

WASHINGTON COUNTY, TEXAS
SINGLE AUDIT REPORTS AND SCHEDULES
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

WASHINGTON COUNTY, TEXAS
Single Audit Reports and Schedules
Year Ended December 31, 2022
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RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS

3214 W Park Row, Suite E
Pantego, Texas 76013

**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

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

Report on the Audit of the Schedules of Expenditures of Federal Awards

Opinion on Each Major Federal Program

We have audited the schedule of expenditures of federal awards of Washington County, Texas (the "County") for the year ended December 31, 2022, and the related notes (the schedule).

In our opinion, the accompanying schedules of expenditures of federal awards present fairly, in all material respects, the expenditures of federal awards of the County for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule 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 opinion.

Responsibilities of Management for the Federal Schedules

Management is responsible for the preparation and fair presentation of the schedules 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 the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Federal Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 schedule.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, 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 schedules.

- 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 schedules.

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.

Rutledge Crain & Company, PC

June 30, 2023

RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS

3214 W Park Row, Suite E
Pantego, Texas 76013

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington County, Texas (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Puttledge Crain & Company, PC
June 30, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE***

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

Report on Compliance for Each Major Federal Program

We have audited Washington County, Texas' (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31 2022. The County's major federal programs is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered [the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance

in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

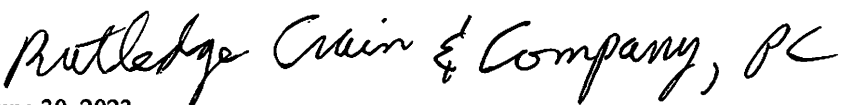
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose,

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2023 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the *Uniform Guidance* and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.


June 30, 2023

WASHINGTON COUNTY, TEXAS
Schedule of Prior Audit Findings
December 31, 2022

Not applicable

WASHINGTON COUNTY, Texas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

I. Summary of Auditors' Results

The auditors' report expresses an unmodified opinion on the financial statements.

No reportable conditions were disclosed during the audit of the financial statements.

No instances of noncompliance material to the financial statements of Washington County, Texas were disclosed during the audit.

No reportable conditions in the internal control over major federal award programs were disclosed during the audit.

The auditors' report on compliance for the major federal award programs for Washington County, Texas expresses an unmodified opinion on all major programs.

Audit findings are reported in accordance with the General Guidance.

The programs tested as major programs included:

Coronavirus State and Local Fiscal Recovery Funds (SLFRF) CFDA 21.027

The threshold used to distinguish between Type A and Type B federal programs was \$750,000.

The County was not qualified as a low-risk auditee.

The County did not elect to use the 10% de minimis indirect cost rate.

Grant subrecipient – None

II. Findings Related to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards.

No findings to be reported.

III. Findings and Questioned Costs for Federal Awards

No findings to be reported.

Prior Year Financial Statement, Federal Award Findings and Questioned Costs

N/A

Corrective Action Plan

N/A

WASHINGTON COUNTY, TEXAS
Corrective Action Plan
December 31, 2022

Not applicable

WASHINGTON COUNTY, TEXAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grant /Pass Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Audit Period Receipts	Passed Through to Subrecipients	Current Period Expenditures
Direct Grants					
<u>United States Department of the Treasury</u>					
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	NA	\$ 3,484,829	\$ -	\$ 1,177,483 #
Total U. S. Department of the Treasury			<u>3,484,829</u>	<u>-</u>	<u>1,177,483</u>
<u>U. S. Department of Health and Human Services</u>					
HRSA COVID-19 Claims Reimbursement	93.461	P4-13788469283	556,776	-	556,776
U. S. Department of Health and Human Services			<u>556,776</u>	<u>-</u>	<u>556,776</u>
Total Federal Direct Grants			<u>4,041,605</u>	<u>-</u>	<u>1,734,259</u>
<u>U. S. Department of Housing and Urban Development</u>					
<i>Passed Through Texas Department of Agriculture</i>					
Community Development Block Grant (CDBG)					
Street Improvements - Old Plantation Road	14.228	20-065-062-C180	29,050	-	17,500
Department of Housing and Urban Development			<u>29,050</u>	<u>-</u>	<u>17,500</u>
<u>United States Department of Treasury</u>					
<i>Passed Through Texas Secretary of State</i>					
COVID-19 Coronavirus Relief Fund (CRF)	21.019	Unknown	-	-	411,942
Total U. S. Department of Treasury			<u>-</u>	<u>-</u>	<u>411,942</u>
<u>Election Assistance Commission</u>					
<i>Passed Through Texas Secretary of State</i>					
COVID-19 Election Security Sub-Grant to	90.404	Unknown	120,000	-	-
Total Election Assistance Commission			<u>120,000</u>	<u>-</u>	<u>-</u>
<u>U. S. Dept. of Health and Human Services</u>					
<i>Passed Through Texas Attorney General</i>					
Title IV-D - Child Support Enforcement - Dist Clerk	93.563	Unknown	17,794	-	19,970
Title IV-D - Child Support Enforcement - Sheriff	93.563	Unknown	5,524	-	5,524
Medical Assistance Program - FY21 billings	93.778	Unknown	90,611	-	-
Medical Assistance Program - FY22 billings	93.778	Unknown	-	-	60,179
Total U. S. Dept. of Health and Human Services			<u>113,929</u>	<u>-</u>	<u>85,673</u>
<u>U.S. Dept. of Homeland Security</u>					
<i>Passed Through Office of the Gov - DPS</i>					
<i>Disaster Grants - Public Assistance</i>					
Winter Storm Uri	97.036	DR-4586-047	32,852	-	-
COVID-19 Reimbursement	97.036	DR-4485-047	335,077	-	-
Total Department of Homeland Security			<u>367,929</u>	<u>-</u>	<u>-</u>
Total Indirect Federal Grants			<u>630,908</u>	<u>-</u>	<u>515,115</u>
TOTAL FEDERAL GRANTS			<u>\$ 4,672,513</u>	<u>\$ -</u>	<u>\$ 2,249,374</u>

- Major Fund

WASHINGTON COUNTY, TEXAS
Notes to Expenditures of Federal Awards
December 31, 2022

A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Washington County, Texas (the "County"). The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly by the primary government from federal agencies, as well as federal awards passed through other government agencies, are included in the scope of the *Uniform Guidance* and are included on the Expenditures of Federal Awards.

Basis of Accounting

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting for governmental funds, which is described in Note 1 of the County's Annual Comprehensive Financial Report. For grants that permitted inclusion indirect costs, the County did not make an election to use the 10% de minimis indirect cost rate.

B - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedules of Expenditures of Federal Awards may not agree with the amounts reported in the related federal financial reports filed with grantor agencies because those reports are filed on the cash basis.

C - CONTINGENCIES

The County participates in several federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2022 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

WASHINGTON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

ISSUED BY THE OFFICE OF THE COUNTY AUDITOR
SHAWNA DYER

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**WASHINGTON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022**

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Introductory Section

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July 28, 2023

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

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for Washington County for the fiscal year ended December 31, 2022. State law, V.T.C.A. LCC 114.025 and 115.045, require 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 by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the basic financial statements will be free from material misstatement. Responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and the County Treasurer. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's basic financial statements have been audited by Rutledge Crain & Company, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended December 31, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Washington County's MD&A can be found immediately following the report of the independent auditors.

should be read in conjunction with it. Washington County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Washington County, incorporated in 1837, is located in the center of the "core" of Texas, also called the Golden Triangle, 70 miles from Houston, 90 miles from Austin, 158 miles from San Antonio, 210 miles from Dallas/Fort Worth, and only 40 miles from Bryan/College Station. The County is a rural county approximately 610 square miles in area with a 2020 census population of 35,805, an increase of 6.2% from the 2010 census of 33,718. The County is empowered to levy a property tax on both real and personal property located within its boundaries. The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms; two members are elected every two years. The County Judge is elected at large to serve a four-year term.

The Commissioners' Court sets the tax rate, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners' Court is also responsible for development of policies and orders, approving financial commitments and appointment of various department heads. The management and leadership provided by members of the Commissioners' Court and the elected and appointed officials of other key County offices is crucial to the success of the County in financial management and growth.

The County Auditor is appointed according to Texas State statutes for two-year terms by District Judges. The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County, certifying available funds for county budgets, and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners' Court for approval.

The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, county attorney, clerks of the courts, sheriff, jail, security and emergency management and grand jury bailiffs. Other functions performed by the County include the construction and maintenance of roads and bridges, either independently or in cooperation with other entities; administration of public health services; assistance to indigents; and the provision of juvenile, health, education and welfare services.

The annual budget serves as the foundation for Washington County's financial planning and control. All departments of the County are required to submit budget requests to the County Auditor during July each year. The County Auditor uses these requests to develop a proposed budget. The proposed budget is then presented to the Commissioners' Court for review. The Commissioners' Court is required to hold public hearings on the proposed budget. The County is required to adopt its budget by the first day of the new fiscal year. The appropriated budget is prepared by fund, function (e.g. public safety), and department. All transfers of appropriations, either between departments or within an individual department's budget, require the approval of the Commissioners' Court. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Washington County operates.

Local Economy

There are several factors supporting the economic stability for the County.

- Sales Tax – Sales tax was budgeted to increase by \$400,000 in 2022 over the prior year, actual performance for FY22 left a favorable variance of 31.04%.
- Property Valuations – The property valuations increased from \$4,614,586,736 in FY21 to \$6,245,849,266 in FY22. During the year, the County had \$155,694,340 in new property added to the tax rolls, and \$750,000,000 in mineral accounts were added. Additionally, there was a larger than normal increase in values in all other categories
- Unemployment Rate for the County – The unemployment rate for Washington County in December 2022 was 3.3 percent, which is down from the 4.0 percent rate one year ago. The current rate was favorable to the state's average unemployment rate of 3.8 percent for the same time period.

The County is fortunate to have major industries with headquarters or divisions including an ice cream manufacturer, a steel lighting standards manufacturer, a national brand mattress manufacturer and a globally distributed salad dressing manufacturer. Also, a nationally known retail super center and two nationally known home improvement retail stores. Other significant employers include the regional home office of a state-wide insurance provider and a regional health care facility. The state also has a major economic presence in the area thanks to Blinn College, the oldest junior college in the state, and to a major mental health facility, which together provide employment for nearly 1,800 educators, health care professionals and staff.

The County continues to experience stable economic growth in residential, commercial development, rural land value, and industrial growth. Several highlights for the year are noted below.

- Market Square is a new 51-acre mixed-use development. It is located along the Highway 290 corridor and Market Street. The first store is set to open in October 2023. Included are multi-family residential, commercial, retail, hospitality, and restaurant properties.
- Corrosion Resistant Alloys, LP broke ground in March. The manufacturing facility is to be built along 290 East. The first phase of development is projected to include 80,000 square feet of manufacturing and office space. At full build out Corrosion Resistant Alloys anticipates 40 employees will staff the facility.
- Baker Katz retail center continues to add retail projects to their Brenham Crossing development. Five new retailers are in development for 2023.

A contributing factor to Washington County's current economic stability includes a tax abatement policy. Countywide tax abatement plans, which give reduced property taxes for a

number of years, are being offered to industries to locate in the County with the purpose of stimulating economic development. In order to qualify, guidelines and criteria apply. Brenham Independent School District and Blinn College taxes are to be paid in full at all times. There were six active tax abatements for the fiscal year 2022.

As provided in the Texas Local Government Code, the Commissioners' Court approved a Chapter 381 Economic Development Agreement with BK Stringer Limited related to a commercial and retail development project. Upon completion, the 200,000 square foot development is expected to produce new taxable property value of more than \$20 million and annual sales tax revenues to the County. Recognizing the economic impact of COVID-19, this agreement was amended to allow additional time for construction. The date for the first store opened for business was February 2022. The County agreed to rebate a portion of sales tax generated from this development to BK Stringer. Sales tax grant payments shall be paid annually until the cumulative payments equal to \$6 million or a total of 12 years, whichever occurs first.

Long Term Financial Planning

County strategies and plans are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners' Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of Commissioners' Court consistently emphasize maintaining sufficient undesignated fund balance levels (unreserved net assets) to meet first quarter obligations of payroll and operating costs, and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings.

Cash Management

The Commissioners' Court has adopted a formal investment policy for the County consistent with State statutes governing the investment of County funds and has designated the County Treasurer as the County's investment officer. The general objectives set forth in the policy provide for financial security and optimum liquidity of County funds while achieving the maximum yield on funds invested and maximum levels of invested funds.

Authorized investments are consistent with those authorized by State law for Texas counties. Generally, the County has limited its investments to bank certificates of deposit and money market funds with the County Depository Bank and the Texas Local Governmental Investment Pools.

Risk Management

The County insures through private carriers against catastrophic losses to its infrastructure and certain major items of personal property. Items so insured include buildings and contents, data media and computer-related equipment, radio transmission towers, generators, and other related equipment.

The County insures against the risks from tort claims, workers' compensation benefits due employees who are injured while on duty, losses of funds by theft or mysterious disappearances in all fee offices of the County and any and all other claims asserted by employees and/or third

parties against the County arising out of the normal conduct of County business. This coverage is provided by Texas Association of Counties. In addition, various control techniques, including employee accident prevention training, have been continued throughout the year to minimize accident-related losses.

Major Initiatives

Washington County EMS and Texas A&M partnered together for an unpaid internship. Through the internship, EMS will provide 14 weeks of on-site education for Texas A&M students majoring in community health. This partnership came about from the recognition of the successful and well managed and and well ran Regional Vaccination subHUB in 2021.

A new video wall was added to the Washington County Expo sales facility. The addition of several large tv screens will be helpful during fair auctions and sales.

Plans that are in the beginning phase include a Judicial Center, implementation of increased courthouse security, as well as construction of an EMS station at Lake Somerville.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This is the eleventh consecutive year that the County has received this award. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to conform to the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certification.

The production of this comprehensive annual financial report is attributable to the efficient and dedicated services of the staff of the offices of the County Auditor, County Treasurer, and the Human Resources Office. The preparation of this report could not have been accomplished without the assistance from our outside auditing firm, Rutledge Crain & Company, PC. Credit also must be given to the County Judge's Office, the Commissioners' Court, and all other County officials and employees who have given their support for maintaining the highest standards of professionalism in the management of Washington County's finances.

Respectfully submitted,



Shawna Dyer
Washington County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Washington County
Texas**

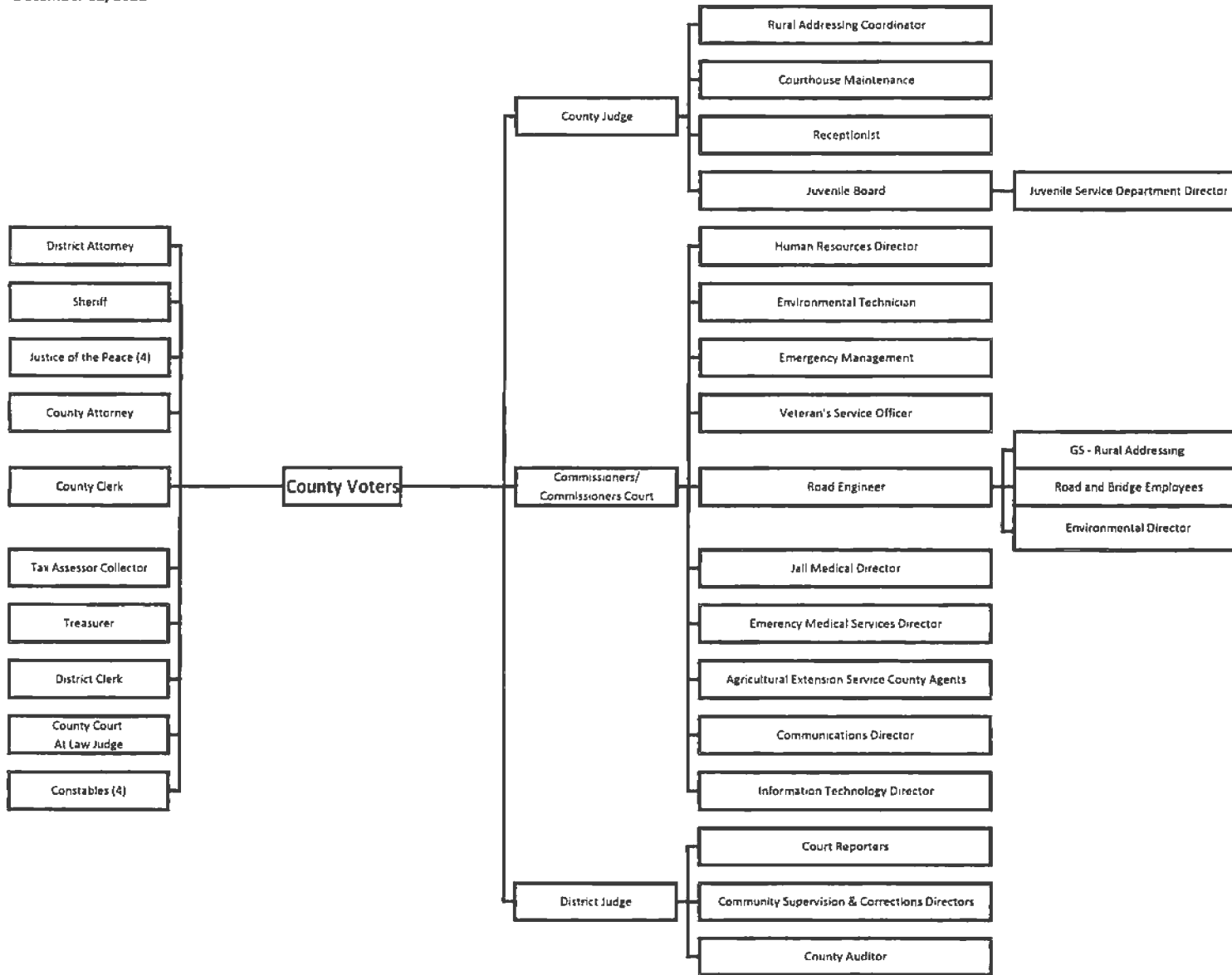
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

WASHINGTON COUNTY, TEXAS
 ORGANIZATION CHART
 December 31, 2022



WASHINGTON COUNTY, TEXAS

PRINCIPAL OFFICIALS

Year Ended December 31, 2022

District Judges

Carson Campbell	Judge, 21 st Judicial District
Reva L. Towslee Corbett	Judge, 335 th 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 the Peace, Precinct 1
Douglas Cone	Justice of the Peace, Precinct 2
Robert "Duane" Houston	Justice of the Peace, Precinct 3
Harild Riddle	Justice of the 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.

Financial Section

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RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS

3214 W Park Row, Suite E
Pantego, Texas 76013

INDEPENDENT AUDITORS' 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 accompanying 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Texas Uniform Grant Management System (UGMS)*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2022 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

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.

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our 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, budgetary comparison information, pension schedules, OPEB schedule, and notes to required supplementary information on pages 15–20 and 50–71 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and *UGMS*, 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 and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

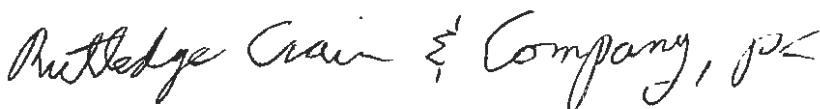
Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). 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 June 30, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



June 30, 2023

Management's Discussion and Analysis

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WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2022

As management of Washington 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, 2022. 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, 2022 by \$57,747,522 (net position). Of this amount, \$20,527,162 (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 \$8,341,883.
- The County's governmental funds reported combined ending fund balances of \$22,565,941 an increase of \$2,174,030 in comparison to the previous year.
- The available portion of the General Fund balance at the end of the year was \$13,820,682 or 62.5% 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 \$2,707,796 or 45.7% of total Road and Bridge expenditures and transfers out. \$700,702 of fund balance is classified as nonspendable for inventories.
- Total bonded debt of the County decreased by \$392,979 during the fiscal year. Annual debt service payments in the amount of \$375,000 were made on general obligation bonds. Compensated absences increased by \$42,950, while the liability for unfunded OPEB decreased by \$1,201,025.

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 of Washington'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).

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 22-23 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.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2022

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 56 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 46 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, Corona Virus Relief Fund, 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, Sheriff's Training Fund, Sheriff's Donation Fund, Hotel Motel Tax, Healthy County Rewards, County Attorney Pretrial Diversion, and the 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 24-31 of this report.

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 32-33 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 34-56 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 58 - 74.

Government-wide Financial Analysis

At the end of fiscal year, the County's net position (assets exceeding liabilities) totaled \$57,747,552. 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, \$35,084,532, or 60.8 percent, reflects its investment in capital assets (land, buildings, machinery, right to use assets – equipment, and infrastructure), less accumulated depreciation 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 \$1,892,512 (3.3%) is restricted for future debt service payments, and \$243,316 (0.4%) is restricted for capital projects.

The remaining balance of unrestricted net position, \$20,527,162 or 35.5 percent, may be used to meet the government's ongoing obligations to citizens and creditors.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2022

Table I
Condensed Statement of Position

	12/31/2022	12/31/2021	Increase (Decrease)
ASSETS			
Current and other assets	\$ 62,104,360	\$ 51,046,375	\$ 11,057,985
Capital assets	37,784,174	36,363,404	1,420,770
Total assets	<u>99,888,534</u>	<u>87,409,779</u>	<u>12,478,755</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>4,510,268</u>	<u>6,086,711</u>	<u>(1,576,443)</u>
LIABILITIES			
Other liabilities	2,510,038	2,461,330	48,708
Long-term liabilities	<u>6,196,030</u>	<u>12,612,564</u>	<u>(6,416,534)</u>
Total liabilities	<u>8,706,068</u>	<u>15,073,894</u>	<u>(6,367,826)</u>
DEFERRED INFLOWS OF RESOURCES	<u>37,945,212</u>	<u>28,351,994</u>	<u>9,593,218</u>
NET POSITION			
Invested in capital assets, net	35,084,532	34,282,372	802,160
Restricted for debt service	1,892,512	1,666,063	226,449
Capital Projects	243,316	816,850	(573,534)
Unrestricted	<u>20,527,162</u>	<u>13,305,317</u>	<u>7,221,845</u>
	<u>\$ 57,747,522</u>	<u>\$ 50,070,602</u>	<u>\$ 7,676,920</u>

Note: Fiscal Year 2021 Restated – See Note IV. G.

Changes in Net Position. The net position of the County increased by \$8,341,883 for the fiscal year ended December 31, 2022.

Governmental Activities. Governmental activities increased the County's net position by \$8,341,883 from the prior year. This increase was caused by an increase in program revenues, taxes 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 a 2% rate increase on all classes of property, driven by increased local real estate market values, as well as an increase of approximately 2.88% in new property added to the tax rolls.

Table 2
Changes in Net Position

	12/31/2022	12/31/2021	Increase (Decrease)
Revenues:			
Program revenues			
Charges for services	\$ 10,571,032	\$ 7,919,246	\$ 2,651,786
Operating grants and contributions	1,096,825	1,308,480	(211,655)
Capital grants and contributions	2,656,968	828,871	1,828,097
General revenues			
Taxes	26,891,749	23,760,663	3,131,086
Interest	339,589	268,057	71,532
Miscellaneous	550,822	1,166,460	(615,638)
Gain (loss) on Disposal of Capital Assets	-	126,528	(126,528)
Total revenues	<u>42,106,985</u>	<u>35,378,305</u>	<u>6,728,680</u>
Expenses:			
General administration	4,317,201	4,488,327	(171,126)
Judicial	2,204,892	2,031,280	173,612
Legal	1,284,253	1,210,064	74,189
Elections	380,258	119,735	260,523
Financial administration	977,806	988,812	(11,006)
Public facilities	1,117,974	415,454	702,520
Public safety	8,578,074	7,955,175	622,899
Public transportation	4,347,624	6,292,908	(1,945,284)
Health and welfare	9,332,372	7,630,061	1,702,311
Culture and recreation	938,713	818,582	120,131
Conservation	44,907	412,822	(367,915)
Data processing	228,375	237,171	(8,796)
Interest on long-term debt	12,653	170,485	(157,832)
Total expenses	<u>33,765,102</u>	<u>32,770,876</u>	<u>994,226</u>
Increase (decrease) in net position	8,341,883	2,607,429	5,734,454
Net position - beginning of year as reported	50,070,602	47,395,478	2,675,124
Prior period adjustment	(664,963)	67,695	(732,658)
Net position - end of year	<u>\$ 57,747,522</u>	<u>\$ 50,070,602</u>	<u>\$ 7,676,920</u>

WASHINGTON COUNTY, TEXAS
 Management's Discussion and Analysis
 December 31, 2022

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, unassigned 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 \$22,565,941. Of this amount, \$711,969 is classified as nonspendable for inventory, and is not available for appropriation. \$6,073,313 is restricted for specified usage by state statute or by agreements with other outside parties. \$3,659,902 is committed by resolution or court order of the Commissioner's Court. The remaining \$12,120,757 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 \$13,831,949.

The fund balance of the General Fund increased by \$2,679,900 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.

The Road and Bridge Fund had an increase in fund balance of \$573,445. This increase was due to an increase in tax collections, charges for services, and rent income.

The Emergency Medical Services Fund had a decrease in fund balance of \$544,461. 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 \$30,267. This increase was the result of interest earned.

Nonmajor governmental funds recognized a decrease in fund balance of \$565,121. The Debt Service Funds had an increase of \$230,455, and the Special Revenue Funds had an decrease of \$222,025. The increase in the Debt Service Funds was primarily due to an increase in taxes collected 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 others experienced positive variances resulting in an overall increase. The Capital Projects Fund had a decrease of \$573,551 due to completion of projects.

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 2022, in addition to line item transfers, the General Fund expenditure budget was increased by \$222,560 and other financing sources(uses) decreased by \$14,546.

There was a positive variance between the final amended budget appropriations and the actual expenditures of \$347,119. A key highlight of this variance is as follows:

<u>Function</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety	\$8,559,426	\$8,515,042	\$44,384

Positive variance primarily due to amount budgeted exceeding amount necessary in personnel. The position of Public Information Emergency Management Officer was not utilized.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of December 31, 2022, amounts to \$37,784,174 (net of accumulated depreciation). The investment in capital assets includes land, buildings, equipment, right to use assets – equipment, and infrastructure. The total increase in the County's investment in capital assets for the current year was 3.9 % primarily due to depreciation of assets and retirements of assets being less than additions to the carrying value of capital assets.

