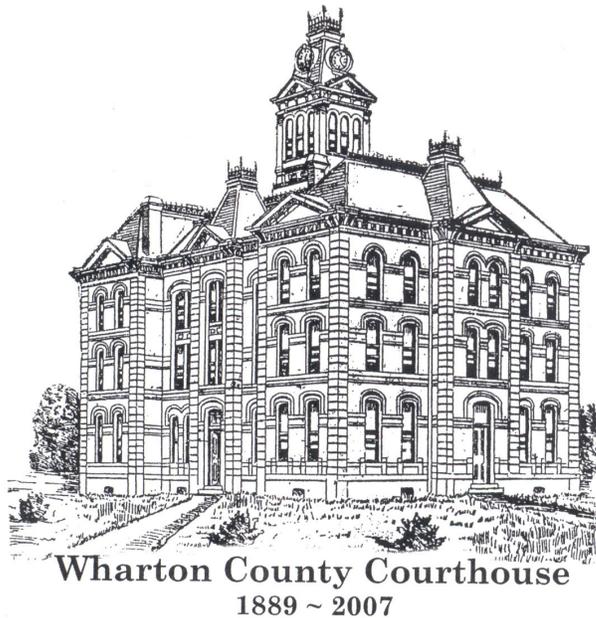


Wharton County, Texas Annual Comprehensive Financial Report



For The Fiscal Year Ended December 31, 2022

Prepared by:

Wharton County Auditor's Office

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*ANNUAL COMPREHENSIVE
FINANCIAL REPORT*

of

WHARTON COUNTY, TEXAS

For the Year Ended
December 31, 2022

Prepared by:
County Auditor's Office

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WHARTON COUNTY, TEXAS

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WHARTON COUNTY, TEXAS

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INTRODUCTORY SECTION

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THE COUNTY OF WHARTON

Wharton County Courthouse Annex
309 E. Milam Street, Suite 300
Wharton, Texas 77488-5074
979-532-2640
979-532-8820 Fax

Barbara Starling
County Auditor

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

June 20, 2023

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

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This report is published to fulfill that requirement for the fiscal year December 31, 2022, 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, 2022. 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 41,570. 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 certain County officials and oversight responsibility of all the funds included in this report. The management and leadership provided by Commissioners' Court, along with other elected and appointed officials, are important to the success of the County's financial management and growth. The County Auditor is appointed by the District Judges to serve two-year terms and has responsibilities for establishing accounting policies and procedures, maintaining the records of financial transactions of the County and examining and approving disbursements from County funds prior to their submission to the Commissioners' Court for payment.

The County provides a full range of services to its citizens. Such services are public safety; county, district and justice court systems; health and welfare; conservation and environmental control and general governmental functions such as recording, licenses and permits, tax collections and elections. Other services include the construction and maintenance of public facilities, roads, bridges and other infrastructure; drainage and flood control. Wharton County also has four branch libraries, a solid waste station and a historical museum that 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. The County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road, the capital replacement, and select special revenue funds.

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 at the end of March 2020, but still reported to work and met with outside parties or other employees at a scheduled time. In May 2020, we opened all doors but followed local and State guidelines in monitoring social distancing, requiring masks and providing hand sanitizing supplies. Today we are back to normal operations with no mention of COVID updates at our twice a month meeting of Commissioners' Court but have been challenged with the inflation increases that resulted from supply chain disruptions which drove up consumer prices. The biggest impact we experienced at the County level was the large increase in gasoline and diesel prices in 2022 and continuing into 2023. Fortunately, the unemployment rates have declined from the peak seen during COVID of 12.8% with 2022 Texas unemployment rate ending at 3.8% while Wharton County's rate was slightly lower at 3.6%.

A comparison of County sales tax collections range from \$3,347,124 in 2020 to \$4,272,527 in 2021, and dropped slightly to \$4,166,552 in 2022. The large increase from 2020 to 2022 reflects business growth in online sales as well as the numerous solar farms that have started construction around Wharton County which 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 75-suite Hilton hotel, 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.

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 2022, 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 2022 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 as well as the American Rescue Plan Act grant that allowed our County to start construction on renovating the General Services building so that we can have adequate storage for years to come. Other large projects from this grant allowed our Commissioners to do several road rehabilitations as well as our Sheriff's office being able to purchase new camera systems for his patrol units.

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, 2021. 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.

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,



Barbara Starling
County Auditor

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, 2021

Christopher P. Morrill

Executive Director/CEO

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WHARTON COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
For the Year Ended December 31, 2022

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
Audrey Searce	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
Shawn Ferguson	Constable, Precinct #4

APPOINTED:

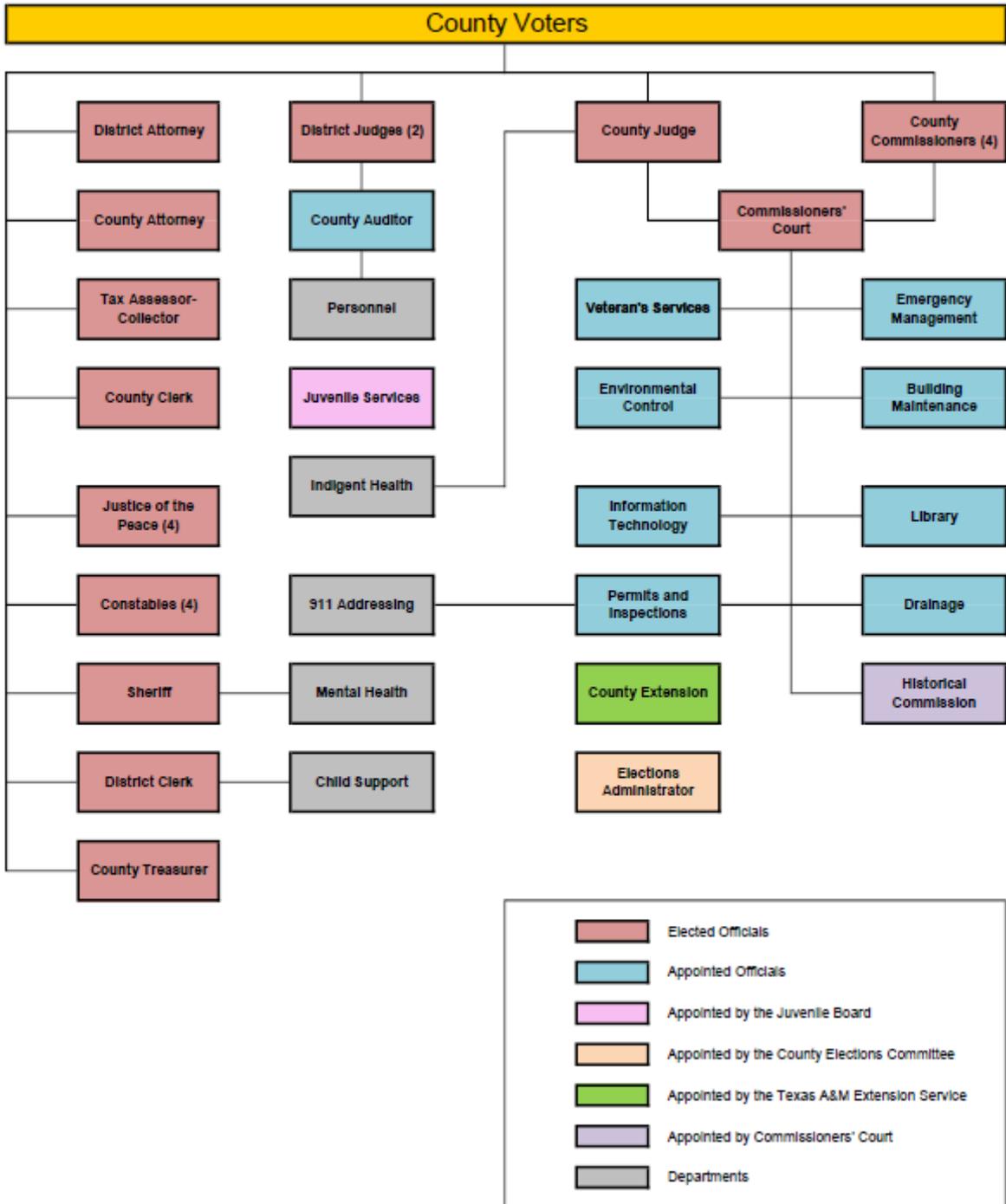
Jessica Collard	Veterans' Service Officer
Rusell McDougall	Emergency Management Coordinator
Monica Martin	Permits and Inspections Director
Cindy Richter	Election Administrator
Barbara A. Starling	County Auditor
Darlene Munoz	IT Director
Lerory Kocian	Building Maintenance Supervisor
Mark Somer	Environmental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

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WHARTON COUNTY, TEXAS

ORGANIZATIONAL CHART

December 31, 2022



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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

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

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, 2022, 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, 2022, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Change in Accounting Principle

As described in Note I.F.15 to the financial statements, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*, in fiscal year 2022. Our opinion is not modified with respect to this matter.

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 and *Government 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 accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

The logo for Belt Harris Pechacek, LLLP features the company name in a stylized, cursive font. The letters 'B', 'H', and 'P' are significantly larger and more decorative than the other letters, which are in a smaller, simpler font. The 'L' and 'L' in 'LLLP' are also smaller and simpler.

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
June 20, 2023

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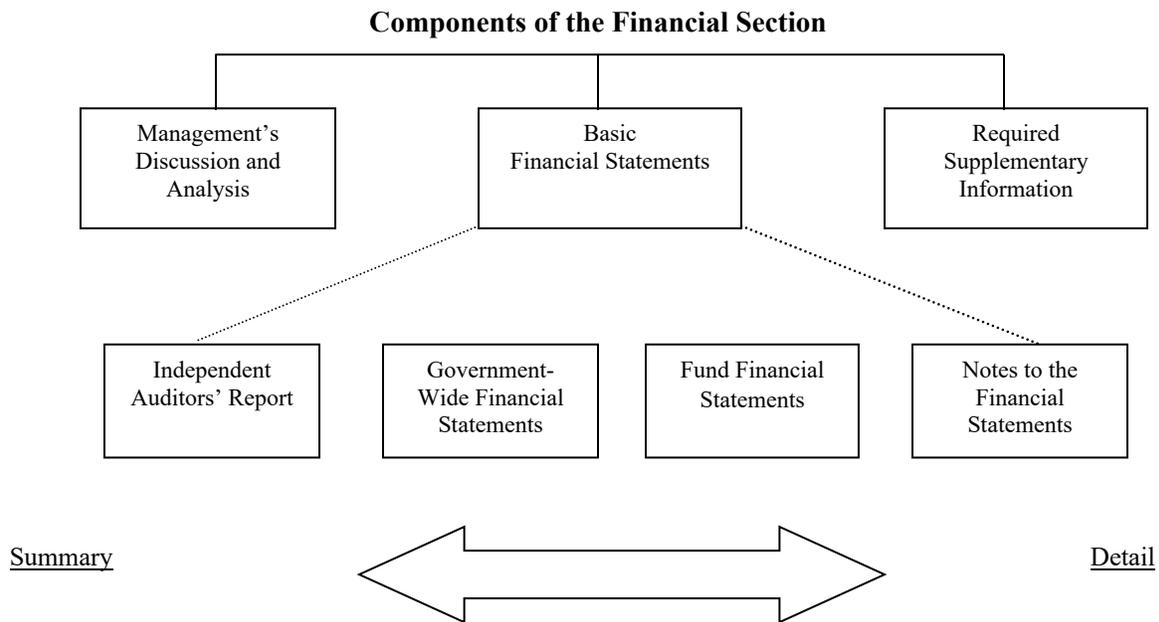
MANAGEMENT'S DISCUSSION AND ANALYSIS

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WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2022

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, 2022. 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, 2022

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, the capital replacement fund, and the road and bridge fund. The farm-to-market 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 County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road, 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, 2022

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 \$50,588,442 as of December 31, 2022. This compares to \$45,816,174 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, 2022

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 32,026,284	\$ 31,437,634
Noncurrent assets	37,043,677	30,599,412
Total Assets	<u>69,069,961</u>	<u>62,037,046</u>
Deferred outflows - pensions	3,490,915	4,371,689
Deferred outflows - OPEB	357,812	309,340
Total Deferred Outflows of Resources	<u>3,848,727</u>	<u>4,681,029</u>
Other liabilities	2,876,541	1,233,035
Long-term liabilities	2,598,673	8,758,716
Total Liabilities	<u>5,475,214</u>	<u>9,991,751</u>
Advanced collections - property taxes	6,662,902	7,186,616
Deferred inflows - pensions	9,279,838	2,691,140
Deferred inflows - OPEB	656,804	764,740
Deferred inflows - lease	255,488	267,654
Total Deferred Inflows of Resources	<u>16,855,032</u>	<u>10,910,150</u>
Net Position:		
Net investment in capital assets	32,082,807	30,599,412
Restricted	6,462,897	6,366,140
Unrestricted	12,042,738	8,850,622
Total Net Position	<u>\$ 50,588,442</u>	<u>\$ 45,816,174</u>

A portion of the County's net position, \$6,462,897 or 12.8 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is \$12,042,738. The County had an increase in net position of \$4,772,268 for the fiscal year, which is primarily due to an overall net increase in revenues of \$3,921,635.

Current assets increased by \$588,650 to \$32,026,284 as compared to noncurrent assets, which increased by \$6,444,265 to \$37,043,677. This increase in noncurrent assets can be attributed to the net pension asset for the current year and capital asset additions. The deferred outflows of resources experienced a decrease due to changes in assumptions on the pension plan. Long-term liabilities decreased by \$6,160,043 in fiscal year 2022, primarily due to the current year change of the net pension liability to a net pension asset combined with an increase in the total OPEB liability. Total deferred inflows of resources increased due to an increase in projected and actual investment earnings on the pension plan assets.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

Statement of Activities

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

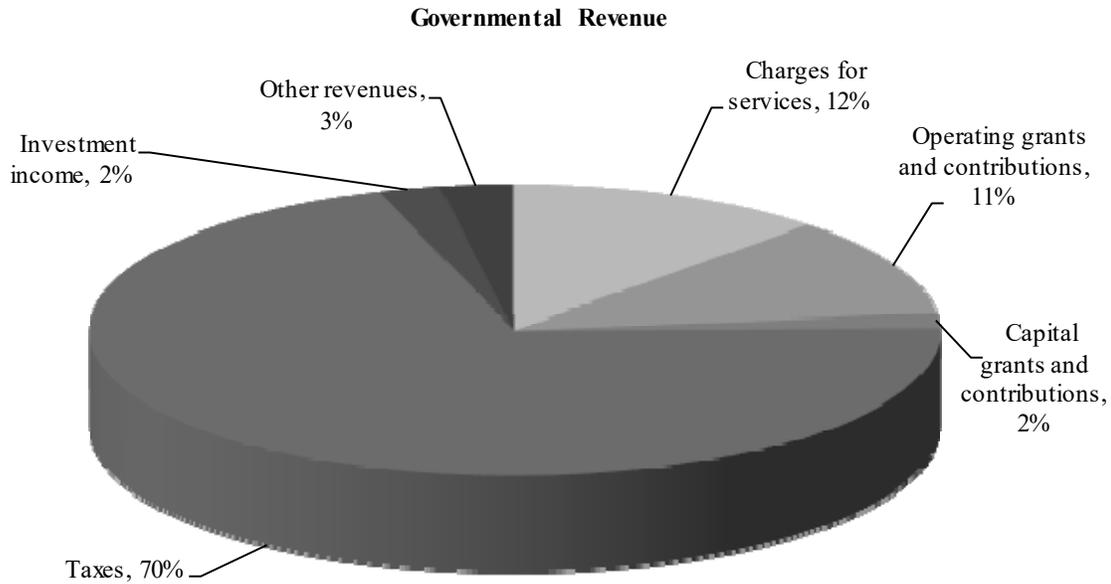
	Governmental Activities	
	2022	2021
Revenues		
Program revenues:		
Charges for services	\$ 4,029,779	\$ 3,661,244
Operating grants and contributions	3,944,435	1,393,390
Capital grants and contributions	520,555	338,061
Taxes	23,141,853	22,969,830
Investment income	451,132	268,107
Other revenues	918,503	453,990
Total Revenues	33,006,257	29,084,622
Expenses		
General government	2,763,541	3,455,958
Public safety	5,174,946	5,036,694
Judicial	4,318,762	4,039,640
Corrections	2,664,417	3,040,490
Juvenile services	358,119	436,807
Environmental services	906,878	677,304
Health and welfare	307,843	449,544
Culture and recreation	1,113,739	1,328,822
Highways and drainage	10,215,815	8,984,363
Economic development	409,929	151,609
Total Expenses	28,233,989	27,601,231
Change in Net Position	4,772,268	1,483,391
Beginning net position	45,816,174	44,332,783
Ending Net Position	\$ 50,588,442	\$ 45,816,174

WHARTON COUNTY, TEXAS

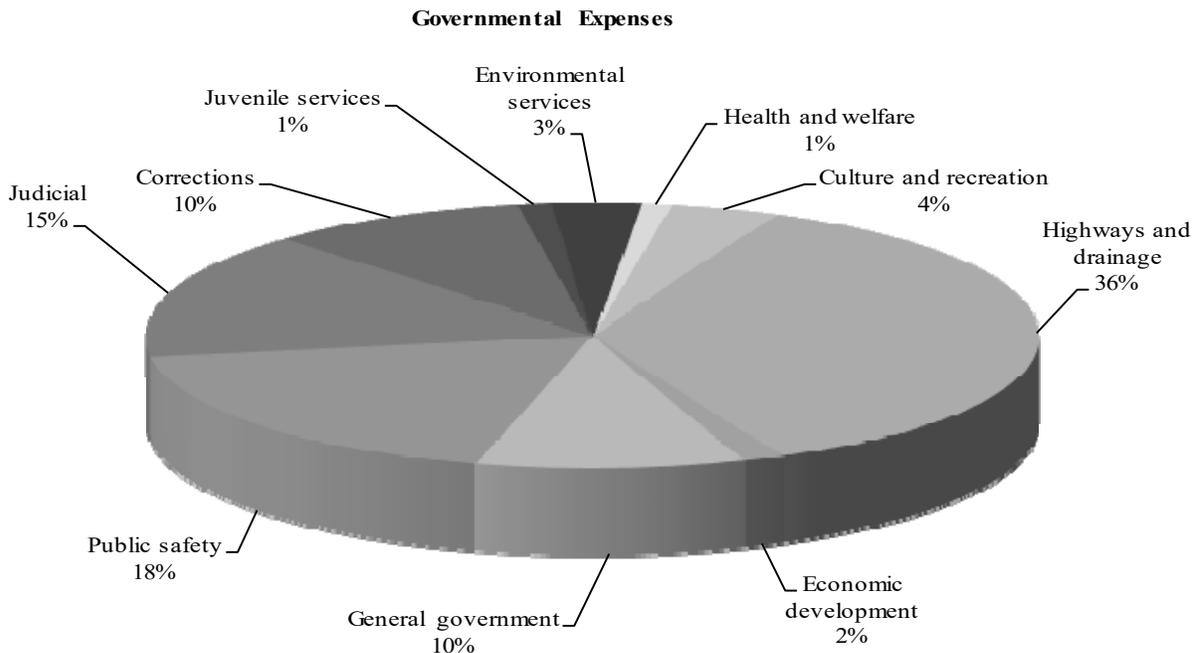
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended December 31, 2022

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



Total governmental revenues increased by \$3,921,635 from the prior year. This increase is primarily the result of an increase in property tax revenues due to an increase in property tax values, an increase in operating grants and contributions from the monies received from federal and state grants, and an increase in charges for services due to increases related to sales and reimbursements recognized in the road and bridge fund.



Governmental expenses increased by \$632,758 from the prior year. This increase in expenses was mainly attributed to an increase in highways and drainage. This increase can mainly be attributed to expenses related to the American Rescue Plan funds used to purchase material to repair roads.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

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 \$21,271,868. Of this, \$3,584,944 is restricted for road and bridge, \$2,707,007 is restricted for special projects, \$26,281 is restricted for public safety, \$32,745 is restricted for judicial, \$5,705 is restricted for health and welfare, \$2,661 is restricted for environmental services, \$29,485 is restricted for veterans memorial, and \$24,069 is restricted culture and recreation. The County has \$3,665,679 assigned for capital replacements and \$3,092,485 for the subsequent years budget. \$513,179 and \$50,000 are considered as nonspendable for prepaids and historical museum, respectively. The amount of unassigned fund balance is \$7,537,628.

There was an increase in the combined fund balance of \$538,187 from the prior year. The general fund is the chief operating fund of the County. The decreases in fund balances in the general fund of \$1,031,971 and the farm-to-market lateral road fund of \$101,823 were offset by the increases in the road and bridge fund by \$9,701, capital replacement fund by \$428,960, and the nonmajor governmental funds by \$156,946.

The fund balance of the general fund had a decrease of \$1,031,971 with an ending fund balance of \$11,186,725. This change can primarily be attributed to an increase in transfers out to the road and bridge fund, capital replacement fund, and the farm-to-market lateral road fund combined with an increase in public safety and judicial expenditures related to the sheriff office training, and emergency operation, and increases in 329th District court, capital murder trials, and Satterfield grant expenditures in the current year. The County's fund balance policy for the general fund is to maintain a minimum 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 an increase in fund balance of \$9,701, which brings the ending fund balance to \$2,635,885. Total revenues experienced an increase which can be contributed to an increase in property tax revenues received related to an increase in property tax valuations. Total expenditures also experienced an increase from the prior year which can be contributed to an increase in highways and drainage expenditures related to American Rescue Plan funds road material and equipment purchases during the year. The County's fund balance policy for the road and bridge fund is to maintain a minimum 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 a decrease in fund balance of \$101,823, which brings the ending fund balance to \$1,025,497. The decrease was primarily due to an increase in transfers out to the capital replacement fund related to capital asset purchases during the year. The County's fund balance policy for this fund is to maintain a minimum reserve of \$484,000. 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 \$428,960 in fund balance, with an ending fund balance of \$3,665,679. The expenditures of \$1,431,474 were offset by transfers from other funds in the amount of \$1,860,434.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

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

Actual revenues exceeded budgeted revenues by a net \$1,053,380 primarily due to more than expected revenues from other taxes, intergovernmental revenues, and investment earnings. The final general fund expenditures were under the final budget by \$1,391,480 mainly due to less general government, public safety, judicial, corrections, and health and welfare expenditures than anticipated.

During the year, several amendments were made to increase the original estimated revenues and original budgeted appropriations. Amendments to revenues totaled \$1,219,981, of which \$1,115,815 was for intergovernmental revenue which comes from various grants, \$104,166 was for miscellaneous revenue, and \$35,295 was for the sale of capital assets. Amendments to appropriations totaled \$1,432,052, which included the re-appropriation of prior year unused Aid Money funds; funds received for the Vine, Essential Services, Stonegarden, Lonestar and Juvenile Probation 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. The County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road, the capital replacement, and select special revenue funds.

In comparing actual revenue figures to the final budget, the overall revenues were \$1,053,380 more than the final budgeted amount which is mainly made up of sales tax revenue, \$200,939 in intergovernmental revenue and \$221,794 in investment revenue. The budgeted amount for sales tax was \$3,600,000 and the actual revenue received was \$4,166,552, which was \$566,552 over budget. The County experienced an increase in 2020, 2021 and 2022 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. The largest decrease in revenues was in fines and fees of the Justice of the Peace offices which amounted to a shortage of \$101,115.

CAPITAL ASSETS

At the end of the year, the County’s governmental activities had invested \$32,082,807 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$1,483,395.

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

- Machinery and equipment additions totaling \$2,826,789 included (4) air conditioning and water heater unit replacements, (9) patrol units fully equipped, (4) other vehicles throughout the County, (1) motor grader, (1) used Mack truck, (1) chip spreader, (1) reclaimer, (1) used roller, (2) tractor and mowers, (1) Freightliner, and a new server for IT department.
- Building and property improvements included the completion of the sheriff office training and emergency operation center. Precinct 4 added on to the existing building to add a space to park equipment under, a building and concrete pad for pressure washing equipment and a parking lot for the new training center. Ongoing improvements included construction for a new transfer station and storage facility.
- Two new bridges on County Road 389 at Porters Creek and County Road 213 at Sandy Branch.

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, and total OPEB liability of \$2,646,216.

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Commissioners' Court adopted the budget for fiscal year ending December 31, 2023 on September 26, 2022. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2022 and estimated revenues to be received in fiscal year 2023. All of the following factors were considered in developing the County's budget for the 2023 fiscal year:

Revenue:

- The central appraisal district certified the County's net taxable value at \$4,718,920,627 which is an increase of \$657,199,232 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 \$0.39056. 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 2023.
- The sales tax budget was budgeted with a \$170,000 increase from the 2022 budget because we have been surpassing the budget substantially for the past two years.

Expenditures:

- The Commissioners' Court of Wharton County did budget a \$3,500 cost-of-living adjustment for County employees while staying at the No New Revenue Tax Rate and we kept the additional \$1,200 merit stipend per qualified employee to be paid out in December 2023 which was approved in the 2023 budget.
- The County maintained an employee retirement match at 200%.
- There was a 6.9% increase in health insurance premiums to the County which amounted to a \$160,000 increase.
- Contingencies reserved for unforeseen non-emergency expenditures in the general fund were budgeted at \$1,320,000 while the reserve in the road and bridge fund increased slightly to \$518,000 with \$350,000 for bridge expenses and \$150,000 for road materials to do additional road rehabilitation in the 2023 year and \$18,000 for property insurance increases.
- The budget also includes a reduction of \$3,100,000 to the County's three major fund balances for capital and one-time expenditures as shown:
 - The general fund includes (6) law enforcement vehicles and related equipment; heating, ventilation, and air conditioning unit replacements; office computer; and \$600,000 for capital murder trials. It also includes transfers of \$1,500,000 to the road and bridge fund for heavy equipment purchases and \$100,000 to complete the metal building pavilion over the Solid Waste Transfer Station.
 - The road and bridge fund includes \$1,400,000 for County-wide capital equipment including a distributor truck and the metal building pavilion completion.
 - The farm-to-market and lateral road fund includes \$350,000 to purchase a capital equipment and \$50,000 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

WHARTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended December 31, 2022

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

The County continues to face budgetary pressures on the expenditure side related to the economic conditions in the County. Although continued growth and stability are anticipated in fiscal year 2023 and beyond, there can be no assurances that the County's economic stability will not be negatively affected near-term by the pandemic's lingering effects in addition to the current inflation and interest rate volatility.

