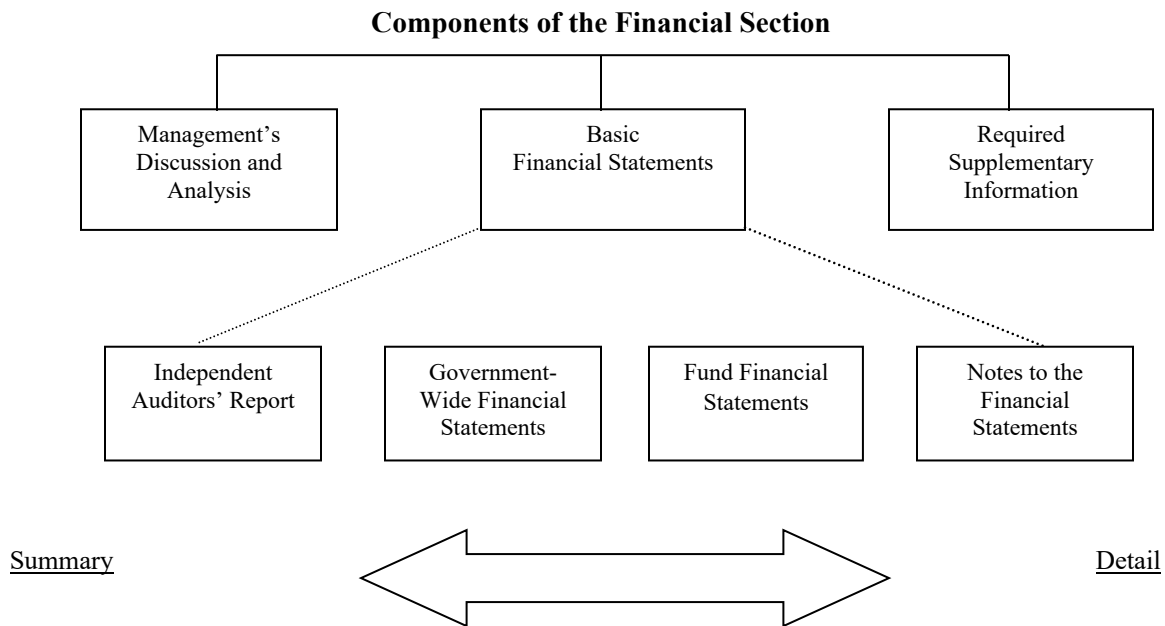
***MANAGEMENT'S DISCUSSION AND ANALYSIS***

(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2021

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, 2021. 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, 2021**

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 26 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, 2021**

**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 \$45,816,174 as of December 31, 2021. This compares to \$44,332,783 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, 2021

**Statement of Net Position**

The following table reflects the condensed Statement of Net Position:

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current and other assets	\$ 31,169,980	\$ 29,304,956
Capital assets, net	30,599,412	31,009,088
<b>Total Assets</b>	<b>61,769,392</b>	<b>60,314,044</b>
Deferred outflows - pensions	4,371,689	1,933,449
Deferred outflows - OPEB	309,340	247,263
<b>Total Deferred Outflows of Resources</b>	<b>4,681,029</b>	<b>2,180,712</b>
Other liabilities	1,233,035	1,518,658
Long-term liabilities	10,035,907	7,851,689
<b>Total Liabilities</b>	<b>11,268,942</b>	<b>9,370,347</b>
Advanced collections - property taxes	7,186,616	6,834,964
Deferred inflows - pensions	2,691,140	1,620,725
Deferred inflows - OPEB	764,740	335,937
<b>Total Deferred Inflows of Resources</b>	<b>10,642,496</b>	<b>8,791,626</b>
<b>Net Position:</b>		
Net investment in capital assets	30,599,412	31,009,088
Restricted	6,366,140	5,995,523
Unrestricted	8,850,622	7,328,172
<b>Total Net Position</b>	<b>\$ 45,816,174</b>	<b>\$ 44,332,783</b>

A portion of the County's net position, \$6,366,140 or 13.9 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is \$8,850,622. The County had an increase to net position of \$1,483,391 for the fiscal year, which is primarily due to the decrease in expenses totaling \$1,459,428 related to the decrease in pension expense in the current year.

Current assets increased by \$1,865,024 to \$31,169,980 as compared to capital assets, which decreased by \$409,676 to \$30,599,412. The deferred outflows and inflows of resources both experienced increases due to changes in assumptions on the pension plan liability. Long-term liabilities increased by \$2,184,218 in fiscal year 2021, primarily due to the current year increases to the net pension liability.

**WHARTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
For the Year Ended December 31, 2021

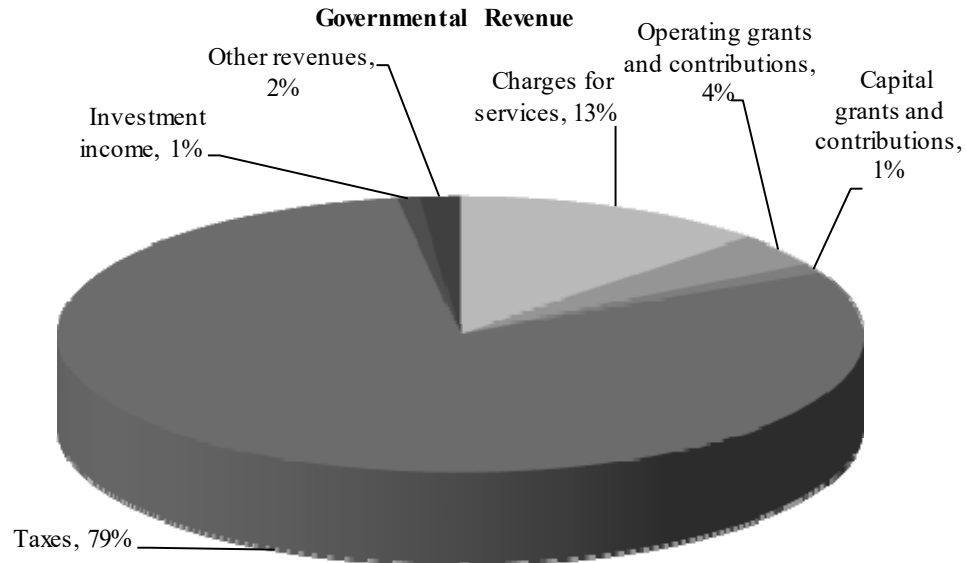
**Statement of Activities**

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

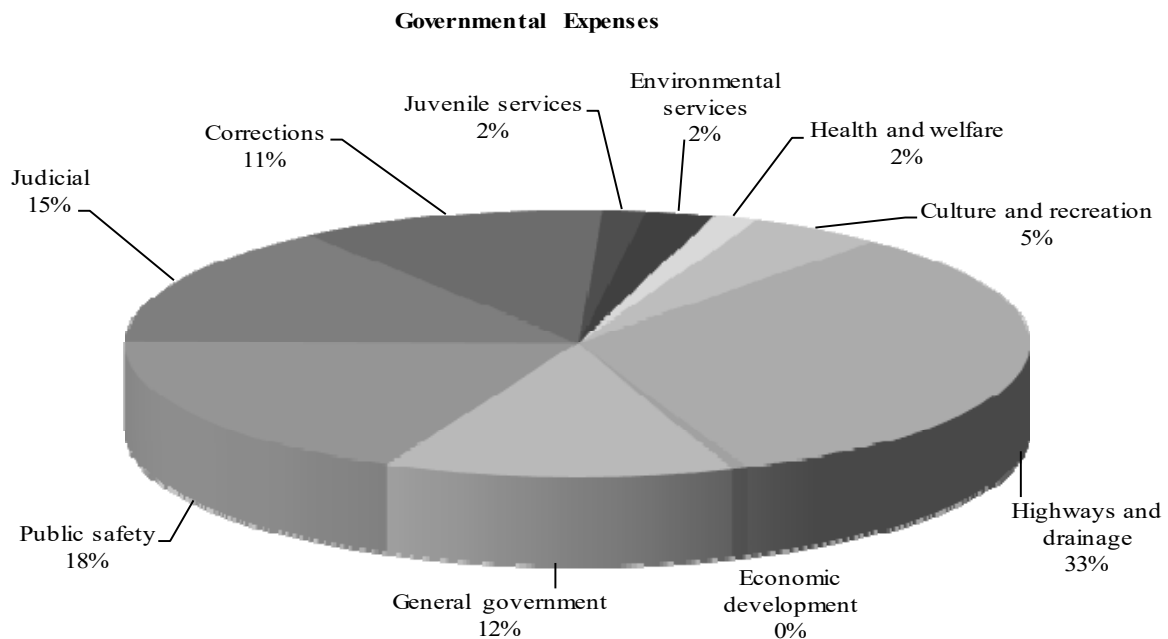
	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 3,661,244	\$ 3,221,067
Operating grants and contributions	1,393,390	2,965,354
Capital grants and contributions	338,061	379,726
Taxes	22,969,830	21,779,146
Investment income	268,107	473,484
Other revenues	453,990	405,483
<b>Total Revenues</b>	<b>29,084,622</b>	<b>29,224,260</b>
<b>Expenses</b>		
General government	3,455,958	4,359,123
Public safety	5,036,694	5,143,844
Judicial	4,039,640	4,174,295
Corrections	3,040,490	3,326,468
Juvenile services	436,807	375,168
Environmental services	677,304	651,673
Health and welfare	449,544	502,409
Culture and recreation	1,328,822	993,714
Highways and drainage	8,984,363	9,421,121
Economic development	151,609	112,844
<b>Total Expenses</b>	<b>27,601,231</b>	<b>29,060,659</b>
<b>Change in Net Position</b>	<b>1,483,391</b>	<b>163,601</b>
Beginning net position	44,332,783	44,169,182
<b>Ending Net Position</b>	<b>\$ 45,816,174</b>	<b>\$ 44,332,783</b>

**WHARTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

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



Total governmental revenues decreased by \$139,638 from the prior year. This decrease is primarily the result of an increase in property and sales tax revenues due to an increase in property tax values and the more economic activity in the area offset by a decrease in operating grants and contributions from the County transportation infrastructure grant program and the coronavirus relief funds received in the prior year but not in the current year.



Governmental expenses decreased by \$1,459,428 from the prior year. This decrease in expenses was mainly attributed to decreases in general government, public safety, judicial, corrections, and highways and drainage. These decreases can mainly be attributed to decrease in pension expense.

**WHARTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

**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 \$21,810,055. Of this, \$3,657,419 is restricted for road and bridge, \$2,549,693 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 for 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 \$3,227,719 assigned for capital replacements, \$0 assigned for purchases on order, and \$2,490,437 for subsequent years budget. \$633,417 and \$50,000 are considered as nonspendable for prepaids and historical museum, respectively. The amount of unassigned fund balance is \$9,092,342.

There was an increase in the combined fund balance of \$2,820,220 from the prior year. The general fund is the chief operating fund of the County. The increases in fund balances in the general fund of \$2,258,970, capital replacement fund of \$269,290, and farm-to-market lateral road fund of \$114,384 were offset by the decrease in the road and bridge fund by \$168,121.

The fund balance of the general fund had an increase of \$2,258,970 with an ending fund balance of \$12,218,696. This change can primarily be attributed to an increase in sales tax and intergovernmental revenues related to an increase in economic growth for the County and coronavirus relief grant funds received in the current year. 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 estimated cost of operations for a period greater than 90 days. Unassigned fund balance for the general fund is in compliance with the policy.

The road and bridge fund had a decrease in fund balance of \$168,121, which brings the ending fund balance to \$2,626,184. The decrease was primarily due to less revenues received than in the prior year from disaster-related grants. 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 estimated cost of operations for a period greater than 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 an increase in fund balance of \$114,384, which brings the ending fund balance to \$1,127,320. The increase was primarily due to less expenditures related to construction and maintenance of farm-to-market roads and off-road drainage issues and less transfer of funds to cover capital purchases during the year. 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 estimated cost of operations for a period greater than 90 days. Restricted fund balance for the farm-to-market lateral road fund is in compliance with the policy.

The capital replacement fund had an increase of \$269,290 in fund balance, with an ending fund balance of \$3,236,719. The expenditures of \$1,248,859 were offset by transfers from other funds in the amount of \$1,518,149.

**WHARTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

**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 \$1,643,747, of which \$1,377,687 was for intergovernmental revenue which comes from various grants, \$138,137 was for miscellaneous revenue, and \$127,923 was for the sale of capital assets. Amendments to appropriations totaled \$864,937, which included the re-appropriation of prior year unused Aid Money funds; funds received for the Vine, Essential Services, Stonegarden, and Regionalization grants; and the re-appropriating of prior year unused funds with the majority of it being Law Enforcement Officer Standards and Education grant funds. 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 \$1,427,729 more than the final budgeted amount which is mainly made up of sales tax revenue. The budgeted amount for sales tax was \$3,100,000 and the actual revenue received was \$4,272,527, which was \$1,172,527 over budget. The County experienced an increase in 2020 and 2021 with the “shop local” campaign reminding Wharton County citizens that a portion of the sales tax dollars comes back to the area to help with expenses normally paid from property taxes. Other increases over budget were seen in federal grants and reimbursements consisting of a payment of \$92,280 from Hurricane Harvey direct administrative costs. Our largest decrease in revenues was in fines and fees of the justice of peace offices which amounted to a shortage of \$56,916. The County’s patrol reimbursement that is categorized in local reimbursements was over budget by \$54,380 due to the City of East Bernard paying for the 2022 patrol costs of two deputies in December of 2021, so the revenue was budgeted in 2022 but recognized in 2021. This is due to the timing of the payment because last year it was off between 2019 and 2020.

**CAPITAL ASSETS**

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

- Machinery and equipment additions totaling \$1,907,812 included (5) air conditioning unit replacements, (7) patrol units fully equipped, (3) other vehicles throughout the County, (2) excavators, (1) dozer, (3) used Mack trucks, (1) maintainer, (3) heavy duty trailers, (4) video car systems, and IT upgrades.
- Building and property improvements included flooring replacement at the jail, installation of an automatic door at the Wharton Library, and improvements at Precinct 4 shop.
- One bridge on County Road 391 South at Lookout Creek and one large repair on County Road 330 at Carancahua Creek.

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

**LONG-TERM DEBT**

At the end of the year, the County reported total compensated absences, net pension liability, and total OPEB liability of \$8,802,872.

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

**WHARTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Commissioners' Court adopted the budget for fiscal year ending December 31, 2022 on September 13, 2021. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2021 and estimated revenues to be received in fiscal year 2022. All of the following factors were considered in developing the County's budget for the 2022 fiscal year:

Revenue:

- The central appraisal district certified the County's net taxable value at \$4,061,721,395 which is an increase of \$337,834,201 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 \$0.42479. Theoretically, when property valuations increase, all governmental tax levies should decrease as seen in Wharton County's assessed rate. The majority of Wharton County's revenue is from property taxes and with the hardship seen on our economy from the pandemic, our County Judge and Commissioners found it imperative not to increase the tax levy.
- The County has no debt service levy in 2022.
- The sales tax budget was budgeted with a \$500,000 increase from the 2021 budget because we have been surpassing the budget substantially for the past two years.

Expenditures:

- The Commissioners' Court of Wharton County did budget a 3% cost-of-living adjustment for County employees while staying at the No New Revenue Tax Rate and we kept the additional \$600 merit stipend per qualified employee to be paid out in December 2022 which was approved in the 2022 budget.
- The County maintained an employee retirement match at 200%.
- There was an 8% increase in health insurance premiums to the County which amounted to a \$200,000 increase.
- Contingencies reserved for unforeseen non-emergency expenditures in the general fund were budgeted at \$620,000 while the reserve in the road and bridge fund remained flat at \$500,000 with \$350,000 for bridge expenses and \$150,000 for road materials to do additional road rehabilitation in the 2022 year.
- The budget also includes a reduction of \$4,427,200 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, funding approximately half of the new Sheriff's office Emergency Operations and Training Center; and (2) Department of Public Safety radars. It also includes transfers of \$1,420,000 to the road and bridge fund for heavy equipment purchases and a metal building pavilion over the Solid Waste Transfer Station.
  - The road and bridge fund includes \$1,720,000 for County-wide capital equipment and the metal building pavilion.

**WHARTON COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**For the Year Ended December 31, 2021**

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

The 2022 property tax rate adopted for the 2022 budget was \$0.42479/\$100 valuation. The unassigned fund balance of the general fund was \$8,537,609, while \$3,085,448 is assigned as appropriated spending in the 2022 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 2022 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, 2021

	<u>Primary</u> <u>Governmental</u> <u>Activities</u>
<b><u>Assets</u></b>	
Cash and cash equivalents	\$ 23,560,026
Investments	4,957,025
Receivables, net	1,955,882
Prepays	633,417
Due from other entities	63,630
<b>Total Current Assets</b>	<u>31,169,980</u>
Capital assets:	
Nondepreciable capital assets	5,918,716
Capital assets, net of accumulated depreciation	24,680,696
<b>Total Capital Assets</b>	<u>30,599,412</u>
<b>Total Assets</b>	<u>61,769,392</u>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred outflows - pensions	4,371,689
Deferred outflows - OPEB	309,340
<b>Total Deferred Outflows of Resources</b>	<u>4,681,029</u>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable and accrued liabilities	1,149,435
Unearned revenue	39,444
Long-term liabilities due within one year	44,156
<b>Total Current Liabilities</b>	<u>1,233,035</u>
Noncurrent liabilities:	
Long-term liabilities due in more than one year	8,758,716
<b>Total Noncurrent Liabilities</b>	<u>8,758,716</u>
<b>Total Liabilities</b>	<u>9,991,751</u>
<b><u>Deferred Inflows of Resources</u></b>	
Advanced collections - property taxes	7,186,616
Deferred inflows - pensions	2,691,140
Deferred inflows - OPEB	764,740
<b>Total Deferred Inflows of Resources</b>	<u>10,642,496</u>

# WHARTON COUNTY, TEXAS

## STATEMENT OF NET POSITION (continued)

December 31, 2021

### Net Position

Net investment in capital assets	\$ 30,599,412
Restricted for:	
Nonexpendable - 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	3,657,419
Special projects	2,549,693
Unrestricted	8,850,622
<b>Total Net Position</b>	<b>\$ 45,816,174</b>

See Notes to Financial Statements.

# WHARTON COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
<b>Governmental Activities:</b>				
General government	\$ 3,455,958	\$ 240,108	\$ 367,609	\$ -
Public safety	5,036,694	382,059	349,157	186,452
Judicial	4,039,640	1,333,027	201,415	-
Corrections	3,040,490	8,286	600	-
Juvenile services	436,807	1,736	149,580	-
Environmental services	677,304	239,911	520	-
Health and welfare	449,544	5,270	15,233	-
Culture and recreation	1,328,822	18,753	46,649	-
Highways and drainage	8,984,363	1,414,594	262,627	-
Economic development	151,609	17,500	-	151,609
<b>Total Governmental Activities</b>	<b>\$ 27,601,231</b>	<b>\$ 3,661,244</b>	<b>\$ 1,393,390</b>	<b>\$ 338,061</b>

**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**

---

\$ (2,848,241)  
(4,119,026)  
(2,505,198)  
(3,031,604)  
(285,491)  
(436,873)  
(429,041)  
(1,263,420)  
(7,307,142)  
17,500  

---

(22,208,536)  

---

18,641,729  
4,272,527  
55,574  
268,107  
232,092  
221,898  

---

23,691,927  

---

1,483,391  
  
44,332,783  

---

\$ 45,816,174  

---

---

# WHARTON COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2021

	Special Revenue Funds			
	General	Road and Bridge	Farm-to-Market Lateral Road	Capital Replacement
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 15,440,176	\$ 2,638,635	\$ 980,351	\$ 1,712,231
Investments	3,471,025	1,087,000	399,000	-
Receivables, net	1,116,721	803,597	23,955	-
Prepays	526,889	63,375	32,710	9,000
Due from other funds	-	1,774,339	741,086	1,518,149
Due from other entities	63,630	-	-	-
<b>Total Assets</b>	<b>\$ 20,618,441</b>	<b>\$ 6,366,946</b>	<b>\$ 2,177,102</b>	<b>\$ 3,239,380</b>
<b><u>Liabilities, Deferred Inflows of Resources, and Resources, and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	\$ 313,810	\$ 230,123	\$ 48,040	\$ 2,661
Accrued payroll	322,755	86,950	31,477	-
Unearned revenue	-	-	-	-
Due to other funds	2,839,079	965,247	229,248	-
<b>Total Liabilities</b>	<b>3,475,644</b>	<b>1,282,320</b>	<b>308,765</b>	<b>2,661</b>
<b><u>Deferred Inflows of Resources</u></b>				
Advanced property tax collections	4,720,758	1,724,841	741,017	-
Unavailable revenue - court fines and fees	139,713	733,601	-	-
Unavailable revenue - grants	63,630	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>4,924,101</b>	<b>2,458,442</b>	<b>741,017</b>	<b>-</b>
<b><u>Fund Balances</u></b>				
Nonspendable:				
Historical museum	-	-	-	-
Prepays	526,889	63,375	32,710	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	-	2,562,809	1,094,610	-
Special projects	-	-	-	-
Assigned				
Capital replacement	-	-	-	3,227,719
Subsequent year's budget	2,490,437	-	-	-
Unassigned	9,092,342	-	-	-
<b>Total Fund Balances</b>	<b>12,218,696</b>	<b>2,626,184</b>	<b>1,127,320</b>	<b>3,236,719</b>
<b>Total Liabilities, Deferred Inflows of of Resources, and Fund Balances</b>	<b>\$ 20,618,441</b>	<b>\$ 6,366,946</b>	<b>\$ 2,177,102</b>	<b>\$ 3,239,380</b>

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ 2,740,836	\$ 23,512,229
-	4,957,025
11,609	1,955,882
1,443	633,417
-	4,033,574
-	63,630
<u>\$ 2,753,888</u>	<u>\$ 35,155,757</u>

\$ 30,920	\$ 625,554
82,388	523,570
39,444	39,444
-	4,033,574
<u>152,752</u>	<u>5,222,142</u>

-	7,186,616
-	873,314
-	63,630
<u>-</u>	<u>8,123,560</u>

50,000	50,000
1,443	633,417
-	30,987
-	29,007
-	5,906
-	2,064
-	2,123
-	29,141
-	9,800
-	3,657,419
2,549,693	2,549,693
-	3,227,719
-	2,490,437
-	9,092,342
<u>2,601,136</u>	<u>21,810,055</u>

<u>\$ 2,753,888</u>	<u>35,155,757</u>
---------------------	-------------------

(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO**  
**THE STATEMENT OF NET POSITION**  
**December 31, 2021**

Fund balances - total governmental funds	\$	21,810,055
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		5,918,716
Depreciable capital assets, net		24,680,696
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.		
Deferred revenue - court fines receivable		873,314
Deferred revenue - grants		63,630
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		4,371,689
Deferred inflows - pensions		(2,691,140)
Deferred outflows - OPEB		309,340
Deferred inflows - OPEB		(764,740)
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		(44,156)
Long-term liabilities due in more than one year		(8,758,716)
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.		
		47,486
<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b>45,816,174</b>

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, 2021**

	General	Special Revenue Funds		Capital Replacement
		Road and Bridge	Farm-to-Market Lateral Road	
<b>Revenues</b>				
Taxes:				
Property (including penalty and interest)	\$ 12,391,855	\$ 4,364,986	\$ 1,929,672	\$ -
Sales	4,272,527	-	-	-
Alcoholic beverage	55,574	-	-	-
Licenses and permits	99,310	797,480	-	-
Intergovernmental	2,250,613	256,940	-	-
Charges for services	843,910	280,902	-	-
Fines and forfeitures	401,522	128,734	-	-
Investment income	176,862	57,251	19,158	-
Miscellaneous	360,951	372,490	2,001	-
<b>Total Revenues</b>	<b>20,853,124</b>	<b>6,258,783</b>	<b>1,950,831</b>	<b>-</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	3,078,102	-	-	14,371
Public safety	5,040,225	-	-	62,080
Judicial	3,819,373	-	-	6,881
Corrections	2,931,484	-	-	998
Juvenile services	436,554	-	-	-
Environmental services	454,313	187,758	-	-
Health and welfare	450,197	-	-	-
Culture and recreation	1,227,807	-	-	3,455
Highways and drainage	-	6,246,856	1,663,550	1,161,074
Economic development	-	-	-	-
<b>Total Expenditures</b>	<b>17,438,055</b>	<b>6,434,614</b>	<b>1,663,550</b>	<b>1,248,859</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,415,069</b>	<b>(175,831)</b>	<b>287,281</b>	<b>(1,248,859)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	886,010	100,000	1,518,149
Transfers (out)	(1,284,022)	(965,225)	(279,912)	-
Sale of capital assets	127,923	86,925	7,015	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,156,099)</b>	<b>7,710</b>	<b>(172,897)</b>	<b>1,518,149</b>
<b>Net Change in Fund Balances</b>	<b>2,258,970</b>	<b>(168,121)</b>	<b>114,384</b>	<b>269,290</b>
Beginning fund balances	9,959,726	2,794,305	1,012,936	2,967,429
<b>Ending Fund Balances</b>	<b>\$ 12,218,696</b>	<b>\$ 2,626,184</b>	<b>\$ 1,127,320</b>	<b>\$ 3,236,719</b>

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ -	\$ 18,686,513
-	4,272,527
-	55,574
-	896,790
226,568	2,734,121
320,275	1,445,087
187,665	717,921
14,836	268,107
17,517	752,959
766,861	29,829,599
9,673	3,102,146
44,342	5,146,647
187,092	4,013,346
-	2,932,482
-	436,554
-	642,071
-	450,197
327	1,231,589
63,350	9,134,830
151,609	151,609
456,393	27,241,471
310,468	2,588,128
25,000	2,529,159
-	(2,529,159)
10,229	232,092
35,229	232,092
345,697	2,820,220
2,255,439	18,989,835
\$ 2,601,136	\$ 21,810,055

(This page intentionally left blank.)

**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, 2021**

Net changes in fund balances – total governmental funds \$ 2,820,220

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	2,253,251
Depreciation expense	(2,568,857)
Capital retirements, net	(94,070)

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

Property taxes	(44,784)
Court fines receivable	(12,568)
Grants	(920,004)

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	(1,267,326)
Deferred outflows - pensions	2,438,240
Deferred inflows - pensions	(1,070,415)
Total OPEB liability	315,092
Deferred outflows - OPEB	62,077
Deferred inflows - OPEB	(428,803)

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	1,051
----------------------	-------

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.

