

WASHINGTON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the year ended December 31, 2023

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WASHINGTON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the year ended December 31, 2023

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INTRODUCTORY SECTION



Shawna Hollis
Washington County Auditor

April 14, 2025

Honorable 21st and 335th District Judges,
Honorable Commissioners' Court, and
Citizens of Washington County,

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for Washington County for the fiscal year ended December 31, 2023. State law (V.T.C.A. LCC 114.025 and 115.045) requires that Washington County publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards (GAAS) by a licensed firm of certified public accountants.

This report consists of management's representations regarding the County's finances. As such, management assumes full responsibility for the completeness and reliability of all information presented. To ensure accuracy, the County has established a comprehensive internal control framework designed to:

- Safeguard the County's assets against loss, theft, or misuse.
- Compile reliable financial information for preparing GAAP-compliant financial statements.

Since the cost of internal controls should not outweigh their benefits, the County's framework provides reasonable-rather than absolute-assurance that the financial statements are free from material misstatement. Responsibility for internal controls is shared by the Commissioners' Court (governing body), the County Auditor (appointed by District Judges), and the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and ensure the proper recording of financial transactions. To the best of our knowledge, this financial report is complete and reliable in all material respects.

Independent Audit

The County's financial statements have been audited by Crowe, LLC, a firm of licensed certified public accountants. The purpose of this independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended December 31, 2023, are free from material misstatement. The audit involved:

- Examining evidence supporting amounts and disclosures in the financial statements on a test basis.
- Assessing accounting principles used and financial statement presentation.
- Evaluating overall financial reporting.

The independent auditor's report is presented as the first component of the financial section of this report.

(Continued)

Profile of Washington County

Incorporated in 1837, Washington County is centrally located in Texas' Golden Triangle, within proximity to major cities:

- 70 miles from Houston
- 90 miles from Austin
- 158 miles from San Antonio
- 210 miles from Dallas/Fort Worth
- 40 miles from Bryan/College Station

The County covers approximately 610 square miles and had a 2020 census population of 35,805 (a 6.2% increase from 2010). It is empowered to levy property taxes on real and personal property within its boundaries.

The County operates as a public corporation and political subdivision of the State of Texas, governed by a five-member Commissioners' Court, in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County Judge, elected at large, serves a four-year term, while Commissioners serve staggered four-year terms.

Commissioners' Court Responsibilities:

- Setting the tax rate and approving the County budget.
- Establishing operational policies and approving financial commitments.
- Developing county-wide policies and appointing department heads.

The County Auditor, appointed by District Judges for two-year terms, oversees financial systems and ensures funds are properly managed before Commissioners' Court approval.

Local Economy and Financial Condition:

Washington County's economic stability is supported by several factors:

- Sales Tax Growth: Budgeted to increase by \$500,000 in 2023, actual performance exceeded expectations by 24.10%.
- Property Valuations: Increased from \$6.25 billion (FY22) to \$6.96 billion (FY23), with \$137.5 million in new property added to tax rolls.
- Unemployment Rate: At 3.5% (December 2023), slightly up from 3.3% (2022), but still lower than Texas' 4% statewide average.

Key Economic Developments

- Market Square Development: A 51-acre mixed-use project along Highway 290 with retail, hospitality, and residential spaces. Academy Sports+ Outdoors and Chick-fil-A opened in 2023, with more projects underway.
- Corrosion Resistant Alloys, LP: Broke ground in March 2023 for an 80,000 sq. ft. manufacturing facility, creating 40 new jobs.
- Brenham Crossing Expansion: Added major retailers including Ulta Beauty, Burlington, Rack Room Shoes, and James Avery, with more openings expected in 2024.

Long-Term Financial Planning

Washington County operates under a balanced budget as required by Texas law. The Commissioners' Court emphasizes maintaining sufficient fund balances to cover first-quarter obligations and retain a strong financial position. These reserves help maintain high bond ratings and financial stability.

Cash Management & Risk Mitigation

- **Investment Policy:** The County Treasurer oversees investments, prioritizing security, liquidity, and yield. Investments include bank certificates of deposit, money market funds, and government investment pools.
- **Insurance & Risk Management:** The County insures against catastrophic losses through private carriers and Texas Association of Counties coverage. Employee accident prevention training further minimizes risks.

Major Initiatives

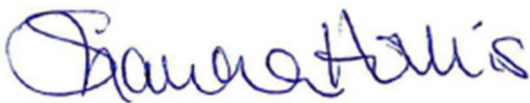
- **Washington County EMS & Texas A&M Partnership:** Provides a 14-week internship for students majoring in community health.
- **Washington County Expo Improvements:** Added a video wall and upgraded sound system to enhance event experiences.
- **Upcoming Projects:** Initial planning stages for a records storage facility, jail kitchen remodel, and an EMS station at Lake Somerville.

Awards & Acknowledgments

Washington County received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 11th consecutive year. This recognition reflects the County's commitment to transparent, well-organized financial reporting.

The preparation of this report would not have been possible without the dedication of the County Auditor's Office, County Treasurer, Human Resources Office, and our independent auditing firm, Crowe, LLC, along with StevenLCrain Consulting. We also extend appreciation to the County Judge, Commissioners' Court, and all County employees for their commitment to financial excellence.

Respectfully submitted,



Shawna Dyer
Washington County Auditor



Government Finance Officers Association

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

Presented to

**Washington County
Texas**

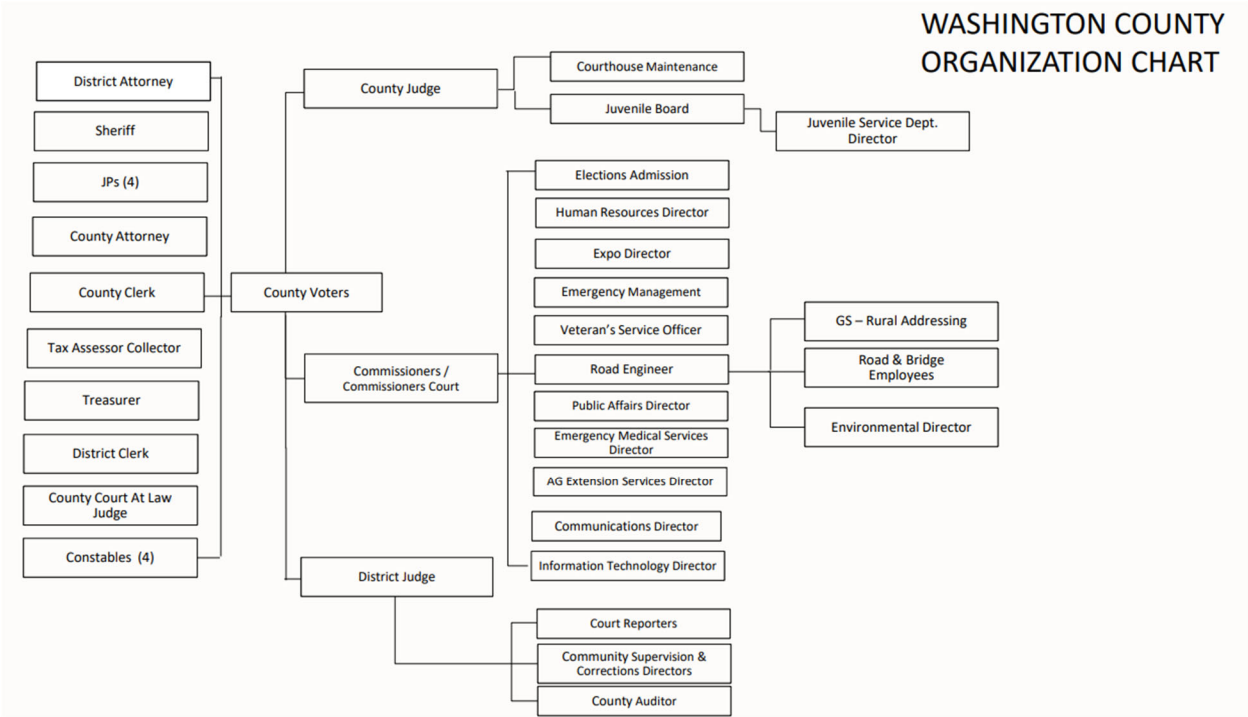
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

WASHINGTON COUNTY, TEXAS
ORGANIZATION CHART
DECEMBER 31, 2023



WASHINGTON COUNTY, TEXAS
PRINCIPAL OFFICIALS
FOR YEAR ENDED DECEMBER 31, 2023

District Judges

Carson Campbell

Judge, 21' Judicial District

Reva L. Towslee Corbett

Judge, 335' Judicial District

County Court at Law Judge

Eric Berg

Judge

Commissioners' Court

John Durrenberger

County Judge

Don Koester

Commissioner, Precinct 1

Candice Bullock

Commissioner, Precinct 2

Kirk Hanath

Commissioner, Precinct 3

Dustin Majewski

Commissioner, Precinct 4

Law Enforcement

Otto Hanak

Sheriff

Julie Renken

District Attorney

Renee Mueller

County Attorney

Donna Damon

Community Supervision and Corrections Director*

Jason Bender

Juvenile Services Department Chief*

Douglas Zwiener

Justice of Peace, Precinct 1

Douglas Cone

Justice of Peace, Precinct 2

Robert "Duane" Houston

Justice of Peace, Precinct 3

Harold Riddle

Justice of Peace, Precinct 4

Ken Holle

Constable, Precinct 1

George D. "Trey" Holleway III

Constable, Precinct 2

David Blakey

Constable, Precinct 3

Greg Rolling

Constable, Precinct 4

Financial, Tax Assessing/Collecting Officials

Shawna Dyer

County Auditor*

Peggy Kramer

County Treasurer

Cheryl Gaskamp

Tax Assessor/Collector

Recording Officials

Tammy Brauner

District Clerk

Beth Rothermel

County Clerk

*Denotes appointed officials. All others are elected officials.

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable County Judge and
Commissioners Comprising the
Commissioners' Court of Washington County, Texas

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas (the County), as of and for the year ended December 31, 2023, 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 accompanying 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, 2023, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's 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.

Responsibilities 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.

(Continued)

Auditor's Responsibilities 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 auditor's 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 GAAS and *Government 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 GAAS 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 judgment, 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 and required supplementary information, as listed 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.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining statements and budget comparison as supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and budgetary comparison information 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 auditor's 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 April 28, 2025 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.

Crowe LLP
Crowe LLP

Houston, Texas
April 28, 2025

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

As management of Washington County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets and deferred resource outflows of the County exceeded its liabilities and deferred resource inflows at the close of the fiscal year ended December 31, 2023 by \$61,449,816 (net position). Of this amount, \$25,476,286 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net position increased by \$3,702,294.

The County's governmental funds reported combined ending fund balances of \$26,531,789 an increase of \$3,965,848 in comparison to the previous year.

The available portion of the General Fund balance at the end of the year was \$18,294,701 or 79.6% of total General Fund expenditures and transfers out.

The committed portion of the Road and Bridge Fund balance at the end of the year was \$3,198,321 or 48.7% of total Road and Bridge expenditures. \$865,054 of fund balance is classified as nonspendable for inventories.

Total bonded debt of the County decreased by \$408,806 during the fiscal year. Annual debt service payments in the amount of \$425,000 were made on general obligation bonds. Compensated absences increased by \$63,013, while the liability for unfunded OPEB increased by \$156,210 and the liability for unfunded pension increased by \$7,630,670.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net position and the Statement of Activities, are utilized to provide this financial overview.

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

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

(Continued)

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Both of the government-wide statements consist of governmental activities. Governmental activities basically account for those activities supported by taxes and intergovernmental revenues. The Government-wide Financial Statements can be found on pages 18-19 of this report.

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

Governmental Funds

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

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

Washington County maintains 51 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Road and Bridge Fund, the Emergency Medical Services Fund, and the American Rescue Plan Fund, each of which are considered to be major funds. Data from the other 47 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Washington County adopts an annual appropriated budget for the General Fund, Road and Bridge, Emergency Medical Service, American Rescue Plan Act, Hwy 290/36, JP Technology Fund, District Attorney LEOSE, District Attorney, District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, Rural Addressing, Law Library, Check and Process, Sheriff Escrow, Child Foster Care, District Attorney Forfeiture, Sheriff Forfeiture Fund, County Clerk Record Management Preservation, OPEB Funding, Records Management Preservation- District Clerk, County and District Court Technology, Record Preservation, Archive Fee County Clerk, Personnel Employee Testing, Constable Training Funds 1-4, Courthouse Security, District Court Archive, Unclaimed and Abandoned Property, Homeland Security, Community Development Program, Tobacco Settlement, Clerks Election, Rural Health Pilot Program, Bail Bond, Sheriffs Training Fund, Sheriff's Donation Fund, Hotel Motel Tax, Healthy County Rewards, County Attorney Pretrial Diversion, and the Debt Service Fund (Pecan Glen Road Districted and Tax Note Series 2007). Budgetary comparison schedules have been provided for all budgeted funds to demonstrate compliance with this budget.

The Governmental Funds Financial Statements can be found on pages 20-25 of this report.

(Continued)

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement. The Fiduciary Fund statements can be found on pages 26-27 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements. The notes are on pages 28-54 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found after the notes to the financial statements on page 55 - 72.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

At the end of fiscal year, the County's net position (assets exceeding liabilities) totaled \$61,449,816. This analysis focuses on the net position (Table 1) and changes in net position (Table 2).

Net Position

The largest portion of the County's net position, \$33,965,183, or 55.3 percent, reflects its investment in capital assets (land, buildings, machinery, right to use assets – equipment, right to use assets – subscriptions, and infrastructure), less accumulated depreciation and amortization and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens, consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net position of \$2,008,347 (3.3%) is restricted for future debt service payments.

The remaining balance of unrestricted net position, \$25,476,286 or 41.5 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Table 1
Condensed Statement of Position

	December 31, <u>2023</u>	December 31, <u>2022</u>	Increase (Decrease)
ASSETS			
Current and other assets	\$ 65,800,077	\$ 62,104,360	\$ 3,695,717
Capital assets	<u>36,569,892</u>	<u>37,784,174</u>	<u>(1,214,282)</u>
Total assets	102,369,969	99,888,534	2,481,435
 Deferred outflows of resources	 4,462,149	 4,510,268	 (48,119)
LIABILITIES			
Other liabilities	1,794,437	2,510,038	(715,601)
Long-term liabilities	<u>11,754,996</u>	<u>6,196,030</u>	<u>5,558,966</u>
Total liabilities	13,549,433	8,706,068	4,843,365
 Deferred inflows of resources	 31,832,869	 37,945,212	 (6,112,343)
 Net position			
Invested in capital assets, net	33,965,183	35,084,532	(1,119,349)
Restricted for debt service	2,008,347	1,892,512	115,835
Capital projects	-	243,316	(243,316)
Unrestricted	<u>25,476,286</u>	<u>20,527,162</u>	<u>4,949,124</u>
 Total net position	 <u>\$ 61,449,816</u>	 <u>\$ 57,747,522</u>	 <u>\$ 3,702,294</u>

Changes in Net Position: The net position of the County increased by \$3,702,294 for the fiscal year ended December 31, 2023.

Governmental Activities. Governmental activities increased the County's net position by \$3,702,294 from the prior year. This increase was caused by an increase in taxes, interest, and other miscellaneous income to offset an increase of expenses. Tax revenues for the year increased primarily due to increased property taxes revenue, which grew as a result of an increase of approximately 10.5% in new property added to the tax rolls.

(Continued)

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Table 2
Changes in Net Position

	December 31, <u>2023</u>	December 31, <u>2022</u>	Increase (Decrease)
Revenues			
Program revenues:			
Charges for services	\$ 10,536,830	\$ 10,571,032	\$ (34,202)
Operating grants and contributions	1,565,845	1,096,825	469,020
Capital grants and contributions	312,277	2,656,968	(2,344,691)
General revenues:			-
Taxes	28,886,886	26,891,749	1,995,137
Interest	1,634,587	339,589	1,294,998
Miscellaneous	(1,867,164)	550,822	(2,417,986)
Gain (loss) on disposal of capital assets	<u>1,777,778</u>	<u>-</u>	<u>1,777,778</u>
Total revenues	42,847,039	42,106,985	740,054
Expenses			
General administration	4,926,989	4,317,201	609,788
Judicial	2,320,717	2,204,892	115,825
Legal	1,389,926	1,284,253	105,673
Elections	210,900	380,258	(169,358)
Financial administration	1,127,327	977,806	149,521
Public facilities	324,153	1,117,974	(793,821)
Public safety	9,630,281	8,578,074	1,052,207
Public transportation	5,724,188	4,347,624	1,376,564
Health and welfare	12,232,787	9,332,372	2,900,415
Culture and recreation	979,994	938,713	41,281
Conservation	211,934	44,907	167,027
Data processing	-	228,375	(228,375)
Interest on long-term debt	<u>65,549</u>	<u>12,653</u>	<u>52,896</u>
Total expenses	39,144,745	33,765,102	5,379,643
Change in net position	3,702,294	8,341,883	(4,639,589)
Net position - beginning of year	57,747,522	50,070,602	7,676,920
Prior period adjustment	<u>-</u>	<u>(664,963)</u>	<u>664,963</u>
Net position - end of year	<u>\$ 61,449,816</u>	<u>\$ 57,747,522</u>	<u>\$ 3,702,294</u>

(Continued)

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$26,531,789. Of this amount, \$871,973 is classified as nonspendable for inventory, and is not available for appropriation. \$5,988,522 is restricted for specified usage by state statute or by agreements with other outside parties. \$4,026,812 is committed by resolution or court order of the Commissioner's Court. The remaining \$15,644,482 is unassigned.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, the General Fund fund balance was \$18,301,620.

The fund balance of the General Fund increased by \$4,469,671 during the current fiscal year. This increase was a combination of revenues and other financing sources greater than expenditures and other financing (uses). Additionally, the increase was partially an increase in taxes including ad valorem tax, sales tax, and mixed beverage tax, and an increase intergovernmental and investment revenue.

The Road and Bridge Fund had an increase in fund balance of \$654,877. This increase was primarily due to ad valorem taxes collected and charges for services.

The Emergency Medical Services Fund had a decrease in fund balance of \$950,294. This decrease was the result of an increase in expenditures over the budgeted transfers from the General Fund in providing adequate funding for services provided.

The American Rescue Plan Act had an increase in fund balance of \$247,426. This increase was the result of interest earned.

Nonmajor governmental funds recognized a decrease in fund balance of \$455,832. The Debt Service Funds had an increase of \$109,259, and the Special Revenue Funds had a decrease of \$369,905. The increase in the Debt Service Funds was primarily due to an increase in taxes collected and interest compared to budget over debt service principal and interest compared to budget. The decrease in the Special Revenue Funds was primarily caused by some funds experiencing negative variances and transfers out.

General Fund Budgetary Highlights - Each year the County makes numerous line item transfers as requested by elected officials and department heads. If the Treasurer determines that funds are available within that department, certain amendments are proposed to the Commissioners' Court for their review and approval. In fiscal year 2023, in addition to line item transfers, the General Fund expenditure budget was increased by \$22,766. There was a positive variance between the final amended budget appropriations and the actual expenditures of \$1,095,413. A key highlight of this variance is as follows:

Function	Final Budget	Actual	Variance
General administration	\$ 5,332,563	\$ 4,422,387	910,176

Positive variance primarily due to amount budgeted exceeding amount necessary in capital outlay.

(Continued)

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: The County's investment in capital assets as of December 31, 2023, amounts to \$36,569,892 (net of accumulated depreciation and amortization). The investment in capital assets includes land, buildings, equipment, right to use assets – equipment, right to use assets – subscriptions, and infrastructure. The total decrease in the County's investment in capital assets for the current year was 3.2% primarily due to depreciation and amortization of assets and retirements of assets being more than additions to the carrying value of capital assets.

Table 3
Capital Assets at Year-End

	December 31, <u>2023</u>	December 31, <u>2022</u>	Increase (Decrease)
Asset			
Land	\$ 649,820	\$ 649,820	\$ -
Buildings	10,688,164	11,601,018	(912,854)
Equipment	4,516,151	3,495,478	1,020,673
Right to use - equipment	848,786	913,339	(64,553)
Right to use - subscription	89,958	-	89,958
Infrastructure	<u>19,777,013</u>	<u>21,124,519</u>	<u>(1,347,506)</u>
	<u>\$ 36,569,892</u>	<u>\$ 37,784,174</u>	<u>\$ (1,214,282)</u>

Additional information on the County's capital assets can be found in the notes to the financial statements on page 39.

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$11,754,996.

Table 4
Outstanding Debt at Year End

	December 31, <u>2023</u>	December 31, <u>2022</u>	Increase (Decrease)
Type of debt			
General obligation bonds	\$ 810,000	\$ 1,195,000	\$ (385,000)
LTD Tax Road Bonds - Series 2021	910,000	950,000	(40,000)
Premium/discount on bonds	37,900	21,706	16,194
Notes payable	-	100,000	(100,000)
Leases	863,235	478,745	384,490
Subscriptions	75,854	-	75,854
Compensated absences	468,919	405,906	63,013
Liability for unfunded OPEB	3,200,883	3,044,674	156,209
Liability for unfunded pension	<u>5,388,205</u>	<u>-</u>	<u>5,388,205</u>
	<u>\$ 11,754,996</u>	<u>\$ 6,196,031</u>	<u>\$ 5,558,965</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements on pages 41-43.

(Continued)

WASHINGTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County adopted a 2023 tax rate of \$0.3840 per \$100 valuation to fund calendar year 2024. The budget will raise more total property taxes than last year's budget by \$1,631,352 or 7.22%. This increase is primarily due to new property added to the tax roll this year in the amount of \$1,374,935 which generated \$527,975 in tax revenue.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Washington County Auditor, 105 W. Main St., Suite 104, Brenham, Texas 77833.

BASIC FINANCIAL STATEMENTS

WASHINGTON COUNTY, TEXAS
STATEMENT OF NET POSITION
EXHIBIT A-1
December 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 30,864,096
Receivables, net of allowance for uncollectibles	16,671,623
Inventories	865,054
Prepaid items	6,919
Restricted assets	
Cash and cash equivalents	17,392,385
Capital assets, net of accumulated depreciation and amortization	
Land	649,820
Buildings	10,688,164
Equipment	4,516,151
Right to use assets - equipment	848,786
Right to use assets - subscriptions	89,958
Infrastructure	19,777,013
Total assets	<u>102,369,969</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred pension outflows	4,433,553
Deferred OPEB outflows	28,596
Total deferred outflows of resources	<u>4,462,149</u>
LIABILITIES	
Accounts payable	299,422
Accrued liabilities and other payables	986,306
Due to other governments	508,709
Noncurrent liabilities	
Due within one year	1,151,347
Due in more than one year	10,603,649
Total liabilities	<u>13,549,433</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue - taxes	8,466,203
Deferred revenue - grants	4,841,588
Taxes collected in advance	17,392,385
Deferred revenue - pension	2,253
Deferred revenue - OPEB	1,130,440
Total deferred inflows of resources	<u>31,832,869</u>
NET POSITION	
Net investment in capital assets	33,965,183
Restricted for:	
Debt service	2,008,347
Unrestricted	25,476,286
Total net position	<u>\$ 61,449,816</u>

See notes to financial statements.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
EXHIBIT A-2
For the year ended December 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General administration	\$ 4,926,989	\$ 1,068,412	\$ 175,818	\$ -	\$ (3,682,759)
Judicial	2,320,717	463,540	181,580	-	(1,675,597)
Legal	1,389,926	40,213	231,772	-	(1,117,941)
Elections	210,900	-	-	-	(210,900)
Financial administration	1,127,327	219,056	-	-	(908,271)
Public facilities	324,153	37,073	-	-	(287,080)
Public safety	9,630,281	161,792	148,972	-	(9,319,517)
Public transportation	5,724,188	1,501,964	50,067	312,277	(3,859,880)
Health and welfare	12,232,787	6,802,797	777,636	-	(4,652,354)
Culture and recreation	979,994	241,983	-	-	(738,011)
Conservation	211,934	-	-	-	(211,934)
Interest on long-term debt	65,549	-	-	-	(65,549)
Total expenditures	<u>39,144,745</u>	<u>10,536,830</u>	<u>1,565,845</u>	<u>312,277</u>	<u>(26,729,793)</u>
Total primary government	<u>\$ 39,144,745</u>	<u>\$ 10,536,830</u>	<u>\$ 1,565,845</u>	<u>\$ 312,277</u>	<u>(26,729,793)</u>
General revenues					
Property taxes					23,890,086
Sales taxes					4,704,652
Hotel motel taxes					171,857
Mixed beverage taxes					120,291
Unrestricted investment earnings					1,634,587
Loss on disposal of capital assets					(1,867,164)
Miscellaneous					1,777,778
Total general revenues					<u>30,432,087</u>
Change in net position					3,702,294
Net position - beginning					<u>57,747,522</u>
Net position - ending					<u>\$ 61,449,816</u>

See notes to financial statements.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET – GOVERNMENTAL FUNDS
EXHIBIT A-3
December 31, 2023

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Medical Service</u>	<u>American Rescue Plan Act</u>
ASSETS				
Cash and cash equivalents	\$ 15,384,064	\$ 3,307,266	\$ 463,845	\$ 5,124,958
Receivables, net of allowance for uncollectibles				
Taxes	7,399,677	2,100,563	-	-
Accounts	91,066	-	5,233,833	-
Fines	741,761	66,369	-	-
Intergovernmental	819,102	3,500	-	-
Due from other funds	2,844,387	-	-	-
Inventories	-	865,054	-	-
Prepaid items	6,919	-	-	-
Restricted assets				
Cash and cash equivalents	13,273,085	3,715,561	-	-
Total assets	<u>40,560,061</u>	<u>10,058,313</u>	<u>5,697,678</u>	<u>5,124,958</u>
LIABILITIES				
Accounts payable	234,552	12,085	40,147	-
Accrued liabilities and other payables	609,065	100,360	229,530	-
Due to other funds	-	-	2,844,387	-
Due to other governments	508,709	-	-	-
Total liabilities	<u>1,352,326</u>	<u>112,445</u>	<u>3,114,064</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - taxes	7,399,677	2,100,563	-	-
Deferred revenue - fines	233,353	66,369	-	-
Deferred revenue - ambulance	-	-	5,233,833	-
Deferred revenue - grants	-	-	-	4,841,588
Taxes collected in advance	13,273,085	3,715,561	-	-
Total deferred inflows of resources	<u>20,906,115</u>	<u>5,882,493</u>	<u>5,233,833</u>	<u>4,841,588</u>
FUND BALANCES				
Nonspendable	6,919	865,054	-	-
Restricted	-	-	-	283,370
Committed	-	3,198,321	-	-
Unassigned	18,294,701	-	(2,650,219)	-
Total fund balances (deficits)	<u>18,301,620</u>	<u>4,063,375</u>	<u>(2,650,219)</u>	<u>283,370</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 40,560,061</u>	<u>\$ 10,058,313</u>	<u>\$ 5,697,678</u>	<u>\$ 5,124,958</u>

(Continued)

WASHINGTON COUNTY, TEXAS
BALANCE SHEET – GOVERNMENTAL FUNDS
EXHIBIT A-3
December 31, 2023

Other Governmental Funds	Total Governmental Funds
\$ 6,583,963	\$ 30,864,096
215,008	9,715,248
-	5,324,899
-	808,130
744	823,346
-	2,844,387
-	865,054
-	6,919
403,739	17,392,385
<u>7,203,454</u>	<u>68,644,464</u>
12,638	299,422
38,426	977,381
-	2,844,387
-	508,709
<u>51,064</u>	<u>4,629,899</u>
215,008	9,715,248
-	299,722
-	5,233,833
-	4,841,588
403,739	17,392,385
<u>618,747</u>	<u>37,482,776</u>
-	871,973
5,705,152	5,988,522
828,491	4,026,812
-	15,644,482
<u>6,533,643</u>	<u>26,531,789</u>
<u>\$ 7,203,454</u>	<u>\$ 68,644,464</u>

See notes to financial statements.