WASHINGTON COUNTY, TEXAS
Management's Discussion and Analysis
December 31, 2022

Table 3
Capital Assets at Year-End

Asset	12/31/2022	12/31/2021	Increase (Decrease)
Land	\$ 649,820	\$ 649,820	\$ -
Buildings	11,601,018	12,332,010	(730,992)
Equipment	3,495,478	3,507,777	(12,299)
Right to use assets - equipment	913,339	1,126,332	(212,993)
Infrastructure	21,124,519	18,747,464	2,377,055
	<u>\$ 37,784,174</u>	<u>\$ 36,363,403</u>	<u>\$ 1,420,771</u>

Additional information on the County's capital assets can be found in the notes to the financial statements on page 42.

Debt administration. At the end of the current fiscal year, Washington County had total debt outstanding of \$5,717,286.

Table 4
Outstanding Debt at Year End

Type of Debt	12/31/2022	12/31/2021	Increase (Decrease)
General obligation bonds	\$1,195,000	\$1,570,000	(\$375,000)
LTD Tax Road Bonds-series 2021	950,000	950,000	-
Premium/discount on bonds	21,706	39,685	(17,979)
Notes payable	100,000	281,513	(181,513)
Leases	478,745	664,963	(186,218)
Compensated absences	405,906	362,956	42,950
Liability for unfunded OPEB	3,044,674	4,245,699	(1,201,025)
	<u>\$6,196,031</u>	<u>\$8,114,816</u>	<u>(\$1,918,785)</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements on page 44-46.

Economic Factors and Next Year's Budgets and Rates

The County adopted a 2022 tax rate of \$0.3860 per \$100 valuation to fund calendar year 2023. The budget will raise more total property taxes than last year's budget by \$1,671,531 or 7.980 %. This increase is primarily due to new property added to the tax roll this year in the amount of \$74,000,000 which generated \$600,980 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
DECEMBER 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 25,220,828
Receivables (net of allowances for uncollectibles):	12,203,433
Inventories	700,702
Prepaid items	66,812
Restricted assets:	
Cash and cash equivalents	21,670,122
Capital Assets (net of accumulated depreciation):	
Land	649,820
Buildings	11,601,018
Equipment	3,495,478
Right to use assets - equipment	913,339
Infrastructure	21,124,519
Net pension asset	<u>2,242,463</u>
Total Assets	<u>99,888,534</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension outflows	4,470,686
Deferred OPEB outflows	37,421
Deferred charge on refunding	<u>2,161</u>
Total Deferred Outflows of Resources	<u>4,510,268</u>
LIABILITIES	
Accounts payable	967,796
Accrued liabilities and other payables	1,023,522
Due to other governments	518,720
Noncurrent liabilities:	
Due within one year	1,129,759
Due in more than one year	<u>5,066,271</u>
Total Liabilities	<u>8,706,068</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue - taxes	4,926,414
Deferred revenue - grants	6,058,897
Taxes collected in advance	18,013,413
Deferred revenue - pension	7,584,917
Deferred revenue - opeb	<u>1,361,571</u>
Total Deferred Inflows of Resources	<u>37,945,212</u>
NET POSITION:	
Net Investment in Capital Assets	35,084,532
Restricted For:	
Debt Service	1,892,512
Capital Projects	243,316
Unrestricted	<u>20,527,162</u>
Total Net Position	<u>\$ 57,747,522</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
General administration	\$ 4,317,201	\$ 1,071,881	\$ 102,678	\$ 1,287,300	\$ (1,855,342)
Judicial	2,204,892	465,045	106,043	--	(1,633,804)
Legal	1,284,253	40,344	135,355	--	(1,108,554)
Elections	380,258	--	--	--	(380,258)
Financial administration	977,806	219,767	--	--	(758,039)
Public facilities	1,117,974	37,193	--	713,130	(367,651)
Public safety	8,578,074	162,317	87,000	33,054	(8,295,703)
Public transportation	4,347,624	1,506,839	29,239	57,723	(2,753,823)
Health and welfare	9,332,372	6,824,878	636,510	565,761	(1,305,223)
Culture and recreation	938,713	242,768	--	--	(695,945)
Conservation	44,907	--	--	--	(44,907)
Data processing	228,375	--	--	--	(228,375)
Interest on long-term debt	12,653	--	--	--	(12,653)
Total expenditures	<u>33,765,102</u>	<u>10,571,032</u>	<u>1,096,825</u>	<u>2,656,968</u>	<u>(19,440,277)</u>
Total Primary Government	\$ <u>33,765,102</u>	\$ <u>10,571,032</u>	\$ <u>1,096,825</u>	\$ <u>2,656,968</u>	\$ <u>(19,440,277)</u>
General Revenues:					
Property Taxes					22,217,293
Sales Taxes					4,410,450
Hotel Motel Taxes					174,594
Mixed Beverage Taxes					89,412
Unrestricted Investment Earnings					339,589
Miscellaneous					<u>550,822</u>
Total General Revenues and Transfers					<u>27,782,160</u>
Change in Net Position					8,341,883
Net Position - Beginning as adjusted (see footnote IV. G)					50,070,602
Prior Period Adjustment					<u>(664,963)</u>
Net Position - Ending					\$ <u>57,747,522</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	<u>General Fund</u>	<u>Road and Bridge</u>
ASSETS		
Cash and cash equivalents	\$ 11,709,282	\$ 3,076,258
Receivables (net of allowances for uncollectibles):		
Taxes	4,435,136	1,286,162
Accounts	--	--
Fines	869,885	130,183
Intergovernmental	829,501	103,057
Due from other funds	2,330,111	--
Inventories	--	700,702
Prepaid items	11,267	--
Restricted assets:		
Cash and cash equivalents	<u>13,660,121</u>	<u>3,946,873</u>
Total Assets	<u>\$ 33,845,303</u>	<u>\$ 9,243,235</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 167,657	\$ 355,481
Accrued liabilities and other payables	616,371	104,532
Due to other funds	--	--
Due to other governments	<u>518,720</u>	<u>--</u>
Total Liabilities	<u>1,302,748</u>	<u>460,013</u>
Deferred Inflows of Resources		
Deferred revenue - taxes	4,393,741	1,273,941
Deferred revenue - fines	351,466	130,184
Deferred revenue - ambulance	--	--
Deferred revenue - grants	305,278	23,726
Taxes collected in advance	<u>13,660,121</u>	<u>3,946,873</u>
Total Deferred Inflows of Resources	<u>18,710,606</u>	<u>5,374,724</u>
Fund balances:		
Nonspendable	11,267	700,702
Restricted	--	--
Committed	--	2,707,796
Unassigned	<u>13,820,682</u>	<u>--</u>
Total fund balances (deficits)	<u>13,831,949</u>	<u>3,408,498</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 33,845,303</u>	 <u>\$ 9,243,235</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Emergency Medical Service	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 408,301	\$ 2,343,291	\$ 7,683,696	\$ 25,220,828
--	--	140,073	5,861,371
3,922,821	--	--	3,922,821
--	--	--	1,000,068
13,750	--	472,865	1,419,173
--	--	--	2,330,111
--	--	--	700,702
--	--	--	11,267
--	3,656,709	406,419	21,670,122
<u>\$ 4,344,872</u>	<u>\$ 6,000,000</u>	<u>\$ 8,703,053</u>	<u>\$ 62,136,463</u>
\$ 53,942	\$ --	\$ 390,716	\$ 967,796
242,253	--	41,378	1,004,534
1,825,781	234,163	270,167	2,330,111
--	--	--	518,720
<u>2,121,976</u>	<u>234,163</u>	<u>702,261</u>	<u>4,821,161</u>
--	--	132,777	5,800,459
--	--	--	481,650
3,922,821	--	--	3,922,821
--	5,729,893	472,121	6,531,018
--	--	406,419	18,013,413
<u>3,922,821</u>	<u>5,729,893</u>	<u>1,011,317</u>	<u>34,749,361</u>
--	--	--	711,969
--	35,944	6,037,369	6,073,313
--	--	952,106	3,659,902
(1,699,925)	--	--	12,120,757
<u>(1,699,925)</u>	<u>35,944</u>	<u>6,989,475</u>	<u>22,565,941</u>
<u>\$ 4,344,872</u>	<u>\$ 6,000,000</u>	<u>\$ 8,703,053</u>	<u>\$ 62,136,463</u>

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WASHINGTON COUNTY, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2022**

Total fund balances - governmental funds balance sheet	\$ 22,565,941
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	37,784,174
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	874,042
Payables for bond principal which are not due in the current period are not reported in the funds.	(2,145,000)
Payables for right-to-use leases which are not due in the current period are not reported in the funds.	(478,745)
Payables for debt interest which are not due in the current period are not reported in the funds.	(18,988)
Payables for notes which are not due in the current period are not reported in the funds.	(100,000)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(405,906)
Other long-term liabilities which are not due and payable in the current period are not reported in the funds.	472,121
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	57,707
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	481,650
Ambulance receivables unavailable to pay for current period expenditures are deferred in the funds.	3,922,821
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	2,242,465
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(7,584,917)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	4,470,686
Bond premiums/discounts are amortized in the SNA but not in the funds.	(21,705)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(3,044,674)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(1,361,571)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	<u>37,421</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 57,747,522</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Road and Bridge
Revenues:		
Taxes	\$ 21,167,953	\$ 4,977,994
Intergovernmental	518,919	120,981
Licenses, permits and fees	91,342	847,393
Fines and forfeitures	302,705	233,977
Charges for services	1,218,492	110,815
Interest	225,943	33,631
Miscellaneous	661,567	141,449
Total revenues	<u>24,186,921</u>	<u>6,466,240</u>
Expenditures:		
Current:		
General administration	4,247,424	64,566
Judicial	2,264,732	--
Legal	556,252	--
Elections	365,325	--
Financial administration	1,019,577	--
Public facilities	364,239	--
Public safety	8,710,908	--
Public transportation	--	5,815,590
Health and welfare	1,470,919	--
Culture and recreation	632,825	--
Conservation	268,490	--
Data processing	185,633	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Total expenditures	<u>20,086,324</u>	<u>5,880,156</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,100,597</u>	<u>586,084</u>
Other financing sources (uses):		
Transfers in	300,579	--
Transfers out	(2,010,063)	(39,321)
Sale of capital assets	54,381	26,682
Insurance recoveries	69,452	--
Capital leases	164,954	--
Total other financing sources (uses)	<u>(1,420,697)</u>	<u>(12,639)</u>
Net change in fund balances	2,679,900	573,445
Fund balances (deficits), January 1	<u>11,152,049</u>	<u>2,835,053</u>
Fund balances (deficits), December 31	<u>\$ 13,831,949</u>	<u>\$ 3,408,498</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Emergency Medical Service	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ --	\$ --	\$ 829,651	\$ 26,975,598
600,907	1,177,483	899,433	3,317,723
--	--	4,575	943,310
--	--	--	536,682
4,200,525	--	581,701	6,111,533
2,231	30,267	47,517	339,589
237,605	--	266,070	1,306,691
<u>5,041,268</u>	<u>1,207,750</u>	<u>2,628,947</u>	<u>39,531,126</u>
--	--	101,891	4,413,881
--	--	47,226	2,311,958
--	--	812,469	1,368,721
--	--	--	365,325
--	--	13,194	1,032,771
--	--	713,749	1,077,988
--	--	107,912	8,818,820
--	--	612,597	6,428,187
7,171,711	1,177,483	379,109	10,199,222
--	--	191,504	824,329
--	--	--	268,490
--	--	--	185,633
--	--	375,000	375,000
--	--	62,152	62,152
<u>7,171,711</u>	<u>1,177,483</u>	<u>3,416,803</u>	<u>37,732,477</u>
<u>(2,130,443)</u>	<u>30,267</u>	<u>(787,856)</u>	<u>1,798,649</u>
1,526,070	--	765,495	2,592,144
--	--	(542,760)	(2,592,144)
--	--	--	81,063
--	--	--	69,452
59,912	--	--	224,866
<u>1,585,982</u>	<u>--</u>	<u>222,735</u>	<u>375,381</u>
(544,461)	30,267	(565,121)	2,174,030
<u>(1,155,464)</u>	<u>5,677</u>	<u>7,554,596</u>	<u>20,391,911</u>
<u>\$ (1,699,925)</u>	<u>\$ 35,944</u>	<u>\$ 6,989,475</u>	<u>\$ 22,565,941</u>

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WASHINGTON COUNTY, TEXAS
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Net change in fund balances - total governmental funds	\$ 2,174,030
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	5,884,062
The depreciation of capital assets used in governmental activities is not reported in the funds.	(4,379,942)
The gain or loss on the sale of capital assets is not reported in the funds.	(83,349)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(67,894)
Expenses not requiring the use of current financial resources are not reported as expenditures in the funds.	6,032
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	375,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	411,084
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	181,513
Bond issuance costs and similar items are amortized in the SOA but not in the funds.	45,138
(Increase) decrease in accrued interest from beginning of period to end of period.	4,362
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(42,950)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	(39,535)
Certain ambulance receivables are deferred in the funds. This is the change in these amounts this year.	2,296,756
Certain grant revenues are deferred in the funds. This is the amount recognized on the accrual basis..	319,540
Proceeds of right-to-use leases do not provide revenue in the SOA, but are reported as current resources in the SOA.	(224,866)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	1,456,118
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	<u>26,784</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 8,341,883</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022

	<u>Custodial Funds</u>	<u>Private-purpose Trust Funds</u>
ASSETS		
Cash and cash equivalents	\$ 6,539,919	\$ 2,067,357
Due from other funds	21,346	--
Total Assets	<u>6,561,265</u>	<u>2,067,357</u>
LIABILITIES		
Accrued liabilities and other payables	5,702	--
Due to other funds	21,346	--
Due to other governments	725,150	--
Due to others	18,692	--
Total Liabilities	<u>770,890</u>	<u>--</u>
NET POSITION		
Restricted for governments and others	5,790,375	--
Held in trust for other purposes	--	2,067,357
Held in trust for other purposes	<u>\$ 5,790,375</u>	<u>\$ 2,067,357</u>

WASHINGTON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Custodial Funds	Private Purpose Trusts
ADDITIONS:		
Investment Income	\$ --	\$ 17,369
Lease income	--	342,261
Tax collections	43,563,838	--
Fees of office	2,966,075	--
Receipts from fiduciaries	777,895	--
Miscellaneous	820,939	871,752
Total Additions	<u>48,128,747</u>	<u>1,231,382</u>
DEDUCTIONS:		
Administrative expenses	--	81,719
Payments to schools	--	1,279,483
Payments to county	28,559,487	--
Payments to other governments	18,069,334	--
Payments to beneficiaries	294,481	--
Payments to others	694,936	--
Total Deductions	<u>47,618,238</u>	<u>1,361,202</u>
Change in Fiduciary Net Position	510,509	(129,820)
Net Position-Beginning of the Year	5,279,866	2,197,177
Net Position-End of the Year	<u>\$ 5,790,375</u>	<u>\$ 2,067,357</u>

The accompanying notes are an integral part of this statement.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County, a political subdivision of the State of Texas 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 Washington County, Texas, 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.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of changes in net position) 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.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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:

The 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.

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.

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 Clerk and District Clerk hold funds in trust for parties to lawsuits and estates.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes, miscellaneous revenue, and interest income.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

D. Assets, liabilities, and net position or equity

1. 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.

2. 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). All other outstanding balances between funds are reported as "due to/from other funds." 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.

3. 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.

4. Restricted assets

The 2022 tax levy is made to fund calendar year 2023. Therefore, amounts collected on this levy prior to year end are recorded as restricted cash and unearned revenue.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), 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. 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 of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is 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

6. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. Vacation and compensatory time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. Amounts not expected to be made with expendable available financial resources are reported in the government wide statement of net position. Compensated absences are recorded in the General Fund, Road and Bridge Fund, Emergency Medical Services Fund, and the DA Fund.

7. 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.

8. Leases

The County leases various vehicles 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 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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

- (a) The County uses the implicit interest rate in the lease as the discount rate.
- (b) 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.

9. Fund equity

In government-wide statements, net position are 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 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 "invested in capital assets, net of related debt."

Governmental funds classify fund balances as follows:

Nonspendable Fund Balances – 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.

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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 & Bridge	EMS	American Rescue	Other Funds	Total
Fund Balances						
Nonspendable for:						
Prepays	\$11,267	\$ --	\$ --	\$ --	\$ --	\$11,267
Inventory	--	700,702	--	--	--	700,702
	<u>11,267</u>	<u>700,702</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>711,969</u>
Restricted for:						
Debt service	--	--	--	--	1,894,472	1,894,472
Justice administration	--	--	--	--	1,289,094	1,289,094
Preservation	--	--	--	--	818,739	818,739
Grants	--	--	--	35,944	954,253	990,197
Construction	--	--	--	--	589,481	589,481
Health and welfare	--	--	--	--	491,332	491,332
	<u>--</u>	<u>--</u>	<u>--</u>	<u>35,944</u>	<u>6,037,371</u>	<u>6,073,315</u>
Committed to:						
Construction	--	--	--	--	211,612	211,612
Fire department	--	--	--	--	--	--
Road & bridge	--	2,707,796	--	--	--	2,707,796
OPEB funding	--	--	--	--	240,856	240,856
Emergency medical	--	--	--	--	247,251	247,251
Law enforcement	--	--	--	--	53,031	53,031
General administration	--	--	--	--	199,354	199,354
	<u>--</u>	<u>2,707,796</u>	<u>--</u>	<u>--</u>	<u>952,104</u>	<u>3,659,900</u>
Assigned	--	--	--	--	--	--
Unassigned	<u>13,820,682</u>	<u>--</u>	<u>(1,699,925)</u>	<u>--</u>	<u>--</u>	<u>12,120,757</u>
	<u>\$13,831,949</u>	<u>\$3,408,498</u>	<u>(\$1,699,925)</u>	<u>\$35,944</u>	<u>\$6,989,475</u>	<u>\$22,565,941</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

- A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position:

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 \$481,350 difference are as follows

Justice of the peace	\$227,659
County clerk	159,623
District clerk	94,368
Total	<u>\$481,650</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

- B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities :

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>\$6,032</u>
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III. DETAILED NOTES ON ALL FUNDS

- A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash and cash equivalents on hand and deposits was \$55,498,226, including restricted cash of \$21,670,122 and fiduciary cash of \$8,607,276. All of the bank balance of \$55,058,110 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

As of December 31, 2022, the County had no investments.

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.

Credit Risk. State law limits investments as described previously in Note I D.1.

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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

B. Receivables

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

	General	Road and Bridge	Emergency Medical Services	NonMajor and Other	Total
Taxes receivable	\$4,435,136	\$1,286,162	\$ --	\$140,073	\$5,861,371
Accounts receivable	\$ --	\$ --	\$7,684,822	\$ --	\$7,684,822
Allowance for uncollectibles	--	--	(3,762,001)	--	(3,762,001)
Net other receivables	\$ --	\$ --	\$3,922,821	\$ --	\$3,922,821
Fines receivable	\$4,435,549	\$2,059,939	\$ --	\$ --	\$6,495,488
Allowance for uncollectibles	(3,565,664)	(1,929,756)	--	--	(5,495,420)
Net fines receivable	\$869,885	\$130,183	\$ --	\$ --	\$1,000,068
Intergovernmental	\$829,501	\$103,057	\$13,750	\$472,865	\$1,419,173

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* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Current tax levy receivable (2022) (General Fund)	\$ --	\$3,759,509	\$3,759,509
Current tax levy receivable (2022) (Road & Bridge Fund)	--	1,063,873	1,063,873
Current tax levy receivable (2022) (Pecan Glen DSF)	--	3,831	3,831
Current tax levy receivable (2022) (Debt Service Fund)	--	99,202	99,202
Taxes collected in advance (General Fund)	--	13,660,121	13,660,121
Taxes collected in advance (Road & Bridge Fund)	--	3,946,873	3,946,873
Taxes collected in advance (Pecan Glen DSF)	--	45,915	45,915
Taxes collected in advance (Debt Service Fund)	--	360,504	360,504
Delinquent property taxes receivable (General Fund)	634,231	--	634,231
Delinquent property taxes receivable (Road & Bridge Fund)	210,069	--	210,069
Delinquent property taxes receivable (Debt Service Fund)	29,744	--	29,744
Delinquent fines receivable (General Fund)	351,466	--	351,466
Delinquent fines receivable (Road & Bridge Fund)	130,184	--	130,184
Deferred grants	6,531,018	--	6,531,018
Delinquent ambulance receivables	3,922,821	--	3,922,821
Total deferred/unearned revenue for governmental funds	\$11,809,533	\$22,939,828	\$34,749,361

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

C. Capital assets

Capital asset activity for the year ended December 31, 2022:

	Balance 12/31/21	Additions	Adjustments and Retirements	Completed Construction	Balance 12/31/22
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$649,820	\$ --	\$ --	\$ --	\$649,820
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	649,820	--	--	--	649,820
Capital assets, being depreciated:					
Buildings	22,405,778	--	--	--	22,405,778
Machinery and equipment	14,527,126	1,433,246	(1,123,894)	--	14,836,478
Right to use assets - equipment	1,746,813	224,866	--	--	1,971,679
Infrastructure	95,489,991	4,225,950	(3,586,086)	--	96,129,855
Total capital assets being depreciated	134,169,708	5,884,062	(4,709,980)	--	135,343,790
Less accumulated depreciation for:					
Buildings	(10,073,768)	(730,992)	--	--	(10,804,760)
Machinery and equipment	(11,019,349)	(1,362,196)	1,040,545	--	(11,341,000)
Right to use assets - equipment	(620,481)	(437,858)	--	--	(1,058,339)
Infrastructure	(76,742,527)	(1,848,896)	3,586,086	--	(75,005,337)
Total accumulated depreciation	(98,456,125)	(4,379,942)	4,626,631	--	(98,209,436)
Total capital assets being depreciated, net	35,713,583	1,504,120	(83,349)	--	37,134,354
Governmental activities capital assets, net	\$36,363,403	\$1,504,120	(\$83,349)	\$ --	\$37,784,174

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

Governmental activities:

General administration	\$190,077
Judicial	1,140
Legal	2,535
Elections	12,911
Public facilities	73,973
Public safety	913,523
Public transportation	2,401,504
Health and welfare	579,317
Culture and recreation	162,220
Data processing	42,742
Total depreciation expense - governmental activities	<u>\$4,379,942</u>

WASHINGTON COUNTY, TEXAS**NOTES TO THE FINANCIAL STATEMENTS**

Year Ended December 31, 2022

D. Interfund receivables, payables, and transfers

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

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Major Funds:		
General Fund	\$2,330,111	\$ —
Emergency Medical	—	1,825,781
	<u>—</u>	<u>234,163</u>
Total major funds	<u>2,330,111</u>	<u>2,059,944</u>
Nonmajor Funds:		
Record Preservation	—	14,730
Road and Bridge Clearing	—	237,007
Tobacco Settlement	—	18,430
Total governmental funds	<u>2,330,111</u>	<u>2,330,111</u>
Fiduciary Funds:		
Justice of the Peace Number One	—	3,517
Justice of the Peace Number Two	—	2,881
Justice of the Peace Number Three	—	3,737
Justice of the Peace Number Four	—	1,427
County Clerk	—	7,282
District Clerk	—	2,502
Criminal Justice	21,346	—
Total Fiduciary Funds	<u>21,346</u>	<u>21,346</u>
Total	<u>\$2,351,457</u>	<u>\$2,351,457</u>

Interfund receivables and payables in governmental funds arise from temporary overdrafts in pooled cash. Interfund receivables and payables in the fiduciary funds arise from collections by elected officials which are consolidated in another fund for remittance to the proper entity.

Interfund transfers:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds		
General Fund	\$300,579	\$2,010,063
Road and Bridge	—	39,321
Emergency Medical Service	1,526,070	—
Total Major Funds	<u>1,826,649</u>	<u>2,049,384</u>
Nonmajor Governmental Funds		
Corona Virus Relief	—	277,784
District Attorney	744,495	—
Child Foster Care	6,000	—
Check and Process	—	9,546
District Attorney Forfeiture	—	3,718
Road and Bridge Clearing	—	237,007
Personnel Employee Testing	15,000	—
County Attorney Pretrial Diversion	—	14,705
Total Nonmajor governmental funds	<u>765,495</u>	<u>542,760</u>
Totals	<u>\$2,592,144</u>	<u>\$2,592,144</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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

E. Long-term debt

The County issues general obligation bonds, certificates of obligation bonds, notes payable and capital lease 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:

Purpose	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance 12/31/22
Governmental Long-Term Debt Issues					
General Obligation Debt:					
Tax Refunding Bonds - Series 2020	\$1,935,000	02/20/20	02/15/25	3.00%	\$1,195,000
Ltd Tax Road Bonds - Series 2021	950,000	08/31/21	08/15/41	1.50-2.60%	950,000
Total Governmental Long-term Debt					\$2,145,000

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Limited Tax Road Bonds		Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$385,000	\$30,075	\$40,000	\$22,855	\$425,000	\$52,930
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
2028-2032	--	--	235,000	86,360	235,000	86,360
2033-2037	--	--	265,000	56,645	265,000	56,645
2038-2041	--	--	235,000	17,740	235,000	17,740
Total	\$1,195,000	\$54,525	\$950,000	\$268,360	\$2,145,000	\$322,885

Note Payable Currently Outstanding:

Purpose	Original Amount	Date of Note	Final Maturity	Interest Rate	Balance 12/31/22
Two Motor Graders	\$300,000	3/26/20	3/26/23	2.21%	\$100,000

The equipment has an historical cost and accumulated amortization of \$772,980 and \$77,298 respectively.