287

**Change in Net Position of Governmental Activities** **\$ 1,483,391**

See Notes to Financial Statements.

(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

## STATEMENT OF NET POSITION

### PROPRIETARY FUND

December 31, 2021

	<u>Internal Service Fund Employee Disability</u>
<b><u>Assets</u></b>	
Current assets:	
Cash and cash equivalents	\$ 47,797
<b>Total Current Assets</b>	<u>47,797</u>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable and accrued liabilities	311
<b>Total Current Liabilities</b>	<u>311</u>
<b><u>Net Position</u></b>	
Unrestricted	47,486
<b>Total Net Position</b>	<u>\$ 47,486</u>

See Notes to Financial Statements.

(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUND**  
For the Year Ended December 31, 2021

		<u>Internal Service Fund Employee Disability</u>
<b><u>Operating Revenues</u></b>		
Charges for services		\$ 4,978
	<b>Total Operating Revenues</b>	<u>4,978</u>
<b><u>Operating Expenses</u></b>		
Cost of services		<u>4,996</u>
	<b>Total Operating Expenses</b>	<u>4,996</u>
	<b>Operating (Loss)</b>	<u>(18)</u>
<b><u>Nonoperating Revenues</u></b>		
Investment income		305
	<b>Total Nonoperating Revenues</b>	<u>305</u>
	<b>Net Change in Net Position</b>	287
Beginning net position		<u>47,199</u>
	<b>Ending Net Position</b>	<u><u>\$ 47,486</u></u>

See Notes to Financial Statements.



(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

## STATEMENT OF CASH FLOWS

### PROPRIETARY FUND

For the Year Ended December 31, 2021

	<u>Internal Service Fund</u>
	<u>Employee Disability</u>
<b><u>Cash Flows from Operating Activities</u></b>	
Receipts from employer contributions	\$ 4,978
Payments to employees	(4,996)
<b>Net Cash (Used) by Operating Activities</b>	<u>(18)</u>
<b><u>Cash Flows from Investing Activities</u></b>	
Interest on investments	305
<b>Net Cash Provided by Investing Activities</b>	<u>305</u>
<b>Net Increase in Cash and Cash Equivalents</b>	287
Beginning cash and cash equivalents	<u>47,199</u>
<b>Ending Cash and Cash Equivalents</b>	<u><u>\$ 47,486</u></u>
<b>Reconciliation of Operating (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating (loss)	<u>\$ (18)</u>
<b>Net Cash (Used) by Operating Activities</b>	<u><u>\$ (18)</u></u>

See Notes to Financial Statements.

(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUND**  
**December 31, 2021**

	<u>Custodial Funds</u>
<b><u>Assets</u></b>	
Cash and cash equivalents	\$ 10,891,311
<b>Total Assets</b>	<u>10,891,311</u>
 <b><u>Liabilities</u></b>	
Accounts payable	137,095
Due to other units	<u>530,237</u>
<b>Total Liabilities</b>	<u>667,332</u>
 <b><u>Net Position</u></b>	
Restricted for:	
Individuals, organizations, or other governments	10,223,979
<b>Total Net Position</b>	<u>\$ 10,223,979</u>
See Notes to Financial Statements.	

(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Year Ended December 31, 2021**

	<u>Custodial Funds</u>
<b><u>Additions</u></b>	
Contributions	\$ 2,513,426
Collections from others	102,203,695
Reimbursements from inmates	263,570
Intergovernmental	596,589
Restitution collected	102,269
Investment income	34,035
<b>Total Additions</b>	<u>105,713,584</u>
<b><u>Deductions</u></b>	
Distributions to others	108,820,092
Expenditures	624,458
Restitution disbursed	100,979
<b>Total Deductions</b>	<u>109,545,529</u>
	<b>Change in Net Position</b> (3,831,945)
Beginning net position	14,055,924
<b>Ending Net Position</b>	<u><u>\$ 10,223,979</u></u>

See Notes to Financial Statements.

(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2021

**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, 2021**

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, 2021**

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, 2021**

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 operates 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, 2021

**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, 2021**

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. These amounts are deferred and recognized as inflows 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 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

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

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, 2021, 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.

**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.

**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

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

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.

## **12. Encumbrances**

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations. At December 31, 2021, the General Fund had \$715,891 and the Road and Bridge Fund had \$292,422 of encumbrances at year-end that were re-appropriated in the subsequent year's budget.

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

**13. 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.

**14. 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 funds 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, 2021**

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.

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

**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, 2021.

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, 2021, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 5,524,265	1.70
Texas CLASS	3,051	0.12
<b>Total</b>	<u>\$ 5,527,316</u>	
Portfolio weighted average maturity		1.70

*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

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

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, 2021, the County’s investments in the investment pool were rated “AAA” by Standard & Poor’s.

*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, 2021, 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](http://www.texasclass.com).

**B. Receivables**

The following comprise receivable balances at year end:

	<b>General</b>	<b>Road and Bridge</b>	<b>Farm-to- Market Lateral Road</b>	<b>Total</b>
Property taxes	\$ 149,133	\$ 54,493	\$ 23,955	\$ 227,581
Court receivables	139,712	733,601	-	873,313
Other	827,876	15,504	-	854,989
	<u>\$ 1,116,721</u>	<u>\$ 803,598</u>	<u>\$ 23,955</u>	<u>\$ 1,955,883</u>

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

**C. Capital Assets**

A summary of changes in capital assets for the year ended December 31, 2021 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 5,769,703	\$ 23,066	\$ -	\$ 5,792,769
Construction in progress	-	125,947	-	125,947
<b>Total capital assets not being depreciated</b>	<u>5,769,703</u>	<u>149,013</u>	<u>-</u>	<u>5,918,716</u>
Other capital assets:				
Buildings	22,692,740	-	(5,690)	22,687,050
Improvements other than buildings	1,295,294	47,951	-	1,343,245
Machinery and equipment	21,794,710	1,907,812	(1,499,056)	22,203,466
Infrastructure	55,125,672	148,475	(69,673)	55,204,474
<b>Total other capital assets</b>	<u>100,908,416</u>	<u>2,104,238</u>	<u>(1,574,419)</u>	<u>101,438,235</u>
Less accumulated depreciation for:				
Buildings	(9,925,734)	(564,903)	5,690	(10,484,947)
Improvements other than buildings	(235,490)	(66,303)	-	(301,793)
Machinery and equipment	(14,433,993)	(1,659,092)	1,404,986	(14,688,099)
Infrastructure	(51,073,814)	(278,559)	69,673	(51,282,700)
<b>Total accumulated depreciation</b>	<u>(75,669,031)</u>	<u>(2,568,857)</u>	<u>1,480,349</u>	<u>(76,757,539)</u>
Other capital assets, net	<u>25,239,385</u>	<u>(464,619)</u>	<u>(94,070)</u>	<u>24,680,696</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 31,009,088</u>	<u>\$ (315,606)</u>	<u>\$ (94,070)</u>	<u>\$ 30,599,412</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 390,607
Public safety	302,499
Judicial	70,123
Corrections	131,175
Juvenile services	253
Environmental services	36,147
Culture and recreation	115,380
Highways and drainage	1,522,673
<b>Total Governmental Activities Depreciation Expense</b>	<u>\$ 2,568,857</u>

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

**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, 2021.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Compensated absences	\$ 177,675	\$ 405,071	\$ (406,122)	\$ 176,624	\$ 44,156
Net pension liability	5,368,774	1,532,586	(265,260)	6,636,100	-
Total OPEB liability	<u>2,305,240</u>	<u>160,930</u>	<u>(476,022)</u>	<u>1,990,148</u>	<u>-</u>
<b>Total Governmental Activities</b>	<u>\$ 7,851,689</u>	<u>\$ 2,098,587</u>	<u>\$ (1,147,404)</u>	<u>\$ 8,802,872</u>	<u>\$ 44,156</u>
				<u><b>Long-term liabilities due in more than one year</b></u>	<u><b>\$ 8,758,716</b></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>
Major funds:		
General fund	Road and bridge fund	\$ 878,010
General fund	Capital replacement fund	281,012
Road and bridge fund	Capital replacement fund	965,225
Lateral road fund	Capital replacement fund	271,912
General fund	Lateral road fund	100,000
Lateral road fund	Road and bridge fund	8,000
General fund	Nonmajor governmental funds	25,000
	<b>Total</b>	<u><b>\$ 2,529,159</b></u>

Transfers from the general fund to the road and bridge fund and farm-to-market lateral road fund included \$878,000 and 100,000, respectively, 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 \$281,012, \$965,225, and \$271,972, respectively, were for unspent capital to be used for future capital purchases. The \$8,000 from the farm-to-market lateral road fund to the road and bridge fund was to cover drainage expenditures. The \$25,000 from the general fund to the nonmajor governmental funds was to cover budgeted grant expenditures.

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

The composition of interfund balances as of December 31, 2021 is as follows:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amounts</u>
Nonmajor governmental funds	General fund	\$ 1,774,339
Farm-to-market lateral road fund	General fund	741,086
Capital replacement fund	General fund	323,654
Capital replacement fund	Road and bridge fund	965,247
Capital replacement fund	Farm-to-market lateral road fund	229,248
	<b>Total</b>	<b>\$ 4,033,574</b>

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

**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 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.

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

**C. Pension Plan**

**Texas County and District Retirement System**

Plan Description

TCDRS is a statewide, agent multiple-employer, public employee retirement system. TCDRS serves 800 actively participating counties and districts throughout Texas. Each employer maintains its own customized plan of benefits. Plan provisions are adopted by the Commissioners' Court 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](http://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 benefits 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 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in 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 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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	212
Inactive employees entitled to, but not yet receiving, benefits	142
Active employees	230
<b>Total</b>	<b><u>584</u></b>

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**For the Year Ended December 31, 2021**

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 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 15.17 percent and 15.17 percent in calendar years 2020 and 2021, respectively. The County's contributions to TCDRS for the fiscal year ended December 31, 2021 were \$1,649,288 and were equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020 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, 2020 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, 2021

Following are the key assumptions and methods used in the December 31, 2020 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 the which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level of percentage of payroll, closed
Remaining Amortization Period	17.4 years
Smoothing Period	5 years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.5%
Salary Increases	Varies by age and service. 4.6% average over career, including inflation
Investment Rate of Return	7.5%
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	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.25%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity and Venture Capital Index	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%



**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

Discount Rate

The discount rate used to measure the TPL was 7.6 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. 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 (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Changes for the year:			
Service cost	\$ 1,421,633	\$ -	\$ 1,421,633
Interest	5,092,722	-	5,092,722
Change in current period benefits	143,819	-	143,819
Difference between expected and actual experience	(588,038)	-	(588,038)
Contributions - employer	-	1,619,733	(1,619,733)
Contributions - employee	-	747,405	(747,405)
Net investment income	-	5,974,990	(5,974,990)
Benefit payments, including refunds of employee contributions	(3,629,997)	(3,629,997)	-
Administrative expense	-	(45,730)	45,730
Other changes	-	(31,604)	31,604
Net changes	5,902,123	4,634,797	1,267,326
Balance at December 31, 2019	63,231,138	57,862,364	5,368,774
<b>Balance at December 31, 2020</b>	<b>\$ 69,133,261</b>	<b>\$ 62,497,161</b>	<b>\$ 6,636,100</b>

Sensitivity of the NPL to Changes in the Discount Rate

The following presents the NPL of the County, calculated using the discount rate of 7.6 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 (6.6%) or one percentage point higher (8.6%) than the current rate:

	1% Decrease in Discount Rate (6.6%)	Discount Rate (7.6%)	1% Increase in Discount Rate (8.6%)
County's Net Pension Liability (Asset)	\$ 14,709,233	\$ 6,636,100	\$ (215,478)

Pension Plan Fiduciary Net Position

Detailed information about the TCDRS fiduciary net position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at [www.tcdrs.com](http://www.tcdrs.com).

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

For the fiscal year ended December 31, 2021, the County recognized pension expense of \$1,548,788.

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual economic experience	\$ 125,913	\$ 515,791
Changes in actuarial assumptions	2,596,488	-
Difference between projected and actual investment earnings	-	2,175,349
Contributions subsequent to the measurement date	1,649,288	-
<b>Total</b>	<b>\$ 4,371,689</b>	<b>\$ 2,691,140</b>

\$1,649,288 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year Ended December 31:</b>	<b>Pension Expense</b>
2022	\$ 11,636
2023	703,243
2024	(415,346)
2025	(268,272)
<b>Total</b>	<b>\$ 31,261</b>

**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 (the “Rule of 75”) 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, 2021**

The following provides a summary of the number of participants in the Plan as of December 31, 2021:

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to, but not yet receiving, benefits	-
Active employees	<u>183</u>
<b>Total</b>	<b><u><u>194</u></u></b>

Total OPEB Liability

The County's total OPEB liability of \$1,990,148 was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation 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	2.00% as of December 31, 2020
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 2.75% as of December 31, 2019 to 2.00% as of December 31, 2020. 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, 2021

Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Changes for the year:	
Service cost	\$ 195,511
Interest	64,717
Difference between expected and actual experience	(536,739)
Changes in assumption	60,717
Benefit payments	(99,298)
<b>Net Changes</b>	<b>(315,092)</b>
Beginning balance	2,305,240
<b>Ending Balance</b>	<b>\$ 1,990,148</b>

The employer contributions shown above include contributions of \$50,688 and implicit benefit payments of \$48,610 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:

	<b>1% Decrease in Discount Rate (1.00%)</b>	<b>Discount Rate (2.00%)</b>	<b>1% Increase in Discount Rate (3.00%)</b>
County's Total OPEB Liability	\$ 2,096,709	\$ 1,990,148	\$ 1,885,807

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:

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
County's Total OPEB Liability	\$ 1,851,056	\$ 1,990,148	\$ 2,155,159

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

For the year ended December 31, 2021, the County recognized OPEB expense of \$179,475. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 764,740
Changes in actuarial assumptions	181,499	-
Contributions subsequent to the measurement date	127,841	-
<b>Total</b>	<b>\$ 309,340</b>	<b>\$ 764,740</b>

**WHARTON COUNTY, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
For the Year Ended December 31, 2021

\$127,841 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, 2022.

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>
2022	\$ (80,753)
2023	(80,753)
2024	(80,753)
2025	(80,753)
2026	(80,082)
Thereafter	(180,147)
<b>Total</b>	<u><u>\$ (583,241)</u></u>

**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 2021. 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 gain in fiscal year 2021 was \$287, reflective of claims being more than deposits. Net position as of December 31, 2021 was \$47,486.

**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, 2021**

- 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 2021, the County rebated \$1,217,598 in property taxes.

(This page intentionally left blank.)

***REQUIRED SUPPLEMENTARY INFORMATION***



**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Revenues</b>				
Taxes:				
Property (ad valorem):				
Current	\$ 11,919,225	\$ 11,919,225	\$ 11,889,654	\$ (29,571)
Delinquent	222,470	222,470	322,135	99,665
Penalty and interest	189,100	189,100	180,066	(9,034)
Total Property Tax	<u>12,330,795</u>	<u>12,330,795</u>	<u>12,391,855</u>	<u>61,060</u>
Other taxes:				
Sales	3,100,000	3,100,000	4,272,527	1,172,527
Alcoholic beverage	35,000	35,000	55,574	20,574
Total Other Taxes	<u>3,135,000</u>	<u>3,135,000</u>	<u>4,328,101</u>	<u>1,193,101</u>
Total Taxes	<u>15,465,795</u>	<u>15,465,795</u>	<u>16,719,956</u>	<u>1,254,161</u>
Licenses and permits:				
Alcoholic beverages licenses	14,000	14,000	12,895	(1,105)
Sewer/building permits	62,000	62,000	86,415	24,415
Total Licenses and Permits	<u>76,000</u>	<u>76,000</u>	<u>99,310</u>	<u>23,310</u>
Intergovernmental:				
Federal grants:				
HAVA grant	-	1,513	40,000	38,487
Homeland security grant	-	60,529	60,529	-
Coronavirus relief fund grant	-	958,077	956,022	(2,055)
OT/STEP grant	-	66,690	66,690	-
GLO - community development block grant	-	35,539	35,539	-
Total Federal Grants	<u>-</u>	<u>1,122,348</u>	<u>1,158,780</u>	<u>36,432</u>
Federal reimbursements:				
FEMA disasters	-	-	92,280	92,280
Prisoner care	1,000	1,000	600	(400)
Foster care-Title IV-E, CPS	2,000	2,000	784	(1,216)
Total Federal Reimbursements	<u>3,000</u>	<u>3,000</u>	<u>93,664</u>	<u>90,664</u>
State grants:				
Tri-county study	-	10,682	10,682	-
Indigent defense services	40,000	40,000	37,612	(2,388)
Satterfield capital murder grant	-	12,903	12,903	-
Texas vine grant	-	18,576	18,571	(5)
Auto theft task force	57,056	57,056	14,147	(42,909)
TSL interlibrary loan	-	735	735	-
Total State Grants	<u>97,056</u>	<u>139,952</u>	<u>94,650</u>	<u>(45,302)</u>
State shared revenues:				
LEOSE, state officer education	8,600	16,396	7,796	(8,600)
Total State Shared Revenues	<u>8,600</u>	<u>16,396</u>	<u>7,796</u>	<u>(8,600)</u>
State reimbursements:				
SANE grant	1,700	1,700	-	(1,700)
Supplements, judicial	104,200	104,200	111,020	6,820
Commissions	325,000	325,000	311,329	(13,671)
Inmate transportation	3,100	3,100	4,236	1,136
Regionalization R241	-	144,549	149,580	5,031
Jury duty	5,500	5,500	5,338	(162)

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b><u>Revenues (continued)</u></b>				
State reimbursements (continued):				
Chapter 19	\$ -	\$ 5,598	\$ 5,598	\$ -
Total State Reimbursements	<u>439,500</u>	<u>589,647</u>	<u>587,101</u>	<u>(2,546)</u>
Local reimbursements:				
Schools-DARE program	59,270	59,270	57,859	(1,411)
Prisoner care	3,000	3,000	4,050	1,050
Patrol-reimbursements	137,833	137,833	192,213	54,380
Total Local Reimbursements	<u>200,103</u>	<u>200,103</u>	<u>254,122</u>	<u>54,019</u>
Other grants:				
Library-humanities	-	9,000	9,000	-
Walmart foundation	-	3,500	3,500	-
Trull foundation	-	7,800	7,800	-
Johnson foundation	-	34,200	34,200	-
Total Other Grants	<u>-</u>	<u>54,500</u>	<u>54,500</u>	<u>-</u>
Total Intergovernmental	<u>748,259</u>	<u>2,125,946</u>	<u>2,250,613</u>	<u>124,667</u>
Charges for services:				
Fees of office:				
County judge	1,700	1,700	2,118	418
County sheriff	64,000	64,000	63,727	(273)
County/district attorney	10,200	10,200	3,191	(7,009)
County clerk	235,000	235,000	268,256	33,256
Tax assessor, tax certificates	13,000	13,000	17,490	4,490
Tax assessor, tax commissions	1,000	1,000	428	(572)
Tax assessor, auto commissions	180,000	180,000	178,977	(1,023)
District clerk	62,000	62,000	65,288	3,288
Justice of peace, pct. 1	6,000	6,000	5,435	(565)
Justice of peace, pct. 2	5,100	5,100	6,367	1,267
Justice of peace, pct. 3	3,400	3,400	4,439	1,039
Justice of peace, pct. 4	7,000	7,000	6,192	(808)
Constables	27,000	27,000	28,875	1,875
Juvenile probation	2,800	2,800	1,736	(1,064)
Total Fees of Office	<u>618,200</u>	<u>618,200</u>	<u>652,519</u>	<u>34,319</u>
Other fees:				
District court jury	2,000	2,000	2,000	-
Library processing	175	175	105	(70)
Court reporter	6,500	6,500	7,173	673
Officer service	18,000	18,000	16,869	(1,131)
Juvenile probation diversion	60	60	17	(43)
Time payments, partials	10,000	10,000	6,274	(3,726)
Indigent civil legal	1,400	1,400	738	(662)
Child support	3,250	3,250	2,176	(1,074)
Other, combined court	60,000	60,000	44,105	(15,895)
13th judicial appellate	3,000	3,000	3,030	30
Child restraint	2,500	2,500	1,960	(540)
Alcohol related	1,700	1,700	849	(851)
Accounting and administration	1,400	1,400	26,646	25,246

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 3 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Revenues (continued)</b>				
Charges for services (continued):				
Other fees (continued):				
Bail bond	\$ 2,300	\$ 2,300	\$ 2,148	\$ (152)
State traffic	3,200	3,200	2,491	(709)
Bail bond application	1,500	1,500	1,000	(500)
EMS trauma	1,000	1,000	541	(459)
Offense court costs	18,000	18,000	17,998	(2)
Failure to appear - OMNI	4,000	4,000	6,826	2,826
Pipeline crossing	7,000	7,000	5,600	(1,400)
Jury service	1,500	1,500	400	(1,100)
Judicial support	2,500	2,500	788	(1,712)
Truancy prevention	3,000	3,000	582	(2,418)
Expungement	-	-	30	30
OSSF renewal	42,000	42,000	38,720	(3,280)
Child safety	400	400	519	119
Platting application	40	40	20	(20)
Civil jury request	-	-	22	22
Drug court cost	1,400	1,400	465	(935)
DNA testing	60	60	138	78
Moving violation	20	20	3	(17)
DA bond commissions	500	500	415	(85)
County jury	-	-	300	300
Court fees	135	135	443	308
	<u>198,540</u>	<u>198,540</u>	<u>191,391</u>	<u>(7,149)</u>
Total Other Fees				
Total Charges for Services	<u>816,740</u>	<u>816,740</u>	<u>843,910</u>	<u>27,170</u>
Fines and forfeitures:				
Justice of peace, pct. 1	86,000	86,000	118,554	32,554
Justice of peace, pct. 2	195,000	195,000	131,436	(63,564)
Justice of peace, pct. 3	45,000	45,000	44,298	(702)
Justice of peace, pct. 4	124,000	124,000	98,796	(25,204)
Library book fines	10,500	10,500	8,438	(2,062)
Bond forfeiture	1,500	1,500	-	(1,500)
Total Fines and Forfeitures	<u>462,000</u>	<u>462,000</u>	<u>401,522</u>	<u>(60,478)</u>
Investment earnings:				
Checking	159,008	159,008	176,862	17,854
Total Investment Earnings	<u>159,008</u>	<u>159,008</u>	<u>176,862</u>	<u>17,854</u>
Miscellaneous:				
Donations, culture and recreation	10,000	22,272	33,414	11,142
Donations, public safety	-	1,568	1,568	-
Donations, environmental services	1,000	1,000	520	(480)
Sales/reimb-culture and recreation	10,000	10,000	10,315	315
Capital credits - unclaimed properties	-	-	1,861	1,861
Rental properties	6,000	6,000	6,000	-
Copy/fax sales	53,000	53,000	61,044	8,044
Hot check recovery charge	1,200	1,200	1,391	191
Tobacco settlement	14,000	14,000	14,449	449

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 4 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b><u>Revenues (continued)</u></b>				
Miscellaneous (continued):				
Commissions	\$ 25,000	\$ 25,000	\$ 44,233	\$ 19,233
Miscellaneous	20,000	20,000	5,512	(14,488)
Sales/reimb-general government	2,000	14,000	13,350	(650)
Sales/reimb-public safety	14,544	122,449	126,119	3,670
Sale of voter lists	25	25	-	(25)
Insurance renewal credit	-	-	23,033	23,033
Copy sales	3,000	7,392	4,408	(2,984)
Election services	-	-	734	734
Rent cell tower	12,000	12,000	13,000	1,000
Total Miscellaneous	<u>171,769</u>	<u>309,906</u>	<u>360,951</u>	<u>51,045</u>
<b>Total Revenues</b>	<u>17,899,571</u>	<u>19,415,395</u>	<u>20,853,124</u>	<u>1,437,729</u>
<b><u>Expenditures</u></b>				
<b>General Government:</b>				
Commissioners' court:				
Salary, elected officials	293,556	293,556	293,555	1
Salary, supplements	1,250	1,250	-	1,250
Salary, merit	4,800	4,800	4,800	-
Employee benefits	118,737	118,737	117,018	1,719
Office supplies	675	435	366	69
Food	1,400	600	-	600
Publication/audio visual	400	452	452	-
Furnishings/small equipment	100	100	-	100
Computer equip/access/software	125	125	23	102
Wellness program - TAC health rewards	-	3,103	-	3,103
Legal/professional services	55,000	53,180	11,500	41,680
Data processing services	-	988	909	79
Property/liability insurance	-	1,028	1,027	1
Contract services	212,000	183,990	20,000	163,990
Telephone	-	1,103	1,102	1
Postage and freight	300	300	59	241
Advertising	6,500	6,500	5,588	912
Rentals, office equipment	2,800	2,800	2,521	279
Veterans memorials	1,000	1,000	-	1,000
Economic development	5,000	5,000	-	5,000
Dues/training/travel	17,663	17,663	11,832	5,831
Services - grant	-	46,823	46,823	-
Optional services (contingency)	867,000	787,883	-	787,883
Aid money	-	160,664	-	160,664
Legislative/administrative activities	1,000	1,000	500	500
Equipment - grant	-	2,075	2,075	-
Total Commissioners' Court	<u>1,589,306</u>	<u>1,695,155</u>	<u>520,150</u>	<u>1,175,005</u>
Elections and voters registration:				
Salary, appointed officials	44,924	44,924	44,924	-
Salary, temporary or extra	10,000	10,717	10,716	1
Salary, part-time	20,896	19,458	19,457	1