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, 2022

	<u>Primary</u> <u>Governmental</u> <u>Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 18,909,065
Investments	10,142,873
Receivables, net	2,429,408
Prepays	513,179
Due from other entities	31,759
Total Current Assets	32,026,284
Noncurrent assets:	
Net pension asset	4,960,870
Nondepreciable capital assets	6,233,200
Capital assets, net of accumulated depreciation	25,849,607
Total Noncurrent Assets	37,043,677
Total Assets	69,069,961
<u>Deferred Outflows of Resources</u>	
Deferred outflows - pensions	3,490,915
Deferred outflows - OPEB	357,812
Total Deferred Outflows of Resources	3,848,727
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	1,323,098
Unearned revenue	1,461,785
Long-term liabilities due within one year	47,543
Due to other entities	44,115
Total Current Liabilities	2,876,541
Noncurrent liabilities:	
Long-term liabilities due in more than one year	2,598,673
Total Noncurrent Liabilities	2,598,673
Total Liabilities	5,475,214
<u>Deferred Inflows of Resources</u>	
Advanced collections - property taxes	6,662,902
Deferred inflows - pensions	9,279,838
Deferred inflows - OPEB	656,804
Deferred inflows - lease	255,488
Total Deferred Inflows of Resources	16,855,032

WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION (continued)

December 31, 2022

	<u>Primary</u> <u>Governmental</u> <u>Activities</u>
<u>Net Position</u>	
Net investment in capital assets	\$ 32,082,807
Restricted for:	
Nonexpendable - historical museum	50,000
Expendable:	
Public safety	26,281
Judicial	32,745
Health and welfare	5,705
Environmental services	2,661
Veterans memorial	29,485
Culture and recreation	24,069
Road and bridge	3,584,944
Special projects	2,707,007
Unrestricted	12,042,738
Total Net Position	\$ 50,588,442

See Notes to Financial Statements.

WHARTON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 2,763,541	\$ 240,198	\$ 456,238	\$ -
Public safety	5,174,946	316,017	3,117,636	129,191
Judicial	4,318,762	1,409,478	228,235	-
Corrections	2,664,417	8,768	400	-
Juvenile services	358,119	2,500	40,542	-
Environmental services	906,878	215,896	180	-
Health and welfare	307,843	290	16,890	-
Culture and recreation	1,113,739	21,528	44,870	-
Highways and drainage	10,215,815	1,814,039	39,444	-
Economic development	409,929	1,065	-	391,364
Total Governmental Activities	\$ 28,233,989	\$ 4,029,779	\$ 3,944,435	\$ 520,555

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**

\$ (2,067,105)
(1,612,102)
(2,681,049)
(2,655,249)
(315,077)
(690,802)
(290,663)
(1,047,341)
(8,362,332)
(17,500)

(19,739,220)

18,914,389
4,166,552
60,912
451,132
57,190
861,313

24,511,488

4,772,268

45,816,174

\$ 50,588,442

WHARTON COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2022

	General	Special Revenue Funds		Capital Replacement
		Road and Bridge	Farm-to-Market Lateral Road	
<u>Assets</u>				
Cash and cash equivalents	\$ 12,007,120	\$ 1,611,360	\$ 520,895	\$ 1,892,800
Investments	6,431,349	2,819,000	892,524	-
Receivables, net	1,479,310	856,827	9,979	-
Prepays	435,666	61,570	14,868	-
Due from other funds	-	1,582,697	692,377	1,855,434
Due from other entities	31,759	-	-	-
Total Assets	\$ 20,385,204	\$ 6,931,454	\$ 2,130,643	\$ 3,748,234
<u>Liabilities, Deferred Inflows of Resources, and Resources, and Fund Balances</u>				
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 467,036	\$ 147,418	\$ 58,040	\$ 82,555
Accrued payroll	342,638	88,327	31,299	-
Unearned revenue	1,087,836	334,646	-	-
Due to other entities	44,115	-	-	-
Due to other funds	2,458,229	1,337,086	328,200	-
Total Liabilities	4,399,854	1,907,477	417,539	82,555
<u>Deferred Inflows of Resources</u>				
Advanced property tax collections	4,403,792	1,571,503	687,607	-
Unavailable revenue - court fines and fees	139,345	816,589	-	-
Unavailable revenue - lease	255,488	-	-	-
Total Deferred Inflows of Resources	4,798,625	2,388,092	687,607	-
<u>Fund Balances</u>				
Nonspendable:				
Historical museum	-	-	-	-
Prepays	435,666	61,570	14,868	-
Restricted:				
Public safety	26,281	-	-	-
Judicial	32,745	-	-	-
Health and welfare	5,705	-	-	-
Environmental services	2,661	-	-	-
Veterans memorial	29,485	-	-	-
Culture and recreation	24,069	-	-	-
Road and bridge	-	2,574,315	1,010,629	-
Special projects	-	-	-	-
Assigned				
Capital replacement	-	-	-	3,665,679
Subsequent year's budget	3,092,485	-	-	-
Unassigned	7,537,628	-	-	-
Total Fund Balances	11,186,725	2,635,885	1,025,497	3,665,679
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 20,385,204	\$ 6,931,454	\$ 2,130,643	\$ 3,748,234

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ 2,825,297	\$ 18,857,472
-	10,142,873
83,292	2,429,408
1,075	513,179
-	4,130,508
-	31,759
<u>\$ 2,909,664</u>	<u>\$ 36,105,199</u>

\$ 102,529	\$ 857,578
2,757	465,021
39,303	1,461,785
-	44,115
6,993	4,130,508
<u>151,582</u>	<u>6,959,007</u>

-	6,662,902
-	955,934
-	255,488
<u>-</u>	<u>7,874,324</u>

50,000	50,000
1,075	513,179
-	26,281
-	32,745
-	5,705
-	2,661
-	29,485
-	24,069
-	3,584,944
2,707,007	2,707,007
-	3,665,679
-	3,092,485
-	7,537,628
<u>2,758,082</u>	<u>21,271,868</u>

<u>\$ 2,909,664</u>	<u>36,105,199</u>
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WHARTON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
December 31, 2022

Fund balances - total governmental funds	\$ 21,271,868
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	6,233,200
Depreciable capital assets, net	25,849,607
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	955,934
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.	
Net pension asset	4,960,870
Deferred outflows - pensions	3,490,915
Deferred inflows - pensions	(9,279,838)
Deferred outflows - OPEB	357,812
Deferred inflows - OPEB	(656,804)
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	(47,543)
Long-term liabilities due in more than one year	(2,598,673)
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.	
	51,094
Net Position of Governmental Activities	\$ 50,588,442

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, 2022

	General	Special Revenue Funds		Capital Replacement
		Road and Bridge	Farm-to-Market Lateral Road	
Revenues				
Taxes:				
Property (including penalty and interest)	\$ 12,421,869	\$ 4,536,950	\$ 1,955,570	\$ -
Sales	4,166,552	-	-	-
Alcoholic beverage	60,912	-	-	-
Licenses and permits	93,215	794,580	-	-
Intergovernmental	2,006,477	2,446,099	-	-
Charges for services	846,794	262,312	-	-
Fines and forfeitures	375,885	144,368	-	-
Investment income	306,456	114,233	25,184	-
Miscellaneous	337,048	753,428	1,903	-
Total Revenues	20,615,208	9,051,970	1,982,657	-
Expenditures				
Current:				
General government	3,601,414	-	-	245,761
Public safety	6,094,246	-	-	130,411
Judicial	4,725,803	-	-	5,517
Corrections	3,193,569	-	-	-
Juvenile services	357,866	-	-	-
Environmental services	438,103	509,602	-	-
Health and welfare	332,688	-	-	-
Culture and recreation	1,186,010	-	-	22
Highways and drainage	-	8,612,042	1,904,277	1,049,763
Economic development	-	-	-	-
Total Expenditures	19,929,699	9,121,644	1,904,277	1,431,474
Excess (Deficiency) of Revenues Over (Under) Expenditures	685,509	(69,674)	78,380	(1,431,474)
Other Financing Sources (Uses)				
Transfers in	4,136	1,421,461	147,997	1,860,434
Transfers (out)	(1,759,606)	(1,342,086)	(328,200)	-
Sale of capital assets	37,990	-	-	-
Total Other Financing Sources (Uses)	(1,717,480)	79,375	(180,203)	1,860,434
Net Change in Fund Balances	(1,031,971)	9,701	(101,823)	428,960
Beginning fund balances	12,218,696	2,626,184	1,127,320	3,236,719
Ending Fund Balances	\$ 11,186,725	\$ 2,635,885	\$ 1,025,497	\$ 3,665,679

See Notes to Financial Statements.

<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ -	\$ 18,914,389
-	4,166,552
-	60,912
-	887,795
842,119	5,294,695
318,589	1,427,695
109,581	629,834
5,259	451,132
1,086	1,093,465
<u>1,276,634</u>	<u>32,926,469</u>
17,271	3,864,446
219,426	6,444,083
264,402	4,995,722
-	3,193,569
-	357,866
-	947,705
-	332,688
102	1,186,134
244,756	11,810,838
409,929	409,929
<u>1,155,886</u>	<u>33,542,980</u>
120,748	(616,511)
27,818	3,461,846
(31,954)	(3,461,846)
40,334	78,324
<u>36,198</u>	<u>78,324</u>
156,946	(538,187)
<u>2,601,136</u>	<u>21,810,055</u>
<u>\$ 2,758,082</u>	<u>\$ 21,271,868</u>

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WHARTON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

Net changes in fund balances – total governmental funds \$ (538,187)

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	4,211,759
Depreciation expense	(2,707,230)
Capital retirements, net	(21,134)

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

Court fines receivable	82,620
Grants	(63,630)

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	11,596,970
Deferred outflows - pensions	(880,774)
Deferred inflows - pensions	(6,588,698)
Total OPEB liability	(465,898)
Deferred outflows - OPEB	48,472
Deferred inflows - OPEB	107,936

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	(13,546)
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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.

3,608

Change in Net Position of Governmental Activities	\$ 4,772,268
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See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS

STATEMENT OF NET POSITION

PROPRIETARY FUND

December 31, 2022

	<u>Internal Service Employee Disability</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 51,593
Total Current Assets	<u>51,593</u>
<u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	499
Total Current Liabilities	<u>499</u>
<u>Net Position</u>	
Unrestricted	51,094
Total Net Position	<u>\$ 51,094</u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND
For the Year Ended December 31, 2022

		<u>Internal Service Employee Disability</u>
<u>Operating Revenues</u>		
Charges for services		\$ 4,935
	Total Operating Revenues	<u>4,935</u>
<u>Operating Expenses</u>		
Cost of services		1,427
	Total Operating Expenses	<u>1,427</u>
	Operating Income	<u>3,508</u>
<u>Nonoperating Revenues</u>		
Investment income		100
	Total Nonoperating Revenues	<u>100</u>
	Net Change in Net Position	3,608
Beginning net position		<u>47,486</u>
	Ending Net Position	<u><u>\$ 51,094</u></u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended December 31, 2022

	<u>Internal Service Employee Disability</u>
<u>Cash Flows from Operating Activities</u>	
Receipts from employer contributions	\$ 5,123
Payments to employees	(1,427)
Net Cash Provided by Operating Activities	<u>3,696</u>
<u>Cash Flows from Investing Activities</u>	
Interest on investments	100
Net Cash Provided by Investing Activities	<u>100</u>
Net Increase in Cash and Cash Equivalents	3,796
Beginning cash and cash equivalents	<u>47,797</u>
Ending Cash and Cash Equivalents	<u><u>\$ 51,593</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income	\$ 3,508
Changes in Operating Assets and Liabilities:	
Increase (Decrease) in:	
Accounts payable and accrued liabilities	188
Net Cash Provided by Operating Activities	<u><u>\$ 3,696</u></u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2022

	<u>Custodial</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 11,890,480
Other receivables	63,391
Total Assets	<u>11,953,871</u>
 <u>Liabilities</u>	
Accounts payable	116,824
Due to other units	621,520
Total Liabilities	<u>738,344</u>
 <u>Net Position</u>	
Restricted for:	
Individuals, organizations, or other governments	11,215,527
Total Net Position	<u>\$ 11,215,527</u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended December 31, 2022

	<u>Custodial</u>
<u>Additions</u>	
Contributions	\$ 3,152,306
Collections from others	99,134,163
Reimbursements from inmates	262,911
Intergovernmental	645,805
Restitution collected	117,101
Investment income	11,513
Total Additions	<u>103,323,799</u>
<u>Deductions</u>	
Distributions to others	101,288,633
Expenditures	924,519
Restitution disbursed	119,099
Total Deductions	<u>102,332,251</u>
Change in Net Position	991,548
Beginning net position	10,223,979
Ending Net Position	<u><u>\$ 11,215,527</u></u>

See Notes to Financial Statements.

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WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

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, 2022

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 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 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 projects funds* are 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, 2022

internal service fund is used to account for the employee disability plan, which is financed from systematic transfers from 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, 2022

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

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

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

3. Prepaid Items

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

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

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 assets 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 assets 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, 2022

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.
- A lease receivable is amortized over the term of the lease.

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 leases. 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

Compensatory time represents time worked by employees in excess of 40 hours per week and is earned at one and one-half time such hours worked and applies to non-exempt employees. Compensatory time exceeding 40 hours is paid to non-exempt employees. In the event of termination, an employee is paid for all maximum allowable accumulation of vacation and compensatory time. Vacation and compensatory time is accrued when incurred in the government-wide financial statements and represents accumulated time at December 31, 2022 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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

10. Fund Balance Policies

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

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

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

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. Based on the County policy, the Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The County's minimum fund balance policy in the general fund requires adequate unassigned fund balance to support cash flow needs through the first quarter of the fiscal year. The fund balance sufficient to meet cash flow needs is calculated at an amount not less than three months of the general fund's operating expenditures, based on the most recently completed fiscal year.

11. Estimates

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

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, 2022, the general fund had \$274,745, the road and bridge fund had \$145,622, the capital replacement fund has \$803, and the nonmajor governmental funds had \$40,119 of encumbrances at year

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

end that were re-appropriated in the subsequent year's budget.

13. Pensions

For the purposes of measuring the net pension liability/asset, 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.

15. Leases

The County is a lessor for a noncancellable lease of a cell tower. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for the lease.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

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 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 funds, which adopt project length budgets. 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

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

adopted. The County adopts an annual appropriated budget for its general, road and bridge, farm-to-market lateral road, the capital replacement, and select special revenue funds. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended December 31, 2022.

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, 2022, the County had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 9,856,664	1.70
U.S. treasuries	493,997	0.20
Government securities	477,993	1.65
Texas STAR	3,922	0.01
Texas CLASS	12,653,731	0.09
Total	\$ 23,486,307	
Portfolio weighted average maturity		0.80

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. GASB Statement No. 72, Fair Value Measurement and Application, provides a framework for measuring fair value establishing a three-level fair value hierarchy that describes the inputs used to measure assets and liabilities:

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Fair value is measured in a manner consistent with one of the three approaches: market approach, cost approach, and the income approach. The valuation methodology used is based upon whichever technique is the most appropriate and provides the best representation of fair value for that particular asset or

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

liability. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or groups of assets and liabilities. The cost approach reflects the amount that would be required to replace the present service capacity of an asset. The income approach converts future amounts, such as cash flows, to a single current (discounted) amount.

As of December 31, 2022, the County had the following recurring fair value measurements:

Investments by Fair Value Level	December 30, 2022	Fair Value Measurement Using	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
		December 30, 2022	December 30, 2022
Treasury Notes	\$ 493,997	\$ 493,997	\$ -
Federal Home Loan Bank Bond Step-Up	477,993	-	477,993
Total	\$ 971,990	\$ 493,997	\$ 477,993

The investments are classified in Level 1 and Level 2 of the fair value hierarchy and are valued using the market approach.

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

Credit risk. State law and the County’s investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than “A” or its equivalent. Further, commercial paper must be rated not less than “A-1” or “P-1” or an equivalent rating by at least two nationally recognized credit rating agencies. As of December 31, 2022, the County’s investments in the investment pools 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, 2022, 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.

TexSTAR

The Texas Short-Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors. JPMorgan Fleming Asset Management (USA), Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services, participant services, and marketing.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Services, Inc., provide custodial, transfer agency, fund accounting, and depository services.

TexSTAR is measured at amortized cost. TexSTAR’s strategy is to seek preservation of principal, liquidity, and current income through investment in a diversified portfolio of short-term marketable securities. The County has no unfunded commitments related to TexSTAR. TexSTAR has a redemption notice period of one day and may redeem daily. TexSTAR’s authorities may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national or state emergency that affects TexSTAR’s liquidity.

Texas CLASS

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

B. Receivables

The following comprise receivable balances at year end:

	General	Road and Bridge	Farm-to- Market Lateral Road	Nonmajor Governmental	Total
Property taxes	\$ 60,358	\$ 21,536	\$ 9,683	\$ -	\$ 91,577
Court receivables	139,345	816,589	-	-	955,934
Lease receivable	255,654	-	-	-	255,654
Other	1,023,953	18,702	296	83,292	1,126,243
	<u>\$ 1,479,310</u>	<u>\$ 856,827</u>	<u>\$ 9,979</u>	<u>\$ 83,292</u>	<u>\$ 2,429,408</u>

Lessor

On November 1, 2018, the County entered into a five-year lease as lessor for the use of land located at 1017 N Alabama Road, Wharton, Texas 77488 to Diamond Towers V LLC (the “Lessee”). The initial lease term will terminate on the fifth anniversary of the commencement date and automatically renew for a maximum of seventeen additional five-year terms (each additional five-year term shall be defined as an “extension term”). The County used a lease term of 22 years from the implementation date of this new standard. An initial lease receivable was recorded in the amount of \$267,654. As of December 31, 2022, the value of the lease receivable is \$255,654. The Lessee is required to make monthly fixed payments ranging from \$1,000 to \$1,611 during the lease term. The monthly rent will increase by ten percent over each extension term. The lease has an interest rate of 1.99%. The value of the deferred inflow of resources as of December 31, 2022 was \$255,488, and the County recognized lease revenue of \$12,166 during the fiscal year.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

C. Capital Assets

A summary of changes in capital assets for the year ended December 31, 2022 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>(Decreases)</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 5,792,769	\$ -	\$ -	\$ 5,792,769
Construction in progress	125,947	915,272	(600,788)	440,431
Total capital assets not being depreciated	<u>5,918,716</u>	<u>915,272</u>	<u>(600,788)</u>	<u>6,233,200</u>
Other capital assets:				
Buildings	22,687,050	693,156	-	23,380,206
Improvements other than buildings	1,343,245	22,330	-	1,365,575
Machinery and equipment	22,203,466	2,826,789	(348,678)	24,681,577
Infrastructure	55,204,474	355,000	-	55,559,474
Total other capital assets	<u>101,438,235</u>	<u>3,897,275</u>	<u>(348,678)</u>	<u>104,986,832</u>
Less accumulated depreciation for:				
Buildings	(10,484,947)	(568,955)	-	(11,053,902)
Improvements other than buildings	(301,793)	(70,186)	-	(371,979)
Machinery and equipment	(14,688,099)	(1,854,942)	327,544	(16,215,497)
Infrastructure	(51,282,700)	(213,147)	-	(51,495,847)
Total accumulated depreciation	<u>(76,757,539)</u>	<u>(2,707,230)</u>	<u>327,544</u>	<u>(79,137,225)</u>
Other capital assets, net	<u>24,680,696</u>	<u>1,190,045</u>	<u>(21,134)</u>	<u>25,849,607</u>
Governmental Activities Capital Assets, Net	<u>\$ 30,599,412</u>	<u>\$ 2,105,317</u>	<u>\$ (621,922)</u>	<u>\$ 32,082,807</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 378,890
Public safety	351,590
Judicial	69,348
Corrections	135,907
Juvenile services	253
Environmental services	30,280
Culture and recreation	115,630
Highways and drainage	1,625,332
Total Governmental Activities Depreciation Expense	<u>\$ 2,707,230</u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

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, 2022.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 176,624	\$ 440,031	\$ (426,485)	\$ 190,170	\$ 47,543
Net pension liability	6,636,100	-	(6,636,100)	-	-
Total OPEB liability	1,990,148	465,898	-	2,456,046	-
Total Governmental Activities	<u>\$ 8,802,872</u>	<u>\$ 905,929</u>	<u>\$ (7,062,585)</u>	<u>\$ 2,646,216</u>	<u>\$ 47,543</u>
				<u>\$ 2,598,673</u>	
					Long-term liabilities due in more than one year

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 OPEB liability are generally liquidated by the general fund.

E. Interfund Transactions

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

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amounts</u>
General fund	Road and bridge fund	\$ 1,421,461
General fund	Capital replacement fund	190,148
Road and bridge fund	Capital replacement fund	1,342,086
Farm-to-market lateral road fund	Capital replacement fund	328,200
General fund	Farm-to-market lateral road fund	147,997
Nonmajor governmental funds	General fund	4,136
Nonmajor governmental funds	Nonmajor governmental funds	27,818
	Total	<u>\$ 3,461,846</u>

Transfers from the general fund to the road and bridge fund and farm-to-market lateral road fund included \$1,421,461 and 147,997, 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 \$190,148, \$1,342,086, and \$328,200, respectively, were for unspent capital to be used for future capital purchases. The \$4,136 and the \$27,818 from the nonmajor governmental funds to the general fund and the nonmajor governmental funds was to cover budgeted grant expenditures.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

The composition of interfund balances as of December 31, 2022 is as follows:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amounts</u>
Road and bridge fund	General fund	\$ 1,582,697
Farm-to-market lateral road fund	General fund	692,377
Capital replacement fund	General fund	183,155
Capital replacement fund	Road and bridge fund	1,337,086
Capital replacement fund	Farm-to-market lateral road fund	328,200
Capital replacement fund	Nonmajor governmental funds	6,993
	Total	\$ 4,130,508

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.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

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.

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, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	215
Inactive employees entitled to, but not yet receiving, benefits	150
Active employees	234
Total	<u><u>599</u></u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

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 2021 and 2022, respectively. The County's contributions to TCDRS for the fiscal year ended December 31, 2022 were \$1,696,966 and were equal to the required contributions.

Net Pension Liability/(Asset)

The County's Net Pension Liability/(Asset) (NPL/(A)) was measured as of December 31, 2021 and the Total Pension Liability (TPL) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The actuarial assumptions that determined the TPL as of December 31, 2021 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, 2022

Key assumptions and methods used in the December 31, 2021 actuarial valuation are as follows:

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	10.8 years
Smoothing Period	5 years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.5%
Salary Increases	Varies by age and service. 4.7% average over career, including inflation
Investment Rate of Return	7.6%
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%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
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%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.40%
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%	6.80%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

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/(A)

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Changes for the year:			
Service cost	\$ 1,575,227	\$ -	\$ 1,575,227
Interest	5,232,529	-	5,232,529
Change in current period benefits	(1,876,883)	-	(1,876,883)
Difference between expected and actual experience	(402,414)	-	(402,414)
Changes in assumptions	(208,113)	-	(208,113)
Contributions - employer	-	1,649,288	(1,649,288)
Contributions - employee	-	761,044	(761,044)
Net investment income	-	13,569,183	(13,569,183)
Benefit payments, including refunds of employee contributions	(3,788,195)	(3,788,195)	-
Administrative expense	-	(40,374)	40,374
Other changes	-	(21,825)	21,825
Net changes	532,151	12,129,121	(11,596,970)
Balance at December 31, 2020	69,133,261	\$ 62,497,161	6,636,100
Balance at December 31, 2021	\$ 69,665,412	\$ 74,626,282	\$ (4,960,870)

Sensitivity of the NPL/(A) to Changes in the Discount Rate

The following presents the NPL/(A) of the County, calculated using the discount rate of 7.6 percent, as well as what the County's NPL/(A) 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)	\$ 3,157,272	\$ (4,960,870)	\$ (11,872,142)

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.

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

For the fiscal year ended December 31, 2022, the County recognized a pension income of \$2,430,533.

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 62,957	562,294
Changes in actuarial assumptions	1,730,992	138,742
Difference between projected and actual investment earnings	-	8,578,802
Contributions subsequent to the measurement date	1,696,966	-
Total	\$ 3,490,915	\$ 9,279,838

\$1,696,966 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/(A) for the fiscal year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended December 31:	Pension Expense
2023	\$ (1,274,890)
2024	(2,393,479)
2025	(2,042,896)
2026	(1,774,624)
Total	\$ (7,485,889)

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”), a single-employer plan that is not administered through a formal trust, 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, 2022

The following provides a summary of the number of participants in the Plan as of December 31, 2022:

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

Total OPEB Liability

The County's total OPEB liability of \$2,456,046 was determined by an actuarial valuation as of December 31, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation, rolled forward to a measurement date of December 31, 2021, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement period, unless otherwise specified:

Inflation	2.50%
Salary increases	0.40% to 5.25%, not including wage inflation of 3.00%.
Discount rate	1.84% as of December 31, 2021
Actuarial cost method	Individual entry-age normal
Demographic assumptions	Based on experience study covering the four-year period ending December 31, 2020 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 Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the MP-2021 Ultimate scale.
Healthcare costs trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 15 years.
Participation rates	It was assumed that 85% of retirees that are eligible for the County's subsidy would choose to receive retiree health care benefits through the County. 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 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021. Additionally, the demographic assumptions were updated to reflect the 2021 TCDRS experience study and the participation assumption for future retirees was increased.

Changes of benefit terms reflect an increase to County retiree medical subsidy from \$352 to \$414 per month.

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, 2022

Changes in the Total OPEB Liability

		<u>Total OPEB Liability</u>
Changes for the year:		
Service cost	\$	217,610
Interest		40,701
Change in benefit terms		241,160
Difference between expected and actual experience		6,604
Changes in assumption		87,664
Benefit payments		(127,841)
	Net Changes	<u>465,898</u>
Beginning balance		1,990,148
	Ending Balance	<u><u>\$ 2,456,046</u></u>

The employer contributions shown above include contributions of \$60,132 and implicit benefit payments of \$67,709 which were paid by the County using its own assets.

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

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

	<u>1% Decrease in Discount Rate (0.84%)</u>	<u>Discount Rate (1.84%)</u>	<u>1% Increase in Discount Rate (2.84%)</u>
County's Total OPEB Liability	<u>\$ 2,605,302</u>	<u>\$ 2,456,046</u>	<u>\$ 2,312,970</u>

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

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

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
County's Total OPEB Liability	<u>\$ 2,264,889</u>	<u>\$ 2,456,046</u>	<u>\$ 2,683,344</u>

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

For the year ended December 31, 2022, the County recognized OPEB expense of \$428,722. The County reported deferred outflows/inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 5,903	\$ 656,804
Changes in actuarial assumptions	232,677	-
Contributions subsequent to the measurement date	119,232	-
Total	<u><u>\$ 357,812</u></u>	<u><u>\$ 656,804</u></u>

WHARTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended December 31, 2022

\$119,232 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, 2023.

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

<u>Year Ended December 31</u>	<u>OPEB Expense</u>
2023	\$ (70,749)
2024	(70,749)
2025	(70,749)
2026	(70,749)
2027	(54,613)
Thereafter	(80,615)
Total	\$ (418,224)

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 2022. 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 2022 was \$3,608, reflective of claims being more than deposits. Net position as of December 31, 2022 was \$51,095.

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, 2022

- 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 2022, the County rebated \$1,090,876 in property taxes.

G. Restatement

Beginning assets and deferred inflows of resources for the general fund and governmental activities have been restated as a result of implementation of GASB Statement No. 87, *Leases*. This restatement has no impact on fund balance or net position.