Annual debt service requirements to maturity for note payable:

Year	Note Payable		
	Principal	Interest	Total
2023	\$100,000	\$553	\$100,553
Total	\$100,000	\$553	\$100,553

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Leases Payable Currently Outstanding:

Purpose	Original Amount	Date of Lease	Final Maturity	Interest Rate	Balance 12/31/2022
2019 Chevy Tahoe	\$ 42,077	4/1/2019	3/31/2023	6.57%	\$ 3,319
2019 Chevy Tahoe	42,077	4/1/2019	3/31/2023	6.57%	3,319
2019 Chevy Tahoe	42,077	4/1/2019	3/31/2023	6.57%	3,319
2019 Chevy Tahoe	54,845	3/28/2019	3/27/2023	8.10%	2,483
2019 Chevy Tahoe	47,245	3/15/2019	3/14/2023	9.09%	2,138
2019 Chevy Tahoe	54,845	5/1/2019	4/30/2023	7.83%	4,523
2019 Chevy Tahoe	54,845	3/28/2019	3/27/2023	8.10%	2,483
2019 Chevy Tahoe	54,845	5/1/2019	4/30/2023	7.83%	4,523
2019 Chevy Tahoe	54,845	3/28/2019	3/27/2023	8.10%	2,483
2019 Chevy Tahoe	47,245	3/15/2019	3/14/2023	9.09%	2,138
2019 Chevy Tahoe	54,845	3/28/2019	3/27/2023	8.10%	2,483
2019 Chevy Tahoe	54,845	5/1/2019	4/30/2023	7.83%	4,523
2019 Chevy Tahoe	54,570	9/25/2019	9/24/2023	6.15%	8,291
2020 Chevy Tahoe	55,405	11/8/2019	11/7/2023	5.21%	10,261
2020 Chevy Tahoe	55,405	11/8/2019	11/7/2023	5.21%	10,261
2020 Chevy Tahoe	55,469	11/8/2019	11/7/2023	5.21%	10,275
2020 Chevy Tahoe	55,405	11/8/2019	11/7/2023	5.21%	10,261
2020 Chevy Tahoe	55,405	11/8/2019	11/7/2023	5.21%	10,261
2020 Chevy Tahoe	55,405	2/6/2020	2/5/2024	4.97%	13,098
2020 Chevy Tahoe	38,887	2/6/2020	2/5/2024	6.51%	11,421
2020 Chevy Tahoe	40,740	4/15/2020	4/14/2024	6.07%	13,418
2022 Ford Expedition	57,954	8/30/2022	8/29/2026	8.59%	47,571
2022 Chevy Tahoe	54,611	6/24/2022	6/23/2026	8.21%	42,072
2022 Chevy Silverado 1500	52,390	11/16/2022	11/15/2026	7.28%	50,207
2019 Ford F-150	33,809	4/9/2019	4/8/2023	4.45%	9,425
2019 Ford F-150	33,809	4/9/2019	4/8/2023	4.45%	9,425
2019 Ford F-350	46,338	3/7/2019	3/6/2023	7.42%	12,606
2019 Ford F-150	44,493	4/30/2019	4/29/2023	4.10%	3,219
2019 Ford Police Interceptor	38,443	5/28/2019	5/27/2023	5.64%	3,216
2020 Ford F-250	42,055	5/8/2020	5/7/2024	7.19%	11,749
2020 Ford Police Interceptor	52,898	7/27/2020	7/26/2024	1.56%	18,432
2020 Ford Police Interceptor	52,898	8/7/2020	8/6/2024	1.09%	19,324
2022 Ford Expedition	59,912	9/6/2022	9/5/2026	8.31%	50,204
2020 Ford F-150	24,844	2/19/2019	2/18/2023	5.74%	6,275
2020 Ford F-150	24,844	2/22/2019	2/21/2023	5.74%	6,275
2020 Ford F-150	24,844	2/19/2019	2/18/2023	5.74%	6,275
2020 Ford F-150	24,842	3/22/2019	3/21/2023	5.90%	6,729
2020 Ford F-150	24,844	2/19/2019	2/18/2023	5.74%	6,275
2020 Ford F-350	45,276	4/24/2019	4/23/2023	6.50%	12,260
2020 Ford F-250	31,612	2/19/2019	2/18/2023	5.21%	7,431
2020 Ford F-250	27,553	4/3/2019	4/2/2023	5.24%	7,833
					<u>\$ 478,745</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

The future principal and interest and interest lease payments as of December 31, 2022, are as follows:

Year	Total
2023	\$316,538
2024	100,730
2025	60,238
2026	39,455
Total payments	516,961
Less imputed interest	(38,216)
Total Capital Lease Obligations	<u>\$478,745</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2022, was as follows:

	Balance 12/31/21	Additions	Retirements	Balance 12/31/22	Due Within One Year
Governmental activities					
Bonds payable:					
Tax notes - series 2020	\$1,570,000	\$ --	(\$375,000)	\$1,195,000	\$385,000
LTD Tax Road Bonds - series 2021	950,000	--	--	950,000	\$40,000
Less deferred amounts:					
For issuance premium	79,590	--	(22,740)	56,850	22,740
For issuance discount	(39,905)	--	4,761	(35,144)	(4,761)
Total bonds payable	2,559,685	--	(392,979)	2,166,706	442,979
Notes payable	281,513	--	(181,513)	100,000	100,000
Leases	664,963	224,866	(411,084)	478,745	288,661
Compensated absences	362,956	308,855	(265,905)	405,906	298,119
Total OPEB liability	4,245,698	--	(1,201,025)	3,044,673	--
Net pension liability (asset)	5,134,385	--	(7,376,850)	(2,242,465)	--
Governmental Long-Term	<u>\$13,249,200</u>	<u>\$533,721</u>	<u>(\$9,829,356)</u>	<u>\$3,953,565</u>	<u>\$1,129,759</u>

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

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

IV. OTHER INFORMATION

A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; 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.

B. 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, 2022, 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.

C. Tax Abatements

The County negotiates property tax abatement agreements on an individual basis. The County has a tax abatement agreements with ten 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 7 year period. Property taxes assessed October 1, 2020 for fiscal year 2021 amounted to abatements of \$149,797. Property taxes assessed October 1, 2021 for fiscal year 2022 amounted to abatements of \$103,674.

D. Retirement Commitments

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in theq 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 a 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.

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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

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.

2. 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, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	134
Inactive employees entitled to but not yet receiving benefits	295
Active employees	220
	<hr/>
	649
	<hr/> <hr/>

3. Contributions

The contribution rate for employees in TCDRS is 7% of employee gross earnings, and the County percentage is 12.99%, 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, 2022, were \$1,729,513 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	3.80%
Private Equity	25.00%	6.80%
Global Equities	2.50%	4.10%
International Equities - Developed	5.00%	3.80%
International Equities - Emerging	6.00%	4.30%
Investment - Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships (MLPs)	2.00%	3.85%
Private Real Estate Partnerships	6.00%	5.10%
Hedge Funds	6.00%	1.85%
Cash Equivalents	2.00%	-1.05%
	100.00%	

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).

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/20	\$54,700,858	\$49,566,473	\$5,134,385
Changes for the year:			
Service cost	1,743,764	--	1,743,764
Interest on total pension liability	4,206,101	--	4,206,101
Change of benefit terms	-	-	-
Difference between expected and actual experience	(6,759)	-	(6,759)
Effect of of assumptions changes or inputs	54,523	-	54,523
Refund of contributions	(68,965)	(68,965)	-
Benefit payments	(2,174,484)	(2,174,484)	-
Administrative expenses	-	(32,838)	32,838
Member contributions	-	911,254	(911,254)
Net investment income	-	10,913,749	(10,913,749)
Employer contributions	-	1,562,149	(1,562,149)
Other	-	20,165	(20,165)
Net changes	3,754,180	11,131,030	(7,376,850)
Balance at 12/31/21	\$58,455,038	\$60,697,503	(\$2,242,465)

Sensilivity 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	\$67,056,268	\$58,455,038	\$51,392,932
Fiduciary net position	60,697,504	60,697,504	60,697,504
Net Pension Liability (Asset)	\$6,358,764	(\$2,242,466)	(\$9,304,572)

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.

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

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

For the year ended December 31, 2021, the County recognized pension expense of \$273,398. At December 31, 2021 the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/21 Expense	Balance of Deferred Inflows 12/31/21	Balance of Deferred Outflows 12/31/2021
Investment (gains) or losses	\$ (7,138,592)	12/31/2021	5	\$ (1,427,718)	\$ 5,710,874	\$ --
	(991,643)	12/31/2020	5	(198,329)	594,985	--
	(3,186,377)	12/31/2019	5	(837,275)	1,274,552	--
	3,889,870	12/31/2018	5	777,974	--	777,974
	(2,206,615)	12/31/2017	5	(441,323)	--	--
Economic/demographic gains or losses	(\$6,759)	12/31/2021	4	(2,253)	4,506	--
	441,912	12/31/2020	4	110,478	--	220,956
	125,768	12/31/2019	4	31,442	--	31,442
	(234,813)	12/31/2018	4	(58,703)	--	--
	(127,318)	12/31/2017	5	(25,464)	--	--
Assumptions changes or inputs	54,523	12/31/2021	3	18,174	--	36,349
	3,348,904	12/31/2020	4	837,226	--	1,674,452
	--	12/31/2019	4	--	--	--
	--	12/31/2018	4	--	--	--
	65,218	12/31/2017	5	13,042	--	--
Employer contributions made subsequent to measurement date				--	--	1,729,513
				<u>(\$1,002,729)</u>	<u>\$7,584,917</u>	<u>\$4,470,686</u>

Contributions made after the measurement date of the net pension liability (asset) but before 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:

Deferred Inflows/outflows to Be Recognized in Future Years	
Year ended December 31,	
2022	\$ (490,281)
2023	(1,299,698)
2024	(1,626,045)
2025	(1,427,720)
	<u>\$ (4,843,744)</u>

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

E. Other Post-Employment Benefits (OPEB)

1. 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 member's 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.

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

	Life Only	Employee Only	Employee & Family
Retired	42	15	3
Active employees	-	109	104
	<u>42</u>	<u>124</u>	<u>107</u>

2. 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 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%.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

The actuarially determined contribution requirement for the County's fiscal year is computed through an interim actuarial projection performed as of December 31, 2021. 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.

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	12/31/22
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	Level 4.50%
Mortality	RPH-2014 Total Table with Projection MP-2021.
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based the TCDRS actuarial assumptions from the 2017 retirement plan valuation report.
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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

Significant Actuarial Methods and Assumptions

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-2020

SENSITIVITY ANALYSIS:

	1% Decrease	Current Discount	1% Increase
Healthcare Cost Trend Rate	3.5%	4.5%	5.5%
Total OPEB Liability	\$2,681,909	\$3,044,674	\$3,484,709
% Difference	-11.90%	N/A	14.50%
	1.00% Decrease	Current Discount	1.00% Increase
Healthcare Discount Rate	3.31%	4.31%	5.31%
Total OPEB Liability	\$3,390,107	\$3,044,674	\$2,748,940
% Difference	11.30%	N/A	-9.70%

Changes in the net opeb liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net Liability Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/21	\$4,245,699	\$ --	\$4,245,699
Changes for the year:			
Service cost	267,069	--	267,069
Interest on total opeb liability	93,917	--	93,917
Effect of economic//demographic gains or losses	(560,190)	--	(560,190)
Effect of assumptions changes or input	(836,359)	--	(836,359)
Benefit payments	(165,462)	--	(165,462)
Other	--	--	--
Net changes	(1,201,025)	--	(1,201,025)
Balance at 12/31/22	\$3,044,674	\$ --	\$3,044,674

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

WASHINGTON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2022

For the year ended December 31, 2022, the County recognized OPEB expense of \$138,680.

Total OPEB Expense	FY 2022
Service cost as of January 1, 2022	\$ 267,069
Interest cost	93,917
Changes of benefit terms	--
Current recognized Deferred Outflows/Inflows	--
Difference between expected and actual experience	(115,130)
Changes in assumptions or other inputs	(107,176)
Difference of projected investment earnings	--
	<u>\$ 138,680</u>

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

	Inflows <u>12/31/2022</u>	Outflows <u>12/31/2022</u>
Difference between expected and actual experience	\$ --	\$ (641,213)
Changes of assumptions/inputs	37,421	(720,358)
Net difference between projected and actual investments	<u>--</u>	<u>--</u>
	<u>\$37,421</u>	<u>(\$1,361,571)</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

Year ended December 31,	
2023	(\$222,306)
2024	(222,306)
2025	(222,306)
2026	(222,306)
2027	(200,559)
Thereafter	<u>(234,367)</u>
	<u>(\$1,324,150)</u>

F. 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.

WASHINGTON COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

G. GASB 87

GASB Statement No. 87, Leases, was adopted effective January 1, 2022. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard resulted in a restatement of beginning net position, assets, and liabilities. Additionally, more extensive note disclosures were required. Reflected in the current year financial statements are restatements of the following:

	<u>Government-wide</u>
Net position as reported December 31, 2021	\$50,070,602
Implementation of GASB 87	<u>(664,963)</u>
Net position restated at December 31, 2021	<u><u>\$49,405,639</u></u>

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 1 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes				
Ad valorem tax	\$ 15,780,369	\$ 15,780,369	\$ 15,554,926	\$ (225,443)
Sales taxes	3,300,000	3,300,000	4,324,193	1,024,193
Mixed beverage taxes	93,000	93,000	105,385	12,385
Total Taxes	19,173,369	19,173,369	19,984,504	811,135
Intergovernmental				
Federal shared revenues	--	--	296,672	296,672
State shared revenues	306,774	426,774	526,594	99,820
Other governments	--	14,706	28,792	14,086
Total Intergovernmental	306,774	441,480	852,058	410,578
Licenses, permits and fees				
Licenses, permits and fees	85,950	85,950	91,342	5,392
Total Licenses, permits and fees	85,950	85,950	91,342	5,392
Fines and forfeitures				
Fines and forfeitures	305,000	305,000	318,914	13,914
Total Fines and forfeitures	305,000	305,000	318,914	13,914
Charges for services				
Fees of office	1,128,000	1,128,000	1,147,531	19,531
Justice court number one fees	20,000	20,000	31,175	11,175
Justice court number two fees	8,400	8,400	16,555	8,155
Justice court number three fees	25,350	25,350	18,109	(7,241)
Justice court number four fees	19,400	19,400	15,842	(3,558)
Total Charges for services	1,201,150	1,201,150	1,229,212	28,062
Interest				
Interest	210,000	210,000	225,813	15,813
Total Interest	210,000	210,000	225,813	15,813
Miscellaneous				
Contributions and donations	--	6,800	14,451	7,651
Rent	175,780	175,780	392,890	217,110
Miscellaneous	438,381	449,872	366,699	(83,173)
Total Miscellaneous	614,161	632,452	774,040	141,588
Total receipts	21,896,404	22,049,401	23,475,883	1,426,482
Disbursements:				
Current:				
General Administration				
County Judge				
Personnel services	155,496	130,209	124,360	5,849
Benefits	67,167	50,471	48,558	1,913
Supplies	1,550	1,752	977	775
Other services and charges	7,560	8,515	8,017	498
Total County Judge	231,773	190,947	181,912	9,035

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 2 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Communications				
Personnel services	\$ 1,039,168	\$ 968,985	\$ 963,112	\$ 5,873
Benefits	438,860	355,395	353,908	1,487
Supplies	21,500	31,306	22,704	8,602
Other services and charges	379,930	394,906	386,792	8,114
Capital outlay	--	9,144	5,264	3,880
Total County Communications	<u>1,879,458</u>	<u>1,759,736</u>	<u>1,731,780</u>	<u>27,956</u>
Information Technology				
Personnel services	224,183	215,021	215,020	1
Benefits	82,991	82,991	77,246	5,745
Supplies	16,800	42,825	42,823	2
Other services and charges	59,450	55,114	53,919	1,195
Capital outlay	117,660	116,633	116,590	43
Total Information Technology	<u>501,084</u>	<u>512,584</u>	<u>505,598</u>	<u>6,986</u>
Commissioner's Court				
Personnel services	234,207	233,532	233,034	498
Benefits	95,972	96,639	95,578	1,061
Supplies	2,290	2,290	--	2,290
Other services and charges	11,640	11,648	9,393	2,255
Total Commissioner's Court	<u>344,109</u>	<u>344,109</u>	<u>338,005</u>	<u>6,104</u>
County Clerk				
Personnel services	249,777	240,905	240,852	53
Benefits	116,818	116,452	113,473	2,979
Supplies	15,928	15,928	13,685	2,243
Other services and charges	16,960	15,952	14,220	1,732
Total County Clerk	<u>399,483</u>	<u>389,237</u>	<u>382,230</u>	<u>7,007</u>
Veteran's Office				
Personnel services	25,252	25,252	25,252	--
Benefits	5,862	5,862	5,846	16
Supplies	225	225	191	34
Other services and charges	1,783	1,783	1,367	416
Total Veteran's Office	<u>33,122</u>	<u>33,122</u>	<u>32,656</u>	<u>466</u>
County Auditor				
Personnel services	165,901	165,901	163,449	2,452
Benefits	76,391	74,579	70,157	4,422
Supplies	3,200	3,200	1,956	1,244
Other services and charges	5,550	7,362	6,009	1,353
Total County Auditor	<u>251,042</u>	<u>251,042</u>	<u>241,571</u>	<u>9,471</u>
Nondepartmental				
Benefits	225,009	238,659	237,607	1,052
Supplies	2,000	2,000	--	2,000
Other services and charges	479,312	583,064	564,641	18,423
Capital outlay	759,121	--	--	--
Total Nondepartmental	<u>1,465,442</u>	<u>823,723</u>	<u>802,248</u>	<u>21,475</u>
Total General Administration	<u>5,105,513</u>	<u>4,304,500</u>	<u>4,216,001</u>	<u>88,499</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 3 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Judicial				
District Court				
Personnel services	\$ 132,953	\$ 113,999	\$ 113,997	\$ 2
Benefits	53,527	38,448	38,287	161
Supplies	6,000	5,210	5,209	1
Other services and charges	427,850	465,965	462,957	3,008
Total District Court	<u>620,330</u>	<u>623,622</u>	<u>620,450</u>	<u>3,172</u>
District Clerk				
Personnel services	252,190	237,310	233,877	3,433
Benefits	125,475	125,475	113,751	11,724
Supplies	10,670	10,670	7,914	2,756
Other services and charges	20,605	21,057	16,910	4,147
Total District Clerk	<u>408,940</u>	<u>394,512</u>	<u>372,452</u>	<u>22,060</u>
County Court at Law				
Personnel services	311,927	316,065	303,508	12,557
Benefits	108,060	108,774	104,583	4,191
Supplies	4,300	7,473	7,272	201
Other services and charges	268,900	260,875	235,975	24,900
Total County Court at Law	<u>693,187</u>	<u>693,187</u>	<u>651,338</u>	<u>41,849</u>
Justice Court Number One				
Personnel services	100,038	100,038	98,794	1,244
Benefits	53,945	53,890	53,135	755
Supplies	1,400	2,030	1,962	68
Other services and charges	7,200	7,005	6,461	544
Total Justice Court Number One	<u>162,583</u>	<u>162,963</u>	<u>160,352</u>	<u>2,611</u>
Justice Court Number Two				
Personnel services	97,271	99,521	99,398	123
Benefits	56,864	55,558	55,542	16
Supplies	3,600	4,415	4,414	1
Other services and charges	8,445	6,686	5,371	1,315
Total Justice Court Number Two	<u>166,180</u>	<u>166,180</u>	<u>164,725</u>	<u>1,455</u>
Justice Court Number Three				
Personnel services	92,092	92,687	88,627	4,060
Benefits	44,659	43,981	38,191	5,790
Supplies	1,250	1,331	1,081	250
Other services and charges	8,180	8,203	5,666	2,537
Total Justice Court Number Three	<u>146,181</u>	<u>146,202</u>	<u>133,565</u>	<u>12,637</u>
Justice Court Number Four				
Personnel services	100,038	100,038	99,826	212
Benefits	53,682	53,507	52,823	684
Supplies	2,100	2,100	1,711	389
Other services and charges	10,460	10,635	8,114	2,521
Total Justice Court Number Four	<u>166,280</u>	<u>166,280</u>	<u>162,474</u>	<u>3,806</u>
Total Judicial	<u>2,363,681</u>	<u>2,352,946</u>	<u>2,265,355</u>	<u>87,591</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 4 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Legal				
County Attorney				
Personnel services	\$ 381,913	\$ 401,955	\$ 400,051	\$ 1,904
Benefits	133,297	135,069	131,782	3,287
Supplies	9,335	9,335	8,175	1,160
Other services and charges	15,388	17,826	15,114	2,712
Total County Attorney	<u>539,933</u>	<u>564,185</u>	<u>555,122</u>	<u>9,063</u>
Total Legal	<u>539,933</u>	<u>564,185</u>	<u>555,122</u>	<u>9,063</u>
Elections				
Elections				
Personnel services	116,104	107,172	107,171	1
Benefits	51,325	46,488	46,488	2
Supplies	50,000	99,390	99,389	1
Other services and charges	41,670	47,593	47,591	2
Total Elections	<u>259,099</u>	<u>300,643</u>	<u>300,637</u>	<u>6</u>
Total Elections	<u>259,099</u>	<u>300,643</u>	<u>300,637</u>	<u>6</u>
Financial administration				
Tax Assessor Collector				
Personnel services	220,469	217,228	206,531	10,697
Benefits	85,986	89,433	84,474	4,959
Supplies	2,000	2,892	2,891	1
Other services and charges	12,150	12,543	10,343	2,200
Total Tax Assessor Collector	<u>320,605</u>	<u>322,096</u>	<u>304,239</u>	<u>17,857</u>
County Treasurer				
Personnel services	147,586	147,598	147,545	53
Benefits	64,169	64,691	63,799	892
Supplies	4,500	3,500	2,792	708
Other services and charges	10,475	10,941	10,671	270
Total County Treasurer	<u>226,730</u>	<u>226,730</u>	<u>224,807</u>	<u>1,923</u>
Personnel and benefits				
Personnel services	174,451	173,383	161,470	11,913
Benefits	70,558	70,558	53,786	16,772
Supplies	5,400	5,139	3,425	1,714
Other services and charges	8,985	10,314	9,357	957
Total Personnel and benefits	<u>259,394</u>	<u>259,394</u>	<u>228,038</u>	<u>31,356</u>
Appraisal District				
Other services and charges	238,549	265,776	265,775	1
Total Appraisal District	<u>238,549</u>	<u>265,776</u>	<u>265,775</u>	<u>1</u>
Total Financial Administration	<u>1,045,278</u>	<u>1,073,996</u>	<u>1,022,859</u>	<u>51,137</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 5 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public facilities				
County Courthouse				
Personnel services	\$ 120,849	\$ 124,262	\$ 124,261	\$ 1
Benefits	58,988	59,412	59,408	4
Supplies	40,500	37,262	37,136	126
Other services and charges	89,100	112,759	112,612	147
Capital outlay	20,000	31,334	31,333	1
Total County Courthouse	<u>329,437</u>	<u>365,029</u>	<u>364,750</u>	<u>279</u>
Total Public Facilities	<u>329,437</u>	<u>365,029</u>	<u>364,750</u>	<u>279</u>
Public safety				
Constable Number One				
Personnel services	150,639	150,484	150,481	3
Benefits	73,520	74,007	74,005	2
Supplies	4,250	7,640	7,639	1
Other services and charges	20,900	26,609	26,603	6
Total Constable Number One	<u>249,309</u>	<u>258,740</u>	<u>258,728</u>	<u>12</u>
Constable Number Two				
Personnel services	21,893	20,589	20,590	(1)
Benefits	5,760	5,378	5,374	4
Supplies	2,400	2,547	2,545	2
Other services and charges	6,900	6,204	6,202	2
Capital outlay	--	38,731	38,731	--
Total Constable Number Two	<u>36,953</u>	<u>73,449</u>	<u>73,442</u>	<u>7</u>
Constable Number Three				
Personnel services	20,693	20,693	20,589	104
Benefits	15,083	14,984	7,356	7,628
Supplies	500	1,087	804	283
Other services and charges	1,875	1,875	1,548	327
Total Constable Number Three	<u>38,151</u>	<u>38,639</u>	<u>30,297</u>	<u>8,342</u>
Constable Number Four				
Personnel services	21,893	21,893	21,789	104
Benefits	19,944	19,752	19,739	13
Supplies	2,400	1,089	1,087	2
Other services and charges	8,050	12,553	12,229	324
Total Constable Number Four	<u>52,287</u>	<u>55,287</u>	<u>54,844</u>	<u>443</u>
Sheriff				
Personnel services	1,842,773	1,851,958	1,851,953	5
Benefits	767,818	754,205	754,199	6
Supplies	88,000	120,646	120,643	3
Other services and charges	379,100	659,743	659,738	5
Capital outlay	479,700	355,562	355,560	2
Total Sheriff	<u>3,557,391</u>	<u>3,742,114</u>	<u>3,742,093</u>	<u>21</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 6 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Department of Public Safety				
Personnel services	\$ 43,701	\$ 43,701	\$ 43,621	\$ 80
Benefits	22,009	22,145	22,048	97
Supplies	4,586	4,440	3,165	1,275
Other services and charges	2,786	2,796	1,895	901
Total Department of Public Safety	73,082	73,082	70,729	2,353
County Jail				
Personnel services	1,620,487	1,482,951	1,482,942	9
Benefits	714,137	607,071	607,066	5
Supplies	321,200	357,323	357,323	--
Other services and charges	269,000	610,316	610,314	2
Capital outlay	18,600	27,135	27,134	1
Total County Jail	2,943,424	3,084,796	3,084,779	17
Adult Probation				
Supplies	1,875	1,875	696	1,179
Total Adult Probation	1,875	1,875	696	1,179
Cen-Tex Regional Juvenile Board				
Supplies	650	1,530	1,199	331
Other services and charges	135,300	140,120	128,825	11,295
Total Cen-Tex Regional Juvenile Board	135,950	141,650	130,024	11,626
Fire Protection				
Personnel services	327	327	--	327
Benefits	11,894	11,894	11,846	48
Other services and charges	345,500	399,976	379,976	20,000
Total Fire Protection	357,721	412,197	391,822	20,375
Emergency Management				
Personnel services	132,518	113,245	113,243	2
Benefits	50,239	45,488	45,484	4
Supplies	3,750	440,376	440,374	2
Other services and charges	20,800	18,612	18,611	1
Capital outlay	9,050	59,876	59,876	--
Total Emergency Management	216,357	677,597	677,588	9
Total Public Safety	7,662,500	8,559,426	8,515,042	44,384
Health and welfare				
Social Services				
Other services and charges	111,500	112,024	112,024	--
Total Social Services	111,500	112,024	112,024	--
Indigent Health Care				
Supplies	5,000	1,080	1,079	1
Other services and charges	1,252,629	1,096,840	1,095,308	1,532
Total Indigent Health Care	1,257,629	1,097,920	1,096,387	1,533