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 5 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b><u>Expenditures (continued)</u></b>				
<b>General Government (continued):</b>				
Elections and voters registration: (continued):				
Salary, overtime/holiday	\$ -	\$ 902	\$ 901	\$ 1
Salary, travel allowance	1,500	1,627	1,625	2
Salary, merit	2,400	2,400	2,400	-
Employee benefits	27,951	27,643	26,600	1,043
Office supplies	3,000	1,487	882	605
Furnishings/small equipment	-	716	716	-
Supplies, grant	-	1,513	1,513	-
Computer equip/access/software	185	308	308	-
Election supplies	7,300	7,300	6,747	553
Bond premiums	50	50	50	-
Data processing services	27,783	27,783	27,781	2
Property/liability insurance	-	707	706	1
Telephone	900	3,161	3,161	-
Postage/liability insurance	4,400	3,955	1,671	2,284
Advertising	3,290	2,394	1,846	548
Equipment, maintenance	100	-	-	-
Rentals, office equipment	914	914	602	312
Election expense	30	30	15	15
Dues/training/travel	2,000	1,854	1,731	123
Services, Chapter 19	-	5,598	5,598	-
Total Elections and Voters Registration	<u>157,623</u>	<u>165,441</u>	<u>159,950</u>	<u>5,491</u>
County auditor:				
Salary, appointed officials	99,159	99,159	99,159	-
Salary, assistants	217,688	217,990	217,989	1
Salary, travel allowance	2,796	2,797	2,796	1
Salary, merit	7,200	7,200	7,200	-
Employee benefits	155,473	160,656	158,879	1,777
Office supplies	8,000	7,923	5,798	2,125
Publications/audio visual	475	475	185	290
Furnishings/small equipment	1,200	1,200	848	352
Computer equip/access/software	868	868	352	516
Physician services	9,800	9,800	6,062	3,738
Bond premiums	100	100	-	100
Data processing services	18,981	18,981	18,708	273
Property/liability insurance	-	1,440	1,440	-
Telephone	1,950	2,189	2,188	1
Postage and freight	1,000	1,000	446	554
Advertising	-	77	77	-
Equipment, maintenance	150	150	-	150
Rentals, office equipment	3,069	3,069	2,349	720
Research/investigation/online	700	700	474	226
Dues/training/travel	4,500	4,500	2,463	2,037
Fees	325	325	235	90
Total County Auditor	<u>533,434</u>	<u>540,599</u>	<u>527,648</u>	<u>12,951</u>

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 6 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>General Government (continued):</b>				
County treasurer:				
Salary, elected officials	\$ 72,402	\$ 72,402	\$ 72,402	\$ -
Salary, deputies	69,774	69,774	69,126	648
Salary, temporary or extra	5,000	5,000	-	5,000
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	3,600	3,600	3,600	-
Employee benefits	70,948	70,948	69,331	1,617
Office supplies	7,000	7,000	3,054	3,946
Publications/audio visual	350	350	46	304
Furnishings/small equipment	200	200	-	200
Computer equip/access/software	690	690	74	616
Bond premiums	350	350	243	107
Data processing services	18,265	18,265	18,260	5
Property/liability insurance	-	1,024	1,024	-
Telephone	1,900	2,116	2,116	-
Postage and freight	3,000	3,000	2,671	329
Equipment, maintenance	150	150	-	150
Rentals, office equipment	2,600	2,600	1,848	752
Dues/training/travel	3,200	3,200	2,593	607
Total County Treasurer	<u>260,833</u>	<u>262,073</u>	<u>247,792</u>	<u>14,281</u>
Central appraisal district:				
Central Appraisal Board	288,183	290,003	290,003	-
Property/liability insurance	-	104	104	-
Total Central Appraisal District	<u>288,183</u>	<u>290,107</u>	<u>290,107</u>	<u>-</u>
Tax assessor/collector:				
Salary, elected officials	73,417	73,417	73,417	-
Salary, deputies	340,988	340,848	320,290	20,558
Salary, overtime/holiday	-	139	139	-
Salary, travel allowance	2,796	2,797	2,796	1
Salary, merit	13,200	13,200	13,200	-
Employee benefits	242,347	242,347	221,451	20,896
Office supplies	14,610	18,072	15,569	2,503
Publications/audio visual	500	500	396	104
Furnishings/small equipment	500	500	318	182
Computer equip/access/software	1,770	1,770	1,602	168
Bond premiums	4,904	3,754	3,754	-
Data processing services	34,650	34,650	34,646	4
Property/liability insurance	-	3,499	3,499	-
Telephone	5,500	5,534	5,534	-
Postage and freight	25,500	21,500	20,408	1,092
Advertising	100	138	138	-
Equipment, maintenance	1,500	1,500	1,214	286
Rentals, office equipment	7,500	7,500	4,523	2,977
Dues/training/travel	7,040	8,690	7,376	1,314
Total Tax Assessor/Collector	<u>776,822</u>	<u>780,355</u>	<u>730,270</u>	<u>50,085</u>

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 7 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>General Government (continued):</b>				
Outside audits and accounting:				
Audits and associated services	\$ 49,000	\$ 52,962	\$ 52,962	\$ -
Total Outside Audits and Accounting	<u>49,000</u>	<u>52,962</u>	<u>52,962</u>	<u>-</u>
Data processing:				
Salary, appointed officials	55,304	55,304	55,304	-
Salary, phone allowance	360	360	360	-
Salary, merit	1,200	1,200	1,200	-
Salary, disaster	-	66	65	1
Employee benefits	24,384	24,318	24,047	271
Office supplies	500	500	463	37
Petroleum products	1,800	1,800	635	1,165
Vehicle/equipment supplies	500	500	-	500
Small tools/miscellaneous supplies	250	250	-	250
Furnishings/small equipment	250	250	-	250
Computer equip/access/software	2,560	2,560	1,611	949
Data processing services	37,910	44,342	41,323	3,019
Property/liability insurance	-	799	799	-
Telephone	43,500	25,899	2,130	23,769
Postage and freight	100	100	29	71
Equipment, maintenance	2,000	2,000	43	1,957
Dues/training/travel	4,000	4,000	1,499	2,501
Office equipment	12,000	9,550	6,009	3,541
Total Data Processing	<u>186,618</u>	<u>173,798</u>	<u>135,517</u>	<u>38,281</u>
Courthouse and associated buildings:				
Salary, appointed officials	46,743	33,688	20,256	13,432
Salary, temporary or extra	-	9,900	9,900	-
Salary, maintenance	33,077	34,270	34,269	1
Salary, overtime/holiday	-	1,962	1,961	1
Salary, phone allowance	840	840	504	336
Salary, uniform allowance	700	700	505	195
Salary, merit	2,400	2,400	1,200	1,200
Employee benefits	49,462	49,462	41,385	8,077
Office supplies	200	197	196	1
Janitorial supplies	6,000	5,179	5,179	-
Insecticide/herbicide	250	2,905	2,904	1
Petroleum products	5,500	6,837	6,836	1
Drugs/medical supplies	500	-	-	-
Vehicle/equipment supplies	1,500	333	333	-
Small tools/miscellaneous supplies	4,000	3,986	3,986	-
Signs materials	1,000	1,039	1,038	1
Furnishings/small equipment	-	13	12	1
Computer equip/access/software	130	24	23	1
Environmental fees	50	-	-	-
Data processing services	25	38	38	-
Property/liability insurance	203,555	16,946	9,504	7,442

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 8 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>General Government (continued):</b>				
Courthouse and associated buildings (continued):				
Contract services	\$ 108,684	\$ 105,925	\$ 88,828	\$ 17,097
Telephone	1,400	2,175	2,174	1
Advertising	-	-	-	-
Utilities	132,293	108,451	97,261	11,190
Equipment, maintenance	1,000	5,099	3,828	1,271
Buildings, maintenance	90,000	45,991	45,991	-
Christmas decorations	500	500	-	500
Dues/training/travel	200	19	19	-
Fees	20	509	509	-
Services, disasters	-	1,490	1,490	-
Buildings	-	50,000	-	50,000
Property improvements	60,000	60,000	-	60,000
Building equipment	40,000	33,724	33,577	147
Total Courthouse and Assoc. Buildings	<u>790,029</u>	<u>584,602</u>	<u>413,706</u>	<u>170,896</u>
Total General Government	<u>4,631,848</u>	<u>4,545,092</u>	<u>3,078,102</u>	<u>1,466,990</u>
<b>Public Safety:</b>				
Emergency management:				
Salary, appointed officials	38,279	49,864	49,864	-
Salary, deputies	-	9,547	9,288	259
Salary, part-time	27,340	7,771	7,771	-
Salary, supplement	2,400	-	-	-
Salary, overtime/holiday	-	432	432	-
Salary, merit	-	2,400	2,400	-
Salary, disaster	-	3,172	3,172	-
Employee benefits	29,209	29,735	29,554	181
Office supplies	550	294	45	249
Law enforcement supplies	250	250	151	99
Petroleum products	1,000	1,137	1,137	-
Vehicle/equipment supplies	50	353	352	1
Furnishings/small equipment	-	330	330	-
Computer equip/access/software	500	500	23	477
Data processing services	1,332	1,332	1,266	66
Property/liability insurance	-	331	330	1
Telephone	3,200	3,200	2,165	1,035
Postage and freight	25	25	-	25
Utilities	-	547	547	-
Equipment, maintenance	10,700	10,449	15	10,434
Dues/training/travel	2,000	1,367	-	1,367
Office equipment	5,000	5,000	-	5,000
Total Emergency Management	<u>121,835</u>	<u>128,036</u>	<u>108,842</u>	<u>19,194</u>
Constable, precinct 1:				
Salary, elected officials	47,986	47,986	47,986	-
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-



**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 9 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Public Safety (continued):</b>				
Constable, precinct 1 (continued):				
Salary, merit	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Employee benefits	29,717	29,942	28,907	1,035
Office supplies	150	379	378	1
Law enforcement supplies	300	680	156	524
Vehicle and equipment supplies	150	383	380	3
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	-	933	932	1
Bond premiums	200	178	178	-
Data processing services	300	301	301	-
Property/liability insurance	1,155	2,073	2,073	-
Telephone	830	830	456	374
Postage and freight	100	116	116	-
Equipment, maintenance	200	-	-	-
LEOSE, state officer education	-	10,701	-	10,701
Dues/training/travel	1,000	955	954	1
Fees	100	-	-	-
Office equipment	7,400	-	-	-
Law enforcement equipment	-	5,900	5,900	-
Total Constable, Precinct 1	<u>102,501</u>	<u>114,120</u>	<u>101,480</u>	<u>12,640</u>
Constable, precinct 2:				
Salary, elected officials	55,930	55,930	55,930	-
Salary, deputies	91,204	90,911	84,677	6,234
Salary, temporary or extra	24,500	24,237	13,104	11,133
Salary, overtime/holiday	1,800	1,800	1,615	185
Salary, travel allowance	11,323	11,323	11,323	-
Salary, merit	3,600	3,600	3,600	-
Salary, disaster	-	293	293	-
Employee benefits	75,316	75,579	71,983	3,596
Office supplies	400	69	69	-
Law enforcement supplies	2,620	3,340	3,339	1
Petroleum products	6,750	2,958	1,089	1,869
Vehicle/equipment supplies	750	750	580	170
Furnishings/small equipment	-	232	232	-
Computer equip/access/software	665	1,262	1,261	1
Physician services	-	214	214	-
Bond premiums	2,000	2,000	1,420	580
Data processing services	3,000	3,000	2,465	535
Property/liability insurance	610	7,830	7,830	-
Telephone	4,700	5,362	5,361	1
Postage and freight	250	73	-	73
Miscellaneous claims/repairs	-	1,000	1,000	-
Equipment, maintenance	2,500	2,105	730	1,375
Rentals, office equipment	300	300	-	300
LEOSE, state officer education	-	4,942	-	4,942

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 10 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Public Safety (continued):</b>				
Constable, precinct 2 (continued):				
Dues/training/travel	\$ 1,000	\$ 1,695	\$ 1,694	\$ 1
Fees	60	60	-	60
Vehicles	-	35,535	-	35,535
Total Constable, Precinct 2	<u>289,278</u>	<u>336,400</u>	<u>269,809</u>	<u>66,591</u>
Constable, Precinct 3:				
Salary, elected officials	47,986	47,986	47,986	-
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	26,267	26,491	25,647	844
Office supplies	125	165	164	1
Law enforcement supplies	300	706	700	6
Furnishings/small equipment	150	4	-	4
Computer equip/access/software	260	248	46	202
Bond premiums	200	200	178	22
Data processing services	790	206	24	182
Property/liability insurance	1,670	1,670	1,209	461
Telephone	1,515	1,494	978	516
Postage and freight	55	55	55	-
Rentals, office equipment	64	76	76	-
LEOSE, state officer education	-	1,203	-	1,203
Dues/training/travel	1,000	1,081	1,020	61
Total Constable, Precinct 3	<u>93,145</u>	<u>94,348</u>	<u>90,846</u>	<u>3,502</u>
Constable, precinct 4:				
Salary, elected officials	50,568	50,568	50,568	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	24,133	24,133	23,548	585
Office supplies	200	247	239	8
Law enforcement supplies	1,000	980	753	227
Computer equip/access/software	210	210	46	164
Bond premiums	200	200	178	22
Data processing services	800	800	24	776
Property/liability insurance	610	796	796	-
Telephone	1,630	3,181	3,180	1
Postage and freight	275	275	232	43
Equipment, maintenance	400	373	-	373
Rentals, office equipment	1,068	1,068	357	711
LEOSE, state officer education	-	2,257	724	1,533
Dues/training/travel	12,323	12,323	11,383	940
Fees	10	10	-	10
Law enforcement equipment	-	6,234	1,204	5,030
Total Constable, Precinct 4	<u>94,867</u>	<u>105,095</u>	<u>94,672</u>	<u>10,423</u>

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 11 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Public Safety (continued):</b>				
OT/STEP grant				
Salary, overtime/holiday	\$ -	\$ 53,664	\$ 53,664	\$ -
Employee benefits	-	13,026	13,025	1
Total OT/STEP Grant	-	66,690	66,689	1
<b>Sheriff:</b>				
Salary, elected officials	72,282	72,282	72,282	-
Salary, deputies	1,620,754	1,598,058	1,498,521	99,537
Salary, secretaries	119,689	119,689	109,919	9,770
Salary, dispatchers	317,014	318,646	289,950	28,696
Salary, temporary or extra	3,000	14,270	13,793	477
Salary, supplements	9,600	9,600	9,559	41
Salary, overtime/holiday	28,750	28,750	24,034	4,716
Salary, meal allowance	1,000	1,000	254	746
Salary, certification pay	33,000	33,000	23,892	9,108
Salary, merit	52,800	52,800	48,000	4,800
Salary, disaster	-	9,794	9,794	-
Employee benefits	1,124,586	1,124,736	1,037,053	87,683
Office supplies	18,000	11,000	10,275	725
Law enforcement supplies	18,423	19,732	19,732	-
Publications/audio visual	1,500	2,543	2,542	1
Demonstration aids	1,500	575	-	575
Petroleum products	150,378	151,976	150,209	1,767
Diesel	500	600	600	-
Vehicle/equipment supplies	15,000	18,405	18,405	-
Small tools/miscellaneous supplies	2,000	1,167	466	701
Furnishings/small equipment	2,000	2,000	1,088	912
Computer equip/access/software	2,275	4,495	4,494	1
K-9 supplies	1,500	1,500	919	581
Physician services	500	1,671	1,671	-
Environmental fees	100	446	446	-
Bond premiums	1,729	1,616	1,241	375
Data processing services	35,675	36,374	36,374	-
Property/liability insurance	1,000	53,122	52,024	1,098
Telephone	32,000	46,932	46,932	-
Postage and freight	4,000	3,666	3,666	-
Advertising	50	50	-	50
Utilities	50,690	50,690	45,444	5,246
Miscellaneous claims/repairs	-	69,606	60,211	9,395
Equipment, maintenance	108,673	91,879	83,582	8,297
Rentals, office equipment	5,900	5,900	5,850	50
Research/investigation/online	4,700	4,395	3,079	1,316
LEOSE, state officer education	-	18,459	8,119	10,340
Dues/training/travel	11,786	10,348	8,558	1,790
Animal control	7,600	4,924	2,518	2,406
Services-VINE grant	-	18,576	18,576	-

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 12 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Public Safety (continued):</b>				
Sheriff (continued):				
Buildings	\$ -	\$ 127,018	\$ 125,947	\$ 1,071
Law enforcement equipment	9,000	30,462	29,761	701
Communications	-	2,825	2,825	-
Vehicles	255,000	341,452	233,709	107,743
Equipment grant	-	10,264	7,566	2,698
Total Sheriff	<u>4,123,954</u>	<u>4,527,293</u>	<u>4,123,880</u>	<u>403,413</u>
DARE program:				
Salary, deputies	57,268	57,093	56,470	623
Salary, overtime/holiday	-	175	174	1
Salary, certification pay	1,800	1,800	1,757	43
Salary, merit	1,200	1,200	1,200	-
Salary, disaster	-	213	213	-
Employee benefits	29,388	31,025	30,123	902
Office supplies	995	945	537	408
Food	50	50	-	50
Law enforcement supplies	200	200	-	200
Supplies - DARE donations	200	1,768	1,701	67
Demonstration aids	-	50	47	3
Computer equip/access/software	130	130	23	107
Data processing services	24	24	24	-
Property/liability insurance	980	980	739	241
Postage and freight	50	50	-	50
Dues/training/travel	500	500	-	500
Total DARE Program	<u>92,785</u>	<u>96,203</u>	<u>93,008</u>	<u>3,195</u>
Public safety, other:				
Office supplies	1,000	1,000	679	321
Law enforcement supplies	2,500	2,500	679	1,821
Vehicle/equipment supplies	-	249	249	-
Small tools/miscellaneous supplies	-	180	179	1
Furnishings/small equipment	500	71	-	71
Computer equip/access/software	175	175	108	67
Bond premiums	75	75	-	75
Property/liability insurance	-	1,139	1,139	-
Telephone	5,500	5,500	3,990	1,510
Equipment, maintenance	250	250	-	250
Rentals, equipment and buildings	1,400	1,400	-	1,400
Fees	250	250	-	250
Buildings	-	1,375	-	1,375
Law enforcement equipment	7,000	84,102	83,976	126
Total Public Safety, Other	<u>18,650</u>	<u>98,266</u>	<u>90,999</u>	<u>7,267</u>
Total Public Safety	<u>4,937,015</u>	<u>5,566,451</u>	<u>5,040,225</u>	<u>526,226</u>

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 13 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

<u>Expenditures (continued)</u>	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Judicial:</b>				
County clerk:				
Salary, elected officials	\$ 73,692	\$ 73,692	\$ 73,692	\$ -
Salary, deputies	210,874	210,874	206,345	4,529
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	8,400	8,400	7,200	1,200
Employee benefits	158,855	158,855	153,147	5,708
Office supplies	17,700	13,640	12,489	1,151
Publications/audio visual	700	700	96	604
Furnishings/small equipment	300	300	-	300
Computer equip/access/software	1,000	1,000	300	700
Bond premiums	350	350	318	32
Data processing services	11,330	11,330	11,318	12
Property/liability insurance	-	4,198	4,198	-
Telephone	1,825	2,128	2,128	-
Postage and freight	4,200	4,200	3,492	708
Advertising	50	125	125	-
Records preservation/microfilming	4,000	7,985	7,985	-
Rentals, office equipment	5,300	5,300	3,462	1,838
Dues/training/travel	4,000	4,000	1,213	2,787
Total County Clerk	503,980	508,481	488,912	19,569
County court:				
Salary, elected officials	73,629	73,629	73,629	-
Salary, assistants	35,309	35,309	34,723	586
Salary, secretaries	42,372	42,372	42,372	-
Salary, temporary or extra	8,400	8,370	234	8,136
Salary, supplements	27,672	27,672	27,198	474
Salary, overtime/holiday	-	30	30	-
Salary, travel allowance	7,668	7,668	7,668	-
Salary, phone allowance	540	541	540	1
Salary, meal allowance	100	99	-	99
Salary, merit	3,600	3,600	3,600	-
Employee benefits	83,593	83,593	81,121	2,472
Office supplies	2,550	2,550	2,110	440
Food	800	477	449	28
Publications/audio visual	250	250	126	124
Laundry/kitchen supplies	150	150	-	150
Furnishings/small equipment	200	475	237	238
Computer equip/access/software	200	200	74	126
Legal/professional services	16,200	16,200	7,752	8,448
Bond premiums	-	71	71	-
Data processing services	3,310	3,310	3,279	31
Property/liability insurance	-	3,920	3,920	-
Contract services	52,700	52,700	21,679	31,021
Telephone	1,500	2,158	2,158	-
Jury	9,300	9,229	1,570	7,659

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 14 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Judicial (continued):</b>				
County court (continued):				
Postage and freight	\$ 500	\$ 500	\$ 136	\$ 364
Equipment, maintenance	100	100	-	100
Rentals, office equipment	1,300	1,348	1,347	1
Dues/training/travel	7,200	7,200	4,624	2,576
Total County Court	<u>379,143</u>	<u>383,721</u>	<u>320,647</u>	<u>63,074</u>
Bail bond board:				
Salary, supplements	1,800	1,801	1,800	1
Employee benefits	418	417	401	16
Office supplies	300	300	187	113
Total Bail Bond Board	<u>2,518</u>	<u>2,518</u>	<u>2,388</u>	<u>130</u>
District Courts:				
23rd district court:				
Salary, assistants	77,065	77,065	77,064	1
Salary, merit	2,400	2,400	2,400	-
Employee benefits	23,703	23,981	23,979	2
Office supplies	2,000	591	590	1
Publications	100	-	-	-
Janitorial supplies	25	-	-	-
Furnishings/small equipment	100	-	-	-
Computer equip/access/software	200	47	46	1
Legal/professional services	4,000	21,531	21,530	1
Data process services	375	409	409	-
Property/liability insurance	-	1,950	1,949	1
Contract services	50,000	57,138	57,138	-
Telephone	-	1,103	1,102	1
Jury	4,000	5,140	5,140	-
Court reporter services	2,650	-	-	-
Dues/training/travel	1,000	75	75	-
Total 23rd District Court	<u>167,618</u>	<u>191,430</u>	<u>191,422</u>	<u>8</u>
329th district court:				
Salary, assistants	133,681	133,681	133,680	1
Salary, supplements	3,000	3,000	3,000	-
Salary, overtime/holiday	-	183	182	1
Salary, merit	2,400	2,400	2,400	-
Employee benefits	58,036	57,853	56,354	1,499
Office supplies	2,000	3,823	3,822	1
Food	25	11	-	11
Publications/audio visual	50	50	46	4
Janitorial supplies	100	-	-	-
Furnishings/small equipment	100	-	-	-
Computer equip/access/software	385	385	173	212
Legal/professional services	8,500	21,102	21,101	1
Data processing services	5,723	5,723	5,671	52
Property/liability insurance	-	14,241	13,981	260

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 15 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Judicial (continued):</b>				
District Courts (continued):				
329th district court (continued):				
Contract services	\$ 350,000	\$ 320,417	\$ 182,930	\$ 137,487
Telephone	1,400	2,701	2,701	-
Jury	35,000	30,210	5,440	24,770
Postage and freight	300	239	221	18
Equipment, maintenance	560	-	-	-
Rentals, office equipment	2,500	2,325	2,324	1
District administration assessments	2,000	2,000	-	2,000
Court reporter services	6,500	6,500	2,847	3,653
Dues/training/travel	5,000	5,000	1,204	3,796
Total 329th District Court	<u>617,260</u>	<u>611,844</u>	<u>438,077</u>	<u>173,767</u>
Total District Courts	<u>784,878</u>	<u>803,274</u>	<u>629,499</u>	<u>173,775</u>
Capital murder trials:				
Contract services	140,337	140,337	123,716	16,621
Total Capital Murder Trials	<u>140,337</u>	<u>140,337</u>	<u>123,716</u>	<u>16,621</u>
Satterfield grant:				
Office supplies	-	1,539	1,539	-
Legal/professional services	-	10,489	10,489	-
Contract services	-	4,225	4,225	-
Total Satterfield Grant	<u>-</u>	<u>16,253</u>	<u>16,253</u>	<u>-</u>
District attorney:				
Salary, assistants	225,160	225,160	220,078	5,082
Salary, deputies	61,910	61,910	61,908	2
Salary, secretaries	132,863	132,852	127,764	5,088
Salary, certification pay	1,800	1,801	1,800	1
Salary, merit	9,600	9,600	9,600	-
Employee benefits	207,627	208,287	199,563	8,724
Office supplies	8,800	14,839	14,839	-
Law enforcement supplies	428	895	895	-
Publications/audio visual	500	1,115	1,115	-
Petroleum products	-	14	14	-
Vehicle/equipment supplies	200	528	528	-
Furnishings/small equipment	1,500	4,280	4,280	-
Computer equip/access/software	1,000	502	502	-
Legal/professional services	4,900	425	425	-
Bond premiums	180	391	391	-
Data processing services	18,362	17,560	17,560	-
Property/liability insurance	-	4,032	4,031	1
Contract services	2,000	-	-	-
Telephone	3,000	4,621	4,621	-
Postage and freight	500	415	414	1
Equipment, maintenance	650	8	8	-
Rentals, office equipment	2,000	2,635	2,634	1
Research/investigation/online	8,000	10,074	10,073	1

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 16 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Judicial (continued):</b>				
District attorney (continued):				
LEOSE, state officer education	\$ -	\$ 1,668	\$ 1,667	\$ 1
Dues/training/travel	7,250	6,568	5,782	786
Total District Attorney	<u>698,230</u>	<u>710,180</u>	<u>690,492</u>	<u>19,688</u>
District clerk:				
Salary, elected officials	72,162	72,162	72,162	-
Salary, deputies	170,796	170,796	155,923	14,873
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	7,200	7,200	6,000	1,200
Employee benefits	142,700	142,700	132,003	10,697
Office supplies	9,000	9,851	9,851	-
Publications/audio visual	-	50	50	-
Furnishings/small equipment	1,000	874	180	694
Computer equip/access/software	1,000	1,000	162	838
Bond premiums	253	253	253	-
Data processing services	19,644	19,644	14,136	5,508
Property/liability insurance	-	2,108	2,107	1
Telephone	2,400	2,460	2,460	-
Postage and freight	8,000	8,000	4,916	3,084
Advertising	-	230	230	-
Equipment, maintenance	300	300	-	300
Rentals, office equipment	5,350	5,350	4,445	905
Dues/training/travel	4,200	3,195	1,517	1,678
Total District Clerk	<u>445,409</u>	<u>447,577</u>	<u>407,799</u>	<u>39,778</u>
Justice of the peace, pct. 1:				
Salary, elected officials	49,213	49,213	49,213	-
Salary, secretaries	31,822	31,822	31,821	1
Salary, temporary or extra	-	-	-	-
Salary, part-time	4,736	4,736	-	4,736
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	3,600	3,600	2,400	1,200
Employee benefits	45,332	45,332	43,264	2,068
Office supplies	2,300	2,300	1,372	928
Publications/audio visual	100	100	-	100
Computer equip/access/software	190	190	139	51
Legal/professional services	125	125	-	125
Data processing services	6,963	7,085	7,085	-
Property/liability insurance	-	1,276	1,275	1
Telephone	900	900	677	223
Jury	500	472	-	472
Postage and freight	800	796	440	356
Rentals, office equipment	1,100	1,100	797	303
Dues/training/travel	2,500	2,410	753	1,657
Total Justice of the Peace, Pct. 1	<u>157,393</u>	<u>158,669</u>	<u>146,448</u>	<u>12,221</u>