WASHINGTON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
EXHIBIT A-4
December 31, 2023

Total fund balances - governmental funds balance sheet	\$ 26,531,789
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Amounts reported for governmental activities in the statement of net position (SNP) are different because:

Capital assets, net of accumulated depreciation and amortization are included in governmental activities in the SNP but are not reported in the funds.	36,569,892
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	1,249,043
Payables for bond principal which are not due in the current period are not reported in the funds.	(1,720,000)
Payables for right-to-use leases which are not due in the current period are not reported in the funds.	(863,235)
Payables for right-to-use subscriptions which are not due in the current period are not reported in the funds.	(75,854)
Payables for debt interest which are not due in the current period are not reported in the funds.	(8,923)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(468,919)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	299,722
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	5,233,833
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(5,388,205)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(2,253)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	4,433,553
Bond premiums/discounts are amortized in the SNA but not in the funds.	(37,900)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(3,200,883)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(1,130,440)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>28,596</u>

Net position of governmental activities - statement of net position	<u><u>\$ 61,449,816</u></u>
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See notes to financial statements.

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WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
EXHIBIT A-5
For the year ended December 31, 2023

	General <u>Fund</u>	Road and <u>Bridge</u>	Emergency Medical <u>Service</u>	American Rescue Plan <u>Act</u>
Revenues				
Taxes	\$ 22,754,613	\$ 5,083,910	\$ -	\$ -
Intergovernmental	1,067,659	303,243	8,909	888,305
Licenses, permits, and fees	93,212	901,914	-	-
Fines and forfeitures	322,577	230,761	-	-
Charges for services	1,214,868	226,456	5,937,698	-
Interest	906,186	196,564	19,150	247,426
Miscellaneous	1,114,070	283,577	327,272	-
Total revenues	<u>27,473,185</u>	<u>7,226,425</u>	<u>6,293,029</u>	<u>1,135,731</u>
Expenditures				
Current:				
General administration	4,602,930	83,357	-	-
Judicial	2,315,303	-	-	-
Legal	559,288	-	-	-
Elections	210,747	-	-	-
Financial administration	1,108,161	-	-	-
Public facilities	321,070	-	-	-
Public safety	8,959,552	-	-	-
Public transportation	202,485	2,877,088	-	-
Health and welfare	1,733,707	-	9,188,817	156,871
Culture and recreation	814,550	-	-	-
Conservation	198,335	-	-	-
Debt service:				
Principal	310,392	136,476	59,947	-
Interest and fiscal charges	47,069	2,707	5,229	-
Capital outlay:	-	3,729,916	131,066	731,434
Total expenditures	<u>21,383,589</u>	<u>6,829,544</u>	<u>9,385,059</u>	<u>888,305</u>
Excess (deficiency) of revenues over (under) expenditures	6,089,596	396,881	(3,092,030)	247,426
Other financing sources (uses)				
Transfers in	62,083	293,448	2,141,736	-
Transfers out	(2,686,152)	(39,321)	-	-
Sale of capital assets	66,807	3,869	-	-
Insurance recoveries	70,179	-	-	-
Increase in obligations for leases & subscriptions	867,158	-	-	-
Total other financing sources (uses)	<u>(1,619,925)</u>	<u>257,996</u>	<u>2,141,736</u>	<u>-</u>
Net change in fund balances	4,469,671	654,877	(950,294)	247,426
Beginning fund balances	<u>13,831,949</u>	<u>3,408,498</u>	<u>(1,699,925)</u>	<u>35,944</u>
Ending fund balances	<u>\$ 18,301,620</u>	<u>\$ 4,063,375</u>	<u>\$ (2,650,219)</u>	<u>\$ 283,370</u>

(Continued)

WASHINGTON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
EXHIBIT A-5
For the year ended December 31, 2023

Other Governmental Funds	Total Governmental Funds
\$ 673,360	\$ 28,511,883
82,128	2,350,244
-	995,126
-	553,338
298,333	7,677,355
265,261	1,634,587
292,494	2,017,413
<u>1,611,576</u>	<u>43,739,946</u>
56,362	4,742,649
4,005	2,319,308
829,456	1,388,744
-	210,747
18,461	1,126,622
2,912	323,982
91,130	9,050,682
195,595	3,275,168
113,003	11,192,398
165,177	979,727
-	198,335
425,000	931,815
54,190	109,195
340,323	4,932,739
<u>2,295,614</u>	<u>40,782,111</u>
(684,038)	2,957,835
775,488	3,272,755
(547,282)	(3,272,755)
-	70,676
-	70,179
-	867,158
<u>228,206</u>	<u>1,008,013</u>
(455,832)	3,965,848
<u>6,989,475</u>	<u>22,565,941</u>
<u>\$ 6,533,643</u>	<u>\$ 26,531,789</u>

See notes to financial statements.

WASHINGTON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
EXHIBIT A-6
For the year ended December 31, 2023

Net change in fund balances – total governmental funds	\$ 3,965,848
Amounts reported for governmental activities in the statement of activities (SOA) are different because:	
Capital outlay expenditures are reported as expenses in the SOA.	4,932,739
The depreciation and amortization of capital assets used in governmental activities not reported in the funds.	(4,139,002)
The gain or loss on the disposal of capital assets is not reported in the funds.	(2,008,020)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	375,003
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	(16,195)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	425,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	396,848
Repayment of right-to-use subscription principal is an expenditure in the funds but is not an expense in the SOA.	9,967
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	100,000
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	(57,707)
(Increase) decrease in accrued interest from beginning of period to end of period.	10,065
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(63,013)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(181,928)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	1,311,012
Certain grant revenues are deferred in the funds. This is the amount recognized on the accrual basis.	(472,121)
Proceeds of right-to-use leases do not provide revenue in the SOA, but are reported as current resources in the funds	(781,338)
Proceeds of right-to-use subscriptions do not provide revenue in the SOA, but are reported as current resources in the funds	(85,821)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(85,140)
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	66,097
	<hr/>
Change in net position of governmental activities - statement of activities	<u><u>\$ 3,702,294</u></u>

See notes to financial statements.

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
EXHIBIT A-7
December 31, 2023

	<u>Custodial Funds</u>	<u>Private-Purpose Trust Funds</u>
ASSETS		
Cash and cash equivalents	\$ 11,233,083	\$ 1,850,347
Due from other funds	<u>22,239</u>	<u>-</u>
Total assets	<u>11,255,322</u>	<u>1,850,347</u>
LIABILITIES		
Accrued liabilities and other payables	7,585	11,729
Due to other funds	22,239	-
Due to other governments	604,346	-
Due to others	<u>10,009</u>	<u>-</u>
Total liabilities	<u>644,179</u>	<u>11,729</u>
NET POSITION		
Restricted for governments and others	10,611,143	-
Held in trust for other purposes	<u>-</u>	<u>1,838,618</u>
Total net position	<u>\$ 10,611,143</u>	<u>\$ 1,838,618</u>

See notes to financial statements.

WASHINGTON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
EXHIBIT A-8
For the year ended December 31, 2023

	<u>Custodial Funds</u>	<u>Private-Purpose Trust Funds</u>
Additions		
Investment income	\$ -	\$ 92,654
Lease income	-	276,823
Tax collections	44,556,528	-
Fees of office	2,553,137	-
Receipts from fiduciaries	6,932,327	-
Miscellaneous	118,442	238,942
Total additions	<u>54,160,434</u>	<u>608,419</u>
Deductions		
Administrative expenses	-	60,513
Payments to schools	-	776,645
Payments to county	27,260,744	-
Payments to other governments	20,738,238	-
Payments to beneficiaries	50,510	-
Payments to others	1,290,174	-
Total deductions	<u>49,339,666</u>	<u>837,158</u>
Change in fiduciary net position	4,820,768	(228,739)
Beginning net position	<u>5,790,375</u>	<u>2,067,357</u>
Ending net position	<u>\$ 10,611,143</u>	<u>\$ 1,838,618</u>

See notes to financial statements.

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: Washington County (the County) is a political subdivision of the State of Texas and is governed by an elected judge and four county commissioners which comprise the commissioner's court. The county's operational activities include general administrative services, judicial, public safety, the construction and maintenance of roads, health and welfare assistance, permanent records preservation, and conservation.

The accounting policies of the County conform to generally accepted accounting principles issued by the Governmental Accounting Standards Board (GASB) which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the County's basic financial statements.

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all organizations, activities, functions and component units for which the County (the "primary government") is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

Blended Component Unit - The Pecan Glen Road District (the District) was created under state law by order of the Commissioner's Court for the purpose of issuing debt to fund the completion of roads within the District. The District is governed by a board of directors comprised of members of the County Commissioner's Court. Capital improvement projects undertaken by the District are for the benefit of the County. The District may not issue debt without approval of the County. The County must approve changes to the District's articles of incorporation, may unilaterally terminate the District, and has a residual interest in the net position of the District. The District reports its activities using a debt service fund, and a capital projects fund and it does not issue separate financial statements.

Government-Wide and Fund Financial Statements: The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are primarily supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation: The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the Private Purpose Trust and Custodial fiduciary fund financial statements. 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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Property taxes 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. Sales taxes collected and held by the State and merchants at year end on behalf of the County are also recognized as revenue. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following major governmental funds:

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

The *Road and Bridge Fund* accounts for the activities of the Road and Bridge department. Revenues for the fund consist principally of ad valorem taxes levied for highway maintenance, and certain fees and fines designated for road construction and maintenance.

The *Emergency Medical Service Fund* accounts for the activities of the County's ambulance service. The funding for this fund is primarily provided by charges for ambulance service to the public and transfers from the General Fund as needed to cover short falls.

The *American Rescue Plan Act* accounts for the activities to recover from the Covid 19 pandemic impact. The funding for this fund is provided from a federal grant.

Additionally, the County reports the following fund types:

Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

Debt Service Funds account for the accumulation of resources to be used for the payment of principal and interest.

Capital Projects Funds account for the accumulation of resources to be used for the payment of capital projects.

Private Purpose Trust Funds are used to account for resources legally held in trust for use of other governmental entities. All resources of the funds, including any earnings on invested resources, may be used. The three trust funds hold land for school districts, collect the rentals for the land, and pay administrative expenses related to the land.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Custodial Funds are used to account for assets held by the government as a custodian for individuals, private organizations, and/or other governments. The activities consist of collecting fees and taxes from the public for the operating funds and other governments, and remitting these amounts to the proper party. Additionally, the County Cleric and District Clerk hold funds in trust for parties to lawsuits and estates.

Assets, Liabilities, and Net Position or Equity:

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

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices.

Receivables and Payables: Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter fund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

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

Fines receivables are shown net of an allowance for uncollectibles. The allowance for uncollectibles is based on historical percentages.

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the Washington County Central Appraisal District. Taxes are due without penalty until January 31, of the next calendar year. After January 31, the County has an enforceable lien with respect to both real and personal property. Under state law, property taxes levied on real property constitute a perpetual lien on the real property which cannot be forgiven without specific approval of the State Legislature. Taxes applicable to personal property can be deemed uncollectible by the County.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories and Prepaid Items: All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Restricted Assets: The 2023 tax levy is made to fund calendar year 2024. Therefore, amounts collected on this levy prior to year-end are recorded as restricted cash and unearned revenue.

Capital Assets: Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, and similar items), right-to-use equipment leases, and right-to-use software agreements, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed, except for intangible right-to-use lease assets, the measurement of which is discussed on page 32. Intangible right-to-use software agreements are recorded at present value, the measurement of which is discussed on page 33. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Property, plant, equipment, right-to-use equipment leases, and right-to-use software agreements of the primary government are depreciated using the straight line method over the following estimated useful lives:

Buildings	20 - 30 years
Infrastructure	20 - 45 years
Machinery and Equipment	5 - 10 years
Right-to-use leases	Lease term
Right-to-use software agreements	Subscription term

Compensated Absences: It is the County's policy to permit employees to accumulate earned, but unused vacation and sick leave benefits. Such benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of accrued benefits for employees that resign or retire prior to year end, but are paid for these benefits subsequent to year end. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net position.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as insurance costs expended for issuance, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. 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 insurance 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.

Deferred Outflows/Inflows of Resources on Pensions and OPEB: Deferred outflows and deferred inflows of resources are recognized for: 1) Changes in the total pension and OPEB liability arising from differences between expected and actual experience with regard to economic or demographic factors, 2) the effects of changes of assumptions about future economic or demographic factors or of other inputs, 3) Difference between projected and actual investment earnings on defined benefit pension and OPEB plan investments.

Deferred outflows of resources are also used to report the County's contribution to Texas County and District Retirement System (TCDRS) subsequent to the measurement date of the net pension and OPEB liability and before the end of the reporting period. See Note 4 for additional information.

Leases: The County leases various equipment under a master lease, and recognizes the lease liabilities and an intangible right-to-use lease assets in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$10,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

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

- The County uses the implicit interest rate in the lease as the discount rate.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-Based Information Technology Arrangements (SBITAs): The county has entered into several subscription-based contracts to use vendor-provided information technology, and recognizes the SBITA liabilities and an intangible right-to-use SBITA asset in the government-wide financial statements. The County measured the SBITA liability at the present value of payments expected to be made during the SBITA agreement term. Subsequently, the SBITA liability is reduced by the principal portion of the payments made. The SBITA asset is initially measured at the amount of the initial measurement of the SBITA liability, adjusted for the payments made at or before the agreement commencement date, plus certain initial direct costs. The SBITA asset is amortized on a straight-line basis over the subscription term.

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

- The County uses the implicit interest rate in the SBITA as the discount rate.
- The SBITA term includes the noncancellable period of the SBITA. Subscription payments included in the measurement of the SBITA liability are composed of fixed payments that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability.

SBITA assets are reported with other capital assets and SBITA liabilities are reported with long-term debt on the statement of net position.

Fund Equity: In government-wide statements, net position is classified into three categories as follows:

Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - This component of net position consists of those assets whose use is restricted by contributors, laws or regulations of other governments, or by laws through constitutional provisions or enabling legislation.

Unrestricted - This component of net position consists of those assets that do not meet the definition of "restricted" or "net investment in capital assets."

Governmental funds classify fund balances as follows:

Nonspendable Fund Balance - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance - Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Committed Fund Balance - Amounts can only be used 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 passage of a resolution through the adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court remains in place until a similar action is taken (the passage of a resolution through another court order) to remove or revise the limitation.

Assigned Fund Balance - 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. The Commissioners Court has by court order authorized the county auditor to assign fund balance. The Commissioners Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned Fund Balance - Amounts that are available for any purpose; these amounts can be reported only in the County's General Fund or as deficits in other governmental funds.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure and both restricted and unrestricted amounts are available, the County considers restricted amounts to have been spent. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

	General Fund	Road and Bridge	Emergency Medical Service	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
Fund balances						
Nonspendable for:						
Prepays	\$ 6,919	\$ -	\$ -	\$ -	\$ -	\$ 6,919
Inventory	-	865,054	-	-	-	865,054
	<u>6,919</u>	<u>865,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>871,973</u>
Restricted for:						
Grants	-	-	-	283,370	-	283,370
Special revenue funds	-	-	-	-	5,705,152	5,705,152
	<u>-</u>	<u>-</u>	<u>-</u>	<u>283,370</u>	<u>5,705,152</u>	<u>5,988,522</u>
Committed to:						
Construction	-	-	-	-	16,426	16,426
Road and bridge	-	3,198,321	-	-	-	3,198,321
OPEB funding	-	-	-	-	251,907	251,907
Emergency medical	-	-	-	-	282,791	282,791
Law enforcement	-	-	-	-	49,688	49,688
General administrations	-	-	-	-	227,679	227,679
	<u>-</u>	<u>3,198,321</u>	<u>-</u>	<u>-</u>	<u>828,491</u>	<u>4,026,812</u>
Unassigned	<u>18,294,701</u>	<u>-</u>	<u>(2,650,219)</u>	<u>-</u>	<u>-</u>	<u>15,644,482</u>
	<u>\$ 18,301,620</u>	<u>\$ 4,063,375</u>	<u>\$ (2,650,219)</u>	<u>\$ 283,370</u>	<u>\$ 6,533,643</u>	<u>\$ 26,531,789</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net position- governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.” The details of this \$299,722 difference are as follows:

Justice of the peace	\$ 160,917
County clerk	83,555
District clerk	<u>55,250</u>
 Total	 <u><u>\$ 299,722</u></u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.” The detail of this difference is:

Net change in prepaid items	<u><u>\$ 16,195</u></u>
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NOTE 3 - DETAILED NOTES ON ALL FUNDS

Deposits and investments:

Cash: At year-end, the carrying amount of the County’s cash and cash equivalents on hand and deposits was \$61,339,911, including restricted cash of \$17,392,385 and fiduciary cash of \$13,083,430. All of the bank balance of \$16,299,666 was covered by federal deposit insurance or collateralized by the pledging financial institution with marketable securities held by the depository’s agent in the County’s name.

Investments: GASB Statement No. 72 sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1), and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2: Inputs to the valuation methodology include: 1) Quoted prices for similar assets or liabilities in active markets; 2) Quoted prices for identical or similar assets or liabilities in markets that are not active; 3) Inputs other than quoted prices that are observable for the asset or liability; 4) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

As of December 31, 2023, the measurement of the County's investments are summarized below:

	Other Measurement Method
Government investment pools	\$ 45,040,245

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years. The weighted average maturities of the County's government investment pools (expressed in number of years) at December 31, 2023 are as follows:

Government investment pools	
Texas CLASS	0.19
TexPool	0.10
TexStar	0.12

Credit Risk. Direct credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments as described previously in Note 1. As of December 31, 2023, the County's investments had the following ratings:

	<u>Valuation</u>	<u>Moody's</u>	<u>Standard & Poor's</u>	<u>Fitch</u>
Texas CLASS	\$ 28,886,124	NR	AAAm	NR
TexPool	9,095,652	NR	AAAm	NR
TexStar	<u>7,058,469</u>	NR	AAAm	NR
	<u>\$ 45,040,245</u>			

Concentration of Credit Risk. The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

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 requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, 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.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Receivables: Receivables as of year-end for the government's individual major funds and other governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, follows:

	<u>General</u>	<u>Road and Bridge</u>	<u>Emergency Medical Services</u>	<u>Other Government Funds</u>	<u>Total</u>
Taxes receivable	\$ 7,399,677	\$ 2,100,563	\$ -	\$ 215,008	\$ 9,715,248
Accounts receivable	\$ -	\$ -	\$ 5,978,770	\$ -	\$ 5,978,770
Allowance for uncollectibles	-	-	(744,937)	-	(744,937)
Net other receivables	91,066	-	-	-	91,066
Net other receivables	\$ 91,066	\$ -	\$ 5,233,833	\$ -	\$ 5,324,899
Fines receivable	\$ 4,464,666	\$ 2,055,806	\$ -	\$ -	\$ 6,520,472
Allowance for uncollectibles	(3,722,905)	(1,989,437)	-	-	(5,712,342)
Net fines receivable	\$ 741,761	\$ 66,369	\$ -	\$ -	\$ 808,130
Intergovernmental	\$ 819,102	\$ 3,500	\$ -	\$ 744	\$ 823,346

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Current tax levy receivable (2023) (General Fund)	\$ -	\$ 6,475,835	\$ 6,475,835
Current tax levy receivable (2023) (Road & Bridge Fund)	-	1,811,259	1,811,259
Current tax levy receivable (2023) (Pecan Glen DSF)	-	10,089	10,089
Current tax levy receivable (2023) (Debt Service Fund)	-	169,020	169,020
Taxes collected in advance (General Fund)	-	13,273,085	13,273,085
Taxes collected in advance (Road & Bridge Fund)	-	3,715,561	3,715,561
Taxes collected in advance (Pecan Glen DSF)	-	56,111	56,111
Taxes collected in advance (Debt Service Fund)	-	347,628	347,628
Delinquent property taxes receivable (General Fund)	923,842	-	923,842
Delinquent property taxes receivable (Road & Bridge Fund)	289,304	-	289,304
Delinquent property taxes receivable (Debt Service Fund)	35,899	-	35,899
Delinquent fines receivable (General Fund)	233,353	-	233,353
Delinquent fines receivable (Road & Bridge Fund)	66,369	-	66,369
Deferred grants (American Rescue Plan Act Fund)	4,841,588	-	4,841,588
Delinquent ambulance receivables (Emergency Medical Service Fund)	<u>5,233,833</u>	<u>-</u>	<u>5,233,833</u>
Total deferred/unearned revenue for governmental funds	<u>\$ 11,624,188</u>	<u>\$ 25,858,588</u>	<u>\$ 37,482,776</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets: Capital asset activity for the year ended December 31, 2023:

	Beginning Balance	Additions	Adjustments and Retirements	Ending Balance
<u>Governmental Activities</u>				
Capital assets not being depreciated/amortized:				
Land	\$ 649,820	\$ -	\$ -	\$ 649,820
Total capital assets not being depreciated/amortized	<u>649,820</u>	<u>-</u>	<u>-</u>	<u>649,820</u>
Capital assets, being depreciated/amortized:				
Buildings	22,405,778	-	-	22,405,778
Machinery and equipment	14,836,478	1,517,204	(371,092)	15,982,590
Right to use assets - equipment	1,971,679	781,337	(1,121,317)	1,631,699
Right to use assets - subscriptions	-	121,269	-	121,269
Infrastructure	96,129,855	2,512,929	(4,160,681)	94,482,103
Total capital assets being depreciated/amortized	<u>135,343,790</u>	<u>4,932,739</u>	<u>(5,653,090)</u>	<u>134,623,439</u>
Less accumulated depreciation/amortization for:				
Buildings	(10,804,760)	(912,854)	-	(11,717,614)
Machinery and equipment	(11,341,000)	(1,021,575)	896,136	(11,466,439)
Right-to-use assets - equipment	(1,058,339)	(423,428)	698,854	(782,913)
Right-to-use assets - subscriptions	-	(31,311)	-	(31,311)
Infrastructure	(75,005,337)	(1,749,834)	2,050,081	(74,705,090)
Total accumulated depreciation/amortization	<u>(98,209,436)</u>	<u>(4,139,002)</u>	<u>3,645,071</u>	<u>(98,703,367)</u>
Total capital assets being depreciated/amortized, net	<u>37,134,354</u>	<u>793,737</u>	<u>(2,008,019)</u>	<u>35,920,072</u>
Governmental activities capital assets, net	<u>\$ 37,784,174</u>	<u>\$ 793,737</u>	<u>\$ (2,008,019)</u>	<u>\$ 36,569,892</u>
			Less associated debt	\$ (2,604,709)
			Net investment in Capital Assets	<u>\$ 33,965,183</u>

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

<u>Governmental activities:</u>	
General administrative	\$ 115,771
Public safety	527,307
Public transportation	2,447,097
Health and welfare	1,035,304
Conservation	<u>13,523</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 4,139,002</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Due to/from funds, Due to other funds, and Transfers: The composition of interfund balances as of December 31, 2023, is as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
Major funds		
General Fund	\$ 2,844,387	\$ -
Emergency Medical Service	-	2,844,387
Total major funds	<u>2,844,387</u>	<u>2,844,387</u>
Fiduciary funds		
Justice of the Peace Number One	-	3,255
Justice of the Peace Number Two	-	3,667
Justice of the Peace Number Three	-	1,075
Justice of the Peace Number Four	-	2,367
County Clerk	-	8,542
District Clerk	-	3,333
Criminal Justice	22,239	-
Total fiduciary funds	<u>22,239</u>	<u>22,239</u>
Total	<u>\$ 2,866,626</u>	<u>\$ 2,866,626</u>

Due from/to other funds in governmental funds arise from temporary overdrafts in pooled cash. Due from/to other funds in the fiduciary funds arise from collections by elected officials which are consolidated in another fund for remittance to the proper entity.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$ 62,083	\$ 2,686,152
Road and Bridge	293,448	39,321
Emergency Medical Service	2,141,736	-
Total major funds	<u>2,497,267</u>	<u>2,725,473</u>
Other Governmental Funds		
Corona Virus Relief	-	518,560
District Attorney	754,488	-
Child Foster Care	6,000	-
Check and Process	-	7,246
District Attorney Forfeiture	-	5,960
Personnel Employee Testing	15,000	-
County Attorney Pretrial Diversion	-	15,516
Total Other Governmental Funds	<u>775,488</u>	<u>547,282</u>
Total Governmental Funds	<u>\$ 3,272,755</u>	<u>\$ 3,272,755</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers were made to provide funds for allocation of operational costs as determined by the annual budget.

Long-Term Debt: The County issues general obligation bonds, certificates of obligation bonds, notes payable, lease obligations, and subscription obligations to provide funds for the acquisition and construction of major capital facilities. These obligations pledge the full faith and credit of the County.

Governmental Debt Currently Outstanding:

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance December 31, 2023</u>
<u>Governmental Long-Term Debt Issues</u>					
General obligation debt:					
Tax Refunding Bonds - Series 2020	\$ 1,935,000	2/20/20	2/15/2025	3.00%	\$ 810,000
Ltd Tax Road Bonds - Series 2021	950,000	8/31/21	8/15/2041	1.5-3.0%	910,000
Total Governmental Long-Term Debt					<u>\$ 1,720,000</u>

Annual debt service requirements to maturity for general debt:

	<u>Tax Refunding Bond</u>		<u>Limited Tax Road Bond</u>		<u>Total</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 400,000	\$ 18,300	\$ 40,000	\$ 22,255	\$ 440,000	\$ 40,555
2025	410,000	6,150	45,000	21,615	455,000	27,765
2026	-	-	45,000	20,850	45,000	20,850
2027	-	-	45,000	20,040	45,000	20,040
2028	-	-	45,000	19,185	45,000	19,185
2029-2033	-	-	240,000	81,175	240,000	81,175
2034-2038	-	-	270,000	49,585	270,000	49,585
2039-2041	-	-	180,000	10,800	180,000	10,800
Total	<u>\$ 810,000</u>	<u>\$ 24,450</u>	<u>\$ 910,000</u>	<u>\$ 245,505</u>	<u>\$ 1,720,000</u>	<u>\$ 269,955</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Leases Payable Currently Outstanding:

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Lease</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Balance December 31, 2023</u>
Chevy Tahoe	\$ 55,405	2/6/20	2/5/2024	4.97%	\$ 1,400
Chevy Tahoe	38,887	2/6/20	2/5/2024	6.51%	1,274
Chevy Tahoe	40,740	4/15/20	4/14/2024	6.07%	3,081
Ford Expedition	57,954	8/30/22	8/29/2026	8.59%	35,829
Chevy Tahoe	54,611	6/24/22	6/23/2026	8.21%	31,055
Chevy Silverado 1500	52,390	11/16/22	11/15/2026	7.28%	38,519
Chevy Silverado 1500	51,415	6/27/23	6/26/2027	2.93%	44,234
Chevy Tahoe	57,542	6/27/23	6/26/2027	9.34%	50,084
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
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Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Chevy Tahoe	56,032	6/27/23	6/26/2027	9.36%	48,772
Ford F-150	33,809	4/9/19	4/8/2024	4.45%	2,244
Ford F-150	33,809	4/9/19	4/8/2024	4.45%	2,244
Ford F-350	46,338	3/7/19	3/6/2024	7.42%	2,207
Ford F-250	42,055	5/8/20	5/7/2024	7.19%	3,338
Ford Police Interceptor	52,898	7/27/20	7/26/2024	1.56%	6,457
Ford Police Interceptor	52,898	8/7/20	8/6/2024	1.09%	7,410
Ford Expedition	59,912	9/6/22	9/5/2026	8.31%	38,084
Ford F-150	24,844	2/19/19	2/19/2024	5.74%	863
Ford F-150	24,844	2/22/19	2/22/2024	5.74%	863
Ford F-150	24,844	2/19/19	2/19/2024	5.74%	863
Ford F-150	24,842	3/22/19	3/21/2024	5.90%	1,330
Ford F-150	24,844	2/19/19	2/19/2024	5.74%	864
Ford F-350	45,276	4/24/19	4/23/2024	6.50%	2,849
Ford F-250	31,612	2/19/19	2/19/2024	5.21%	954
Ford F-250	27,553	4/3/19	4/2/2024	5.24%	1,925
					<u>\$ 863,235</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

The future principal and interest and interest lease payments as of December 31, 2023, are as follows:

	<u>Principal</u>	<u>Interest</u>
2024	\$ 267,180	\$ 63,775
2025	250,587	39,876
2026	249,300	20,380
2027	96,170	5,357
Total	<u>\$ 863,237</u>	<u>\$ 129,388</u>

SBITA Payable Currently Outstanding:

	<u>Principal</u>	<u>Interest</u>
2024	\$ 12,456	\$ 2,209
2025	32,637	4,428
2026	22,753	1,682
2027	8,008	137
Total	<u>\$ 75,854</u>	<u>\$ 8,456</u>

Changes In Long-Term Liabilities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
Bonds payable:					
Tax notes - Series 2020	\$ 1,195,000	\$ -	\$ (385,000)	\$ 810,000	\$ 400,000
LTD Tax Road Bonds - Series 2021	950,000	-	(40,000)	910,000	40,000
Less: deferred amounts:					
For issuance premium	56,850	-	(18,950)	37,900	-
For issuance discount	(35,144)	-	35,144	-	-
Total bonds payable	<u>2,166,706</u>	<u>-</u>	<u>(408,806)</u>	<u>1,757,900</u>	<u>440,000</u>
Notes payable	100,000	-	(100,000)	-	-
Leases	478,745	781,338	(396,848)	863,235	267,180
Subscriptions	-	85,821	(9,967)	75,854	12,456
Compensated absences	405,906	632,280	(569,267)	468,919	351,689
Total OPEB liability	3,044,673	156,210	-	3,200,883	80,022
Net pension liability (asset)	<u>(2,242,465)</u>	<u>7,630,670</u>	<u>-</u>	<u>5,388,205</u>	<u>-</u>
Total Governmental Activities	<u>\$ 3,953,565</u>	<u>\$ 9,286,319</u>	<u>\$ (1,484,888)</u>	<u>\$ 11,754,996</u>	<u>\$ 1,151,347</u>

For governmental activities, claims, judgements, compensated absences, net pension liability, and net other post-employment benefits are generally liquidated by the general fund.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION

Risk Management: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

Contingent Liabilities and Commitments: Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, 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 periodically is defendant in various lawsuits. At December 31, 2023, after consultation with the County's attorney, the County is not aware of any pending litigation which would have a material effect on the financial statements.