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 7 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Environmental				
Personnel services	\$ 138,987	\$ 144,491	\$ 144,491	\$ --
Benefits	63,307	64,600	64,595	5
Supplies	5,200	4,480	4,478	2
Other services and charges	28,400	31,563	31,561	2
Capital outlay	22,820	17,029	17,027	2
Total Environmental	<u>258,714</u>	<u>262,163</u>	<u>262,152</u>	<u>11</u>
Total Health and Welfare	<u>1,627,843</u>	<u>1,472,107</u>	<u>1,470,563</u>	<u>1,544</u>
Culture and Recreation				
Education - Library				
Other services and charges	1,500	1,531	1,530	1
Total Education - Library	<u>1,500</u>	<u>1,531</u>	<u>1,530</u>	<u>1</u>
Fairgrounds				
Personnel services	172,003	185,910	185,907	3
Benefits	90,521	80,594	80,591	3
Supplies	9,800	33,485	33,483	2
Other services and charges	155,200	287,831	287,826	5
Capital outlay	25,950	28,456	28,456	--
Total Fairgrounds	<u>453,474</u>	<u>616,276</u>	<u>616,263</u>	<u>13</u>
Softball				
Other services and charges	35,000	35,000	11,667	23,333
Total Softball	<u>35,000</u>	<u>35,000</u>	<u>11,667</u>	<u>23,333</u>
Total Culture and Recreation	<u>489,974</u>	<u>652,807</u>	<u>629,460</u>	<u>23,347</u>
Conservation				
Extension Service				
Personnel services	179,211	136,283	136,281	2
Benefits	79,563	65,327	59,553	5,774
Supplies	8,500	8,500	6,060	2,440
Other services and charges	20,200	21,589	13,013	8,576
Capital outlay	--	55,690	55,690	--
Total Extension Service	<u>287,474</u>	<u>287,389</u>	<u>270,597</u>	<u>16,792</u>
Soil Conservation				
Other services and charges	5,000	5,000	5,000	--
Total Soil Conservation	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>--</u>
Game Warden				
Supplies	1,000	1,085	1,084	1
Total Game Warden	<u>1,000</u>	<u>1,085</u>	<u>1,084</u>	<u>1</u>
Total Conservation	<u>293,474</u>	<u>293,474</u>	<u>276,681</u>	<u>16,793</u>

WASHINGTON COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-1
Page 8 of 8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing				
Data Processing				
Other services and charges	\$ 209,930	\$ 210,109	\$ 185,633	\$ 24,476
Total Data Processing	<u>209,930</u>	<u>210,109</u>	<u>185,633</u>	<u>24,476</u>
Total Data Processing	<u>209,930</u>	<u>210,109</u>	<u>185,633</u>	<u>24,476</u>
Total disbursements	<u>19,926,662</u>	<u>20,149,222</u>	<u>19,802,103</u>	<u>347,119</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,969,742</u>	<u>1,900,179</u>	<u>3,673,780</u>	<u>1,773,601</u>
Other financing sources (uses):				
Transfers in	39,321	48,867	48,867	--
Transfers out	(2,010,063)	(2,010,063)	(2,010,063)	--
Sale of capital assets	1,000	6,000	54,382	48,382
Total other financing sources (uses)	<u>(1,969,742)</u>	<u>(1,955,196)</u>	<u>(1,906,814)</u>	<u>48,382</u>
Net change in unrestricted cash balances	--	(55,017)	1,766,966	1,821,983
Unrestricted cash, January 1	<u>9,922,771</u>	<u>9,922,771</u>	<u>9,922,771</u>	--
Unrestricted cash, December 31	<u>\$ 9,922,771</u>	<u>\$ 9,867,754</u>	<u>\$ 11,689,737</u>	<u>\$ 1,821,983</u>

WASHINGTON COUNTY, TEXAS
ROAD AND BRIDGE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Taxes				
Ad valorem tax	\$ 4,725,472	\$ 4,725,472	\$ 5,094,445	\$ 368,973
Total Taxes	<u>4,725,472</u>	<u>4,725,472</u>	<u>5,094,445</u>	<u>368,973</u>
Intergovernmental				
Federal shared revenues	--	--	29,050	29,050
State shared revenues	83,000	83,000	119,921	36,921
Total Intergovernmental	<u>83,000</u>	<u>83,000</u>	<u>148,971</u>	<u>65,971</u>
Licenses, permits and fees				
Licenses, permits and fees	845,000	848,000	838,503	(9,497)
Total Licenses, permits and fees	<u>845,000</u>	<u>848,000</u>	<u>838,503</u>	<u>(9,497)</u>
Fines and forfeitures				
Fines and forfeitures	255,000	255,000	235,369	(19,631)
Total Fines and forfeitures	<u>255,000</u>	<u>255,000</u>	<u>235,369</u>	<u>(19,631)</u>
Charges for services				
Charges to customers	--	--	110,815	110,815
Total Charges for services	<u>--</u>	<u>--</u>	<u>110,815</u>	<u>110,815</u>
Interest				
Interest	40,000	40,000	33,630	(6,370)
Total Interest	<u>40,000</u>	<u>40,000</u>	<u>33,630</u>	<u>(6,370)</u>
Miscellaneous				
Rent	30,000	30,000	130,057	100,057
Miscellaneous	--	--	11,392	11,392
Total Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>141,449</u>	<u>111,449</u>
Total receipts	<u>5,978,472</u>	<u>5,981,472</u>	<u>6,603,183</u>	<u>621,711</u>
Disbursements:				
Current:				
GIS - Rural Addressing				
Personnel services	50,503	50,715	50,715	--
Benefits	19,914	16,352	16,350	2
Supplies	1,270	--	--	--
Other services and charges	980	--	--	--
Total GIS - Rural Addressing	<u>72,667</u>	<u>67,067</u>	<u>67,065</u>	<u>2</u>
Total General Administration	<u>72,667</u>	<u>67,067</u>	<u>67,065</u>	<u>2</u>
Public transportation				
Personnel services	1,430,187	1,311,103	1,311,099	4
Benefits	703,426	630,358	630,353	5
Supplies	472,250	507,982	507,978	4
Other services and charges	515,230	766,884	766,875	9
Grant - CTIF	--	17,500	17,500	--
Capital outlay	2,754,391	2,699,156	2,847,073	(147,917)
Total Public Transportation	<u>5,875,484</u>	<u>5,932,983</u>	<u>6,080,878</u>	<u>(147,895)</u>
Total disbursements	<u>5,948,151</u>	<u>6,000,050</u>	<u>6,147,943</u>	<u>(147,893)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>30,321</u>	<u>(18,578)</u>	<u>455,240</u>	<u>473,818</u>
Other financing sources (uses):				
Transfers out	(39,321)	(39,321)	(39,321)	--
Sale of capital assets	9,000	9,000	26,660	17,660
Total other financing sources (uses)	<u>(30,321)</u>	<u>(30,321)</u>	<u>(12,661)</u>	<u>(17,660)</u>
Net change in unrestricted cash balances	--	(48,899)	442,579	491,478
Unrestricted cash, January 1	<u>2,633,680</u>	<u>2,633,680</u>	<u>2,633,680</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 2,633,680</u>	<u>\$ 2,584,781</u>	<u>\$ 3,076,259</u>	<u>\$ 491,478</u>

WASHINGTON COUNTY, TEXAS
EMERGENCY MEDICAL SERVICE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Intergovernmental				
Federal shared revenues	\$ --	\$ 452,127	\$ 600,295	\$ 148,168
State shared revenues	--	--	3,869	3,869
Total Intergovernmental	--	452,127	604,164	152,037
Charges for services				
Charges to customers	3,953,877	4,453,877	4,297,715	(156,162)
Total Charges for services	3,953,877	4,453,877	4,297,715	(156,162)
Interest				
Interest	3,000	3,000	2,223	(777)
Total Interest	3,000	3,000	2,223	(777)
Miscellaneous				
Miscellaneous	183,500	183,500	272,647	89,147
Total Miscellaneous	183,500	183,500	272,647	89,147
Total receipts	4,140,377	5,092,504	5,176,749	84,245
Disbursements:				
Current:				
Health and welfare				
Emergency Medical Services				
Personnel services	3,309,310	3,092,149	3,092,142	7
Benefits	967,128	961,373	1,081,645	(120,272)
Supplies	211,970	307,251	307,249	2
Other services and charges	756,928	2,296,541	2,364,773	(68,232)
Capital outlay	168,700	156,908	156,906	2
Total Emergency Medical Services	5,414,036	6,814,222	7,002,715	(188,493)
Total Health and Welfare	5,414,036	6,814,222	7,002,715	(188,493)
Total disbursements	5,414,036	6,814,222	7,002,715	(188,493)
Excess (deficiency) of receipts over (under) disbursements	(1,273,659)	(1,721,718)	(1,825,966)	(104,248)
Other financing sources (uses):				
Transfers in	1,526,070	1,526,070	1,526,070	--
Total other financing sources (uses)	1,526,070	1,526,070	1,526,070	--
Net change in unrestricted cash balances	252,411	(195,648)	(299,896)	(104,248)
Unrestricted cash, January 1	195,637	195,637	195,637	--
Unrestricted cash, December 31	\$ 448,048	\$ (11)	\$ (104,259)	\$ (104,248)

WASHINGTON COUNTY, TEXAS
AMERICAN RESCUE PLAN ACT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT B-4

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
Intergovernmental				
Federal shared revenues	\$ --	\$ --	\$ 3,484,829	\$ 3,484,829
Total Intergovernmental	<u>--</u>	<u>--</u>	<u>3,484,829</u>	<u>3,484,829</u>
Interest				
Interest	--	--	30,268	30,268
Total Interest	<u>--</u>	<u>--</u>	<u>30,268</u>	<u>30,268</u>
Total receipts	<u>--</u>	<u>--</u>	<u>3,515,097</u>	<u>3,515,097</u>
Disbursements:				
Current:				
Health and welfare				
Emergency Medical Services				
Supplies	--	13,851	13,850	1
Other services and charges	--	32,026	32,026	--
Capital outlay	--	1,131,607	1,131,607	--
Total Emergency Medical Services	<u>--</u>	<u>1,177,484</u>	<u>1,177,483</u>	<u>1</u>
Total Health and Welfare	<u>--</u>	<u>1,177,484</u>	<u>1,177,483</u>	<u>1</u>
Total disbursements	<u>--</u>	<u>1,177,484</u>	<u>1,177,483</u>	<u>1</u>
Net change in unrestricted cash balances	--	(1,177,484)	2,337,614	3,515,098
Unrestricted cash, January 1	5,677	5,677	5,677	--
Unrestricted cash, December 31	<u>\$ 5,677</u>	<u>\$ (1,171,807)</u>	<u>\$ 2,343,291</u>	<u>\$ 3,515,098</u>

WASHINGTON COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET PENSION LIABILITY AND RELATED RATIOS
WASHINGTON COUNTY PENSION PLAN
LAST TEN PLAN YEARS *

	Plan Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total pension liability:										
Service cost	\$ 1,743,764	\$ 1,456,566	\$ 1,336,772	\$ 1,358,192	\$ 1,453,646	\$ 1,402,296	\$ 1,283,519	\$ 1,104,797	\$ --	\$ --
Interest	4,206,101	3,895,299	3,636,754	3,424,354	3,205,787	2,916,764	2,718,473	2,510,217	--	--
Changes of benefit terms	--	--	--	--	--	--	(135,668)	--	--	--
Differences between expected and actual experience	(6,759)	441,912	125,766	(234,813)	(127,318)	137,903	(270,354)	69,519	--	--
Changes of assumptions	54,523	3,348,904	--	--	65,218	--	359,360	--	--	--
Benefit payments, including refunds of employee contributions	(2,243,449)	(2,109,666)	(1,947,829)	(1,862,037)	(1,747,237)	(1,566,129)	(1,349,814)	(1,273,187)	--	--
Net change in total pension liability	3,754,180	7,033,015	3,151,465	2,685,697	2,850,096	2,890,834	2,605,516	2,411,346	--	--
Total pension liability - beginning	54,700,857	47,667,842	44,516,377	41,830,680	38,980,584	36,089,750	33,484,234	31,072,888	--	--
Total pension liability - ending (a)	\$ 58,455,037	\$ 54,700,857	\$ 47,667,842	\$ 44,516,377	\$ 41,830,680	\$ 38,980,584	\$ 36,089,750	\$ 33,484,234	\$ --	\$ --
Plan fiduciary net position:										
Contributions - employer	\$ 1,562,149	\$ 1,484,663	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ --	\$ --
Contributions - employee	911,254	832,746	774,883	718,496	699,752	711,630	654,745	587,496	--	--
Net investment income	10,913,749	4,624,431	6,297,050	(726,526)	4,963,072	2,318,587	(149,552)	1,956,527	--	--
Benefit payments, including refunds of employee contributions	(2,243,449)	(2,109,666)	(1,947,829)	(1,862,037)	(1,747,236)	(1,566,129)	(1,349,814)	(1,273,187)	--	--
Administrative expense	(32,838)	(36,269)	(34,109)	(30,800)	(25,960)	(25,187)	(22,465)	(23,112)	--	--
Other	20,185	10,582	11,026	5,776	1,181	117,451	(75,338)	(55,733)	--	--
Net change in plan fiduciary net position	11,131,030	4,806,487	6,413,893	(689,284)	5,045,409	2,719,357	179,060	2,222,628	--	--
Plan fiduciary net position - beginning	49,566,472	44,759,985	38,346,092	39,035,376	33,989,967	31,270,610	31,091,550	28,868,922	--	--
Plan fiduciary net position - ending (b)	\$ 60,697,502	\$ 49,566,472	\$ 44,759,985	\$ 38,346,092	\$ 39,035,376	\$ 33,989,967	\$ 31,270,610	\$ 31,091,550	\$ --	\$ --
County's net pension liability (asset) - ending (a) - (b)	\$ (2,242,465)	\$ 5,134,385	\$ 2,907,857	\$ 6,170,285	\$ 2,795,304	\$ 4,990,617	\$ 4,819,140	\$ 2,392,684	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	103.84%	90.61%	93.90%	86.14%	93.32%	87.20%	86.65%	92.85%	--	--
Covered payroll	\$ 13,017,920	\$ 11,896,369	\$ 11,069,761	\$ 10,235,654	\$ 9,996,457	\$ 10,166,146	\$ 9,353,495	\$ 8,392,795	\$ --	\$ --
County's net pension liability as a percentage of covered payroll	-17.23%	43.16%	26.27%	60.28%	27.96%	49.09%	51.52%	28.51%	--	--

Notes to Schedule:

* 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
LAST TEN FISCAL YEARS

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 1,729,513	\$ 1,562,149	\$ 1,484,644	\$ 1,312,872	\$ 1,207,807	\$ 1,154,590	\$ 1,163,005	\$ 1,121,484	\$ 1,030,637	\$ 908,494
Contributions in relation to the actuarially determined contribution	(1,729,513)	(1,562,149)	(1,484,644)	(1,312,872)	(1,207,807)	(1,154,590)	(1,163,005)	(1,121,484)	(1,030,637)	(908,494)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered payroll	\$ 13,314,211	\$ 13,017,920	\$ 11,896,369	\$ 11,069,761	\$ 10,235,654	\$ 9,996,451	\$ 10,186,145	\$ 9,353,495	\$ 8,392,795	\$ 7,736,451
Contributions as a percentage of covered payroll	12.99%	12.00%	12.48%	11.86%	11.80%	11.55%	11.44%	11.99%	12.28%	11.74%

Valuation date: 12/31/2021

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions 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 12/31/21 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% of 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% flat 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.

WASHINGTON COUNTY, TEXAS
**SCHEDULE OF CHANGES IN THE COUNTY'S
 TOTAL OPEB LIABILITY AND RELATED RATIOS
 WASHINGTON COUNTY RETIREE HEALTH CARE PLAN
 LAST TEN PLAN YEARS (2)**

	Fiscal Year Ended									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB liability:										
Service cost	\$ 267,069	\$ 267,069	\$ 200,487	\$ 200,487	\$ 192,591	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	93,917	91,088	178,036	166,892	172,461	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(560,190)	--	(271,021)	--	--	--	--	--	--	--
Changes of assumptions or other inputs	(836,359)	--	63,896	--	--	--	--	--	--	--
Benefit payments	(165,462)	(283,810)	(283,810)	(308,296)	(308,296)	--	--	--	--	--
Net change in total OPEB liability	(1,201,025)	74,345	(112,412)	59,083	56,756	--	--	--	--	--
Total OPEB liability - beginning	4,245,699	4,171,354	4,283,766	4,224,683	4,167,927	--	--	--	--	--
Total OPEB liability - ending	<u>\$ 3,044,674</u>	<u>\$ 4,245,699</u>	<u>\$ 4,171,354</u>	<u>\$ 4,283,766</u>	<u>\$ 4,224,683</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Covered employee payroll	\$ 10,535,246	\$ 9,134,761	\$ 9,134,761	\$ 8,537,098	\$ 8,537,098	\$ --	\$ --	\$ --	\$ --	\$ --
Total OPEB liability as a percentage of covered payroll	28.90%	46.48%	45.66%	50.18%	49.49%	--	--	--	--	--

Notes to Schedule:

There were no changes of benefit terms in 2022.

There were no changes of assumptions in 2022. The following are the discount rates used in each period.

2022	4.31%
2021	2.12%
2020	2.12%
2019	4.10%
2018	4.10%
2017	NA
2016	NA
2015	NA
2014	NA
2013	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
Year Ended December 31, 2022

A. 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, Sheriff's Training Fund, Sheriff's Donation Fund, Hotel Motel Tax, Healthy County Rewards, County Attorney Pretrial Diversion, and the Debt Service Fund (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.

B. Budget/GAAP Reconciliation

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

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures and Other Sources (Uses)	Per GAAP Statements
General	\$ 1,766,966	\$ 711,038	\$ 201,896	\$ 2,679,900
Road and Bridge	442,579	(136,943)	267,809	573,445
Emergency Medical Services	(299,896)	(135,481)	(109,084)	(544,461)
American Rescue Plan	2,337,614	(2,307,347)	--	30,267
Hwy 290/36	3,437	--	--	3,437
JP Technology Fund	5,387	--	--	5,387
District Attorney LEOSE	569	--	--	569
District Attorney	23,329	8,021	(312)	31,038
District Attorney Hot Check	410	--	--	410
Ambulance Service Supplement	55,862	(152,582)	152,582	55,862
Corona Virus Relief	(409,618)	--	(58,916)	(468,534)

WASHINGTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2022

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures and Other Sources (Uses)	Per GAAP Statements
EMS Donations	(10,033)	--	169	(9,864)
Rural Addressing	(389)	--	--	(389)
Law Library	10,571	--	--	10,571
Check and Process	(7,201)	--	--	(7,201)
Sheriff Escrow	251	--	--	251
Child Foster Care	5,440	--	--	5,440
District Attorney Forfeiture	27,352	--	--	27,352
Sheriff Forfeiture Fund	(11,513)	--	--	(11,513)
County Clerk Record Management	66,260	--	(330)	65,930
OPEB Funding	1,660	--	--	1,660
Records Management District Clerk	10,100	--	--	10,100
County and District Court Technology	(1,342)	--	--	(1,342)
Record Preservation	(42,510)	--	15,535	(26,975)
Archive Fee - County Clerk	36,268	--	--	36,268
Personnel Employee Testing	2,271	--	--	2,271
Constable #1 Training Fund	(107)	--	--	(107)
Constable #2 Training Fund	562	--	--	562
Constable #3 Training Fund	241	--	--	241
Constable #4 Training Fund	578	--	--	578
Courthouse Security	37,638	--	--	37,638
District Court Archive	1,452	--	--	1,452
Unclaimed and Abandoned Property	183	--	--	183
Homeland Security	2	--	--	2
Community Development Program	2	--	--	2
Tobacco Settlement	34,313	(1)	(18,429)	15,883
Clerks Election	(552)	--	--	(552)
Rural Health Pilot Program	97	--	--	97
Bail Bond Fund	1,198	--	--	1,198
SO Training Fund	(4,183)	--	--	(4,183)
Sheriff's Donation	(9,814)	--	--	(9,814)

WASHINGTON COUNTY, TEXAS
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 Year Ended December 31, 2022

Fund	Per Budget Statements	Increase (Decrease) in Accrued Revenues	(Increase) Decrease in Accrued Expenditures and Other Sources (Uses)	Per GAAP Statements
Hotel/Motel Fund	(13,142)	--	24,750	11,608
Healthy County Rewards	1,219	(137)	137	1,219
County Attorney Pretrial Diversion	5,330	--	--	5,330
Tax Note Series 2007	217,591	(129)	--	217,462

C. Fund Deficits

The following funds had deficits in fund balance at December 31, 2022:

Special Revenue Funds
 Emergency Medical Service \$1,699,925

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

D. Disbursements in Excess of Appropriations

The following funds had disbursements in excess of appropriations:

Special Revenue Funds:	
Road and Bridge	\$147,893
Emergency Medical Service	188,493
EMS Donations	163
Records Management Preservation	2,712
County and District Court Technology	2,995
Records Preservation	13,087
Hotel/Motel Tax	24,749

Combining Statements and Budget Comparisons as Supplementary Information

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

NONMAJOR 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 COVID-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 & 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.

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.

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.

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.

Sheriff's 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.

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

BPA/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.

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 BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Cash and cash equivalents	\$ 5,279,984	\$ 1,886,432	\$ 517,280	\$ 7,683,696
Receivables (net of allowances for uncollectibles):				
Taxes	--	140,073	--	140,073
Intergovernmental	472,121	744	--	472,865
Restricted assets:				
Cash and cash equivalents	--	406,419	--	406,419
Total Assets	<u>\$ 5,752,105</u>	<u>\$ 2,433,668</u>	<u>\$ 517,280</u>	<u>\$ 8,703,053</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 85,048	\$ --	\$ 305,668	\$ 390,716
Accrued liabilities and other payables	41,378	--	--	41,378
Due to other funds	270,167	--	--	270,167
Total Liabilities	<u>396,593</u>	<u>--</u>	<u>305,668</u>	<u>702,261</u>
Deferred Inflows of Resources				
Deferred revenue - taxes	--	132,777	--	132,777
Deferred revenue - grants	472,121	--	--	472,121
Taxes collected in advance	--	406,419	--	406,419
Total Deferred Inflows of Resources	<u>472,121</u>	<u>539,196</u>	<u>--</u>	<u>1,011,317</u>
Fund balances:				
Restricted	4,142,897	1,894,472	--	6,037,369
Committed	740,494	--	211,612	952,106
Total fund balances	<u>4,883,391</u>	<u>1,894,472</u>	<u>211,612</u>	<u>6,989,475</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,752,105</u>	<u>\$ 2,433,668</u>	<u>\$ 517,280</u>	<u>\$ 8,703,053</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Taxes	\$ 174,594	\$ 655,057	\$ --	\$ 829,651
Intergovernmental	186,303	--	713,130	899,433
Licenses, permits and fees	4,575	--	--	4,575
Charges for services	581,701	--	--	581,701
Interest	27,421	17,301	2,795	47,517
Miscellaneous	265,950	--	120	266,070
Total revenues	<u>1,240,544</u>	<u>672,358</u>	<u>716,045</u>	<u>2,628,947</u>
Expenditures:				
Current:				
General administration	97,140	4,751	--	101,891
Judicial	47,226	--	--	47,226
Legal	812,469	--	--	812,469
Financial administration	13,194	--	--	13,194
Public facilities	619	--	713,130	713,749
Public safety	107,912	--	--	107,912
Public transportation	36,131	--	576,466	612,597
Health and welfare	379,109	--	--	379,109
Culture and recreation	191,504	--	--	191,504
Debt service:				
Principal	--	375,000	--	375,000
Interest and fiscal charges	--	62,152	--	62,152
Total expenditures	<u>1,685,304</u>	<u>441,903</u>	<u>1,289,596</u>	<u>3,416,803</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(444,760)</u>	<u>230,455</u>	<u>(573,551)</u>	<u>(787,856)</u>
Other financing sources (uses):				
Transfers in	765,495	--	--	765,495
Transfers out	<u>(542,760)</u>	<u>--</u>	<u>--</u>	<u>(542,760)</u>
Total other financing sources (uses)	<u>222,735</u>	<u>--</u>	<u>--</u>	<u>222,735</u>
Net change in fund balances	(222,025)	230,455	(573,551)	(565,121)
Fund balances, January 1	5,105,416	1,664,017	785,163	7,554,596
Fund balances, December 31	<u>\$ 4,883,391</u>	<u>\$ 1,894,472</u>	<u>\$ 211,612</u>	<u>\$ 6,989,475</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	<u>HWY 290/36</u>	<u>JP Technology</u>	<u>District Attorney LEOSE</u>	<u>District Attorney</u>
ASSETS				
Cash and cash equivalents	\$ 589,481	\$ 116,910	\$ 4,236	\$ 80,963
Receivables (net of allowances for uncollectibles):				
Intergovernmental	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 589,481</u>	<u>\$ 116,910</u>	<u>\$ 4,236</u>	<u>\$ 80,963</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ 1,382
Accrued liabilities and other payables	--	--	--	34,223
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>35,605</u>
Deferred Inflows of Resources				
Deferred revenue - grants	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Restricted	589,481	116,910	4,236	--
Committed	--	--	--	45,358
Total fund balances	<u>589,481</u>	<u>116,910</u>	<u>4,236</u>	<u>45,358</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 589,481</u>	 <u>\$ 116,910</u>	 <u>\$ 4,236</u>	 <u>\$ 80,963</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>
\$ 3,180	\$ 332,267	\$ 577,477	\$ 249,036	\$ 139,521
--	60,179	411,942	--	--
<u>\$ 3,180</u>	<u>\$ 392,446</u>	<u>\$ 989,419</u>	<u>\$ 249,036</u>	<u>\$ 139,521</u>
\$ --	\$ --	\$ 58,916	\$ --	\$ --
--	--	--	1,785	--
<u>--</u>	<u>--</u>	<u>58,916</u>	<u>1,785</u>	<u>--</u>
--	60,179	411,942	--	--
<u>--</u>	<u>60,179</u>	<u>411,942</u>	<u>--</u>	<u>--</u>
3,180	332,267	518,561	--	--
<u>3,180</u>	<u>332,267</u>	<u>518,561</u>	<u>247,251</u>	<u>139,521</u>
<u>\$ 3,180</u>	<u>\$ 392,446</u>	<u>\$ 989,419</u>	<u>\$ 249,036</u>	<u>\$ 139,521</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	<u>Law Library</u>	<u>Check and Process</u>	<u>Sheriff Escrow</u>	<u>Child Foster Care</u>
ASSETS				
Cash and cash equivalents	\$ 51,902	\$ 26,542	\$ 18,922	\$ 134,152
Receivables (net of allowances for uncollectibles):				
Intergovernmental	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 51,902</u>	<u>\$ 26,542</u>	<u>\$ 18,922</u>	<u>\$ 134,152</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue - grants	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Restricted	51,902	26,542	18,922	134,152
Committed	--	--	--	--
Total fund balances	<u>51,902</u>	<u>26,542</u>	<u>18,922</u>	<u>134,152</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 51,902</u>	<u>\$ 26,542</u>	<u>\$ 18,922</u>	<u>\$ 134,152</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>
\$ 85,243	\$ 8,798	\$ 358,407	\$ 240,856	\$ 56,822
--	--	--	--	--
<u>\$ 85,243</u>	<u>\$ 8,798</u>	<u>\$ 358,407</u>	<u>\$ 240,856</u>	<u>\$ 56,822</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
85,243	8,798	358,407	--	56,822
--	--	--	240,856	--
<u>85,243</u>	<u>8,798</u>	<u>358,407</u>	<u>240,856</u>	<u>56,822</u>
<u>\$ 85,243</u>	<u>\$ 8,798</u>	<u>\$ 358,407</u>	<u>\$ 240,856</u>	<u>\$ 56,822</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	<u>County and District Court Technology</u>	<u>Record Preservation</u>	<u>Archive Fee County Clerk</u>	<u>Personnel Employee Testing</u>
ASSETS				
Cash and cash equivalents	\$ 23,173	\$ 125,789	\$ 292,451	\$ 17,268
Receivables (net of allowances for uncollectibles):				
Intergovernmental	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 23,173</u>	<u>\$ 125,789</u>	<u>\$ 292,451</u>	<u>\$ 17,268</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	--	--	--	--
Due to other funds	--	14,730	--	--
Total Liabilities	<u>--</u>	<u>14,730</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue - grants	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Restricted	23,173	111,059	292,451	--
Committed	--	--	--	17,268
Total fund balances	<u>23,173</u>	<u>111,059</u>	<u>292,451</u>	<u>17,268</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,173</u>	<u>\$ 125,789</u>	<u>\$ 292,451</u>	<u>\$ 17,268</u>

Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund	Courthouse Security
\$ 1,485	\$ 1,724	\$ 3,458	\$ 6,265	\$ 214,460
--	--	--	--	--
<u>\$ 1,485</u>	<u>\$ 1,724</u>	<u>\$ 3,458</u>	<u>\$ 6,265</u>	<u>\$ 214,460</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1,485	1,724	3,458	6,265	214,460
--	--	--	--	--
<u>1,485</u>	<u>1,724</u>	<u>3,458</u>	<u>6,265</u>	<u>214,460</u>
<u>\$ 1,485</u>	<u>\$ 1,724</u>	<u>\$ 3,458</u>	<u>\$ 6,265</u>	<u>\$ 214,460</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	District Court Archive	Unclaimed and Abandoned Property	Homeland Security	Community Development Program
ASSETS				
Cash and cash equivalents	\$ 27,751	\$ 23,292	\$ 569	\$ 625
Receivables (net of allowances for uncollectibles):				
Intergovernmental	--	--	--	--
Restricted assets:				
Total Assets	<u>\$ 27,751</u>	<u>\$ 23,292</u>	<u>\$ 569</u>	<u>\$ 625</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities and other payables	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources				
Deferred revenue - grants	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Restricted	27,751	23,292	569	625
Committed	--	--	--	--
Total fund balances	<u>27,751</u>	<u>23,292</u>	<u>569</u>	<u>625</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 27,751</u>	<u>\$ 23,292</u>	<u>\$ 569</u>	<u>\$ 625</u>

<u>Road and Bridge Clearing</u>	<u>Tobacco Settlement</u>	<u>Clerks Election</u>	<u>Rural Health Pilot Program</u>	<u>Bail Bond</u>
\$ 242,377	\$ 425,000	\$ 42,567	\$ 28,553	\$ 7,673
-	-	-	-	-
<u>\$ 242,377</u>	<u>\$ 425,000</u>	<u>\$ 42,567</u>	<u>\$ 28,553</u>	<u>\$ 7,673</u>
\$ -	\$ -	\$ -	\$ -	\$ -
5,370	-	-	-	-
237,007	18,430	-	-	-
<u>242,377</u>	<u>18,430</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	406,570	-	28,553	-
-	-	42,567	-	7,673
-	<u>406,570</u>	<u>42,567</u>	<u>28,553</u>	<u>7,673</u>
<u>\$ 242,377</u>	<u>\$ 425,000</u>	<u>\$ 42,567</u>	<u>\$ 28,553</u>	<u>\$ 7,673</u>

WASHINGTON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 DECEMBER 31, 2022

	<u>SO Training Fund</u>	<u>Sheriff's Donations</u>
ASSETS		
Cash and cash equivalents	\$ 18,045	\$ 165,161
Receivables (net of allowances for uncollectibles):		
Intergovernmental	--	--
Restricted assets:		
Total Assets	<u>\$ 18,045</u>	<u>\$ 165,161</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ --	\$ --
Accrued liabilities and other payables	--	--
Due to other funds	--	--
Total Liabilities	<u>--</u>	<u>--</u>
Deferred Inflows of Resources		
Deferred revenue - grants	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>
Fund balances:		
Restricted	18,045	165,161
Committed	--	--
Total fund balances	<u>18,045</u>	<u>165,161</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 18,045</u>	<u>\$ 165,161</u>

<u>Hotel Motel Tax</u>	<u>Healthy County Rewards</u>	<u>County Attorney Pretrial Diversion</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
\$ 518,484	\$ 1,620	\$ 17,479	\$ 5,279,984
-	-	-	472,121
<u>\$ 518,484</u>	<u>\$ 1,620</u>	<u>\$ 17,479</u>	<u>\$ 5,752,105</u>
\$ 24,750	\$ -	\$ -	\$ 85,048
-	-	-	41,378
-	-	-	270,167
<u>24,750</u>	<u>-</u>	<u>-</u>	<u>396,593</u>
-	-	-	472,121
-	-	-	<u>472,121</u>
493,734	1,620	17,479	4,142,897
-	-	-	740,494
<u>493,734</u>	<u>1,620</u>	<u>17,479</u>	<u>4,883,391</u>
<u>\$ 518,484</u>	<u>\$ 1,620</u>	<u>\$ 17,479</u>	<u>\$ 5,752,105</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	HWY 290/36	JP Technology	District Attorney LEOSE	District Attorney
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	555	33,140
Licenses, permits and fees	--	--	--	--
Charges for services	--	8,707	--	--
Interest	4,450	807	14	313
Miscellaneous	--	--	--	65,559
Total revenues	<u>4,450</u>	<u>9,514</u>	<u>569</u>	<u>99,012</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	1,013	4,127	--	--
Legal	--	--	--	812,469
Financial administration	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Debt service:				
Total expenditures	<u>1,013</u>	<u>4,127</u>	<u>--</u>	<u>812,469</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,437</u>	<u>5,387</u>	<u>569</u>	<u>(713,457)</u>
Other financing sources (uses):				
Transfers in	--	--	--	744,495
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>744,495</u>
Net change in fund balances	3,437	5,387	569	31,038
Fund balances, January 1	586,044	111,523	3,667	14,320
Fund balances, December 31	<u>\$ 589,481</u>	<u>\$ 116,910</u>	<u>\$ 4,236</u>	<u>\$ 45,358</u>

District Attorney Hot Check	Ambulance Service Supplement	Corona Virus Relief Fund	Silver Crayon Project	EMS Donations
\$ --	\$ --	\$ --	\$ --	\$ --
--	90,611	--	--	--
--	--	--	--	--
395	--	--	--	--
15	789	2,324	--	1,498
--	--	--	10,000	136,499
<u>410</u>	<u>91,400</u>	<u>2,324</u>	<u>10,000</u>	<u>137,997</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	35,538	193,074	--	147,861
--	--	--	--	--
<u>--</u>	<u>35,538</u>	<u>193,074</u>	<u>--</u>	<u>147,861</u>
410	55,862	(190,750)	10,000	(9,864)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>(277,784)</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>(277,784)</u>	<u>--</u>	<u>--</u>
410	55,862	(468,534)	10,000	(9,864)
2,770	276,405	987,095	(10,000)	257,115
<u>\$ 3,180</u>	<u>\$ 332,267</u>	<u>\$ 518,561</u>	<u>\$ --</u>	<u>\$ 247,251</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Rural Addressing	Law Library	Check and Process	Sheriff Escrow
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--
Licenses, permits and fees	--	--	--	--
Charges for services	--	22,360	855	--
Interest	1,002	151	--	64
Miscellaneous	1,561	--	1,490	187
Total revenues	<u>2,563</u>	<u>22,511</u>	<u>2,345</u>	<u>251</u>
Expenditures:				
Current:				
General administration	2,952	11,940	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Financial administration	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Debt service:				
Total expenditures	<u>2,952</u>	<u>11,940</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(389)</u>	<u>10,571</u>	<u>2,345</u>	<u>251</u>
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	(9,546)	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(9,546)</u>	<u>--</u>
Net change in fund balances	(389)	10,571	(7,201)	251
Fund balances, January 1	<u>139,910</u>	<u>41,331</u>	<u>33,743</u>	<u>18,671</u>
Fund balances, December 31	<u>\$ 139,521</u>	<u>\$ 51,902</u>	<u>\$ 26,542</u>	<u>\$ 18,922</u>

Child Foster Care	District Attorney Forfeiture	Sheriff Forfeiture	C.C. Record Management Preservation	OPEB Funding
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	30,834	136	107,897	--
685	236	50	1,339	2,053
1,391	--	--	--	--
<u>2,076</u>	<u>31,070</u>	<u>186</u>	<u>109,236</u>	<u>2,053</u>
--	--	--	11,884	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	393
--	--	11,699	--	--
--	--	--	30,762	--
2,636	--	--	--	--
--	--	--	--	--
<u>2,636</u>	<u>--</u>	<u>11,699</u>	<u>42,646</u>	<u>393</u>
(560)	31,070	(11,513)	66,590	1,660
6,000	--	--	--	--
--	(3,718)	--	--	--
<u>6,000</u>	<u>(3,718)</u>	<u>--</u>	<u>--</u>	<u>--</u>
5,440	27,352	(11,513)	66,590	1,660
128,712	57,891	20,311	291,817	239,196
<u>\$ 134,152</u>	<u>\$ 85,243</u>	<u>\$ 8,798</u>	<u>\$ 358,407</u>	<u>\$ 240,856</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Records Management Preservation DC	County and District Court Technology	Record Preservation	Archive Fee County Clerk
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--
Licenses, permits and fees	--	--	--	--
Charges for services	12,638	1,570	8,180	96,648
Interest	174	83	897	1,583
Miscellaneous	--	--	--	--
Total revenues	<u>12,812</u>	<u>1,653</u>	<u>9,077</u>	<u>98,231</u>
Expenditures:				
Current:				
General administration	--	--	--	61,963
Judicial	2,712	2,995	36,052	--
Legal	--	--	--	--
Financial administration	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Debt service:				
Total expenditures	<u>2,712</u>	<u>2,995</u>	<u>36,052</u>	<u>61,963</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,100</u>	<u>(1,342)</u>	<u>(26,975)</u>	<u>36,268</u>
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	10,100	(1,342)	(26,975)	36,268
Fund balances, January 1	46,722	24,515	138,034	256,183
Fund balances, December 31	<u>\$ 56,822</u>	<u>\$ 23,173</u>	<u>\$ 111,059</u>	<u>\$ 292,451</u>

Personnel Employee Testing	Constable #1 Training Fund	Constable #2 Training Fund	Constable #3 Training Fund	Constable #4 Training Fund
\$ --	\$ --	\$ --	\$ --	\$ --
--	641	555	554	555
--	--	--	--	--
--	--	--	--	--
72	6	7	14	23
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
72	647	562	568	578
--	--	--	--	--
--	--	--	--	--
12,801	--	--	--	--
--	--	--	--	--
--	754	--	327	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>12,801</u>	<u>754</u>	<u>--</u>	<u>327</u>	<u>--</u>
(12,729)	(107)	562	241	578
15,000	--	--	--	--
--	--	--	--	--
<u>15,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,271	(107)	562	241	578
14,997	1,592	1,162	3,217	5,687
<u>\$ 17,268</u>	<u>\$ 1,485</u>	<u>\$ 1,724</u>	<u>\$ 3,458</u>	<u>\$ 6,265</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Courthouse Security	District Court Archive	Unclaimed and Abandoned Property	Homeland Security
Revenues:				
Taxes	\$ --	\$ --	\$ --	\$ --
Intergovernmental	--	--	--	--
Licenses, permits and fees	--	--	--	--
Charges for services	37,194	1,363	--	--
Interest	1,063	89	88	2
Miscellaneous	--	--	95	--
Total revenues	<u>38,257</u>	<u>1,452</u>	<u>183</u>	<u>2</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Financial administration	--	--	--	--
Public facilities	619	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Culture and recreation	--	--	--	--
Debt service:	<u>619</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total expenditures	<u>619</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	<u>37,638</u>	<u>1,452</u>	<u>183</u>	<u>2</u>
Other financing sources (uses):				
Transfers in	--	--	--	--
Transfers out	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	37,638	1,452	183	2
Fund balances, January 1	<u>176,822</u>	<u>26,299</u>	<u>23,109</u>	<u>567</u>
Fund balances, December 31	<u>\$ 214,460</u>	<u>\$ 27,751</u>	<u>\$ 23,292</u>	<u>\$ 569</u>

Community Development Program	Road and Bridge Clearing	Tobacco Settlement	Clerks Election	Rural Health Pilot Program
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	50,150	--	--
--	4,575	--	--	--
--	231,424	--	--	--
2	--	2,816	139	97
--	6,377	--	7,710	--
<u>2</u>	<u>242,376</u>	<u>52,966</u>	<u>7,849</u>	<u>97</u>
--	--	--	8,401	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	37,083	--	--
--	5,369	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>5,369</u>	<u>37,083</u>	<u>8,401</u>	<u>--</u>
2	237,007	15,883	(552)	97
--	--	--	--	--
--	(237,007)	--	--	--
--	(237,007)	--	--	--
2	--	15,883	(552)	97
623	--	390,687	43,119	28,456
<u>\$ 625</u>	<u>\$ --</u>	<u>\$ 406,570</u>	<u>\$ 42,567</u>	<u>\$ 28,553</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Bail Bond	SO Training Fund	Sheriff's Donations
Revenues:			
Taxes	\$ --	\$ --	\$ --
Intergovernmental	--	9,542	--
Licenses, permits and fees	--	--	--
Charges for services	1,500	--	--
Interest	25	73	570
Miscellaneous	--	--	33,730
Total revenues	<u>1,525</u>	<u>9,615</u>	<u>34,300</u>
Expenditures:			
Current:			
General administration	--	--	--
Judicial	327	--	--
Legal	--	--	--
Financial administration	--	--	--
Public facilities	--	--	--
Public safety	--	13,798	44,114
Public transportation	--	--	--
Health and welfare	--	--	--
Culture and recreation	--	--	--
Debt service:			
Total expenditures	<u>327</u>	<u>13,798</u>	<u>44,114</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,198</u>	<u>(4,183)</u>	<u>(9,814)</u>
Other financing sources (uses):			
Transfers in	--	--	--
Transfers out	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,198	(4,183)	(9,814)
Fund balances, January 1	6,475	22,228	174,975
Fund balances, December 31	<u>\$ 7,673</u>	<u>\$ 18,045</u>	<u>\$ 165,161</u>

Hotel Motel Tax	Healthy County Rewards	County Attorney Pretrial Diversion	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 174,594	\$ --	\$ --	\$ 174,594
--	--	--	186,303
--	--	--	4,575
--	--	20,000	581,701
3,768	5	35	27,421
--	1,351	--	265,950
<u>178,362</u>	<u>1,356</u>	<u>20,035</u>	<u>1,240,544</u>
--	--	--	97,140
--	--	--	47,226
--	--	--	812,469
--	--	--	13,194
--	--	--	619
--	137	--	107,912
--	--	--	36,131
--	--	--	379,109
191,504	--	--	191,504
<u>191,504</u>	<u>137</u>	<u>--</u>	<u>1,685,304</u>
(13,142)	1,219	20,035	(444,760)
--	--	--	765,495
--	--	(14,705)	(542,760)
--	--	(14,705)	222,735
(13,142)	1,219	5,330	(222,025)
506,876	401	12,149	5,105,416
<u>\$ 493,734</u>	<u>\$ 1,620</u>	<u>\$ 17,479</u>	<u>\$ 4,883,391</u>

WASHINGTON COUNTY, TEXAS
 HWY 290/36
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 7,000	\$ 4,450	\$ (2,550)
Total Interest	<u>7,000</u>	<u>4,450</u>	<u>(2,550)</u>
Total receipts	<u>7,000</u>	<u>4,450</u>	<u>(2,550)</u>
Disbursements:			
Judicial			
Justice Court Number One			
Other services and charges	1,014	1,013	1
Total Justice Court Number One	<u>1,014</u>	<u>1,013</u>	<u>1</u>
Total Judicial	<u>1,014</u>	<u>1,013</u>	<u>1</u>
Total disbursements	<u>1,014</u>	<u>1,013</u>	<u>1</u>
Net change in unrestricted cash balances	5,986	3,437	(2,549)
Unrestricted cash, January 1	586,044	586,044	--
Unrestricted cash, December 31	<u>\$ 592,030</u>	<u>\$ 589,481</u>	<u>\$ (2,549)</u>

WASHINGTON COUNTY, TEXAS
 JP TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Justice court number one fees	\$ 2,000	\$ 3,643	\$ 1,643
Justice court number two fees	1,000	1,666	666
Justice court number three fees	2,500	1,879	(621)
Justice court number four fees	<u>1,500</u>	<u>1,519</u>	<u>19</u>
Total Charges for services	<u>7,000</u>	<u>8,707</u>	<u>1,707</u>
Interest			
Interest	<u>2,300</u>	<u>807</u>	<u>(1,493)</u>
Total Interest	<u>2,300</u>	<u>807</u>	<u>(1,493)</u>
Total receipts	<u>9,300</u>	<u>9,514</u>	<u>214</u>
Disbursements:			
Current:			
Judicial			
Justice Court Number One			
Supplies	6,494	2,982	3,512
Other services and charges	<u>2,006</u>	<u>1,145</u>	<u>861</u>
Total Justice Court Number One	<u>8,500</u>	<u>4,127</u>	<u>4,373</u>
Total Judicial	<u>8,500</u>	<u>4,127</u>	<u>4,373</u>
Total disbursements	<u>8,500</u>	<u>4,127</u>	<u>4,373</u>
Net change in unrestricted cash balances	800	5,387	4,587
Unrestricted cash, January 1	<u>111,523</u>	<u>111,523</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 112,323</u>	<u>\$ 116,910</u>	<u>\$ 4,587</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY LEASE FUNDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 700	\$ 555	\$ (145)
Total Intergovernmental	<u>700</u>	<u>555</u>	<u>(145)</u>
Interest			
Interest	<u>—</u>	<u>14</u>	<u>14</u>
Total Interest	<u>—</u>	<u>14</u>	<u>14</u>
Total receipts	<u>700</u>	<u>569</u>	<u>(131)</u>
Net change in unrestricted cash balances	700	569	(131)
Unrestricted cash, January 1	<u>3,667</u>	<u>3,667</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 4,367</u>	<u>\$ 4,236</u>	<u>\$ (131)</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-8
Page 1 of 5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 32,780	\$ 33,140	\$ 360
Total Intergovernmental	<u>32,780</u>	<u>33,140</u>	<u>360</u>
Interest			
Interest	450	313	(137)
Total Interest	<u>450</u>	<u>313</u>	<u>(137)</u>
Miscellaneous			
Miscellaneous	--	57,538	57,538
Total Miscellaneous	<u>--</u>	<u>57,538</u>	<u>57,538</u>
Total receipts	<u>33,230</u>	<u>90,991</u>	<u>57,761</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Personnel services	479,097	479,094	3
Benefits	176,151	176,148	3
Supplies	3,799	3,798	1
Other services and charges	153,124	153,117	7
Total District Attorney	<u>812,171</u>	<u>812,157</u>	<u>14</u>
Total Legal	<u>812,171</u>	<u>812,157</u>	<u>14</u>
Total disbursements	<u>812,171</u>	<u>812,157</u>	<u>14</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(778,941)</u>	<u>(721,166)</u>	<u>57,775</u>
Other financing sources (uses):			
Transfers in	744,497	744,495	(2)
Total other financing sources (uses)	<u>744,497</u>	<u>744,495</u>	<u>(2)</u>
Net change in unrestricted cash balances	(34,444)	23,329	57,773
Unrestricted cash, January 1	57,634	57,634	--
Unrestricted cash, December 31	<u>\$ 23,190</u>	<u>\$ 80,963</u>	<u>\$ 57,773</u>

WASHINGTON COUNTY, TEXAS
 DISTRICT ATTORNEY HOT CHECK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ <u>300</u>	\$ <u>395</u>	\$ <u>95</u>
Total Charges for services	<u>300</u>	<u>395</u>	<u>95</u>
Interest			
Interest	<u>50</u>	<u>15</u>	<u>(35)</u>
Total Interest	<u>50</u>	<u>15</u>	<u>(35)</u>
Total receipts	<u>350</u>	<u>410</u>	<u>60</u>
Net change in unrestricted cash balances	350	410	60
Unrestricted cash, January 1	<u>2,770</u>	<u>2,770</u>	..
Unrestricted cash, December 31	<u>\$ <u>3,120</u></u>	<u>\$ <u>3,180</u></u>	<u>\$ <u>60</u></u>

WASHINGTON COUNTY, TEXAS
AMBULANCE SERVICE SUPPLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
Federal shared revenues	\$ 100,000	\$ 90,611	\$ (9,389)
Total Intergovernmental	<u>100,000</u>	<u>90,611</u>	<u>(9,389)</u>
Interest			
Interest	<u>3,000</u>	<u>789</u>	<u>(2,211)</u>
Total Interest	<u>3,000</u>	<u>789</u>	<u>(2,211)</u>
Total receipts	<u>103,000</u>	<u>91,400</u>	<u>(11,600)</u>
Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Supplies	11,880	11,880	--
Other services and charges	8,609	8,608	1
Capital outlay	<u>309,511</u>	<u>15,050</u>	<u>294,461</u>
Total Emergency Medical Services	<u>330,000</u>	<u>35,538</u>	<u>294,462</u>
Total Health and Welfare	<u>330,000</u>	<u>35,538</u>	<u>294,462</u>
Total disbursements	<u>330,000</u>	<u>35,538</u>	<u>294,462</u>
Net change in unrestricted cash balances	(227,000)	55,862	282,862
Unrestricted cash, January 1	<u>276,405</u>	<u>276,405</u>	--
Unrestricted cash, December 31	<u>\$ 49,405</u>	<u>\$ 332,267</u>	<u>\$ 282,862</u>

WASHINGTON COUNTY, TEXAS
CORONA VIRUS RELIEF FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 5,000	\$ 2,324	\$ (2,676)
Total Interest	<u>5,000</u>	<u>2,324</u>	<u>(2,676)</u>
Total receipts	<u>5,000</u>	<u>2,324</u>	<u>(2,676)</u>
Disbursements:			
Current:			
Emergency Medical Services			
Other services and charges	75,242	75,242	--
Capital outlay	<u>58,916</u>	<u>58,916</u>	<u>--</u>
Total Emergency Medical Services	<u>134,158</u>	<u>134,158</u>	<u>--</u>
Total Health and Welfare	<u>134,158</u>	<u>134,158</u>	<u>--</u>
Total disbursements	<u>134,158</u>	<u>134,158</u>	<u>--</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(129,158)</u>	<u>(131,834)</u>	<u>(2,676)</u>
Other financing sources (uses):			
Transfers out	<u>(277,784)</u>	<u>(277,784)</u>	<u>--</u>
Total other financing sources (uses)	<u>(277,784)</u>	<u>(277,784)</u>	<u>--</u>
Net change in unrestricted cash balances	(406,942)	(409,618)	(2,676)
Unrestricted cash, January 1	987,094	987,094	--
Unrestricted cash, December 31	<u>\$ 580,152</u>	<u>\$ 577,476</u>	<u>\$ (2,676)</u>

WASHINGTON COUNTY, TEXAS
EMS DONATIONS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 2,000	\$ 1,498	\$ (502)
Total Interest	<u>2,000</u>	<u>1,498</u>	<u>(502)</u>
 Miscellaneous			
Contributions and donations	100,000	115,007	15,007
Miscellaneous	15,425	21,492	6,067
Total Miscellaneous	<u>115,425</u>	<u>136,499</u>	<u>21,074</u>
 Total receipts	<u>117,425</u>	<u>137,997</u>	<u>20,572</u>
 Disbursements:			
Current:			
Health and welfare			
Emergency Medical Services			
Benefits	8,711	8,710	1
Supplies	63,261	63,427	(166)
Other services and charges	31,153	31,151	2
Capital outlay	44,742	44,742	--
Total Emergency Medical Services	<u>147,867</u>	<u>148,030</u>	<u>(163)</u>
 Total Health and Welfare	<u>147,867</u>	<u>148,030</u>	<u>(163)</u>
 Total disbursements	<u>147,867</u>	<u>148,030</u>	<u>(163)</u>
 Net change in unrestricted cash balances	(30,442)	(10,033)	20,409
 Unrestricted cash, January 1	259,069	259,069	--
Unrestricted cash, December 31	<u>\$ 228,627</u>	<u>\$ 249,036</u>	<u>\$ 20,409</u>