**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 17 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

<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>		
<b>Judicial (continued):</b>				
Justice of the peace, pct. 2:				
Salary, elected officials	\$ 49,213	\$ 49,213	\$ 49,213	\$ -
Salary, secretaries	68,637	68,637	68,637	-
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	3,600	3,600	3,600	-
Employee benefits	72,746	72,746	70,739	2,007
Office supplies	2,600	2,600	2,492	108
Publications/audio visual	200	25	-	25
Janitorial supplies	300	300	75	225
Small tools/miscellaneous supplies	100	100	-	100
Furnishings/small equipment	100	275	275	-
Computer equip/access/software	220	220	92	128
Data processing services	7,112	7,112	7,109	3
Property/liability insurance	-	1,512	1,511	1
Telephone	4,000	4,000	3,779	221
Jury	500	500	-	500
Postage and freight	1,600	1,600	1,566	34
Rentals, office equipment	1,812	1,812	1,670	142
Dues/training/travel	2,500	2,500	777	1,723
Total Justice of the Peace, Pct. 2	222,452	223,964	218,747	5,217
Justice of the peace, pct. 3:				
Salary, elected officials	49,828	49,828	49,828	-
Salary, secretaries	32,618	32,618	32,266	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	2,400	2,400	2,400	-
Employee benefits	42,657	42,657	41,923	734
Office supplies	1,500	1,481	1,409	72
Publications/audio visual	600	650	650	-
Janitorial supplies	150	150	58	92
Furnishings/small equipment	500	500	352	148
Computer equip/access/software	220	128	69	59
Data processing services	6,963	7,085	7,085	-
Property/liability insurance	-	1,358	1,358	-
Telephone	2,500	2,500	1,069	1,431
Jury	500	422	-	422
Postage and freight	600	596	464	132
Rentals, office equipment	1,000	1,042	1,042	-
Dues/training/travel	2,500	2,479	2,478	1
Total Justice of the Peace, Pct. 3	152,748	154,106	149,663	4,443

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 18 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Judicial (continued):</b>				
Justice of the peace, pct. 4:				
Salary, elected officials	\$ 50,533	\$ 50,533	\$ 50,533	\$ -
Salary, secretaries	32,602	32,602	32,601	1
Salary, part-time	4,736	4,736	-	4,736
Salary, travel allowance	6,972	6,972	6,972	-
Salary, phone allowance	240	240	240	-
Salary, merit	3,600	3,600	2,400	1,200
Employee benefits	51,775	51,775	48,819	2,956
Office supplies	2,300	2,300	943	1,357
Publications/audio visual	200	200	-	200
Computer equip/access/software	165	165	69	96
Data processing services	6,987	7,085	7,085	-
Property/liability insurance	-	1,310	1,309	1
Telephone	1,800	3,040	3,039	1
Jury	500	472	78	394
Postage and freight	1,000	996	660	336
Rentals, office equipment	1,800	1,800	1,330	470
Dues/training/travel	2,500	2,434	1,095	1,339
Total Justice of the Peace, Pct. 4	<u>167,710</u>	<u>170,260</u>	<u>157,173</u>	<u>13,087</u>
Civil court of appeals:				
Legal/professional services	5,700	5,700	1,560	4,140
Total Civil Court of Appeals	<u>5,700</u>	<u>5,700</u>	<u>1,560</u>	<u>4,140</u>
Judicial, other:				
Autopsies/burials	130,200	177,192	177,192	-
Total Judicial, Other	<u>130,200</u>	<u>177,192</u>	<u>177,192</u>	<u>-</u>
County attorney supplement:				
Salary, supplements	85,800	85,801	85,800	1
Employee benefits	420	419	415	4
Office supplies	500	500	-	500
Legal/professional services	1,000	1,000	-	1,000
Total County Attorney Supplement	<u>87,720</u>	<u>87,720</u>	<u>86,215</u>	<u>1,505</u>
County attorney:				
Salary, elected officials	73,337	73,337	73,337	-
Salary, secretaries	39,219	39,219	39,218	1
Salary, temporary or extra	300	154	-	154
Salary, overtime/holiday	-	146	145	1
Salary, merit	2,400	2,400	2,400	-
Employee benefits	70,760	70,760	69,183	1,577
Office supplies	1,900	1,900	1,880	20
Publications/audio visual	2,680	2,680	348	2,332
Furnishings/small equipment	300	300	183	117
Computer equip/access/software	135	135	46	89
Bond premiums	178	178	178	-
Data processing services	48	48	48	-
Property/liability insurance	-	2,848	2,847	1

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 19 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Judicial (continued):</b>				
County attorney (continued):				
Telephone	\$ 1,640	\$ 2,051	\$ 2,051	\$ -
Postage and freight	375	375	210	165
Rentals, office equipment	400	400	39	361
Research/investigation/online	9,700	9,700	8,424	1,276
Dues/training/travel	4,000	4,000	2,132	1,868
Total County Attorney	<u>207,372</u>	<u>210,631</u>	<u>202,669</u>	<u>7,962</u>
Total Judicial	<u>4,085,790</u>	<u>4,200,583</u>	<u>3,819,373</u>	<u>381,210</u>
<b>Corrections:</b>				
Jail and detention facility:				
Salary, officers	1,431,374	1,427,605	1,328,436	99,169
Salary, overtime/holiday	16,250	16,250	10,460	5,790
Salary, meal allowance	750	750	471	279
Salary, certification pay	9,600	9,600	5,378	4,222
Salary, merit	40,800	40,800	39,600	1,200
Salary, disaster	-	3,769	3,769	-
Salary, overtime/fill-in	33,750	33,750	29,437	4,313
Employee benefits	806,605	801,347	728,186	73,161
Office supplies	11,569	4,070	4,070	-
Food	145,000	155,052	155,052	-
Law enforcement supplies	4,500	5,092	5,092	-
Janitorial supplies	25,000	26,754	26,754	-
Laundry and kitchen supplies	16,000	22,650	22,650	-
Inmate supplies	10,000	5,278	5,277	1
Insecticide/herbicide	400	282	282	-
Petroleum products	20,000	13,792	13,791	1
Drugs/medical supplies	42,500	28,071	28,070	1
Vehicle/equipment supplies	1,000	1,258	1,258	-
Small tools/miscellaneous supplies	2,000	855	854	1
Signs materials	100	134	134	-
Furnishings/small equipment	1,000	-	-	-
Computer equip/access/software	490	245	245	-
Physician services	140,000	166,568	166,568	-
Hospital inpatient	21,100	12,256	12,256	-
Hospital outpatient	12,570	29,784	29,783	1
Lab/x-ray	1,900	2,964	2,964	-
Environmental fees	-	29	29	-
Bond premiums	300	426	426	-
Data processing services	22,828	16,879	16,877	2
Property/liability insurance	-	38,481	38,481	-
Telephone	3,000	4,766	4,766	-
Postage and freight	500	50	21	29
Advertising	100	-	-	-
Utilities	126,067	143,736	143,718	18
Equipment, maintenance	15,330	9,648	9,648	-

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 20 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Corrections (continued):</b>				
Jail and detention facility (continued):				
Buildings, maintenance	\$ 46,500	\$ 56,041	\$ 56,041	\$ -
Rentals, office equipment	3,500	2,400	2,324	76
Dues/training/travel	6,350	4,691	4,691	-
Residential services	125,000	-	-	-
Fees	150	150	150	-
Inmate transport	23,000	924	924	-
Property improvement	-	11,428	11,427	1
Building equipment	15,000	10,147	10,146	1
Total Jail and Detention Facility	<u>3,181,883</u>	<u>3,108,772</u>	<u>2,920,506</u>	<u>188,266</u>
Adult probation:				
Small tools/miscellaneous supplies	500	496	-	496
Furnishings/small equipment	500	500	-	500
Computer equip/access/software	350	289	-	289
Data processing services	300	360	360	-
Property/liability insurance	-	2,065	2,064	1
Contract services	1,000	1,000	-	1,000
Telephone	600	605	554	51
Other agency support	8,000	8,000	8,000	-
Total Adult Probation	<u>11,250</u>	<u>13,315</u>	<u>10,978</u>	<u>2,337</u>
Total Corrections	<u>3,193,133</u>	<u>3,122,087</u>	<u>2,931,484</u>	<u>190,603</u>
<b>Juvenile Sevices:</b>				
Juvenile probation:				
Salary, appointed officials	60,601	60,601	60,601	-
Salary, secretaries	38,592	38,592	38,591	1
Salary, supplements	41,948	41,948	41,948	-
Salary, phone allowance	1,140	1,140	1,122	18
Salary, merit	6,000	6,000	6,000	-
Employee benefits	61,986	61,986	56,366	5,620
Office supplies	1,500	1,552	1,552	-
Publications/audio visual	175	312	311	1
Janitorial supplies	100	72	-	72
Petroleum products	900	702	702	-
Drugs/medical supplies	1,000	1,000	793	207
Vehicle/equipment supplies	100	100	-	100
Computer equip/access/software	1,180	980	774	206
Physician services	1,500	2,011	2,011	-
Bond premiums	400	400	371	29
Data processing services	1,000	312	120	192
Property/liability insurance	3,500	3,834	3,833	1
Telephone	1,500	3,103	3,103	-
Postage and freight	500	277	277	-
Advertising	-	60	59	1
Equipment, maintenance	-	15	15	-
Rentals, office equipment	2,500	2,525	2,524	1

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 21 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b><u>Expenditures (continued)</u></b>				
<b>Juvenile services (continued):</b>				
Juvenile probation (continued):				
Dues/training/travel	\$ 7,000	\$ 996	\$ 330	\$ 666
Non-residential services	27,200	12,522	9,306	3,216
Residential services	28,482	59,696	59,696	-
Services - grant	-	144,549	144,549	-
Total Juvenile Probation	<u>288,804</u>	<u>445,285</u>	<u>434,954</u>	<u>10,331</u>
Juvenile Probation - Special:				
Dues/training/travel	-	1,600	1,600	-
Total Juvenile Probation - Special	<u>-</u>	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Total Juvenile Services	<u>288,804</u>	<u>446,885</u>	<u>436,554</u>	<u>10,331</u>
<b>Environmental Services:</b>				
Permits and inspections:				
Salary, appointed officials	48,222	48,222	48,221	1
Salary, travel allowance	10,464	10,465	10,464	1
Salary, phone allowance	240	241	240	1
Salary, merit	1,200	1,200	1,200	-
Employee benefits	23,504	23,502	23,247	255
Office supplies	800	1,264	1,263	1
Small tools/miscellaneous supplies	100	-	-	-
Signs materials	200	-	-	-
Computer equip/access/software	45	45	35	10
Environmental fees	1,600	2,670	2,450	220
Data processing services	1,974	1,974	1,544	430
Property/liability insurance	-	285	285	-
Contract services	30,000	30,000	27,400	2,600
Telephone	1,300	2,187	2,187	-
Postage and freight	800	800	348	452
Equipment, maintenance	300	300	-	300
Rentals, office equipment	500	399	-	399
Dues/training/travel	2,600	1,467	1,274	193
Total Permits and Inspections	<u>123,849</u>	<u>125,021</u>	<u>120,158</u>	<u>4,863</u>
Environmental control:				
Salary, appointed official	48,248	48,248	48,248	-
Salary, part-time	12,398	12,397	11,531	866
Salary, certification pay	1,800	1,801	1,800	1
Salary, merit	2,400	2,400	2,400	-
Salary, disaster	-	221	221	-
Employee benefits	29,165	28,944	28,133	811
Office supplies	200	1,094	1,093	1
Law enforcement supplies	50	169	169	-
Petroleum products	4,000	3,190	1,923	1,267
Vehicle/equipment supplies	1,375	1,304	1,303	1
Small tools/miscellaneous supplies	625	246	106	140
Computer equip/access/software	30	262	261	1
Environmental fees	200	200	-	200

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 22 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Environmental Services (continued):</b>				
Environmental control (continued):				
Bond premium	\$ -	\$ 178	\$ 178	\$ -
Data processing services	600	765	765	-
Property/liability insurance	-	1,706	1,706	-
Telephone	2,400	2,534	2,534	-
Postage and freight	1,250	817	78	739
Equipment, maintenance	750	750	609	141
Rentals, office equipment	150	150	13	137
Dues/training/travel	250	1,000	1,000	-
Fees	5,000	4,221	-	4,221
Administrative costs	-	35,539	35,539	-
Total Environmental Control	<u>110,891</u>	<u>148,136</u>	<u>139,610</u>	<u>8,526</u>
Agricultural extension service:				
Salary, secretaries	30,473	30,473	30,472	1
Salary, supplements	75,544	75,544	75,544	-
Salary, travel allowance	26,400	26,400	26,400	-
Salary, phone allowance	1,080	1,080	1,080	-
Salary, meal allowance	-	20	20	-
Salary, merit	4,800	4,800	4,800	-
Employee benefits	27,297	27,297	26,396	901
Office supplies	5,000	5,134	5,133	1
Publications/audio visual	200	166	126	40
Demonstration aids	50	50	-	50
Computer equip/access/software	2,000	2,176	2,175	1
Wellness programs	-	5,906	-	5,906
Ag field services	1,000	3,064	167	2,897
Property/liability insurance	-	1,613	1,613	-
Telephone	3,000	3,000	2,500	500
Postage and freight	500	250	191	59
Equipment, maintenance	250	250	-	250
Rentals, office equipment	4,500	4,950	4,949	1
Dues/training/travel	11,570	11,074	8,979	2,095
Wharton County youth fair	4,000	4,000	4,000	-
Total Agriculture Extension Service	<u>197,664</u>	<u>207,247</u>	<u>194,545</u>	<u>12,702</u>
Total Environmental Services	<u>432,404</u>	<u>480,404</u>	<u>454,313</u>	<u>26,091</u>
<b>Health and Welfare:</b>				
Veterans' service officer:				
Salary, appointed officials	42,032	42,032	42,031	1
Salary, part-time	11,368	11,368	1,034	10,334
Salary, merit	2,400	2,400	1,200	1,200
Employee benefits	24,282	24,282	21,349	2,933
Office supplies	2,275	2,275	1,152	1,123
Computer equip/access/software	500	500	46	454
Data processing services	72	72	30	42
Property/liability insurance	-	367	366	1

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 23 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Health and Welfare:</b>				
Veterans' service officer:				
Telephone	\$ 600	\$ 1,481	\$ 1,481	\$ -
Postage and freight	100	100	-	100
Rentals, office equipment	896	896	827	69
Dues/training/travel	500	500	319	181
Total Veterans' Service Officer	<u>85,025</u>	<u>86,273</u>	<u>69,835</u>	<u>16,438</u>
IHC administration costs:				
Office supplies	600	600	-	600
Property/liability insurance	-	328	328	-
Contract services	30,000	30,000	30,000	-
Telephone	180	180	72	108
Postage and freight	150	150	-	150
Rentals, office equipment	70	70	-	70
Optional services	300	300	-	300
Total IHC Administration Costs	<u>31,300</u>	<u>31,628</u>	<u>30,400</u>	<u>1,228</u>
IHC eligible expenses:				
Drugs/medical supplies	40,000	40,000	16,599	23,401
Physician services	76,385	76,385	1,332	75,053
Hospital inpatient	109,814	109,814	7,709	102,105
Hospital outpatient	65,000	65,000	1,218	63,782
Lab/x-ray	22,878	22,878	902	21,976
Total IHC Eligible Expenses	<u>314,077</u>	<u>314,077</u>	<u>27,760</u>	<u>286,317</u>
Aid to indigent:				
Property/liability insurance	-	311	311	-
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	650	3,350
Wharton/Matagorda child welfare	66,000	66,000	66,000	-
Mental health	16,000	16,000	-	16,000
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>245,830</u>	<u>226,480</u>	<u>19,350</u>
Mental health transport:				
Salary, deputies	57,074	57,074	57,073	1
Salary, overtime/holiday	465	464	-	464
Salary, certification pay	1,800	1,801	1,800	1
Salary, merit	1,200	1,200	1,200	-
Salary, disaster	-	186	186	-
Employee benefits	28,031	27,845	27,078	767
Office supplies	150	149	113	36
Law enforcement supplies	150	53	-	53
Petroleum products	6,000	2,300	2,211	89
Vehicle/equipment supplies	2,000	2,000	650	1,350
Furnishings/small equipment	-	3,797	3,797	-
Computer equip/access/software	25	25	-	25
Environmental fees	-	3	3	-

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 24 of 25)**  
**GENERAL FUND**

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Health and Welfare (continued):</b>				
Mental health transport (continued):				
Data processing services	\$ 24	\$ 24	\$ 24	\$ -
Property/liability insurance	-	1,060	1,059	1
Telephone	540	540	483	57
Equipment, maintenance	1,325	1,323	45	1,278
Dues/training/travel	250	250	-	250
Total Mental Health Transport	<u>99,034</u>	<u>100,094</u>	<u>95,722</u>	<u>4,372</u>
Total Health and Welfare	<u>774,955</u>	<u>777,902</u>	<u>450,197</u>	<u>327,705</u>
<b>Culture and Recreation:</b>				
Library:				
Salary, appointed officials	62,714	62,714	62,713	1
Salary, assistants	428,923	428,923	410,739	18,184
Salary, temporary or extra	622	622	-	622
Salary, part-time	28,726	28,726	24,922	3,804
Salary, meal allowance	200	200	-	200
Salary, merit	20,400	20,400	20,400	-
Employee benefits	310,973	310,973	300,056	10,917
Office supplies	5,300	11,208	10,867	341
Food	175	125	125	-
Supplies/donations/sales	20,000	22,447	20,894	1,553
Publications/audio visual	64,740	63,740	63,261	479
Janitorial supplies	2,850	2,359	2,262	97
Small tools/miscellaneous supplies	70	40	40	-
Furnishings/small equipment	2,273	265	265	-
Supplies, GCMF grant	-	1,150	1,150	-
Computer equip/access/software	1,762	38,751	38,750	1
Supplies, literacy program	-	5,582	666	4,916
Bond premiums	95	95	-	95
Data processing services	23,830	23,625	23,010	615
Property/liability insurance	-	26,260	26,260	-
Contract services	19,850	19,850	17,073	2,777
Telephone	21,050	26,109	25,704	405
Postage and freight	3,350	1,657	1,617	40
Advertising	35	-	-	-
Utilities	56,854	56,854	45,126	11,728
Equipment, maintenance	1,500	111	111	-
Buildings, maintenance	9,500	10,729	10,729	-
Rentals, office equipment	7,309	7,972	7,972	-
Research/investigation/online	10,617	11,607	10,693	914
Dues/training/travel	4,700	570	570	-
Services - grant	-	12,154	9,224	2,930
Property improvements	-	9,000	8,977	23
Building equipment	-	6,276	6,276	-
Office equipment	-	11,094	11,094	-
Total Library	<u>1,108,418</u>	<u>1,222,188</u>	<u>1,161,546</u>	<u>60,642</u>



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

For the Year Ended December 31, 2021

	<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>		
<b>Expenditures (continued)</b>				
<b>Culture and Recreation (continued):</b>				
Historical commission:				
Office supplies	\$ 75	\$ 444	\$ 443	\$ 1
Food	75	75	-	75
Publications/audio visual	1,400	791	-	791
Data processing services	300	480	480	-
Postage and freight	50	20	16	4
Records preservation/microfilming	100	25	-	25
Dues/training/travel	500	260	100	160
Other agency support	-	405	405	-
Total Historical Commission	<u>2,500</u>	<u>2,500</u>	<u>1,444</u>	<u>1,056</u>
Historical museum:				
Property/liability insurance	-	20,033	19,706	327
Historical museum support	45,000	45,000	45,000	-
Total Historical Museum	<u>45,000</u>	<u>65,033</u>	<u>64,706</u>	<u>327</u>
Parks and recreation:				
Property/liability insurance	-	111	111	-
Total Parks and Recreation	<u>-</u>	<u>111</u>	<u>111</u>	<u>-</u>
Total Culture and Recreation	<u>1,155,918</u>	<u>1,289,832</u>	<u>1,227,807</u>	<u>62,025</u>
<b>Total Expenditures</b>	<u>19,499,867</u>	<u>20,429,236</u>	<u>17,438,055</u>	<u>2,991,181</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>				
	<u>(1,600,296)</u>	<u>(1,013,841)</u>	<u>3,415,069</u>	<u>4,428,910</u>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	\$ (900,000)	\$ (956,010)	\$ (1,284,022)	\$ (328,012)
Sale of capital assets	10,000	137,923	127,923	(10,000)
<b>Total Other Financing (Uses)</b>	<u>(890,000)</u>	<u>(818,087)</u>	<u>(1,156,099)</u>	<u>(338,012)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,490,296)</u>	<u>\$ (1,831,928)</u>	<u>2,258,970</u>	<u>\$ 4,090,898</u>
Beginning fund balance			<u>9,959,726</u>	
<b>Ending Fund Balance</b>			<u>\$ 12,218,696</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 7)**  
**ROAD AND BRIDGE FUND**  
**For the Year Ended December 31, 2021**

	<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>		
<b>Revenues</b>				
Taxes:				
Property (ad valorem) taxes:				
Current, road and bridge	\$ 2,385,694	\$ 2,385,694	\$ 2,380,196	\$ (5,498)
Current special road and bridge	1,807,917	1,807,917	1,805,991	(1,926)
Delinquent, road and bridge	42,110	42,110	63,774	21,664
Delinquent, special road and bridge	36,158	36,158	51,627	15,469
Total Property Taxes	<u>4,271,879</u>	<u>4,271,879</u>	<u>4,301,588</u>	<u>29,709</u>
Penalty and interest	66,528	66,528	63,398	(3,130)
Total Taxes	<u>4,338,407</u>	<u>4,338,407</u>	<u>4,364,986</u>	<u>26,579</u>
Licenses and Permits:				
Motor vehicle licenses	360,000	360,000	360,000	-
Motor vehicle licenses fees	430,000	430,000	437,480	7,480
Total Licenses and Permits	<u>790,000</u>	<u>790,000</u>	<u>797,480</u>	<u>7,480</u>
Intergovernmental:				
Federal and state grants:				
Coronavirus relief	-	-	175	175
FEMA - disasters	-	-	33,643	33,643
Disaster relief - state	-	-	1,912	1,912
County transportation infrastructure	-	221,210	221,210	-
Total Federal and State Grants	<u>-</u>	<u>221,210</u>	<u>256,940</u>	<u>35,730</u>
Total Intergovernmental	<u>-</u>	<u>221,210</u>	<u>256,940</u>	<u>35,730</u>
Charges for services:				
Other fees:				
Pct. 2, solid waste station	150,000	150,000	153,496	3,496
Gross and axle weight fees	149,510	149,510	127,406	(22,104)
Total Other Fees	<u>299,510</u>	<u>299,510</u>	<u>280,902</u>	<u>(18,608)</u>
Total Charges for Services	<u>299,510</u>	<u>299,510</u>	<u>280,902</u>	<u>(18,608)</u>
Fines and forfeitures:				
District court	19,000	19,000	37,925	18,925
County court	147,000	147,000	90,809	(56,191)
Total Fines and Forfeiture	<u>166,000</u>	<u>166,000</u>	<u>128,734</u>	<u>(37,266)</u>
Investment Earnings:				
Interest - checking	54,783	54,783	57,251	2,468
Total Investment Earnings	<u>54,783</u>	<u>54,783</u>	<u>57,251</u>	<u>2,468</u>
Miscellaneous:				
Rent, land and leases	-	-	3,028	3,028
Sale of salvage/surplus supplies/rent	-	-	1,976	1,976
Miscellaneous	2,500	2,500	1,056	(1,444)
Sales/reimbursements, Pct. 1	10,000	130,000	130,096	96
Sales/reimbursements, Pct. 2	47,000	191,319	178,631	(12,688)
Sales/reimbursements, Pct. 3	5,000	36,100	36,979	879
Sales/reimbursements, Pct. 4	5,100	10,445	15,173	4,728
Insurance renewal credit	-	-	5,551	5,551
Total Miscellaneous	<u>69,600</u>	<u>370,364</u>	<u>372,490</u>	<u>2,126</u>
<b>Total Revenues</b>	<u>5,718,300</u>	<u>6,240,274</u>	<u>6,258,783</u>	<u>18,509</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget</b> <b>Positive</b> <b>(Negative)</b>
<b>Expenditures</b>				
<b>Environmental Services:</b>				
Precinct 2, solid waste station:				
Salary, part-time	\$ 14,255	\$ 14,067	\$ 14,066	\$ 1
Salary, precinct	41,772	41,773	41,772	1
Salary, phone allowance	300	300	300	-
Salary, merit	2,400	2,400	2,400	-
Salary, disaster	-	194	193	1
Employee benefits	25,613	25,238	25,235	3
Office supplies	200	200	200	-
Janitorial supplies	-	51	50	1
Diesel	19,865	14,289	14,288	1
Vehicle/equipment supplies	3,000	2,798	2,797	1
Small tools/miscellaneous supplies	800	347	346	1
Signs materials	75	-	-	-
Environmental fees	58,000	76,436	76,436	-
Property/liability insurance	1,140	1,901	1,901	-
Telephone	700	805	805	-
Utilities	2,600	1,926	1,925	1
Equipment, maintenance	3,000	1,843	1,843	-
Buildings, maintenance	300	681	681	-
Rentals, equipment and buildings	2,500	2,520	2,520	-
Machinery and equipment	18,500	18,500	-	18,500
Total Pct. 2, Solid Waste Station	<u>195,020</u>	<u>206,269</u>	<u>187,758</u>	<u>18,511</u>
Total Environmental Services	<u>195,020</u>	<u>206,269</u>	<u>187,758</u>	<u>18,511</u>
<b>Highways and Drainage:</b>				
Precinct 1:				
Salary, secretaries	32,912	33,643	33,515	128
Salary, temporary or extra	27,357	27,357	-	27,357
Salary, precinct	378,270	377,108	355,297	21,811
Salary, supplements	790	790	-	790
Salary, overtime/holiday	-	237	-	237
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,540	3,540	918	2,622
Salary, meal allowance	-	17	17	-
Salary, merit	12,000	12,000	12,000	-
Salary, disaster	-	177	176	1
Employee benefits	244,141	244,141	227,943	16,198
Office supplies	500	270	270	-
Food	396	69	68	1
Janitorial supplies	800	560	523	37
Laundry/kitchen supplies	-	14	13	1
Insecticide/herbicide	8,000	8,010	8,010	-
Petroleum products	13,500	16,001	15,152	849
Diesel	56,000	49,143	48,149	994
Drugs/medical supplies	100	-	-	-
Vehicle/equipment supplies	16,000	17,636	17,635	1