The District Clerk has invested trust funds at various financial institutions in accordance with court orders. The County has a fiduciary responsibility over these funds until their final disposition.

Tax Abatements: The County negotiates property tax abatement agreements on an individual basis. The County has a tax abatement agreements with 10 manufacturing facilities under the authority of the Texas Property Redevelopment Act. The County established an abatement policy for the value of eligible improvements, and a requirement for creating or preventing the loss of 10 jobs. The tax abatement amount is determined by the Washington County Central Appraisal District (WCCAD) under the terms of the abatement agreement. An abatement factor (given by WCCAD's Tax Abatement Registry) is used to determine the portion of assessed taxable value excluded to determine the taxable value subject to the County's tax rate. If a default of the abatement agreement occurs during the agreement period, the County may apply established procedures to recapture abated taxes. Generally, abatement recipients agree to make eligible improvements and meet proposed employment targets.

Certain property improvements made during the improvement period are exempt from property taxes according to a multi-year abatement schedule with decreasing amounts abated over a seven-year period. Property taxes assessed October 1, 2021 for fiscal year 2022 amounted to abatements of \$103,674. Property taxes assessed October 1, 2022 for fiscal year 2023 amounted to abatements of \$95,008.

Retirement Commitments:

Plan Description: The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

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

Benefits: TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At the December 31, 2022, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	140
Inactive employees entitled to, but not yet receiving benefits	299
Active employees	233
	<hr/>
	<u>672</u>

Contributions: The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 11.84%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended December 31, 2023, were \$1,739,487 and were equal to the required contributions.

Net Pension Liability: The County's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Geometric Real Rate of Return (Expected Minus Inflation)</u>
US Equities	11.50%	4.95%
Private Equity	25.00%	7.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment - Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	0.20%
	<u>100%</u>	

Discount Rate - The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Changes in the Net Pension Liability:

	Increase (Decrease)		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
<u>Changes for the year</u>			
Service cost	\$ 1,629,557	\$ -	\$ 1,629,557
Interest on total pension liability	4,472,662	-	4,472,662
Difference between expected and actual experience	656,946		656,946
Refund of contributions	(194,536)	(194,536)	-
Benefit payments	(2,319,055)	(2,319,055)	-
Member contributions	-	931,934	(931,934)
Net investment income	-	(3,570,779)	3,570,779
Employer contributions	-	1,729,400	(1,729,400)
Other	-	37,940	(37,940)
Net changes	<u>4,245,574</u>	<u>(3,385,096)</u>	<u>7,630,670</u>
Balance at December 31, 2021	58,455,038	60,697,503	(2,242,465)
Balance at December 31, 2022	<u>\$ 62,700,612</u>	<u>\$ 57,312,407</u>	<u>\$ 5,388,205</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1% Decrease (6.6%)	Current Discount Rate (7.6%)	1% Increase (8.6%)
Total pension liability	\$ 71,969,970	\$ 62,700,612	\$ 55,104,374
Fiduciary net position	<u>57,312,405</u>	<u>57,312,407</u>	<u>57,312,405</u>
Net pension liability (asset)	<u>\$ 14,657,565</u>	<u>\$ 5,388,205</u>	<u>\$ (2,208,031)</u>

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

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Pension Expense and Deferred Outflows and Inflows of Resources of Related to Pensions: For the year ended December 31, 2023, the County recognized pension expense of \$1,824,509. At December 31, 2023, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows Of Resources
Difference between expected and actual economic experience	\$ 603,187	\$ 2,253
Changes in actuarial assumptions	855,401	-
Difference between projected and actual investment earnings	1,235,484	-
Contributions subsequent to measurement date	1,739,481	-
	<u>\$ 4,433,553</u>	<u>\$ 2,253</u>

Contributions made after the measurement date of the net pension liability (asset) but before the end of the County's reporting period will be recognized as a reduction of the County's net pension liability in the subsequent fiscal period rather than in the current fiscal period.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense
2024	\$ 176,335
2025	374,658
2026	1,638,144
	<u>\$ 2,189,137</u>

Other Post-Employment Benefits (OPEB):

Plan Description:

General - The Washington County Retiree Health Care Plan, a single-employer plan, is not a formal document detailing the specific terms of the plan, but is a substantive plan - loosely defined as the benefits covered by the plan as understood by the employer and plan members at the time of each actuarial valuation.

OPEB Plan Eligibility: The OPEB Plan provides retiree health-care benefits for all employees (except temporary staff) who must participate in TCDRS and are eligible to receive full retiree health care benefits. Members are eligible for retirement at age 60 with 8 years of service credit or at any age with 30 years of service credit or when members age plus service credit totals 75. Survivors of employees who die while actively employed are eligible for coverage if the employee was vested with TCDRS and survivors have been dependents on the employee's health coverage for at least three years.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Employees who retire under a TCDRS disability retirement are eligible for retiree health care benefits. Vested members can apply for disability retirement whether the disability is job related or not. These members do not have to meet the age requirement for service retirement, but must be vested with eight years of service. The injury or illness must keep the member from working in any job, not just his or her current job. Doctors must confirm that the employee's condition will not improve.

Spouses/children of retired employees are eligible to receive retiree health care benefits for a fee, if the spouse/children have been on the plan for three years prior to the employee's retirement. Coverage continues to non-medicare eligible surviving spouses of deceased retirees until medicare eligible. Coverage continues for children up to age twenty-five.

The County coverage stops when the retiree becomes eligible for Medicare coverage.

Health Care Benefit - The health care coverage offered to active employees is available to retirees under 65 and their eligible dependents. The benefit includes medical and prescription drug. Dental coverage is offered for retirees and dependents, but retirees must pay 100% of the premium. Life insurance is offered for retirees, but retirees must pay 100% of the premium.

At the December 31, 2023, valuation and measurement date, the following employees were covered by the benefit terms:

	<u>Life Only</u>	<u>Employee Only</u>	<u>Employee and Family</u>
Retired	42	15	3
Active employees	-	109	104
Balance at December 31, 2023	<u>42</u>	<u>124</u>	<u>107</u>

Funding Policies: The County does not make annual contributions to the plan, but records as expense the changes in the Net OPEB Obligation, less employer contributions made equal to the benefits that are paid on behalf of the retirees each year. There are no assets accumulated in a GASB compliant trust for this plan.

Under this funding policy, GASB 75 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 4.31%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2023. The actuarial projection is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Projections of benefits are based on the plan and include the types of benefits in force at the valuations date and the pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect a long term perspective and employ methods and assumptions that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

Significant Actuarial Methods and Assumptions

Actuarial Valuation/Measurement Dates	December 31, 2023
Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Discount Rate	4.31%(1.81% real rate of return plus 2.50% inflation).
Health Care Cost Trend Mortality	Level 4.50%
Turnover	RPH-2014 Total Table with Projection MP- 2021
Disability	None assumed.
Retirement Rates	See plan report.
Salary Scale	3.5%
Retirement Age	Members who are eligible for service retirement under TCDRS are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirement is 61.
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates are based on the TCDRS actuarial assumptions for the 2017 retirement plan valuation report.
Mortality	RPH-2014 total table with projection MP-2021

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Sensitivity Analysis

	1% Decrease (3.5%)	Discount Rate (4.5%)	1% Increase (5.5%)
<u>Healthcare Cost Trend Rate</u>			
Total OPEB liability	\$ 2,819,506	\$ 3,200,883	\$ 3,663,494
% Difference	-11.90%	N/A	14.50%
<u>Healthcare Discount Rate</u>	(3.31%)	(4.31%)	(5.31%)
Total OPEB liability	\$ 2,889,976	\$ 3,200,883	\$ 3,564,039
% Difference	-9.70%	N/A	11.30%

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net Liability (Asset) (A) - (B)
<u>Changes for the year</u>			
Service cost	\$ 185,995	\$ -	\$ 185,995
Interest on total OPEB liability	135,676	-	135,676
Effect of economic/demographic gains or losses	-	-	-
Effect of assumptions changes or input	-	-	-
Benefit payments	(165,462)	-	(165,462)
Other	-	-	-
Net changes	156,209	-	156,209
Balance at December 31, 2022	3,044,674	-	3,044,674
Balance at December 31, 2023	<u>\$ 3,200,883</u>	<u>\$ -</u>	<u>\$ 3,200,883</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

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

For the year ended December 31, 2023, the County recognized OPEB expense of \$99,365.

	Fiscal Year <u>2023</u>
Total OPEB expenses	
Service cost as of January 1, 2023	\$ 185,995
Interest cost	135,676
Current recognized deferred outflows/inflows	
Difference between expected and actual experience	(115,130)
Changes in assumptions or other inputs	<u>(107,176)</u>
	<u>\$ 99,365</u>

At December 31, 2023, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Inflows December 31, <u>2023</u>	Outflows December 31, <u>2023</u>
Difference between expected and actual experience	\$ -	\$ 526,083
Changes of assumptions/inputs	<u>28,596</u>	<u>604,357</u>
	<u>\$ 28,596</u>	<u>\$ 1,130,440</u>

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

Deferred Inflows/Outflows to be Recognized in Future Years

2024	\$ (222,306)
2025	(222,306)
2026	(222,306)
2027	(200,559)
2028	(193,697)
Thereafter	<u>(40,670)</u>
	<u>\$ (1,101,844)</u>

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

Concentrations of Credit Risk: Taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for filing property tax liens. Fines receivable are due from citizens primarily within the County's boundaries. Risk of loss is reduced by an allowance for uncollectibles and collection policies.

GASB Pronouncements Effective for Fiscal Year 2023: In fiscal year 2023 the County adopted the following new GASB pronouncements:

GASB 91: GASB Statement No. 91, Conduit Debt Obligations. This statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice. It clarifies the definition of a conduit debt; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional and voluntary commitments; and improving required note disclosures. The adoption of the standard has no impact on the County's financial statements.

GASB 94: GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payments Arrangements. This statement addresses financial reporting issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in an exchange or exchange-like transactions. Some PPPs meet the definition of a service concession arrangement (SCA). This statement requires a transferor to recognize a receivable for installment payments and a deferred inflow of resources to account for a PPP in financial statements prepared using the current financial resources measurement focus. Governmental fund revenue would be recognized in a systematic and rational manner over the PPP term. An APA is an arrangement in which a government procures a capital asset or service by compensating an operator for activities that may include designing, constructing, financing, maintaining, and operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. In contrast to PPPs, the other party to an APA is receiving compensation from the government based entirely on the asset's availability and not the actual performance of a public service. The adoption of the standard has no impact on the County's financial statements.

GASB 96: GASB Statement No. 96, Subscription-Based Information Technology Arrangements, was adopted effective January 1, 2023. The statement addresses accounting and financial reporting for SBITA contracts. Statement No. 96 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to SBITAs in the basic financial statements, in addition to requiring more extensive note disclosures. As a result of the adoption, the County capitalized subscription capital assets and an associated subscription liability.

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the year ended December 31, 2023

NOTE 4 - OTHER INFORMATION (Continued)

GASB 99: GASB Statement No. 99, Omnibus 2022, enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB statements and (2) accounting and financial reporting for financial guarantees. The requirements of this statement are effective as follows: (a) The requirements in paragraph 26-32 related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by the pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. (b) The requirements in paragraphs 11-25 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. (c) The requirements in paragraphs 4-10 related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The County adopted paragraphs 26-32 in fiscal year 2022 and paragraphs 11-25 in fiscal year 2023. The adoption of the above requirements has no impact on the County's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Taxes				
Ad valorem tax	\$ 17,262,020	\$ 17,262,020	\$ 16,567,634	\$ (694,386)
Sales taxes	3,800,000	3,800,000	4,715,863	915,863
Mixed beverage taxes	100,000	100,000	119,480	19,480
Total taxes	<u>21,162,020</u>	<u>21,162,020</u>	<u>21,402,977</u>	<u>240,957</u>
Intergovernmental				
Federal shared revenues	-	-	274,573	274,573
State shared revenues	187,520	187,520	391,225	203,705
Other governmental	90,000	90,000	99,530	9,530
Total intergovernmental	<u>277,520</u>	<u>277,520</u>	<u>765,328</u>	<u>487,808</u>
Total licenses, permits and fees	94,700	94,700	93,212	(1,488)
Total fines and forfeitures	270,000	270,000	321,308	51,308
Charges for services				
Fees of office	1,108,600	1,108,600	1,123,155	14,555
Justice Court Number One fees	24,850	24,850	34,723	9,873
Justice Court Number Two fees	11,900	11,900	17,377	5,477
Justice Court Number Three fees	12,560	12,560	24,187	11,627
Justice Court Number Four fees	15,950	15,950	15,213	(737)
Total charges for services	<u>1,173,860</u>	<u>1,173,860</u>	<u>1,214,655</u>	<u>40,795</u>
Total interest	150,000	150,000	788,398	638,398
Miscellaneous				
Contributions and donations	-	-	16,059	16,059
Rent	239,710	239,710	466,504	226,794
Miscellaneous	488,881	488,881	625,747	136,866
Total miscellaneous	<u>728,591</u>	<u>728,591</u>	<u>1,108,310</u>	<u>379,719</u>
Total receipts	23,856,691	23,856,691	25,694,188	1,837,497
Disbursements:				
Current:				
General administration				
County Judge				
Personnel services	128,664	128,664	128,482	182
Benefits	49,768	49,768	49,626	142
Supplies	1,550	1,550	472	1,078
Other services and charges	8,860	8,860	10,366	(1,506)
Total County Judge	<u>188,842</u>	<u>188,842</u>	<u>188,946</u>	<u>(104)</u>

(Continued)

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Communications				
Personnel services	1,172,693	1,172,693	1,093,200	79,493
Benefits	467,339	468,059	381,915	86,144
Supplies	23,500	21,380	21,104	276
Other services and charges	393,200	394,600	444,724	(50,124)
Capital outlay	2,500	2,500	23,642	(21,142)
Total County Communications	2,059,232	2,059,232	1,964,585	94,647
Information Technology				
Personnel services	243,343	245,597	250,012	(4,415)
Benefits	86,810	86,810	89,831	(3,021)
Supplies	49,500	49,500	60,034	(10,534)
Other services and charges	45,545	43,291	34,923	8,368
Capital outlay	96,970	96,970	76,718	20,252
Total Information Technology	522,168	522,168	511,518	10,650
Commissioner's Court				
Personnel services	242,527	242,527	241,927	600
Benefits	97,921	97,921	102,023	(4,102)
Supplies	850	1,350	1,506	(156)
Other services and charges	12,040	11,540	6,859	4,681
Total Commissioner's Court	353,338	353,338	352,315	1,023
County Clerk				
Personnel services	277,431	277,431	273,134	4,297
Benefits	132,867	132,867	122,820	10,047
Supplies	15,928	15,928	14,939	989
Other services and charges	19,271	19,271	16,013	3,258
Total County Clerk	445,497	445,497	426,906	18,591
Veteran's Office				
Personnel services	27,332	27,332	27,172	160
Benefits	6,091	6,091	6,056	35
Supplies	225	225	223	2
Other services and charges	1,733	1,733	1,456	277
Total Veteran's Office	35,381	35,381	34,907	474
County Auditor				
Personnel services	169,687	169,687	155,762	13,925
Benefits	72,879	72,879	64,411	8,468
Supplies	3,200	3,200	3,027	173
Other services and charges	6,450	6,450	7,941	(1,491)
Total County Auditor	252,216	252,216	231,141	21,075

(Continued)

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Nondepartmental				
Benefits	183,098	183,098	200,159	(17,061)
Supplies	2,000	4,806	11,564	(6,758)
Other services and charges	507,312	504,506	519,509	(15,003)
Capital outlay	836,029	783,479	(19,163)	802,642
Total nondepartmental	<u>1,528,439</u>	<u>1,475,889</u>	<u>712,069</u>	<u>763,820</u>
Total general administration	5,385,113	5,332,563	4,422,387	910,176
Judicial				
District Court				
Personnel services	169,744	169,744	117,544	52,200
Benefits	44,315	44,315	33,514	10,801
Supplies	6,000	6,000	2,588	3,412
Other services and charges	431,650	431,650	464,732	(33,082)
Total District Court	<u>651,709</u>	<u>651,709</u>	<u>618,378</u>	<u>33,331</u>
District Clerk				
Personnel services	259,553	259,553	227,334	32,219
Benefits	123,120	123,120	108,216	14,904
Supplies	10,670	10,670	7,941	2,729
Other services and charges	18,630	18,630	16,574	2,056
Total District Clerk	<u>411,973</u>	<u>411,973</u>	<u>360,065</u>	<u>51,908</u>
County Court at Law				
Personnel services	316,087	316,087	301,403	14,684
Benefits	108,367	108,367	105,396	2,971
Supplies	4,500	4,500	2,237	2,263
Other services and charges	340,100	340,100	261,991	78,109
Total County Court at Law	<u>769,054</u>	<u>769,054</u>	<u>671,027</u>	<u>98,027</u>
Justice Court Number One				
Personnel services	106,582	106,582	107,216	(634)
Benefits	56,320	56,320	55,915	405
Supplies	1,450	1,450	1,549	(99)
Other services and charges	7,900	7,900	7,329	571
Total Justice Court Number One	<u>172,252</u>	<u>172,252</u>	<u>172,009</u>	<u>243</u>
Justice Court Number Two				
Personnel services	101,431	101,431	104,460	(3,029)
Benefits	58,300	58,300	58,880	(580)
Supplies	3,800	4,455	4,478	(23)
Other services and charges	8,405	7,750	6,056	1,694
Total Justice Court Number Two	<u>171,936</u>	<u>171,936</u>	<u>173,874</u>	<u>(1,938)</u>

(Continued)

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Justice Court Number Three				
Personnel services	96,252	96,252	96,979	(727)
Benefits	41,849	41,849	41,497	352
Supplies	1,250	1,250	1,283	(33)
Other services and charges	8,250	8,250	6,821	1,429
Total Justice Court Number Three	<u>147,601</u>	<u>147,601</u>	<u>146,580</u>	<u>1,021</u>
Justice Court Number Four				
Personnel services	104,198	104,198	103,917	281
Benefits	55,153	55,153	54,040	1,113
Supplies	2,100	2,100	1,986	114
Other services and charges	10,575	10,575	11,821	(1,246)
Total Justice Court Number Four	<u>172,026</u>	<u>172,026</u>	<u>171,764</u>	<u>262</u>
Total Judicial	2,496,551	2,496,551	2,313,697	182,854
Legal				
County Attorney				
Personnel services	392,313	411,263	407,148	4,115
Benefits	135,537	139,353	132,097	7,256
Supplies	9,335	9,335	5,836	3,499
Other services and charges	15,188	15,188	12,446	2,742
Total County Attorney	<u>552,373</u>	<u>575,139</u>	<u>557,527</u>	<u>17,612</u>
Total legal	552,373	575,139	557,527	17,612
Elections				
Elections				
Personnel services	114,370	114,370	105,989	8,381
Benefits	48,961	48,961	47,807	1,154
Supplies	40,000	40,000	130,044	(90,044)
Other services and charges	36,910	36,910	19,183	17,727
Total elections	<u>240,241</u>	<u>240,241</u>	<u>303,023</u>	<u>(62,782)</u>
Total elections	240,241	240,241	303,023	(62,782)
Financial administration				
Tax Assessor Collector				
Personnel services	224,027	224,027	196,568	27,459
Benefits	86,908	86,908	76,017	10,891
Supplies	3,550	3,550	4,103	(553)
Other services and charges	10,100	10,100	9,776	324
Total Tax Assessor Collector	<u>324,585</u>	<u>324,585</u>	<u>286,464</u>	<u>38,121</u>

(Continued)

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Treasurer				
Personnel services	153,826	153,826	149,316	4,510
Benefits	66,066	66,066	63,008	3,058
Supplies	4,500	4,500	4,279	221
Other services and charges	12,500	12,500	12,357	143
Total County Treasurer	<u>236,892</u>	<u>236,892</u>	<u>228,960</u>	<u>7,932</u>
Personnel and benefits				
Personnel services	193,191	193,191	188,914	4,277
Benefits	68,088	68,088	68,405	(317)
Supplies	5,400	5,400	2,657	2,743
Other services and charges	8,985	8,985	9,410	(425)
Total personnel and benefits	<u>275,664</u>	<u>275,664</u>	<u>269,386</u>	<u>6,278</u>
Appraisal District				
Other services and charges	324,866	324,866	323,981	885
Total Appraisal District	<u>324,866</u>	<u>324,866</u>	<u>323,981</u>	<u>885</u>
Total financial administration	1,162,007	1,162,007	1,108,791	53,216
Public facilities				
County Courthouse				
Personnel services	128,129	128,129	131,304	(3,175)
Benefits	60,697	60,703	61,597	(894)
Supplies	40,000	39,994	27,853	12,141
Other services and charges	83,650	83,650	93,896	(10,246)
Capital outlay	15,000	15,000	3,532	11,468
Total County Courthouse	<u>327,476</u>	<u>327,476</u>	<u>318,182</u>	<u>9,294</u>
Total public facilities	327,476	327,476	318,182	9,294
Public safety				
Constable Number One				
Personnel services	156,879	156,879	156,609	270
Benefits	76,312	76,312	75,839	473
Supplies	4,250	4,250	11,065	(6,815)
Other services and charges	23,300	23,300	24,417	(1,117)
Total Constable Number One	<u>260,741</u>	<u>260,741</u>	<u>267,930</u>	<u>(7,189)</u>
Constable Number Two				
Personnel services	24,573	24,573	22,613	1,960
Benefits	6,388	6,388	6,217	171
Supplies	2,400	2,400	2,006	394
Capital outlay	-	-	14,680	(14,680)
Other services and charges	7,300	7,300	4,577	2,723
Total Constable Number Two	<u>40,661</u>	<u>40,661</u>	<u>50,093</u>	<u>(9,432)</u>

(Continued)

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Constable Number Three				
Personnel services	22,773	22,773	20,247	2,526
Benefits	16,007	16,106	7,504	8,602
Supplies	500	500	700	(200)
Other services and charges	1,925	1,925	1,100	825
Total Constable Number Three	41,205	41,304	29,551	11,753
Constable Number Four				
Personnel services	23,973	23,973	23,813	160
Benefits	21,358	21,358	21,092	266
Supplies	1,900	1,900	3,805	(1,905)
Other services and charges	10,100	10,100	4,065	6,035
Total Constable Number Four	57,331	57,331	52,775	4,556
Sheriff				
Personnel services	2,102,872	2,102,872	2,029,597	73,275
Benefits	841,117	841,018	819,585	21,433
Supplies	131,500	131,500	124,047	7,453
Other services and charges	563,000	564,066	625,326	(61,260)
Capital outlay	546,200	546,200	534,836	11,364
Total Sheriff	4,184,689	4,185,656	4,133,391	52,265
Department of Public Safety				
Personnel services	45,781	45,781	47,328	(1,547)
Benefits	22,528	22,528	22,946	(418)
Supplies	3,000	3,000	2,275	725
Other services and charges	2,200	2,200	1,671	529
Total Department of Public Safety	73,509	73,509	74,220	(711)
County Jail				
Personnel services	1,827,561	1,827,561	1,633,823	193,738
Benefits	764,354	764,354	636,506	127,848
Supplies	356,200	356,200	395,741	(39,541)
Other services and charges	241,000	241,000	458,532	(217,532)
Capital outlay	5,000	5,000	16,789	(11,789)
Total County Jail	3,194,115	3,194,115	3,141,391	52,724
Adult Probation				
Supplies	1,875	1,875	312	1,563
Total Adult Probation	1,875	1,875	312	1,563
Cen-Tex Regional Juvenile Board				
Supplies	650	650	736	(86)
Other services and charges	152,100	152,100	144,698	7,402
Total Cen-Tex Regional Juvenile Board	152,750	152,750	145,434	7,316

(Continued)

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fire Protection				
Personnel services	327	327	-	327
Benefits	11,894	11,894	8,735	3,159
Other services and charges	420,500	459,331	407,280	52,051
Capital outlay	38,000	38,000	113,000	(75,000)
Total Fire Protection	<u>470,721</u>	<u>509,552</u>	<u>529,015</u>	<u>(19,463)</u>
Emergency Management				
Personnel services	69,598	69,598	68,938	660
Benefits	26,718	26,718	26,745	(27)
Supplies	2,750	2,750	1,165	1,585
Other services and charges	13,950	13,950	7,169	6,781
Capital outlay	-	-	-	-
Total Emergency Management	<u>113,016</u>	<u>113,016</u>	<u>104,017</u>	<u>8,999</u>
Total public safety	8,590,613	8,630,510	8,528,129	102,381
Health and welfare				
Social Services				
Other services and charges	135,100	135,100	133,470	1,630
Total Social Services	<u>135,100</u>	<u>135,100</u>	<u>133,470</u>	<u>1,630</u>
Indigent Health Care				
Supplies	5,500	5,500	393	5,107
Other services and charges	1,370,661	1,370,661	1,354,185	16,476
Total Indigent Health Care	<u>1,376,161</u>	<u>1,376,161</u>	<u>1,354,578</u>	<u>21,583</u>
Environmental				
Personnel services	148,055	148,055	150,260	(2,205)
Benefits	65,382	65,382	66,141	(759)
Supplies	5,200	5,200	2,982	2,218
Other services and charges	34,800	34,800	24,875	9,925
Capital outlay	18,820	18,820	16,554	2,266
Total environmental	<u>272,257</u>	<u>272,257</u>	<u>260,812</u>	<u>11,445</u>
Total health and welfare	1,783,518	1,783,518	1,748,860	34,658
Culture and recreation				
Education - library				
Other services and charges	1,500	1,500	1,499	1
Total education - library	<u>1,500</u>	<u>1,500</u>	<u>1,499</u>	<u>1</u>
Fairgrounds				
Personnel services	187,839	187,839	200,801	(12,962)
Benefits	91,192	91,192	88,216	2,976
Supplies	15,500	15,500	28,389	(12,889)
Other services and charges	206,500	214,819	388,655	(173,836)
Capital outlay	23,000	23,000	103,407	(80,407)
Total fairgrounds	<u>524,031</u>	<u>532,350</u>	<u>809,468</u>	<u>(277,118)</u>

(Continued)