	<u>General Fund</u>	<u>Governmental Activities</u>
Beginning fund balance/net position - as reported	\$ 12,218,696	\$ 45,816,174
Lease receivable	267,654	267,654
Deferred inflows of resources - lease	(267,654)	(267,654)
Beginning Fund Balance/Net Position- Restated	<u><u>\$ 12,218,696</u></u>	<u><u>\$ 45,816,174</u></u>

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REQUIRED SUPPLEMENTARY INFORMATION

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Property (ad valorem):				
Current	\$ 11,912,445	\$ 11,912,445	\$ 11,942,908	\$ 30,463
Delinquent	222,491	222,491	282,354	59,863
Penalty and interest	189,118	189,118	196,607	7,489
Total Property Taxes	<u>12,324,054</u>	<u>12,324,054</u>	<u>12,421,869</u>	<u>97,815</u>
Other taxes:				
Sales	3,600,000	3,600,000	4,166,552	566,552
Alcoholic beverage	35,000	35,000	60,912	25,912
Total Other Taxes	<u>3,635,000</u>	<u>3,635,000</u>	<u>4,227,464</u>	<u>592,464</u>
Total Taxes	<u>15,959,054</u>	<u>15,959,054</u>	<u>16,649,333</u>	<u>690,279</u>
Licenses and permits:				
Alcoholic beverages licenses	14,000	14,000	10,910	(3,090)
Sewer/building permits	75,000	75,000	82,305	7,305
Total Licenses and Permits	<u>89,000</u>	<u>89,000</u>	<u>93,215</u>	<u>4,215</u>
Intergovernmental:				
Federal grants:				
HAVA grant	-	1,795	-	(1,795)
Homeland security grant	-	128,446	128,446	-
American Rescue Plan (ARPA)	-	276,628	273,078	(3,550)
OT/STEP grant	-	60,610	60,610	-
GLO - community development block grant	-	-	53,180	53,180
Total Federal Grants	<u>-</u>	<u>467,479</u>	<u>515,314</u>	<u>47,835</u>
Federal reimbursements:				
Prisoner care	800	800	400	(400)
Foster care-Title IV-E, CPS	-	-	1,932	1,932
Total Federal Reimbursements	<u>800</u>	<u>800</u>	<u>2,332</u>	<u>1,532</u>
State grants:				
Tri-county study	-	-	56,407	56,407
Indigent defense services	40,000	40,000	35,721	(4,279)
Satterfield capital murder grant	-	186,417	186,417	-
Texas vine grant	-	18,592	18,592	-
Indigent defense extraordinary costs	-	17,972	17,972	-
Operation Lonestar grant	-	331,799	331,799	-
TSL interlibrary loan	-	999	999	-
Total State Grants	<u>40,000</u>	<u>595,779</u>	<u>647,907</u>	<u>52,128</u>
State shared revenues:				
LEOSE, state officer education	-	6,665	6,665	-
Total State Shared Revenues	<u>-</u>	<u>6,665</u>	<u>6,665</u>	<u>-</u>
State reimbursements:				
Supplements, judicial	104,200	104,200	110,080	5,880
Commissions	325,000	325,000	394,395	69,395
Inmate transportation	2,000	2,000	4,941	2,941
Regionalization R241	-	45,573	40,542	(5,031)

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 26)
GENERAL FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues (continued)				
Intergovernmental (continued):				
State reimbursements (continued):				
Jury duty	\$ 5,000	\$ 5,000	\$ 19,924	\$ 14,924
Chapter 19	-	4,779	4,779	-
Miscellaneous TJJD reimbursement	-	14,040	14,040	-
Total State Reimbursements	<u>436,200</u>	<u>500,592</u>	<u>588,701</u>	<u>88,109</u>
Local reimbursements:				
Schools-DARE program	61,047	61,047	61,047	-
Prisoner care	3,000	3,000	3,827	827
Patrol-reimbursements	148,676	148,676	159,184	10,508
Total Local Reimbursements	<u>212,723</u>	<u>212,723</u>	<u>224,058</u>	<u>11,335</u>
Other grants:				
Walmart foundation	-	3,500	3,500	-
Johnson foundation	-	18,000	18,000	-
Total Other Grants	<u>-</u>	<u>21,500</u>	<u>21,500</u>	<u>-</u>
Total Intergovernmental	<u>689,723</u>	<u>1,805,538</u>	<u>2,006,477</u>	<u>200,939</u>
Charges for services:				
Fees of office:				
County judge	2,000	2,000	915	(1,085)
County sheriff	70,000	70,000	58,860	(11,140)
County/district attorney	7,000	7,000	3,108	(3,892)
County clerk	250,000	250,000	277,547	27,547
Tax assessor, tax certificates	15,000	15,000	14,300	(700)
Tax assessor, tax commissions	500	500	275	(225)
Tax assessor, auto commissions	188,000	188,000	187,104	(896)
District clerk	75,000	75,000	60,595	(14,405)
Justice of peace, pct. 1	5,900	5,900	4,670	(1,230)
Justice of peace, pct. 2	6,000	6,000	5,101	(899)
Justice of peace, pct. 3	4,000	4,000	4,333	333
Justice of peace, pct. 4	6,500	6,500	7,429	929
Constables	28,000	28,000	31,966	3,966
Juvenile probation	1,700	1,700	2,500	800
Total Fees of Office	<u>659,600</u>	<u>659,600</u>	<u>658,703</u>	<u>(897)</u>
Other fees:				
District court jury	2,000	2,000	5,607	3,607
Language access fund	-	-	4,247	4,247
Library processing	115	115	112	(3)
Court reporter	7,000	7,000	12,662	5,662
Officer service	18,000	18,000	13,677	(4,323)
Juvenile probation diversion	60	60	5	(55)
Time payments, partials	8,000	8,000	6,466	(1,534)
Indigent civil legal	1,300	1,300	262	(1,038)
Child support	2,400	2,400	1,519	(881)
Other, combined court	73,200	73,200	46,415	(26,785)

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues (continued)				
Charges for services (continued):				
Other fees (continued):				
Child restraint	\$ 2,450	\$ 2,450	\$ 784	\$ (1,666)
Judicial education and support	-	-	860	860
Alcohol related	1,400	1,400	854	(546)
Accounting and administration	3,000	3,000	12,865	9,865
Bail bond	2,100	2,100	2,432	332
State traffic	3,200	3,200	2,395	(805)
Bail bond application	1,500	1,500	1,000	(500)
EMS trauma	700	700	608	(92)
Offense court costs	19,000	19,000	18,400	(600)
Failure to appear - OMNI	7,000	7,000	3,421	(3,579)
Pipeline crossing	10,000	10,000	8,400	(1,600)
Jury service	1,000	1,000	189	(811)
Judicial support	1,200	1,200	276	(924)
Truancy prevention	1,000	1,000	292	(708)
Expungement	-	-	60	60
OSSF renewal	36,000	36,000	42,660	6,660
Child safety	200	200	801	601
Platting application	40	40	-	(40)
Civil jury request	-	-	22	22
Drug court cost	1,000	1,000	404	(596)
DNA testing	60	60	13	(47)
Moving violation	10	10	1	(9)
DA bond commissions	500	500	-	(500)
County jury	200	200	367	167
Court fees	200	200	15	(185)
Total Other Fees	<u>203,835</u>	<u>203,835</u>	<u>188,091</u>	<u>(15,744)</u>
Total Charges for Services	<u>863,435</u>	<u>863,435</u>	<u>846,794</u>	<u>(16,641)</u>
Fines and forfeitures:				
Justice of peace, pct. 1	110,000	110,000	128,330	18,330
Justice of peace, pct. 2	175,000	175,000	122,315	(52,685)
Justice of peace, pct. 3	50,000	50,000	27,996	(22,004)
Justice of peace, pct. 4	135,000	135,000	88,088	(46,912)
Library book fines	7,000	7,000	9,156	2,156
Total Fines and Forfeitures	<u>477,000</u>	<u>477,000</u>	<u>375,885</u>	<u>(101,115)</u>
Investment earnings:				
Checking	84,662	84,662	306,456	221,794
Total Investment Earnings	<u>84,662</u>	<u>84,662</u>	<u>306,456</u>	<u>221,794</u>
Miscellaneous:				
Sale of salvage/surplus supplies	-	-	4,120	4,120
Donations, health/welfare	-	-	350	350
Donations, culture and recreation	10,000	31,125	40,371	9,246

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues (continued)				
Miscellaneous (continued):				
Donations, environmental services	\$ 1,000	\$ 1,000	\$ 180	\$ (820)
WC veterans memorial	-	-	657	657
Sales/reimb-culture and recreation	10,000	10,000	12,372	2,372
Capital credits - unclaimed properties	-	3,535	3,534	(1)
Rental properties	6,000	6,000	2,000	(4,000)
Rent, library rooms	-	-	40	40
Copy/fax sales	53,000	53,000	56,701	3,701
Hot check recovery charge	1,200	1,200	1,296	96
Tobacco settlement	14,000	14,000	14,608	608
Commissions	25,000	25,000	45,638	20,638
Miscellaneous	25,000	25,000	15,038	(9,962)
Sales/reimb-general government	2,000	4,068	3,023	(1,045)
Sales/reimb-public safety	16,748	89,622	97,973	8,351
Sale of voter lists	25	25	-	(25)
Insurance renewal credit	-	-	23,147	23,147
TAC health rewards	-	-	270	270
Copy sales	3,000	6,755	3,754	(3,001)
Rent cell tower	12,000	12,000	11,166	(834)
Election services	-	809	810	1
Total Miscellaneous	<u>178,973</u>	<u>283,139</u>	<u>337,048</u>	<u>53,909</u>
Total Revenues	<u>18,341,847</u>	<u>19,561,828</u>	<u>20,615,208</u>	<u>1,053,380</u>

Expenditures

General Government:

Commissioners' court:

Salary, elected officials	302,712	302,712	302,711	1
Salary, merit	4,800	4,800	4,800	-
Employee benefits	123,475	125,093	125,091	2
Office supplies	675	527	493	34
Food	1,400	860	707	153
Publication/audio visual	400	585	585	-
Furnishings/small equipment	100	218	218	-
Computer equip/access/software	125	125	42	83
Wellness program - TAC health rewards	-	3,103	-	3,103
Legal/professional services	35,000	38,758	38,757	1
Data processing services	-	1,730	1,700	30
Property/liability insurance	-	1,062	1,062	-
Contract services	-	1,655	1,655	-
Telephone	-	1,092	1,091	1
Postage and freight	300	170	108	62
Advertising	6,500	8,091	8,091	-
Rentals, office equipment	2,800	2,800	2,671	129
Veterans memorials	1,000	1,000	555	445
Economic development	5,000	27	-	27

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
General Government (continued):				
Commissioners' court (continued):				
Dues/training/travel	\$ 17,663	\$ 16,888	\$ 16,176	\$ 712
Optional services (contingency)	620,000	68,138	888	67,250
Aid money	-	160,664	-	160,664
Legislative/administrative activities	1,000	1,000	-	1,000
Administrative costs - ARPA	-	142,269	142,269	-
Furniture and fixtures	50,000	50,000	-	50,000
Total Commissioners' Court	<u>1,172,950</u>	<u>933,367</u>	<u>649,670</u>	<u>283,697</u>
Elections and voters registration:				
Salary, appointed officials	46,145	46,145	46,144	1
Salary, temporary or extra	36,050	35,554	35,554	-
Salary, part-time	21,452	21,452	19,981	1,471
Salary, overtime/holiday	-	4,433	4,433	-
Salary, travel allowance	1,500	1,700	1,700	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	31,174	31,174	30,360	814
Office supplies	3,000	2,391	2,391	-
Supplies, grant	-	1,795	1,795	-
Computer equip/access/software	185	258	257	1
Election supplies	12,400	15,825	15,824	1
Bond premiums	50	50	50	-
Data processing services	27,882	27,248	27,248	-
Property/liability insurance	-	797	796	1
Telephone	900	874	874	-
Postage and freight	4,400	3,922	3,921	1
Advertising	3,290	2,993	2,992	1
Equipment, maintenance	100	-	-	-
Rentals, office equipment	914	312	311	1
Election expense	30	-	36,795	(36,795)
Dues/training/travel	2,000	2,087	2,086	1
Services, Chapter 19	-	4,779	4,779	-
Total Elections and Voters Registration	<u>193,872</u>	<u>206,189</u>	<u>240,691</u>	<u>(34,502)</u>
County auditor:				
Salary, appointed officials	101,933	101,933	101,933	-
Salary, assistants	225,246	225,245	223,894	1,351
Salary, supplement	11,868	11,868	11,826	42
Salary, travel allowance	2,796	2,797	2,796	1
Salary, merit	7,200	7,200	7,200	-
Employee benefits	172,086	175,818	175,816	2
Office supplies	8,000	4,268	3,732	536
Publications/audio visual	475	475	98	377
Furnishings/small equipment	1,200	1,200	-	1,200
Computer equip/access/software	868	868	301	567
Physician services	9,800	9,800	6,487	3,313

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
General Government (continued):				
County auditor (continued):				
Bond premiums	\$ 100	\$ 100	\$ 93	\$ 7
Data processing services	21,366	21,366	19,839	1,527
Property/liability insurance	-	1,606	1,606	-
Telephone	1,950	2,179	2,178	1
Postage and freight	1,000	1,000	387	613
Equipment, maintenance	150	150	-	150
Rentals, office equipment	3,069	3,069	2,848	221
Research/investigation/online	700	700	557	143
Dues/training/travel	4,500	4,449	2,951	1,498
Fees	325	325	160	165
Total County Auditor	<u>574,632</u>	<u>576,416</u>	<u>564,702</u>	<u>11,714</u>
County treasurer:				
Salary, elected officials	74,625	74,625	74,625	-
Salary, deputies	71,730	71,730	71,730	-
Salary, temporary or extra	5,150	5,150	-	5,150
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	3,600	3,600	3,600	-
Employee benefits	74,220	75,967	75,964	3
Office supplies	7,000	5,243	3,606	1,637
Publications/audio visual	350	350	48	302
Furnishings/small equipment	200	151	151	-
Computer equip/access/software	690	690	134	556
Bond premiums	1,600	1,600	314	1,286
Data processing services	20,533	20,533	19,271	1,262
Property/liability insurance	-	1,175	1,175	-
Telephone	1,900	2,107	2,107	-
Postage and freight	3,000	3,000	2,920	80
Equipment, maintenance	150	299	299	-
Rentals, office equipment	2,600	2,600	1,947	653
Dues/training/travel	3,200	3,050	2,576	474
Fees	-	10	10	-
Total County Treasurer	<u>271,952</u>	<u>273,284</u>	<u>261,881</u>	<u>11,403</u>
Central appraisal district:				
Central Appraisal Board	313,663	313,663	292,999	20,664
Property/liability insurance	-	113	113	-
Total Central Appraisal District	<u>313,663</u>	<u>313,776</u>	<u>293,112</u>	<u>20,664</u>
Tax assessor/collector:				
Salary, elected officials	75,640	75,640	75,640	-
Salary, deputies	348,611	348,610	345,822	2,788
Salary, travel allowance	2,796	2,797	2,796	1
Salary, merit	13,200	13,200	13,200	-
Employee benefits	248,818	248,818	245,967	2,851
Office supplies	14,610	14,469	13,681	788

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
General Government (continued):				
Tax assessor/collector (continued):				
Publications/audio visual	\$ 500	\$ 485	\$ 148	\$ 337
Furnishings/small equipment	500	1,500	1,482	18
Computer equip/access/software	1,770	1,117	1,117	-
Bond premiums	204	204	204	-
Data processing services	38,623	38,623	38,466	157
Property/liability insurance	-	3,995	3,995	-
Telephone	5,500	5,509	5,509	-
Postage and freight	25,500	24,500	21,049	3,451
Advertising	100	115	115	-
Equipment, maintenance	1,500	1,641	1,641	-
Rentals, office equipment	7,500	7,145	3,994	3,151
Dues/training/travel	7,040	8,039	6,888	1,151
Total Tax Assessor/Collector	<u>792,412</u>	<u>796,407</u>	<u>781,714</u>	<u>14,693</u>
Outside audits and accounting:				
Audits and associated services	49,500	49,500	41,231	8,269
Total Outside Audits and Accounting	<u>49,500</u>	<u>49,500</u>	<u>41,231</u>	<u>8,269</u>
Data processing:				
Salary, appointed officials	56,777	56,777	56,777	-
Salary, phone allowance	360	361	360	1
Salary, merit	1,200	1,200	1,200	-
Employee benefits	25,471	26,016	26,015	1
Office supplies	500	200	184	16
Petroleum products	1,800	1,800	1,043	757
Vehicle/equipment supplies	500	100	-	100
Small tools/miscellaneous supplies	250	160	-	160
Furnishings/small equipment	250	250	138	112
Computer equip/access/software	2,560	3,176	3,175	1
Data processing services	68,477	85,016	84,661	355
Property/liability insurance	-	862	861	1
Telephone	43,500	16,171	2,151	14,020
Postage and freight	100	100	11	89
Equipment, maintenance	2,000	1,774	495	1,279
Dues/training/travel	4,000	2,202	1,448	754
Office equipment	109,320	95,263	71,904	23,359
Total Data Processing	<u>317,065</u>	<u>291,828</u>	<u>250,823</u>	<u>41,005</u>
Courthouse and associated buildings:				
Salary, appointed officials	51,293	51,293	47,154	4,139
Salary, temporary or extra	10,300	14,550	14,550	-
Salary, maintenance	35,508	29,822	26,309	3,513
Salary, overtime/holiday	-	1,436	1,435	1
Salary, allowance	1,540	1,540	974	566
Salary, merit	2,400	2,400	1,200	1,200
Employee benefits	55,469	55,469	45,850	9,619

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 8 of 26)
GENERAL FUND

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
General Government (continued):				
Courthouse and associated buildings (continued):				
Office supplies	\$ 200	\$ 200	\$ 149	\$ 51
Janitorial supplies	6,000	12,094	12,094	-
Insecticide/herbicide	8,250	8,250	3,066	5,184
Petroleum products	5,500	8,000	7,383	617
Drugs/medical supplies	500	42	-	42
Vehicle/equipment supplies	1,500	1,500	1,223	277
Small tools/miscellaneous supplies	4,000	6,000	3,732	2,268
Signs materials	1,000	904	-	904
Furnishings/small equipment	-	799	798	1
Computer equip/access/software	130	130	81	49
Physician services	-	70	70	-
Environmental fees	50	43	-	43
Data processing services	61	118	118	-
Property/liability insurance	204,425	11,217	11,217	-
Contract services	100,684	104,234	91,229	13,005
Telephone	1,400	1,740	1,739	1
Advertising	-	192	191	1
Utilities	132,293	131,746	98,002	33,744
Misc claims/repairs	-	2,068	2,068	-
Equipment, maintenance	1,000	3,569	3,319	250
Buildings, maintenance	90,000	81,425	46,354	35,071
Christmas decorations	500	450	450	-
Dues/training/travel	200	-	-	-
Fees	20	512	512	-
Property improvements	60,000	54,613	-	54,613
Building equipment	40,000	40,000	28,428	11,572
Building-grant	-	67,895	67,895	-
Total Courthouse and Assoc. Buildings	<u>814,223</u>	<u>694,321</u>	<u>517,590</u>	<u>176,731</u>
Total General Government	<u>4,500,269</u>	<u>4,135,088</u>	<u>3,601,414</u>	<u>533,674</u>
Public Safety:				
Emergency management:				
Salary, appointed officials	39,288	70,568	70,567	1
Salary, deputies	-	398	397	1
Salary, part-time	38,688	5,189	1,761	3,428
Salary, supplement	2,400	-	-	-
Salary, overtime/holiday	-	297	296	1
Salary, meal allowance	-	41	40	1
Salary, certification pay	-	1,524	1,516	8
Salary, merit	-	2,400	1,200	1,200
Employee benefits	32,817	32,817	32,451	366
Office supplies	550	229	228	1
Law enforcement supplies	250	250	-	250

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Safety (continued):				
Emergency management (continued):				
Petroleum products	\$ 1,000	\$ 1,353	\$ 1,353	\$ -
Vehicle/equipment supplies	50	66	66	-
Furnishings/small equipment	-	2,272	1,691	581
Computer equip/access/software	500	500	351	149
Data processing services	1,443	2,613	2,571	42
Property/liability insurance	-	446	446	-
Telephone	3,200	3,200	1,597	1,603
Postage and freight	25	25	-	25
Utilities	-	574	574	-
Equipment, maintenance	10,700	7,169	770	6,399
Dues/training/travel	2,000	1,973	325	1,648
Office equipment	7,000	7,000	-	7,000
Total Emergency Management	<u>139,911</u>	<u>140,904</u>	<u>118,200</u>	<u>22,704</u>
Constable, precinct 1:				
Salary, elected officials	49,521	49,521	49,521	-
Salary, travel allowance	11,323	11,323	11,323	-
Salary, phone allowance	240	240	231	9
Salary, merit	1,200	1,200	1,200	-
Employee benefits	30,711	31,497	31,492	5
Office supplies	150	146	144	2
Law enforcement supplies	300	1,607	1,555	52
Vehicle and equipment supplies	150	-	-	-
Furnishings/small equipment	150	-	-	-
Computer equip/access/software	-	84	84	-
Data processing services	361	329	329	-
Property/liability insurance	1,225	916	915	1
Telephone	830	456	456	-
Postage and freight	100	242	240	2
Equipment, maintenance	200	-	-	-
LEOSE, state officer education	-	11,256	726	10,530
Dues/training/travel	1,000	-	-	-
Fees	100	-	-	-
Equipment-grant	-	3,728	3,728	-
Total Constable, Precinct 1	<u>97,561</u>	<u>112,545</u>	<u>101,944</u>	<u>10,601</u>
Constable, precinct 2:				
Salary, elected officials	57,613	57,613	57,612	1
Salary, deputies	93,780	93,780	93,779	1
Salary, temporary or extra	25,235	24,868	10,542	14,326
Salary, overtime/holiday	1,854	1,854	1,691	163
Salary, travel allowance	11,323	11,323	11,323	-
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	3,600	3,600	3,600	-
Employee benefits	82,490	83,089	83,087	2

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Safety (continued):				
Constable, precinct 2 (continued):				
Office supplies	\$ 400	\$ 133	\$ 89	\$ 44
Law enforcement supplies	2,620	2,620	2,184	436
Petroleum products	6,750	6,440	2,363	4,077
Vehicle/equipment supplies	750	1,313	1,313	-
Computer equip/access/software	665	678	678	-
Bond premiums	200	200	-	200
Data processing services	3,061	3,061	2,499	562
Property/liability insurance	647	6,882	6,881	1
Telephone	4,700	5,070	5,070	-
Postage and freight	250	250	-	250
Equipment, maintenance	2,500	1,423	101	1,322
Rentals, office equipment	300	300	-	300
LEOSE, state officer education	-	5,625	60	5,565
Dues/training/travel	1,000	1,230	1,229	1
Fees	60	57	-	57
Office equipment	-	1,143	1,143	-
Law enforcement equipment	4,900	4,900	4,731	169
Vehicles	12,000	12,000	-	12,000
Equipment-grant	-	3,728	3,728	-
Total Constable, Precinct 2	<u>318,498</u>	<u>334,983</u>	<u>295,506</u>	<u>39,477</u>
Constable, precinct 3:				
Salary, elected officials	49,721	49,721	49,721	-
Salary, allowance	11,563	11,563	11,563	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	27,444	27,444	26,604	840
Office supplies	125	225	213	12
Law enforcement supplies	300	300	241	59
Furnishings/small equipment	150	150	135	15
Computer equip/access/software	1,260	1,120	84	1,036
Bond premiums	200	200	-	200
Data processing services	826	826	58	768
Property/liability insurance	1,770	1,770	1,403	367
Telephone	1,515	1,515	1,024	491
Postage and freight	55	69	60	9
Rentals, office equipment	64	90	90	-
LEOSE, state officer education	-	1,758	1,067	691
Dues/training/travel	1,000	1,000	78	922
Equipment-grant	-	3,728	3,728	-
Total Constable, Precinct 3	<u>97,193</u>	<u>102,679</u>	<u>97,269</u>	<u>5,410</u>
Constable, precinct 4:				
Salary, elected officials	52,105	52,105	52,105	-
Salary, phone allowance	240	240	240	-
Salary, merit	1,200	1,200	1,200	-

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Safety (continued):				
Constable, precinct 4:				
Employee benefits	\$ 25,350	\$ 26,058	\$ 26,056	\$ 2
Office supplies	200	193	189	4
Law enforcement supplies	1,000	1,000	580	420
Computer equip/access/software	210	231	231	-
Bond premiums	200	200	-	200
Data processing services	861	861	58	803
Property/liability insurance	647	833	833	-
Telephone	1,630	3,146	3,145	1
Postage and freight	275	275	-	275
Equipment, maintenance	400	400	-	400
Rentals, office equipment	1,068	1,068	595	473
LEOSE, state officer education	-	2,087	760	1,327
Dues/training/travel	12,323	11,563	11,458	105
Fees	10	10	-	10
Office equipment	-	1,143	1,143	-
Equipment-grant	-	3,728	3,728	-
Total Constable, Precinct 4	<u>97,719</u>	<u>106,341</u>	<u>102,321</u>	<u>4,020</u>
OT/Lone Star grant:				
Salary, overtime/holiday	-	27,850	27,850	-
Employee benefits	-	6,849	6,849	-
Equipment maintenane	-	570	570	-
Law enforcement equipment	-	119,586	119,586	-
Vehicles	-	176,944	176,944	-
Total OT/Lone Star Grant	<u>-</u>	<u>331,799</u>	<u>331,799</u>	<u>-</u>
OT/STEP grant:				
Salary, overtime/holiday	-	48,649	48,649	-
Employee benefits	-	11,961	11,961	-
Total OT/STEP Grant	<u>-</u>	<u>60,610</u>	<u>60,610</u>	<u>-</u>
Sheriff:				
Salary, elected officials	85,540	85,540	85,540	-
Salary, deputies	1,676,755	1,656,062	1,593,090	62,972
Salary, secretaries	119,225	119,225	110,922	8,303
Salary, dispatchers	329,195	329,195	323,093	6,102
Salary, temporary or extra	3,090	3,090	-	3,090
Salary, supplements	8,400	9,600	9,511	89
Salary, overtime/holiday	29,613	33,169	29,655	3,514
Salary, meal allowance	1,000	1,000	98	902
Salary, certification pay	28,200	26,802	24,467	2,335
Salary, merit	52,800	51,600	50,400	1,200
Employee benefits	1,166,748	1,187,024	1,187,021	3
Office supplies	18,000	12,748	12,748	-
Law enforcement supplies	18,423	23,070	23,070	-
Publications/audio visual	1,500	1,800	1,800	-