WASHINGTON COUNTY, TEXAS
RURAL ADDRESSING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 1,700	\$ 1,002	\$ (698)
Total Interest	<u>1,700</u>	<u>1,002</u>	<u>(698)</u>
Miscellaneous			
Miscellaneous	1,500	1,561	61
Total Miscellaneous	<u>1,500</u>	<u>1,561</u>	<u>61</u>
Total receipts	<u>3,200</u>	<u>2,563</u>	<u>(637)</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Supplies	2,734	2,734	-
Other services and charges	219	218	1
Total Nondepartmental	<u>2,953</u>	<u>2,952</u>	<u>1</u>
Total General Administration	<u>2,953</u>	<u>2,952</u>	<u>1</u>
Total disbursements	<u>2,953</u>	<u>2,952</u>	<u>1</u>
Net change in unrestricted cash balances	247	(389)	(636)
Unrestricted cash, January 1	139,910	139,910	-
Unrestricted cash, December 31	<u>\$ 140,157</u>	<u>\$ 139,521</u>	<u>\$ (636)</u>

WASHINGTON COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 12,000	\$ 22,360	\$ 10,360
Total Charges for services	<u>12,000</u>	<u>22,360</u>	<u>10,360</u>
Interest			
Interest	450	151	(299)
Total Interest	<u>450</u>	<u>151</u>	<u>(299)</u>
Total receipts	<u>12,450</u>	<u>22,511</u>	<u>10,061</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Other services and charges	12,500	11,940	560
Total Nondepartmental	<u>12,500</u>	<u>11,940</u>	<u>560</u>
Total General Administration	<u>12,500</u>	<u>11,940</u>	<u>560</u>
Total disbursements	<u>12,500</u>	<u>11,940</u>	<u>560</u>
Net change in unrestricted cash balances	(50)	10,571	10,621
Unrestricted cash, January 1	41,331	41,331	--
Unrestricted cash, December 31	<u>\$ 41,281</u>	<u>\$ 51,902</u>	<u>\$ 10,621</u>

WASHINGTON COUNTY, TEXAS
 CHECK AND PROCESS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Charges to customers	\$ 1,500	\$ 855	\$ (645)
Total Charges for services	<u>1,500</u>	<u>855</u>	<u>(645)</u>
Miscellaneous			
Miscellaneous	2,500	1,490	(1,010)
Total Miscellaneous	<u>2,500</u>	<u>1,490</u>	<u>(1,010)</u>
Total receipts	<u>4,000</u>	<u>2,345</u>	<u>(1,655)</u>
Other financing sources (uses):			
Transfers out	<u>(9,546)</u>	<u>(9,546)</u>	<u>-</u>
Total other financing sources (uses)	<u>(9,546)</u>	<u>(9,546)</u>	<u>--</u>
Net change in unrestricted cash balances	(5,546)	(7,201)	(1,655)
Unrestricted cash, January 1	<u>33,743</u>	<u>33,743</u>	<u>-</u>
Unrestricted cash, December 31	<u>\$ 28,197</u>	<u>\$ 26,542</u>	<u>\$ (1,655)</u>

WASHINGTON COUNTY, TEXAS
SHERIFF ESCROW
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 210	\$ 64	\$ (146)
Total Interest	<u>210</u>	<u>64</u>	<u>(146)</u>
Miscellaneous			
Miscellaneous	750	187	(563)
Total Miscellaneous	<u>750</u>	<u>187</u>	<u>(563)</u>
Total receipts	<u>960</u>	<u>251</u>	<u>(709)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Other services and charges	1,000	--	1,000
Total Sheriff	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total Public Safety	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total disbursements	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in unrestricted cash balances	(40)	251	291
Unrestricted cash, January 1	18,671	18,671	--
Unrestricted cash, December 31	<u>\$ 18,631</u>	<u>\$ 18,922</u>	<u>\$ 291</u>

WASHINGTON COUNTY, TEXAS
CHILD FOSTER CARE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 1,500	\$ 685	\$ (815)
Total Interest	<u>1,500</u>	<u>685</u>	<u>(815)</u>
Miscellaneous			
Miscellaneous	750	1,391	641
Total Miscellaneous	<u>750</u>	<u>1,391</u>	<u>641</u>
Total receipts	<u>2,250</u>	<u>2,076</u>	<u>(174)</u>
Disbursements:			
Current:			
Health and welfare			
Child Protective Services			
Supplies	4,687	2,524	2,163
Other services and charges	4,313	112	4,201
Total Social Services	<u>9,000</u>	<u>2,636</u>	<u>6,364</u>
Total Health and Welfare	<u>9,000</u>	<u>2,636</u>	<u>6,364</u>
Total disbursements	<u>9,000</u>	<u>2,636</u>	<u>6,364</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,750)</u>	<u>(560)</u>	<u>6,190</u>
Other financing sources (uses):			
Transfers in	6,000	6,000	--
Total other financing sources (uses)	<u>6,000</u>	<u>6,000</u>	<u>--</u>
Net change in unrestricted cash balances	(750)	5,440	6,190
Unrestricted cash, January 1	128,712	128,712	--
Unrestricted cash, December 31	<u>\$ 127,962</u>	<u>\$ 134,152</u>	<u>\$ 6,190</u>

WASHINGTON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 10,000	\$ 30,834	\$ 20,834
Total Charges for services	<u>10,000</u>	<u>30,834</u>	<u>20,834</u>
Interest			
Interest	900	236	(664)
Total Interest	<u>900</u>	<u>236</u>	<u>(664)</u>
Total receipts	<u>10,900</u>	<u>31,070</u>	<u>20,170</u>
Disbursements:			
Current:			
Legal			
District Attorney			
Other services and charges	4,000	-	4,000
Capital outlay	1,000	-	1,000
Total District Attorney	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Legal	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total disbursements	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>5,900</u>	<u>31,070</u>	<u>25,170</u>
Other financing sources (uses):			
Transfers out	(3,718)	(3,718)	-
Total other financing sources (uses)	<u>(3,718)</u>	<u>(3,718)</u>	<u>-</u>
Net change in unrestricted cash balances	2,182	27,352	25,170
Unrestricted cash, January 1	57,891	57,891	-
Unrestricted cash, December 31	<u>\$ 60,073</u>	<u>\$ 85,243</u>	<u>\$ 25,170</u>

WASHINGTON COUNTY, TEXAS
 SHERIFF FORFEITURE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ 136	\$ (864)
Total Charges for services	<u>1,000</u>	<u>136</u>	<u>(864)</u>
Interest			
Interest	250	50	(200)
Total Interest	<u>250</u>	<u>50</u>	<u>(200)</u>
Total receipts	<u>1,250</u>	<u>186</u>	<u>(1,064)</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	4,982	4,982	--
Capital outlay	6,717	6,717	--
Total Sheriff	<u>11,699</u>	<u>11,699</u>	<u>--</u>
Total Public Safety	<u>11,699</u>	<u>11,699</u>	<u>--</u>
Total disbursements	<u>11,699</u>	<u>11,699</u>	<u>--</u>
Net change in unrestricted cash balances	(10,449)	(11,513)	(1,064)
Unrestricted cash, January 1	20,311	20,311	--
Unrestricted cash, December 31	<u>\$ 9,862</u>	<u>\$ 8,798</u>	<u>\$ (1,064)</u>

WASHINGTON COUNTY, TEXAS
 COUNTY CLERK RECORD MANAGEMENT PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 81,000	\$ 107,897	\$ 26,897
Total Charges for services	<u>81,000</u>	<u>107,897</u>	<u>26,897</u>
Interest			
Interest	2,500	1,339	(1,161)
Total Interest	<u>2,500</u>	<u>1,339</u>	<u>(1,161)</u>
Total receipts	<u>83,500</u>	<u>109,236</u>	<u>25,736</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Supplies	11,062	10,302	760
Other services and charges	3,913	1,912	2,001
Capital outlay	17,763	-	17,763
Total County Clerk	<u>32,738</u>	<u>12,214</u>	<u>20,524</u>
Total General Administration	<u>32,738</u>	<u>12,214</u>	<u>20,524</u>
Public transportation			
Other services and charges	30,762	30,762	-
Total Public Transportation	<u>30,762</u>	<u>30,762</u>	<u>-</u>
Total disbursements	<u>63,500</u>	<u>42,976</u>	<u>20,524</u>
Net change in unrestricted cash balances	20,000	66,260	46,260
Unrestricted cash, January 1	292,147	292,147	-
Unrestricted cash, December 31	<u>\$ 312,147</u>	<u>\$ 358,407</u>	<u>\$ 46,260</u>

WASHINGTON COUNTY, TEXAS
 OPEB FUNDING
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 4,500	\$ 2,053	\$ (2,447)
Total Interest	<u>4,500</u>	<u>2,053</u>	<u>(2,447)</u>
Total receipts	<u>4,500</u>	<u>2,053</u>	<u>(2,447)</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Supplies	106	--	106
Other services and charges	894	393	501
Total Personnel and benefits	<u>1,000</u>	<u>393</u>	<u>607</u>
Total Financial Administration	<u>1,000</u>	<u>393</u>	<u>607</u>
Total disbursements	<u>1,000</u>	<u>393</u>	<u>607</u>
Net change in unrestricted cash balances	3,500	1,660	(1,840)
Unrestricted cash, January 1	239,196	239,196	--
Unrestricted cash, December 31	<u>\$ 242,696</u>	<u>\$ 240,856</u>	<u>\$ (1,840)</u>

WASHINGTON COUNTY, TEXAS

RECORDS MANAGEMENT PRESERVATION - DISTRICT CLERK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 6,000	\$ 12,638	\$ 6,638
Total Charges for services	<u>6,000</u>	<u>12,638</u>	<u>6,638</u>
Interest			
Interest	400	174	(226)
Total Interest	<u>400</u>	<u>174</u>	<u>(226)</u>
Miscellaneous			
Total Miscellaneous	<u>--</u>	<u>--</u>	<u>--</u>
Total receipts	<u>6,400</u>	<u>12,812</u>	<u>6,412</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Capital outlay	--	2,712	(2,712)
Total District Clerk	<u>--</u>	<u>2,712</u>	<u>(2,712)</u>
Total Judicial	<u>--</u>	<u>2,712</u>	<u>(2,712)</u>
Total disbursements	<u>--</u>	<u>2,712</u>	<u>(2,712)</u>
Net change in unrestricted cash balances	6,400	10,100	3,700
Unrestricted cash, January 1	46,722	46,722	--
Unrestricted cash, December 31	<u>\$ 53,122</u>	<u>\$ 56,822</u>	<u>\$ 3,700</u>

WASHINGTON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 1,700	\$ 1,570	\$ (130)
Total Charges for services	<u>1,700</u>	<u>1,570</u>	<u>(130)</u>
Interest			
Interest	<u>250</u>	<u>83</u>	<u>(167)</u>
Total Interest	<u>250</u>	<u>83</u>	<u>(167)</u>
Total receipts	<u>1,950</u>	<u>1,653</u>	<u>(297)</u>
Disbursements:			
Current:			
District Clerk			
Supplies	--	24	(24)
Capital outlay	--	2,971	(2,971)
Total District Clerk	<u>--</u>	<u>2,995</u>	<u>(2,995)</u>
Total Judicial	<u>--</u>	<u>2,995</u>	<u>(2,995)</u>
Total disbursements	<u>--</u>	<u>2,995</u>	<u>(2,995)</u>
Net change in unrestricted cash balances	<u>1,950</u>	<u>(1,342)</u>	<u>(3,292)</u>
Unrestricted cash, January 1	<u>24,515</u>	<u>24,515</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 26,465</u>	<u>\$ 23,173</u>	<u>\$ (3,292)</u>

WASHINGTON COUNTY, TEXAS
RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 12,000	\$ 8,180	\$ (3,820)
Total Charges for services	<u>12,000</u>	<u>8,180</u>	<u>(3,820)</u>
Interest			
Interest	2,000	897	(1,103)
Total Interest	<u>2,000</u>	<u>897</u>	<u>(1,103)</u>
Total receipts	<u>14,000</u>	<u>9,077</u>	<u>(4,923)</u>
Disbursements:			
Current:			
Judicial			
District Clerk			
Supplies	4,531	2,319	2,212
Other services and charges	3,469	3,468	1
Capital outlay	30,500	45,800	(15,300)
Total District Clerk	<u>38,500</u>	<u>51,587</u>	<u>(13,087)</u>
Total Judicial	<u>38,500</u>	<u>51,587</u>	<u>(13,087)</u>
Total disbursements	<u>38,500</u>	<u>51,587</u>	<u>(13,087)</u>
Net change in unrestricted cash balances	(24,500)	(42,510)	(18,010)
Unrestricted cash, January 1	168,299	168,299	--
Unrestricted cash, December 31	<u>\$ 143,799</u>	<u>\$ 125,789</u>	<u>\$ (18,010)</u>

WASHINGTON COUNTY, TEXAS
ARCHIVE FEE - COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 80,000	\$ 96,648	\$ 16,648
Total Charges for services	<u>80,000</u>	<u>96,648</u>	<u>16,648</u>
Interest			
Interest	<u>3,000</u>	<u>1,583</u>	<u>(1,417)</u>
Total Interest	<u>3,000</u>	<u>1,583</u>	<u>(1,417)</u>
Total receipts	<u>83,000</u>	<u>98,231</u>	<u>15,231</u>
Disbursements:			
Current:			
General Administration			
County Clerk			
Other services and charges	923	922	1
Capital outlay	<u>61,041</u>	<u>61,041</u>	<u>--</u>
Total County Clerk	<u>61,964</u>	<u>61,963</u>	<u>1</u>
Total General Administration	<u>61,964</u>	<u>61,963</u>	<u>1</u>
Total disbursements	<u>61,964</u>	<u>61,963</u>	<u>1</u>
Net change in unrestricted cash balances	21,036	36,268	15,232
Unrestricted cash, January 1	<u>256,183</u>	<u>256,183</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 277,219</u>	<u>\$ 292,451</u>	<u>\$ 15,232</u>

WASHINGTON COUNTY, TEXAS
PERSONNEL EMPLOYEE TESTING
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 100	\$ 72	\$ (28)
Total Interest	<u>100</u>	<u>72</u>	<u>(28)</u>
Total receipts	<u>100</u>	<u>72</u>	<u>(28)</u>
Disbursements:			
Current:			
Financial administration			
Personnel and benefits			
Other services and charges	15,100	12,801	2,299
Total Personnel and benefits	<u>15,100</u>	<u>12,801</u>	<u>2,299</u>
Total Financial Administration	<u>15,100</u>	<u>12,801</u>	<u>2,299</u>
Total disbursements	<u>15,100</u>	<u>12,801</u>	<u>2,299</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(15,000)</u>	<u>(12,729)</u>	<u>2,271</u>
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	--	2,271	2,271
Unrestricted cash, January 1	14,997	14,997	--
Unrestricted cash, December 31	<u>\$ 14,997</u>	<u>\$ 17,268</u>	<u>\$ 2,271</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #1 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Receipts:			
Intergovernmental			
State shared revenues	\$ 700	\$ 641	\$ (59)
Total Intergovernmental	<u>700</u>	<u>641</u>	<u>(59)</u>
Interest			
Interest	30	6	(24)
Total Interest	<u>30</u>	<u>6</u>	<u>(24)</u>
Total receipts	<u>730</u>	<u>647</u>	<u>(83)</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	1,500	754	746
Total Constable Number One	<u>1,500</u>	<u>754</u>	<u>746</u>
Total Public Safety	<u>1,500</u>	<u>754</u>	<u>746</u>
Total disbursements	<u>1,500</u>	<u>754</u>	<u>746</u>
Net change in unrestricted cash balances	(770)	(107)	663
Unrestricted cash, January 1	1,592	1,592	--
Unrestricted cash, December 31	<u>\$ 822</u>	<u>\$ 1,485</u>	<u>\$ 663</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #2 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Intergovernmental			
State shared revenues	\$ 700	\$ 555	\$ (145)
Total Intergovernmental	<u>700</u>	<u>555</u>	<u>(145)</u>
Interest			
Interest	15	7	(8)
Total Interest	<u>15</u>	<u>7</u>	<u>(8)</u>
Total receipts	<u>715</u>	<u>562</u>	<u>(153)</u>
Disbursements:			
Current:			
Public safety			
Constable Number Two			
Other services and charges	1,500	--	1,500
Total Constable Number Two	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total Public Safety	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in unrestricted cash balances	(785)	562	1,347
Unrestricted cash, January 1	1,162	1,162	--
Unrestricted cash, December 31	<u>\$ 377</u>	<u>\$ 1,724</u>	<u>\$ 1,347</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #3 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 650	\$ 554	\$ (96)
Total Intergovernmental	<u>650</u>	<u>554</u>	<u>(96)</u>
Interest			
Interest	50	14	(36)
Total Interest	<u>50</u>	<u>14</u>	<u>(36)</u>
Total receipts	<u>700</u>	<u>568</u>	<u>(132)</u>
Disbursements:			
Current:			
Public safety			
Constable Number Three			
Other services and charges	1,500	327	1,173
Total Constable Number Three	<u>1,500</u>	<u>327</u>	<u>1,173</u>
Total Public Safety	<u>1,500</u>	<u>327</u>	<u>1,173</u>
Total disbursements	<u>1,500</u>	<u>327</u>	<u>1,173</u>
Net change in unrestricted cash balances	(800)	241	1,041
Unrestricted cash, January 1	3,217	3,217	--
Unrestricted cash, December 31	<u>\$ 2,417</u>	<u>\$ 3,458</u>	<u>\$ 1,041</u>

WASHINGTON COUNTY, TEXAS
 CONSTABLE #4 TRAINING FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Intergovernmental			
State shared revenues	\$ 630	\$ 555	\$ (75)
Total Intergovernmental	<u>630</u>	<u>555</u>	<u>(75)</u>
Interest			
Interest	50	23	(27)
Total Interest	<u>50</u>	<u>23</u>	<u>(27)</u>
Total receipts	<u>680</u>	<u>578</u>	<u>(102)</u>
Disbursements:			
Current:			
Public safety			
Constable Number Four			
Other services and charges	1,500	--	1,500
Total Constable Number Four	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total Public Safety	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total disbursements	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in unrestricted cash balances	(820)	578	1,398
Unrestricted cash, January 1	5,687	5,687	--
Unrestricted cash, December 31	<u>\$ 4,867</u>	<u>\$ 6,265</u>	<u>\$ 1,398</u>

WASHINGTON COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Charges for services			
Fees of office	\$ 22,000	\$ 37,194	\$ 15,194
Total Charges for services	<u>22,000</u>	<u>37,194</u>	<u>15,194</u>
Interest			
Interest	2,000	1,063	(937)
Total Interest	<u>2,000</u>	<u>1,063</u>	<u>(937)</u>
Total receipts	<u>24,000</u>	<u>38,257</u>	<u>14,257</u>
Disbursements:			
Current:			
Public facilities			
County Courthouse			
Supplies	11,825	--	11,825
Other services and charges	10,675	619	10,056
Capital outlay	500	--	500
Total County Courthouse	<u>23,000</u>	<u>619</u>	<u>22,381</u>
Total Public Facilities	<u>23,000</u>	<u>619</u>	<u>22,381</u>
Total disbursements	<u>23,000</u>	<u>619</u>	<u>22,381</u>
Net change in unrestricted cash balances	1,000	37,638	36,638
Unrestricted cash, January 1	176,822	176,822	-
Unrestricted cash, December 31	<u>\$ 177,822</u>	<u>\$ 214,460</u>	<u>\$ 36,638</u>

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WASHINGTON COUNTY, TEXAS
DISTRICT COURT ARCHIVE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 4,200	\$ 1,363	\$ (2,837)
Total Charges for services	<u>4,200</u>	<u>1,363</u>	<u>(2,837)</u>
Interest			
Interest	<u>250</u>	<u>89</u>	<u>(161)</u>
Total Interest	<u>250</u>	<u>89</u>	<u>(161)</u>
Total receipts	<u>4,450</u>	<u>1,452</u>	<u>(2,998)</u>
Net change in unrestricted cash balances	4,450	1,452	(2,998)
Unrestricted cash, January 1	<u>26,299</u>	<u>26,299</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 30,749</u>	<u>\$ 27,751</u>	<u>\$ (2,998)</u>

WASHINGTON COUNTY, TEXAS
UNCLAIMED AND ABANDONED PROPERTY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 280	\$ 88	\$ (192)
Total Interest	<u>280</u>	<u>88</u>	<u>(192)</u>
Miscellaneous			
Miscellaneous	--	95	95
Total Miscellaneous	<u>--</u>	<u>95</u>	<u>95</u>
Total receipts	<u>280</u>	<u>183</u>	<u>(97)</u>
Net change in unrestricted cash balances	280	183	(97)
Unrestricted cash, January 1	23,109	23,109	--
Unrestricted cash, December 31	<u>\$ 23,389</u>	<u>\$ 23,292</u>	<u>\$ (97)</u>

WASHINGTON COUNTY, TEXAS
 HOMELAND SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 700	\$ 2	\$ (698)
Total Interest	<u>700</u>	<u>2</u>	<u>(698)</u>
Total receipts	<u>700</u>	<u>2</u>	<u>(698)</u>
Net change in unrestricted cash balances	700	2	(698)
Unrestricted cash, January 1	<u>567</u>	<u>567</u>	-
Unrestricted cash, December 31	<u>\$ 1,267</u>	<u>\$ 569</u>	<u>\$ (698)</u>

WASHINGTON COUNTY, TEXAS
 COMMUNITY DEVELOPMENT PROGRAM
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 700	\$ 2	\$ (698)
Total Interest	<u>700</u>	<u>2</u>	<u>(698)</u>
Total receipts	<u>700</u>	<u>2</u>	<u>(698)</u>
Net change in unrestricted cash balances	700	2	(698)
Unrestricted cash, January 1	<u>623</u>	<u>623</u>	--
Unrestricted cash, December 31	<u>\$ 1,323</u>	<u>\$ 625</u>	<u>\$ (698)</u>

WASHINGTON COUNTY, TEXAS
TOBACCO SETTLEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-36

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Intergovernmental			
State shared revenues	\$ 30,000	\$ 50,150	\$ 20,150
Total Intergovernmental	<u>30,000</u>	<u>50,150</u>	<u>20,150</u>
Interest			
Interest	4,800	2,817	(1,983)
Total Interest	<u>4,800</u>	<u>2,817</u>	<u>(1,983)</u>
Total receipts	<u>34,800</u>	<u>52,967</u>	<u>18,167</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Other services and charges	612	611	1
Capital outlay	36,472	18,043	18,429
Total Sheriff	<u>37,084</u>	<u>18,654</u>	<u>18,430</u>
Total Public Safety	<u>37,084</u>	<u>18,654</u>	<u>18,430</u>
Total disbursements	<u>37,084</u>	<u>18,654</u>	<u>18,430</u>
Net change in unrestricted cash balances	(2,284)	34,313	36,597
Unrestricted cash, January 1	390,687	390,687	--
Unrestricted cash, December 31	<u>\$ 388,403</u>	<u>\$ 425,000</u>	<u>\$ 36,597</u>

WASHINGTON COUNTY, TEXAS
CLERKS ELECTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Interest			
Interest	\$ 400	\$ 139	\$ (261)
Total Interest	<u>400</u>	<u>139</u>	<u>(261)</u>
Miscellaneous			
Miscellaneous	--	7,710	7,710
Total Miscellaneous	<u>--</u>	<u>7,710</u>	<u>7,710</u>
Total receipts	<u>400</u>	<u>7,849</u>	<u>7,449</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Supplies	2,914	2,914	--
Other services and charges	5,488	5,487	1
Total Nondepartmental	<u>8,402</u>	<u>8,401</u>	<u>1</u>
Total General Administration	<u>8,402</u>	<u>8,401</u>	<u>1</u>
Total disbursements	<u>8,402</u>	<u>8,401</u>	<u>1</u>
Net change in unrestricted cash balances	(8,002)	(552)	7,450
Unrestricted cash, January 1	43,119	43,119	--
Unrestricted cash, December 31	<u>\$ 35,117</u>	<u>\$ 42,567</u>	<u>\$ 7,450</u>

WASHINGTON COUNTY, TEXAS
RURAL HEALTH PILOT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-38

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 300	\$ 97	\$ (203)
Total Interest	<u>300</u>	<u>97</u>	<u>(203)</u>
Total receipts	<u>300</u>	<u>97</u>	<u>(203)</u>
Net change in unrestricted cash balances	300	97	(203)
Unrestricted cash, January 1	28,456	28,456	-
Unrestricted cash, December 31	<u>\$ 28,756</u>	<u>\$ 28,553</u>	<u>\$ (203)</u>

WASHINGTON COUNTY, TEXAS
 BAIL BOND FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-39

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 1,000	\$ 1,500	\$ 500
Total Charges for services	<u>1,000</u>	<u>1,500</u>	<u>500</u>
Interest			
Interest	60	25	(35)
Total Interest	<u>60</u>	<u>25</u>	<u>(35)</u>
Total receipts	<u>1,060</u>	<u>1,525</u>	<u>465</u>
Disbursements:			
Current:			
Judicial			
District Court			
Supplies	560	327	233
Other services and charges	500	--	500
Total District Court	<u>1,060</u>	<u>327</u>	<u>733</u>
Total Judicial	<u>1,060</u>	<u>327</u>	<u>733</u>
Total disbursements	<u>1,060</u>	<u>327</u>	<u>733</u>
Net change in unrestricted cash balances	--	1,198	1,198
Unrestricted cash, January 1	6,475	6,475	--
Unrestricted cash, December 31	<u>\$ 6,475</u>	<u>\$ 7,673</u>	<u>\$ 1,198</u>