**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, 2021**

	<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>		
<b>Expenditures (continued):</b>				
<b>Highways and Drainage (continued):</b>				
Precinct 1 (continued):				
Small tools/miscellaneous supplies	\$ 2,500	\$ 4,306	\$ 4,305	\$ 1
Culverts, fluming, pipe	2,000	20,575	20,574	1
Signs materials	2,500	5,689	5,688	1
Road materials	352,000	547,266	529,081	18,185
Furnishings/small equipment	250	316	316	-
Computer equip/access/software	60	70	69	1
Environmental fees	2,000	1,193	1,109	84
Bond premiums	355	355	355	-
Data processing services	75	50	48	2
Property/liabilities insurance	14,490	15,726	15,726	-
Contract services	2,000	3,300	3,300	-
Telephone	1,200	2,043	2,043	-
Postage and freight	100	-	-	-
Advertising	100	-	-	-
Utilities	13,000	5,959	5,384	575
Equipment, maintenance	45,000	56,714	56,713	1
Buildings, maintenance	1,000	3,333	3,333	-
Bridge maintenance	3,000	90	90	-
Rentals, office equipment	1,200	1,379	1,379	-
Dues/training/travel	1,250	1,769	1,769	-
Right-of-way costs	100	-	-	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	-	-	-
Machinery and equipment	200,000	166,507	103,218	63,289
Vehicles	-	33,980	-	33,980
Total Precinct 1	<u>1,451,450</u>	<u>1,672,797</u>	<u>1,485,650</u>	<u>187,147</u>
Precinct 2:				
Salary, secretaries	33,802	33,802	33,802	-
Salary, temporary or extra	18,000	21,430	21,109	321
Salary, precinct	430,963	424,851	410,065	14,786
Salary, supplements	790	790	-	790
Salary, overtime/holiday	-	336	336	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,840	3,840	2,977	863
Salary, merit	13,200	13,200	12,000	1,200
Salary, disaster	-	2,346	2,345	1
Employee benefits	245,994	250,071	241,801	8,270
Office supplies	1,000	1,001	1,000	1
Publications/audio visual	100	116	116	-
Survey/mapping supplies	400	-	-	-
Janitorial supplies	1,000	1,000	742	258
Insecticide/herbicide	13,000	48,502	48,502	-
Petroleum products	23,000	21,769	19,464	2,305
Diesel	80,000	54,808	52,911	1,897

**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, 2021**

	<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>		
<b><u>Expenditures (continued):</u></b>				
<b>Highways and Drainage (continued):</b>				
Precinct 2 (continued):				
Drugs/medical supplies	\$ 200	\$ 200	\$ 158	\$ 42
Vehicle/equipment supplies	27,126	22,720	20,374	2,346
Small tools/miscellaneous supplies	4,000	5,146	5,145	1
Culverts, fluming, pipe	2,500	49,446	49,445	1
Signs materials	4,000	10,995	10,994	1
Road materials	370,000	483,572	325,961	157,611
Furnishings/small equipment	400	-	-	-
Computer equip/access/software	590	444	444	-
Physician services	200	200	-	200
Environmental fees	100	100	82	18
Bond premiums	355	355	355	-
Data processing services	150	1,655	1,655	-
Property/liability insurance	14,715	14,507	14,507	-
Contract services	1,500	1,152	1,100	52
Telephone	6,500	6,500	5,699	801
Postage and freight	50	50	48	2
Utilities	4,500	4,500	3,890	610
Miscellaneous claims/repairs	500	2,000	2,000	-
Equipment, maintenance	74,342	75,191	75,191	-
Buildings, maintenance	5,000	3,666	3,577	89
Bridge, maintenance	-	84	83	1
Rentals, equipment and buildings	700	700	501	199
Rentals, office equipment	2,000	2,000	1,524	476
Dues/training/travel	2,000	2,952	2,952	-
Right-of-way costs	-	-	-	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	540	135	405
Machinery and equipment	200,000	209,745	32,785	176,960
Vehicles	-	660	-	660
Bridge construction	-	202,500	-	202,500
Total Precinct 2	<u>1,599,516</u>	<u>1,990,906</u>	<u>1,417,239</u>	<u>573,667</u>
Precinct 3:				
Salary, secretaries	34,484	34,484	34,484	-
Salary, temporary or extra	22,000	22,084	22,083	1
Salary, precinct	428,551	428,412	422,714	5,698
Salary, supplement	790	791	790	1
Salary, overtime/holiday	-	44	43	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,840	3,840	3,836	4
Salary, merit	13,200	13,200	13,200	-
Employee benefits	269,533	269,543	261,717	7,826
Office supplies	500	1,498	1,497	1
Food	-	25	24	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, 2021**

	<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>		
<b><u>Expenditures (continued):</u></b>				
<b>Highways and Drainage (continued):</b>				
Precinct 3 (continued):				
Publications/audio visual	\$ 180	\$ -	\$ -	\$ -
Janitorial supplies	1,000	1,128	1,128	-
Insecticide/herbicide	20,000	6,041	6,041	-
Petroleum products	22,500	19,015	19,003	12
Diesel	108,000	78,581	78,580	1
Drugs/medical supplies	-	50	45	5
Vehicle/equipment supplies	25,000	24,422	23,567	855
Small tools/miscellaneous supplies	12,500	7,068	6,406	662
Culverts, fluming, pipe	2,500	41,641	41,641	-
Signs materials	6,000	5,240	5,078	162
Road materials	361,332	387,202	386,985	217
Furnishings/small equipment	250	652	652	-
Supplies, grants	-	119,102	119,102	-
Computer equip/access/software	90	90	69	21
Environmental fees	1,900	5,900	5,838	62
Bond premiums	355	355	355	-
Data processing services	1,500	1,432	1,432	-
Property/liability insurance	18,800	19,486	19,486	-
Contract services	-	2,478	2,478	-
Telephone	2,752	2,752	2,431	321
Postage and freight	50	-	-	-
Advertising	50	-	-	-
Utilities	11,100	9,999	8,110	1,889
Miscellaneous claims/repairs	-	13,052	13,052	-
Equipment, maintenance	57,000	83,863	83,863	-
Buildings, maintenance	1,000	3,232	3,232	-
Bridge maintenance	8,000	-	-	-
Rentals, equipment and buildings	1,500	1,000	752	248
Rentals, office equipment	760	973	972	1
Dues/training/travel	1,500	872	865	7
Soil conservation district	1,000	1,000	1,000	-
Land	-	23,010	23,010	-
Fees	1,535	-	-	-
Machinery and equipment	200,000	184,107	39,135	144,972
Vehicles	-	42,415	39,540	2,875
Bridge construction	-	147,500	2,500	145,000
Total Precinct 3	<u>1,651,516</u>	<u>2,018,043</u>	<u>1,707,200</u>	<u>310,843</u>
Precinct 4:				
Salary, secretaries	32,532	33,260	33,259	1
Salary, temporary or extra	25,000	25,000	23,094	1,906
Salary, precinct	437,653	436,865	410,214	26,651
Salary, supplements	790	790	-	790
Salary, travel allowance	10,464	10,464	10,464	-

**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, 2021**

	<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>		
<b><u>Expenditures (continued):</u></b>				
<b><u>Highways and Drainage (continued):</u></b>				
Precinct 4 (continued):				
Salary, phone allowance	\$ 3,840	\$ 3,840	\$ 3,646	\$ 194
Salary, meal allowance	-	60	60	-
Salary, merit	13,200	13,200	13,200	-
Employee benefits	270,198	270,198	252,452	17,746
Office supplies	800	656	529	127
Food	400	111	-	111
Janitorial supplies	600	795	795	-
Insecticide/herbicide	6,500	17,302	17,302	-
Petroleum products	18,500	22,156	22,130	26
Diesel	77,000	78,442	78,441	1
Vehicle/equipment supplies	22,000	26,653	26,653	-
Small tools/miscellaneous supplies	5,000	3,239	3,239	-
Culverts, fluming, pipe	2,500	17,639	17,638	1
Signs materials	4,500	2,220	2,219	1
Road materials	344,700	312,233	312,233	-
Furnishings/small equipment	-	228	228	-
Supplies, grants	-	119,102	119,102	-
Computer equip/access/software	60	126	125	1
Physician services	-	70	70	-
Environmental fees	1,000	1,685	1,685	-
Data processing services	60	60	48	12
Property/liability insurance	17,690	17,159	16,929	230
Contract services	-	6,068	4,073	1,995
Telephone	1,500	1,500	1,246	254
Postage and freight	50	50	-	50
Advertising	100	-	-	-
Utilities	6,000	4,100	4,095	5
Miscellaneous claims/repairs	-	134	133	1
Equipment, maintenance	72,000	99,102	99,101	1
Buildings, maintenance	2,000	4,368	4,367	1
Bridge maintenance	-	11,000	11,000	-
Rentals, equipment and buildings	500	630	630	-
Rentals, office equipment	1,000	1,102	1,101	1
Dues/training/travel	1,500	1,368	1,299	69
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	25	2	23
Machinery and equipment	200,000	214,430	46,841	167,589
Vehicles	-	53,170	44,270	8,900
Total Precinct 4	<u>1,582,137</u>	<u>1,811,600</u>	<u>1,584,913</u>	<u>226,687</u>

**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, 2021**

	<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>		
<b><u>Expenditures (continued):</u></b>				
<b>Highways and Drainage (continued):</b>				
All Precincts - Road Equipment:				
Petroleum products	\$ -	\$ 28	\$ 28	\$ -
Diesel	500	486	-	486
Vehicle/equipment supplies	2,000	2,000	1,309	691
Small tools/miscellaneous supplies	5,000	4,972	7	4,965
Environmental fees	-	36	36	-
Property/liability insurance	1,345	1,684	1,684	-
Equipment, maintenance	47,228	47,206	20,103	27,103
Optional services (contingency)	500,000	-	-	-
<b>Total All Precincts - Road Equipment</b>	<b>556,073</b>	<b>56,412</b>	<b>23,167</b>	<b>33,245</b>
County Transportation Infrastructure:				
Contract services	-	28,687	28,687	-
<b>Total County Transportation Infrastructure</b>	<b>-</b>	<b>28,687</b>	<b>28,687</b>	<b>-</b>
<b>Total Highways and Drainage</b>	<b>6,840,692</b>	<b>7,578,445</b>	<b>6,246,856</b>	<b>1,331,589</b>
<b>Total Expenditures</b>	<b>7,035,712</b>	<b>7,784,714</b>	<b>6,434,614</b>	<b>1,350,100</b>
<b>(Deficiency) of</b>				
<b>Revenues (Under) Expenditures</b>	<b>(1,317,412)</b>	<b>(1,544,440)</b>	<b>(175,831)</b>	<b>1,368,609</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	800,000	831,010	886,010	55,000
Transfers out	-	-	(965,225)	(965,225)
Sale of capital assets	30,000	116,892	86,925	(29,967)
<b>Total Other Financing Sources</b>	<b>830,000</b>	<b>947,902</b>	<b>7,710</b>	<b>(940,192)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (487,412)</b>	<b>\$ (596,538)</b>	<b>(168,121)</b>	<b>\$ 428,417</b>
Beginning fund balance			2,794,305	
<b>Ending Fund Balance</b>			<b>\$ 2,626,184</b>	

**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, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Property (ad valorem):				
Current	\$ 1,852,117	\$ 1,852,117	\$ 1,847,423	\$ (4,694)
Delinquent	34,561	34,561	52,117	17,556
Total Property Taxes	1,886,678	1,886,678	1,899,540	12,862
Penalty and Interest	29,377	29,377	30,132	755
Total Taxes	1,916,055	1,916,055	1,929,672	13,617
Investment Earnings:				
Checking	24,776	24,776	19,158	(5,618)
Total Investment Earnings	24,776	24,776	19,158	(5,618)
Miscellaneous:				
Sale of salvage/surplus supplies/rent	-	-	220	220
Sales/reimbursement - drainage	-	-	95	95
Insurance renewal credit	-	-	1,686	1,686
Total Miscellaneous	-	-	2,001	2,001
<b>Total Revenues</b>	<b>1,940,831</b>	<b>1,940,831</b>	<b>1,950,831</b>	<b>10,000</b>

**Expenditures:**

**Highways and Drainage:**

Countywide drainage:

Salary, appointed officials	70,567	70,567	70,567	-
Salary, precinct	636,559	636,214	569,199	67,015
Salary, travel allowance	10,464	10,465	10,464	1
Salary, phone allowance	5,040	5,040	3,589	1,451
Salary, meal allowance	-	40	40	-
Salary, merit	19,200	19,200	18,000	1,200
Salary, disaster	-	304	303	1
Employee benefits	370,679	370,679	334,941	35,738
Office supplies	500	229	-	229
Food	250	250	111	139
Publications/audio visuals	150	150	-	150
Janitorial supplies	-	354	353	1
Insecticide/herbicide	160,000	160,000	141,412	18,588
Petroleum products	50,000	50,000	29,924	20,076
Diesel	177,000	169,351	102,971	66,380
Drugs/medical supplies	-	28	27	1
Vehicle/equipment supplies	25,000	25,000	15,090	9,910
Small tools/miscellaneous supplies	15,000	15,000	14,226	774
Culverts, fluming, pipe	60,000	-	-	-
Furnishings/small equipment	1,000	889	458	431
Computer equip/access/software	530	530	23	507
Environmental fees	600	600	194	406
Data processing services	3,864	3,864	3,156	708
Property/liabilities insurance	19,385	22,930	22,930	-

**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, 2021**

	<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>		
<b><u>Expenditures (continued):</u></b>				
<b>Highways and Drainage (continued):</b>				
Countywide drainage (continued):				
Engineering	\$ 30,300	\$ 90,300	\$ 33,605	\$ 56,695
Contract services	159,000	159,000	107,927	51,073
Telephone	500	1,713	1,712	1
Postage and freight	-	37	36	1
Utilities	250	250	-	250
Miscellaneous claims/repairs	1,000	940	-	940
Equipment, maintenance	155,390	155,303	135,396	19,907
Rentals, equipment and buildings	-	3,001	3,000	1
Dues/training/travel	2,500	2,500	14	2,486
Right-of-way costs	25,000	25,000	8,779	16,221
Machinery and equipment	300,000	305,740	35,103	270,637
Vehicles	-	1,275	-	1,275
Total Countywide Drainage	<u>2,299,728</u>	<u>2,306,743</u>	<u>1,663,550</u>	<u>643,193</u>
Total Highways and Drainage	<u>2,299,728</u>	<u>2,306,743</u>	<u>1,663,550</u>	<u>643,193</u>
<b>Total Expenditures</b>	<u>2,299,728</u>	<u>2,306,743</u>	<u>1,663,550</u>	<u>643,193</u>
<b>Excess (Deficiency) of</b>				
<b>Revenues Over (Under) Expenditures</b>	(358,897)	(365,912)	287,281	653,193
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	100,000	100,000	100,000	-
Transfers out	-	-	(279,912)	(279,912)
Sale of capital assets	500	7,515	7,015	(500)
<b>Total Other Financing Sources (Uses)</b>	<u>100,500</u>	<u>107,515</u>	<u>(172,897)</u>	<u>(280,412)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (258,397)</u>	<u>\$ (258,397)</u>	114,384	<u>\$ 372,781</u>
Beginning fund balance			<u>1,012,936</u>	
<b>Ending Fund Balance</b>			<u>\$ 1,127,320</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, 2021**

	Measurement Year*			
	2014	2015	2016	2017
<b>Total Pension Liability</b>				
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)
<b>Net Change in Total Pension Liability</b>	<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>
<b>Ending Total Pension Liability</b>	<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>
<b>Plan Fiduciary Net Position</b>				
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)
<b>Net Change in Plan Fiduciary Net Position</b>	<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>
<b>Ending Plan Fiduciary Net Position</b>	<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>
<b>Net Pension Liability</b>	<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>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	92.91%	87.65%	88.51%	93.79%
<b>Covered Payroll</b>	\$ 8,482,043	\$ 8,764,648	\$ 9,092,062	\$ 9,409,184
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	40.34%	71.58%	67.38%	37.54%

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

**Measurement Year\***

	<b>2018</b>		<b>2019</b>		<b>2020</b>
\$	1,262,029	\$	1,294,028	\$	1,421,633
	4,581,352		4,752,464		5,092,722
	-		1,485,015		143,819
	(299,049)		251,825		(588,038)
	-		-		3,461,984
	<u>(3,152,663)</u>		<u>(3,787,375)</u>		<u>(3,629,997)</u>
	2,391,669		3,995,957		5,902,123
	<u>56,843,511</u>		<u>59,235,180</u>		<u>63,231,137</u>
\$	<u><u>59,235,180</u></u>	\$	<u><u>63,231,137</u></u>	\$	<u><u>69,133,260</u></u>

\$	1,395,448	\$	1,462,279	\$	1,619,733
	686,929		705,926		747,405
	(1,005,137)		8,404,528		5,974,990
	(3,152,663)		(3,787,375)		(3,629,997)
	(41,099)		(44,093)		(45,730)
	(26,532)		(47,376)		(31,604)
	<u>(2,143,054)</u>		<u>6,693,889</u>		<u>4,634,797</u>
	<u>53,311,528</u>		<u>51,168,474</u>		<u>57,862,363</u>
\$	<u><u>51,168,474</u></u>	\$	<u><u>57,862,363</u></u>	\$	<u><u>62,497,160</u></u>
\$	<u><u>8,066,706</u></u>	\$	<u><u>5,368,774</u></u>	\$	<u><u>6,636,100</u></u>

86.38%                      91.51%                      90.40%

\$ 9,813,271      \$ 10,084,658      \$ 10,677,209

82.20%                      53.24%                      62.15%

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF CONTRIBUTIONS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**  
**For the Year Ended December 31, 2021**

	Fiscal Year			
	2012	2013	2014	2015
Actuarially determined contribution	\$ 942,133	\$ 1,047,349	\$ 1,134,048	\$ 1,244,576
Contributions in relation to the actuarially determined contribution	942,133	1,047,349	1,134,048	1,344,576
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (100,000)
Covered payroll	\$ 8,018,140	\$ 8,318,914	\$ 8,482,043	\$ 8,764,623
Contributions as a percentage of covered payroll	11.75%	12.59%	13.37%	15.34%

**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	17.4 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.5%
Salary increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of return	7.5%, 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**

<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 1,291,062	\$ 1,292,822	\$ 1,395,448	\$ 1,462,279	\$ 1,619,733	\$ 1,649,288
<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>1,649,288</u>
<u>\$ -</u>	<u>\$ (43,274)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 9,092,062	\$ 9,409,184	\$ 9,813,271	\$ 10,084,658	\$ 10,677,202	\$ 10,872,030
14.20%	14.20%	14.22%	14.50%	15.17%	15.17%

(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

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

For the Year Ended December 31, 2021

	Measurement Year*			
	2017	2018	2019	2020
<b>Total OPEB Liability</b>				
Service cost	\$ 133,819	\$ 174,423	\$ 169,616	\$ 195,511
Interest (on the total OPEB liability)	84,131	78,680	77,679	64,717
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(9,026)	(424,576)	(4,722)	(536,739)
Changes of assumptions	55,339	10,848	115,766	60,717
Benefit payments	(115,024)	(116,346)	(124,122)	(99,298)
<b>Net Change in Total OPEB Liability</b>	149,239	(276,971)	234,217	(315,092)
Beginning total OPEB liability	2,198,755	2,347,994	2,071,023	2,305,240
<b>Ending Total OPEB Liability</b>	\$ 2,347,994	\$ 2,071,023	\$ 2,305,240	\$ 1,990,148
 <b>Covered-Employee Payroll</b>	 \$ 9,674,270	 \$ 9,849,849	 \$ 10,158,444	 \$ 10,667,956
 <b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	 24.27%	 21.03%	 22.69%	 18.66%

\*Only four years of information is currently available. The County will build this schedule over the next six-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 2.75% as of December 31, 2019 to 2.00% as of December 31, 2020 and an update to the participation assumption.
3. Changes in Benefits  
No changes in benefits



(This page intentionally left blank.)

***COMBINING STATEMENTS  
AND SCHEDULES***

## ***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 activities.

***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.

***Caney Creek Flood Infrastructure Project*** - This fund accounts for funding received for the Texas Water Development Board flood infrastructure fund grant for the purpose of conducting a multi-jurisdictional flood risk and flood reduction project of Caney Creek.

### **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 custodial funds which are zero based accounts with all funds due to other entities.

**WHARTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)**  
**December 31, 2021**

	<b>Special Revenue Funds</b>			
	<b>County and District Court Technology</b>	<b>State Lateral Road</b>	<b>Records Preservation District Clerk</b>	<b>Family Protection</b>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 12,965	\$ 39,444	\$ 144,249	\$ 26,129
Prepaid items	-	-	-	-
Receivables, net	-	-	-	-
<b>Total Assets</b>	<b>\$ 12,965</b>	<b>\$ 39,444</b>	<b>\$ 144,249</b>	<b>\$ 26,129</b>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities:</u></b>				
Accounts payable	\$ -	\$ -	\$ 5	\$ -
Accrued payroll	-	-	226	-
Unearned revenue	-	39,444	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>39,444</b>	<b>231</b>	<b>-</b>
<b><u>Fund Balances:</u></b>				
Nonspendable:				
Historical museum	-	-	-	-
Prepaid items	-	-	-	-
Restricted:				
Special projects	12,965	-	144,018	26,129
<b>Total Fund Balances</b>	<b>12,965</b>	<b>-</b>	<b>144,018</b>	<b>26,129</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 12,965</b>	<b>\$ 39,444</b>	<b>\$ 144,249</b>	<b>\$ 26,129</b>

**Special Revenue Funds**

<u>Guardianship</u>	<u>Juvenile Case Manager</u>	<u>Election Services</u>	<u>Constables Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>District Attorney Forfeiture</u>
\$ 48,399	\$ 54,706	\$ 107,753	\$ 26,706	\$ 154,763	\$ 601,028
-	-	-	-	-	-
-	-	-	-	-	11,609
<u>\$ 48,399</u>	<u>\$ 54,706</u>	<u>\$ 107,753</u>	<u>\$ 26,706</u>	<u>\$ 154,763</u>	<u>\$ 612,637</u>
\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 5,007
-	-	-	-	-	2,453
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>7,460</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>48,399</u>	<u>54,706</u>	<u>107,753</u>	<u>26,706</u>	<u>154,263</u>	<u>605,177</u>
<u>48,399</u>	<u>54,706</u>	<u>107,753</u>	<u>26,706</u>	<u>154,263</u>	<u>605,177</u>
<u>\$ 48,399</u>	<u>\$ 54,706</u>	<u>\$ 107,753</u>	<u>\$ 26,706</u>	<u>\$ 154,763</u>	<u>\$ 612,637</u>

**WHARTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)**  
**December 31, 2021**

Special Revenue Funds				
	Justice Court Security	Courthouse Security	Records Management	Records Preservation County Clerk
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 35,885	\$ 172,521	\$ 27,908	\$ 954,531
Prepaid items	68	-	-	-
Receivables, net	-	-	-	-
<b>Total Assets</b>	<b>\$ 35,953</b>	<b>\$ 172,521</b>	<b>\$ 27,908</b>	<b>\$ 954,531</b>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities:</u></b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 769
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>769</b>
<b><u>Fund Balances:</u></b>				
Nonspendable:				
Historical museum	-	-	-	-
Prepaid items	68	-	-	-
Restricted:				
Special projects	35,885	172,521	27,908	953,762
<b>Total Fund Balances</b>	<b>35,953</b>	<b>172,521</b>	<b>27,908</b>	<b>953,762</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 35,953</b>	<b>\$ 172,521</b>	<b>\$ 27,908</b>	<b>\$ 954,531</b>

**Special Revenue Funds**

<b>Justice Court Technology</b>	<b>Law Library</b>	<b>District Attorney Pretrial Intervention</b>	<b>Home Grants</b>	<b>WC Water/Sewer Project Grants</b>	<b>Theft by Check</b>
\$ 21,681	\$ 58,026	\$ 2,388	\$ 44,626	\$ 17,500	\$ 11,246
1,375	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 23,056</u>	<u>\$ 58,026</u>	<u>\$ 2,388</u>	<u>\$ 44,626</u>	<u>\$ 17,500</u>	<u>\$ 11,246</u>
\$ -	\$ 644	\$ -	\$ -	\$ -	\$ 150
-	-	-	-	-	172
-	-	-	-	-	-
<u>-</u>	<u>644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>322</u>
-	-	-	-	-	-
1,375	-	-	-	-	-
<u>21,681</u>	<u>57,382</u>	<u>2,388</u>	<u>44,626</u>	<u>17,500</u>	<u>10,924</u>
<u>23,056</u>	<u>57,382</u>	<u>2,388</u>	<u>44,626</u>	<u>17,500</u>	<u>10,924</u>
<u>\$ 23,056</u>	<u>\$ 58,026</u>	<u>\$ 2,388</u>	<u>\$ 44,626</u>	<u>\$ 17,500</u>	<u>\$ 11,246</u>





**WHARTON COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)**  
**December 31, 2021**

	<u>Special Revenue Funds</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Caney Creek Flood Infrastructure Project</u>	<u>Historical Museum</u>	
<b><u>Assets</u></b>			
Cash and cash equivalents	\$ 128,382	\$ 50,000	\$ 2,740,836
Prepaid items	-	-	1,443
Receivables, net	-	-	11,609
<b>Total Assets</b>	<b><u>\$ 128,382</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 2,753,888</u></b>
 <b><u>Liabilities and Fund Balances</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable	\$ 23,845	\$ -	\$ 30,920
Accrued payroll	79,537	-	82,388
Unearned revenue	-	-	39,444
<b>Total Liabilities</b>	<b><u>103,382</u></b>	<b><u>-</u></b>	<b><u>152,752</u></b>
 <b><u>Fund Balances:</u></b>			
Nonspendable:			
Historical museum	-	50,000	50,000
Prepaid items	-	-	1,443
Restricted:			
Special projects	25,000	-	2,549,693
<b>Total Fund Balances</b>	<b><u>25,000</u></b>	<b><u>50,000</u></b>	<b><u>2,601,136</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 128,382</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 2,753,888</u></b>