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Total culture and recreation	525,531	533,850	810,967	(277,117)
Conservation				
Extension service				
Personnel services	179,544	179,544	100,933	78,611
Benefits	80,670	80,670	38,567	42,103
Supplies	8,500	8,500	12,915	(4,415)
Other services and charges	20,550	20,550	30,567	(10,017)
Capital outlay	-	-	-	-
Total extension service	<u>289,264</u>	<u>289,264</u>	<u>182,982</u>	<u>106,282</u>
Soil conservation				
Other services and charges	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total soil conservation	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Game warden				
Supplies	<u>1,000</u>	<u>1,000</u>	<u>867</u>	<u>133</u>
Total Game warden	<u>1,000</u>	<u>1,000</u>	<u>867</u>	<u>133</u>
Total Conservation	295,264	295,264	188,849	106,415
Data processing				
Data Processing				
Other services and charges	<u>217,180</u>	<u>221,514</u>	<u>202,808</u>	<u>18,706</u>
Total data processing	<u>217,180</u>	<u>221,514</u>	<u>202,808</u>	<u>18,706</u>
Total disbursement	<u>21,575,867</u>	<u>21,598,633</u>	<u>20,503,220</u>	<u>1,095,413</u>
Excess (deficiency) of receipts over (under) disbursements	2,280,824	2,258,058	5,190,968	742,084
Other financing sources (uses):				
Transfers in	39,321	62,087	62,083	4
Transfers out	(2,443,145)	(2,443,145)	(2,443,145)	-
Sale of capital assets	<u>123,000</u>	<u>123,000</u>	<u>66,807</u>	<u>56,193</u>
Total other financing sources (uses)	<u>(2,280,824)</u>	<u>(2,258,058)</u>	<u>(2,314,255)</u>	<u>56,197</u>
Net change in unrestricted cash balances	-	-	2,876,713	798,281
Beginning unrestricted cash	<u>9,922,771</u>	<u>9,922,771</u>	<u>9,922,771</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 9,922,771</u>	<u>\$ 9,922,771</u>	<u>\$ 12,799,484</u>	<u>\$ 798,281</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Taxes				
Ad valorem tax	\$ 5,023,483	\$ 5,023,483	\$ 4,786,536	\$ (236,947)
Total taxes	5,023,483	5,023,483	4,786,536	(236,947)
Intergovernmental				
Federal shared revenues	350,000	350,000	317,450	(32,550)
State shared revenues	82,000	82,000	61,623	(20,377)
Total intergovernmental	432,000	432,000	379,073	(52,927)
Total licenses, permits and fees	885,000	885,000	905,759	20,759
Total fines and forfeitures	240,000	240,000	234,635	(5,365)
Total charges for services	-	-	457,881	457,881
Total interest	20,000	20,000	182,798	162,798
Miscellaneous				
Rent	60,000	60,000	243,534	183,534
Miscellaneous	65,441	65,441	101,361	35,920
Total miscellaneous	125,441	125,441	344,895	219,454
Total receipts	6,725,924	6,725,924	7,291,577	565,653
Disbursements:				
Current:				
GIS - Rural Addressing				
Personnel services	52,583	52,583	53,403	(820)
Benefits	20,387	20,387	20,401	(14)
Supplies	1,270	1,270	-	1,270
Other services and charges	5,730	5,730	3,827	1,903
Total GIS - Rural Addressing	79,970	79,970	77,631	2,339
Total general administration	79,970	79,970	77,631	2,339
Public transportation				
Personnel services	1,510,346	1,510,346	1,454,877	55,469
Benefits	704,802	705,222	673,266	31,956
Supplies	451,580	451,580	485,956	(34,376)
Other services and charges	662,655	662,235	672,430	(10,195)
Grant - CTIF	437,000	437,000	394,066	42,934
Capital outlay	2,840,250	2,840,250	3,585,180	(744,930)
Total public transportation	6,606,633	6,606,633	7,265,775	(659,142)
Total disbursement	6,686,603	6,686,603	7,343,406	(656,803)

(Continued)

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Excess (deficiency) of receipts over (under) disbursements	39,321	39,321	(51,829)	91,150
Other financing sources (uses):				
Transfers out	(39,321)	(39,321)	(39,321)	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(39,321)</u>	<u>(39,321)</u>	<u>(39,321)</u>	<u>-</u>
Net change in unrestricted cash balances	-	-	(91,150)	91,150
Beginning unrestricted cash	<u>3,076,259</u>	<u>3,076,259</u>	<u>3,076,259</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 3,076,259</u>	<u>\$ 3,076,259</u>	<u>\$ 2,985,109</u>	<u>\$ 91,150</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Intergovernmental				
Federal shared revenues	\$ -	\$ -	\$ 22,659	\$ 22,659
State shared revenues	-	-	-	-
Total intergovernmental	-	-	22,659	22,659
Total charges for services	6,188,000	6,188,000	5,835,504	(352,496)
Total interest	2,000	2,000	13,090	11,090
Total miscellaneous	183,500	183,500	327,288	143,788
Total receipts	6,373,500	6,373,500	6,198,541	(174,959)
Disbursements:				
Current:				
Health and welfare				
Emergency Medical Services				
Personnel services	3,544,817	3,544,817	3,729,411	(184,594)
Benefits	1,252,789	1,252,789	1,282,503	(29,714)
Supplies	251,450	251,450	312,075	(60,625)
Other services and charges	3,162,796	3,162,796	3,753,716	(590,920)
Capital outlay	175,200	175,200	153,619	21,581
Total Emergency Medical Services	8,387,052	8,387,052	9,231,324	(844,272)
Total health and welfare	8,387,052	8,387,052	9,231,324	(844,272)
Total disbursement	8,387,052	8,387,052	9,231,324	(844,272)
Excess (deficiency) of receipts over (under) disbursements	(2,013,552)	(2,013,552)	(3,032,783)	669,313
Other financing sources (uses):				
Transfers in	2,013,552	2,013,552	2,013,552	-
Total other financing sources (uses)	2,013,552	2,013,552	2,013,552	-
Net change in unrestricted cash balances	-	-	(1,019,231)	669,313
Beginning unrestricted cash	(104,259)	(104,259)	(104,259)	-
Ending unrestricted cash	\$ (104,259)	\$ (104,259)	\$ (1,123,490)	\$ 669,313

WASHINGTON COUNTY, TEXAS
AMERICAN RESCUE PLAN ACT
BUDGETARY COMPARISON SCHEDULE
For the year ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Intergovernmental				
Federal shared revenues	\$ -	\$ -	\$ -	\$ -
Total intergovernmental	-	-	-	-
Total interest	15,000	15,000	219,901	204,901
Total receipts	15,000	15,000	219,901	204,901
Disbursements:				
Current:				
Health and welfare				
Emergency Medical Services				
Supplies	-	-	25,660	(25,660)
Other services and charges	-	-	156,871	(156,871)
Capital outlay	-	-	705,774	(705,774)
Total Emergency Medical Services	-	-	888,305	888,305
Total health and welfare	-	-	888,305	888,305
Total disbursement	-	-	888,305	888,305
Excess (deficiency) of receipts over (under) disbursements	15,000	15,000	(668,404)	(683,404)
Net change in unrestricted cash balances	15,000	15,000	(668,404)	(683,404)
Beginning unrestricted cash	2,343,291	2,343,291	2,343,291	-
Ending unrestricted cash	\$ 2,358,291	\$ 2,358,291	\$ 1,674,887	\$ (683,404)

WASHINGTON COUNTY, TEXAS
 SCHEDULE OF CHANGES IN THE COUNTY'S
 NET PENSION LIABILITY AND RELATED RATIOS
 WASHINGTON COUNTY PENSION PLAN
 For the year ended December 31, 2023

	Plan Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total pension liability										
Service cost	\$ -	\$ 1,104,797	\$ 1,283,519	\$ 1,402,296	\$ 1,453,646	\$ 1,358,192	\$ 1,336,772	\$ 1,456,566	\$ 1,743,764	\$ 1,629,557
Interest	-	2,510,217	2,718,473	2,916,764	3,205,787	3,424,355	3,636,754	3,895,299	4,206,101	4,472,662
Changes in benefit terms	-	-	(135,668)	-	-	-	-	-	-	-
Difference between expected and actual experience	-	69,519	(270,354)	137,903	(127,318)	(234,813)	125,768	441,912	(6,759)	656,946
Changes in assumptions	-	-	359,360	-	65,218	-	-	3,348,904	54,523	-
Benefit payments, including refunds of employee contributions	-	(1,273,187)	(1,349,814)	(1,566,129)	(1,747,237)	(1,862,037)	(1,947,829)	(2,109,666)	(2,243,449)	(2,513,591)
Net change in total pension liability	-	2,411,346	2,605,516	2,890,834	2,850,096	2,685,697	3,151,465	7,033,015	3,754,180	4,245,574
Total pension liability - beginning	-	31,072,888	33,484,234	36,089,750	38,980,584	41,830,680	44,516,377	47,667,842	54,700,857	58,455,037
Total pension liability - ending (a)	\$ -	\$ 33,484,234	\$ 36,089,750	\$ 38,980,584	\$ 41,830,680	\$ 44,516,377	\$ 47,667,842	\$ 54,700,857	\$ 58,455,037	\$ 62,700,612
Plan fiduciary net position										
Contributions - employer	\$ -	\$ 1,030,637	\$ 1,121,484	\$ 1,163,005	\$ 1,154,590	\$ 1,207,807	\$ 1,312,872	\$ 1,484,663	\$ 1,562,149	\$ 1,729,400
Contributions - employee	-	587,496	654,745	711,630	699,752	716,496	774,883	832,746	911,254	931,934
Net investment income	-	1,956,527	(149,552)	2,318,587	4,963,072	(726,526)	6,297,050	4,624,431	10,913,749	(3,570,779)
Benefit payments, including refunds of employee contributions	-	(1,273,187)	(1,349,814)	(1,566,129)	(1,747,236)	(1,862,037)	(1,947,829)	(2,109,666)	(2,243,449)	(2,513,591)
Administrative expense	-	(23,112)	(22,465)	(25,187)	(25,960)	(30,800)	(34,109)	(36,269)	(32,838)	(33,586)
Other	-	(55,733)	(75,338)	117,451	1,191	5,776	11,026	10,582	20,165	71,526
Net change in plan fiduciary net position	-	2,222,628	179,060	2,719,357	5,045,409	(689,284)	6,413,893	4,806,487	11,131,030	(3,385,096)
Plan fiduciary net pension - beginning	-	28,868,922	31,091,550	31,270,610	33,989,967	39,035,376	38,346,092	44,759,985	49,566,472	60,697,503
Plan fiduciary net pension - ending (b)	\$ -	\$ 31,091,550	\$ 31,270,610	\$ 33,989,967	\$ 39,035,376	\$ 38,346,092	\$ 44,759,985	\$ 49,566,472	\$ 60,697,502	\$ 57,312,407
County's net pension liability (asset) - ending (a) - (b)	\$ -	\$ 2,392,684	\$ 4,819,140	\$ 4,990,617	\$ 2,795,304	\$ 6,170,285	\$ 2,907,857	\$ 5,134,385	\$ (2,242,465)	\$ 5,388,205
Plan fiduciary net position as a percentage of total pension liability	0.00%	92.85%	8665.00%	87.20%	93.32%	86.14%	93.90%	90.61%	103.84%	91.41%
Covered payroll	\$ -	\$ 8,392,795	\$ 9,353,495	\$ 10,166,146	\$ 9,996,457	\$ 10,235,654	\$ 11,069,761	\$ 11,896,369	\$ 13,017,920	\$ 13,313,337
County's net pension liability as a percentage of covered payroll	0.00%	28.51%	51.52%	49.09%	27.96%	60.28%	26.27%	43.16%	-17.23%	40.47%

Notes to Required Supplementary Information:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

WASHINGTON COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS
WASHINGTON COUNTY PENSION PLAN
For the year ended December 31, 2023

	Fiscal Year									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially determined contribution	\$ 1,030,637	\$ 1,121,484	\$ 1,163,005	\$ 1,154,590	\$ 1,207,807	\$ 1,312,872	\$ 1,484,644	\$ 1,562,149	\$ 1,729,513	\$ 1,739,481
Contributions in relation to the actuarially determined contribution	<u>(1,030,637)</u>	<u>(1,121,484)</u>	<u>(1,163,005)</u>	<u>(1,154,590)</u>	<u>(1,207,807)</u>	<u>(1,312,872)</u>	<u>(1,484,644)</u>	<u>(1,562,149)</u>	<u>(1,729,513)</u>	<u>(1,739,481)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 8,392,795	\$ 9,353,495	\$ 10,166,145	\$ 9,996,451	\$ 10,235,654	\$ 11,069,761	\$ 11,896,369	\$ 13,017,920	\$ 13,314,211	\$ 13,313,337
Contributions as a percentage of covered payroll	12.28%	11.99%	11.44%	11.55%	11.80%	11.86%	12.48%	12.00%	12.99%	13.00%

Valuation date: December 31, 2022

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18.9 years (based upon contribution rate calculated in December 31, 2022 evaluation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service, 4.7%. average, including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefits based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% 01 the MP-2021 Ultimate Scale after 2010.

Changes in Assumptions and Methods Reflected
In the Schedule of Employer Contributions

2015: New inflation, mortality and other assumptions were reflected.
2017: New inflation, mortality and other assumptions were reflected.
2019: New inflation, mortality and other assumptions were reflected.

Changes to Plan Provisions Reflected in the
Schedule of Employer Contributions

2015: No changes in plan provisions. 2016: Employer contributions reflect that a 1% Slat COLA was adopted. 2017: New annuity purchase rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions. 2019: No changes in plan provisions. 2020: No changes in plan provisions. 2021: No changes in plan provisions. 2022: No changes in plan provisions.

WASHINGTON COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
WASHINGTON COUNTY RETIREE HEALTH CARE PLAN
For the year ended December 31, 2023

	Fiscal Year Ended									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total OPEB liability										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ 192,591	\$ 200,487	\$ 200,487	\$ 267,069	\$ 267,069	\$ 185,995
Interest	-	-	-	-	172,461	166,892	178,036	91,086	93,917	135,676
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	-	-	-	-	-	-	(271,021)	-	(560,190)	-
Changes in assumptions or other inputs	-	-	-	-	-	-	63,896	-	(836,359)	-
Benefit payments	-	-	-	-	(308,296)	(308,296)	(283,810)	(283,810)	(165,462)	(165,462)
Net change in total OPEB liability	-	-	-	-	56,756	59,083	(112,412)	74,345	(1,201,025)	156,209
Total OPEB liability - beginning	-	-	-	-	4,167,927	4,224,683	4,283,766	4,171,354	4,245,699	3,044,674
Total OPEB liability - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,224,683</u>	<u>\$ 4,283,766</u>	<u>\$ 4,171,354</u>	<u>\$ 4,245,699</u>	<u>\$ 3,044,674</u>	<u>\$ 3,200,883</u>
Covered employee payroll	\$ -	\$ -	\$ -	\$ -	\$ 8,537,098	\$ 8,537,098	\$ 9,134,761	\$ 9,134,761	\$ 10,535,246	\$ 10,535,246
Total OPEB liability as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	49.49%	50.18%	45.66%	46.48%	28.90%	30.38%

Notes to Required Supplementary Information:

There were no changes of benefit terms in 2023.

There were no changes of assumptions in 2023. The following are the discount rates used in each period.

2023	4.31%
2022	4.31%
2021	2.12%
2020	2.12%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA

(1) There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.

(2) This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled. This schedule provides the information only for those years for which information is available.

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2023

NOTES 1 - BUDGETARY INFORMATION

Annual budgets are adopted on the cash basis for the General Fund; certain Special Revenue Funds (Road and Bridge, Emergency Medical Service, American Rescue Plan Act, Hwy 290/36, JP Technology Fund, District Attorney LEOSE, District Attorney, District Attorney Hot Check, Ambulance Service Supplement, EMS Donations, Rural Addressing, Law Library, Check and Process, Sheriff Escrow, Child Foster Care, District Attorney Forfeiture, Sheriff Forfeiture Fund, County Clerk Record Management Preservation, OPEB Funding, Records Management Preservation- District Clerk, County and District Court Technology, Record Preservation, Archive Fee County Clerk, Personnel Employee Testing, Constable Training Funds 1-4, Courthouse Security, District Court Archive, Unclaimed and Abandoned Property, Homeland Security, Community Development Program, Tobacco Settlement, Clerks Election, Rural Health Pilot Program, Bail Bond, Sheriffs Training Fund, Sheriff's Donation Fund, Hotel Motel Tax, Healthy County Rewards, County Attorney Pretrial Diversion, and the Debt Service Fund (Pecan Glen Road Districted and Tax Note Series 2007).

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

Once the budget has been adopted by the Commissioners' Court the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. No amendments may be made without Commissioners' Court approval to the total budget for each department within a fund. Thus, the legal level of budgetary control is at the department level. Some supplemental appropriations were required during the year.

NOTE 2 - BUDGET/GAAP RECONCILIATION

The following is a reconciliation of net change in fund balances for budgeted funds on a cash basis to those funds on the modified accrual basis.

	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures and Other Sources (Uses)	Per GAAP Statements
General	\$ 2,876,713	\$ 1,778,997	\$ (186,039)	\$ 4,469,671
Road and Bridge	(91,150)	(65,152)	811,179	654,877
Emergency Medical Services	(1,019,231)	94,488	(25,551)	(950,294)
American Rescue Plan Act	(668,404)	915,830	-	247,426

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2023

NOTE 2 - BUDGET/GAAP RECONCILIATION (Continued)

	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures and Other Sources (Uses)	Per GAAP Statements
Other Governmental Funds:				
Hwy 290/36	31,239	(3,437)	-	27,802
JP Technology Fund	11,010	-	(63)	10,947
District Attorney LEOSE	669	-	-	669
District Attorney	819	-	(3,210)	(2,391)
District Attorney Hot Check	137	-	-	137
Ambulance Service Supplement	(47,201)	-	-	(47,201)
Corona Virus Relief	(577,476)	(4,011)	62,926	(518,561)
EMS Donations	35,540	684	(684)	35,540
Rural Addressing	28,013	-	-	28,013
Law Library	11,683	-	(1,077)	10,606
Check and Process	(4,922)	(1)	1	(4,922)
Sheriff Escrow	5,055	-	-	5,055
Child Foster Care	9,473	-	(405)	9,068
District Attorney Forfeiture	7,617	-	-	7,617
Sheriff Forfeiture Fund	(4,986)	-	-	(4,986)
County Clerk Record Management	69,568	-	-	69,568
OPEB Funding	11,051	-	-	11,051
Records Management District Clerk	13,323	-	-	13,323
County and District Court Technology	2,148	-	-	2,148
Record Preservation	(619)	-	14,730	14,111
Archive Fee - County Clerk	(152,426)	1,000	-	(151,426)
Personnel Employee Testing	(2,756)	-	(310)	(3,066)
Constable #1 Training Fund	(26)	-	-	(26)
Constable #2 Training Fund	607	-	-	607
Constable #3 Training Fund	(1,340)	-	-	(1,340)
Constable #4 Training Fund	695	-	-	695
Courthouse Security	41,010	-	-	41,010
District Court Archive	656	-	-	656
Unclaimed and Abandoned Property	444	-	-	444
Homeland Security	138	-	-	138
Community Development Program	12	-	-	12
Tobacco Settlement	370	-	18,430	18,800
Clerks Election	3,376	-	-	3,376
Rural Health Pilot Program	623	-	-	623
Bail Bond Fund	(952)	-	-	(952)
Opioid Settlement Fund	26,284	-	-	26,284
HAVA Grant Fund	2,625	-	-	2,625
SO Training Fund	(10,767)	-	-	(10,767)
Sheriff's Donation	(10,896)	-	(8,611)	(19,507)
Hotel/Motel Fund	16,023	-	24,750	40,773
Healthy County Rewards	1,364	-	-	1,364
County Attorney Pretrial Diversion	12,178	-	-	12,178
Pecan Glen Road District Debt Service	(14,285)	(5,580)	-	(19,865)
Tax Note Series 2007	130,840	(1,716)	-	129,124
Pecan Glen Road District Project Acct.	(500,854)	-	305,668	(195,186)
Total Other Governmental Funds	(854,916)	(13,061)	412,145	(455,832)

(Continued)

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2023

NOTE 3 - FUND DEFICITS

The following funds had deficits in fund balance at December 31, 2023:

Special Revenue Funds	
Emergency Medical Service	\$2,650,219

The deficit is expected to be made up by increased revenues in subsequent years, or transfers from the General Fund.

NOTE 4 - DISBURSEMENTS IN EXCESS OF APPROPRIATIONS

The following funds had disbursements in excess of appropriations:

Special refund funds	
Road and Bridge	\$ 656,803
Emergency Medical Service	844,272
District Attorney	36,998
Ambulance Service Supplement	87,315
Coronoa Virus Relief Fund	191,111
EMS Donations	57,931
Sheriff Forfeiture	2,176
Tobacco Settlement	27,621
SO Training Fund	10,582
Hotel/Motel Tax	89,927

**COMBINING STATEMENTS AND BUDGET COMPARISONS
AS SUPPLEMENTARY INFORMATION**

WASHINGTON COUNTY, TEXAS
OTHER GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Hwy 290/36 Fund - This fund is used to accumulate monies for the payment of the Hwy 290/36 Project.

JP Technology Fund - This fund is used to account for fees collected by the Justice of the Peace Courts and related expenditures for technological improvements in the Justice of the Peace Courts.

District Attorney LEOSE Fund - This fund is used to account for amounts provided by the State for training by the District Attorney.

District Attorney Fund - This fund is used to account for revenues and expenditures related to the operation of the District Attorney's office.

District Attorney Hot Check Fund - This fund is used to account for hot check fees received by the District Attorney.

Ambulance Service Supplement - This fund is used to account for an intergovernmental grant to assist the County's Emergency Medical Service.

Corona Virus Relief Fund - This fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVI D-19 public health emergency.

Silver Crayon Project - The Texas Capital Fund economic development award will provide natural gas infrastructure improvements, as well as administrative and engineering services, in support of the construction of a specialty pipe manufacturing facility.

EMS Donations Fund - This fund is used to account for donations to assist the Emergency Medical Service.

Rural Addressing Fund - This fund is used to account for the County's revenue and expenditures relating to rural addressing within Washington County.

Law Library Fund - This fund is used to account for maintenance and operations of a law library open to residents of the County. Financing is provided by fees collected in connection with civil suit filings.

Check and Process Fund - This fund is used to account for "hot check" fees received by the County Attorney.

Sheriff Escrow Fund - This fund is used to account for revenues and expenditures of Estray livestock.

Child Foster Care Fund - This fund is used to account for revenues and expenditures related to the Foster Care Program.

District Attorney Forfeiture Fund - This fund is used to account for receipts awarded by the courts to the District Attorney from forfeited drug proceeds, and the disbursements for the benefit of drug enforcement.

Sheriff Forfeiture Fund - This fund is used to account for receipts awarded by the courts to the Sheriff from forfeited drug proceeds, and the disbursements for the benefit of drug enforcement.

County Clerk Record Management Preservation Fund - This fund is used to account for the collection of the County Clerk's statutory document preservation fee and the expenditure of those fees for records management and preservation services.

(Continued)

WASHINGTON COUNTY, TEXAS
OTHER GOVERNMENTAL FUNDS

OPEB Funding - Other Post Employment Benefits - This fund is used to accumulate monies to fund retiree health care benefits for all employees (except temporary staff) who must participate in TCDRS and are eligible to receive full retiree health benefits after retirement and until age 65.

Records Management Preservation - District Clerk Fund - This fund is used to account for the collection of the District Clerk's statutory document preservation fee and the expenditure of those fees for records management and preservation services.

County and District Court Technology Fund - This fund is used to account for fees paid by defendants in county and district courts to be used to fund costs of education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

Record Preservation Fund - This fund is used to account for the collection of the County statutory document preservation fee and the expenditure for records management and preservation services.

Archive Fee County Clerk Fund - This fund is used to account for the collection of the County statutory archive fee and the expenditures as stated in the Local Government Code 118.025.

Personnel Employee Testing - This fund is used to account for receipts and expenditures related to county personnel required medical testing while employed by Washington County.

Constable Number One Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Constable Number One training.

Constable Number Two Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Constable Number One training.

Constable Number Three Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Constable Number Three training.

Constable Number Four Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees for Constable Number Four training.

Courthouse Security Fund - This fund is used to account for the collections and expenditures of fees for security services for buildings housing a County court, a County court at law or a District Court.

District Court Archive - This fund is used to account for collections and expenditures of fees for the district court archives.

Unclaimed and Abandoned Property Fund - This fund is used to account for the collections and expenditures of unclaimed and abandoned property under Chapter 76 of Title 6, Unclaimed Property Code.

Homeland Security Fund - This fund is used to account for grants dedicated to improving the security position of the County.

Community Development Program Fund - This fund is used to account for a grant made to provide water utility improvements to a community in Washington County.

Road and Bridge Clearing - This fund is used to account for credit card payments for the administrative part of the Road and Bridge Fund.

(Continued)

WASHINGTON COUNTY, TEXAS
OTHER GOVERNMENTAL FUNDS

Tobacco Settlement Fund - This fund is used to account for tobacco settlement revenues received from the State of Texas.

Clerks Election Fund - This fund is used to account for State funds received and related expenditures for public elections.

Rural Health Pilot Program Fund - This fund is used to account for a TDRA grant, revenues and expenditures related to the construction of the Washington County Health and Service Center.

Bail Bond - This fund is used to account for the collection and expenditure of funds under Chapter 1704 of the Texas Occupations Code to account for bail bonds in Washington County.

Opioid Settlement Fund - This fund accounts for proceeds received from opioid settlements with the state and the expenditures dedicated to combating the opioid crisis. Funds are utilized for prevention, treatment, recovery services, and other approved initiatives aimed at mitigating the impact of opioid abuse.

HAVA Grant Fund - This fund accounts for federal grant proceeds received under the Help America Vote Act (HAVA) and the related expenditures. These funds are used to improve the administration of elections, enhance voting systems, ensure accessibility, and strengthen election security in compliance with federal requirements.

SO Training Fund - This fund is used to account for the collection and expenditure of state provided education funds for LEOSE fees and other donations for Sheriff Department Training.

Sheriffs Donations - This fund is used to account for collection and expenditure of funds dedicated to the needs of law enforcement.

Hotel Motel Tax - This fund is used to account for the collection of Hotel Motel taxes in Washington County and any approved expenditure through Commissioners Court.

Health County Rewards - This fund is used to account for rewards through Texas Association of Counties for county participation in Healthy County programs.

County Attorney Pretrial Diversion - This Fund is used to account for fees from certain first-time defendants diverted from the traditional court system into an individualized and supervised restorative program.

Debt Service

Debt Service Funds are used to account for the accumulation of resources for and the payment of General long-term debt and principal.

Pecan Glen Road District Debt Service Fund - This debt service fund is used to account of the accumulation of resources for and the payment of bonded debt restricted to payment of road improvements in the road district.

Tax Note Series 2007 - This debt service fund is used to account of the accumulation of resources for and the payment of bonded debt issued by the County in 2007.

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund*	Total Other Governmental Funds (see Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 4,564,550	\$ 2,002,987	\$ 16,426	\$ 6,583,963
Receivables (net of allowance for uncollectibles)				
Taxes	-	215,008	-	215,008
Intergovernmental	-	744	-	744
Restricted assets				
Cash and cash equivalents	-	403,739	-	403,739
Total assets	<u>4,564,550</u>	<u>2,622,478</u>	<u>16,426</u>	<u>7,203,454</u>
LIABILITIES				
Liabilities				
Accounts payable	12,638	-	-	12,638
Accrued liabilities and other payables	38,426	-	-	38,426
Total liabilities	<u>51,064</u>	<u>-</u>	<u>-</u>	<u>51,064</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - taxes	-	215,008	-	215,008
Taxes collected in advance	-	403,739	-	403,739
Total deferred inflows of resources	<u>-</u>	<u>618,747</u>	<u>-</u>	<u>618,747</u>
FUND BALANCES				
Restricted	3,701,421	2,003,731	-	5,705,152
Committed	812,065	-	16,426	828,491
Total fund balances	<u>4,513,486</u>	<u>2,003,731</u>	<u>16,426</u>	<u>6,533,643</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,564,550</u>	<u>\$ 2,622,478</u>	<u>\$ 16,426</u>	<u>\$ 7,203,454</u>

*No combining statements presented.