WASHINGTON COUNTY, TEXAS
SO TRAINING FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-40

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Intergovernmental			
State shared revenues	\$ 4,000	\$ 9,542	\$ 5,542
Total Intergovernmental	<u>4,000</u>	<u>9,542</u>	<u>5,542</u>
Interest			
Interest	300	73	(227)
Total Interest	<u>300</u>	<u>73</u>	<u>(227)</u>
Total receipts	<u>4,300</u>	<u>9,615</u>	<u>5,315</u>
Disbursements:			
Current:			
Sheriff			
Supplies	4,982	4,981	1
Other services and charges	8,817	8,817	--
Total Sheriff	<u>13,799</u>	<u>13,798</u>	<u>1</u>
Total Public Safety	<u>13,799</u>	<u>13,798</u>	<u>1</u>
Total disbursements	<u>13,799</u>	<u>13,798</u>	<u>1</u>
Net change in unrestricted cash balances	(9,499)	(4,183)	5,316
Unrestricted cash, January 1	22,228	22,228	--
Unrestricted cash, December 31	<u>\$ 12,729</u>	<u>\$ 18,045</u>	<u>\$ 5,316</u>

WASHINGTON COUNTY, TEXAS
SHERIFF'S DONATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-41

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 1,800	\$ 570	\$ (1,230)
Total Interest	<u>1,800</u>	<u>570</u>	<u>(1,230)</u>
Miscellaneous			
Miscellaneous	25,000	33,730	8,730
Total Miscellaneous	<u>25,000</u>	<u>33,730</u>	<u>8,730</u>
Total receipts	<u>26,800</u>	<u>34,300</u>	<u>7,500</u>
Disbursements:			
Current:			
Public safety			
Sheriff			
Supplies	22,356	22,355	1
Capital outlay	21,759	21,759	--
Total Sheriff	<u>44,115</u>	<u>44,114</u>	<u>1</u>
Total Public Safety	<u>44,115</u>	<u>44,114</u>	<u>1</u>
Total disbursements	<u>44,115</u>	<u>44,114</u>	<u>1</u>
Net change in unrestricted cash balances	(17,315)	(9,814)	7,501
Unrestricted cash, January 1	175,163	175,163	--
Unrestricted cash, December 31	<u>\$ 157,848</u>	<u>\$ 165,349</u>	<u>\$ 7,501</u>

WASHINGTON COUNTY, TEXAS
HOTEL/MOTEL TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-42

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Taxes			
Hotel motel taxes	\$ 120,000	\$ 174,594	\$ 54,594
Total Taxes	<u>120,000</u>	<u>174,594</u>	<u>54,594</u>
Interest			
Interest	<u>3,000</u>	<u>3,768</u>	<u>768</u>
Total Interest	<u>3,000</u>	<u>3,768</u>	<u>768</u>
Total receipts	<u>123,000</u>	<u>178,362</u>	<u>55,362</u>
Disbursements:			
Current:			
Culture and Recreation			
Education - Library			
Other services and charges	<u>166,755</u>	<u>166,754</u>	<u>1</u>
Total Education - Library	<u>166,755</u>	<u>166,754</u>	<u>1</u>
Total Culture and Recreation	<u>166,755</u>	<u>166,754</u>	<u>1</u>
Total disbursements	<u>166,755</u>	<u>166,754</u>	<u>1</u>
Net change in unrestricted cash balances	(43,755)	11,608	55,361
Unrestricted cash, January 1	<u>506,876</u>	<u>506,876</u>	--
Unrestricted cash, December 31	<u>\$ 463,121</u>	<u>\$ 518,484</u>	<u>\$ 55,361</u>

WASHINGTON COUNTY, TEXAS
 HEALTHY COUNTY REWARDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-43

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Interest			
Interest	\$ 10	\$ 4	\$ (6)
Total Interest	<u>10</u>	<u>4</u>	<u>(6)</u>
Miscellaneous			
Contributions and donations	200	1,215	1,015
Total Miscellaneous	<u>200</u>	<u>1,215</u>	<u>1,015</u>
Total receipts	<u>210</u>	<u>1,219</u>	<u>1,009</u>
Disbursements:			
Current:			
Public safety			
Constable Number One			
Other services and charges	700	--	700
Total Constable Number One	<u>700</u>	<u>--</u>	<u>700</u>
Total Public Safety	<u>700</u>	<u>--</u>	<u>700</u>
Total disbursements	<u>700</u>	<u>--</u>	<u>700</u>
Net change in unrestricted cash balances	(490)	1,219	1,709
Unrestricted cash, January 1	401	401	--
Unrestricted cash, December 31	<u>\$ (89)</u>	<u>\$ 1,620</u>	<u>\$ 1,709</u>

WASHINGTON COUNTY, TEXAS
COUNTY ATTORNEY PRETRIAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-44

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Charges for services			
Fees of office	\$ 10,000	\$ 20,000	\$ 10,000
Total Charges for services	<u>10,000</u>	<u>20,000</u>	<u>10,000</u>
Interest			
Interest	<u>200</u>	<u>35</u>	<u>(165)</u>
Total Interest	<u>200</u>	<u>35</u>	<u>(165)</u>
Total receipts	<u>10,200</u>	<u>20,035</u>	<u>9,835</u>
Disbursements:			
Current:			
Legal			
County Attorney			
Supplies	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Total County Attorney	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Total Legal	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Total disbursements	<u>1,100</u>	<u>--</u>	<u>1,100</u>
Excess (deficiency) of receipts over (under) disbursements	<u>9,100</u>	<u>20,035</u>	<u>10,935</u>
Other financing sources (uses):			
Transfers out	<u>(14,706)</u>	<u>(14,705)</u>	<u>1</u>
Total other financing sources (uses)	<u>(14,706)</u>	<u>(14,705)</u>	<u>1</u>
Net change in unrestricted cash balances	(5,606)	5,330	10,936
Unrestricted cash, January 1	<u>12,149</u>	<u>12,149</u>	<u>--</u>
Unrestricted cash, December 31	<u>\$ 6,543</u>	<u>\$ 17,479</u>	<u>\$ 10,936</u>

WASHINGTON COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2022

	Pecan Glen Road District Debt Service	Tax Note Series 2007	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS			
Cash and cash equivalents	\$ 38,374	\$ 1,848,058	\$ 1,886,432
Receivables (net of allowances for uncollectibles):			
Taxes	9,410	130,663	140,073
Intergovernmental	744	--	744
Restricted assets:			
Cash and cash equivalents	45,915	360,504	406,419
Total Assets	<u>\$ 94,443</u>	<u>\$ 2,339,225</u>	<u>\$ 2,433,668</u>
DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Deferred Inflows of Resources			
Deferred revenue - taxes	\$ 3,831	\$ 128,946	\$ 132,777
Taxes collected in advance	45,915	360,504	406,419
Total Deferred Inflows of Resources	<u>49,746</u>	<u>489,450</u>	<u>539,196</u>
Fund balances:			
Restricted	44,697	1,849,775	1,894,472
Total fund balances	<u>44,697</u>	<u>1,849,775</u>	<u>1,894,472</u>
Deferred Inflows of Resources and Fund Balances	<u>\$ 94,443</u>	<u>\$ 2,339,225</u>	<u>\$ 2,433,668</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Pecan Glen Road District Debt Service	Tax Note Series 2007	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenues:			
Taxes	\$ 31,066	\$ 623,991	\$ 655,057
Interest	2,711	14,590	17,301
Total revenues	<u>33,777</u>	<u>638,581</u>	<u>672,358</u>
Expenditures:			
Current:			
General administration	507	4,244	4,751
Debt service:			
Principal	--	375,000	375,000
Interest and fiscal charges	20,277	41,875	62,152
Total expenditures	<u>20,784</u>	<u>421,119</u>	<u>441,903</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,993</u>	<u>217,462</u>	<u>230,455</u>
Net change in fund balances	12,993	217,462	230,455
Fund balances, January 1	31,704	1,632,313	1,664,017
Fund balances, December 31	<u>\$ 44,697</u>	<u>\$ 1,849,775</u>	<u>\$ 1,894,472</u>

WASHINGTON COUNTY, TEXAS
TAX NOTE SERIES 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

EXHIBIT C-47

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
Taxes			
Ad valorem tax	\$ 516,457	\$ 624,119	\$ 107,662
Total Taxes	<u>516,457</u>	<u>624,119</u>	<u>107,662</u>
Interest			
Interest	20,000	14,591	(5,409)
Total Interest	<u>20,000</u>	<u>14,591</u>	<u>(5,409)</u>
Total receipts	<u>536,457</u>	<u>638,710</u>	<u>102,253</u>
Disbursements:			
Current:			
General Administration			
Nondepartmental			
Other services and charges	4,245	4,244	1
Total Nondepartmental	<u>4,245</u>	<u>4,244</u>	<u>1</u>
Total General Administration	<u>4,245</u>	<u>4,244</u>	<u>1</u>
Debt service:			
Principal	375,000	375,000	-
Interest and fiscal charges	<u>41,875</u>	<u>41,875</u>	<u>-</u>
Total disbursements	<u>421,120</u>	<u>421,119</u>	<u>1</u>
Net change in unrestricted cash balances	115,337	217,591	102,254
Unrestricted cash, January 1	1,630,468	1,630,468	--
Unrestricted cash, December 31	<u>\$ 1,745,805</u>	<u>\$ 1,848,059</u>	<u>\$ 102,254</u>

WASHINGTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2022

	Pecan Glen Road District Project Account	Total Nonmajor Capital Projects Fund (See Exhibit C-1)
ASSETS		
Cash and cash equivalents	\$ 517,280	\$ 517,280
Total Assets	<u>\$ 517,280</u>	<u>\$ 517,280</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 305,668	\$ 305,668
Total Liabilities	<u>305,668</u>	<u>305,668</u>
Fund balances:		
Committed	<u>211,612</u>	<u>211,612</u>
Total fund balances	<u>211,612</u>	<u>211,612</u>
Total Liabilities and Fund Balances	<u>\$ 517,280</u>	<u>\$ 517,280</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Pecan Glen Road District Project Account	Courthouse Restoration	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
Intergovernmental	\$ --	\$ 713,130	\$ 713,130
Interest	2,795	--	2,795
Miscellaneous	120	--	120
Total revenues	<u>2,915</u>	<u>713,130</u>	<u>716,045</u>
Expenditures:			
Current:			
Public facilities	--	713,130	713,130
Public transportation	576,466	--	576,466
Total expenditures	<u>576,466</u>	<u>713,130</u>	<u>1,289,596</u>
Net change in fund balances	(573,551)	--	(573,551)
Fund balances, January 1	785,163	--	785,163
Fund balances, December 31	<u>\$ 211,612</u>	<u>\$ --</u>	<u>\$ 211,612</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
ASSETS				
Cash and cash equivalents	\$ 3,517	\$ 2,881	\$ 3,737	\$ 1,427
Due from other funds	--	--	--	--
Total Assets	<u>3,517</u>	<u>2,881</u>	<u>3,737</u>	<u>1,427</u>
LIABILITIES				
Accrued liabilities and other payables	--	--	--	--
Due to other funds	3,517	2,881	3,737	1,427
Due to other governments	--	--	--	--
Due to others	--	--	--	--
Total Liabilities	<u>3,517</u>	<u>2,881</u>	<u>3,737</u>	<u>1,427</u>
NET POSITION				
Restricted for individuals and others	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>	<u>Tax Assessor Collector</u>	<u>County Attorney</u>
\$ 207,601	\$ 5,324,920	\$ 124,668	\$ 646,518	\$ 220
--	--	--	--	--
<u>207,601</u>	<u>5,324,920</u>	<u>124,668</u>	<u>646,518</u>	<u>220</u>
--	--	--	--	--
7,282	2,502	--	--	--
--	--	--	641,589	--
--	--	--	--	220
<u>7,282</u>	<u>2,502</u>	<u>--</u>	<u>641,589</u>	<u>220</u>
<u>\$ 200,319</u>	<u>\$ 5,322,418</u>	<u>\$ 124,668</u>	<u>\$ 4,929</u>	<u>\$ --</u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	<u>Criminal Justice</u>	<u>Snack Account</u>	<u>Community Service Restitution</u>
ASSETS			
Cash and cash equivalents	\$ 62,215	\$ 10,002	\$ 59,519
Due from other funds	<u>21,346</u>	<u>--</u>	<u>--</u>
Total Assets	<u>83,561</u>	<u>10,002</u>	<u>59,519</u>
LIABILITIES			
Accrued liabilities and other payables	--	--	--
Due to other funds	--	--	--
Due to other governments	83,561	--	--
Due to others	<u>--</u>	<u>--</u>	<u>--</u>
Total Liabilities	<u>83,561</u>	<u>--</u>	<u>--</u>
NET POSITION			
Restricted for individuals and others	<u><u>\$ --</u></u>	<u><u>\$ 10,002</u></u>	<u><u>\$ 59,519</u></u>

<u>Fairgrounds</u>	<u>BPA/DA Seized Money</u>	<u>Environmental Clearing Fund</u>	<u>Total Custodial Funds (See Exhibit A-7)</u>
\$ 18,472	\$ 68,520	\$ 5,702	\$ 6,539,919
--	--	--	21,346
<u>18,472</u>	<u>68,520</u>	<u>5,702</u>	<u>6,561,265</u>
--	--	5,702	5,702
--	--	--	21,346
--	--	--	725,150
<u>18,472</u>	<u>--</u>	<u>--</u>	<u>18,692</u>
<u>18,472</u>	<u>--</u>	<u>5,702</u>	<u>770,890</u>
\$ <u><u>--</u></u>	\$ <u><u>68,520</u></u>	\$ <u><u>--</u></u>	\$ <u><u>5,790,375</u></u>

WASHINGTON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three	Justice of the Peace Number Four
Additions:				
<i>Tax collections</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	254,307	136,196	137,988	125,289
<i>Receipts from fiduciaries</i>	--	--	--	--
<i>Miscellaneous</i>	9,516	54	6,250	14,896
Total Additions	<u>263,823</u>	<u>136,250</u>	<u>144,238</u>	<u>140,185</u>
Deductions:				
<i>Payments to county</i>	256,762	135,871	139,069	139,933
<i>Payments to other governments</i>	--	--	175	--
<i>Payments to beneficiaries</i>	--	--	--	--
<i>Other</i>	7,061	379	4,994	252
Total Deductions	<u>263,823</u>	<u>136,250</u>	<u>144,238</u>	<u>140,185</u>
Change in Net Position	--	--	--	--
Net Position-Beginning of the Year	--	--	--	--
Net Position-End of the Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

EXHIBIT C-51
(PAGE 1 OF 2)

<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>	<u>Tax Assessor Collector</u>	<u>County Attorney</u>
\$ --	\$ --	\$ --	\$ 20,477,319	\$ --
1,300,318	238,899	--	1,257	24,778
363,139	2,490	412,266	--	--
16,928	660,458	17,818	3,558	3
<u>1,680,385</u>	<u>901,847</u>	<u>430,084</u>	<u>20,482,134</u>	<u>24,781</u>
1,302,774	258,928	1,490	2,804,242	3
4,063	39,994	--	17,674,761	240
291,935	--	--	--	--
5,587	221,472	380,070	4,289	24,693
<u>1,604,359</u>	<u>520,394</u>	<u>381,560</u>	<u>20,483,292</u>	<u>24,936</u>
76,026	381,453	48,524	(1,158)	(155)
124,293	4,940,965	76,144	6,087	155
<u>\$ 200,319</u>	<u>\$ 5,322,418</u>	<u>\$ 124,668</u>	<u>\$ 4,929</u>	<u>\$ --</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	County Treasurer	Criminal Justice	Snack Account	Community Service Restitution
Additions:				
<i>Tax collections</i>	\$ 23,086,519	\$ --	\$ --	\$ --
<i>Fees of office</i>	--	385,214	--	--
<i>Receipts from fiduciaries</i>	--	--	--	--
<i>Miscellaneous</i>	4,553	--	4,857	226
Total Additions	<u>23,091,072</u>	<u>385,214</u>	<u>4,857</u>	<u>226</u>
Deductions:				
<i>Payments to county</i>	23,091,072	47,914	--	--
<i>Payments to other governments</i>	--	317,240	--	--
<i>Payments to beneficiaries</i>	--	--	--	--
<i>Other</i>	--	20,060	9,499	--
Total Deductions	<u>23,091,072</u>	<u>385,214</u>	<u>9,499</u>	<u>--</u>
Change in Net Position	--	--	(4,642)	226
Net Position-Beginning of the Year	<u>--</u>	<u>--</u>	<u>14,644</u>	<u>59,293</u>
Net Position-End of the Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 10,002</u>	<u>\$ 59,519</u>

EXHIBIT C-51
(PAGE 2 OF 2)

<u>Fairgrounds</u>	<u>BPA/DA Seized Money</u>	<u>Environmental Clearing Fund</u>	<u>Total Custodial Funds (See Exhibit A-8)</u>
\$ --	\$ --	\$ --	\$ 43,563,838
273,477	--	88,352	2,966,075
--	--	--	777,895
102	81,692	28	820,939
<u>273,579</u>	<u>81,692</u>	<u>88,380</u>	<u>48,128,747</u>
256,999	30,387	94,043	28,559,487
--	32,861	--	18,069,334
--	2,546	--	294,481
16,580	--	--	694,936
<u>273,579</u>	<u>65,794</u>	<u>94,043</u>	<u>47,618,238</u>
--	15,898	(5,663)	510,509
--	52,622	5,663	5,279,866
<u>\$ --</u>	<u>\$ 68,520</u>	<u>\$ --</u>	<u>\$ 5,790,375</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

PRIVATE-PURPOSE TRUST FUNDS

DECEMBER 31, 2022

	School Land Damages	Permanent School Available	School Land Improvement	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS				
Cash and cash equivalents	\$ 35,827	\$ 1,559,047	\$ 472,483	\$ 2,067,357
Total Assets	<u>35,827</u>	<u>1,559,047</u>	<u>472,483</u>	<u>2,067,357</u>
NET POSITION				
Held in trust for other purposes	<u>\$ 35,827</u>	<u>\$ 1,559,047</u>	<u>\$ 472,483</u>	<u>\$ 2,067,357</u>

WASHINGTON COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 ALL PRIVATE-PURPOSE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

	School Land Damages	Permanent School Available	School Land Improvement	Total Private-Purpose Trust Funds (See Exhibit A-13)
Additions:				
Investment Income	\$ 218	\$ 14,190	\$ 2,961	\$ 17,369
Lease income	--	308,853	33,408	342,261
Miscellaneous	--	871,752	--	871,752
Total Additions	<u>218</u>	<u>1,194,795</u>	<u>36,369</u>	<u>1,231,382</u>
Deductions:				
Administrative Expenses	239	80,868	612	81,719
Payments to schools	--	1,279,483	--	1,279,483
Total Deductions	<u>239</u>	<u>1,360,351</u>	<u>612</u>	<u>1,361,202</u>
Change in Net Position	(21)	(165,556)	35,757	(129,820)
Net Position-Beginning of the Year	35,848	1,724,603	436,726	2,197,177
Net Position-End of the Year	<u>\$ 35,827</u>	<u>\$ 1,559,047</u>	<u>\$ 472,483</u>	<u>\$ 2,067,357</u>

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Capital Assets Used in the
Operation of Governmental Funds

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WASHINGTON COUNTY, TEXAS
COMPARATIVE SCHEDULES BY SOURCE OF
CAPITAL ASSETS USED IN GOVERNMENTAL FUNDS
DECEMBER 31, 2022 AND 2021

EXHIBIT C-54

	<u>2022</u>	<u>2021</u>
Capital assets:		
Land	\$ 649,820	\$ 649,820
Buildings	22,405,778	22,405,778
Machinery and equipment	14,836,478	14,527,126
Right to use assets - equipment	1,971,679	1,746,813
Infrastructure	<u>96,129,855</u>	<u>95,489,991</u>
Total governmental capital assets	<u>\$ 135,993,610</u>	<u>\$ 134,819,528</u>
Total investment in capital assets	<u>\$ 135,993,610</u>	<u>\$ 134,819,528</u>

WASHINGTON COUNTY, TEXAS

EXHIBIT C-55

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES
DECEMBER 31, 2022**

<u>Governmental Funds Capital Assets</u>	<u>12/31/21</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>12/31/22</u>
Land	\$ 649,820	\$ --	\$ --	\$ --	\$ 649,820
Buildings	22,405,778	--	--	--	22,405,778
Machinery and Equipment	14,527,126	1,433,246	1,123,894	--	14,836,478
Right to use assets - equipment	1,746,813	224,866	--	--	1,971,679
Infrastructure	95,489,991	4,225,950	3,586,086	--	96,129,855
Total Capital Assets	\$ <u>134,819,528</u>	\$ <u>5,884,062</u>	\$ <u>4,709,980</u>	\$ <u>--</u>	\$ <u>135,993,610</u>

WASHINGTON COUNTY, TEXAS

**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT AND LEASED ASSETS USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020**

EXHIBIT C-56

Page 1 of 2

<u>Function and Activity</u>	<u>Capital Assets December 31, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Capital Assets December 31, 2022</u>
General Administration:					
County Judge	\$ 9,442	\$ --	\$ --	\$ --	\$ 9,442
Receptionist/Rural Addressing	7,114	--	--	(7,114)	--
Information Technology	990,214	49,850	--	(22,545)	1,017,519
County Clerk	152,900	--	--	--	152,900
Veteran's Office	8,307	--	--	(1,193)	7,114
County auditor	22,057	--	--	--	22,057
Personnel and benefits	15,872	--	--	8,307	24,179
Finance and Administration	213,711	--	--	--	213,711
Total General Administration	1,419,817	49,850	--	(22,545)	1,446,922
Judicial:					
District Court	--	--	--	--	--
District Attorney	42,373	--	--	--	42,373
District Clerk	73,505	--	--	--	73,505
County Court Room	--	--	--	--	--
County Court at Law	9,514	--	--	--	9,514
Justice Court Number 1	15,592	--	--	--	15,592
Justice Court Number 2	15,592	--	--	--	15,592
Justice Court Number 3	28,682	--	--	--	28,682
Justice Court Number 4	15,592	--	--	--	15,592
Total Judicial	200,850	--	--	--	200,850
Legal:					
County Attorney	87,933	--	--	--	87,933
Total Legal	87,933	--	--	--	87,933
Elections:					
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	390,176	20,900	--	22,545	433,621
Total Public Facilities	390,176	20,900	--	22,545	433,621

WASHINGTON COUNTY, TEXAS

**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY OF
MACHINERY AND EQUIPMENT AND LEASED ASSETS USED IN GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2020**

EXHIBIT C-56

Page 2 of 2

Function and Activity	Capital Assets December 31, 2021	Additions	Retirements	Transfers	Capital Assets December 31, 2022
Public Safety:					
Communications	\$ 718,369	\$ 29,149	\$ --	\$ --	\$ 747,518
Constable Number 1	71,366	--	--	--	71,366
Constable Number 2	36,979	38,731	--	--	75,710
Constable Number 3	--	--	--	--	--
Constable Number 4	31,170	--	--	--	31,170
Sheriff	3,098,221	241,481	539,976	--	2,799,726
Department of Public Safety	--	--	--	--	--
County Jail	595,879	9,249	91,614	--	513,514
Probation	6,854	--	--	--	6,854
Fire Protection	116,115	--	--	--	116,115
Emergency Management	196,933	92,423	--	--	289,356
Juvenile Boot Camp	--	--	--	--	--
Total Public Safety	4,871,886	411,033	631,590	--	4,651,329
Health and Welfare:					
Health Center	478,968	--	--	--	478,968
Environmental	104,004	--	--	--	104,004
Emergency Medical Service	2,515,842	991,821	320,845	21,976	3,208,794
Total Health and Welfare	3,098,814	991,821	320,845	21,976	3,791,768
Culture and Recreation:					
Fairgrounds	836,876	64,680	--	--	901,556
Total Culture and Recreation	836,876	64,680	--	--	901,556
Conservation:					
Extension Service	26,226	55,690	--	--	81,916
Total Conservation	26,226	55,690	--	--	81,916
Public Transportation:					
Road and Bridge	5,202,709	64,138	171,459	(21,976)	5,073,412
Total Public Transportation	5,202,709	64,138	171,459	(21,976)	5,073,412
Total Machinery and Equipment	\$ 16,273,939	\$ 1,658,112	\$ 1,123,894	\$ --	\$ 16,808,157

STATISTICAL SECTION

This part of the Washington County, Texas's comprehensive annual 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.

Contents	Page
Financial Trends	167
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	172
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	179
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	183
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	185
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.

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

	<u>2013 (1)</u>	<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>
Governmental Activities										
Net investment in capital assets	\$ 25,991,323	\$ 26,825,303	\$ 26,465,371	\$ 26,490,909	\$ 27,501,071	\$ 28,548,264	\$ 33,597,703	\$ 34,330,750	\$ 34,282,372	\$ 35,084,532
Restricted	544,469	615,840	676,730	770,280	872,926	1,019,149	1,200,950	1,508,485	2,482,913	2,135,828
Unrestricted	11,768,823	10,438,687	10,192,871	11,958,822	12,834,260	12,986,387	10,437,284	11,556,243	13,305,317	20,527,162
Total Governmental Activities Net Position	<u>\$ 38,304,615</u>	<u>\$ 37,879,830</u>	<u>\$ 37,334,972</u>	<u>\$ 39,220,011</u>	<u>\$ 41,208,257</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>

Note: (1) Restated for correction of accounting error.