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Safety (continued):				
Sheriff (continued):				
Demonstration aids	\$ 1,500	\$ 939	\$ 938	\$ 1
Laundry and kitchen supplies	-	42	41	1
Petroleum products	156,378	159,531	159,531	-
Diesel	500	-	-	-
Vehicle/equipment supplies	15,000	17,965	17,965	-
Small tools/miscellaneous supplies	2,000	668	668	-
Furnishings/small equipment	2,000	6,206	6,206	-
Computer equip/access/software	2,275	4,393	4,393	-
K-9 supplies	1,500	1,163	1,163	-
Emergency fuel-ARPA	-	62,915	62,915	-
Physician services	500	2,715	2,715	-
Environmental fees	100	453	453	-
Bond premiums	1,729	799	799	-
Data processing services	48,477	37,128	37,127	1
Property/liability insurance	1,060	55,755	55,754	1
Telephone	32,000	50,621	50,620	1
Postage and freight	4,000	5,378	5,378	-
Advertising	50	384	383	1
Utilities	50,690	49,587	49,587	-
Miscellaneous claims/repairs	-	30,576	30,576	-
Equipment, maintenance	108,673	111,749	111,749	-
Buildings, maintenace	-	900	899	1
Rentals, office equipment	5,900	6,340	6,339	1
Research/investigation/online	4,700	3,295	3,295	-
LEOSE, state officer education	-	14,104	6,284	7,820
Dues/training/travel	11,786	17,107	17,107	-
Animal control	7,600	1,182	1,181	1
Services-VINE grant	-	18,592	18,321	271
Buildings	220,000	240,130	240,130	-
Office equipment	10,667	11,535	11,439	96
Machinery and equipment	-	830	-	830
Law enforcement equipment	-	1,309	1,308	1
Communications	80,000	79,996	79,996	-
Vehicles	260,000	330,521	330,520	1
Equipment grant	-	15,023	15,023	-
Total Sheriff	<u>4,567,574</u>	<u>4,879,756</u>	<u>4,782,218</u>	<u>97,538</u>
School Resource Officer (SRO)-Boling:				
Salary, deputies	58,798	58,798	57,349	1,449
Salary, overtime/holiday	-	411	411	-
Salary, certification pay	1,800	1,800	1,502	298
Salary, merit	1,200	1,200	1,200	-
Employee benefits	30,287	33,116	33,112	4
Office supplies	995	251	-	251

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Safety (continued):				
SRO-Boling (continued):				
Food	\$ 50	\$ 50	\$ -	\$ 50
Law enforcement supplies	200	200	-	200
Demonstration aids	200	200	-	200
Computer equip/access/software	130	130	42	88
Data processing services	61	61	2	59
Property/liability insurance	1,039	1,039	565	474
Postage and freight	50	50	-	50
Dues/training/travel	500	495	-	495
Total SRO-Boling	<u>95,310</u>	<u>97,801</u>	<u>94,183</u>	<u>3,618</u>
SRO-Louise				
Salary, deputies	-	16,546	15,058	1,488
Salary, overtime/holiday	-	180	180	-
Salary, certification pay	-	198	174	24
Salary, supplement	-	1,200	1,200	-
Employee benefits	-	9,086	9,052	34
Total SRO-Louise	<u>-</u>	<u>27,210</u>	<u>25,664</u>	<u>1,546</u>
Public safety, other:				
Office supplies	1,000	872	476	396
Law enforcement supplies	2,500	4,385	4,385	-
Vehicle/equipment supplies	-	375	374	1
Furnishings/small equipment	500	500	160	340
Computer equip/access/software	175	175	37	138
Bond premiums	75	75	-	75
Property/liability insurance	-	1,370	1,370	-
Telephone	5,500	5,500	3,359	2,141
Equipment, maintenance	250	250	-	250
Rentals, equipment and buildings	1,400	1,400	-	1,400
Fees	250	250	-	250
Law enforcement equipment	7,000	103,378	74,371	29,007
Total Public Safety, Other	<u>18,650</u>	<u>118,530</u>	<u>84,532</u>	<u>33,998</u>
Total Public Safety	<u>5,432,416</u>	<u>6,313,158</u>	<u>6,094,246</u>	<u>218,912</u>
Judicial:				
County clerk:				
Salary, elected officials	75,915	75,915	75,915	-
Salary, deputies	216,846	216,846	206,769	10,077
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	8,400	8,400	7,200	1,200
Employee benefits	165,052	166,519	166,516	3
Office supplies	17,700	13,745	11,067	2,678
Publications/audio visual	700	2,093	2,093	-
Furnishings/small equipment	300	300	-	300
Computer equip/access/software	1,000	2,680	2,363	317
Bond premiums	350	350	318	32

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Judicial (continued):				
County clerk (continued):				
Data processing services	\$ 12,496	\$ 12,496	\$ 12,474	\$ 22
Property/liability insurance	-	4,927	4,926	1
Telephone	1,825	2,121	2,120	1
Postage and freight	4,200	4,200	3,801	399
Advertising	50	145	145	-
Records preservation/microfilming	4,000	5,000	4,922	78
Rentals, office equipment	5,300	5,300	4,589	711
Dues/training/travel	4,000	3,949	2,279	1,670
Total County Clerk	<u>519,538</u>	<u>526,390</u>	<u>508,901</u>	<u>17,489</u>
County court:				
Salary, elected officials	75,873	75,873	75,873	-
Salary, assistants	36,333	36,333	35,731	602
Salary, secretaries	43,501	43,501	43,412	89
Salary, temporary or extra	8,652	8,652	1,200	7,452
Salary, supplements	32,672	32,672	31,649	1,023
Salary, allowance	8,308	8,308	8,208	100
Salary, merit	3,600	3,600	3,600	-
Employee benefits	87,755	89,043	89,041	2
Office supplies	2,550	3,600	3,599	1
Food	800	590	469	121
Publications/audio visual	250	250	218	32
Laundry/kitchen supplies	150	-	-	-
Furnishings/small equipment	200	-	-	-
Computer equip/access/software	200	200	184	16
Legal/professional services	16,200	16,200	15,569	631
Bond premiums	1,300	367	-	367
Data processing services	2,998	3,414	3,414	-
Property/liability insurance	-	4,664	4,663	1
Contract services	52,700	47,957	45,557	2,400
Telephone	2,500	2,500	2,143	357
Jury	9,300	7,032	6,780	252
Postage and freight	500	449	191	258
Equipment, maintenance	100	30	-	30
Rentals, office equipment	1,300	1,300	1,146	154
Dues/training/travel	7,200	8,982	8,982	-
Total County Court	<u>394,942</u>	<u>395,517</u>	<u>381,629</u>	<u>13,888</u>
Bail bond board:				
Salary, supplements	1,800	1,800	1,800	-
Employee benefits	418	418	399	19
Office supplies	300	300	289	11
Total Bail Bond Board	<u>2,518</u>	<u>2,518</u>	<u>2,488</u>	<u>30</u>

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 15 of 26)
GENERAL FUND

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Judicial (continued):				
District courts:				
23rd district court:				
Salary, assistants	\$ 80,101	\$ 80,101	\$ 79,068	\$ 1,033
Salary, merit	2,400	2,400	2,400	-
Employee benefits	24,364	24,364	24,068	296
Office supplies	2,000	200	182	18
Publications	100	-	-	-
Janitorial supplies	25	-	-	-
Furnishings/small equipment	100	-	-	-
Computer equip/access/software	200	120	84	36
Legal/professional services	4,000	55,082	55,081	1
Data process services	469	443	443	-
Property/liability insurance	-	2,287	2,287	-
Contract services	48,754	134,840	134,839	1
Telephone	-	1,092	1,091	1
Jury	4,000	16,805	16,805	-
Court reporter services	2,650	-	-	-
Dues/training/travel	1,000	62	62	-
Total 23rd District Court	<u>170,163</u>	<u>317,796</u>	<u>316,410</u>	<u>1,386</u>
329th district court:				
Salary, assistants	137,204	137,205	137,204	1
Salary, supplements	3,000	3,000	3,000	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	58,822	59,906	59,903	3
Office supplies	2,000	2,495	2,494	1
Food	25	7	-	7
Publications/audio visual	50	200	200	-
Janitorial supplies	100	100	-	100
Furnishings/small equipment	100	220	220	-
Computer equip/access/software	385	385	309	76
Legal/professional services	8,500	19,677	19,677	-
Bond premiums	-	71	71	-
Data processing services	5,818	5,818	5,815	3
Property/liability insurance	-	16,736	16,396	340
Contract services	400,000	251,339	180,680	70,659
Telephone	1,400	2,655	2,655	-
Jury	35,000	34,566	24,530	10,036
Postage and freight	300	285	197	88
Equipment, maintenance	560	560	-	560
Rentals, office equipment	2,500	2,632	2,631	1
District administration assessments	2,000	113	-	113
Court reporter services	6,500	3,413	3,187	226
Dues/training/travel	5,000	1,523	1,523	-
Total 329th District Court	<u>671,664</u>	<u>545,306</u>	<u>463,092</u>	<u>82,214</u>

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Judicial (continued):				
District courts (continued):				
Total District Courts	\$ 841,827	\$ 863,102	\$ 779,502	\$ 83,600
Capital murder trials:				
Contract services	140,337	542,007	542,006	1
Court report services	-	10,556	10,556	-
Total Capital Murder Trials	140,337	552,563	552,562	1
Satterfield grant:				
Salary, overtime/holiday	-	1,007	1,007	-
Employee benefits	-	232	232	-
Office supplies	-	3,366	3,366	-
Legal/professional services	-	81,687	81,687	-
Contract services	-	87,640	87,640	-
Jury	-	6,240	6,240	-
Postage and freight	-	1,911	1,911	-
Dues/training/travel	-	984	984	-
Total Satterfield Grant	-	183,067	183,067	-
District attorney:				
Salary, assistants	231,740	231,740	231,659	81
Salary, deputies	63,527	63,528	63,527	1
Salary, secretaries	136,457	136,377	127,787	8,590
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	9,600	9,600	9,600	-
Employee benefits	212,497	215,830	215,828	2
Office supplies	14,000	15,468	15,467	1
Law enforcement supplies	428	327	327	-
Publications/audio visual	500	278	278	-
Vehicle/equipment supplies	100	61	61	-
Furnishings/small equipment	1,000	-	-	-
Computer equip/access/software	1,000	1,704	1,703	1
Legal/professional services	2,000	1,654	1,653	1
Bond premiums	180	71	71	-
Data processing services	19,841	19,152	19,151	1
Property/liability insurance	-	4,604	4,604	-
Contract services	1,000	-	-	-
Telephone	3,000	5,993	5,992	1
Postage and freight	250	100	100	-
Equipment, maintenance	500	8	8	-
Rentals, office equipment	2,000	3,253	3,253	-
Research/investigation/online	8,000	8,105	8,104	1
Court reporter services	1,000	-	-	-
LEOSE, state officer education	-	931	581	350
Dues/training/travel	5,950	3,323	3,323	-
Total District Attorney	716,370	723,907	714,877	9,030

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Judicial (continued):				
District clerk:				
Salary, elected officials	\$ 74,385	\$ 74,385	\$ 74,385	\$ -
Salary, deputies	174,301	174,301	166,791	7,510
Salary, travel allowance	1,404	1,404	1,404	-
Salary, merit	7,200	7,200	7,200	-
Employee benefits	148,430	149,451	149,449	2
Office supplies	9,000	10,718	10,718	-
Publications/audio visual	-	48	48	-
Furnishings/small equipment	1,000	1,000	-	1,000
Computer equip/access/software	1,000	2,547	2,546	1
Bond premiums	253	253	253	-
Data processing services	17,636	16,615	14,965	1,650
Property/liability insurance	-	2,410	2,409	1
Telephone	2,400	2,470	2,469	1
Postage and freight	8,000	8,000	3,149	4,851
Advertising	-	96	96	-
Equipment, maintenance	300	300	-	300
Rentals, office equipment	5,350	5,350	4,936	414
Dues/training/travel	4,200	740	645	95
Total District Clerk	<u>454,859</u>	<u>457,288</u>	<u>441,463</u>	<u>15,825</u>
Justice of the peace, pct. 1:				
Salary, elected officials	50,690	50,690	50,690	-
Salary, secretaries	32,656	32,656	32,656	-
Salary, part-time	4,860	4,860	2,043	2,817
Salary, allowance	7,212	7,212	7,212	-
Salary, merit	3,600	3,600	2,400	1,200
Employee benefits	47,324	47,808	47,805	3
Office supplies	2,300	2,550	2,510	40
Publications/audio visual	100	100	-	100
Computer equip/access/software	190	190	125	65
Legal/professional services	125	56	-	56
Bond premiums	-	75	-	75
Data processing services	7,951	7,951	7,868	83
Property/liability insurance	-	1,502	1,502	-
Telephone	900	900	684	216
Jury	500	500	360	140
Postage and freight	800	1,280	1,244	36
Rentals, office equipment	1,100	1,100	812	288
Dues/training/travel	2,500	1,280	1,279	1
Office equipment	-	1,462	1,461	1
Total Justice of the Peace, Pct. 1	<u>162,808</u>	<u>165,772</u>	<u>160,651</u>	<u>5,121</u>
Justice of the peace, pct. 2:				
Salary, elected officials	50,690	50,690	50,690	-
Salary, secretaries	70,499	70,499	66,336	4,163

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Judicial (continued):				
Justice of the peace, pct. 2 (continued):				
Salary, allowance	\$ 7,212	\$ 7,212	\$ 7,212	\$ -
Salary, merit	3,600	3,600	3,600	-
Employee benefits	75,353	75,353	73,238	2,115
Office supplies	2,600	1,865	1,846	19
Publications/audio visual	200	64	-	64
Janitorial supplies	300	300	51	249
Small tools/miscellaneous supplies	100	100	-	100
Furnishings/small equipment	100	100	-	100
Computer equip/access/software	220	955	955	-
Data processing services	8,137	8,137	7,926	211
Property/liability insurance	-	1,742	1,742	-
Telephone	4,000	4,000	3,249	751
Jury	500	636	180	456
Postage and freight	1,600	1,600	1,500	100
Advertising	-	101	101	-
Rentals, office equipment	1,812	1,812	1,764	48
Dues/training/travel	2,500	2,399	1,826	573
Total Justice of the Peace, Pct. 2	229,423	231,165	222,216	8,949
Justice of the peace, pct. 3:				
Salary, elected officials	51,365	51,365	51,365	-
Salary, secretaries	33,523	33,523	33,161	362
Salary, temporary or extra	1,030	1,030	-	1,030
Salary, allowance	7,212	7,212	7,212	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	44,728	45,782	45,780	2
Office supplies	1,500	1,624	1,624	-
Publications/audio visual	600	600	556	44
Janitorial supplies	150	103	-	103
Furnishings/small equipment	500	279	275	4
Computer equip/access/software	220	267	267	-
Data processing services	7,951	7,951	7,868	83
Property/liability insurance	-	1,545	1,544	1
Telephone	2,500	1,446	1,165	281
Jury	500	434	-	434
Postage and freight	600	666	666	-
Rentals, office equipment	1,000	1,000	975	25
Dues/training/travel	2,500	2,597	2,597	-
Total Justice of the Peace, Pct. 3	158,279	159,824	157,455	2,369
Justice of the peace, pct. 4:				
Salary, elected officials	52,070	52,070	52,070	-
Salary, secretaries	33,496	33,497	33,496	1
Salary, part-time	4,860	4,859	-	4,859
Salary, allowance	7,212	7,212	6,990	222

WHARTON COUNTY, TEXAS
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GENERAL FUND

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	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Judicial (continued):				
Justice of the peace, pct. 4 (continued):				
Salary, merit	\$ 3,600	\$ 3,600	\$ 2,400	\$ 1,200
Employee benefits	53,559	53,559	52,542	1,017
Office supplies	2,300	2,300	1,056	1,244
Publications/audio visual	200	200	-	200
Computer equip/access/software	165	165	125	40
Legal/professional services	-	125	125	-
Data processing services	7,951	7,951	7,868	83
Property/liability insurance	-	1,523	1,522	1
Telephone	1,800	1,800	617	1,183
Jury	500	500	102	398
Postage and freight	1,000	875	-	875
Rentals, office equipment	1,800	1,800	928	872
Dues/training/travel	2,500	2,500	2,139	361
Total Justice of the Peace, Pct. 4	<u>173,013</u>	<u>174,536</u>	<u>161,980</u>	<u>12,556</u>
Civil court of appeals:				
Legal/professional services	<u>5,700</u>	<u>8,069</u>	<u>8,068</u>	<u>1</u>
Total Civil Court of Appeals	<u>5,700</u>	<u>8,069</u>	<u>8,068</u>	<u>1</u>
Judicial, other:				
Autopsies/burials	<u>131,000</u>	<u>148,455</u>	<u>148,455</u>	<u>-</u>
Total Judicial, Other	<u>131,000</u>	<u>148,455</u>	<u>148,455</u>	<u>-</u>
County attorney supplement:				
Salary, supplements	85,800	85,800	85,800	-
Employee benefits	419	419	414	5
Office supplies	500	500	-	500
Legal/professional services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total County Attorney Supplement	<u>87,719</u>	<u>87,719</u>	<u>86,214</u>	<u>1,505</u>
County attorney:				
Salary, elected officials	75,560	75,560	75,560	-
Salary, secretaries	45,519	45,519	45,518	1
Salary, temporary or extra	309	309	-	309
Salary, merit	2,400	2,400	2,400	-
Employee benefits	74,101	75,009	75,007	2
Office supplies	1,900	2,605	1,060	1,545
Publications/audio visual	2,680	1,385	67	1,318
Furnishings/small equipment	300	890	890	-
Computer equip/access/software	135	135	84	51
Data processing services	122	122	116	6
Property/liability insurance	-	3,378	3,378	-
Telephone	1,640	2,035	2,035	-
Postage and freight	375	375	207	168
Rentals, office equipment	400	400	58	342
Research/investigation/online	9,183	9,183	7,750	1,433
Dues/training/travel	4,000	3,042	2,145	897

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Judicial (continued):				
County attorney (continued):				
Total County Attorney	\$ 218,624	\$ 222,347	\$ 216,275	\$ 6,072
Total Judicial	4,236,957	4,902,239	4,725,803	176,436
Corrections:				
Jail and detention facility:				
Salary, officers	1,464,745	1,464,564	1,325,116	139,448
Salary, overtime/holiday	16,738	16,738	15,307	1,431
Salary, meal allowance	750	750	10	740
Salary, certification pay	6,000	6,000	5,929	71
Salary, merit	40,800	40,800	36,000	4,800
Salary, overtime/fill-in	34,763	33,472	25,254	8,218
Employee benefits	844,752	820,334	794,332	26,002
Office supplies	11,569	5,069	5,069	-
Food	145,000	207,580	207,580	-
Law enforcement supplies	4,500	3,999	3,999	-
Janitorial supplies	25,000	29,531	29,531	-
Laundry and kitchen supplies	16,000	22,872	22,872	-
Inmate supplies	10,000	9,169	9,168	1
Insecticide/herbicide	400	45	44	1
Petroleum products	20,000	19,866	19,866	-
Drugs/medical supplies	15,500	8,603	8,602	1
Vehicle/equipment supplies	1,000	1,576	1,576	-
Small tools/miscellaneous supplies	2,000	1,058	1,057	1
Signs materials	100	88	88	-
Furnishings/small equipment	1,000	824	823	1
Computer equip/access/software	490	706	706	-
Physician services	205,000	198,835	198,835	-
Hospital inpatient	21,100	24,426	24,426	-
Hospital outpatient	12,570	24,124	24,124	-
Lab/x-ray	1,900	5,551	5,551	-
Environmental fees	-	25	25	-
Bond premiums	300	71	71	-
Data processing services	25,140	17,757	17,756	1
Property/liability insurance	-	43,212	43,212	-
Telephone	3,000	5,609	5,609	-
Postage and freight	500	35	34	1
Advertising	100	-	-	-
Utilities	126,067	150,825	150,825	-
Equipment, maintenance	15,330	7,577	7,577	-
Buildings, maintenance	46,500	38,039	38,038	1
Rentals, office equipment	3,500	2,743	2,742	1
Dues/training/travel	6,350	4,592	4,592	-
Residential services	125,000	53,930	53,930	-
Fees	150	230	230	-

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Corrections (continued):				
Jail and detention facility (continued):				
Inmate transport	\$ 23,000	\$ 3,707	\$ 3,707	\$ -
Property improvement	-	7,930	7,930	-
Building equipment	25,000	66,713	66,713	-
Lawn and janitor equipment	-	5,375	5,375	-
Total Jail and Detention Facility	<u>3,301,614</u>	<u>3,354,950</u>	<u>3,174,231</u>	<u>180,719</u>
Adult probation:				
Small tools/miscellaneous supplies	500	500	-	500
Furnishings/small equipment	500	500	-	500
Computer equip/access/software	350	350	84	266
Data processing services	974	974	753	221
Property/liability insurance	-	2,385	2,384	1
Contract services	1,000	979	550	429
Telephone	600	670	567	103
Other agency support	15,000	15,000	15,000	-
Total Adult Probation	<u>18,924</u>	<u>21,358</u>	<u>19,338</u>	<u>2,020</u>
Total Corrections	<u>3,320,538</u>	<u>3,376,308</u>	<u>3,193,569</u>	<u>182,739</u>
Juvenile services:				
Juvenile probation:				
Salary, appointed officials	62,220	62,220	62,220	-
Salary, secretaries	39,612	39,612	39,612	-
Salary, supplements	41,948	42,003	42,002	1
Salary, phone allowance	1,140	1,214	1,214	-
Salary, merit	6,000	6,000	6,000	-
Employee benefits	59,073	60,727	60,723	4
Office supplies	1,500	1,952	1,952	-
Publications/audio visual	175	454	453	1
Janitorial supplies	100	-	-	-
Petroleum products	900	709	708	1
Drugs/medical supplies	1,000	60	60	-
Vehicle/equipment supplies	100	-	-	-
Furnishings/small equipment	-	85	85	-
Computer equip/access/software	1,180	1,006	1,005	1
Physician services	1,500	2,442	2,442	-
Bond premiums	400	300	300	-
Data processing services	1,000	287	287	-
Property/liability insurance	3,500	4,130	4,130	-
Telephone	1,500	3,082	3,082	-
Postage and freight	500	311	311	-
Equipment, maintenance	-	15	15	-
Rentals, office equipment	2,500	2,784	2,783	1
Dues/training/travel	7,000	2,143	2,142	1
Non-residential services	27,200	14,823	14,822	1
Residential services	28,482	59,088	59,088	-

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures (continued)				
Juvenile services (continued):				
Juvenile probation (continued):				
Services - grant	\$ -	\$ 45,573	\$ 45,573	\$ -
Office equipment	-	6,857	6,857	-
Total Juvenile Probation	<u>288,530</u>	<u>357,877</u>	<u>357,866</u>	<u>11</u>
Total Juvenile Services	<u>288,530</u>	<u>357,877</u>	<u>357,866</u>	<u>11</u>
Environmental Services:				
Permits and inspections:				
Salary, appointed officials	49,478	49,478	49,477	1
Salary, allowance	10,704	10,704	10,704	-
Salary, merit	1,200	1,200	1,200	-
Employee benefits	24,542	25,175	25,173	2
Office supplies	800	1,332	1,325	7
Small tools/miscellaneous supplies	100	-	-	-
Signs materials	200	-	-	-
Computer equip/access/software	45	134	133	1
Environmental fees	1,600	2,600	2,160	440
Data processing services	2,011	2,011	1,414	597
Property/liability insurance	-	324	323	1
Contract services	30,000	29,367	29,000	367
Telephone	1,300	2,177	2,176	1
Postage and freight	800	729	708	21
Equipment, maintenance	300	300	-	300
Rentals, office equipment	500	500	-	500
Dues/training/travel	2,600	1,299	1,086	213
Total Permits and Inspections	<u>126,180</u>	<u>127,330</u>	<u>124,879</u>	<u>2,451</u>
Environmental control:				
Salary, appointed official	49,542	49,542	49,542	-
Salary, part-time	12,742	12,742	11,774	968
Salary, certification pay	1,800	1,800	1,800	-
Salary, merit	2,400	2,400	2,400	-
Employee benefits	30,309	30,639	30,637	2
Office supplies	200	638	638	-
Law enforcement supplies	50	50	-	50
Petroleum products	4,000	3,670	2,540	1,130
Vehicle/equipment supplies	1,375	1,811	1,811	-
Small tools/miscellaneous supplies	625	571	14	557
Computer equip/access/software	30	313	313	-
Environmental fees	200	200	-	200
Data processing services	600	765	765	-
Property/liability insurance	-	1,727	1,727	-
Telephone	2,400	2,400	1,879	521
Postage and freight	1,250	533	118	415
Equipment, maintenance	750	1,102	1,101	1
Rentals, office equipment	150	150	-	150

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Environmental services (continued):				
Environmental control (continued):				
Dues/training/travel	\$ 250	\$ 248	\$ -	\$ 248
Fees	5,000	1,929	-	1,929
Office equipment	-	1,143	1,143	-
Machinery and equipment	-	2,170	2,170	-
Total Environmental Control	<u>113,673</u>	<u>116,543</u>	<u>110,372</u>	<u>6,171</u>
Agricultural extension service:				
Salary, secretaries	31,531	31,531	31,531	-
Salary, supplements	77,501	77,501	77,501	-
Salary, allowance	27,480	27,492	27,146	346
Salary, merit	4,800	4,800	4,800	-
Employee benefits	28,450	28,450	28,438	12
Office supplies	5,000	5,275	5,114	161
Publications/audio visual	200	130	130	-
Demonstration aids	50	-	-	-
Computer equip/access/software	2,000	736	733	3
Wellness programs	-	5,906	201	5,705
Ag field services	1,000	3,897	1,236	2,661
Property/liability insurance	-	1,871	1,870	1
Telephone	3,000	2,800	2,534	266
Postage and freight	500	505	505	-
Equipment, maintenance	250	-	-	-
Rentals, office equipment	4,500	5,735	5,717	18
Dues/training/travel	11,570	10,823	10,344	479
Wharton County youth fair	4,000	3,800	3,798	2
Office Equipment	-	1,254	1,254	-
Total Agriculture Extension Service	<u>201,832</u>	<u>212,506</u>	<u>202,852</u>	<u>9,654</u>
Total Environmental Services	<u>441,685</u>	<u>456,379</u>	<u>438,103</u>	<u>18,276</u>
Health and Welfare:				
Veterans' service officer:				
Salary, appointed officials	43,119	43,119	43,118	1
Salary, part-time	11,665	11,665	-	11,665
Salary, merit	2,400	2,400	1,200	1,200
Employee benefits	25,357	25,357	23,022	2,335
Office supplies	2,275	2,104	517	1,587
Computer equip/access/software	500	500	84	416
Data processing services	122	122	58	64
Property/liability insurance	-	404	404	-
Telephone	600	1,464	1,464	-
Postage and freight	100	100	-	100
Rentals, office equipment	896	896	738	158
Dues/training/travel	1,500	1,500	834	666
Total Veterans' Service Officer	<u>88,534</u>	<u>89,802</u>	<u>71,610</u>	<u>18,192</u>