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund*	Total Other Governmental Funds (see Exhibit A-5)
Revenues				
Taxes	\$ 171,857	\$ 501,503	\$ -	\$ 673,360
Intergovernmental	82,128	-	-	82,128
Charges for services	298,333	-	-	298,333
Interest	177,267	87,585	409	265,261
Miscellaneous	292,494	-	-	292,494
Total revenues	<u>1,022,079</u>	<u>589,088</u>	<u>409</u>	<u>1,611,576</u>
Expenditures				
Current				
General administration	55,723	639	-	56,362
Judicial	4,005	-	-	4,005
Legal	829,456	-	-	829,456
Financial administration	18,461	-	-	18,461
Public facilities	2,912	-	-	2,912
Public safety	91,130	-	-	91,130
Public transportation	-	-	195,595	195,595
Health and welfare	113,003	-	-	113,003
Culture and recreation	165,177	-	-	165,177
Debt service				
Principal	-	425,000	-	425,000
Interest and fiscal charges	-	54,190	-	54,190
Capital outlay	340,323	-	-	340,323
Total expenditures	<u>1,620,190</u>	<u>479,829</u>	<u>195,595</u>	<u>2,295,614</u>
Excess (deficiency) of revenues over (under) expenditures	(598,111)	109,259	(195,186)	(684,038)
Other financing sources (uses)				
Transfers in	775,488	-	-	775,488
Transfers out	(547,282)	-	-	(547,282)
Total other financing sources (uses)	<u>228,206</u>	<u>-</u>	<u>-</u>	<u>228,206</u>
Net change in fund balances	(369,905)	109,259	(195,186)	(455,832)
Beginning fund balances	<u>4,883,391</u>	<u>1,894,472</u>	<u>211,612</u>	<u>6,989,475</u>
Ending fund balances	<u>\$ 4,513,486</u>	<u>\$ 2,003,731</u>	<u>\$ 16,426</u>	<u>\$ 6,533,643</u>

*No combining statements presented.

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	<u>Hwy 290/36</u>	<u>JP Technology</u>	<u>District Attorney LEOSE</u>	<u>District Attorney</u>	<u>District Attorney Hot Check</u>	<u>Ambulance Service Supplement</u>	<u>Corona Virus Relief Fund</u>	<u>EMS Donations</u>	<u>Rural Addressing</u>
ASSETS									
Cash and cash equivalents	\$ 617,283	\$ 127,918	\$ 4,905	\$ 81,782	\$ 3,317	\$ 285,066	\$ -	\$ 284,576	\$ 167,534
Total assets	<u>\$ 617,283</u>	<u>\$ 127,918</u>	<u>\$ 4,905</u>	<u>\$ 81,782</u>	<u>\$ 3,317</u>	<u>\$ 285,066</u>	<u>\$ -</u>	<u>\$ 284,576</u>	<u>\$ 167,534</u>
LIABILITIES									
Accounts payable	\$ -	\$ 61	\$ -	\$ 2,174	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities and other payables	-	-	-	36,641	-	-	-	1,785	-
Total liabilities	<u>-</u>	<u>61</u>	<u>-</u>	<u>38,815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,785</u>	<u>-</u>
FUND BALANCES									
Restricted	617,283	127,857	4,905	-	3,317	285,066	-	-	-
Committed	-	-	-	42,967	-	-	-	282,791	167,534
Total fund balances	<u>617,283</u>	<u>127,857</u>	<u>4,905</u>	<u>42,967</u>	<u>3,317</u>	<u>285,066</u>	<u>-</u>	<u>282,791</u>	<u>167,534</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 617,283</u>	<u>\$ 127,918</u>	<u>\$ 4,905</u>	<u>\$ 81,782</u>	<u>\$ 3,317</u>	<u>\$ 285,066</u>	<u>\$ -</u>	<u>\$ 284,576</u>	<u>\$ 167,534</u>

(Continued)

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>	<u>Child Foster Care</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>C.C. Record Management Preservation</u>	<u>OPEB Funding</u>	<u>Records Management Preservation DC</u>
ASSETS									
Cash and cash equivalents	\$ 63,585	\$ 21,620	\$ 23,977	\$ 143,625	\$ 92,860	\$ 3,812	\$ 427,975	\$ 251,907	\$ 70,145
Total assets	<u>\$ 63,585</u>	<u>\$ 21,620</u>	<u>\$ 23,977</u>	<u>\$ 143,625</u>	<u>\$ 92,860</u>	<u>\$ 3,812</u>	<u>\$ 427,975</u>	<u>\$ 251,907</u>	<u>\$ 70,145</u>
LIABILITIES									
Accounts payable	\$ 1,077	\$ -	\$ -	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities and other payables	-	-	-	-	-	-	-	-	-
Total liabilities	<u>1,077</u>	<u>-</u>	<u>-</u>	<u>405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES									
Restricted	62,508	21,620	23,977	143,220	92,860	3,812	427,975	-	70,145
Committed	-	-	-	-	-	-	-	251,907	-
Total fund balances	<u>62,508</u>	<u>21,620</u>	<u>23,977</u>	<u>143,220</u>	<u>92,860</u>	<u>3,812</u>	<u>427,975</u>	<u>251,907</u>	<u>70,145</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,585</u>	<u>\$ 21,620</u>	<u>\$ 23,977</u>	<u>\$ 143,625</u>	<u>\$ 92,860</u>	<u>\$ 3,812</u>	<u>\$ 427,975</u>	<u>\$ 251,907</u>	<u>\$ 70,145</u>

(Continued)

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	County and District Court Technology	Record Preservation	Archive Fee - County Clerk	Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security
ASSETS									
Cash and cash equivalents	\$ 25,321	\$ 125,170	\$ 141,025	\$ 14,512	\$ 1,459	\$ 2,331	\$ 2,118	\$ 6,960	\$ 255,470
Total assets	<u>\$ 25,321</u>	<u>\$ 125,170</u>	<u>\$ 141,025</u>	<u>\$ 14,512</u>	<u>\$ 1,459</u>	<u>\$ 2,331</u>	<u>\$ 2,118</u>	<u>\$ 6,960</u>	<u>\$ 255,470</u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities and other payables	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	310	-	-	-	-	-
FUND BALANCES									
Restricted	25,321	125,170	141,025	-	1,459	2,331	2,118	6,960	255,470
Committed	-	-	-	14,202	-	-	-	-	-
Total fund balances	<u>25,321</u>	<u>125,170</u>	<u>141,025</u>	<u>14,202</u>	<u>1,459</u>	<u>2,331</u>	<u>2,118</u>	<u>6,960</u>	<u>255,470</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 25,321</u>	<u>\$ 125,170</u>	<u>\$ 141,025</u>	<u>\$ 14,512</u>	<u>\$ 1,459</u>	<u>\$ 2,331</u>	<u>\$ 2,118</u>	<u>\$ 6,960</u>	<u>\$ 255,470</u>

(Continued)

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	District Court Archive	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement	Clerks Election	Rural Health Pilot Program	Bail Bond	Opioid Settlement Fund
ASSETS									
Cash and cash equivalents	\$ 28,407	\$ 23,736	\$ 707	\$ 637	\$ 425,370	\$ 45,943	\$ 29,176	\$ 6,721	\$ 26,284
Total assets	<u>\$ 28,407</u>	<u>\$ 23,736</u>	<u>\$ 707</u>	<u>\$ 637</u>	<u>\$ 425,370</u>	<u>\$ 45,943</u>	<u>\$ 29,176</u>	<u>\$ 6,721</u>	<u>\$ 26,284</u>
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities and other payables	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES									
Restricted	28,407	23,736	707	637	425,370	-	29,176	-	26,284
Committed	-	-	-	-	-	45,943	-	6,721	-
Total fund balances	<u>28,407</u>	<u>23,736</u>	<u>707</u>	<u>637</u>	<u>425,370</u>	<u>45,943</u>	<u>29,176</u>	<u>6,721</u>	<u>26,284</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 28,407</u>	<u>\$ 23,736</u>	<u>\$ 707</u>	<u>\$ 637</u>	<u>\$ 425,370</u>	<u>\$ 45,943</u>	<u>\$ 29,176</u>	<u>\$ 6,721</u>	<u>\$ 26,284</u>

(Continued)

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	HAVA Grant Fund	SO Training Fund	Sheriff's Donations	Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (see Exhibit C-1)
ASSETS							
Cash and cash equivalents	\$ 2,625	\$ 7,278	\$ 154,265	\$ 534,507	\$ 2,984	\$ 29,657	\$ 4,564,550
Total assets	<u>\$ 2,625</u>	<u>\$ 7,278</u>	<u>\$ 154,265</u>	<u>\$ 534,507</u>	<u>\$ 2,984</u>	<u>\$ 29,657</u>	<u>\$ 4,564,550</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ 8,611	\$ -	\$ -	\$ -	\$ 12,638
Accrued liabilities and other payables	-	-	-	-	-	-	38,426
Total liabilities	<u>-</u>	<u>-</u>	<u>8,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,064</u>
FUND BALANCES							
Restricted	2,625	7,278	145,654	534,507	2,984	29,657	3,701,421
Committed	-	-	-	-	-	-	812,065
Total fund balances	<u>2,625</u>	<u>7,278</u>	<u>145,654</u>	<u>534,507</u>	<u>2,984</u>	<u>29,657</u>	<u>4,513,486</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,625</u>	<u>\$ 7,278</u>	<u>\$ 154,265</u>	<u>\$ 534,507</u>	<u>\$ 2,984</u>	<u>\$ 29,657</u>	<u>\$ 4,564,550</u>

(Continued)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Hwy 290/36</u>	<u>JP Technology</u>	<u>District Attorney LEOSE</u>	<u>District Attorney</u>	<u>District Attorney Hot Check</u>	<u>Ambulance Service Supplement</u>	<u>Corona Virus Relief Fund</u>	<u>EMS Donations</u>	<u>Rural Addressing</u>
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	565	4,080	-	32,822	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-	-	-	-
Charges for services	-	8,619	-	-	75	-	-	-	-
Interest	27,802	5,227	104	1,635	62	7,292	-	8,937	6,555
Miscellaneous	-	-	-	66,862	-	-	-	128,218	21,458
Total revenues	<u>27,802</u>	<u>13,846</u>	<u>669</u>	<u>72,577</u>	<u>137</u>	<u>40,114</u>	<u>-</u>	<u>137,155</u>	<u>28,013</u>
Expenditures									
Current									
General administration	-	-	-	-	-	-	1	-	-
Judicial	-	2,899	-	-	-	-	-	-	-
Legal	-	-	-	829,456	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	53,528	-	54,853	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	33,787	-	46,762	-
Total expenditures	<u>-</u>	<u>2,899</u>	<u>-</u>	<u>829,456</u>	<u>-</u>	<u>87,315</u>	<u>1</u>	<u>101,615</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,802</u>	<u>10,947</u>	<u>669</u>	<u>(756,879)</u>	<u>137</u>	<u>(47,201)</u>	<u>(1)</u>	<u>35,540</u>	<u>28,013</u>
Other financing sources (uses)									
Transfers in	-	-	-	754,488	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	(518,560)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>754,488</u>	<u>-</u>	<u>-</u>	<u>(518,560)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	27,802	10,947	669	(2,391)	137	(47,201)	(518,561)	35,540	28,013
Beginning fund balances	589,481	116,910	4,236	45,358	3,180	332,267	518,561	247,251	139,521
Ending fund balances	<u>\$ 617,283</u>	<u>\$ 127,857</u>	<u>\$ 4,905</u>	<u>\$ 42,967</u>	<u>\$ 3,317</u>	<u>\$ 285,066</u>	<u>\$ -</u>	<u>\$ 282,791</u>	<u>\$ 167,534</u>

(Continued)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>	<u>Child Foster Care</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Forfeiture</u>	<u>C.C. Record Management Preservation</u>	<u>OPEB Funding</u>	<u>Records Management Preservation DC</u>
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-	-	-	-
Charges for services	22,871	795	-	-	11,858	50	90,368	-	11,949
Interest	1,232	-	434	5,587	1,719	140	15,994	11,051	1,374
Miscellaneous	-	1,529	5,071	2,103	-	-	-	-	-
Total revenues	<u>24,103</u>	<u>2,324</u>	<u>5,505</u>	<u>7,690</u>	<u>13,577</u>	<u>190</u>	<u>106,362</u>	<u>11,051</u>	<u>13,323</u>
Expenditures									
Current									
General administration	13,497	-	-	-	-	-	36,794	-	-
Judicial	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	450	-	-	5,176	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	4,622	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	<u>13,497</u>	<u>-</u>	<u>450</u>	<u>4,622</u>	<u>-</u>	<u>5,176</u>	<u>36,794</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,606</u>	<u>2,324</u>	<u>5,055</u>	<u>3,068</u>	<u>13,577</u>	<u>(4,986)</u>	<u>69,568</u>	<u>11,051</u>	<u>13,323</u>
Other financing sources (uses)									
Transfers in	-	-	-	6,000	-	-	-	-	-
Transfers (out)	-	(7,246)	-	-	(5,960)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(7,246)</u>	<u>-</u>	<u>6,000</u>	<u>(5,960)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,606	(4,922)	5,055	9,068	7,617	(4,986)	69,568	11,051	13,323
Beginning fund balances	<u>51,902</u>	<u>26,542</u>	<u>18,922</u>	<u>134,152</u>	<u>85,243</u>	<u>8,798</u>	<u>358,407</u>	<u>240,856</u>	<u>56,822</u>
Ending fund balances	<u>\$ 62,508</u>	<u>\$ 21,620</u>	<u>\$ 23,977</u>	<u>\$ 143,220</u>	<u>\$ 92,860</u>	<u>\$ 3,812</u>	<u>\$ 427,975</u>	<u>\$ 251,907</u>	<u>\$ 70,145</u>

(Continued)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	County and District Court Technology	Record Preservation	Archive Fee - County Clerk	Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	649	565	565	565	-
Licenses, permits, and fees	-	-	-	-	-	-	-	-	-
Charges for services	1,623	8,352	79,370	-	-	-	-	-	34,977
Interest	525	5,759	6,723	395	40	42	46	130	8,945
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>2,148</u>	<u>14,111</u>	<u>86,093</u>	<u>395</u>	<u>689</u>	<u>607</u>	<u>611</u>	<u>695</u>	<u>43,922</u>
Expenditures									
Current									
General administration	-	-	660	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-
Financial administration	-	-	-	18,461	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	2,912
Public safety	-	-	-	-	715	-	1,951	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	236,859	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>237,519</u>	<u>18,461</u>	<u>715</u>	<u>-</u>	<u>1,951</u>	<u>-</u>	<u>2,912</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,148</u>	<u>14,111</u>	<u>(151,426)</u>	<u>(18,066)</u>	<u>(26)</u>	<u>607</u>	<u>(1,340)</u>	<u>695</u>	<u>41,010</u>
Other financing sources (uses)									
Transfers in	-	-	-	15,000	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>2,148</u>	<u>14,111</u>	<u>(151,426)</u>	<u>(3,066)</u>	<u>(26)</u>	<u>607</u>	<u>(1,340)</u>	<u>695</u>	<u>41,010</u>
Beginning fund balances	<u>23,173</u>	<u>111,059</u>	<u>292,451</u>	<u>17,268</u>	<u>1,485</u>	<u>1,724</u>	<u>3,458</u>	<u>6,265</u>	<u>214,460</u>
Ending fund balances	<u>\$ 25,321</u>	<u>\$ 125,170</u>	<u>\$ 141,025</u>	<u>\$ 14,202</u>	<u>\$ 1,459</u>	<u>\$ 2,331</u>	<u>\$ 2,118</u>	<u>\$ 6,960</u>	<u>\$ 255,470</u>

(Continued)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	District Court Archive	Unclaimed and Abandoned Property	Homeland Security	Community Development Program	Tobacco Settlement	Clerks Election	Rural Health Pilot Program	Bail Bond	Opioid Settlement Fund
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	39,180	-	-	-	-
Licenses, permits, and fees	-	-	-	-	-	-	-	-	-
Charges for services	50	-	126	-	-	-	-	-	-
Interest	606	444	12	12	18,811	1,023	623	154	-
Miscellaneous	-	-	-	-	-	7,124	-	-	26,284
Total revenues	<u>656</u>	<u>444</u>	<u>138</u>	<u>12</u>	<u>57,991</u>	<u>8,147</u>	<u>623</u>	<u>154</u>	<u>26,284</u>
Expenditures									
Current									
General administration	-	-	-	-	-	4,771	-	-	-
Judicial	-	-	-	-	-	-	-	1,106	-
Legal	-	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	39,191	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,191</u>	<u>4,771</u>	<u>-</u>	<u>1,106</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>656</u>	<u>444</u>	<u>138</u>	<u>12</u>	<u>18,800</u>	<u>3,376</u>	<u>623</u>	<u>(952)</u>	<u>26,284</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	656	444	138	12	18,800	3,376	623	(952)	26,284
Beginning fund balances	<u>27,751</u>	<u>23,292</u>	<u>569</u>	<u>625</u>	<u>406,570</u>	<u>42,567</u>	<u>28,553</u>	<u>7,673</u>	<u>-</u>
Ending fund balances	<u>\$ 28,407</u>	<u>\$ 23,736</u>	<u>\$ 707</u>	<u>\$ 637</u>	<u>\$ 425,370</u>	<u>\$ 45,943</u>	<u>\$ 29,176</u>	<u>\$ 6,721</u>	<u>\$ 26,284</u>

(Continued)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	HAVA Grant Fund	SO Training Fund	Sheriff's Donations	Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Other Governmental Special Revenue Funds (see Exhibit C-2)
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ 171,857	\$ -	\$ -	\$ 171,857
Intergovernmental	-	3,137	-	-	-	-	82,128
Licenses, permits, and fees	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	27,250	298,333
Interest	-	278	2,944	34,093	73	444	177,267
Miscellaneous	2,625	-	30,300	-	920	-	292,494
Total revenues	<u>2,625</u>	<u>3,415</u>	<u>33,244</u>	<u>205,950</u>	<u>993</u>	<u>27,694</u>	<u>1,022,079</u>
Expenditures							
Current							
General administration	-	-	-	-	-	-	55,723
Judicial	-	-	-	-	-	-	4,005
Legal	-	-	-	-	-	-	829,456
Financial administration	-	-	-	-	-	-	18,461
Public facilities	-	-	-	-	-	-	2,912
Public safety	-	14,182	29,836	-	(371)	-	91,130
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	113,003
Culture and recreation	-	-	-	165,177	-	-	165,177
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	22,915	-	-	-	340,323
Total expenditures	<u>-</u>	<u>14,182</u>	<u>52,751</u>	<u>165,177</u>	<u>(371)</u>	<u>-</u>	<u>1,620,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,625</u>	<u>(10,767)</u>	<u>(19,507)</u>	<u>40,773</u>	<u>1,364</u>	<u>27,694</u>	<u>(598,111)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	775,488
Transfers (out)	-	-	-	-	-	(15,516)	(547,282)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,516)</u>	<u>228,206</u>
Net change in fund balances	2,625	(10,767)	(19,507)	40,773	1,364	12,178	(369,905)
Beginning fund balances	<u>-</u>	<u>18,045</u>	<u>165,161</u>	<u>493,734</u>	<u>1,620</u>	<u>17,479</u>	<u>4,883,391</u>
Ending fund balances	<u>\$ 2,625</u>	<u>\$ 7,278</u>	<u>\$ 145,654</u>	<u>\$ 534,507</u>	<u>\$ 2,984</u>	<u>\$ 29,657</u>	<u>\$ 4,513,486</u>

WASHINGTON COUNTY, TEXAS
 HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 4,000	\$ 31,239	\$ 27,239
Total interest	<u>4,000</u>	<u>31,239</u>	<u>27,239</u>
 Total receipts	 4,000	 31,239	 27,239
Disbursements			
Judicial			
Justice Court Number One			
Other services and charges	-	-	-
Total Justice Court Number One	<u>-</u>	<u>-</u>	<u>-</u>
 Total Judicial	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Total disbursements	 <u>-</u>	 <u>-</u>	 <u>-</u>
Net change in unrestricted cash balances	4,000	31,239	27,239
Beginning unrestricted cash	<u>586,044</u>	<u>586,044</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 590,044</u>	<u>\$ 617,283</u>	<u>\$ 27,239</u>

WASHINGTON COUNTY, TEXAS
JP TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Justice Court Number One fees	\$ 3,000	\$ 3,320	\$ 320
Justice Court Number Two fees	1,500	2,479	979
Justice Court Number Three fees	1,500	1,742	242
Justice Court Number Four fees	1,500	1,534	34
Total charges for services	<u>7,500</u>	<u>9,075</u>	<u>1,575</u>
Interest	<u>1,000</u>	<u>4,771</u>	<u>3,771</u>
Total interest	<u>1,000</u>	<u>4,771</u>	<u>3,771</u>
Total receipts	8,500	13,846	5,346
Disbursements			
Current:			
Judicial			
Justice Court Number One			
Supplies	7,000	1,998	5,002
Other services and charges	460	838	(378)
Total Justice Court Number One	<u>7,460</u>	<u>2,836</u>	<u>4,624</u>
Total Judicial	<u>7,460</u>	<u>2,836</u>	<u>4,624</u>
Total disbursements	<u>7,460</u>	<u>2,836</u>	<u>4,624</u>
Net change in unrestricted cash balances	1,040	11,010	722
Beginning unrestricted cash	<u>116,910</u>	<u>116,910</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 117,950</u>	<u>\$ 127,920</u>	<u>\$ 722</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY LEOSE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
State shared revenues	\$ 700	\$ 565	\$ (135)
Total intergovernmental	<u>700</u>	<u>565</u>	<u>(135)</u>
Interest	<u>20</u>	<u>104</u>	<u>84</u>
Total interest	<u>20</u>	<u>104</u>	<u>84</u>
Total receipts	<u>720</u>	<u>669</u>	<u>(51)</u>
Net change in unrestricted cash balances	720	669	(51)
Beginning unrestricted cash	<u>4,236</u>	<u>4,236</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 4,956</u>	<u>\$ 4,905</u>	<u>\$ (51)</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
State shared revenues	\$ 34,460	\$ 4,080	\$ (30,380)
Total intergovernmental	34,460	4,080	(30,380)
Interest	300	1,635	1,335
Total interest	300	1,635	1,335
Miscellaneous	-	66,862	66,862
Total miscellaneous	-	66,862	66,862
Total receipts	34,760	72,577	37,817
Disbursements			
Current:			
Legal			
District Attorney			
Personnel services	502,920	490,809	12,111
Benefits	182,918	179,498	3,420
Supplies	9,648	7,786	1,862
Other services and charges	90,802	145,193	(54,391)
Total District Attorney	786,288	823,286	(36,998)
Total legal	786,288	823,286	(36,998)
Total disbursements	786,288	823,286	(36,998)
Excess (deficiency) of receipts over (under) disbursements	(751,528)	(750,709)	74,815
Other financing sources (uses)			
Transfers in	745,528	751,528	(6,000)
Total other financing sources (uses)	745,528	751,528	(6,000)
Net change in unrestricted cash balances	(6,000)	819	68,815
Beginning unrestricted cash	80,963	80,963	-
Ending unrestricted cash	\$ 74,963	\$ 81,782	\$ 68,815

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 300	\$ 83	\$ (217)
Total charges for services	300	83	(217)
Interest	25	54	29
Total interest	25	54	29
Total receipts	325	137	(188)
Net change in unrestricted cash balances	325	137	(188)
Beginning unrestricted cash	3,180	3,180	-
Ending unrestricted cash	<u>\$ 3,505</u>	<u>\$ 3,317</u>	<u>\$ (188)</u>

WASHINGTON COUNTY, TEXAS
 AMBULANCE SERVICE SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
Federal shared revenues	\$ 75,000	\$ 32,822	\$ (42,178)
Total intergovernmental	75,000	32,822	(42,178)
Interest	1,000	7,292	6,292
Total interest	1,000	7,292	6,292
Total receipts	76,000	40,114	(35,886)
Disbursements			
Current:			
Health and welfare			
Emergency Medical Services			
Other services and charges	-	53,528	(53,528)
Capital outlay	-	33,787	(33,787)
Total Emergency Medical Services	-	87,315	(87,315)
Total health and welfare	-	87,315	(87,315)
Total disbursements	-	87,315	(87,315)
Net change in unrestricted cash balances	76,000	(47,201)	(123,201)
Beginning unrestricted cash	332,267	332,267	-
Ending unrestricted cash	\$ 408,267	\$ 285,066	\$ (123,201)

WASHINGTON COUNTY, TEXAS
CORONA VIRUS RELIEF FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 2,000	\$ 4,011	\$ 2,011
Total interest	<u>2,000</u>	<u>4,011</u>	<u>2,011</u>
Total receipts	2,000	4,011	2,011
Disbursements			
Current:			
Emergency Medical Services			
Supplies	-	9,810	(9,810)
Other services and charges	-	83,656	(83,656)
Capital outlay	-	107,455	(107,455)
Total Emergency Medical Services	<u>-</u>	<u>191,111</u>	<u>(191,111)</u>
Total health and welfare	<u>-</u>	<u>191,111</u>	<u>(191,111)</u>
Total disbursements	<u>-</u>	<u>191,111</u>	<u>(191,111)</u>
Excess (deficiency) of receipts over (under) disbursements	2,000	(187,100)	193,122
Other financing sources (uses)			
Transfers (out)	<u>(390,376)</u>	<u>(390,376)</u>	<u>-</u>
Total other financing sources (uses)	<u>(390,376)</u>	<u>(390,376)</u>	<u>-</u>
Net change in unrestricted cash balances	(388,376)	(577,476)	193,122
Beginning unrestricted cash	<u>577,476</u>	<u>577,476</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 189,100</u>	<u>\$ -</u>	<u>\$ 193,122</u>

WASHINGTON COUNTY, TEXAS
EMS DONATIONS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 1,500	\$ 8,253	\$ 6,753
Total interest	1,500	8,253	6,753
Miscellaneous			
Contributions and donations	117,525	109,287	(8,238)
Miscellaneous	1,000	18,931	17,931
Total miscellaneous	118,525	128,218	9,693
Total receipts	120,025	136,471	16,446
Disbursements			
Current:			
Health and welfare			
Emergency Medical Services			
Benefits	5,000	2,037	2,963
Supplies	25,000	32,578	(7,578)
Other services and charges	13,000	20,238	(7,238)
Capital outlay	-	46,078	(46,078)
Total Emergency Medical Services	43,000	100,931	(57,931)
Total health and welfare	43,000	100,931	(57,931)
Total disbursements	43,000	100,931	(57,931)
Net change in unrestricted cash balances	77,025	35,540	(41,485)
Beginning unrestricted cash	249,036	249,036	-
Ending unrestricted cash	\$ 326,061	\$ 284,576	\$ (41,485)

WASHINGTON COUNTY, TEXAS
RURAL ADDRESSING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 1,000	\$ 6,555	\$ 5,555
Total interest	<u>1,000</u>	<u>6,555</u>	<u>5,555</u>
Miscellaneous	<u>1,500</u>	<u>21,458</u>	<u>19,958</u>
Total miscellaneous	<u>1,500</u>	<u>21,458</u>	<u>19,958</u>
Total receipts	2,500	28,013	25,513
Disbursements			
Current:			
General administration			
Nondepartmental			
Supplies	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total nondepartmental	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total general administration	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total disbursements	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Net change in unrestricted cash balances	-	28,013	28,013
Beginning unrestricted cash	<u>139,521</u>	<u>139,521</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 139,521</u>	<u>\$ 167,534</u>	<u>\$ 28,013</u>

WASHINGTON COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 13,000	\$ 22,871	\$ 9,871
Total charges for services	13,000	22,871	9,871
Interest	200	1,232	1,032
Total Interest	200	1,232	1,032
Total receipts	13,200	24,103	10,903
Disbursements			
Current:			
General administration			
Nondepartmental			
Other services and charges	12,500	12,420	80
Total nondepartmental	12,500	12,420	80
Total general administration	12,500	12,420	80
Total disbursements	12,500	12,420	80
Net change in unrestricted cash balances	700	11,683	10,983
Beginning unrestricted cash	51,902	51,902	-
Ending unrestricted cash	<u>\$ 52,602</u>	<u>\$ 63,585</u>	<u>\$ 10,983</u>