**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, 2021**

	<b>Special Revenue Funds</b>			
	<b>County and District Court Technology</b>	<b>State Lateral Road</b>	<b>Records Preservation District Court</b>	<b>Family Protection</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 39,505	\$ -	\$ -
Charge for services	916	-	16,578	1,590
Fines and forfeitures	-	-	-	-
Interest	79	-	871	160
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>995</b>	<b>39,505</b>	<b>17,449</b>	<b>1,750</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	5,854	-
Culture and recreation	-	-	-	-
Highways and drainage	-	39,505	-	-
Economic development	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>39,505</b>	<b>5,854</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>995</b>	<b>-</b>	<b>11,595</b>	<b>1,750</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Sale of capital assets	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>995</b>	<b>-</b>	<b>11,595</b>	<b>1,750</b>
Beginning fund balances	11,970	-	132,423	24,379
<b>Ending Fund Balances</b>	<b>\$ 12,965</b>	<b>\$ -</b>	<b>\$ 144,018</b>	<b>\$ 26,129</b>

**Special Revenue Funds**

<b>Guardianship</b>	<b>Juvenile Case Manager</b>	<b>Election Services</b>	<b>Constables Forfeiture</b>	<b>Sheriff Forfeiture</b>	<b>District Attorney Forfeiture</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,609
3,680	13,240	9,115	-	-	-
-	-	-	-	134,899	52,766
293	287	647	175	411	3,849
-	-	-	-	-	17
<u>3,973</u>	<u>13,527</u>	<u>9,762</u>	<u>175</u>	<u>135,310</u>	<u>68,241</u>
-	-	-	-	-	-
-	-	-	463	43,879	-
-	-	-	-	-	83,385
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>463</u>	<u>43,879</u>	<u>83,385</u>
<u>3,973</u>	<u>13,527</u>	<u>9,762</u>	<u>(288)</u>	<u>91,431</u>	<u>(15,144)</u>
-	-	-	-	-	-
-	-	-	-	7,672	2,557
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,672</u>	<u>2,557</u>
3,973	13,527	9,762	(288)	99,103	(12,587)
<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>\$ 48,399</u>	<u>\$ 54,706</u>	<u>\$ 107,753</u>	<u>\$ 26,706</u>	<u>\$ 154,263</u>	<u>\$ 605,177</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, 2021**

	<b>Special Revenue Funds</b>			
	<b>Justice Court Security</b>	<b>Courthouse Security</b>	<b>Records Management</b>	<b>Records Preservation County Clerk</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charge for services	873	26,633	10,397	205,779
Fines and forfeitures	-	-	-	-
Interest	228	1,003	133	5,520
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>1,101</b>	<b>27,636</b>	<b>10,530</b>	<b>211,299</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	-	-	9,673	-
Public safety	-	-	-	-
Judicial	270	4,960	-	67,992
Culture and recreation	-	-	-	-
Highways and drainage	-	-	-	-
Economic development	-	-	-	-
<b>Total Expenditures</b>	<b>270</b>	<b>4,960</b>	<b>9,673</b>	<b>67,992</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>831</b>	<b>22,676</b>	<b>857</b>	<b>143,307</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Sale of capital assets	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>831</b>	<b>22,676</b>	<b>857</b>	<b>143,307</b>
Beginning fund balances	35,122	149,845	27,051	810,455
<b>Ending Fund Balances</b>	<b>\$ 35,953</b>	<b>\$ 172,521</b>	<b>\$ 27,908</b>	<b>\$ 953,762</b>

**Special Revenue Funds**

<b>Justice Court Technology</b>	<b>Law Library</b>	<b>District Attorney Pretrial Intervention</b>	<b>Home Grants</b>	<b>WC Water/Sewer Project Grants</b>	<b>Theft by Check</b>
\$ -	\$ -	\$ -	\$ -	\$ 151,609	\$ -
11,098	19,890	-	-	-	486
-	-	-	-	-	-
122	336	15	287	-	93
-	-	-	-	17,500	-
<u>11,220</u>	<u>20,226</u>	<u>15</u>	<u>287</u>	<u>169,109</u>	<u>579</u>
-	-	-	-	-	-
-	-	-	-	-	-
6,150	13,514	-	-	-	4,967
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	151,609	-
<u>6,150</u>	<u>13,514</u>	<u>-</u>	<u>-</u>	<u>151,609</u>	<u>4,967</u>
5,070	6,712	15	287	17,500	(4,388)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,070	6,712	15	287	17,500	(4,388)
17,986	50,670	2,373	44,339	-	15,312
<u>\$ 23,056</u>	<u>\$ 57,382</u>	<u>\$ 2,388</u>	<u>\$ 44,626</u>	<u>\$ 17,500</u>	<u>\$ 10,924</u>

(This page intentionally left blank)

**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, 2021**

	<u>Special Revenue Funds</u>	<u>Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Caney Creek Flood Infrastructure Project</u>	<u>Historical Museum</u>	
<b>Revenues</b>			
Intergovernmental	\$ 23,845	\$ -	\$ 226,568
Charge for services	-	-	320,275
Fines and forfeitures	-	-	187,665
Interest	-	327	14,836
Miscellaneous	-	-	17,517
<b>Total Revenues</b>	<u>23,845</u>	<u>327</u>	<u>766,861</u>
<b>Expenditures</b>			
<b>Current:</b>			
General government	-	-	9,673
Public safety	-	-	44,342
Judicial	-	-	187,092
Culture and recreation	-	327	327
Highways and drainage	23,845	-	63,350
Economic development	-	-	151,609
<b>Total Expenditures</b>	<u>23,845</u>	<u>327</u>	<u>456,393</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>310,468</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	25,000	-	25,000
Sale of capital assets	-	-	10,229
<b>Total Other Financing Sources</b>	<u>25,000</u>	<u>-</u>	<u>35,229</u>
<b>Net Change in Fund Balances</b>	25,000	-	345,697
Beginning fund balances	-	50,000	2,255,439
<b>Ending Fund Balances</b>	<u>\$ 25,000</u>	<u>\$ 50,000</u>	<u>\$ 2,601,136</u>



(This page intentionally left blank.)

**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, 2021

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
County court	\$ 1,600	\$ 1,600	\$ 596	\$ (1,004)
District court	250	250	320	70
Total Other Fees	<u>1,850</u>	<u>1,850</u>	<u>916</u>	<u>(934)</u>
Investment earnings:				
Interest	75	75	79	4
Total Charges for Services	<u>1,925</u>	<u>1,925</u>	<u>995</u>	<u>(930)</u>
<b>Total Revenues</b>	<u>1,925</u>	<u>1,925</u>	<u>995</u>	<u>(930)</u>
<b><u>Expenditures</u></b>				
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	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
District court technology:				
Computer equip/access/software	200	200	-	200
Total District Court Technology	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Total Judicial	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>2,700</u>
<b>Total Expenditures</b>	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>2,700</u>
<b>Net Change in Fund Balance</b>	<u>\$ (775)</u>	<u>\$ (775)</u>	995	<u>\$ 1,770</u>
Beginning fund balance			<u>11,970</u>	
<b>Ending Fund Balance</b>			<u>\$ 12,965</u>	

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**STATE LATERAL ROAD**  
**For the Year Ended December 31, 2021**

	<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>		
<b><u>Revenues</u></b>				
Intergovernmental:				
State shared revenue	\$ 40,000	\$ 39,505	\$ 39,505	\$ -
Total Intergovernmental	40,000	39,505	39,505	-
<b>Total Revenues</b>	<b>40,000</b>	<b>39,505</b>	<b>39,505</b>	<b>-</b>
<b><u>Expenditures</u></b>				
Highways and drainage:				
Precinct 1				
Road materials	10,000	9,877	9,877	-
Precinct 2				
Road materials	10,000	9,877	9,876	1
Precinct 3				
Road materials	10,000	9,876	9,876	-
Precinct 4				
Road materials	10,000	9,876	9,876	-
Total Highways and Drainage	40,000	39,506	39,505	1
<b>Total Expenditures</b>	<b>40,000</b>	<b>39,506</b>	<b>39,505</b>	<b>1</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>-</b>	<b>\$ 1</b>
Beginning fund balance			-	
<b>Ending Fund Balance</b>			<b>\$ -</b>	

**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, 2021

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
Court	\$ 4,000	\$ 4,000	\$ 3,692	\$ (308)
Archive	7,500	7,500	7,099	(401)
Civil preservation	5,500	5,500	5,787	287
Total Other Fees	<u>17,000</u>	<u>17,000</u>	<u>16,578</u>	<u>(422)</u>
Investment earnings:				
Interest	828	828	871	43
Total Charges for Services	<u>17,828</u>	<u>17,828</u>	<u>17,449</u>	<u>(379)</u>
<b>Total Revenues</b>	<u>17,828</u>	<u>17,828</u>	<u>17,449</u>	<u>(379)</u>
<b><u>Expenditures</u></b>				
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	4,793	1,207
Employee benefits	1,393	1,393	1,061	332
Total Records Preservation - District Clerk	<u>7,393</u>	<u>7,393</u>	<u>5,854</u>	<u>1,539</u>
Total Judicial	<u>9,393</u>	<u>9,393</u>	<u>5,854</u>	<u>3,539</u>
<b>Total Expenditures</b>	<u>9,393</u>	<u>9,393</u>	<u>5,854</u>	<u>3,539</u>
<b>Net Change in Fund Balance</b>	<u>\$ 8,435</u>	<u>\$ 8,435</u>	11,595	<u>\$ 3,160</u>
Beginning fund balance			<u>132,423</u>	
<b>Ending Fund Balance</b>			<u>\$ 144,018</u>	

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FAMILY PROTECTION**  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
Court	\$ 1,300	\$ 1,300	\$ 1,590	\$ 290
Total Other Fees	<u>1,300</u>	<u>1,300</u>	<u>1,590</u>	<u>290</u>
Investment earnings:				
Interest	193	193	160	(33)
Total Charges for Services	<u>1,493</u>	<u>1,493</u>	<u>1,750</u>	<u>257</u>
<b>Total Revenues</b>	<u>1,493</u>	<u>1,493</u>	<u>1,750</u>	<u>257</u>
<b><u>Expenditures</u></b>				
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 1,493</u>	<u>\$ 1,493</u>	1,750	<u>\$ 257</u>
Beginning fund balance			<u>24,379</u>	
<b>Ending Fund Balance</b>			<u>\$ 26,129</u>	

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

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for services:				
Other fees:				
Court	\$ 3,200	\$ 3,200	\$ 3,680	\$ 480
Total Other Fees	3,200	3,200	3,680	480
Investment earnings:				
Interest	(343)	(343)	293	636
Total Charges for Services	2,857	2,857	3,973	1,116
<b>Total Revenues</b>	<b>2,857</b>	<b>2,857</b>	<b>3,973</b>	<b>1,116</b>
<b>Expenditures</b>				
Public safety:				
Guardianship:				
Contract services	5,000	5,000	-	5,000
Total Public Safety	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,143)</b>	<b>\$ (2,143)</b>	<b>3,973</b>	<b>\$ 6,116</b>
Beginning fund balance			44,426	
<b>Ending Fund Balance</b>			<b>\$ 48,399</b>	

**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, 2021**

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
Court	\$ 17,000	\$ 17,000	\$ 13,240	\$ (3,760)
Total Other Fees	<u>17,000</u>	<u>17,000</u>	<u>13,240</u>	<u>(3,760)</u>
Investment earnings:				
Interest	(273)	(273)	287	560
Total Charges for Service	<u>16,727</u>	<u>16,727</u>	<u>13,527</u>	<u>(3,200)</u>
<b>Total Revenues</b>	<u>16,727</u>	<u>16,727</u>	<u>13,527</u>	<u>(3,200)</u>
<b><u>Expenditures</u></b>				
Judicial:				
Juvenile case manager:				
Property/liability insurance	67	67	-	67
Dues/training travel	<u>2,200</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>
Total Juvenile Case Manager	<u>2,267</u>	<u>2,267</u>	<u>-</u>	<u>2,267</u>
Total Judicial	<u>2,267</u>	<u>2,267</u>	<u>-</u>	<u>2,267</u>
<b>Total Expenditures</b>	<u>2,267</u>	<u>2,267</u>	<u>-</u>	<u>2,267</u>
<b>Net Change in Fund Balance</b>	<u>\$ 14,460</u>	<u>\$ 14,460</u>	<u>13,527</u>	<u>\$ (933)</u>
Beginning fund balance			<u>41,179</u>	
<b>Ending Fund Balance</b>			<u>\$ 54,706</u>	

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

For the Year Ended December 31, 2021

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
Administration fee	\$ 3,000	\$ 3,000	\$ 1,505	\$ (1,495)
Rental voting equipment	7,500	7,500	7,610	110
Total Other Fees	<u>10,500</u>	<u>10,500</u>	<u>9,115</u>	<u>(1,385)</u>
Investment earnings:				
Interest	(718)	(718)	647	1,365
Total Charges for Services	<u>9,782</u>	<u>9,782</u>	<u>9,762</u>	<u>(20)</u>
<b>Total Revenues</b>	<u>9,782</u>	<u>9,782</u>	<u>9,762</u>	<u>(20)</u>
<b><u>Expenditures</u></b>				
General government:				
Election services:				
Equipment, maintenance	10,000	10,000	-	10,000
Total General Government	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>Total Expenditures</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ (218)</u>	<u>\$ (218)</u>	9,762	<u>\$ 9,980</u>
Beginning fund balance			<u>97,991</u>	
<b>Ending Fund Balance</b>			<u>\$ 107,753</u>	



**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLES FORFEITURE**  
**For the Year Ended December 31, 2021**

	<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>		
<b><u>Revenues</u></b>				
Investment earnings:				
Interest	\$ 166	\$ 166	\$ 175	\$ 9
<b>Total Revenues</b>	<u>166</u>	<u>166</u>	<u>175</u>	<u>9</u>
<b><u>Expenditures</u></b>				
Public safety:				
Constable 3 - local				
Law enforcement supplies	449	463	463	-
Total Public Safety	<u>449</u>	<u>463</u>	<u>463</u>	<u>-</u>
<b>Total Expenditures</b>	<u>449</u>	<u>463</u>	<u>463</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (283)</u>	<u>\$ (297)</u>	(288)	<u>\$ 9</u>
Beginning fund balance			<u>26,994</u>	
<b>Ending Fund Balance</b>			<u>\$ 26,706</u>	

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

For the Year Ended December 31, 2021

	<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>		
<b>Revenues</b>				
Fines and forfeitures:				
Forfeitures - local	\$ -	\$ 134,272	\$ 134,899	\$ 627
Investment earnings:				
Interest	411	411	411	-
<b>Total Revenues</b>	<u>411</u>	<u>134,683</u>	<u>135,310</u>	<u>627</u>
<b>Expenditures</b>				
Public safety:				
Sheriff forfeiture (local):				
Uniforms	-	600	600	-
Office supplies	2,000	1,102	84	1,018
Law enforcement supplies	5,000	14,177	14,176	1
Furnishings/small equipment	2,000	6,227	3,875	2,352
Computer equip/access/software	1,000	8,095	7,013	1,082
Advertising	-	64	64	-
Research/investigation/online	13,000	1,925	-	1,925
Dues/training/travel	-	4,729	4,729	-
Buildings	-	30,812	-	30,812
Law enforcement equipment	-	13,338	13,338	-
Total Sheriff Forfeiture (Local)	<u>23,000</u>	<u>81,069</u>	<u>43,879</u>	<u>37,190</u>
Sheriff forfeiture (federal treasury)				
Law enforcement supplies	2,000	2,000	-	2,000
Vehicles	2,000	2,000	-	2,000
Computer equip/access/software	-	-	-	-
Research/investigation/online	4,000	4,000	-	4,000
Machinery and equipment	-	-	-	-
Law enforcement equipment	-	-	-	-
Total Sheriff Forfeiture (Federal Treasury)	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Sheriff forfeiture (federal justice)				
Law enforcement equipment	20,000	20,000	-	20,000
Total Public Safety	<u>51,000</u>	<u>109,069</u>	<u>43,879</u>	<u>65,190</u>
<b>Total Expenditures</b>	<u>51,000</u>	<u>109,069</u>	<u>43,879</u>	<u>65,190</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>				
<b>Expenditures</b>	<u>(50,589)</u>	<u>25,614</u>	<u>91,431</u>	<u>65,817</u>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	-	7,672	7,672	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>7,672</u>	<u>7,672</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (50,589)</u>	<u>\$ 33,286</u>	<u>99,103</u>	<u>\$ 65,817</u>
Beginning fund balance			<u>55,160</u>	
<b>Ending Fund Balance</b>			<u>\$ 154,263</u>	

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
**For the Year Ended December 31, 2021**

	<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>		
<b><u>Revenues</u></b>				
Intergovernmental:				
State grants				
Crime victim grant	\$ -	\$ 11,609	\$ 11,609	\$ -
Fines and forfeiture:				
Forfeitures- local	-	-	52,766	52,766
Investment earnings:				
Interest	1,800	1,800	3,849	2,049
Miscellaneous	-	-	17	17
Total Intergovernmental	<u>1,800</u>	<u>13,409</u>	<u>68,241</u>	<u>54,832</u>
<b>Total Revenues</b>	<u>1,800</u>	<u>13,409</u>	<u>68,241</u>	<u>54,832</u>
<b><u>Expenditures</u></b>				
Judicial:				
District attorney forfeiture (local):				
Salary, secretaries	-	4,598	4,598	-
Salary, temporary	20,000	18,526	-	18,526
Salary, supplements	20,300	21,774	21,774	-
Employee benefits	9,391	12,584	8,234	4,350
Office supplies	2,000	1,304	1,303	1
Food	-	52	52	-
Publications/audio visual	500	-	-	-
Petroleum products	2,500	3,688	3,687	1
Vehicle and equipment supplies	300	153	-	153
Furnishings/small equipment	1,000	34	-	34
Supplies-grant	-	273	273	-
Physician services	-	134	134	-
Legal/professional services	40,000	39,458	-	39,458
Data process services	-	7,000	3,500	3,500
Property/liability insurance	253	678	678	-
Contract services	40,000	36,097	612	35,485
Telephone	200	1,499	1,499	-
Advertising	-	64	64	-
Equipment, maintenance	-	7	7	-
Buildings, maintenance	200	-	-	-
Rentals, office equipment	100	176	175	1
Services-grant	-	254	254	-
Total District Attorney Forfeiture (Local)	<u>136,744</u>	<u>148,353</u>	<u>46,844</u>	<u>101,509</u>
District attorney forfeiture (federal treasury):				
Law enforcement equipment	1,000	1,000	-	1,000
Total District Attorney Forfeiture (Federal Treasury)	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
District attorney forfeiture (federal justice):				
Vehicle and equipment supplies	3,000	2,000	532	1,468
Environmental fees	50	50	-	50
Miscellaneous claims repairs	-	1,000	1,000	-
Equipment, maintenance	1,000	991	-	991
Law enforcement equipment	1,000	1,000	-	1,000

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Expenditures (continued)</u></b>				
Judicial (continued):				
District attorney forfeiture (federal justice)				
(continued):				
Vehicles	35,000	35,009	35,009	-
Total District Attorney				
Forfeiture (Federal Justice)	<u>40,050</u>	<u>40,050</u>	<u>36,541</u>	<u>3,509</u>
Total Judicial	<u>177,794</u>	<u>189,403</u>	<u>83,385</u>	<u>106,018</u>
<b>Total Expenditures</b>	<u>177,794</u>	<u>189,403</u>	<u>83,385</u>	<u>106,018</u>
<b>(Deficiency) of Revenues</b>				
<b>(Under) Expenditures</b>	(175,994)	(175,994)	(15,144)	160,850
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of capital assets	-	2,557	2,557	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>2,557</u>	<u>2,557</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (175,994)</u>	<u>\$ (173,437)</u>	(12,587)	<u>\$ 160,850</u>
Beginning fund balance			<u>617,764</u>	
<b>Ending Fund Balance</b>			<u>\$ 605,177</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, 2021**

	<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>		
<b>Revenues</b>				
Charges for services:				
Other fees:				
Court	\$ 3,300	\$ 3,300	\$ 873	\$ (2,427)
Investment earnings:				
Interest	200	200	228	28
Total Charges for Services	<u>3,500</u>	<u>3,500</u>	<u>1,101</u>	<u>(2,399)</u>
<b>Total Revenues</b>	<u>3,500</u>	<u>3,500</u>	<u>1,101</u>	<u>(2,399)</u>
<b>Expenditures</b>				
Judicial:				
Justice court security, JP 1				
Furnishings/small equipment	1,000	1,000	-	1,000
Data processing	1,531	1,531	-	1,531
Equipment, maintenance	1,000	1,000	-	1,000
Total Justice Court Security, JP 1	<u>3,531</u>	<u>3,531</u>	<u>-</u>	<u>3,531</u>
Justice court security, JP 2				
Data processing	1,351	1,351	-	1,351
Equipment, maintenance	1,000	1,000	-	1,000
Total Justice Court Security, JP 2	<u>2,351</u>	<u>2,351</u>	<u>-</u>	<u>2,351</u>
Justice court security, JP 3				
Data processing	1,351	1,351	-	1,351
Law enforcement equipment	5,000	5,000	-	5,000
Total Justice Court Security, JP 3	<u>6,351</u>	<u>6,351</u>	<u>-</u>	<u>6,351</u>
Justice court security, JP 4				
Furnishings/small equipment	1,500	1,500	-	1,500
Data processing	1,500	1,500	-	1,500
Contract services	-	270	270	-
Equipment, maintenance	1,200	930	-	930
Dues/training/travel	-	-	-	-
Office equipment	-	-	-	-
Total Justice Court Security, JP 4	<u>4,200</u>	<u>4,200</u>	<u>270</u>	<u>3,930</u>
Total Judicial	<u>16,433</u>	<u>16,433</u>	<u>270</u>	<u>16,163</u>
<b>Total Expenditures</b>	<u>16,433</u>	<u>16,433</u>	<u>270</u>	<u>16,163</u>
<b>Net Change in Fund Balance</b>	<u>\$ (12,933)</u>	<u>\$ (12,933)</u>	<u>831</u>	<u>\$ 13,764</u>
Beginning fund balance			<u>35,122</u>	
<b>Ending Fund Balance</b>			<u>\$ 35,953</u>	

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY**  
For the Year Ended December 31, 2021

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
Court	\$ 23,204	\$ 23,204	\$ 26,633	\$ 3,429
Investment earnings:				
Interest	1,080	1,080	1,003	(77)
Total Charges for Services	<u>24,284</u>	<u>24,284</u>	<u>27,636</u>	<u>3,352</u>
<b>Total Revenues</b>	<u>24,284</u>	<u>24,284</u>	<u>27,636</u>	<u>3,352</u>
<b><u>Expenditures</u></b>				
Judicial:				
Courthouse security:				
Salary, part-time	18,436	18,436	-	18,436
Employee benefits	4,838	4,838	-	4,838
Data processing services	7,500	6,310	-	6,310
Property/liability insurance	112	112	98	14
Equipment, maintenance	4,000	4,000	3,672	328
Buildings, maintenance	-	1,190	1,190	-
Total Courthouse Security	<u>34,886</u>	<u>34,886</u>	<u>4,960</u>	<u>29,926</u>
Total Judicial	<u>34,886</u>	<u>34,886</u>	<u>4,960</u>	<u>29,926</u>
<b>Total Expenditures</b>	<u>34,886</u>	<u>34,886</u>	<u>4,960</u>	<u>29,926</u>
<b>Net Change in Fund Balance</b>	<u>\$ (10,602)</u>	<u>\$ (10,602)</u>	22,676	<u>\$ 33,278</u>
Beginning fund balance			<u>149,845</u>	
<b>Ending Fund Balance</b>			<u>\$ 172,521</u>	

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**RECORDS MANAGEMENT**  
For the Year Ended December 31, 2021

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
Court	\$ 15,000	\$ 15,000	\$ 10,397	\$ (4,603)
Investment earnings:				
Interest	155	155	133	(22)
Total Charges for Services	<u>15,155</u>	<u>15,155</u>	<u>10,530</u>	<u>(4,625)</u>
<b>Total Revenues</b>	<u>15,155</u>	<u>15,155</u>	<u>10,530</u>	<u>(4,625)</u>
<b><u>Expenditures</u></b>				
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	4,300	4,300	2,173	2,127
Total Records Management	<u>17,208</u>	<u>17,208</u>	<u>9,673</u>	<u>7,535</u>
Total General Government	<u>17,208</u>	<u>17,208</u>	<u>9,673</u>	<u>7,535</u>
<b>Total Expenditures</b>	<u>17,208</u>	<u>17,208</u>	<u>9,673</u>	<u>7,535</u>
<b>Net Change in Fund Balance</b>	<u>\$ (2,053)</u>	<u>\$ (2,053)</u>	857	<u>\$ 2,910</u>
Beginning fund balance			<u>27,051</u>	
<b>Ending Fund Balance</b>			<u>\$ 27,908</u>	

**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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for services:				
Other fees:				
Court	\$ 73,000	\$ 73,000	\$ 90,559	\$ 17,559
Archvial (prior 1990)	70,000	70,000	87,570	17,570
Archvial (prior 1990)-Civil	2,100	2,100	2,150	50
Electronic user	12,000	12,000	25,500	13,500
Total Other Fees	<u>157,100</u>	<u>157,100</u>	<u>205,779</u>	<u>48,679</u>
Investment earnings:				
Interest	5,888	5,888	5,520	(368)
Total Charges for Services	<u>162,988</u>	<u>162,988</u>	<u>211,299</u>	<u>48,311</u>
<b>Total Revenues</b>	<u>162,988</u>	<u>162,988</u>	<u>211,299</u>	<u>48,311</u>
<b>Expenditures</b>				
Judicial:				
Records archive - County clerk:				
Salary, temporary or extra	5,000	5,000	-	5,000
Employee benefits	402	402	-	402
Office supplies	10,000	9,150	-	9,150
Data processing services	7,000	7,850	7,850	-
Fees	1,000	1,000	360	640
Total Records Archive - County Clerk	<u>23,402</u>	<u>23,402</u>	<u>8,210</u>	<u>15,192</u>
Records preservation - County clerk:				
Salary, supplements	16,000	16,000	15,951	49
Employee benefits	3,713	3,713	3,618	95
Office supplies	10,000	10,000	8,818	1,182
Computer equip/access/software	5,000	5,000	-	5,000
Data processing services	33,000	33,000	31,395	1,605
Research/investigation/online	-	-	-	-
Office equipment	-	-	-	-
Total Records Preservation - County Clerk	<u>67,713</u>	<u>67,713</u>	<u>59,782</u>	<u>7,931</u>
Total Judicial	<u>91,115</u>	<u>91,115</u>	<u>67,992</u>	<u>23,123</u>
<b>Total Expenditures</b>	<u>91,115</u>	<u>91,115</u>	<u>67,992</u>	<u>23,123</u>
<b>Net Change in Fund Balance</b>	<u>\$ 71,873</u>	<u>\$ 71,873</u>	143,307	<u>\$ 71,434</u>
Beginning fund balance			<u>810,455</u>	
<b>Ending Fund Balance</b>			<u>\$ 953,762</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, 2021**