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Health and welfare (continued):				
IHC administration costs:				
Office supplies	\$ 600	\$ 600	\$ -	\$ 600
Property/liability insurance	-	381	380	1
Contract services	30,000	30,000	30,000	-
Telephone	180	180	72	108
Postage and freight	150	150	-	150
Rentals, office equipment	70	70	1	69
Optional services	300	300	-	300
Total IHC Administration Costs	<u>31,300</u>	<u>31,681</u>	<u>30,453</u>	<u>1,228</u>
IHC eligible expenses:				
Drugs/medical supplies	30,000	30,000	2,518	27,482
Physician services	35,385	35,385	1,652	33,733
Hospital inpatient	24,814	24,814	-	24,814
Hospital outpatient	20,000	20,000	-	20,000
Lab/x-ray	5,878	5,878	516	5,362
Total IHC Eligible Expenses	<u>116,077</u>	<u>116,077</u>	<u>4,686</u>	<u>111,391</u>
Aid to indigent:				
Property/liability insurance	-	378	377	1
WCJC senior citizens' program	98,000	98,000	98,000	-
Colorado Valley transit program	14,000	14,000	14,000	-
Autopsies/burials	4,000	4,000	-	4,000
Wharton/Matagorda child welfare	66,000	66,000	66,000	-
Mental health	16,000	16,000	-	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>245,897</u>	<u>225,896</u>	<u>20,001</u>
Mental health transport:				
Employee benefits	-	43	43	-
Property/liability insurance	-	1,046	-	1,046
Total Mental Health Transport	<u>-</u>	<u>1,089</u>	<u>43</u>	<u>1,046</u>
Total Health and Welfare	<u>481,430</u>	<u>484,546</u>	<u>332,688</u>	<u>151,858</u>
Culture and Recreation:				
Library:				
Salary, appointed officials	64,386	64,386	64,386	-
Salary, assistants	439,294	437,255	407,586	29,669
Salary, temporary or extra	641	641	625	16
Salary, part-time	29,507	30,346	30,346	-
Salary, meal allowance	200	200	-	200
Salary, merit	20,400	21,600	21,600	-
Employee benefits	328,307	328,307	318,958	9,349
Office supplies	5,300	12,798	12,497	301
Food	175	140	140	-
Supplies/donations/sales	20,000	24,728	20,391	4,337
Publications/audio visual	64,740	64,875	64,874	1

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Culture and recreation (continued):				
Library (continued):				
Janitorial supplies	\$ 2,850	\$ 2,682	\$ 2,681	\$ 1
Small tools/miscellaneous supplies	70	80	80	-
Furnishings/small equipment	2,273	1,042	842	200
Computer equip/access/software	1,762	8,159	8,159	-
Supplies, literacy program	-	8,151	503	7,648
Bond premiums	95	95	93	2
Data processing services	23,830	28,147	28,147	-
Property/liability insurance	-	31,372	31,372	-
Contract services	19,850	19,366	17,073	2,293
Telephone	21,050	15,518	5,241	10,277
Postage and freight	3,350	2,260	2,259	1
Advertising	35	-	-	-
Utilities	56,854	56,854	38,222	18,632
Equipment, maintenance	1,500	1,048	1,047	1
Buildings, maintenance	9,500	3,914	3,913	1
Rentals, office equipment	7,309	8,757	8,756	1
Research/investigation/online	10,617	11,860	11,859	1
Dues/training/travel	4,700	5,839	5,839	-
Services - grant	-	6,430	6,430	-
Office equipment	1,207	17,000	579	16,421
Property improvement-grant	-	18,000	8,784	9,216
Total Library	<u>1,139,802</u>	<u>1,231,850</u>	<u>1,123,282</u>	<u>108,568</u>
Historical commission:				
Office supplies	75	118	117	1
Food	75	75	62	13
Publications/audio visual	1,400	1,012	240	772
Furnishings/SML equipment	-	55	55	-
Data processing services	300	43	-	43
Contract services	-	640	640	-
Postage and freight	50	50	27	23
Records preservation/microfilming	100	50	-	50
Dues/training/travel	500	457	456	1
Total Historical Commission	<u>2,500</u>	<u>2,500</u>	<u>1,597</u>	<u>903</u>
Historical museum:				
Property/liability insurance	-	16,099	15,996	103
Historical museum support	45,000	45,000	45,000	-
Total Historical Museum	<u>45,000</u>	<u>61,099</u>	<u>60,996</u>	<u>103</u>
Parks and recreation:				
Property/liability insurance	-	135	135	-
Total Parks and Recreation	<u>-</u>	<u>135</u>	<u>135</u>	<u>-</u>
Total Culture and Recreation	<u>1,187,302</u>	<u>1,295,584</u>	<u>1,186,010</u>	<u>109,574</u>
Total Expenditures	<u>19,889,127</u>	<u>21,321,179</u>	<u>19,929,699</u>	<u>1,391,480</u>

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

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$ (1,547,280)	\$ (1,759,351)	\$ 685,509	\$ 2,444,860
Other Financing Sources (Uses)				
Transfers in	-	-	4,136	4,136
Transfers (out)	(1,570,000)	(1,570,000)	(1,759,606)	(189,606)
Sale of capital assets	25,000	60,295	37,990	(22,305)
Total Other Financing (Uses)	(1,545,000)	(1,509,705)	(1,717,480)	(207,775)
Net Change in Fund Balance	\$ (3,092,280)	\$ (3,269,056)	(1,031,971)	\$ 2,237,085
Beginning fund balance			12,218,696	
Ending Fund Balance			\$ 11,186,725	

Notes to Required Supplementary Information

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

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WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Property (ad valorem) taxes:				
Current, road and bridge	\$ 2,526,365	\$ 2,526,365	\$ 2,532,707	\$ 6,342
Current special road and bridge	1,822,665	1,822,665	1,830,721	8,056
Delinquent, road and bridge	44,770	44,770	55,540	10,770
Delinquent, special road and bridge	36,453	36,453	46,335	9,882
Total Property Taxes	<u>4,430,253</u>	<u>4,430,253</u>	<u>4,465,303</u>	<u>35,050</u>
Penalty and interest	69,039	69,039	71,647	2,608
Total Taxes	<u>4,499,292</u>	<u>4,499,292</u>	<u>4,536,950</u>	<u>37,658</u>
Licenses and permits:				
Motor vehicle licenses	360,000	360,000	360,000	-
Motor vehicle licenses fees	435,000	435,000	434,580	(420)
Total Licenses and Permits	<u>795,000</u>	<u>795,000</u>	<u>794,580</u>	<u>(420)</u>
Intergovernmental:				
Federal and state grants:				
American Rescue Plan (ARPA)	-	2,345,354	2,345,354	-
FEMA - disasters	-	-	745	745
Houston-Galveston Area County Grant	-	100,000	100,000	-
Total Federal and State Grants	<u>-</u>	<u>2,445,354</u>	<u>2,446,099</u>	<u>745</u>
Total Intergovernmental	<u>-</u>	<u>2,445,354</u>	<u>2,446,099</u>	<u>745</u>
Charges for services:				
Other fees:				
Pct. 2, solid waste station	152,000	152,000	133,591	(18,409)
Gross and axle weight fees	150,000	150,000	128,721	(21,279)
Total Other Fees	<u>302,000</u>	<u>302,000</u>	<u>262,312</u>	<u>(39,688)</u>
Total Charges for Services	<u>302,000</u>	<u>302,000</u>	<u>262,312</u>	<u>(39,688)</u>
Fines and forfeitures:				
District court	30,000	30,000	42,509	12,509
County court	140,000	140,000	101,859	(38,141)
Total Fines and Forfeiture	<u>170,000</u>	<u>170,000</u>	<u>144,368</u>	<u>(25,632)</u>
Investment earnings:				
Interest - checking	23,910	23,910	114,233	90,323
Total Investment Earnings	<u>23,910</u>	<u>23,910</u>	<u>114,233</u>	<u>90,323</u>
Miscellaneous:				
Rent, land and leases	-	-	147	147
Miscellaneous	3,000	3,000	1,123	(1,877)
Sales/reimbursements, Pct. 1	11,000	11,000	8,495	(2,505)
Sales/reimbursements, Pct. 2	55,000	95,819	70,664	(25,155)
Sales/reimbursements, Pct. 3	6,000	9,397	20,135	10,738
Sales/reimbursements, Pct. 4	6,000	551,000	647,076	96,076
Insurance renewal credit	-	-	5,788	5,788
Total Miscellaneous	<u>81,000</u>	<u>670,216</u>	<u>753,428</u>	<u>83,212</u>
Total Revenues	<u>5,871,202</u>	<u>8,905,772</u>	<u>9,051,970</u>	<u>146,198</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<u>Expenditures</u>				
Environmental Services:				
Precinct 2, solid waste station:				
Salary, part-time	\$ 14,642	\$ 14,641	\$ 14,503	\$ 138
Salary, precinct	42,884	42,884	42,884	-
Salary, phone allowance	300	301	300	1
Salary, merit	2,400	2,400	2,400	-
Employee benefits	26,632	27,162	27,159	3
Office supplies	200	54	54	-
Janitorial supplies	-	63	63	-
Diesel	19,865	21,138	21,138	-
Vehicle/equipment supplies	3,000	1,255	1,255	-
Small tools/miscellaneous supplies	800	213	212	1
Signs materials	75	-	-	-
Environmental fees	58,000	79,067	79,067	-
Property/liability insurance	1,209	1,888	1,888	-
Telephone	700	815	815	-
Utilities	2,600	2,154	2,154	-
Equipment, maintenance	3,000	14,240	14,239	1
Buildings, maintenance	300	222	221	1
Rentals, equipment and buildings	2,500	2,520	2,520	-
Buildings	120,000	298,730	298,730	-
Total Pct. 2, Solid Waste Station	<u>299,107</u>	<u>509,747</u>	<u>509,602</u>	<u>145</u>
Total Environmental Services	<u>299,107</u>	<u>509,747</u>	<u>509,602</u>	<u>145</u>
Highways and Drainage:				
Precinct 1:				
Salary, secretaries	34,573	34,573	33,040	1,533
Salary, temporary or extra	28,178	28,178	-	28,178
Salary, precinct	388,073	388,073	372,420	15,653
Salary, supplements	790	790	-	790
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,540	3,540	1,560	1,980
Salary, merit	12,000	12,000	10,800	1,200
Employee benefits	247,890	248,034	244,649	3,385
Office supplies	500	367	366	1
Food	400	406	406	-
Janitorial supplies	800	685	685	-
Insecticide/herbicide	8,000	464	463	1
Petroleum products	13,500	18,250	18,250	-
Diesel	56,000	71,696	71,695	1
Drugs/medical supplies	100	-	-	-
Vehicle/equipment supplies	16,000	10,207	10,206	1
Small tools/miscellaneous supplies	2,500	4,431	4,430	1
Culverts, fluming, pipe	2,000	12,320	12,320	-
Signs materials	2,500	1,989	1,988	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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<u>Expenditures (continued):</u>				
<u>Highways and Drainage (continued):</u>				
Precinct 1 (continued):				
Road materials	\$ 352,000	\$ 342,245	\$ 342,244	\$ 1
Furnishings/small equipment	250	173	173	-
Computer equip/access/software	60	126	125	1
Damaged road materials	-	15,901	15,901	-
Road materials - ARPA	-	233,134	233,134	-
Emergency fuel - ARPA	-	17,382	17,382	-
Physician services	-	185	185	-
Environmental fees	2,000	596	596	-
Data processing services	122	2,100	2,099	1
Property/liabilities insurance	15,360	17,168	17,168	-
Engineering	-	3,525	3,525	-
Contract services	2,000	2,800	2,800	-
Telephone	1,200	2,030	2,030	-
Postage and freight	100	3	3	-
Advertising	100	84	83	1
Utilities	13,000	8,754	7,052	1,702
Equipment, maintenance	58,000	85,988	85,988	-
Buildings, maintenance	1,000	5,775	5,775	-
Bridge maintenance	3,000	-	-	-
Rentals, office equipment	1,200	1,381	1,380	1
Dues/training/travel	1,250	1,157	1,156	1
Right-of-way costs	100	-	-	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	-	-	-
Machinery and equipment	400,000	397,000	270,296	126,704
Equipment - grant	-	93,644	93,644	-
Total Precinct 1	<u>1,681,050</u>	<u>2,078,618</u>	<u>1,897,481</u>	<u>181,137</u>
Precinct 2:				
Salary, secretaries	34,733	34,733	34,733	-
Salary, temporary or extra	18,540	19,406	19,406	-
Salary, precinct	442,474	441,319	394,978	46,341
Salary, supplements	790	790	-	790
Salary, overtime/holiday	-	273	272	1
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,840	3,840	2,374	1,466
Salary, merit	13,200	13,200	12,000	1,200
Employee benefits	254,993	254,914	246,309	8,605
Office supplies	1,000	1,000	942	58
Publications/audio visual	100	163	162	1
Survey/mapping supplies	400	400	-	400
Janitorial supplies	1,000	1,000	621	379
Insecticide/herbicide	13,000	33,497	33,496	1

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 4 of 7)
ROAD AND BRIDGE FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Precinct 2 (continued):				
Petroleum products	\$ 23,000	\$ 28,869	\$ 28,869	\$ -
Diesel	80,000	88,389	88,389	-
Drugs/medical supplies	200	200	188	12
Vehicle/equipment supplies	27,126	27,126	23,606	3,520
Small tools/miscellaneous supplies	4,000	6,853	6,852	1
Culverts, fluming, pipe	2,500	49,469	49,469	-
Signs materials	4,000	12,932	12,932	-
Road materials	370,000	385,469	385,469	-
Furnishings/small equipment	400	300	-	300
Computer equip/access/software	590	533	125	408
Damaged road materials	-	18,043	-	18,043
Road materials - ARPA	-	670,000	670,000	-
Physician services	200	200	-	200
Environmental fees	100	100	82	18
Bond premiums	355	355	-	355
Data processing services	122	2,551	2,551	-
Property/liability insurance	15,598	16,207	16,207	-
Engineering	-	3,525	3,525	-
Contract services	1,500	4,625	4,625	-
Telephone	6,500	6,500	4,989	1,511
Postage and freight	50	50	-	50
Utilities	4,500	4,500	3,484	1,016
Miscellaneous claims/repairs	500	500	-	500
Equipment, maintenance	87,342	121,129	106,384	14,745
Buildings, maintenance	5,000	5,000	2,195	2,805
Bridge, maintenance	-	58	58	-
Rentals, equipment and buildings	700	700	559	141
Rentals, office equipment	2,000	2,000	1,689	311
Dues/training/travel	2,000	2,241	2,241	-
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	1,535	60	1,475
Machinery and equipment	400,000	321,766	10,982	310,784
Bridge construction	-	172,500	2,500	170,000
Total Precinct 2	<u>1,835,352</u>	<u>2,770,240</u>	<u>2,184,802</u>	<u>585,438</u>
Precinct 3:				
Salary, secretaries	35,433	35,433	35,432	1
Salary, temporary or extra	22,660	22,660	22,390	270
Salary, precinct	439,953	439,953	427,347	12,606
Salary, supplement	790	790	790	-
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,840	3,840	3,788	52
Salary, merit	13,200	13,200	13,200	-

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<u>Expenditures (continued):</u>				
<u>Highways and Drainage (continued):</u>				
Precinct 3 (continued):				
Employee benefits	\$ 282,896	\$ 282,896	\$ 281,485	\$ 1,411
Office supplies	500	963	962	1
Food	-	84	83	1
Publications/audio visual	180	-	-	-
Janitorial supplies	1,000	1,116	1,112	4
Insecticide/herbicide	20,000	12,329	12,294	35
Petroleum products	22,500	28,638	28,638	-
Diesel	108,000	123,615	123,614	1
Drugs/medical supplies	-	11	10	1
Vehicle/equipment supplies	25,000	17,729	17,642	87
Small tools/miscellaneous supplies	12,500	9,000	8,468	532
Culverts, fluming, pipe	2,500	14,650	14,649	1
Signs materials	6,000	4,378	4,167	211
Road materials	361,332	356,520	356,043	477
Furnishings/small equipment	250	-	-	-
Computer equip/access/software	90	103	102	1
Damaged road materials - ARPA	-	3,397	3,396	1
Road materials - ARPA	-	159,982	159,982	-
Environmental fees	1,900	1,877	745	1,132
Bond premiums	355	355	-	355
Data processing services	1,683	1,683	1,478	205
Property/liability insurance	19,928	22,293	22,293	-
Engineering	-	3,525	3,525	-
Contract services	-	1,043	1,043	-
Telephone	2,752	2,752	2,423	329
Postage and freight	50	8	-	8
Advertising	50	-	-	-
Utilities	11,100	10,054	9,827	227
Miscellaneous claims/repairs	-	70	69	1
Equipment, maintenance	70,000	94,096	94,095	1
Buildings, maintenance	1,000	2,400	2,399	1
Bridge maintenance	8,000	2,979	2,834	145
Rentals, equipment and buildings	1,500	4,683	4,613	70
Rentals, office equipment	760	985	965	20
Dues/training/travel	1,500	1,500	1,429	71
Soil conservation district	1,000	1,000	1,000	-
Fees	1,535	-	-	-
Machinery and equipment	400,000	400,000	218,563	181,437
Equipment - grant	-	509,665	509,665	-
Total Precinct 3	<u>1,892,201</u>	<u>2,602,719</u>	<u>2,403,024</u>	<u>199,695</u>

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued):</u>				
<u>Highways and Drainage (continued):</u>				
Precinct 4:				
Salary, secretaries	\$ 34,133	\$ 34,133	\$ 34,133	\$ -
Salary, temporary or extra	25,750	25,750	13,259	12,491
Salary, precinct	448,535	448,535	434,315	14,220
Salary, supplements	790	790	-	790
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	3,840	3,840	3,736	104
Salary, meal allowance	-	23	22	1
Salary, merit	13,200	13,200	12,000	1,200
Employee benefits	283,441	284,402	280,160	4,242
Office supplies	800	656	655	1
Food	400	112	-	112
Janitorial supplies	600	323	312	11
Insecticide/herbicide	6,500	6,500	6,387	113
Petroleum products	18,500	20,739	20,720	19
Diesel	77,000	171,918	171,918	-
Vehicle/equipment supplies	22,000	31,305	31,305	-
Small tools/miscellaneous supplies	5,000	3,447	3,446	1
Culverts, fluming, pipe	2,500	15,571	15,571	-
Signs materials	4,500	5,095	5,094	1
Road materials	344,700	253,264	250,598	2,666
Furnishings/small equipment	-	583	582	1
Computer equip/access/software	60	84	84	-
Road materials - ARPA	-	406,517	406,517	-
Environmental fees	1,000	1,280	1,279	1
Data processing services	122	122	116	6
Property/liability insurance	18,752	18,725	18,553	172
Engineering	-	3,525	3,525	-
Telephone	1,500	1,500	1,141	359
Postage and freight	50	28	-	28
Advertising	100	6	-	6
Utilities	6,000	6,130	4,575	1,555
Equipment, maintenance	85,000	86,022	86,022	-
Buildings, maintenance	2,000	4,265	4,264	1
Bridge maintenance	-	3,663	3,662	1
Rentals, equipment and buildings	500	528	528	-
Rentals, office equipment	1,000	1,013	1,012	1
Dues/training/travel	1,500	1,282	1,281	1
Soil conservation district	1,000	1,000	1,000	-
Fees	1,500	339	1	338
Machinery and equipment	400,000	400,000	21,840	378,160

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Precinct 4 (continued):				
Equipment - grant	\$ -	\$ 255,031	\$ 255,031	\$ -
Bridge construction	-	172,500	2,500	170,000
Total Precinct 4	<u>1,822,737</u>	<u>2,695,720</u>	<u>2,109,117</u>	<u>586,603</u>
All precincts - road equipment:				
Diesel	500	497	-	497
Vehicle/equipment supplies	2,000	2,000	972	1,028
Small tools/miscellaneous supplies	5,000	5,000	-	5,000
Environmental fees	-	26	26	-
Property/liability insurance	1,426	1,741	1,741	-
Equipment, maintenance	40,000	39,767	14,879	24,888
Optional services (contingency)	500,000	-	-	-
Total All Precincts - Road Equipment	<u>548,926</u>	<u>49,031</u>	<u>17,618</u>	<u>31,413</u>
Total Highways and Drainage	<u>7,780,266</u>	<u>10,196,328</u>	<u>8,612,042</u>	<u>1,584,286</u>
Total Expenditures	<u>8,079,373</u>	<u>10,706,075</u>	<u>9,121,644</u>	<u>1,584,431</u>
(Deficiency) of				
Revenues (Under) Expenditures	(2,208,171)	(1,800,303)	(69,674)	1,730,629
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,420,000	1,420,000	1,421,461	1,461
Transfers out	-	-	(1,342,086)	(1,342,086)
Sale of capital assets	35,000	35,000	-	(35,000)
Total Other Financing Sources	<u>1,455,000</u>	<u>1,455,000</u>	<u>79,375</u>	<u>(1,375,625)</u>
Net Change in Fund Balance	<u>\$ (753,171)</u>	<u>\$ (345,303)</u>	9,701	<u>\$ 355,004</u>
Beginning fund balance			<u>2,626,184</u>	
Ending Fund Balance			<u>\$ 2,635,885</u>	

Notes to Required Supplementary Information:

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

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
FARM-TO-MARKET LATERAL ROAD FUND
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property (ad valorem):				
Current	\$ 1,872,458	\$ 1,872,458	\$ 1,877,252	\$ 4,794
Delinquent	34,964	34,964	45,389	10,425
Total Property Taxes	1,907,422	1,907,422	1,922,641	15,219
Penalty and Interest	29,720	29,720	32,929	3,209
Total Taxes	1,937,142	1,937,142	1,955,570	18,428
Investment earnings:				
Checking	6,844	6,844	25,184	18,340
Total Investment Earnings	6,844	6,844	25,184	18,340
Miscellaneous:				
Insurance renewal credit	-	-	1,903	1,903
Total Miscellaneous	-	-	1,903	1,903
Total Revenues	1,943,986	1,943,986	1,982,657	38,671

Expenditures:

Highways and Drainage:

Countywide drainage:

Salary, appointed officials	72,459	72,459	72,459	-
Salary, precinct	651,372	651,281	544,297	106,984
Salary, travel allowance	10,464	10,464	10,464	-
Salary, phone allowance	5,040	5,040	3,371	1,669
Salary, meal allowance	-	145	145	-
Salary, merit	19,200	19,200	15,600	3,600
Employee benefits	388,205	388,205	349,737	38,468
Office supplies	500	242	242	-
Food	250	578	578	-
Publications/audio visuals	150	-	-	-
Janitorial supplies	-	693	692	1
Insecticide/herbicide	160,000	159,429	159,429	-
Petroleum products	35,705	37,253	37,252	1
Diesel	157,000	174,293	174,292	1
Drugs/medical supplies	-	21	21	-
Vehicle/equipment supplies	25,000	14,936	14,936	-
Small tools/miscellaneous supplies	15,000	11,355	11,354	1
Culverts, fluming, pipe	-	8,043	8,043	-
Sign materials	-	209	209	-
Furnishings/small equipment	1,000	-	-	-
Computer equip/access/software	530	832	831	1
Environmental fees	600	338	156	182
Data processing services	3,962	3,334	3,190	144
Property/liabilities insurance	20,549	24,119	24,119	-
Engineering	80,300	141,940	141,939	1
Contract services	159,000	144,571	144,571	-

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued):</u>				
Highways and Drainage (continued):				
Countywide drainage (continued):				
Telephone	\$ 500	\$ 1,692	\$ 1,692	\$ -
Utilities	250	-	-	-
Miscellaneous claims/repairs	1,000	-	-	-
Equipment, maintenance	155,390	148,272	147,881	391
Buildings, maintenance	-	350	350	-
Rentals, equipment and buildings	-	193	193	-
Dues/training/travel	2,500	307	306	1
Right-of-way costs	25,000	14,129	14,128	1
Buildings	-	18,500	18,500	-
Machinery and equipment	350,000	331,500	3,300	328,200
Total Countywide Drainage	<u>2,340,926</u>	<u>2,383,923</u>	<u>1,904,277</u>	<u>479,646</u>
Total Highways and Drainage	<u>2,340,926</u>	<u>2,383,923</u>	<u>1,904,277</u>	<u>479,646</u>
Total Expenditures	<u>2,340,926</u>	<u>2,383,923</u>	<u>1,904,277</u>	<u>479,646</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(396,940)	(439,937)	78,380	518,317
<u>Other Financing Sources (Uses)</u>				
Transfers in	150,000	150,000	147,997	(2,003)
Transfers out	-	-	(328,200)	(328,200)
Sale of capital assets	1,000	1,000	-	(1,000)
Total Other Financing Sources (Uses)	<u>151,000</u>	<u>151,000</u>	<u>(180,203)</u>	<u>(331,203)</u>
Net Change in Fund Balance	<u>\$ (245,940)</u>	<u>\$ (288,937)</u>	(101,823)	<u>\$ 187,114</u>
Beginning fund balance			<u>1,127,320</u>	
Ending Fund Balance			<u>\$ 1,025,497</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, 2022

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

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

Measurement Year*

	2018	2019	2020	2021
\$	1,262,029	\$ 1,294,028	\$ 1,421,633	\$ 1,575,227
	4,581,352	4,752,464	5,092,722	5,232,529
	-	1,485,015	143,819	(1,876,883)
	(299,049)	251,825	(588,038)	(402,414)
	-	-	3,461,984	(208,113)
	(3,152,663)	(3,787,375)	(3,629,997)	(3,788,195)
	<u>2,391,669</u>	<u>3,995,957</u>	<u>5,902,123</u>	<u>532,151</u>
	<u>56,843,511</u>	<u>59,235,180</u>	<u>63,231,137</u>	<u>69,133,260</u>
\$	<u><u>59,235,180</u></u>	<u><u>63,231,137</u></u>	<u><u>69,133,260</u></u>	<u><u>69,665,411</u></u>
\$	1,395,448	\$ 1,462,279	\$ 1,619,733	\$ 1,649,288
	686,929	705,926	747,405	761,044
	(1,005,137)	8,404,528	5,974,990	13,569,183
	(3,152,663)	(3,787,375)	(3,629,997)	(3,788,195)
	(41,099)	(44,093)	(45,730)	(40,374)
	(26,532)	(47,376)	(31,604)	(21,825)
	<u>(2,143,054)</u>	<u>6,693,889</u>	<u>4,634,797</u>	<u>12,129,121</u>
	<u>53,311,528</u>	<u>51,168,474</u>	<u>57,862,363</u>	<u>62,497,160</u>
\$	<u><u>51,168,474</u></u>	<u><u>57,862,363</u></u>	<u><u>62,497,160</u></u>	<u><u>74,626,281</u></u>
\$	<u><u>8,066,706</u></u>	<u><u>5,368,774</u></u>	<u><u>6,636,100</u></u>	<u><u>(4,960,870)</u></u>
	86.38%	91.51%	90.40%	107.12%
\$	9,813,271	\$ 10,084,658	\$ 10,677,209	\$ 10,872,058
	82.20%	53.24%	62.15%	-45.63%

WHARTON COUNTY, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended December 31, 2022

	Fiscal Year			
	2013	2014	2015	2016
Actuarially determined contribution	\$ 1,047,349	\$ 1,134,048	\$ 1,244,576	\$ 1,291,062
Contributions in relation to the actuarially determined contribution	1,047,349	1,134,048	1,344,576	1,291,062
Contribution deficiency (excess)	\$ -	\$ -	\$ (100,000)	\$ -
Covered payroll	\$ 8,318,914	\$ 8,482,043	\$ 8,764,623	\$ 9,092,062
Contributions as a percentage of covered payroll	12.59%	13.37%	15.34%	14.20%

Notes to Required Supplementary Information:

1. *Valuation Date :*

Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	10.8 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.5%
Salary increases	Varies by age and service. 4.7% 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	135% of the RP-2010 Healthy Annuitant Mortality Table for males and 120% for the RP-2010 Healthy Annuitant Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

3. *Other Information :*

There are no benefit changes during the year.