WASHINGTON COUNTY, TEXAS
CHECK AND PROCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Charges to customers	\$ 1,200	\$ 795	\$ (405)
Total charges for services	1,200	795	(405)
Miscellaneous	2,500	1,529	(971)
Total miscellaneous	<u>2,500</u>	<u>1,529</u>	<u>(971)</u>
Total receipts	3,700	2,324	(1,376)
Other financing sources (uses)			
Transfers (out)	(7,246)	(7,246)	-
Total other financing sources (uses)	<u>(7,246)</u>	<u>(7,246)</u>	<u>-</u>
Net change in unrestricted cash balances	(3,546)	(4,922)	(1,376)
Beginning unrestricted cash	26,542	26,542	-
Ending unrestricted cash	<u>\$ 22,996</u>	<u>\$ 21,620</u>	<u>\$ (1,376)</u>

WASHINGTON COUNTY, TEXAS
SHERIFF ESCROW
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 100	\$ 434	\$ 334
Total interest	<u>100</u>	<u>434</u>	<u>334</u>
Miscellaneous	<u>750</u>	<u>5,071</u>	<u>4,321</u>
Total miscellaneous	<u>750</u>	<u>5,071</u>	<u>4,321</u>
Total receipts	850	5,505	4,655
Disbursements			
Current:			
Public safety			
Sheriff			
Other services and charges	<u>850</u>	<u>450</u>	<u>400</u>
Total sheriff	<u>850</u>	<u>450</u>	<u>400</u>
Total public safety	<u>850</u>	<u>450</u>	<u>400</u>
Total disbursements	<u>850</u>	<u>450</u>	<u>400</u>
Net change in unrestricted cash balances	-	5,055	5,055
Beginning unrestricted cash	<u>18,922</u>	<u>18,922</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 18,922</u>	<u>\$ 23,977</u>	<u>\$ 5,055</u>

WASHINGTON COUNTY, TEXAS
CHILD FOSTER CARE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 1,000	\$ 5,587	\$ 4,587
Total interest	1,000	5,587	4,587
Miscellaneous	1,250	2,103	853
Total miscellaneous	1,250	2,103	853
Total receipts	2,250	7,690	5,440
Disbursements			
Current:			
Health and welfare			
Child protective services			
Supplies	4,800	3,195	1,605
Other services and charges	3,450	1,022	2,428
Total social services	8,250	4,217	4,033
Total health and welfare	8,250	4,217	4,033
Total disbursements	8,250	4,217	4,033
Excess (deficiency) of receipts over (under) disbursements	(6,000)	3,473	1,407
Other financing sources (uses)			
Transfers in	6,000	6,000	-
Total other financing sources (uses)	6,000	6,000	-
Net change in unrestricted cash balances	-	9,473	1,407
Beginning unrestricted cash	134,152	134,152	-
Ending unrestricted cash	\$ 134,152	\$ 143,625	\$ 1,407

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 10,000	\$ 11,858	\$ 1,858
Total charges for services	10,000	11,858	1,858
Interest	200	1,719	1,519
Total interest	200	1,719	1,519
Total receipts	10,200	13,577	3,377
Disbursements			
Current:			
Legal			
District Attorney			
Other services and charges	4,000	-	4,000
Capital outlay	1,000	-	1,000
Total District Attorney	5,000	-	5,000
Total legal	5,000	-	5,000
Total disbursements	5,000	-	5,000
Excess (deficiency) of receipts over (under) disbursements	5,200	13,577	(1,623)
Other financing sources (uses)			
Transfers (out)	-	(5,960)	(5,960)
Total other financing sources (uses)	-	(5,960)	(5,960)
Net change in unrestricted cash balances	5,200	7,617	(7,583)
Beginning unrestricted cash	85,243	85,243	-
Ending unrestricted cash	\$ 90,443	\$ 92,860	\$ (7,583)

WASHINGTON COUNTY, TEXAS
SHERIFF FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 1,000	\$ 50	\$ (950)
Total charges for services	1,000	50	(950)
Interest	200	140	(60)
Total interest	200	140	(60)
Total receipts	1,200	190	(1,010)
Disbursements			
Current:			
Public safety			
Sheriff			
Supplies	3,000	5,176	(2,176)
Total sheriff	3,000	5,176	(2,176)
Total public safety	3,000	5,176	(2,176)
Total disbursements	3,000	5,176	(2,176)
Net change in unrestricted cash balances	(1,800)	(4,986)	(3,186)
Beginning unrestricted cash	8,798	8,798	-
Ending unrestricted cash	<u>\$ 6,998</u>	<u>\$ 3,812</u>	<u>\$ (3,186)</u>

WASHINGTON COUNTY, TEXAS
COUNTY CLERK RECORD MANAGEMENT PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 74,500	\$ 90,368	\$ 15,868
Total charges for services	74,500	90,368	15,868
Interest	1,500	15,995	14,495
Total interest	1,500	15,995	14,495
Total receipts	76,000	106,363	30,363
Disbursements			
Current:			
General administration			
County Clerk			
Supplies	8,000	5,750	2,250
Other services and charges	3,500	1,575	1,925
Capital outlay	20,000	387	19,613
Total County Clerk	31,500	7,712	23,788
Total general administration	31,500	7,712	23,788
Public transportation			
Other services and charges	30,000	29,083	917
Total public transportation	30,000	29,083	917
Total disbursements	61,500	36,795	24,705
Net change in unrestricted cash balances	14,500	69,568	5,658
Beginning unrestricted cash	358,407	358,407	-
Ending unrestricted cash	<u>\$ 372,907</u>	<u>\$ 427,975</u>	<u>\$ 5,658</u>

WASHINGTON COUNTY, TEXAS
OPEB FUNDING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 2,500	\$ 11,051	\$ 8,551
Total interest	<u>2,500</u>	<u>11,051</u>	<u>8,551</u>
 Total receipts	 2,500	 11,051	 8,551
Disbursements			
Current:			
Financial administration			
Personnel and benefits			
Supplies	<u>500</u>	<u>-</u>	<u>500</u>
Total personnel and benefits	<u>500</u>	<u>-</u>	<u>500</u>
 Total financial administration	 <u>500</u>	 <u>-</u>	 <u>500</u>
 Total disbursements	 <u>500</u>	 <u>-</u>	 <u>500</u>
Net change in unrestricted cash balances	2,000	11,051	8,051
Beginning unrestricted cash	<u>240,856</u>	<u>240,856</u>	<u>-</u>
Ending unrestricted cash	<u><u>\$ 242,856</u></u>	<u><u>\$ 251,907</u></u>	<u><u>\$ 8,051</u></u>

WASHINGTON COUNTY, TEXAS
RECORDS MANAGEMENT PRESERVATION – DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 5,500	\$ 11,949	\$ 6,449
Total charges for services	5,500	11,949	6,449
Interest	200	1,374	1,174
Total interest	200	1,374	1,174
Total receipts	5,700	13,323	7,623
Net change in unrestricted cash balances	5,700	13,323	7,623
Beginning unrestricted cash	56,822	56,822	-
Ending unrestricted cash	<u>\$ 62,522</u>	<u>\$ 70,145</u>	<u>\$ 7,623</u>

WASHINGTON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 1,700	\$ 1,623	\$ (77)
Total charges for services	1,700	1,623	(77)
Interest	100	525	425
Total interest	100	525	425
Total receipts	1,800	2,148	348
Net change in unrestricted cash balances	1,800	2,148	348
Beginning unrestricted cash	23,173	23,173	-
Ending unrestricted cash	\$ 24,973	\$ 25,321	\$ 348

WASHINGTON COUNTY, TEXAS
 RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 10,500	\$ 8,352	\$ (2,148)
Total charges for services	10,500	8,352	(2,148)
Interest	700	5,759	5,059
Total interest	<u>700</u>	<u>5,759</u>	<u>5,059</u>
Total receipts	11,200	14,111	2,911
Disbursements			
Current:			
Judicial			
District Clerk			
Supplies	6,000	-	6,000
Other services and charges	2,800	14,730	(11,930)
Capital outlay	30,500	-	30,500
Total District Clerk	<u>39,300</u>	<u>14,730</u>	<u>24,570</u>
Total Judicial	<u>39,300</u>	<u>14,730</u>	<u>24,570</u>
Total disbursements	<u>39,300</u>	<u>14,730</u>	<u>24,570</u>
Net change in unrestricted cash balances	(28,100)	(619)	(21,659)
Beginning unrestricted cash	<u>125,789</u>	<u>125,789</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 97,689</u>	<u>\$ 125,170</u>	<u>\$ (21,659)</u>

WASHINGTON COUNTY, TEXAS
 ARCHIVE FEE – COUNTY CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 90,000	\$ 79,370	\$ (10,630)
Total charges for services	90,000	79,370	(10,630)
Interest	1,500	5,723	4,223
Total interest	<u>1,500</u>	<u>5,723</u>	<u>4,223</u>
Total receipts	91,500	85,093	(6,407)
Disbursements			
Current:			
General administration			
County Clerk			
Other services and charges	700	660	40
Capital outlay	180,000	236,859	(56,859)
Total District Clerk	<u>180,700</u>	<u>237,519</u>	<u>(56,819)</u>
Total general administration	<u>180,700</u>	<u>237,519</u>	<u>(56,819)</u>
Total disbursements	<u>180,700</u>	<u>237,519</u>	<u>(56,819)</u>
Net change in unrestricted cash balances	(89,200)	(152,426)	50,412
Beginning unrestricted cash	<u>292,451</u>	<u>292,451</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 203,251</u>	<u>\$ 140,025</u>	<u>\$ 50,412</u>

WASHINGTON COUNTY, TEXAS
PERSONNEL EMPLOYEE TESTING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 100	\$ 395	\$ 295
Total interest	<u>100</u>	<u>395</u>	<u>295</u>
 Total receipts	 100	 395	 295
Disbursements			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	15,100	18,151	(3,051)
Total personnel and benefits	<u>15,100</u>	<u>18,151</u>	<u>(3,051)</u>
Total financial administration	<u>15,100</u>	<u>18,151</u>	<u>(3,051)</u>
Total disbursements	<u>15,100</u>	<u>18,151</u>	<u>(3,051)</u>
Excess (deficiency) of receipts over (under) disbursements	(15,000)	(17,756)	3,346
Other financing sources (uses)			
Transfers in	15,000	15,000	-
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in unrestricted cash balances	-	(2,756)	3,346
Beginning unrestricted cash	<u>17,268</u>	<u>17,268</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 17,268</u>	<u>\$ 14,512</u>	<u>\$ 3,346</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #1 TRAINING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
State shared revenues	\$ 700	\$ 650	\$ (50)
Total intergovernmental	<u>700</u>	<u>650</u>	<u>(50)</u>
Interest	<u>20</u>	<u>39</u>	<u>19</u>
Total interest	<u>20</u>	<u>39</u>	<u>19</u>
Total receipts	720	689	(31)
Disbursements			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,500	715	785
Total Constable Number One	<u>1,500</u>	<u>715</u>	<u>785</u>
Total public safety	<u>1,500</u>	<u>715</u>	<u>785</u>
Total disbursements	<u>1,500</u>	<u>715</u>	<u>785</u>
Net change in unrestricted cash balances	(780)	(26)	(816)
Beginning unrestricted cash	<u>1,485</u>	<u>1,485</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 705</u>	<u>\$ 1,459</u>	<u>\$ (816)</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #2 TRAINING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
State shared revenues	\$ 700	\$ 565	\$ (135)
Total intergovernmental	700	565	(135)
Interest	10	42	32
Total interest	10	42	32
Total receipts	710	607	(103)
Disbursements			
Current:			
Public safety			
Constable Number Two			
Other services and charges	1,500	-	1,500
Total Constable Number Two	1,500	-	1,500
Total public safety	1,500	-	1,500
Total disbursements	1,500	-	1,500
Net change in unrestricted cash balances	(790)	607	(1,603)
Beginning unrestricted cash	1,724	1,724	-
Ending unrestricted cash	\$ 934	\$ 2,331	\$ (1,603)

WASHINGTON COUNTY, TEXAS
 CONSTABLE #3 TRAINING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
State shared revenues	\$ 650	\$ 565	\$ (85)
Total intergovernmental	650	565	(85)
Interest	30	46	16
Total interest	30	46	16
Total receipts	680	611	(69)
Disbursements			
Current:			
Public safety			
Constable Number Three			
Other services and charges	1,500	1,951	(451)
Total Constable Number Three	1,500	1,951	(451)
Total public safety	1,500	1,951	(451)
Total disbursements	1,500	1,951	(451)
Net change in unrestricted cash balances	(820)	(1,340)	382
Beginning unrestricted cash	3,458	3,458	-
Ending unrestricted cash	\$ 2,638	\$ 2,118	\$ 382

WASHINGTON COUNTY, TEXAS
 CONSTABLE #4 TRAINING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Taxes			
Intergovernmental			
State shared revenues	\$ 630	\$ 565	\$ (65)
Total intergovernmental	630	565	(65)
Interest	30	130	100
Total interest	30	130	100
Total receipts	660	695	35
Disbursements			
Current:			
Public safety			
Constable Number Four			
Other services and charges	1,500	-	1,500
Total Constable Number Four	1,500	-	1,500
Total public safety	1,500	-	1,500
Total disbursements	1,500	-	1,500
Net change in unrestricted cash balances	(840)	695	(1,465)
Beginning unrestricted cash	6,265	6,265	-
Ending unrestricted cash	\$ 5,425	\$ 6,960	\$ (1,465)

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 25,900	\$ 34,977	\$ 9,077
Total charges for services	25,900	34,977	9,077
Interest	1,000	8,946	7,946
Total interest	1,000	8,946	7,946
Total receipts	26,900	43,923	17,023
Disbursements			
Current:			
Public facilities			
County Courthouse			
Supplies	12,000	230	11,770
Other services and charges	10,500	2,683	7,817
Capital outlay	500	-	500
Total County Courthouse	23,000	2,913	20,087
Total public facilities	23,000	2,913	20,087
Total disbursements	23,000	2,913	20,087
Net change in unrestricted cash balances	3,900	41,010	(3,064)
Beginning unrestricted cash	214,460	214,460	-
Ending unrestricted cash	\$ 218,360	\$ 255,470	\$ (3,064)

WASHINGTON COUNTY, TEXAS
DISTRICT COURT ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 1,500	\$ 50	\$ (1,450)
Total charges for services	1,500	50	(1,450)
Interest	100	606	506
Total interest	100	606	506
Total receipts	1,600	656	(944)
Net change in unrestricted cash balances	1,600	656	(944)
Beginning unrestricted cash	27,751	27,751	-
Ending unrestricted cash	\$ 29,351	\$ 28,407	\$ (944)

WASHINGTON COUNTY, TEXAS
 UNCLAIMED AND ABANDONED PROPERTY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 100	\$ 444	\$ 344
Total interest	<u>100</u>	<u>444</u>	<u>344</u>
Miscellaneous	<u>350</u>	<u>-</u>	<u>(350)</u>
Total miscellaneous	<u>350</u>	<u>-</u>	<u>(350)</u>
Total receipts	<u>450</u>	<u>444</u>	<u>(6)</u>
Net change in unrestricted cash balances	450	444	(6)
Beginning unrestricted cash	<u>23,292</u>	<u>23,292</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 23,742</u>	<u>\$ 23,736</u>	<u>\$ (6)</u>

WASHINGTON COUNTY, TEXAS
HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ -	\$ 126	\$ 126
Total charges for services	-	126	126
Interest	<u>2</u>	<u>12</u>	<u>10</u>
Total interest	2	12	10
Total receipts	<u>2</u>	<u>138</u>	<u>136</u>
Net change in unrestricted cash balances	2	138	136
Beginning unrestricted cash	<u>569</u>	<u>569</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 571</u>	<u>\$ 707</u>	<u>\$ 136</u>

WASHINGTON COUNTY, TEXAS
 COMMUNITY DEVELOPMENT PROGRAM
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 5	\$ 12	\$ 7
Total interest	<u>5</u>	<u>12</u>	<u>7</u>
Total receipts	<u>5</u>	<u>12</u>	<u>7</u>
Net change in unrestricted cash balances	5	12	7
Beginning unrestricted cash	<u>625</u>	<u>625</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 630</u>	<u>\$ 637</u>	<u>\$ 7</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
State shared revenues	\$ 30,000	\$ 39,180	\$ 9,180
Total intergovernmental	30,000	39,180	9,180
Interest	3,000	18,811	15,811
Total interest	3,000	18,811	15,811
Total receipts	33,000	57,991	24,991
Disbursements			
Current:			
Public safety			
Sheriff			
Capital outlay	30,000	57,621	(27,621)
Total Sheriff	30,000	57,621	(27,621)
Total public safety	30,000	57,621	(27,621)
Total disbursements	30,000	57,621	(27,621)
Net change in unrestricted cash balances	3,000	370	52,612
Beginning unrestricted cash	425,000	425,000	-
Ending unrestricted cash	\$ 428,000	\$ 425,370	\$ 52,612

WASHINGTON COUNTY, TEXAS
CLERKS ELECTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 100	\$ 1,023	\$ 923
Total interest	<u>100</u>	<u>1,023</u>	<u>923</u>
Miscellaneous	<u>1,000</u>	<u>7,124</u>	<u>6,124</u>
Total miscellaneous	<u>1,000</u>	<u>7,124</u>	<u>6,124</u>
Total receipts	1,100	8,147	7,047
Disbursements			
Current:			
General administration			
Nondepartmental			
Supplies	<u>400</u>	<u>4,771</u>	<u>4,371</u>
Total nondepartmental	<u>400</u>	<u>4,771</u>	<u>4,371</u>
Total general administration	<u>400</u>	<u>4,771</u>	<u>4,371</u>
Total disbursements	<u>400</u>	<u>4,771</u>	<u>4,371</u>
Net change in unrestricted cash balances	700	3,376	2,676
Beginning unrestricted cash	<u>42,567</u>	<u>42,567</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 43,267</u>	<u>\$ 45,943</u>	<u>\$ 2,676</u>

WASHINGTON COUNTY, TEXAS
RURAL HEALTH PILOT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 100	\$ 623	\$ 523
Total interest	<u>100</u>	<u>623</u>	<u>523</u>
Total receipts	<u>100</u>	<u>623</u>	<u>523</u>
Net change in unrestricted cash balances	100	623	523
Beginning unrestricted cash	<u>28,553</u>	<u>28,553</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 28,653</u>	<u>\$ 29,176</u>	<u>\$ 523</u>

WASHINGTON COUNTY, TEXAS
BAIL BOND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 1,000	\$ -	\$ (1,000)
Total charges for services	1,000	-	(1,000)
Interest	25	154	129
Total interest	<u>25</u>	<u>154</u>	<u>129</u>
Total receipts	1,025	154	(871)
Disbursements			
Current:			
Judicial			
District Court			
Supplies	1,600	1,106	494
Other services and charges	525	-	525
Total District Court	<u>2,125</u>	<u>1,106</u>	<u>1,019</u>
Total Judicial	<u>2,125</u>	<u>1,106</u>	<u>1,019</u>
Total disbursements	<u>2,125</u>	<u>1,106</u>	<u>1,019</u>
Net change in unrestricted cash balances	(1,100)	(952)	(1,890)
Beginning unrestricted cash	<u>7,673</u>	<u>7,673</u>	-
Ending unrestricted cash	<u>\$ 6,573</u>	<u>\$ 6,721</u>	<u>\$ (1,890)</u>

WASHINGTON COUNTY, TEXAS
OPIOID SETTLEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
State shared revenues	\$ -	\$ 26,284	\$ 26,284
Total charges for services	-	26,284	26,284
 Total receipts	-	26,284	26,284
 Net change in unrestricted cash balances	-	26,284	26,284
 Beginning unrestricted cash	-	-	-
 Ending unrestricted cash	\$ -	\$ 26,284	\$ 26,284

WASHINGTON COUNTY, TEXAS
HAVA GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Miscellaneous	\$ -	\$ 2,625	\$ 2,625
Total miscellaneous	<u>-</u>	<u>2,625</u>	<u>2,625</u>
 Total receipts	 -	 2,625	 2,625
 Net change in unrestricted cash balances	 -	 2,625	 2,625
 Beginning unrestricted cash	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Ending unrestricted cash	 <u>\$ -</u>	 <u>\$ 2,625</u>	 <u>\$ 2,625</u>

WASHINGTON COUNTY, TEXAS
SO TRAINING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Intergovernmental			
State shared revenues	\$ 3,500	\$ 3,137	\$ (363)
Total intergovernmental	3,500	3,137	(363)
Interest	100	278	178
Total interest	<u>100</u>	<u>278</u>	<u>178</u>
Total receipts	3,600	3,415	(185)
Disbursements			
Current:			
Public safety			
Sheriff			
Supplies	-	8,610	(8,610)
Other services and charges	3,600	5,572	(1,972)
Total Sheriff	<u>3,600</u>	<u>14,182</u>	<u>(10,582)</u>
Total public safety	<u>3,600</u>	<u>14,182</u>	<u>(10,582)</u>
Total disbursements	<u>3,600</u>	<u>14,182</u>	<u>(10,582)</u>
Net change in unrestricted cash balances	-	(10,767)	10,397
Beginning unrestricted cash	<u>18,045</u>	<u>18,045</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 18,045</u>	<u>\$ 7,278</u>	<u>\$ 10,397</u>

WASHINGTON COUNTY, TEXAS
SHERIFF'S DONATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 700	\$ 2,944	\$ 2,244
Total interest	<u>700</u>	<u>2,944</u>	<u>2,244</u>
Miscellaneous	<u>25,000</u>	<u>30,300</u>	<u>5,300</u>
Total miscellaneous	<u>25,000</u>	<u>30,300</u>	<u>5,300</u>
Total receipts	25,700	33,244	7,544
Disbursements			
Current:			
Public safety			
Sheriff			
Benefits	200	3,136	(2,936)
Supplies	75,500	18,088	57,412
Capital outlay	-	22,916	(22,916)
Total Sheriff	<u>75,700</u>	<u>44,140</u>	<u>31,560</u>
Total public safety	<u>75,700</u>	<u>44,140</u>	<u>31,560</u>
Total disbursements	<u>75,700</u>	<u>44,140</u>	<u>31,560</u>
Net change in unrestricted cash balances	(50,000)	(10,896)	(24,016)
Beginning unrestricted cash	<u>165,161</u>	<u>165,161</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 115,161</u>	<u>\$ 154,265</u>	<u>\$ (24,016)</u>

WASHINGTON COUNTY, TEXAS
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Taxes			
Hotel Motel taxes	\$ 175,000	\$ 171,857	\$ (3,143)
Total taxes	175,000	171,857	(3,143)
Interest	3,000	34,093	31,093
Total interest	<u>3,000</u>	<u>34,093</u>	<u>31,093</u>
Total receipts	178,000	205,950	27,950
Disbursements			
Current:			
Culture and recreation			
Education - library			
Other services and charges	100,000	189,927	(89,927)
Total education - library	<u>100,000</u>	<u>189,927</u>	<u>(89,927)</u>
Total culture and recreation	<u>100,000</u>	<u>189,927</u>	<u>(89,927)</u>
Total disbursements	<u>100,000</u>	<u>189,927</u>	<u>(89,927)</u>
Net change in unrestricted cash balances	78,000	16,023	117,877
Beginning unrestricted cash	<u>518,484</u>	<u>518,484</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 596,484</u>	<u>\$ 534,507</u>	<u>\$ 117,877</u>

WASHINGTON COUNTY, TEXAS
HEALTHY COUNTY REWARDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Interest	\$ 10	\$ 73	\$ 63
Total interest	<u>10</u>	<u>73</u>	<u>63</u>
Miscellaneous	<u>1,000</u>	<u>920</u>	<u>(80)</u>
Total miscellaneous	<u>1,000</u>	<u>920</u>	<u>(80)</u>
Total receipts	1,010	993	(17)
Disbursements			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,110	(371)	1,481
Total Constable Number One	<u>1,110</u>	<u>(371)</u>	<u>1,481</u>
Total public safety	<u>1,110</u>	<u>(371)</u>	<u>1,481</u>
Total disbursements	<u>1,110</u>	<u>(371)</u>	<u>1,481</u>
Net change in unrestricted cash balances	(100)	1,364	(1,498)
Beginning unrestricted cash	<u>1,620</u>	<u>1,620</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 1,520</u>	<u>\$ 2,984</u>	<u>\$ (1,498)</u>

WASHINGTON COUNTY, TEXAS
COUNTY ATTORNEY PRETRIAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Charges for services			
Fees of office	\$ 10,000	\$ 27,250	\$ 17,250
Total charges for services	10,000	27,250	17,250
Interest	200	444	244
Total interest	200	444	244
Total receipts	10,200	27,694	17,494
Disbursements			
Current:			
Legal			
District Attorney			
Supplies	1,100	-	1,100
Total District Attorney	1,100	-	1,100
Total legal	1,100	-	1,100
Total disbursements	1,100	-	1,100
Excess (deficiency) of receipts over (under) disbursements	9,100	27,694	16,394
Other financing sources (uses)			
Transfers (out)	(15,519)	(15,516)	(3)
Total other financing sources (uses)	(15,519)	(15,516)	(3)
Net change in unrestricted cash balances	(6,419)	12,178	16,391
Beginning unrestricted cash	17,479	17,479	-
Ending unrestricted cash	\$ 11,060	\$ 29,657	\$ 16,391

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL DEBT SERVICE FUNDS
 DECEMBER 31, 2023

	Pecan Glen Road District Debt Service	Tax Note Series 2007	Total Nonmajor Debt Service Funds (see Exhibit C-1)
ASSETS			
Cash and cash equivalents	\$ 24,088	\$ 1,978,899	\$ 2,002,987
Receivables (net of allowance for uncollectibles)			
Taxes	10,089	204,919	215,008
Intergovernmental	744	-	744
Restricted assets			-
Cash and cash equivalents	56,111	347,628	403,739
Total assets	<u>\$ 91,032</u>	<u>\$ 2,531,446</u>	<u>\$ 2,622,478</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Deferred inflows of resources			
Deferred revenue - taxes	\$ 10,089	\$ 204,919	\$ 215,008
Taxes collected in advance	56,111	347,628	403,739
Total deferred inflows of resources	<u>66,200</u>	<u>552,547</u>	<u>618,747</u>
Fund balances			
Restricted	24,832	1,978,899	2,003,731
Total fund balances	<u>24,832</u>	<u>1,978,899</u>	<u>2,003,731</u>
Total deferred inflows of resources, and fund balances	<u>\$ 91,032</u>	<u>\$ 2,531,446</u>	<u>\$ 2,622,478</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Pecan Glen Road District Debt Service	Tax Note Series 2007	Total Nonmajor Debt Service Funds (see Exhibit C-2)
Revenues			
Taxes	\$ 44,354	\$ 457,149	\$ 501,503
Interest	135	87,450	87,585
Total revenues	<u>44,489</u>	<u>544,599</u>	<u>589,088</u>
Expenditures			
Current			
General administration	639	-	639
Debt service			
Principal	40,000	385,000	425,000
Interest and fiscal charges	23,715	30,475	54,190
Total expenditures	<u>64,354</u>	<u>415,475</u>	<u>479,829</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(19,865)</u>	<u>129,124</u>	<u>109,259</u>
Net change in unrestricted cash balances	(19,865)	129,124	109,259
Beginning fund balances	<u>44,697</u>	<u>1,849,775</u>	<u>1,894,472</u>
Ending fund balances	<u>\$ 24,832</u>	<u>\$ 1,978,899</u>	<u>\$ 2,003,731</u>

WASHINGTON COUNTY, TEXAS
 PECAN GLENN ROAD DISTRICT
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Taxes			
Ad valorem tax	\$ 64,466	\$ 49,934	\$ (14,532)
Total taxes	64,466	49,934	(14,532)
Interest	100	135	35
Total interest	<u>100</u>	<u>135</u>	<u>35</u>
Total receipts	64,566	50,069	(14,497)
Disbursements			
Current:			
General administration			
Nondepartmental			
Other services and charges	400	639	(239)
Total nondepartmental	<u>400</u>	<u>639</u>	<u>(239)</u>
Total general administration	<u>400</u>	<u>639</u>	<u>(239)</u>
Debt services			
Principal	40,000	40,000	-
Interest and fiscal charges	<u>22,855</u>	<u>23,715</u>	<u>860</u>
Total disbursements	<u>63,255</u>	<u>64,354</u>	<u>621</u>
Excess (deficiency) of receipts over (under) disbursements	1,311	(14,285)	(15,118)
Net change in unrestricted cash balances	1,311	(14,285)	(15,118)
Beginning unrestricted cash	<u>38,373</u>	<u>38,373</u>	<u>-</u>
Ending unrestricted cash	<u>\$ 39,684</u>	<u>\$ 24,088</u>	<u>\$ (15,118)</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts			
Taxes			
Ad valorem tax	\$ 408,326	\$ 458,866	\$ 50,540
Total taxes	408,326	458,866	50,540
Interest	15,000	87,449	72,449
Total interest	15,000	87,449	72,449
Total receipts	423,326	546,315	122,989
Disbursements			
Current:			
Debt services			
Principal	385,000	385,000	-
Interest and fiscal charges	30,275	30,475	200
Total disbursements	415,275	415,475	200
Excess (deficiency) of receipts over (under) disbursements	8,051	130,840	122,789
Net change in unrestricted cash balances	8,051	130,840	122,789
Beginning unrestricted cash	1,848,059	1,848,059	-
Ending unrestricted cash	\$ 1,856,110	\$ 1,978,899	\$ 122,789

WASHINGTON COUNTY, TEXAS
FIDUCIARY FUNDS

Custodial Funds

Custodial Funds are used to account for assets held by the government as a custodian for individuals, private organizations, or other governments.