	<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>		
<b>Revenues</b>				
Charges for services:				
Other fees:				
Court	\$ 13,000	\$ 13,000	\$ 11,098	\$ (1,902)
Investment earnings:				
Interest	67	67	122	55
Total Charges for Services	<u>13,067</u>	<u>13,067</u>	<u>11,220</u>	<u>(1,847)</u>
<b>Total Revenues</b>	<u>13,067</u>	<u>13,067</u>	<u>11,220</u>	<u>(1,847)</u>
<b>Expenditures</b>				
Judicial:				
Justice court technology - JP 1:				
Computer equip/access/software	1,000	779	779	-
Data processing services	359	344	344	-
Telephone	500	1,103	1,102	1
Office equipment	2,400	2,033	-	2,033
Total Justice Court Technology - JP 1	<u>4,259</u>	<u>4,259</u>	<u>2,225</u>	<u>2,034</u>
Justice court technology - JP 2:				
Data processing services	360	360	344	16
Telephone	1,448	1,448	-	1,448
Office equipment	1,500	1,500	-	1,500
Total Justice Court Technology - JP 2	<u>3,308</u>	<u>3,308</u>	<u>344</u>	<u>2,964</u>
Justice court technology - JP 3:				
Data processing services	359	359	344	15
Telephone	4,341	4,341	1,454	2,887
Total Justice Court Technology - JP 3	<u>4,700</u>	<u>4,700</u>	<u>1,798</u>	<u>2,902</u>
Justice court technology - JP 4:				
Computer equip/access/software	5,000	3,560	-	3,560
Data processing services	359	359	344	15
Telephone	1,762	1,762	-	1,762
Dues/training/travel	1,000	1,000	-	1,000
Office equipment	-	1,440	1,439	1
Total Justice Court Technology - JP 4	<u>8,121</u>	<u>8,121</u>	<u>1,783</u>	<u>6,338</u>
Total Judicial	<u>20,388</u>	<u>20,388</u>	<u>6,150</u>	<u>14,238</u>
<b>Total Expenditures</b>	<u>20,388</u>	<u>20,388</u>	<u>6,150</u>	<u>14,238</u>
<b>Net Change in Fund Balance</b>	<u>\$ (7,321)</u>	<u>\$ (7,321)</u>	5,070	<u>\$ 12,391</u>
Beginning fund balance			17,986	
<b>Ending Fund Balance</b>			<u>\$ 23,056</u>	

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

For the Year Ended December 31, 2021

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
Law library	\$ 19,030	\$ 19,030	\$ 19,890	\$ 860
Investment earnings:				
Interest	383	383	336	(47)
Total Charges for Services	<u>19,413</u>	<u>19,413</u>	<u>20,226</u>	<u>813</u>
<b>Total Revenues</b>	<u>19,413</u>	<u>19,413</u>	<u>20,226</u>	<u>813</u>
<b><u>Expenditures</u></b>				
Judicial:				
Law library fund:				
Publications/audio visual	9,500	9,253	167	9,086
Research/investigation/online	13,100	13,347	13,347	-
Total Law Library Fund	<u>22,600</u>	<u>22,600</u>	<u>13,514</u>	<u>9,086</u>
Total Judicial	<u>22,600</u>	<u>22,600</u>	<u>13,514</u>	<u>9,086</u>
<b>Total Expenditures</b>	<u>22,600</u>	<u>22,600</u>	<u>13,514</u>	<u>9,086</u>
<b>Net Change in Fund Balance</b>	<u>\$ (3,187)</u>	<u>\$ (3,187)</u>	6,712	<u>\$ 9,899</u>
Beginning fund balance			<u>50,670</u>	
<b>Ending Fund Balance</b>			<u>\$ 57,382</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, 2021

	<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>		
<b><u>Revenues</u></b>				
Charges for services:				
Other fees:				
District attorney diversion	\$ 20	\$ 20	\$ -	\$ (20)
Investment earnings:				
Interest	18	18	15	(3)
Total Charges for Services	<u>38</u>	<u>38</u>	<u>15</u>	<u>(23)</u>
<b>Total Revenues</b>	<u>38</u>	<u>38</u>	<u>15</u>	<u>(23)</u>
<b><u>Expenditures</u></b>				
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 38</u>	<u>\$ 38</u>	15	<u>\$ (23)</u>
Beginning fund balance			<u>2,373</u>	
<b>Ending Fund Balance</b>			<u>\$ 2,388</u>	

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**WC WATER/SEWER PROJECT GRANTS**  
**For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental				
Federal grants:				
Texas GLO CDBG grant	\$ -	\$ 108,759	\$ 108,759	\$ -
Louise sewer grant	-	42,850	42,850	-
Total Federal Grants	-	151,609	151,609	-
Miscellaneous				
Supplements, other entities	-	17,500	17,500	-
Total Intergovernmental	-	169,109	169,109	-
<b>Total Revenues</b>	-	169,109	169,109	-
<b>Expenditures</b>				
Economic development:				
WC Water/Sewer Project Grants:				
Texas GLO CDBG grant				
Engineering costs	-	93,759	93,759	-
Administrative costs	-	15,000	15,000	-
Total WC Water/Sewer Project Grants	-	108,759	108,759	-
Louise sewer grant				
Engineering costs	-	41,100	23,600	17,500
Administrative costs	-	19,250	19,250	-
Total Louise Sewer Grant	-	60,350	42,850	17,500
Total Economic Development	-	169,109	151,609	17,500
<b>Total Expenditures</b>	-	169,109	151,609	17,500
<b>Net Change in Fund Balance</b>	\$ -	\$ -	17,500	\$ 17,500
Beginning fund balance			-	
<b>Ending Fund Balance</b>			\$ 17,500	

**WHARTON COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**THEFT BY CHECK**

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for services:				
Other fees:				
Theft by check	\$ -	\$ -	\$ 486	\$ 486
Investment earnings:				
Interest	-	-	92	92
Total Charges for Services	-	-	578	578
<b>Total Revenues</b>	-	-	578	578
<b>Expenditures</b>				
Judicial:				
Theft by check:				
Salary, supplement	-	3,600	3,600	-
Employee benefits	-	853	847	6
Data process services	-	519	519	-
Total Theft by Check	-	4,972	4,966	6
Total Judicial	-	4,972	4,966	6
<b>Total Expenditures</b>	-	4,972	4,966	6
<b>Net Change in Fund Balance</b>	\$ -	\$ (4,972)	(4,388)	\$ 584
Beginning fund balance			15,312	
<b>Ending Fund Balance</b>			\$ 10,924	

**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, 2021

	<b>Prior Years Actual</b>	<b>Current Year Actual</b>	<b>Total Actual to Date</b>	<b>Project Authorization</b>
<b><u>Revenues:</u></b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b><u>Expenditures:</u></b>				
Capital outlay:				
General government	798,850	14,371	813,221	496,176
Public safety	197,342	62,080	259,422	184,378
Judicial	472,743	6,881	479,624	71,812
Corrections	64,821	998	65,819	7,714
Juvenile services	725	-	725	743
Environmental services	38,808	-	38,808	343
Health and welfare	17,210	-	17,210	-
Culture and recreation	16,452	3,455	19,907	3,455
Highways and drainage	2,043,709	1,161,074	3,204,783	2,202,808
Total Capital Outlay	3,650,660	1,248,859	4,899,519	2,967,429
<b>Total Expenditures</b>	3,650,660	1,248,859	4,899,519	2,967,429
<b>(Deficiency) of</b>				
<b>Revenues (Under) Expenditures</b>	(3,650,660)	(1,248,859)	(4,899,519)	(2,967,429)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers in	3,905,500	1,518,149	5,423,649	-
Transfers out	(77,220)	-	(77,220)	-
<b>Total Other Financing Sources</b>	3,828,280	1,518,149	5,346,429	-
<b>Net Change in Fund Balance</b>	\$ 177,620	\$ 269,290	446,910	\$ (2,967,429)
Beginning fund balance		2,967,429		
<b>Ending Fund Balance</b>		\$ 3,236,719		

**WHARTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS (page 1 of 2)**  
**For the Year Ended December 31, 2021**

	<b>County Clerk's Trust</b>	<b>County Clerk's Other</b>	<b>District Clerk's Trust</b>	<b>District Clerk's Other</b>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 164,559	\$ 266,995	\$ 593,611	\$ 8,233,854
<b>Total Assets</b>	164,559	266,995	593,611	8,233,854
<b><u>Liabilities</u></b>				
Accounts payable	-	-	-	-
Due to others	-	-	-	-
<b>Total Liabilities</b>	-	-	-	-
<b><u>Net Position</u></b>				
Restricted for:				
Individuals, organizations, or other governments	164,559	266,995	593,611	8,233,854
<b>Total Net Position</b>	\$ 164,559	\$ 266,995	\$ 593,611	\$ 8,233,854

<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>
\$ 21,303	\$ 342,105	\$ 2,067	\$ 393	\$ 530,237	\$ 10,970
<u>21,303</u>	<u>342,105</u>	<u>2,067</u>	<u>393</u>	<u>530,237</u>	<u>10,970</u>
-	-	-	-	-	-
-	-	-	-	530,237	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>530,237</u>	<u>-</u>
21,303	342,105	2,067	393	-	10,970
<u>\$ 21,303</u>	<u>\$ 342,105</u>	<u>\$ 2,067</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 10,970</u>



**WHARTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS (page 2 of 2)**  
**For the Year Ended December 31, 2021**

	<u>State Fees</u>	<u>Juvenile Probation Fee and Restitution</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 98,923	\$ 3,056	\$ 272,835	\$ 1,950
<b>Total Assets</b>	<u>98,923</u>	<u>3,056</u>	<u>272,835</u>	<u>1,950</u>
<b><u>Liabilities</u></b>				
Accounts payable	98,923	-	1,426	-
Due to others	-	-	-	-
<b>Total Liabilities</b>	<u>98,923</u>	<u>-</u>	<u>1,426</u>	<u>-</u>
<b><u>Net Position</u></b>				
Restricted for:				
Individuals, organizations, or other governments	-	3,056	271,409	1,950
<b>Total Net Position</b>	<u>\$ -</u>	<u>\$ 3,056</u>	<u>\$ 271,409</u>	<u>\$ 1,950</u>

<b>District Attorney's Seizure</b>	<b>Juvenile Probation Grants</b>	<b>Total Custodial Funds</b>
\$ 257,346	\$ 91,107	\$ 10,891,311
<u>257,346</u>	<u>91,107</u>	<u>10,891,311</u>
-	36,746	137,095
-	-	530,237
<u>-</u>	<u>36,746</u>	<u>667,332</u>
257,346	54,361	10,223,979
<u>\$ 257,346</u>	<u>\$ 54,361</u>	<u>\$ 10,223,979</u>

**WHARTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS (page 1 of 2)**  
**For the Year Ended December 31, 2021**

	<u>County Clerk's Trust</u>	<u>County Clerk's Other</u>	<u>District Clerk's Trust</u>	<u>District Clerk's Other</u>
<b><u>Additions</u></b>				
Contributions	\$ 2,637	\$ 34,316	\$ 119,261	\$ 2,357,207
Collections from others	-	-	-	-
Reimbursements from inmates	-	-	-	-
Intergovernmental	-	-	-	-
Restitution collected	-	-	-	-
Investment income	520	-	4,590	85
<b>Total Additions</b>	<u>3,157</u>	<u>34,316</u>	<u>123,851</u>	<u>2,357,292</u>
<b><u>Deductions</u></b>				
Distributions to others	82	26,553	58,055	6,399,879
Expenditures	-	-	-	-
Restitution disbursed	-	-	-	-
<b>Total Deductions</b>	<u>82</u>	<u>26,553</u>	<u>58,055</u>	<u>6,399,879</u>
<b>Change in Net Position</b>	<u>3,075</u>	<u>7,763</u>	<u>65,796</u>	<u>(4,042,587)</u>
Beginning net position	161,484	259,232	527,815	12,276,441
<b>Ending Net Position</b>	<u>\$ 164,559</u>	<u>\$ 266,995</u>	<u>\$ 593,611</u>	<u>\$ 8,233,854</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
527,299	-	-	-	101,442,330	102,225
-	263,570	-	-	-	-
-	-	-	-	-	-
-	-	85,080	3,227	-	-
-	-	17	-	27,443	-
<u>527,299</u>	<u>263,570</u>	<u>85,097</u>	<u>3,227</u>	<u>101,469,773</u>	<u>102,225</u>
521,325	-	-	-	101,469,773	100,262
-	156,540	-	-	-	-
-	-	84,762	3,227	-	-
<u>521,325</u>	<u>156,540</u>	<u>84,762</u>	<u>3,227</u>	<u>101,469,773</u>	<u>100,262</u>
<u>5,974</u>	<u>107,030</u>	<u>335</u>	<u>-</u>	<u>-</u>	<u>1,963</u>
15,329	235,075	1,732	393	-	9,007
<u>\$ 21,303</u>	<u>\$ 342,105</u>	<u>\$ 2,067</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 10,970</u>

**WHARTON COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS (page 2 of 2)**  
**For the Year Ended December 31, 2021**

	<u>State Fees</u>	<u>Juvenile Probation Fee and</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<b><u>Additions</u></b>				
Contributions	\$ -	\$ -	\$ -	\$ 5
Collections from others	-	-	-	-
Reimbursements from inmates	-	-	-	-
Intergovernmental	-	-	156,800	-
Restitution collected	-	13,962	-	-
Investment income	-	-	1,367	13
<b>Total Additions</b>	<u>-</u>	<u>13,962</u>	<u>158,167</u>	<u>18</u>
<b><u>Deductions</u></b>				
Distributions to others	-	-	-	-
Expenditures	-	-	66,222	-
Restitution disbursed	-	12,990	-	-
<b>Total Deductions</b>	<u>-</u>	<u>12,990</u>	<u>66,222</u>	<u>-</u>
<b>Change in Net Position</b>	<u>-</u>	<u>972</u>	<u>91,945</u>	<u>18</u>
Beginning net position	-	2,084	179,464	1,932
<b>Ending Net Position</b>	<u>\$ -</u>	<u>\$ 3,056</u>	<u>\$ 271,409</u>	<u>\$ 1,950</u>

See Notes to Financial Statements.

<u>District Attorney's Seizure</u>	<u>Juvenile Probation Grants</u>	<u>Total Custodial Funds</u>
\$ -	\$ -	\$ 2,513,426
131,841	-	102,203,695
-	-	263,570
-	439,789	596,589
-	-	102,269
-	-	34,035
<u>131,841</u>	<u>439,789</u>	<u>105,713,584</u>
244,163	-	108,820,092
-	401,696	624,458
-	-	100,979
<u>244,163</u>	<u>401,696</u>	<u>109,545,529</u>
<u>(112,322)</u>	<u>38,093</u>	<u>(3,831,945)</u>
<u>369,668</u>	<u>16,268</u>	<u>14,055,924</u>
<u>\$ 257,346</u>	<u>\$ 54,361</u>	<u>\$ 10,223,979</u>

(This page intentionally left blank.)

## **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.

<b>Contents</b>	<b>Page</b>
-----------------	-------------

<b>Financial Trends</b>	170
-------------------------	-----

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

<b>Revenue Capacity</b>	178
-------------------------	-----

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

<b>Debt Capacity</b>	186
----------------------	-----

*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.*

<b>Demographic and Economic Information</b>	192
---	-----

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

<b>Operating Information</b>	197
------------------------------	-----

*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.*

<b>Miscellaneous Information</b>	203
----------------------------------	-----

*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			
	2012	2013	2014	2015
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 28,424,377	\$ 28,302,419	\$ 28,390,125	\$ 29,573,944
Restricted	5,670,749	5,553,920	6,226,800	5,522,855
Unrestricted	8,874,322	9,543,389	10,948,946	9,844,371
<b>Total Governmental Activities Net Position</b>	<u>\$ 42,969,448</u>	<u>\$ 43,399,728</u>	<u>\$ 45,565,871</u>	<u>\$ 44,941,170</u>

**Fiscal Year**

<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 29,745,198	\$ 30,830,817	\$ 30,228,949	\$ 30,563,386	\$ 31,009,088	\$ 30,599,412
5,364,188	5,440,386	8,337,352	7,052,505	5,995,523	6,073,718
9,643,248	8,064,656	7,172,686	6,553,291	7,328,172	9,143,044
<u>\$ 44,752,634</u>	<u>\$ 44,335,859</u>	<u>\$ 45,738,987</u>	<u>\$ 44,169,182</u>	<u>\$ 44,332,783</u>	<u>\$ 45,816,174</u>

# WHARTON COUNTY, TEXAS

## CHANGES IN NET POSITION

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
<b>Expenses</b>				
Governmental activities				
General government	\$ 2,385,158	\$ 2,478,918	\$ 2,626,995	\$ 2,712,787
Public safety	3,498,410	3,727,238	3,879,451	3,987,280
Judicial	3,001,528	3,181,023	3,260,493	3,484,682
Corrections	2,298,591	2,432,397	2,677,241	2,636,573
Juvenile services	726,217	863,102	713,597	839,061
Environmental services	510,117	512,079	533,545	577,675
Health and welfare	466,359	443,162	355,810	434,526
Culture and recreation	995,433	1,012,706	1,129,573	1,109,660
Highways and drainage	7,397,131	6,941,219	6,975,636	8,109,454
Economic development	303,135	435,565	77,427	283,341
Interest on long-term debt	42,853	15,346	-	-
<b>Total Governmental Activities Expenses</b>	<b>\$ 21,624,932</b>	<b>\$ 22,042,755</b>	<b>\$ 22,229,768</b>	<b>\$ 24,175,039</b>
<b>Program Revenues</b>				
Governmental activities				
Charges for services:				
General government	\$ 281,692	\$ 308,454	\$ 277,011	\$ 212,247
Public safety	222,692	237,706	275,017	222,649
Judicial	1,540,652	1,378,304	1,320,667	1,256,684
Corrections	41,970	24,221	45,209	22,999
Juvenile services	24,188	36,516	2,677	3,071
Environmental services	169,537	202,534	220,115	199,112
Health and welfare	5,910	6,805	6,810	5,820
Culture and recreation	25,905	24,604	26,027	22,443
Highways and drainage	1,053,301	1,087,821	1,174,929	1,317,025
Economic development	-	-	-	10,194
Operating grants and contributions	835,041	1,237,745	1,340,090	1,739,817
Capital grants and contributions	315,074	533,742	151,742	1,277,602
<b>Total Governmental Activities Program Revenues</b>	<b>4,515,962</b>	<b>5,078,452</b>	<b>4,840,294</b>	<b>6,289,663</b>
<b>Net Revenues (Expenses)</b>				
Governmental activities	<b>\$ (17,108,970)</b>	<b>\$ (16,964,303)</b>	<b>\$ (17,389,474)</b>	<b>\$ (17,885,376)</b>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities				
Taxes:				
Property taxes	\$ 15,257,540	\$ 14,148,932	\$ 16,422,212	\$ 15,179,646
Sales taxes	2,648,771	2,583,520	2,526,985	2,839,466
Alcoholic beverage taxes	19,350	20,716	27,188	31,350
Unrestricted investment earnings	158,657	168,308	180,991	152,288
Gain (loss) on sale of capital assets	-	15,889	14,890	113,502
Miscellaneous	354,555	457,218	383,351	429,813
<b>Total Governmental Activities General Revenues and Other Changes in Net Position</b>	<b>\$ 18,438,873</b>	<b>\$ 17,394,583</b>	<b>\$ 19,555,617</b>	<b>\$ 18,746,065</b>
<b>Change in Net Position</b>				
Governmental activities	<b>\$ 1,329,903</b>	<b>\$ 430,280</b>	<b>\$ 2,166,143</b>	<b>\$ 860,689</b>

<b>Fiscal Year</b>						
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
\$ 3,014,521	\$ 3,434,835	\$ 3,310,118	\$ 4,064,758	\$ 4,359,123	\$ 3,455,958	
4,538,756	4,560,650	4,456,177	4,843,553	5,143,844	5,036,694	
3,661,489	3,252,477	3,854,126	3,974,244	4,174,295	4,039,640	
2,608,924	2,973,428	2,894,269	3,347,473	3,326,468	3,040,490	
712,444	769,820	885,053	974,020	375,168	436,807	
552,023	543,778	629,078	585,855	651,673	677,304	
393,132	436,146	492,801	510,847	502,409	449,544	
1,078,600	1,335,405	1,229,117	1,292,759	993,714	1,328,822	
8,014,506	8,751,421	8,910,619	8,877,960	9,421,121	8,984,363	
11,550	38,975	345,010	3,850	112,844	151,609	
-	-	-	-	-	-	
<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>	<u>\$ 27,601,231</u>	
\$ 234,078	\$ 210,651	\$ 239,396	\$ 230,851	\$ 230,116	\$ 240,108	
303,561	204,266	130,507	332,689	198,009	382,059	
1,228,735	1,390,790	1,484,284	1,429,275	1,121,121	1,333,027	
19,782	14,048	8,457	59,171	5,209	8,286	
2,470	3,045	2,010	3,390	1,640	1,736	
225,496	218,029	233,855	201,575	232,065	239,911	
6,446	5,084	5,232	4,324	5,411	5,270	
20,227	32,396	24,256	21,800	17,810	18,753	
1,061,648	1,270,629	2,080,306	1,412,989	1,409,686	1,414,594	
-	-	-	-	-	17,500	
1,833,683	1,558,885	3,637,962	1,764,880	2,965,354	1,393,390	
596,929	364,728	495,868	202,245	379,726	338,061	
<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>5,392,695</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>	<u>\$ (22,208,536)</u>	
\$ 15,376,482	\$ 15,801,746	\$ 18,261,437	\$ 17,390,310	\$ 18,387,112	\$ 18,641,729	
2,810,287	3,103,082	3,114,662	3,128,692	3,347,124	4,272,527	
33,742	31,632	34,165	38,020	44,910	55,574	
164,900	227,239	452,292	568,603	473,484	268,107	
8,953	136,319	(199,389)	43,014	228,265	232,092	
469,990	107,591	78,619	113,497	177,218	221,898	
<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>23,691,927</u>	
<u>\$ (188,536)</u>	<u>\$ (1,416,775)</u>	<u>\$ 3,077,551</u>	<u>\$ (1,529,994)</u>	<u>\$ 163,601</u>	<u>\$ 1,483,391</u>	

# WHARTON COUNTY, TEXAS

## FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
<b>General Fund</b>				
Nonspendable	\$ 362,398	\$ 382,497	\$ 432,648	\$ 459,780
Restricted	114,300	115,557	121,153	118,629
Assigned	1,163,377	1,599,848	2,363,381	1,364,227
Unassigned	6,807,765	6,958,708	7,165,322	7,547,046
<b>Total General Fund</b>	<u>\$ 8,447,840</u>	<u>\$ 9,056,610</u>	<u>\$ 10,082,504</u>	<u>\$ 9,489,682</u>
<b>All Other Governmental Funds</b>				
Nonspendable	\$ 126,323	\$ 141,646	\$ 140,283	\$ 143,620
Restricted	5,162,953	5,246,519	5,946,443	5,323,872
Assigned	219,737	596,043	1,200,742	1,073,594
Unassigned	-	-	-	(771)
<b>Total All Other Governmental Funds</b>	<u>\$ 5,509,013</u>	<u>\$ 5,984,208</u>	<u>\$ 7,287,468</u>	<u>\$ 6,540,315</u>

**Fiscal Year**

<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 514,921	\$ 476,199	\$ 411,257	\$ 549,708	\$ 564,173	\$ 526,889
111,875	97,387	106,737	104,734	109,028	109,028
1,374,801	2,327,020	1,891,764	1,298,106	1,328,161	3,206,328
7,347,792	5,486,854	6,408,444	7,054,818	7,958,364	8,376,451
<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>	<u>\$ 12,218,696</u>
\$ 152,760	\$ 169,775	\$ 50,000	\$ 196,059	\$ 200,176	\$ 156,528
4,476,453	4,911,242	8,162,799	6,877,765	5,836,495	5,914,690
1,855,862	2,039,754	2,519,430	2,709,671	2,993,438	3,520,141
-	-	-	-	-	-
<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>	<u>\$ 9,591,359</u>