Fiscal Year

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 1,292,822	\$ 1,395,448	\$ 1,462,279	\$ 1,619,733	\$ 1,621,024	\$ 1,696,966
<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>1,696,966</u>
<u>\$ (43,274)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (28,264)</u>	<u>\$ -</u>
\$ 9,409,184	\$ 9,813,271	\$ 10,084,658	\$ 10,677,202	\$ 10,872,058	\$ 11,186,321
14.20%	14.22%	14.50%	15.17%	15.17%	15.17%

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, 2022

	Measurement Year*			
	2017	2018	2019	2020
Total OPEB Liability				
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)
Net Change in Total OPEB Liability	<u>149,239</u>	<u>(276,971)</u>	<u>234,217</u>	<u>(315,092)</u>
Beginning total OPEB liability	<u>2,198,755</u>	<u>2,347,994</u>	<u>2,071,023</u>	<u>2,305,240</u>
Ending Total OPEB Liability	<u><u>\$ 2,347,994</u></u>	<u><u>\$ 2,071,023</u></u>	<u><u>\$ 2,305,240</u></u>	<u><u>\$ 1,990,148</u></u>
 Covered Employee Payroll	 \$ 9,674,270	 \$ 9,849,849	 \$ 10,158,444	 \$ 10,667,956
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 24.27%	 21.03%	 22.69%	 18.66%

*Only five years of information is currently available. The County will build this schedule over the next five-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 of assumptions reflect a change in the discount rate from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021. Additionally, the demographic assumptions were updated to reflect the 2021 TCDRS experience study and the participation assumption for future retirees was increased.
3. Changes in Benefits
Changes of benefit terms reflects an increase in the County's retiree medical subsidy from \$352 to \$414 per month.

Measurement
Year*
2021

\$ 217,610
40,701
241,160

6,604
87,664
(127,841)
465,898

1,990,148

\$ 2,456,046

\$ 10,841,550

22.65%

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***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.

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 1 of 3)
December 31, 2022

	Special Revenue Funds			
	County and District Court Technology	State Lateral Road	Records Preservation District Clerk	Family Protection
<u>Assets</u>				
Cash and cash equivalents	\$ 13,908	\$ 39,303	\$ 172,476	\$ -
Prepaid items	-	-	-	-
Receivables, net	-	-	-	-
Total Assets	\$ 13,908	\$ 39,303	\$ 172,476	\$ -
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ -	\$ -	\$ 3	\$ -
Accrued payroll	-	-	227	-
Due to other funds	-	-	-	-
Unearned revenue	-	39,303	-	-
Total Liabilities	-	39,303	230	-
<u>Fund Balances:</u>				
Nonspendable:				
Historical museum	-	-	-	-
Prepaid items	-	-	-	-
Restricted:				
Special projects	13,908	-	172,246	-
Total Fund Balances	13,908	-	172,246	-
Total Liabilities and Fund Balances	\$ 13,908	\$ 39,303	\$ 172,476	\$ -

Special Revenue Funds

Guardianship	Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture
\$ 48,517	\$ 67,769	\$ 102,813	\$ 26,761	\$ 38,905	\$ 628,642
-	-	-	-	-	972
-	-	919	-	-	5,343
<u>\$ 48,517</u>	<u>\$ 67,769</u>	<u>\$ 103,732</u>	<u>\$ 26,761</u>	<u>\$ 38,905</u>	<u>\$ 634,957</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478
-	-	-	-	-	2,357
-	-	6,993	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>6,993</u>	<u>-</u>	<u>-</u>	<u>2,835</u>
-	-	-	-	-	-
-	-	-	-	-	972
<u>48,517</u>	<u>67,769</u>	<u>96,739</u>	<u>26,761</u>	<u>38,905</u>	<u>631,150</u>
<u>48,517</u>	<u>67,769</u>	<u>96,739</u>	<u>26,761</u>	<u>38,905</u>	<u>632,122</u>
<u>\$ 48,517</u>	<u>\$ 67,769</u>	<u>\$ 103,732</u>	<u>\$ 26,761</u>	<u>\$ 38,905</u>	<u>\$ 634,957</u>

WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 2 of 3)
December 31, 2022

	Special Revenue Funds			
	Justice Court Security	Courthouse Security	Records Management	Records Preservation County Clerk
<u>Assets</u>				
Cash and cash equivalents	\$ 7,095	\$ 209,521	\$ -	\$ 1,056,612
Prepaid items	-	103	-	-
Receivables, net	-	-	-	-
Total Assets	\$ 7,095	\$ 209,624	\$ -	\$ 1,056,612
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Accounts payable	\$ -	\$ 5	\$ -	\$ 600
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	-	5	-	600
<u>Fund Balances:</u>				
Nonspendable:				
Historical museum	-	-	-	-
Prepaid items	-	103	-	-
Restricted:				
Special projects	7,095	209,516	-	1,056,012
Total Fund Balances	7,095	209,619	-	1,056,012
Total Liabilities and Fund Balances	\$ 7,095	\$ 209,624	\$ -	\$ 1,056,612

Special Revenue Funds

Justice Court Technology	Law Library	District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check
\$ 25,494	\$ 68,672	\$ 2,393	\$ 44,717	\$ 17,500	\$ 6,576
-	-	-	-	-	-
-	-	-	-	60,121	30
<u>\$ 25,494</u>	<u>\$ 68,672</u>	<u>\$ 2,393</u>	<u>\$ 44,717</u>	<u>\$ 77,621</u>	<u>\$ 6,606</u>
\$ -	\$ 1,203	\$ -	\$ -	\$ 77,621	\$ 114
-	-	-	-	-	173
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>1,203</u>	<u>-</u>	<u>-</u>	<u>77,621</u>	<u>287</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>25,494</u>	<u>67,469</u>	<u>2,393</u>	<u>44,717</u>	<u>-</u>	<u>6,319</u>
<u>25,494</u>	<u>67,469</u>	<u>2,393</u>	<u>44,717</u>	<u>-</u>	<u>6,319</u>
<u>\$ 25,494</u>	<u>\$ 68,672</u>	<u>\$ 2,393</u>	<u>\$ 44,717</u>	<u>\$ 77,621</u>	<u>\$ 6,606</u>

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WHARTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (Page 3 of 3)
December 31, 2022

	<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>	
<u>Assets</u>			
Cash and cash equivalents	\$ 197,623	\$ 50,000	\$ 2,825,297
Prepaid items	-	-	1,075
Receivables, net	16,879	-	83,292
Total Assets	<u>\$ 214,502</u>	<u>\$ 50,000</u>	<u>\$ 2,909,664</u>
<u>Liabilities and Fund Balances</u>			
<u>Liabilities:</u>			
Accounts payable	\$ 22,505	\$ -	\$ 102,529
Accrued payroll	-	-	2,757
Due to other funds	-	-	6,993
Unearned revenue	-	-	39,303
Total Liabilities	<u>22,505</u>	<u>-</u>	<u>151,582</u>
<u>Fund Balances:</u>			
Nonspendable:			
Historical museum	-	50,000	50,000
Prepaid items	-	-	1,075
Restricted:			
Special projects	191,997	-	2,707,007
Total Fund Balances	<u>191,997</u>	<u>50,000</u>	<u>2,758,082</u>
Total Liabilities and Fund Balances	<u>\$ 214,502</u>	<u>\$ 50,000</u>	<u>\$ 2,909,664</u>

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, 2022

	Special Revenue Funds			
	County and District Court Technology	State Lateral Road	Records Preservation District Court	Family Protection
Revenues				
Intergovernmental	\$ -	\$ 39,444	\$ -	\$ -
Charge for services	916	-	22,472	-
Fines and forfeitures	-	-	-	-
Interest	27	-	320	22
Miscellaneous	-	-	-	-
Total Revenues	943	39,444	22,792	22
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	-	26,151
Judicial	-	-	8,473	-
Culture and recreation	-	-	-	-
Highways and drainage	-	39,444	-	-
Economic development	-	-	-	-
Total Expenditures	-	39,444	8,473	26,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	943	-	14,319	(26,129)
Other Financing Sources (Uses)				
Transfers in	-	-	13,909	-
Transfers (out)	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	13,909	-
Net Change in Fund Balances	943	-	28,228	(26,129)
Beginning fund balances	12,965	-	144,018	26,129
Ending Fund Balances	\$ 13,908	\$ -	\$ 172,246	\$ -

Special Revenue Funds

Guardianship	Juvenile Case Manager	Election Services	Constables Forfeiture	Sheriff Forfeiture	District Attorney Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,002
19	12,939	8,932	-	-	-
-	-	-	-	45,119	64,462
99	124	211	55	244	1,260
-	-	-	-	-	21
<u>118</u>	<u>13,063</u>	<u>9,143</u>	<u>55</u>	<u>45,363</u>	<u>104,745</u>
-	-	16,021	-	-	-
-	-	-	-	193,275	-
-	-	-	-	-	85,580
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>16,021</u>	<u>-</u>	<u>193,275</u>	<u>85,580</u>
<u>118</u>	<u>13,063</u>	<u>(6,878)</u>	<u>55</u>	<u>(147,912)</u>	<u>19,165</u>
-	-	-	-	-	-
-	-	(4,136)	-	-	-
-	-	-	-	32,554	7,780
<u>-</u>	<u>-</u>	<u>(4,136)</u>	<u>-</u>	<u>32,554</u>	<u>7,780</u>
118	13,063	(11,014)	55	(115,358)	26,945
<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>\$ 48,517</u>	<u>\$ 67,769</u>	<u>\$ 96,739</u>	<u>\$ 26,761</u>	<u>\$ 38,905</u>	<u>\$ 632,122</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, 2022

	Special Revenue Funds			
	Justice Court Security	Courthouse Security	Records Management	Records Preservation County Clerk
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charge for services	413	37,247	1,136	199,058
Fines and forfeitures	-	-	-	-
Interest	42	386	24	2,052
Miscellaneous	-	-	-	-
Total Revenues	455	37,633	1,160	201,110
Expenditures				
Current:				
General government	-	-	1,250	-
Public safety	-	-	-	-
Judicial	29,313	535	-	112,769
Culture and recreation	-	-	-	-
Highways and drainage	-	-	-	-
Economic development	-	-	-	-
Total Expenditures	29,313	535	1,250	112,769
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,858)	37,098	(90)	88,341
Other Financing Sources (Uses)				
Transfers in	-	-	-	13,909
Transfers (out)	-	-	(27,818)	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(27,818)	13,909
Net Change in Fund Balances	(28,858)	37,098	(27,908)	102,250
Beginning fund balances	35,953	172,521	27,908	953,762
Ending Fund Balances	\$ 7,095	\$ 209,619	\$ -	\$ 1,056,012

Special Revenue Funds

Justice Court Technology	Law Library	District Attorney Pretrial Intervention	Home Grants	WC Water/Sewer Project Grants	Theft by Check
\$ -	\$ -	\$ -	\$ -	\$ 391,364	\$ -
10,583	24,557	-	-	-	317
-	-	-	-	-	-
51	127	5	91	-	17
-	-	-	-	1,065	-
<u>10,634</u>	<u>24,684</u>	<u>5</u>	<u>91</u>	<u>392,429</u>	<u>334</u>
-	-	-	-	-	-
-	-	-	-	-	-
8,196	14,597	-	-	-	4,939
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	409,929	-
<u>8,196</u>	<u>14,597</u>	<u>-</u>	<u>-</u>	<u>409,929</u>	<u>4,939</u>
2,438	10,087	5	91	(17,500)	(4,605)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,438</u>	<u>10,087</u>	<u>5</u>	<u>91</u>	<u>(17,500)</u>	<u>(4,605)</u>
23,056	57,382	2,388	44,626	17,500	10,924
<u>\$ 25,494</u>	<u>\$ 67,469</u>	<u>\$ 2,393</u>	<u>\$ 44,717</u>	<u>\$ -</u>	<u>\$ 6,319</u>

WHARTON COUNTY, TEXAS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS (Page 3 of 3)
For the Year Ended December 31, 2022

	<u>Special Revenue Funds</u>	<u>Permanent Fund</u>	
	Caney Creek Flood Infrastructure Project	Historical Museum	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 372,309	\$ -	\$ 842,119
Charge for services	-	-	318,589
Fines and forfeitures	-	-	109,581
Interest	-	102	5,259
Miscellaneous	-	-	1,086
Total Revenues	<u>372,309</u>	<u>102</u>	<u>1,276,634</u>
Expenditures			
Current:			
General government	-	-	17,271
Public safety	-	-	219,426
Judicial	-	-	264,402
Culture and recreation	-	102	102
Highways and drainage	205,312	-	244,756
Economic development	-	-	409,929
Total Expenditures	<u>205,312</u>	<u>102</u>	<u>1,155,886</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>166,997</u>	<u>-</u>	<u>120,748</u>
Other Financing Sources (Uses)			
Transfers in	-	-	27,818
Transfers (out)	-	-	(31,954)
Sale of capital assets	-	-	40,334
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>36,198</u>
Net Change in Fund Balances	166,997	-	156,946
Beginning fund balances	<u>25,000</u>	<u>50,000</u>	<u>2,601,136</u>
Ending Fund Balances	<u>\$ 191,997</u>	<u>\$ 50,000</u>	<u>\$ 2,758,082</u>

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
County court	\$ 1,000	\$ 1,000	\$ 608	\$ (392)
District court	350	350	308	(42)
Total Other Fees	<u>1,350</u>	<u>1,350</u>	<u>916</u>	<u>(434)</u>
Total Charges for Services	<u>1,350</u>	<u>1,350</u>	<u>916</u>	<u>(434)</u>
Investment earnings:				
Interest	30	30	27	(3)
Total Investment Earnings	<u>30</u>	<u>30</u>	<u>27</u>	<u>(3)</u>
Total Revenues	<u><u>1,380</u></u>	<u><u>1,380</u></u>	<u><u>943</u></u>	<u><u>(437)</u></u>
<u>Expenditures</u>				
Judicial:				
County court technology:				
Furnishings/small equipment	1,000	1,000	-	1,000
Computer equip/access/software	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
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	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
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>
Total Expenditures	<u><u>2,700</u></u>	<u><u>2,700</u></u>	<u><u>-</u></u>	<u><u>2,700</u></u>
Net Change in Fund Balance	<u><u>\$ (1,320)</u></u>	<u><u>\$ (1,320)</u></u>	<u><u>943</u></u>	<u><u>\$ 2,263</u></u>
Beginning fund balance			<u>12,965</u>	
Ending Fund Balance			<u><u>\$ 13,908</u></u>	

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental:				
State shared revenue	\$ 40,000	\$ 40,000	\$ 39,444	\$ (556)
Total Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>39,444</u>	<u>(556)</u>
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>39,444</u>	<u>(556)</u>
<u>Expenditures</u>				
Highways and drainage:				
Precinct 1				
Road materials	10,000	10,000	9,860	140
Precinct 2				
Road materials	10,000	10,000	9,862	138
Precinct 3				
Road materials	10,000	10,000	9,861	139
Precinct 4				
Road materials	10,000	10,000	9,861	139
Total Highways and Drainage	<u>40,000</u>	<u>40,000</u>	<u>39,444</u>	<u>556</u>
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>39,444</u>	<u>556</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
Ending Fund Balance			<u>\$ -</u>	

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

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services:				
Other fees:				
Court	\$ 4,000	\$ 4,000	\$ 1,995	\$ (2,005)
Archive	7,500	7,500	1,157	(6,343)
Civil preservation	5,800	5,800	19,320	13,520
Total Other Fees	17,300	17,300	22,472	5,172
Total Charges for Services	17,300	17,300	22,472	5,172
Investment earnings:				
Interest	300	300	320	20
Total Investment Earnings	300	300	320	20
Total Revenues	17,600	17,600	22,792	5,192
Expenditures				
Judicial:				
Records archival - district clerk				
Computer equip/access/software	2,000	1,659	-	1,659
Records preservation/microfilm	-	341	341	-
Total Records Archival - District Clerk	2,000	2,000	341	1,659
Records preservation - district clerk				
Salary, supplements	6,000	6,000	4,800	1,200
Employee benefits	1,393	1,393	1,057	336
Supplies	-	2,276	2,275	1
Total Records Preservation - District Clerk	7,393	9,669	8,132	1,537
Total Judicial	9,393	11,669	8,473	3,196
Total Expenditures	9,393	11,669	8,473	3,196
Excess of Revenues Over Expenditures	8,207	5,931	14,319	8,388
Other Financing Sources (Uses)				
Transfers in	-	-	13,909	13,909
Total Other Financing Sources	-	-	13,909	13,909
Net Change in Fund Balance	\$ 8,207	\$ 5,931	28,228	\$ 22,297
Beginning fund balance			144,018	
Ending Fund Balance			\$ 172,246	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FAMILY PROTECTION FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 1,400	\$ 1,400	\$ -	\$ (1,400)
Total Other Fees	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>(1,400)</u>
Total Charges for Services	<u>1,400</u>	<u>1,400</u>	<u>-</u>	<u>(1,400)</u>
Investment earnings:				
Interest	60	60	22	(38)
Total Investment Earnings	<u>60</u>	<u>60</u>	<u>22</u>	<u>(38)</u>
Total Revenues	<u>1,460</u>	<u>1,460</u>	<u>22</u>	<u>(1,438)</u>
<u>Expenditures</u>				
Public safety:				
Crisis Center-Wharton	-	26,151	26,151	-
Total Public Safety	<u>-</u>	<u>26,151</u>	<u>26,151</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>26,151</u>	<u>26,151</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,460</u>	<u>\$ (24,691)</u>	<u>(26,129)</u>	<u>\$ (1,438)</u>
Beginning fund balance			<u>26,129</u>	
Ending Fund Balance			<u>\$ -</u>	

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

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services:				
Other fees:				
Court	\$ 3,500	\$ 3,500	\$ 19	\$ (3,481)
Total Other Fees	3,500	3,500	19	(3,481)
Total Charges for Services	3,500	3,500	19	(3,481)
Investment earnings:				
Interest	96	96	99	3
Total Investment Earnings	96	96	99	3
Total Revenues	3,596	3,596	118	(3,478)
Expenditures				
Public safety:				
Guardianship:				
Contract services	5,000	5,000	-	5,000
Total Guardianship	5,000	5,000	-	5,000
Total Public Safety	5,000	5,000	-	5,000
Total Expenditures	5,000	5,000	-	5,000
Net Change in Fund Balance	\$ (1,404)	\$ (1,404)	118	\$ 1,522
Beginning fund balance			48,399	
Ending Fund Balance			\$ 48,517	

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 16,000	\$ 16,000	\$ 12,939	\$ (3,061)
Total Other Fees	<u>16,000</u>	<u>16,000</u>	<u>12,939</u>	<u>(3,061)</u>
Total Charges for Service	<u>16,000</u>	<u>16,000</u>	<u>12,939</u>	<u>(3,061)</u>
Investment earnings:				
Interest	96	96	124	28
Total Investment Earnings	<u>96</u>	<u>96</u>	<u>124</u>	<u>28</u>
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>16,096</u>	<u>16,096</u>	<u>13,063</u>	<u>(3,033)</u>
<u>Expenditures</u>				
Judicial:				
Juvenile case manager:				
Salary, part-time	6,000	6,000	-	6,000
Property/liability insurance	67	67	-	67
Dues/training travel	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Juvenile Case Manager	<u>8,567</u>	<u>8,567</u>	<u>-</u>	<u>8,567</u>
Total Judicial	<u>8,567</u>	<u>8,567</u>	<u>-</u>	<u>8,567</u>
Total Expenditures	<u>8,567</u>	<u>8,567</u>	<u>-</u>	<u>8,567</u>
Net Change in Fund Balance	<u>\$ 7,529</u>	<u>\$ 7,529</u>	13,063	<u>\$ 5,534</u>
Beginning fund balance			<u>54,706</u>	
Ending Fund Balance			<u>\$ 67,769</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION SERVICES FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Administration fee	\$ 4,000	\$ 4,000	\$ 2,036	\$ (1,964)
Rental voting equipment	11,000	11,000	6,896	(4,104)
Total Other Fees	<u>15,000</u>	<u>15,000</u>	<u>8,932</u>	<u>(6,068)</u>
Total Charges for Services	<u>15,000</u>	<u>15,000</u>	<u>8,932</u>	<u>(6,068)</u>
Investment earnings:				
Interest	204	204	211	7
Total Investment Earnings	<u>204</u>	<u>204</u>	<u>211</u>	<u>7</u>
Total Revenues	<u>15,204</u>	<u>15,204</u>	<u>9,143</u>	<u>(6,061)</u>
<u>Expenditures</u>				
General government:				
Election services:				
Postage and freight	-	7,340	7,339	1
Equipment, maintenance	10,000	8,682	8,682	-
Total Election Services	<u>10,000</u>	<u>16,022</u>	<u>16,021</u>	<u>1</u>
Total General Government	<u>10,000</u>	<u>16,022</u>	<u>16,021</u>	<u>1</u>
Total Expenditures	<u>10,000</u>	<u>16,022</u>	<u>16,021</u>	<u>1</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	5,204	(818)	(6,878)	(6,060)
<u>Other Financing Sources (Uses)</u>				
Transfers out	-	-	(4,136)	(4,136)
Total Other Financing (Uses)	<u>-</u>	<u>-</u>	<u>(4,136)</u>	<u>(4,136)</u>
Net Change in Fund Balance	<u>\$ 5,204</u>	<u>\$ (818)</u>	<u>(11,014)</u>	<u>\$ (10,196)</u>
Beginning fund balance			<u>107,753</u>	
Ending Fund Balance			<u>\$ 96,739</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLES FORFEITURE FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment earnings:				
Interest	\$ 60	\$ 60	\$ 55	\$ (5)
Total Investment Earnings	<u>60</u>	<u>60</u>	<u>55</u>	<u>(5)</u>
Total Revenues	<u>60</u>	<u>60</u>	<u>55</u>	<u>(5)</u>
<u>Expenditures</u>				
Public safety:				
Constable 2 - local				
Law enforcement supplies	5,000	5,000	-	5,000
Total Constable 2 - Local	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Public Safety	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net Change in Fund Balance	<u>\$ (4,940)</u>	<u>\$ (4,940)</u>	55	<u>\$ 4,995</u>
Beginning fund balance			<u>26,706</u>	
Ending Fund Balance			<u>\$ 26,761</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF FORFEITURE FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and forfeitures:				
Forfeitures - local	\$ -	\$ -	\$ 43,080	\$ 43,080
Forfeitures - federal treasury	-	-	2,039	2,039
Total Fines and Forfeitures	-	-	45,119	45,119
Investment earnings:				
Interest	120	120	244	124
Total Investment Earnings	120	120	244	124
Total Revenues	120	120	45,363	45,243
<u>Expenditures</u>				
Public safety:				
Sheriff forfeiture (local):				
Office supplies	2,000	-	-	-
Law enforcement supplies	10,000	4,571	4,571	-
Furnishings/small equipment	2,000	4,829	4,829	-
Computer equip/access/software	1,000	3,185	3,185	-
Contract services	-	1,690	1,690	-
Telephone	-	1,976	1,976	-
Advertising	-	148	147	1
Research/investigation/online	20,000	-	-	-
Buildings	-	147,062	147,062	-
Office equipment	-	9,076	9,075	1
Law enforcement equipment	-	18,706	18,705	1
Vehicles	-	3,860	-	3,860
Total Sheriff Forfeiture (Local)	35,000	195,103	191,240	3,863
Sheriff forfeiture (federal treasury)				
Law enforcement supplies	180	994	993	1
Law enforcement equipment	-	1,042	1,042	-
Total Sheriff Forfeiture (Federal Treasury)	180	2,036	2,035	1
Total Public Safety	35,180	197,139	193,275	3,864
Total Expenditures	35,180	197,139	193,275	3,864
(Deficiency) of Revenues				
(Under) Expenditures	(35,060)	(197,019)	(147,912)	49,107
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	-	31,219	32,554	1,335
Total Other Financing Sources	-	31,219	32,554	1,335
Net Change in Fund Balance	\$ (35,060)	\$ (165,800)	(115,358)	\$ 50,442
Beginning fund balance			154,263	
Ending Fund Balance			\$ 38,905	

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental:				
State grants				
Crime victim grant	\$ -	\$ 39,002	\$ 39,002	\$ -
Total State Grants	-	39,002	39,002	-
Total Intergovernmental	-	39,002	39,002	-
Fines and forfeiture:				
Forfeitures- local	-	-	52,754	52,754
Forfeitures - federal justice	-	-	11,708	11,708
Total Fines and Forfeiture	-	-	64,462	64,462
Investment earnings:				
Interest	1,200	1,200	1,260	60
Total Investment Earnings	1,200	1,200	1,260	60
Miscellaneous				
Insurance renewal credit	-	-	21	21
Total Miscellaneous	-	-	21	21
Total Revenues	1,200	40,202	104,745	64,543
Expenditures				
Judicial:				
District attorney grant forfeiture (local):				
Salary, secretaries	-	8,288	8,288	-
Salary, supplements	-	1,200	1,200	-
Employee benefits	-	5,646	5,646	-
Postage and freight	-	621	621	-
Rentals, office equipment	-	84	84	-
Total District Attorney Grant Forfeiture (Local)	-	15,839	15,839	-
District attorney forfeiture (local):				
Salary, secretaries	-	20,136	18,952	1,184
Salary, temporary	20,600	20,600	-	20,600
Salary, supplements	22,650	22,650	19,272	3,378
Employee benefits	10,082	23,458	18,552	4,906
Office supplies	2,000	2,896	2,896	-
Publications/audio visual	100	27	-	27
Petroleum products	2,500	6,135	6,135	-
Vehicle and equipment supplies	300	-	-	-
Furnishings/small equipment	1,000	-	-	-
Supplies-grant	-	25	25	-
Legal/professional services	40,000	35,549	-	35,549
Property/liability insurance	253	1,048	1,048	-
Contract services	40,400	40,216	1,093	39,123
Advertising	-	10	10	-
Equipment, maintenance	-	97	97	-
Rentals, office equipment	300	168	143	25
Dues/training/travel	-	446	445	1
Services-grant	-	1,073	1,073	-
Total District Attorney Forfeiture (Local)	140,185	174,534	69,741	104,793