Justice of the Peace Number One - This fund is used to account for the collection and disbursement of fines and fees.

Justice of the Peace Number Two - This fund is used to account for the collection and disbursement of fines and fees.

Justice of the Peace Number Three - This fund is used to account for the collection and disbursement of fines and fees.

Justice of the Peace Number Four - This fund is used to account for the collection and disbursement of fines and fees.

County Clerk - This fund is used to account for the collection of fines and fees and other costs and distribution of those monies.

District Clerk - This fund is used to account for the collection of fines and fees and other costs and distribution of those monies.

Sheriff - This fund is used to account for the collection of fees and other cost and distribution of those monies.

Tax Assessor Collector - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

County Attorney - This fund is used to account for the collection of fees and other cost and distribution of those monies.

County Treasurer - This fund is used to account for receipts pending disposition to individuals and entities, the County or other governments.

Criminal Justice - This fund is used to account for receipts from court cost pending disposition to the County or other governments.

Snack Fund – This fund is used to account for receipts and related expenditures from snack machines.

Community Service Restitution - This fund is used to account for money paid by defendants in lieu of community service.

Fairgrounds – This fund is used to account for receipts and related expenses associated with the operation of the Fairgrounds.

SPA/DA Seized Money - This fund is used to account for seized money until final disposition of the funds are made by the District Court.

Environmental Clearing Fund - This fund is used to account for receipts from permits pending disposition to the County.

(Continued)

WASHINGTON COUNTY, TEXAS
FIDUCIARY FUNDS

Private Purpose Trust Funds

Private Purpose Trust Funds are used to report all trust arrangements (other than pension and investment trust funds) under which principal and income benefit Individuals, private organizations, or other governments.

School Land Damage Fund - This fund is used to account for receipts and expenditures related to damages of the school land located in Tom Green County.

Permanent School Available Fund - This fund is used to account for receipts and expenditures related to the school land located in Tom Green County.

School Land Improvement Fund - This fund is used to account for receipts and expenditures related to improvements to the school land located in Tom Green County.

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2023

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four	County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
ASSETS									
Cash and cash equivalents	\$ 3,255	\$ 3,667	\$ 1,075	\$ 2,367	\$ 5,084,957	\$ 5,207,622	\$ 163,702	\$ 529,550	\$ 1
Due from other funds	-	-	-	-	-	-	-	-	-
Total assets	<u>3,255</u>	<u>3,667</u>	<u>1,075</u>	<u>2,367</u>	<u>5,084,957</u>	<u>5,207,622</u>	<u>163,702</u>	<u>529,550</u>	<u>1</u>
LIABILITIES									
Accrued liabilities and other payables	-	-	-	-	-	-	-	-	-
Due to other funds	3,255	3,667	1,075	2,367	8,542	3,333	-	-	-
Due to other governments	-	-	-	-	-	-	-	524,971	-
Due to others	-	-	-	-	-	-	-	-	1
Total liabilities	<u>3,255</u>	<u>3,667</u>	<u>1,075</u>	<u>2,367</u>	<u>8,542</u>	<u>3,333</u>	<u>-</u>	<u>524,971</u>	<u>1</u>
NET POSITION									
Restricted for individuals and others	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,076,415</u>	<u>\$ 5,204,289</u>	<u>\$ 163,702</u>	<u>\$ 4,579</u>	<u>\$ -</u>

(Continued)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 DECEMBER 31, 2023

	<u>County Treasurer</u>	<u>Criminal Justice</u>	<u>Snack Account</u>	<u>Community Service Restitution</u>	<u>Fairgrounds</u>	<u>BPADA Seized Money</u>	<u>Environmental Clearing Fund</u>	<u>Total Custodial Funds (see Exhibit A-7)</u>
ASSETS								
Cash and cash equivalents	\$ -	\$ 57,137	\$ 6,965	\$ 60,653	\$ 10,008	\$ 94,503	\$ 7,621	\$ 11,233,083
Due from other funds	-	22,239	-	-	-	-	-	22,239
Total assets	-	79,376	6,965	60,653	10,008	94,503	7,621	11,255,322
LIABILITIES								
Accrued liabilities and other payables	-	-	-	-	-	-	7,585	7,585
Due to other funds	-	-	-	-	-	-	-	22,239
Due to other governments	-	79,375	-	-	-	-	-	604,346
Due to others	-	-	-	-	10,008	-	-	10,009
Total liabilities	-	79,375	-	-	10,008	-	7,585	644,179
NET POSITION								
Restricted for individuals and others	\$ -	\$ 1	\$ 6,965	\$ 60,653	\$ -	\$ 94,503	\$ 36	\$ 10,611,143

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four	County Clerk	District Clerk	Sheriff	Tax Assessor Collector	County Attorney
Additions									
Tax collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,661,690	\$ -
Fees of office	270,895	159,510	139,204	116,504	1,190,696	217,371	-	-	-
Receipts from fiduciaries	-	-	-	-	5,063,049	576,254	524,365	-	12,864
Miscellaneous	435	360	314	203	5,055	16,823	562	12,322	17
Total additions	<u>271,330</u>	<u>159,870</u>	<u>139,518</u>	<u>116,707</u>	<u>6,258,800</u>	<u>810,448</u>	<u>524,927</u>	<u>21,674,012</u>	<u>12,881</u>
Deductions									
Payments to county	263,454	156,443	141,104	92,363	1,247,685	216,437	35,122	1,336,990	1,650
Payments to other governments	807	170	4,559	185	2,248	4,443	7,014	20,328,976	460
Payments to beneficiaries	-	-	-	-	4,786	45,724	-	-	-
Other	7,069	3,257	(6,145)	24,159	127,985	661,973	443,757	8,396	10,771
Total deductions	<u>271,330</u>	<u>159,870</u>	<u>139,518</u>	<u>116,707</u>	<u>1,382,704</u>	<u>928,577</u>	<u>485,893</u>	<u>21,674,362</u>	<u>12,881</u>
Change in net position	-	-	-	-	4,876,096	(118,129)	39,034	(350)	-
Net position - beginning of year	-	-	-	-	200,319	5,322,418	124,668	4,929	-
Net position - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,076,415</u>	<u>\$ 5,204,289</u>	<u>\$ 163,702</u>	<u>\$ 4,579</u>	<u>\$ -</u>

(Continued)

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>County Treasurer</u>	<u>Criminal Justice</u>	<u>Snack Account</u>	<u>Community Service Restitution</u>	<u>Fairgrounds</u>	<u>BPADA Seized Money</u>	<u>Environmental Clearing Fund</u>	<u>Total Custodial Funds (see Exhibit A-8)</u>
Additions								
Tax collections	\$ 22,894,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,556,528
Fees of office	-	377,431	-	-	-	-	81,526	2,553,137
Receipts from fiduciaries	-	-	-	-	755,795	-	-	6,932,327
Miscellaneous	21,205	-	4,685	1,134	9,012	46,102	213	118,442
Total additions	<u>22,916,043</u>	<u>377,431</u>	<u>4,685</u>	<u>1,134</u>	<u>764,807</u>	<u>46,102</u>	<u>81,739</u>	<u>54,160,434</u>
Deductions								
Payments to county	22,916,043	-	-	-	763,577	8,173	81,703	27,260,744
Payments to other governments	-	377,430	-	-	-	11,946	-	20,738,238
Payments to beneficiaries	-	-	-	-	-	-	-	50,510
Other	-	-	7,722	-	1,230	-	-	1,290,174
Total deductions	<u>22,916,043</u>	<u>377,430</u>	<u>7,722</u>	<u>-</u>	<u>764,807</u>	<u>20,119</u>	<u>81,703</u>	<u>49,339,666</u>
Change in net position	-	1	(3,037)	1,134	-	25,983	36	4,820,768
Net position - beginning of year	-	-	10,002	59,519	-	68,520	-	5,790,375
Net position - end of year	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 6,965</u>	<u>\$ 60,653</u>	<u>\$ -</u>	<u>\$ 94,503</u>	<u>\$ 36</u>	<u>\$ 10,611,143</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 DECMEBER 31, 2023

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (see Exhibit A-7)
ASSETS				
Cash and cash equivalents	\$ 37,065	\$ 1,316,029	\$ 497,253	\$ 1,850,347
Total assets	<u>37,065</u>	<u>1,316,029</u>	<u>497,253</u>	<u>1,850,347</u>
LIABILITIES				
Accrued liabilities and other payable:	-	11,729	-	11,729
Total liabilities	<u>-</u>	<u>11,729</u>	<u>-</u>	<u>11,729</u>
NET POSITION				
Held in trust for other purposes	<u>\$ 37,065</u>	<u>\$ 1,304,300</u>	<u>\$ 497,253</u>	<u>\$ 1,838,618</u>

WASHINGTON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (see Exhibit A-8)
Additions				
Investment income	\$ 1,548	\$ 69,844	\$ 21,262	\$ 92,654
Lease income	-	273,315	3,508	276,823
Miscellaneous	1	238,941	-	238,942
Total additions	<u>1,549</u>	<u>582,100</u>	<u>24,770</u>	<u>608,419</u>
Deductions				
Administrative expenses	311	60,202	-	60,513
Payments to schools	-	776,645	-	776,645
Total deductions	<u>311</u>	<u>836,847</u>	<u>-</u>	<u>837,158</u>
Change in net position	1,238	(254,747)	24,770	(228,739)
Net position - beginning of year	<u>35,827</u>	<u>1,559,047</u>	<u>472,483</u>	<u>2,067,357</u>
Net position - end of year	<u>\$ 37,065</u>	<u>\$ 1,304,300</u>	<u>\$ 497,253</u>	<u>\$ 1,838,618</u>

**CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS**

WASHINGTON COUNTY, TEXAS
COMPARATIVE SCHEDULES BY SOURCE
DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
Capital assets		
Land	\$ 649,820	\$ 649,820
Buildings	22,405,778	22,405,778
Machinery and equipment	15,982,590	14,836,478
Right to use assets - equipment	1,631,699	1,971,679
Right to use assets - subscriptions	121,269	-
Infrastructure	<u>94,482,103</u>	<u>96,129,855</u>
Total governmental capital assets	<u>\$ 135,273,259</u>	<u>\$ 135,993,610</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2023

	December 31, <u>2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	December 31, <u>2023</u>
Governmental funds capital assets					
Land	\$ 649,820	\$ -	\$ -	\$ -	\$ 649,820
Buildings	22,405,778	-	-	-	22,405,778
Machinery and equipment	14,836,478	1,517,204	(371,092)	-	15,982,590
Right to use assets - equipment	1,971,679	781,337	(1,121,317)	-	1,631,699
Right to use assets - subscriptions	-	121,269	-	-	121,269
Infrastructure	96,129,855	2,512,929	(4,160,681)	-	94,482,103
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets not being depreciated	<u>\$ 135,993,610</u>	<u>\$ 4,932,739</u>	<u>\$ (5,653,090)</u>	<u>\$ -</u>	<u>\$ 135,273,259</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT AND LEASED ASSETS
USED IN GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Function and activity	Capital Assets December 31,				Capital Assets December 31,	
	<u>2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>2023</u>	
General administration						
County Judge	\$ 9,442	\$ -	\$ -	\$ -	\$ 9,442	
Information Technology	1,017,519	57,319	-	-	1,074,838	
County Clerk	152,900	-	-	-	152,900	
Veteran's Office	7,114	-	-	-	7,114	
County auditor	22,057	-	-	-	22,057	
Personnel and benefits	24,179	-	-	-	24,179	
Finance and administration	213,711	-	-	-	213,711	
Total general administration	1,446,922	57,319	-	-	1,504,241	
Judicial						
District Attorney	42,373	-	-	-	42,373	
District Clerk	73,505	-	-	-	73,505	
County Court at Law	9,514	-	-	-	9,514	
Justice Court Number One	15,592	-	-	-	15,592	
Justice Court Number Two	15,592	-	-	-	15,592	
Justice Court Number Three	28,682	-	-	-	28,682	
Justice Court Number Four	15,592	-	-	-	15,592	
Total Judicial	200,850	-	-	-	200,850	
Legal						
County Attorney	87,933	-	-	-	87,933	
Total legal	87,933	-	-	-	87,933	
Elections	76,635	-	-	-	76,635	
Total elections	76,635	-	-	-	76,635	
Financial administration						
Tax Assessor Collector	39,251	-	-	-	39,251	
County Treasurer	22,966	-	-	-	22,966	
Total financial administration	62,217	-	-	-	62,217	
Public facilities						
County Courthouse	433,621	-	-	-	433,621	
Total public facilities	433,621	-	-	-	433,621	
Public safety						
Communications	747,518	-	-	-	747,518	
Constable Number 1	71,366	-	-	-	71,366	
Constable Number 2	75,710	14,680	-	-	90,390	
Constable Number 4	31,170	-	-	-	31,170	
Sheriff	2,799,726	804,252	(1,038,380)	-	2,565,598	
County Jail	513,514	-	-	-	513,514	
Probation	6,854	-	-	-	6,854	
Fire Protection	116,115	-	-	-	116,115	
Emergency Management	289,356	-	-	-	289,356	
Total public safety	4,651,329	818,932	(1,038,380)	-	4,431,881	

(Continued)

WASHINGTON COUNTY, TEXAS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT AND LEASED ASSETS
USED IN GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Capital Assets December 31, <u>2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	Capital Assets December 31, <u>2023</u>
Health and welfare					
Health Center	478,968	-	-	-	478,968
Environmental	104,004	-	-	-	104,004
Emergency Medical Service	3,208,794	619,947	(454,029)	-	3,374,712
Total health and welfare	3,791,766	619,947	(454,029)	-	3,957,684
Culture and recreation					
Fairgrounds	901,556	140,825	-	-	1,042,381
Total culture and recreation	901,556	140,825	-	-	1,042,381
Conservation					
Extension service	81,916	-	-	-	81,916
Total conservation	81,916	-	-	-	81,916
Public transportation					
Road and Bridge	5,073,412	661,518	-	-	5,734,930
Total public transportation	5,073,412	661,518	-	-	5,734,930
Total machinery and equipment and right to use assets - equipment	<u>\$ 16,808,157</u>	<u>\$ 2,298,541</u>	<u>\$ (1,492,409)</u>	<u>\$ -</u>	<u>\$ 17,614,289</u>

STATISTICAL SECTION

WASHINGTON COUNTY, TEXAS
STATISTICAL SECTION

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

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

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These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

DEBT CAPACITY	158
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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 City's ability to issue additional debt in the future.

DEMOGRAPHIC AND ECONOMIC INFORMATION	162
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These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.

OPERATING INFORMATION	164
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These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

WASHINGTON COUNTY, TEXAS
NET POSITION BY COMPONENT
Last ten fiscal years (Unaudited)
(Accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 ⁽¹⁾</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental activities										
Net investment in capital assets	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909	\$ 18,635,771	\$ 28,548,264	\$ 33,597,703	\$ 34,330,750	\$ 34,282,372	\$ 35,084,532	\$ 33,965,183
Restricted	615,840	676,730	770,280	872,926	1,019,149	1,200,950	1,508,485	2,482,913	2,135,828	2,008,347
Unrestricted	<u>10,438,687</u>	<u>10,192,871</u>	<u>11,958,822</u>	<u>12,834,260</u>	<u>12,986,387</u>	<u>10,437,284</u>	<u>11,556,243</u>	<u>13,305,317</u>	<u>20,527,162</u>	<u>25,476,286</u>
Total governmental activities net position	<u>\$ 37,879,830</u>	<u>\$ 37,334,972</u>	<u>\$ 39,220,011</u>	<u>\$ 32,342,957</u>	<u>\$ 42,553,800</u>	<u>\$ 45,235,937</u>	<u>\$ 47,395,478</u>	<u>\$ 50,070,602</u>	<u>\$ 57,747,522</u>	<u>\$ 61,449,816</u>

Note:

⁽¹⁾ Restated for correction of accounting error

WASHINGTON COUNTY, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
Last ten fiscal years (Unaudited)
(Accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 ⁽¹⁾</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenses										
Governmental activities										
General administration	\$ 3,459,569	\$ 4,613,151	\$ 4,969,199	\$ 5,199,563	\$ 4,940,320	\$ 4,557,519	4,345,393	\$ 4,488,326	4,317,201	\$ 4,926,989
Judicial	1,610,345	1,624,539	1,735,295	1,683,988	1,784,016	1,977,797	1,927,520	2,031,280	2,204,892	2,320,717
Legal	1,237,413	1,295,494	1,383,686	1,511,869	1,391,628	1,500,078	1,238,475	1,210,064	1,284,253	1,389,926
Elections	92,873	82,370	76,400	51,895	81,450	117,751	125,065	119,735	380,258	210,900
Financial administration	640,312	690,850	754,759	769,748	727,455	880,472	898,336	988,812	977,806	1,127,327
Public facilities	339,886	308,601	369,428	404,283	331,686	736,867	540,461	415,454	1,117,974	324,153
Public safety	4,804,353	4,729,666	5,379,651	5,584,824	5,894,318	6,668,653	7,650,308	7,955,175	8,578,074	9,630,281
Public transportation	5,214,048	5,273,646	6,628,291	4,908,549	4,915,503	4,919,463	5,678,762	6,292,908	4,347,624	5,724,188
Health and welfare	4,653,465	4,220,573	4,338,636	5,056,545	4,808,500	5,112,165	6,150,554	7,630,061	9,332,372	12,232,787
Culture and recreation	707,760	587,986	635,180	558,007	704,139	699,336	748,727	818,582	938,713	979,994
Conservation	169,838	135,450	173,571	162,777	180,465	219,304	223,343	412,822	44,907	211,934
Data processing	478,560	230,114	180,435	195,917	116,826	170,123	190,746	237,171	228,375	-
Interest on long-term debt	199,676	191,327	93,727	105,375	96,675	84,160	112,187	170,485	12,653	65,549
Total governmental activities expenses	23,608,098	23,983,767	26,718,258	26,193,340	25,972,981	27,643,688	29,829,877	32,770,875	33,765,102	39,144,745
Program revenues										
Governmental activities										
Charges for services										
General administration	796,789	818,831	796,979	964,100	970,447	966,921	913,982	1,050,666	1,071,881	1,068,412
Judicial	676,982	613,617	729,069	733,348	848,410	685,850	492,698	486,149	465,045	463,540
Legal	29,330	36,798	36,305	41,532	31,676	23,739	17,111	18,091	40,344	40,213
Elections	-	-	-	-	-	-	-	-	-	-
Financial administration	248,825	224,304	232,000	219,526	243,237	227,965	202,334	285,403	219,767	219,056
Public facilities	22,669	21,683	21,982	25,459	27,128	24,511	23,710	25,787	37,193	37,073
Public safety	62,730	53,870	56,910	87,352	118,272	178,545	255,961	266,823	162,317	161,792
Public transportation	1,148,678	1,134,729	1,073,157	1,120,671	1,164,763	1,192,625	1,104,899	1,081,873	1,506,839	1,501,964
Health and welfare	2,177,213	2,302,831	2,411,365	3,052,394	2,850,178	3,190,798	3,309,519	4,524,310	6,824,878	6,802,797
Culture and recreation	60,060	61,086	60,556	162,295	164,109	181,945	117,522	180,144	242,768	241,983
Conservation	-	-	-	-	-	-	-	-	-	-
Data processing	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	1,272,297	1,406,576	1,237,328	1,504,302	1,223,968	768,949	638,434	1,308,480	1,096,825	1,565,845
Capital gains and contributions	656,225	520,228	2,753,212	605,561	570,536	989,212	1,298,811	828,871	2,656,968	312,277
Total governmental activities program revenues	7,151,798	7,194,553	9,408,863	8,516,540	8,212,724	8,431,060	8,374,981	10,056,597	14,324,825	12,414,952
Total primary government net expense	\$ (16,456,300)	\$ (16,789,214)	\$ (17,309,395)	\$ (17,676,800)	\$ (17,760,257)	\$ (19,212,628)	\$ (21,454,896)	\$ (22,714,278)	\$ (19,440,277)	\$ (26,729,793)

Note:

⁽¹⁾ Restated for correction of accounting error

WASHINGTON COUNTY, TEXAS
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
Last ten fiscal years (Unaudited)
(Accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 ⁽¹⁾</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Net (expense) revenue										
Governmental activities	<u>\$ (16,456,300)</u>	<u>\$ (16,789,214)</u>	<u>\$ (17,309,395)</u>	<u>\$ 18,635,771</u>	<u>\$ (17,760,257)</u>	<u>\$ (19,212,625)</u>	<u>\$ (21,454,896)</u>	<u>\$ (22,714,279)</u>	<u>\$ (19,440,277)</u>	<u>\$ (26,729,793)</u>
General revenue and other changes in net position										
Governmental activities										
Taxes										
Property taxes	\$ 12,589,878	\$ 14,524,502	\$ 15,446,001	\$ 15,737,063	\$ 16,538,068	\$ 17,298,091	\$ 19,167,488	\$ 19,779,609	\$ 22,217,293	\$ 23,890,086
Sales taxes	2,541,444	2,567,607	2,516,979	2,736,248	3,315,151	3,093,842	3,072,160	3,754,447	4,410,450	4,704,652
Hotel/Motel taxes	176,558	145,979	123,233	188,162	157,658	196,273	130,278	147,015	174,594	171,857
Mixed beverage taxes	54,005	47,792	46,460	54,188	59,263	80,666	62,557	79,592	89,412	120,291
Investment earnings	162,269	88,153	128,624	215,383	328,396	568,115	494,006	268,057	339,589	1,634,587
Miscellaneous	446,085	521,656	908,609	320,998	715,850	794,655	687,948	1,166,460	550,822	1,777,778
Gain (loss) on sale of capital assets	<u>61,277</u>	<u>(22,181)</u>	<u>24,528</u>	<u>18,386</u>	<u>136,118</u>	<u>-</u>	<u>-</u>	<u>126,528</u>	<u>-</u>	<u>(1,867,164)</u>
Total governmental activities	<u>\$ 16,031,516</u>	<u>\$ 17,873,508</u>	<u>\$ 19,194,434</u>	<u>\$ 19,270,428</u>	<u>\$ 21,250,504</u>	<u>\$ 22,031,642</u>	<u>\$ 23,614,437</u>	<u>\$ 25,321,708</u>	<u>\$ 27,782,160</u>	<u>\$ 30,432,087</u>
Change in net position										
Governmental activities	<u>\$ (424,784)</u>	<u>\$ 1,084,294</u>	<u>\$ 1,885,039</u>	<u>\$ 1,593,628</u>	<u>\$ 3,490,247</u>	<u>\$ 2,819,017</u>	<u>\$ 2,159,541</u>	<u>\$ 2,607,429</u>	<u>\$ 8,341,883</u>	<u>\$ 30,432,087</u>

Note:

⁽¹⁾ Restated for correction of accounting error

WASHINGTON COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUND
Last ten fiscal years (Unaudited)
(Modified accrual basis of accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019 ⁽¹⁾</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General fund										
Nondisposable	\$ -	\$ 3,477	\$ 20,419	\$ 18,635,771	\$ 14,446	\$ 5,657	\$ 17,765	\$ 6,594	\$ 11,267	\$ 6,919
Committed	45,500	45,500	45,500	45,500	45,500	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Unassigned	<u>5,286,348</u>	<u>5,360,303</u>	<u>5,780,847</u>	<u>6,810,836</u>	<u>8,244,451</u>	<u>7,974,441</u>	<u>9,691,194</u>	<u>11,145,455</u>	<u>13,820,682</u>	<u>18,294,701</u>
Total general fund balance	<u>\$ 5,331,848</u>	<u>\$ 5,409,280</u>	<u>\$ 5,846,766</u>	<u>\$ 25,492,107</u>	<u>\$ 8,304,397</u>	<u>\$ 7,980,098</u>	<u>\$ 9,708,959</u>	<u>\$ 11,152,049</u>	<u>\$ 13,831,949</u>	<u>\$ 18,301,620</u>
All other governmental funds										
Nondisposable	131,676	322,889	318,928	332,952	388,339	593,105	560,683	522,331	700,702	865,054
Restricted	2,544,048	2,620,679	2,760,725	3,059,187	3,589,412	4,336,284	5,660,279	6,069,978	6,073,313	5,988,522
Committed	2,665,023	3,060,099	5,183,472	5,103,406	5,443,991	3,352,932	2,249,542	3,813,017	3,659,902	4,026,812
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	<u>(199,190)</u>	<u>(25,907)</u>	<u>-</u>	<u>(432,456)</u>	<u>(223,298)</u>	<u>(160,453)</u>	<u>(321,420)</u>	<u>(1,165,464)</u>	<u>(1,699,925)</u>	<u>(2,650,219)</u>
Total all other governmental funds	<u>\$ 5,141,557</u>	<u>\$ 5,977,760</u>	<u>\$ 8,263,125</u>	<u>\$ 8,063,089</u>	<u>\$ 9,198,444</u>	<u>\$ 8,121,868</u>	<u>\$ 8,149,084</u>	<u>\$ 9,239,862</u>	<u>\$ 8,733,992</u>	<u>\$ 8,230,169</u>

Note:

⁽¹⁾ Restated for correction of accounting error

WASHINGTON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND
Last ten fiscal years (Unaudited)
(Modified accrual basis of accounting)