# WHARTON COUNTY, TEXAS

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years  
(Modified accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
<b>Revenues</b>				
Taxes	\$ 17,358,730	\$ 17,272,859	\$ 19,055,090	\$ 18,071,600
Licenses and permits	840,289	847,702	858,774	852,780
Intergovernmental	1,290,472	1,686,588	1,312,919	1,793,626
Charges for services	1,247,858	1,249,999	1,352,913	1,242,329
Fines and forfeitures	647,051	800,574	885,160	796,199
Investment earnings	158,423	168,136	180,761	152,013
Miscellaneous	724,681	882,402	869,429	1,033,594
<b>Total Revenues</b>	<u>22,267,504</u>	<u>22,908,260</u>	<u>24,515,046</u>	<u>23,942,141</u>
<b>Expenditures</b>				
General government	2,311,520	2,413,687	2,485,370	2,636,716
Public safety	3,463,072	3,697,160	3,967,237	4,009,062
Judicial	2,902,478	3,065,692	3,142,698	3,795,955
Corrections	2,225,005	2,350,695	2,564,878	2,797,976
Juvenile services	703,929	867,209	694,165	824,601
Environmental services	476,386	494,828	512,231	538,485
Health and welfare	517,811	442,491	354,219	443,469
Culture and recreation	894,763	919,715	1,026,306	1,034,321
Highways and drainage	5,959,516	6,478,966	7,426,926	9,054,050
Economic development	303,135	435,565	77,427	283,341
Debt service:				
Principal	2,170,000	745,000	-	-
Interest	55,576	7,450	-	-
Agent fees	4,550	250	-	-
<b>Total Expenditures</b>	<u>21,987,741</u>	<u>21,918,708</u>	<u>22,251,457</u>	<u>25,417,976</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>279,763</u>	<u>989,552</u>	<u>2,263,589</u>	<u>(1,475,835)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,201,554	1,006,093	1,565,718	829,273
Transfers (out)	(2,201,554)	(1,006,093)	(1,565,718)	(844,273)
Sale of capital assets	-	94,413	65,565	150,860
<b>Total Other Financing Sources</b>	<u>-</u>	<u>94,413</u>	<u>65,565</u>	<u>135,860</u>
<b>Net Change in Fund Balances</b>	<u>\$ 279,763</u>	<u>\$ 1,083,965</u>	<u>\$ 2,329,154</u>	<u>\$ (1,339,975)</u>
Debt service as a percentage of noncapital expenditures	10.6%	3.6%	0.0%	0.0%

Fiscal Year						
2016	2017	2018	2019	2020	2021	
\$ 18,139,123	\$ 19,129,082	\$ 21,550,645	\$ 20,522,682	\$ 21,793,042	\$ 23,014,614	
882,335	854,445	864,720	869,370	870,650	896,790	
1,812,520	3,297,070	3,998,405	2,268,779	2,016,657	2,734,121	
1,264,847	1,250,690	1,289,833	1,272,486	1,342,214	1,445,087	
887,364	539,629	659,504	788,858	933,417	717,921	
164,615	226,868	451,887	567,990	473,484	268,107	
845,527	668,856	1,397,178	751,453	655,151	752,959	
<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>	<u>29,829,599</u>	
2,811,052	3,273,471	3,227,037	3,581,483	3,820,447	3,102,146	
4,478,061	4,449,858	4,398,147	4,804,833	4,986,465	5,146,647	
3,859,889	3,273,652	3,699,590	4,030,801	3,908,120	4,013,346	
2,428,392	2,774,289	2,788,681	3,059,191	2,985,449	2,932,482	
709,582	742,525	865,784	940,745	374,429	436,554	
538,813	585,425	616,459	694,427	589,816	642,071	
386,348	426,851	523,593	496,771	482,276	450,197	
1,035,721	1,226,502	1,157,968	1,149,289	1,145,102	1,231,589	
7,954,956	9,714,590	8,646,703	9,158,457	10,031,630	9,134,830	
11,550	38,975	345,010	3,850	112,844	151,609	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<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>27,241,471</u>	
(218,033)	(539,498)	3,943,200	(878,229)	(351,963)	2,588,128	
1,760,707	2,498,515	2,022,772	1,456,559	1,745,002	2,529,159	
(1,760,707)	(2,498,515)	(2,022,772)	(1,441,559)	(1,745,002)	(2,529,159)	
22,500	213,265	99,000	119,364	550,937	232,092	
<u>22,500</u>	<u>213,265</u>	<u>99,000</u>	<u>134,364</u>	<u>550,937</u>	<u>232,092</u>	
\$ <u>(195,533)</u>	\$ <u>(326,233)</u>	\$ <u>4,042,200</u>	\$ <u>(743,865)</u>	\$ <u>198,974</u>	\$ <u>2,820,220</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			
	2012	2013	2014	2015
Real property	\$ 3,674,084,956	\$ 3,804,327,546	\$ 3,954,249,619	\$ 3,997,967,891
Personal property	996,909,948	1,015,111,954	1,119,308,222	943,918,595
Total assessed value (1)	4,670,994,904	4,819,439,500	5,073,557,841	4,941,886,486
Less: real property exemptions	(1,801,540,841)	(1,837,481,702)	(1,859,954,169)	(1,841,025,303)
<b>Total Taxable Assessed Value (Net)<sup>(1)</sup></b>	<b>2,869,454,063</b>	<b>2,981,957,798</b>	<b>3,213,603,672</b>	<b>3,100,861,183</b>
Taxable assessed value as a percentage of actual taxable value	100%	100%	100%	100%
Estimated actual taxable value	\$ 2,869,454,063	\$ 2,981,957,798	\$ 3,213,603,672	\$ 3,100,861,183
<b>Total Direct Tax Rate<sup>(2)</sup></b>	<b>\$ 0.53022</b>	<b>\$ 0.50215</b>	<b>\$ 0.48806</b>	<b>\$ 0.49000</b>

(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

<b>Fiscal Year</b>					
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 4,665,304,666	\$ 5,060,011,173	\$ 5,313,332,645	\$ 5,737,374,607	\$ 5,766,564,770	\$ 6,285,323,081
848,400,643	951,083,366	996,490,439	1,067,293,726	1,027,474,609	1,062,890,907
5,513,705,309	6,011,094,539	6,309,823,084	6,804,668,333	6,794,039,379	7,348,213,988
(2,080,585,019)	(2,259,076,991)	(2,291,151,719)	(2,505,907,055)	(2,466,483,642)	(2,753,395,975)
3,433,120,290	3,752,017,548	4,018,671,365	4,298,761,278	4,327,555,737	4,594,818,013
100%	100%	100%	100%	100%	100%
\$ 3,433,120,290	\$ 3,752,017,548	\$ 4,018,671,365	\$ 4,298,761,278	\$ 4,327,555,737	\$ 4,594,818,013
\$ 0.49000	\$ 0.47500	\$ 0.47396	\$ 0.46240	\$ 0.045869	\$ 0.42479

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

	Fiscal Year			
	2012	2013	2014	2015
<b>Wharton County*</b>				
Operating	\$ 0.51999	\$ 0.49262	\$ 0.48806	\$ 0.49000
Debt service	0.01023	0.00953	-	-
Total county millage	<u>0.53022</u>	<u>0.50215</u>	<u>0.48806</u>	<u>0.49000</u>
<b>Overlapping Rates*</b>				
<b>Cities</b>				
Operating	0.87227	0.83339	0.76412	0.78027
Debt service	0.23773	0.23666	0.33054	0.41297
Total city millage	<u>1.11000</u>	<u>1.07005</u>	<u>1.09466</u>	<u>1.19324</u>
<b>School Districts</b>				
Operating	5.46010	5.46015	5.44015	5.44015
Debt service	0.46119	0.44964	0.43398	0.42090
Total school districts millage	<u>5.92129</u>	<u>5.90979</u>	<u>5.87413</u>	<u>5.86105</u>
<b>Special Districts</b>	1.92850	1.95744	1.97425	2.05083
<b>Total Direct and Overlapping Rates</b>	<u>\$ 9.49001</u>	<u>\$ 9.43943</u>	<u>\$ 9.43110</u>	<u>\$ 9.59512</u>

**2021 Tax Rates**

	<u>Operating</u>	<u>Debt Service</u>
<b>Cities</b>		
City of East Bernard	\$ 0.17000	\$ -
City of El Campo	0.33068	0.18342
City of Wharton	0.09972	0.31945
<b>Total Cities Millage</b>	<u>\$ 0.60040</u>	<u>\$ 0.50287</u>
<b>School Districts</b>		
Boling ISD	\$ 0.94600	\$ -
East Bernard ISD	0.96550	0.24654
El Campo ISD	1.00480	0.07170
Louise ISD	0.96030	-
Wharton ISD	0.96340	0.35000
<b>Total School Districts Millage</b>	<u>\$ 4.84000</u>	<u>\$ 0.66824</u>
<b>Special Districts</b>		
Water Control Boling	\$ 0.31000	
Water Control #2 - East Bernard	0.19724	
Water Control #1 - Louise	0.15630	
Isaacson MUD	0.40000	
Hungerford MUD	0.25890	
Coastal Bend Groundwater	0.00710	
Wharton County Junior College	0.13177	
ESD #1 - Volunteer Fire	0.04968	
ESD #2 - East Bernard	0.09400	
ESD #3 - Wharton	0.08745	
ESD #4 - El Campo	0.05733	
Wharton County Hospital	0.22026	
<b>Total Special Districts Millage</b>	<u>\$ 1.97003</u>	

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 0.49000	\$ 0.47500	\$ 0.47396	\$ 0.46240	\$ 0.45869	\$ 0.42479
-	-	-	-	-	-
<u>0.49000</u>	<u>0.47500</u>	<u>0.47396</u>	<u>0.46240</u>	<u>0.45869</u>	<u>0.42479</u>
0.76819	0.75905	0.72869	0.66254	0.63808	0.60040
0.44924	0.43656	0.50141	0.52971	0.54059	0.50287
<u>1.21743</u>	<u>1.19561</u>	<u>1.23010</u>	<u>1.19225</u>	<u>1.17867</u>	<u>1.10327</u>
5.69000	5.72000	5.64000	5.19160	5.13330	4.84000
0.12000	0.11906	0.44710	0.64790	0.65429	0.66824
<u>5.81000</u>	<u>5.83906</u>	<u>6.08710</u>	<u>5.83950</u>	<u>5.78759</u>	<u>5.50824</u>
2.10135	2.09533	2.17922	2.07405	2.06327	1.97003
<u>\$ 9.61878</u>	<u>\$ 9.60500</u>	<u>\$ 9.97038</u>	<u>\$ 9.56820</u>	<u>\$ 9.48822</u>	<u>\$ 9.00633</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).

(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

## PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayer	2021			2012		
	2021 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2012 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Gulf South Pipeline Co., LP	\$ 114,124,500	1	2.48%	\$ -	n/a	0.00%
Colorado Bend I Power, LLC	68,495,160	2	1.49%	204,503,540	1	7.13%
Centerpoint Energy Houston	51,445,480	3	1.12%	31,420,254	7	1.09%
Enterprise Texas Pipeline, LP	40,406,125	4	0.88%	-	n/a	0.00%
AEP Texas, Inc.	35,545,653	5	0.77%	-	n/a	0.00%
Gray Oak Pipeline, LLC	32,805,600	6	0.71%	-	n/a	0.00%
Tennessee Gas Pipeline, Co.	32,730,560	7	0.71%	-	n/a	0.00%
J-M Manufacturing Company, Inc.	30,198,983	8	0.66%	44,390,212	3	1.55%
DCP Sand Hills Pipeline, LLC	27,849,770	9	0.61%	-	n/a	0.00%
TCV Pipeline, LLC	27,551,010	10	0.60%	-	n/a	0.00%
Apache Corporation	-	n/a	0.00%	76,616,617	2	2.67%
Milagro Exploration, LLC	-	n/a	0.00%	39,054,753	4	1.36%
Nan Ya Plastics Corp., USA	-	n/a	0.00%	34,378,502	5	1.20%
Lacy Armour W Etal	-	n/a	0.00%	34,037,197	6	1.19%
Wharton County Foods	-	n/a	0.00%	29,640,616	8	1.03%
Transcontinental Gas Pipeline	-	n/a	0.00%	29,357,466	9	1.02%
Enterprise Texas PIP	-	n/a	0.00%	26,242,772	10	0.91%
Subtotal	<u>461,152,841</u>		<u>10.04%</u>	<u>549,641,929</u>		<u>19.15%</u>
Other taxpayers	<u>4,133,665,172</u>		<u>89.96%</u>	<u>2,319,812,134</u>		<u>80.85%</u>
<b>Total</b>	<u><u>\$ 4,594,818,013</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 2,869,454,063</u></u>		<u><u>100.00%</u></u>

Source: Wharton County Tax Office

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

	Fiscal Year			
	2012	2013	2014	2015
Adjusted tax levy	\$ 14,421,711	\$ 14,388,624	\$ 14,636,181	\$ 15,017,751
Current tax collected	\$ 14,119,680	\$ 14,099,750	\$ 14,339,613	\$ 14,750,331
Percentage of current tax collections	97.9%	98.0%	98.0%	98.2%
Delinquent tax collections	281,153	222,154	75,514	103,805
Total tax collections	\$ 14,400,833	\$ 14,321,904	\$ 14,415,127	\$ 14,854,136
Total collections as a percentage of current levy	99.9%	99.5%	98.5%	98.9%
Outstanding delinquent taxes	\$ 20,878	\$ 66,720	\$ 221,054	\$ 163,615
Outstanding delinquent taxes as percentage of current levy	0.14%	0.46%	1.51%	1.09%

Source: Wharton County Tax Assessor/Collector

<b>Fiscal Year</b>					
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 15,195,345	\$ 15,870,072	\$ 16,966,243	\$ 16,091,014	\$ 16,992,928	\$ 17,102,494
\$ 14,860,663	\$ 15,455,042	\$ 16,547,699	\$ 15,710,298	16,610,299	16,719,997
97.8%	97.4%	97.5%	97.6%	97.7%	97.8%
130,355	95,054	75,103	66,620	49,592	-
\$ 14,991,018	\$ 15,550,096	\$ 16,622,802	\$ 15,776,918	\$ 16,659,891	\$ 16,719,997
98.7%	98.0%	98.0%	98.0%	98.0%	97.8%
\$ 204,327	\$ 319,976	\$ 343,441	\$ 314,096	\$ 333,037	\$ 382,497
1.34%	2.02%	2.02%	1.95%	1.96%	2.24%



# WHARTON COUNTY, TEXAS

## RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2012	2013	2014	2015
<b>Governmental activities:</b>				
General obligation	\$ 745,000	\$ -	\$ -	\$ -
Certificates of obligation	-	-	-	-
<b>Total Governmental Activities Debt</b>	<u>\$ 745,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Percentage of personal income<sup>(1)</sup></b>	0.08%	0.00%	0.00%	0.00%
<b>Debt per capita<sup>(1)</sup></b>	\$ 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						
2016	2017	2018	2019	2020	2021	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<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%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Fiscal Year			
	2012	2013	2014	2015
<b>Net Taxable Assessed Value</b>				
All property	\$ 2,869,454,063	\$ 2,981,957,798	\$ 3,213,603,672	\$ 3,100,861,183
<b>Net Bonded Debt</b>				
Gross bonded debt	\$ 745,000	\$ -	\$ -	\$ -
Less debt service funds	22,581	13,408	-	-
<b>Net Bonded Debt</b>	<b>\$ 722,419</b>	<b>\$ (13,408)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ratio of net bonded debt to assessed value</b>	2.52%	-0.04%	0.00%	0.00%
<b>Net bonded debt per capita<sup>(1)</sup></b>	\$ 17.50	\$ (0.33)	\$ -	\$ -

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					
2016	2017	2018	2019	2020	2021
\$ 3,433,120,290	\$ 3,752,017,548	\$ 4,018,671,365	\$ 4,298,761,278	\$ 4,327,555,737	\$ 4,594,818,013
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(This page intentionally left blank.)

**WHARTON COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
 December 31, 2021

<b>Governmental Unit</b>	<b>Net Bonded Debt Outstanding</b>	<b>Estimated Percentage Applicable<sup>(1)</sup></b>	<b>Estimated Share of Overlapping Debt</b>
<b>Cities</b>			
El Campo	\$ 22,014,620	16.00%	\$ 3,522,339
Wharton	\$ 10,962,861	10.90%	1,194,952
<b>School Districts</b>			
East Bernard ISD	\$ 19,650,000	9.50%	1,866,750
El Campo ISD	\$ 24,840,000	29.30%	7,278,120
Wharton ISD	\$ 72,890	26.20%	19,097
Subtotal, overlapping debt			<u>13,881,258</u>
<b>Wharton County direct debt</b>	\$ -		<u>-</u>
<b>Total Direct and Overlapping Debt</b>			<u><u>\$ 13,881,258</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			
	2012	2013	2014	2015
<b>Wharton County</b>				
Estimated population <sup>(1)</sup>	41,285	41,216	41,168	41,486
Per capita personal income <sup>(1)</sup>	\$ 22,070	\$ 21,353	\$ 20,310	\$ 20,782
Median household income <sup>(1)</sup>	\$ 43,689	\$ 40,988	\$ 40,411	\$ 41,992
Median age <sup>(1)</sup>	37.1	37.3	37.2	37.2
School enrollment <sup>(2)</sup>	8,824	8,651	8,768	8,844
Unemployment rate <sup>(3)</sup>	5.9%	5.3%	3.7%	4.5%
<b>State of Texas</b>				
Per capita personal income <sup>(1)</sup>	\$ 25,548	\$ 25,809	\$ 26,019	\$ 26,513
Unemployment rate <sup>(3)</sup>	6.0%	6.0%	4.6%	4.2%

Data sources:

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

<b>Fiscal Year</b>						
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
41,735	41,968	41,619	41,551	41,577	41,570	
\$ 21,581	\$ 23,245	\$ 25,867	\$ 26,281	\$ 25,298	\$ 26,724	
\$ 45,176	\$ 46,445	\$ 50,145	\$ 49,619	\$ 48,310	\$ 51,770	
37.2	37.2	37.2	37.2	37.3	37.3	
8,903	8,720	8,613	8,611	8,233	8,290	
5.0%	3.8%	3.4%	3.3%	7.0%	4.5%	
\$ 26,999	\$ 27,828	\$ 28,985	\$ 30,641	\$ 31,277	\$ 32,177	
4.5%	3.7%	3.6%	3.5%	6.9%	4.2%	



(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

## PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
El Campo ISD	524	1	2.70%	481	1	2.30%
Greenleaf Nursery	462	2	2.40%	377	2	1.80%
Wal-Mart	392	3	2.10%	179	10	0.90%
El Campo Memorial Hospital	375	4	2.00%	-	n/a	0.00%
Wharton ISD	358	5	1.90%	314	5	1.50%
HEB	341	6	1.80%	-	n/a	0.00%
Wharton County	243	7	1.30%	223	7	1.10%
Nanya Plastics	219	8	1.10%	218	8	1.00%
Wharton County Junior College	216	9	1.10%	348	3	1.65%
Wharton County Foods	203	10	1.10%	257	6	1.27%
Leedo Manufacturing Company, Inc	-	n/a	0.00%	341	4	1.60%
South Texas Medical Center, P.A.	-	n/a	0.00%	190	9	0.90%
<b>Total</b>	<b>3,333</b>		<b>17.50%</b>	<b>2,928</b>		<b>14.02%</b>

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

(This page intentionally left blank.)

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

<b>Function</b>	<b>Fiscal Year*</b>									
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
General government	26	26	26	27	27	26	27	28	23	24
Public safety	50	50	50	50	51	50	48	50	48	47
Corrections	31	31	31	30	30	31	35	34	30	33
Highways and drainage	56	56	56	49	55	55	59	52	61	58
Judicial	34	34	34	34	34	34	36	37	37	37
Environmental services	5	4	4	7	7	7	7	4	3	4
Health and welfare	2	2	2	2	2	2	2	2	2	2
Culture and recreation	14	14	14	14	14	13	13	14	14	13
Juvenile services	5	5	5	5	5	5	5	4	5	5
<b>Total:</b>	<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>	<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			
	2012	2013	2014	2015
<b>General government</b>				
Accounts payable checks issued	6,586	5,957	5,945	5,639
Payroll checks issued	610	545	523	519
Direct deposits issued	5,907	5,651	5,750	5,785
ACHs issued	131	173	158	9
EFTs issued	76	67	64	96
Motor vehicle registrations	48,307	49,807	49,489	49,108
<b>Judicial</b>				
Hot check cases				
Checks processed	313	340	91	902
Theft by check cases filed	415	361	266	100
Civil cases filed	1,647	1,961	1,955	2,072
Civil cases dispositions	1,505	1,529	1,626	1,813
Criminal cases filed	8,302	8,088	9,190	8,475
Criminal cases dispositions	7,900	8,073	7,664	6,378
Birth certificates	254	-	-	-
Death certificates	289	319	268	180
Marriage license applications	205	221	255	234
<b>Public safety</b>				
911 calls received	234	2,927	14,556	12,161
EMS runs	5,438	5,380	5,643	6,218
EMS transfer runs	577	739	1,972	1,981
Total EMS runs	6,015	6,119	7,615	8,199
Average daily jail population	120	129	135	138
Jail bookings	2,264	2,385	2,223	2,341
Jail releases	2,319	2,350	2,099	2,230
Jail inmates at December 31	94	128	127	119
Physical arrests	2,264	2,437	2,220	2,341
Citations issued	941	890	854	862
Warnings issued	2,371	3,371	4,206	4,654
Offenses reported	1,362	1,262	1,373	1,466
Calls for service	23,831	16,211	28,214	29,700
Inmates per year	2,264	2,385	2,223	2,341
<b>Highways and drainage</b>				
Potholes repaired	30,394	31,998	31,453	27,593
Resurfacing miles	48	51	44	11
Miles of mowing along roadway	3,461	2,634	3,285	3,394
Miles of cleaning ditch/culverts	37	50	64	46
Miles of grading roadways	5,431	4,290	4,895	5,802
<b>Culture and recreation</b>				
Books/AV material checked out	170,159	269,088	174,659	135,887
Computer use sessions recorded	66,495	32,107	29,901	38,739
<b>Elections</b>				
Registered voters	24,672	24,187	23,508	23,275
Votes cast	14,212	1,798	19,054	5,624
Percentage voters/votes cast	57.60%	7.43%	81.05%	24.16%

Source: Various County departments

Fiscal Year					
2016	2017	2018	2019	2020	2021
5,643	5,647	5,493	5,279	5,203	20,972
505	381	426	415	365	246
5,926	5,944	6,075	6,056	6,154	6,204
162	140	10	142	153	152
70	110	53	98	129	123
48,753	48,821	48,830	48,759	47,250	48,807
69	39	119	48	37	13
35	30	19	14	11	3
1,707	1,841	1,762	5,582	5,416	5,283
1,373	1,941	997	1,748	1,545	1,363
6,686	10,021	7,251	8,133	5,690	6,244
6,062	6,601	6,456	5,807	4,022	4,944
-	4	2	-	-	-
172	284	308	27	81	62
238	258	238	264	235	235
13,344	11,917	9,868	3,468	2,379	8,901
6,333	6,472	5,426	5,391	5,257	6,176
959	1,962	624	752	499	470
7,292	8,434	6,050	6,143	5,756	6,646
119	146	140	142	199	123
2,306	2,054	2,026	2,132	1,607	1,628
2,287	2,057	2,031	2,115	1,647	1,608
134	132	124	145	99	126
642	955	809	825	824	904
884	1,207	1,238	1,395	585	810
4,447	6,583	7,384	7,460	3,994	4,991
1,328	1,099	1,130	1,523	1,266	1,284
28,902	31,957	29,870	29,723	23,326	26,943
2,306	2,054	2,026	2,132	1,607	1,628
24,307	23,491	22,794	28,047	19,936	29,945
22	56	43	62	44	38
3,427	2,224	5,232	3,909	3,895	3,595
75	84	65	125	106	135
4,791	5,340	5,995	6,513	7,135	7,740
135,394	134,060	155,489	132,722	103,300	110,872
30,834	23,023	20,780	18,621	10,339	10,843
25,209	24,663	25,151	25,004	25,733	25,484
14,871	3,045	13,002	3,160	16,843	1,753
58.99%	12.35%	51.70%	12.64%	65.45%	6.88%

# WHARTON COUNTY, TEXAS

## CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

Function	Fiscal Year			
	2012	2013	2014	2015
<b>Buildings</b>				
General government	11	11	11	11
Public safety	1	1	1	1
Judicial	2	3	3	3
Corrections	3	3	3	3
Environmental services	1	1	2	2
Culture and recreation	6	6	6	6
Highways and drainage	9	9	9	9
<b>Vehicles</b>				
General government	4	3	3	3
Public safety				
Patrol	29	30	33	25
Other	13	13	15	18
Judicial	3	5	6	5
Juvenile services	1	1	1	1
Corrections	4	8	8	6
Environmental services	4	4	4	4
Culture and recreation	2	1	1	1
Highways and drainage	111	111	117	114
<b>Highways and drainage</b>				
County roads				
Hard surface miles	471.24	471.24	461.41	461.41
Gravel miles	487.84	487.20	487.93	486.39
Dirt, unimproved miles	26.48	26.48	21.83	21.83
<b>Bridges</b>	191	191	190	194

Source: various County departments

Fiscal Year					
2016	2017	2018	2019	2020	2021
11	11	10	4	4	4
1	1	1	3	3	3
3	3	4	6	6	6
3	3	3	2	2	2
2	2	2	4	4	4
6	6	6	6	6	6
9	9	6	9	10	10
3	3	3	3	3	3
24	20	19	19	19	25
17	22	21	30	31	18
6	4	3	2	2	5
2	1	1	1	1	3
6	4	5	3	8	1
6	4	4	2	4	4
1	1	1	1	1	1
113	107	106	113	114	116
461.41	461.41	461.43	421.04	422.80	421.50
487.39	487.11	487.11	484.30	485.31	485.91
20.80	20.88	20.88	6.73	6.73	6.73
194	196	195	194	195	195



(This page intentionally left blank.)

# WHARTON COUNTY, TEXAS

## MISCELLANEOUS INFORMATION

December 31, 2021

Economic Resources	Fiscal Year		Change	Yield per Acre
	2021	2020		
<b>Agriculture (consisting primarily of prairie land)</b>				
Major field crops				
Farming acres				
Corn	93,138	101,791	(8,653)	128
Cotton	69,747	72,718	(2,971)	912
Grain sorghum	29,053	14,608	14,445	80
Rice	36,701	38,860	(2,159)	99
Soybean	7,017	7,379	(362)	45
Wheat	654	716	(62)	39
Hay	19,544	20,636	(1,092)	4
Pecans	1,174	2,327	(1,153)	225
Miscellaneous crops	-	168	(168)	-
Livestock				
Cattle				
Breeder	2,200	2,200	-	
Calves	32,500	32,500	-	
Slaughter	3,000	3,000	-	
Stocker	1,000	1,000	-	
<b>Business</b>				
Oil industries, agricultural and agribusiness, manufacturing and assembly, construction, real estate, government, electricity, and education sectors				
<b>Building permits issued within the County</b>				
City of East Bernard	45	23	22	
City of El Campo	594	448	146	
City of Wharton	1,236	1,136	100	
Wharton County	242	261	(19)	
<b>Minerals</b>				
Oil, sand, and soil				
<b>Electrical production</b>				
Colorado Bend Energy Partners, Wharton County				
<b>Healthcare facilities*</b>				
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				
<b>Community events</b>				
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.

(This page intentionally left blank.)