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued):</u>				
Judicial (continued):				
District attorney forfeiture (federal treasury):				
Law enforcement equipment	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Total District Attorney				
Forfeiture (Federal Treasury)	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
District attorney forfeiture (federal justice):				
Vehicle and equipment supplies	3,000	3,000	-	3,000
Environmental fees	50	50	-	50
Equipment, maintenance	500	500	-	500
Total District Attorney				
Forfeiture (Federal Justice)	<u>3,550</u>	<u>3,550</u>	<u>-</u>	<u>3,550</u>
Total Judicial	<u>163,735</u>	<u>213,923</u>	<u>85,580</u>	<u>128,343</u>
Total Expenditures	<u>163,735</u>	<u>213,923</u>	<u>85,580</u>	<u>128,343</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(162,535)	(173,721)	19,165	192,886
<u>Other Financing Sources (Uses)</u>				
Sale of capital assets	-	7,335	7,780	(445)
Total Other Financing Sources	<u>-</u>	<u>7,335</u>	<u>7,780</u>	<u>(445)</u>
Net Change in Fund Balance	<u>\$ (162,535)</u>	<u>\$ (166,386)</u>	26,945	<u>\$ 192,441</u>
Beginning fund balance			<u>605,177</u>	
Ending Fund Balance			<u>\$ 632,122</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT SECURITY FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 1,300	\$ 1,300	\$ 413	\$ (887)
Total Other Fees	<u>1,300</u>	<u>1,300</u>	<u>413</u>	<u>(887)</u>
Total Charges for Services	<u>1,300</u>	<u>1,300</u>	<u>413</u>	<u>(887)</u>
Investment earnings:				
Interest	72	72	42	(30)
Total Investment Earnings	<u>72</u>	<u>72</u>	<u>42</u>	<u>(30)</u>
Total Revenues	<u>1,372</u>	<u>1,372</u>	<u>455</u>	<u>(917)</u>
<u>Expenditures</u>				
Judicial:				
Justice court security, JP 1				
Furnishings/small equipment	1,000	-	-	-
Data processing	1,531	-	-	-
Equipment, maintenance	1,000	-	-	-
Office equipment	-	7,278	7,278	-
Total Justice Court Security, JP 1	<u>3,531</u>	<u>7,278</u>	<u>7,278</u>	<u>-</u>
Justice court security, JP 2				
Data processing	1,351	-	-	-
Equipment, maintenance	1,000	-	-	-
Office equipment	-	7,278	7,278	-
Total Justice Court Security, JP 2	<u>2,351</u>	<u>7,278</u>	<u>7,278</u>	<u>-</u>
Justice court security, JP 3				
Data processing	1,351	-	-	-
Office equipment	-	7,278	7,277	1
Law enforcement equipment	5,000	-	-	-
Total Justice Court Security, JP 3	<u>6,351</u>	<u>7,278</u>	<u>7,277</u>	<u>1</u>
Justice court security, JP 4				
Furnishings/small equipment	1,500	-	-	-
Data processing	1,500	-	-	-
Contract services	-	270	203	67
Equipment, maintenance	1,200	-	-	-
Office equipment	1,500	7,278	7,277	1
Total Justice Court Security, JP 4	<u>5,700</u>	<u>7,548</u>	<u>7,480</u>	<u>68</u>
Total Judicial	<u>17,933</u>	<u>29,382</u>	<u>29,313</u>	<u>69</u>
Total Expenditures	<u>17,933</u>	<u>29,382</u>	<u>29,313</u>	<u>69</u>
Net Change in Fund Balance	<u>\$ (16,561)</u>	<u>\$ (28,010)</u>	<u>(28,858)</u>	<u>\$ (848)</u>
Beginning fund balance			35,953	
Ending Fund Balance			<u>\$ 7,095</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 25,000	\$ 25,000	\$ 37,247	\$ 12,247
Total Other Fees	25,000	25,000	37,247	12,247
Total Charges for Services	25,000	25,000	37,247	12,247
Investment earnings:				
Interest	324	324	386	62
Total Charges for Services	324	324	386	62
Total Revenues	25,324	25,324	37,633	12,309
<u>Expenditures</u>				
Judicial:				
Courthouse security:				
Salary, part-time	18,922	18,682	-	18,682
Salary, supplements	1,200	1,200	-	1,200
Salary, overtime/holiday	-	240	240	-
Employee benefits	4,919	4,919	59	4,860
Computer/equip, access, software	-	136	136	-
Data processing services	7,500	7,500	-	7,500
Property/liability insurance	112	112	100	12
Equipment, maintenance	4,000	3,864	-	3,864
Total Courthouse Security	36,653	36,653	535	36,118
Total Judicial	36,653	36,653	535	36,118
Total Expenditures	36,653	36,653	535	36,118
Net Change in Fund Balance	\$ (11,329)	\$ (11,329)	37,098	\$ 48,427
Beginning fund balance			172,521	
Ending Fund Balance			\$ 209,619	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDS MANAGEMENT FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 12,000	\$ 12,000	\$ 1,136	\$ (10,864)
Total Other Fees	12,000	12,000	1,136	(10,864)
Total Charges for Services	12,000	12,000	1,136	(10,864)
Investment earnings:				
Interest	48	48	24	(24)
Total Investment Earnings	48	48	24	(24)
Total Revenues	12,048	12,048	1,160	(10,888)
<u>Expenditures</u>				
General government:				
Records management:				
Office supplies	2,000	2,000	-	2,000
Data processing services	10,908	10,908	-	10,908
Records preservation/microfilming	4,500	4,500	1,250	3,250
Total Records Management	17,408	17,408	1,250	16,158
Total General Government	17,408	17,408	1,250	16,158
Total Expenditures	17,408	17,408	1,250	16,158
(Deficiency) of Revenues				
(Under) Expenditures	(5,360)	(5,360)	(90)	5,270
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	-	(27,818)	(27,818)
Total Other Financing (Uses)	-	-	(27,818)	(27,818)
Net Change in Fund Balance	\$ (5,360)	\$ (5,360)	(27,908)	\$ (22,548)
Beginning fund balance			27,908	
Ending Fund Balance			\$ -	

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

For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services:				
Other fees:				
Court	\$ 80,000	\$ 80,000	\$ 89,703	\$ 9,703
Archival (prior 1990)	80,000	80,000	84,635	4,635
Archival (prior 1990)-Civil	2,100	2,100	4,470	2,370
Electronic user	20,000	20,000	20,250	250
Total Other Fees	<u>182,100</u>	<u>182,100</u>	<u>199,058</u>	<u>16,958</u>
Total Charges for Services	<u>182,100</u>	<u>182,100</u>	<u>199,058</u>	<u>16,958</u>
Investment earnings:				
Interest	36	36	2,052	2,016
Total Investment Earnings	<u>36</u>	<u>36</u>	<u>2,052</u>	<u>2,016</u>
Total Revenues	<u>182,136</u>	<u>182,136</u>	<u>201,110</u>	<u>18,974</u>
Expenditures				
Judicial:				
Records archive - County clerk:				
Salary, temporary or extra	5,150	5,150	-	5,150
Employee benefits	413	413	-	413
Office supplies	10,000	8,068	-	8,068
Data processing services	7,000	49,984	49,634	350
Record preservation/microfilm	-	732	732	-
Fees	1,000	1,000	360	640
Total Records Archive - County Clerk	<u>23,563</u>	<u>65,347</u>	<u>50,726</u>	<u>14,621</u>
Records preservation - County clerk:				
Salary, supplements	16,000	16,000	13,981	2,019
Employee benefits	3,708	3,708	3,146	562
Office supplies	10,000	10,000	4,599	5,401
Computer equip/access/software	7,000	7,000	-	7,000
Data processing services	33,000	33,000	29,100	3,900
Office equipment	-	11,217	11,217	-
Total Records Preservation - County Clerk	<u>69,708</u>	<u>80,925</u>	<u>62,043</u>	<u>18,882</u>
Total Judicial	<u>93,271</u>	<u>146,272</u>	<u>112,769</u>	<u>33,503</u>
Total Expenditures	<u>93,271</u>	<u>146,272</u>	<u>112,769</u>	<u>33,503</u>
Excess of Revenues Over Expenditures	88,865	35,864	88,341	52,477
Other Financing Sources (Uses)				
Transfers in	-	-	13,909	13,909
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>13,909</u>	<u>13,909</u>
Net Change in Fund Balance	<u>\$ 88,865</u>	<u>\$ 35,864</u>	102,250	<u>\$ 66,386</u>
Beginning fund balance			<u>953,762</u>	
Ending Fund Balance			<u>\$ 1,056,012</u>	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT TECHNOLOGY FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Court	\$ 13,000	\$ 13,000	\$ 10,583	\$ (2,417)
Total Other Fees	13,000	13,000	10,583	(2,417)
Total Charges for Services	13,000	13,000	10,583	(2,417)
Investment earnings:				
Interest	48	48	51	3
Total Investment Earnings	48	48	51	3
Total Revenues	13,048	13,048	10,634	(2,414)
<u>Expenditures</u>				
Judicial:				
Justice court technology - JP 1:				
Computer equip/access/software	1,000	1,000	581	419
Data processing services	344	344	344	-
Telephone	1,200	1,200	1,091	109
Office equipment	2,400	2,400	-	2,400
Total Justice Court Technology - JP 1	4,944	4,944	2,016	2,928
Justice court technology - JP 2:				
Data processing services	344	344	344	-
Telephone	1,448	1,448	-	1,448
Total Justice Court Technology - JP 2	1,792	1,792	344	1,448
Justice court technology - JP 3:				
Data processing services	344	344	344	-
Telephone	4,341	3,046	1,478	1,568
Total Justice Court Technology - JP 3	4,685	4,685	3,117	1,568
Justice court technology - JP 4:				
Computer equip/access/software	5,000	5,000	-	5,000
Data processing services	344	344	344	-
Telephone	2,500	2,500	2,375	125
Dues/training/travel	2,000	2,000	-	2,000
Total Justice Court Technology - JP 4	9,844	9,844	2,719	7,125
Total Judicial	21,265	21,265	8,196	13,069
Total Expenditures	21,265	21,265	8,196	13,069
Net Change in Fund Balance	\$ (8,217)	\$ (8,217)	2,438	\$ 10,655
Beginning fund balance			23,056	
Ending Fund Balance			\$ 25,494	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services:				
Other fees:				
Law library	\$ 20,000	\$ 20,000	\$ 24,557	\$ 4,557
Total Other Fees	20,000	20,000	24,557	4,557
Total Charges for Services	20,000	20,000	24,557	4,557
Investment earnings:				
Interest	108	108	127	19
Total Investment Earnings	108	108	127	19
Total Revenues	20,108	20,108	24,684	4,576
<u>Expenditures</u>				
Judicial:				
Law library fund:				
Publications/audio visual	9,500	8,058	55	8,003
Research/investigation/online	13,100	14,542	14,542	-
Total Law Library Fund	22,600	22,600	14,597	8,003
Total Judicial	22,600	22,600	14,597	8,003
Total Expenditures	22,600	22,600	14,597	8,003
Net Change in Fund Balance	\$ (2,492)	\$ (2,492)	10,087	\$ 12,579
Beginning fund balance			57,382	
Ending Fund Balance			\$ 67,469	

WHARTON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY PRETRIAL INTERVENTION FUND
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment earnings:				
Interest	\$ 6	\$ 6	\$ 5	\$ (1)
Total Investment Earnings	<u>6</u>	<u>6</u>	<u>5</u>	<u>(1)</u>
Total Revenues	<u>6</u>	<u>6</u>	<u>5</u>	<u>(1)</u>
<u>Expenditures</u>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 6</u>	<u>\$ 6</u>	<u>5</u>	<u>\$ (1)</u>
Beginning fund balance			<u>2,388</u>	
Ending Fund Balance			<u>\$ 2,393</u>	

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, 2022

	<u>Prior Years Actual</u>	<u>Current Year Actual</u>	<u>Total Actual to Date</u>	<u>Project Authorization</u>
<u>Revenues:</u>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Capital outlay:				
General government	813,221	245,761	1,058,982	587,492
Public safety	259,422	130,411	389,833	297,155
Judicial	479,624	5,517	485,141	70,449
Corrections	65,819	-	65,819	-
Juvenile services	725	-	725	743
Environmental services	38,808	-	38,808	-
Health and welfare	17,210	-	17,210	-
Culture and recreation	19,907	22	19,929	23
Highways and drainage	3,204,783	1,049,763	4,254,546	2,285,857
Total Capital Outlay	<u>4,899,519</u>	<u>1,431,474</u>	<u>6,330,993</u>	<u>3,241,719</u>
Total Expenditures	<u>4,899,519</u>	<u>1,431,474</u>	<u>6,330,993</u>	<u>3,241,719</u>
(Deficiency) of Revenues (Under) Expenditures	(4,899,519)	(1,431,474)	(6,330,993)	(3,241,719)
<u>Other Financing Sources (Uses)</u>				
Transfers in	5,423,649	1,860,434	7,284,083	-
Transfers out	(77,220)	-	(77,220)	-
Total Other Financing Sources	<u>5,346,429</u>	<u>1,860,434</u>	<u>7,206,863</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 446,910</u>	428,960	<u>875,870</u>	<u>\$ (3,241,719)</u>
Beginning fund balance		<u>3,236,719</u>		
Ending Fund Balance		<u>\$ 3,665,679</u>		

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CUSTODIAL FUNDS

Custodial - The County has 16 custodial funds which are used to account for assets held by the government in a custodial capacity for individuals, private organizations, and other governments.

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 1 of 2)
December 31, 2022

	County Clerk's Trust	County Clerk's Other	District Clerk's Trust	District Clerk's Other
<u>Assets</u>				
Cash and cash equivalents	\$ 168,431	\$ 218,220	\$ 606,897	\$ 9,281,015
Other receivables	-	-	-	-
Total Assets	168,431	218,220	606,897	9,281,015
<u>Liabilities</u>				
Accounts payable	-	-	-	-
Due to others	-	-	-	-
Total Liabilities	-	-	-	-
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	168,431	218,220	606,897	9,281,015
Total Net Position	\$ 168,431	\$ 218,220	\$ 606,897	\$ 9,281,015

<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>
\$ 14,959	\$ 255,940	\$ 2,458	\$ 393	\$ 598,745	\$ 8,574
-	-	-	-	-	-
<u>14,959</u>	<u>255,940</u>	<u>2,458</u>	<u>393</u>	<u>598,745</u>	<u>8,574</u>
-	-	-	-	-	-
-	-	-	-	598,745	-
-	-	-	-	<u>598,745</u>	-
14,959	255,940	2,458	393	-	8,574
<u>\$ 14,959</u>	<u>\$ 255,940</u>	<u>\$ 2,458</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 8,574</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 2 of 2)
December 31, 2022

	<u>State Fees</u>	<u>Juvenile Probation Fee and Restitution</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 87,293	\$ 679	\$ 385,738	\$ 1,954
Other receivables	-	-	-	-
Total Assets	<u>87,293</u>	<u>679</u>	<u>385,738</u>	<u>1,954</u>
<u>Liabilities</u>				
Accounts payable	87,293	-	3,117	-
Due to others	-	-	-	-
Total Liabilities	<u>87,293</u>	<u>-</u>	<u>3,117</u>	<u>-</u>
<u>Net Position</u>				
Restricted for:				
Individuals, organizations, or other governments	-	679	382,621	1,954
Total Net Position	<u>\$ -</u>	<u>\$ 679</u>	<u>\$ 382,621</u>	<u>\$ 1,954</u>

District Attorney's Seizure	Juvenile Probation Grants	Total Custodial Funds
\$ 259,184	\$ -	\$ 11,890,480
-	63,391	63,391
<u>259,184</u>	<u>63,391</u>	<u>11,953,871</u>
-	26,414	116,824
-	22,775	621,520
<u>-</u>	<u>49,189</u>	<u>738,344</u>
259,184	14,202	11,215,527
<u>\$ 259,184</u>	<u>\$ 14,202</u>	<u>\$ 11,215,527</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 1 of 2)
For the Year Ended December 31, 2022

	County Clerk's Trust	County Clerk's Other	District Clerk's Trust	District Clerk's Other
<u>Additions</u>				
Contributions	\$ 3,183	\$ 43,632	\$ 46,349	\$ 3,059,142
Collections from others	-	-	-	-
Reimbursements from inmates	-	-	-	-
Intergovernmental	-	-	-	-
Restitution collected	-	-	-	-
Investment income	689	-	3,521	35
Total Additions	3,872	43,632	49,870	3,059,177
<u>Deductions</u>				
Distributions to others	-	92,407	36,584	2,012,016
Expenditures	-	-	-	-
Restitution disbursed	-	-	-	-
Total Deductions	-	92,407	36,584	2,012,016
Change in Net Position	3,872	(48,775)	13,286	1,047,161
Beginning net position	164,559	266,995	593,611	8,233,854
Ending Net Position	\$ 168,431	\$ 218,220	\$ 606,897	\$ 9,281,015

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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
476,813	-	-	-	98,364,691	69,081
-	262,911	-	-	-	-
-	-	-	-	-	-
-	-	93,268	19,357	-	-
-	-	12	-	6,561	-
<u>476,813</u>	<u>262,911</u>	<u>93,280</u>	<u>19,357</u>	<u>98,371,252</u>	<u>69,081</u>
483,157	-	-	-	98,371,252	71,477
-	349,076	-	-	-	-
-	-	92,889	19,357	-	-
<u>483,157</u>	<u>349,076</u>	<u>92,889</u>	<u>19,357</u>	<u>98,371,252</u>	<u>71,477</u>
<u>(6,344)</u>	<u>(86,165)</u>	<u>391</u>	<u>-</u>	<u>-</u>	<u>(2,396)</u>
21,303	342,105	2,067	393	-	10,970
<u>\$ 14,959</u>	<u>\$ 255,940</u>	<u>\$ 2,458</u>	<u>\$ 393</u>	<u>\$ -</u>	<u>\$ 8,574</u>

WHARTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (Page 2 of 2)
For the Year Ended December 31, 2022

	<u>State Fees</u>	<u>Juvenile Probation Fee and Restitution</u>	<u>Child Protective Services</u>	<u>Historical Commission</u>
<u>Additions</u>				
Contributions	\$ -	\$ -	\$ -	\$ -
Collections from others	-	-	-	-
Reimbursements from inmates	-	-	-	-
Intergovernmental	-	-	150,762	-
Restitution collected	-	4,476	-	-
Investment income	-	-	691	4
Total Additions	<u>-</u>	<u>4,476</u>	<u>151,453</u>	<u>4</u>
<u>Deductions</u>				
Distributions to others	-	-	-	-
Expenditures	-	-	40,241	-
Restitution disbursed	-	6,853	-	-
Total Deductions	<u>-</u>	<u>6,853</u>	<u>40,241</u>	<u>-</u>
Change in Net Position	<u>-</u>	<u>(2,377)</u>	<u>111,212</u>	<u>4</u>
Beginning net position	-	3,056	271,409	1,950
Ending Net Position	<u>\$ -</u>	<u>\$ 679</u>	<u>\$ 382,621</u>	<u>\$ 1,954</u>

See Notes to Financial Statements.

<u>District Attorney's Seizure</u>	<u>Juvenile Probation Grants</u>	<u>Total Custodial Funds</u>
\$ -	\$ -	\$ 3,152,306
223,578	-	99,134,163
-	-	262,911
-	495,043	645,805
-	-	117,101
-	-	11,513
<u>223,578</u>	<u>495,043</u>	<u>103,323,799</u>
221,740	-	101,288,633
-	535,202	924,519
-	-	119,099
<u>221,740</u>	<u>535,202</u>	<u>102,332,251</u>
<u>1,838</u>	<u>(40,159)</u>	<u>991,548</u>
<u>257,346</u>	<u>54,361</u>	<u>10,223,979</u>
<u>\$ 259,184</u>	<u>\$ 14,202</u>	<u>\$ 11,215,527</u>

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STATISTICAL SECTION

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

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Financial Trends	172
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These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity	180
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These schedules contain information to help the reader assess the County’s most significant local revenue source, property tax.

Debt Capacity	188
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These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information	194
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.

Operating Information	199
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These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Miscellaneous Information	205
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These pages contain additional data about the area, college, and medical facilities.

WHARTON COUNTY, TEXAS

NET POSITION BY COMPONENT

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities				
Net investment in capital assets	\$ 28,302,419	\$ 28,390,125	\$ 29,573,944	\$ 29,745,198
Restricted	5,553,920	6,226,800	5,522,855	5,364,188
Unrestricted	9,543,389	10,948,946	9,844,371	9,643,248
Total Governmental Activities Net Position	<u>\$ 43,399,728</u>	<u>\$ 45,565,871</u>	<u>\$ 44,941,170</u>	<u>\$ 44,752,634</u>

Fiscal Year

2017	2018	2019	2020	2021	2022
\$ 30,830,817	\$ 30,228,949	\$ 30,563,386	\$ 31,009,088	\$ 30,599,412	\$ 32,082,807
5,440,386	8,337,352	7,052,505	5,995,523	6,073,718	6,462,897
8,064,656	7,172,686	6,553,291	7,328,172	9,143,044	12,042,738
<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>	<u>\$ 50,588,442</u>

WHARTON COUNTY, TEXAS

CHANGES IN NET POSITION

Last Ten Years

(Accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities				
General government	\$ 2,478,918	\$ 2,626,995	\$ 2,712,787	\$ 3,014,521
Public safety	3,727,238	3,879,451	3,987,280	4,538,756
Judicial	3,181,023	3,260,493	3,484,682	3,661,489
Corrections	2,432,397	2,677,241	2,636,573	2,608,924
Juvenile services	863,102	713,597	839,061	712,444
Environmental services	512,079	533,545	577,675	552,023
Health and welfare	443,162	355,810	434,526	393,132
Culture and recreation	1,012,706	1,129,573	1,109,660	1,078,600
Highways and drainage	6,941,219	6,975,636	8,109,454	8,014,506
Economic development	435,565	77,427	283,341	11,550
Interest on long-term debt	15,346	-	-	-
Total Governmental Activities Expenses	\$ 22,042,755	\$ 22,229,768	\$ 24,175,039	\$ 24,585,945
Program Revenues				
Governmental activities				
Charges for services:				
General government	\$ 308,454	\$ 277,011	\$ 212,247	\$ 234,078
Public safety	237,706	275,017	222,649	303,561
Judicial	1,378,304	1,320,667	1,256,684	1,228,735
Corrections	24,221	45,209	22,999	19,782
Juvenile services	36,516	2,677	3,071	2,470
Environmental services	202,534	220,115	199,112	225,496
Health and welfare	6,805	6,810	5,820	6,446
Culture and recreation	24,604	26,027	22,443	20,227
Highways and drainage	1,087,821	1,174,929	1,317,025	1,061,648
Economic development	-	-	10,194	-
Operating grants and contributions	1,237,745	1,340,090	1,739,817	1,833,683
Capital grants and contributions	533,742	151,742	1,277,602	596,929
Total Governmental Activities Program Revenues	\$ 5,078,452	\$ 4,840,294	\$ 6,289,663	\$ 5,533,055
Net Revenues (Expenses)				
Governmental activities	\$ (16,964,303)	\$ (17,389,474)	\$ (17,885,376)	\$ (19,052,890)
General Revenues and Other Changes in Net Position				
Governmental activities				
Taxes:				
Property taxes	\$ 14,148,932	\$ 16,422,212	\$ 15,179,646	\$ 15,376,482
Sales taxes	2,583,520	2,526,985	2,839,466	2,810,287
Alcoholic beverage taxes	20,716	27,188	31,350	33,742
Unrestricted investment earnings	168,308	180,991	152,288	164,900
Gain (loss) on sale of capital assets	15,889	14,890	113,502	8,953
Miscellaneous	457,218	383,351	429,813	469,990
Total Governmental Activities General Revenues and Other Changes in Net Position	\$ 17,394,583	\$ 19,555,617	\$ 18,746,065	\$ 18,864,354
Change in Net Position				
Governmental activities	\$ 430,280	\$ 2,166,143	\$ 860,689	\$ (188,536)

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 3,434,835	\$ 3,310,118	\$ 4,064,758	\$ 4,359,123	\$ 3,455,958	\$ 2,763,541
4,560,650	4,456,177	4,843,553	5,143,844	5,036,694	5,174,946
3,252,477	3,854,126	3,974,244	4,174,295	4,039,640	4,318,762
2,973,428	2,894,269	3,347,473	3,326,468	3,040,490	2,664,417
769,820	885,053	974,020	375,168	436,807	358,119
543,778	629,078	585,855	651,673	677,304	906,878
436,146	492,801	510,847	502,409	449,544	307,843
1,335,405	1,229,117	1,292,759	993,714	1,328,822	1,113,739
8,751,421	8,910,619	8,877,960	9,421,121	8,984,363	10,215,815
38,975	345,010	3,850	112,844	151,609	409,929
-	-	-	-	-	-
<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>	<u>\$ 28,233,989</u>
\$ 210,651	\$ 239,396	\$ 230,851	\$ 230,116	\$ 240,108	\$ 240,198
204,266	130,507	332,689	198,009	382,059	316,017
1,390,790	1,484,284	1,429,275	1,121,121	1,333,027	1,409,478
14,048	8,457	59,171	5,209	8,286	8,768
3,045	2,010	3,390	1,640	1,736	2,500
218,029	233,855	201,575	232,065	239,911	215,896
5,084	5,232	4,324	5,411	5,270	290
32,396	24,256	21,800	17,810	18,753	21,528
1,270,629	2,080,306	1,412,989	1,409,686	1,414,594	1,814,039
-	-	-	-	17,500	1,065
1,558,885	3,637,962	1,764,880	2,965,354	1,393,390	3,944,435
364,728	495,868	202,245	379,726	338,061	520,555
<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>8,494,769</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>	<u>\$ (19,739,220)</u>
\$ 15,801,746	\$ 18,261,437	\$ 17,390,310	\$ 18,387,112	\$ 18,641,729	\$ 18,914,389
3,103,082	3,114,662	3,128,692	3,347,124	4,272,527	4,166,552
31,632	34,165	38,020	44,910	55,574	60,912
227,239	452,292	568,603	473,484	268,107	451,132
136,319	(199,389)	43,014	228,265	232,092	57,190
107,591	78,619	113,497	177,218	221,898	861,313
<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>\$ 24,511,488</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>	<u>\$ 4,772,268</u>

WHARTON COUNTY, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
General Fund				
Nonspendable	\$ 382,497	\$ 432,648	\$ 459,780	\$ 514,921
Restricted	115,557	121,153	118,629	111,875
Assigned	1,599,848	2,363,381	1,364,227	1,374,801
Unassigned	6,958,708	7,165,322	7,547,046	7,347,792
Total General Fund	<u>\$ 9,056,610</u>	<u>\$ 10,082,504</u>	<u>\$ 9,489,682</u>	<u>\$ 9,349,389</u>
All Other Governmental Funds				
Nonspendable	\$ 141,646	\$ 140,283	\$ 143,620	\$ 152,760
Restricted	5,246,519	5,946,443	5,323,872	4,476,453
Assigned	596,043	1,200,742	1,073,594	1,855,862
Unassigned	-	-	(771)	-
Total All Other Governmental Funds	<u>\$ 5,984,208</u>	<u>\$ 7,287,468</u>	<u>\$ 6,540,315</u>	<u>\$ 6,485,075</u>

Fiscal Year

2017	2018	2019	2020	2021	2022
\$ 476,199	\$ 411,257	\$ 549,708	\$ 564,173	\$ 526,889	\$ 435,666
97,387	106,737	104,734	109,028	109,028	120,946
2,327,020	1,891,764	1,298,106	1,328,161	3,206,328	3,092,485
5,486,854	6,408,444	7,054,818	7,958,364	8,376,451	7,537,628
<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>	<u>\$ 11,186,725</u>
\$ 169,775	\$ 50,000	\$ 196,059	\$ 200,176	\$ 156,528	\$ 127,513
4,911,242	8,162,799	6,877,765	5,836,495	5,914,690	6,291,951
2,039,754	2,519,430	2,709,671	2,993,438	3,520,141	3,665,679
-	-	-	-	-	-
<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>	<u>\$ 10,085,143</u>