	2014	2015	2016	2017	2018	2019 ⁽¹⁾	2020	2021	2022	2023
Revenues										
Taxes	\$ 15,351,673	\$ 17,202,942	\$ 18,076,359	\$ 18,635,771	\$ 19,990,302	\$ 20,773,072	\$ 22,368,135	\$ 23,772,650	\$ 26,975,598	\$ 28,511,883
Intergovernmental	1,502,570	1,390,558	3,668,776	1,542,435	1,747,141	1,610,112	1,883,850	1,846,463	3,317,723	2,350,244
Licenses, permits, and fees	937,155	871,746	859,952	892,483	886,223	922,306	908,925	909,455	943,310	995,126
Fines and forfeitures	646,652	616,365	605,192	654,453	658,392	650,070	558,904	520,077	536,682	553,338
Charges for services	3,424,231	3,765,026	3,765,632	4,277,244	4,052,747	4,228,202	4,438,625	5,112,584	6,111,533	7,677,355
Interest	162,268	88,151	128,625	215,382	328,397	568,115	494,006	268,056	339,588	1,634,587
Miscellaneous	737,081	932,852	1,534,735	1,060,574	1,102,038	1,200,834	1,550,107	1,399,418	1,306,510	2,017,413
Total revenues	22,761,630	24,867,640	28,639,271	27,278,342	28,765,240	29,952,711	32,202,552	33,828,703	39,530,944	43,739,946
Expenditures										
General administration	3,381,842	4,924,861	5,110,721	5,240,543	4,989,320	4,077,917	4,002,315	4,360,983	4,413,881	4,742,649
Judicial	1,582,965	1,628,645	1,659,009	1,621,301	1,763,558	1,929,012	1,925,826	2,048,506	2,311,958	2,319,308
Legal	1,231,360	1,284,934	1,353,427	1,452,175	1,347,709	1,439,884	1,225,966	1,231,130	1,368,721	1,388,744
Elections	69,115	65,691	75,115	50,400	77,751	155,063	121,659	99,097	365,325	210,747
Financial administration	627,507	688,282	684,886	735,703	708,126	853,966	889,501	1,000,738	1,032,771	1,126,622
Public facilities	229,626	210,114	263,822	310,045	242,153	615,186	453,200	339,398	1,077,988	323,982
Public safety	4,487,696	4,685,681	5,233,093	5,175,922	5,657,335	6,924,350	7,111,135	7,489,628	8,818,638	9,050,682
Public transportation	6,128,274	5,248,618	6,109,916	5,728,500	5,467,166	9,686,864	6,813,486	6,341,725	6,428,187	3,275,168
Health and welfare	4,391,737	4,128,031	4,138,340	4,866,335	4,813,127	4,966,634	6,201,269	7,954,340	10,199,222	11,192,398
Culture and recreation	798,284	436,932	534,209	488,750	610,052	628,277	699,031	1,338,824	824,329	979,727
Conservation	166,652	157,032	161,201	154,086	174,166	212,120	220,984	284,449	268,490	198,335
Data processing	606,232	103,333	180,435	195,917	70,197	127,381	148,004	194,429	185,633	-
Data services										
Principal	320,000	290,000	295,000	305,000	315,000	325,000	857,208	365,000	375,000	931,815
Interest	161,044	150,550	141,775	132,775	123,475	111,438	87,638	52,969	62,152	109,195
Bond issue costs	-	-	-	-	-	-	59,474	103,191	-	-
Total expenditures	24,182,334	24,002,704	25,940,949	26,457,452	26,359,135	32,053,092	30,816,696	33,204,407	37,732,295	35,849,372
Excess of revenues over (under) expenditures	(1,420,704)	864,936	2,698,322	820,890	2,406,105	(2,100,381)	1,385,856	624,296	1,798,649	7,890,574
Other financing sources (uses)										
Debt issued - net of discount	-	-	-	-	-	-	2,032,159	920,948	-	-
Proceeds from notes payable	-	-	-	-	-	-	300,000	-	-	-
Sale of capital assets	69,833	13,728	24,529	19,836	136,119	87,134	7,973	155,747	81,063	(3,272,755)
Payments to refunded bond escrow agent	-	-	-	-	-	-	(1,969,912)	-	-	-
Capital leases/subscriptions	307,100	-	-	-	-	417,208	-	-	224,866	70,179
Insurance recoveries	-	-	-	-	-	507,829	-	692,877	69,452	70,676
Transfers in	1,235,842	1,334,061	1,169,900	1,160,273	1,816,113	3,618,337	1,827,287	1,982,815	2,592,144	-
Transfers out	(1,235,842)	(1,334,061)	(1,169,900)	(1,160,273)	(1,816,113)	(3,618,337)	(1,827,287)	(1,982,815)	(2,592,144)	3,272,755
Total other financing sources (uses)	376,933	13,728	24,529	19,836	136,119	1,012,171	370,220	1,769,572	375,381	140,855
Net change in fund balances	\$ (1,043,771)	\$ 878,664	\$ 2,722,851	\$ 840,726	\$ 2,542,224	\$ (1,088,210)	\$ 1,756,076	\$ 2,393,868	\$ 2,174,030	\$ 8,031,429
Debt service as a percentage of noncapital expenditures	2.6%	2.3%	2.1%	2.1%	1.9%	1.9%	3.5%	1.4%	1.4%	3.0%

Note:

⁽¹⁾ Restated for correction of accounting error

WASHINGTON COUNTY, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
Last ten fiscal years (Unaudited)
(Modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales and Use Tax</u>	<u>Hotel Motel Tax</u>	<u>Mixed Beverage Tax</u>	<u>Total</u>
2014	\$ 12,579,670	\$ 2,541,444	\$ 176,559	\$ 54,005	\$ 15,351,678
2015	14,441,564	2,567,607	145,979	47,792	17,202,942
2016	15,391,687	2,516,979	123,233	44,460	18,076,359
2017	15,649,083	2,736,248	188,162	62,278	18,635,771
2018	16,432,470	3,315,150	157,658	85,024	19,990,302
2019	17,385,422	3,093,842	196,272	97,536	20,773,072
2020	19,084,899	3,072,160	130,279	80,797	22,368,135
2021	19,769,934	3,754,446	147,015	101,255	23,772,650
2022	22,285,179	4,410,450	174,594	105,375	26,975,598
2023	23,515,083	4,704,652	171,857	120,291	28,511,883
Percentage change 2014 - 2023	86.9%	85.1%	-2.7%	122.7%	85.7%

WASHINGTON COUNTY, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE
 OF TAXABLE PROPERTY
 Last ten fiscal years (Unaudited)

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Taxable Assessed Value as a Percentage of Actual Taxable Value</u>
2014	\$5,325,187,264	\$ 176,696,594	\$2,466,799,466	\$3,035,084,392	0.5211	\$3,035,084,392	100.00%
2015	5,766,853,531	181,869,050	2,683,255,619	3,265,466,962	0.5211	3,265,466,962	100.00%
2016	5,824,385,770	174,054,668	2,686,641,397	3,311,799,041	0.5271	3,311,799,041	100.00%
2017	6,365,954,678	169,238,150	3,096,720,879	3,438,471,949	0.5171	3,438,471,949	100.00%
2018	7,007,475,086	173,105,999	3,598,258,710	3,582,322,375	0.5171	3,582,322,375	100.00%
2019	7,693,007,706	182,306,161	3,750,432,941	4,124,880,926	0.4950	4,124,880,926	100.00%
2020	7,832,411,967	194,377,335	3,785,260,406	4,241,528,896	0.4950	4,241,528,896	100.00%
2021	8,704,327,689	197,571,563	4,287,312,516	4,614,586,736	0.5032	4,614,586,736	100.00%
2022	11,445,535,399	202,265,117	5,401,951,250	6,245,849,266	0.3860	6,245,849,266	100.00%
2023	13,682,664,531	215,550,851	6,939,576,432	6,958,638,950	0.3860	6,958,638,950	100.00%

Source: Washington County Appraisal District

WASHINGTON COUNTY, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES ⁽¹⁾
Last ten fiscal years (Unaudited)

<u>Fiscal Year</u>	<u>County Direct Rates</u>			<u>Overlapping Rates</u>			
	<u>Operating</u>	<u>General</u>	<u>Total</u>	<u>Cities</u>	<u>School</u>	<u>Other Entities</u>	<u>Total</u>
	<u>Rate</u>	<u>Obligation</u>	<u>Direct</u>		<u>Districts</u>		
		<u>Debt</u>	<u>Rate</u>				
		<u>Service</u>					
2014	0.5031	0.0180	0.5211	0.9912	2.3050	0.4052	4.2225
2015	0.5031	0.0180	0.5211	0.9731	2.3050	0.4079	4.2071
2016	0.5091	0.0180	0.5271	1.0070	2.3050	0.4351	4.2742
2017	0.4991	0.0180	0.5171	1.0170	2.2950	0.4216	4.2507
2018	0.4991	0.0180	0.5171	1.0170	2.2950	0.4420	4.2711
2019	0.4770	0.0180	0.4950	1.0140	2.0949	0.4310	4.0349
2020	0.4807	0.0143	0.4950	1.0040	2.0871	0.4343	4.0204
2021	0.4890	0.0142	0.5032	0.9186	1.9666	0.5672	3.9556
2022	0.3782	0.0078	0.3860	0.7950	1.9892	0.7617	3.9319
2023	0.3763	0.0077	0.3840	0.7482	2.6516	0.6590	4.4428

Source: Washington County Appraisal District

Note:

⁽¹⁾ Rates shown are per \$100 valuation

WASHINGTON COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
Current year and nine years ago (Unaudited)

	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Taxpayer						
Magnolia Oil & Gas Operating LLC	\$ 410,353,030	1	8.73%	\$ -	-	0.00%
Magnolia Oil & Gas Operating LLC	118,604,370	2	0.00%	-	-	0.00%
Aspen Midstream, LLC	88,180,070	3	0.00%	-	-	0.00%
LCRA Transmission SRV Corp.	74,906,930	4	0.00%	44,382,400	3	1.56%
Bluebell Creameries	64,775,800	5	1.38%	52,626,617	2	1.85%
Geosouthern Operating II, LLC	59,063,830	6	1.26%	-	-	0.00%
Valmont/ALS	30,324,180	7	0.64%	24,163,220	4	0.85%
Wildhorse Resources Mgmt Co.	31,456,400	8	0.67%	-	-	0.00%
BNSF Railway Company	25,249,780	9	0.54%	-	-	0.00%
Bluebonnet Elec Co-op	24,073,230	10	0.51%	14,285,250	8	0.50%
BNSF Railway Company	-	-	0.00%	13,974,950	7	0.49%
Germania Farm Mutual Aid	-	-	0.00%	11,742,700	9	0.41%
Enervest Operating LLC	-	-	0.00%	70,187,900	1	2.47%
MIC Group LLC (East)	-	-	0.00%	11,005,430	5	0.39%
ETC Texas Pipeline LTD	-	-	0.00%	20,177,590	6	0.71%
MIC Group LLC (West)	-	-	0.00%	18,245,140	10	0.64%
Subtotal	926,987,620		13.72%	280,791,197		9.88%
Remaining roll	3,818,038,930		81.18%	2,560,197,097		90.12%
Total tax roll	<u>\$4,745,026,550</u>		<u>94.91%</u>	<u>\$2,840,988,294</u>		<u>100.00%</u>

Source: Washington County Appraisal District

WASHINGTON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
Last ten fiscal years (Unaudited)

<u>Fiscal Year</u>	Taxes Levied for the <u>Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		Collections in Subsequent <u>Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2014	\$ 14,591,251	\$ 11,114,232	76.17%	\$ 3,116,708	\$ 14,230,940	97.53%
2015	15,607,457	11,770,175	75.41%	3,402,576	15,172,751	97.21%
2016	15,874,930	11,842,945	74.60%	3,494,660	15,337,605	96.62%
2017	16,741,607	12,663,081	75.64%	3,563,795	16,226,876	96.93%
2018	17,486,203	13,350,354	76.35%	3,563,795	17,097,066	97.77%
2019	19,369,231	14,778,586	76.30%	3,746,712	18,737,568	96.74%
2020	19,932,897	14,941,147	74.96%	3,958,982	18,937,769	95.01%
2021	21,978,042	16,542,420	75.27%	3,996,622	21,697,945	98.73%
2022	23,395,157	17,982,846	76.87%	5,155,525	17,982,846	76.87%
2023	25,913,720	18,303,962	70.63%	5,056,299	22,208,721	85.97%

Source: Washington County Appraisal District

WASHINGTON COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
Last ten calendar years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Agriculture, forestry, fishing	\$ 1,700,213	\$ 886,973	\$ 814,650	\$ 1,040,888	\$ 1,148,091	\$ 1,200,332	1,582,406	702,224	972,779	2,265,783
Mining, quarrying, oil and gas extraction	25,420,803	14,474,281	5,483,472	11,643,721	18,750,200	12,515,318	7,089,548	8,491,453	14,415,669	17,509,189
Construction	8,459,126	10,801,122	10,931,956	10,440,192	10,769,580	14,076,650	14,145,437	9,016,492	11,683,294	30,475,415
Manufacturing	26,249,213	18,226,037	14,919,079	16,279,266	18,204,844	15,110,795	13,359,381	16,866,823	15,720,718	19,310,999
Wholesale trade	35,764,515	35,297,217	32,283,995	35,720,570	42,978,119	47,433,332	49,730,165	61,204,366	71,830,769	64,000,358
Retail trade	225,097,767	230,256,437	239,116,275	248,388,013	251,740,259	256,661,952	269,688,201	301,355,653	343,041,184	359,947,111
Transportation, warehousing	918,430	834,533	855,355	267,153	291,508	490,753	170,990	142,009	159,616	544,946
Information	10,325,182	11,961,160	11,063,013	10,828,597	11,484,022	18,703,307	10,709,139	10,276,920	10,993,290	11,327,289
Finance, insurance	709,837	941,719	720,158	1,037,716	889,551	1,770,755	1,395,370	1,577,819	2,258,521	1,385,229
Real estate, rental, leasing	5,969,316	6,440,914	6,890,364	6,007,254	5,469,501	7,452,861	7,256,571	8,197,935	8,516,755	8,799,062
Professional, scientific, technical services	5,154,988	4,332,348	4,058,763	4,264,588	5,203,246	4,892,506	4,038,972	5,410,975	5,724,277	6,554,201
Admin, support, waste mgmt, remediation	15,932,118	17,459,694	18,388,267	19,776,262	21,377,593	22,783,268	23,828,959	27,712,555	35,991,984	35,493,936
Education services	2,446,785	2,830,490	3,224,644	3,635,878	4,432,247	5,076,736	4,129,815	3,833,525	4,581,260	5,187,897
Health care, social assistance	125,387	123,655	154,051	213,839	207,224	243,255	300,962	393,645	334,963	420,263
Arts, entertainment, recreation	2,460,108	2,482,910	2,410,040	2,397,554	2,535,956	2,486,168	2,409,687	3,211,786	3,301,861	3,342,105
Accommodation, food services	48,462,838	50,691,874	49,699,737	51,453,150	54,762,654	57,676,885	52,740,231	68,841,276	79,609,856	83,926,546
Other services	12,631,089	12,861,260	12,948,601	13,570,335	13,756,353	13,383,983	14,168,217	18,127,905	19,749,947	20,850,329
Public administration	-	-	-	1,641,471	1,609,699	5,880,856	1,236,103	4,996,074	7,286,306	7,685,985
Other	-	-	-	-	-	-	-	-	-	-
Total	<u>\$ 427,827,715</u>	<u>\$ 420,902,624</u>	<u>\$ 413,962,420</u>	<u>\$ 438,606,447</u>	<u>\$ 465,610,647</u>	<u>\$ 487,839,712</u>	<u>\$ 477,980,154</u>	<u>\$ 550,359,435</u>	<u>\$ 636,173,049</u>	<u>\$ 679,026,643</u>
Direct sales tax rate	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>

Source: State Comptrollers Office

WASHINGTON COUNTY, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATES
Last ten fiscal years (Unaudited)

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Brenham</u>	<u>State</u>
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%
2018	0.50%	1.50%	6.25%
2019	0.50%	1.50%	6.25%
2020	0.50%	1.50%	6.25%
2021	0.50%	1.50%	6.25%
2022	0.50%	1.50%	6.25%
2023	0.50%	1.50%	6.25%

Source: State Comptrollers Office

WASHINGTON COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
Last ten fiscal years (Unaudited)

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt				Total Governmental Debt	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax ⁽¹⁾ Notes	Total General Bonded Debt	Lease Obligations	Subscription Obligations	Promissory Note Payable	Total Other Governmental Debt			
2014	\$ -	\$ 4,070,274	\$ 4,070,274	\$ 228,706	\$ -	\$ -	\$ 228,706	\$ 4,298,980	0.25%	\$ 127
2015	-	3,757,868	3,757,868	-	-	-	-	3,757,868	22.00%	109
2016	-	3,418,023	3,418,023	-	-	-	-	3,418,023	0.19%	98
2017	-	3,090,616	3,090,616	-	-	-	-	3,090,616	0.17%	89
2018	-	2,630,000	2,630,000	-	-	-	-	2,630,000	16.00%	75
2019	-	2,823,010	2,823,010	417,205	-	-	417,205	3,240,215	0.18%	92
2020	-	2,022,443	2,022,443	-	-	200,000	200,000	2,222,443	0.11%	62
2021	-	2,588,011	2,588,011	664,963	-	281,513	946,476	3,534,487	0.17%	99
2022	-	2,166,706	2,166,706	478,745	-	100,000	578,745	2,745,451	0.13%	76
2023	-	810,000	810,000	863,235	75,854	-	939,089	1,749,089	0.07%	48

Note:

⁽¹⁾ Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.

WASHINGTON COUNTY, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last ten fiscal years (Unaudited)

<u>Fiscal Year</u>	<u>General Bonded Debt Outstanding</u>				<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
	<u>General Obligation Bonds</u>	<u>Certificates of Obligation</u>	<u>Tax ⁽¹⁾ Notes</u>	<u>Total</u>		
2014	\$ -	\$ -	\$ 3,483,086	\$ 3,483,086	0.11%	\$ 115
2015	-	-	3,483,086	3,483,086	11.00%	101
2016	-	-	3,418,478	3,418,478	0.10%	89
2017	-	-	3,090,616	3,090,616	0.09%	98
2018	-	-	2,753,209	2,753,209	0.08%	79
2019	-	-	2,405,802	2,405,802	0.06%	69
2020	-	-	2,022,443	2,022,443	0.05%	56
2021	-	-	2,588,011	2,588,011	0.06%	72
2022	-	-	2,166,706	2,166,706	0.03%	60
2023	-	-	1,757,900	1,757,900	0.03%	48

Notes:

⁽¹⁾ Tax notes are secured by and repayable by ad valorem tax levies and are therefore included as general bonded debt.

WASHINGTON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
(Unaudited)

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Governmental unit			
Debt repaid with property taxes			
Cities			
City of Brenham	\$ 38,525,000	33.63325%	\$ 12,957,210
City of Burton	323,000	0.70045%	2,262
Water District			
Oak Hill Fresh Water District	400,000	0.99453%	3,978
Road District			
Pecan Glen Road District	910,000	0.27662%	2,517
School Districts			
Brenham Independent School District	28,156,471	65.44619%	18,427,336
Burton Independent School District	43,625,000	20.81441%	9,080,287
Subtotal, overlapping debt			<u>40,473,590</u>
County direct debt	810,000	100.00000%	<u>810,000</u>
Total direct and overlapping debt			<u><u>\$ 41,283,590</u></u>

Source: Assessed value data used to estimate applicable percentages provided by the Washington County Appraisal District.

Note:

Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Washington County, Texas. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers 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. The debt includes bonded debt only. The County Direct Debt includes bonds issued by the blended component unit totaling \$950,000.

WASHINGTON COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
Last ten fiscal years (Unaudited)

	Fiscal Year									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 ⁽¹⁾</u>	<u>2021 ⁽¹⁾</u>	<u>2022 ⁽¹⁾</u>	<u>2023 ⁽¹⁾</u>
Assessed value of property	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,799,041	\$ 3,438,471,949	\$ 3,582,322,375	\$ 4,124,880,926	\$ 4,241,528,896	\$ 4,614,586,736	\$ 6,245,849,266	\$ 6,338,357,405
Debt limit, 10% of assessed debt	303,508,439	326,546,696	331,179,904	343,847,195	358,232,238	412,488,093	424,152,890	461,458,674	624,584,927	633,835,741
Amount of debt applicable to limit										
General obligation bonds	4,070,274	3,757,868	3,418,023	3,782,143	2,630,000	2,305,000	2,022,443	2,520,000	2,145,000	1,755,000
Less: resources for repayment	(587,188)	(646,667)	(739,545)	(840,188)	(983,171)	(1,169,174)	(1,468,596)	(1,664,017)	(1,894,472)	(2,003,731)
Total net debt applicable to limit	<u>3,483,086</u>	<u>3,111,201</u>	<u>2,678,478</u>	<u>2,941,955</u>	<u>1,646,829</u>	<u>1,135,826</u>	<u>553,847</u>	<u>855,983</u>	<u>250,528</u>	<u>(248,731)</u>
Legal debt margin	<u>\$ 300,025,353</u>	<u>\$ 323,435,495</u>	<u>\$ 328,501,426</u>	<u>\$ 340,905,240</u>	<u>\$ 356,585,409</u>	<u>\$ 411,352,267</u>	<u>\$ 423,599,043</u>	<u>\$ 460,602,691</u>	<u>\$ 624,334,399</u>	<u>\$ 634,084,472</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>1.38%</u>	<u>1.15%</u>	<u>95.00%</u>	<u>0.81%</u>	<u>0.86%</u>	<u>0.46%</u>	<u>0.28%</u>	<u>0.13%</u>	<u>0.19%</u>	
Legal debt margin calculation for the current fiscal year										
Assessed value										\$ 6,338,357,405
Debt limit (10% of assessed value)										633,835,741
Debt application to limit:										
General obligation bonds										1,755,000
Less: amount set aside for repayments of general obligation debt										(2,003,731)
Total net debt applicable to limit										<u>(248,731)</u>
Legal debt margin										<u>\$ 634,084,472</u>

Note:

⁽¹⁾ Debt in this calculation only includes bonded debt, which include general obligation bonds, certificates of obligation, and tax notes.

WASHINGTON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last ten calendar years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Population (1)	33,863	34,438	34,765	34,765	35,043	35,108	35,882	35,805	36,290	36,420
Personal income - (000's) (1)	\$ 1,720,881	\$ 1,700,016	\$ 1,775,791	\$ 1,775,791	\$ 1,673,002	\$ 1,834,903	\$ 1,999,888	\$ 2,091,946	\$ 2,163,719	\$ 2,650,496
Per capita personal income (1)	\$ 50,819	\$ 49,365	\$ 51,080	\$ 51,080	\$ 47,741	\$ 52,265	\$ 55,735	\$ 58,426	\$ 59,623	\$ 73,301
Median age (1)	42	39	42	42	42	42	42	42	42	42
School enrollment (2)	5,243	5,200	5,367	5,434	5,434	5,528	5,356	5,429	4,939	5,349
College enrollment (3)	19,317	19,370	19,422	18,977	19,581	19,590	17,956	16,831	17,554	18,301
Unemployment (4)	3.50%	5.00%	5.10%	4.20%	3.60%	3.50%	6.10%	4.00%	4.00%	3.50%

Notes:

- (1) Population, personal income, per capita personal income, median age provided by the Chamber of Commerce.
- (2) School enrollment provided by the Washington County Schools.
- (3) College enrollment provided by Blinn Junior College.
- (4) Unemployment percentages provided by the Texas Workforce Commission

WASHINGTON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
Current year and nine years ago (Unaudited)

2023	2014
<u>Employer ⁽¹⁾⁽²⁾</u>	<u>Employer ⁽¹⁾⁽²⁾</u>
Baylor Scott & White Hospital	Blinn College
Blinn College	Blue Bell Creameries
Blue Bell Creameries	Brenham I.S.D.
Brenham Clinic	Brenham State Supported Living Center
Brenham I.S.D.	City of Brenham
Brenham Nursing & Rehabilitation	Germania Insurance
Brenham State Supported Living Center	MIC Group
Emerson	Scott & White Hospital
Germania Insurance	Valmont Industries
Wal-Mart Supercenter	Wal-Mart Supercenter

Sources:

- ⁽¹⁾ Principal employers as identified in a report issued by Brenham Washington County Economic Development.
- ⁽²⁾ Employers are listed in alphabetical order and do not reflect any ranking. The Texas Workforce Commission and ranking and number of employees data is confidential.

WASHINGTON COUNTY, TEXAS
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
 BY FUNCTION/PROGRAM
 Last ten fiscal years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Function/Program										
General administration	23	25	25	32	23	24	24	23	21	24
Social services	-	-	-	-	-	-	-	-	-	-
Judicial/courts	31	31	31	31	31	28	27	27	28	30
Legal	5	5	5	5	5	5	5	5	5	5
Financial administration	8	8	8	8	8	8	8	8	8	7
Public facilities	3	3	3	3	3	3	4	4	4	4
Public safety	81	86	86	88	96	110	104	80	86	89
Public transportation	30	30	30	30	31	31	31	28	31	32
Health and welfare	30	45	45	48	47	45	48	44	49	49
Culture and recreation	4	4	4	4	4	4	4	3	4	4
Conservation	3	3	3	5	3	4	4	4	3	5
Elections	-	3	3	4	3	1	1	2	2	2
Agriculture and marine services	-	-	1	1	1	-	-	-	-	-
Total	<u>218</u>	<u>243</u>	<u>244</u>	<u>259</u>	<u>255</u>	<u>263</u>	<u>260</u>	<u>228</u>	<u>241</u>	<u>251</u>

Source: County human resources

WASHINGTON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last ten fiscal years (Unaudited)

Function/Program	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General government										
Marriage license issued	231	236	258	254	240	210	220	217	249	246
Birth certificates	354	358	351	329	321	227	268	236	325	430
Death certificates	362	309	282	292	287	278	351	373	312	345
Judicial										
County Court	6,838	6,545	6,724	8,908	9,190	8,104	7,753	9,341	9,353	7,662
Instruments recorded	140	180	171	180	195	180	171	240	196	191
Probate cases filed	203	196	227	171	212	204	169	179	250	190
Criminal cases - County Attorney	841	734	778	672	794	712	752	724	762	702
District Court										
Civil cases filed	188	219	235	275	271	308	213	206	247	145
Tax cases filed	60	63	22	64	41	46	13	12	36	34
Civil motions filed	3	-	9	2	1	-	5	-	-	-
Criminal cases filed	343	354	402	313	300	377	282	239	300	330
Criminal motions filed	77	121	104	81	92	72	51	60	94	94
Justice Court (1)										
Cases filed	2,242	2,542	2,983	2,920	3,915	3,488	2,324	2,139	3,122	2,507
Fines/court cost collected	\$ 889,746	\$ 729,611	\$ 784,668	\$ 793,406	\$ 887,096	\$ 850,623	\$ 653,316	\$ 598,610	\$ 634,113	\$ 682,704
County Court at Law										
Cases filed	312	298	325	272	324	285	250	232	232	702
Motions filed	155	175	188	179	161	154	126	111	110	96
Juvenile										
Cases filed	49	27	18	23	24	11	16	27	27	27
Legal										
County Attorney										
Restitution	\$ 66,159	\$ 47,310	\$ 42,252	\$ 32,462	\$ 38,282	\$ 16,344	\$ 11,149	\$ 7,291	\$ 20,683	\$ 8,514
Merchant fees	\$ 9,212	\$ 6,769	\$ 6,641	\$ 6,184	\$ 2,939	\$ 1,465	\$ 1,228	\$ 845	\$ 1,070	\$ 730
Public safety										
Total warrants served	1,198	1,537	1,428	1,211	1,025	1,043	950	998	926	1,034
Jail booking	2,074	2,174	1,997	1,737	1,807	2,141	1,313	1,221	1,290	1,526
Jail average daily occupancy	110	84	94	80	99	86	85	80	81	85
Public facilities										
Fairground rentals	\$ 96,129	\$ 105,010	\$ 128,640	\$ 120,666	\$ 127,340	\$ 125,965	\$ 63,140	\$ 120,949	\$ 140,785	\$ 154,933
Arena rental	\$ 6,340	\$ 7,488	\$ 5,961	\$ 5,370	\$ 5,862	\$ 6,745	\$ 2,797	n/a	n/a	n/a
Event center	\$ 40,447	\$ 41,090	\$ 31,827	\$ 27,377	\$ 29,580	\$ 31,664	\$ 16,907	\$ 2,790	\$ 25,733	\$ 38,420
VIP room	\$ 6,700	\$ 6,901	\$ 9,191	\$ 10,075	\$ 9,575	\$ 9,762	\$ 6,260	\$ 6,385	\$ 16,455	\$ 17,965
RV parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,260	\$ -	\$ 15,187	\$ 17,015

(Continued)

WASHINGTON COUNTY, TEXAS
 OPERATING INDICATORS BY FUNCTION/PROGRAM
 Last ten fiscal years (Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Road and Bridge										
Miles of County roads	625	626	626	626	626	626	626	627	628	630
Miles of paved roads	431	450	454	458	463	464	464	465	465	468
Miles of unpaved roads	194	176	172	168	163	162	162	162	162	162

WASHINGTON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last ten fiscal years (Unaudited)

Function/Program	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Public safety										
Stations	1	1	1	1	1	1	1	1	1	1
Evidence building	1	1	1	1	1	1	1	1	1	1
Jails	1	1	1	1	1	1	1	1	1	1
Patrol units	14	17	22	22	22	22	22	22	22	27
Public facilities										
Courthouse Annex	1	1	1	1	1	1	1	1	1	1
Courthouse	1	1	1	1	1	1	1	1	1	1
Event center and office building	1	1	1	1	1	1	1	1	1	1
Health and welfare										
EMS Station 1	1	1	1	1	1	1	1	1	1	1
EMS Station 2	1	1	1	1	1	1	1	1	1	1
EMS Station 3	-	-	-	-	-	-	-	1	1	1
EMS Station 4	-	-	-	-	1	1	1	1	1	1
Hanger	-	-	-	-	-	-	-	1	1	1
Road and Bridge										
Miles of paved roads	441	450	454	458	463	464	464	465	466	468
Miles of unpaved roads	185	176	172	168	163	162	162	162	162	162
Bridges	118	119	120	122	122	122	122	122	122	123

Source: County Offices