WASHINGTON COUNTY, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019 (1)	2020	2021	2022
Expenses										
Governmental Activities:										
General administration	\$ 2,874,520	\$ 3,459,569	\$ 4,613,151	\$ 4,869,199	\$ 5,199,563	\$ 4,940,320	\$ 4,557,519	\$ 4,345,393	\$ 4,488,326	\$ 4,317,201
Judicial	1,480,832	1,610,345	1,624,539	1,735,295	1,683,988	1,784,016	1,977,797	1,927,520	2,031,280	2,204,692
Legal	1,105,751	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
Elections	75,630	92,873	82,370	76,400	51,895	81,450	117,751	125,065	119,735	380,258
Financial administration	630,753	640,312	690,850	754,759	769,748	727,455	880,472	898,336	988,812	977,806
Public facilities	303,617	339,886	308,601	369,428	404,283	331,686	736,867	540,461	415,454	1,117,974
Public safety	4,356,175	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
Public transportation	5,257,654	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
Health and welfare	3,604,071	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
Culture and recreation	568,816	707,760	587,886	635,180	558,007	704,139	699,336	748,727	818,582	938,713
Conservation	155,696	169,838	135,450	173,571	162,777	180,465	219,304	223,343	412,822	44,907
Data processing	251,539	478,560	230,114	180,435	195,917	116,826	170,123	190,746	237,171	228,375
Interest on long-term debt	240,522	199,676	191,327	93,727	105,375	96,675	84,160	112,187	170,485	12,653
Total Governmental Activities Expenses	20,905,576	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
Program Revenues										
Governmental Activities:										
Charges for services:										
General administration	705,113	796,789	818,831	796,979	964,100	970,447	966,921	913,982	1,050,666	1,071,881
Judicial	722,767	676,982	613,617	729,069	733,348	848,410	685,850	492,698	486,149	465,045
Legal	17,274	29,330	36,798	36,305	41,532	31,676	23,739	17,111	18,091	40,344
Elections	-	-	-	-	-	-	-	-	-	-
Financial administration	248,550	248,825	224,304	232,000	219,526	243,237	227,965	202,334	285,403	219,767
Public facilities	27,090	22,669	21,583	21,982	25,459	27,128	24,511	23,710	25,787	37,183
Public safety	55,392	62,730	53,870	56,910	87,352	118,272	178,545	255,961	266,823	162,317
Public transportation	1,103,844	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
Health and welfare	294,928	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
Culture and recreation	48,825	60,060	61,086	60,556	162,295	164,109	181,945	117,522	180,144	242,768
Conservation	-	-	-	-	-	-	-	-	-	-
Data processing	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	736,247	1,272,297	1,406,576	1,237,328	1,504,302	1,223,968	768,949	638,434	1,308,480	1,086,825
Capital Grants and Contributions	13,000	656,225	520,228	2,753,212	605,561	570,536	889,212	1,298,811	828,871	2,656,968
Total Governmental Activities Program Revenues	3,973,030	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
Total Primary Government Net Expense	\$ (16,932,546)	\$ (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)

Note: (1) Restated for correction of accounting error

WASHINGTON COUNTY, TEXAS
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019 (1)	2020	2021	2022
Net (Expense)/Revenue										
Governmental Activities	\$ <u>(16,932,546)</u>	\$ <u>(16,456,300)</u>	\$ <u>(16,789,214)</u>	\$ <u>(17,309,395)</u>	\$ <u>(17,676,800)</u>	\$ <u>(17,760,257)</u>	\$ <u>(19,212,625)</u>	\$ <u>(21,454,898)</u>	\$ <u>(22,714,279)</u>	\$ <u>(19,440,277)</u>
General Revenues and Other Changes										
In Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 11,755,776	\$ 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
Sales Taxes	2,468,872	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
Hotel/Motel Taxes	100,659	176,558	145,979	123,233	188,162	187,658	186,273	130,278	147,015	174,594
Mixed Beverage Taxes	32,724	54,005	47,792	46,460	54,188	58,263	80,666	62,557	79,592	89,412
Investment Earnings	157,700	162,269	88,153	128,624	215,383	328,396	568,115	494,006	268,057	339,589
Miscellaneous	276,926	446,085	521,656	908,609	320,998	715,850	794,655	687,948	1,166,480	550,822
Gain (Loss) on Sale of Capital Assets	15,896	81,277	(22,181)	24,528	18,366	136,118	--	--	126,528	--
Total Governmental Activities	\$ <u>14,808,653</u>	\$ <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>
Change in Net Position										
Governmental Activities	\$ <u>(2,123,893)</u>	\$ <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>

Notes:

(1) Restated for correction of accounting error.

WASHINGTON COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ --	\$ --	\$ 3,477	\$ 20,419	\$ 31,192	\$ 14,446	\$ 5,657	\$ 17,765	\$ 6,594	\$ 11,267
Committed	45,500	45,500	45,500	45,500	45,500	45,500	--	--	--	--
Unreserved	--	--	--	--	--	--	--	--	--	--
Unassigned	5,984,290	5,286,348	5,360,303	5,780,847	6,810,836	8,244,451	7,974,441	9,691,194	11,145,455	13,820,682
Total General Fund	\$ 6,029,790	\$ 5,331,848	\$ 5,409,280	\$ 5,846,766	\$ 6,887,528	\$ 8,304,397	\$ 7,980,098	\$ 9,708,959	\$ 11,152,049	\$ 13,831,949
All Other Governmental Funds										
Nonspendable	\$ 100,757	\$ 131,676	\$ 322,889	\$ 318,928	\$ 332,952	\$ 388,339	\$ 593,105	\$ 560,683	\$ 522,331	\$ 700,702
Restricted	2,712,278	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
Committed	2,963,476	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
Unreserved, Reported in:										
Special Revenue Funds	--	--	--	--	--	--	--	--	--	--
Capital Projects Funds	--	--	--	--	--	--	--	--	--	--
Assigned	--	--	--	--	--	--	--	--	--	--
Unassigned	(289,124)	(199,190)	(25,907)	--	(432,456)	(223,298)	(160,453)	(321,420)	(1,165,464)	(1,699,925)
Total All Other Governmental Funds	\$ 5,487,387	\$ 5,141,557	\$ 5,977,760	\$ 8,263,125	\$ 8,063,089	\$ 9,198,444	\$ 8,121,868	\$ 8,149,084	\$ 9,239,862	\$ 8,733,992

TABLE D-5

WASHINGTON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 14,330,062	\$ 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
Intergovernmental	658,818	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
Licenses, permits and fees	925,399	937,155	871,746	859,952	892,483	886,223	922,306	908,925	909,455	943,310
Fines and forfeitures	758,551	646,652	616,365	605,192	654,453	658,392	650,070	558,904	520,077	536,682
Charges for services	3,145,424	3,424,231	3,765,026	3,765,632	4,277,244	4,062,747	4,228,202	4,438,625	5,112,584	6,111,533
Interest	157,700	162,268	88,151	128,625	215,382	328,397	568,115	494,006	268,056	339,588
Miscellaneous	595,090	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
Total Revenues	20,571,044	22,761,630	24,867,640	28,639,271	27,278,342	28,775,240	29,952,711	32,202,552	33,828,703	39,530,944
Expenditures										
General Administration	2,911,710	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
Judicial	1,444,285	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
Legal	1,062,854	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
Elections	50,172	69,115	65,691	75,115	50,400	77,751	155,063	121,659	99,097	365,325
Financial Administration	609,805	627,507	688,282	684,886	735,703	708,126	853,966	889,501	1,000,738	1,032,771
Public Facilities	211,343	229,626	210,114	263,822	310,045	242,153	615,186	453,200	339,398	1,077,988
Public Safety	4,286,970	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
Public Transportation	5,122,785	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
Health and Welfare	3,504,240	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
Culture and Recreation	656,815	798,284	436,932	534,209	488,750	610,052	628,277	699,031	1,338,824	824,329
Conservation	152,694	166,652	157,032	161,201	154,086	174,166	212,120	220,984	284,449	268,490
Data Processing	247,985	606,232	103,333	180,435	195,917	70,197	127,381	148,004	194,429	185,633
Debt Service										
Principal	305,000	320,000	290,000	295,000	305,000	315,000	325,000	857,208	365,000	375,000
Interest	173,544	161,044	150,550	141,775	132,775	123,475	111,438	87,638	52,969	62,152
Bond issue costs	--	--	--	--	--	--	--	59,474	103,191	--
Total Expenditures	20,740,202	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
Excess of Revenues Over (Under) Expenditures	(169,158)	(1,420,704)	864,936	2,698,322	820,890	2,416,105	(2,100,381)	1,385,856	624,296	1,798,649
Other Financing Sources (Uses)										
Debt issued - net of discount	--	--	--	--	--	--	--	2,032,159	920,948	--
Proceeds from notes payable	--	--	--	--	--	--	--	300,000	--	--
Sale of capital assets	25,165	69,833	13,728	24,529	19,836	136,119	87,134	7,973	155,747	81,063
Payment to refunded bond escrow agent	--	--	--	--	--	--	--	(1,969,912)	--	--
Leases	--	307,100	--	--	--	--	417,208	--	--	224,866
Insurance recoveries	--	--	--	--	--	--	507,829	--	692,877	69,452
Transfers In	1,133,527	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	(1,133,527)	(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)
Total Other Financing Sources (Uses)	25,165	376,933	13,728	24,529	19,836	136,119	1,012,171	370,220	1,769,572	375,381
Net Change in Fund Balances	\$ (143,993)	\$ (1,043,771)	\$ 878,664	\$ 2,722,851	\$ 840,726	\$ 2,552,224	\$ (1,088,210)	\$ 1,756,076	\$ 2,393,868	\$ 2,174,030
Debt Service As A Percentage Of Noncapital Expenditures	2.7%	2.6%	2.3%	2.1%	2.1%	1.9%	1.9%	3.5%	1.4%	1.4%

WASHINGTON COUNTY, TEXAS
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales & Use Tax</u>	<u>Hotel Motel Tax</u>	<u>Mixed Beverage Tax</u>	<u>Total</u>
2013	\$ 11,727,807	2,468,872	100,659	32,724	\$ 14,330,062
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
Percent Change 2013-2022	90.0%	78.6%	73.5%	222.0%	88.2%

TABLE D-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>
2013	\$ 5,203,223,820	165,135,469	2,537,611,565	2,830,747,724	0.4626	2,830,747,724	100.00%
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%

Source: Washington County Appraisal District.

TABLE D-8

WASHINGTON COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES (1)

LAST TEN FISCAL YEARS

(UNAUDITED)

Fiscal Year	County Direct Rates			Overlapping Rates			
	Operating Rate	General Obligation Debt Service	Total Direct Rate	Cities	School Districts	Other Entities	Total
2013	\$ 0.4424	\$ 0.0202	\$ 0.4626	\$ 1.0632	\$ 2.3050	\$ 0.4067	\$ 4.2375
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

Source: Washington County Appraisal District.

(1) Rates shown are per \$100 valuation.

TABLE D-9

WASHINGTON COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Magnolia Oil & Gas Operating LI\$	444,144,850	1	7.11%	\$ --	--	--
Geosouthern Chalk II, LLC	110,795,860	2	1.77%	--	--	--
Aspen Midstream, LLC	82,062,830	3	1.31%	--	--	--
Chesapeake Operating Inc.	75,090,020	4	1.20%	--	--	--
LCRA Transmission SRV Corp.	70,247,570	5	1.12%	36,273,390	3	1.28%
Bluebell Creameries	55,434,140	6	0.89%	52,424,177	2	1.85%
Bluebell Creameries	36,553,270	7	0.59%	--	--	--
Ironroc Energy	32,132,820	8	0.51%	--	--	--
Valmont/ALS	30,324,180	9	0.49%	25,607,220	4	0.90%
Geosouthern Operating II, LLC	25,828,270	10	0.41%	--	--	--
Bluebonnet Elec Co-op	--	--	--	11,792,210	8	0.42%
BNSF Railway Company	--	--	--	13,917,450	7	0.49%
Germania Farm Mutual Aid	--	--	--	11,652,400	9	0.41%
Enervest Operating LLC	--	--	--	69,592,690	1	2.46%
MIC Group LLC (East)	--	--	--	19,895,890	5	0.70%
ETC Texas Pipeline LTD	--	--	--	17,908,460	6	0.63%
MIC Group LLC (West)	--	--	--	11,486,740	10	0.41%
Subtotal	962,613,810		15.41%	270,550,627		9.56%
Remaining roll	5,283,235,456		84.59%	2,560,197,097		90.44%
Total Tax Roll	\$ 6,245,849,266		100.00%	\$ 2,830,747,724		100.00%

Source: Washington County Appraisal District.

WASHINGTON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 12,684,088	\$ 9,547,471	75.27%	\$ 2,821,504	\$ 12,368,975	97.52%
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%	3,746,712	17,097,066	97.77%
2019	19,369,231	14,778,586	76.30%	3,958,982	18,737,568	96.74%
2020	19,932,897	14,941,147	74.96%	3,996,622	18,937,769	95.01%
2021	21,978,042	16,542,420	75.27%	5,155,525	21,697,945	98.73%
2022	23,395,157	17,982,846	76.87%	-	17,982,846	76.87%

Source: Washington County Appraisal District.

WASHINGTON COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (1)
Agriculture, Forestry, Fishing	\$ 1,601,058	\$ 1,700,213	\$ 886,973	\$ 814,650	\$ 1,040,888	\$ 1,148,091	\$ 1,200,332	\$ 1,582,406	\$ 702,224	\$ 972,779
Mining, Quarrying, Oil & Gas Extraction	22,074,508	25,420,803	14,474,281	5,483,472	11,643,721	18,750,200	12,515,318	7,089,548	3,421,888	5,849,533
Construction	7,573,807	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
Manufacturing	26,209,825	26,249,213	18,226,037	14,919,079	16,279,266	18,204,844	15,110,795	13,359,381	6,967,921	9,491,572
Wholesale Trade	31,553,941	35,764,515	35,297,217	32,283,995	35,720,570	42,978,119	47,433,332	49,730,165	28,844,035	36,968,991
Retail Trade	224,235,661	225,097,767	230,256,437	239,116,275	248,388,013	251,740,259	256,661,952	269,688,201	147,051,076	165,491,597
Transportation, Warehousing	863,136	918,430	834,533	855,355	267,153	291,508	490,753	198,113	65,895	75,935
Information	6,026,584	10,325,182	11,961,160	11,063,013	10,828,597	11,484,022	18,703,307	8,052,343	3,384,560	5,400,147
Finance, Insurance	981,964	709,837	941,719	720,158	1,037,716	889,551	1,770,755	1,395,370	580,523	1,060,693
Real Estate, Rental, Leasing	6,430,212	5,969,316	6,440,914	6,890,364	6,007,254	5,469,501	7,452,861	7,301,518	3,675,269	4,123,024
Professional, Scientific, Technical Services	4,432,119	5,154,988	4,332,348	4,058,763	4,264,588	5,203,246	4,892,506	4,159,767	2,301,114	2,696,726
Admin. Support, Waste Mgmt, Remediation	15,344,883	15,932,118	17,459,694	18,388,267	19,776,262	21,377,593	22,783,268	23,828,959	12,641,826	17,509,622
Education Services	2,420,184	2,446,785	2,830,490	3,224,644	3,635,878	4,432,247	5,076,736	4,129,815	1,573,100	1,889,176
Health Care, Social Assistance	125,372	125,387	123,655	154,051	213,839	207,224	243,255	300,962	137,587	144,590
Arts, Entertainment, Recreation	2,343,723	2,460,108	2,482,910	2,410,040	2,397,554	2,535,956	2,486,168	2,409,687	1,548,718	1,649,131
Accommodation, Food Services	45,405,971	48,462,838	50,891,874	49,699,737	51,453,150	54,762,654	57,676,885	52,740,231	32,702,048	39,502,546
Other Services	12,253,228	12,631,089	12,861,260	12,948,601	13,570,335	13,756,353	13,383,983	14,168,217	8,026,781	9,580,196
Public Administration	--	--	--	--	1,641,471	1,609,699	5,880,856	1,236,103	1,459,233	3,357,778
Other	--	--	--	--	--	--	--	--	--	--
Total	\$ 409,876,176	\$ 427,827,715	\$ 420,902,624	\$ 413,962,420	\$ 438,606,447	\$ 465,610,647	\$ 487,839,712	\$ 475,516,223	\$ 264,100,290	\$ 317,447,330
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

Note (1) Only two quarters available for current year.

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>
2013	0.50%	1.50%	6.25%
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%

Source: State Comptrollers Office.

TABLE D-13

WASHINGTON COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt		
	General Obligation Bonds	Tax (1) Notes	Total General Bonded Debt	Capital Lease Obligations	Promissory Note Payable	Total Other Governmental Debt
2013	\$ --	\$ 4,412,681	\$ 4,412,681	\$ --	\$ --	\$ --
2014	--	4,070,274	4,070,274	228,706	--	228,706
2015	--	3,757,868	3,757,868	--	--	--
2016	--	3,418,023	3,418,023	--	--	--
2017	--	3,090,616	3,090,616	--	--	--
2018	--	2,630,000	2,630,000	--	--	--
2019	--	2,823,010	2,823,010	417,205	--	417,205
2020	--	2,022,443	2,022,443	--	200,000	200,000
2021	--	2,588,011	2,588,011	664,963	281,513	946,476
2022	--	2,166,706	2,166,706	478,745	100,000	578,745

Fiscal Year	Total Governmental Debt	Percentage of Personal Income	Per Capita
2013	\$ 4,412,681	0.28%	\$ 130
2014	4,298,980	0.25%	127
2015	3,757,868	0.22%	109
2016	3,418,023	0.19%	98
2017	3,090,616	0.17%	89
2018	2,630,000	0.16%	75
2019	3,240,215	0.18%	92
2020	2,222,443	0.11%	62
2021	3,534,487	0.17%	99
2022	2,745,451	0.13%	76

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

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 LAST TEN FISCAL YEARS
 (UNAUDITED)

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Tax (1) Notes	Total		
2013	\$ --	\$ --	\$ 3,898,238	\$ 3,898,238	0.14%	127
2014	--	--	3,483,086	3,483,086	0.11%	115
2015	--	--	3,483,086	3,483,086	0.11%	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

Notes:

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

WASHINGTON COUNTY, TEXASDIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
(UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt Repaid With Property Taxes			
Cities			
City of Brenham	\$ 19,280,003	37.68400%	\$ 7,265,476
City of Burton	399,000	0.82700%	3,300
Water District			
Oak Hill Fresh Water District	522,000	1.04700%	5,465
Road District			
Pecan Glen Road District	950,000	1.04700%	9,947
School Districts			
Brenham Independent School District	26,352,261	66.33400%	17,480,509
Burton Independent School District	44,605,000	25.51200%	<u>11,379,628</u>
Subtotal, Overlapping Debt			36,144,324
County Direct Debt	2,166,706	100.00000%	<u>2,166,706</u>
Total Direct and Overlapping Debt			<u>\$ 38,311,030</u>

Sources: 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									
	2013	2014	2015	2016	2017	2018	2019	2020(1)	2021(1)	2022(1)
Assessed Value of Property	\$ 2,830,747,724	\$ 3,035,084,392	\$ 3,265,466,962	\$ 3,311,798,041	\$ 3,438,471,949	\$ 3,582,322,375	\$ 4,124,880,928	\$ 4,241,528,896	\$ 4,614,586,736	\$ 6,245,849,266
Debt Limit, 10% of Assessed Debt	283,074,772	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
Amount of Debt Applicable to Limit										
General Obligation Bonds	4,412,681	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
Less Resources for Repayment	(514,443)	(587,188)	(648,867)	(739,545)	(840,188)	(983,171)	(1,169,174)	(1,468,598)	(1,664,017)	(1,894,472)
Total Net Debt Applicable to Limit	<u>3,898,238</u>	<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>
Legal Debt Margin	\$ <u>279,176,534</u>	\$ <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>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	1.38%	1.15%	0.95%	0.81%	0.86%	0.46%	0.28%	0.13%	0.18%	0.04%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 6,245,849,266
Debt Limit (10% of Assessed Value)	<u>624,584,927</u>
Debt Applicable to Limit:	
General Obligation Bonds	2,145,000
Less: Amount Set Aside for Repayment of General Obligation Debt	<u>(1,894,472)</u>
Total Net Debt Applicable to Limit	<u>250,528</u>
Legal Debt Margin	\$ <u>624,334,399</u>

Notes:

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

TABLE D-17

WASHINGTON COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN CALENDAR YEARS
 (UNAUDITED)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Population (1)	33,938	33,863	34,438	34,765	34,765	35,043	35,108	35,882	35,805	36,290
Personal Income - (000's) (1)	\$ 1,585,915	\$ 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
Per Capita Personal Income (1)	\$ 46,730	\$ 50,819	\$ 49,365	\$ 51,080	\$ 51,080	\$ 47,741	\$ 52,265	\$ 55,735	\$ 58,426	\$ 59,623
Median Age (1)	42	42	39	42	42	42	42	42	42	42
School Enrollment (2)	5,076	5,243	5,200	5,367	5,434	5,434	5,528	5,356	5,429	4,939
College Enrollment (3)	18,426	19,317	19,370	19,422	18,977	19,581	19,590	17,956	16,831	17,554
Unemployment (4)	4.50%	3.50%	5.00%	5.10%	4.20%	3.60%	3.50%	6.10%	4.00%	4.00%

(1) Population, personal income, per capital 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)

2022	2013
Employer [1]	Employer
Baylor Scott & White Hospital	Blinn College
Blinn College	Blue Bell Creameries
Blue Bell Creameries	Brenham I.S.D.
Brenham Clinic	Brenham State Supported
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

Source:

- [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)

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Administration	21	23	24	25	22	23	24	24	23	21
Social Services	--	--	--	--	--	--	--	--	--	--
Judicial/Courts	28	31	32	31	31	31	28	27	27	28
Legal	5	5	5	5	5	5	5	5	5	5
Financial Administration	8	8	8	8	8	8	8	8	8	8
Public Facilities	2	3	3	3	3	3	3	4	4	4
Public Safety	63	81	84	86	88	96	110	104	80	86
Public Transportation	30	30	30	30	30	31	31	31	28	31
Health and Welfare	37	30	41	45	48	47	45	48	44	49
Culture and Recreation	4	4	4	4	4	4	4	4	3	4
Conservation	3	3	3	3	5	3	4	4	4	3
Elections	--	--	3	3	4	3	1	1	2	2
Agriculture and Marine Services	--	--	1	1	1	1	--	--	--	--
Total	201	218	238	244	249	255	263	258	225	238

Source: County human resources.

WASHINGTON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function/Program	Fiscal Year					
	2013	2014	2015	2016	2017	2018
General Government						
Marriage license issued	217	231	236	258	254	240
Birth certificates	351	354	358	351	329	321
Death certificates	297	362	309	282	292	287
Judicial						
County court						
Instruments recorded	6,807	6,838	6,545	6,724	8,908	9,190
Probate cases filed	173	140	180	171	180	195
Civil cases filed	196	203	196	227	171	212
Criminal cases-County Attorney	993	841	734	778	672	794
District court						
Civil cases filed	139	188	219	235	275	271
Tax cases filed	119	60	63	22	64	41
Civil motions filed	1	3	--	9	2	1
Criminal cases filed	479	343	354	402	313	300
Criminal motions filed	232	77	121	104	81	92
Justice Court (1)						
Cases filed	3,648	2,242	2,542	2,983	2,920	3,915
Fines/court cost collected	\$ 1,116,507	\$ 889,746	\$ 729,611	\$ 784,668	\$ 793,406	\$ 887,096
County Court at Law						
Cases filed	318	312	298	325	272	324
Motions filed	208	155	175	188	179	161
Juvenile						
Cases filed	41	49	27	18	23	24
Legal						
County Attorney						
Restitution	\$ 37,740	\$ 66,159	\$ 47,310	\$ 42,252	\$ 32,462	\$ 38,282
Merchant fees	\$ 10,262	\$ 9,212	\$ 6,769	\$ 6,641	\$ 6,184	\$ 2,939
Public Safety						
Total Warrants Served	1,118	1,198	1,537	1,428	1,211	1,025
Jail bookings	2,398	2,074	2,174	1,997	1,737	1,807
Jail average daily occupancy	81	110	84	94	80	99
Public Facilities						
Fairground Rentals	\$ 94,869	\$ 96,129	\$ 105,010	\$ 128,640	\$ 120,666	\$ 127,340
Arena Rental	\$ 6,281	\$ 6,340	\$ 7,488	\$ 5,961	\$ 5,370	\$ 5,862
Event Center	\$ 35,273	\$ 40,447	\$ 41,090	\$ 31,827	\$ 27,377	\$ 29,580
VIP Room	\$ 4,725	\$ 6,700	\$ 6,901	\$ 9,191	\$ 10,075	\$ 9,575
RV Parking	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Road and Bridge						
Miles of County Roads	625	625	626	626	626	626
Miles of paved roads	431	441	450	454	458	463
Miles of unpaved roads	194	185	176	172	168	163

Source: County offices.

Notes: (1) September to December 2011 data not included due to software failure.

TABLE D-20

	2019	2020	2021	2022
	210	220	217	249
	227	268	236	325
	278	351	373	312
	8,104	7,753	9,341	9,353
	180	171	240	196
	204	169	179	250
	712	752	724	762
	308	213	206	247
	46	13	12	36
	--	5	--	--
	377	282	239	300
	72	51	60	94
	3,488	2,324	2,139	3,122
\$	\$ 850,623	\$ 653,316	\$ 598,610	\$ 634,113
	285	250	232	232
	154	126	111	110
	11	16	27	27
\$	\$ 16,344	\$ 11,149	\$ 7,291	\$ 20,683
\$	\$ 1,465	\$ 1,228	\$ 845	\$ 1,070
	1,043	950	998	926
	2,141	1,313	1,221	1,290
	86	85	80	81
\$	\$ 125,965	\$ 63,140	\$ 120,949	\$ 140,785
\$	\$ 6,745	\$ 2,797	\$ n/a	\$ n/a
\$	\$ 31,664	\$ 16,907	\$ 2,790	\$ 25,733
\$	\$ 9,762	\$ 6,260	\$ 6,385	\$ 16,455
\$	\$ --	\$ 24,260	\$ --	\$ 15,187
	626	626	627	628
	464	464	465	465
	162	162	162	162

TABLE D-21

WASHINGTON COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

(UNAUDITED)

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	14	17	22	22	22	22	22	22	22
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	1	1
EMS Station 4	--	--	--	--	--	1	1	1	1	1
Hanger	--	--	--	--	--	--	--	--	1	1
Road and Bridge										
Miles of Paved Roads	431	441	450	454	458	463	464	464	465	466
Miles of Unpaved Roads	194	185	176	172	168	163	162	162	162	162
Bridges	117	118	119	120	122	122	122	122	122	122

Source: County Offices