WHARTON COUNTY, TEXAS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years
(Modified accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Taxes	\$ 17,272,859	\$ 19,055,090	\$ 18,071,600	\$ 18,139,123
Licenses and permits	847,702	858,774	852,780	882,335
Intergovernmental	1,686,588	1,312,919	1,793,626	1,812,520
Charges for services	1,249,999	1,352,913	1,242,329	1,264,847
Fines and forfeitures	800,574	885,160	796,199	887,364
Investment earnings	168,136	180,761	152,013	164,615
Miscellaneous	882,402	869,429	1,033,594	845,527
Total Revenues	<u>22,908,260</u>	<u>24,515,046</u>	<u>23,942,141</u>	<u>23,996,331</u>
Expenditures				
General government	2,413,687	2,485,370	2,636,716	2,811,052
Public safety	3,697,160	3,967,237	4,009,062	4,478,061
Judicial	3,065,692	3,142,698	3,795,955	3,859,889
Corrections	2,350,695	2,564,878	2,797,976	2,428,392
Juvenile services	867,209	694,165	824,601	709,582
Environmental services	494,828	512,231	538,485	538,813
Health and welfare	442,491	354,219	443,469	386,348
Culture and recreation	919,715	1,026,306	1,034,321	1,035,721
Highways and drainage	6,478,966	7,426,926	9,054,050	7,954,956
Economic development	435,565	77,427	283,341	11,550
Debt service:				
Principal	745,000	-	-	-
Interest	7,450	-	-	-
Agent fees	250	-	-	-
Total Expenditures	<u>21,918,708</u>	<u>22,251,457</u>	<u>25,417,976</u>	<u>24,214,364</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>989,552</u>	<u>2,263,589</u>	<u>(1,475,835)</u>	<u>(218,033)</u>
Other Financing Sources (Uses)				
Transfers in	1,006,093	1,565,718	829,273	1,760,707
Transfers (out)	(1,006,093)	(1,565,718)	(844,273)	(1,760,707)
Sale of capital assets	94,413	65,565	150,860	22,500
Total Other Financing Sources	<u>94,413</u>	<u>65,565</u>	<u>135,860</u>	<u>22,500</u>
Net Change in Fund Balances	<u>\$ 1,083,965</u>	<u>\$ 2,329,154</u>	<u>\$ (1,339,975)</u>	<u>\$ (195,533)</u>
Debt service as a percentage of noncapital expenditures	3.6%	0.0%	0.0%	0.0%

Fiscal Year						
2017	2018	2019	2020	2021	2022	
\$ 19,129,082	\$ 21,550,645	\$ 20,522,682	\$ 21,793,042	\$ 23,014,614	\$ 23,141,853	
854,445	864,720	869,370	870,650	896,790	887,795	
3,297,070	3,998,405	2,268,779	2,016,657	2,734,121	5,294,695	
1,250,690	1,289,833	1,272,486	1,342,214	1,445,087	1,427,695	
539,629	659,504	788,858	933,417	717,921	629,834	
226,868	451,887	567,990	473,484	268,107	451,132	
668,856	1,397,178	751,453	655,151	752,959	1,093,465	
<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>	<u>32,926,469</u>	
3,273,471	3,227,037	3,581,483	3,820,447	3,102,146	3,864,446	
4,449,858	4,398,147	4,804,833	4,986,465	5,146,647	6,444,083	
3,273,652	3,699,590	4,030,801	3,908,120	4,013,346	4,995,722	
2,774,289	2,788,681	3,059,191	2,985,449	2,932,482	3,193,569	
742,525	865,784	940,745	374,429	436,554	357,866	
585,425	616,459	694,427	589,816	642,071	947,705	
426,851	523,593	496,771	482,276	450,197	332,688	
1,226,502	1,157,968	1,149,289	1,145,102	1,231,589	1,186,134	
9,714,590	8,646,703	9,158,457	10,031,630	9,134,830	11,810,838	
38,975	345,010	3,850	112,844	151,609	409,929	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<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>	<u>33,542,980</u>	
(539,498)	3,943,200	(878,229)	(351,963)	2,588,128	(616,511)	
2,498,515	2,022,772	1,456,559	1,745,002	2,529,159	3,461,846	
(2,498,515)	(2,022,772)	(1,441,559)	(1,745,002)	(2,529,159)	(3,461,846)	
213,265	99,000	119,364	550,937	232,092	78,324	
<u>213,265</u>	<u>99,000</u>	<u>134,364</u>	<u>550,937</u>	<u>232,092</u>	<u>78,324</u>	
<u>\$ (326,233)</u>	<u>\$ 4,042,200</u>	<u>\$ (743,865)</u>	<u>\$ 198,974</u>	<u>\$ 2,820,220</u>	<u>\$ (538,187)</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			
	2013	2014	2015	2016
Real property	\$ 3,804,327,546	\$ 3,954,249,619	\$ 3,997,967,891	\$ 4,665,304,666
Personal property	1,015,111,954	1,119,308,222	943,918,595	848,400,643
Total assessed value (1)	4,819,439,500	5,073,557,841	4,941,886,486	5,513,705,309
Less: real property exemptions	(1,837,481,702)	(1,859,954,169)	(1,841,025,303)	(2,080,585,019)
Total Taxable Assessed Value (Net)⁽¹⁾	2,981,957,798	3,213,603,672	3,100,861,183	3,433,120,290
Taxable assessed value as a percentage of actual taxable value	100%	100%	100%	100%
Estimated actual taxable value	\$ 2,981,957,798	\$ 3,213,603,672	\$ 3,100,861,183	\$ 3,433,120,290
Total Direct Tax Rate⁽²⁾	\$ 0.50215	\$ 0.48806	\$ 0.49000	\$ 0.49000

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

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

Source: Wharton County Central Appraisal District

Fiscal Year

2017	2018	2019	2020	2021	2022
\$ 5,060,011,173	\$ 5,313,332,645	\$ 5,737,374,607	\$ 5,766,564,770	\$ 6,285,323,081	\$ 7,083,262,823
951,083,366	996,490,439	1,067,293,726	1,027,474,609	1,062,890,907	1,193,563,686
6,011,094,539	6,309,823,084	6,804,668,333	6,794,039,379	7,348,213,988	8,276,826,509
(2,259,076,991)	(2,291,151,719)	(2,505,907,055)	(2,466,483,642)	(2,753,395,975)	(3,007,909,156)
3,752,017,548	4,018,671,365	4,298,761,278	4,327,555,737	4,594,818,013	5,268,917,353
100%	100%	100%	100%	100%	100%
\$ 3,752,017,548	\$ 4,018,671,365	\$ 4,298,761,278	\$ 4,327,555,737	\$ 4,594,818,013	\$ 5,268,917,353
\$ 0.47500	\$ 0.47396	\$ 0.46240	\$ 0.45869	\$ 0.42479	\$ 0.39056

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

	Fiscal Year			
	2013	2014	2015	2016
Wharton County*				
Operating	\$ 0.49262	\$ 0.48806	\$ 0.49000	\$ 0.49000
Debt service	0.00953	-	-	-
Total county millage	<u>0.50215</u>	<u>0.48806</u>	<u>0.49000</u>	<u>0.49000</u>
Overlapping Rates*				
Cities				
Operating	0.83339	0.76412	0.78027	0.76819
Debt service	0.23666	0.33054	0.41297	0.44924
Total city millage	<u>1.07005</u>	<u>1.09466</u>	<u>1.19324</u>	<u>1.21743</u>
School Districts				
Operating	5.46015	5.44015	5.44015	5.69000
Debt service	0.44964	0.43398	0.42090	0.12000
Total school districts millage	<u>5.90979</u>	<u>5.87413</u>	<u>5.86105</u>	<u>5.81000</u>
Special Districts	1.95744	1.97425	2.05083	2.10135
Total Direct and Overlapping Rates	<u>\$ 9.43943</u>	<u>\$ 9.43110</u>	<u>\$ 9.59512</u>	<u>\$ 9.61878</u>

2022 Tax Rates

	Operating	Debt Service
Cities		
City of East Bernard	\$ 0.17000	\$ -
City of El Campo	0.30826	0.17593
City of Wharton	0.09739	0.32022
Total Cities Millage	<u>\$ 0.57565</u>	<u>\$ 0.49615</u>
School Districts		
Boling ISD	\$ 0.91060	\$ -
East Bernard ISD	0.94290	0.22544
El Campo ISD	0.98100	0.07170
Louise ISD	0.94290	-
Wharton ISD	0.92870	0.34640
Total School Districts Millage	<u>\$ 4.70610</u>	<u>\$ 0.64354</u>
Special Districts		
Water Control Boling	\$ 0.30963	
Water Control #2 - East Bernard	0.20140	
Water Control #1 - Louise	0.15610	
Isaacson MUD	0.32000	
Hungerford MUD	0.25475	
Coastal Bend Groundwater	0.00664	
Wharton County Junior College	0.12985	
ESD #1 - Volunteer Fire	0.04767	
ESD #2 - East Bernard	0.09123	
ESD #3 - Wharton	0.08377	
ESD #4 - El Campo	0.06750	
Wharton County Hospital	0.21897	
Total Special Districts Millage	<u>\$ 1.88751</u>	

Fiscal Year						
2017	2018	2019	2020	2021	2022	
\$ 0.47500	\$ 0.47396	\$ 0.46240	\$ 0.45869	\$ 0.42479	\$ 0.39056	
-	-	-	-	-	-	
<u>0.47500</u>	<u>0.47396</u>	<u>0.46240</u>	<u>0.45869</u>	<u>0.42479</u>	<u>0.39056</u>	
0.75905	0.72869	0.66254	0.63808	0.60040	0.57565	
0.43656	0.50141	0.52971	0.54059	0.50287	0.49615	
<u>1.19561</u>	<u>1.23010</u>	<u>1.19225</u>	<u>1.17867</u>	<u>1.10327</u>	<u>1.07180</u>	
5.72000	5.64000	5.19160	5.13330	4.84000	4.70610	
0.11906	0.44710	0.64790	0.65429	0.66824	0.64354	
<u>5.83906</u>	<u>6.08710</u>	<u>5.83950</u>	<u>5.78759</u>	<u>5.50824</u>	<u>5.34964</u>	
2.09533	2.17922	2.07405	2.06327	1.97003	1.88751	
<u>\$ 9.60500</u>	<u>\$ 9.97038</u>	<u>\$ 9.56820</u>	<u>\$ 9.48822</u>	<u>\$ 9.00633</u>	<u>\$ 8.69951</u>	

*Tax rates per \$100 of assessed valuation

Source: Wharton County Tax Assessor/Collector

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

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WHARTON COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayer	2022			2013		
	2022 Taxable Assessed Value	Rank	% of Taxable Assessed Value	2013 Taxable Assessed Value	Rank	% of Taxable Assessed Value
Hecate Energy Ramsey, LLC	\$ 227,585,025	1	4.32%	\$ -	n/a	0.00%
Gulf South Pipeline Co., LP	112,463,872	2	2.13%	-	n/a	0.00%
CG Wharton County, LLC	75,000,000	3	1.42%	-	n/a	0.00%
Colorado Bend I Power, LLC	67,609,264	4	1.28%	202,778,780	1	6.80%
Centerpoint Energy Houston	61,280,050	5	1.16%	35,213,035	5	1.18%
AEP Texas, Inc.	37,241,693	6	0.71%	-	n/a	0.00%
J-M Manufacturing Company, Inc.	36,632,405	7	0.70%	45,253,609	4	1.52%
Enterprise Texas PIP	34,831,365	8	0.66%	-	n/a	0.00%
Gray Oak Pipeline, LLC	32,624,325	9	0.62%	-	n/a	0.00%
Tennessee Gas Pipeline, Co.	32,570,400	10	0.62%	-	n/a	0.00%
DCP Sand Hills Pipeline, LLC				-	n/a	0.00%
Enterprise Texas Pipeline, LP				-	n/a	0.00%
TCV Pipeline, LLC				-	n/a	0.00%
Apache Corporation				78,894,395	2	2.65%
Milagro Exploration, LLC				57,415,911	3	1.93%
Nan Ya Plastics Corp., USA				33,832,572	8	1.13%
Lacy Armour W Etal				34,044,983	7	1.14%
Wharton County Foods				35,132,814	6	1.18%
Transcontinental Gas Pipeline				29,689,536	10	1.00%
ETC NGL Transport LLC				30,326,342	9	1.02%
Subtotal	<u>717,838,399</u>		<u>13.62%</u>	<u>582,581,977</u>		<u>18.52%</u>
Other taxpayers	<u>4,551,078,954</u>		<u>86.38%</u>	<u>2,399,375,821</u>		<u>80.46%</u>
Total	<u><u>\$ 5,268,917,353</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 2,981,957,798</u></u>		<u><u>98.98%</u></u>

Source: Wharton County Tax Office

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

	Fiscal Year			
	2013	2014	2015	2016
Adjusted tax levy	\$ 14,388,624	\$ 14,636,181	\$ 15,017,751	\$ 15,195,345
Current tax collected	\$ 14,099,750	\$ 14,339,613	\$ 14,750,331	\$ 14,860,663
Percentage of current tax collections	98.0%	98.0%	98.2%	97.8%
Delinquent tax collections	250,927	265,152	230,465	287,529
Total tax collections	\$ 14,350,677	\$ 14,604,765	\$ 14,980,796	\$ 15,148,192
Total collections as a percentage of current levy	99.7%	99.8%	99.8%	99.7%
Outstanding delinquent taxes	\$ 37,947	\$ 31,416	\$ 36,955	\$ 47,153
Outstanding delinquent taxes as percentage of current levy	0.26%	0.21%	0.25%	0.31%

Source: Wharton County Tax Assessor/Collector

Fiscal Year

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 15,870,072	\$ 16,966,243	\$ 16,091,014	\$ 16,992,928	\$ 17,102,494	\$ 17,254,552
\$ 15,455,042	\$ 16,547,699	\$ 15,710,298	16,610,299	16,719,997	16,964,988
97.4%	97.5%	97.6%	97.7%	97.8%	98.3%
<u>355,317</u>	<u>353,069</u>	<u>267,553</u>	<u>237,579</u>	<u>210,567</u>	<u>-</u>
<u>\$ 15,810,359</u>	<u>\$ 16,900,768</u>	<u>\$ 15,977,851</u>	<u>\$ 16,847,878</u>	<u>\$ 16,930,564</u>	<u>\$ 16,964,988</u>
99.6%	99.6%	99.3%	99.1%	99.0%	98.3%
<u>\$ 59,713</u>	<u>\$ 65,475</u>	<u>\$ 113,163</u>	<u>\$ 145,050</u>	<u>\$ 171,930</u>	<u>\$ 289,564</u>
0.38%	0.39%	0.70%	0.85%	1.01%	1.68%

WHARTON COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities:				
General obligation	\$ -	\$ -	\$ -	\$ -
Certificates of obligation	-	-	-	-
Total Governmental Activities Debt	\$ -	\$ -	\$ -	\$ -
 Percentage of personal income⁽¹⁾	0.00%	0.00%	0.00%	0.00%
 Debt per capita⁽¹⁾	\$ -	\$ -	\$ -	\$ -

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

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

Fiscal Year

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>					
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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WHARTON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2022

Governmental Unit	Net Bonded Debt Outstanding	Estimated Percentage Applicable⁽¹⁾	Estimated Share of Overlapping Debt
Cities			
El Campo	\$ 16,891,015	14.80%	\$ 2,499,870
Wharton	\$ 29,933,182	10.50%	3,142,984
School Districts			
East Bernard ISD	\$ 18,750,000	9.90%	1,856,250
El Campo ISD	\$ 23,240,000	26.90%	6,251,560
Wharton ISD	\$ 70,340,000	24.40%	17,162,960
Subtotal, overlapping debt			<u>30,913,624</u>
Wharton County direct debt	\$ -		<u>-</u>
Total Direct and Overlapping Debt			<u><u>\$ 30,913,624</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
RATIO OF GENERAL BONDED DEBT OUTSTANDING
 Last Ten Years

	Fiscal Year			
	2013	2014	2015	2016
Net Taxable Assessed Value				
All property	\$ 2,981,957,798	\$ 3,213,603,672	\$ 3,100,861,183	\$ 3,433,120,290
Net Bonded Debt				
Gross bonded debt	\$ -	\$ -	\$ -	\$ -
Less debt service funds	13,408	-	-	-
Net Bonded Debt	\$ (13,408)	\$ -	\$ -	\$ -
Ratio of net bonded debt to assessed value	-0.04%	0.00%	0.00%	0.00%
Net bonded debt per capita⁽¹⁾	\$ (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					
2017	2018	2019	2020	2021	2022
<u>\$ 3,752,017,548</u>	<u>\$ 4,018,671,365</u>	<u>\$ 4,298,761,278</u>	<u>\$ 4,327,555,737</u>	<u>\$ 4,594,818,013</u>	<u>\$ 5,268,917,353</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>					
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WHARTON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Years

	Fiscal Year			
	2013	2014	2015	2016
Wharton County				
Estimated population ⁽¹⁾	41,216	41,168	41,486	41,735
Per capita personal income ⁽¹⁾	\$ 21,353	\$ 20,310	\$ 20,782	\$ 21,581
Median household income ⁽¹⁾	\$ 40,988	\$ 40,411	\$ 41,992	\$ 45,176
Median age ⁽¹⁾	37.3	37.2	37.2	37.2
School enrollment ⁽²⁾	8,651	8,768	8,844	8,903
Unemployment rate ⁽³⁾	5.3%	3.7%	4.5%	5.0%
State of Texas				
Per capita personal income ⁽¹⁾	\$ 25,809	\$ 26,019	\$ 26,513	\$ 26,999
Unemployment rate ⁽³⁾	6.0%	4.6%	4.2%	4.5%

Data sources:

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

							Fiscal Year					
2017		2018		2019		2020		2021		2022		
	41,968		41,619		41,551		41,577		41,570		41,570	
\$	23,245	\$	25,867	\$	26,281	\$	25,298	\$	26,724	\$	27,608	
\$	46,445	\$	50,145	\$	49,619	\$	48,310	\$	51,770	\$	53,963	
	37.2		37.2		37.2		37.3		37.3		37.2	
	8,720		8,613		8,611		8,233		8,290		8,559	
	3.8%		3.4%		3.3%		7.0%		4.5%		3.6%	
\$	27,828	\$	28,985	\$	30,641	\$	31,277	\$	32,177	\$	34,255	
	3.7%		3.6%		3.5%		6.9%		4.2%		3.9%	

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WHARTON COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Oakbend Medical	830	1	4.30%	-	n/a	0.00%
El Campo ISD	525	2	2.70%	496	2	2.40%
El Campo Memorial Hospital	452	3	2.40%	-	n/a	0.00%
Greenleaf Nursery	450	4	2.40%	313	5	1.50%
Wharton ISD	393	5	2.10%	323	4	1.60%
Wal-Mart	385	6	2.00%	190	10	1.00%
HEB	363	7	1.90%	-	n/a	0.00%
Wharton County Junior College	362	8	1.90%	356	3	1.80%
Wharton County	223	9	1.20%	222	7	1.10%
Buc-ees	205	10	1.10%	-	n/a	0.00%
Leedo Manufacturing Company, Inc				562	1	2.80%
Wharton County Foods				251	6	1.20%
Nanya Plastics				218	8	1.10%
Memorial Hermann Medical Group				185	9	1.00%
Total	4,188		22.00%	3,116		15.50%

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

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

Function	Fiscal Year*									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government	26	26	27	27	26	27	28	23	24	22
Public safety	50	50	50	51	50	48	50	48	47	53
Corrections	31	31	30	30	31	35	34	30	33	30
Highways and drainage	56	56	49	55	55	59	52	61	58	59
Judicial	34	34	34	34	34	36	37	37	37	37
Environmental services	4	4	7	7	7	7	4	3	4	3
Health and welfare	2	2	2	2	2	2	2	2	2	1
Culture and recreation	14	14	14	14	13	13	14	14	13	13
Juvenile services	5	5	5	5	5	5	4	5	5	5
Total:	<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>	<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			
	2013	2014	2015	2016
General government				
Accounts payable checks issued	5,957	5,945	5,639	5,643
Payroll checks issued	545	523	519	505
Direct deposits issued	5,651	5,750	5,785	5,926
ACHs issued	173	158	9	162
EFTs issued	67	64	96	70
Motor vehicle registrations	49,807	49,489	49,108	48,753
Judicial				
Hot check cases				
Checks processed	340	91	902	69
Theft by check cases filed	361	266	100	35
Civil cases filed	1,961	1,955	2,072	1,707
Civil cases dispositions	1,529	1,626	1,813	1,373
Criminal cases filed	8,088	9,190	8,475	6,686
Criminal cases dispositions	8,073	7,664	6,378	6,062
Birth certificates	-	-	-	-
Death certificates	319	268	180	172
Marriage license applications	221	255	234	238
Public safety				
911 calls received	2,927	14,556	12,161	13,344
EMS runs	5,380	5,643	6,218	6,333
EMS transfer runs	739	1,972	1,981	959
Total EMS runs	6,119	7,615	8,199	7,292
Average daily jail population	129	135	138	119
Jail bookings	2,385	2,223	2,341	2,306
Jail releases	2,350	2,099	2,230	2,287
Jail inmates at December 31	128	127	119	134
Physical arrests	2,437	2,220	2,341	642
Citations issued	890	854	862	884
Warnings issued	3,371	4,206	4,654	4,447
Offenses reported	1,262	1,373	1,466	1,328
Calls for service	16,211	28,214	29,700	28,902
Inmates per year	2,385	2,223	2,341	2,306
Highways and drainage				
Potholes repaired	31,998	31,453	27,593	24,307
Resurfacing miles	51	44	11	22
Miles of mowing along roadway	2,634	3,285	3,394	3,427
Miles of cleaning ditch/culverts	50	64	46	75
Miles of grading roadways	4,290	4,895	5,802	4,791
Culture and recreation				
Books/AV material checked out	269,088	174,659	135,887	135,394
Computer use sessions recorded	32,107	29,901	38,739	30,834
Elections				
Registered voters	24,187	23,508	23,275	25,209
Votes cast	1,798	19,054	5,624	14,871
Percentage voters/votes cast	7.43%	81.05%	24.16%	58.99%

Source: Various County departments

Fiscal Year					
2017	2018	2019	2020	2021	2022
5,647	5,493	5,279	5,203	20,972	5,289
381	426	415	365	246	334
5,944	6,075	6,056	6,154	6,204	6,136
140	10	142	153	152	6,310
110	53	98	129	123	233
48,821	48,830	48,759	47,250	48,807	48,221
39	119	48	37	13	6
30	19	14	11	3	4
1,841	1,762	5,582	5,416	5,283	5,453
1,941	997	1,748	1,545	1,363	1,263
10,021	7,251	8,133	5,690	6,244	7,280
6,601	6,456	5,807	4,022	4,944	5,182
4	2	-	-	-	-
284	308	27	81	62	38
258	238	264	235	235	245
11,917	9,868	3,468	2,379	8,901	9,507
6,472	5,426	5,391	5,257	6,176	6,590
1,962	624	752	499	470	507
8,434	6,050	6,143	5,756	6,646	7,097
146	140	142	199	123	141
2,054	2,026	2,132	1,607	1,628	1,938
2,057	2,031	2,115	1,647	1,608	1,929
132	124	145	99	126	128
955	809	825	824	904	1,091
1,207	1,238	1,395	585	810	976
6,583	7,384	7,460	3,994	4,991	3,995
1,099	1,130	1,523	1,266	1,284	1,329
31,957	29,870	29,723	23,326	26,943	25,255
2,054	2,026	2,132	1,607	1,628	1,938
23,491	22,794	28,047	19,936	29,945	27,613
56	43	62	44	38	48
2,224	5,232	3,909	3,895	3,595	4,224
84	65	125	106	135	73
5,340	5,995	6,513	7,135	7,740	6,850
134,060	155,489	132,722	103,300	110,872	112,094
23,023	20,780	18,621	10,339	10,843	10,481
24,663	25,151	25,004	25,733	25,484	25,890
3,045	13,002	3,160	16,843	1,753	12,212
12.35%	51.70%	12.64%	65.45%	6.88%	47.17%

WHARTON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

Function	Fiscal Year			
	2013	2014	2015	2016
Buildings				
General government	11	11	11	11
Public safety	1	1	1	1
Judicial	3	3	3	3
Corrections	3	3	3	3
Environmental services	1	2	2	2
Culture and recreation	6	6	6	6
Highways and drainage	9	9	9	9
Vehicles				
General government	3	3	3	3
Public safety				
Patrol	30	33	25	24
Other	13	15	18	17
Judicial	5	6	5	6
Juvenile services	1	1	1	2
Corrections	8	8	6	6
Environmental services	4	4	4	6
Culture and recreation	1	1	1	1
Highways and drainage	111	117	114	113
Highways and drainage				
County roads				
Hard surface miles	471.24	461.41	461.41	461.41
Gravel miles	487.20	487.93	486.39	487.39
Dirt, unimproved miles	26.48	21.83	21.83	20.80
Bridges	191	190	194	194

Source: various County departments

Fiscal Year

2017	2018	2019	2020	2021	2022
11	10	4	4	4	4
1	1	3	3	3	4
3	4	6	6	6	6
3	3	2	2	2	2
2	2	4	4	4	4
6	6	6	6	6	6
9	6	9	10	10	10
3	3	3	3	3	3
20	19	19	19	25	32
22	21	30	31	18	10
4	3	2	2	5	7
1	1	1	1	3	3
4	5	3	8	1	1
4	4	2	4	4	4
1	1	1	1	1	-
107	106	113	114	116	124
461.41	461.43	421.04	422.80	421.50	422.50
487.11	487.11	484.30	485.31	485.91	483.04
20.88	20.88	6.73	6.73	6.73	6.73
196	195	194	195	195	195

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WHARTON COUNTY, TEXAS

MISCELLANEOUS INFORMATION

December 31, 2022

<u>Economic Resources</u>	<u>Fiscal Year</u>		<u>Change</u>	<u>Yield per Acre</u>
	<u>2022</u>	<u>2021</u>		
Agriculture (consisting primarily of prairie land)				
Major field crops				
Farming acres				
Corn	93,157	93,138	19	75
Cotton	84,262	69,747	14,515	600
Grain sorghum	10,317	29,053	(18,736)	69
Rice	39,175	36,701	2,474	71
Soybean	7,256	7,017	239	15
Wheat	841	654	187	48
Hay	18,913	19,544	(631)	2
Pecans	1,098	1,174	(76)	100
Livestock				
Cattle				
Breeder	2,200	2,200	-	
Calves	32,500	32,500	-	
Slaughter	3,000	3,000	-	
Stocker	-	1,000	(1,000)	
Business				
Oil industries, agricultural and agribusiness, manufacturing and assembly, construction, real estate, government, electricity, and education sectors are significant economic contributors.				
Building permits issued within the County				
City of East Bernard	22	45	(23)	
City of El Campo	533	594	(61)	
City of Wharton	1,013	1,236	(223)	
Wharton County	234	242	(8)	
Minerals				
Oil, sand, and soil				
Electrical production				
Colorado Bend Energy Partners, Wharton County				
Healthcare facilities*				
Hospitals				
El Campo Memorial Hospital, El Campo				
Oakbend Medical Center, Wharton				
Clinics				
Mid Coast Medical Clinic, El Campo				
Memorial Hermann Medical Group - Wharton, El Campo, and East Bernard				
Regent Family Practice, Wharton				
Community events				
Farmer's market	Wharton County Youth Fair and Rodeo			
Freedom Fest	Juneteenth Festival			
Kolache Festival	Monterey Square Wine and Arts Fair			
Veterans' Day program				

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

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